

ORIGINAL

NEW APPLICATION



0000185672

BEFORE THE ARIZONA CORPORATION

RECEIVED
AZ CORP COMMISSION
DOCKET CONTROL

2017 DEC 29 P 3:04

COMMISSIONERS

TOM FORESE, Chairman
BOB BURNS
ANDY TOBIN
BOYD DUNN
JUSTIN OLSON

WS-02987A-17-0392

IN THE MATTER OF THE APPLICATION
OF JOHNSON UTILITIES, L.L.C., FOR A
DETERMINATION OF THE FAIR VALUE
OF ITS WATER AND WASTEWATER
UTILITY PLANT AND PROPERTY, FOR
INCREASES IN ITS RATES AND CHARGES
FOR WATER AND WASTEWATER
UTILITY SERVICE, AND FOR RELATED
APPROVALS.

DOCKET NO. WS-02987A-17-_____

APPLICATION

Arizona Corporation Commission

DOCKETED

DEC 29 2017

DOCKETED BY

[Signature]

CROCKETT LAW GROUP PLLC
2198 E. Camelback Road, Suite 305
Phoenix, Arizona 85016
602.441.2775

Johnson Utilities, L.L.C. ("Johnson Utilities" or the "Company") hereby applies for an order establishing the fair value of its plant and property used for the provision of water utility service and wastewater utility service, and for permanent increases in its rates and charges for water utility service and wastewater utility service as described in this application ("Application") and the accompanying attachments. In support thereof, Johnson Utilities states as follows:

1. Johnson Utilities is an Arizona public service corporation engaged in providing water and wastewater utility services in portions of Pinal County, Arizona, pursuant to certificates of convenience and necessity granted by the Arizona Corporation Commission ("Commission") in Decision 60223 (May 27, 1997) and extended in subsequent dockets. As of the test year period which ended June 30, 2017, Johnson Utilities was providing water service to approximately 25,615 service connections and wastewater service to approximately 35,320 sewer laterals. The Company's wastewater CC&N is larger than its water CC&N which largely accounts for the difference in service connections.

2. For purposes of Arizona Administrative Code ("A.A.C.") R14-2-103(A)(3)(q), Johnson Utilities is classified as a Class "A" utility for both its water and

1 wastewater divisions.

2 3. Johnson Utilities' business office is located at 5230 E. Shea Boulevard,
3 Suite 200 Scottsdale, Arizona 85254 and its telephone number is (480) 998-3300.

4 4. The Company's primary management contact is Brad Cole. Mr. Cole is the
5 Chief Operating Officer of Hunt MGT, L.L.C. ("Hunt Management"). Hunt Management
6 has a management services agreement whereby it provides Johnson Utilities with certified
7 operators, field technicians, laborers, customer service personnel, meter reading personnel,
8 billing and collection personnel, bookkeeping and accounting personnel, as well as various
9 other services. Mr. Cole oversees the provision of employees and services to Johnson
10 Utilities on behalf of Hunt Management.

11 5. The person responsible for overseeing and directing the conduct of this rate
12 application is Mr. Cole. Mr. Cole will be assisted by the Company's rate case consultant,
13 Thomas J. Bourassa, and by counsel undersigned. Mr. Cole's mailing address is 5310 E.
14 Shea Boulevard, Suite 2, Scottsdale, Arizona 85254; his telephone number is (480) 998-
15 3300; and his e-mail address is bcollection@azvision.net. Mr. Bourassa's mailing address is 139
16 W. Wood Drive, Phoenix, Arizona 85029; his telephone number is (602) 246-7150; and
17 his e-mail address is tjbl4@cox.net. All discovery, data requests and other requests for
18 information concerning this Application should be directed to Messrs. Cole and Bourassa
19 via e-mail, with a copy to counsel undersigned at jeff@jeffcrockettlaw.com and a copy to
20 Gary Drummond, General Manager of Johnson Utilities, at gdrummond@azvision.net.

21 6. Johnson Utilities' current rates and charges for utility service were approved
22 by the Commission in Decision 71854 (August 25, 2010), as amended by Decisions 71910
23 (September 28, 2010), 72089 (January 20, 2011), 72579 (September 15, 2011), 73284 (July
24 30, 2012), 73617 (December 12, 2012), 73992 (July 16, 2013), 74695 (August 12, 2014),
25 74701 (August 21, 2014), 75129 (June 26, 2015), using a test year ended December
26 31,2007.

27 7. Increases in the Company's operating expenses have outpaced increases in
28 revenues since the last rate case. Thus, Johnson Utilities is requesting rate increases for

1 both its water and wastewater divisions. Because the rate bases for the water and
2 wastewater divisions are both negative, a rate of return approach is not appropriate.
3 Accordingly, the revenue requirements were determined based on an operating margin
4 approach rather than a cost of capital approach. The Company is proposing a 10.0%
5 operating margin for both the water and wastewater divisions.

6 8. The Company agrees to use its original cost rate base as its fair value rate
7 base in this proceeding to minimize disputes and reduce rate case expense.

8 9. Filed with this Application and included in the Direct Testimony of Thomas
9 J. Bourassa are the schedules required pursuant to A.A.C. R14-2-103 for a rate application
10 by a Class "A" utility. The test year utilized by Johnson Utilities in connection with the
11 preparation of the rate schedules is the 12-month period ended June 30, 2017, as required
12 by Decision 76336 in Docket WS-02987A-08-0180. Johnson Utilities requests that the
13 Commission utilize this test year in connection with this Application, with appropriate
14 adjustments to obtain a normal and more realistic relationship between revenues, rate base
15 and expenses during the period in which the rates will be in effect.

16 10. During the test year, Johnson Utilities' adjusted gross revenues from the
17 water division were \$11,675,735. The adjusted operating income from the water division
18 was \$(552,056), or an adjusted operating margin of negative 4.73%, leading to an operating
19 income deficiency of \$1,986,169 based upon a 10% operating margin. The adjusted fair
20 value rate base is \$(102,398). Johnson Utilities requests to increase revenues by
21 approximately \$2,665,399 to provide a 10.0% operating margin for the water division,
22 which is a 22.83% increase over the adjusted and annualized test year revenues.

23 11. During the test year, Johnson Utilities' adjusted gross revenues from the
24 wastewater division were \$18,659,983. The adjusted operating income from the
25 wastewater division was \$(115,463), or an adjusted operating margin of negative 0.62%,
26 leading to an operating income deficiency of \$2,288,624 based upon a 10% operating
27 margin. The adjusted fair value rate base is \$(1,881,391). Johnson Utilities requests to
28 increase revenues by approximately \$3,071,633 to provide a 10.0% operating margin for

1 the wastewater division, which is a 16.46% increase over the adjusted and annualized test
2 year revenues.

3 12. As shown on Schedule H-2, page 1 for the water division, the present
4 monthly bill for a 3/4-inch metered customer using an average of 6,380 gallons is \$29.10.
5 The proposed monthly bill for a 3/4-inch metered customer using an average of 6,380
6 gallons would be \$35.97, an increase of \$6.87, or 23.62% above the present rates. In
7 addition, the Company is proposing certain changes to its service line and meter installation
8 charges, as well as changes to certain of its other miscellaneous charges.

9 13. As shown on Schedule H-2, page 1 for the wastewater division, the present
10 monthly bill for a residential wastewater customer is \$40.98. The proposed monthly bill
11 for a residential customer is \$48.21, an increase of \$7.23, or 17.64% above the present
12 rates. The Company is also proposing changes to certain of its miscellaneous charges.

13 14. Johnson Utilities submits that its current rates and are inadequate to allow
14 the Company to obtain debt, maintain a sound credit rating, and/or enable the Company to
15 attract additional capital on reasonable and acceptable terms in order to continue the
16 investment in utility plant necessary to adequately serve customers.

17 15. Attached to this Application as Attachment 1 are the water plant and
18 wastewater plant descriptions for Johnson Utilities.

19 16. Attached hereto as Attachment 2 are Johnson Utilities' completed water use
20 data sheets for the Johnson Ranch water system (PWS 11-128) and Anthem at Merrill
21 Ranch water system (PWS 11-136) for the test year.

22 17. Filed in support of this Application as Attachment 3 is the Direct Testimony
23 of Brad Cole, providing an overview of Johnson Utilities and its operations.

24 18. Also filed in support of this Application as Attachment 4 is the Direct
25 Testimony of Thomas J. Bourassa providing an overview of Johnson Utilities' rate
26 application, discussing the revenue requirement, including the "A" through "F" schedules,
27 describing the development of the rate base and income statement adjustments, discussing
28 the proposed rates, including the "H" schedules, discussing the effects of the proposed

1 rates on customers' bills, and addressing the Company's request for (i) a Purchased Power
2 Adjustment Mechanism ("PPAM") and (ii) a Property Tax Adjustment Mechanism
3 ("PTAM"). The Company is not submitting "G" Schedules as discussed in Mr. Bourassa's
4 testimony

5 19. Included in Mr. Cole's Direct Testimony as Exhibit Cole Direct 1 is a copy
6 of the proposed plan of administration ("POA") for Johnson Utilities' requested PPAM.
7 Included with Mr. Cole's Direct Testimony as Exhibit Cole Direct 2 is a copy of the
8 proposed POA for Johnson Utilities' requested PTAM.

9 WHEREFORE, Johnson Utilities requests the following relief:

10 A. That the Commission, upon proper notice, conduct a hearing in accordance
11 with A.R.S. § 40-251 and determine the fair value of Johnson Utilities' utility plant and
12 property devoted to providing water utility service;

13 B. That, based upon such determination, the Commission approve permanent
14 adjustments to the rates and charges for water utility service and wastewater utility service
15 provided by Johnson Utilities, as set forth herein;

16 C. That the Commission approve Johnson Utilities' request for a PPAM and
17 PTAM; and

18 D. That the Commission authorize such other and further relief as may be
19 appropriate.

20 RESPECTFULLY submitted this 29th day of December, 2017.

21 CROCKETT LAW GROUP PLLC

22 By: 

23 Jeffrey W. Crockett, Esq.
24 2198 E. Camelback Road, Suite 305
25 Phoenix, Arizona 85016
26 Phone: (602) 441-2775
27 E-mail: jeff@jeffcrockettlaw.com
28 Attorney for Johnson Utilities, L.L.C.

1 ORIGINAL and thirteen (13) copies filed
2 this 29th day of December, 2017, with:

3 Docket Control
4 ARIZONA CORPORATION COMMISSION
5 1200 W. Washington Street
6 Phoenix, Arizona 85007

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ATTACHMENT 1

Water Plant

(Johnson Ranch-PWS 11-128)

**JOHNSON UTILITIES, LLC
PLANT INVENTORY
WATER WELLS - System 11-128**

Item	Name	ADWR #	In-Service	Lot	Tax	Deeded	Address	City, State, Zip	Well	Casing	Casing	Pump	Pump
				Size	Parcel	to JUC?			Depth	Size	Depth	HP	GPM
1	Johnson Ranch 2 *	55-615284	No	0.005		Yes	101 E. Lookline Ave	San Tan Valley, AZ 85143				not in use	
2	Johnson Ranch 3 *	55-627105	Yes	0.1	210-21-000B1	Yes	2041 E. Bella Vista Rd	San Tan Valley, AZ 85143				not in use	500
3	Johnson Ranch 4	55-559845	Yes	0.034	210-20-004	Yes	2029 E. Bella Vista Rd	San Tan Valley, AZ 85143	800	8	760	100	500
4	Johnson Ranch 5	55-559843	Yes	0.055	210-20-005	Yes	2035 E. Bella Vista Rd	San Tan Valley, AZ 85143	900	10	665	120	600
5	Johnson Ranch 7*	55-563985	Yes	0.1	210-20-001H	Yes	1038 E. Hunt Highway	San Tan Valley, AZ 85143	1110	20 1/16	1000	30	900
6	Oasis 1	55-582085	Yes			Yes	23781 N. Hunt Highway	Florence, AZ 85132	460	10	460	30	200
7	Oasis 2	55-585088	Yes			Yes	6182 E. Hunt Highway	Florence, AZ 85232	520	6	460	30	130
8	Oasis 3	55-582087	Yes			Yes	6238 E. Hunt Highway	Florence, AZ 85232	815	10	520	30	200
9	Sec11WWT/TP Mon Well*	55-564304	Yes		200-24-091	Yes	Heritage road	Florence, AZ 85232		8	380	1	5
10	Edwards Road 2	55-586189	Yes		210-28-018	Yes	27931 N. Edwards Road	San Tan Valley, AZ 85143		8		not in use	35
11	Ricke 1	55-570372	Yes		210-36-002D	Yes	11622 E. Bella Vista Road	San Tan Valley, AZ 85143	1125	10	1125	50	360
12	Ricke 3	55-594071	YES		210-36-002A5	Yes	11196 E. Bella Vista Road	San Tan Valley, AZ 85143	920	8 5/8	920	75	360
13	Wild Horse 1	55-571198	Yes		200-74-085	Yes	10075 Pinto Pony	Florence, AZ 85232	840	10	175	60	1500
14	Skyline 1	55-621462	Yes		509-07-028D6	Yes	2000 W. Hunt Highway	San Tan Valley, AZ 85143	995	16	995	not in use	1000
15	Circle Cross 1	55-599026	Yes		210-07-001H2	Yes	35961 N. Charity Drive	San Tan Valley, AZ 85143	1000	10 3/4	980	200	1000
16	San Tan Number 1	55-626147	Yes	0.100		Yes	33589 N. Village Lane	San Tan Valley, AZ 85143	720	10 3/4	660	not in use	700
17	San Tan Number 2	55-201429	Yes	0.100		Yes	33595 N. Village Lane	San Tan Valley, AZ 85143	800	12 3/4	800	not in use	750
18	Morning Sun Farms Well 1	55-201429	Yes	0.36	509-02-002L	Yes	1694 W. Skyline Dr	San Tan Valley, AZ 85143	800	10 5/8	780	200	500
19	Morning Sun Farms Well 2	55-211012	Yes		509-03-002H	Yes	3685 E. Bella Vista Road	San Tan Valley, AZ 85143	800	12 3/4	700	200	1000
20	Hardison Well No 1	55-209384	Yes		210-21-002D	Yes	E. Bella Vista Road	San Tan Valley, AZ 85143	950	12 3/4	950	200	1000
21	Magma well No. 1	55-215458	No		210-40-019C	Yes	11196 E. Bella Vista Road	San Tan Valley, AZ 85143	950	12	950	250	1000
22	Magma Well No 2	55-212850	No		210-40-019C	Yes	11196 E. Bella Vista Road	San Tan Valley, AZ 85143	860	12 3/4	860	250	1000
23	Silverado Well No. 1	55-212859	No	0.63	210-34-022C	Yes	14650 E. Skyline Drive	San Tan Valley, AZ 85242	860	12	860	250	1000
24	Bella Vista Well No. 1	55-219579	No	0.94	210-23-001J	Yes	29591 N. Sierra Vista Road	San Tan Valley, AZ 85143	940	12	940	200	1000
25	Pecan WRP Monitor Well*	55-599386	Yes	2.9	104-22-008D	Yes	38539 N. Gantzel Road	Queen Creek, AZ 85142					
26	San Tan WRP Monitor Well*	55-214303	Yes	3.72	509-02-062D3	Yes	2603 W. Hunt Highway	San Tan Valley, AZ 85143	340	4 1/2	330	N/A	N/A
27	Pecan WRP Monitor Well 2	55-221377	Yes			Yes	29591 N. Sierra Vista Road	San Tan Valley, AZ 85143	1200	20	1200	450	650
28	Ataway Well, Section 13	55-603380	Yes		210-12-001D	Yes	31624 N. Ataway Rd	San Tan Valley, AZ 86143	700	9	640	not in use	
29	McKae Well	55-225367	No	0.06	509-02-927A	Yes							

* - Not used for Domestic

**JOHNSON UTILITIES, LLC
PLANT INVENTORY
WATER PLANTS - System 11-128**

Plant	Site #	Size AC	Parcel	ADDRESS	City, State, ZIP	Tank	Pneumatic Tank	Osmosis	Number	HORSE POWER	Decided to JU
Johnson Ranch Water Plant	No	2.13	210-20-001J	968 E. Hunt Highway	San Tan Valley, AZ, 85143	500,000	5,000	240gpm	1	40	Yes
						1,000,000			2	75	
RO system			210-20-001J	968 E. Hunt Highway	San Tan Valley, AZ, 85143	100,000				30	Yes
Oasis Water Plant	No			6475 E. Hunt Highway	Florence, AZ, 85232	500,000	5,000		2	40	Yes
									1	75	
Wild Horse Water Plant	WH # 1	0.53	200-74-085	10075 Pinto Pony	Florence, AZ, 85232	50,000	5,000		2	10	Yes
									1	30	
Edward Road Water Plant	ER # 1	0.92	210-28-18	27931 N. Edwards Road	San Tan Valley, AZ, 85143	50,000	5,000		2	10	Yes
									1	30	
Ricke Water Plant	Ricke # 1	0.92	210-36-002D	11622 E. Bella vista Rd	San Tan Valley, AZ, 85143	50,000	5,000		2	10	Yes
						500,000			1	30	
CAP Pump Station No. 1		0.015		833 E. Bella Vista Road	San Tan Valley, AZ, 85143	-			1	30	Yes
CAP Pump Station No. 2		0.01		1036 E. hunt Highway	San Tan Valley, AZ, 85143				1		Yes
San Tan Water Storage	SL 1	0.23	509-02-057B4	32036 N. Gary Road	San Tan Valley, AZ, 85143	1,000,000					Yes
Circle Cross Water Plant	CC1	0.52	210-07-001H2	35961 N. Charbray Drive	San Tan Valley, AZ, 85143	500,000	5,000		2	40	Yes
									1	75	
Morning Sun Farms W. P.	MSF 1	0.63	509-94-922	1624 W. Skyline Drive	San Tan Valley, AZ, 85143	1,000,000	10,000		3	50	Yes
						1,000,000			2	75	
Silverado Water plant	SRWP 1	0.63	210-34-022C	14650 E. Skyline Road	San Tan Valley, AZ, 85143						Yes
Bella Vista Water Plant	BV 1	0.94	210-23-001J	29591 N. Sierra Vista Road	San Tan Valley, AZ, 85143	1,000,000	10,000		2	50	Yes
									1	75	
Total						7,250,000	40,000		28		

