

BEFORE THE ARIZONA CORPORATION COMMISSION

COMMISSIONERS

JIM O'CONNOR - CHAIRMAN
LEA MÁRQUEZ PETERSON
ANNA TOVAR
KEVIN THOMPSON
NICK MYERS

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

Docket No. W- 02304A-24-_____

Community Water Company of Green Valley ("Company") submits its Application for an increase to its revenues by \$1,046,102, or approximately 24% over test year revenues, for an overall proposed revenue requirement of \$5,376,749. The Company requests that the new rates requested in the Application be effective no later than September 1, 2025.

In support of its Application, the Company states the following:

1. The Company is a non-profit public service corporation with members engaged in 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

1 (May 13, 2024). On December 31, 2023, the Company served 13,398 members, including
2 12,882 residential members, 398 commercial members, and 118 other types of members; 96% of
3 our members are residential. There are approximately 11,252-meter connections to serve an
4 estimated population of 24,000 people.

5 2. The Company's office is in Green Valley, Arizona, and its mailing address is 1501
6 S La Canada Dr, Green Valley, Arizona 85622-1600, and its telephone number is (520) 625-
7 8409. The Company's President is Arturo R. Gabaldón. The person authorized to receive notices
8 and communications regarding this application is:

9 Arturo R. Gabaldón, President
10 Community Water Company of Green Valley
11 1501 S La Canada Dr
12 Green Valley, AZ 85622-1600
13 Phone: 520-625-8409
14 Email: arturo@communitywater.com

15 The Company's attorney is:

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

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

25 3. The Company is currently authorized to charge rates for water service per
26 Decision No. 75699 (August 19, 2016), amended Nunc Pro Tunc in Decision No. 75861 (January
27 3, 2017). The test year used in that proceeding was the 12-month period ending on December
28 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

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

5 4. The Company utilized a 12-month test year ending on December 31, 2023, for the
6 preparation of this Application and the supporting schedules. In lieu of a return on fair value rate
7 base, the Company is seeking a 16.50% operating margin, which is the same operating margin
8 approved in the Company's previous rate case. The Company's request is designed so that it has
9 sufficient revenues to address ongoing expenses, as well as fund expected capital requirements
10 and partially fund cash reserves for items of major maintenance and plant replacements. A
11 16.50% operating margin also enables the Company to service its long-term debt as well as have
12 revenue sufficient to avoid incurring operating losses over the next three to five years.

13 5. The requested revenue increase will result in modest monthly bill impacts. The
14 *average* residential member (with a 5/8x3/4 meter and using 3470 gallons per month) currently
15 has an average monthly bill of \$21.58. As set forth in testimony, this monthly bill is relatively
16 low compared to other similar water service providers. The bill impact of the requested revenue
17 increase for this member will be \$5.13 per month on average. A *median* usage member (with a
18 5/8x3/4 meter and using 2500 gallons per month) currently has an average monthly bill of \$19.37.
19 The bill impact of the requested revenue increase for this member will be \$4.71 per month on
20 average. The Company submits that these bill impacts are reasonable given that there has been
21 nine years between test years and the resulting average monthly bills are still among the lowest
22 for similarly situated water service providers.

23 6. Overall, this is a straightforward rate case. The Company is not seeking any
24 unusual relief that has not already been approved for other water companies. The Company is not
25 seeking post-test year plant, the adoption of a SIB or an operating margin that is out of the
26 ordinary.

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

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

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

3 b. Updated Tariffs/Rules and Regulations: The Company is requesting approval of the
4 tariffs and rules and regulations attached to this Application. This tariff package will consolidate
5 and replace the various tariffs and rules that have been approved in piecemeal over a series of rate
6 cases. The tariff package has added liability limitations that have been approved by the
7 Commission for other Arizona utilities.

8 c. Development of Sufficient Cash Reserves: The Company has presented detailed
9 testimony on the need for (and appropriate amount of) cash reserves for a utility such as the
10 Company with limited growth, but an aging system that needs increasing maintenance and repair.

11 d. Adoption of Adjuster Mechanisms: The Company is requesting approval of two
12 adjuster mechanisms: (i) a Purchased Power Adjustment Mechanism and (ii) a Property Tax
13 Adjustment Mechanism.

14 7. The Commission has jurisdiction to conduct public hearings to determine the fair
15 value of the Company's property, to fix a just and reasonable rate of return thereon, and
16 thereafter, to approve just and reasonable rates designed to give it a reasonable opportunity to
17 earn such return. Further, the Commission has jurisdiction to establish the practices and
18 procedures to govern the conduct of the hearing, including notice, intervention, filing, service,
19 exhibits, discovery, and other prehearing and hearing matters.

20 8. Attached to this Application are:

21 a. The standard revenue requirement and rate design schedules described in A.A.C. R14-
22 2-103.

23 b. Consolidated tariffs that will replace all existing tariffs.

24 c. Pre-filed direct testimonies and related exhibits from four witnesses for the Company
25 supporting the Application:

- 26 • Arturo Gabaldón, who discusses the overall condition of the Company and the
27 primary proposals within the rate application;
- 28 • John Meyer, who provides an overview of Community Water's water system and

1 operations,

- 2 • Ray Jones, who provides support for the Company's proposed cash reserves
- 3 (including identifying an appropriate target level of reserves); and
- 4 • Thomas J. Bourassa, who sponsors the schedules and supports the Company's
- 5 revenue requirement request (including rate base, income and expense
- 6 adjustments), depreciation, operating margin, rate of return, and proposed rate
- 7 design.

8 9. The Company will establish that: (1) a rate increase is necessary for it to continue
9 to provide safe and reliable service to its members; (2) that a 16.50% operating margin does allow
10 the Company the cash flow necessary to cover operating expenses as well as fund needed capital
11 improvements and reserves; (3) that its proposed increase will provide for a reasonable rate of
12 return on the fair value rate of the Company's utility property; (4) that its proposed rates are just
13 and reasonable and will provide the Company the necessary revenues to continue to provide
14 adequate, safe and reliable water service to its members as required by law, and is in the public
15 interest.

16 10. The Company is in compliance with all requirements of the Commission, Arizona
17 Department of Environmental Quality, Arizona Department of Water Resources and Arizona
18 Department of Revenue.

19 11. The Company requests that this Commission set a date for a hearing on this
20 Application such that new rates for the Company will become effective no later than September
21 1, 2025.

WHEREFORE, the Company respectfully requests that this Commission approve the Company's Application as just and reasonable and grant the Company's request on or before September 1, 2025.

RESPECTFULLY SUBMITTED this 15th day of August, 2024

SNELL & WILMER L.L.P.

By: s/Michael W. Patten

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Attorneys for Community Water Company
of Green Valley

eFiled with Docket Control on August 15, 2024

Eight copies of the foregoing
submitted on August 15, 2024 to:

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

By s/Jennifer Thomes

ATTACHMENTS

Direct Testimony of Arturo Gabaldón
Direct Testimony on John Meyer
Direct Testimony of Ray Jones
Direct Testimony of Thomas Bourassa
Schedules A-H
Proposed Tariff/Rules and Regulations

DIRECT TESTIMONY OF ARTURO GABALDÓN

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DOCKET NO. W-02304-24-_____

DIRECT TESTIMONY OF

ARTURO GABALDÓN

ON BEHALF OF

COMMUNITY WATER COMPANY OF GREEN VALLEY

August 15, 2024

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1 **I. INTRODUCTION AND SUMMARY.**

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,
27

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

3
4 **Q. Please summarize your testimony.**

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

9
10 **Q. Please provide an overview of why the Company has filed this rate case.**

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

18
19 Given increasing costs and upcoming capital needs, our board has determined to seek a rate
20 increase. As can be seen in the rate case schedules, we believe the requested increase is
21 reasonable and relatively conservative. A residential member with average usage will see
22 an average monthly bill increase of \$5.13. A residential member with median usage will see
23 an average monthly bill increase of \$4.71. Both of these increases are approximately 24%.

24
25 Another critical discussion of this rate case is replenishing our reserves to an appropriate
26 level. As Ray Jones's direct testimony explains, the company's nature is dependent on
27 sufficient reserves to meet capital needs going forward and to address any shorter-term,

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

4
5 Finally, our conservation efforts have contributed to meaningful reductions in average
6 consumption per member. That impacts our revenues because a significant portion of our
7 fixed operating costs are recovered through a commodity rate. We need to adjust those rate
8 elements to reflect reduced average consumption.

9
10 **Q. What is known about the inflation in the industry?**

11 A. The Consumer Price Index ("CPI") in the United States has increased significantly since
12 2016. Between 2016 and 2024, the CPI rose from 240.007 to 314.175, reflecting an overall
13 inflation rate of approximately 31%. This indicates that prices for a broad range of goods
14 and services have increased, reducing the purchasing power of the dollar.

15
16 Inflation rates appear to average around 3.42% annually. The Company has achieved some
17 savings through strategic investments and enhanced efficiency. By prioritizing critical tasks
18 and continuously evaluating and optimizing our work processes, we have been able to
19 operate more effectively. Indeed, our proposed increase of 24% is well below the CPI over
20 the same period.

21
22 **II. COMPANY OVERVIEW.**

23 **Q. Please describe the Company.**

24 A. The Company was incorporated in 1975 as an Arizona non-profit corporation with members.
25 The Company acquired the Arizona Water Company's Green Valley Division and began
26 operating the water utility in June 1977. We provide potable water to residential and
27

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

5
6 **Q. Please describe the Company mission.**

7 A. Our mission is to reliably deliver drinking water that meets all regulatory standards and
8 maintains a sustainable water supply. We adopted a set of guiding values that recognize the
9 needs of our members, employees, and applicable business and regulatory environments.

10
11 **Q. How many members does the Company have?**

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

16
17 **Q. Please describe growth in the Green Valley / Sahuarita area.**

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

22
23 **Q. What is the general opinion of the Company in the community?**

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

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

6
7 **Q. Can you describe your staffing plans?**

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

14
15 Our employees' average age is 45, with an average tenure of 12 years. Our succession
16 planning anticipates the retirement of three key employees, who collectively bring over 112
17 years of utility experience. Their retirement will reduce our average years of service to
18 approximately seven years. It typically takes about three years of field experience, along
19 with passing the required operator exams, to fully train an operator.

20
21 The cost of labor, the ability to attract qualified candidates, and staff retention are major
22 challenges to the water industry and the Company.

23
24 To foster a supportive culture and retain employees, the Company adheres to employment
25 best management practices, including regular one-on-one meetings, weekly safety sessions,
26 bi-monthly employee meetings, performance evaluations, and competitive salary and
27

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

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

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

1 **III. WATER SUPPLY, QUANTITY, AND QUALITY ISSUES.**

2
3 **Q. Where does the Company's water supply come from?**

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

10
11 **Q. What is the status of the water quality?**

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

17
18 **Q. Is there a group of entities working together to examine and address these issues with**
19 **the aquifer?**

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

22
23 **Q. What is the Upper Santa Cruz Providers and Users Group?**

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

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

5
6 **Q. Please describe the water situation in the Green Valley Sahuarita area.**

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

14
15 The southern portion of the Tucson Active Management Area, which includes the Town of
16 Sahuarita, unincorporated Green Valley, and various developments, farms, and mines, has
17 traditionally relied exclusively on groundwater to meet its water demands. Evaluations by
18 the USCPUG suggest that the water deficit in the aquifer is likely to persist as new residential
19 developments will offset new water supplies. The increases in water use may cause a decline
20 in the water table and lead to potential subsidence. In addition, ADWR has provided us with
21 information that indicates that there has been subsidence recorded in parts of Sahuarita that
22 may be the result of pumping in the area.

23
24 Two initiatives have been implemented: bringing renewable water supplies from the
25 Colorado River to mitigate further declines.
26
27

- The Company actively manages Project Renewals 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 Renewals 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

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

6
7 **Q. Please describe the Company's participation in the CAP.**

8 A. The Company acquired most of its CAP subcontract, 1,337 AF of Colorado River water, in
9 1993 and its next major subcontract, 1,521 AF, in 2007, for a total CAP allocation of 2,858
10 AF of Colorado River water. To date, the company has met all required annual CAP capital
11 charge payments.

12
13 **Q. Is the Company asking for recovery of its CAP capital charges?**

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

18
19 **Q. What other risks are there to the water supplies?**

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

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

6
7 **IV. PURPOSE FOR THE RATE FILING.**

8
9 **Q. Please describe the Company's rate request in its Application.**

10 A. The Company is requesting a rate increase using a test year ending December 31, 2023, as
11 set forth in schedules sponsored in Tom Bourassa's testimony. We aim for this adjustment
12 to take effect no later than September 1, 2025.

13
14 The Company seeks an operating margin, which our management believes will balance the
15 need to avoid rate shock while addressing short-term financial requirements for essential
16 plant replacements and improvements. This margin will also enable the Company to meet
17 its debt service obligations and maintain sufficient revenue to prevent operating losses over
18 the next three years.

19
20 To encourage water conservation, the Company proposes higher rates at higher tiers.
21 Detailed availability charges and commodity rates are provided to highlight the impact of
22 water consumption on the bills, thereby promoting more responsible water usage through
23 higher charges for higher consumption.

24
25 **Q. Is the proposed operating margin sufficient to fully fund all its anticipated capital**
26 **replacement and maintenance reserves?**
27

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

8
9 **Q. Why is the Company requesting a rate increase?**

10 A. The Company is requesting a rate increase to address several critical factors contributing to
11 our rising operating costs, and our current rates are not sufficient. During the nine years that
12 have passed between the test year in our last rate case and the test year here, routine expenses
13 such as power and treatment have escalated, necessitating additional revenue to maintain
14 current operations. Additionally, labor costs have risen, reflecting market trends and the
15 need to attract and retain qualified personnel.

16
17 Moreover, essential infrastructure upgrades are planned, requiring additional debt, leading
18 to higher interest charges and principal payments. Ongoing repairs to our existing wells and
19 other infrastructure have resulted in increased maintenance expenses. Compliance with the
20 EPA's lead and copper testing standards has introduced new costs that were not accounted
21 for in previous rate cases. These factors combined necessitate a rate increase to ensure the
22 Company can continue to provide safe, reliable, and compliant water services to our
23 members.

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

25 A. Over the next three years (2024 to 2026), the company projected capital improvements of
26 \$5.1 million for the replacement of wells, mains, and other plant facilities.
27

1
2 **Q. What has contributed to the projected operating and capital expenditure needs?**

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

24
25 Another new cost has been the Town of Sahuarita's billing for road maintenance related to
26 raising water valve covers in a subdivision. This will lead to substantial future costs,
27 potentially amounting to hundreds of thousands of dollars over time.

1
2 **Q. What cost changes has the Company been implementing?**

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

12
13 **Q. Regarding usage, has the Company observed a decline in per-member water use over
14 the past few years?**

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

17

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

23

Member Data	2007	2014	Change
Residential Units at Year End (<i>YE Units</i>)	11,385	12,459	1,074 (+10%)
Commercial & Other Units (<i>YE Units</i>)	469	480	11 (+2%)
Water Pumped; 12 Months (<i>Acre-Feet</i>)	2,795.0	2,367.4	-427.6 (-15%)
Water Sold & Accounted for 12 Months (<i>Acre-Feet</i>)	2,620.7	2,239.3	-381.4 (-15.5%)

27

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

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

7
8 **Q. Does the Company need to prepare for additional capital expenditures to continue to**
9 **provide safe and reliable service?**

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

13
14 **Q. The company's cash balance seems to be stressed. Why is the Company concerned**
15 **about its ability to fund capital replacement through its rates?**

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

24
25 As a non-profit corporation, the Company has only two options to pay for its capital projects:
26 cash (through rates) and debt. Therefore, it is essential to build cash reserves to meet both
27

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

3
4 **Q What are the Future Debt Requirements for the Company?**

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

10
11 The transition to more debt is a result of the necessity of overtime replacing a substantial
12 portion of our aging water infrastructure. Our water infrastructure dates from the early
13 1960s, with a major portion of the system in place by the 1990s. Available data indicates
14 that the various water pipe materials present a history of lifetimes of 60 to 100 years. The
15 cost to replace our aging water infrastructure will fall directly upon the Company ratepayers.
16 As we will outline below, the ratepayers will directly bear the cost of borrowing money at
17 prevailing market interest rates, which will be significantly higher than historical costs and
18 will be reflected in the Company's rate schedule.

19
20 The cost associated with replacing mains and related infrastructure, such as pipelines and
21 valves, includes direct material expenses, the cost of removing and replacing the faulty
22 infrastructure that is complicated by the complexity of avoiding other utilities, such as
23 optical cables, and the additional cost of replacing major sections of the road surfaces above
24 the faulty infrastructure. When the water infrastructure was initially installed, the financial
25 burden was on the developers, who passed a portion of these costs on to homebuyers through
26 their mortgages.

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

11
12 Our Company's engineering firm, Stantec, engineer's opinion of the probable replacement
13 cost of the Company water delivery system on January 21, 2023, was about \$258,300,000.
14 This estimate does not include an additional \$200,000,000 estimated for asphalt removal and
15 replacement. As noted above, we anticipate replacing a substantial portion of our Company's
16 water delivery system over a 30-to-60-year period. There is no exact timeline for when our
17 specific infrastructure elements will fail, but the Company actively monitors for potential
18 failing elements.

19
20 Industry standards dictate that users should pay their fair share, and the financial burden of
21 replacing our infrastructure will fall on the ratepayers at that time. As noted earlier, the
22 Company, and hence the ratepayers, historically had repaid only 50% of the principal cost.
23 However, as we replace the water infrastructure, the ratepayers will repay the full principal
24 and market interest rates for the borrowed funds.

25
26 The company will increase its outstanding debt to allocate the water infrastructure
27 replacement costs to the applicable ratepayers. In anticipation of these future debt

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

6
7 **Q. How does the Company feel about the terminology 'Monthly Customer Charge' in its**
8 **tariffs?**

9 A. The Company prefers to refer to the 'Monthly Customer Charge' as the 'Availability Charge.'
10 This terminology emphasizes to our members that this charge covers the cost of having
11 access to water whenever they need or want it. It clarifies that no water usage is included in
12 this charge, ensuring the members understand that the fee solely represents the cost of
13 maintaining reliable access to the water supply.

14 **V. LOW-INCOME ASSISTANCE.**
15

16 **Q. What provisions has the Company made for members who cannot afford to pay their**
17 **water bills?**

18 A. Since April 2015, the Company has been managing the Round-Up program. This voluntary
19 pass-through initiative collects donations to provide financial support to individuals within
20 the Green Valley/Sahuarita area. This program is administered by local charities and is
21 designed to offer financial assistance to the Company's members in need. Through this
22 program, participating members agree to have their utility bills rounded up to the next whole
23 dollar amount or rounded up plus a few additional dollars. The funds collected through these
24 contributions are used to help less fortunate members pay their utility bills.
25
26
27

1
2 **VI. CONCLUSION**

3
4 **Q. Do you have any other comments?**

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

14
15 **Q. Does that conclude your direct testimony?**

16 A. Yes, it does.
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DIRECT TESTIMONY OF JOHN MEYER

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BEFORE THE ARIZONA CORPORATION COMMISSION

COMMISSIONERS

JIM O’CONNOR - CHAIRMAN
LEA MÁRQUEZ PETERSON
ANNA TOVAR
KEVIN THOMPSON
NICK MYERS

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

DOCKET NO. W-02304-24-_____

DIRECT TESTIMONY OF

JOHN MEYER

ON BEHALF OF

COMMUNITY WATER COMPANY OF GREEN VALLEY

August 15, 2024

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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

1 **Q. What is the purpose of your direct testimony?**

2 A. I will provide an overview of the Company's water system and operations to support its
3 application for rate relief.
4

5 **II. THE COMPANY'S WATER DELIVERY SYSTEM AND OPERATIONS**
6

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

8 A. The Company's water delivery system is a groundwater-based system serving portions of
9 the Town of Sahuarita and the unincorporated community of Green Valley, both located in
10 southern Pima County, Arizona. On December 31, 2023, the Company served 13,398
11 members, including 12,882 residential members, 398 commercial members, and 118 other
12 types of members; 96% of our members are residential. There are approximately 11,000-
13 meter connections to serve an estimated population of 24,000 people.
14

15 The Company's water delivery system consists of a looped distribution network with five
16 pressure zones. It includes four wells, four arsenic treatment facilities, four reservoirs, two
17 forebay tanks, and four booster stations. The system is designed to provide a fire flow of
18 1,500 gallons per minute for two hours.

19
20 Each of the Company's four wells is equipped with a coagulation filtration process arsenic
21 treatment facility. Treated water from Well No. 6 and Well No. 9 is pumped directly to the
22 Zone 2 distribution system. Excess water produced more than the current demand is released
23 into Reservoir No. 1 (1,000,000 gallons). Treated water from Well No. 10 and Well No. 11
24 is pumped into Reservoir No. 3 (1,000,000 gallons), Reservoir No. 4 (2,000,000 gallons),
25 and Reservoir No. 5 (2,000,000 gallons) (all of which serve as elevated storage to the
26 distribution system) via separate transmission mains. Treated water from Well No. 10 and
27 Well No. 11 is transferred to the elevated storage tanks via transfer booster stations. The

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 300,000-gallon 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

1 2007. Since 2006, the static water levels have decreased by 31 feet, averaging 1.8 feet
2 per year.

3
4 **Q. What is your opinion of the Company's water delivery system facilities and operations?**

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

9 The Company currently has 11 field operations personnel. The Company plans to employ
10 14 field operations personnel and is seeking to fill three vacant positions. Our operational
11 standard is to maintain one field operator for every 1,000 members; our current ratio is
12 1:1,218 (based on 13,398 units served), and the Company is targeting a ratio of 1:957. The
13 Company's operators have a combined 136 years of experience, or an average of over 12
14 years. Several of the Company's operators have received state-wide awards of excellence
15 from AZWater at their annual conference. All the Company's operations staff hold ADEQ
16 certifications ranging from Grade 1 Water Distribution and Water Treatment to Grade 4
17 Water Distribution and Water Treatment. The Company also has a Distribution Supervisor
18 and a Treatment Supervisor who hold ADEQ certifications of Grade 4 Water Distribution
19 and Grade 4 Water Treatment.

20
21 **Q. Please describe The Company's water distribution facilities.**

22 A. As noted above, the water delivery system is a looped system that is mostly gravity-fed from
23 3 reservoirs totaling 5 million gallons. The distribution facility also includes a 1-million-
24 gallon reservoir which has a booster station to pump water into the distribution system. The
25 Company has a robust distribution system consisting of mostly asbestos cement and ductile
26 iron pipe mains ranging from 4-inch to 16-inch, totaling over 144 miles of mainline pipe.

1 The new service line material is almost entirely copper tubing, with less than 5% remaining
2 polyethylene ("PE") services.

3
4 **Q. What are the maintenance and capital improvement issues facing the Company?**

5 A. The Company is assessing options for repairing Well No. 10. One potential solution
6 involves installing a liner to prevent gravel pack intrusion, estimated to cost around \$550,000
7 and to be completed within 2-3 months. This repair would reduce the well's capacity from
8 1,800 gpm to 1,300 gpm. Although the Company can meet current consumer demand with
9 this reduced capacity, future growth may strain resources. Consequently, the Company is
10 also evaluating the feasibility of developing a new well-site. The estimated cost of a new
11 well capable of producing 2,400 gpm is about \$1,800,000, with an anticipated completion
12 time of approximately 18 months. If a treatment plant is needed for this new well, the
13 additional approximate cost is \$4,200,000. Construction for the well and possible treatment
14 plant is projected to start in the next 4 to 5 years.

15
16 **Q. Do you believe that The Company's low water loss percentage reflects the overall
17 operations of the Company?**

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

1 **Q. Please describe The Company's production capacity.**

2 A. Table 1 below summarizes our wells and production capacity

3 **Table 1**

Well No.	Operating Capacity	
	Discharge Pressure (psi)	Discharge (gpm)
6	110	700
9	105	1,100
10	15	Out of service
11	15	2,100
Total Current		3,900

10
11 **Q. Please describe The Company's storage capacity.**

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

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

16 **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

25
26 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 **III. 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

- 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.

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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.

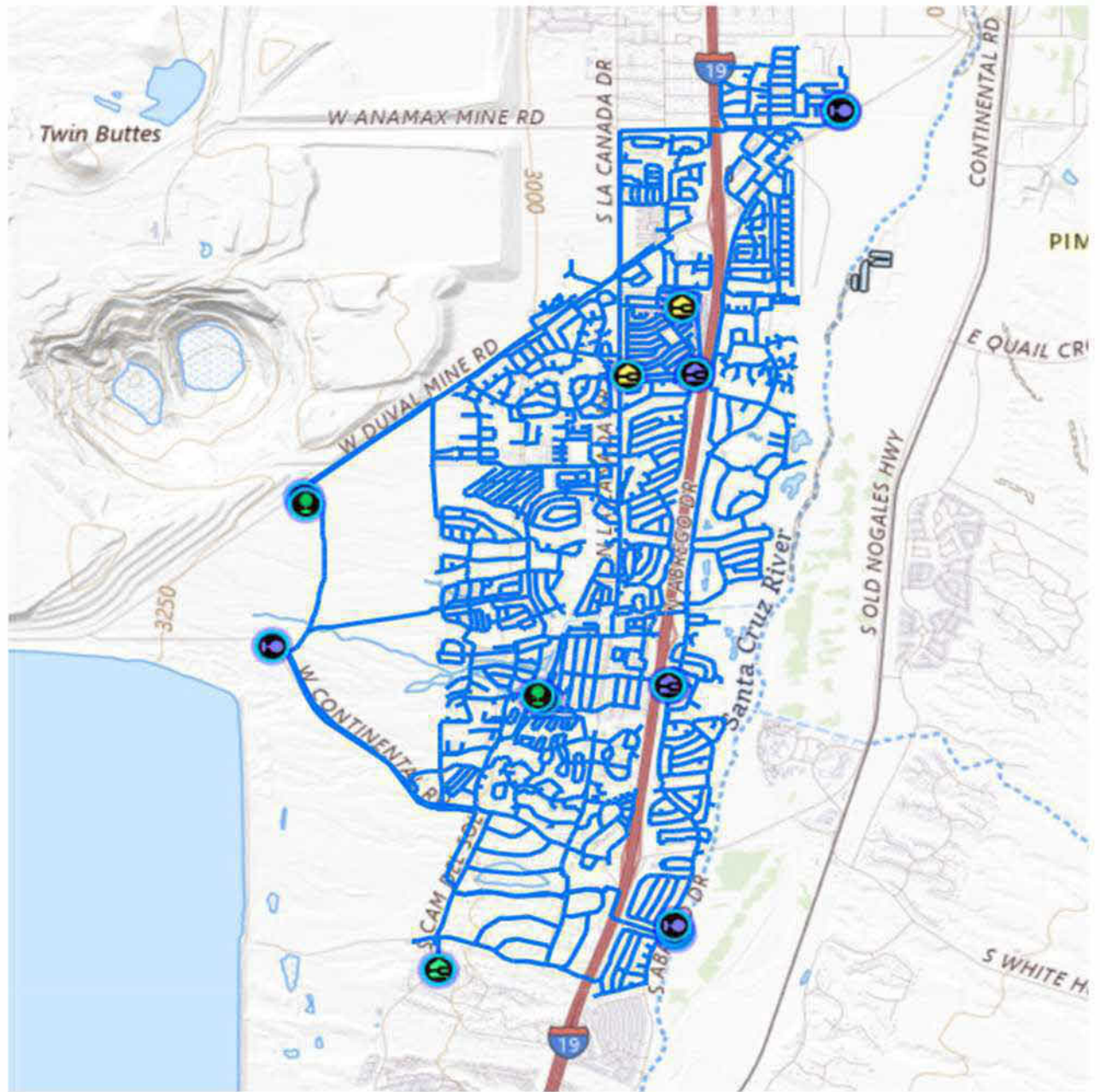
- 2021 – 5.59%
- 2022 – 4.11%
- 2023 – 4.79%

Q. Does that conclude your direct testimony?

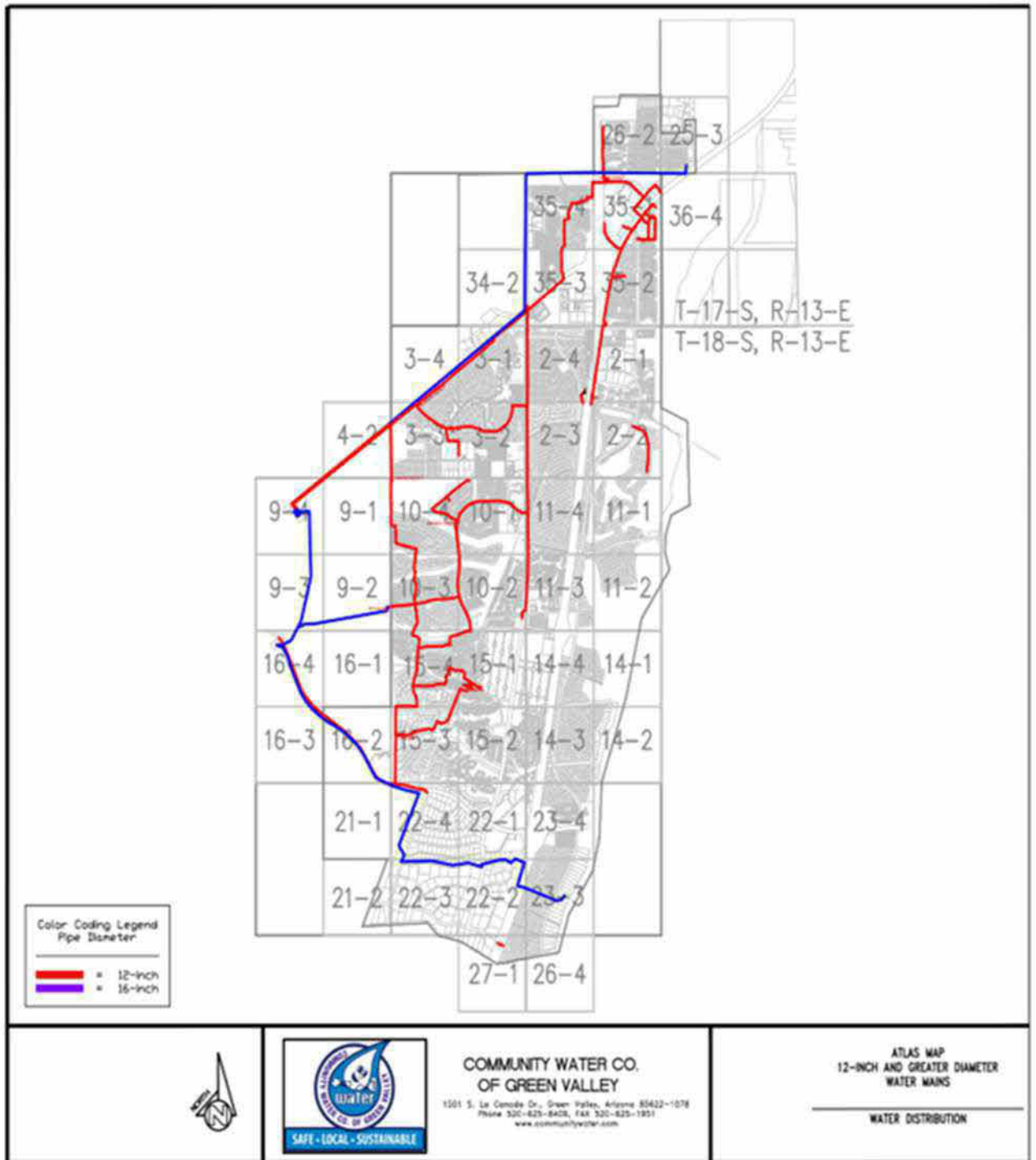
A. Yes, it does.

Exhibit 1

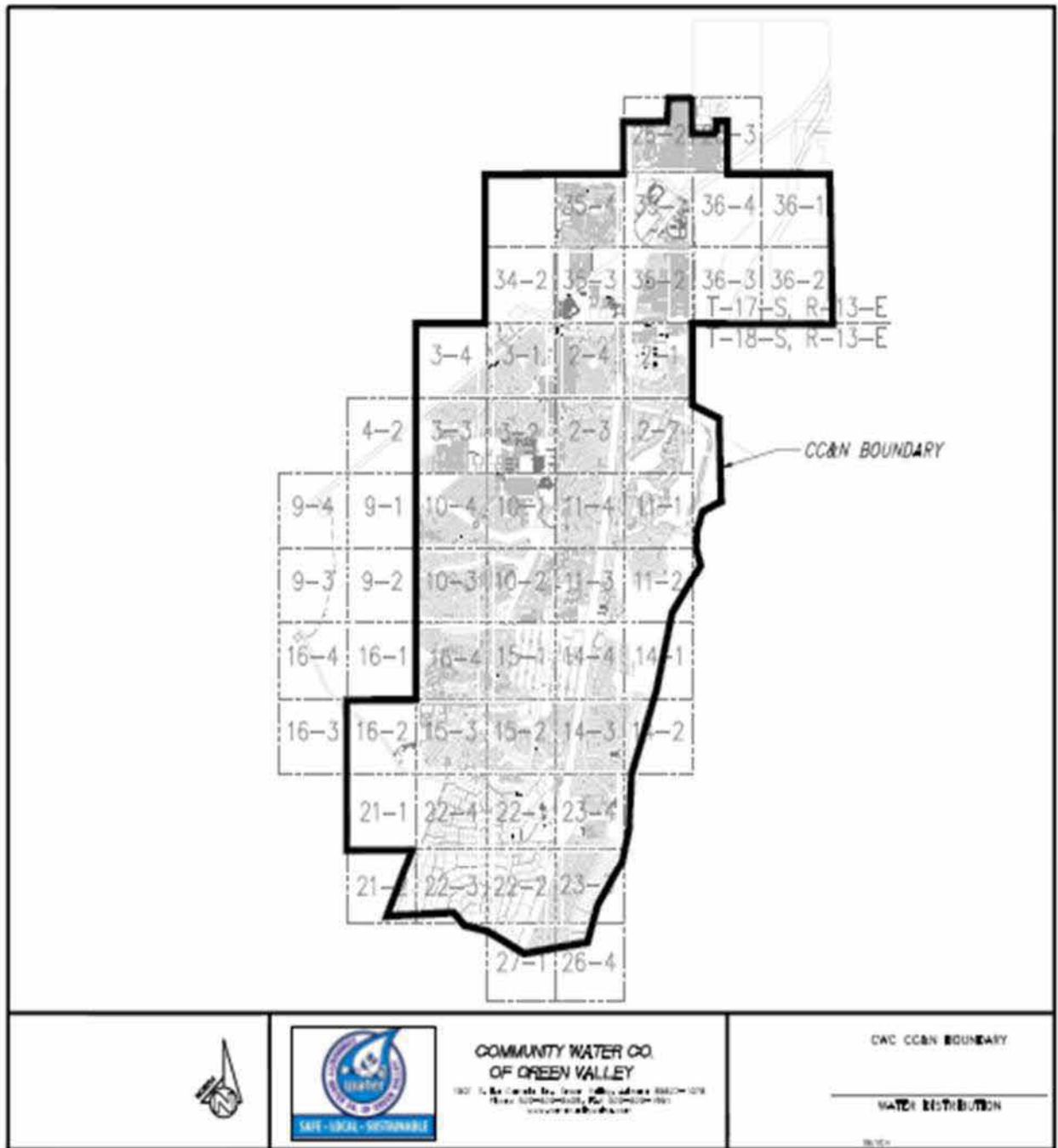
Community Water Company of Green Valley
System Map



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

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BEFORE THE ARIZONA CORPORATION COMMISSION

COMMISSIONERS

JIM O'CONNOR - Chairman
LEA MARQUEZ PETERSON
ANNA TOVAR
KEVIN THOMPSON
NICK MYERS

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

DOCKET NO. W-02304-24-_____

DIRECT TESTIMONY OF

RAY L. JONES

ON BEHALF OF

COMMUNITY WATER

COMPANY OF GREEN VALLEY

August 15, 2024

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RLJ-DT1: Resume

RLJ-DT2: Use of Rehabilitation and Replacement Reserve Analysis

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
27

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

8
9 **Q. Have you previously testified before the commission?**

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

18
19 **Q. What is the purpose of your direct testimony?**

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

1 **II. CASH RESERVES.**

2
3 **Q. As part of your work on this case, did you evaluate CWC's need for cash reserves?**

4 A. Yes, at the direction of Company management I investigated the issue of reserves generally
5 with a specific focus on capital reserves that would be used to fund replacement of specific
6 categories of long-lived assets. Based on my investigation, I recommended a target level for
7 the Company's capital reserve dedicated to rehabilitation and replacement of specific
8 categories of long-lived assets. Consistent with American Water Works Association¹
9 nomenclature, I have designated this reserve as the Rehabilitation and Replacement Reserve.
10

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

12 A. In my experience as a water and wastewater utility manager and consultant, I have observed
13 that investor-owned water utilities do not rely exclusively on new debt and operating cash
14 flow to fund major system maintenance and capital requirements. Rather, from time to time,
15 investor-owned water utilities must ask the shareholders to infuse new equity into the
16 company to provide funds, typically for investment in capital assets.
17

18 As an Arizona non-profit company with members, CWC does not have shareholders and
19 therefore does not have an outside source of equity capital. As such they can only rely on
20 new debt and operating cash flow to fund major system maintenance and capital
21 requirements. Due to the uneven nature of major maintenance and capital expenditures, over
22 the long-term, reliance exclusively on new debt and operating cash flow is likely to cause
23 adverse impacts to the Company's financial condition and drive unplanned and unacceptable
24 rate increases.
25
26

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

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

4
5 **Q. Are capital reserves for non-profit water utilities common and appropriate?**

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

14 AWWA holds that the public can best be provided water services by self-
15 sustaining enterprises that are adequately financed, with rates and charges
16 based on sound accounting, engineering, financial, and economic principles.
17 Revenues from service charges, user rates, and capital charges (e.g., impact
18 fees, system development charges) should be sufficient to enable utilities to
19 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]

20 In its 2023 report, AWWA stated⁴:

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

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

27 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.

1 infrastructure systems come to an end, managers and the communities they
2 serve are forced to address these costs, sometimes through painful and
3 unexpected rate increases. Issues related to equity and affordability must be
4 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]

5
6 The 2023 AWWA report also noted that 38.9% of respondents to its 2023 State of the Water
7 Industry Survey listed reserves as a capital funding source⁵. The 2024 AWWA survey
8 ranked Renewal and replacement of aging water infrastructure has the 3rd ranking concern
9 among survey participants⁶.

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

12
13 **Q. Did you find evidence of standardized recommended levels for reserves?**

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

17 The level of reserves maintained by a utility is an important component of
18 short and long-term financial management, and is a key consideration in the
19 rate-setting process. Therefore, many utilities and rating agencies place a
20 significant emphasis on having sufficient reserves available for potentially
21 adverse conditions and future needs. However, while many utilities view
22 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.

23 **Q. What types of reserves has CWC determined are appropriate?**
24
25
26

27 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
26 39% lower than the Engineer's Opinion of Probable Replacement Cost presented in the
27 Company's Water System Improvement Design Plan and Asset Management Plan Update

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

8
9 **Q. How do the lower trended replacement costs in your study affect your reserve analysis?**

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

16
17 **Q. What was the next step in the reserve analysis?**

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

22
23 **Q. How was the required reserve analysis completed?**

24 A. The required reserve analysis was completed using the methodology described in AWWA's
25 Cash Reserve Policy Guidelines Report. More specifically, I followed the example in the
26 report for calculation of Rehabilitation and Replacement Needs followed by the example for
27

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.

AWWA Method - Calculation of Rehabilitation and Replacement Needs					
Summary 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 Rehabilitation Need and Recommended R&R Reserve Amount					\$ 3,228,100
Projected beginning 2025 Rehabilitation and Replacement Reserve Balance					1,030,265
Rehabilitation and Replacement Reserve Additional Funding Requirement					2,197,835

Q. 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

1 is \$439,567. The total annual cash flow required capital improvements and build the R&R
2 Reserve is \$1,302,907 per year.

