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1 BEFORE THE ARIZONA CORPORATION COMMISSION 2 3 COMMISSIONERS 4 JIM O'CONNOR - CHAIRMAN LEA MÁROUEZ PETERSON 5 ANNA TOVAR KEVIN THOMPSON 6 NICK MYERS 7 8 IN THE MATTER OF THE 9 APPLICATION OF COMMUNITY Docket No. W- 02304A-24-WATER COMPANY OF GREEN 10 VALLEY, AN ARIZONA CORPORATION, FOR A 11 DETERMINATION OF THE CURRENT FAIR VALUE OF ITS UTILITY PLANT 12 AND PROPERTY AND FOR INCREASES IN ITS RATES AND 13 CHARGES FOR UTILITY SERVICE. 14 15 Community Water Company of Green Valley ("Company") submits its Application for an 16 increase to its revenues by \$1,046,102, or approximately 24% over test year revenues, for an 17 overall proposed revenue requirement of \$5,376,749. The Company requests that the new rates 18 requested in the Application be effective no later than September 1, 2025. 19 In support of its Application, the Company states the following: 20 1. The Company is a non-profit public service corporation with members engaged in 21 22 23

providing water service in Pima County, Arizona. It has been a non-profit corporation since 1975 and began water operations in June 1977. The Commission approved the Company's initial Certificate of Convenience and Necessity ("CCN") to provide water service in Decision No. 47912 (May 1, 1977), when it received assets from Arizona Water Company – formerly known as the Green Valley Water System. The Company received an extension to its CCN in Decision No. 57549 (September 9, 1991). the Company acquired the CCN of New Pueblo Water in Decision No. 60082 (February 20, 1997); it has since received subsequent CCN extensions in Decision Nos. 63310 (January 11, 2001), 70164 (February 27, 2008), 70551 (October 23, 2008) and 79350

(May 13, 2024). On December 31, 2023, the Company served 13,398 members, including 12,882 residential members, 398 commercial members, and 118 other types of members; 96% of our members are residential. There are approximately 11,252-meter connections to serve an estimated population of 24,000 people.

2. The Company's office is in Green Valley, Arizona, and its mailing address is 1501 S La Canada Dr, Green Valley, Arizona 85622-1600, and its telephone number is (520) 625-8409. The Company's President is Arturo R. Gabaldón. The person authorized to receive notices and communications regarding this application is:

Arturo R. Gabaldón, President Community Water Company of Green Valley 1501 S La Canada Dr Green Valley, AZ 85622-1600 Phone: 520-625-8409

Email: arturo@communitywater.com

The Company's attorney is:

Michael W. Patten Snell & Wilmer, LLP One East Washington Street, Suite 2700 Phoenix, Arizona 85004 Phone: (602) 382-6339 Email: mpatten@swlaw.com

All data requests and discovery, as well as related communications and pleadings filed by other parties regarding this Application, should be directed to the Company's attorney, with a copy sent to Mr. Gabaldón.

3. The Company is currently authorized to charge rates for water service per Decision No. 75699 (August 19, 2016), amended Nunc Pro Tunc in Decision No. 75861 (January 3, 2017). The test year used in that proceeding was the 12-month period ending on December 31, 2014. Current revenues from the Company's utility operations are inadequate to allow the Company to recover its operating costs, to fund necessary capital improvements to maintain and improve safe and reliable water service and to generate sufficient cash reserves that allow the Company to meet unanticipated financial needs as they arise. Since its last rate case, the

Company has continued to make improvements and additions to its water system designed to ensure safe, adequate and reliable service. The Company is mindful that the majority of its members are retirees who depend on such services. The Company maintains a high satisfaction rating of over 95% from its members, who recognize the need for periodic increases to their rates.

- 4. The Company utilized a 12-month test year ending on December 31, 2023, for the preparation of this Application and the supporting schedules. In lieu of a return on fair value rate base, the Company is seeking a 16.50% operating margin, which is the same operating margin approved in the Company's previous rate case. The Company's request is designed so that it has sufficient revenues to address ongoing expenses, as well as fund expected capital requirements and partially fund cash reserves for items of major maintenance and plant replacements. A 16.50% operating margin also enables the Company to service its long-term debt as well as have revenue sufficient to avoid incurring operating losses over the next three to five years.
- 5. The requested revenue increase will result in modest monthly bill impacts. The average residential member (with a 5/8x3/4 meter and using 3470 gallons per month) currently has an average monthly bill of \$21.58. As set forth in testimony, this monthly bill is relatively low compared to other similar water service providers. The bill impact of the requested revenue increase for this member will be \$5.13 per month on average. A median usage member (with a 5/8x3/4 meter and using 2500 gallons per month) currently has an average monthly bill of \$19.37. The bill impact of the requested revenue increase for this member will be \$4.71 per month on average. The Company submits that these bill impacts are reasonable given that there has been nine years between test years and the resulting average monthly bills are still among the lowest for similarly situated water service providers.
- 6. Overall, this is a straightforward rate case. The Company is not seeking any unusual relief that has not already been approved for other water companies. The Company is not seeking post-test year plant, the adoption of a SIB or an operating margin that is out of the ordinary.

Other than the revenue increase, the key issues being addressed in this proceeding include:

a. Rate Design: The Company is not proposing any significant changes to rate design.

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The proposed fixed monthly charges are intended to recover the same percentage of the revenue requirement (approximately 59%) as is recovered through current rates.

- b. Updated Tariffs/Rules and Regulations: The Company is requesting approval of the tariffs and rules and regulations attached to this Application. This tariff package will consolidate and replace the various tariffs and rules that have been approved in piecemeal over a series of rate The tariff package has added liability limitations that have been approved by the Commission for other Arizona utilities.
- Development of Sufficient Cash Reserves: The Company has presented detailed testimony on the need for (and appropriate amount of) cash reserves for a utility such as the Company with limited growth, but an aging system that needs increasing maintenance and repair.
- d. Adoption of Adjuster Mechanisms: The Company is requesting approval of two adjuster mechanisms: (i) a Purchased Power Adjustment Mechanism and (ii) a Property Tax Adjustment Mechanism.
- 7. The Commission has jurisdiction to conduct public hearings to determine the fair value of the Company's property, to fix a just and reasonable rate of return thereon, and thereafter, to approve just and reasonable rates designed to give it a reasonable opportunity to earn such return. Further, the Commission has jurisdiction to establish the practices and procedures to govern the conduct of the hearing, including notice, intervention, filing, service, exhibits, discovery, and other prehearing and hearing matters.
 - 8. Attached to this Application are:
- a. The standard revenue requirement and rate design schedules described in A.A.C. R14-2-103.
 - b. Consolidated tariffs that will replace all existing tariffs.
- c. Pre-filed direct testimonies and related exhibits from four witnesses for the Company supporting the Application:
 - Arturo Gabaldón, who discusses the overall condition of the Company and the primary proposals within the rate application;
 - John Meyer, who provides an overview of Community Water's water system and

operations,

- Ray Jones, who provides support for the Company's proposed cash reserves (including identifying an appropriate target level of reserves); and
- Thomas J. Bourassa, who sponsors the schedules and supports the Company's revenue requirement request (including rate base, income and expense adjustments), depreciation, operating margin, rate of return, and proposed rate design.
- 9. The Company will establish that: (1) a rate increase is necessary for it to continue to provide safe and reliable service to its members; (2) that a 16.50% operating margin does allow the Company the cash flow necessary to cover operating expenses as well as fund needed capital improvements and reserves; (3) that its proposed increase will provide for a reasonable rate of return on the fair value rate of the Company's utility property; (4) that its proposed rates are just and reasonable and will provide the Company the necessary revenues to continue to provide adequate, safe and reliable water service to its members as required by law, and is in the public interest.
- 10. The Company is in compliance with all requirements of the Commission, Arizona Department of Environmental Quality, Arizona Department of Water Resources and Arizona Department of Revenue.
- 11. The Company requests that this Commission set a date for a hearing on this Application such that new rates for the Company will become effective no later than September 1, 2025.

1	WHEREFORE, the Company respectfully requests that this Commission approve the		
2	Company's Application as just and reasonable and grant the Company's request on or before		
3	September 1, 2025.		
4	RESPECTFULLY SUBMITTED this 15th day of August, 2024		
5	SNELL & WILMER L.L.P.		
6			
7	By: s/Michael W. Patten		
8	Michael W. Patten One East Washington Street, Suite 2700		
9	Phoenix, Arizona 85004 Telephone: 602.382.6000		
10	Facsimile: 602.382.6070		
11	Attorneys for Community Water Company of Green Valley		
12			
13	eFiled with Docket Control on August 15, 2024		
14	Eight copies of the foregoing		
15	submitted on August 15, 2024 to:		
16	Docket Control Arizona Corporation Commission		
17	1200 West Washington Street Phoenix, Arizona 85007		
18			
19	By s/Jennifer Thomes		
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1	<u>ATTACHMENTS</u>
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3	Direct Testimony of Arturo Gabaldón
4	Direct Testimony on John Meyer
5	Direct Testimony of Ray Jones Direct Testimony of Thomas Bourassa
6	Schedules A-H
7	Proposed Tariff/Rules and Regulations
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DIRECT TESTIMONY OF ARTURO GABALDÓN

1	BEFORE THE ARIZONA CORPORATION COMMISSION		
2	COMMISSIONERS		
3	JIM O'CONNOR - CHAIRMAN LEA MÁRQUEZ PETERSON		
4	ANNA TOVAR		
5	KEVIN THOMPSON NICK MYERS		
6			
7	IN THE MATTER OF THE APPLICATION OF COMMUNITY WATER COMPANY OF		
8	GREEN VALLEY, AN ARIZONA CORPORATION, FOR A DETERMINATION		
9	OF THE CURRENT FAIR VALUE OF ITS		
10	UTILITY PLANT AND PROPERTY AND INCREASES IN ITS RATES AND CHARGES		
11	FOR UTILITY SERVICE.		
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14	DIRECT TESTIMONY OF		
15			
16	ARTURO GABALDÓN		
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18	ON BEHALF OF		
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20	COMMUNITY WATER COMPANY OF GREEN VALLEY		
21			
22	August 15, 2024		
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I. INTRODUCTION AND SUMMARY. 1 2 Q. On whose behalf are you testifying in the proceedings? 3 A. Community Water Company of Green Valley ("Company"), which I will refer to in my 4 direct testimony as the "Company." 5 6 Q. Please state your name and address. 7 A. My name is Arturo Raul Gabaldón. My mailing address is 1501 South La Canada Drive, 8 Green Valley, Arizona, 85622. 9 10 Q. With whom are you employed, and in what capacity? 11 A. I have been with the Company since 1990, starting my career as the Controller, a position I 12 held until I was promoted to General Manager in 2003. In April 2006, I was elected to the 13 Board of Directors, and the board elected me President. Throughout my tenure, I have had 14 the privilege of contributing to the Company's growth and success in various capacities. 15 16 Q. Have you previously testified before the Arizona Corporation Commission? 17 A. I have testified on behalf of the Company in support of prior rate case applications, as well 18 as CC&N extension requests. 19 20 Q. Please describe your professional background. 21 A. I am a Certified Public Accountant with an undergraduate degree from the University of 22 Arizona and an MBA from the University of Phoenix. In March 2024, I was appointed to 23 the board of the Arizona-Mexico Commission. I represent the Company on the boards of 24 the Water Utility Association of Arizona ("WUAA") and the Southern Arizona Water 25 Utilities Association ("SAWUA"). Additionally, I am a member of the American Water 26 Works Association ("AWWA") and AZ Water Association ("AZWater"). Within AZWater,

I serve on the AZWARN and utility council committees. I served as President of the WUAA Board from 2019 to 2024 and currently hold the position of Secretary-Treasurer.

Q. Please summarize your testimony.

A. My testimony provides an overview of the Company and its existing water delivery infrastructure and water resources. I also address the reasons why the Company filed this rate case and why approval is critical for our ability to continue to provide reliable water service to our members.

Q. Please provide an overview of why the Company has filed this rate case.

A. Our last rate case was filed in 2015 using a 2014 test year. Our last rate increase went into effect in September of 2016 (see Decision No. 75699 (August 19, 2016). Because we are a cooperative governed by a volunteer board of members, we make every effort to keep rates as low as possible without jeopardizing the reliability of service. Our rates are relatively low compared to other water companies operating in the area and in Arizona. The current average bill for a residential member is \$21.38 per month and the current median bill for a residential customer is \$19.37.

Given increasing costs and upcoming capital needs, our board has determined to seek a rate increase. As can be seen in the rate case schedules, we believe the requested increase is reasonable and relatively conservative. A residential member with average usage will see an average monthly bill increase of \$5.13. A residential member with median usage will see an average monthly bill increase of \$4.71. Both of these increases are approximately 24%.

Another critical discussion of this rate case is replenishing our reserves to an appropriate level. As Ray Jones's direct testimony explains, the company's nature is dependent on sufficient reserves to meet capital needs going forward and to address any shorter-term,

unexpected expenses. The current reserves are far below necessary levels, and the Company will work to rebuild some level of cash reserves over the next five years. That being said, we are seeking the same operating margin as was approved in our prior rate case.

Finally, our conservation efforts have contributed to meaningful reductions in average consumption per member. That impacts our revenues because a significant portion of our fixed operating costs are recovered through a commodity rate. We need to adjust those rate elements to reflect reduced average consumption.

Q. What is known about the inflation in the industry?

A. The Consumer Price Index ("CPI") in the United States has increased significantly since 2016. Between 2016 and 2024, the CPI rose from 240.007 to 314.175, reflecting an overall inflation rate of approximately 31%. This indicates that prices for a broad range of goods and services have increased, reducing the purchasing power of the dollar.

Inflation rates appear to average around 3.42% annually. The Company has achieved some savings through strategic investments and enhanced efficiency. By prioritizing critical tasks and continuously evaluating and optimizing our work processes, we have been able to operate more effectively. Indeed, our proposed increase of 24% is well below the CPI over the same period.

II. COMPANY OVERVIEW.

Q. Please describe the Company.

A. The Company was incorporated in 1975 as an Arizona non-profit corporation with members. The Company acquired the Arizona Water Company's Green Valley Division and began operating the water utility in June 1977. We provide potable water to residential and

commercial members in southern Arizona, primarily serving an active adult retirement community. As a 501(c)(12) non-profit Arizona Cooperative, we maintain our commitment to community-focused service. Our service area encompasses part of the incorporated Town of Sahuarita and portions of Pima County within the Tucson Active Management Area.

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Q. Please describe the Company mission.

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maintains a sustainable water supply. We adopted a set of guiding values that recognize the needs of our members, employees, and applicable business and regulatory environments.

Our mission is to reliably deliver drinking water that meets all regulatory standards and

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Q. How many members does the Company have?

population of 24,000 people.

A. On December 31, 2023, the Company served 13,398 members, including 12,882 residential members, 398 commercial members, and 118 other types of members; 96% of our members are residential. There are approximately 11,252-meter connections to serve an estimated

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Q. Please describe growth in the Green Valley / Sahuarita area.

A. The Company's service area is near full capacity, and in May 2024, the Arizona Corporation Commission approved a CC&N expansion. The Company has estimated that growth, including in the new area, is limited to about 1,500 members. In 2023, there were 23 new meter sets.

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Q. What is the general opinion of the Company in the community?

A. When our staff hosts public events throughout the year, they consistently hear appreciation for the Company's long-standing commitment to reliable water delivery service. Our employees are often praised for their friendliness, supportiveness, and technical expertise. Additionally, the community values our volunteer board's dedication and contributions. This

positive feedback aligns with our annual survey results, which the Company uses to identify potential issues and assess performance. The latest survey, mailed to 360 members in December 2023, received 138 responses. Over the past 12 years of survey results, the Company has consistently scored above 95% of overall satisfaction, with over 90% approval in areas such as water service, customer service, and water quality.

Q. Can you describe your staffing plans?

A. The Company plans to employ 22 full-time staff members, comprising 14 field operations, three customer service representatives, and five administrative support staff (including IT, accounting, and general support). Currently, we have four vacant positions: three in the field and one in customer service. Our operational standard is to maintain one field operator for every 1,000 customers; our current ratio is 1:1,218, and with the need to train qualified operators, the Company is targeting a ratio of 1:957.

Our employees' average age is 45, with an average tenure of 12 years. Our succession planning anticipates the retirement of three key employees, who collectively bring over 112 years of utility experience. Their retirement will reduce our average years of service to approximately seven years. It typically takes about three years of field experience, along with passing the required operator exams, to fully train an operator.

The cost of labor, the ability to attract qualified candidates, and staff retention are major challenges to the water industry and the Company.

To foster a supportive culture and retain employees, the Company adheres to employment best management practices, including regular one-on-one meetings, weekly safety sessions, bi-monthly employee meetings, performance evaluations, and competitive salary and

benefits programs. The Company uses outside consultants to gauge the labor market to establish reasonable rates of pay.

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Q. Please describe the condition of the Company's water delivery system.

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first established in the mid-1960s, spans nearly nine square miles and relies on groundwater from four wells. Each well has on-site treatment, and the upper reservoirs can feed the

service area by gravity. The water delivery system comprises approximately 144 miles of

The overall condition of the water delivery system is robust. The Company service area,

water mains across five pressure zones. The aging infrastructure will eventually require

replacements or repairs.

The Company has recently experienced persistent issues with Well No. 10, which have led

to major repairs. The well's output capacity is planned to be reduced from 1,800 to 1,300

gallons per minute, straining our ability to meet full build-out requirements and necessitating

the search for an additional well. In July 2023, Well No. 10 was taken out of service due to

sand and gravel infiltration, which damaged the pump. Despite repairing a hole in the casing

and installing a new pump, the problem recurred in March 2024, damaging the new pump.

Inspections revealed that the casing's louvers were worn out, allowing sand and gravel to

infiltrate. The proposed solution is to install a stainless-steel lining, which will reduce the

well's production capacity and require adjustments to booster pumps and additional

investments. Adjustments to booster pumps and new equipment to accommodate Well No.

10's reduced capacity will incur additional costs and logistical challenges.

Despite these challenges, the water delivery system will remain operational and compliant, and an additional well will be needed to meet future demands.

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III. WATER SUPPLY, QUANTITY, AND QUALITY ISSUES.

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Q. Where does the Company's water supply come from?

A. The Company's water source is the Upper Santa Cruz River aquifer, and it relies exclusively on groundwater. It operates four groundwater wells within its service area. Both company personnel and the Board of Directors actively develop plans to support the Company's mission. These plans include utilizing the Central Arizona Project ("CAP") water allocation, assessing risks to the water supply, financial planning, staffing needs and long-range water delivery system improvements.

Q. What is the status of the water quality?

A. The water delivered to our members meets or surpasses all health and safety measures required by the United States Environmental Protection Agency ("EPA"), Arizona Department of Environmental Quality ("ADEQ"), and Pima County Department of Environmental Quality ("PDEQ"). Our annual water quality report is published on our web page and made available at various locations in the Green Valley Sahuarita area.

Q. Is there a group of entities working together to examine and address these issues with the aquifer?

A. Yes, the Company has teamed up with other water providers and users as part of the Upper Santa Cruz Providers and Users Group ("USCPUG").

Q. What is the Upper Santa Cruz Providers and Users Group?

The USCPUG was formed in 2007 in response to the decline in the Upper Santa Cruz River aquifer and public concern for the sustainability of our water supply. The USCPUG consists of six local water companies, agricultural and mining companies, and representatives from Pima County and the Town of Sahuarita. The USCPUG's area of concern is the portion of

the Santa Cruz River valley north of the Santa Cruz County Line and south of Pima Mine Road. Early work of the group centered on defining the extent of the aquifer problems and achieving community consensus on the resulting statistics. The early work has been completed, and the group continues the work to keep the information current.

Q. Please describe the water situation in the Green Valley Sahuarita area.

A. The water supply in the Santa Cruz River, particularly beneath the Green Valley area, has long been a crucial resource. It faces significant challenges due to historical and ongoing groundwater extraction. This aquifer supports a variety of activities, per USCPUG: mining - about 58% of water use; agriculture - about 29%; residential - about 8%; and other commercial operations - about 5%. Groundwater pumping has resulted in a significant decline in water levels. Historical data from our oldest well, drilled in 1965, indicates that static water levels have decreased by 187 feet, averaging a decline of 3.2 feet per year.

The southern portion of the Tucson Active Management Area, which includes the Town of Sahuarita, unincorporated Green Valley, and various developments, farms, and mines, has traditionally relied exclusively on groundwater to meet its water demands. Evaluations by the USCPUG suggest that the water deficit in the aquifer is likely to persist as new residential developments will offset new water supplies. The increases in water use may cause a decline in the water table and lead to potential subsidence. In addition, ADWR has provided us with information that indicates that there has been subsidence recorded in parts of Sahuarita that may be the result of pumping in the area.

Two initiatives have been implemented: bringing renewable water supplies from the Colorado River to mitigate further declines.

- The Company actively manages Project Renews through subsidiaries. It is developing
 a 9-mile, 36" DI water conveyance system and recharge facility to transport and recharge
 Colorado River water to the region. The project is estimated to be completed in 2028.
- The local mines and agricultural stakeholders have initiated a project to deliver Colorado River water to the local pecan farms, reducing the need for groundwater pumping. This project commenced water deliveries to farms in north Sahuarita in 2022.
- Q. Please describe other long-term threats to the area related to the Company's water supply.
- A. ADEQ has determined that a sulfate plume from Freeport-McMoRan, Inc.'s tailing ponds to the west of the Company's service territory has impacted over 50% of our service area. ADEQ has agreed to a mitigation plan with Freeport-McMoRan, Inc. to address the mitigation.

Q. Please describe the regulatory environment within which the Company exists.

A. The Company is under the jurisdiction of the Arizona Corporation Commission, ADEQ, PDEQ, and ADWR. Regarding ADWR, the Company is subject to the 1980 Arizona Groundwater Management Act, which established a statutory goal of achieving safe yield within the Tucson Active Management Area by 2025. ADWR is responsible for administering water resource management to achieve this goal. The Company believes that surface water from the CAP can play an important role in attaining safe yield.

Q. Is it possible to get CAP water to the Green Valley area?

A. Yes. The CAP terminus is located near Pima Mine Road and Interstate 19, nine miles north of the Company's service area. Project Renews was the result of feasibility studies performed to explore the augmenting of existing groundwater supplies with the CAP water in the Green Valley area. In 1996, the Company worked in collaboration with State and

Federal agencies and other water entities toward the goal of bringing surface water supplies to the area. Malcolm Pirnie prepared a feasibility report dated September 1998. This report has been helpful in our planning, as it presented preliminary investigations, conceptual and preliminary design of alternatives for optimal routes, and evaluation of the financial feasibility.

Q. Please describe the Company's participation in the CAP.

A. The Company acquired most of its CAP subcontract, 1,337 AF of Colorado River water, in 1993 and its next major subcontract, 1,521 AF, in 2007, for a total CAP allocation of 2,858 AF of Colorado River water. To date, the company has met all required annual CAP capital charge payments.

Q. Is the Company asking for recovery of its CAP capital charges?

A. Yes, the CAP capital charges are included in our cash flow needs. While the Company is not currently using its allocation, these annual charges must be paid to maintain our efforts to provide a sustainable water supply. The allocation is a key component of the board's strategy to mitigate the risks to our threatened water supplies.

Q. What other risks are there to the water supplies?

A. In addition to contamination from mining, groundwater depletion, and subsidence, several other risks threaten the existing groundwater supplies. First, the groundwater flows from south to north, passing through the Nogales area, where treated wastewater is discharged into the aquifer. Recently, Nogales, Sonora, Mexico, has started utilizing this treated water, thereby reducing a significant inflow to the aquifer. Second, development along the Santa Cruz River, especially in Rio Rico and Tubac, is on the rise. Increased groundwater pumping upstream of the Upper Santa Cruz River aquifer reduces inflow, exacerbating the overdraft identified by the USCPUG. Third, agricultural activities from Nogales north to Pima Mine

Road may be adding nitrates and salts to the aquifer inflows from the south. Nitrate contamination from nearby agribusinesses and numerous golf courses has historically resulted in nitrate levels exceeding the action level of 5 mg/L (with the maximum contaminant level being 10 mg/L). To protect the interests of our members, it is prudent for the Company to maintain its CAP allocation as a potential alternative water supply.

IV. PURPOSE FOR THE RATE FILING.

- Q. Please describe the Company's rate request in its Application.
- A. The Company is requesting a rate increase using a test year ending December 31, 2023, as set forth in schedules sponsored in Tom Bourassa's testimony. We aim for this adjustment to take effect no later than September 1, 2025.

The Company seeks an operating margin, which our management believes will balance the need to avoid rate shock while addressing short-term financial requirements for essential plant replacements and improvements. This margin will also enable the Company to meet its debt service obligations and maintain sufficient revenue to prevent operating losses over the next three years.

To encourage water conservation, the Company proposes higher rates at higher tiers.

Detailed availability charges and commodity rates are provided to highlight the impact of water consumption on the bills, thereby promoting more responsible water usage through higher charges for higher consumption.

Q. Is the proposed operating margin sufficient to fully fund all its anticipated capital replacement and maintenance reserves?

A. No, based on the cash flow requirement identified in Mr. Jones' study (see attached testimony), the Company would need a higher operating margin to fund the reserves fully within five years. The Company acknowledges that some capital expenses may occur later than projected, meaning the reserves do not need to be entirely funded with cash immediately. Instead, the Company aims to balance cash reserves and access to debt. To achieve this, the Company proposes to gradually increase the operating margin in future rate cases to ensure the reserves are fully funded over time.

Q. Why is the Company requesting a rate increase?

A. The Company is requesting a rate increase to address several critical factors contributing to our rising operating costs, and our current rates are not sufficient. During the nine years that have passed between the test year in our last rate case and the test year here, routine expenses such as power and treatment have escalated, necessitating additional revenue to maintain

current operations. Additionally, labor costs have risen, reflecting market trends and the

need to attract and retain qualified personnel.

Moreover, essential infrastructure upgrades are planned, requiring additional debt, leading to higher interest charges and principal payments. Ongoing repairs to our existing wells and other infrastructure have resulted in increased maintenance expenses. Compliance with the EPA's lead and copper testing standards has introduced new costs that were not accounted for in previous rate cases. These factors combined necessitate a rate increase to ensure the Company can continue to provide safe, reliable, and compliant water services to our

members.

Q. Please describe projected capital expenditures over the next three years.

A. Over the next three years (2024 to 2026), the company projected capital improvements of
 \$5.1 million for the replacement of wells, mains, and other plant facilities.

Q. What has contributed to the projected operating and capital expenditure needs?

The Company is experiencing rising costs driven by new federal mandates under the Lead and Copper Rule Revisions ("LCRR"). We must update our infrastructure database and redirect our operations to comply with the new safety standards. By October 16, 2024, we must develop and maintain a detailed inventory of all service line materials, including those beyond the meter to the house, which must be publicly accessible and regularly updated. This task is challenging and resource-intensive for older subdivisions that are more likely to have lead or copper pipes. The revised rule mandates a 100% replacement of lead service lines within a set timeframe, with annual progress updates requiring thorough inspections and potentially replacing pipes even if they extend into private properties, raising questions about who bears the cost of replacements on the member's side of the meter. The LCRR also imposes stricter monitoring and reporting requirements, necessitating detailed sampling and comprehensive public notifications about the presence of lead and copper in the water supply. The impact on costs includes increased operational expenses due to extensive surveys and inspections, higher capital expenditures for the replacement of lead service lines, and increased compliance and administrative costs for maintaining accurate records and ensuring regulatory compliance. Despite these challenges, our proactive approach has yielded positive results, as our reviews have not identified any lead service lines in our system to date. We will continue our efforts to ensure full compliance and prepare for any Our effort to comply with federal regulations underscores our potential findings. commitment to providing safe, clean drinking water to our community despite the associated costs and challenges.

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Another new cost has been the Town of Sahuarita's billing for road maintenance related to raising water valve covers in a subdivision. This will lead to substantial future costs, potentially amounting to hundreds of thousands of dollars over time.

Q. What cost changes has the Company been implementing?

A. In 2023, the Company committed to implementing a Geographic Information System ("GIS"), a major capital expenditure with significant operational costs. Converting our maps to a GIS standard is crucial for modernizing our infrastructure. GIS enhances data management and analysis, leading to informed decision-making and improved efficiency. It helps create a comprehensive service line inventory, ensuring compliance with regulations, including new lead and copper rules, and providing more information to our members. GIS reduces redundancy, improves emergency response, and enhances planning and operations. This investment will result in better service, optimized resource use, and support for sustainable water management practices.

Q. Regarding usage, has the Company observed a decline in per-member water use over the past few years?

A. Yes. The following table shows that the number of members has increased, yet the total water consumption has decreased.

Member Data	2014	2023	Change 423 (+3%)	
Residential Units at Year End (YE Units)	12,459	12,882		
Commercial & Other Units (YE Units)	480	515	35 (+7%)	
Water Pumped; 12 Months (Acre-Feet)	2,367.4	2,276.3	-91.1 (-3%)	
Water Sold & Accounted for 12 Months (Acre-Feet)	2,239.3	2,166.3	-73.0 (-3%)	
Unaccounted for Water for 12 Months (Acre-Feet)	116.1 (4.9%)	112.6 (4.9%)		

Member Data	2007	2014	Change
Residential Units at Year End (YE Units)	11,385	12,459	1.074 (+10%)
Commercial & Other Units (YE Units)	469	480	11 (+2%)
Water Pumped; 12 Months (Acre-Feet)	2,795.0	2,367.4	-427.6 (-15%)
Water Sold & Accounted for 12 Months (Acre-Feet)	2,620.7	2,239.3	-381.4 (-15.5%)

Unaccounted for Water for 12 Months	174.3	116.1	
(Acre-Feet)	(6.2%)	(4.9%)	

Q. Do you believe the decrease in consumption is a temporary or permanent change?

A. We believe this is a permanent change. Results over the past decade have validated the 2014 study performed by Montgomery and Associates, Water Resource Consultants, on Residential Water Demands. An analysis of annual change demand shows that the Company's declining water demands are consistent with declining national, state, and area trends. The study concludes that decreases in consumption are permanent because technological and infrastructure improvements have led them to low-flow fixtures and appliances and no pools or swamp coolers being added. The demand is no longer tightly tied to population, economic output, conservation efforts, or quality of life. The downward trends in per-household demand are expected to continue into the next decade.

Q. Please describe the Company's water conservation efforts.

A. The Company complies with the ADWR Best Management Practices Program. As part of that program, we continue to work on educating homeowners by presenting 13 months of water usage and messages on the monthly water bills and including conservation reminders in any communication with our members. We participate in community events and distribute conservation information. The Company regularly sponsors free programs related to preventing leaks. Members are directed to our webpage for more information.

Our website has a dynamic feature that allows members to view their consumption in comparison to their neighborhood averages and customized conservation messages based on the type of home and level of consumption.

Q. Are the proposed rates designed to provide the Company with sufficient reserves to address future capital requirements?

A. No, but the Company is working on plans to deal with the problem. Ray L. Jones, in his direct testimony, details the analysis regarding the Company's need to maintain an appropriate level of reserves to address future requirements without the need for unacceptably large rate increases or adverse impacts on the Company's financial condition. Even so, the rates proposed in our application are not intended to fund the future reserve needs entirely, as determined in Mr. Jones's analysis.

Q. Does the Company need to prepare for additional capital expenditures to continue to provide safe and reliable service?

A. Yes. Having an adequate operating margin is important to ensure the Company has sufficient cash flows to fund operations and capital improvements required to maintain the performance life of existing plant equipment.

Q. The company's cash balance seems to be stressed. Why is the Company concerned about its ability to fund capital replacement through its rates?

A. The Company is concerned about its ability to fund capital replacement through its rates due to several key factors. Since 2016, the Company has experienced slower levels of growth, which has limited its revenue increases. Additionally, unexpected major recurring well maintenance repair costs have further strained our financial resources. Despite having some of the lowest rates in the region, the Company must ensure it has sufficient funds to continue operating and providing continuous, safe, and reliable service to our existing members. Looking ahead, the Company needs to prepare for additional maintenance and replacement of its aging infrastructure, including mains and valves.

As a non-profit corporation, the Company has only two options to pay for its capital projects: cash (through rates) and debt. Therefore, it is essential to build cash reserves to meet both

expected and unplanned capital replacements in a financially responsible manner, ultimately aiming to keep costs down for our members.

Q What are the Future Debt Requirements for the Company?

A. The Company currently enjoys a healthy financial status, characterized by a high net asset to low debt ratio. Management anticipates a long-term shift towards a high debt-oriented financial structure. Compounded by inflation, as confirmed by the Consumer Price Index ("CPI"), and the rise in operating expenses, management anticipates the need for more frequent rate adjustments to prevent rate shock.

The transition to more debt is a result of the necessity of overtime replacing a substantial portion of our aging water infrastructure. Our water infrastructure dates from the early 1960s, with a major portion of the system in place by the 1990s. Available data indicates that the various water pipe materials present a history of lifetimes of 60 to 100 years. The cost to replace our aging water infrastructure will fall directly upon the Company ratepayers. As we will outline below, the ratepayers will directly bear the cost of borrowing money at prevailing market interest rates, which will be significantly higher than historical costs and will be reflected in the Company's rate schedule.

The cost associated with replacing mains and related infrastructure, such as pipelines and valves, includes direct material expenses, the cost of removing and replacing the faulty infrastructure that is complicated by the complexity of avoiding other utilities, such as optical cables, and the additional cost of replacing major sections of the road surfaces above the faulty infrastructure. When the water infrastructure was initially installed, the financial burden was on the developers, who passed a portion of these costs on to homebuyers through their mortgages.

Historically, developers provided the least expensive funding for our Company, as they were not compensated with interest by our Company but received a nominal portion of the revenue received by our Company for a period of ten years. A portion of their investment was refunded as Refundable Advances for Construction, and a portion was Contributions in Aid of Construction. Our Company's experience is that the repayment of the funds advanced for construction was discounted by around 50 percent. Now, replacement costs will reflect current market prices, and relying on low-cost funding such as grants for total replacement of the Company's water infrastructure over a 30-to-60-year period is not feasible. Our primary financing source will be debt at prevailing market interest rates for a small company and no discounting of the principal amount.

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Our Company's engineering firm, Stantec, engineer's opinion of the probable replacement cost of the Company water delivery system on January 21, 2023, was about \$258,300,000. This estimate does not include an additional \$200,000,000 estimated for asphalt removal and replacement. As noted above, we anticipate replacing a substantial portion of our Company's water delivery system over a 30-to-60-year period. There is no exact timeline for when our specific infrastructure elements will fail, but the Company actively monitors for potential failing elements.

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Industry standards dictate that users should pay their fair share, and the financial burden of replacing our infrastructure will fall on the ratepayers at that time. As noted earlier, the Company, and hence the ratepayers, historically had repaid only 50% of the principal cost. However, as we replace the water infrastructure, the ratepayers will repay the full principal and market interest rates for the borrowed funds.

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The company will increase its outstanding debt to allocate the water infrastructure replacement costs to the applicable ratepayers. In anticipation of these future debt

Q.

requirements, the Company must maintain sufficient cash reserves and financial viability to ensure the ability to borrow the necessary funds when the time comes to replace substantial elements of our water infrastructure. Current financial planning highlights the need to develop adequate reserves to satisfy financial institutions that our Company qualifies for the increased debt needs.

Q. How does the Company feel about the terminology 'Monthly Customer Charge' in its tariffs?

A. The Company prefers to refer to the 'Monthly Customer Charge' as the 'Availability Charge.'

This terminology emphasizes to our members that this charge covers the cost of having access to water whenever they need or want it. It clarifies that no water usage is included in this charge, ensuring the members understand that the fee solely represents the cost of maintaining reliable access to the water supply.

V. LOW-INCOME ASSISTANCE.

What provisions has the Company made for members who cannot afford to pay their water bills?

A. Since April 2015, the Company has been managing the Round-Up program. This voluntary pass-through initiative collects donations to provide financial support to individuals within the Green Valley/Sahuarita area. This program is administered by local charities and is designed to offer financial assistance to the Company's members in need. Through this program, participating members agree to have their utility bills rounded up to the next whole dollar amount or rounded up plus a few additional dollars. The funds collected through these contributions are used to help less fortunate members pay their utility bills.

VI. CONCLUSION

Q. Do you have any other comments?

A. We would like to extend our appreciation to our staff who represent the Company within our community, their skills and their contribution to the membership are appreciated. We also extend special recognition and thanks to our unpaid board members who volunteer their time and technical expertise in support of the community. The board members have devoted countless hours to research and evaluation of the technical aspects of this highly regulated industry. Their collective efforts have successfully guided the Company since its inception in 1975. As we look to the future, we anticipate ongoing challenges to our water supply, rate pressures, and increasing regulatory standards. We will continue our mission of reliable water delivery and work for a sustainable water supply.

Q. Does that conclude your direct testimony?

A. Yes, it does.

DIRECT TESTIMONY OF JOHN MEYER

1	BEFORE THE ARIZONA CORPORATION COMMISSION		
2	COMMISSIONERS		
3	JIM O'CONNOR - CHAIRMAN		
4	LEA MÁRQUEZ PETERSON ANNA TOVAR		
5	KEVIN THOMPSON NICK MYERS		
6			
7			
8	IN THE MATTER OF THE APPLICATION OF COMMUNITY WATER COMPANY OF		
9	GREEN VALLEY, AN ARIZONA CORPORATION, FOR A DETERMINATION		
10	OF THE CURRENT FAIR VALUE OF ITS		
11	UTILITY PLANT AND PROPERTY AND FOR INCREASES IN ITS RATES AND CHARGES		
12	FOR UTILITY SERVICE.		
13			
14			
15	DIRECT TESTIMONY OF		
16			
17	JOHN MEYER		
18			
19	ON BEHALF OF		
20			
21	COMMUNITY WATER COMPANY OF GREEN VALLEY		
22			
23	August 15, 2024		
24			
25			
26			
27			

Table of Contents INTRODUCTION......1 III. WATER CONSERVATION PROGRAM......7 **Exhibits** Exhibit 1: Water System Delivery Maps

1	I.	INTRODUCTION.
2		
3	Q.	Please state your name and address.
4	A.	My name is John Meyer. My business address is 1501 S. La Canada Dr., Green Valley, AZ
5		85622
6		
7	Q.	On whose behalf are you testifying in the proceeding?
8	A.	I am testifying on behalf of the Applicant, Community Water Company of Green Valley
9		("Company").
10		
11	Q.	With whom are you employed, and in what capacity?
12	A.	I am employed by the Company as the Utility Operator. I have held this position for 12
13		years, having started my career with the Company in 1985.
14		
15	Q.	Please describe your professional background.
16	A.	I hold an Arizona Department of Environmental Quality ("ADEQ") Grade 4 certification in
17		Water Distribution, a Grade 4 certification in Water Treatment, and a Grade 1 certification
18		in Wastewater Collection. My professional background includes construction experience
19		specialized training in electrical and process control, and various certificates in water
20		treatment activities.
21		
22	Q.	Have you previously testified before the commission?
23	A.	I have testified on behalf of the Company in support of a Certificate of Convenience and
24		Necessity ("CC&N") extension request.
25		
26		
27		

Q. What is the purpose of your direct testimony?

A. I will provide an overview of the Company's water system and operations to support its application for rate relief.

II. THE COMPANY'S WATER DELIVERY SYSTEM AND OPERATIONS

Q. Would you describe The Company's water delivery system?

A. The Company's water delivery system is a groundwater-based system serving portions of the Town of Sahuarita and the unincorporated community of Green Valley, both located in southern Pima County, Arizona. On December 31, 2023, the Company served 13,398 members, including 12,882 residential members, 398 commercial members, and 118 other types of members; 96% of our members are residential. There are approximately 11,000-meter connections to serve an estimated population of 24,000 people.

The Company's water delivery system consists of a looped distribution network with five pressure zones. It includes four wells, four arsenic treatment facilities, four reservoirs, two forebay tanks, and four booster stations. The system is designed to provide a fire flow of 1,500 gallons per minute for two hours.

Each of the Company's four wells is equipped with a coagulation filtration process arsenic treatment facility. Treated water from Well No. 6 and Well No. 9 is pumped directly to the Zone 2 distribution system. Excess water produced more than the current demand is released into Reservoir No. 1 (1,000,000 gallons). Treated water from Well No. 10 and Well No. 11 is pumped into Reservoir No. 3 (1,000,000 gallons), Reservoir No. 4 (2,000,000 gallons), and Reservoir No. 5 (2,000,000 gallons) (all of which serve as elevated storage to the distribution system) via separate transmission mains. Treated water from Well No. 10 and Well No. 11 is transferred to the elevated storage tanks via transfer booster stations. The

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Well No. 10 Transfer Station consists of a 300,000-gallon forebay tank and a booster station with five booster pumps. Similarly, Well No. 11 Transfer Station consists of a 300,000gallon forebay tank and a booster station with five booster pumps. The Company utilizes two additional booster stations. The Reservoir No. 1 Booster Station utilizes one electric booster pump and one natural gas booster pump as a backup in case of a power outage to supply water to Zone 2 from Reservoir No. 1. Reservoir No. 1 also has a transfer pump that delivers water to Reservoir Nos. 3, 4, and 5. Lastly, the single pump at the La Canada Transfer Station allows water to be transferred from Zone 2 to the elevated storage tanks. The Company's source of supply is the following wells, which have shown a steady decline in the water tables. The Company will see an increase in energy costs to pump the water from lower levels, and water quality may require additional treatment processes to meet water quality standards. Arsenic treatment facilities were added to each well in 2006 and 2007.

- Well No. 6 was drilled in May 1977 to a depth of 850 feet. It has been in service since June 1977 at Well No. 2 site, originally drilled in May 1963. The well is currently pumping at 700 gallons per minute (gpm). Since 1965, the static water levels have decreased by 187 feet, averaging a decline of 3.2 feet per year.
- Well No. 9 was drilled in November 2001 to a depth of 967 feet. It has been in service since February 2003 and is designed to pump 1,000 gpm. Since 2003, the static water levels have decreased by 76 feet, averaging a decline of 3.8 feet per year.
- Well No. 10 was drilled in 2006 to a depth of 1,130 feet and has been in service since January 2007. The well is currently being evaluated for a pumping capacity of 1,300 gpm. Since 2006, the static water levels have decreased by 73 feet, averaging a decline of 4.3 feet per year.
- Well No. 11 was drilled in 1958 to a depth of 2,516 feet. In 2006, as part of a settlement and mitigation agreement, the well was rehabilitated and placed in service in January

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2007. Since 2006, the static water levels have decreased by 31 feet, averaging 1.8 feet per year.

What is your opinion of the Company's water delivery system facilities and operations? Q.

A. The Company's water delivery system facilities are well-designed and well-maintained. The system provides reliable service to the community and operational resiliency during emergencies or natural disasters. Moreover, the system has a very low water losses, averaging only 4.83% over the last 3 years,

The Company currently has 11 field operations personnel. The Company plans to employ 14 field operations personnel and is seeking to fill three vacant positions. Our operational standard is to maintain one field operator for every 1,000 members; our current ratio is 1:1,218 (based on 13,398 units served), and the Company is targeting a ratio of 1:957. The Company's operators have a combined 136 years of experience, or an average of over 12 years. Several of the Company's operators have received state-wide awards of excellence from AZWater at their annual conference. All the Company's operations staff hold ADEQ certifications ranging from Grade 1 Water Distribution and Water Treatment to Grade 4 Water Distribution and Water Treatment. The Company also has a Distribution Supervisor and a Treatment Supervisor who hold ADEO certifications of Grade 4 Water Distribution and Grade 4 Water Treatment.

Please describe The Company's water distribution facilities.

As noted above, the water delivery system is a looped system that is mostly gravity-fed from 3 reservoirs totaling 5 million gallons. The distribution facility also includes a 1-milliongallon reservoir which has a booster station to pump water into the distribution system. The Company has a robust distribution system consisting of mostly asbestos cement and ductile iron pipe mains ranging from 4-inch to 16-inch, totaling over 144 miles of mainline pipe.

polyethylene ("PE") services.

Q. What are the maintenance and capital improvement issues facing the Company?

The new service line material is almost entirely copper tubing, with less than 5% remaining

A. The Company is assessing options for repairing Well No. 10. One potential solution involves installing a liner to prevent gravel pack intrusion, estimated to cost around \$550,000 and to be completed within 2-3 months. This repair would reduce the well's capacity from 1,800 gpm to 1,300 gpm. Although the Company can meet current consumer demand with this reduced capacity, future growth may strain resources. Consequently, the Company is also evaluating the feasibility of developing a new well-site. The estimated cost of a new well capable of producing 2,400 gpm is about \$1,800,000, with an anticipated completion time of approximately 18 months. If a treatment plant is needed for this new well, the additional approximate cost is \$4,200,000. Construction for the well and possible treatment

Q. Do you believe that The Company's low water loss percentage reflects the overall operations of the Company?

plant is projected to start in the next 4 to 5 years.

A. The Company's proactive approach to replacing failing PE service lines since 1985 has directly contributed to a lower Lost and Unaccounted ("LAU") water percentage. Internal procedures mandate that a service technician responds to any reported leak within one hour and stays on-site until the leak is fully repaired or replaced. Over the past 5 years, the Company has been actively replacing aging PVC mains with Municipex tubing or copper, depending on the situation. Additionally, the Company adheres to the manufacturer's recommendations for replacing water meters to minimize inaccuracies. As a result, the Company's average LAU percentage for the last 3 years is 4.83%, reflecting its efficient operations.

Q. Please describe The Company's production capacity.

A. Table 1 below summarizes our wells and production capacity

Table 1

Well No.	Operating Capacity	
	Discharge Pressure (psi)	Discharge (gpm)
6	110	700
9	105	1,100
10	15	Out of service
	15	2,100
Total Current		3,900

Q. Please describe The Company's storage capacity.

A. The Company owns and operates storage facilities that meet our emergency supply needs. Specifically, our storage capacity exceeds the 2023 48-hour average demand of 4,064,340 gallons.

Table 2 below details the Company's emergency supply volume for the system

Table 2

Storage Site	Nominal Storage Capacity	Emergency Supply Volume ¹
Reservoir No. 1	1,000,000	793,000
Reservoir No. 3	1,000,000	792,000
Reservoir No. 4	2,000,000	1,333,000
Reservoir No. 5	2,000,000	1,333,000
Well No. 10 Forebay	300,000	143,750
Well No. 11 Forebay	300,000	121,875
Total	6,600,000	4,516,625
Hrs. of storage (Avg. Day)		53.3

¹ Emergency Storage + Equalization Storage + ½ Operational Storage.

1	Q.	Can you explain the process the Company used to establish the emergency water
2		supply target of 48 hours?
3	A.	The Company is an Arizona non-profit organization with members and a volunteer board of
4		directors who are also members. The board sets the direction for how the Company provides
5		service, while management works to fulfill the Company's mission as established by the
6		board. Within this framework, management has adopted a customer-focused approach to
7		determine the emergency water supply target.
8		
9	Q.	Do you believe that The Company's overall infrastructure provides safe and reliable
10		service?
11	A.	Yes.
12		
13	Q.	Are you requesting any post-test year plant in this rate case?
14	A.	No.
15		
16	m.	WATER CONSERVATION PROGRAM.
17		
18	Q.	Would you summarize the Company's water conservation program?
19	A.	The Company is in the Tucson Active Management Area and is enrolled as a regulated tier
20		2 municipal provider in the Arizona Department of Water Resources ("ADWR") Modified
21		Non-Per Capita Conservation Program ("NPCCP"). As part of this program, the Company
22		reviewed its water delivery system and proposed five Best Management Practices ("BMPs")
23		for implementation in its service area, all of which have been approved by ADWR:
24		Meter Repair and/or Replacement Program
25		Customer High Water Use Inquiry Resolution
26		Customer High Water Use Notification
27		Residential Interior Retrofit Program
- 1	I	

• Special Events/Programs and Community Presentations

In addition to these five BMPs, the Company has also implemented a Public Education Program as required by the NPCCP.

Q. What are the components of the Company's Public Education Program?

A. The Company actively encourages public education on water through multiple communication channels. Members regularly receive monthly usage tips included with their water bills. The Company's website provides a variety of water conservation tools. Brochures regarding leaks, weather insulation and other water conservation topics are available on request by mail, and we provide them at public meetings. Annually, the Company presents a class open to the public highlighting various leak prevention topics. The Company participates annually in the Project WET program sponsored by the University of Arizona, which educates over 400 fifth-grade students from surrounding schools about water.

Q. Has the Company's water conservation program been effective?

A. The Company believes it has been effective. As noted in the Direct Testimony of Arturo Gabaldón, the Company has been experiencing decreasing water consumption over the past several years. Based on data from a study that the Company participated in, most water conservation is occurring because of technology improvements and the Company's members' water use reductions appear to be tracking national trends.

Q. Does the Company have a program to address water losses?

A. Yes. All water providers in the Tucson Active Management Area are required to track and report water losses to ADWR. The Company routinely monitors this data and implements corrective action as warranted.

Q. Has the Company done a good job controlling water loss?

A. Yes, as noted above, The Company's water loss remains well below 10 percent as the Company reported the following LAU water to ADWR for the past three years.

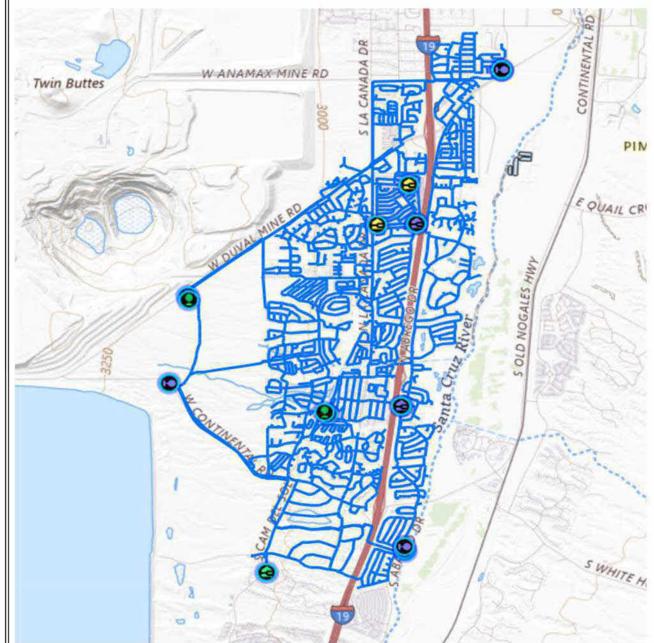
- 2021 5.59%
- 2022 4.11%
- 2023 4.79%

Q. Does that conclude your direct testimony?

A. Yes, it does.

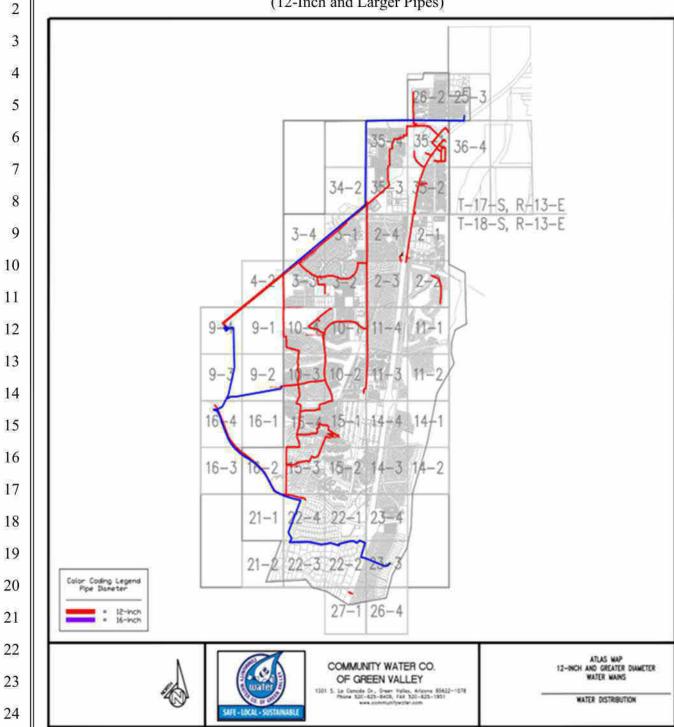
Exhibit 1

Community Water Company of Green Valley System Map

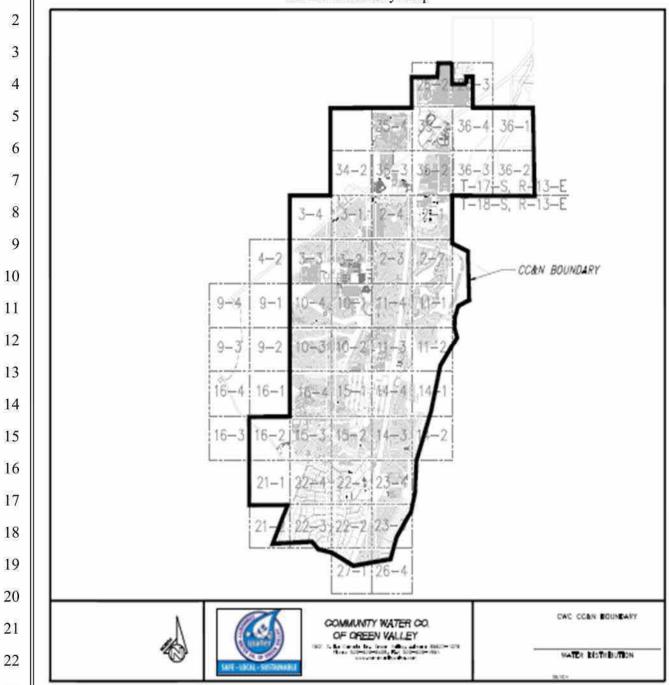


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Community Water Company of Green Valley System Map (12-Inch and Larger Pipes)



Community Water Company of Green Valley CC&N Boundary Map



DIRECT TESTIMONY OF RAY L. JONES

1	BEFORE THE ARIZONA CORPORATION COMMISSION
2	COMMISSIONERS
3	JIM O'CONNOR - Chairman LEA MARQUEZ PETERSON
4	ANNA TOVAR
5	KEVIN THOMPSON NICK MYERS
6	
7	IN THE MATTER OF THE APPLICATION OF DOCKET NO. W-02304-24-
8	COMMUNITY WATER COMPANY OF GREEN VALLEY, AN ARIZONA
9	CORPORATION, FOR A DETERMINATION OF THE CURRENT FAIR VALUE OF ITS
10	UTILITY PLANT AND PROPERTY AND FOR
11	INCREASES IN ITS RATES AND CHARGES FOR UTILITY SERVICE.
12	
13	
14	DIRECT TESTIMONY OF
15	
16	RAY L. JONES
17	
18	ON BEHALF OF
19	
20	COMMUNITY WATER
21	
22	COMPANY OF GREEN VALLEY
23	
24	August 15, 2024
25	
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9		
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1	I.	INTRODUCTION.
2		
3	Q.	Please state your name and address.
4	A.	My name is Ray L. Jones. My business address is 1630 Cougar Trl., Prescott, Arizona
5		86303.
6		
7	Q.	On whose behalf are you testifying in the proceeding?
8	A.	I am testifying on behalf of the Applicant, Community Water Company of Green Valley
9		("CWC" or "Company").
10		
11	Q.	With whom are you employed and in what capacity?
12	A.	I am the owner and principal of ARICOR Water Solutions LC ("ARICOR"), a consulting
13		firm providing services to the water and wastewater utility industry.
14		
15	Q.	Please describe your professional background.
16	A.	I began my working career with Citizens Utilities Company ("Citizens") in 1985 as a Staff
17		Engineer for the Maricopa County water and wastewater division. I was employed at
18		Citizens for 17 years, ascending to Vice President and General Manager for the Arizona
19		water and wastewater operations. In 2002, American Water ("American") purchased the
20		water and wastewater assets of Citizens, and I joined American as the President of Arizona-
21		American Company.
22		
23		I left American in 2004 to start ARICOR. My consulting practice at ARICOR specializes
24		in water resource issues, regulatory strategies, rate case filings and water and wastewater
25		utility management and operations. In addition to my consulting practice, I served as the
26		Executive Director of the WUAA from December 2014 to April 2024. In that capacity, I

worked closely with regulated water and wastewater providers and the Arizona Corporation Commission to develop regulatory policy for the water and wastewater industries in Arizona. I received a Bachelor of Science in Civil Engineering in 1985 from the University of Kansas, and a Master of Business Administration in 1991 from Arizona State University. I am a Registered Professional Engineer in Arizona and California and a Grade 3 Certified Operator in Arizona for all four water and wastewater classifications. My resume is attached as **Exhibit RLJ-DT1**.

Q. Have you previously testified before the commission?

A. Yes, on numerous occasions. In my time with Citizens and American, I prepared or assisted in the preparation of multiple filings before the Arizona Corporation Commission ("Commission"), including rate applications and CC&N filings. Since starting ARICOR, I have prepared many filings and assisted in the preparation of more filings before the Commission, including rate applications, CC&N filings and filings to approve the acquisition of utility assets and establishment of deferred debits related to the acquisition premium paid. I have also testified in all these cases. A summary of my regulatory work experience is included in my resume attached as **Exhibit RLJ-DT1**.

Q. What is the purpose of your direct testimony?

A. To support CWC's application for rate relief. Specifically, I will provide support for the Company's proposed cash reserves, which affect the cash flow needed by the Company to support its utility operations.

II. CASH RESERVES.

Q. As part of your work on this case, did you evaluate CWC's need for cash reserves?

Yes, at the direction of Company management I investigated the issue of reserves generally

with a specific focus on capital reserves that would be used to fund replacement of specific

categories of long-lived assets. Based on my investigation, I recommended a target level for

the Company's capital reserve dedicated to rehabilitation and replacement of specific

A.

that investor-owned water utilities do not rely exclusively on new debt and operating cash flow to fund major system maintenance and capital requirements. Rather, from time to time, investor-owned water utilities must ask the shareholders to infuse new equity into the company to provide funds, typically for investment in capital assets.

As an Arizona non-profit company with members, CWC does not have shareholders and therefore does not have an outside source of equity capital. As such they can only rely on new debt and operating cash flow to fund major system maintenance and capital requirements. Due to the uneven nature of major maintenance and capital expenditures, over the long-term, reliance exclusively on new debt and operating cash flow is likely to cause adverse impacts to the Company's financial condition and drive unplanned and unacceptable rate increases.

categories of long-lived assets. Consistent with American Water Works Association¹ nomenclature, I have designated this reserve as the Rehabilitation and Replacement Reserve.

Q. Why is it appropriate for CWC to maintain reserves?

A. In my experience as a water and wastewater utility manager and consultant, I have observed

¹ American Water Works Association, *Cash Reserve Policy Guidelines* (American Water Works Association, 2018), 6.

By using reserves established from enhanced levels of operating cash flow, the Company can better provide adequate funding to meet its needs, better avoid negative financial impacts, mitigate rate increases and provide more financial stability over the long-term.

Q. Are capital reserves for non-profit water utilities common and appropriate?

A. Yes. Municipal districts have maintained cash reserves for a number of purposes including major maintenance and capital expenditures for many years, and the practice is becoming more common among private water and wastewater utilities. As a part of its asset management recommendations, the United States Environmental Protection Agency recommends the use of capital reserves for small water systems². Additionally, for many years, in its annual State of the Water Industry Report, the American Water Works Association ("AWWA") has addressed the concept of full-cost pricing and most recently stated³:

AWWA holds that the public can best be provided water services by self-sustaining enterprises that are adequately financed, with rates and charges based on sound accounting, engineering, financial, and economic principles. Revenues from service charges, user rates, and capital charges (e.g., impact fees, system development charges) should be sufficient to enable utilities to provide for the full cost of service, including annual operations and maintenance expenses, capital costs (e.g., debt service, other capital outlays), and adequate working capital and **required reserves**.[Emphasis added]

In its 2023 report, AWWA stated4:

Full-cost pricing—i.e., charging rates and fees that reflect the full cost of providing water and/or wastewater services—should include renewal and replacement costs for treatment, storage, distribution, and collection systems. Some utilities have previously kept their rates low by minimizing or ignoring renewal and replacement costs, but as the useful lives of our

² United States Environmental Protection Agency, Asset Management: A Handbook for Small Water Systems (United States Environmental Protection Agency, September 2023, 20.

³ American Water Works Association, *State of the Water Industry Report*, (American Water Works Association, 2024), 14.

⁴ American Water Works Association, State of the Water Industry Report, (American Water Works Association, 2023), 14.

infrastructure systems come to an end, managers and the communities they serve are forced to address these costs, sometimes through painful and unexpected rate increases. Issues related to equity and affordability must be considered as rates are adjusted, and each system has its own unique rate-setting challenges based on current conditions as well as recent developments and long-term history. [Emphasis added]

The 2023 AWWA report also noted that 38.9% of respondents to its 2023 State of the Water Industry Survey listed reserves as a capital funding source⁵. The 2024 AWWA survey ranked Renewal and replacement of aging water infrastructure has the 3rd ranking concern among survey participants⁶.

In summary, capital reserves are both common and appropriate for public and private utilities, including a non-profit water utility like CWC.

Q. Did you find evidence of standardized recommended levels for reserves?

A. My research indicates that reserve levels vary based on unique needs and circumstances of a particular utility. The best guiding document I have found is the previously cited AWWA report titled Cash Reserve Policy Guidelines issued in 2018. The report notes⁷:

The level of reserves maintained by a utility is an important component of short and long-term financial management, and is a key consideration in the rate-setting process. Therefore, many utilities and rating agencies place a significant emphasis on having sufficient reserves available for potentially adverse conditions and future needs. However, while many utilities view higher levels of reserves as prudent and conservative planning that result in many benefits, some utilities philosophically view reserves as tying up current customer dollars that could be used for expenditures or other benefits.

Q. What types of reserves has CWC determined are appropriate?

⁵ Ibid., 22.

⁶ American Water Works Association, 2024, 6.

⁷ American Water Works Association, 2018, 2.

1	A.	CWC has established operating reserves for items of major maintenance, including reservoir
2		and forebay maintenance, a debt service reserve, a reserve for renewal of an Arizona State
3		Land Department lease, and a reserve dedicated for rehabilitation and replacement of
4		specific categories of long-lived assets.
5		
6	Q.	What was the first step in formulating your recommendation for a capital reserve for
7		CWC?
8	A.	Working with Company management, I reviewed a database listing the original cost of
9		capital assets and selected specific categories of long-lived assets to include in the capital
10		reserve calculation. The selected assets were:
11		• Wells
12		 Pumping Equipment (including structures)
13		 Water Treatment Equipment (including structures)
14		Distribution Reservoirs
15		 Mains, Services and Hydrants
16		Once the categories of reserve assets had been identified, they were organized by
17		vintage year and an expected service life was assigned to the asset class. Next, the current
18		replacement cost for each asset class as of year end 2023 was established by using the Handy
19		Whitman Index for the appropriate asset class to adjust the original costs to their year-end
20		2023 replacement cost. The next step was to extend the current replacement costs forward
21		for the years 2024 through 2044 using an expected inflation rate of 2.5%.
22		
23	Q.	How do the trended replacement costs in your study compare to other estimates of
24		replacement costs obtained by the Company?
25	A.	The current year trended replacement costs used in my trended analysis are approximately

27

ets had been identified, they were organized by was assigned to the asset class. Next, the current year end 2023 was established by using the Handy class to adjust the original costs to their year-end to extend the current replacement costs forward expected inflation rate of 2.5%. in your study compare to other estimates of pany? The current year trended replacement costs used in my trended analysis are approximately 39% lower than the Engineer's Opinion of Probable Replacement Cost presented in the Company's Water System Improvement Design Plan and Asset Management Plan Update 6

prepared by Stantec. This difference can be attributed to the fact that the original costs reflect initial installation of plant facilities prior to construction of other improvements such as streets, sidewalks, landscaping and dry utilities. Replacement projects will include costs for pavement replacement, landscape restoration, working around existing utilities and design elements that were not required in the original installation. These costs associated with replacement projects are not reflected in a trended replacement cost analysis using original cost data.

Q. How do the lower trended replacement costs in your study affect your reserve analysis?

A. Using the lower trended replacement costs results in a lower required reserve as opposed to using the higher engineering estimate of costs. Because the Company was not expected to be able to fully fund its reserve requirement, I choose to use the lower trended costs in this analysis. However, as the Company more fully funds its reserve and its capital replacement program intensifies, it would be appropriate to use engineer's estimates of replacement costs in future reserve studies.

Q. What was the next step in the reserve analysis?

The final step prior to doing the cash flow and required reserve analysis was to prepare a schedule, based on the expected service replacement year derived from the service life, showing the replacement cost of the specific plant items that are projected to be replaced in each year from 2024 through 2044.

Q. How was the required reserve analysis completed?

A. The required reserve analysis was completed using the methodology described in AWWA's Cash Reserve Policy Guidelines Report. More specifically, I followed the example in the report for calculation of Rehabilitation and Replacement Needs followed by the example for

Use of Rehabilitation and Replacement Reserves for a five-year period from 2025 through 2029.

Q. What was the result of your analysis?

A. The AWWA methodology uses the current replacement cost of the plant being evaluated divided by its service life to set the annual rehabilitation and replacement need that is also the recommended Rehabilitation and Replacement Reserve ("R&R Reserve") amount. As shown in the table below, the recommended R&R Reserve amount for CWC is \$3,228,100. This amount is based on year-end 2029, the last year of the five year planning period being evaluated.

Summ	ary by NARUC Plant Account by Year	Original Cost	2029 Replacement Cost	Service Life (Years)	Annual R&R Requirement (Rounded)
304	Structures & Improvements (Pumping)	\$ 48,037	\$ 87,443	30	\$ 2,900
304	Structures & Improvements (Treatment)	145,545	366,493	40	9,200
307	Wells & Springs	2,056,535	4,054,688	50	81,100
311	Pumping Equipment (Electric)	3,712,983	11,999,353	30	400,000
311	Pumping Equipment (Gas)	118,494	432,481	30	14,400
320	Water Treatment Equipment	4,724,481	14,001,233	30	466,700
330	Distribution Reservoirs & Standpipes	2,311,007	8,981,036	50	179,600
331	Transmission & Distribution Mains (Small)	887,631	7,722,697	50	154,500
331	Transmission & Distribution Mains (Large)	20,256,328	97,146,310	80	1,214,300
333	Services	6,153,971	22,289,207	50	445,800
333.1	Services (Fire Taps)	433,824	1,185,314	40	29,600
335	Hydrants	2,362,311	11,501,844	50	230,000
		\$ 43,211,149	\$ 179,768,100		
	Annual Rehabilitation and Rehabilita	tion Need and Rec	ommended R&R I	Reserve Amount	\$ 3,228,100
	Projected beginning 20	25 Rehabilitation a	nd Replacement F	Reserve Balance	1,030,265
	Rehabilitation and Re	eplacement Reserv	e Additional Fundi	ng Requirement	2,197,835

0. Did you evaluate the cash flow implications of the recommended R&R Reserve?

A. Yes. I completed the Use of Rehabilitation and Replacement Reserve analysis recommended by AWWA that analyzes and verifies cash flow needs. The full analysis is attached as Exhibit RLJ-DT2. This analysis indicates that the average annual cash flow required for capital improvements is \$863,340. The annual cash flow required to build the R&R Reserve is \$439,567. The total annual cash flow required capital improvements and build the R&R Reserve is \$1,302,907 per year.

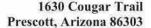
Q. Can you explain what the required cash flow of \$1,302,907 per year means in the context of this rate case?

A, Yes. For a non-profit cooperative utility like CWC, the revenue requirement is set based on a cash flow basis, typically using a target operating margin to calculate the revenue requirement. What this reserve analysis shows is that ideally, the operating margin would be set high enough to generate cash flow, after consideration of all expenses and debt service requirements, equaling \$1,302,907. This amount of cash flow would allow CWC to fully fund the portion of its capital program not funded by debt and to increase its reserves so that in five years the R&R Reserve balance would equal the R&R Reserve requirement of \$3,228,200. Because CWC must balance many factors when making a rate increase request, the revenue requirement requested by CWC in this case is below the level that is required to fully fund the R&R Reserve.

Q. Does that conclude your direct testimony?

A. Yes, it does.

Exhibit RLJ-DT1





EXPERTISE

Mr. Jones founded ARICOR Water Solutions in 2004. Through ARICOR Water Solutions, Mr. Jones offers a wide range of engineering and financial analysis services to the private and public sectors. Projects include development of regulatory strategies and preparing rate cases, including preparation of rate studies, cost of service studies, financial schedules and testimony for filings before the Arizona Corporation Commission. Services also include consultation on water and wastewater utility formation, management and operations, and valuation, including due diligence analysis, water resources strategy development and water rights valuation. ARICOR Water Solutions provides water, wastewater and water resource master planning, water and wastewater facilities design, and owner representation; including value engineering, program management and construction oversight. Lastly, ARICOR Water Solutions supports water solutions with contract operations and expert witness testimony and litigation support.

EMPLOYMENT HISTORY

2004 to Present ARICOR Water Solutions LC

Owner and Principal

2014 to 2024 Water Utilities Association of Arisona

Executive Director

Responsible for representing the association before the public, the Arizona Corporation Commission, and the Legislature. Key responsibilities include leading the organization, developing policy positions, and advocating for the Membership's interests.

2002 to 2004 Arizona-American Water Company

President

Responsible for leadership of the Arizona business activities of Arizona-American Water Company. Key responsibilities include developing and evaluation new business opportunities, developing strategic plans, establishing effective government and community relations, insuring compliance with all regulatory requirements, and providing management and guidance to key operations and support personnel.

1998 to 2002 Citizens Water Resources, Arizona Operations

Vice President and General Manager

Responsible for leadership of the Arizona regulated and unregulated business activities of Citizens Water Resources. Key responsibilities included developing and evaluation new business opportunities, developing strategic plans, establishing effective government and community relations, insuring compliance with all regulatory requirements, and providing management and guidance to key operations and support personnel.

1990 to 1998 Citizens Water Resources, Arizona Operations

Engineering and Development Services Manager

Responsible for management of a diverse group of business growth related activities. Responsibilities include: marketing of operation and maintenance services (unregulated business growth), management of new development activity (regulated business growth), management of engineering functions (infrastructure planning and construction), management of water resources planning and compliance, management of growth-related regulatory functions (CC&N's and Franchises), and management of capital budgeting functions and capital accounting functions.

1985 to 1990 Citizens Water Resources, Arizona Operations

Civil Engineer



Responsible for the planning, coordination and supervision of capital expansion and major maintenance and rehabilitation projects as assigned. Responsible for development of capital program for Maricopa County Operations.

EDUCATION

Arizona State University – Master of Business Administration (1991) University of Kansas – Bachelor of Science in Civil Engineering (1985)

PROFESSIONAL CERTIFICATION

Registered Professional Engineer – Civil Engineering – Arizona
Registered Professional Engineer – Civil Engineering – California
Certified Operator – Wastewater Treatment, Wastewater Collection, Water Treatment, Water Distribution – Arizona

PROFESSIONAL AFFILIATIONS

- Member American Society of Professional Engineers
- Member American Society of Civil Engineers
- Member American Water Works Association
- Member Arizona Water Association
- Member Water Environment Federation

CIVIC AND COMMUNITY INVOLVEMENT

- Member Arizona Water Banking Authority (2015-2021)
- Board of Directors Greater Maricopa Foreign Trade Zone (2009 2018)
- Advisory Member Water Resources Development Commission (2010 2012)
- Chairman WESTMARC (2008)
- Director and Member of the Executive Committee- WESTMARC (1998 2010)
- Co-Chairman, WESTMARC Water Committee (2006 2007)
- Chairman-Elect WESTMARC (2007)
- Member Corporate Contributions Committee, West Valley Fine Arts Council Diamond Ball (Chairman 2005)
- Member Technical Advisory Committee Governor's Water Management Commission (2001)
- Board Member, Manager & Past Chairman North Valley Little League Softball

REGULATORY EXPERIENCE

Testimony and/or filing schedules has been provided before the Arizona Corporation Commission in the dockets listed below. Unless otherwise indicated, work performed was on behalf of the utility.

Filing Year	Utility(ies)	Filing Type(s)	Docket(s)
1992	Sun City West Utilities Company	CC&N Extension (Expansion of Sun City West)	U-2334-92-244
1993	Sun City Water Company Sun City Sewer Company	CC&N Extension (Addition of Coyote Lakes)	U-1656-93-060 U-2276-93-060
1993	Tubac Valley Water Co., Inc.	CC&N Extension (Various Subdivisions on western border)	U-1595-93-241
1993	Sun City West Utilities Company	CC&N Extension (Expansion of Sun City West)	U-2334-93-293



Filing Year	Utility(ies)	Filing Type(s)	Docket(s)
1995	Citizens Utilities Company Sun City Water Company Sun City Sewer Company Sun City West Utilities Company Tubac Valley Water Company	Ratemaking	E-1032-95-417 U-1656-95-417 U-2276-95-417 U-2334-95-417 U-1595-95-417
1996	City Water Company Sun City Sewer Company	CC&N Extension (Acquisition of Youngtown)	U-1656-96-282 U-2276-96-282
1996	Citizens Utilities Company	CC&N Extension and Deletion (Realignment of Surprise Bdry.)	E-1032-96-518
1998	Sun City Water Company Sun City West Utilities Company	CAP Water Plan and Accounting Order (Sun Cities CAP plan)	W-01656A-98-0577 SW-02334A-98-0577
2000	Citizens Water Resources Company of Arizona Citizens Water Services Company of Arizona	CC&N Extension and Accounting Order (Anthen Jacka Property and Phoenix Treatment Agreement)	SW-3455-00-1022 SW-3454-00-1022
2000	Citizens Communications Company Citizens Water Services Company of Arizona	CC&N Extension and Approval of Hook-Up Fee (Verrado)	W-0132B-00-1043 SW-0354A-00-1043
2002	Arizona-American Water Company	Ratemaking	WS-01303A-02-0867 WS-01303A-02-0868 WS-01303A-02-0869 WS-01303A-02-0870 WS-01303A-02-0908
2004	Arizona-American Water Company Rancho Cabrillo Water Company Rancho Cabrillo Sewer Company	CC&N Transfer	WS-01303A-04-0089 W-01303A-04-0089 SW-03898A-04-0089
2004	Johnson Utilities Company, LLC (Representing Pulte Home Corporation)	CC&N Extension	WS-02987A-04-0288
2005	Perkins Mountain Utility Company Perkins Mountain Water Company	New CC&N & Initial Rates	WS-20379A-05-0489 W-20380A-05-0490
2005	West End Water Company	CC&N Extension	W-01157A-05-706
2005	Arizona-American Water Company	Approvals Associated with Construction of Surface Water Treatment Facility	W-01303A-05-0718
2006	Arizona-American Water Company	Ratemaking	WS-01303A-06-0403
2008	Sunrise Water Company	Ratemaking	W-02069A-08-0406
2009	Baca Float Water Company	Ratemaking	WS-01678A-09-0376
2009	Aubrey Water Company	Lost Water Evaluation (Rate Case Compliance)	W-03476A-06-0425
2009	White Horse Ranch Owner's Assn.	Ratemaking	W-04161A-09-0471
2010	Litchfield Park Service Company	Ratemaking	W-01427A-09-0104



Filing Year	Utility(ies)	Filing Type(s)	Docket(s)
2010	Chino Meadows II Water Company	Ratemaking	W-02370A-10-0519
2011	Pima Utility Company	Ratemaking	W-021999A-11-0329 WS-02199A-11-0330
2011	Tusayan Water Development Association, Inc. (Representing the Town of Tusayan)	Ratemaking	W-02350A-10-0163
2012	Valley Utilities Water Company, Inc.	Ratemaking	W-01412A-12-0195
2012	Far West Water & Sewer, Inc.	Ratemaking	WS-03478A-12-0307
2012	Sahuarita Water Company, LLC	Amend Off-Site Facilities Hook-Up Fee	W-03718A-09-0359
2012	New River Utility Company	Ratemaking	W-01737A-12-0478
2013	Far West Water & Sewer, Inc.	New Off-Site Facilities Hook-Up Fees	WS-03478A-13-0200
2012	Adman Mutual Water Company	Ratemaking	W-01997A-12-0501
2013	Far West Water & Sewer, Inc.	CC&N Extension	WS-03478A-13-0250
2013	Lago Del Oro Water Company	Ratemaking	W-01944A-13-0215
2013	Lago Del Oro Water Company	Financing	W-01944A-13-0242
2012	Sunrise Water Company	Financing	W-02069A-12-0261
2010	Far West Water & Sewer, Inc.	CC&N Extension	WS-03478A-10-0523
2014	Granite Mountain Water Co., Inc.	Ratemaking	W-02467A-14-0230
2014	Chino Meadows II Water Co., Inc.	Ratemaking	W-02370A-14-0231
2014	Quail Creek Water Company	Ratemaking	W-02514A-14-0343
2015	Cordes Lakes Water Company	Ratemaking	W-02060A-15-0245
2015	Community Water Company of Green Valley	Ratemaking	W-02304A-15-0263
2015	BN Leasing Corporation d.b.a. Aubrey Water Company	Ratemaking	W-03476A-15-0286



Filing Year	Utility(ies)	Filing Type(s)	Docket(s)
2016	Rio Verde Utilities, Inc.	Ratemaking	WS-02156A-16-0201
2016	Pima Utility Company	Ratemaking	W-021999A-16-0421 WS-02199A-16-0422
2017	Cordes Lakes Water Company	Emergency Ratemaking Emergency Financing	W-02060A-17-0228
2017	Cordes Lakes Water Company	Ratemaking	W-02060A-17-0274
2017	Brooke Water, LLC	Ratemaking	W-03039A-17-0295
2017	Biasi Water Company, Inc.	Ratemaking	WS-02812A-17-0321
2018	Rio Verde Utilities, Inc.	Tariff Revision – Federal Tax Reform	WS-02156A-18-0089
2018	Far West Water & Sewer, Inc.	Tariff Revision – Federal Tax Reform	WS-03478A-18-0090
2018	Big Park Water Company	Tariff Revision – Federal Tax Reform	W-01624A-18-0091
2018	Little Park Water Company, Inc.	Ratemaking	W-02192A-18-0093
2019	Johnson Utilities, LLC (Representing the Water Utilities Association of Arizona)	Evaluation of Certificate of Convenience and Necessity	WS-02987A-18-0329 et al.
2019	Brooke Water, LLC	Joint Application to Transfer Assets to EPCOR Water Arizona, Inc.	WS-03039A-19-0092 WS-01303A-19-0092
2019	Big Park Water Company	Ratemaking	W-01624A-19-0106
2019	Far West Water & Sewer, Inc.	Extension of CC&N Territory	WS-03478A-19-0275
2019	Big Park Water Company	Revision – Arsenic Impact Hook-Up Fee Tariff	WS-01624A-19-0302
2020	Johnson Utilities, LLC (Through its Interim Manager, EPCOR Water Arizona, Inc.)	Ratemaking	WS-02987A-20-0025
2020	Saddlebrooke Utility Company	Ratemaking	SW-02849A-20-0262
2020	Big Park Water Company	Tank Coating Surcharge and Tariff	W-01624A-20-0260
2020	Big Park Water Company	Financing	W-01624A-20-0280
2020	EPCOR Water Arizona Inc. (Representing the Water Utilities Association of Arizona)		



Filing Year	Utility(ies)	Filing Type(s)	Docket(s)
2020	Big Park Water Company	Fire Sprinkler Service Line Tariff	W-01624A-20-0375
2021	EPCOR Water Arizona, Inc. San Tan Water and Wastewater District	Ratemaking	WS-01303A-20-0025
2021	Cactus State Utility Operating Company, LLC	Transfer of Certificate of Convenience and Necessity and Transfer of Utility Assets	WS-21155A-21-0137 WS-21155A-21-0137 WS-21155A-21-0138 WS-21155A-21-0139 WS-21155A-21-0140 WS-21155A-21-0141 WS-21155A-21-0149 WS-21155A-21-0150 WS-21155A-21-0151 WS-21155A-21-0153 WS-21155A-21-0153 WS-21155A-21-0154 WS-21155A-21-0156 WS-21155A-21-0156 WS-21155A-21-0156
2021	Adaman Mutual Water Company	Ratemaking	W-01997A-21-0280
2021	Adaman Mutual Water Company	Financing	W-01997A-21-0297
2021	Adaman Mutual Water Company	Fire Service Line Tariff	W-01997A-21-0304
2022	Far West Water & Sewer, Inc.	Transfer of Certificate of Convenience and Necessity and Transfer of Utility Assets	WS-03478A-22-0058
2022	Far West Water & Sewer, Inc. Foothills Water & Sewer, LLC	Extension of CC&N Territory	WS-03478A-22-0109 WS-21182A-22-0109
2022	Cactus State Utility Operating Company, LLC	Transfer of Certificate of Convenience and Necessity and Transfer of Utility Assets and for Establishment of a Deferred Debit	WS-21155A-22-0051 WS-21155A-22-0052 WS-21155A-22-0055 WS-21155A-22-0061
2022	Cactus State Utility Operating Company, LLC	Extension of CC&N Territory (New Service District)	WS-21155A-22-0198
2022	Graham County Electric Cooperative, Inc (Water Division)	Ratemaking	W-01749A-22-0310
2022 2023	Cactus State Utility Operating Company, LLC	Transfer of Certificate of Convenience and Necessity and Transfer of Utility Assets and for Establishment of a Deferred Debit	WS-21155A-22-0309 WS-21155A-22-0314 WS-21155A-22-0319 WS-21155A-22-0324 WS-21155A-22-0327 WS-21155A-23-0013
2023	Valley Utilities Water Company, Inc. Tierra Buena Water Company, Inc.	Ratemaking / Sale of Assets and Consolidation	W-01412A-23-0070 W-02076A-23-0071 W-02076A-23-0072



Filing Year	Utility(ies)	Filing Type(s)	Docket(s)
2023	Cactus State Utility Operating Company, LLC	Transfer of Certificate of Convenience and Necessity and Transfer of Utility Assets and for Establishment of a Deferred Debit	WS-21155A-23-0227
2023	Cactus State Utility Operating Company, LLC	Transfer of Certificate of Convenience and Necessity and Transfer of Utility Assets and for Establishment of a Deferred Debit	WS-21155A-23-0267
2023	Cactus State Utility Operating Company, LLC	Transfer of Certificate of Convenience and Necessity and Transfer of Utility Assets and for Establishment of a Deferred Debit	WS-21155A-23-0268
2023	Cactus State Utility Operating Company, LLC	Transfer of Certificate of Convenience and Necessity and Transfer of Utility Assets and for Establishment of a Deferred Debit	WS-21155A-23-0269
2023	Foothills Water & Sewer, LLC	Ratemaking	WS-21182A-23-0292
2023	Cactus State Utility Operating Company, LLC	Transfer of Certificate of Convenience and Necessity and Transfer of Utility Assets and for Establishment of a Deferred Debit	WS-21155A-23-0322
2024	Baca Float Water Company, Inc. Clear Springs Utility Company, Inc. East Slope Water Company, Inc. Mescal Lakes Water Systems, Inc. Naco Water Company, L.L.C.	Ratemaking and Consolidations	WS-01678A-24-0007 WS-01678A-24-0008 W-01689A-24-0009 WS-01689A-24-0010 W-01906A-24-0011 W-02472A-24-0012 W-02860A-24-0013
2024	Global Water - Farmers Water Company, Inc.	Ratemaking	W-01654A-24-0108

June 2024

Exhibit RLJ-DT2

AWWA Method - Calculation of Rehabilitation and Replacement Needs

			2029	6		An	Annual R&R
ımmı	Summary by NARUC Plant Account by Year	Original Cost	Replacement t Cost	ment	Service Life (Years)	Re	Requirement (Rounded)
304	Structures & Improvements (Pumping)	\$ 48,037	s	87,443	30	S	2,900
304	Structures & Improvements (Treatment)	145,545	el Osta	366,493	40		9,200
307	Wells & Springs	2,056,535	121	4,054,688	20		81,100
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320	Water Treatment Equipment	4,724,481	14,00	4,001,233	30		466,700
330	Distribution Reservoirs & Standpipes	2,311,007	1200	8,981,036	20		179,600
331	Transmission & Distribution Mains (Small)	887,631		7,722,697	20		154,500
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333.1	Services (Fire Taps)	433,824		1,185,314	40		29,600
335	Hydrants	2,362,311		11,501,844	20		230,000

Annual Rehabilitation and Rehabilitation Need and Recommended R&R Reserve Amount \$ 3,228,100

\$ 43,211,149 \$ 179,768,100

Projected beginning 2025 Rehabilitation and Replacement Reserve Balance 1,030,265
Rehabilitation and Replacement Reserve Additional Funding Requirement 2,197,835

AWWA Method - Use of Rehabilitation and Replacment Reserves

Average

Line					А	roje	Projected Year				7			ĺ	Cas	Cash Flow
No.			2025		2026		2027		2028		2029		Average	į	Re	Required
	Calculation of Reserve Contribution															
•	Capital Improvement Program (Actual)1		327,700		1,720,700		756,100		756,100		756,100	69	863,340	0	4	863,340
2	Annual R&R Funding Requirement ²		3,228,100		3,228,100		3,228,100		3,228,100		3,228,100		3,228,100	0		
က	Net Differerence - Excess / (Shortfall) [2]-[1]	3	2,900,400		1,507,400		2,472,000		2,472,000		2,472,000	135	2,364,760	0		
4	Cummulative Excess / (Shortfall)	S	2,900,400 \$	8	4,407,800 \$		6,879,800	S	9,351,800 \$ 11,823,800	5	11,823,800	, ,		E 8		
2	Average annual shortfall/(excess) between annual R&R Requirement and actual CIP	lal R	Requirem	nent	and actual CIP	0						Į.	(2,364,760)	16		
9	Annual contribution to build reserve balance equal to annual R&R	sal tc	o annual R&R				2,197,835 divided by 5	divi	ded by 5			8	439,567	7		439,567
7	Adjustment to Annual Reserve Contribution											69	(1,925,193)		\$	1,302,907
	Rehabilitation and Replacement Reserves															
œ	Beginning of Year Balance	6	1,030,265	69	2,005,472 \$ 1,587,679 \$ 2,134,486 \$ 2,681,293	69	1,587,679	69	2,134,486	69	2,681,293					
6	Required Annual R&R Contribution		3,228,100		3,228,100		3,228,100		3,228,100		3,228,100					
10	Adjustment to Reserve Contribution		(1,925,193)		(1,925,193)	~	(1,925,193)		(1,925,193)		(1,925,193)					
7	Capital Improvements		(327,700)		(1,720,700)		(756,100)		(756,100)		(756,100)					
12	End of Year Balance	↔	2,005,472 \$	S	1,587,679 \$	8	2,134,486 \$	69	2,681,293 \$ 3,228,100	S	3,228,100					

1 Portion of CIP funded with equity

² Projected Rehabilitation and Replacment Requirement from Reserve Study

DIRECT TESTIMONY OF THOMAS J. BOURASSA

1	BEFORE THE ARIZONA CORPORATION COMMISSION
2	COMMISSIONERS
3	JIM O'CONNOR - CHAIRMAN LEA MÁRQUEZ PETERSON
4	ANNA TOVAR
5	KEVIN THOMPSON NICK MYERS
6	
7	IN THE MATTER OF THE APPLICATION OF DOCKET NO. W-02304-24-
8	COMMUNITY WATER COMPANY OF
9	GREEN VALLEY, AN ARIZONA CORPORATION, FOR A DETERMINATION
10	OF THE CURRENT FAIR VALUE OF ITS UTILITY PLANT AND PROPERTY AND FOR
11	INCREASES IN ITS RATES AND CHARGES
12	FOR UTILITY SERVICE.
13	
14	DIDECT TECTIMONIA OF
15	DIRECT TESTIMONY OF
16	THOMAS I BOUBAGGA
17	THOMAS J. BOURASSA
18	ON DEHALE OF COMMUNITY WATER COMPANY
19	ON BEHALF OF COMMUNITY WATER COMPANY
20	
21	OF GREEN VALLEY
22	
23	August 15, 2024
24	
25	
26	
27	

TABLE OF CONTENTS 1 2 3 I. 4 II. III. 5 Rate Base ("B" Schedules)6 IV. 6 V. 7 "D" Schedules 9 VI. VII. Rate Design ______10 9 10 Exhibits 11 12 TJB-DT1: Work Experience 13 TJB-DT2: 2023 Annual Report TJB-DT3: Depreciation Study 14 TJB-DT4: Purchased Power Adjustment Mechanism Plant of Administration 15 TJB-DT5: Property Tax Adjustment Plant of Administration 16 17 18 19 20 21 22 23 24 25 26 27

I. INTRODUCTION AND QUALIFICATIONS.

- Q. PLEASE STATE YOUR NAME AND ADDRESS.
- 4 A. My name is Thomas J. Bourassa. My business address is 139 W. Wood Drive, Phoenix,
 5 Arizona 85029.

Q. WHAT IS YOUR PROFESSION AND BACKGROUND?

- A. I am a Certified Public Accountant and am self-employed, providing consulting services to utility companies as well as general accounting services. I have a B.S. in Chemistry and Accounting from Northern Arizona University (1980) and an M.B.A. with an emphasis in Finance from the University of Phoenix (1991).
- Q. COULD YOU BRIEFLY SUMMARIZE YOUR PRIOR WORK AND REGULATORY EXPERIENCE?
- A. Yes. Prior to becoming a private consultant, I was employed by High-Tech Institute, Inc., and served as controller and chief financial officer. Prior to working for High-Tech Institute, I worked as a division controller for the Apollo Group, Inc. Before joining the Apollo Group, I was employed at Kozoman & Kermode, CPAs. In that position, I prepared compilations and other write-up work for water and wastewater utilities, as well as tax returns.

In my private practice, I have prepared and/or assisted in the preparation of several water and wastewater utility rate applications before the Arizona Corporation Commission ("Commission"). A summary of my regulatory work experience is attached as **Exhibit TJB-DT1**.

Q. ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS PROCEEDING?

A. I am testifying in this proceeding on behalf of the applicant, Community Water Company of Green Valley ("Community Water" or "the Company"). Community Water is seeking increases in its rates and charges for water utility service in its certificated service area in Pima County.

II. OVERVIEW OF THE COMPANY'S APPLICATION.

Q. WHAT IS THE PURPOSE OF YOUR DIRECT TESTIMONY?

A. I will testify in support of the Company's proposed rates. I am sponsoring Schedules "A" through "H" (excluding the "G" Schedules), which are also being filed in support of the Company's application. I was responsible for and/or supervised the preparation of these schedules based on my investigation and review of the Company's relevant books and records. The Company has not prepared a cost of service study ("G" schedules). Consequently, the "G" Schedules are omitted.

Q. WHY DIDN'T THE COMPANY PREPARE A COST OF SERVICE STUDY?

A. Because the Commission does not typically set rates for water utility service based on cost of service, and because the changes to the rate design the Company is proposing does not necessitate a cost of service study, the substantial expense of doing a cost of service study could not be justified. Further, the customer base consists of over 95 percent residential customers making a cost of service study somewhat superfluous. I have taken a similar approach in other Community Water cases without complaint.

Q. PLEASE SUMMARIZE THE COMPANY'S APPLICATION.

A. The test year used by Community Water is the 12-month period that ended December 31, 2023. Since the Company is a non-profit, a cost of capital analysis has not been performed. Instead, the revenue requirement is determined based on an operating margin approach.

The Company proposes a 16.5 percent operating margin which will provide revenues sufficient to service long-term debt as well as provide sufficient revenues to fund on-going expense, to fund expected capital requirements, and to partially fund cash reserves for items of major maintenance and plant replacements (which Ray L. Jones describes in his direct testimony).

Community Water has also proposed certain pro forma adjustments to take into account known and measurable changes to rate base, expenses and revenues. These pro

forma adjustments are consistent with normal ratemaking principles and with the Commission's rules and regulations. They are also necessary to obtain a normal or realistic relationship between revenues, expenses and rate base.

The Company's FVRB is approximately \$8,811,074. The increase in revenues to provide a 16.5 percent operating margin is approximately \$1,046,102, an increase of approximately 24.16 percent over the adjusted and annualized test year revenues.

Q. WHY IS THE COMPANY FILING FOR RATE INCREASES AT THIS TIME?

A. The Company's last rate increase was approved on August 19, 2016 (in Decision No. 75699) using a test year ending December 31, 2014. Since that time, the Company has made significant investments in plant, various operating expenses have increased, and revenues have not kept pace with expenses. Consequently, rate increases are necessary to help ensure the ability of the Company to cover its operating expenses, service debt, fund expected capital requirements, and partially fund cash reserves for major maintenance items and plant replacements.

III. SUMMARY OF "A", "E" AND "F" SCHEDULES.

- Q. MR. BOURASSA, LET'S TURN TO THE COMPANY'S SCHEDULES. PLEASE DESCRIBE THE SCHEDULES LABELED AS "A", "E", AND "F".
- A. I will describe each of the schedules individually, starting with the "A" Schedules. First is the A-1 Schedule, which is a summary of the rate base, operating income, current operating margin, required operating margin, operating income deficiency, and the increase in gross revenue. A 16.5 percent operating margin is requested. Revenues at present and proposed and customer classifications are also shown on this schedule.