JOHNSON UTILITIES, LLC
PLANT INVENTORY
SUBDIVISION WATER ON-SITE FACILITIES - SYSTEM 11-128

Mains	VALVES										IRRIGATION														
	16" PDE PVC/DIP	12" PDE PVC/DIP	10" PDE PVC/DIP	8" PDE PVC/DIP	6" PDE PVC/DIP	4" PDE PVC/DIP	2" PVC	total	16	12	8	6	4	IRR 3" ST	IRR 2" ST	IRR 1 1/2" ST	IRR 1" ST	1" ST	3/4" ST	1/4" ST	F.H.	ANY	Blowoff		
Sanitation																									
Circle Cross Par 7				4,045		1,767																			
Circle Cross Par 8				4,389																					
Circle Cross Par 9				4,132																					
Circle Cross Par 10				6,238																					
Circle Cross Par 11				5,208																					
Circle Cross Par 12				3,922																					
Circle Cross Par 13				4,542																					
Circle Cross Par 14				4,562																					
Circle Cross Par 15				4,734																					
Circle Cross Par 16				3,900																					
Circle Cross Par 17				3,115																					
Circle Cross Par 18				2,425																					
Circle Cross Par 19				4,600																					
Circle Cross Par 20				3,802																					
Circle Cross Par 21				4,072																					
Circle Cross Ranch Retail Center				8,990																					
Circle Cross School			194																						
School				360																					
Morning Sun Farms MC				962																					
Morning Sun Farms Ph 1				3,414																					
Morning Sun Farms Ph 2																									
Morning Sun Farms Ph 3				2,579																					
Copper Basin Parcel A-98																									
Copper Basin Parcel B-85																									
Copper Basin Parcel C-118																									
Copper Basin Parcel D-194																									
Copper Basin Parcel E-194																									
Copper Basin Parcel F-194																									
Copper Basin Parcel G-194																									
Copper Basin Parcel H-194																									
Copper Basin Parcel I-194																									
Copper Basin Parcel J-194																									
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Copper Basin Parcel S-194																									
Copper Basin Parcel T-194																									
Copper Basin Parcel U-194																									
Copper Basin Parcel V-194																									
Copper Basin Parcel W-194																									
Copper Basin Parcel X-194																									
Copper Basin Parcel Y-194																									
Copper Basin Parcel Z-194																									
Copper Basin Retail																									
Copper Basin Market Place																									
Rancho Bella Vista North Parcel A-171				1,025		2,215																			
Rancho Bella Vista North Parcel A-150				3,690		2,800																			
Rancho Bella Vista North Parcel A-130				2,860		1,820																			
Rancho Bella Vista North Parcel A-110				3,275		1,860																			
Rancho Bella Vista North Parcel A-90				3,750		1,100																			
Rancho Bella Vista North Parcel A-70				1,080		1,860																			
Rancho Bella Vista North Parcel A-50				1,560		450																			
Rancho Bella Vista South Parcel 2				5,706																					
Rancho Bella Vista South Parcel 1				13,871																					
Rancho Bella Vista South Parcel 3				12,410																					
Slyline Ranch Pt A-122				2,743		1,428																			
Slyline Ranch Pt B-129				3,690		1,725																			
Slyline Ranch Pt C-120				3,542		1,248																			
Slyline Ranch Pt D-145				2,535		1,824																			
Slyline Ranch Pt A-181				1,056		2,265																			
Slyline Ranch Pt B-111				2,522		1,810																			
Slyline Ranch Pt C-135				3,386		1,265																			
Slyline Ranch Pt D-100				2,820		1,826																			
84 Lumber at AZ Farms Rd				28,404																					
Crestfield Manor at AZ Farms				3,402																					
Montana				1,173																					
El Pichajal				1,650		956																			
Quintana Hill Estates				3,704																					
Bonanza Highlands-Panola Rd				2,569																					
Bonanza Highlands-N Brice Trail				2,563																					
Bonanza Highlands-Magna Rd				5,690																					
Bonanza Highlands-Rice Rd				2,850																					
Bonanza Highlands-W Josiah Trail				4,730																					

Water Plant

(Anthem at Merrill Ranch-PWS 11-136)

JOHNSON UTILITIES, LLC-ANTHEM @ MERRILL RANCH
PLANT INVENTORY
WATER WELLS - SYSTEM 11-136

Item	Name	ADWR #	ADDRESS	In-Service	Lot Size	Tax Parcel	COMMENT	Well Depth	Casing Size	Casing Depth	Pump HP	Pump GPM	Decided to JUC?
1	Rancho Sendero No. 1	55-569177	7124 -I E Hunt Hwy, Florence, AZ 85232	Yes	100x100	211-02-004B		1000	10	280	50	600	Yes
2	Rancho Sendero No. 2	55-583151	7124-2 E. Hunt Hwy, Florence, AZ 85232	Yes	200X200	211-02-006		400	8	380	50	300	Yes
3	Anthem No. 1	55-211602	4050 W. Spirit Way, Florence, AZ 85232	Yes	Drilled	104-22-008M		950 12		950	200	1429	Yes
4	Anthem No. 2	55-216839	6100 E. Merrill Ranch Pkwy, Florence, AZ 85232	no	Drilled, not equipped	211-01-008		700	12	700	0	0	Yes
5	Anthem No. 3	55-212514	6800 E. American Way, Florence, AZ 85232	Yes	Drilled	211-01-003		600 16		600	0	0	Yes
6	Anthem No. 4	55-212512	5443 W Victory Way	no	Drilled	211-01-004		950 12		950	0	0	Yes
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12													
13													
14													
15													

Wastewater Plant
(Johnson Ranch)

JOHNSON UTILITIES, LLC
WASTEWATER PLANT INVENTORY
WASTEWATER PLANT

TREATMENT PLANTS

Name	GPD	Lot Size (Acres)	ADDRESS	CITY, STATE, ZIP	APP No.	Decided to JUC?	Tax Parcel
Section 11 W/WTP	1.6M	87	5632 E. Hunt Highway	Florence, AZ 85232	103081	Yes	200-24-003D5
Pecan Water Reclamation Plant	3.0 Million	11	38539 N. Gantzel Road	San Tan Valley, AZ, 85143	105324	Yes	104-22-008D
San Tan Water Reclamation Plant	2.0 Million	3.72	2603 W. Hunt Highway	San Tan Valley, AZ, 85143	105325	Yes	509-02-062D3

**JOHNSON UTILITIES, LLC
WASTEWATER PLANT INVENTORY
LIFT STATIONS**

Name	Address Location	CITY STATE, ZIP	Decided In JUC?	Tax Parcel	Number Pumps	HP	GPM each	Wet Well		Grit Chamber		Valve Box	STATION GENERATOR	MODEL	MAKE	HP	KILO WATTS
								Cap/Gal	Tot/Dies	Dia/Depth	Dia/Depth						
Main Station - Upgrade	946 E. Hunt Highway	San Tan Valley, AZ 85143	Yes	210-20-0001J	2	30	325	2282/1128	8/20/74'	5/15/71'	8/6'	8063TK35	DETROIT		550	410	
Main Station - Upgrade	946 E. Hunt Highway	San Tan Valley, AZ 85143	Yes	210-20-0001J	2	100/88	600/750	3566/1128	10/20/74'	5/15/71'	8/6'	Same as above					
Station 4A	1885 E. Bella vista Road	San Tan Valley, AZ 85143	No	210-20-0031L	2	5/18	150/156	1480/1322	6/20/46'	4'/x M.H.	8/6'	87S029S6	STAN-ORD			27	
Station Unit 6	31374 N. Ironwood Road (formerly Grant)	San Tan Valley, AZ 85143	Yes		2	3	100	690/440	5/15/77'	5/14'	8/6/09'	DGAZ85SSLU	MOPOWER			14.4	
San Tan Station	2601 W. Hunt Highway	San Tan Valley, AZ 85143	Yes	509-02-062D3	2	25/35	500/750	2763/2200	8/22/88'	5/20/07'	7/6/62'						
Peanut Station	38539 N. Gantzel Road	Queen Creek, AZ 85242	Yes	104-22-0081D	2	75/88	500/1040	2067/1879	8/37/22'	5/24/5'	7/6'						
Reise Station	5632 E. Hunt Highway	Florence, AZ 85232	Yes	200-24-003D5	2	30	420/780	1583/876	6/18/22'	None	7/6/17'						
Superstition Views	2571 E. Magma Road	San Tan Valley, AZ 85143	NO	210-64-061	2	7.5	90	1180/564	5/27/25'	None	7/5/84'						
4D/4F upgrade	1995 E. Bella vista road	San Tan Valley, AZ 85143	Yes	210-66-951B	2	3/18	250	1628/1057	6/26/6'	5/23/9'	7/5'	XQ60	OLYMPIAN			60	
4D/4F upgrade	1999 E. Bella vista road	San Tan Valley, AZ 85143	Yes	210-66-951B	2	40/60	710	4348/2805	10/30/03'	5/27'	8/5'	XQ105	OLYMPIAN			105	
Copper Basin #1	28541 N. Mussovite Drive	San Tan Valley, AZ 85143	No		2	30/88	450/1000	6449/5678	6/83x16/26.2	None	6x16/6'	HX100FL	CATERPILLAR			100	
Copper Basin #2	28704 N. Main Street	San Tan Valley, AZ 85143	No		2	88/47	839/380	4935/2368	10/32/7'	5/29/5'	8/6'	150DDGFA	OMAN			150	
Circle Cross #1	1359 W. Braitham Boulevard	San Tan Valley, AZ 85143	Yes	509-03-001M	2	50/35	500	2812/1880	8/23/62'	5/22/15'	7/8'	100SX9E	KATO			66.6	
Circle Cross No. 2	1913 W. Empire Road (formerly Hash K)	San Tan Valley, AZ 85143	Yes	509-03-001M	2	100/30	1600/500	3178/1293	10/24/08'	5/22/75'	8/7/11'						
Magic Ranch Phase 1	23781 N. High dunes	Florence, AZ 85232	Yes	210-75-516A	2	7.5	90	1180/593	5/22/44'	M.H.	7/8'						
Magic Ranch Phase 1-Upgrade	23781 N. High dunes	Florence, AZ 85232	Yes	210-75-516A	2	66	925	5381/2937	10/24/60'	5/22/44'	7/6'						
Oasis Sunrise	5940 E. Hunt Highway (formerly 5953)	Florence, AZ 85232	Yes		2	18	500	3139/1879	8/23/60'	5/26/6'	7/6'	D888	CATERPILLAR			173	
Morning Sun Farms	35901 N. Village Lane	San Tan Valley, AZ 85143	No		2	30/47	800/1000	4066/5055	10/24/5'	5/24/5'	8/6'						
Rancho Bella vista North Phase 1	31624 N. Candlewood Dr.	San Tan Valley, AZ 85143	Yes		2	2/75	48/60	1085/106	6/20/38'	None	6/6'	50.0DL68-15F	ONAN			50	
Rancho Bell Vista North Phase 2	1492 E. Rosebud Dr.	San Tan Valley, AZ 85143	Yes		2	7.5	475	1453/634	6/19/11'	5/11/49'	6/6'	130RH0271	KOHLER			135	
JFC Unit 29	1337 E. Johnson Ranch Blvd	San Tan Valley, AZ 85143	No		2	47	500/760	4267/3008	8/36'	5/29/5'	8/6'	XQ30	OLYMPIAN			30	
14-52B Lift Station	276 E. Paso Fino Way	San Tan Valley, AZ 85143	No		2	23/30	235	1464/846	6/24/5'	5/32/5'	8/5/5'	XQ225-3306	CATERPILLAR			362	
Magma Lift Station	9776 E. Judd Road	Queen Creek, AZ 85242	Yes	210-38-003B	2	130	636/750	4406/1545	10/27/75'	5/24/85'	8/5/5'					270	
Cambria Lift Station (the Links)	939 E. Clubhouse	Queen Creek, AZ 85242	Yes	210-07-005H	2	10	350	2116/1504	8/20/83'	None	6x10/6'						
Crestfield Manor Lift Station	24238 N. Suckle	Florence, AZ 85232	Yes	200-13-666E	2	88/160	670/770	7044/2987	10/30/6'	5/21/5'	8/7/33'	XQ125-3304	CATERPILLAR			113	
Joy Drive Lift Station	277 E. Taylor Ranch Pkwy (formerly 274)	Queen Creek, AZ 85242	Yes	109-26-820A	2	25	500	2651/2237	8/18/35'	5/21/0'	8/4'	XQ60	CATERPILLAR			70.6	
Meadow Vista Lift Station	2248 E. Meadow Land Drive	Queen Creek, AZ 85242	Yes		2	3/8.5	60	1133/123	6/17/15'	None	6/8/87'						
Larado Ranch Lift Station	38718 N. LaGrange Lane	Queen Creek, AZ 85242	Yes	109-27-310E	2	18/12	660	4203/1879	8/30/78'	5/24/68'	7/5/5'	ISAZB4JGIT	MO POWER			55.3	
Las Praderas Lift Station	NO LONGER IN USE	Queen Creek, AZ 85242	Yes		XX	XX	XX	XX	N.L.I.U.	None	None	XXXXX	XXXX			XXXX	
Magic Ranch Phase III	26310 N. Apollo Drive	Florence, AZ 85232	Yes		2	15	469	4696/2350	8/19/50'	5/10/5'	8/5/5'	DB-050112	MO POWER			55.3	
Quail Run Lift Station	6962 E. Hatching Way	San Tan Valley, AZ 85143	Yes		2	30	265	1918/827	8/26/2'	5/25/4'	8/6'	S20GE	MO POWER			187	
The Parks Lift Station	1391 W. Combs Road	Queen Creek, AZ 85242	Yes		2	45	840	4054/2644	10/24/5'	5/23/28'	10/5/5'					110	
Johnson Farms Lift Station	36681 N. Garza Road	Queen Creek, AZ 85242	Yes	104-22-012L	2	100	1720	4576/3231	10/4/185'	5/36/73'	10/7/57'						
MITCHELL TRAIL Lift Station-Not completed	XXXXX E. Cassia Drive	Florence, AZ 85232	No		2	85	862	5211/3437	10/25/73'	5/21/86'	10/6/7'						
Archer Meadows Lift Station	3320 Horse Mesa Tr.	San Tan Valley, AZ 85143	Yes		2	25	440	3922/2572	8/29/24'	5/24/0'	8/5/75'						
Ironwood Crossing Lift Station	1541 E. Pima Road.	Queen Creek, AZ 85242	Yes		2	160	957	5036/4112	10/37/09'	5/31/6'	8/5/5'	XQ300	CATERPILLAR			270	
Ocotillo Crossing	40389 N. Gandy Rd.	Queen Creek, AZ 85242	Yes		2	23	146	1466/508	6/22/00'	5/19/05'	8/1/1'	DCA-25ASL	MO POWER			31.5	
Whitewing-Not completed	XXXXX W. Dantz St.	San Tan Valley, AZ 85143	No		2	23	320	3233/1504	8/22/7'	5/18/7'	8/6/7'					20	
Combs School	43437 N. Kenworthy	Queen Creek, AZ 85242	Yes		2	10	275	2967/1193	10/18'	5/17/45'	10/6/66'	40REOZJB	KOHLER			40	
Coolidge High School	28336 N. Gary Road	San Tan Valley, AZ 85143	Yes		2	15/35	225/464	3055/1328	10/19/24'	5/18/17'	10/6/6'	ISAZB4JGIT	MO POWER			89.6	
Belcara Lift Station	1038 E. Via Sicilia	San Tan Valley, AZ 85140			2	3	127	66/1254	5/17'	5/17/1'	8/5/5'					40	

Wet Well Capacity-Total/Design Volume is based on design parameters, 1 lead pump on to pump off grade.

Total Volume of lift station is based on distance from invert to the invert of the inflow pipe.

Design Volume is based on design parameters, 1 lead pump on to pump off grade.