3
4 **Q. Can you explain what the required cash flow of \$1,302,907 per year means in the**
5 **context of this rate case ?**

6 A, Yes. For a non-profit cooperative utility like CWC, the revenue requirement is set based on
7 a cash flow basis, typically using a target operating margin to calculate the revenue
8 requirement. What this reserve analysis shows is that ideally, the operating margin would
9 be set high enough to generate cash flow, after consideration of all expenses and debt service
10 requirements, equaling \$1,302,907. This amount of cash flow would allow CWC to fully
11 fund the portion of its capital program not funded by debt and to increase its reserves so that
12 in five years the R&R Reserve balance would equal the R&R Reserve requirement of
13 \$3,228,200. Because CWC must balance many factors when making a rate increase request,
14 the revenue requirement requested by CWC in this case is below the level that is required to
15 fully fund the R&R Reserve.

16
17 **Q. Does that conclude your direct testimony?**

18 A. Yes, it does.
19
20
21
22
23
24
25
26
27

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 Arizona 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-21-0135 WS-21155A-21-0137 WS-21155A-21-0138 WS-21155A-21-0139 WS-21155A-21-0140 WS-21155A-21-0141 WS-21155A-21-0143 WS-21155A-21-0149 WS-21155A-21-0150 WS-21155A-21-0151 WS-21155A-21-0152 WS-21155A-21-0153 WS-21155A-21-0154 WS-21155A-21-0155 WS-21155A-21-0156 WS-21155A-21-0161
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

Summary by NARUC Plant Account by Year		2029		Annual R&R Requirement (Rounded)	
	Original Cost	Replacement Cost	Service Life (Years)		
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
	<u>\$ 43,211,149</u>	<u>\$ 179,768,100</u>			

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

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 Replacement Reserves

Line No.	Projected Year				Average	Cash Flow Required
	2025	2026	2027	2028		
Calculation of Reserve Contribution						
1	Capital Improvement Program (Actual) ¹	327,700	1,720,700	756,100	756,100	\$ 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	Net Difference - Excess / (Shortfall) [2]-[1]	2,900,400	1,507,400	2,472,000	2,472,000	2,364,760
4	Cummulative Excess / (Shortfall)	\$ 2,900,400	\$ 4,407,800	\$ 6,879,800	\$ 9,351,800	\$ 11,823,800
5	Average annual shortfall/(excess) between annual R&R Requirement and actual CIP					(2,364,760)
6	Annual contribution to build reserve balance equal to annual R&R	2,197,835 divided by 5				439,567
7	Adjustment to Annual Reserve Contribution					\$ (1,925,193)
						\$ 1,302,907

¹ Portion of CIP funded with equity

² Projected Rehabilitation and Replacement Requirement from Reserve Study

DIRECT TESTIMONY OF THOMAS J. BOURASSA

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BEFORE THE ARIZONA CORPORATION COMMISSION

COMMISSIONERS

JIM O’CONNOR - CHAIRMAN
LEA MÁRQUEZ PETERSON
ANNA TOVAR
KEVIN THOMPSON
NICK MYERS

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

DOCKET NO. W-02304-24-_____

DIRECT TESTIMONY OF

THOMAS J. BOURASSA

ON BEHALF OF COMMUNITY WATER COMPANY

OF GREEN VALLEY

August 15, 2024

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TABLE OF CONTENTS

I. Introduction and Qualifications1

II. Overview of the Company’s Application2

III. Summary of “A”, “E” and “F” Schedules3

IV. Rate Base (“B” Schedules)6

V. Income Statement (“C” Schedules)7

VI. “D” Schedules.....9

VII. Rate Design.....10

Exhibits

- TJB-DT1: Work Experience
- TJB-DT2: 2023 Annual Report
- TJB-DT3: Depreciation Study
- TJB-DT4: Purchased Power Adjustment Mechanism Plant of Administration
- TJB-DT5: Property Tax Adjustment Plant of Administration

1 **I. INTRODUCTION AND QUALIFICATIONS.**

2
3 **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.

6 **Q. WHAT IS YOUR PROFESSION AND BACKGROUND?**

7 A. I am a Certified Public Accountant and am self-employed, providing consulting services to
8 utility companies as well as general accounting services. I have a B.S. in Chemistry and
9 Accounting from Northern Arizona University (1980) and an M.B.A. with an emphasis in
10 Finance from the University of Phoenix (1991).

11 **Q. COULD YOU BRIEFLY SUMMARIZE YOUR PRIOR WORK AND**
12 **REGULATORY EXPERIENCE?**

13 A. Yes. Prior to becoming a private consultant, I was employed by High-Tech Institute, Inc.,
14 and served as controller and chief financial officer. Prior to working for High-Tech Institute,
15 I worked as a division controller for the Apollo Group, Inc. Before joining the Apollo
16 Group, I was employed at Kozoman & Kermode, CPAs. In that position, I prepared
17 compilations and other write-up work for water and wastewater utilities, as well as tax
18 returns.

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

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

24 A. I am testifying in this proceeding on behalf of the applicant, Community Water Company
25 of Green Valley ("Community Water" or "the Company"). Community Water is seeking
26 increases in its rates and charges for water utility service in its certificated service area in
27 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

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

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

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

14 **Q. PLEASE DESCRIBE THE OTHER "A" SCHEDULES.**

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

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

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

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

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

25 A. The "E" Schedules are based on the Company's actual operating results, as reported by the
26 Company in annual reports filed with the Commission. Schedule E-1 contains the
27 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.

27

IV. RATE BASE (“B” SCHEDULES).

Q. WOULD YOU EXPLAIN THE RATE BASE SCHEDULES, WHICH ARE LABELED AS THE “B” SCHEDULES?

A. Yes. I will start with Schedule B-5, which is the working capital allowance. The results produced by the “formula method” of computing the working capital allowance are shown on each. This Company is not requesting a working capital component in rate base.

Q. DID YOU PREPARE SCHEDULES B-3 AND B-4 FOR COMMUNITY WATER?

A. No, I did not prepare these schedules because the Company is requesting that its original cost rate base (“OCRB”) be used as its FVRB. Thus, these schedules are unnecessary.

Q. HAVE YOU PREPARED SCHEDULES SHOWING ADJUSTMENTS TO OCRB?

A. Yes. Schedule B-2 shows adjustments to OCRB proposed by the Company. Schedule B-2, pages 2 through 4, provides supporting information. There are two adjustments shown in Schedule B-2.

Q. PLEASE DESCRIBE ADJUSTMENT NUMBER 1.

A. Adjustment number 1, as shown on Schedule B-2, page 2, adjusts plant-in-service (“PIS”). There is one PIS adjustment which is included in Adjustment 1. This is shown on Schedule B-2, page 3, and is labeled as adjustment “1 – A”.

Q. PLEASE DESCRIBE THE “A” ADJUSTMENT TO ADJUSTMENT NUMBER 1 ON SCHEDULE B-2.

A. Adjustment “1 – A” of Schedule B-2 (as detailed on page 3.2) adjusts PIS to reflect the reconciliation of the Company’s PIS detail to recorded general ledger amounts as reflected on Schedule E-1.

Q. WHAT IS THE PURPOSE OF ADJUSTMENT NUMBER 2 ON SCHEDULE B-2 REGARDING ACCUMULATED DEPRECIATION?

A. Adjustment 2, shown on Schedule B-2 at page 2, adjusts accumulated depreciation (“A/D”). The details of the A/D adjustments are shown on Schedule B-2, page 4. There is one A/D 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.

Q. HOW WAS THE PROPOSED “FAIR VALUE” RATE BASE SHOWN ON A-1 DETERMINED?

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**.

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

3 A. The Company proposes to change the depreciation rate on pumping equipment from 12.5
4 percent to 8.33 percent, water treatment equipment from 3.33% to 4%, building structures
5 from 6.67% to 3.33%, and to change the depreciation rate on transportation equipment from
6 20 percent to 14.29 percent.

7 **Q. THANK YOU. PLEASE CONTINUE.**

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

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

17 **Q. HOW DID YOU ARRIVE AT THIS AMOUNT?**

18 A. Based on my experience with rate cases before the Commission, and that of the Company's
19 counsel. Given Community Water's size and the anticipated nature, length and complexity
20 of the proceedings, I estimate this rate case to cost a total of \$300,000.

21 **Q. DO YOU EXPECT TO TRUE-UP THIS AMOUNT TO ACTUAL AT THE END OF**
22 **THIS CASE?**

23 A. Yes. The Company only seeks to recover the cost of this rate case, no more, no less.

24 **Q. PLEASE DESCRIBE THE OTHER INCOME STATEMENT ADJUSTMENTS**
25 **DETAILED IN THE "C" SCHEDULES.**

26 A. Adjustment 4 annualizes revenues to the year-end number of customers. The annualization
27 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?

A. The Company's present and proposed rates are shown on Schedule H-3.

Q. WHAT IS THE IMPACT OF THE COMPANY'S PROPOSED RATES ON A 5/8X3/4-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.

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,

1 pages 3 and 4, show the revenue recovery from the availability charges and commodity rates
2 under present and proposed rates.

3 **Q. ARE THERE ANY CHANGES TO THE MISCELLANEOUS SERVICE**
4 **CHARGES?**

5 A. 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 A. No.

10 **Q. IS THE COMPANY PROPOSING A PURCHASED POWER ADJUSTMENT**
11 **MECHANISM?**

12 A. 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 A. 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 A. Yes.

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

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

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.

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

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.

COMPANY/CLIENT**FUNCTION**

CPUC Docket A.23-05-004

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-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.

COMPANY/CLIENT**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

COMPANY/CLIENT**FUNCTION**

Beardsley Water Company
ACC Docket No. W-02074A-19-0312

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

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

COMPANY/CLIENT**FUNCTION**

CPUC Application 18-12-001.

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

Develop wastewater rates based upon
water usage.

Cerbat Water Company

Permanent Rate Application –Water.

COMPANY/CLIENT

ACC W-02391A-18-0018

Ajo Improvement Company
ACC Docket No. WS-01025A-17-0361

East Slope Water Company
ACC Docket No. W-02031A-17-317

Kachina Village Improvement District
Flagstaff, Arizona

Liberty Utilities (Litchfield Park Water &
Sewer) Corp.
ACC Docket No. W-01428AA-17-0059
ACC Docket No. SW-01428AA-17-0058

Pima Utility Company
ACC Docket No. W-02199A-16-0421
ACC Docket No. SW-02199A-16-0422

Valley Pioneers Water Company
ACC Docket No. W-02033-16-0412

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

FUNCTION

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

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

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

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

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.

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, and Rate Design.

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

COMPANY/CLIENT

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

COMPANY/CLIENT**FUNCTION**

Sahuarita Water Company
ACC Docket No. W-03718A-15-0213

Requirement, and Rate Design.

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.

COMPANY/CLIENT**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
Case No. GR-2014-0152

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

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

COMPANY/CLIENT**FUNCTION**

Payson Water Company
ACC Docket No. W-03514A-13-0111
ACC Docket No. W-03514A-13-0142

Cost of Capital.

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 pro-
forma 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.

COMPANY/CLIENT**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.

COMPANY/CLIENT**FUNCTION**

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

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.

COMPANY/CLIENT

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

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

Litchfield park Service Company
ACC Docket No. SW-01428A-09-0103
ACC Docket No. W-01428A-09-0104

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

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

Valley Utilities
ACC Docket No. W-01412A-08-0586

Black Mountain Sewer Company
ACC Docket No. SW-02361A-08-0609

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

Farmers Water Company
ACC Docket No. W-01654A-08-0502

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.

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

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.

Consultant to plaintiff on ratemaking and
cost of service.

Cost of Capital

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

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

Interim Rate Application (Emergency
Rates)

Permanent Rate Application. Prepared
schedules and testified on Rate Base,

COMPANY/CLIENT**FUNCTION**

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

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

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 initial 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.

COMPANY/CLIENT

Johnson Utilities

H2O, Inc

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

Chaparral City Water Company

ACC Docket No. W-02113A-07-0551

Valley Utilities

ACC Docket No. W-01412A-07-0561

Valley Utilities

ACC Docket No. W-01412A-07-280

Valley Utilities

ACC Docket No. W-01412A-07-0278

Litchfield Park Service Company

ACC Docket No. W-01427A-06-0807

Golden Shores Water Company

ACC Docket No. W-01815A-07-0117

Diablo Village Water Company

ACC Docket No. W-02309A-07-0140

Diablo Village Water Company

ACC Docket No. W-02309A-07-0399

FUNCTION

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

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

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

Financing Application. Prepare schedules to support application.

Emergency Rate Application. Prepare schedules to support application.

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

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

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

Off-site facilities hook-up fee application. Prepare schedules to support application.

Permanent Rate Application (Class C). Water. Prepared schedules and testified

COMPANY/CLIENT**FUNCTION**

Sahuarita Water Company
(Rancho Sahuarita Water Co.)
ACC Docket No. W-03718A-07-0687

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

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 pro-forma 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.

COMPANY/CLIENT

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

Gold Canyon Sewer Company
ACC Docket No. SW-025191A-06-0015

*State of Arizona v. Far West Water and
Sewer*, No. 1 CA-CR 06-0160

Far West Water and Sewer Company
ACC Docket No. WS-03478A-05-0801

Black Mountain Sewer Company
ACC Docket No. SW-02361A-05-0657

Balterra Sewer Company
ACC Docket No. SW-02304A-05-0586

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

McClain Water Systems
Northern Sunrise Water
Southern Sunrise Water
ACC Docket No. W-020453A-06-0251

Valley Utilities Water Company
ACC Docket No. W-01412A-04-0376

FUNCTION

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

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

Expert witness on behalf of defendant in
penalty phase of case.

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

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

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

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

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

Off-site facilities hook-up fee application.
Prepare schedules to support application.

COMPANY/CLIENT**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.

COMPANY/CLIENT

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

Green Valley Water Company
Docket (2000 Not Filed)

Gold Canyon Sewer Company
ACC Docket No. SW-02519A-00-0638

Rio Verde Utilities, Inc.
ACC Docket No. WS-02156A-00-0321

Livco Water Company
Livco Sewer Company
ACC Docket No. SW-02563A-05-0820

Livco Water Company
ACC Docket No. SW-02563A-07-0506

Cave Creek Sewer Company

Avra Water Cooperative
ACC Docket No. W-02126A-00-0269

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.

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.

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.

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.

Permanent Rate Application – Water.
Prepared short-form schedules for Rate Base, Income Statement, Plant, Bill Counts, and Rate Design.

Permanent Rate Application – Water and Sewer. Prepared short-form schedules for Rate Base, Income Statement, Plant, Bill Counts, and Rate Design.

Revenue Requirement, Rate Adjustment and Rate Design - Sewer.

Permanent Rate Application – Water.
Assisted in preparation of Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.

COMPANY/CLIENT

Town of Oro Valley

Far West Water Company
ACC Docket No. WS-03478A-99-0144

MHC Operating Limited Partnership
Sedona Venture Wastewater
ACC Docket No. W-

Vail Water Company
ACC Docket No. W-01651B-99-0406

E&T Water Company
ACC Docket No. W-01409A-95-0440

New River Utility
ACC Docket No. W-01737A-99-0633

Golden Shores Water
ACC Docket No. W-01815A-98-0645

Ponderosa Utility Company
ACC Docket No. W-01717A-99-0572

FUNCTION

Revenue Requirements, Water Rate
Adjustments and Rate Design.

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.

Permanent Rate Application – Sewer.
Assisted in preparation of schedules for
Rate Base, Plant, Income Statement, and
Rate Design.

Permanent Rate Application. Assisted in
preparation of schedules for Rate Base,
Plant, Income Statement, and Rate Design.

Permanent Rate Application - Water.
Assisted in preparation of schedules for
Rate Base, Plant, Income Statement, and
Rate Design.

Permanent Rate Application - Water.
Assisted in preparation of schedules for
Rate Base, Plant, Income Statement, and
Rate Design.

Permanent Rate Application – Water.
Assisted in preparation of schedules for
Rate Base, Plant, Income Statement, and
Rate Design.

Permanent Rate Application – Water.
Assisted in preparation of schedules for
Rate Base, Plant, Income Statement, and
Rate Design.

Exhibit TJB-DT2



SAFE • LOCAL • SUSTAINABLE

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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March 27, 2024

**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 Renew.

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 Renew: A Commitment to Sustainable Water Supply

In 2007, Project Renew 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 Renew 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



Scan to learn more.



ULLMANN & COMPANY, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

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

Phoenix, Arizona

April 23, 2024

Consolidated Balance Sheets
December 31, 2023 and 2022
In Thousands

	2023	2022
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	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	4,022	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	49,674
Construction work in progress	124	76
	50,705	49,750
Less accumulated depreciation	(28,519)	(26,979)
Total utility plant	22,186	22,771
Total assets	\$ 27,560	\$ 28,524

The accompanying notes are an integral part of the consolidated financial statements

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

The accompanying notes are an integral part of the consolidated financial statements

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)	-	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

The accompanying notes are an integral part of the consolidated financial statements

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

	Appropriated accumulated surplus	Other accumulated surplus and membership	Accumulated other comprehensive income (loss)	Total net assets
12/31/2021 Net assets	\$ 3,574	\$ 6,982	\$ (271)	\$ 10,285
12/31/2022 Comprehensive income (loss)	(318)	698	199	579
12/31/2022 Net assets	3,256	7,680	(72)	10,864
12/31/2023 Comprehensive income (loss)	(527)	435	57	(35)
12/31/2023 Net assets	\$ 2,729	\$ 8,115	\$ (15)	\$ 10,829

The accompanying notes are an integral part of the consolidated financial statements

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

	<u>2023</u>	<u>2022</u>
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	835
Cash flow used in investing activities		
Capital expenditures	(1,173)	(1,221)
Proceeds from sale of capital assets	-	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)

(Continued)

	2023	2022
Cash flow (used for) provided by financing activities		
Repayment of long-term debt	\$ (138)	\$ (131)
Proceeds from refundable advances and CIAC	-	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	1,162	1,564
Cash and cash equivalents at end of year	<u>\$ 1,010</u>	<u>\$ 1,162</u>
Noncash investing activities		
A/P purchases of utility plant	<u>\$ 43</u>	<u>\$ 74</u>
Cash and cash equivalents on balance sheet		
	2023	2022
Cash and cash equivalents	\$ 652	\$ 743
Cash and cash equivalents, designated	358	419
	<u>\$ 1,010</u>	<u>\$ 1,162</u>

The accompanying notes are an integral part of the consolidated financial statements



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 Renewals.

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 Renewals 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:

<u>(In Thousands)</u>	<u>12/31/2023</u>	<u>12/31/2022</u>
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	419	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:

At December 31, 2023			
	(In Thousands)		
	Cost	Unrealized Gains (Losses)	Fair Value
Held By CWC:			
MBS, U.S.	\$ 33	\$ (6)	\$ 27
CDs with maturities:			
within one year	2,360	(39)	2,321
1-5 years	637	(24)	613
Total Held By CWC	3,030	(69)	2,961
Held By Trust			
CDs with maturities:			
> 5 years	40	(11)	29
Mutual Funds	151	21	172
Total Held By Trust	191	10	201
Total	\$ 3,221	\$ (59)	\$ 3,162

At December 31, 2022			
	(In Thousands)		
	Cost	Unrealized Gains (Losses)	Fair Value
Held By CWC:			
MBS, U.S.	\$ 34	\$ (7)	\$ 27
CDs with maturities:			
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	40	(12)	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 December 31, 2023 (in Thousands)	Balance at December 31, 2022 (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 December 31 (In Thousands)
2024	\$ 0
2025	0
2026	0
2027	0
2028	1
Thereafter	25
Total	\$ 26
Present Value Adjust.	(17)
Operating Lease Liability	\$ 9

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 Cumulative Interest in LLC	Balance at December 31, 2023 (In Thousands)	Balance at December 31, 2022 (In Thousands)
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	Balance at December 31, 2023 (In Thousands)	Balance at December 31, 2022 (In Thousands)
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:

	Balance at December 31, 2023 (In Thousands)	Balance at December 31, 2022 (In Thousands)
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 Year-End December 31 (In Thousands)
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)
2024	146
2025	156
2026	165
2027	174
2028	184
2029	1,429
	2,254
Current portion of LTD	(146)
Total LTD, less current portion	\$ 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:

(IN THOUSANDS)	Year Ended December 31, 2023		
	SICAN	Trust	Total
Current			
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

(IN THOUSANDS)	Year Ended December 31, 2022		
	SICAN	Trust	Total
Current			
Federal	\$ (1)	\$ 0	\$ (1)
State	0	0	0
Total current tax (expense)	\$ (1)	\$ 0	\$ (1)
Deferred			
Federal	\$ 0	\$ 2	\$ 2
State	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 December 31, 2023		
	SICAN	Trust	Total
Deferred tax asset			
Current	\$ 0	\$ 13	\$ 13
Net deferred tax asset	\$ 0	\$ 13	\$ 13

(IN THOUSANDS)	At December 31, 2022		
	SICAN	Trust	Total
Deferred tax asset			
Current	\$ 0	\$ 11	\$ 11
Net deferred tax asset	\$ 0	\$ 11	\$ 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:

	For the Year 2023 (In Thousands)	For the Year 2022 (In Thousands)
CWC Expired Refundable 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:

		Balance at December 31, 2023 (In Thousands)	Balance at December 31, 2022 (In Thousands)
Level 1			
Securities available for sale			
Certificates of deposit		\$ 2,963	\$ 3,311
MBS		27	27
Mutual Funds		172	0
Total		<u>\$ 3,162</u>	<u>\$ 3,338</u>
		Balance at December 31, 2023 (In Thousands)	Balance at December 31, 2022 (In Thousands)
Level 2			
Assets – Mark-to-market value of interest rate swap		<u>\$ 64</u>	<u>\$ 86</u>

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					2022				
	CWC	SICAN	ROW Trust	Consolidating Adjustment	Total	CWC	SICAN	ROW Trust	Consolidating Adjustment	Total
Assets										
Current assets										
Cash and cash equivalents	\$ 274	\$ 28	\$ 350	\$ -	\$ 652	284	25	434	-	\$ 743
Accounts receivable, less allowance for doubtful accounts of \$2,000 in 2023 and 2022	419	-	-	-	419	421	-	-	-	421
Materials and supplies	70	-	-	-	70	63	-	-	-	63
Prepayment	30	-	-	-	30	29	-	-	-	29
Total current assets	793	28	350	-	1,171	797	25	434	-	1,256
Noncurrent assets										
Cash and cash equivalents, designated	358	-	-	-	358	419	-	-	-	419
Securities available for sale, at market reserved for reservoir maintenance	589	-	-	-	589	472	-	-	-	472
Securities available for sale, at market designated other	2,372	-	201	-	2,573	2,838	-	28	-	2,866
Mark-to-market value of interest rate swap	64	-	-	-	64	86	-	-	-	86
Operating lease right-of-use asset	-	-	270	-	270	-	-	273	-	273
Investment in LLC	-	155	-	-	155	-	160	-	-	160
Deferred tax asset	-	-	13	-	13	-	-	11	-	11
Total noncurrent assets	4,659	155	484	(1,276)	4,022	5,016	160	312	(1,201)	4,287
Deferred charges										
Right-of-way use permits (ROW)	-	-	74	-	74	-	-	80	-	80
Other	107	-	-	-	107	130	-	-	-	130
Total deferred charges	107	-	74	-	181	130	-	80	-	210
Utility plant										
Plant in service, at cost	50,581	-	-	-	50,581	49,674	-	-	-	49,674
Construction work in progress	124	-	-	-	124	76	-	-	-	76
Total utility plant	50,705	-	-	-	50,705	49,750	-	-	-	49,750
Less accumulated depreciation	(28,519)	-	-	-	(28,519)	(26,979)	-	-	-	(26,979)
Total utility plant	22,186	-	-	-	22,186	22,771	-	-	-	22,771
Total assets	\$ 27,745	\$ 183	\$ 908	\$ (1,276)	\$ 27,560	\$ 28,714	\$ 185	\$ 826	\$ (1,201)	\$ 28,524

Supplemental Consolidating Schedule

Balance Sheets

December 31, 2023 and 2022

In Thousands

	2023				2022					
	CWC	SICAN	ROW Trust	Consolidating Adjustment	Total	CWC	SICAN	ROW Trust	Consolidating Adjustment	Total
Liabilities and net assets										
Current liabilities										
Accounts payable (A/P)	\$ 196	\$ -	\$ -	\$ -	\$ 196	\$ 232	\$ -	\$ -	\$ -	\$ 232
Current maturities on long-term debt	146	-	-	-	146	138	-	-	-	138
Accrued taxes	116	-	1	-	117	110	-	-	-	110
Other accrued liabilities	236	-	-	-	236	224	-	1	-	225
Total current liabilities	694	-	1	-	695	704	-	1	-	705
Long-term debt, net										
	2,108	-	-	-	2,108	2,254	-	-	-	2,254
Deferred credits										
Refundable advances for construction	2,261	-	-	-	2,261	2,332	-	-	-	2,332
Reservoir maintenance reserves	589	-	-	-	589	472	-	-	-	472
Operating lease long-term liability	-	-	9	-	9	-	-	9	-	9
Total deferred credits	2,850	-	9	-	2,859	2,804	-	9	-	2,813
Contributions in-aid-of construction (CIAC), net	11,069	-	-	-	11,069	11,888	-	-	-	11,888
Total liabilities	16,721	-	10	-	16,731	17,650	-	10	-	17,660
Net assets										
Accumulated other comprehensive income (loss)	(6)	-	(9)	-	(15)	(60)	-	(12)	-	(72)
Appropriated accumulated surplus	2,729	-	-	-	2,729	3,256	-	-	-	3,256
Other accumulated surplus and membership	8,301	183	907	(1,276)	8,115	7,868	185	828	(1,201)	7,680
Total net assets	11,024	183	898	(1,276)	10,829	11,064	185	816	(1,201)	10,864
Total liabilities and net assets	\$ 27,745	\$ 183	\$ 908	\$ (1,276)	\$ 27,560	\$ 28,714	\$ 185	\$ 826	\$ (1,201)	\$ 28,524

Supplemental Consolidating Schedule

of Revenues and Expenses

For the years ended December 31, 2023 and 2022

In Thousands

2023

2022

	CWC	SICAN	ROW Trust	Consolidating Adjustment	TOTAL	CWC	SICAN	ROW Trust	Consolidating Adjustment	TOTAL
Operating revenues	\$ 4,617	\$ 9	\$ 5	\$ (4)	\$ 4,627	\$ 4,584	\$ 9	\$ 5	\$ (4)	\$ 4,594
Operating expenses										
Operations	2,649	5	26	(4)	2,676	2,398	5	25	(4)	2,424
Maintenance	554	-	-	-	554	491	-	-	-	491
Depreciation and amortization	804	-	-	-	804	562	-	-	-	562
Taxes - other	559	-	-	-	559	547	-	-	-	547
Total operating expenses	4,566	5	26	(4)	4,593	3,998	5	25	(4)	4,024
Excess of operating revenues over operating expenses	51	4	(21)	-	34	586	4	(20)	-	570
Other revenues (expenses)										
CAP capital charges	(151)	-	-	-	(151)	(147)	-	-	-	(147)
Interest income	61	-	3	-	64	28	-	1	-	29
Interest expense	(134)	-	-	-	(134)	(145)	-	-	-	(145)
Passthrough expense investment in LLC	-	(5)	-	-	(5)	-	(5)	-	-	(5)
Other revenues, net	79	-	21	-	100	76	-	-	-	76
Total other revenues (expenses)	(145)	(5)	24	-	(126)	(188)	(5)	1	-	(192)
Income before income tax	(94)	(1)	3	-	(92)	398	(1)	(19)	-	378
Income tax benefit (expense)										
Current tax expense	-	(1)	(1)	-	(2)	-	(1)	-	-	(1)
Deferred tax benefit	-	-	2	-	2	-	-	3	-	3
Total income tax benefit (expense)	-	(1)	1	-	-	-	(1)	3	-	2
Excess of revenues over expenses	(94)	(2)	4	-	(92)	398	(2)	(16)	-	380
Other comprehensive income (loss), net of tax:										
Unrealized gain (loss) on securities	76	-	1	-	77	(126)	-	(12)	-	(138)
Unrealized gain (loss) on mark-to-market value of interest rate swap	(22)	-	2	-	(20)	337	-	-	-	337
Total other comprehensive income (loss)	54	-	3	-	57	211	-	(12)	-	199
Total comprehensive income (loss)	\$ (40)	\$ (2)	\$ 7	\$ -	\$ (35)	\$ 609	\$ (2)	\$ (28)	\$ -	\$ 579

Supplemental Consolidating Schedules

Cash Flow

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

	2023					2022				
	CWC	SICAN	ROW Trust	Consolidating Adjustment	TOTAL	CWC	SICAN	ROW Trust	Consolidating Adjustment	TOTAL
Net cash provided by operating activities										
Excess of revenues over expenses	\$ (94)	\$ (2)	\$ 4	\$ -	\$ (92)	\$ 398	\$ (2)	\$ (16)	\$ -	\$ 380
Adjustments to reconcile excess of revenues over expenses to net cash provided by operating activities:										
Depreciation and amortization	804	-	6	-	810	562	-	6	-	568
Depreciation and amortization included in operations and maintenance	248	-	-	-	248	129	-	-	-	129
Other noncash income and expenses:	-	-	(22)	-	(22)	-	-	1	-	1
Change included in:										
Accounts receivable	1	-	-	-	1	(33)	-	-	-	(33)
Materials and supplies	(7)	-	-	-	(7)	(19)	-	-	-	(19)
Deferred tax	-	-	-	-	-	-	-	(3)	-	(3)
Prepayments	-	-	2	-	2	12	-	-	-	12
Interest receivable	(5)	-	-	-	(5)	(3)	-	-	-	(3)
Accounts payable (net of Capital A/P)	(67)	-	-	-	(67)	(68)	-	-	-	(68)
Investment in LLC	-	5	-	-	5	-	5	-	-	5
Deferred charges, net	(73)	-	-	-	(73)	(142)	-	3	-	(139)
Other liabilities	19	-	1	-	20	5	-	-	-	5
Total adjustments	920	5	(13)	0	912	443	5	7	-	455
Net cash provided by operating activities	826	3	(9)	-	820	841	3	(9)	-	835
Cash flow used in investing activities										
Capital expenditures	(1,173)	-	-	-	(1,173)	(1,221)	-	-	-	(1,221)
Proceeds from sale of capital assets	-	-	-	-	-	49	-	-	-	49
Purchase of securities available for sale	(910)	-	(151)	-	(1,061)	(758)	-	-	-	(758)
Proceeds from maturities of securities available for sale	1,340	-	-	-	1,340	405	-	-	-	405
Investment in ROW use permits	-	-	-	-	-	-	-	-	-	-
Net cash used in investing activities	(743)	-	(151)	-	(894)	(1,525)	-	-	-	(1,525)
Cash flow (used for) provided by financing activities										
Repayment of long-term debt	\$ (138)	\$ -	\$ -	\$ -	\$ (138)	\$ (131)	\$ -	\$ -	\$ -	\$ (131)
Proceeds from refundable advances and CIAC	-	-	-	-	-	377	-	-	-	377
Repayment of refundable advances	(16)	-	-	-	(16)	(29)	-	-	-	(29)
Proceeds from other members	-	-	76	-	76	-	-	71	-	71
Cash flow provided by (used for) financing activities	(154)	-	76	-	(78)	217	-	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	-	1,162	1,169	22	373	-	1,564
Cash and cash equivalents at end of year	\$ 632	\$ 28	\$ 350	\$ -	\$ 1,010	\$ 703	\$ 25	\$ 434	\$ -	\$ 1,162
Noncash investing activities										
A/P purchases of utility plant					\$ 43					\$ 74

Cash and cash equivalents on balance sheet

	2023					2022				
Cash and cash equivalents	\$ 274	\$ 28	\$ 350	\$ -	\$ 652	\$ 284	\$ 25	\$ 434	\$ -	\$ 743
Cash and cash equivalents, designated	\$ 358	\$ -	\$ -	\$ -	358	419	0	0	0	419
	\$ 632	\$ 28	\$ 350	\$ -	\$ 1,010	703	25	434	-	\$ 1,162

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Cooke Lamanna Smith & Cogswell

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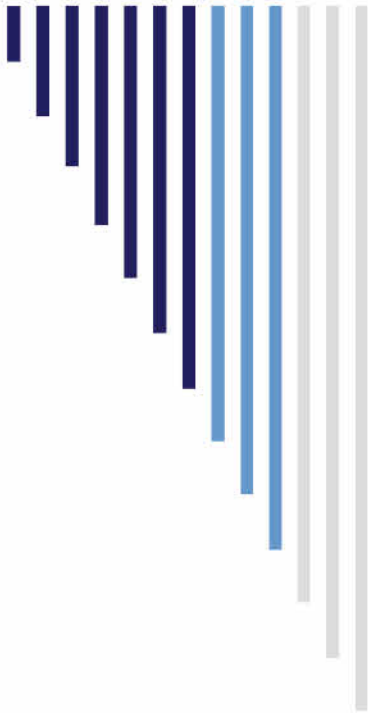
OUR MISSION

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.



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Community Water Company
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Exhibit TJB-DT3



Community Water Company of Green Valley

Depreciation Study

October 2021

Guastella Associates, LLC

N. Hwy. A1A, Suite B103, Jupiter Florida 33477

GUASTELLA ASSOCIATES, LLC

UTILITY MANAGEMENT • VALUATION • RATE CONSULTANTS

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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



John F. Guastella
President

Community Water Company of Green Valley

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Schedule A – Recommended Depreciation Rates

Schedule B – Average Service Lives – Comparisons

Schedule C – Depreciation Rates – Comparisons

Schedule D – Depreciation Expense – Present and Recommended

Schedule E – Remaining Life Estimates

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:

Depreciation, 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:

Salvage Value 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.

Cost of Removal 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

service lives for utilities with which this firm has been directly or indirectly involved, many 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 country 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 assumed 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

A handwritten signature in black ink, appearing to read "John F. Guastella", written in a cursive style.

John F. Guastella President

Community Water Company of Green Valley - AZ			Schedule A	
	Recommended Depreciation Rates			
	Water			
A/C No.	Description		Average Service Lives	Annual Depreciation Rates
	Source of Supply & Pumping:			
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:			
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%
342.0	Stores Equipment		25	4.00%
343.0	Tools, Shop & Garage Equipment		20	5.00%
344.0	Laboratory Equipment		10	10.00%
345.0	Power Operated Equipment		20	5.00%
346.0	Communications Equipment		10	10.00%
346.2	Comm Equipment - Telephone		10	10.00%
346.3	Comm Equip other		10	10.00%
347.0	Miscellaneous Equipment		10	10.00%
348.0	Other Tangible Plant		10	10.00%

Average Service Lives - Comparisons
Arizona - Water

Acct. No.	DESCRIPTION	Paradise Valley	Agua Fria	Sun City	Sun City West	Mohave	Havas	Anthem (Dist Co)	Tubac Valley	Johnson Utilities Arizona	All Systems			ACC Staff Guideline ASL	Community Water Recommended ASL
											Low	High	Average		
301	Organization														
302	Franchises														
303	Land and Land Rights														
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	30
304.5	Structures and Improvements AG	22	60	22		49					21.6	59.9	38.1	40	
304.51	Structures and Improvements-Cap Lease	22									21.6	21.6	21.6	40	
304.6	Structures and Improvements-Offices	22	49	22	60	49	49	60	35		21.6	59.9	43.1	40	
304.62	Structures and Improvements-Leasehold	7		7							7.0	7.0	7.0	40	
304.7	Structures and Improvements Store shop, garage	22				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		39	39	40			39.4	40.0	39.7	60	
306	Lake, River & Other Intake		40					40			40.0	40.0	40.0	60	
307	Wells and Springs	40	40	40	40	37	39	40	32	30	30.0	40.3	37.5	40	30
308	Infiltration Galleries & Tunne							15			15.0	15.0	15.0	40	
309	Supply Mains	50	90	50		50					50.0	90.1	60.0	60	
310	Power Production Equipment	30	30	23	30		20		30	20	19.5	30.0	26.0	30	
311	Pumping Equipment													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				23						22.6	22.6	22.6	25	
320	Water Treatment Equipment-Purification		25	25	25			25	25	23	23.0	25.0	24.7	20	25
320.1	Water Treatment Equipment Non-Media	14				8	8			13.8	8.3	14.2	11.2	20	
320.2	WT Equip Filter Media	25	25		25		25	25	25	11.5	11.5	25.0	23.1	10	
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		60			55				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								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	
331.3	Transmission and Distribution Mains 10" - 16"	43	65	65	65	38	48	65	51		38.3	65.4	55.1	70	
331.4	Transmission and Distribution Mains >16"	43	43	65	43	38	48	65	43		38.3	65.4	48.4	70	
332	Fire Mains													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														
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		40	40	40			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														
340.1	Office Furniture and Equipment	25	25	22	22	25	24	22	30	13.5	13.5	30.5	23.1	20	15
340.2	Comp & Periph Equipment	6	25	22	22	25	24	22	5	5	5.0	24.8	17.3	10	
340.3	Computer Software	3	3	3	3	3	3	3			2.7	2.7	2.7	5	5
340.31	Computer Software			22							21.8	21.8	21.8	5	
340.325	Computer Software			22							21.8	21.8	21.8	5	
340.33	Computer Software	3		3	22						2.7	21.8	9.0	5	
340.4	Date Handling Equipment	3									2.7	2.7	2.7	5	
340.5	Other Office Equipment	14		22							14.0	21.8	17.9	15	
341	Transportation Equipment														
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	7	4			4.0	6.7	5.9	7	
341.3	Trans Equip Autos	13						4			4.0	12.8	8.4	6	
341.4	Trans Equip Other (Power Operated Backhoe)	6	4	4		4		4			4.0	6.0	4.4	6	20
342	Stores Equipment	26		26	26	25			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														
346.1	Comm Equipment - Non Telephone	10	10	10	10	27	12	10	20	10	9.7	27.3	13.1	10	10
346.19	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			9.7	10.2	9.9	10	
346.3	Comm Equip other	13	20	20	20	16	16	10	20		9.7	20.3	17.0	10	
347	Miscellaneous Equipment	20	20	16	16			16		10	10.0	20.1	16.4	16	10

Arizona - Water

Acct. No.	DESCRIPTION	Assets Water								Recommended	
		Paradise Valley	Agua Fria	Sun City	Sun City West	Mohave	Havasut	Anthem (Distco)	Tubac Valley	ASL	Annual Depreciation Rates
301	Organization	-	-	-	-	-	-	-	-		
302	Franchises	-	-	-	-	-	-	-	-		
303	Land and Land Rights	-	-	-	-	-	-	-	-		
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%								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%						30	3.33%
304.7	Structures and Improvements Store shop,gar	4.63%				4.63%				30	3.33%
304.8	Structures and Improvements Source Misc	4.63%		1.67%	2.50%					30	3.33%
305	Collecting and Impounding		2.50%	2.50%		2.54%	2.54%	2.50%		40	2.50%
306	Lake, River & Other Intake		2.50%					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							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%				5.00%	12	8.33%
311.4	Pumping Equipment-Hydraulic		4.42%	5.00%	4.42%					12	8.33%
311.5	Pumping Equipment-Other		4.42%	2.01%	4.42%	5.12%		4.42%	4.24%	12	8.33%
311.53	Pumping Equipment-WT		4.42%		4.42%		3.71%			12	8.33%
311.54	Pumping Equipment-TD				4.42%					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%		4.00%		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	Cleanwell		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	Transmission and Distribution Mains >16"	2.34%	2.34%	1.53%	2.34%	2.61%	2.10%	1.53%	2.34%	50	2.00%
332	Fire Mains									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									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									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	Computer Software			4.59%						5	20.00%
340.325	Computer Software			4.59%						5	20.00%
340.33	Computer Software	37.71%		37.71%	4.59%					5	20.00%
340.4	Date Handling Equipment	37.71%								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%						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%		3.91%	3.91%	3.93%			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%		3.71%		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									10	10.00%
346.1	Comm Equipment - Non Telephone	9.76%	10.30%	10.30%	10.30%	3.66%	8.37%	10.28%	5.03%	10	10.00%
346.19	Remote Control & Instrument	9.76%	10.30%	10.30%	10.30%	3.66%	8.37%	10.28%		10	10.00%
346.2	Comm Equipment - Telephone	9.76%	10.30%	10.30%	10.30%	9.76%		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%
347	Miscellaneous Equipment	5.10%	4.98%	6.19%	6.19%			6.19%		10	10.00%
348	Other Tanolable Plant									10	10.00%