Q. WHY ARE YOU RECOMMENDING A 16.5 PERCENT OPERATING MARGIN?

A. The 16.5 percent operating margin is the same operating margin as approved in the prior case. While the Company believes a higher operating margin is warranted given the capital improvements anticipated in the future. The Company will fall far short of fundings its plant replacement reserves with a 16.5 percent operating margin even with additional debt

financing. Nevertheless, the Company is cognizant of the impact on rate payers and has balanced its need for cash flow and capital with its rate payers' interests by seeking incrementally smaller increases over several rate cases. Mr. Gabaldon also discusses the need for at least a 16.5 percent operating margin in his direct testimony.

Q. IS A 16.5 PERCENT OPERATING MARGIN HIGHER THAN THE COMPANY HAS RECEIVED IN ITS PRIOR TWO CASES?

A. No, but the requested operating margin is the same as what the Commission approved in its last case eight years ago (Decision No. 75699. August 19, 2016, using a test year of December 31, 2014) and only slightly higher than the 16 percent operating margin the Commission approved for Community Water is its 2007 rate case (Decision No. 71748, February 3, 2010, using a test year of December 31, 2007). Given the facts and circumstances in this case, the continued use of a 16.5 percent operating margin is appropriate.

Q. PLEASE DESCRIBE THE OTHER "A" SCHEDULES.

A. Schedule A-2 is a summary of results of operations for the test year, prior years, and a projected year at present rates and proposed rates.

Schedule A-3 contains the Company's capital structure for the test year and the two prior years.

Schedule A-4 contains the plant construction, and plant in service for the test year and prior years. The projected plant additions are also shown on this schedule.

Schedule A-5 is the summary of the Company's changes in financial position (cash flow) for the prior two years, the test year at present rates, and a projected year at present and proposed rates.

Q. WHAT ABOUT THE "E" SCHEDULES FOR THE COMPANY?

A. The "E" Schedules are based on the Company's actual operating results, as reported by the Company in annual reports filed with the Commission. Schedule E-1 contains the comparative balance sheet data for the years 2021, 2022, and 2023.

1		Schedule E-2, page 1, contains the income statement for the years 2021, 2022, and
2		2023.
3		Schedule E-3 contains the statement of changes in the Company's financial position
4		for the test year and the two prior years.
5		Schedule E-4 provides the changes in membership equity from 2021 to 2023.
6		Schedule E-5 contains the Company's plant in service at the end of the test year, and
7		one year prior to the end of the test year.
8		Schedule E-7 contains operating statistics for the years 2021, 2022, and 2023.
9		Schedule E-8 contains the taxes charged to operations for the years 2021, 2022, and
10		2023.
11		The accountant's notes to the financial statements and the financial assumptions used
12		in preparing the rate filing schedules are shown on Schedules E-9 and F-4, respectively, in
13		accordance with the Commission's standard filing requirements. The Company does
14		prepare audited financial statements. A copy of the latest audit report is attached to my
15		Testimony as Exhibit TJB-DT2. Page 26 through page 29 of the audit report presents the
16		Utility (CWC) unconsolidated.
17	Q.	PLEASE DESCRIBE THE "F" SCHEDULES.
18	A.	Schedule F-1 contains the results of operations at the present rates (actual and adjusted), and
19		at proposed rates.
20		Schedule F-2 contains the summary of changes in financial position (cash flow) for
21		the prior two years, the test year at present rates, and a projected year at present and proposed
22		rates.
23		Schedule F-3 shows the Company's projected construction requirements for 2024,
24		2025, and 2026.
25		Schedule F-4 contains the assumptions used in developing the adjustments and
26		projections contained in the rate filing.

1	IV.	RATE BASE ("B" SCHEDULES).
2	Q.	WOULD YOU EXPLAIN THE RATE BASE SCHEDULES, WHICH ARE
3		LABELED AS THE "B" SCHEDULES?
4	A.	Yes. I will start with Schedule B-5, which is the working capital allowance. The results
5		produced by the "formula method" of computing the working capital allowance are shown
6		on each. This Company is not requesting a working capital component in rate base.
7	Q.	DID YOU PREPARE SCHEDULES B-3 AND B-4 FOR COMMUNITY WATER?
8	A.	No, I did not prepare these schedules because the Company is requesting that its original
9		cost rate base ("OCRB") be used as its FVRB. Thus, these schedules are unnecessary.
10	Q.	HAVE YOU PREPARED SCHEDULES SHOWING ADJUSTMENTS TO OCRB?
11	A.	Yes. Schedule B-2 shows adjustments to OCRB proposed by the Company. Schedule B-2,
12		pages 2 through 4, provides supporting information. There are two adjustments shown in
13		Schedule B-2.
14	Q.	PLEASE DESCRIBE ADJUSTMENT NUMBER 1.
15	A.	Adjustment number 1, as shown on Schedule B-2, page 2, adjusts plant-in-service ("PIS").
16		There is one PIS adjustment which is included in Adjustment 1. This is shown on Schedule
17		B-2, page 3, and is labeled as adjustment " $1 - A$ ".
18	Q.	PLEASE DESCRIBE THE "A" ADJUSTMENT TO ADJUSTMENT NUMBER 1 ON
19		SCHEDULE B-2.
20	A.	Adjustment "1 - A" of Schedule B-2 (as detailed on page 3.2) adjusts PIS to reflect the
21		reconciliation of the Company's PIS detail to recorded general ledger amounts as reflected
22		on Schedule E-1.
23	Q.	WHAT IS THE PURPOSE OF ADJUSTMENT NUMBER 2 ON SCHEDULE B-2
24		REGARDING ACCUMULATED DEPRECIATION?
25	A.	Adjustment 2, shown on Schedule B-2 at page 2, adjusts accumulated depreciation ("A/D").
26		The details of the A/D adjustments are shown on Schedule B-2, page 4. There is one A/D
27		adjustment included in Adjustment 2. This is shown on Schedule B-2, page 4, and is labeled

as adjustments "2 - A".

Adjustment "A" adjusts A/D to reflect the re-computed amounts of reconciling A/D to A/D reconstruction per the Company's B-2 plant detail schedule, pages 3.2 to 3.11, and is shown on page 4.1 of Schedule B-2.

- Q. DO THE PLANT IN SERVICE AND ACCUMULATED DEPRECIATION
 BALANCES SHOWN ON SCHEDULE B-2 REFLECT THE LAST COMMISSION
 RATE ORDER FOR THE COMPANY?
- A. Yes. The Company's reconstruction of the PIS balance started with the PIS balance approved in the last rate case. Reconciliation to the starting balances for PIS and accumulated depreciation are shown on Schedule B-2, page 3.2. Plant additions and retirements since the end of the last test year have been added to and deducted from total plant shown on Schedule B-2, pages 3.3 to 3.11. Pages 3.3 to 3.9 of the schedule also show the details for the accumulated depreciation, from the end of the last test year through the end of the test year, using the half-year convention for depreciation.
- 15 Q. HOW WAS THE PROPOSED "FAIR VALUE" RATE BASE SHOWN ON A-1
 16 DETERMINED?
- 17 A. The FVRB shown on Schedule A-1 is based on OCRB.
 - V. INCOME STATEMENT ("C" SCHEDULES).
- Q. LET'S MOVE ON TO THE "C" SCHEDULES. PLEASE EXPLAIN THE
 ADJUSTMENTS YOU ARE PROPOSING TO THE INCOME STATEMENT AS
 SHOWN ON SCHEDULES C-1 AND C-2.
 - A. The following is a summary of adjustments shown on Schedule C-1:

Adjustment 1 annualizes depreciation expense. The proposed depreciation rate for each component of utility plant is shown on Schedule C-2, page 2. The depreciation rates approved in the Company's last rate case were account-specific rates. The Company proposes to continue to use these rates with some modifications based upon a depreciation study prepared in 2021. A copy of the depreciation study is attached as **Exhibit TJB-DT3**.

Q. WHAT CHANGES TO THE DEPRECIATION RATES IS THE COMPANY PROPOSING?

A. The Company proposes to change the depreciation rate on pumping equipment from 12.5 percent to 8.33 percent, water treatment equipment from 3.33% to 4%, building structures from 6.67% to 3.33%, and to change the depreciation rate on transportation equipment from 20 percent to 14.29 percent.

Q. THANK YOU. PLEASE CONTINUE.

A. Adjustment 2 increases the property taxes based on proposed revenues. The details of the computation are shown on Schedule C-2, page 3.

Adjustment 3 removes test year rate case expense (if any) from test year expenses. The Company proposes to recover rate case expense via a surcharge and collected until fully recovered. The Company estimates rate case expense as well as the cost of the preparation and subsequent proceeding for its new financing application will be \$300,000. The Company proposes that rate case expense be recovered over three years or an annual amount of \$100,000. The resulting monthly surcharge based upon the above and 13,381 customers is \$0.73.

Q. HOW DID YOU ARRIVE AT THIS AMOUNT?

- A. Based on my experience with rate cases before the Commission, and that of the Company's counsel. Given Community Water's size and the anticipated nature, length and complexity of the proceedings, I estimate this rate case to cost a total of \$300,000.
- Q. DO YOU EXPECT TO TRUE-UP THIS AMOUNT TO ACTUAL AT THE END OF THIS CASE?
- 23 A. Yes. The Company only seeks to recover the cost of this rate case, no more, no less.
- Q. PLEASE DESCRIBE THE OTHER INCOME STATEMENT ADJUSTMENTS
 DETAILED IN THE "C" SCHEDULES.
 - A. Adjustment 4 annualizes revenues to the year-end number of customers. The annualization was based on the number of customers at the end of the test year, compared to the actual

number of customers during each month of the test year. Average revenues by month were computed for the test year. The average revenues were then multiplied by the increase (or decrease) in the number of customers for each month of the test year. Adjustment number 4 also increases Purchased Power expense and Chemicals expense based upon the expected additional gallons to be sold from the revenue annualization.

Adjustment 5 removes sales taxes included in revenues and expense.

Adjustment 6 reclassifies accrued revenue from Other Water Revenues to Metered Water Revenues.

Adjustment 6 increases Salaries and Wages expense and reflects the additional expense related to the filling of vacant positions as well as expected annualized wage increases over the next year (approximately the time new rates will be approved). Adjustment 6 also increases Employee Pensions and Benefits for expected increases.

Adjustment 8 increases Purchase Power expense to reflect a rate increase from the Company's purchased power provider, Tucson Electric Power.

Adjustment 9 adjusted bad debt expense to reflect a 3-year average rate for bad debt.

Adjustment 10 removes revenues from non-utility revenues due to the past through nature of this transaction with an affiliated entity. This adjustment has no impact on the revenue requirement.

Adjustments 11 through 12 are intentionally left blank.

Q. ARE THERE ANY OTHER REVENUE AND/OR EXPENSE ADJUSTMENTS?

A. No.

VI. "D" SCHEDULES.

Q. WOULD YOU PLEASE DISCUSS THE "D" SCHEDULES?

A. Schedule D-1 shows the summary membership equity and long-term debt. Since the Company is a non-profit corporation with members, a cost of capital analysis has not been performed. Schedule D-2 reflects the current and projected balances of long-term debt.

VII. RATE DESIGN.

- Q. WHAT ARE THE COMPANY'S PRESENT AND PROPOSED RATES FOR WATER SERVICE?
- 4 A. The Company's present and proposed rates are shown on Schedule H-3.
- 5 Q. WHAT IS THE IMPACT OF THE COMPANY'S PROPOSED RATES ON A 5/8X3/4-6 INCH METERED RESIDENTIAL CUSTOMER WITH AN AVERAGE BILL?
 - A. As shown on Schedule H-2, page 1, the present monthly bill for a 5/8-x-3/4 inch metered residential customer using an average of 3,470 gallons is \$21.38. The proposed monthly bill for a 5/8-x-3/4-inch metered residential customer using an average of 3,470 gallons would be \$26.51, an increase of \$5.13, or 23.99 percent above the present rates.
- 11 Q. How does the Company feel about the terminology 'Monthly Customer Charge' in its tariffs?
 - A. The Company prefers to refer to the 'Monthly Customer Charge' as the 'Availability Charge.' This terminology emphasizes to our customers that this charge covers the cost of having access to water whenever they need or want it. It clarifies that no water usage is included in this charge, ensuring customers understand that the fee solely represents the cost of maintaining access to the water supply.
 - Q. HAS THE COMPANY PROPOSED A CHANGE IN THE OVERALL RATE DESIGN STRUCTURE AS PART OF ITS PROPOSAL?
 - A. No. The Company rate design reflects the inverted-tier design adopted in the last case, including the respective break over points. The availability charges (or monthly fixed charges) and commodity charges were increased more than the commodity rates to help balance revenue recovery from the monthly availability charge and the commodity rates. Under present rates, the Company recovered approximately 59.16 percent of revenues from the monthly availability charge and 40.84 percent from the commodity rates while under the proposed rates, the Company will recover approximately 59.27 percent of revenues from the monthly availability charge and 40.73 percent from the commodity rates. Schedule H-3,

2		under present and proposed rates.
3	Q.	ARE THERE ANY CHANGES TO THE MISCELLANEOUS SERVICE
4		CHARGES?
5	Λ.	Yes. Several miscellaneous charges were updated to match the cost of performing these
6		functions. See Schedule H-3, page 3.
7	Q.	ARE THERE ANY CHANGES TO THE METER AND SERVICE LINE
8		INSTALLATION CHARGES?
9	Λ.	No.
10	Q.	IS THE COMPANY PROPOSING A PURCHASED POWER ADJUSTMENT
11		MECHANISM?
12	Λ.	Yes. The Company's proposed Purchased Power Adjustment Mechanism Plant of
13		Administration ("PPAM POA") is attached as Exhibit TJB-DT4.
14	Q.	IS THE COMPANY PROPOSING A PROPERTY TAX ADJUSTMENT
15		MECHANISM?
16	Λ.	Yes. The Company's proposed Property Tax Adjustment Plant of Administration ("PTAM
17		POA") is attached as Exhibit TJB-DT5.
18	Q.	DOES THAT CONCLUDE YOUR DIRECT TESTIMONY?
19	Λ.	Yes.
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	1	

pages 3 and 4, show the revenue recovery from the availability charges and commodity rates

Exhibit TJB-DT1

RESUME OF THOMAS J. BOURASSA, CPA

EDUCATIONAL BACKGROUND

B.S. Northern Arizona University Chemistry/Accounting (1980)

M.B.A. University of Phoenix with Emphasis in Finance (1991)

C.P.A. State of Arizona (1995)

Continuing Professional Education – In areas of tax, accounting, management, economics, finance, business valuation, consulting, and ethics (80 hrs every two years)

MEMBERSHIPS

Arizona Society of CPAs Water Utilities Association of Arizona American Water Works Association

EMPLOYMENT EXPERIENCE

1995 – Present CPA	- Self Employed	
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Consultant to utilities on regulatory matters including all aspects of rate applications (rate base, income statement, cost of capital, cost of service, and rate design), rate reviews, certificates of convenience and necessity (CC&N), CC&N extensions, financing applications, accounting order applications, and off-site facilities hook-up fee applications. Provide expert testimony as required.

Consult on various aspects of business, financial and accounting matters including best business practices, generally accepted accounting principles, generally accepted ratemaking principles, project analysis, cash flow analysis, regulatory treatment of certain expenditures and investments, business valuations, and rate reviews.

Litigation support services.

1992-1995	Employed by High-Tech Institute, Phoenix, Arizona as Controller and C.F.O.
1989-1992	Employed by Alta Technical School, a division of University of Phoenix as Division Controller.
1985-1989	Employed by M.L.R. Builders, Tampa and Pensacola, Florida as Operations/Accounting Manager
1982-1985	Employed by and part owner in Area Sand and Clay Company, Pensacola, Florida.

1981-1982 Employed by Purdue University, West Lafayette, Indiana as Teaching Assistant.

SUMMARY OF REGULATORY WORK EXPERIENCE AS SELF-EMPLOYED CONSULTANT

COMPANY/CLIENT

FUNCTION

Global Water – Framers Water Company ACC Docket No. W-01654A-24-0108

Permanent Rate Application –Water Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Cost of Service Study, Rate Design, and Cost of Capital.

Liberty Utilities (Bella Vista Water) Corp. ACC Docket No. W-02465A-23-0338

Liberty Utilities (Beardsley Water) Corp. ACC Docket No. W-02074A-23-0337

Liberty Utilities (Rio Rico Water & Sewer) Corp.

ACC Docket No. WS-02676A-23-0340

Liberty Utilities (Cordes lakes Water) Corp.

ACC Docket No. WS-02060A-23-0339

Permanent Rate Application –Water and Wastewater. Prepared financing application. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Cost of Service Study, Rate Design, and Cost of Capital.

Cedar Grove Water, Inc.

ACC Docket No. W-20541A-24-0002

Permanent Rate Application –Water. Prepared short-form schedules on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design

Thim Utility Co.

ACC Docket No. W-03293A-23-0296

Permanent Rate Application –Water. Prepared short-form schedules on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design

Navajo Water Company

ACC Docket No. W-03511A-23-0260

Permanent Rate Application –Water. Prepared short-form schedules on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design

Sonoita Valley Water

ACC Docket No. W-020435A-23-214

Permanent Rate Application –Water. Prepared short-form schedules on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design

Liberty Utilities (Park Water and Apple Valley) Corp.

Cost of Capital. Prepared Cost of Capital analysis and testimony.

Exhibit TJB-RB-DT1 Page 3 of 22

CPUC Docket A.23-05-004

FUNCTION

Links at Coyote Wash ACC Docket No. SW-04210A-23-0084 Permanent Rate Application –Sewer. Prepared short-form schedules on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design

Truxton Canyon Water Company ACC Docket No. W-02168A-22-0302 Permanent Rate Application –Water. Prepared short-form schedules on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design

Pima County v. City of Tucson, et. al. Maricopa County Superior Court Case No. CV2022-01141 Expert Witness for Pima County of City on Tucson Water Cost of Service Study and Differential Rates.

Tonto Basin Water Company ACC Docket No. W-03515A-22-0266 Permanent Rate Application – Water. Prepared short-form schedules on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design

East Slope Water Company ACC Docket No. W-01906A-22-0289 Permanent Rate Application –Water. Prepared short-form schedules on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design

Sunrise Vistas Utilities ACC Docket No. WS-03586A-22-0068 Permanent Rate Application –Water and Wastewater. Prepared short-form schedules on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.

Liberty Utilities (Gold Canyon Sewer) Corp.

Permanent Rate Application –Wastewater. Prepared financing application. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Cost of Service Study, Rate Design, and Cost of Capital.

Liberty Utilities (Entrada Del Oro Sewer) Corp. ACC Docket No. SW-02519A-21-0361

ACC Docket No. SW-02319A-21-0301 ACC Docket No. SW-04316A-21-0359

Navajo Water Company ACC Docket No. W-03511A-21-0124 Permanent Rate Application – Water. Prepared short-form schedules for Rate Base, Income Statement, Plant, Bill Counts, and Rate Design.

> Exhibit TJB-RB-DT1 Page 4 of 22

FUNCTION

Bensch Ranch Utilities, LLC. ACC Docket No. SW-04026A-21-0225 Permanent Rate Application –Water Prepared short-form schedules on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.

Cerbat Water Company ACC Docket No. W-02391A-21-0290 Permanent Rate Application –Water Prepared short-form schedules on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.

Liberty Utilities (Calpeco Electric, LLC) Corp. CPUC Docket A.21-05-017 Cost of Capital. Prepared Cost of Capital analysis and testimony. Assisted in tax depreciation projections and determination of projected accumulated deferred income taxes.

Double R Water Distributors, Inc. ACC Docket No. W-02821A-21-0047

Permanent Rate Application –Water Prepared short-form schedules on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.

Pine Meadows Utilities, LLC. ACC Docket No. SW-03962A-20-0079 Permanent Rate Application –Water Prepared short-form schedules on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.

Coronado Utilities, Inc. ACC Docket No. SW-04305A-20-0346 Permanent Rate Application – Wastewater Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.

SaddleBrooke Utility Company ACC Docket No. SW-02849A-20-0262 Permanent Rate Application – Wastewater Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.

Pine Meadows Utilities ACC Docket No. SW-03926A-20-0079 Permanent Rate Application –Wastewater Prepared short-form schedules on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.

EPCOR Arizona (Johnson Utilities) ACC Docket No. WS-02987A-20-0025 Permanent Rate Application. Water and Wastewater. Prepared schedules and

Exhibit TJB-RB-DT1 Page 5 of 22

FUNCTION

testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design and Cost of Service.

Beardsley Water Company ACC Docket No. W-02074A-19-0312 Permanent Rate Application –Water Prepared short-form schedules on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.

Oak Creek Water Company No. 1 ACC Docket No. W-01392A-19-0216 Permanent Rate Application –Water Prepared short-form schedules on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.

Alliant Gas ACC Docket No. G-20889A-19-0200 Permanent Rate Application – Gas Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Cost of Service Study, Rate Design, and Cost of Capital.

Utility Source, LLC. ACC Docket No. WS-04235A-19-0232 ACC Docket No. WS-04235A-19-0233 Permanent Rate Application – Water and Wastewater. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.

Liberty Utilities (Black Mountain Sewer) Corp.

ACC Docket No. SW-02361A-19-0139

Permanent Rate Application – Wastewater. Prepared financing application. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Cost of Service Study, Rate Design, and Cost of Capital.

Pueblo Del Sol Water Company ACC Docket No. SW-02208A- 19-0140 Permanent Rate Application – Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.

DS Water Company ACC Docket No. W-04049A-18-0142 Permanent Rate Application –Water Prepared short-form schedules on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.

Liberty Utilities (CalPeco Electric) LLC

Cost of Capital. Prepared Cost of Capital

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CPUC Application 18-12-001.

FUNCTION

analysis and testimony.

Liberty Utilities (Park Water) Corp. and Liberty Utilities (Apple Valley Ranchos Water) Corp. CPUC Applications 18-05-001, et al. Cost of Capital. Prepared Cost of Capital analysis and testimony.

Truxton Water Company ACC W-02168A-18-308

Permanent Rate Application –Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.

Payson Water Company ACC W-03514A-18-0230 Permanent Rate Application – Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.

Farmers Water Company ACC W-01654A-18-0083 Permanent Rate Application – Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.

Liberty Utilities (Silverleaf Water) Corp. SOAH DOCKET NO. 473-18-3006.WS Texas P.U.C. DOCKET NO. 47976

Permanent Rate Application – Water and Wastewater. Prepared financing application. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.

Generic Proceeding - Income Tax "Savings" from reduction in Federal Income Tax Rate ACC AU-0000A-17-0379 ACC various dockets Prepared computations of tax "savings" from the reduction in federal income tax rates and proposal for passing savings to rate payers through bill credits.

Liberty Utilities (Woodmark Sewer) Corp. Liberty Utilities (Tall Timbers Sewer) Corp. Develop wastewater rates based upon water usage.

SOAH DOCKET NO. 473-17-1641.WS Texas P.U.C. DOCKET NO. 46256

Cerbat Water Company

Permanent Rate Application -Water.

Fermanent Rate Application – water.

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ACC W-02391A-18-0018

FUNCTION

Prepared financing application. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.

Ajo Improvement Company ACC Docket No. WS-01025A-17-0361 Permanent Rate Application – Water, Wastewater, and Electric. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design,

East Slope Water Company ACC Docket No. W-02031A-17-317 Permanent Rate Application –Water Prepared short-form schedules on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.

Kachina Village Improvement District Flagstaff, Arizona

Prepared rate studies and rate designs. Participated in Board work sessions, customer work sessions, and open houses.

Liberty Utilities (Litchfield Park Water & Sewer) Corp.

ACC Docket No. W-01428AA-17-0059 ACC Docket No. SW-01428AA-17-0058 Permanent Rate Application – Water and Wastewater. Prepared financing application. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Cost of Service, Rate Design, and Cost of Capital.

Pima Utility Company ACC Docket No. W-02199A-16-0421 ACC Docket No. SW-02199A-16-0422 Permanent Rate Application – Water and Wastewater. Prepared financing application. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.

Valley Pioneers Water Company ACC Docket No. W-02033-16-0412 Permanent Rate Application –Water. Prepared financing application. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.

Yarnell Water Co-Op ACC Docket No. W-02255A-16-0153

Permanent Rate Application –Water Prepared short-form schedules on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.

Oak Creek Water Company No. 1 ACC Docket No. W-01392A-16-0161

Epcor Water Arizona ACC Docket No. W-01303A-16-0145

Mountain Water Company Montana PUC Docket No. D2016.2.15

Turner Ranches Water and Sanitation Company

ACC Docket No. W-01677A-16-0076

Liberty Utilities (Entrada Del Oro Sewer) Corp.

ACC Docket No. W-04316A-16-0078 ACC Docket No. W-04316A-16-0085

Liberty Utilities (Rio Rico Water and Sewer) Corp.

ACC Docket No. WS-02676A-15-0368 ACC Docket No. WS-02676A-15-0371

Liberty Utilities (Bella Vista Water) Corp.

ACC Docket No. W-02465A-15-0367 ACC Docket No. W-02465A-15-0370

Community Water of Green Valley ACC Docket No. W-02304A-15-0263

FUNCTION

Permanent Rate Application –Water Prepared short-form schedules on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.

Permanent Rate Application – Wastewater. Prepared Reconstruction Cost New Less Depreciation Plant for use in determining fair value rate base. Testified in the matter investigating whether Mountain Water Company's rates are just and reasonable.

Permanent Rate Application –Water Prepared short-form schedules on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.

Permanent Rate Application –Wastewater. Prepared financing application. Prepared schedules and testified on Rate Base, Original Cost Less Depreciation Plant, Reconstruction Cost New less Depreciation Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.

Permanent Rate Application – Water and Wastewater. Prepared financing application. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.

Permanent Rate Application – Water. Prepared financing application. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.

Permanent Rate Application – Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue

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FUNCTION

Requirement, and Rate Design.

Sahuarita Water Company ACC Docket No. W-03718A-15-0213 Permanent Rate Application –Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.

Liberty Utilities (Black Mountain Sewer) Corp.

ACC Docket No. SW-0236 1A- 15-0206 ACC Docket No. SW-0236 1A- 15-0207 Permanent Rate Application – Wastewater. Prepared financing application. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Cost of Service Study, Rate Design, and Cost of Capital.

Tierra Buena Water Company ACC Docket No. W-02076A-15-013

Permanent Rate Application – Water. Assisted in preparation of short-form schedules.

Red Rock Utilities, LLC ACC Docket No. W-04245A-14-0295 Permanent Rate Application – Water and Wastewater. Prepared short-form schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.

Quail Creek Water Company ACC Docket No. W-02514A-14-0370 Permanent Rate Application – Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.

Tonto Basin Water Company ACC Docket No. W-03515A-14-0310 Permanent Rate Application – Water. Prepared short-form schedules for Rate Base, Income Statement, Plant, Bill Counts, and Rate Design.

Navajo Water Company ACC Docket No. W-03511A-14-304 Permanent Rate Application – Water. Prepared short-form schedules for Rate Base, Income Statement, Plant, Bill Counts, and Rate Design.

Alaska Power Company Regulatory Commission of Alaska Docket No. U-14-002 Prepared schedules and testified on cost of capital.

FUNCTION

Anchorage Municipal Light & Power Regulatory Commission of Alaska Docket No. U-13-184 Prepared schedules and testified on cost of capital.

Liberty Utilities (Pine Bluff) Inc. Arkansas Public Service Commission Docket No. 14-020-U Permanent Rate Application – Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Cost of Service, Rate Design, and Cost of Capital.

Abra Water Company ACC Docket No. W-01782A-14-0084 Permanent Rate Application – Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.

EPCOR Water Arizona, Inc. ACC Docket No. W-01303A-14-0010 Permanent Rate Application – Prepared rate designs and cost of Service studies for Mohave Water District, Mohave Wastewater District, Paradise Valley Water District, Tubac Water District, and Sun City Water District.

Liberty Utilities (Midstates Natural Gas), Inc. Missouri Public Service Commission Permanent Rate Application – Assist in preparing required rate application schedules for Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.

Hydro Resources, LLC. ACC Docket No. W-20770A-13-0313

Case No. GR-2014-0152

Certificate of Convenience and Necessity

– Water. Prepared pro-forma balance sheets, income statements, plant schedules, rate base, and initial rates.

Little Park Water Company ACC Docket No. W-02192A-13-0336 Permanent Rate Application – Water. Prepared short-form schedules for Rate Base, Income Statement, Plant, Bill Counts, and Rate Design.

Utility Source, LLC. ACC Docket No. WS-04235A-13-0331 Permanent Rate Application – Water and Sewer. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and

FUNCTION

Cost of Capital.

Payson Water Company ACC Docket No. W-03514A-13-0111 ACC Docket No. W-03514A-13-0142 Permanent Rate Application – Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.

Financing Application. Prepared financial ratios and debt surcharge mechanism.

Goodman Water Company

Valuation

Verde Santa Fe Wastewater ACC Docket No. SW-03437A-13-0292 Permanent Rate Application – Wastewater. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.

Lago Del Oro Water Company ACC Docket No. W-01944A-13-0215 Permanent Rate Application – Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Cost of Service, Rate Design, and Cost of Capital.

Chaparral City Water Company ACC Docket No. W-02113A-13-0118 Permanent Rate Application – Prepared and testified on cost of service study.

Las Quintas Serenas Water Company ACC Docket No. W-01583A-13-0117 Permanent Rate Application – Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.

Southwest Environmental Utilities. Inc. ACC Docket No. WS-20878A-13-0065

Certificate of Convenience and Necessity

– Water and Wastewater. Prepared proforma balance sheets, income statements, plant schedules, rate base, and initial rates.

Litchfield park Service Company ACC Docket No. SW-01428A-13-0043 ACC Docket No. W-01428A-13-0042 Permanent Rate Application – Water and Wastewater. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, Cost of Service, and Cost of Capital.

FUNCTION

Beaver Dam Water Company ACC Docket No. WS-03067A-12-0232 Permanent Rate Application. Prepared schedules on Plant, Income Statement, Revenue Requirement, and Rate Design.

Rio Rico Utilities ACC Docket No. WS-02676A-12-0196 Permanent Rate Application – Water and Wastewater. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Cost of Service, Rate Design, and Cost of Capital.

Vail Water Company ACC Docket No. W-01651B-12-0339 Permanent Rate Application. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Cost of Service, Rate Design, and Cost of Capital.

Avra Water Co-Op. ACC Docket No. W-02126A-11-0480 Permanent Rate Application. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Cost of Service, Rate Design, and Cost of Capital.

Pima Utility Company ACC Docket No. W-02199A-11-0329 ACC Docket No. SW-02199A-11-0330 Permanent Rate Application – Water and Wastewater. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Cost of Service, Rate Design, and Cost of Capital.

Work on financing application.

Liberty Utilities (CALPECO Electric), LLC) Docket No. 11202020 Work on preparation of permanent rate application. Prepared schedules on Rate Base, Plant, Income Statement, Revenue Requirement.

Livco Water Company ACC Docket No. SW-02563A-11-0213 Permanent Rate Application – Water and Wastewater. Prepared short-form schedules for Rate Base, Income Statement, Plant, Bill Counts, and Rate Design.

Orange Grove Water Company ACC Docket No. W-02237A-11-0180 Permanent Rate Application. Prepared schedules on Plant, Income Statement, Revenue Requirement, and Rate Design.

Goodman Water Company ACC Docket No. W-02500A-10-0382

FUNCTION

Permanent Rate Application – Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.

Doney Park Water ACC Docket No. W-01416A-10-0450 Permanent Rate Application – Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.

Grimmelmann, et. al. v. Pulte Home Corporation, et. al., case no. CV-08-1878-PHX-FJM, the United States District Court for the District of Arizona. Consultant to defendant and expert witness for defendant on rates and ratemaking.

Southern Arizona Home Builders Association Consultant on ratemaking aspects to line extension policies (electric).

H2O Water Company

Valuation

Tierra Linda HOA Water Company

Valuation

Las Quintas Serenas Water Company ACC Docket No. W-01583A-09-0589 Permanent Rate Application – Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.

Coronado Utilities

ACC Docket No. SW-04305A-09-0291

Permanent Rate Application – Wastewater. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.

Little Park Water Company ACC Docket No. W-02192A-09-0531 Permanent Rate Application. Prepared schedules on Plant, Income Statement, Revenue Requirement, and Rate Design.

Sahuarita Water Company ACC Docket No. W-03718A-09-0359 Permanent Rate Application – Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, Cost of Service, and Cost of Capital.

Bella Vista Water Company Southern Sunrise Water Company Northern Sunrise Water Company ACC Docket No. W-02465A-09-0414 ACC Docket No. W-02453A-09-0414 ACC Docket No. W-02454A-09-0414

FUNCTION

Permanent Rate Application – Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, Cost of Service, and Cost of Capital.

Rio Rico Utilities, Inc ACC Docket No. WS-02676A-09-0257

Permanent Rate Application – Water and Wastewater. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.

Litchfield park Service Company ACC Docket No. SW-01428A-09-0103 ACC Docket No. W-01428A-09-0104 Permanent Rate Application – Water and Wastewater. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, Cost of Service, and Cost of Capital.

Town of Thatcher v. City of Safford, CV 2007-240, Superior Court of Arizona

Consultant to plaintiff on ratemaking and cost of service.

Valencia Water Company California Public Utility Commission Case No. 09-05-002 Cost of Capital

Valley Utilities ACC Docket No. W-01412A-08-0586 Permanent Rate Application. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.

Black Mountain Sewer Company ACC Docket No. SW-02361A-08-0609 Permanent Rate Application – Sewer. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.

Far West Water and Sewer Company ACC Docket No. WS-03478A-08-0608

Interim Rate Application (Emergency Rates)

Farmers Water Company ACC Docket No. W-01654A-08-0502 Permanent Rate Application. Prepared schedules and testified on Rate Base,

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FUNCTION

Plant, Income Statement, Revenue Requirement, and Rate Design.

Far West Water and Sewer Company ACC Docket No. WS-03478A-08-0454

Permanent Rate Application. Sewer. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design and Cost of Capital.

Ridgeline Water Company, LLC ACC Docket No. W-20589A-08-0173

Certificate of Convenience and Necessity

– Water. Prepared pro-forma balance sheets, income statements, plant schedules, rate base, financing, and intitial rates.

Sacramento Utilities, Inc. ACC Docket No. SW-20576A-08-0067 Certificate of Convenience and Necessity

– Wastewater. Prepared pro-forma
balance sheets, income statements, plant
schedules, rate base, and financing.

Johnson Utilities ACC Docket No. WS-02987A-08-0180 Permanent Rate Application. Water and Sewer. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design and Cost of Capital.

Participate in 40-252 proceeding.

Orange Grove Water Company ACC Docket No. W-02237A-08-0455 Permanent Rate Application. Prepared schedules on Plant, Income Statement, Revenue Requirement, and Rate Design.

Far West Water and Sewer Company ACC Docket No. WS-03478A-07-0442

Financing Application. Prepare schedules to support application.

Oak Creek Water No.1 ACC Docket No. W-01392A-07-0679 Permanent Rate Application. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.

ICR Water Users Association Docket W-02824-07-0388

Permanent Rate Application. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.

Johnson Utilities

FUNCTION

Valuation consultant in the matter of the sale of Johnson Utilities assets to the Town of Florence.

H2O, Inc

ACC Docket No. W-02234A-07-0550

Permanent Rate Application. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.

Chaparral City Water Company ACC Docket No. W-02113A-07-0551 Permanent Rate Application. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.

Valley Utilities ACC Docket No. W-01412A-07-0561 Financing Application. Prepare schedules to support application.

Valley Utilities ACC Docket No. W-01412A-07-280 Emergency Rate Application. Prepare schedules to support application.

Valley Utilities ACC Docket No. W-01412A-07-0278 Accounting Order. Assist in preparing definition and scope of costs for deferral for future regulatory consideration and treatment.

Litchfield Park Service Company ACC Docket No. W-01427A-06-0807

Accounting Order. Assist in preparing definition and scope of costs for deferral for future regulatory consideration and treatment.

Golden Shores Water Company ACC Docket No. W-01815A-07-0117 Permanent Rate Application. Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.

Diablo Village Water Company ACC Docket No. W-02309A-07-0140 Off-site facilities hook-up fee application. Prepare schedules to support application.

Diablo Village Water Company ACC Docket No. W-02309A-07-0399 Permanent Rate Application (Class C). Water. Prepared schedules and testified

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FUNCTION

on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.

Sahuarita Water Company (Rancho Sahuarita Water Co.) ACC Docket No. W-03718A-07-0687 Extension Certificate of Convenience and Necessity – Water. Prepared pro-forma balance sheets, income statements, plant schedules, rate base, and financing.

Utility Source, L.L.C. ACC Docket No. WS-04235A-06-0303 Permanent Rate Application- Water and Wastewater. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.

Tierra Buena Water Company

Valuation of Tierra Buena Water Company for estate purposes.

Goodman Water Company ACC Docket No. W-02500A-06-0281 Permanent Rate Application (Class C). Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, and Cost of Capital.

Links at Coyote Wash Utilities ACC Docket No. SW-04210A-06-0220 Certificate of Convenience and Necessity – Sewer. Prepared pro-forma balance sheets, income statements, plant schedules, rate base, financing, and initial rate design.

New River Utilities ACC Docket No. W-0173A-06-0171 Extension Certificate of Convenience and Necessity – Water. Prepared pro-forma balance sheets, income statements, plant schedules, rate base, and financing.

Johnson Utilities ACC Docket No. WS-02987A-04-0501 Docket WS-02987A-04-0177 Extension of Certificate of Convenience and Necessity – Sewer. Prepared proforma balance sheets, income statements, plant schedules, rate base, financing, and initial rate design.

Bachmann Springs Utility ACC Docket No. WS-03953A-07-0073 Permanent Rate Application – Water and Sewer. Prepared short-form schedules for Rate Base, Income Statement, Plant, Bill Counts, and Rate Design.

Avra Water Cooperative ACC Docket No. W-02126A-06-0234

FUNCTION

Permanent Rate Application – Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.

Gold Canyon Sewer Company ACC Docket No. SW-025191A-06-0015 Permanent Rate Application – Sewer. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.

State of Arizona v. Far West Water and Sewer, No. 1 CA-CR 06-0160 Expert witness on behalf of defendant in penalty phase of case.

Far West Water and Sewer Company ACC Docket No. WS-03478A-05-0801 Permanent Rate Application – Sewer. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.

Black Mountain Sewer Company ACC Docket No. SW-02361A-05-0657 Permanent Rate Application – Sewer. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.

Balterra Sewer Company ACC Docket No. SW-02304A-05-0586 Certificate of Convenience and Necessity

– Sewer. Prepared pro-forma balance sheets, income statements, plant schedules, rate base, financing, and initial rate design.

Community Water Company of Green Valley
ACC Docket No. W-02304A-05-0830

Permanent Rate Application – Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.

McClain Water Systems Northern Sunrise Water Southern Sunrise Water ACC Docket No. W-020453A-06-0251 Certificate of Convenience and Necessity

– Water. Prepared pro-forma balance sheets, income statements, plant schedules, rate base, financing, and initial rate design.

Valley Utilities Water Company ACC Docket No. W-01412A-04-0376 Off-site facilities hook-up fee application. Prepare schedules to support application.

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FUNCTION

Valley Utilities Water Company ACC Docket No. W-01412A-04-0376 Permanent Rate Application – Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, and Revenue Requirement. Assisted in preparation of Rate Design.

Beardsley Water Company ACC Docket No. W-02074A-04-0358 Permanent Rate Application – Water. Prepared short-form schedules for Rate Base, Income Statement, Plant, Bill Counts, and Rate Design.

Pine Water Company, Inc. ACC Docket No. W-03512A-03-0279 Interim and Permanent Rate Application, Financing Application - Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Cost of Capital, and Rate Design.

Chaparral City Water Company ACC Docket No. W-02113A-04-0616 Permanent Rate Application. Prepared schedules and testified on Rate Base, Plant, and Income Statement. Assisted in preparation Rate Design.

Tierra Linda Home Owners Association ACC Docket No. W-0423A-04-0075

Certificate of Convenience and Necessity

– Water. Prepared pro-forma balance sheets, income statements, plant schedules, rate base, financing, and initial rate design.

Diamond Ventures - Red Rock Utilities ACC Docket No. WS-04245A-04-0184

Certificate of Convenience and Necessity

– Water and Sewer. Prepared pro-forma
balance sheets, income statements, plant
schedules, rate base, financing, and initial
rate design.

Arizona-American Water Company, Inc. ACC Docket No. WS-01303A-02-0867 ACC Docket No. WS-01303A-02-0868 ACC Docket No. WS-01303A-02-0869 ACC Docket No. WS-01303A-02-0870 ACC Docket No. WS-01303A-02-0908 Permanent Rate Application Water and Sewer (10 divisions). Prepared schedules and testimony on Rate Base, Plant, Income Statement, and Revenue Requirement. Assisted in preparation of Rate Design.

Bella Vista Water Company, Inc. ACC Docket No. W-02465A-01-0776

FUNCTION

Permanent Rate Application - Water. Prepared schedules and testimony on Rate Base, Plant, Income Statement, and Revenue Requirement. Assisted in preparation of Cost of Capital and Rate Design.

Green Valley Water Company Docket (2000 Not Filed) Permanent Rate Application. Prepared schedules and testimony on Rate Base, Plant, Income Statement, and Revenue Requirement. Assisted in preparation of Cost of Capital and Rate Design.

Gold Canyon Sewer Company ACC Docket No. SW-02519A-00-0638 Permanent Rate Application - Sewer. Prepared schedules and testimony on Rate Base, Plant, Revenue Requirement, and Income Statement. Assisted in preparation of Cost of Capital and Rate Design.

Rio Verde Utilities, Inc. ACC Docket No. WS-02156A-00-0321 Permanent Rate Application – Water and Sewer. Prepared schedules and testimony on Rate Base, Plant, Revenue Requirement, and Income Statement. Assisted in preparation of Cost of Capital and Rate Design.

Livco Water Company Livco Sewer Company ACC Docket No. SW-02563A-05-0820 Permanent Rate Application – Water. Prepared short-form schedules for Rate Base, Income Statement, Plant, Bill Counts, and Rate Design.

Livco Water Company ACC Docket No. SW-02563A-07-0506 Permanent Rate Application – Water and Sewer. Prepared short-form schedules for Rate Base, Income Statement, Plant, Bill Counts, and Rate Design.

Cave Creek Sewer Company

Revenue Requirement, Rate Adjustment and Rate Design - Sewer.

Avra Water Cooperative ACC Docket No. W-02126A-00-0269 Permanent Rate Application – Water. Assisted in preparation of Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.

Town of Oro Valley

FUNCTION

Revenue Requirements, Water Rate Adjustments and Rate Design.

Far West Water Company ACC Docket No. WS-03478A-99-0144 Permanent Rate Application – Water. Assisted in preparation of schedules for Rate Base, Income Statement, Revenue Requirement, Lead-Lag Study, Cost of Capital, and Rate Design.

MHC Operating Limited Partnership Sedona Venture Wastewater ACC Docket No. W- Permanent Rate Application – Sewer. Assisted in preparation of schedules for Rate Base, Plant, Income Statement, and Rate Design.

Vail Water Company ACC Docket No. W-01651B-99-0406 Permanent Rate Application. Assisted in preparation of schedules for Rate Base, Plant, Income Statement, and Rate Design.

E&T Water Company ACC Docket No. W-01409A-95-0440 Permanent Rate Application - Water. Assisted in preparation of schedules for Rate Base, Plant, Income Statement, and Rate Design.

New River Utility ACC Docket No. W-01737A-99-0633 Permanent Rate Application - Water. Assisted in preparation of schedules for Rate Base, Plant, Income Statement, and Rate Design.

Golden Shores Water ACC Docket No. W-01815A-98-0645 Permanent Rate Application – Water. Assisted in preparation of schedules for Rate Base, Plant, Income Statement, and Rate Design.

Ponderosa Utility Company ACC Docket No. W-01717A-99-0572 Permanent Rate Application – Water. Assisted in preparation of schedules for Rate Base, Plant, Income Statement, and Rate Design.

Exhibit TJB-DT2



ANNUAL REPORT

2023



Community Water Company

520.625.8409

communitywater.com

For additional information on ...

- Company Rules and Regulations
- ❖ Water Conservation
- **❖** Water Quality
- **❖** Backflow
- ❖ EZPay An efficient way to make your payments electronically.
- * RoundUp A volunteer program that provides financial assistance to customers in need.

Please contact us at:

Community Water Company of Green Valley

(520) 625-8409 Communitywater.com

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To the Members of Community Water Company of Green Valley, (An Arizona not-for-profit corporation with members)

As we reflect on the past year, we find ourselves filled with gratitude for the support of our members and the progress we have made in securing a sustainable water future for the Green Valley Sahuarita area. We are pleased to provide you with an update on our achievements, challenges, and plans for the future.

2023 Operations

In 2023, Community Water Company addressed significant unexpected repairs. One of our major production wells was out of service for about half the year due to casing damage, and a 2-million-gallon reservoir was out of service for several months due to the replacement of structural parts. We continue to focus on main replacements located in cul-de-sacs and roadways. We thank you for your patience during these periods of inconvenience as we strive to ensure reliable water delivery.

Over the years, we have witnessed some service expansion and growth. As of year-end 2023, we serve 13,398 active units, with 154 miles of mainline pipe and a storage capacity of 6 million gallons. We are seeking to expand our service area to include the recharge facilities of Project Renews.

Financial Sustainability and Service Expansion

We focus on maintaining financial sustainability; our residential water bills average \$22.10 monthly, and the average residential consumption is 3,300 gallons per month. Our last rate change was in September 2016; this year, management will apply for rate adjustments to meet the rising cost of inflation and ensure our ability to deliver drinking water reliably. As a nonprofit, we are unique in our finances as all funds above expenditures are reinvested in the utility.

Water Quality

The water delivered to our members and customers met or surpassed all health and safety measures required by the United States Environmental Protection Agency, the Arizona Department of Environmental Quality, and the Pima County Department of Environmental Quality. Our annual Water Quality Report is available on our website, www.communitywater.com.

Our Water Quality Report notes that we are not currently impacted by sulfate contamination from the local mines. A Community Advisory Group (CAG) was established as part of a sulfate mitigation order, and the Arizona Department of Environmental Quality agreed to report on the local sulfate mitigation efforts. Representatives of Community Water attend the CAG meetings.

Project Renews: A Commitment to Sustainable Water Supply

In 2007, Project Renews was initiated to bring renewable water supplies to our community, ensuring a sustainable future. This project, which connects to the Central Arizona Project (CAP) at the CAP Terminus, encompasses pipelines along roads in our region and includes a long-term lease on a recharge site. Implementing Project Renews has been a significant step towards securing our water supply without imposing additional costs on our members.

Community Engagement and Round-Up Program

Our commitment to community welfare extends beyond water supply. We actively engage with local charities,

administer our successful Round-Up program, and support initiatives like Median Green. Through partnerships with local organizations, we strive to communicate our conservation messages and address any questions or concerns you may have about our local water environment.

Local Control and Informed Decision-Making

Maintaining local control is crucial, and our volunteer directors play a pivotal role in governance. Their first-hand perspective on water supply priorities enables us to make informed decisions on long-term investments, such as proactive water main replacements, technology upgrades, and integration of new technologies like GIS mapping.

We appreciate the dedication of our directors and board consultants who invest time in attending workshops, participating in committee meetings, and staying informed about trends impacting our water resources. Our success story began in 1975 with volunteers who committed their expertise and knowledge to establish this utility, recognizing the value of safe, local, and sustainable service.

Employee Dedication

Our employees play a vital role in ensuring the reliability and efficiency of our water system. Despite facing challenges such as retirements and a competitive labor market, we proudly promote talented individuals and thank them for their achievements, reflecting our commitment to maintaining a skilled workforce. In 2023, Saul Leal, Distribution Supervisor, was recognized as Small System Operator of the Year by the AZWater Association.

Looking Ahead: The Road to Sustainability

The journey that began 47 years ago is a success, thanks to our members' support, our volunteers' dedication, and our employees' hard work. We look forward to your continued collaboration in securing a sustainable water future for the Green Valley-Sahuarita area. We would also like to take a moment to recognize the contribution of James R. Livingston, who passed away in December 2023. He was our President and General Manager at our founding and served our utility until October 28, 1995. He helped set the course for our success.

As we move forward, we focus on sustainability and addressing challenges head-on. We invite you to attend the annual members meeting on Wednesday, April 24, 2024, at 9:30 AM at the Green Valley Recreation East Center Auditorium at Esperanza Blvd and Abrego Drive, where we will discuss our achievements and plans and listen to your valuable input. Registration begins at 9:00 AM. We look forward to seeing you there.

Sincerely,
Community Water Company of Green Valley

Thomas E. Cooke Chair of the Board Arturo R. Gabaldón President





Report of Independent Auditors

To the Board of Directors and Members of Community Water Company of Green Valley (An Arizona nonprofit corporation with members):

Opinion

We have audited the accompanying consolidated financial statements of Community Water Company of Green Valley, which comprise the consolidated balance sheets as of December 31, 2023 and 2022, and the related consolidated statements of revenues and expenses, net assets, and cash flow for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Community Water Company of Green Valley as of December 31, 2023 and 2022, and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are required to be independent of Community Water Company of Green Valley and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Community Water Company of Green Valley's ability to continue as a going concern within one year after the date that the consolidated financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a

substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- · Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether
 due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures
 include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated
 financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that
 are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness
 of Community Water Company of Green Valley's internal control. Accordingly, no such opinion is
 expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting
 estimates made by management, as well as evaluate the overall presentation of the consolidated financial
 statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Community Water Company of Green Valley's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Report on Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The Supplemental Consolidating Abbreviating Schedules are presented for purposes of additional analysis and are not a required part of the consolidated basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

Other Information Included in the Company's Annual Report

Management is responsible for the other information included in the Company's annual report. The other information comprises the Letter to the Members and Officers & Directors and Board Consultants listing but it does not include the consolidated financial statements and our auditors' report thereon. Our opinion on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance on it. In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the consolidated financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

ULLMANN & COMPANY

Certified Public Accountants

Ullmoun & Company

Phoenix, Arizona

April 23, 2024

Consolidated Balance Sheets December 31, 2023 and 2022 In Thousands

	2023		202	22
Assets				
Current assets				
Cash and cash equivalents	\$	652	\$	743
Accounts receivable, less allowance for				
doubtful accounts of \$2,000 in 2023 and 2022		419		421
Materials and supplies		70		63
Prepayment		30		29
Total current assets	n	1,171		1,256
Noncurrent assets				
Cash and cash equivalents, designated		358		419
Securities available for sale, at market				
reserved for reservoir maintenance		589		472
Securities available for sale, at market				
designated other		2,573		2,866
Mark-to-market value of interest rate swap		64		86
Operating lease right-of-use asset		270		273
Investment in LLC		155		160
Deferred tax asset		13		11
Total noncurrent assets	22	4,022	ž.	4,287
Deferred charges				
Right-of-way use permits (ROW)		74		80
Other		107		130
Total deferred charges	**	181		210
Utility plant				
Plant in service, at cost		50,581	4	9,674
Construction work in progress	0	124	ē	76
		50,705	4	9,750
Less accumulated depreciation		(28,519)	(2)	6,979
Total utility plant	N.	22,186	2	2,771
Total assets	\$	27,560	\$ 28	,524

Consolidated Balance Sheets December 31, 2023 and 2022 In Thousands

	2023	2022
Liabilities and net assets		
Current liabilities		
Accounts payable (A/P)	\$ 196	\$ 232
Current maturities on long-term debt	146	138
Accrued taxes	117	110
Other accrued liabilities	236	225
Total current liabilities	695	705
Long-term debt, net	2,108	2,254
Deferred credits		
Refundable advances for construction	2,261	2,332
Reservoir maintenance reserves	589	472
Operating lease long-term liability	9	9
Total deferred credits	2,859	2,813
Contributions in-aid-of construction (CIAC),		
net	11,069	11,888
Total liabilities	16,731	17,660

Net assets		
Accumulated other comprehensive income (loss)	(15)	(72)
Appropriated accumulated surplus	2,729	3,256
Other accumulated surplus and membership	8,115	7,680
Total net assets	10,829	10,864
Total liabilities and net assets	\$ 27,560	\$ 28,524

Consolidated Statements of Revenues and Expenses For the years ended December 31, 2023 and 2022 In Thousands

	2023	2022
Operating revenues	\$ 4,627	\$ 4,594
Operating expenses		
Operations	2,676	2,424
Maintenance	554	491
Depreciation and amortization	804	562
Taxes - other	559	547
Total operating expenses	4,593	4,024
Excess of operating revenues over		
operating expenses	34	570
Other revenues (expenses)		
CAP capital charges	(151)	(147)
Interest income	64	29
Interest expense	(134)	(145)
Passthrough expense investment in LLC	(5)	(5)
Other revenues, net	100	76
Total other revenues (expenses)	(126)	(192)
Income before income tax	(92)	378
Income tax benefit (expense)		
Current tax expense	(2)	(1)
Deferred tax benefit	2	3
Total income tax benefit (expense)	: • 1	2
Excess of revenues over expenses	(92)	380
Other comprehensive income (loss), net of tax:		
Unrealized gain (loss) on securities	77	(138)
Unrealized gain (loss) on mark-to-market value of		
interest rate swap	(20)	337
Total other comprehensive income (loss)	57	199
Total comprehensive income (loss)	\$ (35)	\$ 579

Consolidated Statements of Net Assets For the years ended December 31, 2023 and 2022 In Thousands

	accu	opriated mulated urplus	accum surpl	her nulated us and pership	comp	mulated ther rehensive me (loss)		tal assets
12/31/2021 Net assets	\$	3,574	c	6,982	¢	(271)	¢	10,285
Net assets	Y	3,374	9	0,502	Y	(2/1)	J	10,203
12/31/2022								
Comprehensive								
income (loss)	9	(318)		698		199		579
12/31/2022								
Net assets		3,256		7,680		(72)		10,864
12/31/2023								
Comprehensive								
income (loss)	7	(527)		435		57		(35)
12/31/2023								
Net assets	\$	2,729	\$	8,115	\$	(15)	\$	10,829

Consolidated Statements of Cash Flow For the years ended December 31, 2023 and 2022 (In Thousands)

	2	2023		2022
Net cash provided by operating activities				
Excess of revenues over expenses	\$	(92)	\$	380
Adjustments to reconcile excess of revenues over				
expenses to net cash provided by operating				
activities:				
Depreciation and amortization		810		568
Depreciation and amortization included in				
operations and maintenance		248		129
Other noncash income and expenses		(22)		1
Change included in:				
Accounts receivable		1		(33)
Materials and supplies		(7)		(19)
Deferred tax		 .		(3)
Prepayments		2		12
Interest receivable		(5)		(3)
Accounts payable (net of Capital A/P)		(67)		(68)
Investment in LLC		5		5
Deferred charges, net		(73)		(139)
Other liabilities		20	*	5
Total adjustments		912		455
Net cash provided by operating activities		820	62	835
Cash flow used in investing activities				
Capital expenditures		(1,173)		(1,221)
Proceeds from sale of capital assets		(= 2)		49
Purchase of securities available for sale		(1,061)		(758)
Proceeds from maturities of				
securities available for sale		1,340		405
Net cash used in investing activities		(894)		(1,525)

Continued on the next page)

Consolidated Statements of Cash Flow For the years ended December 31, 2023 and 2022 (In Thousands)

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	2023		2	022
Cash flow (used for) provided by financing activities	-			
Repayment of long-term debt	\$	(138)	\$	(131)
Proceeds from refundable advances and CIAC		8 =		377
Repayment of refundable advances		(16)		(29)
Proceeds from other members		76		71
Cash flow provided by (used for) financing activities		(78)	-	288
Net increase (decrease) in cash and cash equivalents	\$	(152)	\$	(402)
Cash and cash equivalents at beginning of year	100	1,162		1,564
Cash and cash equivalents at end of year	\$	1,010	\$	1,162
Noncash investing activities				
A/P purchases of utility plant	\$	43	\$	74
Cash and cash equivalents on balance s	heet			
		2023		2022
Cash and cash equivalents	\$	652	\$	743
Cash and cash equivalents, designated		358		419
	\$	1,010	\$	1,162



NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

1. NATURE OF OPERATIONS:

A group of Green Valley residents incorporated Community Water Company of Green Valley (CWC) as an Arizona nonprofit corporation with members in 1975. The residents purchased an existing water utility business and began operating the water utility in 1977. The water utility is a regulated public service corporation that delivers water to residential and commercial customers in a southern Arizona active adult community.

These consolidated financial statements include the accounts of all entities in which CWC has a controlling financial interest. In 2011, CWC established a wholly-owned subsidiary corporation named SICAN, Inc. (SICAN) for business investments. In 2012, CWC created a variable interest entity named Community Water Company of Green Valley ROW Trust (Trust); CWC is the trustor and the beneficiary, and SICAN is the trustee. The entity invests in activities for the benefit of CWC, and it currently holds and manages right-of-way use permits (ROW) and leases required for Project Renews.

Accounting principles generally accepted in the United States of America (US GAAP) view the economic substance of the trust arrangement as giving CWC a controlling financial interest in Trust. Therefore, US GAAP requires that CWC consolidate Trust's financial results into the consolidated financial statements.

The accompanying consolidated financial statements present the results of consolidating CWC, SICAN, and Trust (collectively referred to as CWC Consolidated).

CWC Consolidated eliminated all significant intercompany accounts and transactions in the consolidation process.

Maintenance of Accounting Records - CWC, SICAN, and Trust present their audited financial statements on the accrual basis of accounting; they recognize revenue when earned and expenses when the obligation has been incurred. CWC maintains its records following the Uniform System of Accounts prescribed for Class A water utilities by the National Association of Regulatory Utility Commissioners, the US GAAP for the water utility industry. Trust and SICAN maintain their internal accounting records on a cash basis.

Cash and Cash Equivalents - CWC Consolidated considers cash in banks and all highly liquid investments purchased with a maturity of three months or less to be cash equivalents for purposes of reporting cash flows.

2. SIGNIFICANT ACCOUNTING POLICIES:

Securities Available for Sale - CWC Consolidated accounts for its investment securities following FASB ASC 320-10-45. CWC Consolidated may classify investments in securities as securities to be held to maturity or securities available for sale. CWC Consolidated has classified all investments as securities available for sale. Securities available for sale consist of mortgage-backed securities and certificates of deposits. These securities are recorded at fair value, with any unrealized gains and losses reflected as a separate component of Net Assets. Gains (losses) on the sale of securities available for sale are determined using the specific identification method.

Accounts Receivable - CWC Consolidated accounts receivable consists primarily of balances due from regulated utility customers, which were billed on a monthly cycle basis. CWC extends credit based on the guidelines of the applicable regulators, and generally, collateral is not required.

Allowance for Doubtful Accounts - Allowances for uncollectible accounts are maintained for estimated probable losses resulting from CWC's inability to collect customer receivables. Accounts that are outstanding longer than the payment terms are considered past due, and the allowance for doubtful accounts is computed based on an analysis of the collectability of accounts receivable at the balance sheet date. For 2023 and 2022, there was an allowance of \$2,000. CWC writes off balances when considered uncollectible. SICAN and Trust did not have allowances for uncollectible accounts for 2023 and 2022.

Materials and Supplies Inventory - CWC presents inventory at the lower of cost or net realizable value. Cost is determined on a weighted average basis.

Utility Plant - CWC presents the utility plant at its original cost, consisting of contract costs, labor, material, and allowances for indirect costs. CWC charges the cost of maintenance, repairs, and minor renewals to expense in the year incurred. Depreciation and amortization expense is provided for on the straight-line basis utilizing the following annual rates based on the assets' estimated useful lives. The depreciation rates and plant-in-service balances by major classes of depreciable assets are as follows:

	Depreciation Rate (in Percent)	Balance At December 31, 2023 (In Thousands)	Balance At December 31, 2022 (In Thousands)
Utility Plant	2.00 to 12.50	\$ 48,351	\$ 47,725
Computer Equipment	20.00	1,121	968
Backhoe	5.00	288	288
Vehicles	20.00	650	522
Land	N/A	171	171
Total		\$ 50,581	\$ 49,674

Deferred Charges - CWC reviews intangible assets — right-of-way use permits (ROWs) for impairment when circumstances indicate the carrying amount of an asset may not be recoverable. Impairment is recognized if the sum of undiscounted estimated future cash flows expected to result from the use of the asset is less than the carrying value. When an impairment loss is recognized, the asset's carrying value is reduced to its estimated fair value.

Trust holds ROWs that are initially measured based on their fair values and are being amortized on a straight-line basis over the life of the ROWs, and they are stated at cost net of accumulated amortization.

2. SIGNIFICANT ACCOUNTING POLICIES (continued):

Refundable Advances and Contributions in-aid-of Construction (CIAC) - The cost of constructing specific expansions to the utility plant has been advanced or contributed to CWC by the owners of the property served by the expansions. CWC repays advances by refunding the owners' specified percentages of the annual water revenue, which CWC derives from the expansions. These repayments continue until the advances are fully repaid or until an agreed-upon repayment term is expired. Contributions for construction are not reimbursed. Further, if the repayment term of an advance expires before the advance is fully repaid, the unpaid balance is reclassified as CIAC. Amounts classified as CIAC are amortized on a straight-line basis utilizing the plant composite rate set by the Arizona Corporation Commission. The percentage in effect for 2023 and 2022 was 3.92%.

Refundable advances for construction are non-interest-bearing. As of December 31, 2023 and 2022, CWC's outstanding refundable advances for construction specified repayment rates was 10% of relevant annual water revenues for a duration of 10 years for most contracts. CWC is nearly built out; as it moves to the future, CWC will not benefit from the low-cost money provided by these developer funds.

Accumulated Surplus - Accumulated Surplus consists of member revenues from sales of water service and nonmember revenues minus current and prior periods' expenses. CWC allocates appropriated accumulated Surplus to members based on business with CWC.

Revenue Recognition - CWC's operating revenues are mainly generated through water delivery charges to residential and commercial customers in the Green Valley Sahuarita area at rates authorized by the Arizona Corporation Commission. All revenues are recognized at a point in time. Water delivery charges are recognized when the water is delivered to the customer. CWC bills monthly according to the customer's bill cycles; payments are due within 30 days. As a result of the bill cycle cut-off, monthly service revenue earned but not yet billed at the end of the accounting period is estimated and accrued. Estimates are based on estimated daily usage from the meter reading closest to the end of the accounting period. Sales taxes (included in revenue- see Note 16) and convenience fees are recognized at the time of billing. Other customer-related fees, such as Service Establishment Charges and income from customers' late payments, are recognized when the controls over these services have been transferred to the customer. Fees for information related to wastewater usage are recognized when the data is prepared. Funds received for the anticipation of expenses directly related to Project Renews are recognized as nonoperating revenues upon receipt. Other income to rehabilitate damaged assets is recognized when the repair cost is incurred.

Comprehensive Income - Other comprehensive income consists of available-for-sale securities' net unrealized holding gains and losses and the recognition of the value of the interest rate swap.

Income Taxes - CWC is an Internal Revenue Code (IRC) Section 501(a) organization, exempt from taxes by application of IRC Section 501(c)(12) for CWC's operations.

SICAN and Trust are not exempt from income taxes. Income taxes are recognized for the tax effects of transactions reported in the financial statements and consist of taxes currently due plus deferred taxes related primarily to differences between the bases of certain assets and liabilities for financial and tax reporting. The deferred taxes represent the future tax return consequences of those differences, which will either be deductible or taxable when the assets and liabilities are recovered or settled.

Use of Estimates - Preparing financial statements in conformity with US GAAP requires management to make estimates and assumptions. Estimates and assumptions affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements. They also impact the reported revenues and expenses during the reporting period. Actual results could differ from those estimates.

2. SIGNIFICANT ACCOUNTING POLICIES (continued):

Concentration of Credit Risk - Financial instruments that potentially subject CWC Consolidated to credit risk concentrations consist of temporary cash investments and cash equivalents. CWC Consolidated places its temporary cash investments with financial institutions and limits the amount of credit exposure to any one financial institution since the Federal Deposit Insurance Corporation or Securities Investor Protection Corporation insures them.

Credit risk concentration concerning cash equivalents is limited due to the diversification of the investments. At times, the Company may hold bank balances above FDIC insurance limits, as was the case at December 31, 2023.

Effective January 1, 2023, CWC Consolidated adopted FASB ASC 326, Financial Instruments – Credit Losses. The adoption of FASB ASC 326 did not have a material impact on CWC Consolidated's results of operations or cash flows.

Leases - CWC Consolidated adopted FASB ASC 842, Leases in 2021. CWC Consolidated determines if an arrangement contains a lease at inception based on whether CWC Consolidated has the right to control the asset during the contract period and other facts and circumstances. CWC Consolidated elected to carry forward the historical lease classification as allowed by the Standard. See **Note 7** for more information on the operating lease.

3. LIQUIDITY AND AVAILABILITY:

Financial assets available for general expenditure, that is, without external restrictions limiting their use, within one year of December 31, 2023 and 2022, respectively, are:

(In Thousands)	1	2/31/2023	12	/31/2022
Financial assets				
Cash and cash equivalents	\$	652	\$	743
Cash and cash equivalents, designated		358		419
Securities available for sale, at market reserved for reservoir maintenance		589		472
Securities available for sale, at market designated other		2,573		2,866
Accounts receivable	SU	419	60	421
Total financial assets		4,591		4,921
Less reserved or designated funds				
Reserved for maintenance (see Note 4)		(589)		(472)
Designated for other purposes (see Note 4)		(2,931)		(3,285)
Amounts available for general expenditures within one year	\$	1,071	\$	1,164

The above table reflects board-designated funds as unavailable because CWC intends to reserve those resources for the long-term support of CWC. CWC could appropriate these resources for general use if needed.

4. RESERVED AND DESIGNATED FUNDS:

CWC has accrued reservoir maintenance expenses for recoating reservoirs and forebays as a liability on the balance sheet. As of December 31, 2023 and 2022, these reserves totaled \$589,136 and \$472,300, respectively.

CWC has also designated an appropriated accumulated surplus and the related cash and investment funds for state land leases and plant replacements. These are reported on the balance sheet as cash and cash equivalents, designated and securities available for sale, at market-designated other.

5. SECURITIES AVAILABLE FOR SALE, AT MARKET:

CWC Consolidated owns Certificates of Deposit (CDs), Mutual Funds, and Mortgage-backed securities (MBS). The carrying amounts of investment securities available for sale are as follows:

		A		er 31, 2023		
			(In Thou	5350		555 - 12
				alized		Fair
		Cost	Gains (L	.osses)		Value
Held By CWC: MBS, U.S. CDs with maturities: within one year 1-5 years Total Held By CWC	\$	2,360 637 3,030	\$	(6) (39) (24) (69)	\$	27 2,321 613 2,961
ANALY SANGERS ST. ST. S. ST.		3,030		(03)		2,301
Held By Trust CDs with maturities:						
> 5 years		40		(11)		29
Mutual Funds		151	-	21		172
Total Held By Trust	10071	191	- Comme	10	D075.	201
Total	\$	3,221	\$	(59)	\$	3,162
		A Cost	t Decembe (In Thou Unrea Gains (I	lized		Fair Value
Held By CWC: MBS, U.S. CDs with maturities:	\$	34	\$	(7)	\$	27
within one year		1,570		(20)		1,550
1-5 years		1,852		(119)		1,733
Total Held By CWC		3,456		(146)		3,310
Held By Trust CDs with maturities:						
> 5 years		40		(12)		28
Total Held By Trust	mean .	40	200	(12)	20	28
Total	\$	3,496	\$	(158)	\$	3,338

Expected maturities will differ from contractual maturities since issuers may have the right to call or prepay obligations with or without call or prepayment penalties. These investments are presented in current and noncurrent Securities available for sale on the balance sheets.

In 2023 and 2022, CWC Consolidated held over \$2.5 million in brokered CDs and \$236,000 in CDs purchased directly from a local bank. All the CDs are included in securities available for sale in 2023 and 2022.

6. MARK-TO-MARKET VALUE OF INTEREST RATE SWAP:

On November 14, 2014, CWC entered into an interest rate swap agreement with PNC, which CWC designated as a hedge against the variability in future interest payments due on \$3,234,208. CWC pays PNC Bank 2.98%; in return, PNC pays the LIBOR rate to CWC. The terms of the swap agreement effectively convert the variable rate interest payments due on the note to a fixed rate of 5.68% through maturity on November 14, 2029.

Interest rate risk associated with the CWC's floating rate debt creates exposures for CWC. The Company entered into an interest rate swap to manage interest rate risk and adjust the interest rate profile of the Company's obligation to achieve a target mix of floating and fixed-rate debt. Unrealized gains/losses resulting from the derivative will be presented as Other Comprehensive Income. In 2023 and 2022, CWC recognized about \$20,000 and \$337,000 as unrealized loss and gain, respectively. At December 31, 2023 and 2022, the cumulative gain presented with noncurrent assets on the balance sheets was \$63,446 and \$85,868, respectively.

7. OPERATING LEASE RIGHT-OF-USE ASSET:

The Trust leases a piece of land from the Arizona State Land Department as part of the 99-year ground lease with a cost of \$302,554, of which \$275,318 had been paid in cash upon inception. The remaining nineteen payments are \$1,433 every five years for the remaining 99 years, starting in 2023. The lease matures in December 2117.

The following summarizes the line items in the balance sheet, which include amounts for operating leases:

	Balance at	Balance at
	December 31, 2023	December 31, 2022
	(in Thousands)	(in Thousands)
Operating Lease Right-of-use Asset	\$270	\$273
Current Operating Lease Liability	0	1
Long-Term Portion of Operating Lease Liability	9	9
Total Operating Lease Liability	\$ 9	\$ 10

\$1,433 was paid in cash for the lease during the year ended December 31, 2023; no amount was paid in cash during the year ended December 31, 2022. The discount rate used to calculate the right-of-use asset was 2.62% (the risk-free rate at the implementation of the lease).

The maturities of the operating lease liability under the lease agreement are as follows:

At Dec	ember 31
(In Tho	usands)
\$	0
	0
	0
	0
	1
	25
\$	26
	(17)
\$	9
	(In Tho \$

8. INVESTMENT IN LLC:

SICAN has an investment in JPAR, LLC (LLC), a development company that is recognized at book value. This investment is funded by the other LLC member, not CWC. The following data reflects the book value related to SICAN's investment in LLC. SICAN's cumulative interest in LLC's book value is as follows:

SICAN's	Balai	nce at	1,1111,0111,0111	nce at
Cumulative		r 31, 2023		r 31, 2022
Interest in LLC	(In Tho	usands)	(In Tho	usands)
SICAN Capital				
Contribution in LLC	\$	340	\$	340
Cumulative Share				
of Net Loss		(185)		(180)
Book Value	\$	155	\$	160

Net losses are due to a timing difference because LLC is in the construction and planning phases of operations, and losses are expected until construction is complete. LLC's financial results can be summarized as follows:

LLC Financial Summary	Decemb	ance at er 31, 2023 ousands)	Decemb	ance at er 31, 2022 ousands)
Total Assets	\$	12,104	\$	11,060
Total Liabilities		54		58
Total Equity	\$	12,050	\$	11,002
Revenues	\$	0	\$	0
Expenses		193		173
Net Loss	\$	(193)	\$	(173)

SICAN's share of net loss for the year is calculated using the weighted average capital accounts during the year. During the years ended December 31, 2023 and 2022, SICAN's allocated loss was about 2.51% and 2.67%, respectively. This represents a net loss of around \$5,000 each year. SICAN owns less than 20% of LLC's profit and loss percentages at December 31, 2023. CWC applied the equity method in the consolidated accounts for the investment because SICAN is the managing member of LLC and has significant influence over LLC's operations.

9. DEFERRED CHARGES:

Trust's ROWs consist of the following:

	Decembe	nce at er 31, 2023 ousands)	Decembe	nce at er 31, 2022 ousands)
ROW	\$	133	\$	133
Less: accumulated amortization		(59)		(53)
Net ROW in service	\$	74	\$	80

ROWs were funded from nonmember nonutility income. Total amortization expense amounted to \$5,797 for each of the years ending December 31, 2023 and 2022. At December 31, 2023 and 2022, Trust had \$133,234 in ROW permits. No intangible assets were acquired during the years ended December 31, 2023 and December 31, 2022. The schedule below relates to the estimated future amortization expense for ROWs. Other deferred charges include stored water credits with the Arizona Department of Water Resources, rate case and water system plan expenses, and leases.

	At Ye	ar-End
	Decen	nber 31
	(In Tho	usands)
2024	\$	6
2025		5
2026		6
2027		6
2028		6
Total	\$	29

10. LONG-TERM DEBT (LTD):

On November 5, 2014, the Arizona Corporation Commission approved a \$3,320,000, 15-year debt instrument with PNC, formerly 'Compass Bank.'

The note to PNC matures on November 14, 2029, when the remaining unpaid balance is due in full. CWC intends to extend the maturity of this note. The future maturities of LTD outstanding at December 31, 2023 based on the terms of the signed commitment, are as follows:

At Year-End
December 31, 2023
(In Thousands)
146
156
165
174
184
1,429
2,254
(146)
\$ 2,108

PNC has a senior lien on CWC's utility plant and the utility's revenues.

CWC's current debt agreement contains various covenants and requires CWC to maintain a water utility operation's debt service ratio of at least 1.2 as of the end of any year. The ratio was 3.90 and 4.35 at December 31, 2023 and 2022, respectively.

Long-term debt monthly payments equal to the accrued interest on the note commenced on December 14, 2014. Monthly principal and interest payments of \$22,730 began on April 14, 2015. Interest accrues at a variable rate of LIBOR plus 2.7%.

The outstanding balances of LTD were \$2,253,894 and \$2,392,478 at December 31, 2023 and December 31, 2022, respectively.

11. INCOME TAX:

As a 501(c)(12), income tax did not apply to CWC for 2023 or 2022. SICAN and Trust incurred the following income tax for 2023 or 2022, rounded to the nearest thousands:

		Year End	led Decer	nber 31	, 2023	
(IN THOUSANDS)	•	SICAN		Trust		Total
Current						70
Federal	\$	(1)	\$	(1)	\$	(2)
State		0		0		0
Total current tax (expense)	\$	(1)	\$	(1)	\$	(2)
Deferred						
Federal	\$	0	\$	2	\$	2
State		0		0		0
Total deferred tax benefit (expense)	\$	0		2		2
Income tax benefit (expense)	\$	(1)	\$	1	\$	0
		Year End	led Decer	nber 31	, 2022	
(IN THOUSANDS)		SICAN		Trust		Total
Current	- Mar	55.50			794	90 50
Federal	\$	(1)	\$	0	\$	(1)
State		0		0		0
Total current tax (expense)	\$	(1)	\$	0	\$	(1)
Deferred						
Federal	\$	0	\$	2	\$	2
State	<u>.</u>	0		1	~	1
Total deferred tax benefit (expense)	\$	0		3		3
Income tax benefit (expense)	\$	(1)	\$	3	\$	2

Deferred taxes are recognized for temporary differences between the bases of assets and liabilities for financial statements and income tax purposes. The differences relate primarily to accrual to cash differences and the amortization lives of intangible assets, and a passive loss carryforward of \$122,664 with no expiration by Trust.

For SICAN, a valuation allowance of \$47,757 is not recognized as a deferred tax asset at December 31, 2023 since the future benefits from accrual to cash differences from the Investment in LLC are not expected to be realized due to expected changes in profit and loss allocations in future years. The valuation increased by \$1,257 during the year ended December 31, 2023.

The components of the Net deferred tax asset (liability) at December 31, 2023 and December 31, 2022 are as follows:

(IN THOUSANDS)		At De	cember 3	1, 2023	
	SI	CAN	Tro	ust	Total
Deferred tax asset					
Current	\$	0	\$	13	\$ 13
Net deferred tax asset	\$	0	\$	13	\$ 13
(IN THOUSANDS)		At De	ecember 3	1, 2022	
	9	LCANI	T	rust	
	-	ICAN	85	ust	Total
Deferred tax asset	-	ICAN	45	ust	Total
<u>Deferred tax asset</u> Current	\$	0	\$	11	\$ Total 11

12. CAP CAPITAL CHARGES:

CWC holds a subcontract for 2,858 acre-feet of annual CAP water allocations managed by the Central Arizona Water Conservation District (CAWCD) on behalf of the Bureau of Reclamation. Total CAP Capital Charges are to be billed to subcontract holders between 1993 and 2046. CAWCD has recognized and billed capital charges since its inception at about \$643M at December 31, 2023. CWC's proportionate share of all CAP allocations is .4%, and CWC has paid \$2.8M at December 31, 2023.

13. SUPPLEMENTAL CASH FLOW INFORMATION:

CWC and SICAN engaged in the following transactions:

		Year 2023 ousands)	Year 2022 ousands)
CWC Expired Refundable	t -		ig .
Advances for Construction	\$	55	\$ 262
CWC Interest Paid	\$	134	\$ 142
SICAN Income Taxes Paid	\$	1	\$ 1

14. RETIREMENT PLANS:

CWC has defined contribution retirement plans that substantially cover all employees working over 1000 hours yearly. Under the provisions of these plans, during 2023 and 2022, CWC contributed between 10% and 19% of qualified employees' salaries and wages to the retirement plans for investment by the plan trustees.

Qualified employees become fully vested in the employer's contributions after five years of eligible service, as defined in the plans. CWC recorded expenses for these contributions of \$114,475 and \$192,847 for the years ended December 31, 2023 and 2022, respectively.

Qualified employees can contribute to the plan under the terms of the 401(k) Profit Sharing Plan.

15. FAIR VALUE MEASUREMENTS:

FASB ASC 820, Fair Value Measurements and Disclosures (ASC 820) establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

The three levels of the fair value hierarchy are described as follows:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that CWC Consolidated has the ability to access.

Level 2: Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

The level 2 input must be observable for substantially the full term of the asset or liability if the asset or liability has a specified (contractual) term.

15. FAIR VALUE MEASUREMENTS (continued):

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2023 and 2022.

Securities Available for Sale – Certificates of Deposits (CDs): The fair values of available-for-sale Certificates of Deposits are based on quoted market prices for those or similar investments.

Securities Available for Sale – Mortgage-Backed Securities (MBS): The fair values of available-for-sale securities are based on quoted market prices for those or similar investments.

Mutual Funds: The fair values of available-for-sale Certificates of Deposits are based on quoted market prices for those or similar investments.

Mark-to-Market Value of Interest Rate Swap: The fair value of a mark-to-market interest rate swap is based on the current and present value of projected 1-month LIBOR rates.

The above methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair value. Furthermore, although CWC believes its valuation methods are appropriate and consistent with other market participants, using different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. SICAN had no assets measured at fair value in 2023 and 2022.

The following table sets forth by level, within the fair value hierarchy, CWC Consolidated's assets and liabilities at fair value:

	Bala	ance at	Bala	ance at
	Decemb	er 31, 2023	Decemb	er 31, 2022
Level 1	(In Th	ousands)	(In Th	ousands)
Securities available for sale	3			
Certificates of deposit	\$	2,963	\$	3,311
MBS		27		27
Mutual Funds		172		0
Total	\$	3,162	\$	3,338
	Bala	ance at	Bala	ance at
	Decemb	er 31, 2023	Decemb	er 31, 2022
Level 2	(In Th	ousands)	(In Th	ousands)
Assets – Mark-to-market	P 3			
value of interest rate swap	\$	64	\$	86

16. SALES TAXES:

Some transactions require CWC to collect sales tax from our customers. These taxes, which totaled \$287,446 and \$287,041 in 2023 and 2022, respectively, are included in operating revenues.

17. SUBSEQUENT EVENTS:

Management has evaluated subsequent events through April 23, 2024, the date on which the financial statements were available to be issued.

On March 30, 2024, CWC extended until March 30, 2025 an unused \$800,000 short-term line of credit from PNC to finance various assets at a variable rate of the higher of the Prime Rate and the sum of the Overnight Bank Funding Rate plus 200 basis points. There were no additional debt covenants required for the Company to follow. CWC has not withdrawn any funds from the available credit line as of the date of this report.

There were no other subsequent events that required adjustment to the financial statements or additional disclosures.



Supplemental Consolidating Schedules

Supplemental Consolidating Schedule Balance Sheets December 31, 2023 and 2022 In Thousands

				2023	724					2022			
		CWC	SICAN	ROW Trust	ıst	Consolidating Adjustment	Total	CWC	SICAN	ROW Trust		Consolidating Adjustment	Total
Assets													
Current assets											2		
Cash and cash equivalents	S	274	\$ 28	S	320 \$	ì	\$ 652	284	25		434		\$ 743
Accounts receivable, less allowance for													
doubtful accounts of \$2,000 in 2023 and 2022		419	8		•	8	419	421	88		*	36	421
Materials and supplies		70					02	63				100	63
Prepayment		30	3		¥	3	30	29			3	¥	29
Total current assets		793	28		350	81	1,171	161	25	434	14	81	1,256
Noncurrent assets													
Cash and cash equivalents, designated		358			(10)	10	358	419	10		130	16	419
Securities available for sale, at market													
reserved for reservoir maintenance		589	ř.		26	85	589	472	E.		X.	ř	472
Securities available for sale, at market													
designated other		2,372	×		201		2,573	2,838	*	10.3	28	ï	2,866
Mark-to-market value of interest rate swap		64	ij.			0272	64	98	6			ę	86
Operating lease right-of-use asset		W.	Ä		270	N.	270	5%	3	2	273	ă	273
Investment in LLC		x	155			6	155	907	160		8	ř.	160
Deferred tax asset		200	ij		13	ij.	13	0.4	8	5.3	11	8	11
Total noncurrent assets	잌	4,659	155		484	(1,276)	4,022	5,016	160	312	12	(1,201)	4,287
Deferred charges													
Right-of-way use permits (ROW)		а	3		74	3	74	100	iii	77)	80	33	80
Other		107	*		9	Ě	107	130				ï	130
Total deferred charges		107	90		74	330	181	130	5/6:2		80	087	210
Utility plant													
Plant in service, at cost		50,581	0		9	8	50,581	49,674	9	.03	ä	1	49,674
Construction work in progress		124	ì		*	*	124	92	9		*	î	16
		50,705	- 63		- Vo	T)	50,705	49,750	5.100		1.60) i	49,750
Less accumulated depreciation	8	(28,519)	Œ.		(e)	*	(28,519)	(26,979)	0	77.	*	1	(26,979)
Total utility plant		22,186	8		¥.	8	22,186	22,771	35		30	30	22,771
Total assets	·s	27.745	\$ 183	*5	\$ 808	(1.276)	\$ 27.560	\$ 28.714	\$ 185	\$ 826	· v	(1.201) \$	28.524

Supplemental Consolidating Schedule Balance Sheets December 31, 2023 and 2022 In Thousands

			2	2023					2022		
		CWC	SICAN F	SICAN ROW Trust	Consolidating Adjustment	Total	CWC	SICAN	SICAN ROW Trust	Consolidating Adjustment	Total
	s 8						2				
Liabilities and net assets											
Current liabilities											
Accounts payable (A/P)	\$	196	S	\$	\$	\$ 196	\$ 232	\$	5	\$	\$ 232
Current maturities on long-term debt		146	v	į,	ý.	146	138	E	Ñ		138
Accrued taxes		116	t	1	1	117	110	æ		٠	110
Other accrued liabilities		236		ij	9	236	224	3	1	3	225
Total current liabilities		694	ĸ	1	8	695	704	0	1	8	705
Long-term debt, net		2,108	٠	×	2	2,108	2,254		¥	•	2,254
Deferred credits											
Refundable advances for construction		2,261	r	į	ï	2,261	2,332	×	ý		2,332
Reservoir maintenance reserves		589	C	6	6	589	472	5	6	É	472
Operating lease long-term liability	37	91	3)	6		6	3	2	6	1	6
Total deferred credits		2,850	×	6	1	2,859	2,804	×	6	*	2,813
Contributions in-aid-of construction (CIAC),											
net		11,069	3		9	11,069	11,888	d		8	11,888
Total liabilities		16,721		10		16,731	17,650		10		17,660

Net assets											
Accumulated other comprehensive income (loss)		(9)	N	(6)	3	(12)	(09)	21	(12)	9	(72)
Appropriated accumulated surplus		2,729	T	3	Ť	2,729	3,256	x	÷	1	3,256
Other accumulated surplus and membership	-	8,301	183	206	(1,276)	8,115	7,868	185	828	(1,201)	7,680
Total net assets		11,024	183	868	(1,276)	10,829	11,064	185	816	(1,201)	10,864
3 3						ř i					
Total liabilities and net assets	S	27,745 \$	183 \$	\$ 806	(1,276) \$	27,560	\$ 28,714 \$	185 \$	\$ 928	(1,201) \$	28,524

For the years ended December 31, 2023 and 2022 Supplemental Consolidating Schedule of Revenues and Expenses

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				2023	7,8170			3			2022			9
	Į,	CWC	SICAN	ROW Trust		Consolidating Adjustment	TOTAL	1. 1.	CWC	SICAN	SICAN ROW Trust		Consolidating Adjustment	TOTAL
Operating revenues	·s	4,617 \$.01	5	\$	(4)	4,627	s,	4,584 \$	6	v	so.	\$ (4)	4,594
Operating expenses					ф									
Operations		2,649	2		26	(4)	2.676		2.398	2		25	(4)	2.424
Maintenance		554			0	es n	554		491	0				491
Depreciation and amortization		804			<u> </u>	(C)	804		562	e.		: 0:	100	562
Taxes - other		559	500		v	1301	559		547	P(#1)		(10)	666	547
Total operating expenses		4,566	S	151	26	(4)	4,593	E 710	3,998	5	350	25	(4)	4,024
Excess of operating revenues over											,			
operating expenses	<i>y</i> 2	21	4	DS.	(21)	e	34	,	286	4		(20)	· ·	220
Other revenues (expenses)														
CAP capital charges		(151)	9		×	¥	(151)		(147)	*		26	ũ	(147)
Interest income		61	1		က	*	64		28	ï		H	ï	29
Interest expense		(134)	1		ě	×	(134)		(145)	i.		æ	ř	(145)
Passthrough expense investment in LLC		#S	(2)			TC	(2)		£	(2)		æ	E	(2)
Other revenues, net	ļ	79	100		21	KS	100		9/	r		10	*	9/
Total other revenues (expenses)		(145)	(2)	9	24	5002	(126)	, I	(188)	(2)		н	強能	(192)
Income before income tax		(94)	2	(1)	m	•	(95)		398	(1)	_	(19)		378
Income tax benefit (expense)														
Current tax expense		10	5	(1)	(1)	x	(2)		E	Ξ		36	Ė	(1)
Deferred tax benefit	ļ	16	8:		2	TS	2		Ē	×		3	Ĕ	3
Total income tax benefit (expense)		•	(1)	~	1	E	E		¶8	(1)		m	**	2
Excess of revenues over expenses		(94)	5	(2)	4	•	(92)		398	(2)		(16)	ř	380
Other comprehensive income (loss), net of tax:														
Unrealized gain (loss) on securities		9/	1		1	¥	77		(126)	x	_	(12)	9	(138)
Unrealized gain (loss) on mark-to-market value of														
interest rate swap		(22)	3		2	æ	(20)		337	36			Ť	337
Total other comprehensive income (loss)		54	*		8	*	22	,	211	*	_	(12)	*	199
Total comprehensive income (loss)	w	(40) \$	2	(2) \$	2 \$		(32)	55	\$ 609	(2)	s	(28) \$	45	579

Supplemental Consolidating Schedules Cash Flow

For the years ended December 31, 2023 and 2022 In Thousands

	2023							2022								
	cwc		SICAN	ROW Trust	Consolidat Adjustm	ng ent	TOTAL	202	CWC	SIC	AN	ROW Trust	Consoli Adjus		3	TOTAL
Net cash provided by operating activities						_										
Excess of revenues over expenses	\$ (94)	¢	(2) \$	4	ė .	\$	(92)	\$	398	\$	(2) \$	(16)	¢		\$	380
Adjustments to reconcile excess of revenues over	\$ (34)	P	(2) 3	1.00	9 15	9	(32)	٦	330	Ş	(2) >	(10)	Ş	*	9	300
expenses to net cash provided by operating																
activities:																
Depreciation and amortization	804		-	6	140		810		562	2		6				568
Depreciation and amortization included in																
operations and maintenance	248		Ę		12		248		129	3		14				129
Other noncash income and expenses	=			(22)			(22)		-			1		÷		1
Change included in:																
Accounts receivable	1		2	2	7,23		1		(33)	2		12		20		(33)
Materials and supplies	(7)		-	:-	100		(7)		(19)	5		100		*:		(19)
Deferred tax	15		-	-	57		(VE)		5	5		(3)				(3)
Prepayments	:		=	2	2.47		2		12	2		2		-3		12
Interest receivable	(5)		æ	= "	27		(5)		(3)	₹.		273		-		(3)
Accounts payable (net of Capital A/P)	(67)		€	-	92		(67)		(68)	1.2		712		20		(68)
Investment in LLC	1-		5	~	-		5		=		5	145		-		5
Deferred charges, net	(73)		-	-			(73)		(142)			3		-		(139)
Other liabilities	19		2	1	4		20		5	2		4		23		5
Total adjustments	920		5	(13)		0	912	2	443		5	7		+		455
Net cash provided by operating activities	826		3	(9)	2		820		841		3	(9)				835
Cash flow used in investing activities																
6-9-1	(4.470)						(4.472)	14	2241							(4.334)
Capital expenditures	(1,173)		-	-			(1,173)	(1	1,221)	-				-		(1,221)
Proceeds from sale of capital assets Purchase of securities available for sale	(040)			(ara)			(4.004)		49	*		*		*1		(750)
Proceeds from maturities of	(910)		5	(151)	*		(1,061)		(758)	5		-		•		(758)
	1 240						1 240		405							405
securities available for sale	1,340		3	7			1,340		405	**		15		**		405
Investment in ROW use permits	75		্	75	1/5	4	575		5	51		1/53		21		678
Net cash used in investing activities	(743)		2	(151)	150		(894)	(1)	,525)	-		<u> </u>		-		(1,525)
Cash flow (used for) provided by financing activities																
Repayment of long-term debt	\$ (138)	\$	- \$	- 1	\$ -	\$	(138)	\$	(131)	\$ -	\$	(7)	\$	*	\$	(131)
Proceeds from refundable advances and CIAC	æ		9	2	12		1929		377	3		127		\$		377
Repayment of refundable advances	(16)			9			(16)		(29)	1 8		1100		=:		(29)
Proceeds from other members	3 "		-	76	- 5		76		-	+		71		-		71
Cash flow provided by (used for) financing activities	(154)		ā	76	(2)		(78)		217	93.		71	-			288
Net increase (decrease) in cash and cash equivalents	\$ (71)	\$	3 \$	(84)	\$ ==:	\$	(152)	\$ ((467)	\$	3 \$	62	\$		\$	(402)
Cash and cash equivalents at beginning of year	703		25	434	1000		1,162	1	1,169	39	22	373				1,564
Cash and cash equivalents at end of year	\$ 632	\$	28 \$	350	\$ -	\$		-	703		25 \$		\$	•	\$	1,162
Noncash investing activities																
A/P purchases of utility plant						\$	43								\$	74
Cash and cash equivalents on balance	sheet															
71.4 3 40	A	4	20.	252		30	2023	7.87	20.	4	NE. (4)				ć	2022
Cash and cash equivalents	\$ 274	\$	28 \$		\$ -	\$	652	\$	284	\$	25 \$	434	\$		\$	743
Cash and cash equivalents, designated	\$ 358	\$	- \$	27	\$ -	3 <u>4</u> 5	358		419		0	0		0		419
	\$ 632	Ş	28 \$	350	\$ -	\$	1,010		703	3	25	434		121	\$	1,162

OFFICERS AND DIRECTORS

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Retired Trial Attorney,
Cooke Lamanna Smith & Cogswell

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Pierre Y. Hanhart, Treasurer Community Water Company

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Community Water Company

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Glen M. BarnesRetired Procurement Manager

Terry Goewert
Retired Environmental Planner

Ronald J. Woelfel
Retired Manufacturing/Industrial Engineer
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Virgil W. Davis, Chair Emeritus
Retired Director, Electronic Programs,
University Research Foundation, Inc.

John HollandRetired Consulting Civil Engineer

Donna J. Severidt, Treasurer Emeritus Retired Computer Consultant & Manager

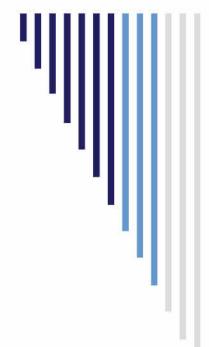
OUR MISSION

is to reliably deliver drinking water to our customers that meets all regulated standards, and to maintain a current and future water supply for our customers.



Scan to discover more about Community Water Company or visit communitywater.com

Exhibit TJB-DT3



Community Water Company of Green Valley

Depreciation Study

October 2021

N. Hwy, A1A, SUITE B103 Jupiter, Florida 33477 TEL: (561) 747-9867

October 15, 2021

Mr. Pierre Y. Hanhart Controller/Treasurer Community Water Company of Green Valley 1501 South La Canada Drive Green Valley, AZ 85622

Dear Mr. Hanhart:

We have completed our depreciation study of Community Water Company of Green Valley's ("Company") depreciable assets. The study was performed based on a comparative analysis of depreciation practices with respect to similar utility assets as applicable to your assets in Arizona.

The results of our analysis are contained in this report that includes specific recommendations of average service lives and resultant depreciation rates, by account, along with a comparison of depreciation expense under existing and proposed depreciation rates. We have also included a general discussion of depreciation principles and related accounting treatment.