JOHNSON UTILITIES, LLC
PLANT INVENTORY
SUBDIVISION SEWER

Subdivision	18" Main SDR/DIP	15" Main SDR/DIP	12" Main SDR/DIP	10" Main SDR/DIP	8" Main SDR/DIP	6" Main SDR/DIP	4" Main SDR/DIP	Tot. Mils	4" M.I.H.	5" M.I.H.	C.O.	Taps
Sun Tan Parcel C-6									10			101
Sun Tan Parcel C-7					2,853				7	5		83
Sun Tan Parcel C-8					2,427				10			85
Sun Tan Parcel C-9					2,476				12	4		106
Sun Tan Parcel C-10					3,205				10			107
Sun Tan Parcel C-11					2,932				10			107
Sun Tan Parcel C-12					5,624				11			99
Sun Tan Parcel C-13					2,080				5			8
Wal-Mart - Glen & Hunt av					1,775				7			5
Wal-Mart - Stone Pad												2
Cerified Manor at AZ Farms					25,883				53	20		665
Superstition Views II					1,890				6	4		16
Superstition Views III					1,790				6	1		14
Onnis At Madge Ranch Ph 5 & 6					1,449				4	2		6
Onnis At Madge Ranch Ph 3 & 4					1,449				22	2		44
Onnis At Madge Ranch Ph 1 & 2					8,526				28	8		285
Onnis Summer					4,564				20	1		162
Onnis Summer Ph 2 Madge Ranch					5,495				30	256		236
Onnis Summer Ph 3 Madge Ranch					6,503				21			113
Madge at Madge					1,609				22	238		238
Madge Ranch Estates					4,496				20	21		216
Madge Ranch Parcels O					1,753				7	3		7
Madge Ranch Parcels P					340				7			117
Circle Cross Farm 3 AZ Farms Rd					1,753				7			117
Circle Cross Farm 2 AZ Farms Rd					361				14	6		64
Circle Cross Farm 1 AZ Farms Rd					1,55				18	1		234
Circle Cross Farm 5 94 Rd					2,615				11	5		125
Circle Cross Farm 6 214 Lt					1,471				17			148
Circle Cross Farm 1 123 Bn					202				19	8		163
Circle Cross Farm 2 B148 Lt					361				15	1		124
Circle Cross Farm 4 163 Lt					206				4			76
Circle Cross Farm 5 124 Lt					450				10	3		130
Circle Cross Farm 6					1,445				14	1		152
Circle Cross Farm 7					1,561				14	1		152
Circle Cross Farm 8					1,465				9	8		116
Circle Cross Farm 9					580				10	3		107
Circle Cross Farm 10					1,120				8	1		133
Circle Cross Farm 11					784				6	5		127
Circle Cross Farm 12					909				7	2		97
Circle Cross Farm 13					1,122				2	6		95
Circle Cross Farm 14					481				14	2		68
Circle Cross Farm 15					1,211				11	4		95
Circle Cross Farm 16					1,567				9			78
Circle Cross Farm 17					1,852				9			78
Circle Cross Farm 18					1,912				9			78
Circle Cross Farm 19					1,567				9			78
Circle Cross Farm 20					1,567				9			78
Circle Cross Farm 21					1,449				17	15		125
Madge Ranch Ph 1					1,357				17	15		125
Madge Ranch Ph 2					1,324				16	3		95
Madge Ranch Ph 3					4,621				11	4		85
Madge Ranch Ph 4					5,097				18			88
Madge Ranch Ph 5					1,330				13	67		67
Madge Ranch Ph 6					4,445				22	135		135
Madge Ranch Ph 7					5,714				8	8		169
Madge Ranch Ph 8					2,664				8			169
Madge Ranch Ph 9					1,552				10	3		118
Madge Ranch Ph 10					728				1			2
School					1,221				4	1		12
Mountain Sun Farms MC					280				45	25		253
Mountain Sun Farms Ph 1					810				37			285
Mountain Sun Farms Ph 2					7,814				55	34		343
Mountain Sun Farms Ph 3					3,290				12			98
Mountain Sun Farms Ph 4					3,290				10			98
Mountain Sun Farms Ph 5					3,290				10			98
Mountain Sun Farms Ph 6					3,290				10			98
Mountain Sun Farms Ph 7					3,290				10			98
Mountain Sun Farms Ph 8					3,290				10			98
Mountain Sun Farms Ph 9					3,290				10			98
Mountain Sun Farms Ph 10					3,290				10			98
Mountain Sun Farms Ph 11					3,290				10			98
Mountain Sun Farms Ph 12					3,290				10			98
Mountain Sun Farms Ph 13					3,290				10			98
Mountain Sun Farms Ph 14					3,290				10			98
Mountain Sun Farms Ph 15					3,290				10			98
Mountain Sun Farms Ph 16					3,290				10			98
Mountain Sun Farms Ph 17					3,290				10			98
Mountain Sun Farms Ph 18					3,290				10			98
Mountain Sun Farms Ph 19					3,290				10			98
Mountain Sun Farms Ph 20					3,290				10			98
Mountain Sun Farms Ph 21					3,290				10			98
Mountain Sun Farms Ph 22					3,290				10			98
Mountain Sun Farms Ph 23					3,290				10			98
Mountain Sun Farms Ph 24					3,290				10			98
Mountain Sun Farms Ph 25					3,290				10			98
Mountain Sun Farms Ph 26					3,290				10			98
Mountain Sun Farms Ph 27					3,290				10			98
Mountain Sun Farms Ph 28					3,290				10			98
Mountain Sun Farms Ph 29					3,290				10			98
Mountain Sun Farms Ph 30					3,290				10			98
Mountain Sun Farms Ph 31					3,290				10			98
Mountain Sun Farms Ph 32					3,290				10			98
Mountain Sun Farms Ph 33					3,290				10			98
Mountain Sun Farms Ph 34					3,290				10			98
Mountain Sun Farms Ph 35					3,290				10			98
Mountain Sun Farms Ph 36					3,290				10			98
Mountain Sun Farms Ph 37					3,290				10			98
Mountain Sun Farms Ph 38					3,290				10			98
Mountain Sun Farms Ph 39					3,290				10			98
Mountain Sun Farms Ph 40					3,290				10			98
Mountain Sun Farms Ph 41					3,290				10			98
Mountain Sun Farms Ph 42					3,290				10			98
Mountain Sun Farms Ph 43					3,290				10			98
Mountain Sun Farms Ph 44					3,290				10			98
Mountain Sun Farms Ph 45					3,290				10			98
Mountain Sun Farms Ph 46					3,290				10			98
Mountain Sun Farms Ph 47					3,290				10			98
Mountain Sun Farms Ph 48					3,290				10			98
Mountain Sun Farms Ph 49					3,290				10			98
Mountain Sun Farms Ph 50					3,290				10			98
Mountain Sun Farms Ph 51					3,290				10			98
Mountain Sun Farms Ph 52					3,290				10			98
Mountain Sun Farms Ph 53					3,290				10			98
Mountain Sun Farms Ph 54					3,290				10			98
Mountain Sun Farms Ph 55					3,290				10			98
Mountain Sun Farms Ph 56					3,290				10			98
Mountain Sun Farms Ph 57					3,290				10			98
Mountain Sun Farms Ph 58					3,290				10			98
Mountain Sun Farms Ph 59					3,290				10			98
Mountain Sun Farms Ph 60					3,290				10			98
Mountain Sun Farms Ph 61					3,290				10			98
Mountain Sun Farms Ph 62					3,290				10			98
Mountain Sun Farms Ph 63					3,290				10			98
Mountain Sun Farms Ph 64					3,290				10			98
Mountain Sun Farms Ph 65					3,290				10			98
Mountain Sun Farms Ph 66					3,290				10			98
Mountain Sun Farms Ph 67					3,290				10			98
Mountain Sun Farms Ph 68					3,290				10			98
Mountain Sun Farms Ph 69					3,290				10			98
Mountain Sun Farms Ph 70					3,290				10			98
Mountain Sun Farms Ph 71					3,290				10			98
Mountain Sun Farms Ph 72					3,290				10			98
Mountain Sun Farms Ph 73					3,290				10			98
Mountain Sun Farms Ph 74					3,290				10			98
Mountain Sun Farms Ph 75					3,290				10			98
Mountain Sun Farms Ph 76					3,290				10			98
Mountain Sun Farms Ph 77					3,290				10			98
Mountain Sun Farms Ph 78					3,290				10			98
Mountain Sun Farms Ph 79					3,290				10			98
Mountain Sun Farms Ph 80					3,290				10			98
Mountain Sun Farms Ph 81					3,290				10			98
Mountain Sun Farms Ph 82					3,290				10			98
Mountain Sun Farms Ph 83					3,290				10			98
Mountain Sun Farms Ph 84					3,290				10			98
Mountain Sun Farms Ph 85					3,290				10			98
Mountain Sun Farms Ph 86					3,290				10			98
Mountain Sun Farms Ph 87					3,290				10			98
Mountain Sun Farms Ph 88					3,290				10			98
Mountain Sun Farms Ph 89					3,290				10			98
Mountain Sun Farms Ph 90					3,290				10			98
Mountain Sun Farms Ph 91					3,290				10			98
Mountain Sun Farms Ph 92					3,290				10			98
Mountain Sun Farms Ph 93					3,290				10			98
Mountain Sun Farms Ph 94					3,290				10			98
Mountain Sun Farms Ph 95					3,290				10			98
Mountain Sun Farms Ph 96					3,290				10			98
Mountain Sun Farms Ph 97					3,290							

JOHNSON UTILITIES, LLC
PLANT INVENTORY
SUBDIVISION SEWER

Subdivision	18" Mains SDR/DIP	15" Mains SDR/DIP	12" Mains SDR/DIP	10" Mains SDR/DIP	8" Mains SDR/DIP	6" Mains SDR/DIP	4" Mains SDR/DIP	Tot. Mins	4" M.H.	5" M.H.	C.O.	Taps
Ranch Bella Vista North Parcel A-171						3,650			11	11		171
Ranch Bella Vista North Parcel A-190						3,840			11	11		150
Ranch Bella Vista North Parcel B-150						3,550			12	12		150
Ranch Bella Vista North Parcel C-150						3,550			11	11		150
Ranch Bella Vista North Parcel D-150						3,520			11	11		142
Ranch Bella Vista North Parcel E-150						3,520			11	11		150
Ranch Bella Vista North Parcel F-150						1,875			8	8		150
Ranch Bella Vista North Parcel G-2a						4,050			12	12		127
Shiloh Ranch Pl A-122						4,450			13	13		127
Shiloh Ranch Pl B-129						4,450			13	13		127
Shiloh Ranch Pl C-120						4,650			14	14		120
Shiloh Ranch Pl D-145						4,278			13	13		145
Shiloh Ranch Pl A-181						2,860			7	7		181
Shiloh Ranch Pl B-111						4,170			14	14		111
Shiloh Ranch Pl C-135						3,440			20	20		135
Shiloh Ranch Pl D-100						2,064			11	11		100
Shiloh Ranch Pl E-146						2,064			6	6		100
Shiloh Ranch Pl F-144						840			13	13		146
Shiloh Ranch Pl G-123						2,326			8	8		123
Shiloh Ranch Pl H-98						3,320			10	10		98
Shiloh Ranch Pl I-114						804			8	8		114
Traylor Ranch	2,195				382	2,605			15	15		370
Wave Ranch Ph. 1, 2 & 3		3,517			1,480	1,900			47	47		396
The Links Unit 1						13,900			12	12		72
The Links Unit 2						3,220			9	9		76
Remond Bella Vista South Parcel 1						2,546			23	23		307
Remond Bella Vista South Parcel 2						7196			21	21		322
Remond Bella Vista South Parcel 3						2,250			9	9		250
Remond Bella Vista South Parcel 4						6,425			20	20		250
Maduro						5,665			9	9		82
Casadio Trail (Trailside Village)						2,522			7	7		253
Maduro Vista	20040001-24737					1,213			47	11		253
Peano Creek North Parcel 1						1,060			26	6		189
Peano Creek North Parcel 2						3,618			7	7		204
Peano Creek North Parcel 3						8,109			25	25		189
Peano Creek North Parcel 4						6,570			23	19		204
Peano Creek North Parcel 5						6,022			18	18		101
Peano Creek North Parcel 6						6,022			17	17		101
Peano Creek North Parcel 7						3,699			7	7		112
Peano Creek North Parcel 8						988			16	16		112
Peano Creek North Parcel 9						4,812			13	13		142
Peano Creek North Parcel 10						6,590			14	14		142
Peano Creek North Parcel 11						2,041			1	1		75
Peano Creek North Parcel 12						2,355			4	4		75
Peano Creek South Unit 1 Phase 1						2,385			7	7		64
Peano Creek South Unit 1 Phase 2						2,351			8	8		66
Peano Creek South Unit 2 Phase 1						3,852			10	9		127
Peano Creek South Unit 2 Phase 2						5,170			21	5		127
Peano Creek South Unit 4 Phase 1						5,117			17	17		126
Peano Creek South Unit 4 Phase 2						4,966			25	3		135
Peano Creek South Unit 4 Phase 3						4,966			19	1		135
Peano Creek South Unit 4 Phase 4						2,571			1	1		135
Peano Creek South Unit 6 Phase 1						3,245			11	11		135
Peano Creek South Unit 6 Phase 2						6,468			28	28		104
Peano Creek South Unit 6 Phase 3						4,088			19	19		104
Peano Creek South Unit 6 Phase 4						3,929			24	24		104
San Pablos Phase 1	20010285-24813					4,781			17	17		144
San Pablos Phase 2	20010285-24884					4,607			15	15		107
Gambra Parcel 1	20010092-31635					3,924			17	17		99
Gambra Parcel 2	20000653-30638					3,144			13	13		107
Gambra Parcel 3	20000487-31642					4,515			32	32		107
Gambra Parcel 4	20000487-31642					4,609			17	17		72
Gambra Parcel 5	200202619					5,114			16	16		94
Cadogan Parcel 1	200202620-36290					7,443			29	29		172
Cadogan Parcel 2	200202621-32006					8,502			26	6		172
Cadogan Parcel 3	200202621-3231					3,328			18	18		171
Cadogan Parcel 4	20010490-34268					1,671			13	13		88
Cadogan Parcel 5	20010490-38651					3,951			21	21		89
Cadogan Parcel 6	20010491-38612					755			2	2		146
Cadogan Parcel 7	20010491-38612					755			2	2		146
Cadogan Parcel 8	20010491-38612					755			2	2		146

JOHNSON UTILITIES, LLC
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Subdivision	18" Main SDR/DIP	15" Main SDR/DIP	12" Main SDR/DIP	10" Main SDR/DIP	8" Main SDR/DIP	6" Main SDR/DIP	6" Main SDR/DIP	4" Main SDR/DIP	Tot. Mins	4" M.H.	5" M.H.	C.O.	Taps
The Cottages at Calbridge Part 1 PH2 20010492-246378						2,144				11	2	1	45
The Cottages at Calbridge Part 1 PH2 20010495-38013						2,466				7	7	4	50
The Cottages at Calbridge Part 2 20010495-38013						6,418				20	1	3	144
The Villages at Calbridge 20010507-38649						6,418				22	7	4	202
Verwood Estates						2,135				22	1	3	144
Verwood Estates Unit 1						1,215				256	17	6	399
Verwood Estates Unit 2						1,215				42	29	4	186
Verwood Estates Unit 3						5,784				43	19	13	547
Verwood Estates Unit 4						1,916				41	5	14	637
Verwood Estates Unit 5						26,943				91	14	5	364
Verwood Estates Unit 6						27,017				47	8	3	110
Verwood Estates Unit 7						15,966				9	11	3	160
Verwood Estates Unit 8						4,693				21	1	1	1
Verwood Estates Unit 9						8,025				27	2	18	237
Verwood Estates Unit 10						9,146				21	7	5	250
Verwood Estates Unit 11						9,106				21	7	5	250
Verwood Estates Unit 12						5,421				8	1	8	75
Verwood Estates Unit 13						2,448				6	4	4	44
Verwood Estates Unit 14						1,595				4	1	1	120
Verwood Estates Unit 15						840				20	9	6	179
Verwood Estates Unit 16						3,475				5	5	2	164
Verwood Estates Unit 17						4,668				11	9	6	164
Verwood Estates Unit 18						1,555				7	1	2	53
Verwood Estates Unit 19						1,527				8	7	2	27
Verwood Estates Unit 20						15,312				48	7	18	237
Verwood Estates Unit 21						15,312				48	7	18	237
Verwood Estates Unit 22						3,113				10	36	2	133
Verwood Estates Unit 23						6,726				37	10	3	26
Verwood Estates Unit 24						1,112				3	5	1	26
Verwood Estates Unit 25						1,755				4	1	1	15
Verwood Estates Unit 26						1,197				3	1	1	15
Verwood Estates Unit 27						1,823				12	5	2	45
Verwood Estates Unit 28						378				1	1	2	81
Verwood Estates Unit 29						1,962				5	4	6	103
Verwood Estates Unit 30													85
Verwood Estates Unit 31													85
Verwood Estates Unit 32													85
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Verwood Estates Unit 125													85
Verwood Estates Unit 126													85
Verwood Estates Unit 127													

Wastewater Plant
(Anthem at Merrill Ranch)

Wastewater Utility Plant Description	
Name of System	
Wastewater Inventory Number (if applicable)	
Type of Treatment	Extended Aeration Aerobic Lagoon
Design Capacity of Plant (Gallons per day)	

LIFT STATION FACILITIES				
Location	Quantity of Pumps	Horsepower Per Pump	Capacity Per Pump (GPM)	Wet Well Capacity (gals)
SEE ATTACHED				

FORCE MAINS		
Size	Material	Length (feet)
	SEE ATTACHED	

MANHOLES	
Type	Quantity
Standard	SEE
Drop	ATTACHED

CLEANOUTS	
Quantity	
SEE ATTACHED	

Wastewater Utility Plant Description (Continued)			
COLLECTION MAINS			SERVICES/LATERALS
Size (inches)	Material	Length (feet)	Size (inches) Material Quantity
4	SEE ATTACHED		4 SEE ATTACHED
6			6 ATTACHED
8			
10			
12			12
15			15
18			
21			
24			
30			

For the following five items, list the utility owned assets in each category for each system.