Community Water Company of Green Valley - AZ

Schedule E

Remaining Life Estimates

A/C No.	Description	Original Cost	Accumulated Depreciation	Percent Depreciated	Avg Yrs in Service	Recommended Average Service Life	Approximate Remaining 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	-
311.3	Diesel Pumping Equipment	118,494	118,494	100.0%	17.00	12.0	-
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	-
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	-
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
344	Laboratory Equipment	12,000	12,000	100.0%	12.00	10.0	-
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	-
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:

<i>Test Year</i>					
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

<i>Pass Through Calculation</i>	
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

<i>PPAM Charge on Sample Customer Bill</i>	
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 (“POA”) for the Property Tax Adjustment Mechanism (“PTAM”) for Community Water Company of Green Vally (“Community Water or “Company”) approved by the Arizona Corporation Commission (“Commission”) in Decision No. _____ on _____. The PTAM allows Community Water to pass through to its customers the increase or decrease in property taxes that results from a change in the applicable assessment ratio 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%	➔	Assessment Ratio	21.00%
Property Full Cash Value		\$10,000,000		Property Full Cash Value	\$10,000,000
Assessed Valuation		\$2,000,000		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%		Total Property Tax Rate	10.00%
Assessed Valuation		\$2,000,000		Assessed Valuation	\$2,100,000
Property Tax Expense		\$200,000		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%	➔	Total Property Tax Rate	11.00%
Assessed Valuation		\$2,000,000		Assessed Valuation	\$2,000,000
Property Tax Expense		\$200,000		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 Base					\$	8,811,074		
2									
3	Adjusted Operating Income						(143,989)		
4									
5	Current Rate of Return						-1.63%		
6									
7	Required Operating Income					\$	887,164		
8									
9	Required Operating Margin						16.50%		
10									
11	Operating Income Deficiency					\$	1,031,153		
12									
13	Gross Revenue Conversion Factor						1.0145		
14									
15	Increase in Gross Revenue Requirement					\$	1,046,102		
16									
17									
18	Adjusted Test Year Revenues					\$	4,330,647		
19	Increase in Gross Revenue Requirement					\$	1,046,102		
20	Proposed Revenue Requirement					\$	5,376,749		
21	% Increase						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									
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	3 Inch Commercial				8,314		10,280	1,966	23.65%
40	4 Inch Commercial				146,509		193,451	46,941	32.04%
41									
42	Subtotal				791,092		1,008,120	217,029	27.43%
43									
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									
48	Subtotal				31,465		38,860	7,395	23.50%
49									
50	6 Inch Bulk				21,005		26,043	5,038	23.98%
51	Fire Lines up to 6 Inch				10,110		10,110	-	0.00%
52	Fire Lines up to 8 Inch				1,260		1,260	-	0.00%
53									
54	Revenue Annualization				1,386		1,707	320	23.12%
55									
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 Amount				(2,352)		(2,332)	20	-0.85%
60	Rounding				-		-	-	0.00%
61	Total of Water Revenues				\$ 4,330,647	\$	5,376,749	\$ 1,046,102	24.16%
62									
63									
64	<u>SUPPORTING SCHEDULES:</u>								
65	B-1								
66	C-1								
67	C-3								
68	H-1								

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

Line No.	Description	Prior Years Ended		Test Year		Projected Year	
		12/31/2021	12/31/2022	Actual 12/31/2023	Adjusted 12/31/2023	Present Rates 12/31/2024	Proposed Rates 12/31/2024
1	Gross Revenues	\$ 4,673,936	\$ 4,584,292	\$ 4,616,707	\$ 4,330,647	\$ 4,330,647	\$ 5,376,749
2							
3	Revenue Deductions and	3,969,561	4,145,654	4,717,078	4,474,636	4,474,636	4,489,585
4	Operating Expenses						
5							
6	Operating Income	\$ 704,375	\$ 438,638	\$ (100,371)	\$ (143,989)	\$ (143,989)	\$ 887,164
7							
8	Other Income and	(60,377)	(38,513)	5,912	(69,825)	(69,825)	(69,825)
9	Deductions						
10							
11	Interest Expense	(148,530)	(1,837)	(17)	(17)	(17)	(17)
12							
13	Net Income	\$ 495,468	\$ 398,287	\$ (94,475)	\$ (213,831)	\$ (213,831)	\$ 817,322
14							
15	# Year End Members	9,914	9,980	10,032	10,032	10,032	10,032
16							
17	Earned Per Average						
18	Member Share	49.98	39.91	(9.42)	(21.31)	(21.31)	81.47
19							
20	Dividends Paid	-	-	-	-	-	-
21							
22							
23	Dividends Per						
24	Member Share	-	-	-	-	-	-
25							
26	Payout Ratio	-	-	-	-	-	-
27							
28	Return on Average						
29	Invested Capital	1.63%	1.38%	-0.33%	-0.74%	-0.73%	2.78%
30							
31	Return on Year End						
32	Capital	1.72%	1.39%	-0.34%	-0.74%	-0.71%	2.73%
33							
34	Return on Average						
35	Membership Equity	4.89%	3.70%	-0.86%	-1.95%	-1.96%	7.15%
36							
37	Return on Year End						
38	Membership Equity	4.74%	3.60%	-0.86%	-1.97%	-1.98%	6.90%
39							
40	Times Bond Interest Earned						
41	Before Income Taxes	1.05	0.08	0.02	(1.66)	(1.66)	3.71
42							
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	<u>SUPPORTING SCHEDULES</u>						
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 No.		Prior Years Ended		Test Year	Projected Year
	Description:	12/31/2021	12/31/2022	12/31/2023	12/31/2024
1					
2					
3	Short-Term Debt	-	-	-	-
3					
4	Long-Term Debt	2,519,399	2,392,478	2,253,894	4,115,310
5					
6	Total Debt	\$ 2,519,399	\$ 2,392,478	\$ 2,253,894	\$ 4,115,310
7					
8					
9	Preferred Stock	-	-	-	-
10					
11	Member Equity	10,454,328	11,063,749	11,023,345	10,809,514
12					
13					
14	Total Capital & Debt	\$ 12,973,728	\$ 13,456,227	\$ 13,277,238	\$ 14,924,824
15					
16					
17	Capitalization Ratios:				
18					
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	-	-	-	-
25					
26	Member Equity	80.58%	82.22%	83.02%	72.43%
27					
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					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45	<u>SUPPORTING SCHEDULES:</u>				
46	E-1				
47	D-1				
48					
49					
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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 No.		<u>Construction Expenditures</u>	<u>Net Plant Placed in Service</u>	<u>Gross Utility Plant in Service</u>
1				
2				
3				
4	Prior Year Ended 12/31/2021	(447,692)	(447,692)	47,503,446
5				
6	Prior Year Ended 12/31/2022	1,205,010	1,104,579	48,608,025
7				
8	Test Year Ended 12/31/2023	1,007,666	907,334	49,515,359
9				
10	Projected Year Ended 12/31/2024	1,855,700	1,855,700	51,371,059
11				
12				
13				
14				
15				
16				
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18				
19				
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33				
34	<u>SUPPORTING SCHEDULES:</u>			
35	B-2			
36	E-5			
37	F-3			
38				
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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

Line
No.

	Prior Year Ended 12/31/2021	Prior Year Ended 12/31/2022	Test Year Ended 12/31/2023	Projected Year Present Rates Proposed Rates 12/31/2024 12/31/2024	
1					
2					
3					
4					
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 provided by operating activities:				
8					
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	-	-	-	
16	Receivables to Associated Co.	-	-	-	
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				
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:				
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	
27		-	-	-	
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				
30	Capital and 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	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	
36	Deferred Financing Costs	(170,150)	(251,363)	-	
37					
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	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	\$ 631,279	\$ 11,471 \$ 792,623

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SUPPORTING SCHEDULES:

E-3

F-2

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

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SUPPORTING SCHEDULES:

B-2
B-3
B-5
E-1

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

Line No.		Actual at End of Test Year	Proforma Adjustment	Adjusted at end of Test Year
1	Gross Utility			
2	Plant in Service	\$ 49,515,359	0	\$ 49,515,359
3				
4	Less:			
5	Accumulated			
6	Depreciation	27,452,975	(99,176)	27,353,799
7				
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	-	22,291,078
18				
19	Accumulated Amortization of CIAC	(11,221,932)	-	(11,221,932)
20				
21	Customer Meter Deposits	20,069	-	20,069
22	Customer Security Deposits	-	-	-
23	Accumulated Deferred Income Tax	-	-	-
24				-
25				-
26				-
27	Plus:			
28				
29	Deferred Regulatory Assets	-		-
30	Prepayments	-		-
31	Materials and Supplies	-		-
32	Working capital	-	-	-
33				-
34				
35	Total	\$ 8,711,898		\$ 8,811,074

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SUPPORTING SCHEDULES:
B-2, pages 2
E-1

RECAP SCHEDULES:
B-1

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 No.		Actual at End of Test Year	1 Plant-in- Service	2 Accumulated Depreciation	Proforma Adjustments			5 Intentionally Left Blank	Adjusted at end of Test Year
					3 Intentionally Left Blank	4 Intentionally Left Blank			
1	Gross Utility								
2	Plant in Service	\$ 49,515,359	0						\$ 49,515,359
3									
4	Less:								
5	Accumulated								
6	Depreciation	27,452,975		(99,176)					27,353,799
7									
8									
9	Net Utility Plant								
10	in Service	\$ 22,062,384	\$ 0	\$ 99,176	\$ -	\$ -	\$ -	\$ -	\$ 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 (CIAC)	22,291,078			-				22,291,078
18									
19	Accumulated Amort of CIAC	(11,221,932)			-				(11,221,932)
20									
21	Customer Meter Deposits	20,069							20,069
22	Customer Security Deposits	-							-
23	Accumulated Deferred Income Taxes	-						-	-
24									
25									
26	Plus:								
27									
28	Deferred Regulatory Assets	-							-
29	Prepayments	-							-
30	Materials and Supplies	-							-
31	Allowance for Cash Working Capital	-							-
32									
33	Total	\$ 8,711,898	\$ 0	\$ 99,176	\$ -	\$ -	\$ -	\$ -	\$ 8,811,074

SUPPORTING SCHEDULES:
B-2, pages 3-4
E-1

RECAP SCHEDULES:
B-1

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

		<u>Plant-in-Service</u>						
Line No.		<u>Adjustments</u>						
		A	B	C	D	E		
		Actual	Adjustments	Intentionally	Intentionally	Intentionally	Intentionally	Adjusted
		Original	to Reconcile	Left	Left	Left	Left	Original
		Cost	Plant to Reconstruction	Blank	Blank	Blank	Blank	Cost
1								
2								
3								
4	Acct.							
5	No. Description							
6	301 Organization Cost	47,863	-					47,863
7	302 Franchise Cost	244	-					244
8	303 Land and Land Rights	170,589	-					170,589
9	304 Structures & Improvements	-	-					-
10	304.1 Structures and Improv - Pumping	48,037	-					48,037
11	304.2 Structures and Improv - Water Trmnt	145,545	-					145,545
12	305 Collecting & Impounding Reservoirs	-	-					-
13	306 Lake, River, Canal Intakes	-	-					-
14	307 Wells & Springs	2,056,535	0					2,056,535
15	308 Infiltration Galleries	-	-					-
16	309 Raw Water Supply Mains	-	-					-
17	310 Power Generation Equipment	-	-					-
18	311 Pumping Equipment	3,712,983	(0)					3,712,983
19	311.1 Pumping Equipment - Gas	118,494	-					118,494
20	320 Water Treatment Equipment	4,724,481	0					4,724,481
21	320.1 Water Treatment Plants	-	-					-
22	320.2 Solution Chemical Feeders	-	-					-
23	330 Distribution Reservoirs & Standpipes	2,311,008	(1)					2,311,007
24	330.1 Storage Tanks	-	-					-
25	330.2 Pressure Tanks	-	-					-
26	331 Transmission & Distribution Mains	21,299,933	(1)					21,299,932
27	333 Services	5,768,237	1					5,768,238
28	333.1 Fire Taps	433,824	-					433,824
29	334 Meters	2,958,296	(0)					2,958,296
30	335 Hydrants	2,362,311	0					2,362,311
31	336 Backflow Prevention Devices	-	-					-
32	339 Other Plant & Misc Equipment	646,156	(0)					646,156
33	340 Office Furniture & Equipment	183,224	(0)					183,224
34	340.1 Computers & Software	1,121,601	1					1,121,602
35	341 Transportation Equipment	649,883	(0)					649,883
36	342 Stores Equipment	2,441	0					2,441
37	343 Tools, Shop & Garage Equipment	104,856	(0)					104,856
38	344 Laboratory Equipment	12,000	-					12,000
39	345 Power Operated Equipment	175,672	(0)					175,672
40	345.1 Power Operated Equipment - Backhoe	287,956	0					287,956
41	346 Communication Equipment	147,859	0					147,859
42	347 Miscellaneous Equipment	-	-					-
43	348 Other Tangible Plant	25,330	0					25,331
44	Plant Held for Future Use	-	-					-
45	TOTALS	\$ 49,515,359	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ 49,515,359
46								
47	Plant-in-Service per Books							\$ 49,515,359
48								
49	Increase (decrease) in Plant-in-Service							\$ 0
50								
51	Adjustment to Plant-in-Service							\$ 0
52								
53	<u>SUPPORTING SCHEDULES</u>							
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

Line

<u>No.</u>							
1	<u>Reconciliation of Plant to Plant Reconstruction</u>						
2							
3							
4	Acct.		Original	B-2	Adjusted	Plant	
5	<u>No.</u>	<u>Description</u>	<u>Cost</u>	<u>Adjustments</u>	<u>Cost</u>	<u>Reconstruction</u>	<u>Difference</u>
6	301	Organization Cost	47,863		47,863	47,863	-
7	302	Franchise Cost	244		244	244	-
8	303	Land and Land Rights	170,589		170,589	170,589	-
9	304	Structures & Improvements	-		-	-	-
10	304.1	Structures and Improv - Pumpin	48,037		48,037	48,037	-
11	304.2	Structures and Improv - Water T	145,545		145,545	145,545	-
12	305	Collecting & Impounding Reservoir	-		-	-	-
13	306	Lake, River, Canal Intakes	-		-	-	-
14	307	Wells & Springs	2,056,535		2,056,535	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		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	-		-	-	-
22	320.2	Solution Chemical Feeders	-		-	-	-
23	330	Distribution Reservoirs & Standpipe	2,311,008		2,311,008	2,311,007	(1)
24	330.1	Storage Tanks	-		-	-	-
25	330.2	Pressure Tanks	-		-	-	-
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	-
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	-		-	-	-
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	0
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	0
41	346	Communication Equipment	147,859		147,859	147,859	0
42	347	Miscellaneous Equipment	-		-	-	-
43	348	Other Tangible Plant	25,330		25,330	25,331	0
44		Plant Held for Future Use					-
45	TOTALS		\$ 49,515,359	\$ -	\$ 49,515,359	\$ 49,515,359	\$ 0

SUPPORTING SCHEDULE

B-2, pages 3.2 through 3.11

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Community Water Company of Green Valley
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 3.2
Witness: Bourassa

			Prior Decision Balances 12/31/2014							
NARUC			Allowed	Plant			A/D			
Line	Account		Deprec.	Balance	PTY	PTY	Adjusted	Balance	PTY	Adjusted
No.	No.	Description	Rate	Per Decision	Plant	Retirements	Plant	Per Decision	A/D	A/D
1	301	Organization Cost	0.00%	47,863	-	-	47,863	-	-	-
2	302	Franchise Cost	0.00%	244	-	-	244	-	-	-
3	303	Land and Land Rights	0.00%	170,589	-	-	170,589	-	-	-
4	304	Structures & Improvements	3.33%	-	-	-	-	-	-	-
5	304.1	Structures and Improv - Pumping	3.33%	30,695	-	-	30,695	7,169	-	7,169
6	304.2	Structures and Improv - Water Trmnt	3.33%	141,261	-	-	141,261	41,653	-	41,653
7	305	Collecting & Impounding Reservoirs	2.50%	-	-	-	-	-	-	-
8	306	Lake, River, Canal Intakes	2.50%	-	-	-	-	-	-	-
9	307	Wells & Springs	3.33%	2,013,049	-	-	2,013,049	479,078	-	479,078
10	308	Infiltration Galleries	6.67%	-	-	-	-	-	-	-
11	309	Raw Water Supply Mains	2.00%	-	-	-	-	-	-	-
12	310	Power Generation Equipment	5.00%	-	-	-	-	-	-	-
13	311	Pumping Equipment	12.50%	3,289,327	-	-	3,289,327	3,009,211	-	3,009,211
14	311.1	Pumping Equipment - Gas	12.50%	118,494	-	-	118,494	118,494	-	118,494
15	320	Water Treatment Equipment	3.33%	4,440,527	-	-	4,440,527	1,027,605	-	1,027,605
16	320.1	Water Treatment Plants	3.33%	-	-	-	-	-	-	-
17	320.2	Solution Chemical Feeders	20.00%	-	-	-	-	-	-	-
18	330	Distribution Reservoirs & Standpipes	2.22%	2,011,637	(1,065,092)	-	946,545	424,270	-	424,270
19	330.1	Storage Tanks	2.22%	-	-	-	-	-	-	-
20	330.2	Pressure Tanks	5.00%	-	-	-	-	-	-	-
21	331	Transmission & Distribution Mains	2.00%	19,123,697	-	-	19,123,697	6,109,218	-	6,109,218
22	333	Services	3.33%	4,696,522	-	-	4,696,522	1,860,194	-	1,860,194
23	333.1	Fire Taps	3.33%	332,174	-	-	332,174	114,507	-	114,507
24	334	Meters	8.33%	1,600,133	-	-	1,600,133	502,173	-	502,173
25	335	Hydrants	2.00%	2,031,665	-	-	2,031,665	729,173	-	729,173
26	336	Backflow Prevention Devices	6.67%	-	-	-	-	-	-	-
27	339	Other Plant & Misc Equipment	6.67%	583,181	-	-	583,181	501,826	-	501,826
28	340	Office Furniture & Equipment	6.67%	151,618	-	-	151,618	67,080	-	67,080
29	340.1	Computers & Software	20.00%	608,761	-	-	608,761	334,225	-	334,225
30	341	Transportation Equipment	20.00%	469,777	(55,896)	28,583	442,464	423,021	-	451,604
31	342	Stores Equipment	4.00%	2,441	-	-	2,441	1,702	-	1,702
32	343	Tools, Shop & Garage Equipment	5.00%	103,018	-	-	103,018	41,023	-	41,023
33	344	Laboratory Equipment	10.00%	12,000	-	-	12,000	6,201	-	6,201
34	345	Power Operated Equipment	5.00%	136,512	-	-	136,512	31,957	-	31,957
35	345.1	Power Operated Equipment - Backhoe	5.00%	149,439	-	-	149,439	113,595	-	113,595
36	346	Communication Equipment	10.00%	124,656	-	-	124,656	70,153	-	70,153
37	347	Miscellaneous Equipment	10.00%	-	-	-	-	-	-	-
38	348	Other Tangible Plant	10.00%	12,938	-	-	12,938	1,247	-	1,247
39		Rounding								
40		CWIP								
41		TOTALS		42,402,220	(1,120,988)	28,583	41,309,815	16,014,775	-	16,043,358

Community Water Company of Green Valley
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 3.3
Witness: Bourassa

			2015						
Line	NARUC Account		Allowed	Adjusted	Adjusted				
No.	No.	Description	Deprec. Rate	Plant Additions	Plant Retirements	Salvage A/D Only	Depreciation (Calculated)	Plant Balance	Accum. Deprec.
1	301	Organization Cost	0.00%	-	-	-	-	47,863	-
2	302	Franchise Cost	0.00%	-	-	-	-	244	-
3	303	Land and Land Rights	0.00%	-	-	-	-	170,589	-
4	304	Structures & Improvements	3.33%	-	-	-	-	-	-
5	304.1	Structures and Improv - Pumping	3.33%	-	-	-	1,022	30,695	8,192
6	304.2	Structures and Improv - Water Trmnt	3.33%	-	-	-	4,704	141,261	46,357
7	305	Collecting & Impounding Reservoirs	2.50%	-	-	-	-	-	-
8	306	Lake, River, Canal Intakes	2.50%	-	-	-	-	-	-
9	307	Wells & Springs	3.33%	-	-	-	67,035	2,013,049	546,113
10	308	Infiltration Galleries	6.67%	-	-	-	-	-	-
11	309	Raw Water Supply Mains	2.00%	-	-	-	-	-	-
12	310	Power Generation Equipment	5.00%	-	-	-	-	-	-
13	311	Pumping Equipment	12.50%	12,637	7,600	-	292,753	3,294,365	3,294,365
14	311.1	Pumping Equipment - Gas	12.50%	-	-	-	0	118,494	118,494
15	320	Water Treatment Equipment	3.33%	29,787	6,285	-	148,261	4,464,028	1,169,581
16	320.1	Water Treatment Plants	3.33%	-	-	-	-	-	-
17	320.2	Solution Chemical Feeders	20.00%	-	-	-	-	-	-
18	330	Distribution Reservoirs & Standpipes	2.22%	1,065,388	-	-	32,839	2,011,933	457,109
19	330.1	Storage Tanks	2.22%	-	-	-	-	-	-
20	330.2	Pressure Tanks	5.00%	-	-	-	-	-	-
21	331	Transmission & Distribution Mains	2.00%	98,630	-	-	383,460	19,222,327	6,492,679
22	333	Services	3.33%	122,295	3,168	-	158,378	4,815,649	2,015,403
23	333.1	Fire Taps	3.33%	12,233	-	-	11,265	344,407	125,772
24	334	Meters	8.33%	265,911	39,867	-	142,706	1,826,178	605,012
25	335	Hydrants	2.00%	34,318	-	-	40,976	2,065,982	770,149
26	336	Backflow Prevention Devices	6.67%	-	-	-	-	-	-
27	339	Other Plant & Misc Equipment	6.67%	13,028	1,300	-	39,289	594,909	539,816
28	340	Office Furniture & Equipment	6.67%	30,935	3,000	-	11,045	179,553	75,125
29	340.1	Computers & Software	20.00%	81,053	39,071	-	125,950	650,743	421,104
30	341	Transportation Equipment	20.00%	62,397	-	-	81,840	504,861	533,444
31	342	Stores Equipment	4.00%	-	-	-	98	2,441	1,799
32	343	Tools, Shop & Garage Equipment	5.00%	-	-	-	5,151	103,018	46,174
33	344	Laboratory Equipment	10.00%	-	-	-	1,200	12,000	7,401
34	345	Power Operated Equipment	5.00%	2,930	-	-	6,899	139,442	38,856
35	345.1	Power Operated Equipment - Backhoe	5.00%	-	-	-	7,472	149,439	121,067
36	346	Communication Equipment	10.00%	1,121	-	-	12,522	125,777	82,674
37	347	Miscellaneous Equipment	10.00%	-	-	-	-	-	-
38	348	Other Tangible Plant	10.00%	-	-	-	1,294	12,938	2,541
39		Rounding							
40		CWIP							
41		TOTALS		1,832,663	100,291	-	1,576,159	43,042,186	17,519,226

Community Water Company of Green Valley
Plant Additions and Retirements

Exhibit
Schedule B-2
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Witness: Bourassa

			2016						
Line	NARUC Account		Allowed	Adjusted	Adjusted				
No.	No.	Description	Deprec. Rate	Plant Additions	Plant Retirements	Salvage A/D Only	Depreciation (Calculated)	Plant Balance	Accum. Deprec.
1	301	Organization Cost	0.00%	-	-	-	-	47,863	-
2	302	Franchise Cost	0.00%	-	-	-	-	244	-
3	303	Land and Land Rights	0.00%	-	-	-	-	170,589	-
4	304	Structures & Improvements	3.33%	-	-	-	-	-	-
5	304.1	Structures and Improv - Pumping	3.33%	-	-	-	1,022	30,695	9,214
6	304.2	Structures and Improv - Water Trmnt	3.33%	-	-	-	4,704	141,261	51,061
7	305	Collecting & Impounding Reservoirs	2.50%	-	-	-	-	-	-
8	306	Lake, River, Canal Intakes	2.50%	-	-	-	-	-	-
9	307	Wells & Springs	3.33%	-	-	-	67,035	2,013,049	613,147
10	308	Infiltration Galleries	6.67%	-	-	-	-	-	-
11	309	Raw Water Supply Mains	2.00%	-	-	-	-	-	-
12	310	Power Generation Equipment	5.00%	-	-	-	-	-	-
13	311	Pumping Equipment	12.50%	6,372	79,853	-	6,372	3,220,884	3,220,884
14	311.1	Pumping Equipment - Gas	12.50%	-	-	-	-	118,494	118,494
15	320	Water Treatment Equipment	3.33%	-	-	-	148,652	4,464,028	1,318,233
16	320.1	Water Treatment Plants	3.33%	-	-	-	-	-	-
17	320.2	Solution Chemical Feeders	20.00%	-	-	-	-	-	-
18	330	Distribution Reservoirs & Standpipes	2.22%	7,944	15,070	-	44,586	2,004,807	486,625
19	330.1	Storage Tanks	2.22%	-	-	-	-	-	-
20	330.2	Pressure Tanks	5.00%	-	-	-	-	-	-
21	331	Transmission & Distribution Mains	2.00%	162,584	1,045	-	386,062	19,383,866	6,877,696
22	333	Services	3.33%	158,261	4,037	-	162,929	4,969,872	2,174,295
23	333.1	Fire Taps	3.33%	9,482	-	-	11,627	353,889	137,399
24	334	Meters	8.33%	240,413	33,649	-	160,732	2,032,941	732,095
25	335	Hydrants	2.00%	45,361	1,375	-	41,760	2,109,969	810,534
26	336	Backflow Prevention Devices	6.67%	-	-	-	-	-	-
27	339	Other Plant & Misc Equipment	6.67%	11,359	-	-	40,059	606,268	579,875
28	340	Office Furniture & Equipment	6.67%	432	1,430	-	11,943	178,555	85,638
29	340.1	Computers & Software	20.00%	103,376	74,312	-	133,055	679,807	479,848
30	341	Transportation Equipment	20.00%	113,801	76,837	-	85,218	541,825	541,825
31	342	Stores Equipment	4.00%	-	-	-	98	2,441	1,897
32	343	Tools, Shop & Garage Equipment	5.00%	-	-	-	5,151	103,018	51,325
33	344	Laboratory Equipment	10.00%	-	-	-	1,200	12,000	8,601
34	345	Power Operated Equipment	5.00%	-	-	-	6,972	139,442	45,828
35	345.1	Power Operated Equipment - Backhoe	5.00%	-	-	-	7,472	149,439	128,539
36	346	Communication Equipment	10.00%	-	-	-	12,578	125,777	95,252
37	347	Miscellaneous Equipment	10.00%	-	-	-	-	-	-
38	348	Other Tangible Plant	10.00%	-	-	-	1,294	12,938	3,834
39		Rounding							
40		CWIP							
41		TOTALS		859,385	287,609	-	1,340,520	43,613,963	18,572,137

Community Water Company of Green Valley
Plant Additions and Retirements

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Witness: Bourassa

			2017						
Line No.	NARUC Account No.	Description	Allowed Deprec. Rate	Adjusted Plant Additions	Adjusted Plant Retirements	Salvage A/D Only	Depreciation (Calculated)	Plant Balance	Accum. Deprec.
1	301	Organization Cost	0.00%	-	-	-	-	47,863	-
2	302	Franchise Cost	0.00%	-	-	-	-	244	-
3	303	Land and Land Rights	0.00%	-	-	-	-	170,589	-
4	304	Structures & Improvements	3.33%	-	-	-	-	-	-
5	304.1	Structures and Improv - Pumping	3.33%	-	-	-	1,022	30,695	10,236
6	304.2	Structures and Improv - Water Trmnt	3.33%	-	-	-	4,704	141,261	55,765
7	305	Collecting & Impounding Reservoirs	2.50%	-	-	-	-	-	-
8	306	Lake, River, Canal Intakes	2.50%	-	-	-	-	-	-
9	307	Wells & Springs	3.33%	-	-	-	67,035	2,013,049	680,182
10	308	Infiltration Galleries	6.67%	-	-	-	-	-	-
11	309	Raw Water Supply Mains	2.00%	-	-	-	-	-	-
12	310	Power Generation Equipment	5.00%	-	-	-	-	-	-
13	311	Pumping Equipment	12.50%	126,582	19,822	-	126,582	3,327,643	3,327,643
14	311.1	Pumping Equipment - Gas	12.50%	-	-	-	-	118,494	118,494
15	320	Water Treatment Equipment	3.33%	420	627	-	148,649	4,463,822	1,466,254
16	320.1	Water Treatment Plants	3.33%	-	-	-	-	-	-
17	320.2	Solution Chemical Feeders	20.00%	-	-	-	-	-	-
18	330	Distribution Reservoirs & Standpipes	2.22%	24,546	-	-	44,779	2,029,353	531,404
19	330.1	Storage Tanks	2.22%	-	-	-	-	-	-
20	330.2	Pressure Tanks	5.00%	-	-	-	-	-	-
21	331	Transmission & Distribution Mains	2.00%	381,749	6,678	-	391,428	19,758,937	7,262,445
22	333	Services	3.33%	207,847	5,111	-	168,872	5,172,608	2,338,056
23	333.1	Fire Taps	3.33%	49,173	-	-	12,603	403,062	150,002
24	334	Meters	8.33%	276,646	37,009	-	179,325	2,272,579	874,411
25	335	Hydrants	2.00%	56,383	-	-	42,763	2,166,351	853,297
26	336	Backflow Prevention Devices	6.67%	-	-	-	-	-	-
27	339	Other Plant & Misc Equipment	6.67%	-	-	-	26,393	606,268	606,268
28	340	Office Furniture & Equipment	6.67%	8,564	6,000	-	11,995	181,119	91,633
29	340.1	Computers & Software	20.00%	35,511	-	-	139,513	715,318	619,360
30	341	Transportation Equipment	20.00%	62,411	57,318	-	62,411	546,918	546,918
31	342	Stores Equipment	4.00%	-	-	-	98	2,441	1,995
32	343	Tools, Shop & Garage Equipment	5.00%	-	5,940	-	5,002	97,078	50,388
33	344	Laboratory Equipment	10.00%	-	-	-	1,200	12,000	9,801
34	345	Power Operated Equipment	5.00%	12,015	-	-	7,272	151,457	53,100
35	345.1	Power Operated Equipment - Backhoe	5.00%	-	-	-	7,472	149,439	136,011
36	346	Communication Equipment	10.00%	-	-	-	12,578	125,777	107,830
37	347	Miscellaneous Equipment	10.00%	-	-	-	-	-	-
38	348	Other Tangible Plant	10.00%	-	-	-	1,294	12,938	5,128
39		Rounding							
40		CWIP							
41		TOTALS		1,241,848	138,505	-	1,462,989	44,717,305	19,896,621

Community Water Company of Green Valley
Plant Additions and Retirements

Exhibit
Schedule B-2
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Witness: Bourassa

			2018						
Line	NARUC		Allowed	Adjusted	Adjusted				
Account			Deprec.	Plant	Plant				
No.	No.	Description	Rate	Additions	Retirements	Salvage A/D Only	Depreciation (Calculated)	Plant Balance	Accum. Deprec.
1	301	Organization Cost	0.00%	-	-	-	-	47,863	-
2	302	Franchise Cost	0.00%	-	-	-	-	244	-
3	303	Land and Land Rights	0.00%	-	-	-	-	170,589	-
4	304	Structures & Improvements	3.33%	-	-	-	-	-	-
5	304.1	Structures and Improv - Pumping	3.33%	-	-	-	1,022	30,695	11,258
6	304.2	Structures and Improv - Water Trmnt	3.33%	-	-	-	4,704	141,261	60,469
7	305	Collecting & Impounding Reservoirs	2.50%	-	-	-	-	-	-
8	306	Lake, River, Canal Intakes	2.50%	-	-	-	-	-	-
9	307	Wells & Springs	3.33%	-	-	-	67,035	2,013,049	747,216
10	308	Infiltration Galleries	6.67%	-	-	-	-	-	-
11	309	Raw Water Supply Mains	2.00%	-	-	-	-	-	-
12	310	Power Generation Equipment	5.00%	-	-	-	-	-	-
13	311	Pumping Equipment	12.50%	41,209	27,913	-	41,209	3,340,940	3,340,940
14	311.1	Pumping Equipment - Gas	12.50%	-	-	-	-	118,494	118,494
15	320	Water Treatment Equipment	3.33%	155,234	64,705	-	150,153	4,554,350	1,551,702
16	320.1	Water Treatment Plants	3.33%	-	-	-	-	-	-
17	320.2	Solution Chemical Feeders	20.00%	-	-	-	-	-	-
18	330	Distribution Reservoirs & Standpipes	2.22%	57,064	10,505	-	45,568	2,075,912	566,468
19	330.1	Storage Tanks	2.22%	-	-	-	-	-	-
20	330.2	Pressure Tanks	5.00%	-	-	-	-	-	-
21	331	Transmission & Distribution Mains	2.00%	158,149	2,569	-	396,735	19,914,517	7,656,611
22	333	Services	3.33%	109,174	3,854	-	174,001	5,277,928	2,508,203
23	333.1	Fire Taps	3.33%	5,849	-	-	13,519	408,911	163,521
24	334	Meters	8.33%	235,307	51,060	-	196,980	2,456,826	1,020,331
25	335	Hydrants	2.00%	27,087	-	-	43,598	2,193,438	896,895
26	336	Backflow Prevention Devices	6.67%	-	-	-	-	-	-
27	339	Other Plant & Misc Equipment	6.67%	5,921	6,000	-	5,921	606,189	606,189
28	340	Office Furniture & Equipment	6.67%	7,077	10,857	-	11,955	177,339	92,730
29	340.1	Computers & Software	20.00%	15,851	32,787	-	111,809	698,382	698,382
30	341	Transportation Equipment	20.00%	66,854	29,912	-	66,854	583,859	583,859
31	342	Stores Equipment	4.00%	-	-	-	98	2,441	2,092
32	343	Tools, Shop & Garage Equipment	5.00%	-	-	-	4,854	97,078	55,242
33	344	Laboratory Equipment	10.00%	-	-	-	1,200	12,000	11,001
34	345	Power Operated Equipment	5.00%	20,090	-	-	8,075	171,547	61,176
35	345.1	Power Operated Equipment - Backhoe	5.00%	-	-	-	7,472	149,439	143,483
36	346	Communication Equipment	10.00%	-	-	-	12,578	125,777	120,408
37	347	Miscellaneous Equipment	10.00%	-	-	-	-	-	-
38	348	Other Tangible Plant	10.00%	12,392	-	-	1,913	25,331	7,042
39		Rounding							
40		CWIP							
41		TOTALS		917,257	240,162	-	1,367,252	45,394,400	21,023,710

Community Water Company of Green Valley
Plant Additions and Retirements

Exhibit
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Witness: Bourassa

			2019						
NARUC			Allowed	Adjusted	Adjusted				
Line	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%	-	-	-	-	47,863	-
2	302	Franchise Cost	0.00%	-	-	-	-	244	-
3	303	Land and Land Rights	0.00%	-	-	-	-	170,589	-
4	304	Structures & Improvements	3.33%	-	-	-	-	-	-
5	304.1	Structures and Improv - Pumping	3.33%	-	-	-	1,022	30,695	12,280
6	304.2	Structures and Improv - Water Trmnt	3.33%	-	-	-	4,704	141,261	65,173
7	305	Collecting & Impounding Reservoirs	2.50%	-	-	-	-	-	-
8	306	Lake, River, Canal Intakes	2.50%	-	-	-	-	-	-
9	307	Wells & Springs	3.33%	101,206	110,220	-	66,884	2,004,035	703,881
10	308	Infiltration Galleries	6.67%	-	-	-	-	-	-
11	309	Raw Water Supply Mains	2.00%	-	-	-	-	-	-
12	310	Power Generation Equipment	5.00%	-	-	-	-	-	-
13	311	Pumping Equipment	12.50%	392,902	404,393	-	392,902	3,329,449	3,329,449
14	311.1	Pumping Equipment - Gas	12.50%	-	-	-	-	118,494	118,494
15	320	Water Treatment Equipment	3.33%	44,907	42,339	-	151,703	4,556,918	1,661,065
16	320.1	Water Treatment Plants	3.33%	-	-	-	-	-	-
17	320.2	Solution Chemical Feeders	20.00%	-	-	-	-	-	-
18	330	Distribution Reservoirs & Standpipes	2.22%	5,227	3,783	-	46,101	2,077,357	608,786
19	330.1	Storage Tanks	2.22%	-	-	-	-	-	-
20	330.2	Pressure Tanks	5.00%	-	-	-	-	-	-
21	331	Transmission & Distribution Mains	2.00%	549,398	12,297	-	403,661	20,451,619	8,047,976
22	333	Services	3.33%	116,378	-	-	177,693	5,394,306	2,685,896
23	333.1	Fire Taps	3.33%	-	-	-	13,617	408,911	177,138
24	334	Meters	8.33%	312,925	43,477	-	215,876	2,726,274	1,192,730
25	335	Hydrants	2.00%	42,464	990	-	44,284	2,234,912	940,188
26	336	Backflow Prevention Devices	6.67%	-	-	-	-	-	-
27	339	Other Plant & Misc Equipment	6.67%	-	-	-	-	606,189	606,189
28	340	Office Furniture & Equipment	6.67%	-	-	-	11,828	177,339	104,559
29	340.1	Computers & Software	20.00%	88,248	90,088	-	88,248	696,541	696,541
30	341	Transportation Equipment	20.00%	27,883	23,853	-	27,883	587,889	587,889
31	342	Stores Equipment	4.00%	-	-	-	98	2,441	2,190
32	343	Tools, Shop & Garage Equipment	5.00%	-	-	-	4,854	97,078	60,096
33	344	Laboratory Equipment	10.00%	-	-	-	999	12,000	12,000
34	345	Power Operated Equipment	5.00%	2,745	-	-	8,646	174,292	69,822
35	345.1	Power Operated Equipment - Backhoe	5.00%	-	-	-	5,956	149,439	149,439
36	346	Communication Equipment	10.00%	7,245	8,439	-	12,518	124,583	124,487
37	347	Miscellaneous Equipment	10.00%	-	-	-	-	-	-
38	348	Other Tangible Plant	10.00%	-	-	-	2,533	25,331	9,575
39		Rounding							
40		CWIP							
41		TOTALS		1,691,528	739,879	-	1,682,010	46,346,050	21,965,842