I very much appreciate this opportunity to provide consulting services and am available to review this report with you and others in the Company.

Respectfully submitted, GUASTELLA ASSOCIATES, LLC

13. Gualla

John F. Guastella President

Community Water Company of Green Valley

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GENERAL

Purpose

The purpose of this study is to establish depreciation rates that are reasonably applicable to the depreciable assets of the water system of Community Water Company of Green Valley ("Company").

In accordance with discussions with the Company, it was determined that the depreciation study should be performed on the basis of comparative average service lives and depreciation rates. The primary reasons for this approach are the lack of sufficient retirement data because of the size of the system and its historic development, and the high cost of performing actuarial studies that would likely produce incomplete or uncertain results for a system with limited retirement data. It has been our experience that actuarial studies are not performed for relatively small water utilities. Instead, depreciation rates are typically established by undertaking comparative analyses. Consistent with that experience, the National Association of Regulatory Utility Commissioners has published guidelines of average service lives and depreciation rates for small water companies, recognizing the need for such comparisons.

Recommendations

In order to better associate the discussions in the text of this report with the results of our study, refer to Schedule A that contains our recommendations of average service lives and depreciation rates for each of the primary plant accounts for which the Company has amounts of the original cost of depreciable assets.

Depreciation Rates and Rate Setting

The goal of depreciation for rate setting purposes is to allow utilities to recover the original cost of the assets that are used and useful in providing service to their customers, and at a level that spreads the recovery of the cost over the estimate life of the assets so that each generation of customers pays its fair share of the cost according to their use of the assets. The Uniform System of Accounts published by the National Association of Regulatory Utility Commissioners ("NARUC") defines depreciation as:

<u>Depreciation</u>, as applied to depreciable utility plant, means the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of providing service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and requirements of public authorities.

Under this definition, depreciation studies are performed in order to estimate the average service lives of various depreciable assets, the major component with which to calculate depreciation rates. Application of depreciation rates to the original cost of assets establishes annual depreciation expense allowances in utility rates for service that will meet the goal of reasonable cost recovery and intergenerational equity.

In addition to average service lives, the other component in the calculation of depreciation rates is net salvage values, or salvage value less cost of removal.

The relevant Uniform System of Accounts definitions are:

<u>Salvage Value</u> means the amount received for property retired, less any expenses incurred in connection with the sale or in preparing the property for sale, or, if retained, the amount at which the material recoverable is chargeable to materials and supplies, or other appropriate account.

<u>Cost of Removal</u> means the cost of demolishing, dismantling, tearing down or otherwise removing utility plant, including the cost of transportation and handling incidental thereto.

Net Salvage Value means the salvage value of property retired less the cost of removal. For proper rate setting, the calculation of depreciation rates and resultant depreciation expense recognizes that the allowance for depreciation should include the recovery of the original cost of the depreciable assets less any anticipated positive salvage values and/or plus any anticipated cost of removal. Under this calculation of depreciation rates, existing and future customers will pay their fair share of the original cost and net salvage value of the assets that have been used to provide utility service to them. It is noted that the Staff of the Arizona Corporation Commission ("ACC") has advised that salvage values are included in their average service lives and depreciation rates. Accordingly, we are not making separate adjustments for salvage values but instead using average service lives and depreciation rates that are within the data base that separately calculates the depreciations rates as adjusted for salvage.

Accounting for Depreciation and Rate Setting

Annual depreciation expense accruals are of course credits, or increases, to the accumulated depreciation. Recognition of positive net salvage decreases the accrual and negative net salvage increases the accrual because the cost of removal exceeds the salvage amount. Accordingly, accumulated depreciation is higher or lower depending on net salvage value, and the rate base on which utilities are given an opportunity to earn a return is lower or higher, respectively. Instructions in the Uniform System of Accounts describe the accounting with respect to the retirement of a retirement unit of property as follows:

If the retirement unit is of a depreciable class, the book cost of the unit retired and credited to utility plant shall be charged to the accumulated depreciation applicable to

such property. The cost of removal and the salvage shall be charged or credited, as appropriate, to such depreciation account.

Under the required accounting, the accumulated depreciation would decrease by the original cost of the retired property and by the cost of removal, determined at the time of retirement, which ideally would offset, on average, the annual accruals that had increased the accumulated depreciation over the years. In other words, as annual accruals that include recovery of the original cost as well as cost of removal accumulate, they increase the reserve for depreciation and, therefore, decrease the rate base. The booking of the cost of removal when assets are retired would decrease the reserve for depreciation and increase the rate base.

It is also noted that for rate setting purposes the establishment of reasonable depreciation rates is primarily a matter of achieving intergenerational equity -- existing and future customers paying their fair share of the costs associated with the assets that are used to provide them with service. Further, while depreciation expense is a deduction to revenues when calculating utility operating income (return on net investment or rate base), it is a "non-cash" expense; depreciation expense is for the most part a recovery of the original cost of assets for which expenditures had previously been made. Thus, depreciation expense is a source of internally generated funds, along with retained earnings. Because dividends to stockholders are only paid out of net income, these internally generated funds provide financing of new plant, not additional return on investment. The level of these internally generated funds, however, only provides part of the capital needed for new plant, because the original cost of the assets being recovered through depreciation allowances is typically only a small fraction of the current cost of

new plant and facilities -- the balance of the funding must be obtained from the attraction of outside debt and/or equity capital.

Accordingly, in addition to intergenerational equity, establishing reasonable depreciation rates that provide for the recovery of the original cost of assets and net salvage values, including cost of removal, should, at least theoretically, improve the utility's ability to attract capital at a lower cost -- because the portion of the new outside capital in relation to existing investment would not be higher than otherwise needed to make up for a shortfall in internally generated capital and debt coverage requirements. Obviously, a lower cost of capital has a beneficial impact on rates for service. This potential benefit assumes a long-term effect of adequate depreciation practices.

Depreciation practices, however, are not a substitute or offset for other rate setting policies that should establish new rates for service that cover the cost of service for the period when those rates become effective. Accordingly, appropriate depreciation practices, coupled with other rate setting practices that provide a utility with a realistic opportunity to achieve the allowed return on investment, will in the long run improve the utility's ability to attract the lowest cost of capital.

ANALYSIS

Source of Comparative Data

The source data relied upon with respect to average service lives have been obtained from this firm's files, and data provided by the Company with respect to its Arizona system, and by the Arizona Corporation Commission ("ACC") Staff with respect to its recommendations for certain systems. The source data include determinations of average

based on actuarial studies. Our data base includes information for utilities located in such areas of the country as the Northeast, Midwest, Southeast, West Coast, Arizona, American Water systems in various states, and from publications by the NARUC. It has been our experience that determinations of average service lives for investor-owned water utilities in the Northeast and Midwest areas of the county tend to produce results that are based on actuarial studies because of the age of the systems and availability of retirement data. Data for such states as Florida and California tend to use shorter average service lives, possibly due to different construction characteristic related to the climate in those parts of the country. The source data published by the NARUC were specifically developed to assist small water utilities in establishing reasonable depreciation rates. In previous studies performed for Arizona utilities, we focused on the climate in and near Arizona to recommend average service lives and considered the ACC's Staff guidelines for average service lives.

Average Service Lives

Schedule B contains comparisons of the average service lives previously used by utilities in Arizona, along with the average service lives we now recommend for the Company.

Whether the determination of average service lives is based on actuarial studies or an analysis of comparisons with other utilities, judgment is required to select average service lives of various types of assets. For water utility assets in Arizona, we have also inspected water systems of utilities in Arizona and discussed their operation and maintenance with their engineers and operators.

In selecting the average service lives for each account that would be most appropriate

for the Company's system, consideration was given to all comparable data, including whether the average service lives were based on actuarial studies, geographical location in relation to Arizona, existing average service lives in Arizona (including those recommended by the ACC Staff), and in connection with other studies of water utilities in Arizona, observations with respect to visible assets during inspections and discussions with their employees.

The recommended average service lives are shown in Schedules A-1 and A-2 for water and wastewater, respectively.

Net Salvage Value

Having selected the average service lives, the next step was to assign net salvage values to each account. Under the required accounting treatment, it is necessary to determine the net salvage value with respect to an item of property being retired. The calculation of depreciation rates also requires the inclusion of net salvage values.

Estimates of salvage values, such as trade-in payments or discounts, or resale values on meters and transportation equipment are consistently positive values. On the other hand, determining the cost of removal is more challenging for assets being retired as part of a replacement during a common project and, therefore, requiring an allocation of costs.

There has been less consideration given to salvage values, particularly cost of removal, until relatively recently. It is <u>assumed</u> that some 90 years ago the original development of actuarial studies for utility assets was focused on establishing average service lives, during the relatively early years of utility rate regulation. In addition, it is also apparent cost of removal was not perceived as a major issue than until long after the 1960's when utility rates for service were in many cases declining, due to customer growth and increasing utility demands for service, combined with low inflation. It has also been the prevailing practice to

effectively include cost of removal in the cost of the new replacement plant, so that it was being recovered -- although not as effectively in terms of intergenerational equity. In any event, establishing the most appropriate depreciation rates requires a meaningful analysis of cost of removal and consideration of intergenerational equity, and the advantages previously discussed attributable to appropriate depreciation rates and cost recovery. As noted above, we have selected average service lives that consider the ACC Staff's practice of including salvage in its recommendations of average service lives.

Depreciation Rates

Having selected average service lives, the determination of depreciation rates is simply a matter of arithmetic: the percent depreciation is 1.0 divided by the average service life.

Section C contains a comparison of depreciation rates for the same regions and entities as provided in the comparison of the average service lives in Section B. These comparisons are primarily provided for information purposes.

Impact of Recommended Depreciation Rates

Section D provides a comparison of the annual depreciation expense under existing and recommended depreciation rates for each of the Company's water plant accounts. The existing and recommended depreciation rates were applied to the utility plant balances as of December 31, 2020. Contributions in aid of construction are amortized at a composite 2.98% depreciation rate weighted according to accounts for which contributions had been used as a source of funding.

Remaining Life

Schedule E is provided for information purposes. It shows, by primary plant account,

the booked original cost and accumulated depreciation of December 31, 2020, along with the percent depreciated, average ages (mostly based on the years of installation until year end 2020), the average service lives as recommended and the approximate average remaining life.

DISCUSSION

The recommended depreciation rates are based on our best judgment at this time with respect to the average service lives and net salvage values for the Company's water system. Although judgment of others, who have similar experiences, may differ for any particular asset, it is likely that the potential variances would not be significant. As has always been the case, individual assets will be retired earlier or later than the selected average service lives for a multitude of reasons, but that retirement experience is exactly what is expected and reflected in the determination of average service lives according to statistical methods that take such variances into account. It is noted for accounting purposes that because some assets would be retired before their average service lives, depreciation rates should still be applied to the fully depreciated, even if some individual assets remaining in service have already been fully depreciated – otherwise the Company would not recover the total original cost of all assets.

For the most part, water utility assets have relatively long lives. As retirement experience increases with time, the depreciation rates can of course be adjusted, but any adjustments or refinements will likely be gradual and would be made on a prospective basis without the need to adjust the book reserve for depreciation.

In response to the Company's inquiry regarding any relationship between depreciation and debt financing, the interest on debt is recovered through the allowance of net operating income or return on investment, but the principal portion of the debt service payment (part of

the sources of funds used to pay for utility assets) is not included for rate setting in the revenue requirement. The cost of utility assets is recovered through depreciation allowances over the average service lives of the depreciable assets. The principal payments are spread over the term of the debt, typically 20 or 30 years which is shorter than the composite average service life of the assets, or about 40 to 50 years for water systems. The principal portion of debt is paid from internally generated funds or cash flow from non-cash depreciation expense allowances and retained earnings, or potentially through a refinancing.

RECOMMENDATIONS

The depreciation rates reflected in Schedule A are for the most part consistent with those accepted for other water utilities in Arizona as well as the ACC Staff's general guideline depreciation rates. The average service lives and depreciation rates are also within the ranges of comparable data maintained by this firm.

It is recommended that the Company begin to apply these depreciation rates to the monthly depreciable plant balances, converting the annual depreciation rates to a monthly percentage. These depreciation rates would also be used for the Company's anticipated next rate application, including this report in support of the proposed depreciation expense allowance.

Respectfully submitted, GUASTELLA ASSOCIATES, LLC

John F. Guastella President

ommun	ity Water Company of Green Valley - AZ		Schedule A
	Recommended Depreciation Rates		
	Water		
		Average	Annual
		Service	Depreciation
A/C No.	Description	Lives	Rates
	Source of Supply & Pumping:	Ì	
304.1	Structures & Improvements	30	3.33%
307.0	Wells & Springs	30	3.33%
311.2	Electric Pumping Equipment	12	8.33%
311.3	Diesel Pumping Equipment	12	8.33%
311.4	Pumping Equipment-Hydraulic	12	8.33%
311.6	Other Pumping Equipment	12	8.33%
	Water Treatment Equipment:	ALE SAVE	
304.3	Structures & Improvements	30	3.33%
320.0	Purification System Equipment	25	4.00%
	Transmission & Distribution Plant:		
304.4	Structures & Improvements	30	3.33%
330.0	Distr. Reserv. & Standpipes	45	2.22%
331.0	Transmission and Distribution Mains	50	2.00%
332.0	Fire Mains	50	2.00%
333.1	Services	30	3.33%
334.1	Meters & Installations	12	8.33%
335.0	Hydrants	50	2.00%
339.0	Other Plant & Misc. Equipment (Buildings)	30	3.33%
	General Plant:		
304.5	Structures & Improvements	30	3.33%
304.6	Structures & Improvements Offices	30	3.33%
304.62	Structures & Improvements Leasehold	30	3.33%
304.7	Structures & Improvements Store, Shop & Garage	30	3.33%
304.8	Structures & Improvements Misc.	30	3.33%
340.0	Office Furn. & Equipment	15	6.67%
340.2	Comp & Periph Equipment	5	20.00%
341.0	Transportation Equipment	7	14.29%
341.4	Trans Equip Other (Power Operated Backhoe)	20	5.00%
0400			4.000/

25

20

10

20

10

10

10

10

10

4.00%

5.00%

10.00%

5.00%

10.00%

10.00%

10.00%

10.00%

10.00%

342.0 Stores Equipment

346.3 Comm Equip other

348.0 Other Tangible Plant

344.0 Laboratory Equipment

345.0 Power Operated Equipment

346.0 Communications Equipment

347.0 Miscellaneous Equipment

346.2 Comm Equipment - Telephone

343.0 Tools, Shop & Garage Equipment

Average Service Lives - Comparisons Arizona - Water

Community Water Company of Green Valley - AZ

		-10000000000000000000000000000000000000			2000			II SISWARENE	2343349	Johnson		All System	is	ACC Staff	TOTAL CONTROL CONTROL AND CONTROL
Acct. No.	DESCRIPTION	Paradise	Agus Esta	Cum Cit	Sun City West	Mohave	University	Anthem (Diet Co)	Tubac	Utilities	Lem	Utak	Average	Guideline ASL	Community Water Recommended ASL
301	Organization DESCRIPTION	valley	Agua Fria	Sun City	vvest	Monave	Havasu	(Dist Co)	Valley	Arizona	Low	High	Average	ASL	Recommended ASL
302	Franchises	-		ž.						1			10	3	-
303	Land and Land Rights		5							1 1	1				i i
304.1	Structures and Improvements Source Supply	7	40	40	40	35	36	40	42		6.9	41.7	35.0	40	30
304.2	Structures and Improvements Pumping	25	60	60	60	42	49	60	52		25.1	59.9	50.9	50	
304.3	Structures and Improvements WT	50	60	60	60	40	49	60		36	36.0	59.9	51,8	50	
304.4	Structures and Improvements TD	67	60	50	-	55		60	52	+	50.0	66.7	57.3	50 40	30
304.51	Structures and Improvements AG Structures and Improvements-Cap Lease	22	60	22	· ·	49				+	21.6 21.6	.59.9 21.6	38.1 21.6	40	-
304.6	Structures and Improvements-Offices	22	49	22	60	49	49	60	35	1	21.6	59.9	43.1	40	
304.62	Structures and Improvements-Leasehold	7	100	7	- 00	70	- 10	100	- 00		7.0	7.0	7.0	40	
304.7	Structures and Improvements Store shop, garage	22		5		22					21.6	21.6	21.6	40	
304.8	Structures and Improvements Source Misc	22		60	40						21.6	59.9	40.5	40	
305	Collecting and Impounding		40	40	0 0	39	39	40			39.4	40.0	39.7	60	
306	Lake, River & Other Intake	10	40					40	- 00	- 00	40.0	40.0	40.0	60	144
307	Wells and Springs	40	40	40	40	37	39	40 15	32	30	30.0 15.0	40.3 15.0	37.5	40 40	30
308 309	Infiltration Galleries & Tunne Supply Mains	50	90	50		50		15		1	50.0	90.1	15.0	60	1
310	Power Production Equipment	30	30	23	30	30	20		30	20	19.5	30.0	26.0	30	
311	Pumping Equipment	-00	,466	20		2	- 40		-20	20	1,020	2000	200	25	
311.2	Pumping Equipment-Electric	23	23	23	23	20	27	23	24	13.8	13.8	27.0	21.9	25	12
311.3	Pumping Equipment-Diesel	23	23	20	23				20		20.0	22.8	21.6	25	12
311.4	Pumping Equipment-Hydraulic		23	20	23						20.0	22.6	21.7	25	
311.5	Pumping Equipment-Other		23	50	23	20		23	24		19.5	49.8	26.8	25	
311.53	Pumping Equipment-WT		23		23		27				22.6	27.0	24.1	25	
311.54	Pumping Equipment-TD			p.e.	23			05			22.6	22.6	22,6	25	-
320	Water Treatment Equipment-Purification	306	25	25	25		0	25	25	23	23.0	25.0	24.7	20	25
320.1 320.2	Water Treatment Equipment Non-Media WT Equip Filter Media	14 25	25	-	25	- 8	8 25	25	25	13.8	8.3 11.5	14.2 25.0	11.2 23.1	20 10	1
330	Distribution Reservoirs and Standpipes	32	60	60	60	55	43	60	62	54	31.7	61.7	53.9	65	+
330.1	Elevated Tanks and Standpipes	- 52	60	00	- 00	55	-40	- 00	- 02	60	55.2	60.0	58.4	65	45
330.2	Ground Level Tanks		60	60							59.9	59.9	59.9	65	
330.3	Below Ground Tanks		60	10000							59.9	59.9	59.9	65	
330.4	Clearwell	-	60								59.9	59.9	59.9	50	
331	Transmission and Distribution Mains	65	65	65	65	38	48	65	51	75	38.3	75.0	59.8	70	50
331.1	Transmission and Distribution Mains 4* <	24	65	65	65	38	48	65	51		24.0	65.4	52.8	50	
331.2	Transmission and Distribution Mains 6" - 8"	40	65	65	65	38	48	65	51		38.3	65.4	54.7	70	1
331.3	Transmission and Distribution Mains 10" - 16"	43	65	65	65	38	48	65	51		38.3	65.4	55.1	70	1
331.4 332	Transmission and Distribution Mains >16" Fire Mains	43	43	65	43	38	48	65	43	-	38.3	65.4	48.4	70	50
333	Services	21	40	40	40	18	35	40	41	45	18.5	45.0	35.7	40	30
334	Meters and Meter Installations	21	70	90	5,9461	S NO.	30	0.10			10.0	75.0	,00.1	5.490.2	- 30
334.1	Meters and Meter Installations	15	15	40	15	15	15	40	15	10.8	10.8	39.8	20.0	15	12
334.2	Meter Installations	66	40	40	40	15	28	40	41		15.3	66.2	38.8	40	
334.3	Meter Vaults	0.00	40	40	40		2.5	40			39.8	39.8	39.8	68	
335	Hydrants	48	50	50	50	53	50	50	51	75	47.6	75.0	52,9	40	50
336	Backflow Devices									15	15.0	15.0	15.0		
339	Other Plant and Misc. Equipment (Buildings)	30	30	50		30	30				30.2	50.0	34.2	30	30
340	Office Furniture and Equipment	25	or:	200	20	25	593	99	20	40.5	40.5	20.5	20.4	200	40
340.1	Office Furniture and Equipment Comp & Periph Equipment	25	25 25	22	22	25 25	24	22	30 5	13.5 5	13.5	30.5 24.8	23.1 17.3	10	15
340.2	Computer Software	3	3	3	3	3	3	3	0	3	2.7	24.6	2.7	5	5
	Computer Software		100/	22	-		-		,		21.8	21.8	21.8	5	
	Computer Software			22							21.8	21.8	21.8	5	
	Computer Software	3		3	22						2.7	21.8	9.0	5	
340.4	Date Handling Equipment	3		1							2.7	2.7	2.7	5	
	Other Office Equipment	14		22	e j						14.0	21.8	17.9	15	
341	Transportation Equipment		1920				21	-	7.0			12.22	1		
341.1	Trans Equip Lt Duty Trucks	5	5	4	5	5	5	4	5	5.6	4.0	5.6	4.8	5	7
341.2	Trans Equip Hvy Duty Trucks	7	7	4	7	7	T:	4			4.0	6.7	5.9	7	
341.3 341.4	TransEquip Autos Trans Equip Other (Power Operated Backhoe)	13	4	4		4		4		+	4.0	12.8	8.4 4.4	6	20
342	Stores Equipment	26	1961	26	26	25		9.40	25	25	25.0	25.6	25.4	25	25
343	Tools, Shop and Garage Equipment	28	25	25	25	9	13	24	29	20	8.5	29.2	21.9	25	20
344	Laboratory Equipment	27	27	27	27	30		27			27.0	30.3	27.5	25	10
345	Power Operated Equipment	22	19	19	20	7	:11	19	22		7.2	21.6	17.4	20	20
346	Communication Equipment	3.00		1880	13377			1000	1000		63635		2000	2000	
346.1	Comm Equipment - Non Telephone	10	10	10	10	27	12	10	20	10	9.7	27.3	13.1	10	10
	Remote Control & Instrument	10	10	10	10	27	12	10			9.7	27.3	12.6	10	
346.2	Comm Equipment - Telephone	10	10	10	10	10		10	70.0		9.7	10.2	9.9	10	-
346.3	Comm Equip other	13	20	20	20	16	16	10	20	981	9.7	20.3	17.0	10	
347	Miscellaneous Equipment	20	20	16	16			16	1	10	10.0	20.1	16.4	16	10

										Red	ommended
Acct. No.	DESCRIPTION	Paradise Valley	Agua Fria	Sun City	Sun City West	Mohave	Havasu	Anthem (Distco)	Tubac Valley	ASL	Annual Depreciation Rates
301	Organization		- 15	364	-	988	1288		3:50		
302 303	Franchises Land and Land Rights	*		(#)	Δ.	- 420	1/20	. 4	949	-	-
304.1	Structures and Improvements Source Supply	14.59%	2.50%	2.50%	2.50%	2.83%	2.79%	2.50%	2.40%	30	3.33%
304.2	Structures and Improvements Pumping	3.99%	1.67%	1.67%	1.67%	2.39%	2.03%	1.67%	1.94%	30	3.33%
304.3	Structures and Improvements WT	2.00%	1.67%	1.67%	1.67%	2.50%	2.03%	1.67%		30	3.33%
304.4	Structures and Improvements TD	1.50%	1.67%	2.00%		1.81%		1.67%	1.92%	30	3.33%
304.5	Structures and Improvements AG	4.63%	1.67%	4.63%		2.03%				30	3.33%
304.51	Structures and Improvements-Cap Lease	4.63%	Various	Workship v	14000000000	UMAY ALL TANDO	200000000	SPINOVEN	NOW DATE:	30	3.33%
304.6	Structures and Improvements-Offices	4.63%	2.03%	4.63%	1.67%	2,03%	2.03%	1.68%	2.89%	30	3.33%
304.62	Structures and Improvements-Leasehold	14.28%	-	14.280%		4.63%				30	3.33%
304.7	Structures and Improvements Store shop,gar Structures and Improvements Source Misc	4.63% 4.63%		1.67%	2.50%	4.03%		i		30	3.33%
305	Collecting and Impounding	4.00%	2.50%	2.50%	2.50 /0	2.54%	2.54%	2.50%		40	2.50%
306	Lake, River & Other Intake		2.50%	2.0010		2.01.70	2,01,0	2.50%		40	2.50%
307	Wells and Springs	2.48%	2.52%	2.52%	2.52%	2.70%	2.54%	2.52%	3.08%	30	3.33%
308	Infiltration Galleries & Tunne					2	V	6.67%		15	6.67%
309	Supply Mains	2.00%	1.11%	2.00%		2.00%				50	2.00%
310	Power Production Equipment	3.33%	3.33%	4.42%	3.33%		5.12%		3.33%	20	5.00%
311	Pumping Equipment									12	8.33%
311.2	Pumping Equipment-Electric	4.39%	4.42%	4.42%	4.42%	5.12%	3.71%	4.42%	4.24%	12	8.33%
311.3	Pumping Equipment-Diesel	4.39%	4.42%	5.00%	4.42%		5		5.00%	12	8.33%
311.4	Pumping Equipment-Hydraulic	-	4.42%	5.00%	4.42%	E 4007		W 4200	4.040/	12	8.33%
311.5 311.53	Pumping Equipment-Other Pumping Equipment-WT		4.42%	2.01%	4.42%	5.12%	3.71%	4.42%	4.24%	12	8.33% 8.33%
311.53	Pumping Equipment-TD		4.4270		4.42%		3.7176	5		12	8.33%
320.1	Water Treatment Equipment	7.06%	4.00%	4.00%	4.00%	12.00%	12.00%	4.00%	4.00%	25	4.00%
320.2	WT Equip Filter Media	4.00%	4.00%	1,00,10	4.00%	12.0070	4.00%	4.00%	4.00%	10	10.00%
330	Distribution Reservoirs and Standpipes	3.15%	1.67%	1.67%	1.67%	1.81%	2.33%	1.67%	1.62%	45	2.22%
330.1	Elevated Tanks and Standpipes		1.67%			1.81%				50	2.00%
330.2	Ground Level Tanks		1.67%	1.67%						50	2.00%
330.3	Below Ground Tanks		1.67%							50	2.00%
330.4	Clearwell		1.67%							50	2.00%
331	Transmission and Distribution Mains	1.53%	1,53%	1.53%	1.53%	2.61%	2.10%	1.53%	1.97%	50	2.00%
331.1	Transmission and Distribution Mains 4" <	4.17%	1.53%	1.53%	1.53%	2.61%	2.10%	1.53%	1.97%	50	2.00%
331.2	Transmission and Distribution Mains 6" - 8"	2.52%	1.53%	1.53%	1.53%	2.61%	2.10%	1.53%	1.97%	50	2.00%
331.3	Transmission and Distribution Mains 10" - 16"	2.34%	1.53%	1.53%	1.53%	2.61%	2.10%	1.53%	1.97%	50	2.00%
331.4 332	Transmission and Distribution Mains >16" Fire Mains	2.34%	2.34%	1.53%	2.34%	2,01%	2.10%	1.53%	2.34%	50 50	2.00%
333	Services	4.72%	2.48%	2.48%	2.48%	5.41%	2.89%	2.48%	2.45%	30	3.33%
334	Meters and Meter Installations	7.17.22.70	2.1070	2,1070	2.1070	0.4170	2.0070	211070	21.10.70	12	8.33%
334.1	Meters and Meter Installations	6.67%	6.67%	2.51%	6.67%	6.67%	6.67%	2.51%	6.67%	12	8.33%
334.2	Meter Installations	1.51%	2.51%	2.51%	2.51%	6.53%	3.52%	2.51%	2.42%	30	3.33%
334.3	Meter Vaults		2.51%	2.51%	2.51%			2.51%		30	3.33%
335	Hydrants	2.10%	2,00%	2.00%	2.00%	1.90%	1.99%	2.00%	1.97%	50	2.00%
339	Other Plant and Misc. Equipment (Buildings)	3.31%	3.31%	2.00%		3.31%	3.31%			30	3.33%
340	Office Furniture and Equipment	100000000000	mer waren	ON APPEARANT	204694510002000	0212000	9790300770	September 1	W.C. Indiana	15	6.67%
340.1	Office Furniture and Equipment	4.04%	4.04%	4.59%	4.59%	4.04%	4.10%	4.55%	3.28%	15	6.67%
340.2	Comp & Periph Equipment	15.89%	4.04%	4.59%	4.59%	4.04%	4.10%	4.55%	20.00%	5	20.00%
340.3	Computer Software	37.71%	37.71%	37.71%	37.71%	37.71%	37.71%	37.71%		5	20.00%
340.31 340.325	Computer Software Computer Software			4.59% 4.59%	-	-			-	5	20.00%
340.325	Computer Software Computer Software	37.71%		37.71%	4.59%					5	20.00%
340.4	Date Handling Equipment	37.71%		38.637.1520	2,000	1.7				5	20.00%
340.5	Other Office Equipment	7.13%		4.59%						15	6.67%
341	Transportation Equipment									7	14.29%
341.1	Trans Equip Lt Duty Trucks	20.00%	20.00%	25.00%	20.00%	20.00%	20.00%	25.00%	20.00%	7	14.29%
341.2	Trans Equip Hvy Duty Trucks	15.00%	15.00%	25.00%	15.00%	15.00%	15.00%	25.00%		7	14.29%
341.3	TransEquip Autos	7.80%	0]	25.00%		7	14.29%
341.4	Trans Equip Other (Power Operated Backhoe)	16.67%	25.00%	25.00%		25.00%		25.00%		20	5.00%
342	Stores Equipment	3.92%	77200000 W	3.91%	3.91%	3,93%	Trypymetersen	4 100	4.00%	25	4.00%
343	Tools, Shop and Garage Equipment	3.61%	4.02%	4.02%	4.02%	11.70%	7.55%	4.14%	3.42%	20	5.00%
344	Laboratory Equipment	3.71%	3.71%	3.71%	3.71%	3.30%	0.000	3.71%	14.003.00	10	10.00%
345	Power Operated Equipment	4.64%	5.20%	5.20%	5.02%	13.90%	9.23%	5.14%	4.64%	20	5.00%
346	Communication Equipment	0.760/	10.200/	40.200/	10.200/	2 660/	0.270/	10.200/	E 000/	10	10.00%
346.19	Comm Equipment - Non Telephone Remote Control & Instrument	9.76%	10.30%	10.30%	10.30%	3.66%	8.37% 8.37%	10.28%	5.03%	10	10.00%
346.2	Comm Equipment - Telephone	9.76%	10.30%	10.30%	10.30%	9.76%	0.07.70	10.28%	-	10	10.00%
346.3	Comm Equip other	7.91%	4.93%	4.93%	4.93%	6.19%	6.19%	10.28%	4.93%	10	10.00%
	The state of the s	5.10%	4.98%	6.19%	6.19%	7.7.7.7		6.19%	7.77	10	10.00%
347	Miscellaneous Equipment	3.1070	7.0070							110	10.0070

Community Water Company of Green Valley - AZ

Schedule D

Comparison of Depreciation Expense Under Present and Recommended Depreciation Rates

			3	Adjusted			Annu	al Depreci	atio	on		
		Balances at		Pr	Present Recommended							
A/C No.	Description		1	12/31/20	Rate	_	Amount	Rate	_	Amount	Dif	ference
, , , , , , , , , , , , , , , , , , , ,	Source of Supply & Pumping:	_	_	12/01/20	, ruso		zanount	ituto		anount:	D.11	10101100
304 1	Structures & Improvements		\$	30,695	3.33%	\$	1,023	3.33%	s	1,023	\$	
	Wells & Springs		Ψ.	2,039,373	3.33%		67,979	3.33%		67,979	2,440	19
	Electric Pumping Equipment	(a)		3,470,686	12.50%		01,010	8.33%		01,515		
	Diesel Pumping Equipment	(a)		118,494	12.50%			8.33%		588		
011.0	Water Treatment Equipment:	(4)		1110,404	12.0070			0.0070				
304.3	Structures & Improvements			141,261	3.33%		4,709	3.33%		4,709		
	Purification System Equipment	-		4,630,002	3.33%		154,333	4.00%		185,200		30,867
320	Transmission & Distribution Plant:			4,030,002	0.0070		104,333	M.0070		100,200		30,007
220.1				2,093,718	2.22%		46,481	2.22%		46,527		47
	Storage Tank Transmission and Distribution Mains	-		20,498,712	2.00%		409,974	2.00%		409,974		##.
	P. Fire Mains	_		408.911	3.33%		- NAME (\$10.00)	2.00%		8,178		
27,17,07	Services			5,445,995	3.33%		13,630 181,533	3.33%		181,533		(5,452
		-			8.33%			8.33%		239,020		125 142
	Meters & Installations			2,868,236	2.00%		239,020	2.00%				
	Hydrants	(m)		2,241,500	6.67%		44,830	3.33%		44,830		187
339	Other Plant & Misc. Equipment (Buildings)	(a)		615,536	0.07%			3.33%		100		
0.40	General Plant:			400 004	0.070/		40.045	0.070/		40.045		
	Office Furn. & Equipment			183,224	6.67%		12,215	6.67%		12,215		i i i
	Computer Software	19779		810,867	20.00%		162,173	20.00%		162,173		192
	Transportation Equipment	(a)		541,085	20.00%		0.7290	14.29%				
	Trans Equip Other (Power Operated Backhoe)			287,956	5.00%		14,398	5.00%		14,398		188
	Stores Equipment			2,441	4.00%		98	4.00%		98		82
	Tools, Shop & Garage Equipment			97,078	5.00%		4,854	5.00%		4,854		35
	Laboratory Equipment	(a)		12,000	10.00%		8	10.00%		195		
	Power Operated Equipment	1.50045		173,137	5.00%		8,657	5.00%		8,657		14
	Communications Equipment	(a)		127,983	10.00%			10.00%				譜
348	Other Miscellaneous Equipment		_	25,331	10.00%		2,533	10.00%		2,533		18
	Total Depreciable Property		\$	46,864,219		\$	1,368,440		\$	1,393,901	\$	25,461
301	Organization			47,863			- 4			\$ 2 2		9
302	Franchises			244			52			324		52
303.2	Land & Land Rights Source/Pumping			102,701			85			350		18
303.3	Land & Land Rights Treatment			220			S4			((*)		194
303.4	Land & Land Rights Trans/Distr			22,567			8			38		- 2
311.2	P. Electric Pumping Equipment (Fully Deprec.)			45,102								68
	Total Utility Plant in Service		\$	47,082,915		\$	1,368,440		S	1,393,901	\$	25,461
	Contributions-in-Aid-of-Construction			(20,609,834)	2.91%		(599,014)	2.98%		(614,693)		(15,679
	Totals, Net of CIAC		\$	26,473,082		\$	769,426		S	779,208	\$	9,782

Commu	unity Water Company of Green Valley - AZ						Schedule E
		Remaining Li	fe Estimates				
		Original	Accumulated	Percent	Avg Yrs in	Recommended Average	Approximate Remaining
A/C No.	Description	Cost	Depreciation	Depreciated	Service	Service Life	Deprec. Life
	Source of Supply & Pumping:						
304.1	Structures & Improvements	\$ 30,695	\$ 12,969	42.3%	12.25	30.0	17.3
307	Wells & Springs	2,039,373	782,813	38.4%	10.50	30.0	18.5
311.2	Electric Pumping Equipment	3,470,686	3,470,686	100.0%	7.75	12.0	581
311.3	Diesel Pumping Equipment	118,494	118,494	100.0%	17.00	12.0	3
	Water Treatment Equipment:						
304.3	Structures & Improvements	141,261	70,220	49.7%	17.85	30.0	15.1
320	Purification System Equipment	4,630,002	1,766,069	38.1%	5.80	25.0	15.5
	Transmission & Distribution Plant:						
330.1	Storage Tank	2,093,718	655,085	31.3%	18.50	45.0	30.9
331.001	Transmission and Distribution Mains	20,498,712	8,517,204	41.5%	?	50.0	29.2
332	Fire Mains	408,911	216,131	52.9%	18.63	50.0	23.6
333	Services	5,445,995	2,863,574	52.6%	?	30.0	14.2
334.1	Meters & Installations	2,868,236	1,394,150	48.6%	?	12.0	6.2
335	Hydrants	2,241,500	949,485	42.4%	22.60	50.0	28.8
339	Other Plant & Misc. Equipment (Bldgs.)	615,536	615,536	100.0%	24.25	30.0	(m)
	General Plant:						
340	Office Furn. & Equipment	183,224	109,534	59.8%	9.66	15.0	6.0
340.1	Computer Software	810,867	750,085	92.5%	?	5.0	0.4
341	Transportation Equipment	541,085	541,085	100.0%	5.50	7.0	300
341.4	Trans Equip Other (Power Operated Backhoe)	287,956	160,374	55.7%	17.00	20.0	8.9
342	Stores Equipment	2,441	2,288	93.7%	31.50	25.0	1.6
343	Tools, Shop & Garage Equipment	97,078	62,230	64.1%	18.30	20.0	7.2
	Laboratory Equipment	12,000	12,000	100.0%	12.00	10.0	S#1
345	Power Operated Equipment	173,137	73,807	42.6%	15.40	20.0	11.5
346	Communications Equipment	127,983	127,983	100.0%	14.30	10.0	2 4 3
347	Other Miscellaneous Equipment	25,331	12,108	47.8%	8.33	10.0	5.2

Exhibit TJB-DT4

COMMUNITY WATER COMPANY OF GREEN VALLEY

PROPOSED PLAN OF ADMINISTRATION FOR PURCHASED POWER ADJUSTMENT MECHANISM

I. GENERAL DESCRIPTION.

This document is the Plan of Administration ("POA") for the Purchased Power Adjustment Mechanism ("PPAM") for Community Water Company of Green Valley ("Community Water" or "Company") approved by the Arizona Corporation Commission ("Commission") in Decision No. ______ on ______, 2025. The PPAM allows Community Water to pass through to its customers the increase or decrease in purchased power costs that result from a rate change for any Commission-regulated electric service provider supplying retail electric service to the Company.

II. PPAM RELATED FILINGS.

- A. Within 60 days of the effective date of a Commission Decision authorizing a rate change in the approved tariffs for any Commission-regulated electric service provider supplying retail electric service to the Company, the Company shall file with Docket Control an analysis of the actual impact on the energy portion of the Company's electric service costs.
- **B.** The Company will provide the Commission with spreadsheets detailing exactly how the Company's purchased power expenses were calculated in the time period prior to a change in the rate that the Company must pay for purchased power. These calculations will include basic service charges and rate and volume figures. That is, the Company will break down its total purchased power bill into the amount due to fixed fees, volume of electricity used, and the rates paid per unit of electricity. For the period following the rate change, the Company will provide the same information, then compare the two periods, isolating any change in purchased power cost that is due exclusively to a rate change. The specific intent is to show exactly how much of any increase or decrease is due to changes in rates beyond the Company's control and how much is due to a change in the amount of power that the Company consumes. The Company will only recover increases or refund decreases that are due to changes in rates.
- C. All revised schedules filed with the Commission pursuant to the provisions of this PPAM will be accompanied by documentation prepared by the Company in a format approved by Utilities Division Staff of the Commission and will contain sufficient detail to enable the Commission to verify accuracy of the Company's calculations.
 - **D.** The surcharges will not become effective until approved by the Commission.

- **E.** The Company will file annually with the Commission a report detailing the Company's purchased power costs and any conservation or power-shifting measures employed by the Company.
- **F.** The Company shall provide notice (in a form acceptable to Staff) of the rate increases to customers with the bill where the rate increase first appears.

III. APPLICATION TO WATER AND SEWER CUSTOMERS.

- **A.** The increase or decrease in purchased power costs that are due to changes in rates at the Company's water and sewer facilities will be allocated on a per capita basis.
 - **B.** See the following example:

Test Year Purchased Power		Current Year Purchased Power	
Rate	\$0.0800	→ Rate	\$0.1000
Kilowatt Hours Used	1,250,000	Kilowatt Hours Used	1,250,000
Purchased Power		Purchased Power	
Expense	\$100,000	Expense	\$125,000

Pass Through Calculation	
Current Year Purchased Power Expense	\$125,000
Test Year Purchased Power Expense	\$100,000
Increase in Purchased Power Expense Due to Rate Increase	\$25,000

PPAM Charge on Sample Customer Bill	
Increase in Purchased Power Expense Due to Rate Increase	\$25,000
Test Year Number of Water/Sewer Customers	20,000
Annual PPAM Charge Per Customer	\$1.25
Monthly PPAM Charge Per Customer (\$1.25 / 12)	\$0.10

Exhibit TJB-DT5

COMMUNITY WATER COMPANY OF GREEN VALLEY

PLAN OF ADMINISTRATION FOR PROPERTY TAX ADJUSTMENT MECHANISM

I. GENERAL DESCRIPTION.

This document is the Plan of	Administration ("PC	A") for t	the Property	y Tax
Adjustment Mechanism ("PTAM") fo	or Community Water	Company	of Green	Vally
("Community Water or "Company") ap	pproved by the Arizor	na Corpora	ation Comm	ission
("Commission") in Decision No	on	Tł	ne PTAM a	allows
Community Water to pass through to i			crease in pro	operty
taxes that results from a change in the ap	plicable assessment ra	tio and/or	property tax	rates.

II. PTAM RELATED FILINGS.

- **A.** Within 60 days of the effective date of a change in the assessment ratio and/or property tax rates applicable to the Company, the Company shall file with Docket Control an analysis of the actual impact on the Company's property tax expenses.
- **B.** The Company will provide the Commission with spreadsheets detailing exactly how the Company's property tax expenses were calculated in the time period prior to a change in the assessment ratio and/or property tax rate that affects the Company's property tax expenses. These calculations will include the assessment ratio, the property tax rates, and the value of the property that was taxed. For the period following the change(s), the Company will provide the same information, then compare the two periods, isolating any change in property tax expense that is due exclusively to changes in the assessment ratio and/or property tax rates. The specific intent is to show exactly how much of any increase or decrease in property tax expense is due to changes in the assessment ratio and tax rates beyond the Company's control and how much is due to changes in the value of the property the Company owns. The Company will only recover increases or refund decreases that are due to changes in the assessment ratio and tax rates.
- C. All revised schedules filed with the Commission pursuant to the provisions of this PTAM will be accompanied by documentation prepared by the Company in a format approved by Utilities Division Staff of the Commission and will contain sufficient detail to enable the Commission to verify accuracy of the Company's calculations.
 - **D.** The surcharges will not become effective until approved by the Commission.
- **E.** The Company will file annually with the Commission a report detailing the Company's property tax expenses.

F. The Company shall provide notice (in a form acceptable to Staff) of the rate increases to customers with the bill where the rate increase first appears.

III. APPLICATION TO SEWER CUSTOMERS.

- **A.** The increase or decrease in property tax expenses that are due to changes in the assessment ratio and/or property tax rates at the Company's sewer facilities will be allocated on a per capita basis.
 - **B.** See the examples on the next page:

Change in Assessment Ratio Example

Test Year	
Assessment Ratio	20.00%
Property Full Cash Value	\$10,000,000
Assessed Valuation	\$2,000,000



Current Year	
Assessment Ratio	21.00%
Property Full Cash Value	\$10,000,000
Assessed Valuation	\$2,100,000

Change in Assessed Valuation	÷
Current Year Assessed Valuation	\$2,100,000
Test Year Assessed Valuation	\$2,000,000
Increase in Assessed Valuation Due to Increase in Assessment Ratio	\$100,000

Test Year	
Total Property Tax Rate	10.00%
Assessed Valuation	\$2,000,000
Property Tax Expense	\$200,000

Current Year	
Total Property Tax Rate	10.00%
Assessed Valuation	\$2,100,000
Property Tax Expense	\$210,000

PTAM Charge on Sample Customer Bill	
Increase in Property Tax Expense Due to Increase in Assessment Ratio	\$10,000
Number of Sewer Customers	20,000
PTAM Charge on Sample Customer Bill	\$0.50

Change in Total Property Tax Rate Example

Test Year	
Total Property Tax Rate	10.00%
Assessed Valuation	\$2,000,000
Property Tax Expense	\$200,000



Current Year	
Total Property Tax Rate	11.00%
Assessed Valuation	\$2,000,000
Property Tax Expense	\$220,000

Pass Through Calculation	
Current Year Property Tax Expense	\$220,000
Test Year Property Tax Expense	\$200,000
Increase in Property Tax Expense Due to Rate Increase	\$20,000

PTAM Charge on Sample Customer Bill	
Increase in Property Tax Expense Due to Rate Increase	\$20,000
Number of Sewer Customers	20,000
PTAM Charge on Sample Customer Bill	\$1.00

SCHEDULE "A"

Community Water Company of Green Valley Test Year Ended December 31, 2023 Computation of Increase in Gross Revenue Requirements As Adjusted

Exhibit Schedule A-1 Page 1 Witness: Bourassa

Line								
No.								
1	Fair Value Rate	e Base				\$	8,811,074	
2								
3	Adjusted Opera	ating Income					(143,989)	
4 5		WALLEST STORY					570.150/0000000	
5	Current Rate o	f Return					-1.63%	
6 7							*******	
(Required Oper	ating Income				\$	887,164	
8	D	20-12-14-12-12-12-12-12-12-12-12-12-12-12-12-12-					40 500/	
9	Required Oper	ating Margin					16.50%	
11	Operating Inco	ma Definiency				\$	1 021 152	
12	Operating Inco	me Deliciency				Ф	1,031,153	
13	Gross Payanu	e Conversion Factor					1.0145	
14	Gloss Neverlu	e Conversion ractor					1.0140	
15	Increase in Gro	oss Revenue						
16	Requirement	333 Neveride				\$	1,046,102	
17	racquirement					Ψ	1,0-10,102	
18	Adjusted Test	Year Revenues				\$	4,330,647	
19		oss Revenue Revenue Requirement				\$	1,046,102	
20		enue Requirement				\$	5,376,749	
21	% Increase	50 50 02 5 0 0 0				-(1)	24.16%	
22								
23	Customer			Present	Proposed		Dollar	Percent
24	Classification			Rates	Rates		Increase	Increase
25	5/8X3/4 Inch	Residential	\$	2,838,389	\$ 3,523,622	\$	685,232	24.14%
26	3/4 Inch	Residential		31,623	39,354		7,731	24.45%
27	1 Inch	Residential		241,312	299,560		58,247	24.14%
28	1 1/2 Inch	Residential		101,362	127,854		26,492	26.14%
29	2 Inch	Residential		132,912	168,245		35,333	26.58%
30	3 Inch	Residential		14,509	17,773		3,264	22.50%
31								
32		Subtotal		3,360,108	4,176,409		816,300	24.29%
33	nacional anni anti come con	ASSOCIATION CONTRACTOR AND ACTION OF						
34	5/8X3/4 Inch	Commercial		27,396	34,560		7,163	26.15%
35	3/4 Inch	Commercial		1,530	1,899		369	24.11%
36	1 Inch	Commercial		136,388	171,426		35,038	25.69%
37	1 1/2 Inch	Commercial		50,314	62,486		12,172	24.19%
38	2 Inch	Commercial		420,640	534,019		113,379	26.95%
39 40	3 Inch	Commercial Commercial		8,314	10,280		1,966 46,941	23.65% 32.04%
41	4 Inch	Commercial		146,509	193,451		40,941	32.04 %
42		Subtotal		791,092	1,008,120	_	217,029	27.43%
43		Subiolai		751,052	1,000,120		217,023	27.4570
44	5/8X3/4 Inch	Commercial/Residential		862	1,076		214	24.89%
45	1 Inch	Commercial/Residential		12,357	15,252		2,895	23.43%
46	2 Inch	Commercial/Residential		18,247	22,532		4,286	23.49%
47	Section 1			tonamis.s			33.00 mm	
48		Subtotal	-	31,465	38,860		7,395	23.50%
49				836941163920	and the contract of		16440000	
50	6 Inch	Bulk		21,005	26,043		5,038	23.98%
51		Fire Lines up to 6 Inch		10,110	10,110		restations.	0.00%
52		Fire Lines up to 8 Inch		1,260	1,260		*	0.00%
53				53 17 1	25.			
54	Revenue Annu	alization		1,386	1,707		320	23.12%
55				07				514
56	Subtotal		\$	4,216,426	\$ 5,262,508	\$	1,046,082	24.81%
57								
58	Misc Revenues			116,573	116,573		¥	0.00%
59	Reconciling An	nount		(2,352)	(2,332)		20	-0.85%
60	Rounding			120 E	 F1.255.01		12	0.00%
61	Total of Water	Revenues	\$	4,330,647	\$ 5,376,749	\$	1,046,102	24.16%
62								

SUPPORTING SCHEDULES:

64 65 B-1 66 C-1 67 C-3 68 H-1

62 63

Community Water Company of Green Valley Test Year Ended December 31, 2023 Summary of Results of Operations

Exhibit Schedule A-2 Page 1 Witness: Bourassa

				Test Year					Projected Year Present Proposed					
Line			Prior Ye	are	Ended		Actual	re	Adjusted		Rates		Rates	
No.	_Description	1	2/31/2021		12/31/2022	8.4	12/31/2023	109	12/31/2023		2/31/2024		12/31/2024	
1	Gross Revenues		4,673,936	\$	4,584,292	\$		\$		\$	4,330,647	\$	5,376,749	
2	Gloss Revenues	ų.	4,073,930	Ψ	4,504,252	Ψ	4,010,707	Ψ	4,550,047	Ψ	4,000,047	Ψ	3,370,749	
2	Revenue Deductions and		3,969,561		4,145,654		4,717,078		4,474,636		4,474,636		4,489,585	
4	Operating Expenses		3,303,301		4, 145,054		4,717,070		4,474,030		4,474,030		4,403,303	
5	Operating Expenses	_											X	
6	Operating Income	\$	704,375	\$	438,638	\$	(100,371)	4	(143,989)	¢	(143,989)	•	887,164	
7	Operating income	Ψ	104,313	Ψ	430,030	Ψ	(100,571)	Ψ	(145,505)	Ψ	(145,303)	Ψ	007,104	
8	Other Income and		(60,377)		(38,513)		5,912		(69,825)		(69,825)		(69,825)	
9	Deductions		(00,377)		(30,313)		3,312		(03,023)		(09,023)		(03,023)	
10	Deductions													
11	Interest Expense		(148,530)		(1,837)		(17)		(17)		(17)		(17)	
12	interest Expense	_	(140,550)		(1,037)		(17)		(17)		(17)		(11)	
13	Net Income	\$	495,468	\$	398,287	\$	(94,475)	\$	(213,831)	\$	(213,831)	2	817,322	
14	Net income	Ψ	433,400	Ψ	390,201	Ψ	(34,473)	Ψ	(213,031)	Ψ	(213,031)	Ψ	017,022	
15	# Year End Members		9,914		9,980		10,032		10,032		10,032		10,032	
16	# Tear End Members		9,914		9,900		10,032		10,032		10,032		10,032	
17	Earned Per Average													
18	Member Share		49.98		20.01		(0.42)		(24 24)		(24 24)		04.47	
19	Member Share		49.90		39.91		(9.42)		(21.31)		(21.31)		81.47	
20	Dividends Paid													
21	Dividends Paid		\$1 71 3		7 .				-					
22														
23	Dividends Per													
24	Member Share		8 <u>4</u> 8		15		2						~	
25	Wember Share		353		Ē.		5				8		5	
26	Payout Ratio				- -				*					
27	Payout Natio		(1 2.)		-		-				-			
28	Return on Average													
29	Invested Capital		1.63%		1.38%		-0.33%		-0.74%		-0.73%		2.78%	
30	invested Capital		1.0576		1.5076		-0.5576		-0.7470	-0.737			2.7070	
31	Return on Year End													
32	Capital		1.72%		1.39%		-0.34%		-0.74%		-0.71%		2.73%	
33					11.0070								2.1.0.20	
34	Return on Average													
35	Membership Equity		4.89%		3.70%		-0.86%		-1.95%		-1.96%		7.15%	
36											12114.2.2.14.00.0		2000	
37	Return on Year End													
38	Membership Equity		4.74%		3.60%		-0.86%		-1.97%		-1.98%		6.90%	
39	al He E													
40	Times Bond Interest Earned													
41	Before Income Taxes		1.05		0.08		0.02		(1.66)		(1.66)		3.71	
42									2 2		200			
43	Times Total Interest and													
44	Preferred Dividends Earned													
45	After Income Taxes		1.16		0.18		0.11		0.50		0.50		3.71	
46														
47														
48														
49														
50	SUPPORTING SCHEDULES													
51	C-1													
52	E-2													
53	F-1													
54														

Community Water Company of Green Valley

Test Year Ended December 31, 2023 Summary of Capital Structure Exhibit Schedule A-3 Page 1

Witness: Bourassa

Line							Test		Projected
No.			Prior Year	s E	inded		Year		Year
1	Description:	29	12/31/2021	9.	12/31/2022		12/31/2023	19	12/31/2024
2									
3	Short-Term Debt		(c m)		(= 8		(900)		(20 2)
3									
4	Long-Term Debt		2,519,399		2,392,478		2,253,894		4,115,310
5	Long Tom Bobt	5	2,010,000		2,002,110		2,200,001		1,110,010
6	Total Debt	\$	2,519,399	\$	2,392,478	\$	2,253,894	2	4,115,310
7	Total Best	Ψ	2,010,000	Ψ	2,002,470	Ψ	2,200,004	Ψ	4,110,010
8									
9	Preferred Stock								
10	Freieried Stock		10.00				1.00		, - -:
11	Mambau Faults		10 454 220		11 000 710		11 000 045		40 000 E44
	Member Equity	la.	10,454,328		11,063,749		11,023,345		10,809,514
12									
13	Tarabo Data		40 070 700	•	40 450 007	•	40 077 000	•	44 004 004
14	Total Capital & Debt	\$	12,973,728	\$	13,456,227	\$	13,277,238	\$	14,924,824
15									
16	Victor - Martin W Christian - Early Brown								
17	Capitalization Ratios:								
18	SE SECON ACCOUNTS ON THE		59/55/7/1745/42/0				14 (1887) (18 (1887) G. 189		76240C-61/CYC246C40
19	Long-Term Debt		19.42%		17.78%		16.98%		27.57%
20									
21	Total Debt		19.42%		17.78%		16.98%		27.57%
22									
23									
24	Preferred Stock		(3 =)		# 1		9 4 9		(-)?
25									
26	Member Equity	-	80.58%		82.22%		83.02%		72.43%
27		55							10
28									
29	Total Capital		100.00%		100.00%		100.00%		100.00%
30									
31									
32	Weighted Cost of								
33	Senior Capital		1.14%		-0.01%		0.62%		1.81%
34	20 CO. (COS) 20 4 SOLDHOL								
35									
36									
37									
38									
39									

45 SUPPORTING SCHEDULES:

46 E-1 47 D-1

48

49 50

Community Water Company of Green Valley

Test Year Ended December 31, 2023 Construction Expenditures and Gross Utility Plant in Service Exhibit Schedule A-4 Page 1 Witness: Bourassa

Line		Construction	Net Plant Placed in	Gross Utility Plant
No. 1 2 3		<u>Expenditures</u>	Service	in Service
2 3 4 5 6	Prior Year Ended 12/31/2021	(447,692)	(447,692)	47,503,446
7	Prior Year Ended 12/31/2022	1,205,010	1,104,579	48,608,025
8 9	Test Year Ended 12/31/2023	1,007,666	907,334	49,515,359
10 11 12 13	Projected Year Ended 12/31/2024	1,855,700	1,855,700	51,371,059
14 15 16				
17 18				
19 20				
21 22				
23 24				
25 26				
27 28				
29 30				
31 32				
33 34 35 36 37 38	SUPPORTING SCHEDULES: B-2 E-5 F-3			
39 40				

Community Water Company of Green Valley Test Year Ended December 31, 2023 Summary Statements of Cash Flows

Exhibit Schedule A-5
Page 1
Witness: Bourassa

No.										
1			Prior	Prior		Test		Projecte	ed '	Year
2			Year	Year		Year		Present		Proposed
3			Ended	Ended		Ended		Rates		Rates
4		1	2/31/2021	12/31/2022	1	2/31/2023	-1	2/31/2024		12/31/2024
5	Cash Flows from Operating Activities									
6	Net Income	\$	495,468	\$ 398,287	\$	(94,475)	\$	(213,831)	\$	817,322
7	Adjustments to reconcile net income to net cash					127		26 20		
8	provided by operating activities:									
9	Depreciation and Amortization		689,561	565,665		939,343		681,793		681,793
10	Other -Adjustments		(350,494)	(97,260)		(210, 278)				
11	Changes in Certain Assets and Liabilities:									
12	Accounts Receivable		(16,493)	(32,464)		1,140				
13	Materials and Supplies Inventory		3,356	(19,591)		(6,715)				
14	Prepaid Expenses		25,686	10,720		(367)				
15	Deferred Charges		1.29			37.1				
16	Receivables to Associated Co.		828	(Carl		(21)				
17	Accounts Payable		(186, 207)	(7,743)		(36,343)				
18	Interest Payable		314	(997)		(372)				
19	Customer Meter and Security Deposits		185	(432)		6,635				
20	Taxes Payable		(2,929)	(6,815)		7,025				
21	Other assets and liabilities		98,291	34,281		144,024				
22	Rounding		Scientine Designal	S00/81405000/v		BillyloTectoryo				
23	Net Cash Flow provided by Operating Activities	\$	756,739	\$ 843,651	\$	749,617	\$	467,963	\$	1,499,115
24	Cash Flow From Investing Activities:			5051855,4086,155185						
25	Capital Expenditures		447,692	(1,205,010)		(1,007,666)		(1,855,700)		(1,855,700)
26	Temporary Cash Investments		23,737	(229,082)		349,375		2 • 11 100431.3 (11-015)(12.100.100)		AND THE WORLD SHELT US BUILDING V.
27			···	186 160 100						
28	Net Cash Flows from Investing Activities	\$	471,429	\$ (1,434,092)	\$	(658,291)	\$	(1,855,700)	\$	(1,855,700)
29	Cash Flow From Financing Activities			- toolsoon is consider						
30	Capital and Maintenance Reserves		223	(\$ `` }		4 23		(750,000)		(1,000,000)
31	Proceeds from Long-Term Debt		152	(-)		in 1		2,000,000		2,000,000
32	Net receipt of contributions in aid of construction		1,423,980	24,784		(8,197)				
33	Net receipts of advances in aid of construction		(2,056,228)	265,461		(69,484)				
34	Repayments of Long-Term Debt		(115,446)	(126,921)		(138,584)		(482,071)		(482,071)
35	Net changes in Membership Equity		142,751	211,134		54,071		Carrier Control Contro		NAME OF THE PARTY
36	Deferred Financing Costs		(170, 150)	(251,363)		2000/eni2				
37	Contraction and a state of the contraction and		5	2						
38	Net Cash Flows Provided by Financing Activities	\$	(775,093)	\$ 123,095	\$	(162,194)	\$	767,929	\$	517,929
39	Increase(decrease) in Cash and Cash Equivalents	6.	453,075	(467,346)		(70,868)		(619,808)		161,344
40	Cash and Cash Equivalents at Beginning of Year		716,419	1,169,494		702,147		631,279		631,279
41	Cash and Cash Equivalents at End of Year	\$	1,169,494	\$ 702,148	\$		\$	11,471	\$	792,623
0,000	AND ASSESSMENT OF THE PROPERTY		and the second second	- Control of the Cont						

Line

46 <u>SUPPORTING SCHEDULES:</u>
47 E-3
48 F-2
49
50

SCHEDULE "B"

Community Water Company of Green Valley Test Year Ended December 31, 2023

Summary of Rate Base

Exhibit Schedule B-1 Page 1

Witness: Bourassa

Line <u>No.</u>		riginal Cost <u>Rate base</u>	Fair Value <u>Rate Base</u>
1 2 3	Gross Utility Plant in Service Less: Accumulated Depreciation	\$ 49,515,359 27,353,799	\$ 49,515,359 27,353,799
4 5 6	Net Utility Plant in Service	\$ 22,161,560	\$ 22,161,560
7 8 9	Less: Advances in Aid of Construction	2,261,271	2,261,271
10 11	Contributions in Aid of Construction	22,291,078	22,291,078
12 13	Accumulated Amortization of CIAC	(11,221,932)	(11,221,932)
14 15 16 17 18	Customer Meter Deposits Customer Security Deposits Accumulated Deferred Income Tax	20,069 - -	20,069 - -
19 20	Plus:		
21 22 23 24	Deferred Regulatory Assets Prepayments Materials and Supplies Allowance for Cash Working Capital	- - - -	- - -
25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40	Total Rate Base	\$ 8,811,074	\$ 8,811,074
41	SUPPORTING SCHEDULES:		

42 B-2 43 B-3 44 B-5 45 E-1 46

47 48

49 50

Community Water Company of Green Valley

Test Year Ended December 31, 2023 Original Cost Rate Base Proforma Adjustments Exhibit Schedule B-2 Page 1

Witness: Bourassa

RECAP SCHEDULES:

B-1

Line No.			Actual at End of Test Year	Proforma Adjustment		Adjusted at end of Test Year
1	Gross Utility		10011001			
2	Plant in Service	\$	49,515,359	0	\$	49,515,359
3	Flant III Service	φ	49,515,559	0	φ	49,515,559
4	Francis					
	Less:					
5	Accumulated		07 450 075	**************************************		07 050 700
6	Depreciation		27,452,975	(99,176)		27,353,799
7		10			ti-	
8						
9	Net Utility Plant					
10	in Service	\$	22,062,384		\$	22,161,560
11						
12	Less:					
13	Advances in Aid of					
14	Construction		2,261,271			2,261,271
15						
16	Contributions in Aid of					
17	Construction - Gross		22,291,078	6 €0		22,291,078
18			manufacturi o compressioni			5-9400 \$3950 11 2 \$5-5-24 0000
19	Accumulated Amortization of CIAC		(11,221,932)	i de la companya de		(11,221,932)
20			A Marketine Marketine Comment			
21	Customer Meter Deposits		20,069			20,069
22	Customer Security Deposits			1920 1920		
23	Accumulated Deferred Income Tax		765			=
24	Accommission Deferred modific Tax					2
25						
26						3
27	Plus:					
28	rius.					
	Defensed Descriptors Access					
29	Deferred Regulatory Assets		1/2			≅.
30	Prepayments		八元			=
31	Materials and Supplies		355			=
32	Working capital		6.72	:=:		=
33						=
34		17-74			93	
35	Total	_\$_	8,711,898		\$	8,811,074
36						
37						
38						
39						
40						
41						
42						
43						
11						

SUPPORTING SCHEDULES:

B-2, pages 2

48 E-1

49 50 51

44 45

46 47

Community Water Company of Green Valley Test Year Ended December 31, 2023 Original Cost Rate Base Proforma Adjustments

Exhibit Schedule B-2 Page 2 Witness: Bourassa

Line			Actual at End of Test Year		1 lant-in- Service			2 sumulated preciation	Îr	3 ntentionally Left Blank	li	4 ntentionally Left Blank	lr	<u>5</u> ntentio Lef Blan	t		Adjusted at end of Test Year
1	Gross Utility		Test Teat	2	beivice		Der	Jeciation		DIATIK		DIATIK		Diai	ik.		Test Teal
2	Plant in Service	\$	49,515,359			0										\$	49,515,359
4	Less:																
5	Accumulated																
6	Depreciation		27,452,975					(99, 176)									27,353,799
7		1	50 in 7040 in					90 SBC 0	0							1 S-	40 e/e/ii/ Se
9	Net Utility Plant																
10	in Service	\$	22,062,384	\$		0	\$	99,176	S	, , ,	S	5	\$		1957	\$	22,161,560
11				350		160	11.750	5.5%00.5	11180		11.80		88.0			111.84	
12	Less:																
13	Advances in Aid of																
14	Construction		2,261,271									20					2,261,271
15																	
16	Contributions in Aid of																
17	Construction (CIAC)		22,291,078							323							22,291,078
18																	
19	Accumulated Amort of CIAC		(11,221,932)							556							(11,221,932)
20																	
21	Customer Meter Deposits		20,069														20,069
22	Customer Security Deposits		E1														¥
23	Accumulated Deferred Income Taxes		2												846		2)
24																	
25 26	Plus:																
27	Pius:																
28	Deferred Regulatory Assets																
29	Prepayments		3														81
30	Materials and Supplies		2														2
31	Allowance for Cash Working Capital		9														21
32	Allowance for easily working capital																
33	Total	\$	8,711,898	\$		0	S	99,176	S	328	\$	5/	\$		523	\$	8,811,074
34	Posterio		544.1.1155.51			_	1.50	337773	-		1155-75		-				515,7115,511
35																	
36																	
37	SUPPORTING SCHEDULES:												RE	CAPS	CHEDL	JLES:	
38	B-2, pages 3-4												B-1				
39	E-1												28-20				
40																	
41																	

Proforma Adjustments

Community Water Company of Green Valley Test Year Ended December 31, 2023 Original Cost Rate Base Proforma Adjustments Adjustment Number 1

Exhibit Schedule B-2 Page 3 Witness: Bourassa

Plant-in-Service

Acct	D centionally Left Blank	E Left Blank	Adjusted Original Cost 47,863 244 170,589 48,037 145,545 2,056,535
Actual Adjustments Intentionally Intentional	entionally Left	Intentionally Left	Original Cost 47.863 244 170,589 48,037 145,545 2,056,535
Actual Adjustments Intentionally Intentional Intenti	Left	Left	Original Cost 47.863 244 170,589 48,037 145,545 2,056,535
Act. Original to Reconcile Left Left	Left	Left	Original Cost 47.863 244 170,589 48,037 145,545 2,056,535
5 No. Description Cost Plant to Reconstruction Blank Blank 6 301 Organization Cost 47,863 - <			Cost 47,863 244 170,589 48,037 145,545 2,056,535
6 301 Organization Cost 47,863 7 302 Franchise Cost 244 8 303 Franchise Cost 170,589 9 304 Structures & Improvements - 10 304.1 Structures and Improv - Pumping 48,037 11 304.2 Structures and Improv - Water Trmt 145,545 12 305 Collecting & Impounding Reservoirs - 13 306 Lake, River, Canal Intakes - 14 307 Wells & Springs 2,056,535 0 15 308 Infiltration Galleries - 16 309 Raw Water Supply Mains - 17 310 Power Generation Equipment - 18 311 Pumping Equipment Gas 3,712,983 (0) 19 311.1 Pumping Equipment - Gas 118,494 - 20 320 Water Treatment Equipment 4,724,481 0	Dalla	Dain	47,863 244 170,589 48,037 145,545 - 2,056,535
7 302 Franchise Cost 244 8 303 Land and Land Rights 170,599 9 304 Structures and Improv - Pumping 48,037 10 304:1 Structures and Improv - Water Trmnt 145,545 12 305 Collecting & Impounding Reservoirs 13 306 Lake, River, Canal Intakes 14 307 Wells & Springs 2,056,535 0 15 308 Inflitration Galleries - 16 309 Raw Water Supply Mains - 17 310 Power Generation Equipment 18 311 Pumping Equipment - Gas 118,494 20 320 Water Treatment Equipment 4,724,481 0			244 170,589 48,037 145,545 2,056,535
8 303 Land and Land Rights 170,589			170,589 48,037 145,545 2,056,535
9 304 Structures & Improvements			48,037 145,545 - 2,056,535 - 3,712,983
10 304.1 Structures and Improv - Pumping 48,037 11 304.2 Structures and Improv - Water Trmnt 145,545 - 12 305 Collecting & Impounding Reservoirs - - 13 306 Lake, River, Canal Intakes - - 14 307 Wells & Springs 2,056,535 0 15 308 Infiltration Galleries - - 16 309 Raw Water Supply Mains - - 17 310 Power Generation Equipment 3,712,983 (0) 18 311.1 Pumping Equipment - Gas 118,494 - 20 320 Water Treatment Equipment 4,724,481 0			48,037 145,545 - 2,056,535 - 3,712,983
11 304.2 Structures and Improv - Water Trmnt 145,545 - 12 305 Collecting & Impounding Reservoirs - - 13 306 Lake, River, Canal Intakes - - 14 307 Wells & Springs 2,056,535 0 15 308 Infiltration Galleries - 16 309 Raw Water Supply Mains - 17 310 Power Generation Equipment 18 311 Pumping Equipment - Gas 118,494 20 320 Water Treatment Equipment 4,724,481 0			145,545 - 2,056,535 - 3,712,983
12 305 Collecting & Impounding Reservoirs -			2,056,535
13 306 Lake, River, Canal Intakes			2,056,535
14 307 Wells & Springs 2,056,535 0 15 308 Infiltration Galleries - 16 309 Raw Water Supply Mains - 17 310 Power Generation Equipment 18 311 Pumping Equipment 3,712,983 19 311.1 Pumping Equipment - Gas 118,494 20 320 Water Treatment Equipment 4,724,481 0			2,056,535 - - 3,712,983
15 308 Infiltration Galleries 16 309 Raw Water Supply Mains 17 310 Power Generation Equipment 18 311 Pumping Equipment Gas 19 311.1 Pumping Equipment Gas 20 320 Water Treatment Equipment 4,724,481 0			3,712,983
16 309 Raw Water Supply Mains - 17 310 Power Generation Equipment 18 311 Pumping Equipment 3,712,983 (0) 19 311.1 Pumping Equipment 4,18,494 - 20 320 Water Treatment Equipment 4,724,481 0			3,712,983
17 310 Power Generation Equipment 18 311 Pumping Equipment 3,712,983 (0) 9 311.1 Pumping Equipment - Gas 118,494 - 20 320 Water Treatment Equipment 4,724,481 0			3,712,983
18 311 Pumping Equipment 3,712,983 (0) 19 311.1 Pumping Equipment - Gas 118,494 20 320 Water Treatment Equipment 4,724,481 0			3,712,983
19 311.1 Pumping Equipment - Gas 118,494 - 20 320 Water Treatment Equipment 4,724,481 0			
20 320 Water Treatment Equipment 4,724,481 0			
120 V2000 12000 20000 120000 120000			4,724,481
			9,7,24,401
21 320.1 Water Freatment Plants			100
23 330 Distribution Reservoirs & Standpipes 2,311,008 (1)			2,311,007
- 1911 - 1922-191 - 1923-1912-1912-1912-1913-1913-1913-1913-			
24 330.1 Storage Tanks			
THE PROPERTY OF THE PROPERTY O			21,299,932
26 331 Transmission & Distribution Mains 21,299,933 (1) 27 333 Services 5,768,237 1			5,768,238
27 333.5 evides 5,66,237 1 28 333.1 Fire Taps 433,824			433.824
			2,958,296
29 334 Meters 2,958,296 (0) 30 335 Hydrants 2,362,311 0			2,362,311
508 928 2008 2008 2008 2008 2008 2008 200			
31 336 Backflow Prevention Devices			646,156
			183,224
			1,121,602
			649,883
			2,441
37 343 Tools, Shop & Garage Equipment 104,856 (0) 38 344 Laboratory Equipment 12,000 -			104,856
			12,000
			175,672
			287,956
			147,859
			25.224
43 348 Other Tangible Plant 25,330 0 44 Plant Held for Future Use			25,331
	- S	27	\$ 49.515.359
45 TOTALS \$ 49,515,359 \$ 0 \$ - \$ - \$ 46	- \$	34	\$ 49,515,359
			0 40 545 050
47 Plant-in-Service per Books			\$ 49,515,359
48			
49 Increase (decrease) in Plant-in-Service			\$ 0
50			S 0
51 Adjustment to Plant-in-Service			9 0
52			
53 SUPPORTING SCHEDULES			
54 B-2, pages 3.1			
55			

Community Water Company of Green Valley

Test Year Ended December 31, 2023 Original Cost Rate Base Proforma Adjustments Adjustment Number 1 - A

Exhibit Schedule B-2 Page 3.1 Witness: Bourassa

Reconciliation of Plant to Plant Reconstruction

Line

<u>No.</u>	D						
1	Reconci	liation of Plant to Plant Reconstruction					
2					Adjusted	Plant	
4	Acct.		Orginal	B-2	Orginal	Per	
5	No.	Description	Cost	Adjustments	Cost	Reconstruction	Difference
6	301	Organization Cost	47,863	Aujustinents	47,863	47,863	Difference
7	302	Franchise Cost	244		244	244	
8	303	Land and Land Rights	170,589		170,589	170,589	
9	304	Structures & Improvements	170,369		170,369	170,569	8
							· -
10	304.1	Structures and Improv - Pumping	48,037		48,037	48,037	*
11		Structures and Improv - Water T	145,545		145,545	145,545	=
12	305	Collecting & Impounding Reservoir	2		2	12	2
13	306	Lake, River, Canal Intakes	æ		3	l ä	※
14	307	Wells & Springs	2,056,535		2,056,535	2,056,535	0
15	308	Infiltration Galleries	26		2	⊕	:=
16	309	Raw Water Supply Mains	27		短	177	ō.
17	310	Power Generation Equipment	₩		3≟	12	~
18	311	Pumping Equipment	3,712,983		3,712,983	3,712,983	(0
19	311.1	Pumping Equipment - Gas	118,494		118,494	118,494	=
20	320	Water Treatment Equipment	4,724,481		4,724,481	4,724,481	0
21	320.1	Water Treatment Plants	cr 10/2		0 10 <u>2</u>	10 10/2	12
22	320.2	Solution Chemical Feeders	£-		2	3 9 1	#
23	330	Distribution Reservoirs & Standpipe	2,311,008		2,311,008	2,311,007	(1
24	330.1	Storage Tanks	54		(4)	(4	*
25	330.2	Pressure Tanks				5	.a
26	331	Transmission & Distribution Mains	21,299,933		21,299,933	21,299,932	(1
27	333	Services	5,768,237		5,768,237	5,768,238	1
28	333.1	Fire Taps	433,824		433,824	433,824	12
29	334	Meters	2,958,296		2,958,296	2,958,296	(0
30	335	Hydrants	2,362,311		2,362,311	2,362,311	0
31	336	Backflow Prevention Devices	±		9	7=	*
32	339	Other Plant & Misc Equipment	646,156		646,156	646,156	(0
33	340	Office Furniture & Equipment	183,224		183,224	183,224	(0
34	340.1	Computers & Software	1,121,601		1,121,601	1,121,602	`1
35	341	Transportation Equipment	649,883		649,883	649,883	(0
36	342	Stores Equipment	2,441		2,441	2,441	Ö
37	343	Tools, Shop & Garage Equipment	104,856		104,856	104,856	(0
38	344	Laboratory Equipment	12,000		12,000	12,000	
39	345	Power Operated Equipment	175,672		175,672	175,672	(0
40	345.1	Power Operated Equipment - Back	287,956		287,956	287,956	, O
41	346	Communication Equipment	147,859		147,859	147,859	0
42	347	Miscellaneous Equipment	4		4	i a	·
43	348	Other Tangible Plant	25,330		25,330	25,331	0
44		Plant Held for Future Use				,	2
45		TOTALS \$	49,515,359	S -	\$ 49,515,359	\$ 49,515,359	\$ 0
46			,	72.	1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1	7	
47							
48	CUDDO	RTING SCHEDULE					

B-2, pages 3.2 through 3.11

49 50

Exhibit Schedule B-2 Page 3.2 Witness: Bourassa

				5 2064		Pri	or Decision Bal	ances 12/31/2014			
	NARUC	ig .	Allowed	Plant	No.	200		A/D	20020152	-0.000	
Line	Accoun	ť	Deprec.	Balance	PTY	PTY	Adjusted	Balance	PTY	PTY	Adjusted
No.	No.	Description	Rate	Per Decision	Plant	Retirements	Plant	Per Decision	A/D	Retirements	A/D
1	301	Organization Cost	0.00%	47,863	921		47,863	970	621	170	20
2	302	Franchise Cost	0.00%	244	32	125	244	7.5	- 34	102	8
3	303	Land and Land Rights	0.00%	170,589		2	170,589	見載り		2	29
4	304	Structures & Improvements	3.33%		₹¥	120	Windle Street	25-24	€-	120	20
5	304.1	Structures and Improv - Pumping	3.33%	30,695	24	(4)	30,695	7,169	32	(A)	7,169
6	304.2	Structures and Improv - Water Trmnt	3.33%	141,261	-	22	141,261	41,653	84	2	41,653
7	305	Collecting & Impounding Reservoirs	2.50%	1.02000	33	·	MMATERY.	(22) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	24	-	1000000
8	306	Lake, River, Canal Intakes	2.50%	((€)	36	9	90	(€)	- 24		90
9	307	Wells & Springs	3.33%	2,013,049	56	8	2,013,049	479,078	58	8	479.078
10	308	Infiltration Galleries	6.67%	G#3	1.5	15	-	583		15	-
11	309	Raw Water Supply Mains	2.00%	- E	12	2	2		12	2	20
12	310	Power Generation Equipment	5.00%	131		2				2	2
13	311	Pumping Equipment	12.50%	3,289,327	- 34	2	3.289.327	3,009,211	33		3,009,21
14	311.1	Pumping Equipment - Gas	12.50%	118,494	59	9	118,494	118,494	194	3	118.49
15	320	Water Treatment Equipment	3.33%	4,440,527	24	*	4,440,527	1,027,605	24	*	1,027,60
16	320.1	Water Treatment Plants	3.33%	((%)	-	186	*:	((2))			*:
17	320.2	Solution Chemical Feeders	20.00%	0.50		-		0.70		-	
18	330	Distribution Reservoirs & Standpipes	2.22%	2,011,637	(1,065,092)	- 提	946,545	424,270	92	122	424,270
19	330.1	Storage Tanks	2.22%	September 10 september 10	500 175-185-01200 (500-297)	2	SHOW THE SHOW	CESTINATION		2	CONTRACTOR OF STREET
20	330.2	Pressure Tanks	5.00%	868	34		23	(40)	24		23
21	331	Transmission & Distribution Mains	2.00%	19,123,697	34		19,123,697	6,109,218	24		6,109,218
22	333	Services	3.33%	4,696,522	5.0	*	4,696,522	1,860,194	54	*	1.860.194
23	333.1	Fire Taps	3.33%	332,174		*	332,174	114,507	-		114,50
24	334	Meters	8.33%	1,600,133		ü	1,600,133	502,173		ũ	502,173
25	335	Hydrants	2.00%	2,031,665		2	2,031,665	729,173		12	729,173
26	336	Backflow Prevention Devices	6.67%	10100013500.0	22	12	HUNGARING SAN	UNITED AT 11 US	22	2	0.7000000000
27	339	Other Plant & Misc Equipment	6.67%	583,181	59	9	583,181	501,826	194	3	501,826
28	340	Office Furniture & Equipment	6.67%	151,618	24	*	151.618	67,080	24	*	67.080
29	340.1	Computers & Software	20.00%	608,761		26	608,761	334,225			334,22
30	341	Transportation Equipment	20.00%	469,777	(55,896)	28.583	442,464	423,021		28,583	451.60
31	342	Stores Equipment	4.00%	2,441	1.0000000000000000000000000000000000000	(2.441	1,702	12	o wangara	1.70
32	343	Tools, Shop & Garage Equipment	5.00%	103,018	4		103,018	41,023	12		41,02
33	344	Laboratory Equipment	10.00%	12,000	(%)	12	12,000	6,201	0.4	12	6,20
34	345	Power Operated Equipment	5.00%	136,512	24		136,512	31,957	54		31.95
35	345.1	Power Operated Equipment - Backhoe	5.00%	149,439	191		149,439	113,595	104	-	113,598
36	346	Communication Equipment	10.00%	124,656	-	**	124,656	70,153	-		70,153
37	347	Miscellaneous Equipment	10.00%	1.000	35	ű				ű	-0.20
38	348	Other Tangible Plant	10.00%	12,938		2	12,938	1,247	2	뛜	1,24
39	300	Rounding	541344244	10000000			57400550	CVANAL DAY			100000
40		CWIP	1								
41		TOTALS		42,402,220	(1,120,988)	28.583	41,309,815	16,014,775	.56	28.583	16,043,358

Exhibit Schedule B-2 Page 3.3 Witness: Bourassa

						- 8	2015		
1027	NARUC	3	Allowed	Adjusted	Adjusted	raceur .	TEST NAMES	710007 11	-0
ine	Account		Deprec.	Plant	Plant	Salvage	Depreciation	Plant	Accum.
No.	No.	Description	Rate	Additions	Retirements	A/D Only	(Calculated)	Balance	Deprec:
1	301	Organization Cost	0.00%	953				47,863	070
2	302	Franchise Cost	0.00%	18	32		£	244	20
2	303	Land and Land Rights	0.00%	620			8	170,589	2.5
4	304	Structures & Improvements	3.33%	32	64		8	SCHOOL STATE	120
5	304.1	Structures and Improv - Pumping	3.33%	(720)	92		1,022	30,695	8,19
6	304.2	Structures and Improv - Water Trmnt	3.33%	(EE)	-		4.704	141,261	46,35
7	305	Collecting & Impounding Reservoirs	2.50%	550	72		11 2000	15111115	113135
8	306	Lake, River, Canal Intakes	2.50%	060	24		×:	100	191
9	307	Wells & Springs	3.33%	868	54		67,035	2,013,049	546,11
10	308	Infiltration Galleries	6.67%	0 2 0					156
11	309	Raw Water Supply Mains	2.00%		1		2	76	30
12	310	Power Generation Equipment	5.00%	131	6			12	2
13	311	Pumping Equipment	12.50%	12,637	7,600		292,753	3.294.365	3.294.36
14	311.1	Pumping Equipment - Gas	12.50%		Miles.		0	118,494	118,49
15	320	Water Treatment Equipment	3.33%	29,787	6,285		148,261	4,464,028	1,169,58
16	320.1	Water Treatment Plants	3.33%	(30)	58		*	3.43	5.40
17	320.2	Solution Chemical Feeders	20.00%	0.50				V.70	177
18	330	Distribution Reservoirs & Standpipes	2.22%	1,065,388	92		32,839	2,011,933	457,10
19	330.1	Storage Tanks	2.22%		-		SASSESSE SCOT	NOVENICE MENUES.	
20	330.2	Pressure Tanks	5.00%		34		2	(#C	
21	331	Transmission & Distribution Mains	2.00%	98,630	34		383,460	19,222,327	6,492,67
22	333	Services	3.33%	122,295	3,168		158,378	4,815,649	2,015,40
23	333.1	Fire Taps	3.33%	12,233	5.5		11,265	344,407	125,77
24	334	Meters	8.33%	265,911	39,867		142,706	1,826,178	605,01
25	335	Hydrants	2.00%	34,318			40,976	2,065,982	770,14
26	336	Backflow Prevention Devices	6.67%	Notice of the last	COPPER C			Secretaria de la composición del composición de la composición de	0707-67
27	339	Other Plant & Misc Equipment	6.67%	13,028	1,300		39,289	594,909	539,81
28	340	Office Furniture & Equipment	6.67%	30,935	3,000		11,045	179,553	75,12
29	340.1	Computers & Software	20.00%	81,053	39,071		125,950	650,743	421,10
30	341	Transportation Equipment	20.00%	62,397	951		81,840	504,861	533,44
31	342	Stores Equipment	4.00%		- 1		98	2,441	1,79
32	343	Tools, Shop & Garage Equipment	5.00%	100	1		5,151	103,018	46,17
33	344	Laboratory Equipment	10.00%		₹¥		1,200	12,000	7,40
34	345	Power Operated Equipment	5.00%	2,930	19		6,899	139,442	38,85
35	345.1	Power Operated Equipment - Backhoe	5.00%	(6)	(8)		7,472	149,439	121,06
36	346	Communication Equipment	10.00%	1,121	359		12,522	125,777	82,67
37	347	Miscellaneous Equipment	10.00%	352	3		2	1573	17/
38	348	Other Tangible Plant	10.00%	820	100		1,294	12,938	2,54
39		Rounding							
40		CWIP	1 .				107-149000 179-1490		0.0000000000000000000000000000000000000
41		TOTALS	1 [1,832,663	100,291	25	1,576,159	43,042,186	17,519,22

Exhibit Schedule B-2 Page 3.4 Witness: Bourassa

						2	016		
	NARUC	ts	Allowed	Adjusted	Adjusted	1000 1000	DRIW	none II	25
ine	Account	£	Deprec.	Plant	Plant	Salvage	Depreciation	Plant	Accum.
No.	No.	Description	Rate	Additions	Retirements	A/D Only	(Calculated)	Balance	Deprec.
1	301	Organization Cost	0.00%	7/51	100			47,863	
2	302	Franchise Cost	0.00%	12	32		<u> </u>	244	- 32
3	303	Land and Land Rights	0.00%	(2)			<u> </u>	170,589	-
4	304	Structures & Improvements	3.33%	82	÷		29	(777/48/01/15/24)	94
5	304.1	Structures and Improv - Pumping	3.33%	(524)	34		1,022	30.695	9,21
6		Structures and Improv - Water Trmnt	3.33%	見載			4.704	141,261	51,06
7	305	Collecting & Impounding Reservoirs	2.50%	7(42)	92		(Might)	0.00	000
8		Lake, River, Canal Intakes	2.50%	DE:	19		-	1061	-
9	307	Wells & Springs	3.33%	854			67,035	2,013,049	613,14
10	308	Infiltration Galleries	6.67%	983				979	100,700,700
11	309	Raw Water Supply Mains	2.00%				20		1
12	310	Power Generation Equipment	5.00%	333	3		3		
13	311	Pumping Equipment	12.50%	6,372	79,853		6,372	3,220,884	3,220,88
14	311.1	Pumping Equipment - Gas	12.50%	30000	All Control		200	118,494	118,49
15		Water Treatment Equipment	3.33%	8:63			148,652	4,464,028	1,318,23
16	320.1	Water Treatment Plants	3.33%	(m)	241		**	(00)	
17	320.2	Solution Chemical Feeders	20.00%	1270				32500	
18		Distribution Reservoirs & Standpipes	2.22%	7,944	15,070		44,586	2,004,807	486.62
19	330.1	Storage Tanks	2.22%		11 MARIE (11 M)		CANAL STATE		WEST
20	330.2	Pressure Tanks	5.00%	(40)	24		23	(a)	24
21	331	Transmission & Distribution Mains	2.00%	162,584	1.045		386.062	19.383.866	6.877.69
22	333	Services	3.33%	158,261	4,037		162,929	4,969,872	2,174,29
23	333.1	Fire Taps	3.33%	9,482	385		11,627	353,889	137,39
24	334	Meters	8.33%	240,413	33.649		160,732	2,032,941	732,09
25	335	Hydrants	2.00%	45,361	1,375		41,760	2,109,969	810,53
26	336	Backflow Prevention Devices	6.67%	1000	400		ILL/Weigsast/	101:10:001000	HELD STEEL
27	339	Other Plant & Misc Equipment	6.67%	11,359	9		40,059	606,268	579,87
28	340	Office Furniture & Equipment	6.67%	432	1,430		11,943	178,555	85,63
29	340.1	Computers & Software	20.00%	103,376	74,312		133,055	679,807	479.84
30	341	Transportation Equipment	20.00%	113,801	76,837		85,218	541,825	541,82
31	342	Stores Equipment	4.00%		1945.00 System		98	2,441	1,89
32	343	Tools, Shop & Garage Equipment	5.00%	10	追		5.151	103,018	51,32
33	344	Laboratory Equipment	10.00%	22	₹ 4		1,200	12,000	8,60
34	345	Power Operated Equipment	5.00%	(46)	56		6,972	139,442	45,82
35	345.1	Power Operated Equipment - Backhoe	5.00%	3(40)			7,472	149,439	128,53
36	346	Communication Equipment	10.00%	1000			12,578	125,777	95,25
37	347	Miscellaneous Equipment	10.00%		3		1000		-
38	348	Other Tangible Plant	10.00%	15	2		1,294	12,938	3,83
39	500	Rounding	57.139.7.73				15077200	15/2000/00	Rite
40		CWIP	1						
41		TOTALS	1 1	859,385	287,609		1,340,520	43,613,963	18,572,13

Exhibit Schedule B-2 Page 3.5 Witness: Bourassa

			- 1152 PA - 2	Line Di	2000	2	017		
007.5	NARUC	8	Allowed	Adjusted	Adjusted	160.180	DAME OF THE PARTY	200	55
ine	Account	£	Deprec.	Plant	Plant	Salvage	Depreciation	Plant	Accum.
No.	No.	Description	Rate	Additions	Retirements	A/D Only	(Calculated)	Balance	Deprec.
1	301	Organization Cost	0.00%	950	570			47,863	
2	302	Franchise Cost	0.00%	25	327		<u> </u>	244	差
3	303	Land and Land Rights	0.00%	820	140		29	170,589	
4	304	Structures & Improvements	3.33%	82	39.7		29	1777/est 1515/44	94
5	304.1	Structures and Improv - Pumping	3.33%	(724)	943		1,022	30,695	10,23
6		Structures and Improv - Water Trmnt	3.33%	820			4,704	141,261	55,76
7	305	Collecting & Impounding Reservoirs	2.50%	7(42)	790		1 Continue		22.12
8		Lake, River, Canal Intakes	2.50%	DE:	1901		-	060	-
9	307	Wells & Springs	3.33%	854	1811		67,035	2,013,049	680,18
10		Infiltration Galleries	6.67%	200	550			210101010	.000,70
11	309	Raw Water Supply Mains	2.00%				- 5		15
12	310	Power Generation Equipment	5.00%	13	<u>\$1</u> 9		3		2
13	311	Pumping Equipment	12.50%	126,582	19,822		126.582	3,327,643	3,327,64
14	311.1	Pumping Equipment - Gas	12.50%	-	10,022		120,002	118,494	118.49
15		Water Treatment Equipment	3.33%	420	627		148,649	4,463,822	1,466,25
16	320.1	Water Treatment Plants	3.33%	(00)	150		1.10,010	(5)	1,100,20
17	320.2	Solution Chemical Feeders	20.00%	(27%)	6531			127-1	5.7
18	770000000000000000000000000000000000000	Distribution Reservoirs & Standpipes	2.22%	24,546	- 524		44,779	2,029,353	531,40
19	330.1	Storage Tanks	2.22%	24,040			CHANGE OF THE PARTY OF THE PART	2,020,000	301,40
20	330.2	Pressure Tanks	5.00%	252	500		21	252	92
21	331	Transmission & Distribution Mains	2.00%	381,749	6.678		391,428	19,758,937	7.262.44
22	333	Services	3.33%	207,847	5,111		168,872	5,172,608	2,338,05
23		Fire Taps	3.33%	49,173	32111		12,603	403,062	150,00
24	334	Meters	8.33%	276,646	37,009		179,325	2,272,579	874,41
25	335	Hydrants	2.00%	56,383	07,000		42,763	2,166,351	853,29
26	336	Backflow Prevention Devices	6.67%	00,000	920		72,700	2,100,001	000,20
27	339	Other Plant & Misc Equipment	6.67%	\$5 4 35	120		26,393	606,268	606,26
28		Office Furniture & Equipment	6.67%	8,564	6,000		11,995	181,119	91,63
29	340.1	Computers & Software	20.00%	35,511	0,000		139,513	715,318	619,36
30	341	Transportation Equipment	20.00%	62,411	57,318		62,411	546,918	546.91
31	342	Stores Equipment	4.00%	(SECTION)	01,010		98	2,441	1.99
32	343	Tools, Shop & Garage Equipment	5.00%	100	5,940		5.002	97.078	50.38
33	344	Laboratory Equipment	10.00%	3343	5,540		1,200	12,000	9,80
34	345	Power Operated Equipment	5.00%	12,015	14		7,272	151,457	53,10
35	345.1	Power Operated Equipment - Backhoe	5.00%	12,010	140		7,472	149,439	136.01
36	346	Communication Equipment	10.00%	1970	25%		12,578	125,777	107,83
37	347	Miscellaneous Equipment	10.00%	65.	157		12,070	120,111	107,03
38	348	Other Tangible Plant	10.00%	15	3		1,294	12,938	5,12
39	340	Rounding	10.00/0				1,434	12,330	3,12
40		CWIP	1						
41		TOTALS	H	1,241,848	138,505	- 1	1,462,989	44,717,305	19,896,62