SOLIDS PROCESSING AND HANDLING FACILITIES	Belt Press
DISINFECTION EQUIPMENT (Chlorinator, Ultra-Violet, Etc.)	Chlorinator, Ultra-Violet
FILTRATION EQUIPMENT (Rapid Sand, Slow Sand, Activated Carbon, Etc.)	Sand Filters, Cloth Filters
STRUCTURES (Buildings, Fences, Etc.)	Buildings, Fences
Other (Laboratory Equipment, Tools, Vehicles, Standby, Power Generators, Etc.)	Power Generators, Tools

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

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

Instructions: Fill out the Grey Cells with the relevant information. Input 0 or none if there is nothing recorded in that account or there is no applicable information to report. Copy and paste this sheet as many times as is necessary.

Instructions: Fill out the Grey Cells with the relevant information. Input 0 or none if there is nothing recorded in that account or there is no applicable information to report. Copy and paste this sheet as many times as is necessary.

**JOHNSON UTILITIES, LLC-ANTHEM @ MERRILL RANCH
 PLANT INVENTORY
 WATER RECLAMATION PLANTS**

WATER RECLAMATION PLANT

Name	GPD	Lot Size (Acres)	ADDRESS	APP Number	Deeded to JUC?	Tax Parcel
Anthem WRP	1.5 Million	28	8465 W. Ocotillo Drive, Florence, AZ 85232	105646	Yes	211-02-005

**JOHNSON UTILITIES, LLC ANTHEM AT MERRILL RANCH
WASTEWATER PLANT INVENTORY
LIFT STATIONS**

LIFT STATIONS

Name	Address Location	CITY STATE, ZIP	Decided to JUC?	Tax Parcel	Number Pumps	HP	GPM each	Wet Well		Grit Chamber Dia/Depth	Valve Box Dia/Depth	LIFT STATION MODEL		MAKE	HP	KILO WATTS
								Cap/Gal Tot/Des	Dia/Depth			Dia/Depth	Dia/Depth			
Anthem WRP-Lift station	8465 W. Ocotillo Drive	Florence, AZ 85232	Yes	211-02-005	2/4	35/30	200/1100	5862/3165	10.7x11.1/34.82	None	None					

Wetwell Capacity: 1) Total Volume of lift station is based on distance from invert to the invert of the inflow pipe.
Design Volume is based on design parameters. Lead pump on to pump off grade.

**JOHNSON UTILITIES, LLC-ANTHEM @ MERRILL RANCH
PLANT INVENTORY**

Reclaimed water

BACKBONE MAINS --Reclaimed Water

Project	8" F/M	6" F.M	4" F/M	Total Mains	C.O	30" Slv	8" VAL	6" VAL	AR/VR
Merrill Ranch Parkway	11,521						10		8
Hunt Highway	8,098						4		12
Sun City Blvd	1,586								
Ponpannia Tree Acreage		1,502						2	
Total	21,205	1,502	-	22,707	-	-	14	2	20
			Miles	4.30					

JOHNSON UTILITIES, LLC:ANTHEM @ MERRILL RANCH
 PLANT INVENTORY

INFRASTRUCTURE WASTEWATER

BACKBONE MAINS --Sewer		30" PIPE PVC/HDPE/DIP	24" PIPE PVC/HDPE/ DIP	18" PIPE PVC/HDPE/ DIP	15" PIPE PVC/HDPE/ DIP	12" PIPE PVC/HDPE/ DIP	10" PIPE PVC/HDPE/ DIP	8" PIPE PVC/HDPE/ DIP	8" PIPE PVC/HDPE/ DIP	10" F.M. PVC/HDPE/DI P	8" F.M. PVC/HDPE/DI P	8" F.M. PVC/HDPE/DI P	4" F.M. PVC/HDPE/DI P	Total Mains	4' M.H.	5' M.H.	6' M.H.	C.O	
Merrill Ranch Parkway																			
Merrill Ranch Parkway Phase 3		1476	76		1,975	1,075	1,977	3,845			7,879								
Hunt Highway Phase 3																			
Antthem Way			1777	3115															
American Way																			
Sun City Blvd					1,498	1,937	1,422	425	345	1,528	229								
Spirit Way Ph 2										656									
Sun City Rec Center PH 1																			
Sun City Rec Center PH 2					970					73									
Constitution Way					1,757					4118									
Outfall Sanitary Sewer 4										110									
Independence Way Phase 1																			
Sewer Outfall 5		664									667								
Total		2,140	1,853	4,085	5,948	3,012	10,143	15,304			8,546			51,031	5	120	8		29
													Miles	9.66					

JOHNSON UTILITIES, LLC-ANTHEM @ MERRILL RANCH
PLANT INVENTORY
SUBDIVISION SEWER

Subdivision	18" Mains	15" Mains	12" Mains	10" Mains	8" DIP	8" Mains	6" Mains	Tot. Mns	4" M.H.	5" M.H.	C.O.	Taps
Anthem @ Merrill Ranch Unit 2						1,618			12			34
Anthem @ Merrill Ranch Unit 4						4,940			23	4		128
Anthem @ Merrill Ranch Unit 6				950		6,175			19	13		112
Anthem @ Merrill Ranch Unit 8						4,176			19	5		162
Anthem @ Merrill Ranch Unit 9						6,210			32			31
Anthem @ Merrill Ranch Unit 10						1,200			2	6		133
Anthem @ Merrill Ranch Unit 11				1,591		4,647			35			88
Anthem @ Merrill Ranch Unit 12						4,073			15	5		122
Anthem @ Merrill Ranch Unit 13				1,631		2,954			16	11		107
Anthem @ Merrill Ranch Unit 14						3,689			17			45
Anthem @ Merrill Ranch Unit 15						752			7			111
Anthem @ Merrill Ranch Unit 16				691		3,137			16	1		158
Anthem @ Merrill Ranch Unit 17						5,072			16	6		102
Anthem @ Merrill Ranch Unit 18						4,399			13	10		83
Anthem @ Merrill Ranch Unit 19						3,182			11	8		58
Anthem @ Merrill Ranch Unit 20						2,685			15	2		91
Anthem @ Merrill Ranch Unit 21						3,597			18			75
Anthem @ Merrill Ranch Unit 22A						3,472			16	3		84
Anthem @ Merrill Ranch Unit 22B						3,732			21			112
Anthem @ Merrill Ranch Unit 23				404		7,268			8	13		68
Anthem @ Merrill Ranch Unit 25						3,242			18	1		125
Anthem @ Merrill Ranch Unit 27						4,328			18			96
Anthem @ Merrill Ranch Unit 29						3,289			16			109
Anthem @ Merrill Ranch Unit 35A						3,814			21		1	130
Anthem @ Merrill Ranch Unit 37						5,063			21			60
Anthem @ Merrill Ranch Unit 39						1,666			5	2		151
Anthem @ Merrill Ranch Unit 40						6,483			29	6		172
Anthem @ Merrill Ranch Unit 53						6,235			17	9		101
Anthem Marketplace						5,106			19	8		7
Anthem Hospital						2,112			11	3		
						656			4			
Total				5,267		118,972		170	124,409	510	116	2,946
						Total Miles		23.56				

ATTACHMENT 2

Water Use Data Sheet					
Name of the System:		Johnson Ranch			
ADEQ Public Water System Number:		11-128			
Month	Number of Customers	Gallons Sold (thousands) ¹	Gallons Pumped (thousands) ²	Gallons Purchased (thousands) ³	Estimated Gallons Authorized Use (thousands) ⁴
July	22,536	278,326	305,011	0	285
August	22,574	219,208	283,858	0	2,451
September	22,910	237,563	285,882	0	835
October	22,634	246,971	236,722	0	3,381
November	22,657	194,751	213,960	0	4,510
December	22,705	181,485	145,717	0	3,930
January	22,762	137,654	180,417	0	4,663
February	22,823	140,368	160,310	0	4,914
March	22,891	153,977	188,897	0	4,385
April	22,957	189,701	215,468	0	2,369
May	23,047	185,574	258,864	0	1,881
June	23,110	263,577	270,811	0	2,660
Totals		2,429,155	2,745,917	0	36,264

If the system has fire hydrants, what is the fire flow requirements?

GPM for hrs.

Does the system have chlorination treatment?

Is the Water Utility located in an ADWR Active Management Area (AMA)?
 If yes, which AMA?

Does the Company have an ADWR Gallons Per Capita Per Day (GPCPD) requirement?
 If yes, provide the GPCPD amount:

If applicable, in the space below please provide a description for all un-metered water use along with amounts:

None

Instructions: Fill out the Grey Cells with the relevant information. Input 0 or none if there is nothing recorded in that account or there is no applicable information to report.

- 1 Gallons sold - Total gallons from customer meters, and other sold gallons such as Construction water.
- 2 Gallons pumped - Total gallons from pumped sources.
- 3 Gallons purchased - Total gallons purchased from other sources.
- 4 Estimated gallons authorized use - Total estimated gallons from authorized metered or unmetered use. Authorized use such as flushing (mains, services and hydrants) draining/cleaning tanks, process, construction, fire fighting, etc.

Water Use Data Sheet					
Name of the System:		Anthem at Merrill Ranch			
ADEQ Public Water System Number:		11-136			
Month	Number of Customers	Gallons Sold (thousands) ¹	Gallons Pumped (thousands) ²	Gallons Purchased (thousands) ³	Estimated Gallons Authorized Use (thousands) ⁴
July	2,655	42,761	43,199	0	112
August	2,667	26,882	35,399	0	3,038
September	2,678	27,661	28,458	0	112
October	2,680	38,805	38,804	0	280
November	2,685	24,217	23,976	0	185
December	2,723	20,276	15,483	0	112
January	2,725	14,721	21,553	0	791
February	2,728	17,394	22,623	0	541
March	2,730	22,044	24,778	0	560
April	2,745	27,495	30,367	0	615
May	2,789	28,212	35,752	0	636
June	2,800	34,987	40,619	0	325
Totals		325,455	361,011	0	7,307

If the system has fire hydrants, what is the fire flow requirements?

GPM for hrs.

Does the system have chlorination treatment?

Is the Water Utility located in an ADWR Active Management Area (AMA)?

If yes, which AMA?

Does the Company have an ADWR Gallons Per Capita Per Day (GPCPD) requirement?

If yes, provide the GPCPD amount:

If applicable, in the space below please provide a description for all un-metered water use along with amounts:

None

Instructions: Fill out the Grey Cells with the relevent information. Input 0 or none if there is nothing recorded in that account or there is no applicable information to report.

¹ Gallons sold - Total gallons from customer meters, and other sold gallons such as Construction water.

² Gallons pumped - Total gallons from pumped sources.

³ Gallons purchased - Total gallons purchased from other sources.

⁴ Estimated gallons authorized use - Total estimated gallons from authorized metered or unmetered use. Authorized use such as flushing (mains, services and hydrants) draining/cleaning tanks, process, construction, fire fighting, etc.

ATTACHMENT 3

1 **BEFORE THE ARIZONA CORPORATION COMMISSION**

2 **COMMISSIONERS**

3 TOM FORESE, Chairman
4 BOB BURNS
5 ANDY TOBIN
6 BOYD DUNN
7 JUSTIN OLSON

8 IN THE MATTER OF THE APPLICATION
9 OF JOHNSON UTILITIES, L.L.C., FOR A
10 DETERMINATION OF THE FAIR VALUE
11 OF ITS WATER AND WASTEWATER
12 UTILITY PLANT AND PROPERTY, FOR
13 INCREASES IN ITS RATES AND CHARGES
14 FOR WATER AND WASTEWATER
15 UTILITY SERVICE, AND FOR RELATED
16 APPROVALS.

17 **DOCKET WS-02987A-17-_____**

18 **DIRECT TESTIMONY**
19 **OF**
20 **BRAD COLE**
21 **ON BEHALF OF**
22 **JOHNSON UTILITIES, L.L.C.**

23 **DECEMBER 29, 2017**

24
25
26
27
28

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1 **I. INTRODUCTION AND QUALIFICATIONS.**

2 **Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

3 A. My name is Brad Cole. My business address is 5310 E. Shea Boulevard, Suite 2,
4 Scottsdale, Arizona 85254.

5

6 **Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?**

7 A. I am employed by Hunt MGT, LLC, as the Chief Operating Officer. In my testimony, I
8 will refer to Hunt MGT, LLC as "Hunt Management."

9

10 **Q. PLEASE DESCRIBE THE BUSINESS OF HUNT MANAGEMENT.**

11 A. Hunt Management is a management services company. Hunt Management has a
12 management services agreement whereby it provides Johnson Utilities, L.L.C.
13 ("Johnson Utilities" or the "Company") with certified operators, field technicians,
14 laborers, customer service personnel, meter reading personnel, billing and
15 collection personnel, bookkeeping and accounting personnel, as well as various
16 other services. I oversee the provision of employees and services to Johnson
17 Utilities on behalf of Hunt Management.

18

19 **Q. WHEN DID YOU FIRST BEGIN WORKING FOR JOHNSON UTILITIES
20 THROUGH YOUR EMPLOYMENT WITH HUNT MANAGEMENT?**

21 A. I have been employed by Hunt Management since March 2015 and have worked
22 with Johnson Utilities since that time.

23

24 **Q. WHAT ARE YOUR PRIMARY RESPONSIBILITIES FOR HUNT
25 MANAGEMENT?**

26 A. My primary responsibilities for Hunt Management include overseeing a staff of skilled
27 professionals in the operation, maintenance and management functions of Johnson
28 Utilities. I provide guidance and direction to field staff on operational and maintenance

1 matters affecting both the water and wastewater divisions. I am responsible for the
2 financial performance of Johnson Utilities. I provide oversight and approval for
3 expenditures at the utility and oversee capital improvements. I also regularly represent
4 the Company at industry functions and in regulatory matters before the Commission.

5
6 **Q. ARE YOU AUTHORIZED TO TESTIFY ON BEHALF OF JOHNSON**
7 **UTILITIES IN THIS RATE CASE?**

8 A. Yes. I have been authorized to testify on behalf of Johnson Utilities by Gary
9 Drummond, the Company's Manager. Effective as of May 26, 2017, George H.
10 Johnson resigned as Manager of Johnson Utilities and Mr. Drummond replaced
11 Mr. Johnson as Manager of the Company. I report to Mr. Drummond.

12
13 **Q. PLEASE DESCRIBE YOUR EDUCATION AND WORK EXPERIENCE.**

14 A. I have a Bachelor of Arts in Business Management from the University of La Verne
15 and a Master's in Business Administration in Information Technology
16 Management from California Lutheran University. Prior to joining Hunt
17 Management in 2015, I worked in the water and wastewater industry for 25 years.
18 From 2011 to 2015, I worked in Arizona as a Water/Wastewater Project Manager
19 for CH2M, a global engineering company providing consulting, design,
20 construction, and operations services for corporations and federal, state and local
21 governments. Prior to working at CH2M, I was employed by Arizona-American
22 Water Company (now known as EPCOR Water Arizona, Inc.) for five years as
23 Production Manager, General Manager and ultimately Director of Operations.
24 From 1990 to 2004, I was employed by California-American Water Company as a
25 laborer, utility worker, distribution clerk, Operations Supervisor and ultimately
26 Operations Manager.

1 **Q. HAVE YOU PREVIOUSLY PROVIDED TESTIMONY BEFORE THE**
2 **ARIZONA CORPORATION COMMISSION?**

3 A. Yes. During my tenure with Arizona-American Water Company, I provided
4 testimony in several rate case proceedings. I have also testified on behalf of
5 Johnson Utilities in Docket WS-02987A-16-0275.