Community Water Company of Green Valley
Plant Additions and Retirements

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Witness: Bourassa

			2020						
Line	NARUC		Allowed	Adjusted	Adjusted				
Account			Deprec.	Plant	Plant		Depreciation	Plant	Accum.
No.	No.	Description	Rate	Additions	Retirements	Salvage A/D Only	(Calculated)	Balance	Deprec.
1	301	Organization Cost	0.00%	-	-	-	-	47,863	-
2	302	Franchise Cost	0.00%	-	-	-	-	244	-
3	303	Land and Land Rights	0.00%	-	-	-	-	170,589	-
4	304	Structures & Improvements	3.33%	-	-	-	-	-	-
5	304.1	Structures and Improv - Pumping	3.33%	-	-	-	1,022	30,695	13,302
6	304.2	Structures and Improv - Water Trmnt	3.33%	-	-	-	4,704	141,261	69,877
7	305	Collecting & Impounding Reservoirs	2.50%	-	-	-	-	-	-
8	306	Lake, River, Canal Intakes	2.50%	-	-	-	-	-	-
9	307	Wells & Springs	3.33%	35,338	-	-	67,323	2,039,373	771,203
10	308	Infiltration Galleries	6.67%	-	-	-	-	-	-
11	309	Raw Water Supply Mains	2.00%	-	-	-	-	-	-
12	310	Power Generation Equipment	5.00%	-	-	-	-	-	-
13	311	Pumping Equipment	12.50%	255,436	114,200	-	255,436	3,470,686	3,470,686
14	311.1	Pumping Equipment - Gas	12.50%	-	-	-	-	118,494	118,494
15	320	Water Treatment Equipment	3.33%	108,684	35,600	-	152,962	4,630,002	1,778,427
16	320.1	Water Treatment Plants	3.33%	-	-	-	-	-	-
17	320.2	Solution Chemical Feeders	20.00%	-	-	-	-	-	-
18	330	Distribution Reservoirs & Standpipes	2.22%	16,361	-	-	46,299	2,093,718	655,085
19	330.1	Storage Tanks	2.22%	-	-	-	-	-	-
20	330.2	Pressure Tanks	5.00%	-	-	-	-	-	-
21	331	Transmission & Distribution Mains	2.00%	47,093	-	-	409,503	20,498,712	8,457,479
22	333	Services	3.33%	54,504	2,815	-	180,491	5,445,995	2,863,572
23	333.1	Fire Taps	3.33%	-	-	-	13,617	408,911	190,755
24	334	Meters	8.33%	182,026	40,064	-	233,011	2,868,236	1,385,677
25	335	Hydrants	2.00%	10,438	3,850	-	44,764	2,241,500	981,103
26	336	Backflow Prevention Devices	6.67%	-	-	-	-	-	-
27	339	Other Plant & Misc Equipment	6.67%	9,348	-	-	9,348	615,536	615,536
28	340	Office Furniture & Equipment	6.67%	5,885	-	-	12,025	183,224	116,583
29	340.1	Computers & Software	20.00%	211,522	97,197	-	150,741	810,867	750,085
30	341	Transportation Equipment	20.00%	82,539	129,344	-	82,539	541,085	541,085
31	342	Stores Equipment	4.00%	-	-	-	98	2,441	2,288
32	343	Tools, Shop & Garage Equipment	5.00%	-	-	-	4,854	97,078	64,949
33	344	Laboratory Equipment	10.00%	-	-	-	-	12,000	12,000
34	345	Power Operated Equipment	5.00%	3,545	4,700	-	8,686	173,137	73,807
35	345.1	Power Operated Equipment - Backhoe	5.00%	138,517	-	-	10,935	287,956	160,374
36	346	Communication Equipment	10.00%	6,540	3,140	-	6,636	127,983	127,983
37	347	Miscellaneous Equipment	10.00%	-	-	-	-	-	-
38	348	Other Tangible Plant	10.00%	-	-	-	2,533	25,331	12,108
39		Rounding							
40		CWIP							
41		TOTALS		1,167,776	430,910	-	1,697,527	47,082,915	23,232,458

Community Water Company of Green Valley
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 3.9
Witness: Bourassa

			2021						
Line	NARUC Account		Allowed	Adjusted	Adjusted				
No.	No.	Description	Deprec. Rate	Plant Additions	Plant Retirements	Salvage A/D Only	Depreciation (Calculated)	Plant Balance	Accum. Deprec.
1	301	Organization Cost	0.00%	-	-	-	-	47,863	-
2	302	Franchise Cost	0.00%	-	-	-	-	244	-
3	303	Land and Land Rights	0.00%	-	-	-	-	170,589	-
4	304	Structures & Improvements	3.33%	-	-	-	-	-	-
5	304.1	Structures and Improv - Pumping	3.33%	-	-	-	1,022	30,695	14,324
6	304.2	Structures and Improv - Water Trmnt	3.33%	-	-	-	4,704	141,261	74,581
7	305	Collecting & Impounding Reservoirs	2.50%	-	-	-	-	-	-
8	306	Lake, River, Canal Intakes	2.50%	-	-	-	-	-	-
9	307	Wells & Springs	3.33%	-	-	-	67,911	2,039,373	839,115
10	308	Infiltration Galleries	6.67%	-	-	-	-	-	-
11	309	Raw Water Supply Mains	2.00%	-	-	-	-	-	-
12	310	Power Generation Equipment	5.00%	-	-	-	-	-	-
13	311	Pumping Equipment	12.50%	121,094	48,102	-	121,094	3,543,677	3,543,677
14	311.1	Pumping Equipment - Gas	12.50%	-	-	-	-	118,494	118,494
15	320	Water Treatment Equipment	3.33%	139,891	91,651	-	154,982	4,678,242	1,841,759
16	320.1	Water Treatment Plants	3.33%	-	-	-	-	-	-
17	320.2	Solution Chemical Feeders	20.00%	-	-	-	-	-	-
18	330	Distribution Reservoirs & Standpipes	2.22%	-	3,795	-	46,438	2,089,923	697,728
19	330.1	Storage Tanks	2.22%	-	-	-	-	-	-
20	330.2	Pressure Tanks	5.00%	-	-	-	-	-	-
21	331	Transmission & Distribution Mains	2.00%	78,421	658	-	410,752	20,576,475	8,867,573
22	333	Services	3.33%	73,549	3,959	-	182,510	5,515,585	3,042,123
23	333.1	Fire Taps	3.33%	5,128	-	-	13,702	414,039	204,457
24	334	Meters	8.33%	35,485	21,137	-	239,522	2,882,584	1,604,061
25	335	Hydrants	2.00%	10,110	-	-	44,931	2,251,610	1,026,034
26	336	Backflow Prevention Devices	6.67%	-	-	-	-	-	-
27	339	Other Plant & Misc Equipment	6.67%	13,842	3,311	-	13,842	626,068	626,068
28	340	Office Furniture & Equipment	6.67%	-	-	-	12,221	183,224	128,804
29	340.1	Computers & Software	20.00%	36,676	3,979	-	97,458	843,564	843,564
30	341	Transportation Equipment	20.00%	74,825	-	-	74,825	615,909	615,909
31	342	Stores Equipment	4.00%	-	-	-	98	2,441	2,385
32	343	Tools, Shop & Garage Equipment	5.00%	2,283	-	-	4,911	99,361	69,860
33	344	Laboratory Equipment	10.00%	-	-	-	-	12,000	12,000
34	345	Power Operated Equipment	5.00%	2,535	-	-	8,720	175,672	82,528
35	345.1	Power Operated Equipment - Backhoe	5.00%	-	-	-	14,398	287,956	174,772
36	346	Communication Equipment	10.00%	38,181	34,898	-	12,962	131,266	106,048
37	347	Miscellaneous Equipment	10.00%	-	-	-	-	-	-
38	348	Other Tangible Plant	10.00%	-	-	-	2,533	25,331	14,641
39		Rounding							
40		CWIP							
41		TOTALS		632,020	211,489	-	1,529,536	47,503,446	24,550,506

Community Water Company of Green Valley
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 3.10
Witness: Bourassa

			2022						
Line	NARUC Account		Allowed	Adjusted	Adjusted				
No.	No.	Description	Deprec. Rate	Plant Additions	Plant Retirements	Salvage A/D Only	Depreciation (Calculated)	Plant Balance	Accum. Deprec.
1	301	Organization Cost	0.00%	-	-	-	-	47,863	-
2	302	Franchise Cost	0.00%	-	-	-	-	244	-
3	303	Land and Land Rights	0.00%	-	-	-	-	170,589	-
4	304	Structures & Improvements	3.33%	-	-	-	-	-	-
5	304.1	Structures and Improv - Pumping	3.33%	13,163	-	-	1,241	43,858	15,566
6	304.2	Structures and Improv - Water Trmnt	3.33%	4,284	-	-	4,775	145,545	79,356
7	305	Collecting & Impounding Reservoirs	2.50%	-	-	-	-	-	-
8	306	Lake, River, Canal Intakes	2.50%	-	-	-	-	-	-
9	307	Wells & Springs	3.33%	-	3,724	-	67,849	2,035,649	903,240
10	308	Infiltration Galleries	6.67%	-	-	-	-	-	-
11	309	Raw Water Supply Mains	2.00%	-	-	-	-	-	-
12	310	Power Generation Equipment	5.00%	-	-	-	-	-	-
13	311	Pumping Equipment	12.50%	58,399	47,497	-	58,399	3,554,579	3,554,579
14	311.1	Pumping Equipment - Gas	12.50%	-	-	-	-	118,494	118,494
15	320	Water Treatment Equipment	3.33%	111,608	12,853	-	157,430	4,776,998	1,986,336
16	320.1	Water Treatment Plants	3.33%	-	-	-	-	-	-
17	320.2	Solution Chemical Feeders	20.00%	-	-	-	-	-	-
18	330	Distribution Reservoirs & Standpipes	2.22%	-	-	-	46,396	2,089,923	744,125
19	330.1	Storage Tanks	2.22%	-	-	-	-	-	-
20	330.2	Pressure Tanks	5.00%	-	-	-	-	-	-
21	331	Transmission & Distribution Mains	2.00%	571,987	4,502	-	417,204	21,143,959	9,280,275
22	333	Services	3.33%	206,328	1,766	-	187,075	5,720,148	3,227,432
23	333.1	Fire Taps	3.33%	19,785	-	-	14,117	433,824	218,574
24	334	Meters	8.33%	47,190	-	-	242,085	2,929,773	1,846,146
25	335	Hydrants	2.00%	89,236	-	-	45,925	2,340,846	1,071,958
26	336	Backflow Prevention Devices	6.67%	-	-	-	-	-	-
27	339	Other Plant & Misc Equipment	6.67%	6,717	4,730	-	6,717	628,055	628,055
28	340	Office Furniture & Equipment	6.67%	-	-	-	12,221	183,224	141,025
29	340.1	Computers & Software	20.00%	131,213	5,999	-	131,213	968,778	968,778
30	341	Transportation Equipment	20.00%	42,322	136,402	-	42,322	521,829	521,829
31	342	Stores Equipment	4.00%	-	-	-	56	2,441	2,441
32	343	Tools, Shop & Garage Equipment	5.00%	6,625	1,130	-	5,105	104,856	73,835
33	344	Laboratory Equipment	10.00%	-	-	-	-	12,000	12,000
34	345	Power Operated Equipment	5.00%	-	-	-	8,784	175,672	91,311
35	345.1	Power Operated Equipment - Backhoe	5.00%	-	-	-	14,398	287,956	189,169
36	346	Communication Equipment	10.00%	15,525	1,200	-	13,843	145,591	118,691
37	347	Miscellaneous Equipment	10.00%	-	-	-	-	-	-
38	348	Other Tangible Plant	10.00%	-	-	-	2,533	25,331	17,174
39		Rounding							
40		CWIP							
41		TOTALS		1,324,382	219,804	-	1,479,688	48,608,025	25,810,390

Community Water Company of Green Valley
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 3.11
Witness: Bourassa

			2023						
Line	NARUC		Allowed	Adjusted	Adjusted				
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%	-	-	-	-	47,863	-
2	302	Franchise Cost	0.00%	-	-	-	-	244	-
3	303	Land and Land Rights	0.00%	-	-	-	-	170,589	-
4	304	Structures & Improvements	3.33%	-	-	-	-	-	-
5	304.1	Structures and Improv - Pumping	3.33%	4,179	-	-	1,530	48,037	17,096
6	304.2	Structures and Improv - Water Trmnt	3.33%	-	-	-	4,847	145,545	84,203
7	305	Collecting & Impounding Reservoirs	2.50%	-	-	-	-	-	-
8	306	Lake, River, Canal Intakes	2.50%	-	-	-	-	-	-
9	307	Wells & Springs	3.33%	24,086	3,200	-	68,135	2,056,535	968,175
10	308	Infiltration Galleries	6.67%	-	-	-	-	-	-
11	309	Raw Water Supply Mains	2.00%	-	-	-	-	-	-
12	310	Power Generation Equipment	5.00%	-	-	-	-	-	-
13	311	Pumping Equipment	12.50%	238,404	80,000	-	238,404	3,712,983	3,712,983
14	311.1	Pumping Equipment - Gas	12.50%	-	-	-	-	118,494	118,494
15	320	Water Treatment Equipment	3.33%	8,217	60,734	-	158,200	4,724,481	2,083,802
16	320.1	Water Treatment Plants	3.33%	-	-	-	-	-	-
17	320.2	Solution Chemical Feeders	20.00%	-	-	-	-	-	-
18	330	Distribution Reservoirs & Standpipes	2.22%	265,085	44,000	-	48,850	2,311,007	748,975
19	330.1	Storage Tanks	2.22%	-	-	-	-	-	-
20	330.2	Pressure Tanks	5.00%	-	-	-	-	-	-
21	331	Transmission & Distribution Mains	2.00%	175,307	19,334	-	424,439	21,299,932	9,685,380
22	333	Services	3.33%	49,438	1,348	-	191,282	5,768,238	3,417,366
23	333.1	Fire Taps	3.33%	-	-	-	14,446	433,824	233,020
24	334	Meters	8.33%	64,846	36,324	-	245,238	2,958,296	2,055,061
25	335	Hydrants	2.00%	21,465	-	-	47,032	2,362,311	1,118,990
26	336	Backflow Prevention Devices	6.67%	-	-	-	-	-	-
27	339	Other Plant & Misc Equipment	6.67%	26,101	8,000	-	26,101	646,156	646,156
28	340	Office Furniture & Equipment	6.67%	-	-	-	12,221	183,224	153,246
29	340.1	Computers & Software	20.00%	169,789	16,966	-	169,789	1,121,602	1,121,602
30	341	Transportation Equipment	20.00%	128,054	-	-	117,171	649,883	639,001
31	342	Stores Equipment	4.00%	-	-	-	-	2,441	2,441
32	343	Tools, Shop & Garage Equipment	5.00%	-	-	-	5,243	104,856	79,078
33	344	Laboratory Equipment	10.00%	-	-	-	-	12,000	12,000
34	345	Power Operated Equipment	5.00%	-	-	-	8,784	175,672	100,095
35	345.1	Power Operated Equipment - Backhoe	5.00%	-	-	-	14,398	287,956	203,567
36	346	Communication Equipment	10.00%	2,268	-	-	14,673	147,859	133,363
37	347	Miscellaneous Equipment	10.00%	-	-	-	-	-	-
38	348	Other Tangible Plant	10.00%	-	-	-	2,533	25,331	19,707
39		Rounding							
40		CWIP							
41		TOTALS		1,177,239	269,905	-	1,813,314	49,515,359	27,353,799

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

Line No.	Acct. No.	Description	Per Books Accum. Depr.	Adjustments					Adjusted Accum. Depr.
				A	B	C	D	E	
				Adjustments to Reconcile A/D to Reconstruction	Intentionally Left Blank	Intentionally Left Blank	Intentionally Left Blank	Intentionally Left Blank	
5	301	Organization Cost	47,588	(47,588)					-
7	302	Franchise Cost	136	(136)					-
8	303	Land and Land Rights	-	-					-
9	304	Structures & Improvements	-	-					-
10	304.1	Structures and Improv - Pumping	17,096	-					17,096
11	304.2	Structures and Improv - Water Trm	84,203	-					84,203
12	305	Collecting & Impounding Reservoirs	-	-					-
13	306	Lake, River, Canal Intakes	-	-					-
14	307	Wells & Springs	979,784	(11,609)					968,175
15	308	Infiltration Galleries	-	-					-
16	309	Raw Water Supply Mains	-	-					-
17	310	Power Generation Equipment	-	-					-
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	-	-					-
23	330	Distribution Reservoirs & Standpipes	748,975	0					748,975
24	330.1	Storage Tanks	-	-					-
25	330.2	Pressure Tanks	-	-					-
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	-	-					-
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	-					12,000
39	345	Power Operated Equipment	100,095	(0)					100,095
40	345.1	Power Operated Equipment - Backhoe	203,567	0					203,567
41	346	Communication Equipment	133,363	(0)					133,363
42	347	Miscellaneous Equipment	-	-					-
43	348	Other Tangible Plant	19,717	(10)					19,707
44									-
45		TOTALS	\$ 27,452,975	\$ (99,176)	\$ -	\$ -	\$ -	\$ -	\$ 27,353,799
46									
47		Accumulated Depreciation per Books							\$ 27,452,975
48									
49		Increase (decrease) in Accumulated Depreciation							\$ (99,176)
50									
51		Adjustment to Accumulated Depreciation							\$ (99,176)
52									

SUPPORTING SCHEDULES

B-2, page 4.1

Community Water Company of Green Valley
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

Line

<u>No.</u>							
1	<u>Reconciliation of A/D to A/D Reconstruction</u>						
2							
3							
4	Acct.		Original	B-2	Adjusted	A/D	
5	No.	Description	Cost	Adjustments	Cost	Per Reconstruction	Difference
6	301	Organization Cost	47,588		47,588	-	(47,588)
7	302	Franchise Cost	136		136	-	(136)
8	303	Land and Land Rights	-		-	-	-
9	304	Structures & Improvements	-		-	-	-
10	304.1	Structures and Improv - Pumpin	17,096		17,096	17,096	-
11	304.2	Structures and Improv - Water T	84,203		84,203	84,203	-
12	305	Collecting & Impounding Reservoir	-		-	-	-
13	306	Lake, River, Canal Intakes	-		-	-	-
14	307	Wells & Springs	979,784		979,784	968,175	(11,609)
15	308	Infiltration Galleries	-		-	-	-
16	309	Raw Water Supply Mains	-		-	-	-
17	310	Power Generation Equipment	-		-	-	-
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	-		-	-	-
22	320.2	Solution Chemical Feeders	-		-	-	-
23	330	Distribution Reservoirs & Standpipe	748,975		748,975	748,975	0
24	330.1	Storage Tanks	-		-	-	-
25	330.2	Pressure Tanks	-		-	-	-
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	-		-	-	-
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	-		-	-	-
43	348	Other Tangible Plant	19,717		19,717	19,707	(10)
44		Plant Held for Future Use					-
45		TOTALS	\$ 27,452,975	\$ -	\$ 27,452,975	\$ 27,353,799	\$ (99,176)

SUPPORTING SCHEDULE

B-2, pages 3.2 through 3.11

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

Exhibit
Schedule B-5
Page 1
Witness: Bourassa

Line

No.

1	Cash Working Capital (1/8 of Allowance	
2	Operation and Maintenance Expense)	\$ 402,058
3	Pumping Power (1/24 of Pumping Power)	16,069
4	Purchased Water (1/24 of Purchased Water)	-
5		
6		
7		
8		
9	Total Working Capital Allowance	<u>\$ 418,127</u>
10		
11		
12	Working Capital Requested	<u>\$ -</u>
13		
14		
15		
16		
17		<u>Adjusted 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>\$ 3,216,468</u>
26	1/8 of allowable expenses	<u>\$ 402,058</u>

27

28

29 SUPPORTING SCHEDULES:

30 E-1

31

32

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RECAP SCHEDULES:

B-1

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 No.		Test Year Book Results	Adjustment	Test Year Adjusted Results	Proposed Rate Increase	Adjusted with Rate Increase
1	Revenues					
2	Metered Water Revenues	\$ 4,474,917	\$ (273,060)	\$ 4,201,856	\$ 1,046,102	\$ 5,247,959
3	Unmetered Water Revenues	12,218	-	12,218	-	12,218
4	Other Water Revenues	129,573	(13,000)	116,573	-	116,573
5		<u>\$ 4,616,707</u>	<u>\$ (286,060)</u>	<u>\$ 4,330,647</u>	<u>\$ 1,046,102</u>	<u>\$ 5,376,749</u>
6	Operating Expenses					
7	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	-	\$ 245,512
9	Purchased Water	-	-	-	-	-
10	Purchased Power	354,883	30,773	385,656	-	385,656
11	Chemicals	54,026	9	54,035	-	54,035
12	Material and Supplies	3,442	-	3,442	-	3,442
13	Repairs and Maintenance	226,437	-	226,437	-	226,437
14	Office Supplies and Expense	14,603	-	14,603	-	14,603
15	Contractual Services	-	-	-	-	-
16	Contractual Services - Engineering	20,038	-	20,038	-	20,038
17	Contractual Services - Accounting	38,205	-	38,205	-	38,205
18	Contractual Services - Legal	18,714	-	18,714	-	18,714
19	Contractual Services - Management Fees	-	-	-	-	-
20	Contractual Services - Water Testing	16,836	-	16,836	-	16,836
21	Contractual Services - Other	413,685	-	413,685	-	413,685
22	Rents	-	-	-	-	-
23	Rental of Building/Property	-	-	-	-	-
24	Rental of Equipment	-	-	-	-	-
25	Transportation Expenses	87,590	-	87,590	-	87,590
26	Insurance - General Liability	81,182	-	81,182	-	81,182
27	Insurance - Health and Life	218,320	50,182	268,502	-	268,502
28	Reg. Comm. Exp. - Rate Case	-	-	-	-	-
29	Bad Debt Expense	3,039	(55)	2,984	721	3,705
30	Miscellaneous Expense	193,804	-	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	-	-	-	-	-
35	Customer Security Deposits	671	-	671	-	671
36	Total Operating Expenses	<u>\$ 4,717,078</u>	<u>\$ (242,442)</u>	<u>\$ 4,474,636</u>	<u>\$ 14,950</u>	<u>\$ 4,489,585</u>
37	Operating Income	<u>\$ (100,371)</u>	<u>\$ (43,618)</u>	<u>\$ (143,989)</u>	<u>\$ 1,031,153</u>	<u>\$ 887,164</u>
38	Other Income (Expense)					
39	Interest/Dividend Income	60,832	-	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)	-	(133,913)	-	(133,913)
43		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
44	Total Other Income (Expense)	<u>\$ 5,895</u>	<u>\$ (75,737)</u>	<u>\$ (69,842)</u>	<u>\$ -</u>	<u>\$ (69,842)</u>
45	Net Profit (Loss)	<u>\$ (94,475)</u>	<u>\$ (119,355)</u>	<u>\$ (213,831)</u>	<u>\$ 1,031,153</u>	<u>\$ 817,322</u>

SUPPORTING SCHEDULES:

C-1, page 2

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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.	LABEL>>>>>	1	2	3	4	5	6	7
	Test Year Book Results	Depreciation	Property Taxes	Rate Case Expense	Revenue Annualization	Remove Sales Tax	Accrued Revenues	Salaries and Wages, etc.
1	Revenues							
2	Metered Water Revenues	\$ 4,474,917			\$ 1,386	\$ (287,446)	13,000	
3	Unmetered Water Revenues	12,218						
4	Other Water Revenues	129,573					(13,000)	
5		\$ 4,616,707	\$ -	\$ -	\$ -	\$ 1,386	\$ (287,446)	\$ -
6	Operating Expenses							
7	Salaries and Wages	\$ 1,236,005						\$ 169,189
8	Employee Pensions and Benefits	203,674						41,838
9	Purchased Water	-						
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	-						
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	-						
23	Rental of Building/Property	-						
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	-						
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				(287,446)		
33	Property Taxes	165,872		10,618				
34	Income Tax	-						
35	Customer Security Deposits	671						
36	Total Operating Expenses	\$ 4,717,078	\$ (257,550)	\$ 10,618	\$ -	\$ 70	\$ (287,446)	\$ -
37	Operating Income	\$ (100,371)	\$ 257,550	\$ (10,618)	\$ -	\$ 1,316	\$ -	\$ (261,209)
38	Other Income (Expense)							
39	Interest/Dividend Income	60,832						
40	Non-Utility Income	78,994						
41	Non-Utility Expense	(17)						
42	Interest Expense	(133,913)						
43		-						
44	Total Other Income (Expense)	\$ 5,895	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	Net Profit (Loss)	\$ (94,475)	\$ 257,550	\$ (10,618)	\$ -	\$ 1,316	\$ -	\$ (261,209)
46								
47	SUPPORTING SCHEDULES:							
48	C-2							
49	E-2							
50								

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

Exhibit
Schedule C-1
Page 2.2
Witness: Bourassa

Line No.	8 Purchased Power	9 Bad Debt Expense	10 Project Renewals Funds	11 Intentionally Left Blank	12 Intentionally Left Blank	Test Year Adjusted Results	Proposed Rate Increase	Adjusted with Rate Increase
1	Revenues							
2						\$ 4,201,856	\$ 1,046,102	\$ 5,247,959
3						12,218		12,218
4						116,573		116,573
5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,330,647	\$ 1,046,102	\$ 5,376,749
6	Operating Expenses							
7						\$ 1,405,194		\$ 1,405,194
8						245,512		245,512
9						-		-
10	30,713					385,656		385,656
11						54,035		54,035
12						3,442		3,442
13						226,437		226,437
14						14,603		14,603
15						-		-
16						20,038		20,038
17						38,205		38,205
18						18,714		18,714
19						-		-
20						16,836		16,836
21						413,685		413,685
22						-		-
23						-		-
24						-		-
25						87,590		87,590
26						81,182		81,182
27						268,502		268,502
28						-		-
29		(55)				2,984	721	3,705
30						193,804		193,804
31						681,793		681,793
32						139,264		139,264
33						176,490	14,229	190,718
34						-		-
35						671		671
36	\$ 30,713	\$ (55)	\$ -	\$ -	\$ -	\$ 4,474,636	\$ 14,950	\$ 4,489,585
37	\$ (30,713)	\$ 55	\$ -	\$ -	\$ -	\$ (143,989)	\$ 1,031,153	\$ 887,164
38	Other Income (Expense)							
39						60,832		60,832
40			(75,737)			3,257		3,257
41						(17)		(17)
42						(133,913)		(133,913)
43						-		-
44	\$ -	\$ -	\$ (75,737)	\$ -	\$ -	\$ (69,842)	\$ -	\$ (69,842)
45	\$ (30,713)	\$ 55	\$ (75,737)	\$ -	\$ -	\$ (213,831)	\$ 1,031,153	\$ 817,322

SUPPORTING SCHEDULES:
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RECAP SCHEDULES:
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Schedule C-2
Page 1
Witness: Bourassa

Line No.		Adjustments to Revenues and Expenses						
		<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>Subtotal</u>
1						Remove		
2			Property	Rate	Revenue	Sales	Accrued	
3		<u>Depreciation</u>	<u>Taxes</u>	<u>Case Expense</u>	<u>Annualization</u>	<u>Tax</u>	<u>Revenues</u>	
4	Revenues	-	-	-	1,386	(287,446)	-	(286,060)
5								
6	Expenses	(257,550)	10,618	-	70	(287,446)	-	(534,308)
7								
8	Operating							
9	Income	257,550	(10,618)	-	1,316	-	-	248,248
10								
11	Interest							
12	Expense							-
13	Other							
14	Income /							-
15	Expense							
16								
17	Net Income	257,550	(10,618)	-	1,316	-	-	248,248
18								
19								
20			Adjustments to Revenues and Expenses					
21		<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>Subtotal</u>
22		Salaries			Project	Intentionally	Intentionally	
23		and	Purchased	Bad	Renews	Left	Left	
24		<u>Wages</u>	<u>Power</u>	<u>Debt Expense</u>	<u>Funds</u>	<u>Blank</u>	<u>Blank</u>	
25	Revenues	-	-	-	-	-	-	(286,060)
26								
27	Expenses	261,209	30,713	(55)	-	-	-	(242,442)
28								
29	Operating							
30	Income	(261,209)	(30,713)	55	-	-	-	(43,618)
31								
32	Interest							
33	Expense	-						-
34	Other							
35	Income /				(75,737)			(75,737)
36	Expense							
37								
38	Net Income	(261,209)	(30,713)	55	(75,737)	-	-	(119,355)
39								
40								

Exhibit
Schedule C-2
Page 2
Witness: Bourassa

Line
No.

2			Adjusted	Non-depr/	Adjusted		
3	Acct.		Original	Fully Depr	Original	Proposed	Depreciation
4	No.	Description	Cost	Plant	Cost	Rates	Expense
5	301	Organization Cost	47,863	(47,863)	-	0.00%	-
6	302	Franchise Cost	244	(244)	-	0.00%	-
7	303	Land and Land Rights	170,589	(170,589)	-	0.00%	-
8	304	Structures & Improvements	-	-	-	3.33%	-
9	304.1	Structures and Improv - Pumping	48,037	-	48,037	3.33%	1,600
10	304.2	Structures and Improv - Water Trmnt	145,545	-	145,545	3.33%	4,847
11	305	Collecting & Impounding Reservoirs	-	-	-	2.50%	-
12	306	Lake, River, Canal Intakes	-	-	-	2.50%	-
13	307	Wells & Springs	2,056,535	-	2,056,535	3.33%	68,483
14	308	Infiltration Galleries	-	-	-	6.67%	-
15	309	Raw Water Supply Mains	-	-	-	2.00%	-
16	310	Power Generation Equipment	-	-	-	5.00%	-
17	311	Pumping Equipment	3,712,983	(3,712,983)	-	8.33%	-
18	311.1	Pumping Equipment - Gas	118,494	(118,494)	-	8.33%	-
19	320	Water Treatment Equipment	4,724,481	-	4,724,481	4.00%	188,979
20	320.1	Water Treatment Plants	-	-	-	4.00%	-
21	320.2	Solution Chemical Feeders	-	-	-	20.00%	-
22	330	Distribution Reservoirs & Standpipes	2,311,007	-	2,311,007	2.22%	51,304
23	330.1	Storage Tanks	-	-	-	2.22%	-
24	330.2	Pressure Tanks	-	-	-	5.00%	-
25	331	Transmission & Distribution Mains	21,299,932	-	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	-	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	336	Backflow Prevention Devices	-	-	-	6.67%	-
31	339	Other Plant & Misc Equipment	646,156	(646,156)	-	3.33%	-
32	340	Office Furniture & Equipment	183,224	-	183,224	6.67%	12,221
33	340.1	Computers & Software	1,121,602	(1,121,602)	-	20.00%	-
34	341	Transportation Equipment	649,883	-	649,883	14.29%	92,868
35	342	Stores Equipment	2,441	(2,441)	-	4.00%	-
36	343	Tools, Shop & Garage Equipment	104,856	-	104,856	5.00%	5,243
37	344	Laboratory Equipment	12,000	(12,000)	-	10.00%	-
38	345	Power Operated Equipment	175,672	-	175,672	5.00%	8,784
39	345.1	Power Operated Equipment - Backhoe	287,956	-	287,956	5.00%	14,398
40	346	Communication Equipment	147,859	-	147,859	10.00%	14,786
41	347	Miscellaneous Equipment	-	-	-	10.00%	-
42	348	Other Tangible Plant	25,331	-	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: Amortization of Contributions						
47	Gross Contributions				\$ 22,291,078	3.1872%	\$ (710,451)
48							
49							
50							
51							
52	CIAC Totals				\$ 22,291,078		\$ (710,451)
53	Total Depreciation Expense						\$ 681,793
54							
55	Adjusted Test Year Depreciation Expense						\$ 939,343
56							
57	Increase (decrease) in Depreciation Expense						(257,550)
58							
59	Adjustment to Revenues and/or Expenses						\$ (257,550)
60							
61	SUPPORTING SCHEDULE						
62	B-2, page 3						

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	Company Recommended
1	Company Adjusted Test Year Revenues	\$ 4,330,647	\$ 4,330,647
2	Weight Factor	2	2
3	Subtotal (Line 1 * Line 2)	8,661,293	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	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	-	-
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			
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	Increase in Property Tax Per Dollar Increase in Revenue (Line 26 / Line 27)		1.36016%
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			

Community Water Company of Green Valley
Test Year Ended December 31, 2023
Adjustment to Revenues and Expenses
Adjustment Number 3

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Rate Case (and Financing Application) Expense

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

Community Water Company of Green Valley
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		
6	Total Revenue from Annualization	<u>\$ 1,386</u>
7		
8		
9	<u>Purchased Power Annualization</u>	
10		
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		
15	Annualized Gallons (in 1,000's)	119
16		
17	Increase (decrease) in Purchased Power Expense	<u>\$ 61</u>
18		
19	<u>Chemicals Expense Annualization</u>	
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	<u>\$ 9</u>
28		
29		
30	Adjustment to Revenue and/or Expense	<u>\$ 1,316</u>
31		
32	<u>SUPPORTING SCHEDULES</u>	
33	Work Papers	
34	H-1	
35	Testimony	
36		
37		
38		
39		
40		

Community Water Company of Green Valley
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

No.

1		
2	Increase in Salaries and Wages	\$ 169,189
3		
4	Adjustment to Salaries and Wages	<u>\$ 169,189</u>
5		
6		
7	Increase in Employee Pensions and Benefits	\$ 41,838
8		
9	Adjustment to Employee Pensions and Benefits	<u>\$ 41,838</u>
10		
11		
12	Increase in Insurance - Health and Life	\$ 50,182
13		
14	Adjustment to Insurance - Health and Life	<u>\$ 50,182</u>
15		
16		
17	Adjustment to Revenue and/or Expense	<u>\$ 261,209</u>
18		
19	<u>Reference</u>	
20	Testimony	
21	Work papers	

Community Water Company of Green Valley
Test Year Ended December 31, 2023
Adjustment to Revenues and Expenses
Adjustment Number 6

Exhibit
Schedule C-2
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Witness: Bourassa

Accrued Revenues Reclassification

Line

No.

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	<u>Reference</u>		
19	Testimony		
20	Work papers		
21			
22			
23			
24			

Community Water Company of Green Valley
Test Year Ended December 31, 2001
Adjustment to Revenues and Expenses
Adjustment Number 8

Exhibit
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Witness: Bourassa

Purchased Power

Line

No.

1	Annualized Increase in Purchased Power expense	\$	<u>30,713</u>
---	--	----	---------------

2

3

4	Adjustment to Revenue and/or Expense	\$	<u>30,713</u>
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5

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20

Community Water Company of Green Valley

Test Year Ended December 31, 2001
Adjustment to Revenues and Expenses
Adjustment Number 9

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Witness: Bourassa

		<u>Bad Debt Expense</u>			
Line		<u>Revenues</u>	<u>Bad Debt Expense</u>	<u>Rate</u>	<u>Proposed Rate</u>
No.					
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					
5	Average of three year's of bad debt expense rate			0.069%	0.069%
6					
7				<u>Adjusted TY</u>	<u>Proposed</u>
8					
9	Revenues			\$ 4,330,647	\$ 5,376,749
10					
11	Computed Bad Debt Expense			\$ 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			<u>\$ (55)</u>	
17					
18	Bad Debt Expense on Company recommended revenue			\$	3,705
19	Company Test Year Adjusted Bad Debt Expense			\$	2,984
20	Increase in Bad Debt due to Increase in Revenue Requirement			<u>\$</u>	<u>721</u>
21					
22	Increase in Bad Debt Expense Due to Increase in Revenue Requirement			\$	721
23	Increase in Revenue Requirement			\$	1,046,102
24	Increase in Bad Debt Expense Per Dollar Increase in Revenue				0.06891%
25					
26	<u>Reference</u>				
27	Testimony				
28	Work papers				

Community Water Company of Green Valley
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

No.

1 Class C member funds for project renews \$ (75,737)

2

3

4 Adjustment to Other Revenue and/or Expense \$ (75,737)

5

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18 Reference

19 Testimony

20 Work papers

Community Water Company of Green Valley
Test Year Ended December 31, 2023
Adjustment to Revenues and Expenses
Adjustment Number 10

Exhibit
Schedule C-2
Page 11
Witness: Bourassa

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Community Water Company of Green Valley
Test Year Ended December 31, 2023
Adjustment to Revenues and Expenses
Adjustment Number 11

Exhibit
Schedule C-2
Page 12
Witness: Bourassa

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Community Water Company of Green Valley
Test Year Ended December 31, 2023
Adjustment to Revenues and Expenses
Adjustment Number 12

Exhibit
Schedule C-2
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Witness: Bourassa

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Community Water Company of Green Valley
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		
6	Total Revenue from Annualization	<u>\$ 1,386</u>
7		
8		
9	<u>Purchased Power Annualization</u>	
10		
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		
15	Annualized Gallons (in 1,000's)	119
16		
17	Increase (decrease) in Purchased Power Expense	<u>\$ 61</u>
18		
19	<u>Chemicals Expense Annualization</u>	
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	<u>\$ 9</u>
28		
29		
30	Adjustment to Revenue and/or Expense	<u>\$ 1,316</u>
31		
32	<u>SUPPORTING SCHEDULES</u>	
33	Work Papers	
34	H-1	
35	Testimony	
36		
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Community Water Company of Green Valley
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

No.

1		
2	Increase in Salaries and Wages	\$ 169,189
3		
4	Adjustment to Salaries and Wages	<u>\$ 169,189</u>
5		
6		
7	Increase in Employee Pensions and Benefits	\$ 41,838
8		
9	Adjustment to Employee Pensions and Benefits	<u>\$ 41,838</u>
10		
11		
12	Increase in Insurance - Health and Life	\$ 50,182
13		
14	Adjustment to Insurance - Health and Life	<u>\$ 50,182</u>
15		
16		
17	Adjustment to Revenue and/or Expense	<u>\$ 261,209</u>
18		
19	<u>Reference</u>	
20	Testimony	
21	Work papers	

Community Water Company of Green Valley
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

No.

1	Other Revenues	\$	(13,000)
2			
3	Metered Revenues	\$	13,000
4			
5	Adjustment to Revenue and/or Expense	\$	-
6			

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18 Reference

19 Testimony

20 Work papers

21

22

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24

Community Water Company of Green Valley
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	\$	<u>30,713</u>
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2

3

4	Adjustment to Revenue and/or Expense	\$	<u>30,713</u>
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Community Water Company of Green Valley
Test Year Ended December 31, 2001
Adjustment to Revenues and Expenses
Adjustment Number 9

Exhibit
Schedule C-2
Page 10
Witness: Bourassa

		<u>Bad Debt Expense</u>			
Line		<u>Revenues</u>	<u>Bad Debt Expense</u>	<u>Rate</u>	<u>Proposed Rate</u>
No.					
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					
5	Average of three year's of bad debt expense rate			0.069%	0.069%
6					
7				<u>Adjusted TY</u>	<u>Proposed</u>
8					
9	Revenues			\$ 4,330,647	\$ 5,376,749
10					
11	Computed Bad Debt Expense			\$ 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			<u>\$ (55)</u>	
17					
18	Bad Debt Expense on Company recommended revenue			\$	3,705
19	Company Test Year Adjusted Bad Debt Expense			\$	2,984
20	Increase in Bad Debt due to Increase in Revenue Requirement			<u>\$</u>	<u>721</u>
21					
22	Increase in Bad Debt Expense Due to Increase in Revenue Requirement			\$	721
23	Increase in Revenue Requirement			\$	1,046,102
24	Increase in Bad Debt Expense Per Dollar Increase in Revenue				0.06891%
25					
26	<u>Reference</u>				
27	Testimony				
28	Work papers				

Community Water Company of Green Valley
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

No.