Exhibit Schedule B-2 Page 3.6 Witness: Bourassa

_				Lagin N		2	018		
	NARUC		Allowed	Adjusted	Adjusted				
ine	Account	(i)	Deprec.	Plant	Plant	Salvage	Depreciation	Plant	Accum.
No.	No.	Description	Rate	Additions	Retirements	A/D Only	(Calculated)	Balance	Deprec.
1	301	Organization Cost	0.00%	953	57/7		50	47,863	.00
2	302	Franchise Cost	0.00%	7.5	327		28	244	- 12
3	303	Land and Land Rights	0.00%	(2)	140		29	170,589	
4	304	Structures & Improvements	3.33%	334	797		23	C. 1000 (1000)	Ş4
5	304.1	Structures and Improv - Pumping	3.33%	(Ga)	940		1,022	30,695	11,25
6	304.2	Structures and Improv - Water Trmnt	3.33%	820			4,704	141,261	60,46
7	305	Collecting & Impounding Reservoirs	2.50%	3(43)	74C		nasijane.	1.1253462341	(E)20) ja
8	306	Lake, River, Canal Intakes	2.50%	(IE:	8901		90	(€:	- 24
9	307	Wells & Springs	3.33%	858	983		67,035	2,013,049	747,21
10	308	Infiltration Galleries	6.67%	G#3	577.9		=0	0 2 0	
11	309	Raw Water Supply Mains	2.00%	12			23		-
12	310	Power Generation Equipment	5.00%	13	577		3		
13	311	Pumping Equipment	12.50%	41,209	27,913		41,209	3,340,940	3,340,94
14	311.1	Pumping Equipment - Gas	12.50%	200	5005NS		2017 <u>- 1</u>	118,494	118.49
15	320	Water Treatment Equipment	3.33%	155,234	64,705		150,153	4,554,350	1,551,70
16	320.1	Water Treatment Plants	3.33%	(35)	38.1		*:	(90)	
17	320.2	Solution Chemical Feeders	20.00%	0.50	180			0.70	
18	330	Distribution Reservoirs & Standpipes	2.22%	57,064	10,505		45,568	2,075,912	566,46
19	330.1	Storage Tanks	2.22%	900 OF 1500	97 85\$23(975) 1 = 611		Serve Basic	CONTROL MANAGEMENT	1694256th
20	330.2	Pressure Tanks	5.00%	((a))	780		28	1(42)	24
21	331	Transmission & Distribution Mains	2.00%	158,149	2,569		396,735	19,914,517	7,656,6
22	333	Services	3.33%	109,174	3,854		174,001	5,277,928	2,508,20
23	333.1	Fire Taps	3.33%	5,849	1.5		13,519	408,911	163,52
24	334	Meters	8.33%	235,307	51,060		196,980	2,456,826	1,020,3
25	335	Hydrants	2.00%	27,087	4500000000		43,598	2,193,438	896.89
26	336	Backflow Prevention Devices	6.67%	170,0902					1000000
27	339	Other Plant & Misc Equipment	6.67%	5,921	6.000		5,921	606,189	606,18
28	340	Office Furniture & Equipment	6.67%	7,077	10,857		11,955	177,339	92,73
29	340.1	Computers & Software	20.00%	15,851	32,787		111,809	698,382	698,38
30	341	Transportation Equipment	20.00%	66,854	29.912		66.854	583,859	583,85
31	342	Stores Equipment	4.00%	10000	74		98	2,441	2.09
32	343	Tools, Shop & Garage Equipment	5.00%	143			4.854	97,078	55,24
33	344	Laboratory Equipment	10.00%	345	39.7		1,200	12,000	11,00
34	345	Power Operated Equipment	5.00%	20,090	24		8,075	171,547	61,17
35	345.1	Power Operated Equipment - Backhoe	5.00%	14	1913		7,472	149,439	143,48
36	346	Communication Equipment	10.00%	1000	389		12,578	125,777	120,40
37	347	Miscellaneous Equipment	10.00%		350		00000000	110000000000000000000000000000000000000	unnerthe
38	348	Other Tangible Plant	10.00%	12,392			1,913	25,331	7,04
39	500	Rounding	5535625	15776727			1287ann (THE PROPERTY.	200
40		CWIP							
41		TOTALS	1 1	917,257	240,162	:8	1,367,252	45,394,400	21,023,71

Exhibit Schedule B-2 Page 3.7 Witness: Bourassa

						2	019		
	NARUC	2	Allowed	Adjusted	Adjusted	1000 1000	DAMA	man II	
ine	Account		Deprec.	Plant	Plant	Salvage	Depreciation	Plant	Accum.
No.	No.	Description	Rate	Additions	Retirements	A/D Only	(Calculated)	Balance	Deprec.
1	301	Organization Cost	0.00%	7/51	17.0			47,863	
2	302	Franchise Cost	0.00%	12	327		<u> </u>	244	32
3	303	Land and Land Rights	0.00%	(2)	546		<u> </u>	170,589	
4	304	Structures & Improvements	3.33%	844	1900		20	1777/68/14/25/24	€
5	304.1	Structures and Improv - Pumping	3.33%	(524)	923		1,022	30.695	12,28
6		Structures and Improv - Water Trmnt	3.33%	見起	944		4,704	141,261	65,17
7	305	Collecting & Impounding Reservoirs	2.50%	7(42)	780		1 Continue		22.1.
8		Lake, River, Canal Intakes	2.50%	DE:	2901		-	060	-
9	307	Wells & Springs	3.33%	101,206	110,220		66,884	2,004,035	703,88
10	308	Infiltration Galleries	6.67%	0f0	11.00			070	,00,00
11	309	Raw Water Supply Mains	2.00%				20		1
12	310	Power Generation Equipment	5.00%	333	<u>\$1</u> 9		3	13	
13	311	Pumping Equipment	12.50%	392,902	404,393		392,902	3,329,449	3,329,44
14	311.1	Pumping Equipment - Gas	12.50%				302.002	118,494	118.49
15		Water Treatment Equipment	3.33%	44,907	42,339		151,703	4,556,918	1,661,06
16	320.1	Water Treatment Plants	3.33%	(35)	38.1		46	(00)	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
17	320.2	Solution Chemical Feeders	20.00%	1270	170			125**	
18		Distribution Reservoirs & Standpipes	2.22%	5,227	3,783		46,101	2,077,357	608,78
19	330.1	Storage Tanks	2.22%		8,103		CHARLES		0.000
20	330.2	Pressure Tanks	5.00%	860	740		28	840	22
21	331	Transmission & Distribution Mains	2.00%	549.398	12.297		403.661	20.451.619	8.047.97
22	333	Services	3.33%	116,378	-		177,693	5,394,306	2,685,89
23	333.1	Fire Taps	3.33%	1000	380		13,617	408,911	177,13
24	334	Meters	8.33%	312,925	43.477		215,876	2,726,274	1,192,73
25	335	Hydrants	2.00%	42,464	990		44,284	2,234,912	940,18
26	336	Backflow Prevention Devices	6.67%	1000			T(A)25-27-2		126 (1798) 92
27	339	Other Plant & Misc Equipment	6.67%	593	196		-	606,189	606,18
28	340	Office Furniture & Equipment	6.67%	868	3907		11.828	177,339	104,55
29	340.1	Computers & Software	20.00%	88,248	90.088		88,248	696,541	696,54
30	341	Transportation Equipment	20.00%	27,883	23,853		27,883	587,889	587,88
31	342	Stores Equipment	4.00%	1000	A-14-0-0-0		98	2,441	2.19
32	343	Tools, Shop & Garage Equipment	5.00%	100	3.		4,854	97,078	60.09
33	344	Laboratory Equipment	10.00%	325	\$90.0		999	12,000	12,00
34	345	Power Operated Equipment	5.00%	2,745	56		8,646	174,292	69,82
35	345.1	Power Operated Equipment - Backhoe	5.00%	Yeles	3,41.0		5,956	149,439	149,43
36	346	Communication Equipment	10.00%	7,245	8,439		12,518	124,583	124,48
37	347	Miscellaneous Equipment	10.00%	1,00	100000000000000000000000000000000000000		2008 (200 A)	1.000.000.000	
38	348	Other Tangible Plant	10.00%	715	30		2,533	25,331	9,57
39	15/050	Rounding	27.500.670				(FIXTO TO 1)		200
40		CWIP							
41		TOTALS	1 1	1,691,528	739,879	:8	1,682,010	46,346,050	21,965,84

Exhibit Schedule B-2 Page 3.8 Witness: Bourassa

						2	020		
	NARUC	2	Allowed	Adjusted	Adjusted	140.107		man II	
ine	Account		Deprec.	Plant	Plant	Salvage	Depreciation	Plant	Accum.
No.	No.	Description	Rate	Additions	Retirements	A/D Only	(Calculated)	Balance	Deprec.
1	301	Organization Cost	0.00%	7/51	100			47,863	
2	302	Franchise Cost	0.00%	12	32		<u> </u>	244	32
3	303	Land and Land Rights	0.00%	(2)			<u> </u>	170,589	
4	304	Structures & Improvements	3.33%	82	÷		29	1777/est 1515/44	94
5	304.1	Structures and Improv - Pumping	3.33%	(524)	34		1,022	30.695	13,30
6		Structures and Improv - Water Trmnt	3.33%	見起			4.704	141,261	69,87
7	305	Collecting & Impounding Reservoirs	2.50%	7(42)	92		(Might)		2000
8		Lake, River, Canal Intakes	2.50%	DE:	19		-	060	-
9	307	Wells & Springs	3.33%	35,338			67,323	2,039,373	771,20
10	308	Infiltration Galleries	6.67%	(00,000 (file				0.50	7.00.7745.0
11	309	Raw Water Supply Mains	2.00%				20		
12	310	Power Generation Equipment	5.00%	333	3		9	13	3
13	311	Pumping Equipment	12.50%	255,436	114,200		255,436	3,470,686	3,470,68
14	311.1	Pumping Equipment - Gas	12.50%		1000500			118,494	118,49
15		Water Treatment Equipment	3.33%	108,684	35,600		152,962	4,630,002	1,778,42
16	320.1	Water Treatment Plants	3.33%	(50)			46	(00)	
17	320.2	Solution Chemical Feeders	20.00%	1270				125**	
18		Distribution Reservoirs & Standpipes	2.22%	16,361	52		46,299	2,093,718	655.08
19	330.1	Storage Tanks	2.22%	100			ON THE PERSON	12/2/22/1/12	200
20	330.2	Pressure Tanks	5.00%	860	22		28	840	22
21	331	Transmission & Distribution Mains	2.00%	47.093	24		409.503	20.498,712	8.457.47
22	333	Services	3.33%	54,504	2,815		180,491	5,445,995	2,863,57
23		Fire Taps	3.33%	1000000	:		13,617	408,911	190,75
24	334	Meters	8.33%	182,026	40,064		233,011	2,868,236	1,385,67
25	335	Hydrants	2.00%	10,438	3,850		44,764	2,241,500	981,10
26	336	Backflow Prevention Devices	6.67%	1001000	82540		C.C. C.		12020425
27	339	Other Plant & Misc Equipment	6.67%	9,348	9		9,348	615,536	615,53
28	340	Office Furniture & Equipment	6.67%	5,885	24		12,025	183,224	116,58
29	340.1	Computers & Software	20.00%	211,522	97,197		150,741	810,867	750.08
30	341	Transportation Equipment	20.00%	82,539	129,344		82.539	541,085	541,08
31	342	Stores Equipment	4.00%		10 MONTH 10 MONTH		98	2,441	2.28
32	343	Tools, Shop & Garage Equipment	5.00%	10	追		4.854	97,078	64.94
33	344	Laboratory Equipment	10.00%	225	14		1100000	12,000	12,00
34	345	Power Operated Equipment	5.00%	3,545	4,700		8,686	173,137	73,80
35	345.1	Power Operated Equipment - Backhoe	5.00%	138,517			10,935	287,956	160,37
36	346	Communication Equipment	10.00%	6,540	3,140		6,636	127,983	127,98
37	347	Miscellaneous Equipment	10.00%	27.872.07B	000,000,000		-	1.0000.000.000	
38	348	Other Tangible Plant	10.00%	715	2		2,533	25,331	12,10
39	15/050	Rounding	tasaada				1678000.Tel.		CLERONIS
40		CWIP							
41		TOTALS		1,167,776	430,910	8	1,697,527	47,082,915	23,232,45

Exhibit Schedule B-2 Page 3.9 Witness: Bourassa

						2	021		
	NARUC	ts	Allowed	Adjusted	Adjusted	1000 1000	2-000	man II	
ine	Account	£	Deprec.	Plant	Plant	Salvage	Depreciation	Plant	Accum.
No.	No.	Description	Rate	Additions	Retirements	A/D Only	(Calculated)	Balance	Deprec.
1	301	Organization Cost	0.00%	0.51	17.0			47,863	
2	302	Franchise Cost	0.00%	12	327		<u> </u>	244	32
3	303	Land and Land Rights	0.00%	((金))	546		<u> </u>	170,589	
4	304	Structures & Improvements	3.33%	8.4	393		20	1777/68/14/25/24	84
5	304.1	Structures and Improv - Pumping	3.33%	(72)	943		1,022	30,695	14,32
6		Structures and Improv - Water Trmnt	3.33%	兒 里日	744		4,704	141,261	74,58
7	305	Collecting & Impounding Reservoirs	2.50%	760	790		1 Continue		
8		Lake, River, Canal Intakes	2.50%	1061	1901		-	060	-
9	307	Wells & Springs	3.33%	854	1811		67,911	2,039,373	839,11
10	308	Infiltration Galleries	6.67%	586 585	559		100.100.1	0.50	
11	309	Raw Water Supply Mains	2.00%				20		1
12	310	Power Generation Equipment	5.00%		<u>\$1</u> 9		3	13	
13	311	Pumping Equipment	12.50%	121,094	48,102		121.094	3,543,677	3,543,67
14	311.1	Pumping Equipment - Gas	12.50%	7.5			35711,673	118,494	118,49
15		Water Treatment Equipment	3.33%	139,891	91,651		154,982	4,678,242	1,841,75
16	320.1	Water Treatment Plants	3.33%	(00)	38.1		46	(00)	
17	320.2	Solution Chemical Feeders	20.00%	1277	150			125**	
18		Distribution Reservoirs & Standpipes	2.22%		3,795		46,438	2,089,923	697,72
19	330.1	Storage Tanks	2.22%	包括	-		enging and	100000000000000000000000000000000000000	300000
20	330.2	Pressure Tanks	5.00%	843	790		28	840	22
21	331	Transmission & Distribution Mains	2.00%	78,421	658		410.752	20.576.475	8.867.57
22	333	Services	3.33%	73,549	3,959		182,510	5,515,585	3,042,12
23		Fire Taps	3.33%	5,128	:		13,702	414,039	204,45
24	334	Meters	8.33%	35,485	21,137		239,522	2,882,584	1,604,06
25	335	Hydrants	2.00%	10,110	=.00100		44,931	2,251,610	1,026,03
26	336	Backflow Prevention Devices	6.67%	155570.5	943		T1.095291		10.6500000000000000000000000000000000000
27	339	Other Plant & Misc Equipment	6.67%	13,842	3,311		13,842	626,068	626,06
28	340	Office Furniture & Equipment	6.67%	S-3	192		12,221	183,224	128,80
29	340.1	Computers & Software	20.00%	36,676	3,979		97,458	843,564	843,56
30	341	Transportation Equipment	20.00%	74,825	181		74,825	615,909	615,90
31	342	Stores Equipment	4.00%	W. G. W.	20		98	2,441	2,38
32	343	Tools, Shop & Garage Equipment	5.00%	2.283	10		4,911	99,361	69.86
33	344	Laboratory Equipment	10.00%	-	\$9.5		1725-121	12,000	12,00
34	345	Power Operated Equipment	5.00%	2,535	54		8,720	175,672	82,52
35	345.1	Power Operated Equipment - Backhoe	5.00%	7/2	1.41.7		14,398	287,956	174,77
36	346	Communication Equipment	10.00%	38,181	34,898		12,962	131,266	106,04
37	347	Miscellaneous Equipment	10.00%	250.51	* NO CONTROL CO.			I NATIONAL SERVICE	
38	348	Other Tangible Plant	10.00%	75	30		2,533	25,331	14,64
39	500	Rounding	57.1367.231				(MATERIAL)	THE PROPERTY.	(III)
40		CWIP							
41		TOTALS	1 1	632,020	211,489	- 2	1,529,536	47,503,446	24,550,50

Exhibit Schedule B-2 Page 3.10 Witness: Bourassa

						2	022		
	NARUC	2	Allowed	Adjusted	Adjusted	1000 1000	240	man II	
ine	Account		Deprec.	Plant	Plant	Salvage	Depreciation	Plant	Accum.
No.	No.	Description	Rate	Additions	Retirements	A/D Only	(Calculated)	Balance	Deprec.
1	301	Organization Cost	0.00%	950	:50			47,863	.00
2	302	Franchise Cost	0.00%	25	35		<u> </u>	244	92
3	303	Land and Land Rights	0.00%	820	546		29	170,589	
4	304	Structures & Improvements	3.33%	82	\$100 to		29	1777/est 1515/44	94
5	304.1	Structures and Improv - Pumping	3.33%	13,163	24		1,241	43,858	15,56
6	304.2	Structures and Improv - Water Trmnt	3.33%	4,284	4		4,775	145,545	79,35
7	305	Collecting & Impounding Reservoirs	2.50%	/A (125.10	590		17048935	1.17.27.5.5.5.5.5	70225ja
8		Lake, River, Canal Intakes	2.50%	1060	290		20	1061	24
9	307	Wells & Springs	3.33%	854	3,724		67,849	2,035,649	903,24
10	308	Infiltration Galleries	6.67%	989	535			979	
11	309	Raw Water Supply Mains	2.00%				20		-
12	310	Power Generation Equipment	5.00%	13	50			13	4
13	311	Pumping Equipment	12.50%	58,399	47,497		58,399	3,554,579	3,554,57
14	311.1	Pumping Equipment - Gas	12.50%				19715	118,494	118,49
15		Water Treatment Equipment	3.33%	111,608	12,853		157,430	4,776,998	1,986,33
16	320.1	Water Treatment Plants	3.33%	1000	38.3		*:	(90)	
17	320.2	Solution Chemical Feeders	20.00%	0.70	170			0.50	
18		Distribution Reservoirs & Standpipes	2.22%	- 135 - 135	70		46,396	2,089,923	744,12
19	330.1	Storage Tanks	2.22%	見記	54		West Producti		34.34216.06
20	330.2	Pressure Tanks	5.00%	(40)	590		23	3(42)	24
21	331	Transmission & Distribution Mains	2.00%	571.987	4,502		417,204	21,143,959	9.280.27
22	333	Services	3.33%	206,328	1,766		187,075	5,720,148	3,227,43
23		Fire Taps	3.33%	19,785			14,117	433,824	218,57
24	334	Meters	8.33%	47,190	3		242,085	2,929,773	1,846,14
25	335	Hydrants	2.00%	89,236	3		45,925	2,340,846	1,071,95
26	336	Backflow Prevention Devices	6.67%		940		China de la		DESCRIPTION OF THE PARTY OF THE
27	339	Other Plant & Misc Equipment	6.67%	6,717	4,730		6,717	628,055	628,05
28	340	Office Furniture & Equipment	6.67%	() 8-3	1920		12,221	183,224	141,02
29	340.1	Computers & Software	20.00%	131,213	5.999		131,213	968,778	968,77
30	341	Transportation Equipment	20.00%	42,322	136,402		42,322	521,829	521,82
31	342	Stores Equipment	4.00%	300000000000000000000000000000000000000			56	2,441	2,44
32	343	Tools, Shop & Garage Equipment	5.00%	6.625	1,130		5.105	104.856	73,83
33	344	Laboratory Equipment	10.00%		M. 13 (8)		450 450	12,000	12,00
34	345	Power Operated Equipment	5.00%	(46)	5901		8,784	175,672	91,31
35	345.1	Power Operated Equipment - Backhoe	5.00%	3(40)	3,41.0		14,398	287,956	189,16
36	346	Communication Equipment	10.00%	15,525	1,200		13,843	145,591	118,69
37	347	Miscellaneous Equipment	10.00%	,000e0000	12,75357,0427		75,850,050,0	TIMENT COMPA	
38	348	Other Tangible Plant	10.00%	775	87		2,533	25,331	17,17
39	55.000	Rounding	tataada.				16000000000000000000000000000000000000		COMPAN
40		CWIP							
41		TOTALS		1,324,382	219,804	:8	1,479,688	48,608,025	25,810,39

Exhibit Schedule B-2 Page 3.11 Witness: Bourassa

				Li possi	100000	2	023		
	NARUC		Allowed	Adjusted	Adjusted				
ine	Account		Deprec.	Plant	Plant	Salvage	Depreciation	Plant	Accum.
No.	No.	Description	Rate	Additions	Retirements	A/D Only	(Calculated)	Balance	Deprec.
1	301	Organization Cost	0.00%	(15)	100			47,863	121
2	302	Franchise Cost	0.00%	25	32		<u> </u>	244	32
3	303	Land and Land Rights	0.00%	820			29	170,589	
4	304	Structures & Improvements	3.33%	344			23	C. 1500 (1500)	÷
5	304.1	Structures and Improv - Pumping	3.33%	4,179	24		1,530	48,037	17,0
6	304.2	Structures and Improv - Water Trmnt	3.33%	100	4		4,847	145,545	84,20
7	305	Collecting & Impounding Reservoirs	2.50%	(40)	34		1. Carellan	1.17.27.5.5.5.5.5	3200
8		Lake, River, Canal Intakes	2.50%	((#C	24		20	1061	
9	307	Wells & Springs	3.33%	24,086	3,200		68,135	2,056,535	968,1
10	308	Infiltration Galleries	6.67%	979				500	
11	309	Raw Water Supply Mains	2.00%		1		20		12
12	310	Power Generation Equipment	5.00%	13	4			13	171
13	311	Pumping Equipment	12.50%	238,404	80,000		238,404	3,712,983	3,712,9
14	311.1	Pumping Equipment - Gas	12.50%	1202	201523			118,494	118.4
15		Water Treatment Equipment	3.33%	8,217	60,734		158,200	4,724,481	2,083,8
16	320.1	Water Treatment Plants	3.33%	(30)	57		*:	(95)	-
17	320.2	Solution Chemical Feeders	20.00%	0.70				0.50	
18		Distribution Reservoirs & Standpipes	2.22%	265,085	44,000		48,850	2,311,007	748,9
19	330.1	Storage Tanks	2.22%	100000000000000000000000000000000000000	NO SECTION		04.04 <u>0</u> 0000	1776 2 12 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	20171125E
20	330.2	Pressure Tanks	5.00%	(40)	24		23	3(42)	33
21	331	Transmission & Distribution Mains	2.00%	175,307	19,334		424.439	21,299,932	9,685,3
22	333	Services	3.33%	49,438	1,348		191,282	5,768,238	3,417,3
23	333.1	Fire Taps	3.33%	1000	:-		14,446	433.824	233,0
24	334	Meters	8.33%	64,846	36,324		245,238	2,958,296	2,055,0
25	335	Hydrants	2.00%	21,465	0.000		47,032	2,362,311	1,118,9
26	336	Backflow Prevention Devices	6.67%	1001	34		11270	TOTAL CONTROL OF	10,000
27	339	Other Plant & Misc Equipment	6.67%	26,101	8,000		26,101	646,156	646.1
28	340	Office Furniture & Equipment	6.67%	V.	19		12,221	183,224	153,2
29	340.1	Computers & Software	20.00%	169.789	16,966		169.789	1,121,602	1,121,6
30	341	Transportation Equipment	20.00%	128,054	0.000		117,171	649,883	639.0
31	342	Stores Equipment	4.00%	0.1000000000	12		arounds:	2,441	2.4
32	343	Tools, Shop & Garage Equipment	5.00%	100	4		5,243	104,856	79.0
33	344	Laboratory Equipment	10.00%	224	₹ 4			12,000	12.0
34	345	Power Operated Equipment	5.00%	((4))	94		8,784	175,672	100,0
35	345.1	Power Operated Equipment - Backhoe	5.00%	3(40)			14,398	287,956	203,5
36	346	Communication Equipment	10.00%	2,268	360		14,673	147,859	133,3
37	347	Miscellaneous Equipment	10.00%		3		2400 P. T. T.	The Control of the Co	
38	348	Other Tangible Plant	10.00%	775	2		2,533	25,331	19,7
39	15/050	Rounding	tataada.				1678000.Tel.		(1888)
40		CWIP							
41		TOTALS		1,177,239	269,905	:8	1,813,314	49,515,359	27,353,79

Community Water Company of Green Valley Test Year Ended December 31, 2023 Original Cost Rate Base Proforma Adjustments Adjustment Number 2

Exhibit Schedule B-2 Page 4 Witness: Bourassa

Accumulated Depreciation

No.						Adjustments			
1				A	<u>B</u>	C	D	E	
2									
3			Per Books	Adjustments	Intentionally	Intentionally	Intentionally	Intentionally	Adjusted
4	Acct		Accum.	to Reconcile	Left	Left	Left	Left	Accum.
5	No.	Description	Depr.	A/D to Reconstruction	Blank	Blank	Blank	Blank	Depr.
6	301	Organization Cost	47,588	(47,588)					2
7	302	Franchise Cost	136	(136)					33
8	303	Land and Land Rights	26	32					8
9	304	Structures & Improvements		125					25.75 \$ 6650000
10	304.1	Structures and Improv - Pumping	17,096	7.5					17,096
11	304.2	Structures and Improv - Water Tm	84,203	3.5					84,203
12	305	Collecting & Impounding Reservoirs	2	72					12
13	306	Lake, River, Canal Intakes		- 3					3
14	307	Wells & Springs	979,784	(11,609)					968,175
15	308	Infiltration Galleries	8	1.5					(4
16	309	Raw Water Supply Mains		22					8
17	310	Power Generation Equipment		195					8
18	311	Pumping Equipment	3,712,983	0					3,712,983
19	311.1	Pumping Equipment - Gas	118,494	(0)					118,494
20	320	Water Treatment Equipment	2,071,443	12,358					2,083,802
21	320.1	Water Treatment Plants							
22	320.2	Solution Chemical Feeders		質し					
23	330	Distribution Reservoirs & Standpipes	748,975	0					748,975
24	330.1	Storage Tanks		i.=					O'
25	330.2			1					12
26	331	Transmission & Distribution Mains	9,745,106	(59,725)					9,685,380
27	333	Services	3,442,744	(25,379)					3,417,366
28	333.1	Fire Taps	233,020	(0)					233,020
29	334	Meters	2,063,534	(8,473)					2,055,061
30	335	Hydrants	1,087,372	31,617					1,118,990
31	336	Backflow Prevention Devices		37					
32	339	Other Plant & Misc Equipment	646,156	(0)					646,156
33	340	Office Furniture & Equipment	146,197	7.049					153.246
34	340.1	Computers & Software	1,121,602	(0)					1,121,602
35	341	Transportation Equipment	639,001	(0)					639.001
36	342	Stores Equipment	2,441	(0)					2,441
37	343	Tools, Shop & Garage Equipment	76,359	2,720					79,078
38	344	Laboratory Equipment	12,000	2					12,000
39	345	Power Operated Equipment	100,095	(0)					100,095
40	345.1	Power Operated Equipment - Backhor	203,567	0					203,567
41	346	Communication Equipment	133,363	(0)					133,363
42	347	Miscellaneous Equipment	15000000000	12000					W8839554
43	348	Other Tangible Plant	19,717	(10)					19,707
44		Service Configuration Service	1.001.11	17193					1.000
45		TOTALS	27,452,975	\$ (99,176)	\$ -	\$ -	\$ -	\$ -	\$ 27,353,799
46		Albert 199			5	500	10	D.	
47	Accumi	ulated Depreciation per Books							\$ 27,452,975
48	M. Marie M.	The state of the s							- ALTIONIO
49	Increas	e (decrease) in Accumulated Depreciation	1						\$ (99,176)
50		- The state of the							(50,100)
51	Adjustn	nent to Accumulated Depreciation							\$ (99,176)
50								10	- Kerting

SUPPORTING SCHEDULES B-2, page 4.1

52 53 54 55

Line

Test Year Ended December 31, 2023 Original Cost Rate Base Proforma Adjustments Adjustment Number 2 - A

Exhibit Schedule B-2 Page 4.1 Witness: Bourassa

Reconciliation of A/D to A/D Reconstruction

Line

Line							
No.							
1	Reconc	iliation of A/D to A/D Reconstruction					
2					DEFENDING STREET	A 755	
3	22 32		201.0	5.5	Adjusted	A/D	
4	Acct.		Original	B-2	Original	Per	Machine Committee
5	No.	Description	Cost	<u>Adjustments</u>	Cost	Reconstruction	<u>Difference</u>
6	301	Organization Cost	47,588		47,588		(47,588)
7	302	Franchise Cost	136		136	*	(136)
8	303	Land and Land Rights	20		i i	ŝ	ä
9	304	Structures & Improvements	S 4 Names cause no		(4) 14(00) 04(274) (1)	(4	/4
10	304.1	Structures and Improv - Pumping	17,096		17,096	17,096	*
11		Structures and Improv - Water T	84,203		84,203	84,203	8
12	305	Collecting & Impounding Reservoir				<u></u>	2
13	306	Lake, River, Canal Intakes	æ		æ	=	×
14	307	Wells & Springs	979,784		979,784	968,175	(11,609)
15	308	Infiltration Galleries	*		÷	9	∺
16	309	Raw Water Supply Mains	8		2	75	ō₹.
17	310	Power Generation Equipment	: -		5≟	Sign 1	*
18	311	Pumping Equipment	3,712,983		3,712,983	3,712,983	0
19	311.1	Pumping Equipment - Gas	118,494		118,494	118,494	(0)
20	320	Water Treatment Equipment	2,071,443		2,071,443	2,083,802	12,358
21	320.1	Water Treatment Plants	· · · · · · · · · · · · · · · · · · ·			10 To	<u></u>
22	320.2	Solution Chemical Feeders	9		æ	· ·	*
23	330	Distribution Reservoirs & Standpipe	748,975		748,975	748,975	0
24	330.1	Storage Tanks	94		S 4	¥	12
25	330.2	Pressure Tanks					. marcha a Albania
26	331	Transmission & Distribution Mains	9,745,106		9,745,106	9,685,380	(59,725)
27	333	Services	3,442,744		3,442,744	3,417,366	(25,379)
28	331.1	Fire Taps	233,020		233,020	233,020	(0)
29	334	Meters	2,063,534		2,063,534	2,055,061	(8,473)
30	335	Hydrants	1,087,372		1,087,372	1,118,990	31,617
31	336	Backflow Prevention Devices	31		21	·	*
32	339	Other Plant & Misc Equipment	646,156		646,156	646,156	(0)
33	340	Office Furniture & Equipment	146,197		146,197	153,246	7,049
34	340.1	Computers & Software	1,121,602		1,121,602	1,121,602	(0)
35	341	Transportation Equipment	639,001		639,001	639,001	(0)
36	342	Stores Equipment	2,441		2,441	2,441	(0)
37	343	Tools, Shop & Garage Equipment	76,359		76,359	79,078	2,720
38	344	Laboratory Equipment	12,000		12,000	12,000	*
39	345	Power Operated Equipment	100,095		100,095	100,095	(0)
40	345.1	Power Operated Equipment - Back	203,567		203,567	203,567	0
41	346	Communication Equipment	133,363		133,363	133,363	(0)
42	347	Miscellaneous Equipment	<u> (4</u>		<u>;=</u>	=	= 121 m
43	348	Other Tangible Plant	19,717		19,717	19,707	(10)
44		Plant Held for Future Use	25		856	64	25 ~ ,
45		TOTALS \$	27,452,975	\$ -	\$ 27,452,975	\$ 27,353,799	\$ (99,176)
46							
47							
48	SUPPO	RTING SCHEDULE					

SUPPORTING SCHEDULE

B-2, pages 3.2 through 3.11

48 49 50

Test Year Ended December 31, 2023 Computation of Working Capital Exhibit Schedule B-5 Page 1

Witness: Bourassa

Line No. 1 2 3 4 5 6 7 8	Cash Working Capital (1/8 of Allowance Operation and Maintenance Expense) Pumping Power (1/24 of Pumping Power) Purchased Water (1/24 of Purchased Water)	\$		402,058 16,069 -
9	Total Working Capital Allowance	\$		418,127
10	Total Troming Supriar Harrison			110,121
11				
12	Working Capital Requested	\$		-
13				
14				
15				
16				
17				<u>d Test Year</u>
18	Total Operating Expense	\$	•	4,474,636
19	Less:			
20	Income Tax	\$		-
21	Property Tax			190,718
22	Depreciation			681,793
23	Purchased Water			-
24	Pumping Power			385,656
25	Allowable Expenses	<u>\$</u>		3,216,468
26	1/8 of allowable expenses		•	402,058
27				
28 29	SUPPORTING SCHEDULES:	DECAR SOUR		e.
30	E-1	<u>RECAP SCHE</u> B-1		<u></u>
30	C-1	D-		

SCHEDULE "C"

Community Water Company of Green Valley Test Year Ended December 31, 2023 Income Statement

Exhibit Schedule C-1 Page 1 Witness: Bourassa

Line		18	Test Year Book		STANTS AL SECTION STANT	Test Year Adjusted		Proposed Rate		Adjusted with Rate
No.	CHE		Results	<u>A</u>	<u>djustment</u>	Results		<u>Increase</u>		Increase
1 2	Revenues Metered Water Revenues	\$	4,474,917	\$	(272 060) ¢	4,201,856	•	1,046,102	· c	5,247,959
3	Unmetered Water Revenues	Φ		Φ	(273,060) \$	A CONTRACTOR OF STREET	Ф	1,040,102	Φ	CONTRACTOR (\$100 PM 100
4			12,218		(13,000)	12,218				12,218
5	Other Water Revenues	Φ.	129,573 4,616,707	\$	(286,060) \$	116,573 4,330,647	\$	1,046,102	\$	116,573 5,376,749
6	Outputing Frances	Φ	4,616,707	Φ	(200,000) \$	4,330,647	Ф	1,046,102	Ф	3,370,749
7	Operating Expenses Salaries and Wages	\$	1,236,005		169,189 \$	1,405,194			\$	1,405,194
8	Employee Pensions and Benefits	\$	203,674		41,838 \$				\$	245,512
9	Purchased Water	Φ	203,674		41,030 \$	245,512		연호() 연호()	Φ	245,512
10	Purchased Power		354,883		30,773	385,656		## F		385,656
11	Chemicals		54,026		30,773	54,035		3.54 2.44		54,035
12			CO CONTRACTOR		9	3,442				3,442
13	Material and Supplies		3,442		- 5	LOVE STATE OF STATE O				10.20 PM 10.00 PM 10.00 PM
14	Repairs and Maintenance		226,437			226,437		2 9 1		226,437
	Office Supplies and Expense		14,603		<u>≅</u>	14,603				14,603
15	Contractual Services		00.000					(1 10)		
16	Contractual Services - Engineering		20,038		<u>≅</u>	20,038				20,038
17	Contractual Services - Accounting		38,205		-	38,205		(1 10)		38,205
18	Contractual Services - Legal		18,714		(5)	18,714		i e		18,714
19	Contractual Services - Management Fees		40.000		*	40.000		(1 4 .5		40.000
20	Contractual Services - Water Testing		16,836		8	16,836		18		16,836
21	Contractual Services - Other		413,685			413,685		8 8 9		413,685
22	Rents		170		(5)	7		7€		第
23	Rental of Building/Property		3 = 03		*	3,423		(**)		<u>3</u>
24	Rental of Equipment		-		₩.	-		7.0		-
25	Transportation Expenses		87,590		*	87,590		# * \$1		87,590
26	Insurance - General Liability		81,182			81,182		•		81,182
27	Insurance - Health and Life		218,320		50,182	268,502		2 1 - 2 1		268,502
28	Reg. Comm. Exp Rate Case		-		0	-		ž.,		
29	Bad Debt Expense		3,039		(55)	2,984		721		3,705
30	Miscellaneous Expense		193,804		and Day	193,804		•		193,804
31	Depreciation and Amortization Expense		939,343		(257,550)	681,793		(- -)		681,793
32	Taxes Other Than Income		426,710		(287,446)	139,264		-		139,264
33	Property Taxes		165,872		10,618	176,490		14,229		190,718
34	Income Tax		54.		8	14.		15/		i Sans
35	Customer Security Deposits	-	671	-	+	671	•	886		671
36	Total Operating Expenses	\$	4,717,078	\$	(242,442) \$	4,474,636	\$	14,950	\$	4,489,585
37	Operating Income	\$	(100,371)	\$	(43,618) \$	(143,989)	\$	1,031,153	\$	887,164
38	Other Income (Expense)		12/12/12/12/12/1/			22920222222				2002/03/2020/
39	Interest/Dividend Income		60,832		E	60,832				60,832
40	Non-Utility Income		78,994		(75,737)	3,257				3,257
41	Non-Utility Expense		(17)		-	(17)				(17)
42	Interest Expense		(133,913)		8	(133,913)				(133,913)
43		9	(R):		+	£ 9 8				
44	Total Other Income (Expense)	\$	5,895	\$	(75,737) \$	(69,842)		-	\$	(69,842)
45	Net Profit (Loss)	\$	(94,475)	\$	(119,355) \$	(213,831)	\$	1,031,153	\$	817,322
46		20								

SUPPORTING SCHEDULES: C-1, page 2 E-2

47 48 49 50

RECAP SCHEDULES:

A-1

Community Water Company of Green Valley Test Year Ended December 31, 2023 Income Statement

Exhibit Schedule C-1 Page 2.1 Witness: Bourassa

Line No.	and the last of the same of the last of th		BEL>>>> Test Year Book Results	De	1 epreciation		2 Property Taxes	2	3 Rate ase Expen	se		4 evenue ualization		<u>5</u> Remove Sales <u>Tax</u>		6 Accrued Revenues		Z Salaries and ages, etc.
1 2	Revenues Metered Water Revenues	•	4,474,917								S	1,386	S	(287,446)		13,000		
3	Unmetered Water Revenues		12,218								2500	1,300		(201,440)		13,000		
4	Other Water Revenues		129,573													(13,000)		
5	Other Water Neverlags	S	4,616,707	\$	-	S	27	S			S	1,386	S	(287,446)	\$	(10,000)	S	
6	Operating Expenses		4,010,101	Ψ				: 44				1,000		(201,440)	Ψ			
7	Salaries and Wages	S	1,236,005														S	169,189
8	Employee Pensions and Benefits	9	203,674														٠	41,838
9	Purchased Water		200,074															71,000
10	Purchased Power		354,883									61						
11	Chemicals		54,026									9						
12	Material and Supplies		3,442															
13	Repairs and Maintenance		226,437															
14	Office Supplies and Expense		14,603															
15	Contractual Services		14,000															
16	Contractual Services - Engineering		20,038															
17	Contractual Services - Accounting		38,205															
18	Contractual Services - Legal		18,714															
19	Contractual Services - Management Fees																	
20	Contractual Services - Water Testing		16,836															
21	Contractual Services - Other		413,685															
22	Rents		- 10,000															
23	Rental of Building/Property		5															
24	Rental of Equipment																	
25	Transportation Expenses		87,590															
26	Insurance - General Liability		81,182															
27	Insurance - Health and Life		218,320															50,182
28	Reg. Comm. Exp Rate Case		2,0,020															00,102
29	Bad Debt Expense		3,039															
30	Miscellaneous Expense		193,804															
31	Depreciation and Amortization Expense		939,343		(257,550)													
32	Taxes Other Than Income		426,710		(201,000)									(287,446)				
33	Property Taxes		165,872				10,618							10000000000				
34	Income Tax		0.000				10.51112											
35	Customer Security Deposits		671															
36	Total Operating Expenses	S	4.717,078	\$	(257,550)	S	10,618	S			S	70	S	(287,446)	\$	0.00	S	261,209
37	Operating Income	S	(100,371)		257,550						S	1,316	S	1201111	\$	-	S	(261,209)
38	Other Income (Expense)	77.08	MADDIDA (A)	102760	E000000 76070	S 120	0.000000000				2526	307344	S. T.M.		17		335.17.	nymastimasi.
39	Interest/Dividend Income		60,832															
40	Non-Utility Income		78,994															
41	Non-Utility Expense		(17)															
42	Interest Expense		(133,913)															
43	11 1007 G 454 PETE (TASK) PASE																	
44	Total Other Income (Expense)	S	5,895	\$		S	*	\$			S		S	0(6)	\$	(4±)	\$	
45	Net Profit (Loss)	\$	(94,475)		257,550		(10,618				\$	1,316	\$	(15)	\$	0.50	S	(261,209)
46	m (married as a construction of the Constructi	-					Access to the last											

SUPPORTING SCHEDULES: C-2 E-2

Community Water Company of Green Valley Test Year Ended December 31, 2023 Income Statement

Exhibit Schedule C-1 Page 2.2 Witness: Bourassa

			<u>8</u>		9		10 Project		11 Intentio		(Class	12 tentionally		Test Year	23	Proposed		Adiostad
Line		D	Purchased		Bad		Renews		Le		311	Left		Adjusted	1	Rate		Adjusted with Rate
No.		eare	Power	De	bt Expense		Funds		Bla			Blank		Results		Increase		Increase
1	Revenues		LOWE	100	DI EXPENSE		Lands		Dia	IIIK.		Didith		results		increase.		Hichease
2	Metered Water Revenues												\$	4,201,856	S	1.046.102	\$	5.247.959
3	Unmetered Water Revenues												310	12,218	100	1,040,102	2000	12,218
4	Other Water Revenues													116,573				116,573
5	Other Water Revenues	S	*/	S	(36)	S	У.	\$		-	S	20	S	4,330,647	S	1,046,102	\$	5,376,749
6	Operating Expenses	(9)	7.5	Ψ			-	Ψ			•	7.0	: 4	4,000,047		1,040,102		0,010,140
7	Salaries and Wages												s	1,405,194			S	1,405,194
8	Employee Pensions and Benefits												Ф	245,512			9	245,512
9	Purchased Water													243,312				240,012
10	Purchased Power		30,713											385,656				385,656
11	Chemicals		30,713											54,035				54.035
12	Material and Supplies													3,442				3,442
13	Repairs and Maintenance													226,437				226,437
14	Office Supplies and Expense													14,603				14,603
15														14,003				14,003
16	Contractual Services Contractual Services - Engineering													20,038				20,038
17	Contractual Services - Engineering Contractual Services - Accounting													38,205				38,205
18	Contractual Services - Accounting													18,714				18,714
19														10,714				10,7.14
20	Contractual Services - Management Fees Contractual Services - Water Testing	ii.												16,836				16,836
21	Contractual Services - Water resumg																	
	Rents													413,685				413,685
22														30				-
	Rental of Building/Property													55A*				5
24 25	Rental of Equipment													87.590				87.590
	Transportation Expenses																	
26 27	Insurance - General Liability Insurance - Health and Life													81,182				81,182
														268,502				268,502
28	Reg. Comm. Exp Rate Case				Trees.									0.004		1004		0.705
29	Bad Debt Expense				(55)									2,984		721		3,705
30	Miscellaneous Expense													193,804				193,804
31	Depreciation and Amortization Expense													681,793				681,793
32	Taxes Other Than Income													139,264		44.000		139,264
34	Property Taxes													176,490		14,229		190,718
	Income Tax													674				
35	Customer Security Deposits	-	00.740		vee.	-					-			671	-	44.050		671
36	Total Operating Expenses	\$	30,713		(55)		- 2	\$		- 3	S	- 5	\$	4,474,636	S	14,950		4,489,585
37	Operating Income	2	(30,713)	\$	55	3	5	Ф		•	2	10	Þ	(143,989)	3	1,031,153	3	887,164
38	Other Income (Expense)													00.000				00.000
39	Interest/Dividend Income						CONT. THOUSAN	į.						60,832				60,832
40	Non-Utility Income						(75,737).						3,257				3,257
41	Non-Utility Expense													(17)				(17)
42	Interest Expense													(133,913)				(133,913)
43		-				-	/7F 707		_		-			100 0101				(00.040)
44	Total Other Income (Expense)	\$	(00.740)	\$	360	\$	(75,737			- 3	\$	*	\$	(69,842)		1 001 150	\$	(69,842)
45	Net Profit (Loss)	2	(30,713)	2	55	3	(75,737) \$		- 5	\$		\$	(213,831)	\$	1,031,153	\$	817,322
46															-			
47	SUPPORTING SCHEDULES:															CAP SCHED	ULE	S;
48	C-2														C-	1, page 1		
49	E-2																	
50																		

Community Water Company of Green Valley Test Year Ended December 31, 2023 Adjustments to Revenues and Expenses

Exhibit Schedule C-2 Page 1 Witness: Bourassa

Line			Adjustmen	its to Revenues and	Expenses			
<u>No.</u> 1		1	2	<u>3</u>	4	<u>5</u> Remove	<u>6</u>	Subtotal
			Property	Rate	Revenue	Sales	Accrued	
2 3 4		Depreciation	Taxes	Case Expense	Annualization	Tax	Revenues	
4	Revenues	is:	875	129	1,386	(287,446)	55	(286,060)
5 6	Expenses	(257,550)	10,618	2. 4 01	70	(287,446)	-	(534,308)
7	Expenses	(237,330)	10,010	174	7.0	(207,440)	<u></u>	(334,300)
8	Operating							
9	Income	257,550	(10,618)	198	1,316	(X=1)	9	248,248
10			AVE. DES LEVIS					
11	Interest							
12	Expense							9
13	Other							
14	Income /							<u>u</u>
15	Expense	194						
16		: 5						
17	Net Income	257,550	(10,618)		1,316	(57)	8	248,248
18								
19								
20			Adjustmen	its to Revenues and	Expenses			
21		<u>7</u>	8	9	<u>10</u>	<u>11</u>	<u>12</u>	Subtotal
22		Salaries			Project	Intentionally	Intentionally	
23		and	Purchased	Bad	Renews	Left	Left	
24		Wages	Power	Debt Expense	<u>Funds</u>	Blank	Blank	
25	Revenues	10 11 3	18 11 8	:#K)	*	10 11 1	器	(286,060)
26								
27	Expenses	261,209	30,713	(55)	5	15 1 17		(242,442)
28		13		1030 77				22 0 32
29	Operating							
30	Income	(261,209)	(30,713)	55	=	7943	19	(43,618)
31								
32	Interest							
33	Expense	7944						.5
34	Other							
35	Income /				(75,737)			(75,737)
36	Expense	74						
37								
38	Net Income	(261,209)	(30,713)	55	(75,737)	(99)		(119,355)
39					***			
40								

Community Water Company of Green Valley Test Year Ended December 31, 2023 Adjustments to Revenues and Expenses Adjustment Number 1

Exhibit Schedule C-2 Page 2 Witness: Bourassa

Depreciation Expense

Line							
No.							
1							
2			Adjusted	Non-depr/	Adjusted		
2 3 4	Acct.		Original	Fully Depr	Original	Proposed	Depreciation
4	No.	<u>Description</u>	Cost	<u>Plant</u>	Cost	Rates	Expense
5	301	Organization Cost	47,863	(47,863)	H+1	0.00%	·*
6	302	Franchise Cost	244	(244)	1.00	0.00%	5
7	303	Land and Land Rights	170,589	(170,589)	194	0.00%	*
8	304	Structures & Improvements	-	-	** ***	3.33%	4 000
9	304.1 304.2	Structures and Improv - Pumping Structures and Improv - Water Trmnt	48,037	*	48,037 145,545	3.33% 3.33%	1,600 4,847
10 11	304.2	Collecting & Impounding Reservoirs	145,545		145,545	2.50%	4,047
12	306	Lake, River, Canal Intakes		2	3 <u>45</u> 7	2.50%	2
13	307	Wells & Springs	2,056,535	=	2,056,535	3.33%	68,483
14	308	Infiltration Galleries	2,000,000		2,000,000	6.67%	00,400
15	309	Raw Water Supply Mains	-	-	5°=3	2.00%	
16	310	Power Generation Equipment	2	·	525	5.00%	<u> </u>
17	311	Pumping Equipment	3,712,983	(3,712,983)	8 - 8	8.33%	
18	311.1	Pumping Equipment - Gas	118,494	(118,494)	9.49	8.33%	-
19	320	Water Treatment Equipment	4,724,481	A STATE OF THE STA	4,724,481	4.00%	188,979
20	320.1	Water Treatment Plants	H	14	78	4.00%	¥
21	320.2	Solution Chemical Feeders		5	354	20.00%	
22	330	Distribution Reservoirs & Standpipes	2,311,007	=	2,311,007	2.22%	51,304
23	330.1	Storage Tanks	75	雨	997.0	2.22%	R
24	330.2	Pressure Tanks	12	3	691	5.00%	Æ
25	331	Transmission & Distribution Mains	21,299,932	i i	21,299,932	2.00%	425,999
26	333	Services	5,768,238	-	5,768,238	3.33%	192,082
27	333.1	Fire Taps	433,824	3	433,824	3.33%	14,446
28	334	Meters	2,958,296		2,958,296	8.33%	246,426
29	335	Hydrants	2,362,311		2,362,311	2.00%	47,246
30 31	336 339	Backflow Prevention Devices Other Plant & Misc Equipment	646 156	/6/6 1E6\	9 .5 %	6.67% 3.33%	8 8
32	340	Office Furniture & Equipment	646,156 183,224	(646,156)	183,224	6.67%	12,221
33	340.1	Computers & Software	1,121,602	(1,121,602)	103,224	20.00%	12,221
34	341	Transportation Equipment	649,883	(1,121,002)	649,883	14.29%	92,868
35	342	Stores Equipment	2,441	(2,441)	043,000	4.00%	52,000
36	343	Tools, Shop & Garage Equipment	104,856	(2,111)	104,856	5.00%	5,243
37	344	Laboratory Equipment	12,000	(12,000)	-	10.00%	2
38	345	Power Operated Equipment	175,672	MAGENTATOR &	175,672	5.00%	8,784
39	345.1	Power Operated Equipment - Backhoe	287,956	94	287,956	5.00%	14,398
40	346	Communication Equipment	147,859	8	147,859	10.00%	14,786
41	347	Miscellaneous Equipment	-	24	::::	10.00%	. ∺
42	348	Other Tangible Plant	25,331	- 8	25,331	10.00%	2,533
43		TOTALS	\$ 49,515,359	\$ (5,832,371)	\$ 43,682,988		\$ 1,392,245
44							
45					Gross CIAC	Amort. Rate	
46	Less: An	nortization of Contributions					
47		Gross Contributions			\$ 22,291,078	3.1872%	\$ (710,451)
48							
49							
50							
51	0140 T	960.40			A 00.001.070	£ 9	A (740.454)
52	CIAC To				\$ 22,291,078	e	\$ (710,451)
53	Total De	preciation Expense					\$ 681,793
54	Adiustos	Test Year Depreciation Expense					6 020 242
55	Adjusted	Test rear Depreciation Expense				9	\$ 939,343
56 57	Increase	(decrease) in Depreciation Expense					(257 550)
	inclease	(decrease) in Depreciation Expense				9	(257,550)
58 59	Adjustm	ent to Revenues and/or Expenses					\$ (257,550)
60	Aujusuii	on to Nevenues and/or Expenses				3	ψ (201,000)
61	SUPPO	RTING SCHEDULE					
62	B-2, pag						
and have	, pag	() () () () () () () () () ()					

Community Water Company of Green Valley Test Year Ended December 31, 2023 Adjustment to Revenues and Expenses Adjustment Number 2

Exhibit Schedule C-2 Page 3 Witness: Bourassa

Property Taxes

Line No.	DESCRIPTION		Test Year as adjusted	Re	Company
1	Company Adjusted Test Year Revenues	\$	4,330,647	\$	4,330,647
2	Weight Factor	1000	2	18 11	2
3	Subtotal (Line 1 * Line 2))	8,661,293	8	8,661,293
4	Company Recommended Revenue		4,330,647		5,376,749
5	Subtotal (Line 4 + Line 5)		12,991,940		14,038,042
6	Number of Years		3		3
7	Three Year Average (Line 5 / Line 6)		4,330,647		4,679,347
8	Department of Revenue Multiplier		2		2
9	Revenue Base Value (Line 7 * Line 8)		8,661,293		9,358,695
10	Plus: 10% of CWIP (intentionally excluded)		11 H		9 H
11	Less: Net Book Value of Licensed Vehicles		10,882		10,882
12	Full Cash Value (Line 9 + Line 10 - Line 11)		8,650,411		9,347,813
13	Assessment Ratio		17.0%		17.0%
14	Assessment Value (Line 12 * Line 13)		1,470,570		1,589,128
15	Composite Property Tax Rate		12.0014%		12.0014%
16	Test Year Adjusted Property Tax Expense (Line 14 * Line 15)	\$	176,490	\$	190,718
17	Tax on Parcels	3050		5574	Parantara sva
18	Total Property Taxes (Line 16 + Line 17)	\$	176,490		
19	Test Year Property Taxes	\$	165,872		
20	Adjustment to Test Year Property Taxes (Line 18 - Line 19)	\$	10,618		
21	### \$10000050000000000000000000000000000000	100			
22	Property Tax on Company Recommended Revenue (Line 16 + Line 17)			\$	190,718
23	Company Test Year Adjusted Property Tax Expense (Line 18)			\$	176,490
24	Increase in Property Tax Due to Increase in Revenue Requirement			\$	14,229
25				-	
26	Increase in Property Tax Due to Increase in Revenue Requirement (Line 24)			\$	14,229
27	Increase in Revenue Requirement			\$	1,046,102
28 29	Increase in Property Tax Per Dollar Increase in Revenue (Line 26 / Line 27)			3 0	1.36016%

Test Year Ended December 31, 2023 Adjustment to Revenues and Expenses Adjustment Number 3 Exhibit Schedule C-2 Page 4 Witness: Bourassa

Rate Case (and Financing Application) Expense

Line			
<u>No.</u>			
	Rate case expense to be recovered in base rates	\$	57
2			
3	Test Year Rate Case Expense		늴
4		-	
5	Increase(decrease) Rate Case Expense	\$	- 2
6		7%	151
7	Adjustment to Revenue and/or Expense	\$	
2 3 4 5 6 7 8 9		14	Sales Sales
9	Rate Case Expense Surcharge		
10	A processor of the content of the second of the content of the con		
11	Estimated Rate Case Expense	\$	300,000
12			
13	Estimated Amortization Period in Years		3
14			
15	Annual Rate Case Expense	\$	100,000
16			
17	Year-end number of Customers		11,381
18			
19	Monthly Surcharge	\$	0.73
20			
21			
22			
23			
24	Reference		
25	Testimony		
26			
27			
28			

Test Year Ended December 31, 2023 Adjustment to Revenues and Expenses Adjustment Number 4 Exhibit Schedule C-2 Page 5 Witness: Bourassa

Revenue Annualization

No. 1	Line			
Revenue Annualization \$ 1,386				
Revenue Annualization \$ 1,386 Total Revenue from Annualization \$ 1,386 Total Revenue from Annualization \$ 1,386 Purchased Power Annualization \$ 1,386 Purchased Power Annualization \$ 1,386 Test Year Purchased Power Expense \$ 354,883 Gallons Sold (in 1,000's) 693,052 Cost per 1,0000 gallons 0,5121 Annualized Gallons (in 1,000's) 119 Increase (decrease) in Purchased Power Expense \$ 61 Chemicals Expense Annualization \$ 54,026 Gallons Sold (in 1,000's) 693,052 Cost per 1,0000 gallons 0,0780 Annualized Gallons (in 1,000's) 119 Increase (decrease) in Chemicals Expense \$ 54,026 Gallons Sold (in 1,000's) 693,052 Cost per 1,0000 gallons 0,0780 Annualized Gallons (in 1,000's) 119 Increase (decrease) in Chemicals Expense \$ 9 Adjustment to Revenue and/or Expense \$ 1,316 SUPPORTING SCHEDULES Work Papers H-1 Testimony Testimony				
3				
Revenue Annualization \$ 1,386	3			
Total Revenue from Annualization Purchased Power Annualization Test Year Purchased Power Expense \$ 354,883 Callons Sold (in 1,000's) 693,052 Cost per 1,0000 gallons 0.5121 Annualized Gallons (in 1,000's) 119 Increase (decrease) in Purchased Power Expense \$ 61 Chemicals Expense Annualization Chemicals Expense Annualization Cost per 1,0000 gallons \$ 54,026 Callons Sold (in 1,000's) 693,052 Cost per 1,0000 gallons 0.00780 Annualized Gallons (in 1,000's) 119 Increase (decrease) in Chemicals Expense \$ 9 Annualized Gallons (in 1,000's) 19 Annualized Gallons (in 1,000's) 19 Annualized Gallons (in 1,000's) 19 Increase (decrease) in Chemicals Expense \$ 9 SUPPORTING SCHEDULES Work Papers H-1 Testimony Testimony Testimony	4	Revenue Annualization	\$	1,386
Purchased Power Annualization				
Purchased Power Annualization	6	Total Revenue from Annualization	\$	1,386
Purchased Power Annualization	7		-	
Test Year Purchased Power Expense \$ 354,883 12 Gallons Sold (in 1,000's) 693,052 13 Cost per 1,0000 gallons 0,5121 14 15 Annualized Gallons (in 1,000's) 119 16 Increase (decrease) in Purchased Power Expense \$ 61 17 Increase (decrease) in Purchased Power Expense \$ 61 18 19 Chemicals Expense Annualization 20 Test Year Chemicals Expense \$ 54,026 22 Gallons Sold (in 1,000's) 693,052 23 Cost per 1,0000 gallons 0,0780 24 25 Annualized Gallons (in 1,000's) 119 26 Increase (decrease) in Chemicals Expense \$ 9 28 29 30 Adjustment to Revenue and/or Expense \$ 1,316 31 32 SUPPORTING SCHEDULES 33 Work Papers 34 H-1 35 Testimony 36 37 38 39	8			
11 Test Year Purchased Power Expense \$ 354,883 12 Gallons Sold (in 1,000's) 693,052 13 Cost per 1,0000 gallons 0.5121 14 Increase (dacorease) in Purchased Power Expense \$ 61 17 Increase (decrease) in Purchased Power Expense \$ 61 18 Chemicals Expense Annualization 20 Cost year Chemicals Expense \$ 54,026 22 Gallons Sold (in 1,000's) 693,052 23 Cost per 1,0000 gallons 0.0780 24 Annualized Gallons (in 1,000's) 119 25 Annualized Gallons (in 1,000's) 119 26 Increase (decrease) in Chemicals Expense \$ 9 28 30 29 Adjustment to Revenue and/or Expense \$ 1,316 31 SUPPORTING SCHEDULES 33 Work Papers 34 H-1 35 Testimony	9	Purchased Power Annualization		
12 Gallons Sold (in 1,000's) 693,052 13 Cost per 1,0000 gallons 0.5121 14 Annualized Gallons (in 1,000's) 119 15 Increase (decrease) in Purchased Power Expense \$ 61 18 Increase (decrease) in Purchased Power Expense \$ 61 18 Increase (decrease) in Purchased Power Expense \$ 54,026 20 Gallons Sold (in 1,000's) 693,052 21 Test Year Chemicals Expense \$ 54,026 22 Gallons Sold (in 1,000's) 693,052 23 Cost per 1,0000 gallons 0.0780 24 Annualized Gallons (in 1,000's) 119 26 Increase (decrease) in Chemicals Expense \$ 9 28 Increase (decrease) in Chemicals Expense \$ 9 28 Increase (decrease) in Chemicals Expense \$ 1,316 31 Supporting Schedules \$ 1,316 32 Work Papers H-1 34 H-1 Testimony	10	NE		
Cost per 1,0000 gallons 0.5121 Annualized Gallons (in 1,000's) 119 Increase (decrease) in Purchased Power Expense \$ 61 Increase (decrease) in Purchased Power Expense \$ 61 Chemicals Expense Annualization Test Year Chemicals Expense \$ 54,026 Gallons Sold (in 1,000's) 693,052 Cost per 1,0000 gallons 0.0780 Annualized Gallons (in 1,000's) 119 Increase (decrease) in Chemicals Expense \$ 9 Adjustment to Revenue and/or Expense \$ 1,316 SUPPORTING SCHEDULES Work Papers H-1 Testimony	11	Test Year Purchased Power Expense	\$	354,883
Annualized Gallons (in 1,000's) Increase (decrease) in Purchased Power Expense Increase (decrease) in Purchased Power Expense Chemicals Expense Annualization Chemicals Expense Annualization Test Year Chemicals Expense Gallons Sold (in 1,000's) Cost per 1,0000 gallons Annualized Gallons (in 1,000's) Increase (decrease) in Chemicals Expense Adjustment to Revenue and/or Expense Supporting Schedules Work Papers H-1 Testimony	12	Gallons Sold (in 1,000's)		693,052
Annualized Gallons (in 1,000's) 119 Increase (decrease) in Purchased Power Expense \$ 61 Increase (decrease) in Purchased Power Expense \$ 61 By Chemicals Expense Annualization Chemicals Expense Annualization Test Year Chemicals Expense \$ 54,026 Gallons Sold (in 1,000's) 693,052 Cost per 1,0000 gallons 0.0780 Annualized Gallons (in 1,000's) 119 Increase (decrease) in Chemicals Expense \$ 9 Adjustment to Revenue and/or Expense \$ 1,316 SUPPORTING SCHEDULES Work Papers H-1 Testimony Testimony	13	Cost per 1,0000 gallons		0.5121
Increase (decrease) in Purchased Power Expense \$ 61	14	No. 10 17 18 18 18 18 18 18 18 18 18 18 18 18 18		
Increase (decrease) in Purchased Power Expense \$ 61	15	Annualized Gallons (in 1,000's)		119
18	16	7720 NS AN		
Chemicals Expense Annualization S	17	Increase (decrease) in Purchased Power Expense	\$	61
20	18		-	
20 21 Test Year Chemicals Expense \$ 54,026 22 Gallons Sold (in 1,000's) 693,052 23 Cost per 1,0000 gallons 0.0780 24 25 Annualized Gallons (in 1,000's) 119 26 27 Increase (decrease) in Chemicals Expense \$ 9 28 29 30 Adjustment to Revenue and/or Expense \$ 1,316 31 32 SUPPORTING SCHEDULES 33 Work Papers 34 H-1 35 Testimony	19	Chemicals Expense Annualization		
22 Gallons Sold (in 1,000's) 693,052 23 Cost per 1,0000 gallons 0.0780 24 119 25 Annualized Gallons (in 1,000's) 119 26 Increase (decrease) in Chemicals Expense \$ 9 28 29 \$ 30 30 Adjustment to Revenue and/or Expense \$ 1,316 31 32 SUPPORTING SCHEDULES 33 Work Papers 4 H-1 35 Testimony 36 37 38 39 39	20	*		
23 Cost per 1,0000 gallons 24 25 Annualized Gallons (in 1,000's) 26 27 Increase (decrease) in Chemicals Expense 28 29 30 Adjustment to Revenue and/or Expense 31 32 SUPPORTING SCHEDULES 33 Work Papers 34 H-1 35 Testimony 36 37 38 39	21	Test Year Chemicals Expense	\$	54,026
24 25 Annualized Gallons (in 1,000's) 26 27 Increase (decrease) in Chemicals Expense 28 29 30 Adjustment to Revenue and/or Expense 31 32 SUPPORTING SCHEDULES 33 Work Papers 34 H-1 35 Testimony 36 37 38 39	22	Gallons Sold (in 1,000's)		693,052
25 Annualized Gallons (in 1,000's) 26 Increase (decrease) in Chemicals Expense 28	23	Cost per 1,0000 gallons		0.0780
Increase (decrease) in Chemicals Expense Increase (decrease) in Chemica	24			
27 Increase (decrease) in Chemicals Expense \$ 9 28 29 30 Adjustment to Revenue and/or Expense \$ 1,316 31 32 SUPPORTING SCHEDULES Work Papers 34 H-1 35 Testimony 36 37 38 39	25	Annualized Gallons (in 1,000's)		119
28 29 30 Adjustment to Revenue and/or Expense \$ 1,316 31 32 SUPPORTING SCHEDULES 33 Work Papers 34 H-1 35 Testimony 36 37 38 39				
29 30 Adjustment to Revenue and/or Expense \$ 1,316 31 32 SUPPORTING SCHEDULES 33 Work Papers 34 H-1 35 Testimony 36 37 38 39	27	Increase (decrease) in Chemicals Expense	\$	9
30 Adjustment to Revenue and/or Expense \$ 1,316 31 SUPPORTING SCHEDULES 33 Work Papers 34 H-1 35 Testimony 36 37 38 39	28		.,	
31 32 SUPPORTING SCHEDULES 33 Work Papers 34 H-1 35 Testimony 36 37 38 39	29			
32 SUPPORTING SCHEDULES 33 Work Papers 34 H-1 35 Testimony 36 37 38 39	30	Adjustment to Revenue and/or Expense	\$	1,316
32 SUPPORTING SCHEDULES 33 Work Papers 34 H-1 35 Testimony 36 37 38 39	31	THE RESERVE AND COME AND COMES AND RESERVE AND COMES AND	1.5	70
33 Work Papers 34 H-1 35 Testimony 36 37 38 39		SUPPORTING SCHEDULES		
34 H-1 35 Testimony 36 37 38 39				
36 37 38 39				
36 37 38 39	35	Testimony		
38 39	36			
39	37			
	38			
40	39			
	40			

Test Year Ended December 31, 2023 Adjustment to Revenues and Expenses Adjustment Number 5 Exhibit Schedule C-2 Page 6 Witness: Bourassa

Salaries and Wages

Line <u>No.</u> 1			
2	Increase in Salaries and Wages	\$	169,189
4	Adjustment to Salaries and Wages	S	169,189
5 6			
7 8	Increase in Employee Pensions and Benefits	\$	41,838
9	Adjustment to Employee Pensions and Benefits	\$	41,838
10 11			
12	Increase in Insurance - Health and Life	\$	50,182
13 14	Adjustment to Insurance - Health and Life	\$	50,182
15 16			
17	Adjustment to Revenue and/or Expense	\$	261,209
18 19 20 21	Reference Testimony Work papers		

Test Year Ended December 31, 2023 Adjustment to Revenues and Expenses Adjustment Number 6 Exhibit Schedule C-2 Page 7 Witness: Bourassa

Accrued Revenues Reclassification

Line		
<u>No.</u>		
1	Other Revenues	\$ (13,000)
2		
3	Metered Revenues	\$ 13,000
4		
5	Adjustment to Revenue and/or Expense	\$
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18	Reference	
19	Testimony	
20	Work papers	
21		
22		
23		
24		

Test Year Ended December 31, 2001 Adjustment to Revenues and Expenses Adjustment Number 8 Exhibit Schedule C-2 Page 9 Witness: Bourassa

Purchased Power

Line No.		
1	Annualized Increase in Purchased Power expense	\$ 30,713
2 3		
4	Adjustment to Revenue and/or Expense	\$ 30,713
5 6		
7		
8		
9		
10		
11		
12 13		
14		
15		
16		
17		
18		
19		
20		

Test Year Ended December 31, 2001 Adjustment to Revenues and Expenses Adjustment Number 9 Exhibit Schedule C-2 Page 10 Witness: Bourassa

Bad Debt Expense

		Dau De	or Exherise	25					원이 생
Line			Payanuaa		ad Debt		Data		Proposed
No.		7.4	Revenues	-	Expense		Rate		Rate
1	Bad Debt Rate 2021	\$	4,673,936	\$	2,813		0.060%		
2	Bad Debt Rate 2022	\$	4,584,292		3,701		0.081%		
3	Bad Debt Rate 2023	\$ \$	4,616,707		3,039		0.066%		
	Emiliare de la desta de la composición	, rows	Control of the Contro		0.000 # 0.0000000000		NAME OF THE PARTY		
4 5 6 7	Average of three year's of ba	d debt exper	ise rate				0.069%		0.069%
6	COMMANDATOR MILES (1995 NO. 1), COMMANDATOR & TOTAL SING CANONIC IN TERROR								
						A	djusted TY		Proposed
8									
9	Revenues					\$	4,330,647	\$	5,376,749
10									
11	Computed Bad Debt Expense	В				\$	2,984	\$	3,705
12									
13									
14	Computed Bad Debt Expense					\$	2,984		
15	Test Year Bad Debt Expense						3,039		
16	Change in Bad Debt Expense	Э				\$	(55)		
17	\$ \$650 to \$55		2 2					8	803-92-97
18	Bad Debt Expense on Compa							\$	3,705
19	Company Test Year Adjusted				40			\$	2,984
20	Increase in Bad Debt due to I	Increase in F	Revenue Requir	remer	it			\$	721
21								82100	
22	Increase in Bad Debt Expens		rease in Reven	ue Re	equirement			\$	721
23	Increase in Revenue Require		races and one of the electronic terms.					\$	1,046,102
24	Increase in Bad Debt Expens	e Per Dollar	Increase in Re	venue	9				0.06891%
25									
26	Reference								
27	Testimony								

27 Testimony

28 Work papers

Test Year Ended December 31, 2023 Adjustment to Revenues and Expenses Adjustment Number 10 Schedule C-2 Page 11 Witness: Bourassa

Project Renews Funds

Line <u>No.</u> 1 2 3	Class C member funds for project renews	_\$	(75,737)
4 5 6	Adjustment to Other Revenue and/or Expense	\$	(75,737)
7 8			
9			
10			
1 1			
12			
13			
14			
15 16			
17			
18	Reference		
19	Testimony		
20	Work papers		

Test Year Ended December 31, 2023 Adjustment to Revenues and Expenses Adjustment Number 10

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Exhibit Schedule C-2 Page 11 Witness: Bourassa

Line
No.
1
2
3
4
5
6
7
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9
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16
17
18
19
20

Test Year Ended December 31, 2023 Adjustment to Revenues and Expenses Adjustment Number 11

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Exhibit Schedule C-2 Page 12 Witness: Bourassa

Test Year Ended December 31, 2023
Adjustment to Revenues and Expenses
Adjustment Number 12

Exhibit Schedule C-2 Page 13 Witness: Bourassa

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Test Year Ended December 31, 2023 Adjustment to Revenues and Expenses Adjustment Number 4 Exhibit Schedule C-2 Page 5 Witness: Bourassa

Revenue Annualization

Line			
No.			
1			
2			
3			
4	Revenue Annualization	\$	1,386
5			20 (Bar es) 20 (20)
6	Total Revenue from Annualization	\$	1,386
7		ž.	
8			
9	Purchased Power Annualization		
10	<u> </u>		
11	Test Year Purchased Power Expense	\$	354,883
12	Gallons Sold (in 1,000's)		693,052
13	Cost per 1,0000 gallons		0.5121
14	56 시작(10)(60 시작 (10) (1 (15)(10)(10)(10)(10)(10) (15) (15) (15) (15) (15) (15) (15) (15		
15	Annualized Gallons (in 1,000's)		119
16	25.C) 90 86		
17	Increase (decrease) in Purchased Power Expense	\$	61
18			
19	Chemicals Expense Annualization		
20			
21	Test Year Chemicals Expense	\$	54,026
22	Gallons Sold (in 1,000's)		693,052
23	Cost per 1,0000 gallons		0.0780
24			
25	Annualized Gallons (in 1,000's)		119
26			
27	Increase (decrease) in Chemicals Expense	\$	9
28		40	1,5-1
29			
30	Adjustment to Revenue and/or Expense	\$	1,316
31		:	
32	SUPPORTING SCHEDULES		
33	Work Papers		
34	H-1		
35	Testimony		
36			
37			
38			
39			
40			

Test Year Ended December 31, 2023 Adjustment to Revenues and Expenses Adjustment Number 5 Exhibit Schedule C-2 Page 6 Witness: Bourassa

Salaries and Wages

Line <u>No.</u> 1		
2	Increase in Salaries and Wages	\$ 169,189
3 4	Adjustment to Salaries and Wages	\$ 169,189
5 6		
7 8	Increase in Employee Pensions and Benefits	\$ 41,838
9	Adjustment to Employee Pensions and Benefits	\$ 41,838
10 11		
12 13	Increase in Insurance - Health and Life	\$ 50,182
14	Adjustment to Insurance - Health and Life	\$ 50,182
15 16		
17	Adjustment to Revenue and/or Expense	\$ 261,209
18 19 20 21	Reference Testimony Work papers	

Test Year Ended December 31, 2023 Adjustment to Revenues and Expenses Adjustment Number 6 Exhibit Schedule C-2 Page 7 Witness: Bourassa

Accrued Revenues Reclassification

Line		
<u>No.</u>		
1	Other Revenues	\$ (13,000)
2		
3	Metered Revenues	\$ 13,000
4		
5	Adjustment to Revenue and/or Expense	\$ -
6		
7		
8		
9		
10		
1 1		
12		
13		
14		
15		
16		
17		
18	Reference	
19	Testimony	
20	Work papers	
21		
22		
23		
24		

Test Year Ended December 31, 2001 Adjustment to Revenues and Expenses Adjustment Number 8 Exhibit Schedule C-2 Page 9 Witness: Bourassa

Purchased Power

Line No.		
1	Annualized Increase in Purchased Power expense	\$ 30,713
2 3		
4	Adjustment to Revenue and/or Expense	\$ 30,713
5		
6		
7		
8		
9		
10		
1 1		
12		
13		
14		
15		
16		
17		
18		
19		
20		

Test Year Ended December 31, 2001 Adjustment to Revenues and Expenses Adjustment Number 9 Exhibit Schedule C-2 Page 10 Witness: Bourassa

Bad Debt Expense

		Dad Do	or Experied						
112020			=	253	ad Debt		942245533		Proposed
Line		79	Revenues		Expense		Rate		Rate
No.				1000	18008-018				
1	Bad Debt Rate 2021	\$	4,673,936	\$	2,813		0.060%		
2	Bad Debt Rate 2022	\$	4,584,292		3,701		0.081%		
3	Bad Debt Rate 2023	\$	4,616,707	\$	3,039		0.066%		
4	10 1903 N MARK	31 91 8091	90				W25000V03260W		1/20/04/050000000000000000000000000000000
5 6 7	Average of three year's of ba	d debt exper	ise rate				0.069%		0.069%
6						140			_
						<u>A</u>	djusted TY		Proposed
8						20		8.	
9	Revenues					\$	4,330,647	\$	5,376,749
10									07112890
11	Computed Bad Debt Expense	е				\$	2,984	\$	3,705
12									
13	0 1 1 1 1 1 1 1 1 1	20				•	0.004		
14	Computed Bad Debt Expense					\$	2,984		
15	Test Year Bad Debt Expense					•	3,039	,	
16	Change in Bad Debt Expense	9				\$	(55)		
17	2 792 5 52 55		9 6						1
18	Bad Debt Expense on Compa							\$	3,705
19	Company Test Year Adjusted		Charles and Charle		1470			\$	2,984
20	Increase in Bad Debt due to I	Increase in F	Revenue Requir	remer	ıt			\$	721
21	25 25 25 MSD-2733 45533	59550 507 50	CORP. Math	0.86	98 1970			#200A	245,080,0
22	Increase in Bad Debt Expens		rease in Reven	ue Re	equirement			\$ \$	721
23	Increase in Revenue Require							\$	1,046,102
24	Increase in Bad Debt Expens	se Per Dollar	Increase in Re	venue					0.06891%
25	_ 0								
26	Reference								
27	Testimony								

27 Testimony

28 Work papers

Test Year Ended December 31, 2023 Adjustment to Revenues and Expenses Adjustment Number 10 Schedule C-2 Page 11 Witness: Bourassa

Project Renews Funds

Line <u>No.</u>		
1 2 3	Class C member funds for project renews	\$ (75,737)
4 5 6 7	Adjustment to Other Revenue and/or Expense	\$ (75,737)
8 9		
10		
11 12		
13		
14		
15		
16 17		
18	Reference	
19	Testimony	
20	Work papers	

Test Year Ended December 31, 2023 Adjustment to Revenues and Expenses Adjustment Number 10

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Exhibit Schedule C-2 Page 11 Witness: Bourassa

Test Year Ended December 31, 2023 Adjustment to Revenues and Expenses Adjustment Number 11

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Exhibit Schedule C-2 Page 12 Witness: Bourassa

Test Year Ended December 31, 2023 Adjustment to Revenues and Expenses Adjustment Number 12 Schedule C-2 Page 13 Witness: Bourassa

Exhibit

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Test Year Ended December 31, 2023 Computation of Gross Revenue Conversion Factor Exhibit Schedule C-3 Page 1

Witness: Bourassa

		Percentage
		of Incremental
Line		Gross
<u>No.</u>	Description	Revenues
1 2	Combined Federal and State Effective Income Tax Rate	0.000%
3	Uncollectible Factor	0.069%
4		
5	Property Taxes	1.360%
6		
7 8	Total Tax Percentage	1.429%
9	Total Tax Percentage	1.42970
10	Operating Income % = 100% - Tax Percentage	98.571%
11		
12		
13		
14 15	1 = Gross Revenue Conversion Factor	
16	= Gross Revenue Conversion Factor Operating Income %	1.0145
17	Sperating intents //	1.0140
18		
19		
20		
21		
22 23		
23 24		
25		
26		
27	SUPPORTING SCHEDULES:	RECAP SCHEDULES:
28	C-3, page 2	A-1
29 30		
30 31		
32		
33		
34		
35		
36		
37 38		
39		
40		
41		
42		

Community Water Company of Green Valley Test Year Ended December 31, 2023

Exhibit Schedule C-3 Page 2 Witness: Bourassa

GROSS REVENUE CONVERSION FACTOR

Line No.		(A)	(B)	(C)	(D)	(E)	[F]
e de la constante de la consta	Calculation of Gross Revenue Conversion Factor:						
4	Revenue	100.0000%					
2	Uncollectible Factor (Line 11)	0.0000%					
3	Revenues (L1 - L2)	100.0000%	8				
4	Combined Federal and State Income Tax and Property Tax Rate (Line 23) Subtotal (L3 - L4)	1.3602% 98.6398%					
6	Revenue Conversion Factor (L1 / L5)	1.013789					
	Calculation of Uncollectible Factor:						
7	Unity	100.0000%					
8	Combined Federal and State Tax Rate (L17)	0.0000%					
9	One Minus Combined Income Tax Rate (L7 - L8)	100.0000%					
10	Uncollectible Rate Uncollectible Factor (L9 * L10)	0.0689%	0.0689%				
100.00			0.000379				
40	Calculation of Effective Tax Rate:	100 00000					
12		100.0000%	i i				
13	Federal Taxable Income (L12 - L13)	100.0000%					
15	Applicable Federal Income Tax Rate (L55 Col F)	0.0000%	ê Î				
16	Effective Federal Income Tax Rate (L14 x L15)	0.0000%	8				
17		# ## GCC:	0.0000%				
	Calculation of Effective Property Tax Factor						
18	Unity	100.0000%					
19	Combined Federal and State Income Tax Rate (L17)	0.0000%					
20	One Minus Combined Income Tax Rate (L18-L19)	100.0000%					
21	Property Tax Factor	1.3602%	8				
22	Effective Property Tax Factor (L20*L21)		1.3602%				
23	Combined Federal and State Income Tax and Property Tax Rate (L17+L22)			1.3602%			
24	Required Operating Income	\$ 887,164					
25	Adjusted Test Year Operating Income (Loss)	\$ (143,989)					
26	Required Increase in Operating Income (L24 - L25)	(140,000)	\$ 1,031,153				
		8					
27	Income Taxes on Recommended Revenue (Col. (F), L52)	§					
28 29	Income Taxes on Test Year Revenue (Col. (C), L52) Required Increase in Revenue to Provide for Income Taxes (L27 - L28)	\$ -					
			®.				
30	Recommended Revenue Requirement	\$ 5,376,749					
31	Uncollectible Rate (Line 10)	0.0689%					
32	Uncollectible Expense on Recommended Revenue (L24 * L25)	\$ 3,705					
34	Adjusted Test Year Uncollectible Expense Required Increase in Revenue to Provide for Uncollectible Exp.	\$ 2,984	\$ 721				
	W U	40	20				
35	Property Tax with Recommended Revenue	\$ 190,718					
36 37	Property Tax on Test Year Revenue Increase in Property Tax Due to Increase in Revenue (L35-L36)	\$ 176,490	\$ 14,229				
1670-9	2000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0						
38	Total Required Increase in Revenue (L26 + L29 + L37)		\$ 1,046,102				
		(A)	(B)	(C)	(D)	[E]	[F]
			Year	100000		y Recommended	
	Calculation of Income Tax:	Total	í	Water	Total		Water
39	Revenue	\$ 4,330,647		\$ 4,330,647	\$ 5,376,749		\$ 5,376,749
40	Operating Expenses Excluding Income Taxes	4,298,146		4,298,146	4,298,867	[4,298,867
41	Synchronized Interest (L47)	57,824		57,824	57,824		57,824
42		\$ (25,323)		\$ (25,323)	\$ 1,020,059	- 7	\$ 1,020,058
43	Arizona State Effective Income Tax Rate (see work papers)	0.0000%		0.0000%	0.0000%		0.0000%
44 45	Arizona Income Tax (L42 x L43)	\$ \$ (25,323)		\$ - \$ (25,323)	\$ - \$ 1,020,059		\$ - \$ 1,020,058
46	Federal Taxable Income (L42- L44)	\$ (25,323)		\$ (25,323)	\$ 1,020,059	1	\$ 1,020,058
47	Federal Tax on First Income Bracket (\$1 - \$50,000) @ 15%	\$			S -		
48	Federal Tax on Second Income Bracket (\$50,001 - \$75,000) @ 25%	s			S		
49	Federal Tax on Third Income Bracket (\$75,001 - \$100,000) @ 34%	\$			\$ *		
50	Federal Tax on Fourth Income Bracket (\$100,001 - \$335,000) @ 39%	\$			S -		
51	Federal Tax on Fifth Income Bracket (\$335,001 -\$10,000,000) @ 34%	S =			S =		
52	Table College Brown Tab			•		Ι,	
53 54	Total Federal income Tax Combined Federal and State Income Tax (L35 + L42)	\$ -		\$ -	\$ -		\$
	32. 76	5.00			rus ri	- 1.7	
55		/ [Col. [D], L45 - Col. [A], L45]			0.0000%	53945433	
56	WASTEWATER Applicable Federal Income Tax Rate [Col. [E], L53 - Col. [B]					0.0000%	0.0000%
57	WATER Applicable Federal Income Tax Rate [Col. [F], L53 - Col. [C], L53] / [oui. [F], L43 * Oui. [O], L45]					0.0000%
	RECURSIVE CORD OF A PROCESS AND A CORD OF A CO						
770	Calculation of Interest Synchronization:			Water			

58 Rate Base
59 Weighted Average Cost of Debt
60 Synchronized Interest (L59 X L60)

Water
\$ 8,811,074
0.6563%
\$ 57,824



Community Water Company of Green Valley Test Year Ended December 31, 2023

Summary of Cost of Capital

Exhibit Schedule D-1 Page 1 Witness: Bourassa

Consolidated Capital Structure of Water and Wastewater Division

Adjusted End of Test Year

Projected Capital Structure

			Percent				Percent		
Line		Dollar	of	Cost	Weighted	Dollar	of	Cost	Weighted
No.	Item of Capital	<u>Amount</u>	Total	Rate	Cost	<u>Amount</u>	Total	Rate	Cost
1	Long-Term Debt	2,392,478	17.83%	3.68%	0.66%	4,115,310	27.57%	6.57%	1.81%
2	01-11-11-1-E-11-	44 000 045	00.470/	N/A	N/A	40,000,544	70 400/	N/A	N/A
3	Stockholder's Equity	11,023,345	82.17%	N/A	N/A	10,809,514	72.43%	N/A	N/A
5	Totals	13,415,823	100.00%		N/A	14,924,824	100.00%		N/A
6			4	;	- 1 5	15			
7									
8									
9									
11									
12									
13									
14									
15									

19
20
21
22 <u>SUPPORTING SCHEDULES:</u>
23 D-1
24 D-3
25 D-4
26 E-1
27 Testimony
28
29

29

30

RECAP SCHEDULES:

A-3

Community Water Company of Green Valley Test Year Ended December 31, 2023 Cost of Long Term Debt

Exhibit Schedule D-2 Page 1

Witness: Bourassa

					End of Tes	t Year				Er	nd of Projec	ted Year	
		-				Effective		V.				Effective	
Line			Amount		Annual	Interest	Weighted		Amount		Annual	Interest	Weighted
<u>No.</u>	Description of Debt	<u>C</u>	Outstanding	MEASU	<u>Interest</u>	Rate	Cost	<u>C</u>	Outstanding		<u>Interest</u>	Rate	Cost
2	PNC (Compass) Bank Loan	\$	2,392,478	\$	89,627	3.68%	3.68%	\$	2,115,310	\$	123,957	5.86%	3.01%
3	New Financing				190	0.00%	0.00%		2,000,000		146,600	7.33%	3.56%
4					1975	0.00%	0.00%				154	0.00%	0.00%
5					522	0.00%	0.00%				3	0.00%	0.00%
6					(4)	0.00%	0.00%				729	0.00%	0.00%
7					(1 <u>4</u>)	0.00%	0.00%				145	0.00%	0.00%
8					275	0.00%	0.00%				(1)/	0.00%	0.00%
9					3.72	0.00%	0.00%				129	0.00%	0.00%
10					120	0.00%	0.00%				120	0.00%	0.00%
10 11													
12							h					92	
13	Totals	\$	2,392,478		89,627		3.68%	\$	4,115,310		270,557	200 1 10€	6.57%
14													
15													

16 <u>Supporting Schedules:</u>
17 E-1
18 E-2
19

Community Water Company of Green Valley
Test Year Ended December 31, 2023
Cost of Preferred Stock

Exhibit Schedule D-3 Page 1 Witness: Bourassa

Line								
No.								
1		<u>En</u>	d of Test \	<u>rear</u>		End o	f Projected	d Year
1 2 3 4 5 6								Several Artistation of the Several Artistation o
3	Description	Shares		Dividend		Shares		Dividend
4	of Issue	Outstanding	Amount	Requirement		Outstanding	Amount	Requirement
5								
6	NOT A DOLLO A DI E		-D 07001		O. ITOT 4 4 I			
7	NOT APPLICABLE,	NO PREFERRE	DSTOCK	(ISSUED OR	OUISTANL	DING		
8 9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21	SUPPORTING SCH	IEDULES:			RECAP SO	CHEDULES:		
22	E-1				D-1			
23								
24								
25 26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								

Community Water Company of Green Valley
Test Year Ended December 31, 2023
Cost of Common Equity

Exhibit Schedule D-4 Page 1 Witness: Bourassa

Line		
No.		
1		
2	Not Applicable. The Company is proposing an operating margin approach.	
3	920000094564 PR-07 554 CT 129000 FT - 22000 FT - 2007 A2904000 PT-0700000000000000000000000000000000000	
4		
5		
6		
7		
8		
6 7 8 9 10		
11 12		
12		
13 14 15		
14		
15		
16 17		
	SUPPORTING SCHEDULES:	RECAP SCHEDULES:
18	E-1	D-1
19		
20		

SCHEDULE "E"

Community Water Company of Green Valley Test Year Ended December 31, 2023 Comparative Balance Sheets