6
7 **II. PURPOSE OF TESTIMONY.**

8 **Q. WHAT IS THE PURPOSE OF YOUR DIRECT TESTIMONY?**

9 A. The purpose of my Direct Testimony is to provide an overview of Johnson Utilities
10 and its application to increase rates and charges for its water and wastewater
11 divisions. I will describe the Company's water and wastewater systems and the
12 expansive nature of its service areas. I will address the Company's compliance
13 status with the Arizona Corporation Commission ("Commission"), the Arizona
14 Department of Environmental Quality ("ADEQ") and the Arizona Department of
15 Water Resources ("ADWR"). I will describe how the Company has complied with
16 the directives of the Commission included in Decision 71854 (Docket WS-
17 02987A-08-0180) in the Company's last rate case. I will testify regarding the
18 proposed plans of administration for the Purchased Power Adjustment Mechanism
19 and the Property Tax Adjustment Mechanism requested by the Company in this
20 case. I will discuss the Company's request for pricing flexibility regarding its sale
21 of effluent and flexibility regarding the Company's use of its effluent. I will
22 discuss the Company's need to begin recoating its water storage tanks and explain
23 its request for the normalized expense associated with such recoatings. I will
24 testify regarding the usage of the Company's public standpipe located on Edwards
25 Road. I will testify that the Company would like to retain its Central Arizona
26 Groundwater Replenishment District Adjustor Mechanism and its hook-up fees for
27 water and wastewater backbone facilities. Finally, I will discuss the Company's
28 requested rate case expense.

1 In addition to my testimony, the Company’s rate consultant, Thomas J. Bourassa,
2 will provide Direct Testimony on behalf of Johnson Utilities. Mr. Bourassa will
3 testify in support of the Company’s proposed rates for water and wastewater utility
4 service. He is sponsoring Schedules “A” through “H” (excluding the “G”
5 Schedules) for the water division and wastewater division of Johnson Utilities,
6 which are included with his Direct Testimony. Johnson Utilities has not prepared
7 cost of service studies (“G” schedules). As Mr. Bourassa explains in his Direct
8 Testimony, the changes to the rate designs the Company is proposing do not
9 necessitate cost of service studies. Given the circumstances, the substantial
10 expense of doing a cost of service study could not be justified for Johnson Utilities.
11

12 **III. DESCRIPTION OF JOHNSON UTILITIES.**

13 **Q. PLEASE DESCRIBE JOHNSON UTILITIES.**

14 A. Johnson Utilities is a public service corporation which provides water and
15 wastewater services to customers in Pinal County, Arizona, pursuant to certificates
16 of convenience and necessity (collectively, the “CC&N”) granted by the
17 Commission in Decision 60223 (May 27, 1997) and extended in subsequent
18 dockets. Johnson Utilities operates two public water systems referred to as
19 Johnson Ranch, identified by ADEQ as PWS 11-128, and Anthem at Merrill
20 Ranch, identified by ADEQ as PWS 11-136. In addition, the Company operates
21 four wastewater treatment plants referred to as Pecan, San Tan, Section 11 and
22 Anthem. As of June 30, 2017, the Company was providing water service to
23 approximately 25,615 service connections and wastewater service to
24 approximately 35,320 sewer laterals. The Company’s wastewater CC&N is larger
25 than its water CC&N which largely accounts for the difference in the number of
26 service connections.
27
28

1 **Q. HOW IS JOHNSON UTILITIES CLASSIFIED UNDER ARIZONA**
2 **ADMINISTRATIVE CODE (“A.A.C.”) R14-2-103(A)(3)(Q)?**

3 A. Johnson Utilities is classified as a Class “A” utility for both its water and
4 wastewater divisions.

5
6 **Q. PLEASE DESCRIBE THE SIZE OF YOUR WATER AND WASTEWATER**
7 **SERVICE AREA.**

8 A. I will answer this question from three perspectives, describing the Company’s
9 service area in terms of its Pinal County franchise area, its Central Arizona
10 Governments (“CAG”) Section 208 service area, and its CC&N area.

11
12 **Q. PLEASE BEGIN BY DESCRIBING THE COMPANY’S PINAL COUNTY**
13 **FRANCHISE AREA.**

14 A. The original franchise agreement between Pinal County and Johnson Utilities was
15 granted on October 12, 1995. The franchise agreement has been amended over the
16 years and today comprises approximately 104,223 acres or 162.85 square miles.
17 At some points, the Pinal County franchise area is 17 miles long and 17 miles wide.
18 This service area spans from the Town of Queen Creek in the northwest to the
19 Town of Florence in the southeast.

20
21 **Q. PLEASE DESCRIBE CAG AND EXPLAIN THE SIZE OF THE**
22 **COMPANY’S CAG SECTION 208 PLAN SERVICE AREA.**

23 A. CAG provides regional planning services for Gila and Pinal counties as well as 17
24 municipalities and four Indian communities within the region. CAG is responsible
25 for administering Section 208 of the Clean Water Act (“CWA”) for Gila and Pinal
26 Counties by conducting the public process for Section 208 Water Quality Plan
27 Amendments. Section 208 of the CWA requires regional planning and
28 coordination regarding the treatment and disposal of wastewater which is reflected

1 in a Water Quality Plan. CAG works directly with ADEQ as a stakeholder
2 throughout the region to protect water quality and promote awareness regarding
3 environmental issues.

4
5 Johnson Utilities has a CAG 208 Plan Amendment which was last amended in
6 November 2006 and which establishes a service area of approximately 76,721
7 acres or 119.88 square miles.

8
9 **Q. PLEASE DESCRIBE THE SIZE OF THE COMPANY'S CC&NS.**

10 A. Johnson Utilities has a water CC&N service area of approximately 42,145 acres or
11 65.85 square miles and a wastewater CC&N service area of approximately 50,249
12 acres or 78.51 square miles.

13
14 **Q. IS SIZE OF THE COMPANY'S SERVICE AREA RELEVANT IN THESE
15 PROCEEDINGS?**

16 A. Yes. The large size of the Company's service area is relevant because it creates
17 complexities and additional costs related to serving communities of customers
18 which are separated by significant distances. Unlike smaller utilities where there
19 may be a couple of wells and a wastewater treatment plant near the center of town,
20 Johnson Utilities has many miles separating its wells and wastewater treatment
21 plants. Johnson Utilities has no centralized town center; rather, its customers are
22 spread throughout its very large serving area.

23
24 **Q. HOW MANY DOES WASTEWATER TREATMENT PLANTS DOES
25 JOHNSON UTILITIES HAVE?**

26 A. The Company currently has four constructed wastewater treatment plants. In its
27 CAG 208 plan, the Company has two additional wastewater treatment plants
28 planned for construction when new development necessitates additional capacity.

1 **Q. FOR THOSE TWO FUTURE WASTEWATER TREATMENT PLANTS,**
2 **DOES THE COMPANY CURRENTLY HAVE THE LAND AVAILABLE?**

3 A. Yes. The future Copper Basin Water Reclamation Facility (“WRP”) will be
4 constructed on land that the Company already owns. The future location of the
5 Bella Vista Farms WRP will be located on land provided to the Company by the
6 developer of the 7,000-home master planned community.

7
8 **Q. WHAT ARE THE DISTANCES BETWEEN THE FOUR EXISTING**
9 **WASTEWATER TREATMENT PLANTS?**

10 A. Table 1 below provides the driving distances between each of the four wastewater
11 treatment plants:

12

	Pecan WRP	San Tan WRP	Section 11 WWTP	Anthem WRP
Pecan WRP	---	8.64	11.50	15.40
San Tan WRP	8.64	---	7.80	11.60
Section 11 WWTP	11.50	7.80	---	3.81
Anthem WRP	15.40	11.60	3.81	---

13
14
15
16
17

18 **Q. WHY IS THE DRIVING DISTANCE BETWEEN WASTEWATER**
19 **TREATMENT PLANTS IMPORTANT?**

20 A. The driving distances between the wastewater treatment plants is important
21 because they highlight the fact that the Company’s wastewater system is made up
22 of separate systems which are mostly interconnected for operational flexibility.

23
24 **Q. CAN YOU EXPLAIN HOW THEY ARE ALL SEPARATE SYSTEMS?**

25 A. Yes. As I have testified, the Company’s service area is geographically vast. That
26 is, it encompasses a large area of land and the service area is only approximately
27 30-35% built out. Much forethought and planning went into the existing and future
28 treatment plant locations and whether or not the wastewater flows would gravity

1 flow to a specific treatment plant or require a sewer lift station to pump the sewage
2 to the wastewater treatment plant.

3
4 At present, each wastewater treatment plant is its own separate system which
5 provides service to a specific geographical area. All the wastewater flows from an
6 area go to one specific wastewater treatment plant. Thus, each wastewater
7 treatment plant is its own separate system.

8
9 **Q. PLEASE EXPLAIN WHY THE WASTEWATER TREATMEN PLANTS
10 ARE INTERCONNECTED.**

11 A. By interconnecting wastewater treatment plants, the Company has the ability to
12 send raw sewage between plants to provide operational flexibility.

13
14 **Q. WHY WOULD YOU WANT TO SEND RAW SEWAGE FROM ONE AREA
15 TO ANOTHER OR TO ANOTHER TREATMENT PLANT?**

16 A. There are many operational reasons to send raw sewage from one area to another.
17 The most significant reason is that it provides operational flexibility. It provides
18 relief for a treatment plant if a major part of the treatment process is offline for one
19 reason or another. If the Company can temporarily send raw sewage to another
20 treatment plant, then it can avoid an operational emergency. Another benefit of
21 sending sewage from one area to another is that the Company can delay the
22 construction of a treatment plant expansion or a whole new treatment plant. My
23 point is that while the treatment plants are separate, they are also interconnected.

24
25 **Q. HOW MANY LIFT STATIONS DOES JOHNSON UTILITIES HAVE IN
26 ITS SEWER COLLECTION SYSTEM?**

27 A. The Company has 33 sewer lift stations.
28

1 **Q. TOGETHER, HOW MANY MILES OF GRAVITY SEWER MAINS AND**
2 **FORCE SEWER MAINS DOES JOHNSON UTILITIES HAVE IN ITS**
3 **SEWER COLLECTION SYSTEM?**

4 A. The Company has 367.7 miles of sewer mains ranging in size from 4-inches to 30-
5 inches.

6
7 **Q. HOW MANY SEWER MANHOLES DOES JOHNSON UTILITIES HAVE**
8 **IN ITS SEWER COLLECTION SYSTEM?**

9 A. The Company has 6,393 sewer manholes.

10
11 **Q. HOW MANY MILES OF RECLAIMED WATER PIPELINE DOES**
12 **JOHNSON UTILITIES MAINTAIN?**

13 A. The Company maintains 12.4 miles of reclaimed water pipelines ranging in size
14 from 6-inches to 12-inches.

15
16 **Q. NOW LET'S TALK NOW ABOUT THE COMPANY'S POTABLE WATER**
17 **SYSTEMS. IN GENERAL, HOW DOES JOHNSON UTILITIES WATER**
18 **SYSTEM WORK?**

19 A. Wells pump water from the ground to water storage tanks located at a dozen
20 different water plants. The tanks store water for release into the distribution system
21 via booster pumps where it is delivered to end users.

22
23 **Q. DO ANY OF THE WELLS PUMP DIRECTLY INTO THE DISTRIBUTION**
24 **SYSTEM?**

25 A. No. All wells pump to water storage tanks located at a water plant.

26
27
28

1 **Q. BECAUSE NO WELLS PUMP DIRECTLY INTO THE WATER**
2 **DISTRIBUTION SYSTEM, ARE THE COMPANY'S SEVERAL WATER**
3 **PLANTS WHAT ADEQ REFERS TO AS ENTRY POINTS INTO THE**
4 **DISTRIBUTION SYSTEM ("EPDS")?**

5 A. Yes. The EPDS location at a water plant is the compliance point for water entering
6 the distribution system. Typically, that point is after the storage tank and just
7 before the booster pumps where chlorine is injected into the water stream.

8
9 **Q. IS CHLORINE INJECTION THE ONLY FORM OF WATER**
10 **TREATMENT THAT JOHNSON UTILITIES PROVIDES?**

11 A. No. The Company will also blend water in a storage tank as a treatment technique
12 to meet applicable safe drinking water standards.

13
14 **Q. WHERE IS BLENDING USED AS A TREATMENT TECHNIQUE?**

15 A. As a treatment technique, blending of water is occurring at the Morning Sun Farms
16 Water Plant and the Oasis Water Plant for the treatment of nitrates from a couple
17 of wells.

18
19 **Q. HOW IS THE BLENDING TREATMENT WORKING?**

20 A. Quite successfully. There have been no exceedances for nitrates at either of these
21 two service areas.

22
23 **Q. ARE THERE SEPARATE WATER SYSTEMS IN JOHNSON UTILITIES'**
24 **SERVICE AREA OR IS IT ONE SINGLE SYSTEM WITH**
25 **OPERATIONAL FLEXIBILITY?**

26 A. The Company has two water systems. Those water systems follow the
27 geographical boundaries of the Phoenix Active Management Area ("AMA") and
28 the Pinal AMA. Within each AMA the water produced in that AMA stays in that

1 AMA. Within each AMA, water can be sent throughout the service area providing
2 operational flexibility.

3 **Q. HOW MANY MILES OF POTABLE WATER PIPES DOES JOHNSON**
4 **UTILITIES HAVE?**

5 A. The Company has 332.32 miles of potable water pipes ranging in size from 3-
6 inches to 16-inches.

7
8 **Q. HOW MANY WATER PLANTS DOES THE COMPANY HAVE?**

9 A. Johnson Utilities has 12 water plants. Ten of those water plants are located in the
10 Johnson Ranch potable water system and two are located in the Anthem potable
11 water system.

12
13 **Q. HOW MANY BOOSTER PUMPS DOES JOHNSON UTILITIES HAVE?**

14 A. The Company has 35 booster pumps.

15
16 **Q. HOW MANY WATER TANKS DOES THE COMPANY HAVE?**

17 A. The Company has 13 water tanks with a total combined storage of 8,600,000
18 gallons.

19
20 **Q. HOW MANY WATER METERS DOES THE COMPANY HAVE?**

21 A. At this time, the Company typically reads just a little more than 26,000 water
22 meters each month.

23
24 **Q. ARE ALL WATER METERS MANUALLY READ EACH MONTH?**

25 A. No. Johnson Utilities uses radio technology to obtain all the meter reads each
26 month. Using radio technology eliminates the number of meter readers required
27 to reach the meters each month and avoids the possibility of human error.

28

1 **IV. ORDER REQUIRING RATE APPLICATION.**

2 **Q. WHY HAS JOHNSON UTILITIES FILED THIS RATE APPLICATION AT**
3 **THIS TIME?**

4 A. In Decision 76336 in Docket WS-02987A-08-0180, the Commission ordered
5 Johnson Utilities to file a rate case no later than December 31, 2017, using a test
6 year ending June 30, 2017. In addition, Johnson Utilities is seeking an increase in
7 its revenue requirements for each of its water and wastewater divisions because
8 increases in the Company's revenues have not kept pace with increases in the
9 Company's expenses. The Company is running operating losses in both of its
10 water and wastewater divisions. This is reflected in the schedules provided with
11 the Direct Testimony of Mr. Bourassa.

12
13 **Q. YOU MENTIONED THAT THE COMPANY'S EXPENSES HAVE**
14 **INCREASED. CAN YOU GIVE ME AN EXAMPLE?**

15 A. Yes. The Company's expenses during the test year are addressed by Mr. Bourassa
16 in his Direct Testimony. While repairs and maintenance expense, depreciation
17 expense, power expense, and property taxes have all increased, I would like to
18 highlight one specific example—chemicals expense—which has increased
19 significantly since the last rate case.

20
21 **Q. WHY HAS CHEMICALS EXPENSE GONE UP SO SIGNIFICANTLY**
22 **SINCE THE LAST RATE CASE?**

23 A. The Company's water and wastewater systems have expanded significantly since
24 the last rate case. Thus, Johnson Utilities is producing more water, adding more
25 chlorine, and treating more wastewater. In addition, the Company is adding more
26 chlorine and other chemicals to address an odor issue at the Section 11 Wastewater
27 Treatment Plant ("Section 11 WWTP").
28

1 **Q. PLEASE DESCRIBE THE SECTION 11 WWTP.**

2 A. The Section 11 WWTP is a natural lagoon style wastewater treatment plant that
3 has the capacity to collect and treat up to 1.6 million gallons per day (“MGD”) of
4 wastewater. The Section 11 WWTP consists of four (4) aerated lagoons and
5 wetland cells. The aerated lagoons provide the nitrification and anoxic zones in
6 the wetland cells provide denitrification.

7
8 **Q. DOES A LAGOON SYSTEM HAVE ADVANTAGES OVER OTHER**
9 **TYPES OF TREATMENT SYSTEMS?**

10 A. Yes. There are several advantages to building a lagoon system. Lagoon systems
11 can be cost-effective to design and construct in areas where land is relatively
12 inexpensive. They also use less energy than most wastewater treatment methods.
13 They are simple to operate and maintain and the effluent from lagoon systems is
14 suitable for irrigation because of the high-nutrient and low-pathogen content.

15
16 **Q. ARE THERE ANY DISADVANTAGES TO A LAGOON SYSTEM?**

17 A. Yes. The disadvantages of a lagoon system include the requirement for more land,
18 the possibility of odor issues during algae blooms, the possibility of increased
19 mosquitos and other insects, and they are typically not very effective at removing
20 metals from wastewater. Also inherent with this type of treatment system is that
21 they tend to develop odor issues as they age.