1	Class C member funds for project renews	\$ (75,737)
2		
3		
4	Adjustment to Other Revenue and/or Expense	\$ (75,737)
5		
6		
7		
8		
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16		
17		
18	<u>Reference</u>	
19	Testimony	
20	Work papers	

Community Water Company of Green Valley
Test Year Ended December 31, 2023
Adjustment to Revenues and Expenses
Adjustment Number 10

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Witness: Bourassa

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Community Water Company of Green Valley
Test Year Ended December 31, 2023
Adjustment to Revenues and Expenses
Adjustment Number 11

Exhibit
Schedule C-2
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Witness: Bourassa

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Community Water Company of Green Valley
Test Year Ended December 31, 2023
Adjustment to Revenues and Expenses
Adjustment Number 12

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Schedule C-2
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Witness: Bourassa

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Community Water Company of Green Valley
Test Year Ended December 31, 2023
Computation of Gross Revenue Conversion Factor

Exhibit
Schedule C-3
Page 1
Witness: Bourassa

Line No.	Description	Percentage of Incremental Gross Revenues
1	Combined Federal and State Effective Income Tax Rate	0.000%
2		
3	Uncollectible Factor	0.069%
4		
5	Property Taxes	1.360%
6		
7		
8	Total Tax Percentage	1.429%
9		
10	Operating Income % = 100% - Tax Percentage	98.571%
11		
12		
13		
14		
15	$\frac{1}{\text{Operating Income \%}}$ = Gross Revenue Conversion Factor	
16		1.0145
17		
18		
19		
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26		
27	<u>SUPPORTING SCHEDULES:</u>	<u>RECAP SCHEDULES:</u>
28	C-3, page 2	A-1
29		
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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.	Description	(A)	(B)	(C)	(D)	(E)	(F)
<u>Calculation of Gross Revenue Conversion Factor:</u>							
1	Revenue	100.0000%					
2	Uncollectible Factor (Line 11)	0.0000%					
3	Revenues (L1 - L2)	100.0000%					
4	Combined Federal and State Income Tax and Property Tax Rate (Line 23)	1.3602%					
5	Subtotal (L3 - L4)	98.6398%					
6	Revenue Conversion Factor (L1 / L5)	1.013789					
<u>Calculation of Uncollectible Factor:</u>							
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	0.0689%					
11	Uncollectible Factor (L9 * L10)		0.0689%				
<u>Calculation of Effective Tax Rate:</u>							
12	Operating Income Before Taxes (Arizona Taxable Income)	100.0000%					
13	Arizona State Income Tax Rate	0.0000%					
14	Federal Taxable Income (L12 - L13)	100.0000%					
15	Applicable Federal Income Tax Rate (L55 Col F)	0.0000%					
16	Effective Federal Income Tax Rate (L14 x L15)	0.0000%					
17	Combined Federal and State Income Tax Rate (L13+L16)		0.0000%				
<u>Calculation of Effective Property Tax Factor:</u>							
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%					
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)		\$ 1,031,153				
27	Income Taxes on Recommended Revenue (Col. (F), L52)	\$ -					
28	Income Taxes on Test Year Revenue (Col. (C), L52)	\$ -					
29	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					
33	Adjusted Test Year Uncollectible Expense	\$ 2,984					
34	Required Increase in Revenue to Provide for Uncollectible Exp.		\$ 721				
35	Property Tax with Recommended Revenue	\$ 190,718					
36	Property Tax on Test Year Revenue	\$ 176,490					
37	Increase in Property Tax Due to Increase in Revenue (L35-L36)		\$ 14,229				
38	Total Required Increase in Revenue (L26 + L29 + L37)		\$ 1,046,102				
<u>Calculation of Income Tax:</u>							
39	Revenue	\$ 4,330,647		\$ 4,330,647		\$ 5,376,749	
40	Operating Expenses Excluding Income Taxes	\$ 4,298,146		\$ 4,298,146		\$ 4,298,867	
41	Synchronized Interest (L47)	\$ 57,824		\$ 57,824		\$ 57,824	
42	Arizona Taxable Income (L39 - L40 - L41)	\$ (25,323)		\$ (25,323)		\$ 1,020,058	
43	Arizona State Effective Income Tax Rate (see work papers)	0.0000%		0.0000%		0.0000%	
44	Arizona Income Tax (L42 x L43)	\$ -		\$ -		\$ -	
45	Federal Taxable Income (L42- L44)	\$ (25,323)		\$ (25,323)		\$ 1,020,058	
46							
47	Federal Tax on First Income Bracket (\$1 - \$50,000) @ 15%	\$ -		\$ -		\$ -	
48	Federal Tax on Second Income Bracket (\$50,001 - \$75,000) @ 25%	\$ -		\$ -		\$ -	
49	Federal Tax on Third Income Bracket (\$75,001 - \$100,000) @ 34%	\$ -		\$ -		\$ -	
50	Federal Tax on Fourth Income Bracket (\$100,001 - \$335,000) @ 39%	\$ -		\$ -		\$ -	
51	Federal Tax on Fifth Income Bracket (\$335,001 - \$10,000,000) @ 34%	\$ -		\$ -		\$ -	
52							
53	Total Federal Income Tax	\$ -		\$ -		\$ -	
54	Combined Federal and State Income Tax (L35 + L42)	\$ -		\$ -		\$ -	
55	COMBINED Applicable Federal Income Tax Rate [Col. (D), L53 - Col. (A), L53] / [Col. (D), L45 - Col. (A), L45]				0.0000%		
56	WASTEWATER Applicable Federal Income Tax Rate [Col. (E), L53 - Col. (B), L53] / [Col. (E), L45 - Col. (B), L45]					0.0000%	
57	WATER Applicable Federal Income Tax Rate [Col. (F), L53 - Col. (C), L53] / [Col. (F), L45 - Col. (C), L45]						0.0000%
<u>Calculation of Interest Synchronization:</u>							
58	Rate Base			Water			
59	Weighted Average Cost of Debt			\$ 8,811,074			
60	Synchronized Interest (L59 X L60)			0.6563%			
				\$ 57,824			

SCHEDULE “D”

Summary of Cost of Capital

Witness: Bourassa

Projected Capital Structure

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22 SUPPORTING SCHEDULES: RECAP SCHEDULES:

22	<u>SUPPORTING SCHEDULES.</u>	<u>RECAP SCHEDULES.</u>
23	D-1	A-3

23	D-1	
24	B-2	A-3

24 D-3
25 D-4

25 D-4

26 E-1

27 Testimony

28

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

Line No.	Description of Debt	End of Test Year				End of Projected Year			
		Amount Outstanding	Annual Interest	Effective Interest Rate	Weighted Cost	Amount Outstanding	Annual Interest	Effective Interest Rate	Weighted Cost
1									
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		-	0.00%	0.00%	2,000,000	146,600	7.33%	3.56%
4			-	0.00%	0.00%		-	0.00%	0.00%
5			-	0.00%	0.00%		-	0.00%	0.00%
6			-	0.00%	0.00%		-	0.00%	0.00%
7			-	0.00%	0.00%		-	0.00%	0.00%
8			-	0.00%	0.00%		-	0.00%	0.00%
9			-	0.00%	0.00%		-	0.00%	0.00%
10			-	0.00%	0.00%		-	0.00%	0.00%
11									
12									
13	Totals	\$ 2,392,478	89,627		3.68%	\$ 4,115,310	270,557		6.57%

Supporting Schedules:

E-1

E-2

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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.

End of Test Year

End of Projected Year

Description
of Issue

Shares
Outstanding

Amount

Dividend
Requirement

Shares
Outstanding

Amount

Dividend
Requirement

NOT APPLICABLE, NO PREFERRED STOCK ISSUED OR OUTSTANDING

SUPPORTING SCHEDULES:

E-1

RECAP SCHEDULES:

D-1

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

Exhibit
Schedule D-4
Page 1
Witness: Bourassa

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Not Applicable. The Company is proposing an operating margin approach.

SUPPORTING SCHEDULES:
E-1

RECAP SCHEDULES:
D-1

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

Line		Test Year Ended <u>12/31/2023</u>	Year Ended <u>12/31/2022</u>	Year Ended <u>12/31/2021</u>
No.				
1	ASSETS			
2	Plant In Service	\$ 49,515,359	\$ 48,608,025	\$ 47,503,446
3	Other Plant (Acquisition Adj.), Net	-	-	-
4	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	<u>\$ 23,228,485</u>	<u>\$ 23,760,504</u>	<u>\$ 23,818,765</u>
8				
9	Debt Reserve Fund	\$ -	\$ -	\$ -
10		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
11				
12				
13	CURRENT ASSETS			
14	Cash and Equivalents	\$ 631,278	\$ 702,147	\$ 1,169,493
15	Temporary Cash Investments	2,960,755	3,310,130	3,081,048
16	Accounts Receivable, Net	419,391	420,531	388,067
17	Inter-Company Receivable	-	-	-
18	Notes Receivable	-	-	-
19	Materials and Supplies	69,976	63,261	43,670
20	Prepayments	29,986	29,619	40,339
21	Other Current Assets	404,067	426,489	340,621
22	Total Current Assets	<u>\$ 4,515,453</u>	<u>\$ 4,952,177</u>	<u>\$ 5,063,238</u>
23				
24	Unamort. Debt Disc. And Expense			
25	Other Deferred Debits			
26	Deferred Debits	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
27				
28	Other Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
29				
30	TOTAL ASSETS	<u>\$ 27,743,938</u>	<u>\$ 28,712,681</u>	<u>\$ 28,882,004</u>
31				
32				
33	LIABILITIES AND STOCKHOLDER EQUITY			
34				
35	Member Equity	<u>\$ 11,023,345</u>	<u>\$ 11,063,749</u>	<u>\$ 10,454,328</u>
36				
37	Long-Term Debt	<u>\$ 2,108,155</u>	<u>\$ 2,253,894</u>	<u>\$ 2,388,543</u>
38				
39	CURRENT LIABILITIES			
40	Accounts Payable	\$ 195,926	\$ 232,269	\$ 240,012
41	Current Portion of Long-Term Debt	145,739	138,584	130,857
42	Payables to Associated Companies	-	-	-
43	Security Deposits	-	-	-
44	Customer Meter Deposits, Current	20,069	13,434	13,866
45	Current Portion of AIAC	-	-	-
46	Accrued Taxes	115,720	108,695	115,510
47	Accrued Interest	6,045	6,417	7,414
48	Other Current Liabilities	798,522	676,920	556,771
49	Total Current Liabilities	<u>\$ 1,282,021</u>	<u>\$ 1,176,319</u>	<u>\$ 1,064,430</u>
50	DEFERRED CREDITS			
51	Maintenance Reserves	\$ -	\$ -	\$ -
52	Unamortized Premium on Debt	-	-	251,363
53	Customer Meter Deposits, less current	-	-	-
54	Advances in Aid of Construction	2,261,271	2,330,755	2,305,971
55	Accumulated Deferred Income Taxes	-	-	-
56	Contributions In Aid of Construction	22,291,078	22,299,275	22,033,814
57	Accumulated Amortization	(11,221,932)	(10,411,311)	(9,616,445)
58	Total Deferred Credits	<u>\$ 13,330,417</u>	<u>\$ 14,218,719</u>	<u>\$ 14,974,703</u>
59				
60	Total Liabilities & Common Equity	<u>\$ 27,743,938</u>	<u>\$ 28,712,681</u>	<u>\$ 28,882,004</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES:
A-3

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

Exhibit
Schedule E-2
Page 1
Witness: Bourassa

Line No.		Test Year Ended 12/31/2023	Prior Year Ended 12/31/2022	Prior Year Ended 12/31/2021
1	Revenues			
2	Metered Water Revenues	\$ 4,474,917	\$ 4,473,247	\$ 4,555,584
3	Unmetered Water Revenues	12,218	12,276	12,444
4	Other Water Revenues	129,573	98,768	105,908
5	Total Revenues	\$ 4,616,707	\$ 4,584,292	\$ 4,673,936
6	Operating Expenses			
7	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	-	-	-
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	-	-	-
16	Contractual Services - Engineering	20,038	1,040	-
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	-	-	-
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)
43				
44	Total Other Income (Expense)	\$ 5,895	\$ (40,350)	\$ (208,907)
45	Net Profit (Loss)	\$ (94,475)	\$ 398,287	\$ 495,468

SUPPORTING SCHEDULES:

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

Exhibit
Schedule E-3
Page 1
Witness: Bourassa

Line No.		Test Year Ended 12/31/2023	Prior Year Ended 12/31/2022	Prior Year Ended 12/31/2021
1				
2				
3	Cash Flows from Operating Activities			
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	<u>\$ 749,616</u>	<u>\$ 843,650</u>	<u>\$ 756,739</u>
22	Cash Flow From Investing Activities:			
23	Capital Expenditures	(1,007,666)	(1,205,010)	447,692
24	Temporary Cash Investments	349,375	(229,082)	23,737
25				
26	Net Cash Flows from Investing Activities	<u>\$ (658,291)</u>	<u>\$ (1,434,092)</u>	<u>\$ 471,429</u>
27	Cash Flow From Financing Activities			
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		(251,363)	(170,150)
35				
36	Net Cash Flows Provided by Financing Activities	<u>\$ (162,194)</u>	<u>\$ 123,095</u>	<u>\$ (775,093)</u>
37	Increase(decrease) in Cash and Cash Equivalents	(70,869)	(467,347)	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	<u>\$ 631,278</u>	<u>\$ 702,147</u>	<u>\$ 1,169,494</u>

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SUPPORTING SCHEDULES:
Workpapers

RECAP SCHEDULES:
A-5

Community Water Company of Green Valley
Test Year Ended December 31, 2023
Statement of Changes in Member's Equity

Exhibit
Schedule E-4
Page 1
Witness: Bourassa

Line

No.

	<u>Member</u>		<u>Total</u>	
	<u>Equity</u>			
1				
2				
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			
19	Net Income	(94,475)	(94,475)	
20	Rounding	-	-	
21				
22	Balance, December, 2023	\$ 11,023,344	\$ 11,023,344	

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29 SUPPORTING SCHEDULES:

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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 No.	Acct. No.	Plant Description	Plant Balance at 12/31/2022	Plant Additions, Reclassifications or Retirements	Plant Balance at 12/31/2023
1					
2	301	Organization Cost	\$ 47,863	\$ -	\$ 47,863
3	302	Franchise Cost	244	-	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	305	Collecting & Impounding Reservoirs	-	-	-
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	-	-	-
22	331	Transmission & Distribution Mains	21,143,959	155,974	21,299,933
23	333	Services	5,720,148	48,090	5,768,237
24	333	Fire Taps	433,824	-	433,824
25	334	Meters	2,929,773	28,523	2,958,296
26	335	Hydrants	2,340,846	21,465	2,362,311
27	336	Backflow Prevention Devices	-	-	-
28	339	Other Plant & Misc Equipment	628,055	18,101	646,156
29	340	Office Furniture & Equipment	183,224	0	183,224
30	340.1	Computers & Software	968,778	152,823	1,121,601
31	341	Transportation Equipment	521,829	128,054	649,883
32	342	Stores Equipment	2,441	(0)	2,441
33	343	Tools, Shop & Garage Equipment	104,856	0	104,856
34	344	Laboratory Equipment	12,000	-	12,000
35	345	Power Operated Equipment	175,672	0	175,672
36	345.1	Power Operated Equipment - Backhoe	287,956	(0)	287,956
37	346	Communication Equipment	145,591	2,268	147,859
38	347	Miscellaneous Equipment	-	-	-
39	348	Other Tangible Plant	25,331	(0)	25,330
40					
41					
42					
43		Rounding			
44		TOTAL WATER PLANT	<u>\$ 48,608,025</u>	<u>\$ 907,334</u>	<u>\$ 49,515,359</u>
45					
46		<u>SUPPORTING SCHEDULES</u>		<u>RECAP SCHEDULES:</u>	
47		Work Papers		A-4	
48		B-2 pages 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 No.		Test Year Ended <u>12/31/2023</u>	Prior Year Ended <u>12/31/2022</u>	Prior Year Ended <u>12/31/2021</u>
1	<u>WATER STATISTICS:</u>			
2				
3				
4				
5	Total Gallons Sold (in Thousands)	693,052	703,738	732,395
6				
7				
8				
9	Water Revenues from Customers:	\$ 4,474,917	\$ 4,473,247	\$ 4,555,584
10				
11				
12				
13				
14	Year End Number of Customers	10,835	10,779	10,696
15				
16				
17	Annual Gallons (in Thousands)			
18	Sold Per Year End Customer	64	65	68
19				
20				
21				
22	Annual Revenue per Year End Customer	\$ 413.01	\$ 415.00	\$ 425.91
23				
24	Pumping Cost Per 1,000 Gallons	\$ 0.5121	\$ 0.4450	\$ 0.4004
25	Purchased Water Cost per 1,000 Gallons	\$ -	\$ -	\$ -

Community Water Company of Green Valley
Test Year Ended December 31, 2023
Taxes Charged to Operations

Exhibit
Schedule E-8
Page 1
Witness: Bourassa

Line No.		Test Year Ended 12/31/2023	Prior Year Ended 12/31/2022	Prior Year Ended 12/31/2021
1	<u>Description</u>			
2				
3	State Income Taxes	\$ -	\$ -	\$ -
4	Federal Income Taxes	-	-	-
5	Payroll Taxes	-	-	-
6	Property Taxes	165,872	163,755	178,205
7				
8	Totals	<u>\$ 165,872</u>	<u>\$ 163,755</u>	<u>\$ 178,205</u>
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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

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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	At Proposed Rates Year Ended 12/31/2024
1	Revenues			
2	Metered Water Revenues	\$ 4,474,917	\$ 4,201,856	\$ 5,247,959
3	Unmetered Water Revenues	12,218	12,218	12,218
4	Other Water Revenues	129,573	116,573	116,573
5		<u>\$ 4,616,707</u>	<u>\$ 4,330,647</u>	<u>\$ 5,376,749</u>
6	Operating Expenses			
7	Salaries and Wages	\$ 1,236,005	\$ 1,405,194	\$ 1,405,194
8	Employee Pensions and Benefits	\$ 203,674	\$ 245,512	\$ 245,512
9	Purchased Water	-	-	-
10	Purchased Power	354,883	385,656	385,656
11	Chemicals	54,026	54,035	54,035
12	Material and Supplies	3,442	3,442	3,442
13	Repairs and Maintenance	226,437	226,437	226,437
14	Office Supplies and Expense	14,603	14,603	14,603
15	Contractual Services	-	-	-
16	Contractual Services - Engineering	20,038	20,038	20,038
17	Contractual Services - Accounting	38,205	38,205	38,205
18	Contractual Services - Legal	18,714	18,714	18,714
19	Contractual Services - Management Fees	-	-	-
20	Contractual Services - Water Testing	16,836	16,836	16,836
21	Contractual Services - Other	413,685	413,685	413,685
22	Rents	-	-	-
23	Rental of Building/Property	-	-	-
24	Rental of Equipment	-	-	-
25	Transportation Expenses	87,590	87,590	87,590
26	Insurance - General Liability	81,182	81,182	81,182
27	Insurance - Health and Life	218,320	268,502	268,502
28	Reg. Comm. Exp. - Rate Case	-	-	-
29	Bad Debt Expense	3,039	2,984	3,705
30	Miscellaneous Expense	193,804	193,804	193,804
31	Depreciation and Amortization Expense	939,343	681,793	681,793
32	Taxes Other Than Income	426,710	139,264	139,264
33	Property Taxes	165,872	176,490	190,718
34	Income Tax	-	-	-
35	Customer Security Deposits	671	671	671
36	Total Operating Expenses	<u>\$ 4,717,078</u>	<u>\$ 4,474,636</u>	<u>\$ 4,489,585</u>
37	Operating Income	<u>\$ (100,371)</u>	<u>\$ (143,989)</u>	<u>\$ 887,164</u>
38	Other Income (Expense)			
39	Interest/Dividend Income	60,832	60,832	60,832
40	Non-Utility Income	78,994	-	-
41	Non-Utility Expense	(17)	(17)	(17)
42	Interest Expense	(133,913)	(133,913)	(133,913)
43				
44	Total Other Income (Expense)	<u>\$ 5,895</u>	<u>\$ (73,099)</u>	<u>\$ (73,099)</u>
45	Net Profit (Loss)	<u>\$ (94,475)</u>	<u>\$ (217,088)</u>	<u>\$ 814,065</u>

SUPPORTING SCHEDULES:

C-1

Community Water Company of Green Valley
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

Line No.		Test Year Ended 12/31/2023	At Present Rates Year Ended 12/31/2024	At Proposed Rates Year Ended 12/31/2024
1				
2				
3				
4				
5	Cash Flows from Operating Activities			
6	Net Income	\$ (94,475)	\$ (213,831)	\$ 817,322
7	Adjustments to reconcile net income to net cash			
8	provided by operating activities:			
9	Depreciation and Amortization	939,343	681,793	681,793
10	Depreciation Adjustments	(210,278)		
11	Changes in Certain Assets and Liabilities:			
12	Accounts Receivable	1,140		
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		
22	Rounding	(1)		
23	Net Cash Flow provided by Operating Activities	<u>\$ 749,617</u>	<u>\$ 467,963</u>	<u>\$ 1,499,115</u>
24	Cash Flow From Investing Activities:			
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	<u>\$ (658,291)</u>	<u>\$ (1,855,700)</u>	<u>\$ (1,855,700)</u>
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	<u>\$ (162,194)</u>	<u>\$ 767,929</u>	<u>\$ 517,929</u>
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
41	Cash and Cash Equivalents at End of Year	<u>\$ 631,279</u>	<u>\$ 11,471</u>	<u>\$ 792,623</u>

SUPPORTING SCHEDULES:

E-3

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

Exhibit
Schedule F-3
Page 1
Witness: Bourassa

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Account	Test Year*	2024	2025	2026
Number Plant Asset:				
301 Organization Cost	\$ -	\$ -	\$ -	\$ -
302 Franchise Cost	-	-	-	-
303 Land and Land Rights	-	-	-	-
304 Structures & Improvements	-	-	-	-
304.1 Structures and Improv - Pumping	4,179	-	-	-
304.2 Structures and Improv - Water Trmnt	-	-	-	-
305 Collecting & Impounding Reservoirs	-	-	-	-
306 Lake, River, Canal Intakes	-	-	-	-
307 Wells & Springs	24,086	330,800	-	-
308 Infiltration Galleries	-	-	-	-
309 Raw Water Supply Mains	-	-	-	-
310 Power Generation Equipment	-	-	-	-
311 Pumping Equipment	238,404	228,300	-	-
311.1 Pumping Equipment - Gas	-	-	-	-
320 Water Treatment Equipment	8,217	334,100	457,700	461,400
320 Water Treatment Plants	-	-	-	-
320.2 Solution Chemical Feeders	-	-	-	-
330.0 Distribution Reservoirs & Standpipes	265,085	-	-	-
330.1 Storage Tanks	-	-	-	-
330.2 Pressure Tanks	-	-	-	-
331 Transmission & Distribution Mains	175,307	165,400	473,600	726,100
333 Services	49,438	87,400	79,500	78,200
333 Fire Taps	-	66,200	34,100	33,500
334 Meters	64,846	184,700	124,900	122,900
335 Hydrants	21,465	11,000	11,400	11,200
336 Backflow Prevention Devices	-	-	-	-
339 Other Plant & Misc Equipment	26,101	91,000	-	-
340 Office Furniture & Equipment	-	-	-	-
340.1 Computers & Software	169,789	194,900	185,100	126,200
341 Transportation Equipment	128,054	150,000	150,000	150,000
342 Stores Equipment	-	-	-	-
343 Tools, Shop & Garage Equipment	-	-	-	-
344 Laboratory Equipment	-	-	-	-
345 Power Operated Equipment	-	11,000	11,400	11,200
345.1 Power Operated Equipment - Backhoe	-	-	-	-
346 Communication Equipment	2,268	900	-	-
347 Miscellaneous Equipment	-	-	-	-
348 Other Tangible Plant	-	-	-	-
Total	\$ 1,177,239	\$ 1,855,700	\$ 1,527,700	\$ 1,720,700

* Does not reflect disposals/retirements.

Community Water Company of Green Valley
Test Year Ended December 31, 2023
Assumptions Used in Rate Filing

Exhibit
Schedule F-4
Page 1
Witness: Bourassa

Line

No.

- 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.
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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.	Meter Size	Class	Present Revenues	Proposed Revenues	Dollar Change	Percent Change	Percent of Present Water Revenues	Percent of Proposed Water Revenues
1	5/8X3/4 Inch	Residential	\$ 2,838,389	\$ 3,523,622	\$ 685,232	24.14%	65.54%	65.53%
2	3/4 Inch	Residential	31,623	39,354	7,731	24.45%	0.73%	0.73%
3	1 Inch	Residential	241,312	299,560	58,247	24.14%	5.57%	5.57%
4	1 1/2 Inch	Residential	101,362	127,854	26,492	26.14%	2.34%	2.38%
5	2 Inch	Residential	132,912	168,245	35,333	26.58%	3.07%	3.13%
6	3 Inch	Residential	14,509	17,773	3,264	22.50%	0.34%	0.33%
7								
8		Subtotal	3,360,108	4,176,409	816,300	24.29%	77.59%	77.68%
9								
10	5/8X3/4 Inch	Commercial	\$ 27,396	\$ 34,560	\$ 7,163	26.15%	0.63%	0.64%
11	3/4 Inch	Commercial	1,530	1,899	369	24.11%	0.04%	0.04%
12	1 Inch	Commercial	136,388	171,426	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		Subtotal	\$ 791,092	\$ 1,008,120	\$ 217,029	27.43%	18.27%	18.75%
19								
20								
21	5/8X3/4 Inch	Commercial/Residential	\$ 862	\$ 1,076	214	24.89%	0.02%	0.02%
22	1 Inch	Commercial/Residential	12,357	15,252	2,895	23.43%	0.29%	0.28%
23	2 Inch	Commercial/Residential	18,247	22,532	4,286	23.49%	0.42%	0.42%
24								
25		Subtotal	\$ 31,465	\$ 38,860	7,395	23.50%	0.73%	0.72%
26								
27	6 Inch	Bulk	\$ 21,005	\$ 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	-	0.00%	0.03%	0.02%
30								
31	Total Revenues Before Annualization		\$ 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

		<u>Revenue Annualization</u>					
Line No.	Meter Size	Class	Present Revenues	Proposed Revenues	Dollar Change	Percent Change	Additional Bills
1	5/8X3/4 Inch	Residential	\$ 499	\$ 618	119	23.78%	22
2	3/4 Inch	Residential	(25)	(32)	(6)	24.39%	(1)
3	1 Inch	Residential	(344)	(425)	(80)	23.34%	(7)
4	1 1/2 Inch	Residential	-	-	-	0.00%	-
5	2 Inch	Residential	(1,577)	(1,938)	(361)	22.88%	(6)
6	3 Inch	Residential	(315)	(385)	(70)	22.39%	(1)
7							
8							
9		Subtotal	\$ (1,762)	\$ (2,162)	(399)	22.65%	7
10							
11	5/8X3/4 Inch	Commercial	\$ (304)	\$ (372)	(68)	22.42%	(9)
12	3/4 Inch	Commercial	-	-	-	0.00%	-
13	1 Inch	Commercial	1,361	1,667	306	22.50%	20
14	1 1/2 Inch	Commercial	2,572	3,159	587	22.84%	26
15	2 Inch	Commercial	(481)	(586)	(106)	22.03%	(2)
16	3 Inch	Commercial	-	-	-	0.00%	-
17	4 Inch	Commercial	-	-	-	0.00%	-
18							
19							
20		Subtotal	\$ 3,149	\$ 3,868	720	22.86%	35
21							
22							
23	5/8X3/4 Inch	Commercial/Residential	\$ -	\$ -	-	0.00%	-
24	1 Inch	Commercial/Residential	\$ -	\$ -	-	0.00%	-
25	2 Inch	Commercial/Residential	-	-	-	0.00%	-
26							
27		Subtotal	\$ -	\$ -	-	0.00%	-
28							
29							
30							
31							
32							
33	Total Revenue Annualization		\$ 1,386	\$ 1,707	\$ 320	23.12%	42
34							119

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 No.	Present Revenues	Proposed Revenues	Dollar Change	Percent Change	Percent of Present Water Revenues	Percent of Proposed Water Revenues
1	\$ 4,215,040	\$ 5,260,802	\$ 1,045,762	24.81%	97.33%	97.84%
2			-	0.00%	0.00%	0.00%
3	1,386	1,707	320	23.12%	0.03%	0.03%
4	\$ 4,216,426	\$ 5,262,508	\$ 1,046,082	24.81%	97.36%	97.88%
5						
6	\$ 116,573	\$ 116,573	-	0.00%	2.69%	2.17%
7	(2,352)	(2,332)	20	0.00%	-0.05%	-0.04%
8	\$ 4,330,647	\$ 5,376,749	\$ 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)	\$ 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				
17						
18	B.C. Revenues before Annualization	\$ 4,215,040				
19						
20	Difference	\$ (2,352)				
21						
22	% Difference	-0.06%				
23						
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

		(a) Average Number of Customers		Average Bill		Proposed Increase	
Line No.	Meter Size, Class	at 12/31/2023	Average Consumption	Present Rates	Proposed Rates	Dollar Amount	Percent 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	25.12	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	3 Inch Residential	3	86,768	388.05	473.38	85.33	21.99%
7							
8	Subtotal	10,863					
9							
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	4 Inch Commercial	1	3,165,350	12,209.12	16,120.88	3,911.76	32.04%
17							
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	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					
25							
26	6 Inch Bulk	10	11,551	178.01	220.70	42.69	23.98%
27	Fire Lines up to 6 Inch	84	-	\$ 10.00	\$ 10.00	-	0.00%
28	Fire Lines up to 8 Inch	7	-	\$ 15.00	\$ 15.00	-	0.00%
29							
30	Total	11,369					

(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		Median Bill		Proposed Increase			
Line		Number of		Present	Proposed	Dollar	Percent		
No.	Meter Size, Class	Customers	at	Rates	Rates	Amount	Amount		
		12/31/2023	Consumption						
1	5/8X3/4 Inch Residential	10,355	2,500	\$ 19.37	\$ 24.08	4.71	24.31%		
2	3/4 Inch Residential	100	1,500	23.69	29.51	5.82	24.56%		
3	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	3 Inch Residential	42	33,500	149.37	182.20	32.83	21.98%		
7									
8	Subtotal	10,902							
9									
10	5/8X3/4 Inch Commercial	62	1,500	\$ 20.06	\$ 24.84	4.79	23.86%		
11	3/4 Inch Commercial	5	-	\$ 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							
19									
20									
21									
22	Subtotal	-							
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	1	-	\$ 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	-	\$ 10.00	\$ 10.00	-	0.00%		
32	Fire Lines up to 8 Inch	7	-	\$ 15.00	\$ 15.00	-	0.00%		
33									
34	Total	11,408							

(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 Mins	Commodity First Tier	Commodity Second Tier	Commodity 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	\$ -	\$ 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	\$ -	\$ 137,749
1 1/2 Inch	Commercial	\$ 29,473	\$ 18,225	\$ 5,187	\$ -	\$ 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	\$ -	\$ 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	\$ -	\$ 12,357
2 Inch	Commercial/Residential	\$ 9,992	\$ 7,275	\$ 980	\$ -	\$ 18,247
	Subtotal	\$ 16,340	\$ 13,235	\$ 2,086	\$ -	\$ 31,661
	% Recovery	51.61%	41.80%	6.59%	0.00%	100.00%
6 Inch	Bulk	\$ 17,199	\$ 3,806	\$ -	\$ -	\$ 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%	18.14%	19.99%	2.42%	99.71%
Cumulative %		59.16%	77.30%	97.29%	99.71%	

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 Mins	Commodity First Tier	Commodity Second Tier	Commodity Third 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	-	299,135
1 1/2 Inch	Residential	35,110	46,508	46,236	-	127,854
2 Inch	Residential	47,110	53,440	65,758	-	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	\$ -	\$ 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	-	10,280
4 Inch	Commercial	8,278	17,093	168,080	-	193,451
	Subtotal	\$ 320,147	\$ 244,599	\$ 447,243	\$ -	\$ 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	\$ -	\$ -	\$ 244
1 Inch	Commercial/Residential	6,971	6,939	1,341	-	15,252
2 Inch	Commercial/Residential	12,470	8,751	1,311	-	22,532
	Subtotal	\$ 20,392	\$ 15,922	\$ 2,790	\$ -	\$ 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				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		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

Line No.	Monthly Availability Charge for: Meter Size (All Classes):	Present Rates	Proposed Rates	Change	Percent Change
1	5/8 Inch	\$ 15.87	\$ 19.81	\$ 3.94	24.80%
2	3/4 Inch	21.59	26.94	5.35	24.80%
3	1 Inch	33.25	41.50	8.25	24.80%
4	1 1/2 Inch	55.82	69.66	13.84	24.80%
5	2 Inch	92.52	115.46	22.94	24.80%
6	3 Inch	145.75	181.90	36.15	24.80%
7	4 Inch	552.76	689.84	137.08	24.80%
8	6 Inch	898.24	1,121.00	222.76	24.80%
9	8 Inch	1,381.90	1,724.61	342.71	24.80%
10	Construction Water	According to Meter Size Listed Above	According to Meter Size Listed Above		
11					
12	Gallons In Minimum (All Classes)				
13					
14					
15			(Per 1,000 gallons)		
16	Commodity Rates	Block	Present Rate	Proposed Rate	
17					
18	5/8x3/4 Inch - Residential	0 gallons to 3,000 gallons	\$ 1.40	\$ 1.71	
19		3,001 gallons to 10,000 gallons	\$ 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					
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					
29	3/4 Inch - Non-residential	1 gallons to 10,000 gallons	\$ 2.79	\$ 3.36	
30		over 10,000 gallons	\$ 3.82	\$ 5.11	
31					
32	1 Inch Meter - All Classes, except Construction	0 gallons to 21,000 gallons	\$ 2.79	\$ 3.36	
33		over 21,000 gallons	\$ 3.82	\$ 5.11	
34					
35	1.5 Inch Meter - All Classes	0 gallons to 35,000 gallons	\$ 2.79	\$ 3.36	
36		over 35,000 gallons	\$ 3.82	\$ 5.11	
37					
38					

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.

		(Per 1,000 gallons)	
		Present	Proposed
		<u>Rate</u>	<u>Rate</u>
Commodity Rates	Block		
2 Inch Meter - All Classes, except Construction	0 gallons to 63,000 gallons	\$ 2.79	\$ 3.36
	over 63,000 gallons	\$ 3.82	\$ 5.11
3 Inch Meter - All Classes, except Construction	0 gallons to 103,000 gallons	\$ 2.79	\$ 3.36
	over 103,000 gallons	\$ 3.82	\$ 5.11
4 Inch Meter - All Classes, except Construction	0 gallons to 424,000 gallons	\$ 2.79	\$ 3.36
	over 424,000 gallons	\$ 3.82	\$ 5.11
6 Inch Meter - All Classes, except Construction	0 gallons to 680,000 gallons	\$ 2.79	\$ 3.36
	over 680,000 gallons	\$ 3.82	\$ 5.11
8 Inch Meter - All Classes, except Construction	0 gallons to 1,050,000 gallons	\$ 2.79	\$ 3.36
	over 1,050,000 gallons	\$ 3.82	\$ 5.11
Construction Water (all meter sizes)	0 gallons to 1,050,000 gallons	\$ 2.79	\$ 3.36
	over 1,050,000 gallons	\$ 3.82	\$ 5.11

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Community Water Company of Green Valley
Changes in Representative Rate Schedules
Test Year Ended December 31, 2023

Exhibit
Schedule H-3
Page 3
Witness: Bourassa

Line No.	Other Service Charges	Present Rates	Proposed 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	\$ 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	\$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	<u>Monthly Service Charge for Fire Sprinkler</u>		
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

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.

46

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).

Community Water Company of Green Valley
Test Year Ended December 31, 2023
Meter and Service Line Charges

Exhibit
Schedule H-3
Page 4
Witness: Bourassa

Line
No.

1

2

Refundable Meter and Service Line Charges

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	Present	Present		Proposed	Proposed	
	Service	Meter	Total	Service	Meter	Total
	Line	Install-	Present	Line	ation	Proposed
	<u>Charge</u>	<u>ation</u>	<u>Charge</u>	<u>Charge</u>	<u>Charge</u>	<u>Charge</u>
	\$ 445.00	\$ 155.00	\$ 600.00	\$ 445.00	\$ 155.00	\$ 600.00
	445.00	225.00	670.00	445.00	225.00	670.00
	495.00	315.00	810.00	495.00	315.00	810.00
	550.00	525.00	1,075.00	550.00	525.00	1,075.00
	830.00	1,045.00	1,875.00	830.00	1,045.00	1,875.00
	830.00	1,890.00	2,720.00	830.00	1,890.00	2,720.00
	1,045.00	1,670.00	2,715.00	1,045.00	1,670.00	2,715.00
	1,165.00	2,545.00	3,710.00	1,165.00	2,545.00	3,710.00
	1,490.00	1,737.00	3,227.00	1,490.00	1,737.00	3,227.00
	1,670.00	3,645.00	5,315.00	1,670.00	3,645.00	5,315.00
	2,210.00	3,766.00	5,976.00	2,210.00	3,766.00	5,976.00
	2,330.00	6,920.00	9,250.00	2,330.00	6,920.00	9,250.00
	Cost	Cost	Cost	Cost	Cost	Cost
	Cost	Cost	Cost	Cost	Cost	Cost
	Cost	Cost	Cost	Cost	Cost	Cost

Community Water Company of Green Valley
 Bill Comparison Present and Proposed Rates
 Meter Size: 5/8x3/4 Inch Residential

Exhibit
 Schedule H-4
 Page 1
 Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	\$ 15.87	\$ 19.81	\$ 3.94	24.80%
1,000	17.27	21.52	4.25	24.58%
2,000	18.67	23.22	4.55	24.40%
3,000	20.07	24.93	4.86	24.23%
4,000	22.86	28.29	5.43	23.75%
5,000	25.66	31.65	6.00	23.38%
6,000	28.45	35.01	6.56	23.08%
7,000	31.24	38.37	7.13	22.83%
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%
14,000	54.90	68.89	13.99	25.48%
16,000	62.54	79.11	16.57	26.49%
18,000	70.18	89.32	19.15	27.28%
20,000	77.82	99.54	21.72	27.92%
25,000	96.92	125.09	28.17	29.07%
30,000	116.02	150.64	34.62	29.84%
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%
Average Usage				
3,470	\$ 21.38	\$ 26.51	\$ 5.13	23.99%
Median Usage				
2,500	\$ 19.37	\$ 24.08	\$ 4.71	24.31%

Present Rates:				
Monthly Minimum:		\$	15.87	
Gallons in Minimum			-	
Charge Per 1,000 Gallons				
Up to	3,000	\$	1.40	
Up to	10,000	\$	2.79	
Over	10,000	\$	3.82	
Proposed Rates:				
Monthly Minimum:		\$	19.81	
Gallons in Minimum			-	
Charge Per 1,000 Gallons				
Up to	3,000	\$	1.71	
Up to	10,000	\$	3.36	
Over	10,000	\$	5.11	

Community Water Company of Green Valley
Bill Comparison Present and Proposed Rates
Meter Size: 3/4 Inch Residential

Exhibit
Schedule H-4
Page 2
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	\$ 21.59	\$ 26.94	\$ 5.35	24.80%
1,000	22.99	28.65	5.66	24.64%
2,000	24.39	30.36	5.97	24.49%
3,000	25.79	32.07	6.28	24.36%
4,000	28.58	35.43	6.85	23.96%
5,000	31.38	38.79	7.42	23.64%
6,000	34.17	42.15	7.98	23.36%
7,000	36.96	45.51	8.55	23.13%
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%
14,000	60.62	76.03	15.41	25.42%
16,000	68.26	86.24	17.99	26.35%
18,000	75.90	96.46	20.56	27.10%
20,000	83.54	106.68	23.14	27.70%
25,000	102.64	132.23	29.59	28.83%
30,000	121.74	157.78	36.04	29.60%
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%
Average Usage				
2,519	\$ 25.12	\$ 31.25	\$ 6.13	24.42%
Median Usage				
1,500	\$ 23.69	\$ 29.51	\$ 5.82	24.56%

Present Rates:				
Monthly Minimum:		\$		21.59
Gallons in Minimum				-
Charge Per 1,000 Gallons				
Up to	3,000	\$		1.40
Up to	10,000	\$		2.79
Over	10,000	\$		3.82
Proposed Rates:				
Monthly Minimum:		\$		26.94
Gallons in Minimum				-
Charge Per 1,000 Gallons				
Up to	3,000	\$		1.71
Up to	10,000	\$		3.36
Over	10,000	\$		5.11

Community Water Company of Green Valley
Bill Comparison Present and Proposed Rates
Meter Size: 1 Inch Residential

Exhibit
Schedule H-4
Page 3
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	\$ 33.25	\$ 41.50	\$ 8.25	24.80%
1,000	36.04	44.86	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 9,399	\$ 59.50	\$ 73.07	\$ 13.57	22.82%
Median Usage 5,500	\$ 48.61	\$ 59.97	\$ 11.36	23.38%

Present Rates:			
Monthly Minimum:		\$	33.25
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	21,000	\$	2.79
Over	21,000	\$	3.82
Proposed Rates:			
Monthly Minimum:		\$	41.50
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	21,000	\$	3.36
Over	21,000	\$	5.11

Community Water Company of Green Valley
Bill Comparison Present and Proposed Rates
 Meter Size: 1 1/2 Inch Residential

Exhibit
 Schedule H-4
 Page 4
 Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	\$ 55.82	\$ 69.66	\$ 13.84	24.80%
1,000	58.61	73.02	14.41	24.59%
2,000	61.41	76.38	14.98	24.39%
3,000	64.20	79.74	15.54	24.21%
4,000	66.99	83.10	16.11	24.05%
5,000	69.78	86.46	16.68	23.90%
6,000	72.58	89.82	17.24	23.76%
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%
14,000	94.92	116.69	21.78	22.95%
16,000	100.50	123.41	22.91	22.80%
18,000	106.09	130.13	24.05	22.67%
20,000	111.67	136.85	25.18	22.55%
25,000	125.63	153.65	28.02	22.30%
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%
Average Usage				
45,423	\$ 193.38	\$ 240.50	\$ 47.12	24.37%
Median Usage				
33,500	\$ 149.37	\$ 182.20	\$ 32.83	21.98%

Present Rates:

Monthly Minimum:		\$ 55.82
Gallons in Minimum		-
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		-
Charge Per 1,000 Gallons		
Up to	35,000	\$ 3.36
Over	35,000	\$ 5.11

Community Water Company of Green Valley
 Bill Comparison Present and Proposed Rates
 Meter Size: 2 Inch Residential