Exhibit Schedule E-1 Page 1 Witness: Bourassa

			Test				
Line			Year Ended		Year Ended		Year Ended
No.		9	12/31/2023	-	12/31/2022	3	12/31/2021
1	ASSETS						
2	Plant In Service	\$	49,515,359	\$	48,608,025	\$	47,503,446
3	Other Plant (Acquisition Adj.), Net Non-Utility Plant, net		1,042,380		989,875		848,365
5	Construction Work in Progress		123,720		75,893		116,972
6	Less: Accumulated Depreciation		(27,452,975)		(25,913,289)		(24,650,018)
7	Net Plant	\$	23,228,485	\$	23,760,504	\$	23,818,765
8		A-00000					
9	Debt Reserve Fund	S	190	\$	-	\$	₩:
10		-		7-		_	
11 12		\$	(E)	\$	* *	\$	***
13	CURRENT ASSETS						
14	Cash and Equivalents	S	631,278	\$	702,147	\$	1,169,493
15	Temporary Cash Investments	89	2,960,755	8	3,310,130	Si	3,081,048
16	Accounts Receivable, Net		419,391		420,531		388,067
17	Inter-Company Receivable		727		~ ₂		F-126
18	Notes Receivable				worden		para di ma
19	Materials and Supplies		69,976		63,261		43,670
20 21	Prepayments Other Current Assets		29,986		29,619		40,339
22	Other Current Assets Total Current Assets	\$	4,515,453	\$	426,489	\$	340,621 5,063,238
23	Total Guitent Assets	- 9	4,515,455	Ψ_	4,332,177	Ψ	5,005,256
24	Unamort. Debt Disc. And Expense						
25	Other Deferred Debits						
26	Deferred Debits	\$	340	\$	* *	\$	5
27	et a a control et el monte de la control de	790		1 den		11/20	
28	Other Assets	_\$_	(#X)	\$		\$	
29 30	TOTAL ASSETS	\$	27 742 020	ď	20 712 601	\$	20 002 004
31	TOTAL ASSETS		27,743,938	\$	28,712,681	Φ	28,882,004
32 33	LIABILITIES AND STOCKHOLDER EQUITY						
32	LIABILITIES AND STOCKHOLDER EQUITY						
32 33 34 35	LIABILITIES AND STOCKHOLDER EQUITY Member Equity	_\$	11,023,345	\$	11,063,749	\$	10,454,328
32 33 34 35 36	Member Equity	0.7	10. 10		52 10 10	3	- 10 - 10 - 13
32 33 34 35 36 37		<u>\$</u>	11,023,345 2,108,155	\$	11,063,749	<u>\$</u>	10,454,328
32 33 34 35 36 37 38	Member Equity Long-Term Debt	0.7	10. 10		52 10 10	3	48 49 28
32 33 34 35 36 37 38 39	Member Equity Long-Term Debt CURRENT LIABILITIES	s	2,108,155	\$	2,253,894	\$	2,388,543
32 33 34 35 36 37 38 39 40	Member Equity Long-Term Debt CURRENT LIABILITIES Accounts Payable	0.7	2,108,155		2,253,894	3	2,388,543
32 33 34 35 36 37 38 39	Member Equity Long-Term Debt CURRENT LIABILITIES	s	2,108,155	\$	2,253,894	\$	2,388,543
32 33 34 35 36 37 38 39 40 41	Member Equity Long-Term Debt CURRENT LIABILITIES Accounts Payable Current Portion of Long-Term Debt Payables to Associated Companies Security Deposits	s	2,108,155 195,926 145,739	\$	2,253,894 232,269 138,584	\$	2,388,543 240,012 130,857
32 33 34 35 36 37 38 39 40 41 42 43 44	Member Equity Long-Term Debt CURRENT LIABILITIES Accounts Payable Current Portion of Long-Term Debt Payables to Associated Companies Security Deposits Customer Meter Deposits, Current	s	2,108,155 195,926 145,739	\$	2,253,894 232,269 138,584	\$	2,388,543 240,012 130,857
32 33 34 35 36 37 38 39 40 41 42 43 44	Member Equity Long-Term Debt CURRENT LIABILITIES Accounts Payable Current Portion of Long-Term Debt Payables to Associated Companies Security Deposits Customer Meter Deposits, Current Current Portion of AIAC	s	2,108,155 195,926 145,739 - 20,069	\$	2,253,894 232,269 138,584 - 13,434	\$	2,388,543 240,012 130,857 - - 13,866
32 33 34 35 36 37 38 39 40 41 42 43 44 45 46	Member Equity Long-Term Debt CURRENT LIABILITIES Accounts Payable Current Portion of Long-Term Debt Payables to Associated Companies Security Deposits Customer Meter Deposits, Current Current Portion of AIAC Accrued Taxes	s	2,108,155 195,926 145,739 - 20,069 - 115,720	\$	2,253,894 232,269 138,584 - 13,434 - 108,695	\$	2,388,543 240,012 130,857 - 13,866 - 115,510
32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47	Member Equity Long-Term Debt CURRENT LIABILITIES Accounts Payable Current Portion of Long-Term Debt Payables to Associated Companies Security Deposits Customer Meter Deposits, Current Current Portion of AIAC Accrued Taxes Accrued Interest	s	2,108,155 195,926 145,739 - 20,069 - 115,720 6,045	\$	2,253,894 232,269 138,584 - 13,434 - 108,695 6,417	\$	2,388,543 240,012 130,857 - 13,866 - 115,510 7,414
32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48	Member Equity Long-Term Debt CURRENT LIABILITIES Accounts Payable Current Portion of Long-Term Debt Payables to Associated Companies Security Deposits Customer Meter Deposits, Current Current Portion of AIAC Accrued Taxes Accrued Interest Other Current Liabilities	\$	2,108,155 195,926 145,739 - 20,069 115,720 6,045 798,522	\$	2,253,894 232,269 138,584 - 13,434 - 108,695 6,417 676,920	\$	2,388,543 240,012 130,857 - 13,866 - 115,510 7,414 556,771
32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49	Member Equity Long-Term Debt CURRENT LIABILITIES Accounts Payable Current Portion of Long-Term Debt Payables to Associated Companies Security Deposits Customer Meter Deposits, Current Current Portion of AIAC Accrued Taxes Accrued Interest Other Current Liabilities Total Current Liabilities	s	2,108,155 195,926 145,739 - 20,069 - 115,720 6,045	\$	2,253,894 232,269 138,584 - 13,434 - 108,695 6,417	\$	2,388,543 240,012 130,857 - 13,866 - 115,510 7,414
32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48	Member Equity Long-Term Debt CURRENT LIABILITIES Accounts Payable Current Portion of Long-Term Debt Payables to Associated Companies Security Deposits Customer Meter Deposits, Current Current Portion of AIAC Accrued Taxes Accrued Interest Other Current Liabilities	\$ \$	2,108,155 195,926 145,739 - 20,069 115,720 6,045 798,522	\$	2,253,894 232,269 138,584 - 13,434 - 108,695 6,417 676,920	\$	2,388,543 240,012 130,857 - 13,866 - 115,510 7,414 556,771
32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50	Member Equity Long-Term Debt CURRENT LIABILITIES Accounts Payable Current Portion of Long-Term Debt Payables to Associated Companies Security Deposits Customer Meter Deposits, Current Current Portion of AIAC Accrued Taxes Accrued Interest Other Current Liabilities Total Current Liabilities DEFERRED CREDITS	\$	2,108,155 195,926 145,739 - 20,069 115,720 6,045 798,522 1,282,021	\$	2,253,894 232,269 138,584 - 13,434 - 108,695 6,417 676,920 1,176,319	\$	2,388,543 240,012 130,857 - 13,866 - 115,510 7,414 556,771 1,064,430
32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53	Member Equity Long-Term Debt CURRENT LIABILITIES Accounts Payable Current Portion of Long-Term Debt Payables to Associated Companies Security Deposits Customer Meter Deposits, Current Current Portion of AIAC Accrued Taxes Accrued Interest Other Current Liabilities Total Current Liabilities DEFERRED CREDITS Maintenance Reserves Unamortized Premium on Debt Customer Meter Deposits, less current	\$ \$	2,108,155 195,926 145,739 - 20,069 115,720 6,045 798,522 1,282,021	\$	2,253,894 232,269 138,584 - 13,434 - 108,695 6,417 676,920 1,176,319	\$	2,388,543 240,012 130,857 - 13,866 - 115,510 7,414 556,771 1,064,430
32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54	Member Equity Long-Term Debt CURRENT LIABILITIES Accounts Payable Current Portion of Long-Term Debt Payables to Associated Companies Security Deposits Customer Meter Deposits, Current Current Portion of AIAC Accrued Taxes Accrued Interest Other Current Liabilities Total Current Liabilities DEFERRED CREDITS Maintenance Reserves Unamortized Premium on Debt Customer Meter Deposits, less current Advances in Aid of Construction	\$ \$	2,108,155 195,926 145,739 - 20,069 115,720 6,045 798,522 1,282,021	\$	2,253,894 232,269 138,584 - 13,434 - 108,695 6,417 676,920 1,176,319	\$	2,388,543 240,012 130,857 - 13,866 - 115,510 7,414 556,771 1,064,430
32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55	Member Equity Long-Term Debt CURRENT LIABILITIES Accounts Payable Current Portion of Long-Term Debt Payables to Associated Companies Security Deposits Customer Meter Deposits, Current Current Portion of AIAC Accrued Taxes Accrued Interest Other Current Liabilities Total Current Liabilities DEFERRED CREDITS Maintenance Reserves Unamortized Premium on Debt Customer Meter Deposits, less current Advances in Aid of Construction Accumulated Deferred Income Taxes	\$ \$	2,108,155 195,926 145,739 - 20,069 - 115,720 6,045 798,522 1,282,021	\$	2,253,894 232,269 138,584 - 13,434 - 108,695 6,417 676,920 1,176,319	\$	2,388,543 240,012 130,857 - 13,866 - 115,510 7,414 556,771 1,064,430 - 251,363 - 2,305,971
32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 50 51 52 53 54 55 56	Member Equity Long-Term Debt CURRENT LIABILITIES Accounts Payable Current Portion of Long-Term Debt Payables to Associated Companies Security Deposits Customer Meter Deposits, Current Current Portion of AIAC Accrued Taxes Accrued Interest Other Current Liabilities Total Current Liabilities DEFERRED CREDITS Maintenance Reserves Unamortized Premium on Debt Customer Meter Deposits, less current Advances in Aid of Construction Accumulated Deferred Income Taxes Contributions In Aid of Construction	\$ \$	2,108,155 195,926 145,739 - 20,069 - 115,720 6,045 798,522 1,282,021	\$	2,253,894 232,269 138,584 - 13,434 - 108,695 6,417 676,920 1,176,319 - 2,330,755 - 22,299,275	\$	2,388,543 240,012 130,857 - 13,866 - 115,510 7,414 556,771 1,064,430 - 251,363 - 2,305,971 - 22,033,814
32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 50 51 52 53 54 55 56 57	Member Equity Long-Term Debt CURRENT LIABILITIES Accounts Payable Current Portion of Long-Term Debt Payables to Associated Companies Security Deposits Customer Meter Deposits, Current Current Portion of AIAC Accrued Taxes Accrued Interest Other Current Liabilities Total Current Liabilities DEFERRED CREDITS Maintenance Reserves Unamortized Premium on Debt Customer Meter Deposits, less current Advances in Aid of Construction Accumulated Deferred Income Taxes Contributions In Aid of Construction Accumulated Amortization	\$ \$ \$	2,108,155 195,926 145,739 20,069 115,720 6,045 798,522 1,282,021 2,261,271 22,291,078 (11,221,932)	\$ \$	2,253,894 232,269 138,584 - 13,434 - 108,695 6,417 676,920 1,176,319 - 2,330,755 - 22,299,275 (10,411,311)	\$ \$	2,388,543 240,012 130,857 - 13,866 - 115,510 7,414 556,771 1,064,430 - 251,363 2,305,971 - 22,033,814 (9,616,445)
32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58	Member Equity Long-Term Debt CURRENT LIABILITIES Accounts Payable Current Portion of Long-Term Debt Payables to Associated Companies Security Deposits Customer Meter Deposits, Current Current Portion of AIAC Accrued Taxes Accrued Interest Other Current Liabilities Total Current Liabilities DEFERRED CREDITS Maintenance Reserves Unamortized Premium on Debt Customer Meter Deposits, less current Advances in Aid of Construction Accumulated Deferred Income Taxes Contributions In Aid of Construction	\$ \$	2,108,155 195,926 145,739 - 20,069 - 115,720 6,045 798,522 1,282,021	\$	2,253,894 232,269 138,584 - 13,434 - 108,695 6,417 676,920 1,176,319 - 2,330,755 - 22,299,275	\$	2,388,543 240,012 130,857 - 13,866 - 115,510 7,414 556,771 1,064,430 - 251,363 - 2,305,971 - 22,033,814
32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 50 51 52 53 54 55 56 57	Member Equity Long-Term Debt CURRENT LIABILITIES Accounts Payable Current Portion of Long-Term Debt Payables to Associated Companies Security Deposits Customer Meter Deposits, Current Current Portion of AIAC Accrued Taxes Accrued Interest Other Current Liabilities Total Current Liabilities DEFERRED CREDITS Maintenance Reserves Unamortized Premium on Debt Customer Meter Deposits, less current Advances in Aid of Construction Accumulated Deferred Income Taxes Contributions In Aid of Construction Accumulated Amortization	\$ \$ \$	2,108,155 195,926 145,739 20,069 115,720 6,045 798,522 1,282,021 2,261,271 22,291,078 (11,221,932)	\$ \$	2,253,894 232,269 138,584 - 13,434 - 108,695 6,417 676,920 1,176,319 - 2,330,755 - 22,299,275 (10,411,311)	\$ \$	2,388,543 240,012 130,857 - 13,866 - 115,510 7,414 556,771 1,064,430 - 251,363 2,305,971 - 22,033,814 (9,616,445)
32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59	Member Equity Long-Term Debt CURRENT LIABILITIES Accounts Payable Current Portion of Long-Term Debt Payables to Associated Companies Security Deposits Customer Meter Deposits, Current Current Portion of AIAC Accrued Taxes Accrued Interest Other Current Liabilities Total Current Liabilities DEFERRED CREDITS Maintenance Reserves Unamortized Premium on Debt Customer Meter Deposits, less current Advances in Aid of Construction Accumulated Deferred Income Taxes Contributions In Aid of Construction Accumulated Amortization Total Deferred Credits	\$ \$ \$ \$	2,108,155 195,926 145,739 20,069 115,720 6,045 798,522 1,282,021 2,261,271 22,291,078 (11,221,932) 13,330,417	\$ \$	2,253,894 232,269 138,584 - 13,434 - 108,695 6,417 676,920 1,176,319 - 2,330,755 - 22,299,275 (10,411,311) 14,218,719	\$ \$	2,388,543 240,012 130,857 - 13,866 - 115,510 7,414 556,771 1,064,430 - 251,363 - 2,305,971 - 22,033,814 (9,616,445) 14,974,703
32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60	Member Equity Long-Term Debt CURRENT LIABILITIES Accounts Payable Current Portion of Long-Term Debt Payables to Associated Companies Security Deposits Customer Meter Deposits, Current Current Portion of AIAC Accrued Taxes Accrued Interest Other Current Liabilities Total Current Liabilities DEFERRED CREDITS Maintenance Reserves Unamortized Premium on Debt Customer Meter Deposits, less current Advances in Aid of Construction Accumulated Deferred Income Taxes Contributions In Aid of Construction Accumulated Amortization Total Deferred Credits	\$ \$ \$ \$	2,108,155 195,926 145,739 20,069 115,720 6,045 798,522 1,282,021 2,261,271 22,291,078 (11,221,932) 13,330,417	\$ \$	2,253,894 232,269 138,584 - 13,434 - 108,695 6,417 676,920 1,176,319 - 2,330,755 - 22,299,275 (10,411,311) 14,218,719	\$ \$	2,388,543 240,012 130,857 - 13,866 - 115,510 7,414 556,771 1,064,430 - 251,363 - 2,305,971 - 22,033,814 (9,616,445) 14,974,703
32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63	Member Equity Long-Term Debt CURRENT LIABILITIES Accounts Payable Current Portion of Long-Term Debt Payables to Associated Companies Security Deposits Customer Meter Deposits, Current Current Portion of AIAC Accrued Taxes Accrued Interest Other Current Liabilities Total Current Liabilities DEFERRED CREDITS Maintenance Reserves Unamortized Premium on Debt Customer Meter Deposits, less current Advances in Aid of Construction Accumulated Deferred Income Taxes Contributions In Aid of Construction Accumulated Amortization Total Deferred Credits Total Liabilities & Common Equity	\$ \$ \$ \$	2,108,155 195,926 145,739 20,069 115,720 6,045 798,522 1,282,021 2,261,271 22,291,078 (11,221,932) 13,330,417	\$ \$	2,253,894 232,269 138,584 - 13,434 - 108,695 6,417 676,920 1,176,319 - 2,330,755 - 22,299,275 (10,411,311) 14,218,719 28,712,681	\$ \$	2,388,543 240,012 130,857 - 13,866 - 115,510 7,414 556,771 1,064,430 - 251,363 - 2,305,971 - 22,033,814 (9,616,445) 14,974,703
32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 66 61 62 63 64	Member Equity Long-Term Debt CURRENT LIABILITIES Accounts Payable Current Portion of Long-Term Debt Payables to Associated Companies Security Deposits Customer Meter Deposits, Current Current Portion of AIAC Accrued Taxes Accrued Interest Other Current Liabilities Total Current Liabilities DEFERRED CREDITS Maintenance Reserves Unamortized Premium on Debt Customer Meter Deposits, less current Advances in Aid of Construction Accumulated Deferred Income Taxes Contributions In Aid of Construction Accumulated Amortization Total Deferred Credits	\$ \$ \$ \$	2,108,155 195,926 145,739 20,069 115,720 6,045 798,522 1,282,021 2,261,271 22,291,078 (11,221,932) 13,330,417	\$ \$ \$ \$ REE	2,253,894 232,269 138,584 - 13,434 - 108,695 6,417 676,920 1,176,319 2,330,755 - 22,299,275 (10,411,311) 14,218,719 28,712,681	\$ \$	2,388,543 240,012 130,857 - 13,866 - 115,510 7,414 556,771 1,064,430 - 251,363 - 2,305,971 - 22,033,814 (9,616,445) 14,974,703
32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63	Member Equity Long-Term Debt CURRENT LIABILITIES Accounts Payable Current Portion of Long-Term Debt Payables to Associated Companies Security Deposits Customer Meter Deposits, Current Current Portion of AIAC Accrued Taxes Accrued Interest Other Current Liabilities Total Current Liabilities DEFERRED CREDITS Maintenance Reserves Unamortized Premium on Debt Customer Meter Deposits, less current Advances in Aid of Construction Accumulated Deferred Income Taxes Contributions In Aid of Construction Accumulated Amortization Total Deferred Credits Total Liabilities & Common Equity	\$ \$ \$ \$	2,108,155 195,926 145,739 20,069 115,720 6,045 798,522 1,282,021 2,261,271 22,291,078 (11,221,932) 13,330,417	\$ \$	2,253,894 232,269 138,584 - 13,434 - 108,695 6,417 676,920 1,176,319 2,330,755 - 22,299,275 (10,411,311) 14,218,719 28,712,681	\$ \$	2,388,543 240,012 130,857 - 13,866 - 115,510 7,414 556,771 1,064,430 - 251,363 - 2,305,971 - 22,033,814 (9,616,445) 14,974,703

67 68

Test Year Ended December 31, 2023 Comparative Income Statements Exhibit Schedule E-2 Page 1

Witness: Bourassa

				Test Year		Prior Year		Prior Year
Revenues	Line					Ended		Ended
Metered Water Revenues				12/31/2023		12/31/2022	1	2/31/2021
Unmetered Water Revenues								
Cher Water Revenues 129,573 98,768 105,908 Total Revenues \$ 4,584,292 \$ 4,673,938 Coperating Expenses \$ 1,236,005 \$ 1,171,393 \$ 1,356,006 Employee Pensions and Benefits \$ 203,674 \$ 192,847 195,006 Purchased Water 354,833 31,313 293,264 10 Purchased Power 354,833 31,313 293,264 12 Material and Supplies 5,4026 34,175 31,286 12 Material and Supplies and Expense 14,603 11,602 5,917 13 Repairs and Maintenance 226,437 208,028 237,313 14 Office Supplies and Expense 14,603 16,071 13,000 15 Contractual Services - Engineering 20,38 1,040			\$		\$		\$	
Total Revenues \$ 4,616,707 \$ 4,584,292 \$ 4,673,936 Operating Expenses Salaries and Wages \$ 1,236,005 \$ 1,171,393 \$ 1,136,100 8 Employee Pensions and Benefits \$ 203,674 \$ 192,847 195,504 9 Purchased Wader	3							
	4			The second secon	-21			The second secon
Salaries and Wages \$ 1,236,005 \$ 1,171,393 \$ 1,136,100 8 Employee Pensions and Benefits \$ 203,674 \$ 192,847 195,504 9 Purchased Water \$ 203,674 \$ 192,847 195,504 10 Purchased Power \$ 354,883 \$ 31,3183 293,264 11 Chemicals \$ 54,026 \$ 34,175 \$ 31,286 12 Material and Supplies \$ 3,442 \$ 11,852 \$ 5,917 13 Repairs and Maintenance \$ 226,437 \$ 208,028 \$ 237,313 14 Office Supplies and Expense \$ 14,603 \$ 16,071 \$ 13,000 15 Contractual Services - Engineering \$ 20,038 \$ 1,040 \$ - 1,000 16 Contractual Services - Legal \$ 18,714 \$ 21,098 \$ 11,477 19 Contractual Services - Management Fees \$ 2,673 \$ 30,934 20 Contractual Services - Other \$ 413,685 \$ 65,28 \$ 7,034 21 Contractual Services - Other \$ 413,685 \$ 363,569 \$ 268,651 22 Rental of Building/Property \$ 5,285 \$ 7,034 23 Rental of Equipment \$ 7,594 \$ 7,641 <td>5</td> <td></td> <td>\$</td> <td>4,616,707</td> <td>\$</td> <td>4,584,292</td> <td>\$</td> <td>4,673,936</td>	5		\$	4,616,707	\$	4,584,292	\$	4,673,936
Employee Pensions and Benefits \$ 203,674 \$ 192,847 195,504			12		2		10	
Purchased Water		그래 17 1시에 2010년 1 1200년 1 1200년	\$				\$	
10 Purchased Power 354,883 313,138 293,264 11 Chemicals 54,026 34,175 31,286 12 Material and Supplies 3,442 11,852 5,917 13 Repairs and Maintenance 226,437 208,028 237,313 14 Office Supplies and Expense 14,603 16,071 13,000 15 Contractual Services - Engineering 20,038 1,040 - 16 Contractual Services - Accounting 38,205 32,873 30,934 17 Contractual Services - Management Fees - - - 20 Contractual Services - Water Testing 16,836 6,528 7,034 21 Contractual Services - Other 413,685 363,599 268,651 22 Rents - - - 23 Rental of Building/Property - - - 24 Rental of Equipment - - - 25 Transportation Expenses 87,590 80,168<		This is a profit a proposal fill the first proposal a management of the proposal and the second of t	\$	203,674	\$	192,847		195,504
Chemicals S4,026 34,175 31,286 12 Material and Supplies 3,442 11,852 5,917 13 Repairs and Maintenance 226,437 208,028 237,313 14 Office Supplies and Expense 14,603 16,071 13,000 15 Contractual Services								CHECKGAIN COMMENTS
Material and Supplies 3,442 11,852 5,917 13 Repairs and Maintenance 226,437 208,028 237,313 14 Office Supplies and Expense 14,603 16,071 13,000 15 15 10,000 10,000 1								
13 Repairs and Maintenance 226,437 208,028 237,313 14 Office Supplies and Expense 14,603 16,071 13,000 15 Contractual Services - - - 16 Contractual Services - Engineering 20,038 1,040 - 17 Contractual Services - Accounting 38,205 32,873 30,934 18 Contractual Services - Management Fees - - - - 20 Contractual Services - Water Testing 16,836 6,528 7,034 21 Contractual Services - Other 413,685 363,569 268,651 22 Rental of Building/Property - - - - 23 Rental of Equipment - - - - - 24 Rental of Equipment 87,590 80,168 66,724 25 Transportation Expenses 87,590 80,168 66,724 26 Insurance - Health and Life 218,320 218,291 227,994 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
14 Office Supplies and Expense 14,603 16,071 13,000 15 Contractual Services - - - 16 Contractual Services - Engineering 20,038 1,040 - 17 Contractual Services - Accounting 38,205 32,873 30,934 18 Contractual Services - Water Testing 18,714 21,098 11,477 20 Contractual Services - Water Testing 16,836 6,528 7,034 21 Contractual Services - Other 413,685 363,569 268,651 22 Rental of Building/Property - - - 23 Rental of Building/Property - - - 24 Rental of Equipment - - - 25 Transportation Expenses 87,590 80,168 66,724 26 Insurance - Health and Life 218,320 218,291 227,994 28 Reg. Comm. Exp Rate Case - - - 29 Bad Debt Expense 939,3								
Contractual Services - Engineering 20,038 1,040 3,033								
16 Contractual Services - Accounting 38,205 32,873 30,934 18 Contractual Services - Accounting 38,205 32,873 30,934 18 Contractual Services - Legal 18,714 21,098 11,477 19 Contractual Services - Management Fees - - - 20 Contractual Services - Other 413,685 363,569 268,651 21 Contractual Services - Other 413,685 363,569 268,651 22 Rental of Building/Property - - - - 23 Rental of Equipment - - - - 24 Rental of Equipment - - - - 25 Transportation Expenses 87,590 80,168 66,724 26 Insurance - General Liability 81,882 76,411 73,621 27 Insurance - Health and Life 218,320 218,291 227,994 28 Reg. Comm. Exp Rate Case - - - - <td></td> <td></td> <td></td> <td>14,603</td> <td></td> <td>16,071</td> <td></td> <td>13,000</td>				14,603		16,071		13,000
17 Contractual Services - Accounting 38,205 32,873 30,934 18 Contractual Services - Legal 18,714 21,098 11,477 19 Contractual Services - Management Fees - - - 20 Contractual Services - Water Testing 16,836 6,528 7,034 21 Contractual Services - Other 413,685 363,569 268,651 22 Rents - - - 23 Rental of Building/Property - - - 24 Rental of Equipment - - - 25 Transportation Expenses 87,590 80,168 66,724 26 Insurance - General Liability 81,182 76,411 73,621 27 Insurance - Health and Life 218,320 218,291 227,994 28 Reg. Comm. Exp Rate Case 3,039 3,701 2,813 30 Miscellaneous Expense 193,804 253,257 74,503 31 Depreciation and Amortization Expense								100
Contractual Services - Legal 18,714 21,098 11,477		그리 그리 그리 그리는 그리는 그리는 그리는 그리는 그리는 그리는 그리는						ere We av
Contractual Services - Management Fees Contractual Services - Water Testing 16,836 6,528 7,034						200000000000000000000000000000000000000		A CONTRACTOR OF THE PARTY OF TH
20 Contractual Services - Water Testing 16,836 6,528 7,034 21 Contractual Services - Other 413,685 363,569 268,651 22 Rents - - - 23 Rental of Building/Property - - - 24 Rental of Equipment - - - 25 Transportation Expenses 87,590 80,168 66,724 26 Insurance - General Liability 81,182 76,411 73,621 27 Insurance - Health and Life 218,320 218,291 227,994 28 Reg. Comm. Exp Rate Case - - - - - 29 Bad Debt Expense 3,039 3,701 2,813 23 23,794 25,257 74,503 34 253,257 74,503 34 253,257 74,503 34 253,257 74,503 34 253,257 74,503 34 253,257 74,503 34 253,257 74,503 34 141,174 <td></td> <td></td> <td></td> <td>18,714</td> <td></td> <td>21,098</td> <td></td> <td>11,477</td>				18,714		21,098		11,477
Contractual Services - Other 413,685 363,569 268,651								i i
22 Rents - - - 23 Rental of Building/Property - - - 24 Rental of Equipment - - - 25 Transportation Expenses 87,590 80,168 66,724 26 Insurance - General Liability 81,182 76,411 73,621 27 Insurance - Health and Life 218,320 218,291 227,994 28 Reg. Comm. Exp Rate Case - - - - 29 Bad Debt Expense 3,039 3,701 2,813 30 Miscellaneous Expense 193,804 253,257 74,503 31 Depreciation and Amortization Expense 939,343 565,665 689,561 32 Taxes Other Than Income 426,710 411,174 423,556 33 Property Taxes 165,872 163,755 178,205 34 Income Tax 671 620 2,104 35 Customer Security Deposits 671 620 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>								
23 Rental of Equipment - - - 24 Rental of Equipment - - - 25 Transportation Expenses 87,590 80,168 66,724 26 Insurance - General Liability 81,182 76,411 73,621 27 Insurance - Health and Life 218,320 218,291 227,994 28 Reg. Comm. Exp Rate Case - - - - 29 Bad Debt Expense 3,039 3,701 2,813 30 Miscellaneous Expense 193,804 253,257 74,503 31 Depreciation and Amortization Expense 939,343 565,665 689,561 32 Taxes Other Than Income 426,710 411,174 423,556 33 Property Taxes 165,872 163,755 178,205 34 Income Tax - - - - 35 Customer Security Deposits 671 620 2,104 36 Total Operating Expenses \$ 4,717,078								
24 Rental of Equipment - - - 25 Transportation Expenses 87,590 80,168 66,724 26 Insurance - General Liability 81,182 76,411 73,621 27 Insurance - Health and Life 218,320 218,291 227,994 28 Reg. Comm. Exp Rate Case - - - 29 Bad Debt Expense 3,039 3,701 2,813 30 Miscellaneous Expense 193,804 253,257 74,503 31 Depreciation and Amortization Expense 939,343 565,665 689,561 32 Taxes Other Than Income 426,710 411,174 423,556 33 Property Taxes 165,872 163,755 178,205 34 Income Tax - - - 35 Customer Security Deposits 671 620 2,104 36 Total Operating Expenses \$4,717,078 \$4,145,654 3,969,561 37 Operating Income 60,832 28				4				-
25 Transportation Expenses 87,590 80,168 66,724 26 Insurance - General Liability 81,182 76,411 73,621 27 Insurance - Health and Life 218,320 218,291 227,994 28 Reg. Comm. Exp Rate Case - - - 29 Bad Debt Expense 3,039 3,701 2,813 30 Miscellaneous Expense 193,804 253,257 74,503 31 Depreciation and Amortization Expense 939,343 565,665 689,561 32 Taxes Other Than Income 426,710 411,174 423,556 33 Property Taxes 165,872 163,755 178,205 34 Income Tax - - - 35 Customer Security Deposits 671 620 2,104 36 Total Operating Expenses \$4,717,078 \$4,145,654 \$3,969,561 37 Operating Income \$(100,371) \$438,638 704,375 38 Other Income (Expense)		[[[[[[] [[] [[] [[] [[] [] [] [] [] [] [3 ≑ 03		3 9 3		⊕
Insurance - General Liability 81,182 76,411 73,621 Insurance - Health and Life 218,320 218,291 227,994 Reg. Comm. Exp Rate Case		51 5				381		
27 Insurance - Health and Life 218,320 218,291 227,994 28 Reg. Comm. Exp Rate Case - - - 29 Bad Debt Expense 3,039 3,701 2,813 30 Miscellaneous Expense 193,804 253,257 74,503 31 Depreciation and Amortization Expense 939,343 565,665 689,561 32 Taxes Other Than Income 426,710 411,174 423,556 33 Property Taxes 165,872 163,755 178,205 34 Income Tax - - - 35 Customer Security Deposits 671 620 2,104 36 Total Operating Expenses \$ 4,717,078 \$ 4,145,654 3,969,561 37 Operating Income \$ (100,371) \$ 438,638 704,375 38 Other Income (Expense) \$ (100,371) \$ 438,638 704,375 40 Non-Utility Income 78,994 77,710 77,961 41 Non-Utility Expense (17								
28 Reg. Comm. Exp Rate Case - - - 29 Bad Debt Expense 3,039 3,701 2,813 30 Miscellaneous Expense 193,804 253,257 74,503 31 Depreciation and Amortization Expense 939,343 565,665 689,561 32 Taxes Other Than Income 426,710 411,174 423,556 33 Property Taxes 165,872 163,755 178,205 34 Income Tax - - - - 35 Customer Security Deposits 671 620 2,104 36 Total Operating Expenses \$ 4,717,078 4,145,654 \$ 3,969,561 37 Operating Income \$ (100,371) \$ 438,638 704,375 38 Other Income (Expense) \$ (100,371) \$ 438,638 704,375 39 Interest/Dividend Income 60,832 28,874 19,485 40 Non-Utility Income 78,994 77,710 77,961 41 Non-Utility Expense (17) (1,837) (148,530) 42 Interest Expe		A CONTRACTOR OF THE PROPERTY O						
29 Bad Debt Expense 3,039 3,701 2,813 30 Miscellaneous Expense 193,804 253,257 74,503 31 Depreciation and Amortization Expense 939,343 565,665 689,561 32 Taxes Other Than Income 426,710 411,174 423,556 33 Property Taxes 165,872 163,755 178,205 34 Income Tax - - - - 35 Customer Security Deposits 671 620 2,104 36 Total Operating Expenses \$ 4,717,078 \$ 4,145,654 \$ 3,969,561 37 Operating Income \$ (100,371) \$ 438,638 \$ 704,375 38 Other Income (Expense) 39 Interest/Dividend Income 60,832 28,874 19,485 40 Non-Utility Income 78,994 77,710 77,961 41 Non-Utility Expense (17) (1,837) (148,530) 42 Interest Expense (133,913) (145,097) (157,823) 44 Total Other Income (Expense) \$ 5,895 \$ (4				218,320		218,291		227,994
30 Miscellaneous Expense 193,804 253,257 74,503 31 Depreciation and Amortization Expense 939,343 565,665 689,561 32 Taxes Other Than Income 426,710 411,174 423,556 33 Property Taxes 165,872 163,755 178,205 34 Income Tax - - - 35 Customer Security Deposits 671 620 2,104 36 Total Operating Expenses \$ 4,717,078 \$ 4,145,654 \$ 3,969,561 37 Operating Income \$ (100,371) \$ 438,638 704,375 38 Other Income (Expense) \$ (100,371) \$ 438,638 704,375 40 Non-Utility Income 60,832 28,874 19,485 40 Non-Utility Expense (17) (1,837) (148,530) 42 Interest Expense (133,913) (145,097) (157,823) 43 Total Other Income (Expense) \$ 5,895 \$ (40,350) \$ (208,907) 45 Net Profi		마(승규())				0.704		- 0.40
Depreciation and Amortization Expense 939,343 565,665 689,561						575		
32 Taxes Other Than Income 426,710 411,174 423,556 33 Property Taxes 165,872 163,755 178,205 34 Income Tax - - - - 35 Customer Security Deposits 671 620 2,104 36 Total Operating Expenses \$ 4,717,078 \$ 4,145,654 \$ 3,969,561 37 Operating Income \$ (100,371) \$ 438,638 704,375 38 Other Income (Expense) 60,832 28,874 19,485 40 Non-Utility Income 78,994 77,710 77,961 41 Non-Utility Expense (17) (1,837) (148,530) 42 Interest Expense (133,913) (145,097) (157,823) 43 Total Other Income (Expense) \$ 5,895 \$ (40,350) \$ (208,907) 45 Net Profit (Loss) \$ (94,475) 398,287 \$ 495,468				2000 March 1980 March				
33 Property Taxes 165,872 163,755 178,205 34 Income Tax - - - 35 Customer Security Deposits 671 620 2,104 36 Total Operating Expenses \$ 4,717,078 \$ 4,145,654 \$ 3,969,561 37 Operating Income \$ (100,371) \$ 438,638 704,375 38 Other Income (Expense) 60,832 28,874 19,485 40 Non-Utility Income 78,994 77,710 77,961 41 Non-Utility Expense (17) (1,837) (148,530) 42 Interest Expense (133,913) (145,097) (157,823) 43 Total Other Income (Expense) \$ 5,895 \$ (40,350) \$ (208,907) 45 Net Profit (Loss) \$ (94,475) \$ 398,287 \$ 495,468								
Income Tax								
35 Customer Security Deposits 671 620 2,104 36 Total Operating Expenses \$ 4,717,078 4,145,654 3,969,561 37 Operating Income \$ (100,371) 438,638 704,375 38 Other Income (Expense) \$ (100,371) 438,638 704,375 39 Interest/Dividend Income 60,832 28,874 19,485 40 Non-Utility Income 78,994 77,710 77,961 41 Non-Utility Expense (17) (1,837) (148,530) 42 Interest Expense (133,913) (145,097) (157,823) 43 Total Other Income (Expense) \$ 5,895 (40,350) (208,907) 45 Net Profit (Loss) \$ (94,475) 398,287 495,468		(1) (a) (a)		165,872		163,755		178,205
36 Total Operating Expenses \$ 4,717,078 \$ 4,145,654 \$ 3,969,561 37 Operating Income \$ (100,371) \$ 438,638 \$ 704,375 38 Other Income (Expense) \$ (100,371) \$ 438,638 \$ 704,375 39 Interest/Dividend Income 60,832 \$ 28,874 \$ 19,485 40 Non-Utility Income 78,994 \$ 77,710 \$ 77,961 41 Non-Utility Expense (17) \$ (1,837) \$ (148,530) 42 Interest Expense (133,913) \$ (145,097) \$ (157,823) 43 Total Other Income (Expense) \$ 5,895 \$ (40,350) \$ (208,907) 45 Net Profit (Loss) \$ (94,475) \$ 398,287 \$ 495,468				074				0.404
37 Operating Income \$ (100,371) \$ 438,638 \$ 704,375 38 Other Income (Expense) 39 Interest/Dividend Income 60,832 28,874 19,485 40 Non-Utility Income 78,994 77,710 77,961 41 Non-Utility Expense (17) (1,837) (148,530) 42 Interest Expense (133,913) (145,097) (157,823) 43 Total Other Income (Expense) \$ 5,895 \$ (40,350) \$ (208,907) 45 Net Profit (Loss) \$ (94,475) \$ 398,287 \$ 495,468			-		•		Φ.	
Other Income (Expense) 39 Interest/Dividend Income 60,832 28,874 19,485 40 Non-Utility Income 78,994 77,710 77,961 41 Non-Utility Expense (17) (1,837) (148,530) 42 Interest Expense (133,913) (145,097) (157,823) 43 Total Other Income (Expense) \$ 5,895 \$ (40,350) \$ (208,907) 45 Net Profit (Loss) \$ (94,475) \$ 398,287 \$ 495,468					_			
39 Interest/Dividend Income 60,832 28,874 19,485 40 Non-Utility Income 78,994 77,710 77,961 41 Non-Utility Expense (17) (1,837) (148,530) 42 Interest Expense (133,913) (145,097) (157,823) 43 Total Other Income (Expense) \$ 5,895 \$ (40,350) \$ (208,907) 45 Net Profit (Loss) \$ (94,475) \$ 398,287 \$ 495,468			\$	(100,371)	\$	438,638	\$	704,375
40 Non-Utility Income 78,994 77,710 77,961 41 Non-Utility Expense (17) (1,837) (148,530) 42 Interest Expense (133,913) (145,097) (157,823) 43 44 Total Other Income (Expense) \$ 5,895 \$ (40,350) \$ (208,907) 45 Net Profit (Loss) \$ (94,475) \$ 398,287 \$ 495,468				00 000		00.074		40.405
41 Non-Utility Expense (17) (1,837) (148,530) 42 Interest Expense (133,913) (145,097) (157,823) 43 44 Total Other Income (Expense) \$ 5,895 \$ (40,350) \$ (208,907) 45 Net Profit (Loss) \$ (94,475) \$ 398,287 \$ 495,468								
42 Interest Expense (133,913) (145,097) (157,823) 43 44 Total Other Income (Expense) \$ 5,895 \$ (40,350) \$ (208,907) 45 Net Profit (Loss) \$ (94,475) \$ 398,287 \$ 495,468		(2) (2) (2) (2) (2) (2) (2) (3) (3) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4						
43 44 Total Other Income (Expense) \$ 5,895 \$ (40,350) \$ (208,907) 45 Net Profit (Loss) \$ (94,475) \$ 398,287 \$ 495,468		521,7650 B.D. CEDSAR CARLED BERKELLE BANK						
45 Net Profit (Loss) \$ (94,475) \$ 398,287 \$ 495,468		Interest Expense		(133,913)		(145,097)		(157,823)
45 Net Profit (Loss) \$ (94,475) \$ 398,287 \$ 495,468		Total Other Income (Expense)	\$			(40,350)	\$	(208,907)
46	45	Net Profit (Loss)	\$	(94,475)	\$	398,287	\$	495,468
	46		7					19

SUPPORTING SCHEDULES:

47 48 49

Test Year Ended December 31, 2023 Comparative Statements of Cash Flows Exhibit Schedule E-3 Page 1

Witness: Bourassa

Line			Test		Prior		Prior
No.			Year		Year		Year
1			Ended	1202	Ended		Ended
2	ADMINISTRAÇÃO DE SER CAS EL DE MINE	1	2/31/2023	12	2/31/2022		2/31/2021
3	Cash Flows from Operating Activities	10/200	(Menosalum - ale accesso a	State:		7047	
4	Net Income	\$	(94,475)	\$	398,287	\$	495,468
5	Adjustments to reconcile net income to net cash						
6	provided by operating activities:						
7	Depreciation and Amortization		939,343		565,665		689,561
8	Depreciation and Amortization Adjustments		(210,278)		(97,260)		(350,494)
9	Changes in Certain Assets and Liabilities:						
10	Accounts Receivable		1,140		(32,464)		(16,493)
11	Materials and Supplies Inventory		(6,715)		(19,591)		3,356
12	Prepaid Expenses		(367)		10,720		25,686
13	Deferred Charges						
14	Receivables to Associated Co.						
15	Accounts Payable		(36,343)		(7,743)		(186, 207)
16	Interest Payable		(372)		(997)		314
17	Customer Meter and Security Deposits		6,635		(432)		185
18	Taxes Payable		7.025		(6,815)		(2,929)
19	Other assets and liabilities		144,024		34,281		98,291
20	Rounding		(1)		(1)		· ·
21	Net Cash Flow provided by Operating Activities	\$	749,616	\$	843,650	\$	756,739
22	Cash Flow From Investing Activities:	7		2362		37.0	1,3500011,35000
23	Capital Expenditures		(1,007,666)	(1,205,010)		447,692
24	Temporary Cash Investments		349,375	9	(229,082)		23,737
25			7		X		77
26	Net Cash Flows from Investing Activities	\$	(658,291)	\$ (1,434,092)	\$	471,429
27	Cash Flow From Financing Activities		1,333,337		111011000		
28	Maintenance Reserves						
29	Proceeds from Long-Term Debt						
30	Net receipt of contributions in aid of construction		(8,197)		24,784		1,423,980
31	Net receipts of advances in aid of construction		(69,484)		265,461		(2,056,228)
32	Repayments of Long-Term Debt		(138,584)		(126,921)		(115,446)
33	Net changes in Membership Equity		54,071		211,134		142,751
34	Deferred Financing Costs		34,011		(251,363)		(170,150)
35	Deferred Financing Costs				(231,303)		(170,130)
36	Net Cash Flows Provided by Financing Activities	\$	(162,194)	\$	123.095	\$	(775,093)
37	Increase(decrease) in Cash and Cash Equivalents	Ψ	(70,869)	Ψ	(467,347)	Ψ	453,075
38	Cash and Cash Equivalents at Beginning of Year		702,147		1,169,494		716,419
39	Cash and Cash Equivalents at End of Year	\$	631,278	\$	702,147	\$	1,169,494
200	Cash and Cash Equivalents at End of Tear	<u> </u>	031,278	Ψ	102,147	Φ	1,105,454
40							

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SUPPORTING SCHEDULES:

Workpapers

RECAP SCHEDULES:

A-5

Test Year Ended December 31, 2023 Statement of Changes in Member's Equity Exhibit Schedule E-4 Page 1 Witness: Bourassa

Line <u>No.</u>					
1			Member		
2			<u>Equity</u>		<u>Total</u>
3					
4	Balance, December 31, 2020	\$	9,816,109	\$	9,816,109
5	Capital Adjustment		142,751		142,751
6	Distributions				
7	Net Income		495,468		495,468
8	Rounding		-		-
9					
10	Balance, December 31, 2021	\$	10,454,328	\$	10,454,328
11	Capital Adjustment		211,134		211 ,134
12	Distributions				-
13	Net Income		398,287		398,287
14	Rounding		(1)		(1)
15		_		_	
16	Balance, December 31, 2022	\$	11,063,749	\$	11,063,749
17	Capital Adjustment		54,071		54,071
18	Distributions		(0.4.4==)		-
19	Net Income		(94,475)		(94,475)
20	Rounding				
21	B.I. B. I. 0000	•	44.000.044	•	44.000.044
22	Balance, December, 2023	<u>*</u>	11,023,344	\$	11,023,344
23					

SUPPORTING SCHEDULES:

Community Water Company of Green Valley Test Year Ended December 31, 2023 Detail of Plant in Service

Exhibit Schedule E-5 Page 1 Witness: Bourassa

Line	Acct. <u>No.</u>	Plant Description	Plant Balance at <u>12/31/2022</u>	Plant Additions, Reclass- ications or or Retirements	Plant Balance at 12/31/2023
1 2	301	Organization Cost	\$ 47,863	\$ -	\$ 47,863
3	301	Organization Cost Franchise Cost	\$ 47,863 244		φ 47,603 244
4	303	Land and Land Rights	170,589		170,589
5	304	Structures & Improvements	-	_	-
6	304.1	Structures and Improv - Pumping	43,858	4,179	48,037
7	304.2	Structures and Improv - Water Trmnt	145,545		145,545
8	304.2	Collecting & Impounding Reservoirs	143,343	_	145,545
9	306	Lake, River, Canal Intakes	_	_	_
10	307	Wells & Springs	2,035,649	20,886	2,056,535
11	308	Infiltration Galleries	-	-	-
12	309	Raw Water Supply Mains	-	-	-
13	310	Power Generation Equipment	-	-	-
14	311	Pumping Equipment	3,554,579	158,404	3,712,983
15	311.1	Pumping Equipment - Gas	118,494		118,494
16	320	Water Treatment Equipment	4,776,998	(52,517	4,724,481
17	320	Water Treatment Plants	-	-	-
18	320.2	Solution Chemical Feeders	-	-	-
19	330.0	Distribution Reservoirs & Standpipes	2,089,923	221,085	2,311,008
20	330.1	Storage Tanks	-	-	-
21	330.2	Pressure Tanks	<u>-</u>	- 	-
22	331	Transmission & Distribution Mains	21,143,959		
23	333	Services	5,720,148		
24	333	Fire Taps	433,824		433,824
25	334	Meters	2,929,773		
26 27	335	Hydrants	2,340,846	21,465	2,362,311
27 28	336 339	Other Plant & Mice Equipment	- 629 055	10 101	646 156
29	340	Other Plant & Misc Equipment Office Furniture & Equipment	628,055 183,224		
30	340.1	Computers & Software	968,778		
31	341	Transportation Equipment	521,829		
32	342	Stores Equipment	2,441	(0	
33	343	Tools, Shop & Garage Equipment	104,856		
34	344	Laboratory Equipment	12,000		12,000
35	345	Power Operated Equipment	175,672		
36	345.1	Power Operated Equipment - Backhoe	287,956		
37	346	Communication Equipment	145,591		
38	347	Miscellaneous Equipment	-	-	-
39	348	Other Tangible Plant	25,331	(0) 25,330
40					
41					
42					
43		Rounding			
44		TOTAL WATER PLANT	\$ 48,608,025	\$ 907,334	\$ 49,515,359
45					
46		RTING SCHEDULES		RECAP SCHE	DULES:
47	Work Pa			A-4	
48	B-2 pag	es 3.1 to 3.4		E-1	
49					

Community Water Company of Green Valley
Test Year Ended December 31, 2023
Operating Statistics

Exhibit Schedule E-7 Page 1

Witness: Bourassa

Line <u>No.</u> 1 2 3	WATER STATISTICS:		Test Year Ended 12/31/2023		Prior Year Ended 12/31/2022		Prior Year Ended 12/31/2021
4 5 6 7	Total Gallons Sold (in Thousands)		693,052		703,738		732,395
8 9 10 11 12	Water Revenues from Customers:	\$	4,474,917	\$	4,473,247	\$	4,555,584
13 14 15 16	Year End Number of Customers		10,835		10,779		10,696
17 18 19 20	Annual Gallons (in Thousands) Sold Per Year End Customer		64		65		68
21 22	Annual Revenue per Year End Customer	\$	413.01	\$	415.00	\$	425.91
23 24 25	Pumping Cost Per 1,000 Gallons Purchased Water Cost per 1,000 Gallons	\$ \$	0.5121 -	\$ \$	0.4450	\$ \$	0.4004

Community Water Company of Green Valley
Test Year Ended December 31, 2023
Taxes Charged to Operations

33 34

Exhibit Schedule E-8 Page 1 Witness: Bourassa

Line <u>No.</u> 1 2	Description	Test Year Ended 12/31/2023		<u>12</u>	Prior Year Ended 2/31/2022	<u>12</u>	Prior Year Ended 2/31/2021
3	State Income Taxes	\$	8 7 9	\$	677	\$	270
4	Federal Income Taxes		<u>(+</u>)				
5	Payroll Taxes				123		/ 2 //
6	Property Taxes		165,872		163,755		178,205
7							
5 6 7 8 9	Totals	\$	165,872	\$	163,755	\$	178,205
9		<u>6</u>					
10							
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Community Water Company of Green Valley Test Year Ended December 31, 2023 Notes To Financial Statements

Exhibit Schedule E-9 Page 1 Witness: Bourassa

Line
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39 40 See Attached.

SCHEDULE "F"

Community Water Company of Green Valley
Test Year Ended December 31, 2023
Projected Income Statements - Present & Proposed Rates

Exhibit Schedule F-1 Page 1

Witness: Bourassa

Line No.			Test Year Actual Results		At Present Rates Year Ended 12/31/2024		Proposed Rates Year Ended 2/31/2024
1	Revenues					700	
2	Metered Water Revenues	S	4,474,917	\$	4,201,856	\$	5,247,959
3	Unmetered Water Revenues	1070	12,218	0.50	12,218	-	12,218
4	Other Water Revenues		129,573		116,573		116,573
5		\$	4,616,707	\$	4,330,647	\$	5,376,749
6	Operating Expenses	0980	\$5000 S\$5000H	0000	C/94 CRISTS (2007) / T/2 ()	39	
7	Salaries and Wages	\$	1,236,005	\$	1,405,194	\$	1,405,194
7.0	Employee Pensions and Benefits	\$	203,674	\$	245,512	\$	245,512
8	Purchased Water	2000	900.000.00.000.000 #	87.3	77 (0.55.65 (0.77)	70	
9	Purchased Power		354,883		385,656		385,656
10	Chemicals		54,026		54,035		54,035
11	Material and Supplies		3,442		3,442		3,442
	Repairs and Maintenance		226,437		226,437		226,437
12	Office Supplies and Expense		14,603		14,603		14,603
13	Contractual Services		- 1,000		- 1,000		- 1,000
14	Contractual Services - Engineering		20,038		20,038		20,038
15	Contractual Services - Accounting		38,205		38,205		38,205
16	Contractual Services - Legal		18,714		18,714		18,714
17	Contractual Services - Management Fees		10,1		10,111		,0,,,,,,
18	Contractual Services - Water Testing		16.836		16,836		16.836
19	Contractual Services - Other		413,685		413,685		413,685
	Rents		110,000		- 10,000		2
20	Rental of Building/Property		5 2		FEE 1		301 (iii)
21	Rental of Equipment		_		(e)		-
22	Transportation Expenses		87,590		87,590		87,590
23	Insurance - General Liability		81,182		81,182		81,182
24	Insurance - Health and Life		218,320		268,502		268,502
25	Reg. Comm. Exp Rate Case		11.0,010		7,20		2
26	Bad Debt Expense		3,039		2,984		3,705
27	Miscellaneous Expense		193,804		193,804		193,804
28	Depreciation and Amortization Expense		939,343		681,793		681,793
29	Taxes Other Than Income		426,710		139,264		139,264
30	Property Taxes		165,872		176,490		190,718
31	Income Tax				2		
32	Customer Security Deposits		671		671		671
33	Total Operating Expenses	-\$	4,717,078	\$	4,474,636	\$	4,489,585
34	Operating Income	\$	(100,371)		(143,989)		887,164
35	Other Income (Expense)	20553	000000000000000000000000000000000000000	10750	V-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1		
36	Interest/Dividend Income		60,832		60,832		60,832
37	Non-Utility Income		78,994		(2)		2
38	Non-Utility Expense		(17)		(17)		(17)
39	Interest Expense		(133,913)		(133,913)		(133,913)
40	market Edpones		(.55,5,5)		(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		()
41	Total Other Income (Expense)	\$	5.895	\$	(73,099)	\$	(73,099)
42	Net Profit (Loss)	\$	(94,475)		(217,088)		814,065
43	Andrew supposes of super Public Andrew State Sta	S	Amenda Am	2.0765	Acceptance of the last of the	:50:	

SUPPORTING SCHEDULES:

C-1

Test Year Ended December 31, 2023
Projected Statements of Changes in Financial Position
Present and Proposed Rates

Exhibit Schedule F-2 Page 1

Witness: Bourassa

No. Propess Propess	Line							
Test Year	No.				1	At Present	1	At Proposed
Test Year Fear Fe	1					Rates		Rates
5 Cash Flows from Operating Activities 12/31/2023 12/31/2024 12/31/2024 12/31/2024 5 Net Income \$ (94,475) \$ (213,831) \$ 817,322 7 Adjustments to reconcile net income to net cash provided by operating activities: \$ (210,278) \$ (81,793) 9 Depreciation and Amortization 939,343 681,793 681,793 10 Depreciation Adjustments (210,278) \$ (210,278) \$ (210,278) 11 Changes in Certain Assets and Liabilities: \$ (210,278)	2			Test Year		Year		Year
5 Cash Flows from Operating Activities 12/31/2023 12/31/2024 12/31/2024 12/31/2024 5 Net Income \$ (94,475) \$ (213,831) \$ 817,322 7 Adjustments to reconcile net income to net cash provided by operating activities: \$ (210,278) \$ (81,793) 9 Depreciation and Amortization 939,343 681,793 681,793 10 Depreciation Adjustments (210,278) \$ (210,278) \$ (210,278) 11 Changes in Certain Assets and Liabilities: \$ (210,278)	3			Ended		Ended		Ended
6 Net Income \$ (94,475) \$ (213,831) \$ 817,322 7 Adjustments to reconcile net income to net cash provided by operating activities: provided by operating activities: 9 Depreciation and Amortization 939,343 681,793 681,793 10 Depreciation Adjustments (210,278) 681,793 681,793 11 Changes in Certain Assets and Liabilities: (210,278) 681,793 681,793 12 Accounts Receivable 1,140 671,50 <td< td=""><td>4</td><td></td><td>9</td><td>2/31/2023</td><td>3</td><td>12/31/2024</td><td></td><td>12/31/2024</td></td<>	4		9	2/31/2023	3	12/31/2024		12/31/2024
6 Net Income \$ (94,475) \$ (213,831) \$ 817,322 7 Adjustments to reconcile net income to net cash provided by operating activities: provided by operating activities: 9 Depreciation and Amortization 939,343 681,793 681,793 10 Depreciation Adjustments (210,278) 681,793 681,793 11 Changes in Certain Assets and Liabilities: (210,278) 681,793 681,793 12 Accounts Receivable 1,140 661,715 671,75 771,75 771,75 771,75 771,75 771,75 <t< td=""><td>5</td><td>Cash Flows from Operating Activities</td><td>1.57</td><td>172</td><td></td><td>100</td><td>13</td><td>30</td></t<>	5	Cash Flows from Operating Activities	1.57	172		100	13	30
Provided by operating activities: Depreciation and Amortization 939,343 681,79	6	2544 T AT 10 10 10 10 10 10 10 10 10 10 10 10 10	\$	(94,475)	\$	(213,831)	\$	817,322
Depreciation and Amortization 939,343 681,793 681,793 681,793 Depreciation Adjustments (210,278)	7	Adjustments to reconcile net income to net cash						
Depreciation Adjustments	8	provided by operating activities:						
Changes in Certain Assets and Liabilities:	9	Depreciation and Amortization		939,343		681,793		681,793
Changes in Certain Assets and Liabilities:	10	Depreciation Adjustments		(210,278)				
13 Materials and Supplies Inventory (6,715) 14 Prepaid Expenses (367) 15 Deferred Charges - 16 Receivables to Associated Co. - 17 Accounts Payable (36,343) 18 Interest Payable (372) 19 Customer Meter and Security Deposits 6,635 20 Taxes Payable 7,025 21 Other assets and liabilities 144,024 Rounding (1) 144,024 22 Rounding (1) 23 Net Cash Flow provided by Operating Activities 749,617 467,963 1,499,115 24 Capital Expenditures (1,007,666) (1,855,700) (1,855,700) 25 Capital Expenditures (1,007,666) (1,855,700) (1,855,700) 26 Temporary Cash Investing Activities (658,291) (1,855,700) (1,855,700) 29 Cash Flow From Financing Activities (658,291) (1,855,700) (1,855,700) 30 Maintenance Reserves - <td>11</td> <td></td> <td></td> <td>5</td> <td></td> <td></td> <td></td> <td></td>	11			5				
Prepaid Expenses	12	Accounts Receivable		1,140				
Deferred Charges Receivables to Associated Co.	13	Materials and Supplies Inventory		(6,715)				
Deferred Charges Receivables to Associated Co.	14	15.70		(367)				
Receivables to Associated Co.	15	Deferred Charges		* <u>.</u> *				
Interest Payable Customer Meter and Security Deposits 6,635	16			22				
Customer Meter and Security Deposits 6,635	17	Accounts Payable		(36,343)				
Taxes Payable T,025	18	Interest Payable		(372)				
Other assets and liabilities 144,024	19	Customer Meter and Security Deposits		6,635				
Rounding	20	Taxes Payable		7,025				
Net Cash Flow provided by Operating Activities \$749,617	21	Other assets and liabilities		144,024				
24 Cash Flow From Investing Activities: (1,007,666) (1,855,700) (1,855,700) 26 Temporary Cash Investments 349,375 - - 27 - - - 28 Net Cash Flows from Investing Activities \$ (658,291) \$ (1,855,700) \$ (1,855,700) \$ (1,855,700) 29 Cash Flow From Financing Activities - (750,000) \$ (1,000,000) 30 Maintenance Reserves - (750,000) \$ (1,000,000) 31 Proceeds from Long-Term Debt - 2,000,000 2,000,000 32 Net receipt of contributions in aid of construction (8,197) - - - 33 Net receipts of advances in aid of construction (69,484) - - - 34 Repayments of Long-Term Debt (138,584) (482,071) (482,071) (482,071) 35 Net changes in Membership Equity 54,071 - - - 36 Deferred Financing Costs - - - 37 Net Cash Flows Provided by Financing Activities \$ (162,194) \$ 767,929 \$ 517,929 517,929 39 Increase(decrease) in Cash and Cash Equivalents (70,868) (619,808) (619,808	22	Rounding	16	(1)				7.
25 Capital Expenditures (1,007,666) (1,855,700) (1,855,700) 26 Temporary Cash Investments 349,375 - - 27 - - - - 28 Net Cash Flows from Investing Activities \$ (658,291) \$ (1,855,700) \$ (1,855,700) \$ (1,000,000) \$ (1,0	23	Net Cash Flow provided by Operating Activities	\$	749,617	\$	467,963	\$	1,499,115
Temporary Cash Investments 349,375 - -	24	Cash Flow From Investing Activities:	100			.,		
27	25	Capital Expenditures		(1,007,666)		(1,855,700)		(1,855,700)
28 Net Cash Flows from Investing Activities \$ (658,291) \$ (1,855,700) \$ (1,855,700) 29 Cash Flow From Financing Activities 30 Maintenance Reserves - (750,000) (1,000,000) 31 Proceeds from Long-Term Debt - 2,000,000 2,000,000 32 Net receipt of contributions in aid of construction (8,197) - 33 Net receipts of advances in aid of construction (69,484) - 34 Repayments of Long-Term Debt (138,584) (482,071) (482,071) 35 Net changes in Membership Equity 54,071 - 36 Deferred Financing Costs - 37 Net Cash Flows Provided by Financing Activities \$ (162,194) \$ 767,929 \$ 517,929 39 Increase(decrease) in Cash and Cash Equivalents (70,868) (619,808) 161,344 40 Cash and Cash Equivalents at Beginning of Year 702,147 631,279 631,279	26	Temporary Cash Investments		349,375		E=1		3₩
29 Cash Flow From Financing Activities 30 Maintenance Reserves - (750,000) (1,000,000) 31 Proceeds from Long-Term Debt - 2,000,000 (2,000,000) 32 Net receipt of contributions in aid of construction (8,197) - - 33 Net receipts of advances in aid of construction (69,484) - - 34 Repayments of Long-Term Debt (138,584) (482,071) (482,071) 35 Net changes in Membership Equity 54,071 - - 36 Deferred Financing Costs - - 37 38 Net Cash Flows Provided by Financing Activities \$ (162,194) \$ 767,929 \$ 517,929 39 Increase(decrease) in Cash and Cash Equivalents (70,868) (619,808) 161,344 40 Cash and Cash Equivalents at Beginning of Year 702,147 631,279 631,279	27		192		7.1			-71-
30 Maintenance Reserves - (750,000) (1,000,000) 31 Proceeds from Long-Term Debt - 2,000,000 2,000,000 32 Net receipt of contributions in aid of construction (8,197) - - 33 Net receipts of advances in aid of construction (69,484) - - 34 Repayments of Long-Term Debt (138,584) (482,071) (482,071) 35 Net changes in Membership Equity 54,071 - - 36 Deferred Financing Costs - - - 37 38 Net Cash Flows Provided by Financing Activities \$ (162,194) \$ 767,929 \$ 517,929 39 Increase(decrease) in Cash and Cash Equivalents (70,868) (619,808) 161,344 40 Cash and Cash Equivalents at Beginning of Year 702,147 631,279 631,279	28	Net Cash Flows from Investing Activities	\$	(658,291)	\$	(1,855,700)	\$	(1,855,700)
31 Proceeds from Long-Term Debt - 2,000,000 2,000,000 32 Net receipt of contributions in aid of construction (8,197) - - 33 Net receipts of advances in aid of construction (69,484) - - 34 Repayments of Long-Term Debt (138,584) (482,071) (482,071) 35 Net changes in Membership Equity 54,071 - - 36 Deferred Financing Costs - - - 37 - - - - 38 Net Cash Flows Provided by Financing Activities \$ (162,194) \$ 767,929 \$ 517,929 39 Increase(decrease) in Cash and Cash Equivalents (70,868) (619,808) 161,344 40 Cash and Cash Equivalents at Beginning of Year 702,147 631,279 631,279	29	Cash Flow From Financing Activities	-	24 190				200
32 Net receipt of contributions in aid of construction (8,197) - - 33 Net receipts of advances in aid of construction (69,484) - - 34 Repayments of Long-Term Debt (138,584) (482,071) (482,071) 35 Net changes in Membership Equity 54,071 - - 36 Deferred Financing Costs - - - 37 - - - - 38 Net Cash Flows Provided by Financing Activities \$ (162,194) \$ 767,929 \$ 517,929 \$ 517,929 39 Increase(decrease) in Cash and Cash Equivalents (70,868) (619,808) 161,344 40 Cash and Cash Equivalents at Beginning of Year 702,147 631,279 631,279	30	Maintenance Reserves		2				(1,000,000)
33 Net receipts of advances in aid of construction (69,484) - - 34 Repayments of Long-Term Debt (138,584) (482,071) (482,071) 35 Net changes in Membership Equity 54,071 - - 36 Deferred Financing Costs - - - 37 - - - - 38 Net Cash Flows Provided by Financing Activities \$ (162,194) \$ 767,929 \$ 517,929 \$ 517,929 39 Increase(decrease) in Cash and Cash Equivalents (70,868) (619,808) 161,344 40 Cash and Cash Equivalents at Beginning of Year 702,147 631,279 631,279	31	Proceeds from Long-Term Debt		*		2,000,000		2,000,000
34 Repayments of Long-Term Debt (138,584) (482,071) (482,071) 35 Net changes in Membership Equity 54,071 - - 36 Deferred Financing Costs - - - 37 38 Net Cash Flows Provided by Financing Activities \$ (162,194) \$ 767,929 \$ 517,929 39 Increase(decrease) in Cash and Cash Equivalents (70,868) (619,808) 161,344 40 Cash and Cash Equivalents at Beginning of Year 702,147 631,279 631,279		Net receipt of contributions in aid of construction		(8,197)		3.#2		12章
35 Net changes in Membership Equity 54,071 - - 36 Deferred Financing Costs - - - 37 - - - - 38 Net Cash Flows Provided by Financing Activities \$ (162,194) \$ 767,929 \$ 517,929 \$ 517,929 39 Increase(decrease) in Cash and Cash Equivalents (70,868) (619,808) 161,344 40 Cash and Cash Equivalents at Beginning of Year 702,147 631,279 631,279								
36 Deferred Financing Costs - - - 37 38 Net Cash Flows Provided by Financing Activities \$ (162,194) \$ 767,929 \$ 517,929 \$ 517,929 39 Increase(decrease) in Cash and Cash Equivalents (70,868) (619,808) 161,344 40 Cash and Cash Equivalents at Beginning of Year 702,147 631,279 631,279		Repayments of Long-Term Debt		(138,584)		(482,071)		(482,071)
37 38 Net Cash Flows Provided by Financing Activities \$ (162,194) \$ 767,929 \$ 517,929 39 Increase(decrease) in Cash and Cash Equivalents (70,868) (619,808) 161,344 40 Cash and Cash Equivalents at Beginning of Year 702,147 631,279 631,279		Net changes in Membership Equity		54,071		:: <u>+</u> :		[(
38 Net Cash Flows Provided by Financing Activities \$ (162,194) \$ 767,929 \$ 517,929 39 Increase(decrease) in Cash and Cash Equivalents (70,868) (619,808) 161,344 40 Cash and Cash Equivalents at Beginning of Year 702,147 631,279 631,279	36	Deferred Financing Costs				(I .e.)		3 5)
39 Increase(decrease) in Cash and Cash Equivalents (70,868) (619,808) 161,344 40 Cash and Cash Equivalents at Beginning of Year 702,147 631,279 631,279								
40 Cash and Cash Equivalents at Beginning of Year 702,147 631,279 631,279	38		\$		\$		\$	
	39		67	(70,868)		(619,808)		161,344
41 Cash and Cash Equivalents at End of Year \$ 631,279 \$ 11,471 \$ 792,623								
	41	Cash and Cash Equivalents at End of Year	\$	631,279	\$	11,471	\$	792,623

42 43 44

45

46

SUPPORTING SCHEDULES:

E-3

47 48 49

Test Year Ended December 31, 2023 Projected Construction Requirements Exhibit Schedule F-3 Page 1

Witness: Bourassa

Line							
No.							
1							
2	Account						
3	Number	Plant Asset:	Te	est Year*	2024	2025	2026
4	301	Organization Cost	\$		\$) -	\$ 2 4 5	\$ (O=)
5	302	Franchise Cost		=	17	編制)(*)
6	303	Land and Land Rights		=	-	3 7 C	3275
7	304	Structures & Improvements		25	받	926	15 <u>2</u> 1
8	304.1	Structures and Improv - Pumping		4,179	2	196	((=)
9	304.2	Structures and Improv - Water Trmnt		*	-	(*)	S(#)
10	305	Collecting & Impounding Reservoirs		=	-	(#1)	573
11	306	Lake, River, Canal Intakes		2	晉	19	(*)
12	307	Wells & Springs		24,086	330,800	12:	88 2 5
13	308	Infiltration Galleries		*	(≡	8 # 8	5(#)
14	309	Raw Water Supply Mains		=	31	588	(1 71)
15	310	Power Generation Equipment		5		373	0.25
16	311	Pumping Equipment		238,404	228,300	12°	72
17	311.1	Pumping Equipment - Gas		=	14	(4)	19 4 3
18	320	Water Treatment Equipment		8,217	334,100	457,700	461,400
19	320	Water Treatment Plants		#44E013	in the state of th		See and the
20	320.2	Solution Chemical Feeders		8	<u> </u>	(<u>\$</u>)	-
21	330.0	Distribution Reservoirs & Standpipes		265,085	<u>~</u>	TER	27 <u>4</u> 5
22	330.1	Storage Tanks		Ħ	70-	(* =	75
23	330.2	Pressure Tanks		=	-	<u></u>	((*)
24	331	Transmission & Distribution Mains		175,307	165,400	473,600	726,100
25	333	Services		49,438	87,400	79,500	78,200
26	333	Fire Taps		#	66,200	34,100	33,500
27	334	Meters		64,846	184,700	124,900	122,900
28	335	Hydrants		21,465	11,000	11,400	11,200
29	336	Backflow Prevention Devices				· ·	
30	339	Other Plant & Misc Equipment		26,101	91,000	120	1721
31	340	Office Furniture & Equipment		£	(4	***	17 4 1
32	340.1	Computers & Software		169,789	194,900	185,100	126,200
33	341	Transportation Equipment		128,054	150,000	150,000	150,000
34	342	Stores Equipment		<u> </u>	· · ·	1	(-
35	343	Tools, Shop & Garage Equipment		뀰	14		\$ 2 5
36	344	Laboratory Equipment		R	1 0	1 <u>(4</u>)	00=0
37	345	Power Operated Equipment		=	11,000	11,400	11,200
38	345.1	Power Operated Equipment - Backhoe		= ==	7	-	1275
39	346	Communication Equipment		2,268	900	525	万型 社
40	347	Miscellaneous Equipment		9	<u>⊕</u>	745	848
41	348	Other Tangible Plant	93	Ħ	95	5968	50 0 5
42	Total		\$	1,177,239	\$ 1,855,700	\$ 1,527,700	\$ 1,720,700

44 45 46 * Does not reflect disposals/retirements. 47

48 49

Test Year Ended December 31, 2023
Assumptions Used in Rate Filing

Exhibit Schedule F-4 Page 1

	Witness: Bourass
Line	
<u>No.</u>	
1	Property Taxes were computed using the method used by the Arizona Department
2	of Revenue modified for ratemaking.
3	
4	Projected construction expenditures are shown on Schedule A-4.
5	
6	Expense adjustments are shown on Schedule C2, and are explained in the testimony.
7	
8	
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SCHEDULE "H"

Community Water Company of Green Valley
Test Year Ended December 31, 2023
Revenue Summary
With Annualized Revenues to Year End Number of Customers

Exhibit Schedule H-1 Page 1 Witness: Bourassa

Line No. 1 2 3 4 5 6 7	Meter Size 5/8X3/4 Inch 3/4 Inch 1 Inch 1 Inch 2 Inch 2 Inch 3 Inch	Class Residential Residential Residential Residential Residential Residential	s	Present Revenues 2,838,389 31,623 241,312 101,362 132,912 14,509	\$	Proposed <u>Revenues</u> 3,523,622 39,354 299,560 127,854 168,245 17,773	\$	Dollar Change 685,232 7,731 58,247 26,492 35,333 3,264	Percent Change 24.14% 24.45% 24.14% 26.58% 22.50%	Percent of Present Water Revenues 65.54% 0.73% 5.57% 2.34% 3.07% 0.34%	Percent of Proposed Water Revenues 65.53% 0.73% 5.57% 2.38% 3.13% 0.33%
7											
8 9		Subtotal	3	3,360,108		4,176,409		816,300	24.29%	77.59%	77.68%
10	5/8X3/4 Inch	Commercial	S	27,396	\$	34,560	\$	7,163	26.15%	0.63%	0.64%
11	3/4 Inch	Commercial	917(0)	1,530		1,899	\$	369	24.11%	0.04%	0.04%
12	1 Inch	Commercial		136,388		171,426	1000	35,038	25.69%	3.15%	3.19%
13	1 1/2 Inch	Commercial		50,314		62,486		12,172	24.19%	1.16%	1,16%
14	2 Inch	Commercial		420,640		534,019		113,379	26.95%	9.71%	9.93%
15	3 Inch	Commercial		8,314		10,280		1,966	23.65%	0.19%	0.19%
16	4 Inch	Commercial		146,509		193,451		46,941	32.04%	3.38%	3.60%
17											
18		8 11 13	-	704 000		4 000 400	· m	017.000	07.400/	46.070/	10.750
19		Subtotal	\$	791,092	\$	1,008,120	\$	217,029	27.43%	18.27%	18.75%
20 21	5/8X3/4 Inch	Commercial/Residential	S	862	\$	1.076		214	24.89%	0.02%	0.02%
22	1 Inch	Commercial/Residential	3	12,357	9	15.252		2,895	23.43%	0.02%	0.02%
23	2 Inch	Commercial/Residential		18,247		22,532		4,286	23.49%	0.42%	0.42%
24	2 111011	Commercial/residential		10,247		22,552		7,200	20.4370	0.4270	0.4270
25		Subtotal	\$	31,465	S	38,860		7.395	23.50%	0.73%	0.72%
26			3	10.11.00	100			1000	20.0076		4.12.14
27	6 Inch	Bulk	S	21,005	S	26.043	\$	5.038	23.98%	0.49%	0.48%
28		Fire Lines up to 6 Inch		10,110		10,110		*:	0.00%	0.23%	0.19%
29		Fire Lines up to 8 Inch		1,260		1,260		59	0.00%	0.03%	0.02%
30			12								
31	Total Revenues	Before Annualization	S	4,215,040	\$	5,260,802	\$	1,045,762	24.81%	97.33%	97.84%
32											
33											
34											

Community Water Company of Green Valley
Test Year Ended December 31, 2023
Revenue Summary
With Annualized Revenues to Year End Number of Customers

Exhibit Schedule H-1 Page 2 Witness: Bourassa

					Revenue Annuali	zation			Additional Gallons to
Line No.	Meter Size	Class		Present Revenues	Proposed Revenues	Dollar Change	Percent Change	Additional Bills	be Pumped (In 1,000's)
1	5/8X3/4 Inch	Residential	S	499	\$ 618	119	23.78%	22	87
2	3/4 Inch	Residential		(25)	(32)	(6)	24.39%	(1)	(0)
3	1 Inch	Residential		(344)	(425)	(80)	23.34%	(7)	(40)
2 3 4	1 1/2 Inch	Residential		7	1200-220	\$50.00 Til.	0.00%	F. 7007	2000
5	2 Inch	Residential		(1,577)	(1,938)	(361)	22.88%	(6)	(355)
6	3 Inch	Residential		(315)	(385)	(70)	22.39%	(1)	(60)
7									
7 8 9									
9		Subtotal	\$	(1,762)	\$ (2,162)	(399)	22.65%	7	(369)
10									
11	5/8X3/4 Inch	Commercial	S	(304)	\$ (372)	(68)	22.42%	(9)	(58)
12	3/4 Inch	Commercial		-		25	0.00%	20	8
13	1 Inch	Commercial		1,361	1,667	306	22.50%	20	249
14	1 1/2 Inch	Commercial		2,572	3,159	587	22.84%	26	401
15	2 Inch	Commercial		(481)	(586)	(106)	22.03%	(2)	(106)
16	3 Inch	Commercial					0.00%	**	***
17	4 Inch	Commercial		25	3	±0	0.00%	***	3
18									
19		SECTION PROPERTY OF CASE							
20		Subtotal	\$	3,149	\$ 3,868	720	22.86%	35	487
21									
22	#10170711111111111111111111111111111111						W: WWW.		
23	5/8X3/4 Inch	Commercial/Residential	\$		\$ 3	<u>≅</u>	0.00%	£	2
24	1 Inch	Commercial/Residential	\$		\$	**	0.00%	**	
25	2 Inch	Commercial/Residential		2	*	₽	0.00%	2)	-
26		0.11111	-				0.00%		
27		Subtotal	\$	*	\$ Ħ	**	0.00%	**	*
28									
29									
30									
31									
32									44
33	Total Revenue A	Annualization	\$	1,386	\$ 1,707 \$	320	23.12%	42	119
34									

Community Water Company of Green Valley
Test Year Ended December 31, 2023
Revenue Summary
With Annualized Revenues to Year End Number of Customers

Exhibit Schedule H-1 Page 3 Witness: Bourassa

Line		0	Present		Proposed		Dollar	Percent	Percent of Present Water	Percent of Proposed Water
No.			Revenues		Revenues		Change	<u>Change</u>	Revenues	Revenues
1	Subtotal Metered Revenues	\$	4,215,040	\$	5,260,802	\$	1,045,762	24.81%	97.33%	97.84%
2							00000000	0.00%	0.00%	0.00%
	Subtotal Revenue Annualization	-	1,386		1,707		320	23.12%	0.03%	0.03%
4	Total Metered Revenues	\$	4,216,426	\$	5,262,508	\$	1,046,082	24.81%	97.36%	97.88%
5										
6	Misc./Other Revenues	\$	116,573	\$	116,573		*	0.00%	2.69%	2.17%
7	Reconciling Amount		(2,352)		(2,332)		20	0.00%	-0.05%	-0.04%
8	Total Water Revenues	\$	4,330,647	\$		\$	1,046,102	24.16%	100.00%	100.00%
9				_		_				
10										
11										
12	Reconciliation of GL Water Revenues									
13	Water Revenues per GL (Unadjusted C-1)	S	4,487,134							
14	Less: Sales Taxes Recorded in Revenues	•	(287,446)							
15	Plus: Unbilled Revenues in Misc. Rev		13,000							
16	Adjusted Total	\$	4,212,688	i.						
17	Adjusted Total	0	4,212,000							
18	B.C. Revenues before Annualization	S	4,215,040							
19	B.C. Revenues belore Armualization	9	4,210,040							
20	Difference	\$	(2,352)							
	Difference	-	(2,332)	ij.						
21	8/ D//		0.000							
22	% Difference		-0.06%							
23	22 31 00030200	S	02002263							
24	Tolerance +/- 1/2%	\$	21,075							
25										
26										
27										
28										
29										
30										
31										
32										
33										
34										

Community Water Company of Green Valley Test Year Ended December 31, 2023 Customer Summary

Exhibit Schedule H-2 Page 1 Witness: Bourassa

			Customers			Avera	ne i	Rill	Proposed In	orease
Line			at	Average		Present		Proposed	Dollar	Percent
No.	3	Meter Size, Class	12/31/2023	Consumption		Rates	- 50	Rates	Amount	Amount
1	5/8X3/4 Inch	Residential	10,355	3,470	\$	21.38	\$	26.51	5.13	23.99%
2	3/4 Inch	Residential	100	2,519	00100	25.12	100	31.25	6.13	24.42%
3	1 Inch	Residential	329	9,399		59.50		73.07	13.57	22.82%
4	1 1/2 Inch	Residential	42	45,423		193.38		240.50	47.12	24.37%
5	2 Inch	Residential	35	70,368		296.59		364.75	68.16	22.98%
6 7	3 Inch	Residential	3	86,768		388.05		473.38	85.33	21.99%
8		Subtotal	10,863							
9					020		20	7947 (800.00)	190000000000000000000000000000000000000	
10	5/8X3/4 Inch	Commercial	62	6,520	\$	34.08	\$	41.71	7.63	22.40%
11	3/4 Inch	Commercial	5	(3,267)	\$	15.87	\$	19.81	3.94	24.80%
12	1 Inch	Commercial	154	12,694		68.70		84.14	15.44	22.48%
13	1 1/2 Inch	Commercial	42	14,907		97.45		119.74	22.29	22.88%
14	2 Inch	Commercial	128	54,757		245.43		299.41	53.99	22.00%
15	3 Inch	Commercial	2	68,234		336.29		411.12	74.83	22.25%
16 17	4 Inch	Commercial	1	3,165,350		12,209.12		16,120.88	3,911.76	32.04%
18		Subtotal	394							
19										
20	5/8X3/4 Inch	Commercial/Residential	3	2,612	\$	23.16	\$	28.58	5.42	23.38%
21	3/4 Inch	Commercial/Residential	3 1	167	\$	16.34	\$	20.37	4.03	24.67%
22	1 Inch	Commercial/Residential	14	13,858	\$	71.95	\$	88.05	16.10	22.38%
23	2 Inch	Commercial/Residential	9	26,496		166.51		204.48	37.97	22.80%
24		Subtotal	27	1						
25										
26	6 Inch	Bulk	10	11,551		178.01		220.70	42.69	23.98%
27		Fire Lines up to 6 Inch	84	1.040000	\$	10.00	\$	10.00		0.00%
28		Fire Lines up to 8 Inch	7	8	\$	15.00	\$	15.00		0.00%
29		100 66 67 000 100 000 000 000 000 000 000 000 00								
30		Total	11,369							
31			å							

⁽a) Average number of customers of less than one (1), indicates that less than 12 bills were issued during the year.

Community Water Company of Green Valley Test Year Ended December 31, 2023 Customer Summary

Exhibit Schedule H-2 Page 2 Witness: Bourassa

(a)
Average
Number of
Customers

			Customers			Medi	an E	Bill	Proposed I	ncrease
Line			at	Median		Present		Proposed	Dollar	Percent
No.	M	eter Size, Class	12/31/2023	Consumption		Rates	,	Rates	Amount	Amount
1	5/8X3/4 Inch	Residential	10,355	2,500	S	19.37	\$	24.08	4.71	24.31%
	3/4 Inch	Residential	100	1,500	1.00	23.69	0.000	29.51	5.82	24.56%
2	1 Inch	Residential	329	5,500		48.61		59.97	11.36	23.38%
4	1 1/2 Inch	Residential	42	33,500		149.37		182.20	32.83	21.98%
5	2 Inch	Residential	35	39,500		202.82		248.16	45.34	22.35%
6 7	3 Inch	Residential	42	33,500		149.37		182.20	32.83	21.98%
8 9		Subtotal	10,902							
10	5/8X3/4 Inch	Commercial	62	1,500	\$	20.06	\$	24.84	4.79	23.86%
11	3/4 Inch	Commercial	5	7.	\$	15.87	\$	19.81	3.94	24.80%
12	1 Inch	Commercial	154	4,500		45.82		56.61	10.80	23.57%
13	1 1/2 Inch	Commercial	42	8,500		79.56		98.22	18.66	23.46%
14	2 Inch	Commercial	128	16,500		138.60		170.90	32.30	23.30%
15	3 Inch	Commercial	2	14,000		184.85		228.93	44.08	23.85%
16	4 Inch	Commercial	1	3,129,050		12,070.45		15,935.41	3,864.96	32.02%
17										
18		Subtotal	394	7						
19										
20										
21				5						
22		Subtotal	(2.5	2						
23										
24	5/8X3/4 Inch	Commercial/Residential	3	1,500	\$	20.06	\$	24.84	4.79	23.86%
25	3/4 Inch	Commercial/Residential			\$	15.87	\$	19.81	3.94	24.80%
26	1 Inch	Commercial/Residential	14	11,108	\$	68.16	\$	83.49	15.33	22.50%
27	2 Inch	Commercial/Residential	9	32,389		156.75		192.73	35.98	22.96%
28		Subtotal	27							
29										
30	6 Inch	Bulk	10	500		147.15		183.58	36.43	24.76%
31		Fire Lines up to 6 Inch	84	53	S	10.00	\$	10.00	3.5	0.00%
32		Fire Lines up to 8 Inch	7	22	S	15.00	\$	15.00	3.5	0.00%
33				2						
34		Total	11,408							
35										

⁽a) Average number of customers of less than one (1), indicates that less than 12 bills were issued during the year.

Community Water Company of Green Valley Revenue Breakdown Summary Test Year Ended December 31, 2023 Present Rates

Exhibit Schedule H-2 Page 3 Witness: Bourassa

			Current								
			Monthly		Commodity	C	Commodity		Commodity		
			Mins		First Tier	S	econd Tier		Third Tier		Total
5/8X3/4 Inch	Residential	\$	1,972,387	\$	367,281	\$	397,467	\$	101,754	\$	2,838,889
3/4 Inch	Residential	\$	25,908	\$	2,951	\$	2,054	\$	684	\$	31,598
1 Inch	Residential	\$ \$	130,872	\$	85,108	\$	24,988	\$	7	\$	240,968
1 1/2 Inch	Residential	\$	28,133	\$	38,660	\$	34,569	\$	¥	\$	101,362
2 Inch	Residential	\$	37,748	\$	44,422	\$	49,165	\$		\$	131,335
3 Inch	Residential	\$	5,247	\$	8,384	\$	563	\$	¥	\$	14,195
	Subtotal	\$	2,200,296	\$	546,806	\$	508,807	\$	102,437	\$	3,358,346
	% Recovery		65.52%		16.28%		15.15%		3.05%		100.00%
5/8X3/4 Inch	Commercial	\$	11,617	\$	7,501	\$	7,975	\$	*	\$	27,093
3/4 Inch	Commercial	\$	952	\$	464	\$	115	\$		\$	1,530
1 Inch	Commercial	\$	62,244	\$	41,452	\$	34,053	\$	8	\$	137,749
1 1/2 Inch	Commercial	\$	29,473	\$	18,225	\$	5,187	\$	2	\$	52,885
2 Inch	Commercial	\$	142,111	\$	117,559	\$	160,490	\$	*	\$	420,160
3 Inch	Commercial	\$	3,498	\$	3,914	\$	902	\$		\$	8,314
4 Inch	Commercial	\$	6,633	\$	14,208	\$	125,668	\$		\$	146,509
	Subtotal	\$	256,528	\$	203,323	\$	334,390	\$	益	\$	794,240
	% Recovery		32.30%		25.60%		42.10%		0.00%		100.00%
5/8X3/4 Inch	Commercial/Residential	\$	571	\$	187	\$	103	\$		\$	862
3/4 Inch	Commercial/Residential	\$	190	\$	6	\$	#	\$	=	\$	196
1 Inch	Commercial/Residential	\$	5,586	\$	5,768	\$	1,003	\$	5.	\$	12,357
2 Inch	Commercial/Residential	\$	9,992	\$	7,275	\$	980	\$	=	\$	18,247
	Subtotal	\$	16,340	\$	13,235	\$	2,086	\$	7.	\$	31,661
	% Recovery		51.61%		41.80%		6.59%		0.00%		100.00%
6 Inch	Bulk	\$	17,199	\$	3,806	\$	ĸ	\$	*	\$	21,005
	Fire Lines up to 6 Inch	\$	10,110							\$	10,110
	Fire Lines up to 8 Inch	\$	1,260							\$	1,260
	TOTALS	\$	2,501,732	\$	767,170	\$	845,283	\$	102,437	\$	4,216,622
	Percent of Total	_	59.16%	646	18.14%		19.99%	_	2.42%	<u> </u>	99.71%
	Cummulative %		59.16%		77.30%		97.29%		99.71%		55.7 170
	Cummulative /0		33.1076		11.3076		31.23/0		33.1 170		

Community Water Company of Green Valley Test Year Ended December 31, 2023 Revenue Breakdown Summary Proposed Rates

Exhibit Schedule H-2 Page 4 Witness: Bourassa

		Proposed								
		Monthly	C	ommodity	C	ommodity	C	ommodity		
		Mins	F	First Tier	Se	cond Tier	1	hird Tier		Total
5/8X3/4 Inch	Residential	\$ 2,461,539	\$	448,450	\$	478,156	\$	136,094	\$	3,524,240
3/4 Inch	Residential	32,333		3,604		2,471		915		39,323
1 Inch	Residential	163,328		102,385		33,422		8		299,135
1 1/2 Inch	Residential	35,110		46,508		46,236		×		127,854
2 Inch	Residential	47,110		53,440		65,758		Ħ		166,307
3 Inch	Residential	6,548		10,086		754		=		17,388
	Subtotal	\$ 2,745,969	\$	664,473	\$	626,796	\$	137,009	\$	4,174,247
	% Recovery	65.78%		15.92%		15.02%		3.28%		100.00%
5/8X3/4 Inch	Commercial	\$ 14,498	\$	9,024	\$	10,666	\$	<u>u</u>	\$	34,188
3/4 Inch	Commercial	1,188		558		153		*		1,899
1 Inch	Commercial	77,681		49,867		45,546		*		173,093
1 1/2 Inch	Commercial	36,782		21,925		6,938		×		65,645
2 Inch	Commercial	177,354		141,425		214,653		-		533,432
3 Inch	Commercial	4,366		4,708		1,206		s		10,280
4 Inch	Commercial	8,278		17,093		168,080		8		193,451
	Subtotal	\$ 320,147	\$	244,599	\$	447,243	\$	15	\$	1,011,989
	% Recovery	31.64%		24.17%		44.19%		0.00%		100.00%
5/8X3/4 Inch	Commercial/Residential	\$ 713	\$	225	\$	138	\$	×	\$	1,076
3/4 Inch	Commercial/Residential	\$ 238	\$	7	\$	K e X	\$	E	\$	244
1 Inch	Commercial/Residential	6,971		6,939		1,341		-		15,252
2 Inch	Commercial/Residential	12,470		8,751		1,311		8		22,532
	Subtotal	\$ 20,392	\$	15,922	\$	2,790	\$	ā	\$	39,104
	% Recovery	52.15%		40.72%		7.13%		0.00%		100.00%
6 Inch	Bulk	\$ 21,464	\$	4,579	\$	() (** ()	\$		\$	26,043
	Fire Lines up to 6 Inch	10,110							(99-4)	10,110
	Fire Lines up to 8 Inch	1,260								1,260

TOTALS	\$	3,119,342	\$ 929,573	\$ 1,076,829	\$ 137,009	\$	5,262,753
Percent of Total	22	59.27%	17.66%	20.46%	2.60%	}	100.00%
Cummulative %		59.27%	76.94%	97.40%	100.00%		

Community Water Company of Green Valley Test Year Ended December 31, 2023 Present and Proposed Rates

Exhibit Schedule H-3 Page 1 Witness: Bourassa

		Present		Propo	sed			Percent
Line	Monthly Availability Charge for:	Rates		Rat	es	9	Change	Change
No.	Meter Size (All Classes):							
1	5/8 Inch	\$ 1	5.87	\$	19.81	\$	3.94	24.80%
2	3/4 Inch	2	1.59		26.94		5.35	24.80%
3	1 Inch	3	3.25		41.50		8.25	24.80%
4	1 1/2 Inch	5	5.82		69.66		13.84	24.80%
2 3 4 5 6	2 Inch	9	2.52		115.46		22.94	24.80%
6	3 Inch	14	5.75		181.90		36.15	24.80%
7	4 Inch	55	2.76		689.84		137.08	24.80%
8	6 Inch	89	8.24		1,121.00		222.76	24.80%
9	8 Inch	1,38	1.90		1,724.61		342.71	24.80%
10	Construction Water	According to Meter	Size	According to	Meter Size			
11		Listed Above		Listed A	bove			
12	Gallons In Minimum (All Classes)		2		23			
13								
14				(P	er 1,000 g	allon	s)	
15				Pres			oposed	
16	Commodity Rates	Block		Rat	е	10.2	Rate	
17	2-02-000 # Nag 5-7-13 V.C. Pro \$450-02-05-04			(2 .000	54134		30077220	
18	5/8x3/4 Inch - Residential	0 gallons to 3,000 gallons		\$	1.40	\$	1.71	
19		3,001 gallons to 10,000 gallons		S	2.79		3.36	
20		over 10,000 gallons		\$ \$	3.82		5.11	
21								
22	3/4 Inch Meter - Residential	0 gallons to 3,000 gallons		\$	1.40	\$	1.71	
23		3,001 gallons to 10,000 gallons		\$	2.79	\$	3.36	
24		over 10,000 gallons		\$	3.82	\$	5.11	
25					20000	100	533.7	
26	5/8x3/4 Inch - Non-residential	1 gallons to 10,000 gallons		\$	2.79	\$	3.36	
27		over 10,000 gallons		\$	3.82		5.11	
28		and a			0.02	3		
29	3/4 Inch - Non-residential	1 gallons to 10,000 gallons		\$	2.79	\$	3.36	
30	or more than to be on the	over 10,000 gallons		\$	3.82		5.11	
31		over to gamesto			0.02	•	0.11	
32	1 Inch Meter - All Classes, except Construction	0 gallons to 21,000 gallons		\$	2.79	\$	3.36	
33	Tiller Meter 7 ill Oldoses, oxeept constitucion	over 21,000 gallons		\$	3.82		5.11	
34		Over 21,000 ganoris			0.02		0.11	
35	1.5 Inch Meter - All Classes	0 gallons to 35,000 gallons		\$ \$	2.79	\$	3.36	
36	132 111011 11101011111111111111111111111	over 35,000 gallons		S	3.82		5.11	
37		STREET STREET		-3400	0.02	46	0	
38								
00								

Community Water Company of Green Valley Test Year Ended December 31, 2023 Present and Proposed Rates

Exhibit Schedule H-3 Page 2 Witness: Bourassa

Line					
No.					
1				(Per 1,000 gallo	ns)
2			Pr		roposed
3	Commodity Rates	Block	F	Rate	Rate
4	2 Inch Meter - All Classes, except Construction	0 gallons to 63,000 gallons	\$	2.79 \$	3.36
5		over 63,000 gallons	\$	3.82 \$	5.11
1 2 3 4 5 6 7 8 9					
7	3 Inch Meter - All Classes, except Construction	0 gallons to 103,000 gallons	\$ \$	2.79 \$	3.36
8		over 103,000 gallons	\$	3.82 \$	5.11
	De carrier and an extransion of the carrier of the control of the carrier of the	Nach - consulate College Consulation and a second college College	104.00		and and
10	4 Inch Meter - All Classes, except Construction	0 gallons to 424,000 gallons	\$ \$	2,79 \$	3.36
11		over 424,000 gallons	\$	3.82 \$	5.11
12	C I - I Market All Clares	0	de .	2.79 \$	3.36
14	6 Inch Meter - All Classes, except Construction.	0 gallons to 680,000 gallons over 680,000 gallons	\$ \$	3.82 \$	5.11
15		over 680,000 gallons	2	3.02 \$	5.11
16	8 Inch Meter - All Classes, except Construction	0 gallons to 1,050,000 gallons	\$	2.79 \$	3.36
17	o mon weter - All Classes, except construction	over 1,050,000 gallons	\$	3.82 \$	5.11
18		over 1,000,000 galloris	300.	9,04	102/2016
19	Construction Water (all meter sizes)	0 gallons to 1,050,000 gallons	\$	2.79 \$	3.36
20		over 1,050,000 gallons	\$ \$	3.82 \$	5.11
21		80.0150 - 9.705079 (20010) (3 0.477) (A) 0.			
22					
23					
24					
25					
26					
27					
28 29					
30					
31					
32					
33					
34					
35					
36					
37					
38					

Changes in Representative Rate Schedules Test Year Ended December 31, 2023 Exhibit Schedule H-3 Page 3

Witness: Bourassa

Line		F	Present		Proposed
No.	Other Service Charges		Rates		Rates
1	Establishment	\$	25.00	\$	35.00
2	Reconnection (Delinquent)	\$ \$ \$	25.00	\$	35.00
3	Meter test (If Correct)	\$	20.00	\$	25.00
4	Deposit		(a)		(a)
5	Hydrant Meter Deposit:*				
6	5/8 x 3/4 Inch	\$	155.00	\$	155.00
7	3/4 Inch	\$	255.00	\$	255.00
8	1 Inch	\$	315.00	\$	315.00
9	1 1/2 Inch	555555555555555555555555555555555555555	525.00	\$	525.00
10	2 Inch Turbine	\$	1,045.00	\$	1,045.00
11	2 Inch Compound	\$	1,890.00	\$	1,890.00
12	3 Inch Turbine	\$	1,670.00	\$	1,670.00
13	3 Inch Compound	\$	2,545.00	\$	2,545.00
14	4 Inch Turbine	\$	1,737.00	\$	1,737.00
15	4 Inch Compound	\$	3,645.00	\$	3,645.00
16	6 inch Turbine	\$	3,766.00	\$	3,766.00
17	6 Inch Compound	\$	6,920.00	\$	6,920.00
18	8 Inch		Cost		Cost
19	10 Inch		Cost		Cost
20	12 Inch		Cost		Cost
21	Deposit Interest	6	.00%**		6.00%**
22	Reestablishment (within 12 months)		(b)		(b)
23	Reestablishment (within 12 months after hours)		(b)		(b)
24	NSF Check	\$	25.00	\$	25.00
25	Meter Reread (if Correct)	\$	10.00	\$	20.00
26	Late Payment Penalty	1.5%	per month	1.5	% per month
27	Deferred Payment (R-01-2-409.G)	1.5%	per month	1.5	% per month
28	Moving meter at customer request (R-14-2-405(B))	\$	20.00	\$	20.00
29	Meter Tampering Charge		Cost	5	\$20 + Cost
30	Meter Box - Cut Lock Charge		Cost		Cost
31	Payment via Visa Charge Card (cost up to 6%		Cost		Cost
32	service charge on bill paid)				
33	After Hours Service Charge	\$	40.00	\$	50.00
34					
35					
36	Monthly Service Charge for Fire Sprinkler				
37	Less than 6"	\$	10.00	\$	10.00
38	Less than 8"	\$ \$ \$	15.00	\$	15.00
39	Less than 10"	\$	22.50	\$	22.50
40	Less than 12"	\$	33.75	\$	33.75
41					
171-0222	APPRINCED LINE HAS BEEN BOUNDED FOR EACH PROPERTY OF THE PROPE	SALES ASSESSED 100			

^{42 *} Shall be refunded entirely upon return of undamaged meter.

^{43 **} Per Commission Rule A.A.C. R-14-2-403(B)

^{44 (}a) Residential - two times the average bill. Non-residential- two and one-half times the average bill

^{45 (}b) Minimum charge times months off the system.

⁴⁷ IN ADDITION TO THE COLLECTION OF REGULAR RATES, THE UTILITY WILL COLLECT FROM

⁴⁸ ITS CUSTOMERS A PROPORTIONATE SHARE OF ANY PRIVILEGE, SALES, USE, AND FRANCHISE

⁴⁹ TAX. PER COMMISSION RULE 14-2-409D(5).