22
23 **Q. HAS JOHNSON UTILITIES EXPERIENCED ODOR PROBLEMS AT THE**
24 **SECTION 11 WWTP?**

25 A. Yes. The Section 11 WWTP is approximately 20 years old now. Empirical
26 research and publicly available engineering reports and studies show that after
27 about 20 years of operation, odors become an inherent problem with lagoon style
28 wastewater treatment plants.

1 **Q. WHAT IS JOHNSON UTILITIES DOING TO MITIGATE THE ODOR**
2 **PROBLEM AT THE SECTION 11 WWTP?**

3 A. Of the treatment methods available, Johnson Utilities selected chemical treatment
4 to mitigate the odor issues at the Section 11 WWTP. The Company started adding
5 Magnesium Hydroxide, Magnesium Oxide, and Ferric Chloride to the wastewater
6 treatment stream at the Section 11 WWTP and the Main Yard Lift Station in
7 September 2016 and presently continues this mitigation technique. Between
8 September 2016 and the end of the calendar year, Johnson Utilities added a little
9 more than \$9,500 worth of chemicals just to address the odor issue. In the first six
10 months of 2017, which correlates to the final six months of the rate case test year,
11 Johnson Utilities applied nearly \$58,000 in chemicals to keep the odors down at
12 the treatment plant. In the first eleven months of calendar year 2017, Johnson
13 Utilities has spent nearly \$254,000 on chemicals addressing the odor issue.

14
15 **Q. HOW LONG DOES JOHNSON UTILITIES ANTICIPATE USING**
16 **MAGNESIUM HYDROXIDE, MAGNESIUM OXIDE AND FERRIC**
17 **CHLORIDE FOR TREATMENT OF ODORS AT THE SECTION 11**
18 **WWTP?**

19 A. Johnson Utilities plans to use the chemicals for the treatment of odors until such
20 time that the Section 11 WWTP is ready for expansion.

21
22 **Q. WHEN DO YOU ANTICIPATE THE SECTION 11 WWTP BEING**
23 **EXPANDED AND WHAT IS THE PLAN FOR EXPANSION?**

24 A. The existing facility has the capacity to collect and treat up to a maximum monthly
25 average flow of 1.6 MGD. The current monthly average flow is approximately 1.1
26 MGD or 68.75% of its constructed capacity. The applicable Aquifer Protection
27 Permit ("APP") issued by ADEQ authorizes Johnson Utilities, at full build-out and
28 inclusive of future expansions, the capacity to treat up to 6.4 MGD, but permitted

1 flow is limited to 4.5 MGD until 6.4 MGD of disposal capacity is demonstrated
2 under the APP.

3
4 The expansion for the Section 11 WWTP will come in two phases of 3.2 MGD
5 each and will occur when current flows demand that the plant be expanded. In
6 essence, the plant will go from 1.6 MGD to 3.2 MGD to 6.4 MGD. The Company
7 anticipates that it will be a decade or more before the expansion to 3.2 MGD is
8 required.

9
10 **V. CENTRAL ARIZONA GROUNDWATER REPLENISHMENT DISTRICT**
11 **ADJUSTOR CHARGE.**

12 **Q. DOES JOHNSON UTILITIES HAVE A CENTRAL ARIZONA**
13 **GROUNDWATER REPLENISHMENT DISTRICT (“CAGR”)**
14 **ADJUSTOR MECHANISM?**

15 **A.** Yes. In Decision 71854 (August 24, 2010), the Commission authorized Johnson
16 Utilities to implement a CAGR adjustor mechanism to recover the annual tax
17 assessments imposed upon the Company by the CAGR as a result of the
18 Company’s membership in the CAGR. The Commission described the benefits
19 of membership in the CAGR in Decision 71854, explaining as follows:

20
21 The CAGR provides a mechanism for landowners and designated water
22 supply providers such as Johnson Utilities to demonstrate a 100-year water
23 supply under Arizona's assured water supply rules ("AWS Rules"), which
24 became effective in 1995. Members of the CAGR must pay the CAGR
25 to replenish (or recharge) any groundwater pumped by the member that
26 exceeds the pumping limits imposed by the AWS rules. The CAGR
27 includes the Phoenix, Tucson and Pinal County active management areas
28 ("AMAs"). Johnson Utilities completed the process for becoming a Member
Service Area of the CAGR on or about June 9, 2000. Joining the CAGR
is one of the steps in the process of becoming a designated provider, which
means a water provider that has demonstrated to the Arizona Department of
Water Resources ("ADWR") that it has a 100-year water supply. The AWS
Rules were designed to protect groundwater supplies within each AMA and

1 to ensure that people purchasing or leasing subdivided land within an AMA
2 have a water supply of adequate quality and quantity. The AWS Rules
3 require new subdivisions to demonstrate to ADWR that a 100-year water
4 supply is available to serve the subdivision before home sales can begin. An
5 assured water supply can be demonstrated in one of two ways: the
6 subdivision owner can prove an assured water supply for the specific
7 subdivision and receive a certificate of assured water supply ("CAWS") from
8 ADWR, or alternatively, a subdivision owner can receive service from a city,
9 town, or private water company [such as Johnson Utilities] that has been
10 designated by ADWR as having a designated water supply.

11 ***

12 The Company, RUCO and Staff agreed that the CAGR D is an important tool
13 in Arizona's groundwater conservation efforts, and that the Company
14 [Johnson Utilities] should recover its CAGR D expenses. The Company's
15 ratepayers and the general public benefit from the Company having a
16 designation of assured water supply, because such designations result in
17 more efficient regional planning than the alternative of requiring individual
18 developers within a certificated area to each obtain a CAWS.¹

19 **Q. IS JOHNSON UTILITIES REQUESTING ANY CHANGES TO ITS
20 CAGR D ADJUSTOR MECHANISM?**

21 **A.** No. Since its approval, the CAGR D adjustor mechanism has been refined several
22 times and the mechanism is working well.

23 **VI. PROPOSED ADJUSTOR MECHANISMS.**

24 **Q. IS JOHNSON UTILITIES REQUESTING APPROVAL OF ANY NEW
25 ADJUSTOR MECHANISMS IN THIS APPLICATION?**

26 **A.** Yes. The Company is requesting approval of two separate adjustor mechanisms
27 for purchased power costs and property taxes. Attached to my direct testimony as
28 Exhibit Cole Direct 1 is a proposed Plan of Administration ("POA") for the
Purchased Power Adjustment Mechanism ("PPAM") and attached as Exhibit Cole
Direct 2 is a POA for the Property Tax Adjustment Mechanism ("PTAM"). The
two POAs follow exactly the format of the two POAs approved by the Commission

¹ Decision 71854 at 36-37 (footnotes omitted).

1 at the December 18, 2017 Open Meeting for Pima Utility Company in Dockets W-
2 02199A-16-0421 and SW-02199A-16-0422. Mr. Bourassa provides additional
3 information on the requested PPAM and PTAM in his Direct Testimony.
4

5 **VII. TANK RECOATING AND MAINTENANCE EXPENSE.**

6 **Q. IS JOHNSON UTILITIES REQUESTING EXPENSES IN RATES FOR**
7 **TANK RECOATING AND MAINTENANCE?**

8 A. Yes. The Company's recovery of tank recoating costs in rates is critical as five of
9 its water tanks will be 15 years or older old in 2018. Based on my experience, 15
10 years is the standard interval for recoating water tanks in the industry. Proper
11 maintenance of water tanks through recoating is crucial in providing safe drinking
12 water and ensuring that the tanks provide many years of service.
13

14 **Q. PLEASE DESCRIBE THE COMPANY'S WATER TANKS.**

15 A. Johnson Utilities has 13 storage tanks in service which are identified in Table 2
16 below:

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Table 2. Johnson Utilities Water Storage Tanks and Planned Recoating

	Tank Name	Tank Location	PWS #	Storage Capacity	Tank Material	Year Constructed	Recoating Planned
1	Main Yard #1	Main Yard WP	11-128	500,000	Welded Steel	1998	2018
2	Wild Horse #1	Wild Horse WP	11-128	50,000	Welded Steel	2001	2018
3	Edwards #1	Edwards WP	11-128	50,000	Welded Steel	2002	2018
4	Oasis #1	Oasis WP	11-128	500,000	Welded Steel	2002	2018
5	Ricke #1	Ricke WP	11-128	500,000	Welded Steel	2003	2018
6	Circle Cross #1	Circle Cross WP	11-128	500,000	Welded Steel	2004	2019
7	San Tan #1	San Tan WP	11-128	1,000,000	Welded Steel	2004	2019
8	Rancho Sendero #1	Rancho Sendero WP	11-136	500,000	Welded Steel	2005	2020
9	Anthem #1	Anthem WP	11-136	1,000,000	Welded Steel	2006	2021
10	Morning Sun Farms #1	Morning Sun Farms WP	11-128	1,000,000	Welded Steel	2006	2021
11	Main Yard #3	Main Yard WP	11-128	1,000,000	Welded Steel	2007	2022
12	Morning Sun Farms #2	Morning Sun Farms WP	11-128	1,000,000	Welded Steel	2007	2022
13	Bella Vista #1	Bella Vista WP	11-128	1,000,000	Welded Steel	2013	2028
Total Gallons				8,600,000			

Q. WHAT IS THE COMPANY REQUESTING FOR TANK RECOATING EXPENSE?

A. Johnson Utilities is requesting normalized tank recoating expense of \$120,461 as described in the Direct Testimony of Mr. Bourassa. This amount is a normalized amount based upon a 15-year tank recoating interval, and is based upon the Company's best estimate of tank recoating expense at this time. All of the Company's tanks are scheduled for inspection in January 2018. Once Johnson Utilities has bids in hand for recoating the five tanks identified as numbers 1-5 in Table 2 above, I will update my testimony with actual bids.

1 **VIII. OFF-SITE FACILITIES HOOK-UP FEES.**

2 **Q. DOES JOHNSON UTILITIES HAVE OFF-SITE FACILITIES HOOK-UP**
3 **FEES IN ITS CURRENT WATER AND WASTEWATER TARIFFS?**

4 A. Yes. Johnson Utilities has approved Hook-Up Fees (“HUFs”) for the water
5 division starting at \$750 for a 5/8-inch by 3/4-inch water meter and for the
6 wastewater division starting at \$1,000 for a 4-inch service lateral.

7
8 **Q. HOW DOES JOHNSON UTILITIES USE THE HUFs IT COLLECTS?**

9 A. As described in the Company’s approved tariffs, water HUFs are used to equitably
10 apportion the costs of constructing additional Off-site Facilities necessary to
11 provide water production, delivery, storage and pressure among all new service
12 connections. Sewer HUFs are used to equitably apportion the costs of constructing
13 additional Off-site Facilities necessary to provide wastewater treatment plant
14 facilities among all new service laterals.

15
16 **Q. IS JOHNSON UTILITIES PROPOSING ANY CHANGES TO ITS OFF-**
17 **SITE FACILITIES HOOK-UP FEES FOR WATER OR WASTEWATER?**

18 A. No. The Company proposes to continue the HUFs in their current form.
19

20 **IX. SALE OF EFFLUENT.**

21 **Q. DOES JOHNSON UTILITIES HAVE A RATE IN ITS CURRENT TARIFF**
22 **FOR THE SALE OF EFFLUENT?**

23 A. Yes. The rate for effluent in the Company’s current tariff is \$0.68 per thousand
24 gallons or \$221.58 per acre-foot. In my opinion, this is an unreasonably low rate
25 given the Company’s circumstances as I discuss below.
26
27
28

1 **Q. HAS JOHNSON UTILITIES PROPOSED RATES AND CHARGES FOR**
2 **EFFLUENT IN THIS RATE CASE?**

3 A. No. Johnson Utilities does not believe that supplying effluent is providing a public
4 utility service that is subject to rate regulation by the Commission. Rather, the
5 manner in which Johnson Utilities uses its effluent should be subject to the
6 Company's management discretion. The Company should be permitted to use its
7 management discretion to find the most beneficial use for its effluent and should
8 have the ability to obtain a market rate, or comparable value, for its effluent.
9

10 **Q. ISN'T THE SALE OF EFFLUENT TO AN END-USER THE MOST**
11 **BENEFICIAL USE OF EFFLUENT?**

12 A. Not in the case of the Johnson Utilities. As I testified above, Johnson Utilities is a
13 designated provider and, as such, the Company is enrolled as a Member Service
14 Area with CAGR. As a Member Service Area, Johnson Utilities pays a
15 replenishment tax for every acre-foot of pumped groundwater which exceeds strict
16 limits contained in Arizona's assured water supply rules (so-called "excess
17 groundwater"). The Company recovers the CAGR tax assessment from its
18 customers through its approved CAGR adjustor, based upon the gallons of water
19 consumed monthly by each customer. For the 2017-2018 tax year, the CAGR
20 assessment for Johnson Utilities is \$704 per acre-foot of excess groundwater in the
21 Phoenix Active Management Area ("Phoenix AMA") and \$701 per acre-foot of
22 excess groundwater in the Pinal Active Management Area ("Pinal AMA").² The
23 Company's anticipated invoices for 2017 CAGR taxes for the Phoenix AMA is
24 \$5,733,511.14 and for the Pinal AMA is \$442,551.40.
25
26

27
28 ² While the service area of Johnson Utilities lies entirely within Pinal County, a portion of Pinal County is included within the Phoenix AMA. Thus, Johnson Utilities serves customers residing in both the Phoenix AMA and the Pinal AMA, but all reside in Pinal County.

1 Johnson Utilities has ADWR-permitted effluent recharge basins which are
2 connected to its wastewater treatment plants. When Johnson Utilities recharges
3 the effluent discharging from one of its wastewater treatment plants into an
4 approved recharge basin, it receives a credit against the applicable CAGR D taxes
5 on approximately an acre-foot per acre-foot basis. Thus, if Johnson Utilities
6 recharges an acre-foot of effluent, it offsets a CAGR D tax of either \$704 or \$701
7 per acre-foot, depending upon the Active Management Area. This reduction in
8 CAGR D taxes benefits all customers of Johnson Utilities in the form of lower
9 CAGR D adjustor charges. In comparison, Johnson Utilities receives revenue of
10 only \$221.58 per acre-foot of effluent when it sells the effluent to an end-user,
11 effectively foregoing nearly \$500 per acre-foot of value that could be had if the
12 effluent were recharged. Thus, the more beneficial use of the effluent for Johnson
13 Utilities and its customers as a whole is recharge.

14
15 **Q. HOW MANY END-USERS PURCHASE EFFLUENT FROM JOHNSON**
16 **UTILITIES?**

17 A. Currently, there are six end-users that purchase effluent from Johnson Utilities—
18 three golf courses and three homeowners associations. Of these end-users, two
19 have written agreements with the Company to supply effluent.

20
21 **Q. ARE THERE ALTERNATIVE SUPPLIES OF WATER AVAILABLE TO**
22 **THE ENTITIES WHICH ARE CURRENTLY RECEIVING EFFLUENT?**

23 A. With regard to the three golf courses, the answer is yes. The golf courses can
24 purchase water under Johnson Utilities' general service tariff. In addition, non-
25 potable water may be purchased under the Company's Non-Potable Water Service
26 Tariff. Where excess Central Arizona Project ("CAP") water is available, it may
27 be purchased under the Company's Non-Potable Central Arizona Project Water
28 Service Tariff.

1 **Q. WHAT ABOUT THE HOMEOWNERS ASSOCIATIONS?**

2 A. Two of the three homeowners associations purchase effluent to fill decorative
3 lakes. It is my understanding that the lakes were constructed in the 2000s. It is
4 also my understanding that under A.R.S. § 45-132, a decorative lake that was
5 constructed after January 1, 1987 may not use groundwater (except in very limited
6 circumstances) or CAP water. Thus, two of the homeowners associations may
7 require effluent.

8
9 **Q. WHAT IS JOHNSON UTILITIES PROPOSING FOR THE END-USERS
10 THAT ARE CURRENTLY USING EFFLUENT?**

11 A. For the end-users currently using effluent, Johnson Utilities will continue to
12 provide effluent, but would like to move them to a higher charge which takes into
13 account the market value of the effluent when compared to recharging the effluent
14 to offset CAGR taxes. For the end-users with written agreements, Johnson
15 Utilities will continue to honor the terms of the agreements.

16
17 **Q. YOU HAVE TESTIFIED THAT SUPPLYING EFFLUENT IS NOT
18 PROVIDING PUBLIC UTILITY SERVICE THAT IS SUBJECT TO RATE
19 REGULATION BY THE COMMISSION. WHAT IF IT TURNS OUT
20 THAT JOHNSON UTILITIES IS WRONG IN THIS ASSERTION?**

21 A. If it is ultimately determined that the Commission has the authority to regulate the
22 rate charged for effluent (a point which Johnson Utilities does not concede), then
23 the Company would need an effluent service tariff. However, the effluent rate in
24 the current tariff of \$221.58 per acre-foot is unreasonably low given the value of
25 the effluent under Johnson Utilities unique circumstances as a designated provider.
26 Some wastewater providers may have difficulty finding buyers for their effluent,
27 and thus, require a lower rate (or a market-based rate) for the effluent in order to
28 dispose of the effluent. This is clearly not the case for Johnson Utilities. Because

1 Johnson Utilities is a designated provider with an assured water supply, it has the
2 option to recharge every single drop of its effluent and accrue underground storage
3 credits that can be used to offset its excess groundwater pumping, thereby reducing
4 the amount of its CAGR taxes which benefits all customers. As I testified earlier,
5 for the 2017-2018 tax year, the CAGR assessments for Johnson Utilities are \$704
6 per acre-foot of excess groundwater in the Phoenix AMA and \$701 per acre-foot
7 of excess groundwater in the Pinal AMA. Thus, the value of an acre-foot of
8 effluent to Johnson Utilities and its customers is approximately \$700 per acre-foot,
9 which should be taken into account when setting a rate for effluent in the
10 Company's tariff.