Exhibit
 Schedule H-4
 Page 5
 Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
	\$ 92.52	\$ 115.46	\$ 22.94	24.80%
1,000	95.31	118.82	23.51	24.67%
2,000	98.11	122.18	24.08	24.54%
3,000	100.90	125.54	24.65	24.43%
4,000	103.69	128.90	25.21	24.32%
5,000	106.48	132.26	25.78	24.21%
6,000	109.28	135.62	26.35	24.11%
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%
14,000	131.62	162.50	30.88	23.46%
16,000	137.20	169.22	32.02	23.33%
18,000	142.79	175.93	33.15	23.22%
20,000	148.37	182.65	34.28	23.11%
25,000	162.33	199.45	37.12	22.87%
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				
70,368	\$ 296.59	\$ 364.75	\$ 68.16	22.98%
Median Usage				
39,500	\$ 202.82	\$ 248.16	\$ 45.34	22.35%

Present Rates:			
Monthly Minimum:		\$	92.52
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	63,000	\$	2.79
Over	63,000	\$	3.82
Proposed Rates:			
Monthly Minimum:		\$	115.46
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	63,000	\$	3.36
Over	63,000	\$	5.11

Community Water Company of Green Valley
 Bill Comparison Present and Proposed Rates
 Meter Size: 3 Inch Residential

Exhibit
 Rebuttal Schedule H-4
 Page 6
 Witness: Bourassa
REVISED

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	\$ 145.75	\$ 181.90	\$ 36.15	24.80%
1,000	148.54	185.26	36.71	24.72%
2,000	151.34	188.61	37.28	24.63%
3,000	154.13	191.97	37.85	24.56%
4,000	156.92	195.33	38.41	24.48%
5,000	159.71	198.69	38.98	24.41%
6,000	162.51	202.05	39.55	24.34%
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%
14,000	184.85	228.93	44.08	23.85%
16,000	190.43	235.65	45.22	23.74%
18,000	196.02	242.37	46.35	23.65%
20,000	201.60	249.08	47.48	23.55%
25,000	215.56	265.88	50.32	23.34%
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%
Average Usage				
86,768	\$ 388.05	\$ 473.38	\$ 85.33	21.99%
Median Usage				
29,500	\$ 228.13	\$ 281.00	\$ 52.87	23.18%

Present Rates:
 Monthly Minimum: \$ 145.75
 Gallons in Minimum -
 Charge Per 1,000 Gallons
 Up to 103,000 \$ 2.79
 Over 103,000 \$ 3.82

Proposed Rates:
 Monthly Minimum: \$ 181.90
 Gallons in Minimum -
 Charge Per 1,000 Gallons
 Up to 103,000 \$ 3.36
 Over 103,000 \$ 5.11

Community Water Company of Green Valley
 Bill Comparison Present and Proposed Rates
 Meter Size: 5/8 Inch Commercial

Exhibit
 Schedule H-4
 Page 7
 Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
	\$ 15.87	\$ 19.81	\$ 3.94	24.80%
1,000	18.66	23.17	4.50	24.13%
2,000	21.46	26.52	5.07	23.63%
3,000	24.25	29.88	5.64	23.25%
4,000	27.04	33.24	6.20	22.94%
5,000	29.83	36.60	6.77	22.69%
6,000	32.63	39.96	7.34	22.49%
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%
14,000	59.08	73.84	14.76	24.99%
16,000	66.72	84.06	17.34	25.99%
18,000	74.36	94.27	19.92	26.79%
20,000	82.00	104.49	22.50	27.44%
25,000	101.10	130.04	28.94	28.63%
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				
6,520	\$ 34.08	\$ 41.71	\$ 7.63	22.40%
Median Usage				
1,500	\$ 20.06	\$ 24.84	\$ 4.79	23.86%

Present Rates:

Monthly Minimum:		\$ 15.87
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	10,000	\$ 2.79
Over	10,000	\$ 3.82

Proposed Rates:

Monthly Minimum:		\$ 19.81
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	10,000	\$ 3.36
Over	10,000	\$ 5.11

Community Water Company of Green Valley
Bill Comparison Present and Proposed Rates
 Meter Size: 3/4 Inch Commercial

Exhibit
 Schedule H-4
 Page 8
 Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	\$ 15.87	\$ 19.81	\$ 3.94	24.80%
1,000	18.66	23.17	4.50	24.13%
2,000	21.46	26.52	5.07	23.63%
3,000	24.25	29.88	5.64	23.25%
4,000	27.04	33.24	6.20	22.94%
5,000	29.83	36.60	6.77	22.69%
6,000	32.63	39.96	7.34	22.49%
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%
14,000	59.08	73.84	14.76	24.99%
16,000	66.72	84.06	17.34	25.99%
18,000	74.36	94.27	19.92	26.79%
20,000	82.00	104.49	22.50	27.44%
25,000	101.10	130.04	28.94	28.63%
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 (3,267)	\$ 15.87	\$ 19.81	\$ 3.94	24.80%
Median Usage -	\$ 15.87	\$ 19.81	\$ 3.94	24.80%

Present Rates:				
Monthly Minimum:		\$	15.87	
Gallons in Minimum				
Charge Per 1,000 Gallons				
Up to	10,000	\$	2.79	
Over	10,000	\$	3.82	
Proposed Rates:				
Monthly Minimum:		\$	19.81	
Gallons in Minimum				
Charge Per 1,000 Gallons				
Up to	10,000	\$	3.36	
Over	10,000	\$	5.11	

Community Water Company of Green Valley
Bill Comparison Present and Proposed Rates
Meter Size: 1 Inch Commercial

Exhibit
Schedule H-4
Page 9
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	\$ 33.25	\$ 41.50	\$ 8.25	24.80%
1,000	36.04	44.86	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				
12,694	\$ 68.70	\$ 84.14	\$ 15.44	22.48%
Median Usage				
4,500	\$ 45.82	\$ 56.61	\$ 10.80	23.57%

Present Rates:				
Monthly Minimum:		\$	33.25	
Gallons in Minimum			-	
Charge Per 1,000 Gallons				
Up to	21,000	\$	2.79	
Over	21,000	\$	3.82	
Proposed Rates:				
Monthly Minimum:		\$	41.50	
Gallons in Minimum			-	
Charge Per 1,000 Gallons				
Up to	21,000	\$	3.36	
Over	21,000	\$	5.11	

Community Water Company of Green Valley
Bill Comparison Present and Proposed Rates
Meter Size: 1 1/2 Inch Commercial

Exhibit
Rebuttal Schedule H-4
Page 10
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase				
-	\$ 55.82	\$ 69.66	\$ 13.84	24.80%	Present Rates:			
1,000	58.61	73.02	14.41	24.59%	Monthly Minimum:	\$	55.82	
2,000	61.41	76.38	14.98	24.39%	Gallons in Minimum			-
3,000	64.20	79.74	15.54	24.21%	Charge Per 1,000 Gallons			
4,000	66.99	83.10	16.11	24.05%	Up to	35,000	\$	2.79
5,000	69.78	86.46	16.68	23.90%	Over	35,000	\$	3.82
6,000	72.58	89.82	17.24	23.76%				
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%	Proposed Rates:			
12,000	89.33	109.98	20.65	23.11%	Monthly Minimum:	\$	69.66	
14,000	94.92	116.69	21.78	22.95%	Gallons in Minimum			-
16,000	100.50	123.41	22.91	22.80%	Charge Per 1,000 Gallons			
18,000	106.09	130.13	24.05	22.67%	Up to	35,000	\$	3.36
20,000	111.67	136.85	25.18	22.55%	Over	35,000	\$	5.11
25,000	125.63	153.65	28.02	22.30%				
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%				
Average Usage								
14,907	\$ 97.45	\$ 119.74	\$ 22.29	22.88%				
Median Usage								
8,500	\$ 79.56	\$ 98.22	\$ 18.66	23.46%				

Community Water Company of Green Valley
Bill Comparison Present and Proposed Rates
Meter Size: 2 Inch Commercial

Exhibit
Schedule H-4
Page 11
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	\$ 92.52	\$ 115.46	\$ 22.94	24.80%
1,000	95.31	118.82	23.51	24.67%
2,000	98.11	122.18	24.08	24.54%
3,000	100.90	125.54	24.65	24.43%
4,000	103.69	128.90	25.21	24.32%
5,000	106.48	132.26	25.78	24.21%
6,000	109.28	135.62	26.35	24.11%
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%
14,000	131.62	162.50	30.88	23.46%
16,000	137.20	169.22	32.02	23.33%
18,000	142.79	175.93	33.15	23.22%
20,000	148.37	182.65	34.28	23.11%
25,000	162.33	199.45	37.12	22.87%
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				
54,757	\$ 245.43	\$ 299.41	\$ 53.99	22.00%
Median Usage				
16,500	\$ 138.60	\$ 170.90	\$ 32.30	23.30%

Present Rates:				
Monthly Minimum:		\$	92.52	
Gallons in Minimum			-	
Charge Per 1,000 Gallons				
Up to	63,000	\$	2.79	
Over	63,000	\$	3.82	
Proposed Rates:				
Monthly Minimum:		\$	115.46	
Gallons in Minimum			-	
Charge Per 1,000 Gallons				
Up to	63,000	\$	3.36	
Over	63,000	\$	5.11	

Community Water Company of Green Valley
 Bill Comparison Present and Proposed Rates
 Meter Size: 3 Inch Commercial

Exhibit
 Schedule H-4
 Page 12
 Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	\$ 145.75	\$ 181.90	\$ 36.15	24.80%
1,000	148.54	185.26	36.71	24.72%
2,000	151.34	188.61	37.28	24.63%
3,000	154.13	191.97	37.85	24.56%
4,000	156.92	195.33	38.41	24.48%
5,000	159.71	198.69	38.98	24.41%
6,000	162.51	202.05	39.55	24.34%
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%
14,000	184.85	228.93	44.08	23.85%
16,000	190.43	235.65	45.22	23.74%
18,000	196.02	242.37	46.35	23.65%
20,000	201.60	249.08	47.48	23.55%
25,000	215.56	265.88	50.32	23.34%
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%
Average Usage 68,234	\$ 336.29	\$ 411.12	\$ 74.83	22.25%
Median Usage 14,000	\$ 184.85	\$ 228.93	\$ 44.08	23.85%

Present Rates:

Monthly Minimum:	\$	145.75
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	103,000	\$ 2.79
Over	103,000	\$ 3.82

Proposed Rates:

Monthly Minimum:	\$	181.90
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	103,000	\$ 3.36
Over	103,000	\$ 5.11

Community Water Company of Green Valley
Bill Comparison Present and Proposed Rates
 Meter Size: 4 Inch Commercial

Exhibit
 Schedule H-4
 Page 13
 Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	\$ 552.76	\$ 689.84	\$ 137.08	24.80%
1,000	555.55	693.20	137.65	24.78%
2,000	558.35	696.56	138.22	24.75%
3,000	561.14	699.92	138.79	24.73%
4,000	563.93	703.28	139.35	24.71%
5,000	566.72	706.64	139.92	24.69%
6,000	569.52	710.00	140.49	24.67%
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%
14,000	591.86	736.88	145.02	24.50%
16,000	597.44	743.59	146.15	24.46%
18,000	603.03	750.31	147.29	24.42%
20,000	608.61	757.03	148.42	24.39%
25,000	622.57	773.83	151.26	24.30%
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				
3,165,350	\$ 12,209.12	\$ 16,120.88	\$ 3,911.76	32.04%
Median Usage				
3,129,050	\$ 12,070.45	\$ 15,935.41	\$ 3,864.96	32.02%

Present Rates:

Monthly Minimum:	\$	552.76
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	424,000	\$ 2.79
Over	424,000	\$ 3.82

Proposed Rates:

Monthly Minimum:	\$	689.84
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	424,000	\$ 3.36
Over	424,000	\$ 5.11

Community Water Company of Green Valley
 Bill Comparison Present and Proposed Rates
 Meter Size: 5/8 Inch Commercial/Residential

Exhibit
 Rebuttal Schedule H-4
 Page 14
 Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	\$ 15.87	\$ 19.81	\$ 3.94	24.80%
1,000	18.66	23.17	4.50	24.13%
2,000	21.46	26.52	5.07	23.63%
3,000	24.25	29.88	5.64	23.25%
4,000	27.04	33.24	6.20	22.94%
5,000	29.83	36.60	6.77	22.69%
6,000	32.63	39.96	7.34	22.49%
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%
14,000	59.08	73.84	14.76	24.99%
16,000	66.72	84.06	17.34	25.99%
18,000	74.36	94.27	19.92	26.79%
20,000	82.00	104.49	22.50	27.44%
25,000	101.10	130.04	28.94	28.63%
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				
1,500	\$ 20.06	\$ 24.84	\$ 4.79	23.86%

Present Rates:

Monthly Minimum:		\$ 15.87
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	10,000	\$ 2.79
Over	10,000	\$ 3.82

Proposed Rates:

Monthly Minimum:		\$ 19.81
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	10,000	\$ 3.36
Over	10,000	\$ 5.11

Community Water Company of Green Valley
 Bill Comparison Present and Proposed Rates
 Meter Size: 3/4 Inch Commercial/Residential

Exhibit
 Rebuttal Schedule H-4
 Page 15
 Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	\$ 15.87	\$ 19.81	\$ 3.94	24.80%
1,000	18.66	23.17	4.50	24.13%
2,000	21.46	26.52	5.07	23.63%
3,000	24.25	29.88	5.64	23.25%
4,000	27.04	33.24	6.20	22.94%
5,000	29.83	36.60	6.77	22.69%
6,000	32.63	39.96	7.34	22.49%
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%
14,000	59.08	73.84	14.76	24.99%
16,000	66.72	84.06	17.34	25.99%
18,000	74.36	94.27	19.92	26.79%
20,000	82.00	104.49	22.50	27.44%
25,000	101.10	130.04	28.94	28.63%
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 -	\$ 15.87	\$ 19.81	\$ 3.94	24.80%

Present Rates:

Monthly Minimum:		\$ 15.87
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	10,000	\$ 2.79
Over	10,000	\$ 3.82

Proposed Rates:

Monthly Minimum:		\$ 19.81
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	10,000	\$ 3.36
Over	10,000	\$ 5.11

Community Water Company of Green Valley
 Bill Comparison Present and Proposed Rates
 Meter Size: 1 Inch Commercial/Residential

Exhibit
 Schedule H-4
 Page 16
 Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
	\$ 33.25	\$ 41.50	\$ 8.25	24.80%
1,000	36.04	44.86	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 13,858	\$ 71.95	\$ 88.05	\$ 16.10	22.38%
Median Usage 12,500	\$ 68.16	\$ 83.49	\$ 15.33	22.50%

Present Rates:

Monthly Minimum:		\$ 33.25
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	21,000	\$ 2.79
Over	21,000	\$ 3.82

Proposed Rates:

Monthly Minimum:		\$ 41.50
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	21,000	\$ 3.36
Over	21,000	\$ 5.11

Community Water Company of Green Valley
 Bill Comparison Present and Proposed Rates
 Meter Size: 1.5 Inch Commercial/Residential

Exhibit
 Rebuttal Schedule H-4
 Page 17
 Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	\$ 33.25	\$ 41.50	\$ 8.25	24.80%
1,000	36.04	44.86	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				
-	\$ 33.25	\$ 41.50	\$ 8.25	24.80%
Median Usage				
-	\$ 33.25	\$ 41.50	\$ 8.25	24.80%

Present Rates:

Monthly Minimum:		\$ 33.25
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	21,000	\$ 2.79
Over	21,000	\$ 3.82

Proposed Rates:

Monthly Minimum:		\$ 41.50
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	21,000	\$ 3.36
Over	21,000	\$ 5.11

Community Water Company of Green Valley
Bill Comparison Present and Proposed Rates
Meter Size: 2 Inch Commercial/Residential

Exhibit
Schedule H-4
Page 18
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	\$ 92.52	\$ 115.46	\$ 22.94	24.80%
1,000	95.31	118.82	23.51	24.67%
2,000	98.11	122.18	24.08	24.54%
3,000	100.90	125.54	24.65	24.43%
4,000	103.69	128.90	25.21	24.32%
5,000	106.48	132.26	25.78	24.21%
6,000	109.28	135.62	26.35	24.11%
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%
14,000	131.62	162.50	30.88	23.46%
16,000	137.20	169.22	32.02	23.33%
18,000	142.79	175.93	33.15	23.22%
20,000	148.37	182.65	34.28	23.11%
25,000	162.33	199.45	37.12	22.87%
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				
23,000	\$ 156.75	\$ 192.73	\$ 35.98	22.96%

Present Rates:				
Monthly Minimum:		\$	92.52	
Gallons in Minimum			-	
Charge Per 1,000 Gallons				
Up to	63,000	\$	2.79	
Over	63,000	\$	3.82	
Proposed Rates:				
Monthly Minimum:		\$	115.46	
Gallons in Minimum			-	
Charge Per 1,000 Gallons				
Up to	63,000	\$	3.36	
Over	63,000	\$	5.11	

Community Water Company of Green Valley
 Bill Comparison Present and Proposed Rates
 Meter Size: 3 Inch Bulk

Exhibit
 Schedule: H-4
 Page: 19
 Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	\$ 145.75	\$ 181.90	\$ 36.15	24.80%
1,000	148.54	185.26	36.71	24.72%
2,000	151.34	188.61	37.28	24.63%
3,000	154.13	191.97	37.85	24.56%
4,000	156.92	195.33	38.41	24.48%
5,000	159.71	198.69	38.98	24.41%
6,000	162.51	202.05	39.55	24.34%
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%
14,000	184.85	228.93	44.08	23.85%
16,000	190.43	235.65	45.22	23.74%
18,000	196.02	242.37	46.35	23.65%
20,000	201.60	249.08	47.48	23.55%
25,000	215.56	265.88	50.32	23.34%
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%
Average Usage				
11,551	\$ 178.01	\$ 220.70	\$ 42.69	23.98%
Median Usage				
500	\$ 147.15	\$ 183.58	\$ 36.43	24.76%

Present Rates:

Monthly Minimum:		\$ 145.75
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	1,050,000	\$ 2.79
Over	1,050,000	\$ 3.82

Proposed Rates:

Monthly Minimum:		\$ 181.90
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	1,050,000	\$ 3.36
Over	1,050,000	\$ 5.11

Community Water Company of Green Valley
 Bill Comparison Present and Proposed Rates
 Meter Size: Fire Lines Up to 6 Inch

Exhibit
 Schedule H-4
 Page 20
 Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase	
-	\$ 10.00	\$ 10.00	\$ -	0.00%	
1,000	10.00	10.00	-	0.00%	Present Rates: Monthly Minimum: \$ 10.00
2,000	10.00	10.00	-	0.00%	
3,000	10.00	10.00	-	0.00%	
4,000	10.00	10.00	-	0.00%	
5,000	10.00	10.00	-	0.00%	
6,000	10.00	10.00	-	0.00%	
7,000	10.00	10.00	-	0.00%	
8,000	10.00	10.00	-	0.00%	
9,000	10.00	10.00	-	0.00%	
10,000	10.00	10.00	-	0.00%	
12,000	10.00	10.00	-	0.00%	Proposed Rates: Monthly Minimum: \$ 10.00
14,000	10.00	10.00	-	0.00%	
16,000	10.00	10.00	-	0.00%	
18,000	10.00	10.00	-	0.00%	
20,000	10.00	10.00	-	0.00%	
25,000	10.00	10.00	-	0.00%	
30,000	10.00	10.00	-	0.00%	
35,000	10.00	10.00	-	0.00%	
40,000	10.00	10.00	-	0.00%	
45,000	10.00	10.00	-	0.00%	
50,000	10.00	10.00	-	0.00%	
60,000	10.00	10.00	-	0.00%	
70,000	10.00	10.00	-	0.00%	
80,000	10.00	10.00	-	0.00%	
90,000	10.00	10.00	-	0.00%	
100,000	10.00	10.00	-	0.00%	
Average Usage					
-	\$ 10.00	\$ 10.00	\$ -	0.00%	
Median Usage					
-	\$ 10.00	\$ 10.00	\$ -	0.00%	

Community Water Company of Green Valley
 Bill Comparison Present and Proposed Rates
 Meter Size: Fire Lines Up to 8 Inch

Exhibit
 Schedule H-4
 Page 21
 Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase	
-	\$ 15.00	\$ 15.00	\$ -	0.00%	
1,000	15.00	15.00	-	0.00%	Present Rates: Monthly Minimum: \$ 15.00
2,000	15.00	15.00	-	0.00%	
3,000	15.00	15.00	-	0.00%	
4,000	15.00	15.00	-	0.00%	
5,000	15.00	15.00	-	0.00%	
6,000	15.00	15.00	-	0.00%	
7,000	15.00	15.00	-	0.00%	
8,000	15.00	15.00	-	0.00%	
9,000	15.00	15.00	-	0.00%	
10,000	15.00	15.00	-	0.00%	
12,000	15.00	15.00	-	0.00%	Proposed Rates: Monthly Minimum: \$ 15.00
14,000	15.00	15.00	-	0.00%	
16,000	15.00	15.00	-	0.00%	
18,000	15.00	15.00	-	0.00%	
20,000	15.00	15.00	-	0.00%	
25,000	15.00	15.00	-	0.00%	
30,000	15.00	15.00	-	0.00%	
35,000	15.00	15.00	-	0.00%	
40,000	15.00	15.00	-	0.00%	
45,000	15.00	15.00	-	0.00%	
50,000	15.00	15.00	-	0.00%	
60,000	15.00	15.00	-	0.00%	
70,000	15.00	15.00	-	0.00%	
80,000	15.00	15.00	-	0.00%	
90,000	15.00	15.00	-	0.00%	
100,000	15.00	15.00	-	0.00%	
Average Usage					
-	\$ 15.00	\$ 15.00	\$ -	0.00%	
Median Usage					
-	\$ 15.00	\$ 15.00	\$ -	0.00%	

Community Water Company of Green Valley

Test Year Ended December 31, 2023

Meter Size: 5/8x3/4 Inch Residential

Exhibit
Schedule H-5
Page 1
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)
1	1,000	477	299	264	244	459	808	942	972	994	890	633	526	7,508	7,508	-
1,001	2,000	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	8,210
2,001	3,000	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
3,001	4,000	2,084	2,281	2,319	2,047	1,872	1,536	1,409	1,560	1,617	1,680	1,816	2,047	22,268	70,095	99,777
4,001	5,000	1,523	1,592	1,576	1,610	1,361	1,210	1,210	1,187	1,190	1,239	1,313	1,415	16,426	86,521	157,276
5,001	6,000	946	996	903	1,126	991	936	904	908	900	845	931	994	11,380	97,901	208,492
6,001	7,000	583	567	508	727	673	690	662	689	657	614	707	598	7,675	105,576	250,708
7,001	8,000	391	361	364	461	489	534	545	481	486	443	483	377	5,415	110,991	285,908
8,001	9,000	232	218	229	318	366	387	362	353	301	295	342	279	3,682	114,673	313,525
9,001	10,000	141	126	136	231	205	315	300	274	259	226	240	179	2,632	117,305	335,898
10,001	11,000	93	89	77	128	142	204	208	198	188	172	150	108	1,757	119,062	352,591
11,001	12,000	72	56	45	89	104	140	191	153	148	102	127	74	1,301	120,363	366,252
12,001	13,000	47	44	31	62	75	136	110	98	100	71	76	50	900	121,263	376,602
13,001	14,000	30	25	28	49	52	81	78	72	70	56	54	42	637	121,900	384,565
14,001	15,000	23	29	16	29	39	40	66	57	51	34	41	26	451	122,351	390,654
15,001	16,000	21	8	14	31	34	56	49	55	35	24	26	15	368	122,719	395,990
16,001	17,000	12	10	4	22	21	44	36	41	36	21	18	17	282	123,001	400,361
17,001	18,000	11	8	8	13	15	22	43	22	23	17	20	13	215	123,216	403,909
18,001	19,000	5	3	3	11	14	19	19	22	23	16	8	8	151	123,367	406,551
19,001	20,000	3	4	6	9	10	26	21	31	12	14	21	8	165	123,532	409,604
20,001	21,000	6	3	4	4	10	15	16	14	17	9	7	3	108	123,640	411,710
21,001	22,000	3	2	4	6	7	13	20	7	11	7	7	8	95	123,735	413,658
22,001	23,000	-	-	3	6	2	10	13	7	2	6	4	4	57	123,792	414,883
23,001	24,000	1	6	2	4	6	6	13	8	5	6	4	2	63	123,855	416,301
24,001	25,000	4	-	2	5	2	7	9	10	6	4	1	2	52	123,907	417,523
25,001	26,000	3	1	1	1	2	5	3	3	6	5	1	2	33	123,940	418,331
26,001	27,000	2	1	-	1	2	4	4	7	5	2	4	2	34	123,974	419,198
27,001	28,000	1	-	2	1	4	6	2	5	3	2	2	3	31	124,005	420,020
28,001	29,000	1	1	-	-	3	5	5	3	4	2	5	2	31	124,036	420,872
29,001	30,000	1	1	-	1	2	3	2	4	-	1	2	-	17	124,053	421,357
30,001	31,000	1	1	-	1	1	2	5	-	5	2	3	-	21	124,074	421,976
31,001	32,000	-	-	-	-	1	5	3	1	3	-	2	2	18	124,092	422,525
32,001	33,000	-	-	-	1	2	1	2	2	3	2	-	1	14	124,106	422,966
33,001	34,000	-	-	-	-	1	2	1	4	1	1	2	1	13	124,119	423,389
34,001	35,000	-	-	-	-	-	2	2	2	-	-	2	1	8	124,127	423,657
35,001	36,000	1	1	-	-	-	1	2	-	2	-	1	-	8	124,135	423,933
36,001	37,000	-	-	-	-	1	-	1	1	1	-	-	-	4	124,139	424,075
37,001	38,000	-	-	-	1	-	1	1	-	2	-	3	-	8	124,147	424,367
38,001	39,000	1	-	-	-	1	1	3	-	-	-	-	2	8	124,155	424,667
39,001	40,000	-	-	-	-	-	-	3	2	-	-	1	-	6	124,161	424,898
40,001	41,000	-	-	-	-	-	-	3	1	2	1	1	1	9	124,170	425,253
41,001	42,000	-	1	-	-	-	-	-	2	1	-	-	-	4	124,174	425,415
		1	1	-	-	1	1	-	-	1	1	-	-	6	124,180	425,664

Community Water Company of Green Valley

Test Year Ended December 31, 2023

Meter Size: 5/8x3/4 Inch Residential

Exhibit
Schedule H-5
Page 1
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)
42,001	43,000	-	-	-	-	-	-	-	-	1	1	-	-	3	124,183	425,792
43,001	44,000	-	-	-	2	-	-	1	2	1	-	-	1	7	124,190	426,096
44,001	45,000	1	-	-	1	1	-	-	1	-	-	-	-	4	124,194	426,274
45,001	46,000	-	1	-	-	-	-	-	1	1	-	-	-	3	124,197	426,411
46,001	47,000	1	-	-	-	-	-	-	-	1	2	-	-	4	124,201	426,597
47,001	48,000	-	-	-	1	-	1	-	-	-	-	-	-	2	124,203	426,692
48,001	49,000	-	-	1	-	1	-	-	-	-	1	-	-	3	124,206	426,837
49,001	50,000	-	-	-	1	-	-	1	-	-	-	-	-	2	124,208	426,936
50,001	51,000	-	-	-	-	-	-	-	-	-	-	1	-	1	124,209	426,987
51,001	52,000	-	-	-	-	-	-	-	-	2	-	-	-	2	124,211	427,090
52,001	53,000	-	-	-	1	-	1	-	-	-	1	-	-	3	124,214	427,247
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	1	1	124,215	427,301
54,001	55,000	-	-	-	-	-	-	-	1	-	1	1	-	3	124,218	427,464
55,001	56,000	-	-	-	-	-	-	1	-	-	1	-	-	2	124,220	427,575
56,001	57,000	-	-	-	1	-	-	-	1	1	-	-	-	3	124,223	427,745
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	124,223	427,745
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	1	1	124,224	427,803
59,001	60,000	-	-	-	-	-	-	-	-	-	-	1	-	1	124,225	427,863
60,001	61,000	-	-	-	-	-	-	2	-	-	-	-	-	2	124,227	427,984
61,001	62,000	-	-	1	-	-	-	-	-	-	-	-	-	1	124,228	428,045
62,001	63,000	-	-	-	-	-	-	-	1	-	-	-	-	1	124,229	428,108
63,001	64,000	-	-	-	-	-	-	1	-	-	-	-	-	1	124,230	428,171
64,001	65,000	-	-	-	1	1	-	1	1	-	-	-	-	4	124,234	428,429
65,001	66,000	-	-	-	-	-	1	-	-	-	-	-	-	1	124,235	428,495
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	124,235	428,495
67,001	68,000	-	-	-	1	1	-	-	-	1	-	-	-	3	124,238	428,697
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	124,238	428,697
69,001	70,000	-	-	1	-	-	-	1	-	1	-	-	-	3	124,241	428,906
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	124,241	428,906
71,001	72,000	-	-	-	-	-	-	-	-	-	1	-	-	1	124,242	428,977
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	1	1	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	-	-	-	-	-	1	-	-	-	-	-	-	1	124,244	429,126
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	124,244	429,126
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	124,244	429,126
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	1	1	124,245	429,206
80,001	81,000	-	-	-	-	-	-	-	-	-	-	1	-	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
84,001	85,000	-	-	-	-	-	-	-	-	1	-	-	-	1	124,249	429,536

[illegible]

Community Water Company of Green Valley

Test Year Ended December 31, 2023

Meter Size:

5/8x3/4 Inch Residential

Exhibit

Schedule H-5

Page 1

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)
-	-													-	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
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 Usage	3,470	
														Median Usage	2,500	
														Average # Customers	10,355	
														Change in Number of Customers	(47)	

Test Year Ended December 31, 2023

3/4 Inch Residential

Exhibit
Schedule H-5
Page 2
Witness: Bourassa

		Month of												Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
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			
-	-	6	5	2	6	8	8	10	13	8	11	12	6	95	95	-
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	-	-	-	-	-	3	-	1	1	-	1	2	8	1,166	2,498
9,001	10,000	-	-	-	1	-	-	-	-	1	-	-	1	3	1,169	2,527
10,001	11,000	-	-	1	1	-	-	-	-	-	-	-	-	2	1,171	2,548
11,001	12,000	-	1	1	-	-	-	1	-	1	-	-	1	5	1,176	2,605
12,001	13,000	-	-	-	-	1	-	-	1	1	1	-	-	4	1,180	2,655
13,001	14,000	-	-	-	-	-	-	-	-	1	1	1	-	3	1,183	2,696
14,001	15,000	-	-	-	-	-	-	1	-	-	-	-	1	2	1,185	2,725
15,001	16,000	1	-	-	-	-	1	-	-	-	-	1	1	4	1,189	2,787
16,001	17,000	-	-	1	-	1	-	-	-	-	-	1	-	3	1,192	2,836
17,001	18,000	-	1	-	-	-	1	-	-	-	-	-	-	2	1,194	2,871
18,001	19,000	-	-	-	1	-	-	-	-	-	-	-	1	2	1,196	2,908
19,001	20,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,197	2,928
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,197	2,928
21,001	22,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,198	2,949
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,198	2,949
23,001	24,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,199	2,973
24,001	25,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,200	2,997
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,200	2,997
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,200	2,997
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,200	2,997
28,001	29,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,201	3,026
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,201	3,026
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,201	3,026
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,201	3,026
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,201	3,026
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,201	3,026
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,201	3,026
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,201	3,026
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,201	3,026
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,201	3,026

Test Year Ended December 31, 2023

3/4 Inch Residential

Witness: Bourassa

[illegible]

Community Water Company of Green Valley

Test Year Ended December 31, 2023

Meter Size: 3/4 Inch Residential

Exhibit
Schedule H-5
Page 2
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)
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,201	3,026
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,201	3,026
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,201	3,026
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,201	3,026
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,201	3,026
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,201	3,026
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,201	3,026
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,201	3,026
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,201	3,026
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,201	3,026
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,201	3,026
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,201	3,026
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,201	3,026
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,201	3,026
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,201	3,026
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,201	3,026
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,201	3,026
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,201	3,026
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,201	3,026
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,201	3,026
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,201	3,026
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,201	3,026
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,201	3,026
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,201	3,026
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,201	3,026
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,201	3,026
Totals		99	100	100	100	99	100	99	103	100	100	101	100	1,201		
														Average Usage	2,519	
														Median Usage	1,500	
														Average # Customers	100	
														Change in Number of Customers	1	

Community Water Company of Green Valley

Test Year Ended December 31, 2023

Meter Size: 1 Inch Residential

Exhibit Schedule H-5

Page 3

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	Cumulative Billing	Cumulative Gallons (in 1,000's)
-	-	16	3	5	3	6	7	17	16	20	17	12	14	136	136	-
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	8	7	8	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	-	3	1	7	2	3	2	-	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	-	3	-	1	2	2	3	18	3,666	25,025
26,001	27,000	-	-	-	2	-	1	2	7	1	3	-	1	17	3,683	25,475
27,001	28,000	2	-	-	-	4	-	2	-	-	-	3	2	13	3,696	25,833
28,001	29,000	1	-	1	1	2	-	-	-	-	-	1	-	6	3,702	26,004
29,001	30,000	-	1	-	1	1	2	-	2	-	3	3	-	13	3,715	26,387
30,001	31,000	1	1	1	4	-	1	2	1	-	-	1	-	12	3,727	26,753
31,001	32,000	-	-	2	-	3	-	-	-	2	-	3	3	13	3,740	27,163
32,001	33,000	-	-	1	-	1	1	1	1	5	-	-	2	12	3,752	27,553
33,001	34,000	-	1	1	1	1	1	1	2	2	1	2	-	13	3,765	27,988
34,001	35,000	1	3	1	-	-	1	5	1	2	1	-	2	17	3,782	28,575
35,001	36,000	1	1	1	3	1	1	2	2	-	-	3	1	16	3,798	29,143
36,001	37,000	-	1	-	1	1	1	1	2	-	2	1	-	10	3,808	29,508
37,001	38,000	-	-	2	-	1	-	1	1	-	2	-	-	7	3,815	29,770
38,001	39,000	-	1	-	-	1	1	1	-	-	-	-	-	4	3,819	29,924
39,001	40,000	-	1	-	1	-	1	2	-	1	-	-	-	6	3,825	30,161

Community Water Company of Green Valley

Test Year Ended December 31, 2023

Meter Size: 1 Inch Residential

Exhibit Schedule H-5

Page 3

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	Cumulative Billing	Cumulative Gallons (in 1,000's)
40,001	41,000	-	-	-	-	1	4	-	-	-	1	1	-	7	3,832	30,445
41,001	42,000	-	-	-	-	-	-	2	2	1	-	2	-	7	3,839	30,735
42,001	43,000	-	-	1	-	-	-	3	1	1	1	-	-	7	3,846	31,033
43,001	44,000	1	-	-	-	-	-	1	-	1	1	1	1	6	3,852	31,294
44,001	45,000	-	-	-	1	1	-	-	-	2	2	-	1	7	3,859	31,605
45,001	46,000	1	-	-	-	1	-	-	3	-	-	1	-	6	3,865	31,878
46,001	47,000	-	-	-	-	-	1	1	2	-	-	-	-	4	3,869	32,064
47,001	48,000	-	-	-	-	-	1	-	-	-	-	1	-	2	3,871	32,159
48,001	49,000	1	-	-	-	-	-	-	-	1	-	-	-	2	3,873	32,256
49,001	50,000	-	-	-	-	-	-	-	1	-	-	-	-	1	3,874	32,306
50,001	51,000	-	1	-	-	-	1	1	1	2	-	-	-	6	3,880	32,609
51,001	52,000	-	-	-	-	-	-	-	1	1	-	-	-	2	3,882	32,712
52,001	53,000	1	-	-	-	-	2	1	-	-	-	-	-	4	3,886	32,922
53,001	54,000	-	-	-	-	-	-	1	-	-	1	-	-	2	3,888	33,029
54,001	55,000	-	-	-	1	-	-	-	-	1	-	-	-	2	3,890	33,138
55,001	56,000	-	-	-	-	-	2	-	-	-	-	-	-	2	3,892	33,249
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,892	33,249
57,001	58,000	-	-	-	-	-	1	-	-	-	-	1	-	2	3,894	33,364
58,001	59,000	-	-	-	-	-	-	1	-	-	-	-	1	2	3,896	33,481
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,896	33,481
60,001	61,000	-	-	-	-	-	-	-	1	-	-	-	-	1	3,897	33,541
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,897	33,541
62,001	63,000	-	1	-	-	-	-	-	-	1	-	-	-	2	3,899	33,666
63,001	64,000	-	-	-	-	-	-	-	-	-	1	-	1	2	3,901	33,793
64,001	65,000	-	-	-	-	-	-	-	-	1	-	-	-	1	3,902	33,858
65,001	66,000	-	-	-	-	1	1	-	1	-	-	-	-	3	3,905	34,054
66,001	67,000	-	-	-	-	-	-	-	-	-	-	1	-	1	3,906	34,121
67,001	68,000	-	-	-	-	-	-	-	-	1	-	-	-	1	3,907	34,188
68,001	69,000	1	-	-	-	1	1	-	1	-	-	-	-	4	3,911	34,462
69,001	70,000	-	-	1	-	-	1	1	-	-	-	-	-	3	3,914	34,671
70,001	71,000	-	-	-	-	-	1	-	-	-	-	-	-	1	3,915	34,741
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	1	1	3,916	34,813
72,001	73,000	-	-	-	-	-	1	-	-	-	-	-	-	1	3,917	34,885
73,001	74,000	1	-	-	-	-	-	-	-	-	-	-	-	1	3,918	34,959
74,001	75,000	-	-	-	1	-	-	-	-	-	-	-	-	1	3,919	35,033
75,001	76,000	-	-	-	-	-	-	-	-	-	1	-	-	1	3,920	35,109
76,001	77,000	-	-	-	-	1	-	-	1	-	-	-	-	2	3,922	35,262
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	1	1	3,923	35,339
78,001	79,000	-	1	-	-	-	-	-	-	-	-	-	-	1	3,924	35,418
79,001	80,000	-	-	-	-	1	-	-	-	-	-	1	-	2	3,926	35,577
80,001	81,000	-	-	1	-	-	-	-	-	1	-	-	-	2	3,928	35,738

Exhibit
Schedule H-5
Page 3
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	Cumulative Billing	Cumulative Gallons (in 1,000's)
81,001	82,000	1	-	-	-	-	-	1	-	-	-	-	-	2	3,930	35,901
82,001	83,000	-	-	-	1	-	-	-	-	-	-	-	-	1	3,931	35,983
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	1	1	3,932	36,067
84,001	85,000	-	-	-	-	-	-	-	-	1	1	-	-	3	3,935	36,320
85,001	86,000	-	-	-	-	-	-	-	-	-	-	1	-	-	3,935	36,320
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	1	1	3,936	36,407
87,001	88,000	-	-	-	-	-	-	1	-	-	-	-	-	1	3,937	36,494
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,937	36,494
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	1	1	3,938	36,584
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,938	36,584
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,938	36,584
92,001	93,000	-	-	-	-	-	1	-	-	1	-	-	-	3	3,941	36,861
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,941	36,861
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,941	36,861
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,941	36,861
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,941	36,861
97,001	98,000	-	-	-	-	-	-	-	-	-	1	-	-	1	3,942	36,959
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,942	36,959
99,001	100,000	1	-	-	-	-	-	-	-	-	-	-	-	1	3,943	37,058
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,943	37,058
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,943	37,058
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,943	37,058
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,943	37,058
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,943	37,058
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,943	37,058
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,943	37,058
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,943	37,058
Totals		339	329	327	327	327	328	327	327	327	328	329	328	3,943		

Average Usage	9,399
Median Usage	5,500
Average # Customers	329
Change in Number of Customers	(11)