Test Year Ended December 31, 2023 Meter and Service Line Charges

Exhibit Schedule H-3 Page 4

Witness: Bourassa

1	
2	Refundable Meter and Service Line Charges

Line <u>No.</u>

Itelaliaable meter al	IG CC: TICC EIII	o onargeo				
		Present			Proposed	
	Present	Meter		Proposed	Meter	
	Service	Install-	Total	Service	Install-	Total
	Line	ation	Present	Line	ation	Proposed
	<u>Charge</u>	<u>Charge</u>	<u>Charge</u>	<u>Charge</u>	<u>Charge</u>	<u>Charge</u>
5/8 x 3/4 Inch	\$ 445.00	\$ 155.00	\$ 600.00	\$ 445.00	\$ 155.00	\$ 600.00
3/4 Inch	445.00	225.00	670.00	445.00	225.00	670.00
1 Inch	495.00	315.00	810.00	495.00	315.00	810.00
1 1/2 Inch	550.00	525.00	1,075.00	550.00	525.00	1,075.00
2 Inch Turbine	830.00	1,045.00	1,875.00	830.00	1,045.00	1,875.00
2 Inch Compound	830.00	1,890.00	2,720.00	830.00	1,890.00	2,720.00
3 Inch Turbine	1,045.00	1,670.00	2,715.00	1,045.00	1,670.00	2,715.00
3 Inch Compound	1,165.00	2,545.00	3,710.00	1,165.00	2,545.00	3,710.00
4 Inch Turbine	1,490.00	1,737.00	3,227.00	1,490.00	1,737.00	3,227.00
4 Inch Compound	1,670.00	3,645.00	5,315.00	1,670.00	3,645.00	5,315.00
6 inch Turbine	2,210.00	3,766.00	5,976.00	2,210.00	3,766.00	5,976.00
6 Inch Compound	2,330.00	6,920.00	9,250.00	2,330.00	6,920.00	9,250.00
8 Inch	Cost	Cost	Cost	Cost	Cost	Cost
10 Inch	Cost	Cost	Cost	Cost	Cost	Cost
12 Inch	Cost	Cost	Cost	Cost	Cost	Cost
	5/8 x 3/4 Inch 3/4 Inch 1 Inch 1 1/2 Inch 2 Inch Turbine 2 Inch Compound 3 Inch Turbine 3 Inch Compound 4 Inch Turbine 4 Inch Compound 6 inch Turbine 6 Inch Compound 8 Inch 10 Inch	Present Service Line Charge 5/8 x 3/4 Inch \$ 445.00 3/4 Inch 445.00 1 Inch 495.00 1 1/2 Inch 550.00 2 Inch Turbine 830.00 3 Inch Turbine 1,045.00 3 Inch Turbine 1,045.00 4 Inch Turbine 1,490.00 4 Inch Turbine 1,670.00 6 inch Turbine 2,210.00 6 Inch Compound 2,330.00 8 Inch Cost 10 Inch Cost	Present Meter Service Install- Line ation Charge Charge S/8 x 3/4 Inch \$445.00 \$155.00 3/4 Inch 445.00 225.00 1 Inch 495.00 315.00 1 1/2 Inch 550.00 525.00 2 Inch Turbine 830.00 1,045.00 2 Inch Compound 830.00 1,890.00 3 Inch Turbine 1,045.00 1,670.00 3 Inch Compound 1,165.00 2,545.00 4 Inch Turbine 1,490.00 1,737.00 4 Inch Compound 1,670.00 3,645.00 6 inch Turbine 2,210.00 3,766.00 6 Inch Compound 2,330.00 6,920.00 8 Inch Cost Cost Cost 10 Inch Cost Cost Cost 10 Inch Cost Co	Present Meter Service Install- Total Line ation Present Charge C	Present Present Present Proposed Service Install- Total Service Line ation Present Line Charge Charge Charge Charge 5/8 x 3/4 Inch \$ 445.00 \$ 155.00 \$ 600.00 \$ 445.00 3/4 Inch \$ 445.00 \$ 225.00 670.00 \$ 445.00 1 Inch \$ 495.00 \$ 315.00 \$ 810.00 \$ 495.00 1 Inch \$ 495.00 \$ 255.00 \$ 1,075.00 \$ 550.00 2 Inch Turbine \$ 830.00 \$ 1,045.00 \$ 1,875.00 \$ 830.00 2 Inch Compound \$ 330.00 \$ 1,670.00 \$ 2,715.00 \$ 1,045.00 3 Inch Turbine \$ 1,045.00 \$ 1,670.00 \$ 2,715.00 \$ 1,045.00 4 Inch Turbine \$ 1,490.00 \$ 1,737.00 \$ 3,227.00 \$ 1,490.00 4 Inch Compound \$ 1,670.00 \$ 3,766.00 \$ 5,976.00 \$ 2,210.00 6 Inch Compound \$ 2,330.00 \$ 6,920.00 \$ 9,250.00	Present Present Proposed Meter Service Install- Total Service Install- Line ation Present Line ation Present Line At5.00 Service Install- Charge Charg

Community Water Company of Green Valley Bill Comparison Present and Proposed Rates 5/8x3/4 Inch Residential

Meter Size:

Exhibit	
Schedule	H-4
Page	1
Witness: Rourassa	

		Present	9	Proposed		Dollar	Percent			
Usage		Bill		Bill		Increase	<u>Increase</u>			
ure:	\$	15.87	\$	19.81	\$	3.94	24.80%			
1,000		17.27		21.52		4.25	24.58%	Present Rates:		
2,000		18.67		23.22		4.55	24.40%	Monthly Minimum:		\$ 15.87
3,000		20.07		24.93		4.86	24.23%	Gallons in Minimum		**
4,000		22.86		28.29		5.43	23.75%	Charge Per 1,000 Gallons		
5,000		25.66		31.65		6.00	23.38%	Up to	3,000	\$ 1.40
6,000		28.45		35.01		6.56	23.08%	Up to	10,000	\$ 2.79
7,000		31.24		38.37		7.13	22.83%	Over	10,000	\$ 3.82
8,000		34.03		41.73		7.70	22.62%			
9,000		36.83		45.09		8.27	22.44%			
10,000		39.62		48.45		8.83	22.29%			
12,000		47.26		58.67		11.41	24.15%	Proposed Rates:		
14,000		54.90		68.89		13.99	25.48%	Monthly Minimum:		\$ 19.81
16,000		62.54		79.11		16.57	26.49%	Gallons in Minimum		-
18,000		70.18		89.32		19.15	27.28%	Charge Per 1,000 Gallons		
20,000		77.82		99.54		21.72	27.92%	Up to	3,000	\$ 1.71
25,000		96.92		125.09		28.17	29.07%	Up to	10,000	\$ 3.36
30,000		116.02		150.64		34.62	29.84%	Over	10,000	\$ 5.11
35,000		135.12		176.18		41.06	30.39%			
40,000		154.22		201.73		47.51	30.81%			
45,000		173.32		227.28		53.96	31.13%			
50,000		192.42		252.83		60.40	31.39%			
60,000		230.62		303.92		73.30	31.78%			
70,000		268.83		355.01		86.19	32.06%			
80,000		307.03		406.11		99.08	32.27%			
90,000		345.23		457.20		111.97	32.43%			
100,000		383.43		508.30		124.87	32.57%			
erage Usage										
3,470		21.38	\$	26.51	S	5.13	23.99%			
edian Usage	-	21.00	.40	20101		0.10	25,0070			
	\$	19.37	\$	24.08	\$	4.71	24.31%			

Community Water Company of Green Valley Bill Comparison Present and Proposed Rates 3/4 Inch Residential Meter Size:

Exhibit Schedule Page Witness: Bourassa H-4 2

		Present	F	Proposed		Dollar	Percent				
Usage		Bill		Bill		Increase	Increase				
095	\$	21.59	\$	26.94	\$	5.35	24.80%				
1,000		22.99		28.65		5.66	24.64%	Present Rates:			
2,000		24.39		30.36		5.97	24.49%	Monthly Minimum:		\$	21.59
3,000		25.79		32.07		6.28	24.36%	Gallons in Minimum			376
4,000		28.58		35.43		6.85	23.96%	Charge Per 1,000 Gallons			
5,000		31.38		38.79		7.42	23.64%	Up to	3,000	\$	1.40
6,000		34.17		42.15		7.98	23.36%	Up to	10,000	\$	2.79
7,000		36.96		45.51		8.55	23.13%	Over	10,000	\$	3.82
8,000		39.75		48.87		9.12	22.93%				
9,000		42.55		52.23		9.68	22.76%				
10,000		45.34		55.59		10.25	22.61%				
12,000		52.98		65.81		12.83	24.22%	Proposed Rates:			
14,000		60.62		76.03		15.41	25.42%	Monthly Minimum:		\$	26.94
16,000		68.26		86.24		17.99	26.35%	Gallons in Minimum			1272
18,000		75.90		96.46		20.56	27.10%	Charge Per 1,000 Gallons			
20,000		83.54		106.68		23.14	27.70%	Up to	3,000	S	1.71
25,000		102.64		132.23		29.59	28.83%	Up to	10,000	S	3.36
30,000		121.74		157.78		36.04	29.60%	Over	10,000	S	5.11
35,000		140.84		183.32		42.48	30.16%				
40,000		159.94		208.87		48.93	30.59%				
45,000		179.04		234.42		55.37	30.93%				
50,000		198.14		259.96		61.82	31.20%				
60,000		236.34		311.06		74.71	31.61%				
70,000		274.55		362.15		87.61	31.91%				
80,000		312.75		413.25		100.50	32.13%				
90,000		350.95		464.34		113.39	32.31%				
100,000		389.15		515.43		126.28	32.45%				
8											
Average Usage 2.519		25.12	•	31.25	c	6.13	24.42%				
Vedian Usage	ಾ	20.12	φ	31.20	Φ.	0.13	24,4270				
	\$	23.69	\$	29.51	\$	5.82	24.56%				

Meter Size:

Community Water Company of Green Valley Bill Comparison Present and Proposed Rates 1 Inch Residential Exhibit Schedule H-4 3 Page Witness: Bourassa

	Present	F	Proposed		Dollar	Percent			
Usage	Bill		Bill		Increase	Increase			
1878	\$ 33.25	\$	41.50	\$	8.25	24.80%			
1,000	36.04		44.86		8.81	24.45%	Present Rates:		
2,000	38.84		48.21		9.38	24.15%	Monthly Minimum:		\$ 33.25
3,000	41.63		51.57		9.95	23.89%	Gallons in Minimum		*
4,000	44.42		54.93		10.51	23.67%	Charge Per 1,000 Gallons		
5,000	47.21		58.29		11.08	23.47%	Up to	21,000	\$ 2.79
6,000	50.01		61.65		11.65	23.29%	Over	21,000	\$ 3.82
7,000	52.80		65.01		12.21	23.13%			
8,000	55.59		68.37		12.78	22.99%			
9,000	58.38		71.73		13.35	22.86%			
10,000	61.18		75.09		13.92	22.75%			
12,000	66.76		81.81		15.05	22.54%	Proposed Rates:		
14,000	72.35		88.53		16.18	22.37%	Monthly Minimum:		\$ 41.50
16,000	77.93		95.25		17.32	22.22%	Gallons in Minimum		*
18,000	83.52		101.97		18.45	22.09%	Charge Per 1,000 Gallons		
20,000	89.10		108.68		19.58	21.98%	Up to	21,000	\$ 3.36
25,000	107.17		132.48		25.31	23.61%	Over	21,000	\$ 5.11
30,000	126.27		158.03		31.75	25.15%			
35,000	145.37		183.58		38.20	26.28%			
40,000	164.48		209.12		44.65	27.15%			
45,000	183.58		234.67		51.09	27.83%			
50,000	202.68		260.22		57.54	28.39%			
60,000	240.88		311.31		70.43	29.24%			
70,000	279.08		362.40		83.32	29.86%			
80,000	317.28		413.50		96.22	30.33%			
90,000	355.48		464.59		109.11	30.69%			
100,000	393.68		515.69		122.00	30.99%			
erage Usage									
9.399	59.50	\$	73.07	\$	13.57	22.82%			
dian Usage	 2.2.200	200	10E261	V2783	tenent.	and the second s			
5.500	\$ 48.61	\$	59.97	\$	11.36	23.38%			

Community Water Company of Green Valley Bill Comparison Present and Proposed Rates 1 1/2 Inch Residential

Meter Size:

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		Present	F	Proposed		Dollar	Percent			
<u>Usage</u>	127	Bill	0.66	Bill	527	Increase	Increase			
94	\$	55.82	\$	69.66	\$	13.84	24.80%			
1,000		58.61		73.02		14.41	24.59%	Present Rates:		
2,000		61.41		76.38		14.98	24.39%	Monthly Minimum:		\$ 55.82
3,000		64.20		79.74		15.54	24.21%	Gallons in Minimum		20
4,000		66.99		83.10		16.11	24.05%	Charge Per 1,000 Gallons		
5,000		69.78		86.46		16.68	23.90%	Up to	35,000	\$ 2.79
6,000		72.58		89.82		17.24	23.76%	Over	35,000	\$ 3.82
7,000		75.37		93.18		17.81	23.63%			
8,000		78.16		96.54		18.38	23.51%			
9,000		80.95		99.90		18.95	23.40%			
10,000		83.75		103.26		19.51	23.30%			
12,000		89.33		109.98		20.65	23.11%	Proposed Rates:		
14,000		94.92		116.69		21.78	22.95%	Monthly Minimum:		\$ 69.66
16,000		100.50		123.41		22.91	22.80%	Gallons in Minimum		÷3
18,000		106.09		130.13		24.05	22.67%	Charge Per 1,000 Gallons		
20,000		111.67		136.85		25.18	22.55%	Up to	35,000	\$ 3.36
25,000		125.63		153.65		28.02	22.30%	Over	35,000	\$ 5.11
30,000		139.60		170.45		30.85	22.10%			
35,000		153.56		187.24		33.68	21.94%			
40,000		172.66		212.79		40.13	23.24%			
45,000		191.76		238.34		46.58	24.29%			
50,000		210.86		263.88		53.02	25.15%			
60,000		249.06		314.98		65.92	26.47%			
70,000		287.26		366.07		78.81	27.43%			
80,000		325.46		417.17		91.70	28.18%			
90,000		363.67		468.26		104.59	28.76%			
100,000		401.87		519.35		117.49	29.24%			
verage Usage										
45,423		193.38	Φ.	240.50	4	47.12	24.37%			
Median Usage	Φ	193.30	Ф	240.50	Ф	41.12	24.37 70			
33,500	\$	149.37	\$	182.20	\$	32.83	21.98%			

Community Water Company of Green Valley Bill Comparison Present and Proposed Rates 2 Inch Residential

Meter Size:

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63,000 \$ 63,000 \$

63,000 \$ 63,000 \$

92.52

2.79 3.82

115.46

3.36 5.11

ž4		Present	P	roposed		Dollar	Percent	
<u>Usage</u>		Bill		Bill		Increase	Increase	
57 4 5	\$	92.52	\$	115.46	\$		24.80%	
1,000		95.31		118.82		23.51	24.67%	Present Rates:
2,000		98.11		122.18		24.08	24.54%	Monthly Minimum:
3,000		100.90		125.54		24.65	24.43%	Gallons in Minimum
4,000		103.69		128.90		25.21	24.32%	Charge Per 1,000 Gallons
5,000		106.48		132.26		25.78	24.21%	Up to
6,000		109.28		135.62		26.35	24.11%	Over
7,000		112.07		138.98		26.91	24.02%	
8,000		114.86		142.34		27.48	23.92%	
9,000		117.65		145.70		28.05	23.84%	
10,000		120.45		149.06		28.61	23.76%	
12,000		126.03		155.78		29.75	23.60%	Proposed Rates:
14,000		131.62		162.50		30.88	23.46%	Monthly Minimum:
16,000		137.20		169.22		32.02	23,33%	Gallons in Minimum
18,000		142.79		175.93		33.15	23.22%	Charge Per 1,000 Gallons
20,000		148.37		182.65		34.28	23.11%	Up to
25,000		162.33		199.45		37.12	22.87%	Over
30,000		176.30		216.25		39.95	22.66%	
35,000		190.26		233.04		42.79	22.49%	
40,000		204.22		249.84		45.62	22.34%	
45,000		218.18		266.64		48.46	22.21%	
50,000		232.15		283.43		51.29	22.09%	
60,000		260.07		317.03		56.96	21.90%	
70,000		295.19		362.87		67.68	22.93%	
80,000		333.39		413.97		80.58	24.17%	
90,000		371.59		465.06		93.47	25.15%	
100,000		409.79		516.15		106.36	25.96%	
verage Usage								
	\$	296.59	\$	364.75	\$	68.16	22.98%	
edian Usage	Φ	250.59	Φ	304.75	Φ	00,10	22.30 /0	
39,500	\$	202.82	\$	248.16	\$	45.34	22.35%	

Community Water Company of Green Valley Bill Comparison Present and Proposed Rates 3 Inch Residential

Meter Size:

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Ü		Present	F	Proposed		Dollar	Percent				
<u>Usage</u>	•	Bill 145.75	•	Bill 181.90	0	Increase 36.15	Increase				
1 000	\$	145.75	\$	185.26	Þ	36.71	24.80% 24.72%	Present Rates:			
1,000		151.34								•	1 AE 7E
2,000				188.61		37.28	24.63%	Monthly Minimum:		\$	145.75
3,000		154.13		191.97		37.85	24.56%	Gallons in Minimum			
4,000		156.92		195.33		38.41	24.48%	Charge Per 1,000 Gallons	400.000		0.70
5,000		159.71		198.69		38.98	24.41%	Up to	103,000	\$	2.79
6,000		162.51		202.05		39.55	24.34%	Over	103,000	\$	3.82
7,000		165.30		205.41		40.11	24.27%				
8,000		168.09		208.77		40.68	24.20%				
9,000		170.88		212.13		41.25	24.14%				
10,000		173.68		215.49		41.82	24.08%				
12,000		179.26		222.21		42.95	23.96%	Proposed Rates:		560	**************************************
14,000		184.85		228.93		44.08	23.85%	Monthly Minimum:		\$	181.90
16,000		190.43		235.65		45.22	23.74%	Gallons in Minimum			₩.
18,000		196.02		242.37		46.35	23.65%	Charge Per 1,000 Gallons			
20,000		201.60		249.08		47.48	23.55%	Up to	103,000	\$	3.36
25,000		215.56		265.88		50.32	23.34%	Over	103,000	\$	5.11
30,000		229.53		282.68		53.15	23.16%				
35,000		243.49		299.48		55.99	22.99%				
40,000		257.45		316.27		58.82	22.85%				
45,000		271.41		333.07		61.66	22.72%				
50,000		285.38		349.87		64.49	22.60%				
60,000		313.30		383.46		70.16	22.39%				
70,000		341.23		417.05		75.83	22.22%				
80,000		369.15		450.65		81.50	22.08%				
90,000		397.08		484.24		87.17	21.95%				
100,000		425.00		517.84		92.84	21.84%				
erage Usage											
86,768		388.05	\$	473.38	\$	85.33	21.99%				
dian Usage											
29,500	\$	228.13	\$	281.00	\$	52.87	23.18%				

Community Water Company of Green Valley Bill Comparison Present and Proposed Rates 5/8 Inch Commercial

Meter Size:

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15.87

2.79 3.82

19.81

3.36 5.11

<i>B</i>	Present	I	Proposed	35	Dollar	Percent			
<u>Usage</u>	Bill		Bill		ncrease	Increase			
4.000	\$ 15.87	\$	19.81	\$	3.94	24.80%			
1,000	18.66		23.17		4.50	24.13%	Present Rates:		
2,000	21.46		26.52		5.07	23.63%	Monthly Minimum:		\$
3,000	24.25		29.88		5.64	23.25%	Gallons in Minimum		
4,000	27.04		33.24		6.20	22.94%	Charge Per 1,000 Gallons		
5,000	29.83		36.60		6.77	22.69%	Up to	10,000	\$
6,000	32.63		39.96		7.34	22.49%	Over	10,000	\$
7,000	35.42		43.32		7.90	22.32%			
8,000	38.21		46.68		8.47	22.17%			
9,000	41.00		50.04		9.04	22.04%			
10,000	43.80		53.40		9.60	21.93%			
12,000	51.44		63.62		12.18	23.69%	Proposed Rates:		
14,000	59.08		73.84		14.76	24.99%	Monthly Minimum:		\$
16,000	66.72		84.06		17.34	25.99%	Gallons in Minimum		
18,000	74.36		94.27		19.92	26.79%	Charge Per 1,000 Gallons		
20,000	82.00		104.49		22.50	27.44%	Up to	10,000	\$
25,000	101.10		130.04		28.94	28.63%	Over	10,000	\$
30,000	120.20		155.59		35.39	29.44%			
35,000	139.30		181.13		41.84	30.03%			
40,000	158.40		206.68		48.28	30.48%			
45,000	177.50		232.23		54.73	30.83%			
50,000	196.60		257.78		61.18	31.12%			
60,000	234.80		308.87		74.07	31.54%			
70,000	273.00		359.96		86.96	31.85%			
80,000	311.20		411.06		99.85	32.09%			
90,000	349.41		462.15		112.75	32.27%			
100,000	387.61		513.25		125.64	32.41%			
13772221	- American		ornana.		NAME OF THE PARTY OF	***********			
Average Usage									
6,520	\$ 34.08	\$	41.71	\$	7.63	22.40%			
Median Usage									
1,500	\$ 20.06	\$	24.84	\$	4.79	23.86%			

Community Water Company of Green Valley Bill Comparison Present and Proposed Rates 3/4 Inch Commercial

Meter Size:

Exhibit Schedule Page Witness: Bourassa H-4 8

		Present		Proposed		Dollar	Percent			
<u>Usage</u>		Bill		Bill		Increase	Increase			
<u> </u>	\$	15.87	\$	19.81	\$		24.80%			
1,000		18.66		23.17		4.50	24.13%	Present Rates:		
2,000		21.46		26.52		5.07	23.63%	Monthly Minimum:		\$ 15.87
3,000		24.25		29.88		5.64	23.25%	Gallons in Minimum		020
4,000		27.04		33.24		6.20	22.94%	Charge Per 1,000 Gallons		
5,000		29.83		36.60		6.77	22.69%	Up to	10,000	\$ 2.79
6,000		32.63		39.96		7.34	22.49%	Over	10,000	\$ 3.82
7,000		35.42		43.32		7.90	22.32%			
8,000		38.21		46.68		8.47	22.17%			
9,000		41.00		50.04		9.04	22.04%			
10,000		43.80		53.40		9.60	21.93%			
12,000		51,44		63.62		12.18	23.69%	Proposed Rates:		
14,000		59.08		73.84		14.76	24.99%	Monthly Minimum:		\$ 19.81
16,000		66.72		84.06		17.34	25.99%	Gallons in Minimum		15 1 .8
18,000		74.36		94.27		19.92	26.79%	Charge Per 1,000 Gallons		
20,000		82.00		104.49		22.50	27.44%	Up to	10,000	\$ 3.36
25,000		101.10		130.04		28.94	28.63%	Over	10,000	\$ 5.11
30,000		120.20		155.59		35.39	29.44%			
35,000		139.30		181.13		41.84	30.03%			
40,000		158.40		206.68		48.28	30.48%			
45,000		177.50		232.23		54.73	30.83%			
50,000		196.60		257.78		61.18	31.12%			
60,000		234.80		308.87		74.07	31.54%			
70,000		273.00		359.96		86.96	31.85%			
80,000		311.20		411.06		99.85	32.09%			
90,000		349.41		462.15		112.75	32.27%			
100,000		387.61		513.25		125.64	32.41%			
3440*350# 00343500P										
erage Usage		2000		99793		1222	20.000			
(3,267)	2	15.87	\$	19.81	\$	3.94	24.80%			
dian Usage		45.07	•	40.04	•	224	04.000/			
	\$	15.87	4	19.81	\$	3.94	24.80%			

Community Water Company of Green Valley Bill Comparison Present and Proposed Rates 1 Inch Commercial

Meter Size:

Exhibit Schedule Page Witness: Bourassa

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		Present	J	Proposed		Dollar	Percent				
Usage		Bill		Bill		Increase	Increase				
ure:	\$	33.25	\$	41.50	\$	8.25	24.80%				
1,000		36.04		44.86		8.81	24.45%	Present Rates:			
2,000		38.84		48.21		9.38	24.15%	Monthly Minimum:		\$	33.25
3,000		41.63		51.57		9.95	23.89%	Gallons in Minimum			*
4,000		44.42		54.93		10.51	23.67%	Charge Per 1,000 Gallons			
5,000		47.21		58.29		11.08	23.47%	Up to	21,000	\$	2.79
6,000		50.01		61.65		11.65	23.29%	Over	21,000	\$	3.82
7,000		52.80		65.01		12.21	23.13%				
8,000		55.59		68.37		12.78	22.99%				
9,000		58.38		71.73		13.35	22.86%				
10,000		61.18		75.09		13.92	22.75%				
12,000		66.76		81.81		15.05	22.54%	Proposed Rates:			
14,000		72.35		88.53		16.18	22.37%	Monthly Minimum:		\$	41.50
16,000		77.93		95.25		17.32	22.22%	Gallons in Minimum			8
18,000		83.52		101.97		18.45	22.09%	Charge Per 1,000 Gallons			
20,000		89.10		108.68		19.58	21.98%	Up to	21,000	\$	3.36
25,000		107.17		132.48		25.31	23.61%	Over	21,000	S	5.11
30,000		126.27		158.03		31.75	25.15%				
35,000		145.37		183.58		38.20	26.28%				
40,000		164.48		209.12		44.65	27.15%				
45,000		183.58		234.67		51.09	27.83%				
50,000		202.68		260.22		57.54	28.39%				
60,000		240.88		311.31		70.43	29.24%				
70,000		279.08		362.40		83.32	29.86%				
80,000		317.28		413.50		96.22	30.33%				
90,000		355.48		464.59		109.11	30.69%				
100,000		393.68		515.69		122.00	30.99%				
erage Usage 12.694	S	68.70	\$	84.14	c	15,44	22.48%				
dian Usage	ಾ	00.70	Φ	04,14	Þ	15.44	22.40%				
	s	45.82	\$	56.61	¢	10.80	23.57%				

Community Water Company of Green Valley Bill Comparison Present and Proposed Rates 1 1/2 Inch Commercial

Meter Size:

Exhibit Rebuttal Schedule Page Witness: Bourassa H-4 10

		Present	P	roposed		Dollar	Percent	
Usage		Bill		Bill	1	ncrease	Increase	
0.65	S	55.82	\$	69.66	\$	13.84	24.80%	
1,000		58.61		73.02		14.41	24.59%	Present Rates:
2,000		61.41		76.38		14.98	24.39%	Monthly Minimum
3,000		64.20		79.74		15.54	24.21%	Gallons in Minimu
4,000		66.99		83.10		16.11	24.05%	Charge Per 1,000
5,000		69.78		86.46		16.68	23.90%	Up to
6,000		72.58		89.82		17.24	23.76%	Over
7,000		75.37		93.18		17.81	23.63%	
8,000		78.16		96.54		18.38	23.51%	
9,000		80.95		99.90		18.95	23.40%	
10,000		83.75		103.26		19.51	23.30%	
12,000		89.33		109.98		20.65	23.11%	Proposed Rates
14.000		94.92		116.69		21.78	22.95%	Monthly Minimum
16,000		100.50		123.41		22.91	22.80%	Gallons in Minimu
18,000		106.09		130.13		24.05	22.67%	Charge Per 1,000
20,000		111.67		136.85		25.18	22.55%	Up to
25,000		125.63		153.65		28.02	22.30%	Over
30,000		139.60		170.45		30.85	22.10%	
35,000		153.56		187.24		33.68	21.94%	
40,000		172.66		212.79		40.13	23.24%	
45,000		191.76		238.34		46.58	24.29%	
50,000		210.86		263.88		53.02	25.15%	
60,000		249.06		314.98		65.92	26.47%	
70,000		287.26		366.07		78.81	27.43%	
80,000		325.46		417,17		91.70	28.18%	
90,000		363.67		468.26		104.59	28.76%	
100,000		401.87		519.35		117.49	29.24%	
Averege Heads								
Average Usage 14,907		97.45	\$	119,74	•	22.29	22.88%	
Median Usage	ಾ	97.45	Ф	119,74	D.	22.29	22.00%	
8,500	\$	79.56	\$	98.22	\$	18.66	23.46%	

Present Rates:		
Monthly Minimum:		\$ 55.82
Gallons in Minimum		350
Charge Per 1,000 Gallons		
Up to	35,000	\$ 2.79
Over	35,000	\$ 3.82
Proposed Rates: Monthly Minimum:		\$ 69.66
Gallons in Minimum		 370
Charge Per 1,000 Gallons		
Up to	35,000	\$ 3.36
Over	35,000	\$ 5.11

Meter Size:

Community Water Company of Green Valley Bill Comparison Present and Proposed Rates 2 Inch Commercial Exhibit Schedule H-4 11 Page Witness: Bourassa

Usage		Present Bill	F	Proposed Bill		Dollar Increase	Percent Increase				
<u>Osage</u>	\$	92.52	\$	115.46	\$		24.80%				
1,000	Ψ	95.31	Ψ	118.82	Ψ.	23.51	24.67%	Present Rates:			
2,000		98.11		122.18		24.08	24.54%	Monthly Minimum:		\$	92.52
3,000		100.90		125.54		24.65	24.43%	Gallons in Minimum			02.02
4,000		103.69		128.90		25.21	24.32%	Charge Per 1,000 Gallons			
5,000		106.48		132.26		25.78	24.21%	Up to	63,000	\$	2.79
6,000		109.28		135.62		26.35	24.11%	Over	63,000	\$	3.82
7,000		112.07		138.98		26.91	24.02%	5,00	00,000		0.02
8,000		114.86		142.34		27.48	23.92%				
9,000		117.65		145.70		28.05	23.84%				
10,000		120.45		149.06		28.61	23.76%				
12,000		126.03		155.78		29.75	23.60%	Proposed Rates:			
14,000		131.62		162.50		30.88	23.46%	Monthly Minimum:		S	115.46
16,000		137.20		169.22		32.02	23.33%	Gallons in Minimum		Ψ	110.40
18,000		142.79		175.93		33.15	23.22%	Charge Per 1,000 Gallons			54
20,000		148.37		182.65		34.28	23.11%	Up to	63.000	\$	3.36
25,000		162.33		199.45		37.12	22.87%	Over	63,000	S	5.11
30,000		176.30		216.25		39.95	22.66%	Over	00,000		0.11
35,000		190.26		233.04		42.79	22.49%				
40,000		204.22		249.84		45.62	22.34%				
45,000		218.18		266.64		48.46	22.21%				
50,000		232.15		283.43		51.29	22.09%				
60,000		260.07		317.03		56.96	21.90%				
70,000		295.19		362.87		67.68	22.93%				
80,000		333.39		413.97		80.58	24.17%				
90,000		371.59		465.06		93.47	25.15%				
100,000		409.79		516.15		106.36	25.96%				
100,000		403.13		510.15		100.00	20.5070				
erage Usage											
	\$	245.43	\$	299.41	\$	53.99	22.00%				
dian Usage											
16,500	\$	138.60	\$	170.90	\$	32.30	23.30%				

Community Water Company of Green Valley Bill Comparison Present and Proposed Rates 3 Inch Commercial Exhibit Schedule H-4 12 Page Witness: Bourassa Meter Size:

Ä		Present	-	Proposed	Dollar	Percent				
<u>Usage</u>		Bill		Bill	Increase	Increase				
	\$	145.75	\$	181.90	\$	24.80%				
1,000		148.54		185.26	36.71	24.72%	Present Rates:		1	
2,000		151.34		188.61	37.28	24.63%	Monthly Minimum:		\$	145.75
3,000		154.13		191.97	37.85	24.56%	Gallons in Minimum			
4,000		156.92		195.33	38.41	24.48%	Charge Per 1,000 Gallons			
5,000		159.71		198.69	38.98	24.41%	Up to	103,000		2.79
6,000		162.51		202.05	39.55	24.34%	Over	103,000	\$	3.82
7,000		165.30		205.41	40.11	24.27%				
8,000		168.09		208.77	40.68	24.20%				
9,000		170.88		212.13	41.25	24.14%				
10,000		173.68		215.49	41.82	24.08%				
12,000		179.26		222.21	42.95	23.96%	Proposed Rates:			
14,000		184.85		228.93	44.08	23.85%	Monthly Minimum:		\$	181.90
16,000		190.43		235.65	45.22	23.74%	Gallons in Minimum			-
18,000		196.02		242.37	46.35	23.65%	Charge Per 1,000 Gallons			
20,000		201.60		249.08	47.48	23.55%	Up to	103,000	\$	3.36
25,000		215.56		265.88	50.32	23.34%	Over	103,000	\$	5.11
30,000		229.53		282.68	53.15	23.16%				
35,000		243.49		299.48	55.99	22.99%				
40,000		257.45		316.27	58.82	22.85%				
45,000		271.41		333.07	61.66	22.72%				
50,000		285.38		349.87	64.49	22.60%				
60,000		313.30		383.46	70.16	22.39%				
70,000		341.23		417.05	75.83	22.22%				
80,000		369.15		450.65	81.50	22.08%				
90,000		397.08		484.24	87.17	21.95%				
100,000		425.00		517.84	92.84	21.84%				
verage Usage	H.									
68,234 edian Usage	\$	336.29	\$	411.12	\$ 74.83	22.25%				
14 000	\$	184 85	\$	228.93	\$ 44 08	23.85%				

Community Water Company of Green Valley Bill Comparison Present and Proposed Rates 4 Inch Commercial

Meter Size:

Exhibit Schedule H-4 13 Page Witness: Bourassa

552.76

2.79 3.82

689.84

3.36 5.11

		Present		Proposed	Dollar	Percent			
Usage		Bill		Bill	Increase	Increase			
N85-0-10-00-1	\$	552.76	\$	689.84	\$ 137.08	24.80%			
1,000		555.55		693.20	137.65	24.78%	Present Rates:		
2,000		558.35		696.56	138.22	24.75%	Monthly Minimum:		\$
3,000		561.14		699.92	138.79	24.73%	Gallons in Minimum		
4,000		563.93		703.28	139.35	24.71%	Charge Per 1,000 Gallons		
5,000		566.72		706.64	139.92	24.69%	Up to	424,000	\$
6,000		569.52		710.00	140.49	24.67%	Over	424,000	\$
7,000		572.31		713.36	141.05	24.65%			
8,000		575.10		716.72	141.62	24.63%			
9,000		577.89		720.08	142.19	24.60%			
10,000		580.69		723.44	142.75	24.58%			
12,000		586.27		730.16	143.89	24.54%	Proposed Rates:		
14,000		591.86		736.88	145.02	24.50%	Monthly Minimum:		\$
16,000		597.44		743.59	146.15	24.46%	Gallons in Minimum		
18,000		603.03		750.31	147.29	24.42%	Charge Per 1,000 Gallons		
20,000		608.61		757.03	148.42	24.39%	Up to	424,000	\$
25,000		622.57		773.83	151.26	24.30%	Over	424,000	\$
30,000		636.54		790.63	154.09	24.21%			
35,000		650.50		807.42	156.93	24.12%			
40,000		664.46		824.22	159.76	24.04%			
45,000		678.42		841.02	162.59	23.97%			
50,000		692.39		857.81	165.43	23.89%			
60,000		720.31		891.41	171.10	23.75%			
70,000		748.24		925.00	176.77	23.62%			
80,000		776.16		958.60	182.44	23.51%			
90,000		804.09		992.19	188.11	23.39%			
100,000		832.01		1,025.78	193.77	23.29%			
Average Usage						10/8/a/49 (10/-5/1997)			
3,165,350	\$	12,209.12	\$	16,120.88	\$ 3,911.76	32.04%			
Median Usage	130		-						
3,129,050	\$	12,070.45	\$	15,935.41	\$ 3,864.96	32.02%			

Community Water Company of Green Valley Bill Comparison Present and Proposed Rates 5/8 Inch Commercial/Residential

Dollar

Meter Size:

Proposed

Present

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Nitness Bourassa	

Usage		Bill		Bill		ncrease	Increase			
NASCONADO.	\$	15.87	\$	19.81	\$	3.94	24.80%			
1,000		18.66		23.17		4.50	24.13%	Present Rates:		
2,000		21.46		26.52		5.07	23.63%	Monthly Minimum:		\$ 15.87
3,000		24.25		29.88		5.64	23.25%	Gallons in Minimum		127
4,000		27.04		33.24		6.20	22.94%	Charge Per 1,000 Gallons		
5,000		29.83		36.60		6.77	22.69%	Up to	10,000	\$ 2.79
6,000		32.63		39.96		7.34	22.49%	Over	10,000	\$ 3.82
7,000		35.42		43.32		7.90	22.32%			
8,000		38.21		46.68		8.47	22.17%			
9,000		41.00		50.04		9.04	22.04%			
10,000		43.80		53.40		9.60	21.93%			
12,000		51.44		63.62		12.18	23.69%	Proposed Rates:		
14,000		59.08		73.84		14.76	24.99%	Monthly Minimum:		\$ 19.81
16,000		66.72		84.06		17.34	25.99%	Gallons in Minimum		190
18,000		74.36		94.27		19.92	26.79%	Charge Per 1,000 Gallons		
20,000		82.00		104.49		22.50	27.44%	Up to	10,000	\$ 3.36
25,000		101.10		130.04		28.94	28.63%	Over	10,000	\$ 5.11
30,000		120.20		155.59		35.39	29.44%			
35,000		139.30		181.13		41.84	30.03%			
40,000		158.40		206.68		48.28	30.48%			
45,000		177.50		232.23		54.73	30.83%			
50,000		196.60		257.78		61.18	31.12%			
60,000		234.80		308.87		74.07	31.54%			
70,000		273.00		359.96		86.96	31.85%			
80,000		311.20		411.06		99.85	32.09%			
90,000		349.41		462.15		112.75	32.27%			
100,000		387.61		513.25		125.64	32.41%			
Average Usage										
2.612		23.16	\$	28.58	\$	5.42	23.38%			
Median Usage	*	25.10	0.09800	20.50	0.000	Service Sec.	20.0070			
1,500	\$	20.06	\$	24.84	\$	4.79	23.86%			

Percent

Community Water Company of Green Valley Bill Comparison Present and Proposed Rates 3/4 Inch Commercial/Residential

Dollar

Meter Size:

Proposed

Present

=XNIDIT	
Rebuttal Schedule	H-4
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Nitness: Bourassa	

Usage		Bill		Bill	1	ncrease	Increase				
H aranaa	\$	15.87	\$	19.81	\$	3.94	24.80%				
1,000		18.66	8550	23.17	1000	4.50	24.13%	Present Rates:			
2,000		21.46		26.52		5.07	23.63%	Monthly Minimum:		\$	15.87
3.000		24.25		29.88		5.64	23.25%	Gallons in Minimum		N. A.	
4,000		27.04		33.24		6.20	22.94%	Charge Per 1,000 Gallons			
5,000		29.83		36.60		6.77	22.69%	Up to	10,000	S	2.79
6,000		32.63		39.96		7.34	22.49%	Over	10,000	S	3.82
7,000		35.42		43.32		7.90	22.32%		FIRMANOUS	1111268	
8,000		38.21		46.68		8.47	22.17%				
9,000		41.00		50.04		9.04	22.04%				
10,000		43.80		53.40		9.60	21.93%				
12,000		51.44		63.62		12.18	23.69%	Proposed Rates:			
14,000		59.08		73.84		14.76	24.99%	Monthly Minimum:		\$	19.81
16,000		66.72		84.06		17.34	25.99%	Gallons in Minimum			1966
18,000		74.36		94.27		19.92	26.79%	Charge Per 1,000 Gallons			
20,000		82.00		104.49		22.50	27.44%	Up to	10,000	\$	3.36
25,000		101.10		130.04		28.94	28.63%	Over	10,000	\$	5.11
30,000		120.20		155.59		35.39	29.44%				
35,000		139.30		181.13		41.84	30.03%				
40,000		158.40		206.68		48.28	30.48%				
45,000		177.50		232.23		54.73	30.83%				
50,000		196.60		257.78		61.18	31.12%				
60,000		234.80		308.87		74.07	31.54%				
70,000		273.00		359.96		86.96	31.85%				
80,000		311.20		411.06		99.85	32.09%				
90,000		349.41		462.15		112.75	32.27%				
100,000		387.61		513.25		125.64	32.41%				
Average Usage											
167	\$	16.34	\$	20.37	\$	4.03	24.67%				
Median Usage	w	10.04		20.01	340	4.00	24.07 70				
wedian osage	\$	15.87	\$	19.81	\$	3.94	24.80%				

Percent

Community Water Company of Green Valley Bill Comparison Present and Proposed Rates 1 Inch Commercial/Residential Meter Size:

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		Present		Proposed		Dollar	Percent	
<u>Usage</u>		Bill		Bill		Increase	Increase	
	\$	33.25	\$	41.50	\$		24.80%	
1,000		36.04		44.86		8.81	24.45%	Pre
2,000		38.84		48.21		9.38	24.15%	Mo
3,000		41.63		51.57		9.95	23.89%	Ga
4,000		44.42		54.93		10.51	23.67%	Ch
5,000		47.21		58.29		11.08	23.47%	Up
6,000		50.01		61.65		11.65	23.29%	Ov
7,000		52.80		65.01		12.21	23.13%	
8,000		55.59		68.37		12.78	22.99%	
9,000		58.38		71.73		13.35	22.86%	
10,000		61.18		75.09		13.92	22.75%	
12,000		66.76		81.81		15.05	22.54%	Pro
14,000		72.35		88.53		16.18	22.37%	Mo
16,000		77.93		95.25		17.32	22.22%	Ga
18,000		83.52		101.97		18.45	22.09%	Ch
20,000		89.10		108.68		19.58	21.98%	Up
25,000		107.17		132.48		25.31	23.61%	Ov
30,000		126.27		158.03		31.75	25.15%	
35,000		145.37		183.58		38.20	26.28%	
40,000		164.48		209.12		44.65	27.15%	
45,000		183.58		234.67		51.09	27.83%	
50,000		202.68		260.22		57.54	28.39%	
60,000		240.88		311.31		70.43	29.24%	
70,000		279.08		362.40		83.32	29.86%	
80,000		317.28		413.50		96.22	30.33%	
90,000		355.48		464.59		109.11	30.69%	
100,000		393.68		515.69		122.00	30.99%	
Average Usage								
13.858	\$	71.95	\$	88.05	4	16.10	22.38%	
Median Usage	Φ	11.85	9	30.00	Ф	10.10	22.30 /0	
12,500	\$	68.16	\$	83.49	\$	15.33	22.50%	

	\$	33.2
21 000	\$	2.7
		3.8
	\$	41.5
21,000		3.3
21,000	\$	5.1
	21,000	21,000 \$ 21,000 \$

Community Water Company of Green Valley Bill Comparison Present and Proposed Rates 1.5 Inch Commercial/Residential Meter Size:

Exhibit Rebuttal Schedule Page Witness: Bourassa H-4 17

ñ		Present		Proposed Bill		Dollar	Percent
<u>Usage</u>	•	A STATE OF THE PARTY OF THE PAR	•	41.50	•	Increase	Increase
4.000	\$	33.25	\$	44.86	\$	8.25	24.80%
1,000		36.04				8.81	24.45%
2,000		38.84		48.21		9.38	24.15%
3,000		41.63		51.57		9.95	23.89%
4,000		44.42		54.93		10.51	23.67%
5,000		47.21		58.29		11.08	23.47%
6,000		50.01		61.65		11.65	23.29%
7,000		52.80		65.01		12.21	23.13%
8,000		55.59		68.37		12.78	22.99%
9,000		58.38		71.73		13.35	22.86%
10,000		61.18		75.09		13.92	22.75%
12,000		66.76		81.81		15.05	22.54%
14,000		72.35		88.53		16.18	22.37%
16,000		77.93		95.25		17.32	22.22%
18,000		83.52		101.97		18.45	22.09%
20,000		89.10		108.68		19.58	21.98%
25,000		107.17		132.48		25.31	23.61%
30,000		126.27		158.03		31.75	25.15%
35,000		145.37		183.58		38.20	26.28%
40,000		164.48		209.12		44.65	27.15%
45,000		183.58		234.67		51.09	27.83%
50,000		202.68		260.22		57.54	28.39%
60,000		240.88		311.31		70.43	29.24%
70,000		279.08		362.40		83.32	29.86%
80,000		317.28		413.50		96.22	30.33%
90,000		355.48		464.59		109.11	30.69%
100,000		393.68		515.69		122.00	30.99%
Average Usage						0.000.000	
6 (A)	\$	33.25	\$	41.50	\$	8.25	24.80%
Median Usage							
1967	\$	33.25	\$	41.50	\$	8.25	24.80%

Present Rates: Monthly Minimum: Gallons in Minimum		\$ 33.2
Charge Per 1,000 Gallons Up to	21,000	\$ 2.7
Over	21,000	3.8
Proposed Rates:		
Monthly Minimum: Gallons in Minimum Charge Per 1,000 Gallons		\$ 41.5
Up to	21,000	3.3
Over	21,000	\$ 5.1

Community Water Company of Green Valley Bill Comparison Present and Proposed Rates 2 Inch Commercial/Residential

Meter Size:

Exhibit Schedule Page Witness: Bourassa H-4 18

		Present	3	Proposed		Dollar	Percent			
Usage		Bill		Bill		Increase	Increase			
0.65	\$	92.52	\$	115.46	\$	22.94	24.80%			
1,000		95.31		118.82		23.51	24.67%	Present Rates:		
2,000		98.11		122.18		24.08	24.54%	Monthly Minimum:		\$ 92.52
3,000		100.90		125.54		24.65	24.43%	Gallons in Minimum		2.5
4,000		103.69		128.90		25.21	24.32%	Charge Per 1,000 Gallons		
5,000		106.48		132.26		25.78	24.21%	Up to	63,000	\$ 2.79
6,000		109.28		135.62		26.35	24.11%	Over	63,000	\$ 3.82
7,000		112.07		138.98		26.91	24.02%			
8,000		114.86		142.34		27.48	23.92%			
9,000		117.65		145.70		28.05	23.84%			
10,000		120.45		149.06		28.61	23.76%			
12,000		126.03		155.78		29.75	23.60%	Proposed Rates:		
14,000		131.62		162.50		30.88	23.46%	Monthly Minimum:		\$ 115.46
16,000		137.20		169.22		32.02	23.33%	Gallons in Minimum		2.0
18,000		142.79		175.93		33.15	23.22%	Charge Per 1,000 Gallons		
20,000		148.37		182.65		34.28	23.11%	Up to	63,000	\$ 3.36
25,000		162.33		199.45		37.12	22.87%	Over	63,000	\$ 5.11
30,000		176.30		216.25		39.95	22.66%			
35,000		190.26		233.04		42.79	22.49%			
40,000		204.22		249.84		45.62	22.34%			
45,000		218.18		266.64		48.46	22.21%			
50,000		232.15		283.43		51.29	22.09%			
60,000		260.07		317.03		56.96	21.90%			
70,000		295.19		362.87		67.68	22.93%			
80,000		333.39		413.97		80.58	24.17%			
90,000		371.59		465.06		93.47	25.15%			
100,000		409.79		516.15		106,36	25.96%			
Average Usage										
26,496		166.51	\$	204.48	\$	37.97	22.80%			
Median Usage		100.01	Ψ.	204,40	Ψ.	57.51	22.0070			
	S	156.75	\$	192.73	\$	35.98	22.96%			

Meter Size:

Community Water Company of Green Valley Bill Comparison Present and Proposed Rates 3 Inch Bulk Exhibit Schedule H-4 19 Page Witness: Bourassa

m		Present	F	Proposed	Dollar	Percent				
<u>Usage</u>	12	Bill	100	Bill	Increase	Increase				
-	\$	145.75	\$	181.90	\$	24.80%				
1,000		148.54		185.26	36.71	24.72%	Present Rates:		13	
2,000		151.34		188.61	37.28	24.63%	Monthly Minimum:		\$	145.75
3,000		154.13		191.97	37.85	24.56%	Gallons in Minimum			20
4,000		156.92		195.33	38.41	24.48%	Charge Per 1,000 Gallons			
5,000		159.71		198.69	38.98	24.41%	Up to	1,050,000	\$	2.79
6,000		162.51		202.05	39.55	24.34%	Over	1,050,000	\$	3.82
7,000		165.30		205.41	40.11	24.27%				
8,000		168.09		208.77	40.68	24.20%				
9,000		170.88		212.13	41.25	24.14%				
10,000		173.68		215.49	41.82	24.08%				
12,000		179.26		222.21	42.95	23.96%	Proposed Rates:			
14,000		184.85		228.93	44.08	23.85%	Monthly Minimum:		\$	181.90
16,000		190.43		235.65	45.22	23.74%	Gallons in Minimum			÷3
18,000		196.02		242.37	46.35	23.65%	Charge Per 1,000 Gallons			
20,000		201.60		249.08	47.48	23.55%	Up to	1.050.000	\$	3.36
25,000		215.56		265.88	50.32	23.34%	Over	1.050.000	S	5.11
30,000		229.53		282.68	53.15	23.16%		10 mm.	270	
35,000		243.49		299.48	55.99	22.99%				
40.000		257.45		316.27	58.82	22.85%				
45,000		271.41		333.07	61.66	22.72%				
50,000		285.38		349.87	64.49	22.60%				
60.000		313.30		383.46	70.16	22.39%				
70,000		341.23		417.05	75.83	22.22%				
80,000		369.15		450.65	81.50	22.08%				
90,000		397.08		484.24	87.17	21.95%				
100,000		425.00		517.84	92.84	21.84%				
erage Usage	EI,									
11,551	\$	178.01	\$	220.70	\$ 42.69	23.98%				
edian Usage		447.5	•	400 50	00.45	0.4 700				
500	\$	147.15	\$	183.58	\$ 36.43	24.76%				

Community Water Company of Green Valley Bill Comparison Present and Proposed Rates e: Fire Lines Up to 6 Inch Meter Size:

Exhibit Schedule Page Witness: Bourassa H-4 20

	Present	P	roposed		Dollar	Percent			
<u>Usage</u>	Bill		Bill		Increase	Increase			
1.00-0-10-0-1	\$ 10.00	\$	10.00	\$	-	0.00%			
1,000	10.00		10.00		- 3	0.00%	Present Rates:		
2,000	10.00		10.00		23	0.00%	Monthly Minimum:	\$	10.00
3,000	10.00		10.00		20	0.00%			
4,000	10.00		10.00			0.00%			
5,000	10.00		10.00		- 8	0.00%			
6,000	10.00		10.00		힃	0.00%			
7,000	10.00		10.00		50	0.00%			
8,000	10.00		10.00		76	0.00%			
9,000	10.00		10.00		-8	0.00%			
10,000	10.00		10.00		*2	0.00%			
12,000	10.00		10.00		*3	0.00%	Proposed Rates:	1000	
14,000	10.00		10.00		•	0.00%	Monthly Minimum:	\$	10.00
16,000	10.00		10.00		5 2	0.00%			
18,000	10.00		10.00		50	0.00%			
20,000	10.00		10.00		•1	0.00%			
25,000	10.00		10.00		-	0.00%			
30,000	10.00		10.00		-21	0.00%			
35,000	10.00		10.00		¥5	0.00%			
40,000	10.00		10.00		-3	0.00%			
45,000	10.00		10.00		26	0.00%			
50,000	10.00		10.00		23	0.00%			
60,000	10.00		10.00		20	0.00%			
70,000	10.00		10.00			0.00%			
80,000	10.00		10.00		뙳	0.00%			
90,000	10.00		10.00		- 9	0.00%			
100,000	10.00		10.00		90	0.00%			
Average Usage	40.00		40.00	m		0.000/			
Median Usage	\$ 10.00	\$	10.00	\$	*3	0.00%			
	\$ 10.00	\$	10.00	\$		0.00%			

Community Water Company of Green Valley Bill Comparison Present and Proposed Rates e: Fire Lines Up to 8 Inch Meter Size:

Exhibit Schedule Page Witness: Bourassa H-4 21

<i>i</i> 4		Present	P	roposed		Dollar	Percent			
<u>Usage</u>	•	Bill	•	Bill	·	Increase	Increase			
1.000	\$	15.00 15.00	\$	15.00 15.00	\$		0.00%	Present Rates:		
1,000						-0				45.00
2,000		15.00		15.00			0.00%	Monthly Minimum:	\$	15.00
3,000		15.00		15.00		27	0.00%			
4,000		15.00		15.00		- 63	0.00%			
5,000		15.00		15.00		- 6	0.00%			
6,000		15.00		15.00		- 5	0.00%			
7,000		15.00		15.00		50	0.00%			
8,000		15.00		15.00		76	0.00%			
9,000		15.00		15.00		8	0.00%			
10,000		15.00		15.00		**	0.00%			
12,000		15.00		15.00		**	0.00%	Proposed Rates:	1925-193	
14,000		15.00		15.00		*3	0.00%	Monthly Minimum:	\$	15.00
16,000		15.00		15.00		₩.	0.00%			
18,000		15.00		15.00		50	0.00%			
20,000		15.00		15.00		•1	0.00%			
25,000		15.00		15.00		-	0.00%			
30,000		15.00		15.00		23	0.00%			
35,000		15.00		15.00		¥5	0.00%			
40,000		15.00		15.00		€5	0.00%			
45,000		15.00		15.00		26	0.00%			
50,000		15.00		15.00		28	0.00%			
60,000		15.00		15.00		20	0.00%			
70,000		15.00		15.00		- 23	0.00%			
80,000		15.00		15.00		- 6	0.00%			
90,000		15.00		15.00		į.	0.00%			
100,000		15.00		15.00		50	0.00%			
Average Usage										
Average Usage	\$	15.00	2	15.00	2	ā .	0.00%			
Median Usage	Φ									
1.6	\$	15.00	\$	15.00	\$		0.00%			

Test Year Ended December 31, 2023

Meter Size: 5/8x3/4 Inch Residential

Exhibit Schedule H-5 Page 1 Witness: Bourassa

Cumul-

Month Cumul-Month ative of of of of Total Gallons Usage Usage of of of of of of of of ative From: To: Jan-23 Feb-23 Mar-23 Apr-23 May-23 Jun-23 Jul-23 Aug-23 Sep-23 Oct-23 Nov-23 Dec-23 Year Billing (in 1,000's) 477 299 264 244 459 808 942 972 994 890 633 526 7,508 7,508 8,210 1,000 1,344 1,216 1,281 1,063 1,381 1,411 1,434 1,445 1,474 1,581 1,390 1,383 16,403 23,911 1.001 2,000 2.337 2.387 2.515 2.051 2,011 1,674 1,626 1,641 1,698 1,921 1,898 2.157 23,916 47,827 44.096 1,409 2.001 3.000 2.084 2.281 2.319 2.047 1,872 1.536 1.560 1,617 1.680 1.816 2.047 22 268 70.095 99.777 3,001 1,210 157,276 4,000 1.523 1.592 1,576 1,610 1,361 1,210 1,187 1.190 1,239 1,313 1,415 16,426 86,521 11,380 4,001 5,000 946 996 903 1,126 991 936 904 908 900 845 931 994 97,901 208,492 5,001 6,000 583 727 662 657 614 707 598 7,675 105,576 250,708 567 673 6,001 7,000 391 361 364 461 489 534 545 481 486 443 483 377 5,415 110,991 285,908 7,001 8,000 232 218 229 318 366 387 362 353 301 295 342 279 3,682 114,673 313.525 8.001 9.000 141 93 126 136 231 205 315 300 274 259 226 240 179 2.632 117.305 335 898 9.001 10,000 352,591 89 77 128 142 204 208 198 188 172 150 108 1,757 119,062 45 10,001 11,000 72 89 104 191 153 102 127 74 1,301 120,363 366,252 56 140 148 11,001 12,000 47 44 31 75 50 121,263 376,602 62 136 110 98 100 71 76 900 12,001 13,000 30 25 28 49 52 81 78 72 70 56 54 42 637 121,900 384,565 13,001 14,000 23 29 16 29 39 40 66 57 51 34 41 26 451 122,351 390,654 21 12 11 14.001 15,000 8 14 31 22 13 11 34 21 56 49 55 35 24 21 26 15 17 368 122,719 395,990 15.001 16,000 10 4 44 36 41 36 18 282 123 001 400.361 15 16,001 17,000 8 8 22 43 22 20 13 123,216 403,909 23 17 215 5 14 19 19 22 23 16 8 17,001 18,000 8 151 123,367 406,551 18,001 19,000 10 21 31 12 21 8 165 123,532 409,604 26 14 19,001 20,000 10 15 16 14 17 9 3 108 123,640 411,710 20.001 21,000 3 2 4 13 20 7 11 7 7 8 95 123,735 413,658 21.001 22,000 3 6 6 10 13 2 6 4 4 2 57 123,792 414.883 8 22.001 23.000 6 13 5 63 123.855 416,301 6 6 9 52 23,001 24,000 4 5 10 6 4 2 123,907 417,523 24,001 5 6 2 33 123,940 418,331 25,000 3 5 25,001 26,000 4 2 2 34 123,974 419,198 26,001 27,000 6 5 2 3 31 124,005 420,020 27,001 28,000 5 5 3 4 2 5 2 31 17 124,036 420,872 28.001 29.000 4 2 124.053 421,357 1 3 2 21 124,074 421,976 29.001 30.000 5 2 5 3 30,001 2 2 18 31,000 3 124,092 422,525 2 31,001 32,000 14 124,106 422,966 2 32,001 33,000 2 13 124,119 423,389 33,001 34,000 2 2 2 8 124,127 423,657 1 2 34.001 35.000 2 8 124 135 423.933 35.001 36.000 1 4 124,139 424.075 36,001 37,000 2 3 8 124,147 424,367 37,001 38,000 2 8 124,155 424,667 38,001 39,000 2 124,161 424,898 39,001 40,000 3 2 1 1 9 124,170 425,253 40,001 41,000 2 124.174 425.415 42,000 1 1 1 1 6 41,001 1 124,180 425,664

Test Year Ended December 31, 2023 Meter Size:

5/8x3/4 Inch Residential

Exhibit Schedule H-5 Page Witness: Bourassa

Cumul-

Month Cumulative of Total Gallons Usage Usage of of ative From: To: (in 1,000's) Jan-23 Feb-23 Mar-23 Apr-23 May-23 Jun-23 Jul-23 Aug-23 Sep-23 Oct-23 Nov-23 Dec-23 Year Billing 42,001 43,000 124,183 425,792 43,001 44,000 2 2 124,190 426,096 44,001 45,000 124,194 426,274 45.001 46,000 3 124,197 426.411 46,001 47,000 124,201 426,597 2 47,001 48,000 124,203 426,692 48,001 49,000 124,206 426,837 49,001 50,000 1 2 124,208 426,936 50,001 51,000 124,209 426,987 51,001 52 000 2 2 124 211 427,090 52,001 53,000 3 427,247 1 1 124,214 427,301 53,001 54,000 124,215 54,001 55,000 124,218 427,464 55,001 56,000 124,220 427,575 56,001 57,000 3 124,223 427,745 57,001 58.000 124,223 427,745 427,803 58 001 59,000 1 124 224 59,001 60,000 124,225 427,863 60,001 2 61,000 124,227 427,984 61,001 62,000 124,228 428,045 62,001 63,000 124,229 428,108 63,001 64.000 124,230 428,171 64,001 65,000 4 124.234 428,429 65,001 428,495 66.000 124.235 66,001 67,000 124,235 428,495 67,001 68,000 3 124,238 428,697 68,001 69,000 124,238 428,697 69,001 70,000 3 124,241 428,906 70,001 71,000 124,241 428.906 71,001 72,000 124.242 428,977 72,001 73,000 124,243 429,050 73,001 74,000 124,243 429,050 74,001 75,000 124,243 429,050 75,001 76,000 124,243 429,050 76,001 77,000 124,244 429,126 77,001 78.000 124.244 429.126 78,001 79.000 124.244 429.126 124,245 79,001 80,000 429,206 80,001 81,000 1 124,246 429,286 81,001 82,000 124,246 429,286 82,001 83,000 2 2 124,248 429,451 83,001 84,000 124,248 429.451 1 84,001 85,000 124,249 429,536

Test Year Ended December 31, 2023

5/8x3/4 Inch Residential

Meter Size:

Exhibit Schedule H-5 Page 1 Witness: Bourassa

Cumul-

Month Cumul-Month ative of Total Gallons Usage Usage ative From: To: Dec-23 Billing (in 1,000's) Jan-23 Feb-23 Mar-23 Apr-23 May-23 Jun-23 Jul-23 Aug-23 Sep-23 Oct-23 Nov-23 Year 85,001 86,000 124,249 429,536 86,001 87,000 124,249 429,536 87,001 88,000 533 34 124,249 429,536 88 001 124,250 429 624 89.000 1 124,252 89,001 90,000 429,803 90,001 91,000 124,253 429,894 91,001 92,000 124,254 429,985 92,001 93,000 124,254 429,985 93,001 94,000 124,254 429,985 94,001 95,000 124.254 429,985 95.001 96,000 124,254 429,985 96,001 97,000 124,254 429,985 97,001 98,000 124,255 430,083 98,001 99,000 124,255 430,083 -1 99,001 100,000 124,255 430,083 206,200 156,400 206,200 124,256 430,289 430,445 124,257 430,588 142,700 142,700 1 124,258 134,700 134,700 124,259 430,723 1 237,700 237,700 1 124,260 430,961 135,100 135,100 124,261 431,096 131,200 131,200 124,262 431,227 124,262 431,227 431,227 124,262 124,262 431,227 124,262 431,227 124,262 431,227 124,262 431,227 124,262 431,227 124,262 431,227 124,262 431,227 124,262 431,227 124,262 431,227 124,262 431,227 124,262 431,227 124.262 431.227 124,262 431,227 124,262 431,227 124,262 431,227 124,262 431,227 124,262 431,227 124,262 431,227 124,262 431,227

Meter Size:

Exhibit Schedule H-5 Page 1 Witness: Bourassa

Usage From:	Usage To:	Month of <u>Jan-23</u>	Month of Feb-23	Month of <u>Mar-23</u>	Month of Apr-23	Month of May-23	Month of Jun-23	Month of <u>Jul-23</u>	Month of Aug-23	Month of Sep-23	Month of Oct-23	Month of Nov-23	Month of Dec-23	Total Year	Cumul- ative Billing 124,262 124,262 124,262 124,262 124,262 124,262 124,262	dive Gallons (in 1,000's) 431,227 431,227 431,227 431,227 431,227 431,227 431,227 431,227 431,227 431,227
	· ·													35	124,262	431,227
	Totals	10,404	10,341	10,348	10,362	10,367	10,362	10,340	10,352	10,356	10,321	10,352	10,357	124,262		
										Average Us Median Usa Average # 0 Change in N	ige Customers			3,470 2,500 10,355 (47)		

Meter Size:

Exhibit Schedule H-5 Page 2 Witness: Bourassa

												Witness: B	ourassa			
Usage	Usage	Month of	Month	Month of	Month of	Month of	Month	Month of	Month of	Month of	Month of	Month of	Month of	Total	Cumul- ative	Cumul- ative Gallons
From:	To:	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Year	Billing	(in 1,000's)
3 8	-	6	5	2	6	8	8	10	13	8	11	12	6	95	95	B 8
1	1,000	19	19	19	15	24	15	17	20	20	27	17	18	230	325	115
1,001	2,000	28	28	30	33	26	29	37	26	31	26	30	28	352	677	643
2,001	3,000	20	20	20	20	18	21	12	18	16	11	16	17	209	886	1,166
3,001	4,000	12	12	13	9	8	13	11	11	7	13	7	14	130	1,016	1,621
4,001	5,000	4	4	5	4	3	5	3	6	8	1	5	3	51	1,067	1,850
5,001	6,000	1	4	2	3	5	2	2	1	1	4	2	2	29	1,096	2,010
6,001	7,000	5	5	5	5	3	·	3	3	3	3	5	5	45	1,141	2,303
7,001	8,000	3	1	1	1	2	2	- 1	2	1	1	2	⊈.	17	1,158	2,430
8,001	9,000	Garage Control	±7.0	- 12 - 14	8	10000	3	5 °C	1	1	54	1	2	8	1,166	2,498
9,001	10,000			6	1	- 2	ē "	3		1	-	3 "	1	3.	1,169	2,527
10,001	11,000	354	358	1	1		88		953	125	÷	擅		2	1,171	2,548
11,001	12,000	8 8 5	1	1	H	#3	續	1	335	1	81	·	1	5	1,176	2,605
12,001	13,000	1500	(98)	8	8	1	39	8	1	1	1	₩	æ	4	1,180	2,655
13,001	14,000	2(4)	(4)	196	8	±0	(+	100	5.86	1	1	1	E	3	1,183	2,696
14,001	15,000	(4)	1920	12	<u> </u>	23	32	1	335	348	82.0	(¥ **	≅ 1 g	2	1,185	2,725
15,001	16,000	1	0.20	12	8	27	1	(2)	225	720	721	1	1	4	1,189	2,787
16,001	17,000	1,00	- -	1	<u> </u>	1		ē			-	1	÷	3	1,192	2,836
17,001	18,000	2573	1	15	=		1	17	125	579	878	:	-	2	1,194	2,871
18,001	19,000	(J.+)	(=))	22	1	*0	15	₩	393	390	98	*	1	2	1,196	2,908
19,001	20,000	1000	(=)	34	=	*	()	1	1000	(() ()		39	8	1	1,197	2,928
20,001	21,000		943	34	*	26	-	*	142	548	24	15	98	16	1,197	2,928
21,001	22,000	80	220	12	星	2	52	2	1.		52	12	iii	1	1,198	2,949
22,001	23,000	(-	-	18	¥	3	(-	3	7 <u>2</u> ,***	-	(-	1	8	· · ·	1,198	2,949
23,001	24,000	0.55	350	12	5	75	15	(5)	1799	350	27	1	9	1	1,199	2,973
24,001	25,000	S(#))	3.73	12	=	**	257	170	1/8	2.57	1	1.5	=	1	1,200	2,997
25,001	26,000	38	390	0.00	8	83	(-)	*	388	-	5800	œ	*	0	1,200	2,997
26,001	27,000	3	98	(S)	*	(a)	39	166	÷	8 4 8	390	1	*	(E	1,200	2,997
27,001	28,000	(143)	926	32	9	20	<u>{4</u>	12	(40)	846	€ <u>-</u>	12	92	32	1,200	2,997
28,001	29,000	1747	:20		1	23	12		102	143	12	12	12	1	1,201	3,026
29,001	30,000	(*)	(4)		-	- 1	8	- 3			8	9	8	9	1,201	3,026
30,001	31,000	358	178	53	=	70	35	22	1.55	555	571	27	0	- 5	1,201	3,026
31,001	32,000	885	200	25		8	8	19	186	325	350	8		8	1,201	3,026
32,001	33,000	(C-1)	1980	8	8	*	18	8	1063	9#3	3.●	8	æ	8	1,201	3,026
33,001	34,000	3960	10-203	19	*	*	. E	9	5.43	242	3	14	×	19	1,201	3,026
34,001	35,000	100	-	32	=	25	3	12	35	323	3.	32	2	32	1,201	3,026
35,001	36,000	W <u>2</u> 0	0.20	12	8	28	72	(2)	225	520	9211	72	십	12	1,201	3,026
36,001	37,000	100	573	15	ě	2		2	8	2		G	ŝ	13	1,201	3,026
37,001	38,000	1873	328	15	75	55	85	5	353	353	5.71	信	7	Æ	1,201	3,026

Meter Size:

Community Water Company of Green Valley Test Year Ended December 31, 2023 3/4 Inch Residential

Exhibit Schedule H-5 Page 2 Witness: Bourassa

Cumul-

		Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month		Cumul-	ative
Usage	Usage	of	of	of	of	of	of	of	of	of	of	of	of	Total	ative	Gallons
From:	To:	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Year	Billing	(in 1,000's)
38,001	39,000	363	290	(in the	101 M	0-11-0	· ·	37 13	(196)	382	30 E	35 (A)	E 2	S2	1,201	3,026
39,001	40,000	72	(94)	82	X	25	84	덟	1929	245	9-	(9	×	52	1,201	3,026
40,001	41,000	1747	(20)	12	¥	23	- 1	9	1/2	23	12	12	2	12	1,201	3,026
41,001	42,000	(-	-	19	ĕ	3	(3)	8	7.2		(2)	19	8	18	1,201	3,026
42,001	43,000	0.55	350	12		76	37	177	(35)	353	1771	17	=	12	1,201	3,026
43,001	44,000	959	18 1	200		51	8	5	*3	1356	878	375	75	15	1,201	3,026
44,001	45,000	386	(+)	25	16	51	18	*	0.00	368	1.0	**	26	85	1,201	3,026
45,001	46,000	300	943	· ·	*	- 23	<u>⊕</u>	2	1086	18	3.0	19	28		1,201	3,026
46,001	47,000	100	(2)(32	2	23	- 6	12	(4)	544	£	32	92	32	1,201	3,026
47,001	48,000	1/27	100	12	8	27	52		4	(4)	5277	12	8	-	1,201	3,026
48,001	49,000		-	2		- 5	9	9		•	-	3	8	ji ji	1,201	3,026
49,001	50,000	354	338	5	75	56	87	15	95	353	5.7	標		19	1,201	3,026
50,001	51,000	20 1 5	3,500	25	Ξ	- 53	8	8	200	325	8	25	H	25	1,201	3,026
51,001	52,000	100	(40)		101	8		8	1083	8 7 8	(9)	8	8	8	1,201	3,026
52,001	53,000	3(4)	(4)	ć -	*	=	-	14	+3		190	(4)	=	65	1,201	3,026
53,001	54,000		0.20	12	-	20	14	2	393	143	2	12	2	12	1,201	3,026
54,001	55,000	W20	020	12	-	1/.	721	(2)	7/25	720	72	12	2	12	1,201	3,026
55,001	56,000	100	170	12		75	-	- 8	. 5			12	ä	33	1,201	3,026
56,001	57,000	350	(70)	12	=	*	87	175	100	378	250	127	=	10	1,201	3,026
57,001	58,000	((#)	1(*)	00	8		98	33	•		100	(2)	=	25	1,201	3,026
58,001	59,000	(30)	((9	8	•	(-	13	1000	(E)		39	3	34	1,201	3,026
59,001	60,000	1946	943	16	×	26	÷	34		545		**	*	16	1,201	3,026
60,001	61,000	100	220	12	<u>=</u>	20	92	-	553		52	12	=	12	1,201	3,026
61,001	62,000	(-	-	19	¥	3	(e)	9	7.0		-	18	ĕ	18	1,201	3,026
62,001	63,000	0.55	350	77		76	27	177	1350	250	27	37	8	17	1,201	3,026
63,001	64,000	((*)	3.53	12	3	20	15		1/83	850	100	22	=	12	1,201	3,026
64,001	65,000	3353	(9)		8	*	(-)	*	386	3.5	(*	(*	*	00	1,201	3,026
65,001	66,000	3	948	19	*	20		*	1000	8 4 3	(#	-	28	100	1,201	3,026
66,001	67,000	100	145	5 2	₩.	26	€	2	100	959	(·)	32	22	52	1,201	3,026
67,001	68,000	7725	100		12	23	£		10	143	12	1	2	12	1,201	3,026
68,001	69,000	(*)	(4)		-	- 1	- 6	9	100		8		8	9	1,201	3,026
69,001	70,000	350	178	127		70	-	5	0.5	556	-	12	7	15	1,201	3,026
70,001	71,000	X 1 5	7	85		8	8	8	3.86	3355	372	8	B	8	1,201	3,026
71,001	72,000	500	300	5 8	-	8	3.0	S	- €	8 7 8	(-)	8	i e i	5 8	1,201	3,026
72,001	73,000	€	100	19	2	**	₹ 4	€.	5/8	9#5		14	2	19	1,201	3,026
73,001	74,000	(-	2000	32	~	23	-	12	356	525	8	32	2	32	1,201	3,026
74,001	75,000	020	0.20	12	8	23	72	(2)	22.5	520	9211	72	집	12	1,201	3,026
75,001	76,000		573	25	ä	7		2	8		200	13	ŝ	- 5	1,201	3,026
76,001	77,000	187.5	358	15	75	55	87	15	95	353	2.7	信	77	15	1,201	3,026
- Samuel South	10.136.70														12.875.78-1	

Meter Size:

Exhibit Schedule H-5 Page 2 Witness: Bourassa

												williess.	ourassa			
Usage From:	Usage To:	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Month of May-23	Month of Jun-23	Month of Jul-23	Month of Aug-23	Month of Sep-23	Month of Oct-23	Month of Nov-23	Month of Dec-23	Total Year	Cumul- ative Billing	Cumul- ative Gallons (in 1,000's)
77,001	78,000	-	1 00 20	Widi 20	Apr Ed	IVICY LO	Julie	001-20	rug zo	COP LO	OULEO	1101 20	D00 20	Toda	1,201	3,026
78,001	79,000	724	(4)(12	101	25	16	9	192	248	2	66	- N	12	1,201	3,026
79,001	80,000	114	(E)			29	12	8	1123	74	12	12	2	=	1,201	3,026
80,001	81,000	(-	728	92		20	520	3	021		72	92	8	92	1,201	3,026
81,001	82,000				8		- 6						8	75	1,201	3,026
82,001	83,000	0.50	550	12	2	7/	31	171	(35)		35/3	12	=	12	1,201	3,026
83,001	84,000	953 389	1 1 21	200 500	20	53	12	5	13 100	19 5 6	3 7 8	35 Se	8	15 24	1,201	3,026
84,001	85,000	350 943	1 4 3	10		51 21	10		1086	10 6 8	2	15 12		15	1,201	3,026
85,001	86,000	1525	(2)	12		8			150	541	8	12		12	1,201	3,026
86,001	87,000	7725	120	5		27		8	1729	(4)	6211	5	. s	5	1,201	3,026
87,001	88,000			8	- 8	8	- 5	ž			2	3	8	8	1,201	3,026
88,001	89,000				8								8	27	1,201	3,026
89,001	90,000	354	526	5	- 5	55	\$ 7	15	95	\$\$.	2.7	10	-	5	1,201	3,026
90,001	91,000	8 1 5	5.5%	8		- 1	8	ĕ	1356	325	8	=	Ħ	8	1,201	3,026
91,001	92,000	5%) 7/40	196	·		8	-	8	1083	5 4 6	1901	8	100	·		
		0.00	10 4 15 10 2 15	12		E)	10		1925	141	12	12			1,201	3,026
92,001	93,000	040	020	12		20		2			-		-	12	1,201	3,026
93,001	94,000						-		100	520	-	12	-	72	1,201	3,026
94,001	95,000	3.5	5755	15	-	75	27	€	1350			15	8	15	1,201	3,026
95,001	96,000	(374)	(70)	100	-	*	87	57		578	-	100	-	100	1,201	3,026
96,001	97,000	((#)	1(5)	(2	8	-	95	35	63		100	(2)	8	25	1,201	3,026
97,001	98,000	(,⊕)	(*)	34	8	*	(-	18	100	()		9	8		1,201	3,026
98,001	99,000	-	563		-	¥6	-	*		2.43	-	34	~		1,201	3,026
99,001	100,000	32	246	2	<u>=</u>	20	82	2	553	1740	52	12		12	1,201	3,026
	8													19	1,201	3,026
	70													37	1,201	3,026
	5.5													15	1,201	3,026
	Totals	99	100	100	100	99	100	99	103	100	100	101	100	1,201		

1,201 2,519 Average Usage
Median Usage
Average # Customers
Change in Number of Customers 1,500 100 1

Community Water Company of Green Valley Test Year Ended December 31, 2023

Exhibit Schedule H-5 Page 3 Witness: Bourassa

Meter Size:	1 Inch Residential	

																Cumul-
		Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month		Cumul-	ative
Usage	Usage	of	of	of	of	of	of	of	of	of	of	of	of	Total	ative	Gallons
From:	To:	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Year	Billing	(in 1,000's)
1845	S11	16	3	5	3	6	7	17	16	20	17	12	14	136	136	THE STATE OF THE PARTY OF THE P
1	1,000	29	25	23	19	19	23	26	27	24	24	23	18	280	416	140
1,001	2,000	43	26	46	27	23	22	16	19	10	23	26	29	310	726	605
2,001	3,000	48	60	56	42	32	24	29	21	37	32	27	37	445	1,171	1,718
3,001	4,000	51	49	50	39	44	33	19	29	21	25	23	28	411	1,582	3,157
4,001	5,000	24	33	29	38	25	21	27	27	32	27	32	35	350	1,932	4,732
5,001	6,000	21	21	17	23	26	18	16	13	23	26	21	24	249	2,181	6,102
6,001	7,000	16	13	12	16	22	18	20	20	20	18	13	18	206	2,387	7,441
7,001	8,000	7	13	6	13	8	20	14	11	16	12	14	14	148	2,535	8,551
8,001	9,000	11	8	8	10	13	15	9	13	4	9	13	10	123	2,658	9,596
9,001	10,000	4	6	7	6	8	11	16	13	11	9	11	9	111	2,769	10,651
10,001	11,000	6	5	5	9	6	8	5	11	8	9	11	11	94	2,863	11,638
11,001	12,000	6	7	5	11	8	9	7	7	9	5	11	10	95	2,958	12,730
12,001	13,000	9	4	7	9	10	10	12	7	5	12	8	7	100	3,058	13,980
13,001	14,000	1	9	5	7	8	8	6	5	5	6	9	5	74	3,132	14,979
14,001	15,000	6	4	5	2	11	5	8	11	6	6	6	5	75	3,207	16,067
15,001	16,000	2	3	6	5	5	4	4	8	7	8	5	3	60	3,267	16,997
16,001	17,000	2	3	3	3	6	6	11	8	4	3	6	7	62	3,329	18,020
17,001	18,000	4	3	3	2	3	4	3	3	6	6	8	4	49	3,378	18,878
18,001	19,000	5	1	5	1	5	9	6	4	6	4	4	6	56	3,434	19,914
19,001	20,000	3	4	2	3	3	5	2	1	7	7	5	2	44	3,478	20,772
20,001	21,000	2	1	2	2	3	6	3	7	4	4	4	1	39	3,517	21,571
21,001	22,000	4	3	2	5	3	4	7	2	4	3	3	1	41	3,558	22,453
22,001	23,000	2	3	2	4	4	1	3	5	5	1	2	1	33	3,591	23,195
23,001	24,000	(2)	3	1	7	2	3	2	74	2	2	1	3	26	3,617	23,806
24,001	25,000	2	4	2	2	2	1	4	2	2	5	1	4	31	3,648	24,566
25,001	26,000	1	2	±.	1	3	1/2	3	17	1	2	2	3	18	3,666	25,025
26,001	27,000	270	12	7.	2		1	2	7	1	3	7	1	17	3,683	25,475
27,001	28,000	2	2		559	-	4	**	2	- FE	550	3	2	13	3,696	25,833
28,001	29,000	1	27	1	1	2	97	7.5		*	0.00	1	1573	6	3,702	26,004
29,001	30,000	3.5	1	*1	1	1	2	±1	2	13	3	3	0.50	13	3,715	26,387
30,001	31,000	1	1	1	4	5	1	2	1	Ħ	1982	1	3.90	12	3,727	26,753
31,001	32,000	29 E	26	2	(0)	3	96	Ħ	96	2	90	3	3	13	3,740	27,163
32,001	33,000	5 8 5	l ≅	1	1966	1	1	1	1	5	10905	-	2	12	3,752	27,553
33,001	34,000		1	1	1	1	1	1	2	2	1	2	33#3	13	3,765	27,988
34,001	35,000	1	3	1	141	8	1	5	1	2	3	€	2	17	3,782	28,575
35,001	36,000	1	1	1	3	1	1	2	2	₹:	18 0	3	1	16	3,798	29,143
36,001	37,000	541	1	45	1	1	1	1	2	30	2	-1	((±)(**	10	3,808	29,508
37,001	38,000	(4)	14	2	127	1	\$ °	10	1	3	2	¥ 0	945	7	3,815	29,770
38,001	39,000	246	1	20	145	1	10	1	54 KK	¥2	· ·	2	140	4	3,819	29,924
39,001	40,000	840	1	23	1	¥ ***	1	2	82	1	(42)		2023	6	3,825	30,161

Meter Size:

Exhibit Schedule H-5 Page 3 Witness: Bourassa

												Witness: Bou	rassa			2007 26
		57300 99	1975 2590	9800 WW	W8805 NE	9202 1020	908 1990	5000 DESC	9000 Reco	983 380	D/SURDA - 659	57373 99	5557 396		53831 7721.1	Cumul-
:030		Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	332550 55	Cumul-	ative
Usage	Usage	of	of	of	of	of	of	of	of	of	of	of	of	Total	ative	Gallons
From:	To:	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Year	Billing	(in 1,000's)
40,001	41,000		#	+	(A)	1	4	3"	3	90	1	1	(*	7	3,832	30,445
41,001	42,000		-	23	0.25	2	12	2	2	1	5-8	2	8=	7	3,839	30,735
42,001	43,000	148	2	1	2.5	-	-	3	1	1	1	-	10	7	3,846	31,033
43,001	44,000	1	12	25	523	2	12	1	10	1	1	1	1	6	3,852	31,294
44,001	45,000	1720	- 2	23	1	9	32	27	32	2	2	8	1	7	3,859	31,605
45,001	46,000	1	8	23	726	1	74	- 3	3	2	250	1	77457	6	3,865	31,878
46,001	47,000	3.00	9	- 8		¥	1	1	2	- 8	-	3	(+)	4	3,869	32,064
47,001	48,000	V-5.5	.5.		5 7 9	₹0	1	75	37	70	230	1	25 2 6	2	3,871	32,159
48,001	49,000	1	:7	73	87.0		27	72	- 5	1	753		1950	2	3,873	32,256
49,001	50,000	170		53	550		18		1		550		13/24	1	3,874	32,306
50,001	51,000	1250	1	*2	678	*	1	1	1	2	(-2)		970	6	3,880	32,609
51,001	52,000	5.50	in	20	8.00	*	200	*1	1	1	550	*	9973	2	3,882	32,712
52,001	53,000	1	18	*	100	8	2	1		8	7:4734	3	3270	4	3,886	32,922
53,001	54,000	290	*	+0	(*)°	3-3	0.00	1	-		1		(** **))	2	3,888	33,029
54,001	55,000	3-3	æ	**	1	*	12 4	8	:∺	1	-	8	1290	2	3,890	33,138
55,001	56,000		95	•	(#C	*	2	**	*	*	19 4 01	*	10 0 0	2	3,892	33,249
56,001	57,000	348	94	27	(4)	~	394	2	84	20	-	-	3783	76	3,892	33,249
57,001	58,000	1543	9	20	(4)	-	1	₹1	19	₹1	89 4 13	1	50#2	2	3.894	33,364
58,001	59,000		- 1	23	390		- 1	31	89	20	2,400	a "	1	2	3,896	33,481
59,001	60,000	345	(9)	23	127	(4)	35	# 6	59	8	343	3	785	(g) (77)	3,896	33,481
60,001	61,000	320		23	345	2	34	¥	1	Ş.	-	2	85.	1	3,897	33,541
61,001	62,000	11411	12	23	1520	1	84	23	* 8	23	040	-	10	32	3.897	33,541
62,001	63,000	328	1	23	353	25	32	23	16	1	:59	15	629	2	3.899	33,666
63,001	64,000	1927	12 A	23	325	€	32	27	32	20	3	2	- 11	2	3,901	33,793
64,001	65,000	(727)	12	23	755	8	72	20	72	1	555	8	50453	1	3,902	33,858
65,001	66,000			23		4	1	2	1	2000	-	8		3	3,905	34,054
66,001	67,000	18530 18 5 25	-	15)	95.7 1 2 9	- 11	17.		35		137).	িৰু	53.60 53.60	1	3,906	34,121
67,001	68,000	1970	- 12		8650 0 = 0	10	201	70	- 12	1	250	- 2	50-65	1	3,907	34,188
68,001	69,000	1		-0	6000 6 9 00	1	1	56	1	11/40:	(105) 5 5 (1)		1090	4	3,911	34,462
69,001	70,000	1257	2.0	4	090	- 10	î	1	- "	#S	(#2)		970	3	3.914	34,671
70,001	71,000	9470 0. 4 00	110	-0	1000 1 0 00		i	1150		*1	5756 5#00	-	9871 9 8 9	1	3,915	34,741
71,001	72,000	vac is i s	13	-	120	53	Se (6)	- 100 - 100	100	- E	77 1 98		4	í	3,916	34,813
72,001	73,000	(4#):	10		590. Te01		1				10.000 10 4 07		1000	1	3,917	34,885
73,001	74,000	1			19400		- 50	20			3 TO 0	-	1570	1	3,918	34,959
74,001	75,000	(F)	- 10	5	1		975 164	20	50 50	======================================	190		0.70	1	3,919	35,033
75,001	76,000	0-82 0-88	42	20	580	2		26		25	1		797	4	3,920	35,109
76,001	77,000	8 3 3		21	1207	1	24	20	1	20	1940		9/20	2	3,922	35,262
77,001	78,000	5 4 5	- 12	23	920		12	-		21	220	- 5	1	1	3,923	35,339
78,001	79,000		4	20	120	- 2	32	20	12	3	956	2	200	4	3,924	35,418
79,001	80,000	020	. 8		129	- 36	16	50		91	100	- T	75E	2	3,924	35,577
80,001	81,000	848	100	- 41	856	- 1	22	2	2	- 1	1520	- 60	2021	2	3,928	35,738
00,001	01,000		-	0.4	-	-		-		134		-		-	3,320	30,730

Meter Size:

Exhibit Schedule H-5 Page 3 Witness: Bourassa

Usage From: 81,001 82,001 83,001	Usage To: 82,000 83,000 84,000	Month of Jan-23 1	Month of Feb-23	Month of Mar-23	Month of Apr-23	Month of May-23	Month of Jun-23	Month of Jul-23 1	Month of Aug-23	Month of Sep-23	Month of Oct-23	Month of Nov-23	Month of Dec-23	Total Year 2 1	Cumul- ative Billing 3,930 3,931 3,932	Cumulative Gallons (in 1,000's) 35,901 35,983 36,067
84,001	85,000	546	12	28	7:57		32	23	15	1	1	1	029	3	3,935	36,320
85,001	86,000	120	- 2	23	327	2	32	2/	32	27	(320)	8	7320	1/2	3,935	36,320
86,001	87,000	(- <u>a</u>)	18	2	725	8	74	- 3	程	-	-	2	1	1	3,936	36,407
87,001	88,000		3	- 8		8	3	7	£	- 3	-30	3	(1	3,937	36,494
88,001	89,000	10 - 20	2	50	122	70	1/3-	50	57	70	23%	5	324	57.	3,937	36,494
89,001	90,000	27.6	177	7.	870	70	25	53	87	50	153	1	3350	1	3,938	36,584
90,001	91,000	376		3	559	5	#		#	1	650	70	1000	-	3,938	36,584
91,001	92,000	(25)	17	53	0.75	X		*		51	658	35	9.70	/E	3,938	36,584
92,001	93,000	5.55	15	*3	355	*	1	13	1	13	1	8	1073	3	3,941	36,861
93,001	94,000	€ 1 5	18	16		5	200	8	85	8	7 17 29	Œ.	2977	æ	3,941	36,861
94,001	95,000	(*)	18	±3:	(*)	18	25	*	-	*	19 0 77	*	(50)	28	3,941	36,861
95,001	96,000	3+3	94	₩.	2905	*	iæ	50	:€	75	-	8	5293	135	3,941	36,861
96,001	97,000		95	**		*	÷∺	**		***	13 - 01	∺	:(- 0;	₩	3,941	36,861
97,001	98,000	4	99	*1	7.47	8	39	***	*	- 3	1	-	37	1	3,942	36,959
98,001	99,000	5 4 5	9	+0	7.	2	<u>0</u> €	*	19	*	89 € 13	9	50 8 72	194	3,942	36,959
99,001	100,000	1	-	÷3	35 4 02	9	0E	2)	0.00	2)	\$ = 0.0	=	(6±0)	1	3,943	37,058
														19	3,943	37,058
														13	3,943	37,058
	25													32	3,943	37,058
	25													12	3,943	37,058
	26													16	3,943	37,058
	8													Š	3,943	37,058
														i i	3,943	37,058
	574													47.	3,943	37,058
	Ø:													53	3,943	37,058
	76													2	3,943	37,058
2	Totals	339	329	327	327	327	328	327	327	327	328	329	328	3,943		
	,									Average I	Jsage			9,399		

5,500 329 (11) Median Usage
Average # Customers
Change in Number of Customers

Meter Size:

Exhibit Schedule H-5 Page 4 Witness: Bourassa

Cumul-

Usage	Usage	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Total	Cumul- ative	ative Gallons
From:	To:	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Year	Billing	(in 1,000's)
378	4 000	19	3	21	3	150	55	3.	1:	- 1	31	3.	1:	9	9	55-51 31
4 004	1,000	-		3.03	200	16	385	2 1 23	*	330	3 * 6	15	Æ	0.30	10	9
1,001	2,000	*		1	90	H	21	5+3	-	=	9+3	K 4	i i i	2	12	4
2,001	3,000	2	2	2	1917	16	324	1340)	~	2	894B	34	18	6	18	19
3,001	4,000	2	29		2	1	3843	:¥8		21	1121	15	1	4	22	33
4,001	5,000	-	0.40	32	-		700	120	1	1			2	5	27	55
5,001	6,000	₫.	31	3	20	Ø	- 1	55%	-	8	352	23	<i>A</i> 3	2	29	66
6,001	7,000	តិ	24	=	551	1	35	3	5	55	11	F	原	3	32	86
7,001	8,000	H 2000	*8	8.00	1877	16	S-75	3.50		3	S#15	2	120	3	35	108
8,001	9,000	1	B	3.00	20	Œ	385	2 4 2	-	<i>€</i>	8 -6	55	3	1	36	117
9,001	10,000	÷	1	1	90	14	3	5 + 5	-	-	9 4 0	14	₩ 31	3	39	145
10,001	11,000	1	-8	3	1	18	3 - 6	1	=	2	846	<u> 9</u>	1	6	45	208
11,001	12,000	810	24	(**)	-	2	7941	740		3	2	12	2	8	53	300
12,001	13,000	2	23		120	12	1742	1	-	- 5	1727	1	2	2	55	325
13,001	14,000	5	92	3	100	<i>5</i> 3	855	356	ē	2	2	23	æ	5	60	393
14,001	15,000	ā	1	٠.	17.5	ā	3	150	2	78	2	2	1	11	71	552
15,001	16,000	Ħ.,	1	1	1817	18	1	1	Ħ.,	2	1	1	185	8	79	676
16,001	17,000	1	- 53	1	3	16	346	1	2	H	1	35 ,,,	16	9	88	825
17,001	18,000	2	9	2	9	1	9 1 6	5 4 3	9	E	986	1	2	8	96	965
18,001	19,000	141	1	1	140	2	1	1	3	11	695	2	謹	12	108	1,187
19,001	20,000	2	2	100	1	1	320	1	1	21 "	347	12	32	8	116	1,343
20,001	21,000	1	1	-	2	4	727	3	1	3	77 <u>2</u> 7	12	1	13	129	1,609
21,001	22,000	2	7.	0.50	1	2	1	1	¥ ~	1	1	27	1	8	137	1,781
22,001	23,000	ā	1	1	2		1	1	1	3	3575	1		11	148	2,029
23,001	24,000	景	7.(5)	1	1	1	1	1	1	8	9 4 9	3	185	6	154	2,170
24,001	25,000	9	1	3.00	2	16	3.45	2	-	1	1	1	3	11	165	2,439
25,001	26,000	2	2	565	2	1	1	1	9.,,	1	1	1	1	13	178	2,771
26,001	27,000	2	23	2	140	18	848	130	1	2	848	54	崖	7	185	2,956
27,001	28,000	1	24	1	525	2	3	340	⊕ "	28	3	1	1	10	195	3,231
28,001	29,000	일	1	2	1	123	Park	127	1	8	72	12 "	12	5	200	3,374
29,001	30,000	1	1			-	31	5 7 86	¥ ~	-	2	2	2	9	209	3,639
30,001	31,000		1		57.5	6	1	5 75 88	1	3	1	3		10	219	3,944
31,001	32,000	80	1.61	1	2	1	51 4 65	3	=	-	1	· ·	1	9	228	4,228
32,001	33,000	1	1	1	260	1	1	:43	1	1	1	1,5	2	10	238	4,553
33,001	34,000	91	1	1	1	1	1	1		-	2	12	1	9	247	4,854
34,001	35,000	1	3	9-3	2	19	ä	333	1	2	4	1	18	10	257	5,199
35,001	36,000	2	1	2	421	2	3347	1	2 3	2	825	12 31	2	6	263	5,412
36,001	37,000	11 (12) 12)	2000	1	£26	2	3	3255	1	190	257	2	2	6	269	5,631
37,001	38,000	3	2	2		2	Ä	1	4	- 10	1		2	15	284	6,194

Meter Size:

Exhibit Schedule H-5 Page 4 Witness: Bourassa

												witness: Bo	urassa			
				PT BOOK TO SELECT	***************************************			International Control	***		A-4		1404700040			Cumul-
		Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month		Cumul-	ative
Usage	Usage	of	of	of	of	of	of	of	of	of	of	of	of	Total	ative	Gallons
From:	To:	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Year	Billing	(in 1,000's)
38,001	39,000	75	1454	8.00	1	1	15 5 1	1	8,	1	1	1	1	7	291	6,463
39,001	40,000	3	1	3.03	18 ,,,	HE	2	9 1 3	1	 	8 1	1	2	7	298	6,740
40,001	41,000	H.,	1	- 1	1	1	3+	1	া	1	9 4 8	88	16	7	305	7,023
41,001	42,000	2	1		1	18	3 - 0	2	*	2	2	S .	1	9	314	7,397
42,001	43,000	2	24	1	1	2	343	:48	1	2	352	122	33	5	319	7,609
43,001	44,000	2	23	100	200	1	1	1	1	3	727	12	1	7	326	7,914
44,001	45,000	ō.	925	(2)	23	1	856	1	1	2	355	3	1	9	335	8,314
45,001	46,000	2	35	-	1	- 5	9.5	550	S	56	100	157	8	3	338	8,451
46,001	47,000	用	1	883	(8)	18.	2		1	- 22	955	æ ,	1	5	343	8,683
47,001	48,000	1	0.69	1	æ0,,,	16	2	0 1 03	2	1	3 1 5	1	Æ	8	351	9,063
48,001	49,000	₩	085	3.43	1	2	9+3	543	1	1	1	8 2	1	7	358	9,403
49,001	50,000	1	3	:€:	1471	2	34	340	*	28	848	1	18	7	365	9,749
50,001	51,000	2	1	50	1	2	525	740	2	2	343	142	2	2	367	9,850
51,001	52,000	1	100	2	500	2	72	2277	9	29	1	12	1	5	372	10,108
52,001	53,000	8	1	1	100	5	850	5 5 22	<u>u</u>	8	1	1	-	4	376	10,318
53,001	54,000	ā	1		1	1	2	1	=	5	355	18t	.5	6	382	10,639
54,001	55,000	#	1	8.00	1811	18	55 5 61	542	=	- 5	6. 1 6	8	in.	1	383	10,693
55,001	56,000	1	- 88	3.53	1	16	3.5	0.03	*	51	343	56	16	2	385	10,804
56,001	57,000	÷	068	5÷5	2	1	986	543	<u>_</u>	20	9+2	K a	i (3	388	10,974
57,001	58,000	141	102	1	1471	124	85		=	28	848	9	謹	1 0	389	11,031
58,001	59,000	425	192	**************************************	1/2	32	925	740	2	1.	352	162	설	1	390	11,090
59,001	60,000	(2)	172	100	12	123	72	1	2	26	727	12	些	1240	391	11,149
60,001	61,000	5	9.5	- 2	27		855	150	Q.	73	857.5	1		1	392	11,210
61,001	62,000	8	5.0%	2			5. 1 .5	1	-	58	355	9 7	5	1	393	11,271
62,001	63,000	#5	1	3.5	1	18	5 , 61	1		#3	1	1	1	6	399	11,646
63,001	64,000	3	166	1	1	ie	8.48	:943	-	-	8 4 8	14	ie.	2	401	11,773
64,001	65,000	9	1	5-5	540	16	0.40	549	-	2	1	84	4	4	405	12,031
65,001	66,000	141	192	1	140	18	33		1	1	848	S	1	4	409	12,293
66,001	67,000	잗	24		5.5	82	929	740	1	2) ³⁸	3123	162	1	2	411	12,426
67,001	68.000	2	323	- 1	12	1	825	727	2	26	727	12	E ***	3	414	12,629
68,001	69,000	1	0.50			E 120	v.e.c	1	- Partie	-	1		Q.	3	417	12,834
69,001	70,000	1	2071 51 - 5	=	43 5 4	947 -	525	558	=	-8	3874	13 5 2	140	1	418	12,904
70,001	71,000	- 10	1.69	**	1	1	1	1.000 1.000		1	5 7 5	:- :-	~	4	422	13,186
71,001	72,000	A	040	342	1	14	1	:43	-	40	9#6	14	14	2	424	13,329
72,001	73,000	2	048	5-2	4	1	943	549			949	22 22	-	3	427	13,546
73,001	74,000	141	192		9	192	1	948		25	848	1	12	2	429	13,693
74,001	75.000	25	192	-	12	33	925	1	8	28	160	S. S.	9	1	430	13,768
75,001	76,000	6/	828	100	12	12	725	1200 TH	1	26	257	12	123	740	431	13,843
76,001	77,000	_				1	2	1					- Q	5	436	14,226
70,001	11,000	(A)	227	3.5	13		2		10	<u> 76</u>	355	13	10 0	U	430	14,220