11
12 **Q. IS FLEXIBILITY IMPORTANT TO JOHNSON UTILITIES IN HOW IT**
13 **USES ITS EFFLUENT?**

14 A. Absolutely. The Company would like the flexibility to recharge as much effluent
15 as possible, given its current deliveries to existing end-users. In addition, the
16 Company would like flexibility to negotiate rates for effluent with existing end-
17 users which are more reflective of the value of the effluent.

18
19 **Q. IS IT COMMON FOR A PRIVATE WATER COMPANY SUCH AS**
20 **JOHNSON UTILITIES TO BE DESIGNATED AS HAVING AN ASSURED**
21 **WATER SUPPLY?**

22 A. No. In fact it is very uncommon. According to ADWR's List of Municipal Water
23 Providers Designated as Having an Assured or Adequate Water Supply (as of June
24 17, 2016), a copy of which is attached to my testimony as Exhibit Cole Direct 3,
25 Johnson Utilities is one of only two private water companies within the Phoenix
26 AMA which is a designated provider.³ Similarly, Johnson Utilities is only one of
27

28 ³ The other private water company which is a designated provider within the Phoenix AMA is Chaparral
City Water Company, now part of EPCOR Water Arizona, Inc.

1 two private water companies within the Pinal AMA which is a designated
2 provider.⁴

3
4 **Q. IF THE COMMISSION WERE TO SET A RATE FOR EFFLUENT FOR**
5 **JOHNSON UTILITIES, WHAT WOULD BE AN APPROPRIATE RATE?**

6 A. For Johnson Utilities and its customers, an acre-foot of effluent is worth the
7 avoided CAGR tax assessment on an acre-foot of excess groundwater, which is
8 currently approximately \$700 in the Phoenix and Pinal AMAs. Thus, the
9 Commission could set a rate of approximately \$700 per acre-foot of effluent or it
10 could tie the rate for effluent to the annual CAGR tax assessment for an acre-foot
11 of excess groundwater pumped by Johnson Utilities. Either of these alternatives
12 would result in rates that are just and reasonable. However, as I testified earlier,
13 the Company would like the flexibility to recharge as much of its effluent as
14 possible, given its current deliveries to existing end-users.

15
16 **Q. HOW WOULD A RATE OF \$700 PER ACRE-FOOT OF EFFLUENT**
17 **COMPARE TO THE CURRENT RATE FOR WATER PAID BY**
18 **COMMERCIAL CUSTOMERS?**

19 A. A rate of \$700 per acre-foot of effluent equates to a rate of \$2.15 per thousand
20 gallons of effluent.⁵ Based on the Company's current tariff, the commodity charge
21 for a commercial or industrial customer with a six-inch water meter is \$2.15 per
22 thousand gallons for the first 1,120,000 gallons and \$2.506 per thousand gallons
23 for all gallons over 1,120,000. Based on the Company's proposed rates, the
24 commodity charge for a commercial or industrial customer with a six-inch water
25 meter is \$2.658 per thousand gallons for the first 1,120,000 gallons and \$3.098 per
26 thousand gallons for all gallons over 1,120,000. Thus, a rate of \$700 per acre-foot

27 ⁴ The other private water company which is a designated provider within the Pinal AMA is Santa Cruz
28 Water Company, now known as Global Water – Santa Cruz Water Company, a part of the Global Water
Resources family of companies.

⁵ Calculated as follows: $\$700 / 325.851 = \2.16 .

1 of effluent (\$2.15 per thousand gallons) compares favorably to the commodity
2 charge for commercial or industrial water service.

3
4 **Q. HAS JOHNSON UTILITIES INCLUDED THE REVENUE FROM THE**
5 **SALE OF EFFLUENT IN TEST YEAR REVENUE?**

6 A. Yes. The revenues are shown on line 28 of Schedule H-1, page 1, which is included
7 with the Direct Testimony of Mr. Bourassa.

8
9 **X. STANDPIPES.**

10 **Q. DOES JOHNSON UTILITIES HAVE RATES OR CHARGES FOR**
11 **STANDPIPE SERVICE IN ITS CURRENT TARIFF?**

12 A. No.

13
14 **Q. HAS JOHNSON UTILITIES PROPOSED RATES OR CHARGES FOR**
15 **STANDPIPE SERVICE IN THIS CASE?**

16 A. No, and I will explain the reason for this a little later in my testimony.

17
18 **Q. DOES JOHNSON UTILITIES OPERATE A POTABLE WATER**
19 **STANDPIPE?**

20 A. Yes. The Company operates a potable water standpipe located at 27931 N.
21 Edwards Road in San Tan Valley, Arizona, (the "Edwards Road Standpipe") which
22 is open to the public 24 hours-per-day, seven days-per-week. The original
23 Edwards Road Standpipe was installed to provide construction water circa 2003.
24 However, after multiple incidents of vandalism over multiple years, the Edwards
25 Road Standpipe was closed on July 30, 2015 and dismantled in August 2015. On
26 or about December 2, 2016, a new Edwards Road Standpipe was opened at the
27 same location.

28

1 Johnson Utilities also has a standpipe located in its main yard at 968 E. Hunt
2 Highway in San Tan Valley (“Main Yard Standpipe”). Access to the Main Yard
3 Standpipe is limited to commercial water haulers who have signed an agreement
4 to comply with the Company’s terms and conditions of using the Main Yard
5 Standpipe. There is no public access to the Main Yard Standpipe.
6

7 **Q. DOES THE MAIN YARD STANDPIPE GET MUCH USAGE?**

8 A. Usage of the Main Yard Standpipe is limited. There is only one commercial water
9 hauler that has signed an agreement with Johnson Utilities to use the Main Yard
10 Standpipe.
11

12 **Q. DOES THE EDWARDS ROAD STANDPIPE GET MUCH USAGE?**

13 A. No. Since the new Edwards Road Standpipe opened in December 2016, the
14 standpipe has generated average monthly revenue of only \$456.70, based on the
15 time period of February 2017 through November 2017. Revenue received by
16 month from the Edwards Road Standpipe for the ten months from February 2017
17 through November 2017 were as follows:

18	February 2017	\$448.00
19	March 2017	\$470.00
20	April 2017	\$447.00
21	May 2017	\$437.00
22	June 2017	\$474.00
23	July 2017	\$486.00
24	August 2017	\$452.00
25	September 2017	\$473.00
26	October 2017	\$429.00
27	November 2017	<u>\$451.00</u>
28	Total	\$4,567.00

1 **Q. WHO ARE THE USERS OF THE EDWARDS ROAD STANDPIPE?**

2 A. The coin-operated Edwards Road Standpipe is open to the public and it is not
3 necessary to establish an account in order to obtain water from the standpipe. Thus,
4 Johnson Utilities does not have a list of the users of the standpipe. The Company
5 believes that the users are comprised of people who live both inside and outside of
6 the Company's CC&N.

7
8 **Q. FOR PEOPLE WHO ARE INTERESTED IN HAULING WATER, ARE**
9 **THERE OTHER ALTERNATIVES TO THE EDWARDS ROAD**
10 **STANDPIPE IN THE AREA?**

11 A. Yes. The Town of Florence ("Florence") operates a standpipe at 425 E. Ruggles
12 Street, Florence, Arizona, 85132 and the Apache Junction Water Utilities
13 Community Facilities District ("CFD") operates a standpipe at 725 E. Baseline
14 Avenue, Apache Junction, Arizona, 85119. The Florence standpipe is coin-
15 operated and provides potable water 24 hours-a-day, seven days-a-week. The CFD
16 offers both potable and non-potable water to anyone establishing an account from
17 two separate standpipes that are open 24 hours-a-day, seven days-a-week. There
18 are also various water haulers in the vicinity of the Edwards Road Standpipe that
19 will deliver water for a fee.

20
21 **Q. DOES JOHNSON UTILITIES BELIEVE THAT RATES AND CHARGES**
22 **FOR STANDPIPE SERVICE SHOULD BE SET BY THE COMMISSION**
23 **IN THE COMPANY'S TARIFF?**

24 A. No. As I testified earlier, there are at least two other standpipes in the area as well
25 water haulers who will deliver water for a fee. Thus, the operation of the Edwards
26 Road Standpipe is not a monopoly service as potential users have multiple options.
27 Moreover, the usage of the Edwards Road Standpipe has been light as evidenced
28 by the revenues. Johnson Utilities charges fees for standpipe water which cover

1 the costs of operating and maintaining the Edwards Road Standpipe. As demand
2 at the standpipe fluctuates over time, so also does the price that must be charged in
3 order for the Company to cover its costs. The Company is providing the Edwards
4 Road Standpipe as a non-regulated service and seeks to set prices for water at a
5 level that allows the Company to fully cover the operation of the standpipe, as it
6 has been doing since December 2016.

7
8 **Q. HAS JOHNSON UTILITIES INCLUDED REVENUE FROM THE**
9 **EDWARDS ROAD STANDPIPE AND THE MAIN YARD STANDPIPE IN**
10 **TEST YEAR REVENUE?**

11 **A.** Yes. The revenues are included in miscellaneous revenues shown on line 6 of
12 Schedule H-1, page 3, which is included with the direct testimony of Mr. Bourassa.

13
14 **XI. COMMISSION COMPLIANCE.**

15 **Q. IS JOHNSON UTILITIES COMPLIANT WITH APPLICABLE STATUTES**
16 **AS WELL AS THE APPLICABLE RULES, REGULATIONS AND**
17 **ORDERS OF THE COMMISSION?**

18 **A.** Yes. To the best of my knowledge, information and belief, Johnson Utilities is
19 compliant with all applicable statutes and all applicable rules, regulations and
20 orders of the Commission.

21
22 **Q. IN DECISION 71854 IN THE COMPANY'S LAST RATE CASE, JOHNSON**
23 **UTILITIES WAS ORDERED TO FILE WITH DOCKET CONTROL,**
24 **WITHIN 30 DAYS OF THE DATE OF THE DECISION, A LIST OF**
25 **OUTSTANDING NOTICES OF VIOLATION ("NOV") ISSUED BY ADEQ**
26 **AND TO LIST (1) THE PROCEDURAL STATUS OF EACH NOV; AND (2)**
27 **STEPS THE COMPANY IS TAKING TO COME INTO COMPLIANCE**
28

1 **WITH ADEQ REQUIREMENTS.⁶ DID JOHNSON UTILITIES COMPLY**
2 **WITH THIS REQUIREMENT?**

3 A. Yes. The Company made this filing in Docket WS-02987A-08-0180 on September
4 23, 2010.

5
6 **Q. IN DECISION 71854, THE COMMISSION FURTHER ORDERED THAT**
7 **JOHNSON UTILITIES SHOULD NOTIFY THE COMMISSION AT SUCH**
8 **TIME THAT THE COMPANY COMES INTO FULL COMPLIANCE**
9 **WITH ALL ADEQ REQUIREMENTS, INCLUDING RESOLVING ALL**
10 **OUTSTANDING NOVS.⁷ WHAT IS THE STATUS OF COMPLIANCE**
11 **WITH THIS REQUIREMENT?**

12 A. At this time, Johnson Utilities is aware of only one outstanding NOV, as discussed
13 below. The Company is in the process of addressing and resolving this NOV with
14 ADEQ.

15
16 **Q. IN DECISION 71854, THE COMMISSION ORDERED JOHNSON**
17 **UTILITIES TO KEEP ITS RECORDS IN ACCORDANCE WITH THE**
18 **NATIONAL ASSOCIATION OF REGULATORY UTILITY**
19 **COMMISSIONERS (“NARUC”) UNIFORM SYSTEM OF ACCOUNTS**
20 **AND COMMISSION RULES IN A MANNER THAT WILL SUPPORT ITS**
21 **FILINGS WITH THE COMMISSION.⁸ HAS JOHNSON UTILITIES**
22 **COMPLIED WITH THIS REQUIREMENT?**

23 A. Yes. To the best of my knowledge, information and belief, Johnson Utilities has
24 kept its records in accordance with the NARUC Uniform System of Accounts since
25 the issuance of Decision 71854.

26
27
28 ⁶ Decision 71854 at 72, lines 8-11.

⁷ Decision 71854 at 72, lines 12-14.

⁸ Decision 71854 at 73, lines 9-12.

1 Q. IN DECISION 71854, THE COMMISSION ORDERED JOHNSON
2 UTILITIES TO SUBMIT FOR COMMISSION CONSIDERATION,
3 WITHIN 120 DAYS OF THE DATE OF THE DECISION, AT LEAST 10
4 BEST MANAGEMENT PRACTICES (AS OUTLINED IN THE ARIZONA
5 DEPARTMENT OF WATER RESOURCES' MODIFIED NON-PER
6 CAPITA CONSERVATION PROGRAM. DECISION 71854 FURTHER
7 STATED THAT A MAXIMUM OF TWO OF THE BMPS MAY COME
8 FROM THE "PUBLIC AWARENESS/PR" OR "EDUCATION AND
9 TRAINING" CATEGORIES OF THE BMPS. DID JOHNSON UTILITIES
10 COMPLY WITH THIS REQUIREMENT?⁹

11 A. Yes. Johnson Utilities made the required filing of its proposed best management
12 practices in Docket WS-02987A-08-0180 on December 23, 2010. The Company's
13 best management practices tariff was approved with an effective date of August
14 17, 2011 as set forth in the Commission's Notice of Compliance dated December
15 23, 2011, and filed in the docket.

16
17 **XII. WATER LOSS.**

18 Q. IN DECISION 71854, THE COMMISSION ORDERED JOHNSON
19 UTILITIES TO BEGIN A 12-MONTH MONITORING EXERCISE OF ITS
20 JOHNSON RANCH WATER SYSTEM AND TO DOCKET THE RESULTS
21 OF THE SYSTEM MONITORING BY OCTOBER 1, 2011. THE
22 COMMISSIONER FURTHER ORDERED THAT IF WATER LOSS FOR
23 THE PERIOD SEPTEMBER 1, 2010 THROUGH SEPTEMBER 1, 2011
24 WAS GREATER THAN 10%, THEN JOHNSON UTILITIES SHOULD
25 PREPARE A REPORT CONTAINING A DETAILED ANALYSIS AND A
26 PLAN TO REDUCE WATER LOSS TO 10% OR LESS.¹⁰ DID JOHNSON
27

28 ⁹ Decision 71854 at 74, lines 1-5.

¹⁰ Decision 71854 at 72-73.

1 **UTILITIES CONDUCT THE REQUIRED WATER LOSS MONITORING**
2 **EXERCISE?**

- 3 A. Yes. In filings that were docketed September 29, 2011 and October 11, 2011 in
4 Docket WS-02987A-08-0180, Johnson Utilities submitted data on groundwater
5 pumping and water sales in its Johnson Ranch water system for the twelve months
6 beginning September 2010 and continuing through August 2011. The data showed
7 a water loss of only 6% which is well below the Commission's threshold of 10%.
8 Because the water loss was less than 10%, Johnson Utilities was not required to
9 complete any additional analysis or planning regarding water loss.

10
11 **XIII. RECORD KEEPING.**

- 12 **Q. IN DECISION 71854, JOHNSON UTILITIES WAS ORDERED TO**
13 **PREPARE AN ACTION PLAN INDICATING THE SPECIFIC STEPS IT**
14 **WILL TAKE TO DEMONSTRATE, BY MEANS OF ITS DAY-TO-DAY**
15 **RECORD KEEPING REGARDING TRANSACTIONS BETWEEN THE**
16 **COMPANY AND ENTITIES WITH WHICH IT CONDUCTS BUSINESS,**
17 **INCLUDING, BUT NOT LIMITED TO, ITS AFFILIATES AND RELATED**
18 **PARTIES, THAT ITS DEALINGS ARE ARM'S LENGTH,**
19 **TRANSPARENT, AND WELL-DOCUMENTED. DECISION 71854**
20 **FURTHER REQUIRED THE COMPANY TO FILE THE PLAN WITH**
21 **DOCKET CONTROL FOR STAFF'S REVIEW. DID JOHNSON**
22 **UTILITIES COMPLY WITH THIS REQUIREMENT?**

- 23 A. Yes. On November 24, 2010, the Company docketed a copy of its proposed record
24 keeping plan.