Community Water Company of Green Valley

Test Year Ended December 31, 2023

Meter Size: 1 1/2 Inch Residential

Exhibit Schedule H-5

Page 4

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	Cumulative Billing	Cumulative Gallons (in 1,000's)
-	-	1	1	1	1	-	-	1	1	-	1	1	1	9	9	-
1	1,000	-	-	-	-	-	-	-	-	1	-	-	-	1	10	1
1,001	2,000	-	-	1	-	-	1	-	-	-	-	-	-	2	12	4
2,001	3,000	2	2	2	-	-	-	-	-	-	-	-	-	6	18	19
3,001	4,000	-	-	-	2	1	-	-	-	-	-	-	1	4	22	33
4,001	5,000	-	-	-	-	1	-	-	1	1	1	1	-	5	27	55
5,001	6,000	-	-	1	-	-	1	-	-	-	-	-	-	2	29	66
6,001	7,000	-	-	-	-	1	-	1	-	-	1	-	-	3	32	86
7,001	8,000	-	-	-	-	1	-	-	-	-	-	2	-	3	35	108
8,001	9,000	1	-	-	-	-	-	-	-	-	-	-	-	1	36	117
9,001	10,000	-	1	1	-	-	1	-	-	-	-	-	-	3	39	145
10,001	11,000	1	-	3	1	-	-	-	-	-	-	-	1	6	45	208
11,001	12,000	1	-	-	-	-	-	-	-	3	2	-	2	8	53	300
12,001	13,000	-	-	-	-	-	-	1	-	-	-	1	-	2	55	325
13,001	14,000	-	-	1	-	-	-	-	-	2	2	-	-	5	60	393
14,001	15,000	-	1	-	-	-	3	-	2	-	2	2	1	11	71	552
15,001	16,000	-	1	1	-	-	1	1	-	2	1	1	-	8	79	676
16,001	17,000	1	-	1	3	-	-	1	2	-	1	-	-	9	88	825
17,001	18,000	2	-	2	-	1	-	-	-	-	-	1	2	8	96	965
18,001	19,000	-	1	1	-	2	1	1	3	1	-	2	-	12	108	1,187
19,001	20,000	2	2	-	1	1	-	1	1	-	-	-	-	8	116	1,343
20,001	21,000	1	1	-	2	4	-	3	1	-	-	-	1	13	129	1,609
21,001	22,000	-	-	-	1	2	1	1	-	1	1	-	1	8	137	1,781
22,001	23,000	-	1	1	2	-	1	1	1	3	-	1	-	11	148	2,029
23,001	24,000	-	-	1	1	1	1	1	1	-	-	-	-	6	154	2,170
24,001	25,000	-	1	-	2	-	-	2	-	1	1	1	3	11	165	2,439
25,001	26,000	2	2	-	2	1	1	1	-	1	1	1	1	13	178	2,771
26,001	27,000	2	-	2	-	-	-	-	1	2	-	-	-	7	185	2,956
27,001	28,000	1	-	1	-	-	3	-	-	-	3	1	1	10	195	3,231
28,001	29,000	-	1	2	1	-	-	-	1	-	-	-	-	5	200	3,374
29,001	30,000	1	1	-	-	-	1	-	-	-	2	2	2	9	209	3,639
30,001	31,000	-	1	-	-	-	1	-	1	3	1	3	-	10	219	3,944
31,001	32,000	-	-	1	2	1	-	3	-	-	1	-	1	9	228	4,228
32,001	33,000	1	1	1	-	1	1	-	1	1	1	-	2	10	238	4,553
33,001	34,000	-	1	1	1	1	1	1	-	-	2	-	1	9	247	4,854
34,001	35,000	1	3	-	2	-	1	-	1	-	1	1	-	10	257	5,199
35,001	36,000	2	1	2	-	-	-	1	-	-	-	-	-	6	263	5,412
36,001	37,000	-	-	1	-	-	1	-	1	1	-	2	-	6	269	5,631
37,001	38,000	3	2	2	-	2	1	1	1	-	1	-	2	15	284	6,194

Community Water Company of Green Valley

Test Year Ended December 31, 2023

Meter Size: 1 1/2 Inch Residential

Exhibit

Schedule H-5

Page 4

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	-	-	-	1	1	-	1	-	1	1	1	1	7	291	6,463
39,001	40,000	-	1	-	-	-	2	-	1	-	-	1	2	7	298	6,740
40,001	41,000	-	1	1	1	1	-	1	1	1	-	-	-	7	305	7,023
41,001	42,000	2	1	-	1	-	-	2	-	-	2	-	1	9	314	7,397
42,001	43,000	-	-	1	1	2	-	-	1	-	-	-	-	5	319	7,609
43,001	44,000	2	-	-	-	1	1	1	1	-	-	-	1	7	326	7,914
44,001	45,000	-	-	-	-	1	-	1	1	2	-	3	1	9	335	8,314
45,001	46,000	2	-	-	1	-	-	-	-	-	-	-	-	3	338	8,451
46,001	47,000	-	1	-	-	-	2	-	1	-	-	-	1	5	343	8,683
47,001	48,000	1	-	1	-	-	2	-	2	1	-	1	-	8	351	9,063
48,001	49,000	-	-	-	1	2	-	-	1	1	1	-	1	7	358	9,403
49,001	50,000	1	3	-	-	2	-	-	-	-	-	1	-	7	365	9,749
50,001	51,000	-	1	-	1	-	-	-	-	-	-	-	-	2	367	9,850
51,001	52,000	1	-	2	-	-	-	-	-	-	1	-	1	5	372	10,108
52,001	53,000	-	1	1	-	-	-	-	-	-	1	1	-	4	376	10,318
53,001	54,000	-	1	-	1	1	2	1	-	-	-	-	-	6	382	10,639
54,001	55,000	-	1	-	-	-	-	-	-	-	-	-	-	1	383	10,693
55,001	56,000	1	-	-	1	-	-	-	-	-	-	-	-	2	385	10,804
56,001	57,000	-	-	-	2	1	-	-	-	-	-	-	-	3	388	10,974
57,001	58,000	-	-	1	-	-	-	-	-	-	-	-	-	1	389	11,031
58,001	59,000	-	-	-	-	-	-	-	-	1	-	-	-	1	390	11,090
59,001	60,000	-	-	-	-	-	-	1	-	-	-	-	-	1	391	11,149
60,001	61,000	-	-	-	-	-	-	-	-	-	-	1	-	1	392	11,210
61,001	62,000	-	-	-	-	-	-	1	-	-	-	-	-	1	393	11,271
62,001	63,000	-	1	-	1	-	-	1	-	-	1	1	1	6	399	11,646
63,001	64,000	-	-	1	1	-	-	-	-	-	-	-	-	2	401	11,773
64,001	65,000	-	1	-	-	-	-	-	-	2	1	-	-	4	405	12,031
65,001	66,000	-	-	1	-	-	-	-	1	1	-	-	1	4	409	12,293
66,001	67,000	-	-	-	-	-	-	-	1	-	-	-	1	2	411	12,426
67,001	68,000	-	-	-	-	1	-	-	2	-	-	-	-	3	414	12,629
68,001	69,000	1	-	-	-	-	-	1	-	-	1	-	-	3	417	12,834
69,001	70,000	1	-	-	-	-	-	-	-	-	-	-	-	1	418	12,904
70,001	71,000	-	-	-	1	1	1	-	-	1	-	-	-	4	422	13,186
71,001	72,000	-	-	-	1	-	1	-	-	-	-	-	-	2	424	13,329
72,001	73,000	-	-	-	1	1	-	-	-	1	-	-	-	3	427	13,546
73,001	74,000	-	-	-	-	-	1	-	-	-	-	1	-	2	429	13,693
74,001	75,000	-	-	-	-	-	-	1	-	-	-	-	-	1	430	13,768
75,001	76,000	-	-	-	-	-	-	-	1	-	-	-	-	1	431	13,843
76,001	77,000	-	-	-	-	1	2	1	1	-	-	-	-	5	436	14,226

Community Water Company of Green Valley

Test Year Ended December 31, 2023

Meter Size: 1 1/2 Inch Residential

Exhibit

Schedule H-5

Page 4

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)
77,001	78,000	-	-	-	-	-	-	-	-	-	1	1	-	2	438	14,381
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	438	14,381
79,001	80,000	1	-	-	-	-	-	-	-	-	-	-	-	1	439	14,460
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	1	1	440	14,541
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	440	14,541
82,001	83,000	-	-	-	-	-	-	1	-	-	-	-	-	1	441	14,623
83,001	84,000	-	-	-	-	-	-	-	1	1	-	-	-	2	443	14,790
84,001	85,000	-	-	1	-	-	-	-	-	-	-	-	-	1	444	14,875
85,001	86,000	-	-	-	-	-	-	-	-	-	-	1	-	1	445	14,960
86,001	87,000	-	1	-	-	-	-	-	-	-	-	-	-	1	446	15,047
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	446	15,047
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	446	15,047
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	446	15,047
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	1	1	447	15,137
91,001	92,000	-	-	-	-	-	-	-	-	1	-	-	-	1	448	15,229
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	448	15,229
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	448	15,229
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	448	15,229
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	448	15,229
96,001	97,000	-	-	-	-	1	1	-	-	-	-	-	-	2	450	15,422
97,001	98,000	-	-	-	-	-	-	-	-	-	1	-	-	1	451	15,519
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	451	15,519
99,001	100,000	-	-	-	-	-	-	-	-	-	1	-	-	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	1	-	-	-	-	-	-	-	-	-	-	-	1	456	16,172
136,800	136,800	-	1	-	-	-	-	-	-	-	-	-	-	1	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	-	-	-	1	-	-	-	-	-	-	-	-	1	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	-	-	-	-	-	-	-	1	465	17,387
139,200	139,200	-	-	-	-	1	-	-	-	-	-	-	-	1	466	17,527
103,700	103,700	-	-	-	-	1	-	-	-	-	-	-	-	1	467	17,630
129,800	129,800	-	-	-	-	-	1	-	-	-	-	-	-	1	468	17,760

Meter Size: 1 1/2 Inch Residential

Witness: Bourassa

Wardens' Districts																
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)
133,100	133,100						1							1	469	17,893
133,700	133,700						1							1	470	18,027
113,200	113,200						1							1	471	18,140
168,700	168,700						1							1	472	18,300
125,800	125,800							1						1	473	18,435
125,400	125,400							1						1	474	18,560
159,100	159,100							1						1	475	18,719
118,500	118,500							1						1	476	18,838
132,700	132,700							1						1	477	18,970
179,000	179,000							1						1	478	19,149
131,900	131,900								1					1	479	19,281
161,400	161,400								1					1	480	19,443
212,800	212,800								1					1	481	19,655
106,700	106,700								1					1	482	19,762
152,200	152,200								1					1	483	19,914
194,800	194,800								1					1	484	20,109
141,300	141,300									1				1	485	20,250
169,000	169,000									1				1	486	20,419
140,500	140,500									1				1	487	20,560
110,000	110,000									1				1	488	20,670
122,900	122,900									1				1	489	20,793
127,700	127,700										1			1	490	20,921
107,200	107,200										1			1	491	21,028
138,200	138,200										1			1	492	21,166
105,100	105,100										1			1	493	21,271
154,000	154,000											1		1	494	21,425
159,400	159,400											1		1	495	21,584
100,500	100,500											1		1	496	21,685
110,400	110,400											1		1	497	21,795
129,300	129,300											1		1	498	21,925
220,100	220,100											1		1	499	22,145
145,700	145,700												1	1	500	22,290
150,400	150,400												1	1	501	22,441
103,800	103,800												1	1	502	22,545
106,800	106,800												1	1	503	22,651
241,900	241,900												1	1	504	22,893
Totals		42	42	42	42	42	42	42	42	42	42	42	42	504	504	22,893

Community Water Company of Green Valley

Test Year Ended December 31, 2023

Meter Size: 1 1/2 Inch Residential

Exhibit
Schedule H-5
Page 4
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)
										Average Usage				45,423		
										Median Usage				33,500		
										Average # Customers				42		
										Change in Number of Customers				-		

Community Water Company of Green Valley

Test Year Ended December 31, 2023

Meter Size: 2 Inch Residential

Exhibit

Schedule H-5

Page 5

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	Cumulative Billing	Cumulative Gallons (in 1,000's)
-	-	5	5	5	5	-	-	1	1	-	1	-	-	24	24	-
1	1,000	1	1	1	1	-	1	-	-	-	-	-	-	5	29	3
1,001	2,000	-	-	-	-	1	-	-	-	-	-	-	-	1	30	4
2,001	3,000	-	-	-	-	-	-	-	-	1	-	-	-	1	31	7
3,001	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	31	7
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	31	7
5,001	6,000	-	-	-	-	1	-	-	-	-	-	-	-	1	32	12
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	12
7,001	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	12
8,001	9,000	-	1	-	-	-	-	-	-	-	-	-	-	1	33	21
9,001	10,000	-	-	-	-	1	-	-	-	-	-	-	-	1	34	30
10,001	11,000	-	2	1	-	-	-	-	-	-	-	-	-	3	37	62
11,001	12,000	-	1	-	1	-	-	-	-	-	-	-	-	2	39	85
12,001	13,000	-	2	-	-	2	-	-	-	-	-	-	-	4	43	135
13,001	14,000	1	1	1	-	-	-	-	-	-	-	1	1	5	48	202
14,001	15,000	-	-	-	-	-	1	1	-	-	1	1	-	4	52	260
15,001	16,000	1	1	1	-	-	-	1	-	-	-	-	-	4	56	322
16,001	17,000	-	1	-	1	-	1	-	1	2	-	-	-	6	62	421
17,001	18,000	-	1	-	1	1	1	1	-	-	-	-	-	5	67	509
18,001	19,000	-	1	-	-	3	1	-	-	1	-	-	-	6	73	620
19,001	20,000	1	-	-	-	1	-	1	-	-	-	1	-	4	77	698
20,001	21,000	-	1	-	-	-	1	1	1	-	1	1	2	8	85	862
21,001	22,000	-	-	1	1	-	-	-	2	-	1	1	-	6	91	991
22,001	23,000	1	-	-	2	-	-	-	1	1	1	-	-	6	97	1,126
23,001	24,000	1	-	-	-	1	1	1	-	-	1	1	-	5	102	1,243
24,001	25,000	-	-	1	-	1	-	-	-	1	-	1	1	5	107	1,366
25,001	26,000	-	-	1	-	1	1	1	-	1	-	-	-	5	112	1,493
26,001	27,000	1	-	1	-	1	-	-	-	-	1	-	1	5	117	1,626
27,001	28,000	-	-	1	1	-	-	1	-	-	-	-	-	3	120	1,708
28,001	29,000	-	-	-	1	-	-	1	1	-	-	-	-	3	123	1,794
29,001	30,000	1	-	1	-	-	-	-	1	-	-	1	-	4	127	1,912
30,001	31,000	1	1	-	1	-	-	1	1	1	-	2	-	8	135	2,156
31,001	32,000	-	-	1	1	1	1	-	-	3	3	1	-	11	146	2,502
32,001	33,000	-	-	3	2	-	-	1	1	-	-	1	1	9	155	2,795
33,001	34,000	-	1	-	-	-	2	-	-	1	1	-	3	8	163	3,063
34,001	35,000	-	-	1	3	1	1	-	-	-	-	2	-	8	171	3,339
35,001	36,000	-	-	-	-	1	1	-	-	-	-	-	2	4	175	3,481
36,001	37,000	-	2	-	-	2	1	-	1	1	1	1	-	9	184	3,809
37,001	38,000	-	1	1	1	-	-	1	1	-	-	-	-	5	189	3,997

Test Year Ended December 31, 2023

Meter Size: 2 Inch Residential

Schedule H-5

Page 5

Witness: Bourassa

		Worksheet: Salesperson															Cumul-
Usage	Usage	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Total	Cumul-	Cumul-	
From:	To:	of	of	of	of	of	of	of	of	of	of	of	of	Year	ative	ative	
		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)	
38,001	39,000	1	2	2	3	-	-	-	-	2	-	1	-	11	200	4,420	
39,001	40,000	-	-	1	-	1	2	-	2	-	2	-	1	9	209	4,776	
40,001	41,000	2	2	1	-	2	-	2	-	-	2	-	1	12	221	5,262	
41,001	42,000	-	1	1	1	1	1	2	1	-	1	1	-	10	231	5,677	
42,001	43,000	2	-	2	1	1	1	-	-	1	-	1	3	11	242	6,144	
43,001	44,000	3	-	-	-	1	1	1	1	-	1	-	1	9	251	6,536	
44,001	45,000	-	-	1	-	-	2	-	1	-	-	-	1	6	257	6,803	
45,001	46,000	-	-	-	-	-	-	-	1	-	-	-	-	1	258	6,848	
46,001	47,000	1	-	-	-	1	-	-	-	1	1	-	1	5	263	7,081	
47,001	48,000	-	-	-	-	-	-	-	1	-	1	-	-	2	265	7,176	
48,001	49,000	-	1	-	-	-	-	-	-	2	-	2	1	6	271	7,467	
49,001	50,000	-	-	-	-	-	1	1	-	-	1	-	1	4	275	7,665	
50,001	51,000	-	-	-	-	3	-	-	-	1	-	-	-	4	279	7,867	
51,001	52,000	-	-	-	-	-	-	-	1	1	1	1	-	4	283	8,073	
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	283	8,073	
53,001	54,000	-	-	-	-	-	-	1	1	1	1	-	-	4	287	8,287	
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	1	1	288	8,341	
55,001	56,000	-	-	-	1	-	-	-	-	-	-	-	-	1	289	8,397	
56,001	57,000	1	-	-	-	-	-	-	-	-	1	-	-	2	291	8,510	
57,001	58,000	1	-	-	-	-	-	1	-	-	-	-	-	2	293	8,625	
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	293	8,625	
59,001	60,000	-	-	-	1	1	-	-	-	-	-	-	-	2	295	8,744	
60,001	61,000	1	-	-	-	-	-	-	1	-	-	-	-	2	297	8,865	
61,001	62,000	-	-	-	-	-	2	-	-	-	-	-	-	2	299	8,988	
62,001	63,000	-	-	1	-	-	-	-	-	-	-	-	1	2	301	9,113	
63,001	64,000	-	1	-	-	-	-	-	-	-	-	-	-	1	302	9,176	
64,001	65,000	-	-	-	-	-	-	-	-	-	1	1	-	2	304	9,305	
65,001	66,000	-	-	-	-	-	-	-	-	-	-	1	-	1	305	9,371	
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	1	1	306	9,437	
67,001	68,000	-	-	-	-	-	-	-	-	1	-	-	-	1	307	9,505	
68,001	69,000	1	-	-	-	-	-	-	-	-	-	-	-	1	308	9,573	
69,001	70,000	-	1	-	-	-	-	-	-	-	-	-	-	1	309	9,643	
70,001	71,000	-	-	-	-	-	-	1	-	1	-	-	-	2	311	9,784	
71,001	72,000	-	-	-	-	-	1	-	-	1	-	-	-	2	313	9,927	
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	313	9,927	
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	1	1	314	10,000	
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	314	10,000	
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	314	10,000	
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	314	10,000	

Community Water Company of Green Valley

Test Year Ended December 31, 2023

Meter Size: 2 Inch Residential

Exhibit

Schedule H-5

Page 5

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	Cumulative Billing	Cumulative Gallons (in 1,000's)
77,001	78,000	-	-	-	-	-	-	-	1	-	-	-	-	1	315	10,078
78,001	79,000	-	-	-	1	-	-	-	-	-	-	-	-	1	316	10,156
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	316	10,156
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	316	10,156
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	316	10,156
82,001	83,000	-	1	-	-	-	-	-	-	1	-	-	-	2	318	10,321
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	318	10,321
84,001	85,000	-	-	-	1	-	-	-	-	-	-	-	-	1	319	10,406
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	319	10,406
86,001	87,000	-	2	-	-	-	-	-	-	-	-	1	-	3	322	10,665
87,001	88,000	-	-	-	1	-	-	-	-	-	-	-	-	1	323	10,753
88,001	89,000	-	-	-	-	-	-	1	-	-	-	-	-	1	324	10,841
89,001	90,000	-	-	1	-	-	-	-	-	-	-	1	-	2	326	11,020
90,001	91,000	-	-	-	-	-	-	-	-	-	1	-	-	1	327	11,111
91,001	92,000	-	-	-	-	1	-	-	-	-	-	-	-	1	328	11,202
92,001	93,000	-	-	-	-	-	-	-	1	-	-	-	-	1	329	11,295
93,001	94,000	1	-	-	-	-	-	-	-	-	-	1	-	2	331	11,482
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	1	1	332	11,576
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	332	11,576
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	332	11,576
97,001	98,000	-	-	-	-	-	1	-	-	-	-	-	-	1	333	11,674
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	333	11,674
99,001	100,000	-	-	-	-	-	-	-	-	1	-	-	-	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
199,300	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	-	-	-	1	-	-	-	-	-	-	-	-	1	348	14,886
290,200	290,200	-	-	-	1	-	-	-	-	-	-	-	-	1	349	15,176
143,900	143,900	-	-	-	-	1	-	-	-	-	-	-	-	1	350	15,320

Community Water Company of Green Valley

Test Year Ended December 31, 2023

Meter Size: 2 Inch Residential

Exhibit

Schedule H-5

Page 5

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)
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

Community Water Company of Green Valley

Test Year Ended December 31, 2023

Meter Size: 2 Inch Residential

Exhibit

Schedule H-5

Page 5

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)
110,800	110,800									1				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										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	408	27,936
149,500	149,500													1	409	28,086
107,200	107,200													1	410	28,193
140,900	140,900													1	411	28,334
128,700	128,700													1	412	28,462
391,500	391,500													1	413	28,854
278,300	278,300													1	414	29,132
-	-													-	414	29,132
-	-													-	414	29,132
-	-													-	414	29,132
-	-													-	414	29,132
Totals		34	38	34	34	34	34	34	34	36	34	34	34	414		
														Average Usage	70,368	
														Median Usage	39,500	
														Average # Customers	35	
														Change in Number of Customers	-	

Meter Size: 3 Inch Residential

Page 6

Witness: Bourassa

[illegible]

Community Water Company of Green Valley

Test Year Ended December 31, 2023

Meter Size: 3 Inch Residential

Exhibit

Schedule H-5

Page 6

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	-	-	-	-	-	-	-	-	-	-	-	-	-	2	47
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	47
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	47
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	47
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	47
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	47
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	47
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	47
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	47
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	47
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	47
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	47
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	47
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	47
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	47
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	1	1	3	101
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	101
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	101
56,001	57,000	-	-	1	-	-	-	-	-	-	-	-	-	1	4	157
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	157
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	157
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	157
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	157
61,001	62,000	-	-	-	-	-	1	-	-	-	-	-	-	1	5	219
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	219
63,001	64,000	1	-	-	-	-	-	-	-	-	-	-	-	1	6	282
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	282
65,001	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	282
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	282
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	282
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	282
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	282
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	282
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	1	1	7	354
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	354
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	354
74,001	75,000	1	-	-	-	1	-	-	-	-	-	-	-	2	9	503
75,001	76,000	-	-	-	-	-	-	1	-	-	-	-	-	1	10	578
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	1	1	11	655

Test Year Ended December 31, 2023

Meter Size:

3 Inch Residential

Exhibit

Schedule H-5

Page 6

Witness: Bourassa

[illegible]

Test Year Ended December 31, 2023

Exhibit
Schedule H-5
Page 6
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	Cumulative Billing	Cumulative Gallons (in 1,000's)
-	-													-	37	3,210
-	-													-	37	3,210
-	-													-	37	3,210
-	-													-	37	3,210
-	-													-	37	3,210
-	-													-	37	3,210
-	-													-	37	3,210
-	-													-	37	3,210
-	-													-	37	3,210
-	-													-	37	3,210
-	-													-	37	3,210
Totals		3	4	3	3	3	3	3	3	3	3	3	3	37		3,210
														Average Usage	86,768	
														Median Usage	29,500	
														Average # Customers	3	
														Change in Number of Customers	-	

Community Water Company of Green Valley

Test Year Ended December 31, 2023

Meter Size: 5/8 Inch Commercial

Exhibit

Schedule H-5

Page 7

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	Cumulative Billing	Cumulative Gallons (in 1,000's)
-	-	11	13	13	11	11	9	9	9	10	10	9	12	127	127	-
1	1,000	12	10	11	10	9	12	12	12	11	11	12	12	134	261	67
1,001	2,000	12	10	9	9	11	9	6	9	9	8	10	12	114	375	238
2,001	3,000	6	8	8	7	8	1	4	3	2	6	6	5	64	439	398
3,001	4,000	3	2	4	1	3	5	-	-	3	1	1	1	24	463	482
4,001	5,000	1	4	2	5	3	1	5	3	2	2	2	1	31	494	622
5,001	6,000	3	1	1	3	2	3	-	3	2	2	2	3	25	519	759
6,001	7,000	3	3	1	3	1	5	4	1	2	3	4	3	33	552	974
7,001	8,000	1	-	1	1	4	2	2	5	4	4	4	2	30	582	1,199
8,001	9,000	2	1	1	2	1	2	4	2	2	2	1	3	23	605	1,394
9,001	10,000	1	2	3	3	3	2	2	-	2	2	1	-	21	626	1,594
10,001	11,000	1	1	-	1	2	2	3	2	1	2	-	-	15	641	1,751
11,001	12,000	-	1	-	-	1	1	1	3	2	1	1	-	11	652	1,878
12,001	13,000	-	-	1	-	-	1	1	2	1	1	1	1	9	661	1,990
13,001	14,000	1	-	1	1	-	-	1	-	1	1	1	1	8	669	2,098
14,001	15,000	-	1	-	-	-	-	1	-	2	-	-	-	4	673	2,156
15,001	16,000	-	-	1	-	-	-	-	1	-	-	-	1	3	676	2,203
16,001	17,000	1	-	1	-	-	-	-	-	-	-	1	-	3	679	2,252
17,001	18,000	-	1	-	1	1	-	2	1	-	-	2	-	8	687	2,392
18,001	19,000	-	-	-	-	-	2	-	1	-	2	-	-	5	692	2,485
19,001	20,000	-	-	-	-	-	-	-	-	1	-	-	-	1	693	2,504
20,001	21,000	-	-	-	-	1	1	-	-	-	-	-	-	2	695	2,545
21,001	22,000	-	-	-	-	-	1	-	-	-	-	-	-	1	696	2,567
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	696	2,567
23,001	24,000	-	-	1	-	1	-	-	-	-	-	-	-	2	698	2,614
24,001	25,000	-	-	-	-	-	-	-	1	-	-	-	-	1	699	2,638
25,001	26,000	1	-	-	-	-	-	-	1	-	-	-	-	2	701	2,689
26,001	27,000	-	-	-	-	-	-	-	1	-	-	-	-	1	702	2,716
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	702	2,716
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	702	2,716
29,001	30,000	-	-	-	-	-	-	-	-	-	1	-	-	1	703	2,745
30,001	31,000	1	-	-	1	-	-	-	-	-	-	-	1	3	706	2,837
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	706	2,837
32,001	33,000	-	-	-	-	-	-	-	-	-	-	1	-	1	707	2,869
33,001	34,000	-	1	-	-	-	-	-	-	1	-	-	1	3	710	2,970
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	710	2,970
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	710	2,970
36,001	37,000	1	-	-	-	-	-	-	-	-	-	-	1	2	712	3,043
37,001	38,000	1	-	-	-	-	-	-	-	-	1	-	-	2	714	3,118

Meter Size: 5/8 Inch Commercial

Exhibit
Schedule H-5
Page 7

Worksheet: Billing																
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	Cumulative Billing	Cumulative Gallons (in 1,000's)
38,001	39,000	-	-	-	1	-	1	1	-	-	-	-	-	3	717	3,233
39,001	40,000	1	-	-	-	-	-	-	-	-	-	1	-	2	719	3,312
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	719	3,312
41,001	42,000	-	1	-	-	-	-	-	-	-	-	-	-	1	720	3,354
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	720	3,354
43,001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	720	3,354
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	720	3,354
45,001	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	720	3,354
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	720	3,354
47,001	48,000	-	-	-	-	-	-	-	-	1	-	-	1	2	722	3,449
48,001	49,000	-	-	1	-	-	-	-	-	-	-	-	-	1	723	3,497
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	3,497
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	3,497
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	3,497
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	3,497
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	3,497
54,001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	3,497
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	3,497
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	3,497
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	3,497
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	3,497
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	3,497
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	3,497
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	3,497
62,001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	3,497
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	3,497
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	723	3,497
65,001	66,000	-	-	-	-	-	-	1	1	-	-	-	-	2	725	3,628
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	725	3,628
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	725	3,628
68,001	69,000	-	-	-	-	-	-	1	-	-	-	-	-	1	726	3,697
69,001	70,000	-	1	-	-	-	-	-	-	-	-	-	-	1	727	3,766
70,001	71,000	-	-	2	-	-	-	-	-	-	-	1	-	3	730	3,978
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	730	3,978
72,001	73,000	1	-	-	1	1	-	-	-	-	1	-	-	4	734	4,268
73,001	74,000	-	1	-	-	-	-	-	-	1	-	-	-	2	736	4,415
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	736	4,415
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	736	4,415
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	736	4,415

Meter Size: 5/8 Inch Commercial

Exhibit
Schedule H-5
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Witness: Douglas																
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	Cumulative Billing	Cumulative Gallons (in 1,000's)
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	736	4,415
78,001	79,000	-	-	-	-	-	1	-	-	-	-	-	-	1	737	4,493
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	737	4,493
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	737	4,493
81,001	82,000	-	-	-	-	-	-	-	1	-	-	-	-	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	-	-	-	1	1	1	-	-	-	-	-	-	3	741	4,831
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	741	4,831
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
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	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
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	741	4,831
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	741	4,831
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	741	4,831
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-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	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
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	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
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	741	4,831
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	741	4,831
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	741	4,831
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	741	4,831
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	741	4,831
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	741	4,831
-	-	-	-	-	-	-	-	-	-	-	-	-				

Meter Size: 3/4 Inch Commercial

Exhibit
Schedule H-5
Page 8

[illegible]

Meter Size: 3/4 Inch Commercial

Page 8

[illegible]

Meter Size: 3/4 Inch Commercial

Exhibit
Schedule H-5
Page 8

Water Services																
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	Cumulative Billing	Cumulative Gallons (in 1,000's)
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	196
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	196
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	196
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	196
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	196
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	196
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	196
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	196
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	196
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	196
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	196
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	196
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	196
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	196
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	196
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	196
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	196
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	196
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	196
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	196
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	196
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	196
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60	196
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.	.														60	196
.	.														60	196
Totals		5	5	5	5	5	5	5	5	5	5	5	5	60		
									Average Usage	(3,267)						
									Median Usage	-						
									Average # Customers	5						
									Change in Number of Customers	-						

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

Meter Size: 1 Inch Commercial

Exhibit
Schedule H-5
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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	Cumulative Billing	Cumulative Gallons (in 1,000's)
-	-	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	389
2,001	3,000	8	15	11	8	14	14	10	11	5	11	9	9	125	775	701
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	1,811
6,001	7,000	2	8	6	6	-	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	3,331
10,001	11,000	2	2	3	3	1	1	5	1	3	5	6	5	37	1,262	3,720
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	-	5	2	33	1,368	5,041
14,001	15,000	1	3	4	3	5	5	3	1	4	5	3	-	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	-	2	-	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	-	-	1	-	3	2	16	1,487	6,972
19,001	20,000	1	3	2	1	1	1	-	2	2	5	-	3	21	1,508	7,381
20,001	21,000	5	2	-	3	2	-	3	1	2	1	-	2	21	1,529	7,812
21,001	22,000	1	-	-	1	1	2	2	1	3	-	3	1	15	1,544	8,134
22,001	23,000	-	-	-	1	-	1	1	2	3	2	1	5	16	1,560	8,494
23,001	24,000	1	1	-	-	1	2	1	1	-	-	1	2	10	1,570	8,729
24,001	25,000	1	3	-	-	2	1	-	1	-	1	3	-	12	1,582	9,023
25,001	26,000	-	-	1	1	1	1	2	3	3	3	-	1	16	1,598	9,431
26,001	27,000	-	1	-	-	-	1	-	1	-	1	-	-	4	1,602	9,537
27,001	28,000	2	-	1	-	-	-	2	1	-	-	1	-	7	1,609	9,730
28,001	29,000	2	1	-	2	2	1	2	2	1	-	1	-	14	1,623	10,129
29,001	30,000	-	-	4	-	-	3	1	2	-	-	1	-	11	1,634	10,453
30,001	31,000	1	-	-	1	1	1	-	-	-	1	-	-	5	1,639	10,606
31,001	32,000	-	1	1	-	1	1	-	1	2	-	-	-	7	1,646	10,826
32,001	33,000	-	1	2	2	2	-	-	1	1	1	1	1	12	1,658	11,216
33,001	34,000	2	2	-	-	-	-	1	2	2	-	-	-	9	1,667	11,518
34,001	35,000	2	1	1	-	-	-	2	-	1	-	-	1	8	1,675	11,794
35,001	36,000	1	2	2	1	-	-	2	-	-	1	-	1	10	1,685	12,149
36,001	37,000	-	1	-	-	-	1	1	2	1	-	-	2	8	1,693	12,441

Meter Size: 1 Inch Commercial

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Usage		Water Use Summary												Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
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			
37,001	38,000	1	1	-	2	1	-	-	1	1	4	1	-	12	1,705	12,891
38,001	39,000	-	-	-	-	1	1	-	-	-	1	-	-	3	1,708	13,006
39,001	40,000	-	-	-	1	-	-	-	1	-	2	-	1	5	1,713	13,204
40,001	41,000	-	-	1	-	1	-	1	1	1	1	1	-	7	1,720	13,487
41,001	42,000	-	-	-	-	-	1	1	1	-	-	-	-	3	1,723	13,612
42,001	43,000	-	-	1	1	-	2	-	1	-	-	1	1	7	1,730	13,909
43,001	44,000	1	1	-	-	1	1	-	-	-	-	2	1	7	1,737	14,214
44,001	45,000	-	-	-	-	-	1	-	-	1	-	1	-	3	1,740	14,347
45,001	46,000	-	-	-	1	-	1	-	-	-	-	-	-	2	1,742	14,438
46,001	47,000	1	-	-	-	-	-	-	-	1	1	1	1	5	1,747	14,671
47,001	48,000	-	1	-	-	-	-	1	-	-	-	-	-	2	1,749	14,766
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,749	14,766
49,001	50,000	-	-	-	-	-	1	-	1	-	-	-	1	3	1,752	14,914
50,001	51,000	-	-	-	-	-	-	1	-	1	-	2	-	4	1,756	15,116
51,001	52,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,757	15,168
52,001	53,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,758	15,220
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,758	15,220
54,001	55,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,759	15,275
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,760	15,330
56,001	57,000	-	-	-	-	-	-	-	1	1	-	2	-	4	1,764	15,556
57,001	58,000	-	-	1	-	-	-	1	-	-	-	-	-	2	1,766	15,671
58,001	59,000	2	-	-	-	-	-	1	-	-	-	-	1	4	1,770	15,905
59,001	60,000	-	-	1	1	-	-	-	-	-	-	-	-	2	1,772	16,024
60,001	61,000	-	-	-	-	-	1	-	-	1	-	-	-	2	1,774	16,145
61,001	62,000	1	-	-	-	1	-	-	-	-	-	-	-	2	1,776	16,288
62,001	63,000	-	-	-	-	-	1	-	-	1	1	-	-	3	1,779	16,456
63,001	64,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,780	16,519
64,001	65,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,781	16,584
65,001	66,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,782	16,649
66,001	67,000	-	-	-	-	-	-	-	1	1	-	-	1	3	1,785	16,849
67,001	68,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,786	16,916
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,786	16,916
69,001	70,000	-	-	-	-	-	1	1	-	-	-	-	-	2	1,788	17,055
70,001	71,000	-	-	-	-	-	1	-	-	-	-	1	-	2	1,790	17,196
71,001	72,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,791	17,268
72,001	73,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,792	17,340
73,001	74,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,793	17,414
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,793	17,414

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

Meter Size: 1 Inch Commercial

Exhibit
Schedule H-5
Page 9
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)
75,001	76,000	-	-	2	-	1	-	-	-	-	-	-	-	4	1,797	17,716
76,001	77,000	-	-	1	-	-	-	-	1	-	-	-	-	2	1,799	17,869
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,799	17,869
78,001	79,000	-	1	-	1	1	-	-	-	-	-	-	-	3	1,802	18,104
79,001	80,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,803	18,184
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,803	18,184
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,803	18,184
82,001	83,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,804	18,266
83,001	84,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,805	18,350
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,805	18,350
85,001	86,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,806	18,435
86,001	87,000	-	-	-	1	-	-	-	1	-	-	-	-	2	1,808	18,608
87,001	88,000	-	1	-	-	1	-	-	-	-	-	-	-	2	1,810	18,783
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,810	18,783
89,001	90,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,811	18,873
90,001	91,000	-	-	-	-	-	-	2	-	-	-	-	-	2	1,813	19,054
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,813	19,054
92,001	93,000	-	1	-	-	1	-	-	1	1	1	-	-	5	1,818	19,516
93,001	94,000	-	-	-	-	-	1	1	-	-	-	-	-	2	1,820	19,703
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,820	19,703
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,820	19,703
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,820	19,703
97,001	98,000	-	-	-	1	-	-	1	-	2	-	-	-	4	1,824	20,093
98,001	99,000	-	-	-	-	1	-	-	1	-	-	1	-	3	1,827	20,389
99,001	100,000	-	-	-	1	-	-	-	1	-	-	-	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

Test Year Ended December 31, 2023

1 Inch Commercial

Schedule H-5

Witness: Bourassa

		Water Use: Boardman												Cumulative		
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	Cumulative Billing	Gallons (in 1,000's)
101,400	101,400									1				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													-	1,847	22,925
105,800	105,800										1			1	1,848	23,031
117,400	117,400										1			1	1,849	23,149
114,900	114,900											1		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
-	-													-	1,852	23,509
-	-													-	1,852	23,509
-	-													-	1,852	23,509
-	-													-	1,852	23,509
-	-													-	1,852	23,509
-	-													-	1,852	23,509
-	-													-	1,852	23,509
-	-													-	1,852	23,509
-	-													-	1,852	23,509
-	-													-	1,852	23,509
-	-													-	1,852	23,509
-	-													-	1,852	23,509
-	-													-	1,852	23,509
Totals		155	153	153	154	153	153	153	155	156	155	156	156	1,852		
														Average Usage	12,694	
														Median Usage	4,500	
														Average # Customers	154	
														Change in Number of Customers	1	

Community Water Company of Green Valley
 Test Year Ended December 31, 2023
 Meter Size: 1 1/2 Inch Commercial

Exhibit
 Schedule H-5
 Page 10
 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	Cumulative Billing	Cumulative Gallons in 1,000's
-	-	3	2	4	2	2	2	3	3	3	2	2	3	31	31	-
1	1,000	6	7	5	7	6	4	6	2	3	5	5	3	59	90	30
1,001	2,000	2	2	3	3	1	3	3	3	4	4	2	4	34	124	81
2,001	3,000	1	1	-	1	2	2	1	4	3	4	2	2	23	147	138
3,001	4,000	1	1	2	-	2	2	2	-	2	-	2	2	16	163	194
4,001	5,000	1	1	1	1	1	-	1	-	-	3	1	1	11	174	244
5,001	6,000	3	-	1	2	4	1	3	3	3	-	4	2	26	200	387
6,001	7,000	2	5	3	1	1	2	1	1	1	2	-	2	21	221	523
7,001	8,000	2	2	2	2	2	1	1	1	2	1	1	4	21	242	681
8,001	9,000	1	3	1	1	1	1	-	3	2	-	-	2	15	257	808
9,001	10,000	-	-	1	1	2	1	1	1	1	1	1	-	10	267	903
10,001	11,000	2	-	-	-	1	3	5	-	1	3	-	1	16	283	1,071
11,001	12,000	1	1	2	-	1	-	-	3	-	-	3	-	11	294	1,198
12,001	13,000	-	2	2	2	-	1	2	-	-	1	4	2	16	310	1,398
13,001	14,000	-	-	1	1	-	1	2	1	2	1	2	3	14	324	1,587
14,001	15,000	-	-	-	1	1	3	-	3	1	-	-	1	10	334	1,732
15,001	16,000	3	-	1	1	2	1	-	3	-	1	-	1	13	347	1,933
16,001	17,000	1	2	1	3	-	-	1	-	1	1	2	2	14	361	2,164
17,001	18,000	-	1	2	1	1	-	1	-	-	1	2	1	10	371	2,339
18,001	19,000	-	-	-	-	1	1	-	-	-	1	-	1	4	375	2,413
19,001	20,000	2	-	-	1	2	-	-	-	1	3	-	-	9	384	2,589
20,001	21,000	-	-	-	1	1	-	-	2	-	1	2	1	8	392	2,753
21,001	22,000	-	1	2	1	-	-	-	-	-	-	1	1	6	398	2,882
22,001	23,000	1	-	-	-	-	1	-	1	2	1	-	-	6	404	3,017
23,001	24,000	-	1	1	-	1	2	2	-	-	-	-	-	7	411	3,181
24,001	25,000	-	-	-	-	-	-	-	1	-	-	-	-	1	412	3,206
25,001	26,000	1	1	1	-	-	2	1	1	-	-	-	-	7	419	3,384
26,001	27,000	1	1	-	-	2	1	1	-	1	-	-	-	7	426	3,570
27,001	28,000	-	-	-	1	1	-	-	-	1	1	-	-	4	430	3,680
28,001	29,000	-	-	-	1	-	-	1	-	1	-	-	-	3	433	3,765
29,001	30,000	-	-	1	2	-	1	-	1	1	-	-	-	6	439	3,942
30,001	31,000	-	-	-	-	-	-	-	-	-	1	-	-	1	440	3,973
31,001	32,000	-	-	1	-	-	-	-	-	1	-	-	-	2	442	4,036
32,001	33,000	1	-	-	-	-	-	-	-	-	1	-	-	2	444	4,101
33,001	34,000	-	1	-	-	-	1	-	1	-	-	-	-	3	447	4,201
34,001	35,000	-	-	-	-	-	-	-	-	-	-	2	-	2	449	4,270
35,001	36,000	1	-	-	-	-	-	-	-	-	-	-	1	2	451	4,341
36,001	37,000	-	1	-	-	-	-	-	-	-	-	-	1	2	453	4,414