Meter Size:

Exhibit Schedule H-5 Page 4 Witness: Bourassa

												Witness: Bo	urassa			
		N POSTONEO	1.10000000	KARSSINGS	TWY SHARE	NAME OF STREET	NAME OF THE OWNER.	HOME CONTRACT	NAMES AND	M MORESON	A MARKENIA	AND ASSESSED 1.	1.470 (270)			Cumul-
WWW.HERSON	18/18/2010 A 10 P 10 P	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	+0.00	Cumul-	ative
Usage	Usage	of	of	of	of	of	of	of	of	of	of	of	of	Total	ative	Gallons
From:	To:	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Year	Billing	(in 1,000's)
77,001	78,000	景	7.5	8.53	3	150	5.50			52	3	1	8	2	438	14,381
78,001	79,000	*		3.00	58	16	36	0 0 3	-	5 9	6 * 5	5.5	*	F (20)	438	14,381
79,001	80,000	1	063	3.63	82	H	300	5 4 .9	2		9.43	1 2	* 5	1	439	14,460
80,001	81,000	29	1/2/	(-3)	54	18		350	2	45	845	32	1	11	440	14,541
81,001	82,000	≅	192		144	2	929	528	<u> </u>	28	343	84	일	2	440	14,541
82,001	83,000	8	823	120	12	-	72	1	Ä	28	22	12	2:	1	441	14,623
83,001	84,000	€2	925	2	23	Æ.	855	58	1	1	555	2.3	(F)	2	443	14,790
84,001	85,000	ā	-379	1	576	ā	100	150	5	78	355	85 pg	8	1	444	14,875
85,001	86,000	用	7/51 ₀₀₁₁	8.00	3	摄	550			53	555	1	8	1	445	14,960
86,001	87,000	9	1	3.00	55	Æ	36	0.433	*	5 9	3 1 5	15	*	1	446	15,047
87,001	88,000	¥	0.65	3.00	K E	H	3	0 4 9	9	2 3	9.40	R el	*	E1	446	15,047
88,001	89,000	8	1(2)	9€9	S .	揺	300		120	35	6946	S .	8	=	446	15,047
89,001	90,000	2	2.0	700	162	22	1945	740	Q.	26	3547	22	2	2	446	15,047
90,001	91,000	2	102	272	12	₹2	2	320	2	26	2	12	1	1	447	15,137
91,001	92,000	8	925	(20	23	75	855	17/2	2	1	557.5	2.7	(E)	1	448	15,229
92,001	93,000	ā	-379	-	16	ā	N. 18	550	5	78	355	88	55	51	448	15,229
93,001	94,000	#	7,651		3	18	550	3	8	70	959	8	8	8	448	15,229
94,001	95,000	35	0.66	3.00	35	15	35	197	*	- 83	353	5 0	*	*	448	15,229
95,001	96,000	#	196	((- 6)	ii e	16	987	1965	9:	- 23	343	{ ≜	*	€),,,,,,,,	448	15,229
96,001	97,000	21	102	1955	54	1	1	7.0	5	46	€ - 6	謹	₩.	2	450	15,422
97,001	98,000	살	100	1	423	32	545	740	=	26	1	162	일	1	451	15,519
98,001	99,000	2	82	- 1	320	120	72	1277	=	29	85	12	25	8	451	15,519
99,001	100,000	€2	9.53		25	ā	155	570	¥	78	1	27	Œ	1	452	15,619
137,400	137,400	1												1	453	15,756
106,900	106,900	1												1	454	15,863
190,200	190,200	1												1	455	16,053
118,300	118,300	1016												1	456	16,172
136,800	136,800		1											71	457	16,308
137,100	137,100		1											1	458	16,445
178,400	178,400		1											1	459	16,624
120,500	120,500			1										1	460	16,744
131,400	131,400			1										1	461	16,876
138,500	138,500			0.0	1									93 4 6	462	17,014
114,700	114,700				1									1	463	17,129
149,100	149,100					1								1	464	17,278
109,400	109,400					1								31	465	17,387
139,200	139,200					1								11	466	17,527
103,700	103,700					1									467	17,630
129,800	129,800						1							4	468	17,760
123,000	123,000						2.5							100	400	17,700

Test Year Ended December 31, 2023

Meter Size: 1 1/2 Inch Residential

Exhibit Schedule H-5 Page 4 Witness: Bourassa

Cumul-Month Month Cumulative Usage Usage of Total ative Gallons From: To: Jan-23 Feb-23 Mar-23 Apr-23 May-23 Jun-23 Jul-23 Aug-23 Sep-23 Oct-23 Nov-23 Dec-23 Billing (in 1,000's) Year 133,100 133,100 17,893 133,700 133,700 470 18,027 113,200 113,200 1 471 18,140 168,700 18,309 168,700 1 472 125,800 125,800 473 18,435 125,400 125,400 474 18,560 159,100 118,500 159,100 475 18,719 476 118,500 18,838 132,700 132,700 477 18,970 179,000 179,000 478 19,149 131,900 131,900 479 19,281 161,400 161,400 480 19,443 212,800 212,800 481 19,655 106,700 106,700 19,762 482 152,200 152,200 483 19,914 194,800 194,800 484 20,109 141,300 141,300 20,250 485 169,000 140,500 169,000 486 20,419 20,560 140,500 487 110,000 110,000 488 20,670 122,900 122,900 489 20,793 127,700 127,700 1 1 1 1 490 20,921 107,200 107,200 491 21,028 138,200 138,200 492 21,166 105,100 105,100 21,271 493 154,000 21,425 154,000 494 159,400 159,400 495 21,584 100,500 100,500 496 21,685 110,400 129,300 110,400 497 21,795 129,300 21,925 498 220,100 220,100 499 22,145 145,700 145,700 500 22,290 150,400 150,400 501 22,441 103,800 103,800 502 22,545 106,800 106,800 22,651 503 241,900 241,900 504 22,893 504 22,893 42 42 42 42 42 42 42 42 42 42 504 Totals 42 42

Community Water Company of Green Valley Test Year Ended December 31, 2023

1 1/2 Inch Residential Meter Size:

Exhibit Schedule H-5 Page 4 Witness: Bourassa

Cumul-Month Month Cumulative Usage Usage of of Total Gallons of ative From: To: Jan-23 Feb-23 Mar-23 Apr-23 May-23 Jun-23 Jul-23 Aug-23 Sep-23 Oct-23 Nov-23 Dec-23 Year Billing (in 1,000's) Average Usage
Median Usage
Average # Customers
Change in Number of Customers 45,423 33,500 42

Meter Size:

Exhibit Schedule H-5 Page 5 Witness; Bourassa

Cumul-

From To: Jan-23 Feb-23 Mar-23 Apr-23 May-23 July-23 July-23 Sep-23 Oct-23 Nov-23 Dec-23 Year Billing (In 1,000's)			Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month		Cumul-	ative
5 5 5 5 5 5 - 1 1 1 1 1 24 24 - 1 1 1 000 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Usage	Usage	of	of	of	of	of	of	of	of	of		of	of	Total		Gallons
1 1,000 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	From:	To:	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23			(in 1,000's)
1,001 2,000 - - - 1 - - - - 1 30 4	3 4 65	1000	5	5	5	5	E	100	1	1		1	33	21			
2,001 3,000 - - - - - 1 31 7 7 7,001 5,000 - - - - - - 31 7 7 7,001 5,000 - - - - - - - 31 7 7 7 7 7 7 7 7 7	1		1	1	1	1	E)	1	20	45	(1)	743	(9	×	5		3
3,001 4,000 - - - - - - - - -			723	120	25	9	4	(4)	12	29	358	426	12	2	1		4
4,001 5,000 - - - - - - - - -					7	3	8	18	3	-	1	(4)	湯	8	1		7
5,001 6,000 -			1070	350	15	57	70	1677.00	37	75	0.55	15.1	題	5	53		7
6,001 7,000			653	393	15	*	5	872	35	±1		3521	1.5	8	· 3	31	7
7,001 8,000 - 1			(*	362	18	*	1	187	15	86	386	(87)	25	-	1		12
8,001 9,000 - 1 - - - - - - - -	6,001	7,000	200	10.00	5€	*	100	200	39	83	3.49	943	12	-	83	32	12
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27,001 28,000 - - 1 1 - - 1 1 - - - 3 120 1,708 28,001 29,000 - - - 1 - - - - - 3 123 1,794 29,001 30,000 1 - - - - 1 - - - 1 - - - 1 - - - 1 - - 1 - - - 1 - - - 1 - - - - 1 1 - - - 1 1 - - - - 1 1 - - - - 8 137 2,156 31,001 32,000 - - 1 1 1 - - 3 3 1 - 11 146 2,502 32,001 33,000 - - 3 2 - - 1 1 - - 1 1 1 - - 1 1 1 - - 1 1 1 1 <td></td> <td></td> <td>1</td> <td>10.00</td> <td>1</td> <td>-</td> <td>1</td> <td>55.0</td> <td>19</td> <td>88</td> <td>3.49</td> <td>1</td> <td>14</td> <td>1</td> <td></td> <td></td> <td></td>			1	10.00	1	-	1	55.0	19	88	3.49	1	14	1			
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	37,001	38,000	53757	1	- 1	4			3	1	- 9			80	5	189	3,997

Meter Size:

Exhibit Schedule H-5 Page 5 Witness; Bourassa

Cumul-

		Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month		Cumul-	ative
Usage	Usage	of	of	of	of	of	of	of	of	of	of	of	of	Total	ative	Gallons
From:	To:	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Year	Billing	(in 1,000's)
38,001	39,000	1	2	2	3	€ ,	(*)		*.	2	(4)	1	E 105	11	200	4,420
39,001	40,000	3000	523	1	-	4	2	19	2	949	2	19	-1	9	209	4,776
40,001	41,000	2	2	1	15	2	190	2	<u>=</u> 9	328	2	12	1	12	221	5,262
41,001	42,000		1	1	1	1	1	2	1	3	1	1	8	10	231	5,677
42,001	43,000	2	850	2	1	1	37/1	·	75	1	1577	1	3	11	242	6,144
43,001	44,000	3	353	i=	=	1	1	1	1		1	: t	1	9	251	6,536
44,001	45,000		(2 6)	1	8	8	2	18	1		197	1	1	6	257	6,803
45,001	46,000	28	194.0	(-	30	#1	3865	19	1	385	980	:±	20	1	258	6,848
46,001	47,000	1	848	<u>(≟</u>	12	4	(525)	- 1	25	1	1	12	1	5	263	7,081
47,001	48,000	7.24	1	12	2	₽.	五元(//	€	1	94	1	12	2	2	265	7,176
48,001	49,000		1	3	9					2	(a)	2	1	6	271	7,467
49,001	50,000	959	120	87		5	1	1	5	353	1	IB.	1	4	275	7,665
50,001	51,000	9.83	13 1 6	15	8	3	35	13	52	1	£27	×	E	4	279	7,867
51,001	52,000	3.83	9#3	<u>19</u>	18	36	5000	*	1	1	1	1	æ	4	283	8,073
52,001	53,000	200	(4)	54	~	(2)	((4)))	56	÷3	(%)	((4))	14	\equiv	20	283	8,073
53,001	54,000	14	343	12	2	23	3.5	10	1	1	1	12	2	4	287	8,287
54,001	55,000	X42	327	12	(2)	25	55/1	120	<u>av</u>	721	3237	12	-1	1	288	8,341
55,001	56,000	1570	17.0	-	1	-	370	9	80	15	370	12	÷	1	289	8,397
56,001	57,000	1	H#33	87		8	878		73	559	1	1.5	=	2	291	8,510
57,001	58,000	1	3(*2)	98	18	*	(20)	1	- 20	(3.5)	(0))	(#	8	2	293	8,625
58,001	59,000	0.003	(*)	(-	Ξ.,	₩	(*)	38	80	0.00	((**))]	34	8	÷	293	8,625
59,001	60,000	18	2(#3)	1 4	1	1	(4)	19	¥3	590	590	54	~	2	295	8,744
60,001	61,000	1	174	82	2 0	£ 20	26 3 36	2	1.	4	948	12	=	2	297	8,865
61,001	62,000	725		(-	- 3	8	2	9	9	7.5	3	3/4	¥	2	299	8,988
62,001	63,000	1393	:01	1	17	70	350		25	020	1570	- 27	1	2	301	9,113
63,001	64,000	858	1	15	25	15	(5)	12	=1	87.9	373	17	=	1	302	9,176
64,001	65,000	0.83	(80)	18	*	×	(**)	8	±2	335	1	1	*	2	304	9,305
65,001	66,000	22	6.63	(*	¥	-	19	88	3-81	943	1	*	1	305	9,371
66,001	67,000	(- 2	848	84	12	25	620	12	23	555	(\$2)6	32	1	1	306	9,437
67,001	68,000	124		8	15	£		1	<u>⊒</u> 9	1	422	12	₩.	1	307	9,505
68,001	69,000	1		8	-	9		9	- 6		(4)		8	1	308	9,573
69,001	70,000	9.51	1	175		5	550	1.5	7.5	858	253	- 22	=	1	309	9,643
70,001	71,000	4.53	200	2	*	5	£27	1	2 9	1	3.633		=	2	311	9,784
71,001	72,000	1083	9 4 9	3.0	26	**	1	**	÷1	1	1983	5 H	ie:	2	313	9,927
72,001	73,000	17 <u>4</u> 3	***	5 4	94	Ė	19400	· ·	#1	993	(3 4)()	14	₽	₩	313	9,927
73,001	74,000	200		ŧ=	12	22	0.00	14	25	149	0.00	22	1	1	314	10,000
74,001	75,000	828	127	V <u>E</u>	(2)	20	3223	22	<u>2</u> V	727	920	12	2 2	<u>a</u> √	314	10,000
75,001	76,000		170	-	- 3	2	350	G	=	357	795	-	2	=	314	10,000
76,001	77,000	150	150 150 150	87	15	75	1775	5	7.5		526)	ia.	7	53	314	10,000

Meter Size:

Exhibit Schedule H-5 Page 5 Witness; Bourassa

												Witness: Bo	urassa			
Usage	Usage	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Total	Cumul- ative	Cumul- ative Gallons
From:	To:	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	<u>Dec-23</u>	Year	Billing	(in 1,000's)
77,001	78,000	10	(- 1)	100	8		(*)		1	-	5. 4)(13		1	315	10,078
78,001	79,000	1745	\$ 4 3	8	1	왕 발	(SE)	12	#5	19 1 9	743	(9	× ×	1	316	10,156
79,001	80,000	023	990 990	25	9	8	428		29	255 257	€ <u>2</u> €	12		29	316	10,156
80,001	81,000	-	•	6	5			3	- 5			着	Ĕ	8	316	10,156
81,001	82,000	(35)	150	37	177	5 5	167.00	37	73	ಿ	(51)	7.7	5	2	316	10,156
82,001	83,000	3753	1	8	5	5	(20)	:5	7.5	3	20	:25	- 5	2	318	10,321
83,001	84,000			-	B 15	81	340		88		187	~		B (20)	318	10,321
84,001	85,000	2.8	10.00	œ	1	E3	98.0	19	88	3-91	200	·	*	1	319	10,406
85,001	86,000	72	848	(-	12	15	620	12	23		(\$2)6	32	2	2)	319	10,406
86,001	87,000	1729	2	32	8	E-1	120	55	28	1/25	120	1	8	3	322	10,665
87,001	88,000			9	1	9	•	8	•			5	3	1	323	10,753
88,001	89,000	35	150	57 _A	5	51	176	1	73	353	200	5 000	≅	1	324	10,841
89,001	90,000	9.53	3,77	1	8	53	2 3 27	55	5 2	3.44	20 m	1	I II	2	326	11,020
90,001	91,000	3.5	9.		18	E 15	5.70	8	-	3.00	1	-	101	1	327	11,111
91,001	92,000	(4)	(*)	-	-	1	(·*)	34	2 0	76-6	(4)	(÷	=	4	328	11,202
92,001	93,000	14	140	12	-	¥2	3.5		1	1524	120	2	<u> </u>	1	329	11,295
93,001	94,000	1	250	12	2	23	323	12	<u>=</u> /	020	75.77	1	집	2	331	11,482
94,001	95,000	575	170	-		ė	170	G	5 8	37	120	13	1	1	332	11,576
95,001	96,000	100	100	87		8	878	12	53	557	17.55	25	=	72	332	11,576
96,001	97,000	383		98	35	5	(8)	**	*3	((#)	(*)	45	8	€	332	11,576
97,001	98,000	3(€3	(*)	(-		93	1	34	80	0.0	$((\bullet))$		8	1	333	11,674
98,001	99,000	100	243	ê ≡	9	20	(4))	19	¥3	990	5400	-	×	E-1	333	11,674
99,001	100,000	14	940	52	2	€	200	12	20	1	248	12	₩.	1.	334	11,773
144,800	144,800	1												1	335	11,918
149,700	149,700	1												1	336	12,068
213,800	213,800	1												1	337	12,281
114,600	114,600	1												1	338	12,396
300,800	300,800	1												1	339	12,697
252,600	252,600	1												1	340	12,949
135,200	135,200		1											1	341	13,085
199300	199,300		1											1	342	13,284
308,000	308,000		1											1	343	13,592
259,700	259,700		1											1	344	13,852
116,800	116,800			1										1	345	13,968
285,400	285,400			1										1	346	14,254
238,600	238,600			1										1	347	14,492
393,800	393,800			17.	1									1	348	14,886
290,200	290,200				1									1	349	15,176
143,900	143,900				20	1								1	350	15,320

Meter Size:

Exhibit Schedule H-5 Page 5 Witness; Bourassa

			Witness; t								Witness: B						
																Cumul-	
		Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month		Cumul-	ative	
Usage	Usage	of	of	of	of	of	of	of	of	of	of	of	of	Total	ative	Gallons	
From:	To:	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	<u>Dec-23</u>	Year	Billing	(in 1,000's)	
140,600	140,600					1								1	351	15,461	
359,900	359,900					1								1	352	15,821	
274,200	274,200					1								1	353	16,095	
100,800	100,800						1							1	354	16,196	
142,700	142,700						1							1	355	16,339	
129,900	129,900						1							1	356	16,468	
243,400	243,400						1							1	357	16,712	
219,400	219,400						1							1	358	16,931	
317,600	317,600						1							1	359	17,249	
252,000	252,000						1							1	360	17,501	
448,100	448,100						1							1	361	17,949	
412,700	412,700						1							1	362	18,362	
129,300	129,300							1						1	363	18,491	
122,900	122,900							1						1	364	18,614	
164,900	164,900							1						1	365	18,779	
173,600	173,600							1						1	366	18,952	
203,800	203,800							1						1	367	19,156	
223,200	223,200							1						1	368	19,379	
359,600	359,600							1						1	369	19,739	
231,100	231,100							1						1	370	19,970	
384,400	384,400							1						1	371	20,354	
307,300	307,300							1						1	372	20,662	
271,800	271,800							1						1	373	20,934	
124,900	124,900								1					1	374	21,058	
145,400	145,400								1					1	375	21,204	
157,100	157,100								1					1	376	21,361	
224,100	224,100								1					1	377	21,585	
285,400	285,400								1					1	378	21,870	
294,700	294,700								1					1	379	22,165	
103,500	103,500								1					1	380	22,269	
206,100	206,100								1					1	381	22,475	
448,300	448,300								1					1	382	22,923	
348,700	348,700								1					1	383	23,272	
107,800	107,800									1				1	384	23,380	
138,000	138,000									1				1	385	23,518	
163,500	163,500									1				1	386	23,681	
173,500	173,500									1				1	387	23,855	
177,500	177,500									1				1	388	24,032	
223,100	223,100									1				1	389	24,255	

Meter Size:

Exhibit Schedule H-5 Page 5 Witness; Bourassa

			Witness: Bourassa													
		Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month		Cumul-	Cumul- ative
Usage	Usage	of	of	of	of	of	of	of	of	of	of	of	of	Total	ative	Gallons
From:	To:	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Year	Billing	(in 1,000's)
110,800	110,800	(E)	< 1		1	1110	8	2 5	8 8 9	1	-	100		1	390	24,366
331,100	331,100									1				1	391	24,697
262,100	262,100									1				1	392	24,959
119,400	119,400									100	1			1	393	25,079
141,300	141,300										1			1	394	25,220
135,500	135,500										1			1	395	25,355
103,700	103,700										1			1	396	25,459
122,800	122,800										1			1	397	25,582
153,300	153,300										1			1	398	25,735
393,000	393,000										1			1	399	26,128
303,400	303,400										1			1	400	26,432
100,800	100,800											1		1	401	26,532
135,400	135,400											1		1	402	26,668
158,700	158,700											1		1	403	26,826
124,400	124,400											1		1	404	26,951
112,700	112,700											1		1	405	27,064
432,900	432,900											1		1	406	27,496
330,100	330,100											1		1	407	27,827
109,500	109,500												1	1	408	27,936
149,500	149,500												1	1	409	28,086
107,200	107,200												1	1	410	28,193
140,900	140,900												1	1	411	28,334
128,700	128,700												1	1	412	28,462
391,500	391,500												1	1	413	28,854
278,300	278,300												1	1	414	29,132
2124 MAY (\$15.50)													A11	=3	414	29,132
	25														414	29,132
	20													- 2	414	29,132
														36	414	29,132
	Totals	34	38	34	34	34	34	34	34	36	34	34	34	414	•0. MADEDE Est	
		_				200000				A Commission of the Commission	W 1000000000000000000000000000000000000	4000			8	

Average Usage
Median Usage
Average # Customers
Change in Number of Customers 70,368 39,500 35

Meter Size:

Exhibit Schedule H-5 Page 6 Witness: Bourassa

21/07/07/07/00 PM	V 2-190500	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	120/50/20	Cumul-	ative
Usage	Usage	of	of	of	of	of	of	of	of	of	of	of	of	Total	ative	Gallons
From:	To:	<u>Jan-23</u>	Feb-23	Mar-23	Apr-23	May-23	Jun-23	<u>Jul-23</u>	Aug-23	Sep-23	Oct-23	Nov-23	<u>Dec-23</u>	Year	Billing	(in 1,000's)
* 5	n 320	•	•	1.4	*		-	₹ 1	€			•	5=5	33.453	383	241
31)	1,000	85	1	743	19	8	843	\$ 2	8	78	923	13	19 2 6	3045	1583	9435
1,001	2,000	23		456	2	2	920	32	£1	1		54	328	1724	1/64	990
2,001	3,000	-		=	8	8	•	9	8		3	- 5		9€	•	•
3,001	4,000	70	0.50	150	175	9	0.50	48	70	1793	250	1353	252	0.00	975	55 K
4,001	5,000	*3		522	3	7	1 /2 /1	300	5	0.53	350	2 3	1956	956	653	1911
5,001	6,000	-	3.00	137	38	*	(2 .5)	9 5	8	(()	æ	÷:	3.93	6363	0.69	in the state of th
6,001	7,000		3.49	(m)	99	20	5.0	€ -	聖	7.E	6.63	- 2	(3 -5)	200	1000	1940
7,001	8,000	23	14	(2)8	12	92	224	(4	8	(=)	a a a a a a a a a a a a a a a a a a a	23	740	82	-6	224
8,001	9,000	22	1/27	1.00	12	=	-	52	2	0.27		124	3	7725	7023	120
9,001	10,000	- 5		(*)	*	9		-	9			5		-	100	
10,001	11,000	3 5	185	1.41	(5	8	120	SE	51	35	554		9- 5 -1	15.5	953	120
11,001	12,000	5 0	5#5	3.003	18	=	15 7 8	98	51	0.00	200	F2	1950	1(- 1)	1350	13 7 81
12,001	13,000	*	5- 1	(98)	8	8	9#3	19	*	1083	9#3	+0	(·	383	- 5	S # 3
13,001	14,000	40	(4)	(4)5	196	94	(4)	64	46	((+)	(40)	+0		266	200	1040
14,001	15,000	25	1521	127	12		-20	32	120	(12)	120	23	340		335	(42)
15,001	16,000	27	1021	323	12	2	525	12	20	7.42	250	20	727	3/2%	222	250
16,001	17,000	77		7.20	9	2	-	-	-		100	= 7		25.7		-
17,001	18,000	#1	1	1000 10 7 85	27	-	5.55	2 5	*	5.000	20 m	-0	25	1	1	18
18,001	19,000	-	(*)	1947		-	((4))	(#	-	((A)	(90)	1343	(*)	((#)	1	18
19,001	20,000	-	141	((*))		8	100	(#	В.	((*)	(*)	-	(640)	1000	1	18
20,001	21,000	48	2#3	590	24	8	349	39	20	383	200	2.	2#3	5(= 5	1	18
21,001	22,000	23	723	200	12	<u> </u>	723	51	≥:	949	940	28	925	844	1	18
22,001	23,000	23	7.5	120	12	2	198	2	20	727	196	021		74	1	18
23,001	24,000		000	150		-	550 550	30	0.	New York	850	-	508 1 8 8	(2 - 2	1	18
24,001	25,000	-0	1000 10=0	75X10		-	235A 2 = 32	(2) 2#	50	0.000 10.000	0.904 0.904	-	2.362 2. - 03	10 ES	4	18
25,001	26,000	40	9910 9945	2240	12	-	596	76		1000	1965		2000 2000	\$(- 0.0	1	18
26,001	27,000	26	8428	520	12	2	1920	101	21	25	888	44	9420 9420	29 4 3	4	18
27,001	28,000	25	944	F251	82	4	926	32	25	52	326	1500	948	1828	1	18
28,001	29,000	- 4	748	255	8	-	5120	92	161	025	940	21	929	1747	1	18
29,001	30,000	8	- 3	(4)		2	35	52	8	(4)	5.5	28	188	31	2	
30,001	31,000	83	- 12		55	- 5		13	24			5		0.5	2	
31,001	32,000	51 E0	586	556		5	153	85	26	151	196		338	200	2	
32,001	33,000	- St	355	£20	15	157	370	19	50	5.53	200	79	95	1(*)	2	
33,001	34,000	•	(**)	1901	35		13 - 21	₩ 1	5	0 4 9	380	1083	8 7 8	1986 1970	2	
		= 0	993	10001	. 		19 4 32	0 =			19 6 6	-	<u>2</u> ₩2	3(4 0) 7(<u>4</u> 4)		
34,001	35,000	W3	220 220	843 828	5 4	21	(00)	G-	**	7/42 7/42	1000	-0	224	07400 07400	2	
35,001	36,000	-					120	-			02.0	-			2	
36,001	37,000	75	37	(20)	15	8	7.0	27	5.	3.75	7.0	135		850	2	
37,001	38,000	51	25	889	₹.	8	-	is a		13.5	-	953	5.00	357	2	47

Meter Size:

Exhibit Schedule H-5 Page 6 Witness: Bourassa

114444	110000	Month of	Month of	Month of	Month	Month of	Month of	Month of	Month of	Month of	Month	Month of	Month of	Total	Cumul- ative	ative Gallons
Usage From:	Usage To:	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Year	Billing	(in 1,000's)
38,001	39,000	Jan-23	<u>reb-23</u>	iviar-25	ADI-23	iviay-23	Jun-23	<u>Jul-23</u>	Aug-23	<u>Sep-23</u>	<u>OCI-23</u>	1404-53	Dec-23	rear		(In 1,000 s) 47
39,001	40,000	**		NEW C	2E		1450 1435	20		10 4 5	1323	1000		11 9 3	2	47
40,001	41,000	-0	(1 4 6)	540.0 Janes	19		tents then	9 =	=0 ac:	(72)	990	10.00	5-51 5-51	10 - 0	2	47
		23	9551	1905 1905	14		556S	101	51				(EER)	(24)		
41,001	42,000	- 5		(3)	3	3	•		8	(<u>4</u>)		5	E	85	2	47
42,001	43,000	75	100	(5.)	37	3	35%	- 57	56	1/20	250	75	크류	P. T.	2	47
43,001	44,000	7		250	100	- 5	38	i .	8	0.55	100	356	1976	956	2	47
44,001	45,000	₹2.	3.00	137			:d ± 8.	2 5	8	693	(2)	- 2	3 8 3	8 * 8	2	47
45,001	46,000	23	3-51	25.5	94	8	9-8	(E	81	200	1950	÷:	3 2 51	1.5	2	47
46,001	47,000	2)		(2)	-	~	228	62	20	(=)	88 .	= 5	(5 <u>4</u> 6)	82	2	47
47,001	48,000	23	Co.	141	55	8		12	<u> </u>	7023	120	27	7-1	(1 <u>1</u>)	2	47
48,001	49,000	8		1.0	9	3		9	8			70			2	47
49,001	50,000	81	353	171	₹.	23	\$ 3 0	85	24	1573	550	83	553	35-4	2	47
50,001	51,000	5 2	95	£30	18	8	376	₹5	50	9.53	376	79	1958	1(-);	2	47
51,001	52,000	**	(3. 3)	3.00	**	8		19	**	3.91	9 -0 9	- 51	3.00	1000	2	47
52,001	53,000	20		(4)	34	₩	(40)	5±	(4)	200	3(4)-	+6	543	83 4 8	2	47
53,001	54,000	23	(52)	120	12	2	-	32	2	(2)	(145)	23	1	1	3	101
54,001	55,000	23	727	323	120	2	7.27	12	<u> 2</u> 2	3227	25%	23	727	W40	3	101
55,001	56,000	-		370	G		190	-	2	1570	-	-		31. 5 .1	3	101
56,001	57,000	T2	2550	1		*	5.50	27		10.75	588		227	1	4	157
57,001	58,000		(14)	(#))	-		(#C)	1-	H:	1000	3(*)	-0	1.40	((#)	4	157
58,001	59,000	- 1	0.0	(=)]	*	8	(*)	Œ	8	((+)	(*)	•	18 4 3	1000	4	157
59,001	60,000	¥8	243	590	24	2	949	39	26	18	200	23	545	5(- 65	4	157
60,001	61,000	23	(A)	355	12	ij.	F101	32	25	949	940	28	926	克基 克	4	157
61,001	62.000	23	751	528	12	3	3	2	8	74		23	(E)	3	5	219
62,001	63,000		0.000	1500		-	0 5 0	32		N. Tar	850		200	010	5	219
63,001	64,000	1	XXX	120	- 22		120	- 00	- 1	(5 2 0)	0.904 0.904	1,340	2.72	1	6	282
64,001	65,000	2.55	19913 29 4 5	290	- 12	-	030	26	50 Wi	(res	19 4 05	11923	548 348	2000	6	282
65,001	66,000	73 26	8.2% 8.40%	525 525	12		19 4 45	475 462	21	85 8 4	1950		926	13.000 042.00	6	282
66,001	67,000	19	1925	323	12	120	008	74	125	77	255	103	805	523	6	282
67,001	68,000	22	1020	1413	-		51.45	92		1745	940	1163	946	7925	6	282
68,001	69,000	- 8	88	V60	ā	8	25	53	8				858	885	6	282
69,001	70,000	-		(A)		- 5		13	7.0	(*)		달		5.5	6	282
		55	6.29	536	-	5	353	85	20	15	353	75	353	357		
70,001	71,000	70	3.4	1.00	18	55	336	97	5 i		140	3 9	550 12	12972	6	282
71,001	72,000	-	3.00	(40)		100	±€0	<u>:</u>	*	1083	(a € ()	+0	- 21	1	7	354
72,001	73,000	+5	990	190		*	19433	8	-	1040	*	: · · · ·	5-3	3/ 4 0;	7	354
73,001	74,000	125 CO40	243	200	14	2		<u> </u>	#	27 2 /2		- 5	5:28	() ·	7	354
74,001	75,000	1	7720	30230	12	1	250	12	2	X22	974	21	020	2	9	503
75,001	76,000	80	100	270	.5	ĕ	20	1	-	375	17	8		1	10	578
76,001	77,000	70		100		2	838	19	2	13.5	-31	95	1	3	11	655

Meter Size:

												Witness: Bo	ourassa			
nesse	Haana	Month of	Month	Month	Month	Month of	Month of	Month of	Month	Month of	Month of	Month of	Month of	Total	Cumul- ative	Cumul- ative Gallons
Usage From:	Usage To:	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Year	Billing	(in 1,000's)
77,001	78,000	Jan-23	<u>reb-23</u>	<u>IVIAI-23</u>	Apr-23	1 1	<u>Juli-23</u>	<u>Jui-25</u>	<u>Aug-25</u>	<u>3ep-23</u>	<u>OCI-23</u>	1404-23	Dec-23	2	13	810
78,001	79,000	23	844	(9)	12	2 E	6435	52 52	9	1045	1	199		1	14	888
79,001	80,000	29	048	426	10	9	120	52	-	1745	940	23	141	1965	14	888
80,001	81,000	20	848	220	34	2	728	302	2	843		23	333	827	14	888
81,001	82,000	- E(1.556 3.553	127	8	8	:30 8 5 0		8	0.50 0.50	9 5 0	50	255 2 5 7	051 Res	14	888
82,001	83,000	#3	955 955	1	12		1950 1950	15	en E	1787	1	50 = 2	1060 13 3 6	2	16	1,053
83,001	84,000	÷0	380	1967	19		1015F	3E	Æ	896	1890		980	286	16	
84,001	85,000	88	(a 4 6)	550	194	1	196.0	55	21	258	196		(3.45)	1	17	1,138
85,001	86,000	23	194	(52)	12	2	226	(4	19	7243	846	56	1544	88	17	
86.001	87,000	22	Col	120	12	8	(20)	1	B1	129	660	<u>10</u>	50	1	18	1,224
87,001	88,000	23	(<u>*</u>)	140	3	×	1	ĕ	8	(e			3	1	19	1,312
88,001	89,000	1	351	1014	1	8		9 5	51	1275	131	24	583	2	21	1,489
89,001	90,000	50	198	£32	18		13.5	25	51	4.53	R#8	1	1000	1	22	1,578
90,001	91,000	+0	\$ - \$	5 7 12	8	8	3 20 5	19	#E	386	9#3	E		1500	22	1,578
91,001	92,000	23	(16)	((4))	(%	*	(40)	14	(2)	5.66	1(4)	1	(%)	1	23	1,670
92,001	93,000	23	1	120	12	X		1	2	3000	525	325	5040	2	25	1,855
93,001	94,000	20	320	3227	20	2	0.20	12	20	5925	250	23	721	Mar .	25	1,855
94,001	95,000	80	37	370	G	3	20	-5	-	1570	-	1		1	26	1,949
95,001	96,000	78	557	100			353	37	1	1	EES:	- 59	123	2	28	2,140
96,001	97,000	83	(·	(*)			(80)	15	*	(38)	3(*)	=1	(*)	((#)(28	2,140
97,001	98,000	- 3	0.0	(*)]	*	8	(*1)	Œ	8	((*)	(* ()	*1	19 0 3	(*)	28	2,140
98,001	99,000	#3	2#3	590	24	*	347	39	25	08	347	23	243	5(45	28	2,140
99,001	100,000	23	(4)	200	12	<u> </u>	1	52	25	242	940	29	924	1	29	2,240
102,400	102,400		1											1	30	2,342
121,800	121,800			1										1	31	2,464
142,500	142,500				1									9	32	2,606
125,600	125,600								1					1	33	2,732
114,300	114,300								1					1	34	2,846
133,100	133,100									1				1	35	2,979
115,500	115,500									1				1	36	3,095
115,700	115,700										1			1	37	3,210
	5													351	37	3,210
	25													3 15 5	37	3,210
	8.														37	3,210
	-													3(6 0)	37	3,210
	-													57 2 .0	37	3,210
	~													592%	37	3,210
	≅.													357.4	37	3,210
	2													35-Fri	37	3,210

Meter Size:

Schedule H-5 Page 6 Witness: Bourassa

Exhibit

Usage From:	Usage To:	Month of <u>Jan-23</u>	Month of Feb-23	Month of Mar-23	Month of Apr-23	Month of May-23	Month of Jun-23	Month of Jul-23	Month of Aug-23	Month of Sep-23	Month of Oct-23	Month of Nov-23	Month of Dec-23	Total <u>Year</u>	Cumulative Billing 37 37 37 37 37 37 37 37 37 37 37	Cumulative Gallons (in 1,000's) 3,210 3,210 3,210 3,210 3,210 3,210 3,210 3,210 3,210 3,210 3,210 3,210 3,210 3,210
	8														37 37	3,210 3,210
	Totals	3	4	3	3	3	3	3	3	3	3	3	3	37	21	3,210
		3-									Jsage # Custome	rs of Custome	rs	86,768 29,500 3		

Meter Size:

Exhibit Schedule H-5 Page 7 Witness; Bourassa

Ulawa	Hoose	Month of	Month of	Month of	Month of	Month of	Month	Month of	Month of	Month of	Month of	Month of	Month	Tatal	Cumul- ative	ative Gallons
Usage From:	Usage To:	Jan-23	Feb-23	Mar-23	Apr-23	May-23	of Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Total Year	Billing	(in 1,000's)
rion.	10.	11	13	13	11	11	9	9	<u>Aug-23</u>	10	10	9	12	127	127	
- 1	1,000	12	10	11	10	9	12	12	12	11	11	12	12	134	261	
1,001	2,000	12	10	9	9	11	9	6	9	9	8	10	12	114	375	
2,001	3,000	6	8	8	7	8	1	4	3	2	6	6	5	64	439	
3,001	4,000	3	2	4	1	3	5	3272	186	3	1	1	1	24	463	
4,001	5,000	1	4	2	5	3	1	5	3	2	2	2	1	31	494	
5,001	6,000	3	1	1	3	2	3	12	3	2	2	2	3	25	519	
6,001	7,000	3	3	1	3	1	5	4	1	2	3	4	3	33	552	
7,001	8,000	1	121	1	1	4	2	2	5	4	4	4	2	30	582	PACOTION NO.
8,001	9,000	2	1	1	2	a 🕯	2	4	2	2	2	1	3	23	605	
9,001	10,000	1	2	3	3	3	2	2	200	2	2	1	5/2	21	626	
10,001	11,000	1	1		1	2	2	3	2	1	2	: - i	95	15	641	
11,001	12,000	10 4 0	1	861 9 8	~ ~	1	1	1	3	2	1	1	8.	11	652	
12,001	13,000	1(4)	996	1	8		1	1	2	1	1	1	1	9	661	E
13,001	14,000	1	1840	1	1	#6	1903	1	41	1	1	1	1	8	669	- CONTROL OF CONTROL O
14,001	15,000	1121	1	12 (5)	2 C	123	3.5	1	23	2	127	197	a 8	4	673	
15,001	16,000	322	250	1	8	23	9211	12	313	020	72.27	323	1	3	676	
16,001	17,000	1	-	1	2	<u> </u>	200	G.		-	320	1	G	3	679	
17,001	18,000	1975	1	25	1	1	250	2	1	25	1071	2	67	8	687	2,392
18,001	19,000	((±).	186	18	8	8	2	85	1	1.01	2	(*);	*	5	692	
19,001	20,000	3 € 3	(*)	(e	×	В.,	(*)	34	*	1	i(=)]	i(#))	34	1	693	2,504
20,001	21,000	18	147	34	- 2	1	1	19	¥8	593	3400	2543	34	2	695	2,545
21,001	22,000	949	124	82	2	\$ 10	1	2	23	(4)	248	248	12	1	696	2,567
22,001	23,000	4		(**	8	8	350	38	8	35	(4)	(*)	3	8 "	696	2,567
23,001	24,000	951	850	1		1	177		75	0.50	16700	1570	37	2	698	2,614
24,001	25,000	355	553	15		±5	253	2	- E	1	950	353	17	1	699	2,638
25,001	26,000	1	(80)	18	*	÷:	(*)	*	1	3350	(**))	(40)	33	2	701	2,689
26,001	27,000	2.80	10.00	()	*	H	200	19	1	3#3		9-3	19	:18	702	2,716
27,001	28,000	243	848	€4	12	<u>\$6</u>	(4)	52	<u>1</u> 3	1525	640	640	12	14	702	
28,001	29,000	1	-	€				-	23	7.24	2000 E	4 4 8	12	22	702	
29,001	30,000			- 6	- 3	- 6	6	9	ē.		1	(4)	3	-1	703	
30,001	31,000	1	355	15	1	5	550	- 5	55	881	555(2	658	1	3	706	
31,001	32,000	9.53	3(#3)	35	8	53	920	13	83	3 1 5	1.00	1.50	18	Ħ	706	
32,001	33,000	1.00	388 ₁₁	<u> </u>	9	*	(*)	36	**	3 -1 1	5 9 2	1	æ	1	707	
33,001	34,000	7.00	1	5 	*	÷	1 4 .5	· ·	÷1	1	(5 4));	(#)	1	3	710	
34,001	35,000	2.43		÷=	2	₽:	0.00	-	125	4	0.00	(m)	14	2	710	
35,001	36,000	X42	12.0	12	(2)	20	323	12	<u>=</u> V	721	0.500	31207	12	2	710	
36,001	37,000	1	17.				274	5	75	857	170	270	1	2	712	
37,001	38,000	1	30	85	15	51	179		70		1	576	₫.	2	714	3,118

Meter Size:

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Usage	Usage	Month of	Month of	Month of	Month	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Month	Total	Cumul- ative	ative Gallons
From:	To:	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Year	Billing	(in 1,000's)
38,001	39,000	Duil LO	100 20	IVIOI 20	1	Way 20	1	1	rug zo	000 20	00120	1404 20	DOUZO	3	717	3,233
39,001	40,000	1	1223	82		27	(20)	12	25	844	743	1	19	2	719	3,312
40,001	41,000		940	72	5	61	1913	15	29	748	456	498	8	200	719	
41,001	42,000	1941	1	12	3	21	225	2	23	240	220	528	12	1	720	
42,001	43,000	950	05G	10		6	150	2		00H	150	150	8	- 50	720	
43,001	44,000	1050	350 3 0 8	- 00 0=	157	50) #3	950 9 5 0	- 100 - 1 16	## ##	(100) (100)	(80	1901 1901	28 2 8	741 #9	720	
44,001	45,000	693	18 1 8	19	· ·	- CS	3801	19	-	1980	10405	180	32 38	E1	720	
45,001	46,000	25	194.0	(4	3	25	396	14	26	(3. 4 5)	550	55.0	12	2	720	1 DOMESTIN
46,001	47,000	74	226	<u>{4</u>	2	25	620	12	23		628	520	12	22	720	
47,001	48,000	7023	760	72		26	3/ <u>3/</u> ()	2	127	31	100	127	1	2	722	
48,001	49,000			1	2	÷	(4)	2	- 5	3	(4)	(4)		1	723	
49,001	50,000	959	124	(Z)	*	48) #6	990	361 . 	#4	9964 9 5 8	596 576	196) 78 18	- K:	723	
50,001	51,000	9.53	12 3 8	S:		60 60	(#1)		50	55 4 5	620 1	1.53	::- :: -	# H	723	
51,001	52,000	3.93	9#3	194	8	**	5 7 5	· ·	-	(·	1981	590	34	2	723	
52,001	53,000	(24)	(4)	12	=	(2)	(≤)5	34	40	(14)	((4))	(4)	14	2	723	
53,001	54,000	1540	525	311	-	¥:	243	12	26	(5)	120	195	12	2	723	3,497
54,001	55,000	70.42	25%	V <u>I</u>	(2)	20	77.27	12	<u>=</u> V	1020	37270	020	12	221	723	
55,001	56,000	1550	170	-		12	3	9	-		20	7-0.	G	2	723	
56,001	57,000	15.75	10 miles	87		- H	100		#S	2550	175	155	100	5	723	
57,001	58,000	3363	3(*2)	9	-	**	(*)0		-	(14)	(#))	(#))		*	723	
58,001	59,000	((=)	(*)	18		8	(*)	*	**	0.0	(=)]	(())	39	**	723	
59,001	60,000	18	·	2 <u>2 2 2</u>	9	20	*	19	<u> 28</u>	393	5400	390	34	4	723	3,497
60,001	61,000	949	943	52	2	25	255	2	23	12	2000 F	250	12	잘	723	
61,001	62,000	(A)		-	3	8	125	2	3	7.	43	4	19	ĕ	723	
62,001	63,000	970	250	221			170		75	0.00	1570	170		75	723	3,497
63,001	64,000	1070	888	12		#5	9.00		=	575	57.5	1000	17	- 1	723	3,497
64,001	65,000	3,00	1805	15		*	(4)	8	±0	336	(40)	(*)	:3		723	3,497
65,001	66,000	200	683	(6)	*	23	7	1	1	3-20	9 4 2	9-3	131	2	725	3,628
66,001	67,000	79	848	(4	12	뀰	640	92	<u>11</u>)	935	3235	(52)(諡	¥	725	3,628
67,001	68,000	7(2)		8	100	2		12	23	75	# # E	\$ 2 8	≅	2	725	3,628
68,001	69,000		36	i i	- 3		-	1	- 5		(4)	(4)	9	4	726	3,697
69,001	70,000	13751	1	675		5	150		7.5	556	550	150	-5	1	727	3,766
70,001	71,000	9.53	2,53	2	8	50	6 2 01	13	50	55 4 .5	£20	1	18	3	730	3,978
71,001	72,000	3.83	9#3	18	8	8	1 9 2	36	+0	(1 -1)	1983	590	8	*	730	3,978
72,001	73,000	1	*	5 4	1	1	1.0	<u>₩</u>	*	95	1	(#)	:	4	734	4,268
73,001	74,000	5540	1	ė.	2 °	22	(a)	14	23	1	0.40	(54)	12	2	736	4,415
74,001	75,000	7027	25%	V <u>C</u>	3	20	92/1	12	<u>a</u> V	725	35231	757.0	12	2	736	
75,001	76,000	350	17.0	7	ĕ	9	350	100	81	377	374	750	G	91	736	4,415
76,001	77,000	13.00	(54)	87	15	#1	179	₫.	81		576	550	₫.	5	736	4,415

Test Year Ended December 31, 2023

Meter Size:

64

Totals

62

62

62

64

62

60

61

61

5/8 Inch Commercial

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Exhibit

Schedule H-5

Cumul-Month Month Cumulative Usage Usage of Total ative Gallons (in 1,000's) From: To: Jun-23 Jul-23 Billing Jan-23 Feb-23 Mar-23 Apr-23 May-23 Aug-23 Sep-23 Oct-23 Nov-23 Dec-23 Year 78,000 77,001 736 4,415 78,001 79,000 4,493 737 1 80,000 79.001 737 4,493 81,000 80,001 737 4,493 81,001 82,000 1 738 4,575 82,001 83,000 738 4,575 83,001 84,000 738 4,575 84,001 85,000 738 4,575 85,001 86,000 3 741 4,831 86,001 87,000 4,831 741 87,001 88,000 741 4,831 88,001 89,000 741 4,831 89,001 90,000 741 4,831 90,001 91,000 741 4,831 91,001 92,000 741 4,831 92,001 93,000 741 4,831 93,001 94,000 741 4,831 95,000 94,001 741 4,831 95,001 96,000 741 4,831 96,001 97,000 741 4,831 97,001 98,000 741 4,831 98,001 99,000 741 4,831 99,001 100,000 741 4,831 741 4,831 741 4,831 741 4,831 741 4,831 741 4,831 741 4,831 741 4,831 741 4,831 741 4,831

Average Usage 6,520
Median Usage 1,500
Average # Customers 62
Change in Number of Customers (3)

61

61

741

61

Meter Size:

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Usage From:	Usage To:	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Month of May-23	Month of Jun-23	Month of Jul-23	Month of Aug-23	Month of Sep-23	Month of Oct-23	Month of Nov-23	Month of Dec-23	Total Year	Cumul- ative Billing	ative Gallons (in 1,000's)
æ	8	108	342	i i	1	1	1	1		1	1	1	1	8	8	
1	1,000	1	1	1	1	1	1	1	2	1	1	1	1	13	21	7
1,001	2,000	1	1	2	8	4	92/3	1	1	75	1	F25	1	9	30	20
2,001	3,000	1	1	1	2	1	2	3	1	2	1	2	1	15	45	58
3,001	4,000	1	5 2 3	127		1	328		57	653	2 5 8	278.	1	3	48	68
4,001	5,000	358	1	1	1	#	5.50	1	59	90	(##X	(3)	2	4	52	86
5,001	6,000	3 😸	18 - 21	(3	×	18	(*)		5	855	(80)	(#3)	8	Η.	52	
6,001	7,000	990	393	₹.	9	H	(4)	€	¥0		(+)	5-0	9	9	52	86
7,001	8,000	227	21433	(in	€.	120	343	52	123	-	(45)	923	32	2	52	86
8,001	9,000	727	345	(2)	9	20	720	12	<u>ii</u>)	020	320	220	122	₩:	52	86
9,001	10,000	1075	1520	3	3	3	300	1	55		750	370	32	2	52	86
10,001	11,000	35	190	1.7	- 5	5	1	- 6	56	355	\$ 1 5	S2.0	12	1	53	97
11,001	12,000	256	595	1.0		8	590	20	50		X → 32	1	≋	1	54	108
12,001	13,000	(10)	((e))		*	*	080	X	**	1	(4)	040	186	1	55	121
13,001	14,000	(te.:		64	4	86	5401	38	1	0.00	1	(24))	38	2	57	148
14,001	15,000	220	346	100	2	₽.	190	16	25	(4)	120	926	122	1	58	162
15,001	16,000	25	200	52	2	28	720	垣	23	72	025	(27)	352	2	58	162
16,001	17,000	1	0.50	271	- 5	75	270	75	77%	953	755	155	75	1	59	179
17,001	18,000	553	1	35	-	51	956	15	72		878	573	5	1	60	196
18,001	19,000	1000	(*)		*	8	3,953	(*)	**	() e	3(#))	32533	(8)	8	60	196
19,001	20,000	160	((*))		-	*	(80)	9	#3		345	196	36	8	60	196
20,001	21,000	890	848	19	2	윭	769	19	23	3.0	(-	(3)	94	2	60	196
21,001	22,000	5/25	(40)	12	8	S	E10	1	21s =5	743	5 <u>- 1</u>	E28	22	2	60	196
22,001	23,000	98		3	3	9	36				-	- 1			60	196
23,001	24,000	2.52	370	121			150	277	70	0.51	(59)	(59	27	7.	60	196
24,001	25,000	5.53	1883	85	8	Ħ	120	12	#8		550	8,527	25	8	60	196
25,001	26,000	3 0 1	2 1 2	(3	*	€	(4)	J e	*0	85	660	653	16	H	60	196
26,001	27,000	990	393	₹.	9	H	(47)	£₩	2 0		(+)	590	侵	9	60	196
27,001	28,000	- 25	349	(a)	9	¥	543	- 1	25		940	940	2	12	60	196
28,001	29,000	020	140	1	÷	5	(<u>2</u>)	92	22	0.00	120	526	92	55	60	196
29,001	30,000			-	2	3	-	9	- 5	-	-	-	9	3	60	196
30,001	31,000		1984	3.5	8	5	596	- 6	-	3.53	S 7 8	S2.5	/a	3	60	196
31,001	32,000	2.50	5 7 5	12	<u>=</u>	*	590	120	53	256	3 7 3	27E	100	8	60	196
32,001	33,000	300	300	()	~	*	980	58	₩)	9	-	# 1	94	×	60	196
33,001	34,000	(4)	2.40	Č+		₩.	(4)	54	2	(1)e	(0.00)	(e)	4	×	60	196
34,001	35,000	820	345	(2)	2	뮻	(2)	12	28	500	(2)	929	12	2	60	196
35,001	36,000	72	953	12m	2	25	753	12	23	722	(22)	(22)	12	2	60	196
36,001	37,000	1550	157.0	-	9		300	14	-		200	750	4		60	196
37,001	38,000	55	1870	87	5	Ti.	555	15	76	8553	672	672		6	60	196

Meter Size:

Exhibit Schedule H-5 Page 8 Witness: Bourassa

		Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month		Cumul-	ative
Usage	Usage	of	of	of	of	of	of	of	of	of	of	of	of	Total	ative	Gallons
From:	To:	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Year	Billing	(in 1,000's)
38,001	39,000	300	382		3	8	1965	8	9	3.0	1945	1945	~		60	196
39,001	40,000	-	343		2	12	323	8	23	0	940	949	12	100	60	196
40,001	41,000	0.29	120	-	8	20	520	12	-3	7	-	1	12	2	60	196
41,001	42,000	98		3	3		(4)		8		-	-	9		60	196
42,001	43,000	0.00	3.0	12		5	37.0	53		653	2 5 8	25.0	3	-	60	196
43,001	44,000	350	12	95	25	甚:	5,50	进	59	30	(#2)(63A(100	5	60	196
44,001	45,000	3.61	2 ± 2	(3	*	8	*	1号	20	8.95	850	350	30	8	60	196
45,001	46,000	550	393	Ĉ.	9	100	(=)	益	20		- (-)	360	68	9	60	196
46,001	47,000	929	242	(in	12	12	141	52	123	-	-	-	52	2	60	196
47,001	48,000	7.27	340	(2)	2	<u>U</u>	727	12	<u>E</u> 0.	222	220	726	12	₩:	60	196
48,001	49,000	1576	100	3	3	3	372	1	-		300	300	18	2	60	196
49,001	50,000	559	1984	1.7		5	280	- 5	78	3(5)	S 7 .0	S 2 3	10	- 5	60	196
50,001	51,000	2.69	98	1.0		8	570		5 3		X + 32	(- 10	2	81	60	196
51,001	52,000	130	((4))		*	36	(#0	38	30		(4)	(4)	×	×	60	196
52,001	53,000	1/42	3(43)	(2)	2	8	540	38	23	398	(1.00) (1.00)	(1.0)	38	2	60	196
53,001	54,000	820	343	(2)	2	22	(2)	12	25	349	20	20	12	2	60	196
54,001	55,000	7.2	353	52	2	28	720	52	23	72	625	(22)	12	25	60	196
55,001	56,000	573	(50	17	- 5	75	370	15	76	953	755	755	15	8	60	196
56,001	57,000	5.70	S#8	581	-	5	950	35	T1	1000	972	570	15		60	196
57,001	58,000	3390	(*)	-	*	8		(%	70	0.65	350	353	(%	8	60	196
58,001	59,000	136	8 # 8		-	*	(4)	*	80		145	45	38		60	196
59,001	60,000	7947	245	19	2	<u> </u>	767	84	23	2.4	(4)	(2)	19	2	60	196
60,001	61,000	0,00	320	12	8	3	33.0	12	21s	70		-	2	35	60	196
61,001	62,000	98		3	-	8		3	- 5		40	-	-	8	60	196
62,001	63,000	282	350	121		0	157	17	E.C.	0.51	(59)	(59	17	7.	60	196
63,001	64,000	5.53	1883	187	8	15	123	18	#3	(20)	550	350	15	8	60	196
64,001	65,000	3 2 2	28 - 21	()	*	E	(4)	16	**	85	350	350		*	60	196
65,001	66,000	5523	393	(-	9	100	(2)	G	20	236	(+1)	(#)	68	91	60	196
66,001	67,000	2.5	343		9	¥	343	12	≥5	0.5	520	940	12	¥	60	196
67,001	68,000	000	1490	12	8	5	(2)	10	22	525		020	25	125	60	196
68,001	69,000				2	2	-	2	- 5		-	-	3	2	60	196
69,001	70,000		250	17		8	552	- 45	- 3	35.5	S\$2.5	858	- 6	- 5	60	196
70,001	71,000	9,60	5 7 5	1.7	-	8	59.0		#3	E-6.	30 - 32	S(#5)	-	*	60	196
71,001	72,000	3063	385	C#	=	8	960	58	#0	13 P	-	(*):	94	*	60	196
72,001	73,000	(4)	5.45	č+	- 2	*	(4)	9	#3	696	(4)	79433	*	×	60	196
73,001	74,000	820	345	(2)	2	22	125	12	25	929	20	20	12	2	60	196
74,001	75,000	7523	353	120	2	28	123	12	23	72	625	(22)	湿	25	60	196
75,001	76,000	10.50	470	-	2	2	370	12			70	100	12	2	60	196
76,001	77,000	55	150	57	-	#	1000 1000		70	107.1	572	572		5	60	196

Meter Size:

Exhibit Schedule H-5 Page 8 Witness: Bourassa

												vvitness: E	sourassa			2400 CONTO
Usage	Usage	Month of	Month	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Total	Cumul- ative	Cumul- ative Gallons
From:	To:	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Year	Billing	(in 1,000's)
77,001	78,000	336	3 1 2		3	-		8	-	3	196	190	9	*	60	
78,001	79,000	RM	346	3+		1	323	12	20	10.5	940	949	12	20	60	
79,001	80,000	049	120	34	-	<u> </u>	22A	12	25	953	5 <u>25</u>	7 <u>29</u>	12	3:	60	
80,001	81,000	949	•	8	8		(*)	3	3			-	8	5	60	
81,001	82,000	100	5.00 m	17	*	52	370	:3	757	200	2 5 8	358	譚	5	60	
82,001	83,000	359	7. 2 3	₹ 7	27.	#:	555	選	75				클	5	60	
83,001	84,000	3.61	2 to 2	(2	*	8	(*)	26	*0	8.55	350	183	8	=	60	
84,001	85,000	250	100	Č .	9	*		£ 2	20		3.00	3.43	经	*	60	
85,001	86,000	929	250	Ca.	=	12)	3.43	12	23	-	343	-	12	2	60	
86,001	87,000	727	345	(2)	-	20	722	12	20	250	220	728	12	<u>2</u> :	60	
87,001	88,000	556	1528	-	-	5	176	15	7.5	3.5	370	370	遺	-	60	
88,001	89,000	35	250	1.5	2	5	550	-5	78	3.5	923	953	- 1	- 5	60	
89,001	90,000	2.9%	98	12	-	*	570	*	50		200	37 7 3		*	60	
90,001	91,000	100	(+)		-	Ξ	((0))	104	===		(-1)	(4)	3H	H	60	
91,001	92,000	1/40	(+3)	(-	-	8	5907	18	20	393		(100)	18	- 2	60	
92,001	93,000	820	245	52	~	22	(*)	-	20	14	120	120	12	*	60	
93,001	94,000	023	120	52	2	26	120	22	20	72	(27)	(25)	12	25	60	
94,001	95,000	550	9.50	27	- 5	Ē:	170	15	77/5	3555	150	755	35	Ē	60	
95,001	96,000	5.53	370	(2)		75	956	15	7.2	3.50	5727	(72)	35	7	60	
96,001	97,000	1000	(*)		25	8	(41)	(*)	**	(PE)	300)	(00)	(*)	8	60	
97,001	98,000	1.6	(#)		-	*	580	36	-		1965	1965	8		60	
98,001	99,000	(4)	343	12	2	<u> </u>	747	14	23	2.5	(4)	(2)	14	8	60	
99,001	100,000	0.00	320	12	8	35	120	1	21s	70	-	-	22	2	60	196
	9													8	60	196
	0.													73	60	196
	Ħ													5	60	196
	圧													H	60	196
	₩													9	60	196
	¥													12	60	196
	<u> </u>													55	60	196
	23													3	60	
														5	60	
	Totals	5	5	5	-5	5	5	5	5	5	5	5	5	60	5 5	

Average Usage Median Usage Average # Customers Change in Number of Customers (3,267) 5

Meter Size:

Exhibit Schedule H-5 Page 9 Witness: Bourassa

		Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month		Cumul-	ative
Usage	Usage	of	of	of	of	of	of	of	of	of	of	of	of	Total	ative	Gallons
From:	To:	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Year	Billing	(in 1,000's)
1	323	26	25	32	20	17	16	17	18	19	17	21	25	253	253	
1	1,000	21	17	14	19	17	13	13	16	15	19	22	21	207	460	104
1,001	2,000	17	21	23	20	14	15	14	11	16	14	12	13	190	650	
2,001	3,000	8	15	11	8	14	14	10	11	5	11	9	9	125	775	
3,001	4,000	10	10	6	13	14	8	6	4	8	6	8	12	105	880	1,069
4,001	5,000	5	3	4	4	5	5	7	8	10	10	7	9	77	957	1,415
5,001	6,000	5	4	9	4	7	5	6	8	8	6	7	3	72	1,029	
6,001	7,000	2	8	6	6	190	7	10	7	4	5	4	3	62	1,091	2,214
7,001	8,000	6	4	1	5	7	9	6	6	6	4	3	4	61	1,152	2,672
8,001	9,000	6	1	1	2	2	2	3	4	2	5	2	4	34	1,186	2,961
9,001	10,000	3	2	3	5	6	2	1	4	4	3	4	2	39	1,225	
10,001	11,000	2	2	3	3	1	1	5	-1	3	5	6	5	37	1,262	
11,001	12,000	1	2	2	2	5	3	4	7	3	4	2	2	37	1,299	4,146
12,001	13,000	3	1	4	2	5	3	3	4	3	3	2	3	36	1,335	4,596
13,001	14,000	3	2	3	4	5	5	1	1	2	a	5	2	33	1,368	5,041
14,001	15,000	1	3	4	3	5	5	3	1	4	5	3	∃ 2	37	1,405	5,578
15,001	16,000	1	2	(*)	3	2	2	× ,	2	€.,,,,,	4	2	₩	18	1,423	5,857
16,001	17,000	2	1	12 to 1	2	0.0	1	3	-1	2	1	3	5	21	1,444	6,203
17,001	18,000	2	1	1	1	1	3	7	2	3	1	3	2	27	1,471	6,676
18,001	19,000	2	1	3	2	1	1	8	8	1	8	3	2	16	1,487	
19,001	20,000	1	3	2	1	1	1		2	2	5	₹8	3	21	1,508	7,381
20,001	21,000	5	2	*	3	2	8	3	1	2	1	₩	2	21	1,529	7,812
21,001	22,000	1	(0.0)	(9.0)	1	1	2	2	1	3	8	3	1	15	1,544	
22,001	23,000	-	-		1	345	1	1	2	3	2	4	5	16	1,560	8,494
23,001	24,000	1	1	0 <u>4</u> 0	120	1	2	1	1	2	2	1	2	10	1,570	8,729
24,001	25,000	1	3	1373	1373	2	1	55	1	9	1	3	₹0	12	1,582	9,023
25,001	26,000	853	5 5 8,	1	1	1	1	2	3	3	3	73	1	16	1,598	
26,001	27,000	ä f E	1	5 8 4,,	984	383	1	₩	1	8	1	₩	5 2	4	1,602	9,537
27,001	28,000	2	₩ 2	1	1 9 2, ,	8€6,	9	2	1	₩ ,,	₩.	1	<u>₽8</u>	7	1,609	9,730
28,001	29,000	2	1	540	2	2	1	2	2	1	2	31	¥5	14	1,623	
29,001	30,000	0.20	0.20	4	-	120	3	1	2	2 "	5	1	25	11	1,634	
30,001	31,000	1	1070	1070	1	1	1	-			1	E()	7.5	5	1,639	10,606
31,001	32,000	500	1	1	886	1	1	8	1	2	0	71.	Ŧ1,	7	1,646	10,826
32,001	33,000	8 - 8	1	2	2	2	æ	₩	1	1	1	1	1	12	1,658	11,216
33,001	34,000	2	2	(40)	(40)	(48)	94	1	2	2	8	10	#3	9	1,667	11,518
34,001	35,000	2	1	1	949	940	12	2	2	1	2	46	₹.,	8	1,675	11,794
35,001	36,000	1	2	2	1	•	<u>=</u>	2	- 2	3	1	20	4	10	1,685	12,149
36,001	37,000	()	1	()	H56	656	1	1	2	1	5.	39	2	8	1,693	12,441

Meter Size:

												Witness: Bo	urassa			
		NUMBER OF STREET	N/29/2009/00/2	NEW CORSO	1429009983032	n and revenue as it.	D-SOFTWARM	12/12/19/04/04/11	1149/2009/00/00	12/12/07/07/07	N21/2074(D125)	rangeres areas	Q/200000000		7172000000000	Cumul-
14724555555	1928/2000000	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	25.000	Cumul-	ative
Usage	Usage	of	of	of	of	of	of	of	of	of	of	of	of	Total	ative	Gallons
From:	To:	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Year	Billing	(in 1,000's)
37,001	38,000	1		31233	2	1	14	#	1	1	4	1	¥8	12	1,705	
38,001	39,000	9 <u>m</u> 3	0.25	0.25	SEC.	3	1	- 2	2	2	1	20	20	3	1,708	
39,001	40,000	372	373	15735	1	1556	55	55	1	5	2	Ð.,	19	5	1,713	
40,001	41,000	15	300	1	(80)	1	₩	1	1	1	1	1	73	7	1,720	
41,001	42,000	383	384	584,,	584,,	5 8 4	1	18	1	8	8	#8 _{3,00}	#1 _{0.00}	3	1,723	
42,001	43,000	(¥)	(48)	1	1	S#83	2	E	-1	3	8	1	1	7	1,730	
43,001	44,000	1	1	21431	523	1	1	-	2	2	2	2	1	7	1,737	14,214
44,001	45,000	25	35	190	**	3	1	3	2	1	3	1	- 35	3	1,740	
45,001	46,000	0.50	0.50	1570	1	150	1	- 55			5	₽ (₽ (2	1,742	14,438
46,001	47,000	1	1995	1983	1959	19 7 5)	15	ä	8	1	1	1	1	5	1,747	14,671
47,001	48,000	**	1	()	***	10 0 10	15	1	*		*	₩:	- 2	2	1,749	14,766
48,001	49,000		5.45	100	180	140	強	92	~	9	*	45	45	549	1,749	14,766
49,001	50,000		943				1	12	11	3	3	28	21 %	3	1,752	14,914
50,001	51,000		•				E	1	§ "	11	2	2	8 ~	4	1,756	15,116
51,001	52,000	(1 7)(100	1	1979	1973	17		a	a	8	78	78	1	1,757	15,168
52,001	53,000	3 10	3*3	3*9	***	H -1 31	- 5		-		1	H2	H2	1	1,758	15,220
53,001	54,000	500	500	(*)	(*)	(m)	58	196	-	8	8	HE	HG	1085	1,758	15,220
54,001	55,000	2 4 2	-	-	-	343	12	12	*	2	-1	25	25	1	1,759	
55,001	56,000	928	100	120	100	120	12	12	2	2	2 22	28	1	1	1,760	
56,001	57,000	3	9	•	•		-	2	1	-1	2	2	-	4	1,764	
57,001	58,000	10 mm (1)	2000 2000	1	6 7 8	620 620	20-1 1 20	1	=	= ~	Ç.	#3	#0	2	1,766	
58,001	59,000	2	11#31	190	100	1,000	~	1	~		- 0	-0	ି 1	4	1,770	
59,001	60,000	848	(FE)	1	1	87 4 .0		- 4	=	2	=	48	41	2	1,772	
60,001	61,000	323		3 2 3	3000 3000	15 2 0	1	9	9	1	9	26	26	2	1,774	
61,001	62,000	1	1223	1257	723	1	2 8	12	2	2 St	9	27	27	2	1,776	
62,001	63,000	55 354	3574	1556	1378	1276	1	-	-	4	3740		_	3	1,779	
63,001	64,000	853	1941 18 2 3	13.0: 5.53	1	1500: 15 5 00		520 2 2		- 10	- 10	100 = 0	- 00 - 00	1	1,780	
64,001	65.000	SEC.	587 588	0999 10 4 3	1040	1260		1	-	-	-	1150 Miles	43	1	1,781	16,584
65,001	66,000	9.00 9.00	::#:: ::#::	396	396	396		2	2	1	2	28	22	1	1,782	
66,001	67,000	523	(52)	920	(52)	1520	- G	- 2	240	-	ŝ	25	1	3	1,785	
67,001	68,000	1	25	1725	666	525	32	- 2	2	5.00	S	26	26.00	1	1,786	
68,001	69,000	547					-	-	-	-	-	-	-	100	1,786	
69,001	70,000	0.70	4,50		1000	1.70	·* a			÷	•	±8	±8	2	1,788	
70,001	71,000	375	500	300	300	500	1	1	0	9	9	1	=1	2	1,790	
		(·	(#E)	(**)		1072	313	3E			- a		- 1			
71,001	72,000	2,821	2,600 26,600	[@0] tean	[@0] tean	[@Rg	18	H			24)	E)	₩ .0	1	1,791	17,268
72,001	73,000	14 m		949 	949 	940 ****	18	14		-			40	1	1,792	
73,001	74,000		1	•		•	-	-	- 5	- 5	5	<u>=</u>	50	1	1,793	
74,001	75,000	: ±:		: ±	100	100	35	35		- 0	5	5€	5€	5 4	1,793	17,414

Meter Size:

												Witness: Bo	ourassa			
Usage	Usage	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Month	Month of	Month of	Month of	Month of	Total	Cumul- ative	Cumul- ative Gallons
From:	To:	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Year	Billing	(in 1,000's)
75,001	76,000	325	328	2	265	1	100	10	10-XXV-17		S	12 47 KZ	1	4	1,797	17,716
76,001	77,000	0.23	0.27	1	528	1525	32	22	1	22	2	26	26 100	2	1,799	17,869
77,001	78,000	372	3574	1275	1556	1573	: 	:3				F0.	70	1175	1,799	17,869
78,001	79,000	3 7 5	1	F 3 5	1	1		18		-	ê	#P	=1	3	1,802	18,104
79,001	80,000	383	383	1	583	383	8	88	8	8	8	- 20	=1	1	1,803	18,184
80,001	81,000	(4)	(4)	(4)	(4)	(340)	196	9	8	8	8	¥3	¥3	=:	1,803	18,184
81,001	82,000	323	343	343	(2)	(2)	- 2	- 2	2	2	2	46	46	43	1,803	18,184
82,001	83,000	3	35	7	7	7.00	9	9	2	2	\$	26	25	1	1,804	18,266
83,001	84,000	0.70	1.70	150	150	100			1			5 6	7.5	1	1,805	18,350
84,001	85,000	1983	1993	1955	1953	1983	85	35	8	8	8	58	= 3	286	1,805	18,350
85,001	86,000				1	1 37 3	35	85	*		*	2 2	2 2	1.	1,806	18,435
86,001	87,000	5 * 5	5 5	100	1	· 👾 / s	強	強	-1	*	*	£ 5	£5	2	1,808	18,608
87,001	88,000	348	1	348	566	1	14	14	₩ ""	2	2	28	28	2	1,810	18,783
88,001	89,000		•	•		•	10	10	2	3	2	-	8	10	1,810	18,783
89,001	90,000	608	1	(10)H	(10)H	170	17.	5	a	a	a	33	7.0	1	1,811	18,873
90,001	91,000	389	3 * 2	3 10	100	1558	- 5	2	100	100	8	E2	6 8	2	1,813	19,054
91,001	92,000	5 + 6	986	(*)	(*)	(m)	196	196	8	8 ,,	8 ,,	10	10	1)6	1,813	19,054
92,001	93,000	3#8	1	0.00	0 1 2 2	1	19	19	-1	-1	1	25	25	5	1,818	19,516
93,001	94,000	3 2 6		200	200		1	1	3 "	≥	≥	25	22	2	1,820	19,703
94,001	95,000		•	•	•		9	9	8	- 8	8	-	- 1	-	1,820	19,703
95,001	96,000	35	250	30	300	688		.	8	8	*	₹8	₹8	7 1	1,820	19,703
96,001	97,000	5 * 5	3 * 3	*	*	-	8	8	*	*	×	#2	#2	295	1,820	19,703
97,001	98,000	888	(0.0)	(5. 3)	1	(9:0)	8	1	€ ,	2	~	=	. er	4	1,824	20,093
98,001	99,000	846	·	·**	- ÷	1	12	2	1	2	~	ા	- 5	3	1,827	20,389
99,001	100,000	2.7	201	120	1	17.52	22	72	1	2	9	57	1	3	1,830	20,687
221,800	221,800	1												1	1,831	20,909
134,900	134,900	1												1	1,832	21,044
156,000	156,000		1											1	1,833	21,200
101,900	101,900				1									1	1,834	21,302
139,300	139,300					1								1	1,835	21,441
127,400	127,400						1							1	1,836	21,569
129,900	129,900						1							1	1,837	21,698
128,000	128,000						1							1	1,838	21,826
109,400	109,400						1							1	1,839	21,936
111,900	111,900							1						1	1,840	22,048
163,000	163,000							1						1	1,841	22,211
124,700	124,700								1					1	1,842	22,335
121,200	121,200								1					1	1,843	22,457

Meter Size:

Exhibit Schedule H-5 Page 9 Witness: Bourassa

																Cumul-
		Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month		Cumul-	ative
Usage	Usage	of	of	of	of	of	of	of	of	of	of	of	of	Total	ative	Gallons
From:	To:	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Year	Billing	(in 1,000's)
101,400	101,400	50	65	50	4850		43	57	N-1797-19	1		12		1	1,844	22,558
109,100	109,100									1				1	1,845	22,667
133,200	133,200									1				1	1,846	22,800
125,000	125,000									1				1	1,847	22,925
115,300	115,300													5 1	1,847	22,925
105,800	105,800										4			1	1,848	23,031
117,400	117,400										4			1	1,849	23,149
114,900	114,900											4		1	1,850	23,263
131,600	131,600											1		1	1,851	23,395
113,700	113,700												1	1	1,852	23,509
	8 9 8													- 1	1,852	23,509
	543													45	1,852	23,509
	249													23	1,852	23,509
	•													- 8	1,852	23,509
	100													- 5	1,852	
	3.5													#2	1,852	23,509
	2.00													91	1,852	23,509
	3 4 3													1 3	1,852	
	9₽8													22	1,852	23,509
	3													- 1	1,852	23,509
	27 3 25													- E	1,852	23,509
	8 1 8													*1	1,852	23,509
	889					777.000	7/357	77.500					575-67-7	<u>=1</u>	1,852	
	Totals	155	153	153	154	153	153	153	155	156	155	156	156	1,852		
										Average I	Jsage			12,694		
										Median U				4,500		

4,500 154 1 Average # Customers
Change in Number of Customers

Meter Size:

												witness. B	ourassa			
		Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month		Cumul-	Cumul- ative
110000	712222	of	of	of	of	of	of	of	of	of	of	of	of	Total	ative	Gallons
Usage From:	Usage To:	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Year	Billing	(in 1,000's
rion.	10:	3	2		Apr-23	<u>way-23</u>		3	Aug-23	<u>Sep-23</u>	2	2	3	31	31	<u>in 1,000 s</u>
- 197	1,000	6	7	4 5	7	6	2	6	2	3	5	5	3	59	90	30
1,001	2,000	2	2	3	3	4	3	3	3	3	3	2	4	34	124	81
2,001	3,000	4	4	3	3	2	2	1	3	3	4	2	2	23	147	138
3,001	4,000		a di	2	F;	2	2	2	199	2	3.99	2	2	16	163	
4,001	5,000			4	=	4	2	4			- 3	1	1	11	174	
5,001	6,000	3	- 1		2			3	- 3	3	3	4	2	26	200	387
6,001	7,000	2	- 5	2	4	4	1	3	3	3		- 4	2	21	221	523
7,001	8,000	2	2	3	2	2	4	1	1	3	2	³ 48	4	21	242	
8,001	9,000	2	3	2	2	2		59	2	2	1	100	2	15	257	808
	10,000	15	3		80	2		1	3	2	~ 5	1		10	267	903
9,001			£:	:45	:36:	2	3	5	- 1	1	3	2#3	-1		283	
10,001	11,000	2	1940		#. 20	(4) (4)	3	3			3			16		1,071
11,001	12,000		1	2		- 1	146		3	9	- 2	3		11	294	1,198
12,001	13,000		2	2	2	2	3	2	- a ,	3,2	1	4	2	16	310	1,398
13,001	14,000	53	53	1		E 190	1	2	1	2	3:	2	3	14	324	1,587
14,001	15,000	F-1023	25	85 2000	87	- 1	3	3.5	3	3	E	<u>53</u>		10	334	1,732
15,001	16,000	3	H 750	13	1	2	11	200	3	8 8	1	*	1	13	347	1,933
16,001	17,000	=1	2	1	3	8	222		2	1	1	2	2	14	361	2,164
17,001	18,000	₽i	1	2	1	4	720	1	-	•	1	2	1	10	371	2,339
18,001	19,000	8,		8	B.,,	1	1			š.,	. 1		1	4	375	2,413
19,001	20,000	2	55	55	1	2	373	95	Ē,	1	3	51,000	Ħ,	9	384	2,589
20,001	21,000	₹ I	5 1,000	#J ₀₂₅	1	1	1,51	1,5	2	20	1	2	1	8	392	
21,001	22,000	E (C	3	2	31	=	9 9 3	993	2 0	€ 50	8 0	1	11	6	398	2,882
22,001	23,000	10	25	20	8	8	1	940	1	2	1	25	26	6	404	3,017
23,001	24,000	20	1	1	20	4	2	2	9	3	0	20	23	7	411	3,181
24,001	25,000	<u> </u>	(E)	≅£	(T)	51	357.5	578	1	₹	82	55	33	1	412	3,206
25,001	26,000	1	1	1	7.5	£	2	1	1	2	25	53	53	7	419	3,384
26,001	27,000	1	1	80	81	2	31	1	8	1	3.00	#1	50	7	426	3,570
27,001	28,000	¥	₩.	¥1	1	1	· ·	191	9	1	1	₩.	#3	4	430	3,680
28,001	29,000	-	#3	23	1	2	(2)	1	2	1	8.	40	23	3	433	3,765
29,001	30,000	25	25	4	2	23	1	327	1	1	25	<u> </u>	<u> </u>	6	439	3,942
30,001	31,000	7.0	70	-		75	250	27.0			1	51	7.0	1	440	3,973
31,001	32,000	#1	#1	1	#:	5 5	2.78	2.43	8	1	15	51	73	2	442	4,036
32,001	33,000	1	£:	8:	8:	8	2.0	898	8	8	1	-	=1	2	444	4,101
33,001	34,000	**	1	36	36	B)	1	246	1	22	9	10	25	3	447	4,201
34,001	35,000	23	¥ 00	20	2	25	828	343	2 3	2	14	2	23	2	449	4,270
35,001	36,000	4	8	8	5	5			9	3	3	8	348	2	451	4,341
36,001	37,000		1	E:	E		8.53	252				51	1	2	453	4,414

Meter Size:

												Witness: E	Bourassa			
Usage From: 37,001	Usage To: 38,000	Month of Jan-23	Month of Feb-23	Month of <u>Mar-23</u>	Month of Apr-23	Month of May-23	Month of Jun-23	Month of Jul-23	Month of Aug-23	Month of Sep-23	Month of Oct-23	Month of Nov-23	Month of Dec-23	Total <u>Year</u>	Cumul- ative Billing 453	Cumul- ative Gallons (in 1,000's 4,414
38,001	39,000	28	23	23	23	23	520	323	2	10	2	26	27	1	454	
39,001	40,000	_	_	-	_	48	9.70	1		1	_	340		4	458	
40,001	41,000	(%) #1	(%) #1	(%) #4	(%) #1	5.0 #0	327.2 2. # 35	2.5%		- '	- 1	- 10	23	1	459	20270320320
41,001	42,000	-	-	81	1	20 20	tano ta n o	1290 12 9 3		2	- "	43	4)	1	460	10-10 \$1-10 Page 10-10
42,001	43,000	20	20	20		-	246	246	1	-	9	10	#3	1	461	4,735
43,001	44,000	23	23	23	23	2	(2)	748	2 3	12	12	45	43	38	461	4,735
44,001	45,000	<u> </u>	5	6	<u>(5)</u>	9	7		3	3	8	20	23	728	461	4,735
45,001	46,000				51	4	1.00a	1	-			- 5		2	463	
46,001	47,000	5	5	5	50	= 1	100	1			=	=3	- 3	1	464	
47,001	48,000	÷	6	8	÷7	₩	1	8 4 8	8	1	8	-	÷t	2	466	
48,001	49,000	¥	¥	80	81	23	243	S#3	€	· ·	2	45	43	549	466	
49,001	50,000	2	2	2	2	1	736	706	말	2	5	21	21/2	2	468	5,067
50,001	51,000	1	8	2	1	9 "			9	2	2	1	8 ~	5	473	5,319
51,001	52,000	5.	E.	5	5	5	878	975				73	1	1	474	5,371
52,001	53,000	85	8	85	85	85	16 .6 3	3.5	8	8	8	53	#3	1.63	474	5,371
53,001	54,000	*	*	*	*	8	1	1	8		1	*6	÷:	3	477	5,531
54,001	55,000	2	28	20	28	8	323	222	≥	2	2	13	13	100	477	5,531
55,001	56,000	8	8	6	4	2:	220	220	3	2	2	27	22	1	478	5,587
56,001	57,000	1	- 8	9	§	<u> </u>			3	3	3	- 2	-	1	479	5,643
57,001	58,000	1			#3	53	350	8 2 3	·	ē	25	₫	7 3	1	480	5,701
58,001	59,000	#1	¥1	81	81	*	3.50	1.5	1	1	8	1	*1	3	483	5,876
59,001	60,000	£	1	100	100	=	11	99.0	1	2	=	- 8	3.5	3	486	6,055
60,001	61,000	27	20	25	85	8	946	949	₩.	12		125	100	143	486	CO. 4 (C. C.)
61,001	62,000	20	1	20	200	27	0.20	020	1	30	1	5%	750	3	489	6,239
62,001	63,000	R.	5 3	6	Ē.	51	3878	55733	Z.	5.	8.	55	73	1728	489	
63,001	64,000	7.5	23	23	73	5 8	838	2.57	2	2	25	73	53	1/3	489	
64,001	65,000	***	**	80	81	8	(2 1 3)	(: 1 ()	8	# O.	*	#1	#2	135	489	
65,001	66,000	#3	*	¥3	=)	=)	199	3 4 3	9	1	9	*	₩.	1	490	
66,001	67,000	-	¥	23	¥.	2	(2)	348	2		2	40	43	35	490	
67,001	68,000	25	25	25	25	23	527	127	2	2	2	26	1	1	491	6,372
68,001	69,000	7.1	1		775	75	250	070				ī.,	7.0	1	492	
69,001	70,000	#1	#1	#1	# 1 202	1 11	2.5	2.48	100	150	7	1	73	1	493	
70,001	71,000	£	£	£	=	*	8 9 8	9 9 8	\simeq	-	=		- 1	1061	493	
71,001	72,000	30	×	30	30	2 3		E 46	=	~	~	10	20	. 6	493	
72,001	73,000	100	12	1	10	25	828	5.43	2	2	14	43	23	543	493	
73,001	74,000	1	9			9		•	ă	3	3	8	8	1	494	
74,001	75,000	5	8	1	25	5		85	2		2	25	74	1	495	6,658

Meter Size:

												witness: E	sourassa			
		40400000	404000000	20000000	20000000	121527W0075455	1215417122111	T MICHINES	E10/14/19/3	V9/18/55/19/2 U.S.	V202/35/89491.5	0.000.000.000.000	1021507220		112000000	Cumul-
N. 100 (100)	0.654565	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	45.000	Cumul-	ative
Usage	Usage	of	of	of	of	of	of	of	of	of	of	of	of	Total	ative	Gallons
From:	To:	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	<u>Jul-23</u>	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Year	Billing	(in 1,000's
75,001	76,000	¥: 2:	**	# 2	#3	20	029 920	229	2	¥	5	26 26	₩ñ <u>1</u> 27	725 725	495	6,658
76,001	77,000		- 40		2			252		2					495	6,658
77,001	78,000	(C)	400	70	70	51	357.9	5708	2	2	77	51	73	1	496	6,736
78,001	79,000	#1	#1	#1	#1	50	2.5	2.4%	7.	7	(5)	73	7	328	496	6,736
79,001	80,000	83	83	81	81	8	(2 <u>#</u> 3)	12.50	8	8	*	#1	#1	1.55	496	6,736
80,001	81,000	20	**	20		2) 2)	246	246	=	9	*	100	***	5.89	496	6,736
81,001	82,000	¥1	¥	<u> </u>	E	5	(S)	341	3		E S	46	2) 2)	323 723	496	6,736
82,001	83,000	8	8		8		7	33		Ē		5			496	6,736
83,001	84,000	51	50	7.1	7	5	1970	070	5	5	57	7.5	7.5	1	497	6,819
84,001	85,000	5	5	5	5	1	100	100	~	6		7	73	1	498	6,904
85,001	86,000	£:	60	**	***	87	÷.	9 9 8	8	8	8	-	-	1083	498	6,904
86,001	87,000	¥1	*	*	*	*	245	543					#3	549	498	6,904
87,001	88,000	23	23	29	23	<u> </u>	726	73f	2	2	5	28	21	1/23	498	6,904
88,001	89,000	9			8	- 5	•	•	7	3	3	5	8	(*)	498	6,904
89,001	90,000	53	53	53	5	5	575	1976	5		100	73	53	5658	498	6,904
90,001	91,000	8	8	8	Ħ	51	3.5	3.5%	8	8	8	63	- 58	1.45	498	6,904
91,001	92,000	*	*	*	*	8		·	8	8	*	*6	-:	1063	498	6,904
92,001	93,000	20	2	2	8	8	222	323	2	2	-	23	23	0.8	498	6,904
93,001	94,000	<u> </u>	8	<u>@</u>	2	20	220	の重要	3	2	2	27	22	12	498	6,904
94,001	95,000		8	-	-	8			3	3	3	- 1	-	160	498	6,904
95,001	96,000	#3	#3	#3	#3	70	370	953	2	2	25	53	翻	573	498	6,904
96,001	97,000	#1	*1	**	**	*	1,41	1,41	8	8		€	H1	> * 8	498	6,904
97,001	98,000	100	100	Ε.	*	8	993	993	9	=	-	91	2 .1	1083	498	6,904
98,001	99,000	8	8	8	8	8	546	546	=			-	<u>=</u> 3	143	498	6,904
99,001	100,000	20	20	227	22	20	020	(<u>a</u>)	3	3	3	20	20	2020	498	6,904
117,000	117,000	1												1	499	7,021
136,500	136,500		1											1	500	7,157
217,800	217,800						1							1	501	7,375
108,100	108,100							1						1	502	7,483
	-													35	502	7,483
	25													727	502	7,483
	71													V.53	502	7,483
	#1													828	502	7,483
	£:													1063	502	7,483
	36													1.81	502	7,483
	23													523	502	7,483
	8													(6)	502	7,483
	2													0.76	502	7,483

Meter Size:

		Month	Month	Month	Month		Cumul-	Cumul- ative								
Usage	Usage	of	of	of	of	Total	ative	Gallons								
From:	To:	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Year	Billing	(in 1,000's
	*													18	502	7,483
	21													7/22	502	7,483
	5													1.076	502	7,483
														3253	502	7,483
	*													135	502	7,483
	*														502	7,483
	-													33	502	7,483
														72	502	7,483
	₹:													V/50	502	7,483
	8													2,55	502	7,483
	*													1)(6)	502	7,483
	¥!													1467	502	7,483
	*													5828	502	7,483
	9,													100	502	7,483
	T-1-1-	- 44	44	44	- 24	40	44	40	40	10	10	40	- 44	500	502	
	Totals	41	41	41	41	42	41	43	42	100	250	42	44	502	: 3	
										Average				14,907		
										Median U		2009		8,500		
											# Custome		P\$\$90	42		
										Change I	n Number	of Custome	ers	3		

Meter Size:

Community Water Company of Green Valley Test Year Ended December 31, 2023 2 Inch Commercial

												Witness: Bo	ourassa			
Usage	Usage	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Total	Cumul- ative	Cumul- ative Gallons
From:	To:	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Year	Billing	(in 1,000's)
51	53	8	10	8	7	5	5	4	5	5	7	4	6	74	74	95
1	1,000	9	4	9	6	6	3	4	4	4	3	3	3	58	132	29
1,001	2,000	8	9	8	9	5	6	8	8	6	7	9	10	93	225	169
2,001	3,000	4	6	5	4	3	5	5	6	8	7	5	4	62	287	324
3,001	4,000	5	5	6	4	3	7	5	6	7	4	5	4	61	348	537
4,001	5,000	9	5	4	6	12	8	8	5	5	4	2	3	71	419	857
5,001	6,000	25	6	2	4	2	3	1	3	2	5	1	2	31	450	1,027
6,001	7,000	2	0.20	1	2	3	4	2	020	1	2	6	4	27	477	1,203
7,001	8,000	22	1	2	2	-1	2	3	3	2	120	2	328	16	493	1,323
8,001	9,000	102	5	5	4	4	- 1	3	2	3	3	5	3	38	531	1,646
9,001	10,000	7	1	3	4	1	3	1	2	3	4	3	2	34	565	1,969
10,001	11,000	2	1	1	1	3	4	4	5	3	2	2	3	31	596	2,294
11,001	12,000	-	3	1	2	<u> </u>	2	4	3	3	3	5	5	31	627	2,651
12,001	13,000	4	2	1	3	2 1 9	3	4	100	2	4	1	4	29	656	3,013
13,001	14,000	3	2	4	2	5	4	1	4	2	1	2	4	34	690	3,472
14,001	15,000	1	2	4	740	3	1	2	2	1	3	3	3	25	715	3,835
15,001	16,000	2	2	2	2	2	3	4	1	*	1	3	1	21	736	4,160
16,001	17,000	2	2	3	3	2	2	2	3	3	1	-1	5	29	765	4,639
17,001	18,000	3	1	3	2	3	3	54()	2	4	4	-10	2	25	790	5,076
18,001	19,000	1	200	¥	1	2	*	2	2	2	1	2	1	12	802	5,298
19,001	20,000	2	2	3	1	2	1	2	3	4	1	6	3	30	832	5,883
20,001	21,000	1	100	1	3	2	2	1	(·	*	2	1	1	14	846	6,170
21,001	22,000	1	4	1	2	2	2	240	2 - 5	- 1	3	34	16 4 0.00	16	862	6,514
22,001	23,000	24 2	580		1	200	*	790)	1	1	4	S 20	1	8	870	6,694
23,001	24,000	2	1	1	3	2	B	1	(*)	1	1	(1)	1	14	884	7,023
24,001	25,000	34	2	2	1	÷ 100	- 1	300.3	3 4 5	4		3	1	11	895	7,293
25,001	26,000	3 4	0.63	95	2	2	1	5 4 3	1	1	1	3	1983	ব্য	906	7,573
26,001	27,000	2	1	95	(<u>*</u>)	1	* 500	1	5 -2 4	9	1	8	2	8	914	7,785
27,001	28,000	2	1089	*		¥.,	1	2	2	1	2	1218	1	12	926	8,115
28,001	29,000	18	2	1		2	H.,	190	(*)	1	880	8	2	9	935	8,372
29,001	30,000		2	1		*	1	200		2	2	1	1	10	945	8,667
30,001	31,000	2	1063	9E	2	90	1	1980	2	8,000	1	1	2	11	956	9,002
31,001	32,000	9 1	100	3	1	30	81,227	1	2	2	1	1	18 8 6	11	967	9,349
32,001	33,000	1	2	1	1	8,00	1	250	2	1	250	*	. ≥ 8	9	976	9,641
33,001	34,000	2	4	2	2	2	1	2	2	3	1	H _{owe}	Hen.	21	997	10,345
34,001	35,000	3.5	ONE	8	200	1	₩	2905	5.5	1	1	2	2	7	1,004	10,586
35,001	36,000	₹ ₂₀	2	2	9.0	1	1	1		8,	300	2	2	.11	1,015	10,977
36,001	37,000	1	1.00	×	1	1	1	3.81	13 5 2	1	1	1	1	8	1,023	11,269
37,001	38,000	1	2.52	2		1	₩ ₁₉₀₀	1	588	×	58%	1	572	6	1,029	11,494
38,001	39,000	55	25	2	1	1	1	2500	1	1	20	55	100 H	7	1,036	11,763
39,001	40,000	88	1	18.	100	5,	El _{pres}	553		**************************************	52.5	20	850	1	1,037	11,803
40,001	41,000	÷	8355	1	1	2	1	59.5		1	59.8	25	3.00	6	1,043	12,046
41,001	42,000	35	1	20	2	1	2	5211	2	1	3211	=	573	9	1,052	12,419

Meter Size:

Community Water Company of Green Valley Test Year Ended December 31, 2023 2 Inch Commercial

												Witness: Bo	ourassa			
Usage	Usage	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Total	Cumul- ative	Cumul- ative Gallons
From:	To:	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Year	Billing	(in 1,000's)
42,001	43,000	1	2	1	15	5	2	1	- 6	3	974	5.27	2	5	1,057 1,065	12,632
43,001 44,001	44,000 45,000	25	155	77	×.	8	2	2	- 5	2	3.	75		3	1970000000	12,980 13,113
45,001	46,000	45	25	F	223	5,000	E	1		3	65.5	E.794	8	3	1,068 1,071	13,113
46,001	47,000	5	82			2	7	600	- 3	8		** W	7.50	4	1,071	13,436
47,001	48,000	- E	38	3	- 3		8 8	27	٠,	3	20	9	EN	3	1,078	13,430
48,001	49,000	· · · · · · · · · · · · · · · · · · ·		3		- 5	8	20	825	- F	50		3	2	1,076	13,579
49,001	50,000	- 3	38	3		8	8	2	- 6	8	要以	8	- 1	3	1,083	13,824
50,001	51,000	9.2	31	13	828	2	181	120	320	1	198	2	250	4	1,087	14,026
51,001	52,000	6	7/28	12	923	28	12	132	120	22 53	2	1	353	3	1,090	14,181
52,001	53,000	56	729	345	120	6	2:	72\1	2	20	1	22. 60	1	5	1,095	14,443
53,001	54,000	1	7(2)	10	1	8	6	5277	-	69	9477	Si Si	1	3	1,098	14,604
54,001	55,000	£2 ^(M)	668	646	586 W	2	3	(E)	1	2	330	9	996	2	1,100	14,713
55,001	56,000	82	140	1	(S)	86	1	1	196	23	1		936	5	1,105	14,990
56,001	57,000	82	1	32 SS	1	1	2 5	720	543	2	520	Li Li	963	3	1,108	15,160
57,001	58,000	52	200	22	796	≥ 10	2	2	243	1	325	(4)	848	3	1,111	15,332
58,001	59,000	2	-	- 1	743	2	(a)	120	0.20	a 2	1	(4)	948	3	1,114	15,508
59,001	60,000	1	332	34		2	-	243		20	200	2	0.20	1	1,115	15,567
60,001	61,000	14 °C	192	50	345	2	₩.	340	1	₽.	343	120	121	1	1,116	15,628
61,001	62,000	84	2	2	3.43	1	*	1	505	1	1943	-	1	6	1,122	15,997
62,001	63,000	82	548	2	538	2 10	2 _	341 (ii)	365	4	340	12	246	1	1,123	16,059
63,001	64,000	34	100	·	2.00		- 1	1		-1	540	9	845	3	1,126	16,250
64,001	65,000	2	1784	9	290	:1)	*	246	(4)	8	240	341	885,0	3	1,129	16,443
65,001	66,000	54	1	2	1	* "	*	1		93	(4)	1	1	7	1,136	16,902
66,001	67,000	12	5.00	*	H#3	₩,,,,,,,	9.00	1		¥	(40)	100	(36))	1	1,137	16,968
67,001	68,000	F	Z#3.	*	₹¥.	1	1	1	191	*		92	1962	3	1,140	17,171
68,001	69,000	2	1	95	(- 3)	8	1	343	9. 2 8	¥	1	(=)	1	6	1,146	17,582
69,001	70,000	1	082	95	8=8	8	9	593	1	1	293	8	(4)	3	1,149	17,790
70,001	71,000	10	1083	96	1	1	1	4:	1	*	**	~	3 2 0	6	1,155	18,213
71,001	72,000	3 4	- 1	18		1	*	880(5		*	580	\approx	1	3	1,158	18,428
72,001	73,000	1	3.90	*		1	*	1		*	580	8,727	(**)	3	1,161	18,645
73,001	74,000	3:	3.90	æ	13	-	8	(#.)	2	H.,	1981	2	180	6	1,167	19,086
74,001	75,000	97	-35	(5	3.	*	2	(8)	3 - 3	1	3	-	1	5	1,172	19,459
75,001	76,000	E 20	200	(6)	3.0	8	31	(8)	353	1	(8)	-	E±0	1	1,173	19,534
76,001	77,000	30	3.83	1	550	1	8	5,900	-	8	5,900	8,22	1871	3	1,176	19,764
77,001	78,000	2.5	3.83	*	200	>	(5)	3905	5 to 5	1	550	530	18%	2	1,178	19,919
78,001	79,000	- T	(**)			8	50	100	1	(8)	0.	8	(*)	2	1,180	20,076
79,001	80,000	1	- 6	2	3	5	1	3.50	553	#i 540	7.57	181	584	5	1,185	20,473
80,001	81,000	2	- 67	15	252	7	**	250	-28	1	200	151	254:	4	1,189	20,795
81,001	82,000	55	3	20	1	75	200		3	754	2	5		5	1,194	21,203
82,001	83,000	20 at	31		100	5	19	57.5	-	75	355	:51 1920	550	2	1,196	21,368
83,001	84,000	10	5,556	35	11			2		200	57.5	-1:	570	6	1,202	21,869
84,001	85,000	97	0.76		-	- 5	7.	921	3.00	1	2	8	573	3	1,205	22,122

Meter Size:

												Witness: Bo	ourassa			
		14422420	*******	***	142216		NAC SALE	NA0-	WAS STATE	11.20	140-	Manue	6 8 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5		C	Cumul-
Henry	116534	Month of	Month of	Month of	Total	Cumul- ative	ative Gallons									
Usage From:	Usage To:	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Year	Billing	(in 1,000's)
85,001	86,000		2	iviai-23		iviay-25	Jun-23	Jul-25	Aug-23	Sep-23				2	1,207	22,293
86,001	87,000	30		9	25	3	3	1	1	3	937.1	8	050	5	1,212	22,726
87,001	88,000	25	1550	₹.	35	- Ba	3		2	3	25.0 15.0	8	150	3	1,215	22,988
88,001	89,000	12	25	7.40	1	533	8	7.0	· ·	8	1	E 704		5	1,220	23,431
89,001	90,000	沒		74°	1	3	2000	100	3		120	8 "	1	4	1,224	23,789
90,001	91,000	92	8	¥ **	1	- 9	3	7	1	1	2/	3	(a)	4	1,228	24,151
91,001	92,000	ĝ.	1	2	- 3 · ·	§ 20	4	50	749	201	1	9		5	1,233	24,608
92,001	93,000	32	325	1	1	ä	8	1	12		320	8	1	5 4	1,237	24,978
93,001	94,000	1	2	25 "	725	4	120	120	323	25	120	11	2.122	5	1,242	25,446
94,001	95,000	(a)	7/28	120	927	20	-1	127	1	12	127	120	3	3	1,245	25,729
95,001	96,000	94	1	1	100	S	8 ~	1	0.20	20	5277	91	520°	4	1,249	26,111
96,001	97,000	65	7(2)	10	-	0	1	1	1	1	1	24	1	5	1,254	26,594
97,001	98,000	82	6/4/3	1	1	1	Ş	330	1	Ş	84/ /**	4	1	6	1,260	27,179
98,001	99,000	62	123	2		2	8	1	166	3	320	1	190	6	1,266	27,770
99,001	100,000	82	122	2	1	3	2	122	725	1	120	2	1	3	1,269	28,068
107,900	107,900	1												1	1,270	28,176
168,800	168,800	1												1	1,271	28,345
191,000	191,000	1												3	1,272	28,536
608,300	608,300	1												3	1,273	29,144
100,900	100,900	1												1	1,274	29,245
119,600	119,600	1												3	1,275	29,365
113,200	113,200	3												3	1,276	29,478
103,200	103,200	1												3	1,277	29,581
286,200 112,000	286,200 112,000													1	1,278 1,279	29,867 29,979
111,000	111,000	1												4	1,279	30,090
164,800	164,800	- 1												1	1,281	30,255
295,800	295,800	- 4												ä	1,282	30,551
142,600	142,600	1												- 4	1,283	30,693
179,600	179,600	1												i i	1,284	30,873
210,900	210,900	1												1	1,285	31,084
269,400	269,400	1												1	1,286	31,353
389,700	389,700	1												1	1,287	31,743
231,000	231,000	1												1	1,288	31,974
116,400	116,400		1											1	1,289	32,090
176,300	176,300		1											1	1,290	32,267
157,600	157,600		1											1	1,291	32,424
758,700	758,700		1											1	1,292	33,183
105,900	105,900		1											1	1,293	33,289
114,400	114,400		1											1	1,294	33,403
122,700	122,700		1											1	1,295	33,526
105,600	105,600		1											1	1,296	33,632
108,000	108,000		1											1	1,297	33,740

Meter Size:

												Witness: B	lourassa			
																Cumul-
		Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month		Cumul-	ative
Usage	Usage	of	of	of	of	of	of	of	of	of	of	of	of	Total	ative	Gallons
From:	To:	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Year	Billing	(in 1,000's)
109,200	109,200		1											1	1,298	33,849
103,300	103,300		1											1	1,299	33,952
103,700	103,700		1											1	1,300	34,056
144,000	144,000		1											1	1,301	34,200
237,600	237,600		1											1	1,302	34,437
271,900	271,900		1											1	1,303	34,709
151,600	151,600		1											1	1,304	34,861
173,500	173,500		1											1	1,305	35,034
187,900	187,900		1											1	1,306	35,222
232,700	232,700		1											3	1,307	35,455
342,900	342,900		1											1	1,308	35,798
210,400	210,400		1											1	1,309	36,008
105,800	105,800			1										1	1,310	36,114
195,000	195,000			1										1	1,311	36,309
461,800	461,800			1										1	1,312	36,771
108,100	108,100			1										1	1,313	36,879
106,400	106,400			1										1	1,314	36,985
210,300	210,300			1										1	1,315	37,196
206,300	206,300			1										1	1,316	37,402
258,400	258,400			1										1	1,317	37,660
266,000	266,000			1										1	1,318	37,926
165,600	165,600			1										1	1,319	38,092
180,100	180,100			1										1	1,320	38,272
228,500	228,500			1										1	1,321	38,501
239,100	239,100			:1										1	1,322	38,740
349,100	349,100			1										1	1,323	39,089
209,100	209,100			1										1	1,324	39,298
187,400	187,400			1										31	1,325	39,485
126,100	126,100				1									1	1,326	39,611
154,600	154,600				1									1	1,327	39,766
419,700	419,700				1									1	1,328	40,186
551,700	551,700				1									1	1,329	40,737
130,900	130,900				1									1	1,330	40,868
122,300	122,300				1									1	1,331	40,991
104,700	104,700				1									1	1,332	41,095
100,200	100,200				1									1	1,333	41,195
105,500	105,500				1									1	1,334	41,301
106,900	106,900				1									1	1,335	41,408
251,500	251,500				1									1	1,336	41,659
110,000	110,000				1									1	1,337	41,769
252,500	252,500				1									1	1,338	42,022
384,400	384,400				1									1	1,339	42,406
256,400	256,400				1									1	1,340	42,663

Meter Size:

																Cumul-
		Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month		Cumul-	ative
Usage	Usage	of	of	of	of	of	of	of	of	of	of	of	of	Total	ative	Gallons
From:	To:	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Year	Billing	(in 1,000's)
237,800	237,800	- despendent of the last of th	- manifestrations	odualmentelinder :	1	, industrial participation in the control of the co	C. elizabete established	- designations	(manual manual m	- without distance of the control of	: miles distribution distribution	, season to considerable ;	(Million Million and Control of the	- 1	1,341	42,900
176,600	176,600				1									1	1,342	43,077
317,900	317,900				4									3	1,343	43,395
265,100	265,100				- 4									- 3	1,344	43,660
314,100	314,100				- 1									- 2	1,345	43,974
					- 3									2		
168,300	168,300													곘	1,346	44,142
116,300	116,300				3									3	1,347	44,259
128,100	128,100				1									1	1,348	44,387
131,000	131,000					-1								- 1	1,349	44,518
100,900	100,900					343								1	1,350	44,619
142,600	142,600					1								1	1,351	44,761
268,000	268,000					1								1	1,352	45,029
508,700	508,700					1								1	1,353	45,538
118,600	118,600					4								1	1,354	45,657
102,600	102,600					34								1	1,355	45,759
226,800	226,800					1								4	1,356	45,986
105,500	105,500					4								3	1,357	46,092
195,800	195,800					1								4	1,358	46,287
340,100	340,100													2	1,359	
						~ I								- 5		46,627
238,100	238,100					81 <u>.</u>								3	1,360	46,866
232,800	232,800					81,								7	1,361	47,098
152,700	152,700					1								- 1	1,362	47,251
265,800	265,800					1								1	1,363	47,517
163,100	163,100					:1								1	1,364	47,680
172,100	172,100					1								1	1,365	47,852
294,100	294,100					1								1	1,366	48,146
250,400	250,400					1								1	1,367	48,397
218,500	218,500					1								1	1,368	48,615
117,900	117,900					1								1	1,369	48,733
164,900	164,900						1							1	1,370	48,898
129,000	129,000						1							4	1,371	49,027
187,200	187,200						1							3	1,372	49,214
295,600	295,600														1,373	49,510
594,500	594,500						- 1							8		
							1							9	1,374	50,104
150,000	150,000						1							9	1,375	
183,900	183,900						1							1	1,376	50,438
105,700	105,700						1							1	1,377	50,544
107,000	107,000						1							1	1,378	50,651
112,800	112,800						1							1	1,379	50,764
105,900	105,900						1							1	1,380	50,869
230,000	230,000						1							1	1,381	51,099
161,000	161,000						1							1	1,382	51,260
537,700	537,700						1							i	1,383	51,798
v.ಕರ್ನಾಡಿಸಲಾಡಿಸಿ.														124	0.000	

Meter Size:

												Witness: B	ourassa			
								THE STREET			TORONO CONTRACTO					Cumul-
		Month	Month	Month	Month	Month	Month	(BOLLANTING)	Cumul-	ative						
Usage	Usage	of	of	of	of	of	of	Total	ative	Gallons						
From:	To:	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Year	Billing	(in 1,000's)
219,700	219,700						1							3	1,384	52,018
188,200	188,200						1							1	1,385	52,206
131,100	131,100						1							1	1,386	52,337
205,800	205,800						-1							31	1,387	52,543
116,700	116,700						1							1	1,388	52,660
167,700	167,700						1							7	1,389	52,827
310,400	310,400						1							1	1,390	53,138
260,000	260,000						1							1	1,391	53,398
113,700	113,700						1							1	1,392	53,511
244,000	244,000						1							3	1,393	53,755
111,200	111,200						1							1	1,394	53,867
159,200	159,200							1						1	1,395	54,026
125,200	125,200							1						1	1,396	54,151
151,900	151,900							1						1	1,397	54,303
177,400	177,400							1						1	1,398	54,480
212,100	212,100							1						1	1,399	54,692
534,800	534,800							1						1	1,400	55,227
168,400	168,400							1						1	1,401	55,396
152,200	152,200							1						3	1,402	55,548
230,400	230,400							1						1	1,403	55,778
208,900	208,900							1						1	1,404	55,987
487,100	487,100							1						1	1,405	56,474
275,100	275,100							1						1	1,406	56,749
149,300	149,300							1						1	1,407	56,899
170,000	170,000							1						1	1,408	57,069
151,900	151,900							1						1	1,409	57,221
239,200	239,200							1						1	1,410	57,460
165,400	165,400							1						1	1,411	57,625
291,300	291,300							1						1	1,412	57,916
276,000	276,000							1						1	1,413	58,192
166,300	166,300							1						1	1,414	58,359
247,300	247,300							1						1	1,415	58,606
103,100	103,100							1						1	1,416	58,709
163,300	163,300								1					1	1,417	58,872
128,300	128,300								1					1	1,418	59,001
151,700	151,700								1					1	1,419	59,152
108,800	108,800								1					1	1,420	59,261
119,300	119,300								1					1	1,421	59,381
194,600	194,600								1					1	1,422	59,575
520,400	520,400								3					1	1,423	60,096
176,600	176,600								1					1	1,424	60,272
228,800	228,800								1					Ĭ	1,425	60,501
102,300	102,300								1					1	1,426	60,603

Meter Size:

												Witness: B	ourassa			
																Cumul-
		Month	Month		Cumul-	ative										
Usage	Usage	of	of	Total	ative	Gallons										
From:	To:	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Year	Billing	(in 1,000's)
100,500	100,500								3					1	1,427	60,704
128,700	128,700								7					1	1,428	60,832
281,100	281,100								1					1	1,429	61,114
214,100	214,100								1					1	1,430	61,328
573,000	573,000								1					1	1,431	61,901
255,300	255,300								1					1	1,432	62,156
139,400	139,400								1					1	1,433	62,295
149,300	149,300								1					1	1,434	62,445
161,800	161,800								1					1	1,435	62,606
179,700	179,700								1					1	1,436	62,786
319,900	319,900								1					1	1,437	63,106
276,000	276,000								1					1	1,438	63,382
131,400	131,400								1					1	1,439	63,513
268,400	268,400								1					1	1,440	63,782
117,900	117,900								20	40				4	1,441	63,900
186,500	186,500									31				1	1,442	64,086
150,900	150,900									31				4	1,443	64,237
180,400	180,400									4				1	1,444	64,418
161,700	161,700									24				Si .	1,445	64,579
107,500	107,500									24				3	1,446	64,687
182,000	182,000									4				4	1,447	64,869
188,700	188,700									1				1	1,448	65,057
785,300	785,300									- 1				1	1,449	65,843
161,300	161,300									11				1	1,450	66,004
262,600	262,600									- 40				1	1,451	66,267
153,800	153,800									- 4				1	1,452	66,420
112,900	112,900									4				1	1,453	66,533
109,900	109,900									4				9	1,454	66,643
109,100	109,100									1				1	1,455	66,752
276,000	276,000									4				1	1,456	67,028
202,700	202,700									4				4	1,457	67,231
459,400	459,400									1				4	1,458	67,690
233,400	233,400									1				4	1,459	67,924
144,000	144,000													4	1,460	68,068
109,300	109,300									4				4	1,461	68,177
179,400	179,400													- 4	1,462	68,357
104,800	104,800									4				4	1,463	68,461
291,400	291,400									-				9	1,464	68,753
202,700	202,700									100					1,464	68,955
106,300	106,300									4					1,465	69,062
143,400	143,400									15	9				1,466	69,062
114,800	114,800										- 2				1,467	69,320
166,400	166,400										1			1	1,469	69,486
100,400	100,400										1			124	1,409	03,400

Meter Size:

												Witness: B	ourassa			
																Cumul-
		Month	Month		Cumul-	ative										
Usage	Usage	of	of	Total	ative	Gallons										
From:	To:	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Year	Billing	(in 1,000's)
201,200	201,200										1			1	1,470	69,688
183,800	183,800										1			1	1,471	69,871
119,600	119,600										1			1	1,472	69,991
691,500	691,500										1			1	1,473	70,682
153,200	153,200										1			1	1,474	70,836
249,300	249,300										1			1	1,475	71,085
104,100	104,100										1			1	1,476	71,189
102,500	102,500										1			1	1,477	71,292
105,200	105,200										1			1	1,478	71,397
110,700	110,700										1			1	1,479	71,507
193,300	193,300										1			1	1,480	71,701
160,900	160,900										1			1	1,481	71,862
329,300	329,300										1			1	1.482	72,191
249,800	249,800										1			1	1,483	72,441
192,200	192,200										1			4	1,484	72,633
140,700	140,700										4			i	1,485	72,774
220,200	220,200										4			4	1,486	72,994
123,600	123,600										4			-	1,487	73,117
132,500	132,500										4			4	1,488	73,250
313,400	313,400										-			3	1,489	73,563
225,900	225,900										4			3	1,490	73,789
107,300	107,300										4			1	1,491	73,897
162,900	162,900											::40			1,492	74,059
124,400	124,400											1		1	1,493	74,184
171,900	171,900											- 1		1	1,494	74,356
159,300	159,300											1		1	1,495	74,515
109,900	109,900											1		4	1,496	74,625
136,700	136,700											1		Ä	1,497	74,762
105,600	105,600											1		1	1,498	74,762
747,400	747,400											1		4	1,499	75,615
178,700	178,700											1		4	1,500	75,793
148,800	148,800											4		4	1,501	75,942
175,100	175,100											4		3	1,502	76,117
100,800	100,800											4		8	1,502	
119,700	119,700											4			1,503	76,218 76,338
201,000	201,000													3	1,504	76,539
												4		2		
260,100	260,100											1		0	1,506	76,799
555,500	555,500											100			1,507	77,354
234,400	234,400											1		3	1,508	77,589
152,800	152,800													3	1,509	77,742
140,700	140,700											2			1,510	77,882
193,800	193,800											09		3	1,511	78,076
100,500	100,500											1		3	1,512	78,177

Meter Size:

Exhibit Schedule H-5 Page 11 Witness: Bourassa

												witness: Be	ourassa			
			WWW.1500	*********		******	11220		-water	11.00	NA0-	Manue	NO. CONT.		C	Cum
	Usage	Month of	Total	Cumul- ative	ativ Galle											
sage	To:	Jan-23		Mar-23			Jun-23					Nov-23	Dec-23	Year		
om: 14,400	514,400	3411-23	Feb-23	Wal-25	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	1NOV-23	Dec-23	<u>real</u>	Billing 1,513	(in 1,0
05,800	305,800													2	1,513	78
35,600	235,600											- 2		2	1,514	79
26,100	126,100											-			1,515	
3,200	133,200											100	4	- 2	1,517	
0,500	110,500												4	2	1,517	
75,200	175,200														1,519	
32,200	182,200												1	3	1,519	
52,700	752,700												4		1,520	
05.800	105,800												4	3	1,522	
3,500	203,500												4	4	1,523	
8,300	108.300													4	1,524	
04,800	104,800												1	4	1,525	
16,600	146,600												1	1	1,526	
24,100	224.100												1	i	1,527	
14,100	114,100												1	4	1,528	
18,500	148,500												1	1	1,529	
25,700	325,700												1	4	1,530	
4,400	234,400												1	á	1,531	
0,600	140,600												1	9	1,532	
7,000	117,000												1	i	1,533	
2,000	172,000												1	1	1,534	
32,000	582,000												1	1	1,535	
12,000	342,000												1	1	1,536	
0.800	280,800												1	1	1,537	
3,000	153,000												1	1	1,538	
	2													596	1,538	
15 m	Totals	127	129	128	130	128	129	127	127	128	129	128	128	1,538	ä	
										Average I	Jsage			54,757	311	

Average Usage Median Usage Average # Customers Change in Number of Customers 54,757 16,500 128 1

Test Year Ended December 31, 2023

Meter Size: 3 Inch Commercial

Exhibit Schedule H-5 Page 12 Witness: Bourassa

Cumul-

Month Cumulative Usage Usage of Total ative Gallons Dec-23 Billing From: To: Jan-23 Feb-23 Apr-23 Jul-23 Aug-23 (in 1,000's) Mar-23 May-23 Jun-23 Sep-23 Oct-23 Nov-23 Year 1,000 1,001 2,000 3,000 2,001 3,001 4,000 4,001 5,000 5,001 6,000 6,001 7,000 7,001 8,000 9,000 8.001 9,001 10,000 10,001 11,000 11,001 12,000 12,001 13,000 13,001 14,000 5 6 80 14,001 15,000 10 138 4 15,001 16,000 10 138 16,001 17,000 11 155 17,001 18,000 11 155 18,001 19,000 11 155 19,001 20,000 11 155 20,001 21,000 11 155 21,001 22,000 11 155 22,001 23,000 11 155 24,000 23,001 11 155 25,000 24,001 11 155 25,001 26,000 12 180 26,001 27,000 12 180 27,001 28,000 12 180 28,001 29,000 12 180 29,001 30,000 12 180 12 30.001 31,000 180 32,000 12 31,001 180 32,001 33,000 12 180 33,001 34,000 12 180 34,001 35,000 12 180 35,001 36,000 12 180 36,001 37,000 12 180 37,001 38,000 12 180

Meter Size:

		Witness: Bourassa														
Usage From:	Usage To:	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Month of May-23	Month of Jun-23	Month of Jul-23	Month of Aug-23	Month of Sep-23	Month of Oct-23	Month of Nov-23	Month of Dec-23	Total Year	Cumul- ative Billing	Cumul- ative Gallons (in 1,000's)
38,001	39,000	(a	140	8: 36 (**)	0/A 28	(4 - 1 - 1)	3	(a)	2-7-3	S 7 383	(A)	100	7-E	1780	12	180
39,001	40,000	13	844	(32)	21	33	S435	\$ 2	28	375	929	1389		5(2)	12	180
40,001	41,000	29	726	성을 전	12	띃	126		5	0.23	920	25	7948	(74)	12	180
41,001	42,000	- 8	7.5	-		8	36	3/4	2	4		- 5	38	72	12	180
42,001	43,000	70	2.73	350	17	8	850	15	7.0	(79)	250	7.5	2.55	973	12	180
43,001	44,000		953	250	1.5	=	383	i .	8	8858	1956	875	1356	953	12	180
44,001	45,000	1 2		13 6 76	18	8	3 1 5	9 5	81	693	(*	÷	3 8 3	3 4 5	12	180
45,001	46,000	88	3 2 5]	100	39	8	150	(23	28	1950	£1	3 1 51	1.4	12	180
46,001	47,000	20	165	5236	12	2	324	(4	26	(-2	\$ \$ \$	23	17.86	(142)	12	180
47,001	48,000	22	C	-	12	8	12	72	20	4	12	22	92	1024	12	180
48,001	49,000	- 3				ě		-	8			10	(4)		12	180
49,001	50,000	3	165	571)	₫.	2	5 3 8	85	5	15	\$ 2 6	R1	5.00	SFA	12	180
50,001	51,000	₩.	55	£30	13	H	376	15	50	9.53	376	*9	959	1(5)	12	180
51,001	52,000	-	5 -0 5	(30)	8	8	() € (19	*	3.44		+0	·	100	12	
52,001	53,000	-0	3(40)	\(\(\mathrea{\pi}\)\)	(%)		(4)	14	(2)	. (*)	(*)	-1	(196)	(24)	12	180
53,001	54,000	23	154	320	14	-	-	30	2		4.5	325	3040		12	180
54,001	55,000	27	020	35530	12	0	0.50	12	20	5929	250	21	020	W20	12	180
55,001	56,000	50	857	27.5	5	8	:32	25		55	:32	5	17	25.57	12	180
56,001	57,000	77	557		13	ň	950	37	5	1.5	853	54	3.73	U.S.	12	180
57,001	58,000	*0	(*)	(*)		(5)	(*)	17	8	088	(*)	= 1	(3 ,*)	((#)	12	180
58,001	59,000	•	-		36	8	•	()	8	((=)			943	(0)	12	180
59,001	60,000	#3	2#3	590	34	8	(*)	32	88	0,000	(#)		(2#3)	\$(\alpha)	12	180
60,001	61,000	23	1023 mars	######################################	12	-	620 1700	31	¥	949	H431	23	949	94 <u>2</u> 9	12	180
61,001	62,000	- 8		-	75	ă.	•	13	8			- 1		75	12	180
62,001	63,000	75		150	375	5	350	45	70	1585	650	1393	7.00		12	180
63,001	64,000	- 5	\$7.5	353		*	5733	37	5	10.00	353	23	520	(C.)	12	180
64,001	65,000	2 2	E.	(**))	1.5		(80)	0,00	8		1800	.)	£2 5 5	((*)	12	180
65,001	66,000	88	3-21	98.23 200.00	89	*	185	()	E3	200	13 8 3	÷1	3 -6 1	12 4 3	12	180
66,001	67,000	23 23	9445 7725	(42))) (42)))	2		926 926	{ <u>4</u>	15	7/44 1747	846 846	23	(4) (4)	1125 1125	12	180
67,001	68,000													SPER	12	180
68,001	69,000	-	•	9		5	(-	•	(*)		2		(*)	12	180
69,001	70,000	35	581	526	5	5	353	85	20	15	353	7.5	35	353	12	180
70,001	71,000	52	555	1.20	17	77	376	35	51	9.53	100	52	15 4 5	100	12 12	180
71,001	72,000	*3	589	1000	8		380	. ⊆	8	1086	£	**	500	3.83		180
72,001	73,000	€	993	(3#0));	· ·	*	19403	0 6		10 <u>4</u> 0	18#6F	5.43	243	5/ 4 0/	12	180
73,001	74,000	<u>uş</u> <u>u</u> y	2000 2000	222 222		21	5.50	G .	#1	77 <u>4</u> 27	1000		328	(CAC)	12	180
74,001	75,000	-					250	12	20		0.5	-	32	320	12	180
75,001	76,000	72	857	(20)	35	3	- 7	27	53	2.75	27.0	50		25.72	12	180 180
76,001	77,000	75	16.00	177	₫.	8	H-101	9	Ř	1.43	H-181	175	5.50	357	12	180

Meter Size:

Exhibit Schedule H-5 Page 12 Witness: Bourassa

Usage	Usage	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Total	Cumul- ative	ative Gallons
From:	To:	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Year	Billing	(in 1,000's)
77,001	78,000	-		171011 20	-	11107 20	-	-	7103 20	-	-	1107.00	200.20	- John	12	180
78,001	79,000	23	844	(32)	12	8	843	<u> 82</u>	28	3745	1223	1929	843	8626	12	180
79,001	80,000	29	028	골을린	22	ş	220	<u>16</u>	2:	0.23	920	25	026	1744	12	180
80,001	81,000	2:	7.5	745	38	<u> </u>	128	34	2	648	-	2	3	72	12	180
81,001	82,000	70	2.51	1,51			850			(19)	050	25	0.00	U.S.	12	
82,001	83,000	-	10 5 2	(20)			5 2 8	1 -		1382	1301	1000	100	956	12	180
83,001	84,000	÷c	343	13405	19		5.00E	3E	£	693	(2 .0	+:	5#3	87 4 68	12	
84,001	85,000	23	(3 2 5)	950	19	8	194.0	55	23	25	1950	6 3	3 4 51	293	12	
85,001	86,000	23	100	(\$2)6	12	22	121	(4	28	742	848	23	5集1	(42)	12	
86,001	87,000	22	500	140	12	돧		72	20	124	100	129	54	7023	12	
87,001	88,000	- 5			32	*		3	8				Q		12	180
88,001	89,000		953	1911			598	85	51	10.50	1	-	576	1	13	269
89,001	90,000	100	5#4	630	-		135	25	#I	9.53	13 8 8	*0	19#31	15 - 31	13	269
90,001	91,000	- 60	5.00	15-03	*	8		19	**	2.00	9#9	#3		100	13	269
91,001	92,000	23	2000	(4)	(=	*	(4)	14	(2)	5.86	(4)	+3	(15)	(24)	13	269
92,001	93,000	23	(52)	127	12	2	-20	32	2	(2)	225	395	340	824	13	269
93,001	94,000	<u>2</u> V	325	3223	12	1	0.20	12	20	5925	25%	23	520	W20	13	269
94,001	95,000	20	37	1	G	2	-	-		S.73	-	- 5		357.4	13	269
95,001	96,000	73	550	175			573	15	81	10.75	2 Table	73	1071	NES	13	269
96,001	97,000	**	(J. 1)	(#)		8	180	18	8	O+0	3(*)	-	(3 1	((#)	13	269
97,001	98,000	- 31	100	((4))]	36	8	1001	0.00	8	((*)	(* 1)		10 4 3	100	13	269
98,001	99,000	#8	243	390	34	8	367	39	25	18	(A)	20	(a)	3(46)	13	269
99,001	100,000	23	741	225	12	ij.	243	54	至	242	940	28	020	844	13	269
143,200	143,200	1												3	14	412
149,300	149,300		1											1	15	561
134,700	134,700			1										1	16	696
156,900	156,900				1									1	17	853
126,300	126,300					- 1								1	18	979
112,500	112,500						1							1	19	1,091
103,300	103,300							1						1	20	1,195
106,000	106,000								1					1	21	1,301
103,300	103,300									1				1	22	1,404
117,000	117,000											1		1	23	1,521
116,600	116,600												1	1	24	1,638
	Si.,													3960	24	1,638
	2													8. 4	24	1,638
	2													Mari	24	1,638
	3														24	1,638
														100	24	1,638

Meter Size:

								Witness, Dourassa											
		Month	Month	Month	Month	Month	Month		Cumul-	Cumul- ative									
Usage	Usage	of	of	of	of	of	of	Total	ative	Gallons									
From:	To:	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Year	Billing	(in 1,000's)			
	8													33 4 5	24	1,638			
	13													7(2)	24	1,638			
	9													172	24	1,638			
	2													Æ	24	1,638			
	-													(25)	24	1,638			
	-													25	24 24 24	1,638			
														6961	24	1,638			
	-													1040	24	1,638			
	2													(14)	24	1,638			
	8													10 <u>2</u> 2	24	1,638			
	8													(14)	24	1,638			
	2														24 24	1,638			
	7													35	24	1,638			
	Totals	2	2	2	2	2	2	2	2	2	2	2	2	24		1,030			
	iotais				- 2														
										Average				68,234					
										Median L				14,000					
											# Custome			2					
										Change in	n Number	of Custome	rs	355					

Exhibit Schedule H-5 Page 13 Witness: Bourassa

Meter Size:

												Witness: B	ourassa			
Usage From:	Usage To:	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of <u>Apr-23</u>	Month of May-23	Month of Jun-23	Month of Jul-23	Month of Aug-23	Month of Sep-23	Month of Oct-23	Month of Nov-23	Month of Dec-23	Total <u>Year</u>	Cumul- ative Billing	Cumul- ative Gallons (in 1,000's)
: ##C	wilet	12		3.43	25	2	1145	23	1143	-		2	12	92	20	-
1	1,000	9	340	9.49	**	*	33	*3	1000	-	-	*	9	39	*	*
1,001	2,000	賽	(3)	(6)	*	*	343	*5	1063	200	-	-	18	: -	-	18
2,001	3,000	25	150	19	20	+	3.0	54	5393	1.0	+	-	8	\$ 5	-	8
3,001	4,000	25	10 0 33	((#)	**	81		81	590		S#2	*	(2)	19	81	*
4,001	5,000	57	131	\$5 7 .	58	75	45	50	1252	≦ 1 8	75	8	≅.	87	75	TO.
5,001	6,000	15	F-875	853	72	57		53	1753	3.00	57	=	55	97	57	57
6,001	7,000	25	570	355	72	17	223	58	-55	-	7	8	5	\$ 7	7	57
7,001	8,000		(70)	357	55	26	1.50	76	0.253	100	79	59	57	87	79	576
8,001	9,000	8	100	-	- 2	- 5		- 5	16	(4)	- 5	- 2	3	- 2	- 8	7
9,001	10,000	4	-	199	- 8	•	7,2	28	2.2	-	-	8	8	-	8	8
10,001	11,000	25	140	10.25		20	20	20	726	125	-	2	2	12	20	2
11,001	12,000	12	(E)	82	27	25	920	2	12	820	23	3	25	12	25	25
12,001	13,000	12	35	040	22	1	1.47	23	-	949		2	监	32	-	謹
13,001	14,000	82	9400	24.0	29	25	유널의	- 23	1122	220	2,	=	121	82	\$ 3	2
14,001	15,000	100	5500	((40)	40	121	3(4)	23		(*)	140	8	9	32	20	<u> </u>
15,001	16,000	窪	843	998	25	-	3 3 8	<u></u>	1980	17 4 13	2 4	2	÷	32	-	9
16,001	17,000	8	(-1)	(F)	40	81	(-)	80	1063	3+0	21	-	:		81	·
17,001	18,000	35	3(-0)	860	+3	20	30	23	1391	590	53 6 6	-:	191	59	£3	=
18,001	19,000		(90)	((#S			0.00	H1	1393	5.00	181	-	06	18	H1	
19,001	20,000	85	3:527	K#S	+1	-	38	*3	1363	3.53		-	*		-	
20,001	21,000	17	676	1000	**		10.00	**	1.85	370	**	-		0.0	-	17
21,001	22,000	15	S#2	1870	-	-	15						5			
22,001	23,000	55 55	170	1970		-	13.55	- 20	1120	11.00		-	197	5.6	-	170
23,001	24,000		500		- 3	- 1	123	2		22		2	2	3	- 3	2
24,001	25,000	5		72	2	- 3		8	3/26		- 5	5	Ĕ	篇	- 3	9
25,001	26,000	12	323	1723	22	- 6	123	20	5349	543			8	705		8
26,001	27,000	12	340	200	23	41	8798	23	1629	(25)	1429	설	25	52	24	El El
27,001	28,000	12	223	823	20	23	245	8	198		2	9	-		21	15
28,001	29,000	12	949	845)	22	00	848	22	1524	526	2.	- 2	12	92	0.0	123
29,001	30,000	12	220	F(=8)	20	27	500	20	1.00	7.0	121	51	-	92	120	
30,001	31,000	12	1940	0.00	20	20	1029	- 20	192	828	1193		10		20	-
31,001	32,000		190	11501 11501			50 miles	20	1168	190	1168	8		127	20	=
32,001	33,000	*	190	20 4 3	**	50		7.1	1741	543	1,000	-			50	170
33,001	34,000				±2		366	55				5		12		
34,001	35,000	(F	950	(F#)	50		E.*S	51	1999	5.53		-				÷:
		120	1277	180	*3	54	3 .	*	0.55		5	- 2			54	100
35,001	36,000	55	170	355	72	7	976	58	-35	(2)	7	8	57	\$5	7	7
36,001	37,000	52	670	25.70	59	39	3.50	55	(1.5)	170	C 9		55	95	59	57
37,001	38,000	25	58	32	- 55	83	1	8	234	5	8	5	Ş	£	8	
38,001	39,000		-		•	- 5		- 53	9	•	3		3	6	. 3	Š
39,001	40,000	19	123	1742	20	-		20	0.26		3320	-	-	32	-	Ĭ
40,001	41,000	12	323	7/28	-	101	023	-	1,20	620	1,320	20	-	12	120	-
41,001	42,000	12		045	-2	1	242	28	-	5.45		2	-			=
42,001	43,000	12	520	(14)		2	77 4 38	25	1920	-	2	2	*	52	23	×

Test Year Ended December 31, 2023

4 Inch Commercial

Meter Size:

85,001

86,001

86,000

87,000

Exhibit Schedule H-5 Page 13 Witness: Bourassa

Cumul-Month Month Cumulative Usage Usage of Total ative Gallons From: Jan-23 Feb-23 Mar-23 May-23 Jun-23 Jul-23 Aug-23 Sep-23 Oct-23 Nov-23 Dec-23 Year Billing (in 1,000's) 43.001 44.000 44,001 45,000 46,000 45,001 46,001 47,000 47,001 48,000 49,000 50,000 48,001 49.001 51,000 50,001 51,001 52,000 52,001 53,000 54,000 55,000 53,001 54,001 55,001 56,000 56,001 57,000 57,001 58,000 58,001 59,000 60,000 61,000 59,001 60,001 61,001 62,000 62,001 63,000 63,001 64,000 65,000 66,000 64,001 65,001 66,001 67,000 67,001 68,000 68,001 69,000 69,001 70,000 70,001 71,001 71,000 72,000 72,001 73,000 73,001 74,000 74,001 75,000 75,001 76,001 76,000 77,000 77,001 78,000 78,001 79,000 79,001 80,000 80,001 81,000 81,001 82,000 82,001 83,000 83,001 84,000 84,001 85,000

Test Year Ended December 31, 2023

4 Inch Commercial

Meter Size:

Exhibit Schedule H-5 Page 13 Witness: Bourassa

Cumul-Month Month Month Month Month Month Cumul-Month Month Month Month Month Month ative Usage Usage of Total ative Gallons To: 88,000 From: Jan-23 Feb-23 Mar-23 Apr-23 May-23 Jun-23 Jul-23 Aug-23 Sep-23 Oct-23 Nov-23 Dec-23 Year Billing (in 1,000's) 87.001 88,001 89,000 89,001 90,000 90,001 91,000 91,001 92,000 92,001 93,001 93,000 94,000 94,001 95,000 95,001 96,000 96,001 97,000 97,001 98,001 98,000 99,000 100,000 99,001 2,341,400 2,341,400 2,341 1 2,401,100 2,401,100 4,743 1 2,672,000 2,672,000 7,415 2,817,800 2,920,600 2,817,800 2,920,600 1 10,232 13,153 5 6 7 3,096,300 3,096,300 1 16,249 3,161,800 3,161,800 19,411 3,280,200 3,280,200 8 9 10 22,691 3,592,200 3,619,400 3,592,200 3,619,400 26,283 29,903 1 3,720,200 3,720,200 1 11 33,623 4,361,200 4,361,200 1 12 37,984 12 37,984 12 37,984 12 37,984 Totals 12 3,165,350

 Average Usage
 3,165,350

 Median Usage
 3,129,050

 Average # Customers
 1

 Change in Number of Customers

Test Year Ended December 31, 2023 5/8 Inch Commercial/Residential

Meter Size:

37,001

38,000

Exhibit Schedule H-5 Page 14 Witness: Bourassa

36

94

Cumul-Month Month Cumulative Usage Usage of Total ative Gallons From: To: Jan-23 Feb-23 Mar-23 Apr-23 May-23 Jun-23 Jul-23 Aug-23 Sep-23 Oct-23 Nov-23 Dec-23 Year Billing (in 1,000's) 1,000 2 2 13 1,001 2,000 1 2 9 26 20 1 2,001 3,000 31 33 1 3,001 4,000 32 36 41 41 5,000 4,001 1 33 6,000 5.001 33 7,000 47 6,001 34 7,001 8,000 34 47 8,001 9,000 34 47 9,001 10,000 34 47 10,001 11,000 34 47 11,001 12,000 47 34 13,000 47 12,001 34 47 13,001 14.000 34 47 15,000 14.001 34 16,000 47 15,001 34 16,001 17,000 34 47 18,000 34 17,001 47 18,001 19,000 34 47 19,001 20,000 35 67 20,001 21,000 35 67 21,001 22,000 35 67 23,000 67 22,001 35 24,000 23,001 35 67 24,001 25,000 67 35 26,000 25,001 35 67 26,001 27,000 35 67 28,000 94 27,001 36 94 28,001 29,000 36 29,001 30,000 36 94 30,001 31,000 36 94 31,001 32,000 36 32,001 33,000 36 94 33,001 34,000 94 36 34,001 35,000 36 94 35,001 36,000 94 36 37,000 36 94 36,001

Test Year Ended December 31, 2023
Meter Size: 5/8 Inch Commercial/Residential

76,001

77,000

Exhibit Schedule H-5 Page 14 Witness: Bourassa

36

94

Cumul-Month Month Cumulative Usage Usage of Total ative Gallons From: To: Jan-23 Feb-23 Mar-23 Apr-23 May-23 Jun-23 Jul-23 Sep-23 Oct-23 Nov-23 Dec-23 Year Billing (in 1,000's) Aug-23 38,001 39,000 39,001 40,000 36 94 40,001 41,000 36 94 42,000 41,001 36 94 42,001 43,000 36 94 44,000 94 43,001 36 44,001 45,000 36 94 94 46,000 45,001 36 46,001 47,000 36 94 47,001 48,000 36 94 48,001 49,000 36 94 49,001 50,000 36 94 50,001 51,000 94 36 52,000 94 51,001 36 52,001 53.000 36 94 54,000 94 53,001 36 55,000 94 54.001 36 55,001 56,000 36 94 57,000 94 56,001 36 57,001 58,000 36 94 58,001 59,000 36 94 59,001 60,000 36 94 60,001 61,000 36 94 61,001 62,000 94 36 63,000 94 62,001 36 63,001 64,000 94 36 64,001 65,000 36 94 65,001 66.000 36 94 67,000 94 66,001 36 94 67,001 68,000 36 68,001 69,000 36 94 69,001 70,000 36 94 70,001 71,000 36 94 71,001 72,000 36 94 72,001 73,000 94 36 73,001 74,000 36 94 75,000 94 74,001 36 76,000 94 75,001 36

Test Year Ended December 31, 2023 5/8 Inch Commercial/Residential

Meter Size:

Exhibit Schedule H-5 Page 14 Witness: Bourassa

Cumul-Month Month Cumulative Usage Usage of Total ative Gallons From: To: Jan-23 Feb-23 Mar-23 Apr-23 May-23 Jun-23 Jul-23 Aug-23 Sep-23 Oct-23 Nov-23 Dec-23 Year Billing (in 1,000's) 77,001 78,000 78,001 79,000 36 94 79,001 80,000 36 94 81,000 94 80,001 36 81,001 82,000 36 94 83,000 94 82,001 36 84,000 94 83,001 36 94 85,000 36 84,001 85,001 86,000 36 94 94 86,001 87,000 36 87,001 88,000 36 94 88,001 89,000 36 94 89,001 90,000 36 94 90,001 91,000 36 94 94 91,001 92,000 36 92,001 93,000 94 36 93,001 94,000 94 36 94 94,001 95,000 36 94 95,001 96,000 36 94 96,001 97,000 36 94 97,001 98,000 36 98,001 99,000 94 99,001 100,000 36 94 94 36 94 36 Totals 3 3

 Average Usage
 2,612

 Median Usage
 1,500

 Average # Customers
 3

 Change in Number of Customers

Community Water Company of Green Valley Test Year Ended December 31, 2023 3/4 Inch Commercial/Residential Meter Size:

Exhibit Schedule H-5 Page 15 Witness: Bourassa

Cumul-

Usage From:	Usage To:	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Month of May-23	Month of Jun-23	Month of Jul-23	Month of Aug-23	Month of Sep-23	Month of Oct-23	Month of Nov-23	Month of Dec-23	Total Year	Cumul- ative Billing	ative Gallons (in 1,000's)
SIES.	17	1	50	9.55	3	18	1	1	1	1	1	1	1.651	8	8	
1	1,000	*	1	1	() ()	1	7 3	(3 -3)(8	*	- 0	9	1	4	12	2
1,001	2,000	38	F	3.60	((- .0)	44	53	(3. 4 3)	9	8	46	9	06%	9	12	2
2,001	3,000	8	¥3	7.00	343	32	23	14	12	:	23	141	192	-40	12	2
3,001	4,000	걸	27	946	120	82	29	848	12	말	29	율	1929	126	12	
4,001	5,000	-	20	25	358	12	23	327	22	2	21	8	322	358	12	2
5,001	6,000	-	25	25.72	22	25	7.1		8	-	7.1	8:	9.5	178	12	
6,001	7,000		5.	855	5.534	85	8	-	8	8	58	8	5.879	5.50	12	2
7,001	8,000	85	50	50 6 5	9 -1 5	575	*	8.00	15	F	**	51	7,654	250	12	
8,001	9,000	8	8	53 0 0	35	€ .	88	(3 -3)(迸	*	- 9	÷.	0.60	350	12	2
9,001	10,000	92	*	3.83	₩8	14	- 51	(3 -3)(19	*	- 6	#	068	(4)	12	
10,001	11,000	2	80	7(4)	348	34	8	€€3	19	*	- 8	2)	192	340	12	
11,001	12,000	12	127	849	723	84	28	(**)	읔	2	24	유	123	125	12	
12,001	13,000	2	22	77 <u>2</u> 7	-57	32	23	32	2	2	23	8	1723	250	12	2
13,001	14,000	-	56	15 m	12/	25	7.1	273	8	5	-	8:	0.50	120	12	2 2
14,001	15,000	- 5	5 5.	655	528	85	88	-	3	8	78	8	5.59	5,84	12	2
15,001	16,000	5	50	10 4 .5	963	37	- 6	S	15	=	*	51	7,651	953	12	2
16,001	17,000	8	8	53 0 0	35	€ .	88	3.63	×	8	88	8	069	2. 4 2.	12	2
17,001	18,000	192	吳	890	1990	39	- 21	5-5	H	8	- 24	*	068	(4)	12	2 2
18,001	19,000	₩.	(()	7.00	349	32	23	348	12	100	23	141	1921	345	12	2
19,001	20,000	2	27	946	128	82	28	846	2	12	28	₽	: 929	126	12	
20,001	21,000	2	20	200	25	X <u>2</u>	23	-	22	2	23	8	1723	325	12	2
21,001	22,000	H	-	25 7 2	- 2/	17	7.1		25	-	71	5	0.50	1 5 8	12	2
22,001	23,000		5.	850	5.534	95	58	-		8	59	ā:	5.876	584	12	2
23,001	24,000		5 .	9.53	955	17	- 5	15 5 8	le.	*	₹3	51	7.(5)	19 1 58	12	2
24,001	25,000	8	8	5. 1 0	258	46	88	3.63	×	*	- 0	*	060	288	12	
25,001	26,000	92	9	896	190	44	- 51	5-5	39	8	- 51	20	063	(-)	12	2
26,001	27,000	2	¥8	7(1)	343	34	2	:-:	12	-	23	21	192	849	12	2
27,001	28,000	9	27	946	728	84	28	846	2	2	28	₽	192	120	12	2 2
28,001	29,000	2	20	22	528	12	27	327	2	2	24	2	323	525	12	2
29,001	30,000	-	55	1573	- 2	17	7.1		8	5	7.1	5	0.51	-	12	2
30,001	31,000		5.	850	5.534	15	58	-		8	58	5	5.076	152	12	2
31,001	32,000	-	-	50 6 .5	19 8 88	575	- 5	5.53	18	8	- 5	51	7,651	3163	12	2
32,001	33,000	*	*	3 10 3	200	68	=34	(3 1)))	*	*	- 0	8	0.60	280	12	2
33,001	34,000	192	9	3.83	140	14	- 51	(3. 4 1)	14	8	±5	20	068	190	12	2
34,001	35,000	2	88	7(2)	320	32	23		19	18	23	2	192	325	12	2
35,001	36,000	Q	27	845	726	32	\$8	5-3	9	12	24	₽	192	148	12	
36,001	37,000	2	20	7020	5258	32	23	120	2	2	24	₫	323	358	12	2
37,001	38,000	2	25	12/52	12/	25	7.1	273	8		-	5	9.5	22	12	

Month

Month

Month

Month

Test Year Ended December 31, 2023
Meter Size: 3/4 Inch Commercial/Residential

Month

Month

70,001

71,001

72,001

73,001

74,001

75,001

76,001

71,000

72,000

73,000

74,000

75,000

76,000

77,000

Exhibit Schedule H-5 Page 15 Witness: Bourassa

Month

Month

Cumul-

ative

2

2

2

2 2

2 2

12

12

12

12

12

12

12

Cumul-

Usage Usage of Total ative Gallons From: To: Jan-23 Feb-23 Mar-23 Apr-23 May-23 Jun-23 Jul-23 Sep-23 Oct-23 Nov-23 Dec-23 Year Billing (in 1,000's) Aug-23 38,001 39,000 2 39,001 40,000 12 2 40,001 41,000 12 2 42,000 2 41,001 12 2 42,001 43,000 12 44,000 2 2 2 2 43,001 12 44,001 45,000 12 46,000 45,001 12 46,001 47,000 12 2 47,001 48,000 12 48,001 49,000 12 2 49,001 50,000 12 2 50,001 51,000 2 12 52,000 2 51,001 12 2 52,001 53.000 12 54,000 2 2 2 53,001 12 55,000 54.001 12 55,001 56,000 12 57,000 56,001 12 2 57,001 58,000 12 2 58,001 59,000 12 59,001 60,000 12 2 60,001 61,000 12 2 61,001 62,000 12 2 63,000 62,001 12 63,001 64,000 12 2 64,001 65,000 12 65,001 66.000 12 2 2 2 2 67,000 66,001 12 67,001 68,000 12 68,001 69,000 12 69,001 70,000 12 2

Month

Month

Month

Month

Community Water Company of Green Valley Test Year Ended December 31, 2023 3/4 Inch Commercial/Residential

Meter Size:

Exhibit Schedule H-5 Page 15 Witness: Bourassa

																Cumul-
		Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month		Cumul-	ative
Usage	Usage	of	of	of	of	of	of	of	of	of	of	of	of	Total	ative	Gallons
From:	To:	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Year	Billing	(in 1,000's)
77,001	78,000	85	50	9.53	95	38	- 5	15 5 13	18	100	73	30	7.65	9	12	
78,001	79,000	8	8	583	3	(#	- 59	(3 -3)(E	8	**	8	0.66	 2	12	
79,001	80,000	9	93	890	1980	14	- 21	10-11	19	8	- 5	至	083	946	12	
80,001	81,000	2	80	7(4)	343	32	23		12	8	- 2	21	192	343	12	2
81,001	82,000	12	127	945	198	102	\$6	5.0	9	12	\$4	유		548	12	
82,001	83,000	2	22	772	328	12	23	32	2	2	23	8	823	358	12	2 2
83,001	84,000	2	50	250	120	y 	7.1	273	=	-	-	8	22	178	12	2
84,001	85,000		5 .	850	528	85	88			8	24	8	1.879	538	12	2
85,001	86,000	8	50	Si e s	19 1 83	15	- 5	8.53	18	8	- 5	51	7,651	9 - 8	12	2
86,001	87,000	8	В	890	250	€ -	-	3.03	36	8	- 88	*	0.66	10 1 6	12	2
87,001	88,000	92	F (8.6	6 4 6	19	-	(3 .3))	1	8	*0	9	068	5 4 5	12	
88,001	89,000	2	E (7.67	200	34	€	100	12	8	23	2	192	348	12	2
89,001	90,000	Q.	27	946	F18	84	29	(2)	2	12	28	a	192	(Fig.)	12	
90,001	91,000	2	22	7727	-58	12	23	32	22	2	23	<u>@</u> :	823	-58	12	2
91,001	92,000	2		33 7 2	130	17	7.1		-	-	7.1		0.5	128	12	2 2 2
92,001	93,000		F:	355	528			多			39	ā	1.879	5,20	12	
93,001	94,000	8	£1	0.00	1988	10	**	15 5 8	ie	- 2	=3	51	1.51	19#32	12	2
94,001	95,000	*	H.	570	200	2 #	- 25	3=3		×	- 3	*	196	-	12	
95,001	96,000	9	9	890	1920	1 4	28	7-7	196	=	28	H	068	1948	12	2
96,001	97,000	2	48	75 4 2	13425	25	23		18	12	23	28	102	13425	12	
97,001	98,000	2	27	946	153	32	28	8926	9	2	28	22	192	120	12	
98,001	99,000	8	20	528	528	12	23	327	2	23	24	9:	1723	128	12	
99,001	100,000	9	50	15 7 3	- 32	25	-		2	9	71	8	9.5	174	12	2
<u>ರಾವಕಿಸುವರು</u>	27													1390 5 5 8	12	2
	續													198	12	2
	Totals	- 1	1	- 1	1	1	1	- 1	1	81	1	1	1	12	-	
										***************************************	74000000	15-47		73 (20)	=	

Average Usage Median Usage Average # Customers Change in Number of Customers 167

Community Water Company of Green Valley Test Year Ended December 31, 2023 1 Inch Commercial/Residential

Meter Size:

Exhibit Schedule H-5 Page 16 Witness: Bourassa

												witness: B	ourassa			
Hoose	Usage	Month of	Month of	Month	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Total	Cumul- ative	Cumul- ative Gallons
Usage																
From:	To:	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Year	Billing	(in 1,000's)
		1	1	1	1	1				. 8	%	1	720	12	12	-
1	1,000	44.4		274	-	020	-	-	-			720	221	2	14	1
1,001	2,000	(2/40)	(50)		350	3550	(4)	(21)	5.5	1E	375	(5 5)	3.	1	15	
2,001	3,000	9250	1	1973	20	1983	87	8 7 V	8 g	2	8	1841	150	4	19	
3,001	4,000	17,500	3.0	100	(·	3	-	•	18	18	領	- 1	750	3	22	
4,001	5,000	((+0)	((+6)	((+0)	(m)	7/= 7	-	-	196	19	19	(**)	(*)	790	22	23
5,001	6,000	3529	323	320	((2)	((<u>-</u>)	320	1			- 4	542	121	1	23	29
6,001	7,000	7.2	-	-	(-	9	-	-	3	3	3	-	-	30	23	29
7,001	8,000	1	(55)	550	(372)	0.50	377	373	₩	57	177	157.0	157.0	1	24	36
8,001	9,000	(40)	(4 5 3)	1	9 7 5	\$ 2 5	8	87	1	33	1	(A)	320 30	3	27	62
9,001	10,000	((*)	6 8 0	6 8 0 see	700	2	(*)	(- 0)	=	25	1	1 4 1	1	4	31	100
10,001	11,000	1	1	2	(·	5545		2	強	¥	1	5400	3	10	41	205
11,001	12,000	3	1	2	1	4	1	3	2	1	2	3	1	24	65	481
12,001	13,000	2	3	2	4	1	2	1	1	3	2	1	3	25	90	793
13,001	14,000	2	4	1	1	1950	3	15/1	2	2	2	2	1	20	110	1,063
14,001	15,000	(197),	1	2	1	2	3	3	4	3	8	1	1	21	131	1,368
15,001	16,000	1	3.00	3.00	2	33 - 01 ₀₀₀	5800	380,	¥	1	1	1	(#)	6	137	1,461
16,001	17,000	(44)	(44)	1	1	1	1	1	1	12	19	7 4 8	(%)	6	143	1,560
17,001	18,000	62	623	62	621		1	34	= ***	55	65	5 <u>5</u> 0	1	2	145	1,595
18,001	19,000	-	120	1	(4)	(-)	- 8	- 3	9	•	1	1	1	4	149	1,669
19,001	20,000	255	265	26.5	26.5	2677.5	87	1				1811	1072	1	150	1,688
20,001	21,000	((*)	((*)	((*))	((*)	(G#)	96	91	25	25	1	(+))	(+))	1	151	1,709
21,001	22,000	3. 4 0	3. 4 0	3. 4 01	3. 4 0	33 0 01	9	(2	26	H	*	(A)	(A)	9	151	1,709
22,001	23,000	100	100	100	1	3945	540	14	19	13	嶺	323	320	1	152	1,731
23,001	24,000	5528	3528	528	7920	7920	727	727	32	020	72	(22)	(25)	7407	152	1,731
24,001	25,000	25.00	25.70	0.50	0.50		1			-		1	976	2	154	1,780
25,001	26,000	15.50	(C=0)	(C=0)	(.e.)	8		201				10 0 21	858	1	155	1,806
26,001	27,000	(1963	88 4 8	88 4 8	(#E)	81 4 01	190	19	96	*	· ·	790	7(40)	190	155	1,806
27,001	28,000	9 9 6	8 9 6	1/40	1	8 9 8	-	-	9	···	海	(-2))	(€)	1	156	1,833
28,001	29,000	327	327	84	84	820	840	850	1	2	2	1	125	2	158	
29,001	30,000	52 <u>0</u> 5	1	727	720	727	92	0.0	32 .00	72	72	7 <u>2</u> 0	750	1	159	1,920
30,001	31,000	0.73	051	050	71 	0.70	200	27.5	-	1		1.70	1.70	1	160	1,950
31,001	32,000	9 5 3	1151	1973	1000	1983	240	1			1	137.07	1357	2	162	
32,001	33,000	1000	100	100	1763	1500 1500	140	140				154G	1000 1000	101	162	
33,001	34,000	(F)	1746	7/47	7/47	7/=7	127	1927	62	2	2	191	191	191	162	2,013
34,001	35,000	7947	2243	3623	3623	3623	2	2	- 2	2	9	E35	(4)	23	162	2,013
35,001	36,000	3				0.0	12.	2		5	8	526	526	12	162	2,013
36,001	37,000	120	3/25			9.52	81	87	5	5	5	227	5533 1 5 0	8.	162	2,013
30,001	01,000	1,00	100	85	859		27/4	- T	18	38	35	200	100		102	2,013

Community Water Company of Green Valley Test Year Ended December 31, 2023 1 Inch Commercial/Residential

Meter Size:

Exhibit Schedule H-5 Page 16 Witness: Bourassa

												witness: B	ourassa			
		A18000 (S82)	2 2000 0000	AND DOOR OF A	ananconser.	BUD NO NEW	1000000000	36060000000	\$150.600\$\$00	12/2/2004/2014	121200000000	18(18)(0)(0)(0)	0.6065454665		MALCONOTI	Cumul-
TANKS IN	12400-0-000	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	5420000	Cumul-	ative
Usage	Usage	of	of	of	of	of	of	of	of	of	of	of	of	Total	ative	Gallons
From:	To:	Jan-23	Feb-23	Mar-23	<u>Apr-23</u>	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Year	Billing	(in 1,000's)
37,001	38,000	87 ≟ 8	\$7 2 -2	87 ≦ 8	5.220 5.220	5. 2 8	8-	÷		:# :::	÷	2,277	2,50	(A)	162	2,013
38,001	39,000	52 <u>6</u> 5	*** <u>***</u>	225	12	7/27	120		- 2	- 2	72	720	720	52.0	162	
39,001	40,000	(5/40)	(3.70)	25	250	350	5 2 7	(77)	5.5	370	377	90 7 0	97 7 (3	370	162	2,013
40,001	41,000	9253	9253	1973	1973	100	277	2 * V	*	8	8	150	! स्थ	872	162	
41,001	42,000	(1 ,6 3	(-	(-	(-			19	(長	Œ	簡	760	7611	9900	162	
42,001	43,000	100	(m)	(*)	(*)	(m)		14.7	32	32	38	(*)	(*)	2900	162	
43,001	44,000	1	120	(-)	(-)	10-1	340	820	-	12	- 1	1	134.5	2	164	2,100
44,001	45,000	727	7.2	(-	(-	(-	2	2	3	Ę	8	250	2	20	164	2,100
45,001	46,000	5550	0.70	0.70	(57)	1	373	377	55	177	177	157.0	1570	1	165	2,146
46,001	47,000	1950	\$ 1 5	\$ 7 5	\$ 1 5	\$ 7 5	8	870	38	38	18	3 2 3	(20)	8.0	165	2,146
47,001	48,000	760	(T -0)	(**)	700	(T -0 .)	5 5 0	(*)	*	#	**	\$ # .6	(i a),	100	165	2,146
48,001	49,000	(41)	(4)	(4)	(E)	8048	-	100	漢	漢	14	(5 4 (3)	(a)	3433	165	2,146
49,001	50,000	2007 17 4 0	27472 17 4 8	182	182	166	2	2	14	2	2	148.	\$25	8433	165	2,146
50,001	51,000						-	-	2	9		÷	-	(4)	165	2,146
51,001	52,000	9 5 4	1950	1950	1950	1953	170	170		.5		1.50	180	13/	165	2,146
52,001	53,000	S2#02	23 9 2	S2#2	13 5 13	8 .0 6	581	91				963	5 4 50	186	165	2,146
53,001	54,000	((#)	((*)	1766	1794	500	580	580	196	58	*	(#)	(#)	(40)	165	2,146
54,001	55,000	3343	3343	(196)	(490)	58 4 51	1	140	14	12	12	796	796	1	166	2,200
55,001	56,000	1727	629	629	629	629	14V	227	12	15	55	9 2 0	727	5211 ²²	166	2,200
56,001	57,000	140		(*)	(4)	(4)	3	£.	2	2	-	(4)	(4)		166	2,200
57,001	58,000	25 7 5	15 <u>75</u>	2675	2675	28 7 5	0.00 0.00	0.00 0.00	-			3000	2000	o=0	166	2,200
58,001	59,000	((A)	((e)	((*))	((*)	((m))	941		:: :::			(+1)	(+)	1000	166	2,200
59,001	60,000	888	196	100	1200	546	9	19	4	74	74	828	828	398	166	2,200
60,001	61,000	1646	15 <u>4</u> 2	82 <u>8</u> 2	82 4 3	18 <u>1</u>	540	120	2	12	12	121	323	540	166	2,200
61,001	62,000	528	7923	7520	7920	7023	727	922	52	32	72	(20)	(22)	9200	166	2,200
62,001	63,000	25 7 0	1	1,50	25	10 0 0						576	9 7 0	1	167	2,263
63,001	64,000	(5 7)	1979	5000	26 - 0	\$6 = 0	000	000	5.0	30	30	90.50 90.50	9059	S=2	167	2,263
64,001	65,000	11 2 3	10 0 0	20 - 01	8 * 3	20 4 03			:: #	:: #	13	97.0 F#00	97.0 9 4 01	9901	167	2,263
65,001	66,000	1	19 5 0	19 - 01	19 - 21	(150) (150)	2	52	19	75 18	12	(- 8)	(40)	1	168	2,328
66,001	67,000	120	(E)	727	(A)	82	82	900	- 2	2	- 12	120	124	229	168	2,328
67,001	68,000	5225	1225	727	721	727	Dán	94m	- 2	70	72	720	720	5273	168	2,328
68,001	69,000						-		_		-					2,328
		(1)(2)	5,50	0.00	0.00	0.20	37/4	377	-	777	10	157.0	130	377	168	
69,001	70,000	953	1353	1953	1353	1353	87	2#V	*	8	8	120	1570	572	168	2,328
70,001	71,000	((#)	37 9 68	37905	37965	700	550	500	#	**	**	(液)	(#)	350	168	2,328
71,001	72,000	()	1000	1000	2000	7/47		-	19	19	2	(₩)	(* € (*)	290	168	2,328
72,001	73,000	1923	124	5623	(6 <u>1</u>)	3627	2	2	14	2	2	(40)	\$45)	23	168	2,328
73,001	74,000	*	*						3					3	168	2,328
74,001	75,000	3.50	3.55	11.00	25	2.5	2 7 /4	27/4	9.5	35	25	\$ 5 0	\$ 5 0	≥ ₹77	168	2,328

Community Water Company of Green Valley Test Year Ended December 31, 2023 1 Inch Commercial/Residential Meter Size:

Exhibit Schedule H-5 Page 16 Witness: Bourassa

Usage From: 75,001	Usage To: 76,000	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Month of May-23	Month of Jun-23	Month of Jul-23	Month of Aug-23	Month of Sep-23	Month of Oct-23	Month of Nov-23	Month of Dec-23	Total Year	Cumul- ative Billing 168	
76,001	77,000	50 <u>0</u> 6	225	17 <u>2</u> 5	72	7020	84	24	32	22	72	720	720	52.0	168	
77,001	78,000	(570)	(370)	3.50	3.50	35	(2)	(2 V)	55	370	370	970	9 7 8	3777	168	
78,001	79,000	955	9.53	1973	1973	(100)	25/	857	*	8	8	150	1881	872	168	
79,001	80,000	(1) (1)	(-	(()	3.4	(-)	19	19	獲	獲	88	7 6 11	781	(*)/	168	0 0000000000
80,001	81,000	((+)	7(*)	7/407	7(4)	7/40	14	14.7	26	33	26	(*)	(=)	790	168	2,328
81,001	82,000	820	320	320	(2)	(2)	200	(4)	-	12	2	32.5	122	(2.5)	168	2,328
82,001	83,000	7.2	762	(- 2	(=)	(-	12	12	2	ş	Ę.	77	250	20	168	2,328
83,001	84,000	(555)	(55)	(570	(370	0.70	377	370	- 5	177	177	1.70	150	377	168	2,328
84,001	85,000	1953	\$ 7 5	\$ 7 5	\$ 1 5	\$ 1 5	87	850	25	18	25	(200)	583	8	168	2,328
85,001	86,000	((€)	(T * 6)	(**)	700	(T *)	5 5 0	(*)	匮	· ·	**	% = 14	\$ € \$	1962	168	2,328
86,001	87,000	(*)	(*)	(4)	(E)	866	-	100	強	強	94	5495	(4)	(46)	168	2,328
87,001	88,000	2017 11 40 7	000070 100€00	164	184	164	2	2	14	2	일	120	(2)	848	168	2,328
88,001	89,000	3	3				-	-	10			30		A	168	2,328
89,001	90,000	13.50 d	1353	1950	1950	1953	137	17/	ā	ā	5	150	150	15/	168	2,328
90,001	91,000	353	9 7 7	9 5 7	85	85	55	57	-50	:5	8	9#32	9#30	180	168	2,328
91,001	92,000	((#)	(4)	1.00	1000	33-6	5800	580	196	196	*	£#16	£#16	(4)	168	2,328
92,001	93,000	3343	343	(646)	(440)	286	4	¥	12	12	12	7 4 6	79-3	(94)	168	2,328
93,001	94,000	11 = 1	629	629	629	689	E41/	827	12	10	12	520	520	52//	168	2,328
94,001	95,000	2.40	(*)	(*)	(*)	(4)	3	- 5	9	9	•	(4)			168	2,328
95,001	96,000	255	75.75	265	267	265	85	87				100	1072	972	168	2,328
96,001	97,000	((*)	((*)	((=))	((a))	((*)	25		8	25	25	(+))	(+))	19601	168	2,328
97,001	98,000	1993	100	100	1200	196	9	5	8	8	25	(A)	8 4 8	325	168	2,328
98,001	99,000	1665	100	100	100	100	540	140	嶺	嶺	· · ·	320	323	54.0	168	2,328
99,001	100,000	7923	70 <u>2</u> 3)	7023	7023	7923	727	721	12	120	72	(22)	(22)	9200	168	
	570													37/3	168	2,328
	1522													878	168	
	Totals	14	14	14	14	14	14	14	14	14	14	14	14	168	-	

Average Usage Median Usage Average # Customers Change in Number of Customers 13,858 12,500 14

Test Year Ended December 31, 2023

Meter Size: 1.5 Inch Commercial/Residential

Exhibit Schedule H-5 Page 17 Witness: Bourassa

Cumul-

Month Cumulative Usage Usage of Total ative Gallons of From: To: Jan-23 Feb-23 Mar-23 Apr-23 Jun-23 Jul-23 Aug-23 Sep-23 Oct-23 Nov-23 Dec-23 Year Billing (in 1,000's) May-23 1,000 1,001 2,000 2,001 3,000 3,001 4,000 4,001 5,000 5,001 6,000 6,001 7,000 7,001 8,000 8,001 9,000 9,001 10,000 10,001 11,000 11,001 12,000 12,001 13,000 13,001 14,000 14,001 15,000 15,001 16,000 16,001 17,000 17,001 18,000 18,001 19,000 19,001 20,000 20,001 21,000 21,001 22,000 22,001 23,000 23,001 24,000 24,001 25,000 25,001 26,000 26,001 27,000 27,001 28,000 28,001 29,000 29,001 30,000 30,001 31,000 31,001 32,000 32,001 33,000 33,001 34,000 34,001 35,000 35,001 36,000 36,001 37,000

Community Water Company of Green Valley Test Year Ended December 31, 2023 1.5 Inch Commercial/Residential

Meter Size:

Exhibit Schedule H-5 Page 17 Witness: Bourassa

Usage Usag		witness: Bourassa											VIII-01110-011110-01				
38,001	From:	To:	of Jan-23	of Feb-23	of <u>Mar-23</u>	of	of	of	of	of	of	of Oct-23	of	of	Year	ative Billing	Gallons
38 001				C-	C-	C-	÷-	-	-	¥:	-	-	-	<u>-</u>	-		*
40,001 41,000			52.0	-	-	-	-	~	-	25	2	25	-	-	-	-	21
41,001				(2)	(21)	(2)	(27)	G:	07	5	5	55	70	20	G:	(E	51
42,001				377	277	27/	17	75		5	51	5	75	(Ti)	75	17	50
43,001							100	8	8	5	- 5	- 5	*	=	8	18	82
44,001						18	1 4	3	3	- 5	- 5	#0	9	192	9	-	20
45,001 46,000				-	320	-	820	2	2		- 2	2	<u> </u>	-	2	14	2
46,001			20	-	-	-	-	2	-	- 5	2	- 5	9	9	2	(-	3
48,001			37)	37/4	37/4	37/4	37/4		*	75	55	55	57	50	5	15	55
48,001			8	85	8	8	₹		8		59	52	信	=		37	5
49,001				550	550) :	18	:=	*	***	5	8	-	-	=	550	***
50,001 51,000 52,000								*	*	23	20	20	14	14	9	34	83
51,001			2	2	2	2	2			23	23	23	140	14		32	25
52,001			9	-		-	3	-	3	8	- 8	8	3	3	-	- 1	9
53,001 54,000 - <td< td=""><td></td><td></td><td>15/</td><td>157</td><td>15/</td><td>157</td><td>55</td><td>a</td><td>a</td><td>59</td><td>58</td><td>5</td><td>120</td><td>=</td><td></td><td>55</td><td>25</td></td<>			15/	157	15/	157	55	a	a	59	58	5	120	=		55	25
54,001 55,000			1810	(a)	551	57	(8)	170	100	*	*	51	7	7	100	57	51
55,001 56,000			(*)	580	580	5800	<u>2€</u> ()(3	9	-	=	=	*	*	3	·	8
56,001 57,000 58,000 5 59,000 5 59,000 5 59,000 5 59,000 60,000 61,000 61,000 62,000 62,000 63,000 63,000 64,000 65,000 65,000 65,000 66,000 66,000 66,000 66,000 66,000 66,000 66,000 66,000 66,000 66,000 66,000 66,000 66,000 66,000 66,000 66,000 67,000 68,000 66,000 67,000 68,000 69,000 67,000 6			¥ (4	¥.0	4	₹ <u></u>	2	2	24	28	28	14	19	=	S¥	28
57,001 58,000			12/	(2)	(2)/	227	72	5	2	22	22	22	9	~	S	72	27
58,001 59,000			-	3	3	- 6	- 6	- 3	8	- 5	- 6	- 6	3	-		3	8
59,001 60,000			973	85	85	65	85	=	8	76	76	26	15	25	=	95	53
60,001 61,000				9		9	200		×	88	8	8	H	H	*	38	*
61,001 62,000			5	5	9	5	E	-	~	29	29	29	-	=	-	<u>⊕</u>	20
62,001 63,000	60,001	61,000	-	14	140	14	32	2	~	23	23	28	~	¥	₩.	34	23
63,001 64,000		62,000	74	72.0	74	12	72	9	9	27	2	20	2	2	≅	727	27
64,001 65,000	62,001		3777	87	57/	97	(2)	0	07	51	3	5	8	8	8	65	51
65,001 66,000	63,001	64,000	2					8	2		**		=			17	51
66,001 67,000	64,001	65,000	19		19		18	=	8	50	50	- 5	*	æ.	=	1 0	8
67,001 68,000	65,001	66,000					78		€.	₩.	-	-		₩		/ 	=)
68,001 69,000	66,001	67,000	34	200	820	8.0	340	2	2	23	23	23	2	2	2	820	21
69,001 70,000	67,001	68,000	923.5	22	22	220	220	22	2	25	22	<u> 25</u>	25	25	22	<u> 22</u>	23
70,001 71,000	68,001	69,000	270	270	27.5	27.5	27.5			70	70	75				72	75
71,001 72,000	69,001	70,000	257	257	257	257	12	8		51	=	-		=		17	51
71,001 72,000		71,000	350	550	550	5-0	18	8	8	-	=	=	-	*	*	7 9	87
72,001 73,000		72,000	1901	140	640	=	12	2	9	25	25	£5	3	92	9	14	20
73,001 74,000			2	22	2	2	2		-	22	22	23	14	12	-	32	25
			-	-	-	-	- 1	2	2	- E	<u> </u>	- 2	2	3	2	19	5
74,001 75,000	74,001	75,000	157	170	170	170	27/		5	2	5	2				37.0	

Community Water Company of Green Valley Test Year Ended December 31, 2023 1.5 Inch Commercial/Residential

Meter Size:

Exhibit Schedule H-5 Page 17 Witness: Bourassa

												Williess. D	ourassa			
Usage From:	Usage To:	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Month of May-23	Month of Jun-23	Month of Jul-23	Month of Aug-23	Month of Sep-23	Month of Oct-23	Month of Nov-23	Month of Dec-23	Total <u>Year</u>	Cumul- ative Billing	Cumul- ative Gallons (in 1,000's)
75,001	76,000	(A)				8.	=	2	=	-	=		€	=		-
76,001	77,000	527.5	2	22	2	20	2	20	25	25	25	25	2	22	2	25
77,001	78,000	370	(2)	(27)	(2)	(2)	0.	0.	3	3	31			0.	47	51
78,001	79,000	8 * V	877	2 * V	877	15	2		5	5	5	150	100	2	17	#E
79,001	80,000	100		100		38	8	8	5	5	5	· ·	=	8	18	81
80,001	81,000	647		140	5 -	<u> </u>	8	93	¥5	¥5	*0	9	9	9	140	83
81,001	82,000	323	200	820	200	850	2	2	23	23	23	12	2	2	12	2
82,001	83,000	200	2	2	12	2	8	2	- 2	2	- 2	8	8	2	12	9
83,001	84,000	27)	27.5	270	270	277			75	75	75				12	75
84,001	85,000	870	8.5	850	8	37		8	===	= =	===	i a .	=		37	51
85,001	86,000	500	550	550	1 2	1 1	*	*	₩	=	8	*	·		500	8
86,001	87,000	3400	14.7	140	14.7		*	*	40	43	20	=	*	9	34	2
87,001	88,000	2	2	52	2	2		-	23	23	23	14	14		32	25
88,001	89,000	-	-		-	100	2	2	- 2	- 2	- 2	3	3	2	33	5
89,001	90,000	157	15/	157	170		a	8	58	55	58	100	=			5
90,001	91,000	1815	100	9	581	181	-	-	*	*	*	=	=	-	681	51
91,001	92,000	(*)	(4)	580	580	580	8	8	=	8	=	×	*	8		8
92,001	93,000	9	4	9	4	82	2	22	26	28	26	12	12	2	32	2
93,001	94,000	827	(2)/	121/	(2)/	72	2	2	12	22	100	2	2	2	92	21
94,001	95,000	<u> </u>	4	- 6	32	3	- 3	8		- 2	-	2		8	3	\$
95,001	96,000	853	15	25	- 1	27	9	-				=	=		9 5	=
96,001	97,000		9	9	9	3 4	*	×	8	8	*		Η.	*	3 8	*
97,001	98,000	5	9	5	50	120	-	~	29	29	29	=	=	-	E	20
98,001	99,000	54.0	54.0	150	14 <u>1</u>	32	9	9	23	23	20	₩.	¥	¥	34	=3
99,001	100,000	72	727	74	12	77 <u>1</u>	9	2	27	20	20	120	63	₩	727	227
	377													-	(9)	51
	878													5		78
	Totals	196	9	9	9	9	×	*	- 8	29		Œ	×	¥		

Average Usage Median Usage Average # Customers Change in Number of Customers

Test Year Ended December 31, 2023

2 Inch Commercial/Residential

Meter Size:

Schedule H-5 Page 18 Witness: Bourassa

Cumul-

Exhibit

Month Cumul-Month Month ative Usage Usage Gallons of Total ative Billing (in 1,000's) From: To: Jan-23 Feb-23 Mar-23 Apr-23 May-23 Jun-23 Jul-23 Aug-23 Sep-23 Oct-23 Nov-23 Dec-23 Year 1,000 2 1,001 2,000 11 2,001 3,000 12 3,001 4,000 16 23 4,001 5,000 18 32 5,001 6,000 2 3 21 49 6,001 7,000 24 68 7,001 8,000 26 83 8,001 9,000 3 29 109 9,001 10,000 30 118 10,001 11,000 2 32 139 11,001 12,000 32 139 12,001 13,000 3 35 177 13,001 14,000 3 38 217 14,001 15,000 38 217 15,001 16,000 2 40 248 16,001 17,000 41 265 17,001 18,000 2 43 300 18,001 19,000 2 45 337 19,001 20,000 2 47 376 20,001 21,000 3 50 437 21,001 22,000 50 437 22,001 23,000 4 54 527 23,001 24,000 55 551 24,001 25,000 2 57 600 25,001 26,000 2 59 651 4 26,001 27,000 63 757 27,001 28,000 3 66 839 2 28,001 29,000 68 896 1 29,001 30,000 69 926 30,001 31,000 70 956 31,001 32,000 2 72 1,019 32,001 33,000 6 78 1,214 33,001 34,000 3 81 1,315 34,001 35,000 81 1,315 35,001 36,000 3 84 1,421 36,001 37,000 1 85 1,458 37,001 38,000 85 1,458 38,001 39,000 1 2 . 2 5 90 1,650 2 5 39,001 40,000 95 1,848

Test Year Ended December 31, 2023 Meter Size:

2 Inch Commercial/Residential

Exhibit Schedule H-5 Page 18 Witness: Bourassa

Cumul-

Month Month Month Month Month Month Month Month Month Cumul-Month Month Month ative Usage Gallons Usage of Total ative (in 1,000's) From: To: Jan-23 Feb-23 Mar-23 Apr-23 May-23 Jun-23 Jul-23 Aug-23 Sep-23 Oct-23 Nov-23 Dec-23 Year Billing 40,001 41,000 1,848 41,001 42,000 95 1,848 42,001 43,000 96 1,890 43,001 44,000 96 1,890 44,001 45,000 96 1,890 45,001 46,000 96 1,890 46,001 47,000 96 1,890 47,001 48,000 96 1,890 48,001 49,000 97 1,939 49,001 50,000 97 1,939 50,001 51,000 97 1,939 51,001 52,000 97 1,939 52,001 53,000 98 1,991 53,001 54,000 98 1,991 54,001 55,000 99 2,046 55,001 56,000 100 2,101 56,001 57,000 100 2,101 57,001 58,000 100 2,101 58,001 59,000 100 2,101 59,001 60,000 100 2,101 60,001 61,000 100 2,101 61,001 62,000 100 2,101 62,001 63,000 100 2,101 63,001 64,000 100 2,101 64,001 65,000 100 2,101 65,001 66,000 100 2,101 66,001 67,000 101 2,168 67,001 68,000 101 2,168 68,001 69,000 101 2,168 69,001 70,000 101 2,168 70,001 71,000 101 2,168 71,001 72,000 101 2,168 72,001 73,000 101 2,168 73,001 74,000 101 2,168 74,001 75,000 101 2,168 75,001 76,000 102 2,243 76,001 77,000 102 2,243 77,001 78,000 103 2,321 78,001 79,000 103 2,321 79,001 80,000 103 2,321 80,001 81,000 103 2,321

Test Year Ended December 31, 2023

2 Inch Commercial/Residential

Meter Size:

Exhibit Schedule H-5 Page 18 Witness: Bourassa

Cumul-

Month Cumulative Month Usage Usage Total Gallons of ative From: Billing (in 1,000's) To: Jan-23 Feb-23 Mar-23 Apr-23 May-23 Jun-23 Jul-23 Aug-23 Sep-23 Oct-23 Nov-23 Dec-23 Year 81,001 82,000 2,321 82,001 83,000 103 2,321 83,001 84,000 103 2,321 84,001 85,000 103 2,321 85,001 86,000 103 2,321 86,001 87,000 103 2,321 87,001 88,000 103 2,321 88,001 89,000 103 2,321 89,001 90,000 103 2,321 90,001 91,000 103 2,321 91,001 92,000 103 2,321 92,001 93,000 103 2,321 93,001 94,000 103 2,321 94,001 95,000 103 2,321 95,001 96,000 104 2,416 96,001 97,000 104 2,416 97,001 98,000 104 2,416 98,001 99,000 104 2,416 99,001 100,000 104 2,416 113,600 113,600 105 2,530 105,000 105,000 106 2,635 115,100 115,100 107 2,750 111,800 111,800 1 108 2,862 108 2,862 108 2,862 108 2,862 108 2,862 108 2,862 108 2,862 108 2,862 108 2,862 108 2,862 108 2,862 108 2,862 108 2,862 108 2,862 108 2,862 108 2,862 108 2,862 108 9 9 9 9 9 9 9 9 9 Totals 9 9 9

Community Water Company of Green Valley Test Year Ended December 31, 2023 2 Inch Commercial/Residential

Meter Size:

Exhibit Schedule H-5 Page 18 Witness: Bourassa

Cumul-Month Month Cumulative Usage Usage of Total ative Gallons From: To: Jan-23 Feb-23 Mar-23 Apr-23 May-23 Jun-23 Jul-23 Aug-23 Sep-23 Oct-23 Nov-23 Dec-23 Year Billing (in 1,000's) Average Usage
Median Usage
Average # Customers
Change in Number of Customers 26,496 23,000 9

Community Water Company of Green Valley Test Year Ended December 31, 2023 3 Inch Bulk

Meter Size:

Exhibit Schedule H-5 Page 19 Witness: Bourassa

Cumul-

																Cumul-
		Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month		Cumul-	ative
Usage	Usage	of	of	of	of	of	of	of	of	of	of	of	of	Total	ative	Gallons
From:	To:	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Year	Billing	(in 1,000's)
134	-	7	5	6	4	5	8	5	3	4	2	4	3	56	56	and the second
1	1,000	3	2	1	75E	32	3.53	2	1		1	2	3	13	69	7
1,001	2,000		140	1	1	5	完	1	825	1		100		4	73	13
2,001	3,000	23	550	2	825	12 E		22	550	22	1	1	1	3	76	20
3,001	4,000	20	(2 <u>2</u> %)	8	1	1	125	30	1	38	2	3277	1	6	82	41
4,001	5,000	20	-	¥	725	24	15	1	150	2	720	:27.	2	1	83	46
5,001	6,000	1	1	8	(*	1				3	•	3	1	4	87	68
6,001	7,000	78	250	1	1575	1/5	350	1	350	- T	9.5	1	1	4	91	94
7,001	8,000	1	1	1	255	25	454	973	0.50	:70	1.05	87.0	73	3	94	116
8,001	9,000	2	550		853		150		100	8	0.50	857		8 5 0	94	116
9,001	10,000	50	1		870	1	370		373	*	2.50	5.7	*	2	96	135
10,001	11,000	58			10.00	27	1	1	170	1	1753	570	1	4	100	177
11,001	12,000	₩.	2 1 34	=	(0.5)	26	6 1 3	1	8 1 3	8	7.(%)	137.6	=	1	101	189
12,001	13,000	*	390	*	((*)	28	1		(*)	*	581	(*))	*	1	102	201
13,001	14,000	30	2 - 26	*	1	i⊕	E#13	*	E-10	38	5393	34	æ	1	103	215
14,001	15,000	∺ s	300	*	20 0 0	: :	(*	39	(*)	*	1000	1	*	1	104	229
15,001	16,000	85	-	*	100	39	2€3	38	E+0	35	1063	(4)	8	140	104	229
16,001	17,000	3 0	300	19	949	34		9	340	9	2563	(4 0)	1	190	104	229
17,001	18,000	2)	1961	€	((4))	64	(*)	36	3(43)	1		25402	SE	1	105	247
18,001	19,000	48	(m)	146	200	89	140	2	548	8 0	725	일하:	100	645	105	247
19,001	20,000	20	100	(4)	100	39	2.53	12	9.50		333	6		-	105	247
20,001	21,000	28	120	-	252	- 5	(23)	10	(22)	2	120	12	1	(420	105	247
21,001	22,000	8	150	8	200	32		25	350	25	1723	9233	25	25	105	247
22,001	23,000	20	(20)	2	1720	3/2	725	10	320	125	7320	3217	25	(120)	105	247
23,001	24,000	20	-	~	1725	7 <u>-</u>	250	25		25	720	2/.	2	5.58	105	247
24,001	25,000	- 8	-	2	(*)	8		8		3		-	8		105	247
25,001	26,000	78	1.50A	-	11.77	1/2	250	77	250	-	0.75	150	-	230	105	247
26,001	27,000		153		250	25	0.70	577	0.50	55	11.00	3070	7	1970	105	247
27,001	28,000	21	550		13.50	48	150		150		3.53	850		8 3 0	105	247
28,001	29,000	10	(20)	*	1070	27	10701		10701	*	1,82	5.91	15	((2))	105	247
29,001	30,000	#8		*	10 0 1	2*	828	185	19 2 0	25	1,153	5.40		553	105	247
30,001	31,000	7 9	5 /1 94	-	(0.50)	£ ∈	12 1 21	3	6 8 34	35	2783	100	=	3 /1 24	105	247
31,001	32,000		1997		((*)	1	3.61	-	(*S	-	596	(+))	-	1	106	278
32,001	33,000	*9	2000	*	37 6 6		883	æ	883	*	7.41	181	85	30 0 00	106	278
33,001	34,000	*		*	396	1	(*)	56	(*)	*	1063	290	*	1	107	312
34,001	35,000	36	140	=	1000	39	800	- 3	(to)	*	1065	590	-	(4)	107	312
35,001	36,000	20	340		048	84		9	340	9	583	1940.1	<u>\</u>	19 4 15	107	312
36,001	37,000	20	200	2	((-))	64	(*)	26	3(43)	26	((4)	200	-	1940	107	312
37,001	38,000	48	(4)		349	55	545	2	545	2	945	90:	2	646	107	312
38,001	39,000	20		- 2		34	9450	12	9.53		333	-	*	-	107	312
39,001	40,000	28	123	-	045	82	(22)	12	(F20)	12	100	520	2	1020	107	312
\$3555 F455	9985333														11000000	561654

Test Year Ended December 31, 2023

Meter Size: 3 Inch Bulk

80,001

81,000

Exhibit Schedule H-5 Page 19 Witness: Bourassa

113

648

Cumul-Month Month Month Month Month Month Month Month Month Month Cumul-Month Month ative of Total Gallons Usage Usage of ative From: (in 1,000's) To: Jan-23 Feb-23 Mar-23 Apr-23 May-23 Jun-23 Jul-23 Aug-23 Sep-23 Oct-23 Nov-23 Dec-23 Year Billing 40,001 41,000 108 352 41,001 42,000 108 352 42,001 43,000 108 352 43,001 44,000 108 352 44,001 45,000 109 397 45,001 46,000 109 397 46,001 47,000 109 397 47,001 48,000 109 397 48,001 49,000 109 397 49,001 50,000 109 397 50,001 51,000 110 447 51,001 52,000 110 447 52,001 53,000 110 447 53,001 54,000 110 447 54,001 55,000 110 447 55,001 56,000 110 447 56,001 57,000 110 447 57,001 58,000 110 447 58,001 59,000 110 447 59,001 60,000 110 447 60,001 61,000 110 447 61,001 62,000 110 447 62,001 63,000 110 447 63,001 64,000 111 511 64,001 65,000 112 575 65,001 66,000 112 575 66,001 67,000 112 575 67,001 68,000 112 575 68,001 69,000 112 575 69,001 70,000 112 575 70,001 71,000 112 575 71,001 72,000 112 575 72,001 73,000 113 648 73,001 74,000 113 648 74,001 75,000 113 648 75,001 76,000 113 648 76,001 77,000 113 648 77,001 78,000 113 648 78,001 79,000 113 648 79,001 80,000 113 648

Community Water Company of Green Valley Test Year Ended December 31, 2023 3 Inch Bulk

Meter Size:

Exhibit Schedule H-5 Page 19 Witness: Bourassa

Usage From: 81,001 82,001 83,001	Usage To: 82,000 83,000 84,000	Month of Jan-23	Month of Feb-23	Month of Mar-23	Month of Apr-23	Month of May-23	Month of Jun-23	Month of Jul-23	Month of Aug-23	Month of Sep-23	Month of Oct-23	Month of Nov-23	Month of Dec-23	Total Year	Cumulative Billing 113 113	Cumulative Gallons (in 1,000's) 648 648 648
84,001	85,000	#G	158		17 4 0	12	748	90	52C	5	1741	253.3	2	156	113	648
85,001	86,000	2	(<u>2</u>)	ā	525	32	725	98	0.00	88	7/29	32%	10	(20)	113	648
86,001	87,000	2	925	- 5	2027	12	120	75	325	75	323	120	20	928	113	648
87,001	88,000	3	(4)	<u> </u>	(-)			9		g.	(4)			30	113	648
88,001	89.000	51						3		2		820	2		113	648
89,001	90,000	731 74	5 <u>5</u> 78 1755	-	856	165 V e	253 054	98	253 454	- E	2.73	100	:R)	5 <u>3</u> 78 11 7 8	113	648
90,001	91,000	53 23	1000 8 5 8		2000 8:53	7.7i 18	955	18 25	9.550 9.50	- C.	1168	870.5 679.9	50 25	(199) 8 3 8	113	648
91,001	92,000	*	(.#0)	*	10 m	09 0*	100	36	1800 1800	32	1.00	5977 5 9 11	51 51	(-24)	113	648
92,001	93,000	#0	100		956	20	11 m	100	820		0.53	640	=	2.00	113	648
93,001	94,000	H9	7 .7 32		3056	2 5	5 1 3	8	8.00	8	2783	911	5	7. 17 34	113	648
94,001	95,000	***	10007		((*))	200	S#3		*		581	(+))	*	1907	113	648
95,001	96,000	80		8	883	i . €	393	86	€ * 0	ĕ	1360	290	1	1	114	743
96,001	97,000	¥:	5 9 3	*	300	:∺	(*)	*	(*)	*	0.00	390	*	:9 6 13	114	743
97,001	98,000	¥6	340	=	100	8	(·	36		38	1065	5800	8	-	114	743
98,001	99,000	40	3 4 13	*	17 4 5	34	340	9	340	12	7363	(- 0.1	(4)	941	114	743
99,001	100,000	20			((-)(100		26	160	*	1.00	760	*	(90)	114	743
187,500	187,500								1					1	115	931
114,300	114,300										1			1	116	1,045
171,600	171,600											1		1	117	1,216
146,600	146,600												1	1	118	1,363
	12													250	118	1,363
	i i													125	118	1,363
	Ē													•	118	1,363
	- 57													573	118	1,363
	53													53.9	118	1,363
			40	193	40	- 10	- 12	40	-		-	92		140	118	1,363
	Totals	12	10	11	10	10	11	10	6	Average	Usage	11	13	118 11,551	•	
	Median Usage 500															

Average # Customers
Change in Number of Customers 10