Community Water Company of Green Valley
 Test Year Ended December 31, 2023
 Meter Size: 1 1/2 Inch Commercial

Exhibit
 Schedule H-5
 Page 10
 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
37.001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	453	4,414
38.001	39,000	-	-	-	-	-	-	-	-	1	-	-	-	1	454	4,453
39.001	40,000	-	-	-	-	1	-	1	-	1	-	1	-	4	458	4,611
40.001	41,000	-	-	-	-	-	-	-	-	-	1	-	-	1	459	4,651
41.001	42,000	-	-	-	1	-	-	-	-	-	-	-	-	1	460	4,693
42.001	43,000	-	-	-	-	-	-	-	1	-	-	-	-	1	461	4,735
43.001	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	4,735
44.001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	4,735
45.001	46,000	-	-	-	-	1	-	1	-	-	-	-	-	2	463	4,826
46.001	47,000	-	-	-	-	-	-	1	-	-	-	-	-	1	464	4,873
47.001	48,000	-	-	-	-	-	1	-	-	1	-	-	-	2	466	4,968
48.001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	466	4,968
49.001	50,000	-	-	-	-	1	-	-	-	-	-	-	1	2	468	5,067
50.001	51,000	1	-	2	1	-	-	-	-	-	-	1	-	5	473	5,319
51.001	52,000	-	-	-	-	-	-	-	-	-	-	-	1	1	474	5,371
52.001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	474	5,371
53.001	54,000	-	-	-	-	-	1	1	-	-	1	-	-	3	477	5,531
54.001	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	477	5,531
55.001	56,000	-	-	-	1	-	-	-	-	-	-	-	-	1	478	5,587
56.001	57,000	1	-	-	-	-	-	-	-	-	-	-	-	1	479	5,643
57.001	58,000	1	-	-	-	-	-	-	-	-	-	-	-	1	480	5,701
58.001	59,000	-	-	-	-	-	-	-	1	1	-	1	-	3	483	5,876
59.001	60,000	-	1	-	-	-	1	-	1	-	-	-	-	3	486	6,055
60.001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	486	6,055
61.001	62,000	-	1	-	-	-	-	-	1	-	1	-	-	3	489	6,239
62.001	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	489	6,239
63.001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	489	6,239
64.001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	489	6,239
65.001	66,000	-	-	-	-	-	-	-	-	1	-	-	-	1	490	6,305
66.001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	490	6,305
67.001	68,000	-	-	-	-	-	-	-	-	-	-	-	1	1	491	6,372
68.001	69,000	-	1	-	-	-	-	-	-	-	-	-	-	1	492	6,441
69.001	70,000	-	-	-	-	-	-	-	-	-	-	1	-	1	493	6,510
70.001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	493	6,510
71.001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	493	6,510
72.001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	493	6,510
73.001	74,000	1	-	-	-	-	-	-	-	-	-	-	-	1	494	6,584
74.001	75,000	-	-	1	-	-	-	-	-	-	-	-	-	1	495	6,658

Meter Size: 1 1/2 Inch Commercial

Schedule H-5
Page 10

[illegible]

Meter Size: 1 1/2 Inch Commercial

Schedule H-5
Page 10

		Watershed													Cumulative	
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	Billing	Gallons in 1,000's
-	-													-	502	7,483
-	-													-	502	7,483
-	-													-	502	7,483
-	-													-	502	7,483
-	-													-	502	7,483
-	-													-	502	7,483
-	-													-	502	7,483
-	-													-	502	7,483
-	-													-	502	7,483
-	-													-	502	7,483
-	-													-	502	7,483
-	-													-	502	7,483
-	-													-	502	7,483
-	-													-	502	7,483
Totals		41	41	41	41	42	41	43	42	42	42	42	44	502		
														Average Usage	14,907	
														Median Usage	8,500	
														Average # Customers	42	
														Change in Number of Customers	3	

Community Water Company of Green Valley

Test Year Ended December 31, 2023

Meter Size:

2 Inch Commercial

Exhibit

Schedule H-5

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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	Cumulative Billing	Cumulative Gallons (in 1,000's)
-	-	8	10	8	7	5	5	4	5	5	7	4	6	74	74	-
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	-	6	2	4	2	3	1	3	2	5	1	2	31	450	1,027
6,001	7,000	2	-	1	2	3	4	2	-	1	2	6	4	27	477	1,203
7,001	8,000	-	1	2	2	1	-	3	3	2	-	2	-	16	493	1,323
8,001	9,000	-	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	-	2	4	3	3	3	5	5	31	627	2,651
12,001	13,000	4	2	1	3	1	3	4	-	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	-	3	1	2	2	1	3	3	3	25	715	3,835
15,001	16,000	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	-	2	1	4	1	2	25	790	5,076
18,001	19,000	1	-	-	1	2	-	2	2	2	1	-	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	-	1	3	2	2	1	-	-	2	1	1	14	846	6,170
21,001	22,000	1	4	1	2	2	2	-	-	1	3	-	-	16	862	6,514
22,001	23,000	-	-	-	1	-	-	-	1	1	4	-	1	8	870	6,694
23,001	24,000	2	1	1	3	2	-	1	-	1	1	1	1	14	884	7,023
24,001	25,000	-	2	2	1	-	1	-	-	1	-	3	1	11	895	7,293
25,001	26,000	-	-	-	2	2	1	-	1	1	1	3	-	11	906	7,573
26,001	27,000	2	1	-	-	1	-	1	-	-	1	-	2	8	914	7,785
27,001	28,000	2	-	-	-	-	1	2	2	1	2	1	1	12	926	8,115
28,001	29,000	1	2	1	-	2	-	-	-	1	-	-	2	9	935	8,372
29,001	30,000	-	2	1	-	-	1	-	-	2	2	1	1	10	945	8,667
30,001	31,000	2	-	-	2	-	1	-	2	-	1	1	2	11	956	9,002
31,001	32,000	-	-	3	1	-	-	1	2	2	1	1	-	11	967	9,349
32,001	33,000	1	2	1	1	-	1	-	2	1	-	-	-	9	976	9,641
33,001	34,000	2	4	2	2	2	1	2	2	3	1	-	-	21	997	10,345
34,001	35,000	-	-	-	-	1	-	-	-	1	1	2	2	7	1,004	10,586
35,001	36,000	-	2	2	-	1	1	1	-	-	-	2	2	11	1,015	10,977
36,001	37,000	1	-	-	1	1	1	-	-	1	1	1	1	8	1,023	11,269
37,001	38,000	1	-	2	-	1	-	1	-	-	-	1	-	6	1,029	11,494
38,001	39,000	-	-	2	1	1	1	-	1	1	-	-	-	7	1,036	11,763
39,001	40,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,037	11,803
40,001	41,000	-	-	1	1	2	1	-	-	1	-	-	-	6	1,043	12,046
41,001	42,000	-	1	-	2	1	2	-	2	1	-	-	-	9	1,052	12,419

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

Meter Size: 2 Inch Commercial

Exhibit
Schedule H-5
Page 11
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	Cumulative Billing	Cumulative Gallons (in 1,000's)
42,001	43,000	1	2	1	-	-	-	1	-	-	-	-	-	5	1,057	12,632
43,001	44,000	-	-	-	-	-	2	2	-	-	1	1	2	8	1,065	12,980
44,001	45,000	-	-	-	1	-	1	1	-	-	-	-	-	3	1,068	13,113
45,001	46,000	-	-	-	-	1	-	1	-	-	-	1	-	3	1,071	13,250
46,001	47,000	-	-	-	-	2	1	-	-	-	-	-	1	4	1,075	13,436
47,001	48,000	1	-	-	-	-	-	1	1	-	-	-	-	3	1,078	13,579
48,001	49,000	-	-	-	-	-	-	-	-	1	-	1	-	2	1,080	13,676
49,001	50,000	-	-	-	-	-	-	2	-	-	-	-	1	3	1,083	13,824
50,001	51,000	-	1	-	-	-	-	-	-	1	-	2	-	4	1,087	14,026
51,001	52,000	-	-	-	-	-	-	-	-	-	2	1	-	3	1,090	14,181
52,001	53,000	-	-	1	-	-	-	-	2	-	1	-	1	5	1,095	14,443
53,001	54,000	1	-	-	1	-	-	-	-	-	-	-	1	3	1,098	14,604
54,001	55,000	-	-	1	-	-	-	-	1	-	-	-	-	2	1,100	14,713
55,001	56,000	-	-	1	-	1	1	1	-	-	1	-	-	5	1,105	14,990
56,001	57,000	-	1	-	1	1	-	-	-	-	-	-	-	3	1,108	15,160
57,001	58,000	-	-	-	-	-	-	2	-	1	-	-	-	3	1,111	15,332
58,001	59,000	2	-	-	-	-	-	-	-	-	1	-	-	3	1,114	15,508
59,001	60,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,115	15,567
60,001	61,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,116	15,628
61,001	62,000	-	2	-	-	1	-	1	-	1	-	-	1	6	1,122	15,997
62,001	63,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,123	16,059
63,001	64,000	-	-	-	-	-	1	1	-	1	-	-	-	3	1,126	16,250
64,001	65,000	2	-	-	-	1	-	-	-	-	-	-	-	3	1,129	16,443
65,001	66,000	-	1	2	1	-	-	1	-	-	-	1	1	7	1,136	16,902
66,001	67,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,137	16,968
67,001	68,000	-	-	-	-	1	1	1	-	-	-	-	-	3	1,140	17,171
68,001	69,000	2	1	-	-	-	1	-	-	-	1	-	1	6	1,146	17,582
69,001	70,000	1	-	-	-	-	-	-	1	1	-	-	-	3	1,149	17,790
70,001	71,000	1	-	-	1	1	1	1	1	-	-	-	-	6	1,155	18,213
71,001	72,000	-	1	-	-	1	-	-	-	-	-	-	1	3	1,158	18,428
72,001	73,000	1	-	-	-	1	-	1	-	-	-	-	-	3	1,161	18,645
73,001	74,000	1	-	-	1	-	-	-	2	-	-	2	-	6	1,167	19,086
74,001	75,000	-	-	-	-	-	2	-	-	1	1	-	1	5	1,172	19,459
75,001	76,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,173	19,534
76,001	77,000	1	-	1	-	1	-	-	-	-	-	-	-	3	1,176	19,764
77,001	78,000	-	-	-	-	-	-	-	-	1	-	1	-	2	1,178	19,919
78,001	79,000	-	-	-	-	-	-	-	1	-	1	-	-	2	1,180	20,076
79,001	80,000	1	-	2	1	-	1	-	-	-	-	-	-	5	1,185	20,473
80,001	81,000	2	-	1	-	-	-	-	-	1	-	-	-	4	1,189	20,795
81,001	82,000	-	1	-	1	-	-	-	1	-	2	-	-	5	1,194	21,203
82,001	83,000	-	1	-	-	-	1	-	-	-	-	-	-	2	1,196	21,368
83,001	84,000	1	-	-	1	-	-	2	1	-	-	1	-	6	1,202	21,869
84,001	85,000	-	-	-	-	-	-	-	-	1	2	-	-	3	1,205	22,122

Community Water Company of Green Valley

Test Year Ended December 31, 2023

Meter Size:

2 Inch Commercial

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Schedule H-5

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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)
85,001	86,000	-	2	-	-	-	-	-	-	-	-	-	-	2	1,207	22,293
86,001	87,000	-	-	-	-	-	3	1	-	-	-	-	-	5	1,212	22,726
87,001	88,000	-	-	-	-	1	-	-	2	-	-	-	-	3	1,215	22,988
88,001	89,000	-	-	1	1	-	-	1	-	-	1	1	-	5	1,220	23,431
89,001	90,000	-	-	1	1	-	-	-	1	-	-	-	1	4	1,224	23,789
90,001	91,000	-	-	-	1	1	-	-	1	1	-	-	-	4	1,228	24,151
91,001	92,000	-	1	2	-	-	1	-	-	-	1	-	-	5	1,233	24,608
92,001	93,000	-	-	1	1	-	-	1	-	-	-	-	1	4	1,237	24,978
93,001	94,000	1	2	-	-	1	-	-	-	-	-	1	-	5	1,242	25,446
94,001	95,000	-	-	-	-	-	1	-	1	-	-	-	1	3	1,245	25,729
95,001	96,000	-	1	1	-	-	-	1	-	-	-	1	-	4	1,249	26,111
96,001	97,000	-	-	-	-	-	1	1	-	1	1	-	1	5	1,254	26,594
97,001	98,000	-	-	1	1	1	-	-	1	-	-	1	1	6	1,260	27,179
98,001	99,000	-	-	2	-	2	-	1	-	-	-	1	-	6	1,266	27,770
99,001	100,000	-	-	-	1	-	-	-	-	1	-	-	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	-	-	-	-	-	-	-	-	-	-	-	1	1,272	28,536
608,300	608,300	1	-	-	-	-	-	-	-	-	-	-	-	1	1,273	29,144
100,900	100,900	1	-	-	-	-	-	-	-	-	-	-	-	1	1,274	29,245
119,600	119,600	1	-	-	-	-	-	-	-	-	-	-	-	1	1,275	29,365
113,200	113,200	1	-	-	-	-	-	-	-	-	-	-	-	1	1,276	29,478
103,200	103,200	1	-	-	-	-	-	-	-	-	-	-	-	1	1,277	29,581
286,200	286,200	1	-	-	-	-	-	-	-	-	-	-	-	1	1,278	29,867
112,000	112,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,279	29,979
111,000	111,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,280	30,090
164,800	164,800	1	-	-	-	-	-	-	-	-	-	-	-	1	1,281	30,255
295,800	295,800	1	-	-	-	-	-	-	-	-	-	-	-	1	1,282	30,551
142,600	142,600	1	-	-	-	-	-	-	-	-	-	-	-	1	1,283	30,693
179,600	179,600	1	-	-	-	-	-	-	-	-	-	-	-	1	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

Community Water Company of Green Valley

Test Year Ended December 31, 2023

Meter Size: 2 Inch Commercial

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Schedule H-5
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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)
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											1	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										1	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

Community Water Company of Green Valley

Test Year Ended December 31, 2023

Meter Size:

2 Inch Commercial

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Schedule H-5

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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)
237,800	237,800				1									1	1,341	42,900
176,600	176,600				1									1	1,342	43,077
317,900	317,900				1									1	1,343	43,395
265,100	265,100				1									1	1,344	43,660
314,100	314,100				1									1	1,345	43,974
168,300	168,300				1									1	1,346	44,142
116,300	116,300				1									1	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					1								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					1								1	1,354	45,657
102,600	102,600					1								1	1,355	45,759
226,800	226,800					1								1	1,356	45,986
105,500	105,500					1								1	1,357	46,092
195,800	195,800					1								1	1,358	46,287
340,100	340,100					1								1	1,359	46,627
238,100	238,100					1								1	1,360	46,866
232,800	232,800					1								1	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							1	1,371	49,027
187,200	187,200						1							1	1,372	49,214
295,600	295,600						1							1	1,373	49,510
594,500	594,500						1							1	1,374	50,104
150,000	150,000						1							1	1,375	50,254
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							1	1,383	51,798

Community Water Company of Green Valley

Test Year Ended December 31, 2023

Meter Size: 2 Inch Commercial

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Schedule H-5
Page 11
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)
219,700	219,700						1							1	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							1	1,387	52,543
116,700	116,700						1							1	1,388	52,660
167,700	167,700						1							1	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							1	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						1	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								1					1	1,423	60,096
176,600	176,600								1					1	1,424	60,272
228,800	228,800								1					1	1,425	60,501
102,300	102,300								1					1	1,426	60,603

Community Water Company of Green Valley

Test Year Ended December 31, 2023

Meter Size:

2 Inch Commercial

Exhibit

Schedule H-5

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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)
100,500	100,500								1					1	1,427	60,704
128,700	128,700								1					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									1				1	1,441	63,900
186,500	186,500										1			1	1,442	64,086
150,900	150,900										1			1	1,443	64,237
180,400	180,400										1			1	1,444	64,418
161,700	161,700										1			1	1,445	64,579
107,500	107,500										1			1	1,446	64,687
182,000	182,000										1			1	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										1			1	1,450	66,004
262,600	262,600										1			1	1,451	66,267
153,800	153,800										1			1	1,452	66,420
112,900	112,900										1			1	1,453	66,533
109,900	109,900										1			1	1,454	66,643
109,100	109,100										1			1	1,455	66,752
276,000	276,000										1			1	1,456	67,028
202,700	202,700										1			1	1,457	67,231
459,400	459,400										1			1	1,458	67,690
233,400	233,400										1			1	1,459	67,924
144,000	144,000										1			1	1,460	68,068
109,300	109,300										1			1	1,461	68,177
179,400	179,400										1			1	1,462	68,357
104,800	104,800										1			1	1,463	68,461
291,400	291,400										1			1	1,464	68,753
202,700	202,700										1			1	1,465	68,955
106,300	106,300										1			1	1,466	69,062
143,400	143,400											1		1	1,467	69,205
114,800	114,800											1		1	1,468	69,320
166,400	166,400											1		1	1,469	69,486

Community Water Company of Green Valley

Test Year Ended December 31, 2023

Meter Size:

2 Inch Commercial

Exhibit

Schedule H-5

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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)
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			1	1,484	72,633
140,700	140,700										1			1	1,485	72,774
220,200	220,200										1			1	1,486	72,994
123,600	123,600										1			1	1,487	73,117
132,500	132,500										1			1	1,488	73,250
313,400	313,400										1			1	1,489	73,563
225,900	225,900										1			1	1,490	73,789
107,300	107,300										1			1	1,491	73,897
162,900	162,900											1		1	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		1	1,496	74,625
136,700	136,700											1		1	1,497	74,762
105,600	105,600											1		1	1,498	74,867
747,400	747,400											1		1	1,499	75,615
178,700	178,700											1		1	1,500	75,793
148,800	148,800											1		1	1,501	75,942
175,100	175,100											1		1	1,502	76,117
100,800	100,800											1		1	1,503	76,218
119,700	119,700											1		1	1,504	76,338
201,000	201,000											1		1	1,505	76,539
260,100	260,100											1		1	1,506	76,799
555,500	555,500											1		1	1,507	77,354
234,400	234,400											1		1	1,508	77,589
152,800	152,800											1		1	1,509	77,742
140,700	140,700											1		1	1,510	77,882
193,800	193,800											1		1	1,511	78,076
100,500	100,500											1		1	1,512	78,177

Community Water Company of Green Valley

Test Year Ended December 31, 2023

Meter Size: 2 Inch Commercial

Exhibit
Schedule H-5
Page 11
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)
514,400	514,400											1		1	1,513	78,691
305,800	305,800											1		1	1,514	78,997
235,600	235,600											1		1	1,515	79,232
126,100	126,100											1		1	1,516	
133,200	133,200												1	1	1,517	
110,500	110,500												1	1	1,518	
175,200	175,200												1	1	1,519	
182,200	182,200												1	1	1,520	
752,700	752,700												1	1	1,521	
105,800	105,800												1	1	1,522	
203,500	203,500												1	1	1,523	
108,300	108,300												1	1	1,524	
104,800	104,800												1	1	1,525	
146,600	146,600												1	1	1,526	
224,100	224,100												1	1	1,527	
114,100	114,100												1	1	1,528	
148,500	148,500												1	1	1,529	
325,700	325,700												1	1	1,530	
234,400	234,400												1	1	1,531	
140,600	140,600												1	1	1,532	
117,000	117,000												1	1	1,533	
172,000	172,000												1	1	1,534	
582,000	582,000												1	1	1,535	
342,000	342,000												1	1	1,536	
280,800	280,800												1	1	1,537	
153,000	153,000												1	1	1,538	
															1,538	
Totals		127	129	128	130	128	129	127	127	128	129	128	128	1,538		
															Average Usage	54,757
															Median Usage	16,500
															Average # Customers	128
															Change in Number of Customers	1

Exhibit
Schedule H-5

Schedule H-5

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Meter Size: 3 Inch Commercial

Witness: 2023-03-01														Total Year	Cumul- ative Billing	Cumul- ative Gallons (in 1,000's)
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			
0	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	-	-	-	-	-	-	1	-	-	-	-	-	-	1	13
13,001	14,000	-	-	1	-	1	1	-	1	-	-	-	-	1	5	80
14,001	15,000	1	1	-	-	-	-	-	-	1	1	-	-	-	4	10
15,001	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
16,001	17,000	-	-	-	1	-	-	-	-	-	-	-	-	-	1	11
17,001	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11
18,001	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11
19,001	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11
20,001	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11
22,001	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11
24,001	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11
25,001	26,000	-	-	-	-	-	-	-	-	-	-	-	1	-	1	12
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12
27,001	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12
28,001	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12
29,001	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12
30,001	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12
31,001	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12

Exhibit
Schedule H-5

Schedule H-5

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[illegible]

Test Year Ended December 31, 2023

3 Inch Commercial

Schedule H-5

Witness: Bourassa

Witness: Douglas																Cumul- ative Gallons (in 1,000's)
Usage From:	Usage To:	Month of <u>Jan-23</u>	Month of <u>Feb-23</u>	Month of <u>Mar-23</u>	Month of <u>Apr-23</u>	Month of <u>May-23</u>	Month of <u>Jun-23</u>	Month of <u>Jul-23</u>	Month of <u>Aug-23</u>	Month of <u>Sep-23</u>	Month of <u>Oct-23</u>	Month of <u>Nov-23</u>	Month of <u>Dec-23</u>	Total Year	Cumul- ative Billing	
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	180
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	180
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	180
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	180
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	180
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	180
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	180
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	180
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	180
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	180
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	180
88,001	89,000	-	-	-	-	-	-	-	-	-	1	-	-	1	13	269
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	269
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	269
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	269
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	269
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	269
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	269
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	269
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	269
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	269
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	269
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	269
143,200	143,200	1	-	-	-	-	-	-	-	-	-	-	-	1	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
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24	1,638
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24	1,638
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24	1,638
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24	1,638

Test Year Ended December 31, 2023

Exhibit
Schedule H-5
Page 12
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	Cumulative Billing	Cumulative Gallons (in 1,000's)
-	-													-	24	1,638
-	-													-	24	1,638
-	-													-	24	1,638
-	-													-	24	1,638
-	-													-	24	1,638
-	-													-	24	1,638
-	-													-	24	1,638
-	-													-	24	1,638
-	-													-	24	1,638
-	-													-	24	1,638
-	-													-	24	1,638
Totals		2	2	2	2	2	2	2	2	2	2	2	2	24		1,638
										Average Usage				68,234		
										Median Usage				14,000		
										Average # Customers				2		
										Change in Number of Customers				-		

Exhibit
Schedule H-5

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Witness: Bourassa

Witness: Bourassa

[illegible]

Exhibit
Schedule H-5

Page 13

Witness: Bourassa

[illegible][illegible]

Community Water Company of Green Valley

Test Year Ended December 31, 2023

Meter Size:

4 Inch Commercial

Exhibit
Schedule H-5

Page 13

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)
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,341,400	2,341,400	-	-	-	-	-	1	-	-	-	-	-	-	1	1	2,341
2,401,100	2,401,100	-	-	1	-	-	-	-	-	-	-	-	-	1	2	4,743
2,672,000	2,672,000	-	-	-	1	-	-	-	-	-	-	-	-	1	3	7,415
2,817,800	2,817,800	-	-	-	-	-	-	-	-	-	1	-	-	1	4	10,232
2,920,600	2,920,600	-	1	-	-	-	-	-	-	-	-	-	-	1	5	13,153
3,096,300	3,096,300	-	-	-	-	-	-	-	-	-	-	-	1	1	6	16,249
3,161,800	3,161,800	1	-	-	-	-	-	-	-	-	-	-	-	1	7	19,411
3,280,200	3,280,200	-	-	-	-	-	-	-	-	1	-	-	-	1	8	22,691
3,592,200	3,592,200	-	-	-	-	-	1	1	-	-	-	-	-	1	9	26,283
3,619,400	3,619,400	-	-	-	-	-	-	-	-	-	-	-	-	1	10	29,903
3,720,200	3,720,200	-	-	-	-	-	-	-	-	-	-	1	-	1	11	33,623
4,361,200	4,361,200	-	-	-	-	-	-	-	1	-	-	-	-	1	12	37,984
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12	37,984
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12	37,984
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12	37,984
Totals		1	1	1	1	1	1	1	1	1	1	1	1	12		
														Average Usage	3,165,350	
														Median Usage	3,129,050	
														Average # Customers	1	
														Change in Number of Customers	-	

5/8 Inch Commercial/Residential

Exhibit

Schedule H-5

Page 14

Witness: Bourassa

[illegible]

5/8 Inch Commercial/Residential

Witness: Bourassa

[illegible]

Community Water Company of Green Valley

Test Year Ended December 31, 2023

Meter Size: 5/8 Inch Commercial/Residential

Exhibit

Schedule H-5

Page 14

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	Cumulative Billing	Cumulative Gallons (in 1,000's)
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	94
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	94
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	94
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	94
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	94
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	94
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	94
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	94
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	94
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	94
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	94
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	94
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	94
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	94
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	94
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	94
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	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	94
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	94
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	94
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36	94
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36	94
Totals		3	3	3	3	3	3	3	3	3	3	3	3	36		
														Average Usage	2,612	
														Median Usage	1,500	
														Average # Customers	3	
														Change in Number of Customers	-	

3/4 Inch Commercial/Residential

Witness: Bourassa

[illegible]

3/4 Inch Commercial/Residential

Exhibit

Schedule H-5

Page 15

Witness: Bourassa

[illegible]

Community Water Company of Green Valley

Test Year Ended December 31, 2023

Meter Size:

3/4 Inch Commercial/Residential

Exhibit

Schedule H-5

Page 15

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)
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	2
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	2
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	2
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	2
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	2
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	2
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	2
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	2
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	2
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	2
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	2
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	2
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	2
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	2
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	2
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	2
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	2
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	2
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	2
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	2
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	2
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	2
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	2
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12	2
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12	2
Totals		1	1	1	1	1	1	1	1	1	1	1	1	12		
														Average Usage	167	
														Median Usage	-	
														Average # Customers	1	
														Change in Number of Customers	-	

Exhibit

Exhibit
Schedule H-5

Page 16

Witness: Bourassa

		Wireless Services												Total	Cumul-	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	Year	ative Billing	ative Gallons (in 1,000's)
-	-	1	1	1	1	1	1	1	1	1	1	1	1	12	12	-
1	1,000	1	-	1	-	-	-	-	-	-	-	-	-	2	14	1
1,001	2,000	-	-	-	-	-	-	-	-	-	-	-	1	1	15	3
2,001	3,000	-	1	-	1	-	-	-	-	2	-	-	-	4	19	13
3,001	4,000	-	-	-	-	1	-	-	1	-	-	1	-	3	22	23
4,001	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	22	23
5,001	6,000	-	-	-	-	-	-	1	-	-	-	-	-	1	23	29
6,001	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	23	29
7,001	8,000	1	-	-	-	-	-	-	-	-	-	-	-	1	24	36
8,001	9,000	-	-	1	-	-	-	-	1	-	1	-	-	3	27	62
9,001	10,000	-	-	-	-	2	-	-	-	-	1	-	1	4	31	100
10,001	11,000	1	1	2	-	-	-	2	-	-	1	-	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	-	3	-	2	2	2	2	1	20	110	1,063
14,001	15,000	-	1	2	1	2	3	3	4	3	-	1	1	21	131	1,368
15,001	16,000	1	-	-	2	-	-	-	-	1	1	1	-	6	137	1,461
16,001	17,000	-	-	1	1	1	1	1	1	-	-	-	-	6	143	1,560
17,001	18,000	-	-	-	-	-	1	-	-	-	-	-	1	2	145	1,595
18,001	19,000	-	-	1	-	-	-	-	-	-	1	1	1	4	149	1,669
19,001	20,000	-	-	-	-	-	-	1	-	-	-	-	-	1	150	1,688
20,001	21,000	-	-	-	-	-	-	-	-	-	1	-	-	1	151	1,709
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	151	1,709
22,001	23,000	-	-	-	1	-	-	-	-	-	-	-	-	1	152	1,731
23,001	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	152	1,731
24,001	25,000	-	-	-	-	-	1	-	-	-	-	1	-	2	154	1,780
25,001	26,000	-	-	-	-	1	-	-	-	-	-	-	-	1	155	1,806
26,001	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	155	1,806
27,001	28,000	-	-	-	1	-	-	-	-	-	-	-	-	1	156	1,833
28,001	29,000	-	-	-	-	-	-	-	1	-	-	1	-	2	158	1,890
29,001	30,000	-	1	-	-	-	-	-	-	-	-	-	-	1	159	1,920
30,001	31,000	-	-	-	-	-	-	-	-	1	-	-	-	1	160	1,950
31,001	32,000	-	-	-	-	-	-	1	-	-	1	-	-	2	162	2,013
32,001	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	162	2,013
33,001	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	162	2,013
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	162	2,013
35,001	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	162	2,013
36,001	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	162	2,013

Meter Size: 1 Inch Commercial/Residential

Witness: Bourassa

Usage															Total Year	Cumul- ative Billing	Cumul- ative Gallons (in 1,000's)
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				
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	162	2,013
38,001	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	162	2,013
39,001	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	162	2,013
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	162	2,013
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	162	2,013
42,001	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	162	2,013
43,001	44,000	1	-	-	-	-	-	-	-	-	-	-	1	-	2	164	2,100
44,001	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	164	2,100
45,001	46,000	-	-	-	-	1	-	-	-	-	-	-	-	-	1	165	2,146
46,001	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	165	2,146
47,001	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	165	2,146
48,001	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	165	2,146
49,001	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	165	2,146
50,001	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	165	2,146
51,001	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	165	2,146
52,001	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	165	2,146
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	165	2,146
54,001	55,000	-	-	-	-	-	1	-	-	-	-	-	-	-	1	166	2,200
55,001	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	166	2,200
56,001	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	166	2,200
57,001	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	166	2,200
58,001	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	166	2,200
59,001	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	166	2,200
60,001	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	166	2,200
61,001	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	166	2,200
62,001	63,000	-	1	-	-	-	-	-	-	-	-	-	-	-	1	167	2,263
63,001	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	167	2,263
64,001	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	167	2,263
65,001	66,000	1	-	-	-	-	-	-	-	-	-	-	-	-	1	168	2,328
66,001	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	168	2,328
67,001	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	168	2,328
68,001	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	168	2,328
69,001	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	168	2,328
70,001	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	168	2,328
71,001	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	168	2,328
72,001	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	168	2,328
73,001	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	168	2,328
74,001	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	168	2,328

Community Water Company of Green Valley

Test Year Ended December 31, 2023

Meter Size: 1 Inch Commercial/Residential

Exhibit

Schedule H-5

Page 16

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)
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	168	2,328
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	168	2,328
77,001	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	168	2,328
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	168	2,328
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	168	2,328
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	168	2,328
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	168	2,328
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	168	2,328
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	168	2,328
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	168	2,328
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	168	2,328
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	168	2,328
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	168	2,328
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	168	2,328
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	168	2,328
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	168	2,328
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	168	2,328
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	168	2,328
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	168	2,328
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	168	2,328
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	168	2,328
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	168	2,328
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	168	2,328
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	168	2,328
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	168	2,328
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	168	2,328
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	168	2,328

Totals	14	14	14	14	14	14	14	14	14	14	14	14	14	14	168	
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Average Usage 13,858

Median Usage 12,500

Average # Customers 14

Change in Number of Customers -

Test Year Ended December 31, 2023

Exhibit

Schedule H-5

Page 17

Witness: Bourassa

[illegible]

Test Year Ended December 31, 2023

Exhibit
Schedule H-5
Page 17
Witness: Bourassa

[illegible]

Community Water Company of Green Valley

Test Year Ended December 31, 2023

Meter Size: 1.5 Inch Commercial/Residential

Exhibit

Schedule H-5

Page 17

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)
75,001	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76,001	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Totals

Average Usage -
Median Usage -
Average # Customers -
Change in Number of Customers -

Community Water Company of Green Valley

Test Year Ended December 31, 2023

Meter Size: 2 Inch Commercial/Residential

Exhibit

Schedule H-5

Page 18

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	Cumulative Billing	Cumulative Gallons (in 1,000's)
-	-	1	1	-	-	-	-	-	-	-	-	-	-	2	2	-
1	1,000	2	2	2	-	-	-	-	-	-	-	-	1	7	9	4
1,001	2,000	-	-	-	1	-	-	-	-	-	-	-	1	2	11	7
2,001	3,000	-	-	-	-	-	-	-	-	-	1	-	-	1	12	9
3,001	4,000	1	-	1	-	1	-	-	-	1	-	-	-	4	16	23
4,001	5,000	-	-	-	-	-	-	-	1	-	-	1	-	2	18	32
5,001	6,000	-	-	-	-	-	2	1	-	-	-	-	-	3	21	49
6,001	7,000	-	-	-	1	-	-	-	1	-	1	-	-	3	24	68
7,001	8,000	-	-	-	-	-	-	1	-	-	1	-	-	2	26	83
8,001	9,000	1	1	-	1	-	-	-	-	-	-	-	-	3	29	109
9,001	10,000	-	-	-	-	-	-	-	-	1	-	-	-	1	30	118
10,001	11,000	-	-	-	-	-	-	-	-	-	-	1	1	2	32	139
11,001	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	139
12,001	13,000	-	-	1	-	-	-	-	-	-	-	1	-	3	35	177
13,001	14,000	-	-	-	-	-	-	-	1	1	-	-	1	3	38	217
14,001	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	38	217
15,001	16,000	1	-	-	1	-	-	-	-	-	-	-	-	2	40	248
16,001	17,000	-	-	-	-	-	-	-	-	-	-	1	-	1	41	265
17,001	18,000	-	-	-	-	-	-	-	1	-	1	-	-	2	43	300
18,001	19,000	1	-	-	-	-	-	-	1	-	-	-	-	2	45	337
19,001	20,000	-	1	-	-	-	-	-	-	1	-	-	-	2	47	376
20,001	21,000	-	1	1	-	-	-	1	-	-	-	-	-	3	50	437
21,001	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	50	437
22,001	23,000	-	1	-	-	1	1	1	-	-	-	-	-	4	54	527
23,001	24,000	-	-	-	-	1	-	-	-	-	-	-	-	1	55	551
24,001	25,000	-	-	-	-	-	-	1	1	-	-	-	1	2	57	600
25,001	26,000	-	-	-	1	-	-	1	-	-	-	-	-	2	59	651
26,001	27,000	-	-	-	1	-	1	1	-	1	-	-	-	4	63	757
27,001	28,000	-	-	-	-	-	1	-	1	-	1	-	-	3	66	839
28,001	29,000	-	-	-	-	-	-	-	-	-	1	1	-	2	68	896
29,001	30,000	1	-	-	-	-	-	-	-	-	-	-	-	1	69	926
30,001	31,000	-	-	-	-	1	-	-	-	-	-	-	-	1	70	956
31,001	32,000	-	-	-	-	-	-	-	-	1	-	1	-	2	72	1,019
32,001	33,000	-	1	1	-	-	-	1	-	1	-	1	1	6	78	1,214
33,001	34,000	-	-	-	-	-	1	1	-	-	-	-	-	3	81	1,315
34,001	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	81	1,315
35,001	36,000	-	-	-	-	1	-	-	1	-	-	-	1	3	84	1,421
36,001	37,000	-	-	-	1	-	-	-	-	-	-	-	-	1	85	1,458
37,001	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	85	1,458
38,001	39,000	1	-	-	-	2	-	-	-	-	-	-	2	5	90	1,650
39,001	40,000	-	1	1	-	-	2	-	-	-	1	-	-	5	95	1,848

Meter Size: 2 Inch Commercial/Residential

Exhibit
Schedule H-5
Page 18
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	Cumulative Billing	Cumulative Gallons (in 1,000's)
40,001	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,848
41,001	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95	1,848
42,001	43,000	-	-	1	-	-	-	-	-	-	-	-	-	1	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	-	-	-	1	-	-	-	-	-	-	-	-	1	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	-	-	-	1	-	-	-	-	-	-	-	-	1	98	1,991
53,001	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	98	1,991
54,001	55,000	-	-	-	-	1	-	-	-	-	-	-	-	1	99	2,046
55,001	56,000	-	-	-	-	-	-	-	-	-	-	1	-	1	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	-	-	-	-	-	-	-	-	-	1	-	-	1	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	-	-	-	-	1	-	-	-	-	-	-	-	1	102	2,243
76,001	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	102	2,243
77,001	78,000	-	-	-	-	-	-	-	-	-	-	1	-	1	103	2,321
78,001	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	103	2,321
79,001	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	103	2,321
80,001	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	103	2,321

Meter Size: 2 Inch Commercial/Residential

Witness: Bourassa

[illegible]

Community Water Company of Green Valley

Test Year Ended December 31, 2023

Meter Size: 2 Inch Commercial/Residential

Exhibit

Schedule H-5

Page 18

Witness: Bourassa

Usage From:	Usage To:	Month of <u>Jan-23</u>	Month of <u>Feb-23</u>	Month of <u>Mar-23</u>	Month of <u>Apr-23</u>	Month of <u>May-23</u>	Month of <u>Jun-23</u>	Month of <u>Jul-23</u>	Month of <u>Aug-23</u>	Month of <u>Sep-23</u>	Month of <u>Oct-23</u>	Month of <u>Nov-23</u>	Month of <u>Dec-23</u>	Total Year	Cumul- ative Billing	Cumul- ative Gallons (in 1,000's)
										Average Usage				26,496		
										Median Usage				23,000		
										Average # Customers				9		
										Change in Number of Customers				-		

Test Year Ended December 31, 2023

3 Inch Bulk

Witness: Bourassa

[illegible]

Test Year Ended December 31, 2023

3 Inch Bulk

Exhibit
Schedule H-5
Page 19
Witness: Bourassa

[illegible]

Community Water Company of Green Valley

Test Year Ended December 31, 2023

Meter Size: 3 Inch Bulk

Exhibit
Schedule H-5
Page 19
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)
81,001	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	113	648
82,001	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	113	648
83,001	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	113	648
84,001	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	113	648
85,001	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	113	648
86,001	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	113	648
87,001	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	113	648
88,001	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	113	648
89,001	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	113	648
90,001	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	113	648
91,001	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	113	648
92,001	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	113	648
93,001	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	113	648
94,001	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	113	648
95,001	96,000	-	-	-	-	-	-	-	-	-	-	-	1	1	114	743
96,001	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	114	743
97,001	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	114	743
98,001	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	114	743
99,001	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	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
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,363
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,363
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,363
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,363
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,363
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	118	1,363
Totals		12	10	11	10	10	11	10	6	7	7	11	13	118		
														Average Usage	11,551	
														Median Usage	500	
														Average # Customers	10	
														Change in Number of Customers	1	