- 25
26 **Q. DECISION 71854 DIRECTED STAFF TO ASSESS THE COMPANY'S**
27 **PROPOSED RECORD KEEPING PLAN AND TO DOCKET A REPORT**
28 **WITH STAFF'S FINDINGS AND RECOMMENDATIONS,**

1 **ACCOMPANIED BY A RECOMMENDED ORDER FOR COMMISSION**
2 **APPROVAL OR DISAPPROVAL OF THE PLAN. DID STAFF FILE ITS**
3 **RECOMMENDATIONS AND A RECOMMENDED ORDER?**

4 A. Yes. Staff docketed its recommendations regarding the Company's proposed
5 record keeping plan and a recommended order on April 14, 2011.

6
7 **Q. DID JOHNSON UTILITIES AGREE WITH STAFF'S**
8 **RECOMMENDATIONS?**

9 A. The submission of the record-keeping plan occurred before I began working with
10 Johnson Utilities. However, it is my understanding that the Company had concerns
11 with several of Staff's recommendations. It is also my understanding that one or
12 more representatives of Johnson Utilities had discussions with Staff to attempt to
13 reach an agreement regarding the appropriate scope and content of the record-
14 keeping plan. However, I do not believe that the two sides ever reached consensus
15 on the record keeping plan.

16
17 **Q. DO YOU KNOW WHETHER OR NOT THE COMMISSION EVER TOOK**
18 **ACTION ON THE STAFF RECOMMENDATIONS AND**
19 **RECOMMENDED ORDER?**

20 A. I am not aware that any action was ever taken by the Commission on the record-
21 keeping plan or the recommended order.

22
23 **Q. WHAT DOES JOHNSON UTILITIES PROPOSE FOR A RECORD-**
24 **KEEPING PLAN?**

25 A. The Company has modified the record-keeping plan that was previously submitted
26 to incorporate certain of Staff's recommendations. The Company's proposed
27 record keeping plan is attached to my direct testimony as Exhibit Cole Direct 4.

28

1 **XIV. ADEQ COMPLIANCE.**

2 **Q. IS JOHNSON UTILITIES COMPLIANT WITH APPLICABLE STATUTES**
3 **AS WELL AS THE APPLICABLE RULES, REGULATIONS AND**
4 **ORDERS OF THE ARIZONA DEPARTMENT OF ENVIRONMENTAL**
5 **QUALITY?**

6 A. I believe that Johnson Utilities is in substantial material compliance with the
7 applicable statutes and all applicable rules, regulations and orders of ADEQ. I
8 would note, however, that Johnson Utilities received a letter from ADEQ dated
9 November 6, 2017, notifying the Company of an NOV for the Pecan Water
10 Reclamation Plant ("Pecan WRP") identified as Case ID #171875.

11
12 **Q. WHAT HAS JOHNSON UTILITIES DONE TO ADDRESS NOV #171875?**

13 A. After conferring with ADEQ, the resolution of this NOV appears to be rather
14 simple. The Company will apply to ADEQ for an Aquifer Protection Permit
15 ("APP") amendment for the Pecan WRP to change the reference in the APP from
16 Pecan Groves to Recharge Basins. The current APP authorizes the recharging of
17 effluent via vadose zone recharge wells or direct aquifer injection recharge wells.
18 Although vadose zone wells are authorized, the basins in which they reside are not
19 currently authorized in the APP as recharge basins. However, the Arizona
20 Department of Water Resources recognizes the basins as recharge basins and has
21 issued an Underground Storage Facility permit in 2015 that authorizes the storage
22 of up to 4,480 acre-feet of effluent per annum. I would add that the NOV does not
23 affect the operation of the Pecan WRP.

24
25 **XV. ADWR COMPLIANCE.**

26 **Q. IS JOHNSON UTILITIES IN COMPLIANCE WITH APPLICABLE**
27 **STATUTES AS WELL AS THE APPLICABLE RULES, REGULATIONS**
28

1 **AND ORDERS OF THE ARIZONA DEPARTMENT OF WATER**
2 **RESOURCES?**

3 A. Yes. To the best of my knowledge, information and belief, Johnson Utilities is
4 fully compliant with all applicable statutes and all applicable rules, regulations and
5 orders of the ADWR.

6
7 **XVI. RATE CASE EXPENSE.**

8 **Q. WHAT IS JOHNSON UTILITIES REQUESTING FOR RATE CASE**
9 **EXPENSE?**

10 A. Johnson Utilities is requesting rate case expense in the amount of \$200,000 for the
11 water division and \$200,000 for the wastewater division for a total estimated
12 amount of \$400,000. After consultation with its legal counsel and accounting
13 expert, the Company believes that the requested rate case expense is reasonable in
14 light of the expected scope of this rate case.

15
16 **Q. DOES THAT CONCLUDE YOUR TESTIMONY?**

17 A. Yes.

18
19
20
21
22
23
24
25
26
27
28

EXHIBIT COLE DIRECT 1

JOHNSON UTILITIES, L.L.C.

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 Johnson Utilities, L.L.C. (“Johnson Utilities” or the “Company”) approved by the Arizona Corporation Commission (“Commission”) in Decision _____ on _____, 2018. The PPAM allows Johnson Utilities to pass through to its customers the increase or decrease in purchased power costs that result from a rate change for any electric service provider supplying retail electric service to the Company.

II. PPAM RELATED FILINGS.

A. Within 60 days of the effective date of a rate change in the rates of an electric service provider supplying retail electric service to Johnson Utilities, 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 the 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>			<i>Current Year</i>	
Purchased Power Rate	\$0.0800		Purchased Power Rate	\$0.1000
Kilowatt Hours Used	1,250,000	→	Kilowatt Hours Used	1,250,000
Purchased Power Expense	\$100,000		Purchased Power 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 COLE DIRECT 2

JOHNSON UTILITIES, L.L.C.

**PROPOSED 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 Johnson Utilities, L.L.C. (“Johnson Utilities” or the “Company”) approved by the Arizona Corporation Commission (“Commission”) in Decision No. _____ on _____, 2018. The PTAM allows Johnson Utilities 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 Johnson Utilities, 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 WATER AND 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 water and 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		➔	Current 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		Current 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

Pass Through Calculation	
Current Year Property Tax Expense	\$210,000
Test Year Property Tax Expense	\$200,000
Increase in Property Tax Expense Due to Rate Increase	\$10,000

PTAM Charge on Sample Customer Bill	
Increase in Property Tax Expense Due to Increase in Assessment Ratio	\$10,000
Test Year Number of Water/Sewer Customers	20,000
Annual PTAM Charge Per Customer	\$0.50
Monthly PTAM Charge Per Customer (\$0.50 / 12)	\$0.04

Change in Total Property Tax Rate Example

Test Year		➔	Current 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
Test Year Number of Water/Sewer Customers	20,000
Annual PTAM Charge Per Customer	\$1.00
Monthly PTAM Charge Per Customer (\$1.00 / 12)	\$0.08

EXHIBIT COLE DIRECT 3

DOUGLAS A. DUCEY
Governor



THOMAS BUSCHATZKE
Director

ARIZONA DEPARTMENT of WATER RESOURCES
1110 W Washington St, Ste 310
Phoenix, Arizona 85007-2954
602.771.8500
azwater.gov

LIST OF MUNICIPAL WATER PROVIDERS DESIGNATED AS HAVING AN ASSURED OR ADEQUATE WATER SUPPLY as of June 17, 2016

The list on the following pages specifies the municipal water providers in the State of Arizona, which are currently designated by the Department of Water Resources as having an assured or adequate water supply. The terms "assured" and "adequate," although somewhat different in their legal implications, mean that sufficient water of suitable quality will be continuously available to meet the anticipated water needs for at least one hundred years.

Please note that assured and adequate water supply designations do not necessarily coincide with a city or town's corporate limits, nor with a private water company's franchised area. Also, since this listing is subject to change at any time, the Department of Water Resources should be contacted to obtain the most up-to-date information regarding the status of a water provider's assured or adequate water supply designation. In order for a new development to make use of a water provider's designation, there must exist a written commitment of service from the water provider. Pursuant to A.R.S. § 45-576 (Assured program), or A.R.S. § 45-108 (Adequacy program) it is the responsibility of the platting entity to review this service agreement as evidence that the platted development will receive service from the designated provider.

Please address questions to the Arizona Department of Water Resources Office of Assured and Adequate Water Supply at (602) 771-8599.

**SERVICE AREAS DESIGNATED AS HAVING
AN ASSURED WATER SUPPLY
Within Active Management Areas**

Phoenix AMA

City of Avondale, DWR 86-002003.0002
City of Chandler, DWR 86-002009.0001
City of El Mirage, DWR 86-400054.0001
Town of Gilbert, DWR 86-402208.0001
City of Glendale, DWR 86-002018.0001
City of Goodyear, DWR 86-002019.0002
City of Mesa, DWR 86-002023.0001
City of Peoria, DWR 86-400679.0001
City of Phoenix, DWR 86-002030.0001
City of Scottsdale, DWR 86-400619.0002
City of Surprise, DWR 86-002344.0001
City of Tempe, DWR 86-002043.0001
Chaparral City Water Company,
DWR 86-401242.0001
Johnson Utilities, Inc.-Phoenix,
DWR 86-400665.0001
Water Utilities Community Facility District, DBA
"Apache Junction Water Company",
DWR 86-002025.0001

Prescott AMA

City of Prescott, DWR 86-401501.0001

Pinal AMA

Town of Florence, DWR 86-401284.0001
City of Eloy, DWR 26-402148.0000
Santa Cruz Water Company,
DWR 86-402008.0001
City of Casa Grande (Copper Mountain CFD),
DWR 26-400728.0000
Johnson Utilities, Inc.-Pinal, DWR 86-401382.0001

**SERVICE AREAS DESIGNATED AS HAVING
ADEQUATE WATER SUPPLIES
Outside of Active Management Areas**

Mohave County

Beaver Dam Water Company,
DWR 40-700494.0000
Cerbat Water Company, DWR 40-300016.0000
Golden Valley County Improvement District #1,
DWR 40-900004.0000
Joshua Valley Utility Company,
DWR 40-900006.0000
City of Kingman, DWR 40-900007.0000
Lake Havasu City, DWR 40-900008.0000
City of Bullhead City, DWR 41-400649.0001
(inc. EPCOR, Bermuda Water(Utilities Inc.), North
Mohave Valley Corporation)
Walnut Creek Water Company,
DWR 41-401425.0001
Havasu Heights Domestic Water Improvement
District, DWR 40-700420.0000

Yavapai County

Little Park Water Company, DWR 41-400324.0001
Big Park Water Company, DWR 41-400325.0001
American Ranch Domestic Water Improvement
District, DWR 40-400437.0000
Wickenburg Ranch Water, LLC,
DWR 41-700417.0001
Camp Verde Water System, Inc.,
DWR 40-700446.0000
City of Cottonwood, DWR 40-700578.0000
Town of Clarkdale, DWR 40-700666.0000

Cochise County

City of Benson, DWR 41-401803.0001
City of Douglas, DWR 40-900001.0000
City of Willcox, DWR 41-900017.0001
Empirita Water Company, DWR 41-401435.0001
Pueblo del Sol Water Co. DWR 40-700705.0000

Maricopa County

Town of Wickenburg, DWR 40-900016.0000

**SERVICE AREAS DESIGNATED AS HAVING
AN ASSURED WATER SUPPLY
Within Active Management Areas**

Tucson AMA

Sahuarita Water Company, LLC,
DWR 86-401203.0001
City of Tucson, DWR 86-400957.0001
Town of Oro Valley, DWR 86-400765.0001
Metropolitan Domestic Water Imp. District- Main,
DWR 86-401062.0001
Metropolitan Domestic Water Imp. District –
West, DWR 86-401922.0001
Metropolitan Domestic Water Imp. District –
Diablo Village, DWR 86-700761.0001
Town of Marana, DWR 26-402254.0000
Spanish Trail Water Company,
DWR 86-700205.0000
Vail Water Company, DWR 86-401752.0001
Flowing Wells Irrigation District,
DWR 26-700470.0000
Willow Springs Utilities, LLC,
DWR 26-402225.0000

Santa Cruz AMA

City of Nogales, DWR 86-401358.0001
Baca Float Water Company,
DWR 86-400800.0001
Tubac Water Company, DWR 26-700409.0000
Sopori Domestic Water Improvement District
(North), DWR 26-700558.0000

**SERVICE AREAS DESIGNATED AS HAVING
ADEQUATE WATER SUPPLIES
Outside of Active Management Areas**

Navajo County

City of Holbrook, DWR 40-900005.0000
City of Show Low, DWR 41-300412.0002,(inc.
Fools Hollow Water Company & Park Valley Water
Company & Pineview Water Company)
Town of Taylor, DWR 41-900014.0001
City of Winslow, DWR 40-900018.0000
Arizona Water Company, Lakeside
DWR 40-900000.0000
Town of Snowflake, DWR 40-401841.0000
Little Colorado Water Conservation District,
DWR 40-700743.0000

La Paz County

Town of Parker, DWR 40-900010.0000
Harrisburg Utility Co. DWR 40-700732.0000

Gila County

City of Globe, DWR 40-900003.0000

Yuma County

City of Yuma, DWR 40-900019.0000
City of San Luis, DWR 40-700671.0000

Apache County

Town of Springerville, DWR 40-900013.0000
City of St. Johns, DWR 40-900012.0000
Livco Water Company, DWR 40-700641.0000

Coconino County

City of Flagstaff, DWR 41-900002.0002
City of Page, DWR 40-900009.0000

Graham County

City of Safford, DWR 40-900011.0000

EXHIBIT COLE DIRECT 4

RECORD KEEPING PLAN

December 28, 2017

Introduction

In Decision No. 71854, dated August 25, 2010, the Arizona Corporation Commission ("Commission") ordered Johnson Utilities, L.L.C. ("Company") to submit an action plan regarding its record keeping of transactions between the Company and related entities. The Company filed its Record Keeping Plan on November 24, 2010. Staff filed comments and a proposed form of order on April 14, 2011 assessing the plan and its adequacy. No further action was taken since that time.

This document incorporates the Company's original Record Keeping Plan and enhances it with some additional actions.

Record Keeping Plan

1. The Company will assign the responsibility for maintaining its records in accordance with the NARUC Uniform System of Accounts ("USOA"), Commission Orders, and the Company's other accounting procedures/manuals/guidelines to a job function. The Company will provide for a procedure to document the review and verification of transactions for compliance.
2. The Company will retain information that includes all additions to plant-in-service segregated by plant line item (e.g., Account 304 – Structures and Improvements, etc.) and year. The Company will retain supporting documentation to substantiate each plant-in-service addition. The Company books of account, and all other books, records, and memoranda which support the entries in such books of account, should be kept so as to be able to furnish readily full information as to any item included in any account. Each entry shall be supported by such detailed information as will permit a ready identification, analysis, and verification of all relevant facts.

The books and records mentioned above shall include not only accounting records in a limited technical sense, but all other records, such as minute books, stock books, reports, correspondence, memoranda, etc., which may be useful in developing the history of, or facts regarding any transaction.

The supporting records should include, but are not limited to actual invoices, main extension agreements, contributions-in-aid-of-construction ("CIAC"), advances-in-aid-of-construction ("AIAC"), and construction contracts. If main extension agreements, CIAC or AIAC are used, they should be supported by underlying invoices.

It should be noted that when plant is constructed by an entity other than the Company, the Company need not take ownership of that plant until it is satisfied that the plant has been built to Company standards and that all required plant accounting documentation has been received by the Company.

3. The Company will retain information yearly on all construction work in progress ("CWIP") projects.

The Company should keep its books of account, and all other books, records, and memoranda which support the entries in such books of account so as to be able to furnish readily full information as to any item included in CWIP. Each entry shall be supported by such detailed information as will permit a ready identification, analysis, and verification of all relevant facts.

The books and records mentioned above should include not only accounting records in a limited technical sense, but all other records, such as minute books, stock books, reports, correspondence,

memoranda, etc., which may be useful in developing the history of, or facts regarding, any transaction.

The supporting documentation to substantiate CWIP, should include, but is not limited to, actual invoices, main extension agreements, CIAC, AIAC and construction contracts. If main extension agreements, CIAC or AIAC are used, they should be supported by underlying invoices.

4. The records supporting the entries for overhead construction costs will be kept so as to show the total amount of each overhead for each year, the nature and amount of each overhead expenditure charged to each construction work order and to each utility plant account, and the basis of distribution of such costs. Each entry should be supported by such detailed information as will permit a ready identification, analysis, and verification of all relevant facts.
5. The Company will retain records for all retirements by year, showing the accounts (e.g., specific plant, accumulated depreciation, salvage and cost of removal) and amounts affected along with the supporting documentation for the retirement.
6. The Company will keep its accounts and records so as to be able to furnish accurately and expeditiously statements of all transactions with related companies and/or affiliates, as defined in Arizona Administrative Code ("A.A.C.") R14-2-801(1). Those statements must show the general nature of the transactions, the amounts involved and the amounts included in each account prescribed with respect to the transaction.

The Company should not transact business with an affiliate, as defined in A.A.C. R14-2-801(1), unless the affiliate agrees to provide Commission Staff access to the books and records of the affiliate to the degree required to fully audit, examine or otherwise investigate transactions between the Company and the affiliate. Staff should have access to the books, records, accounts, memoranda and other documents it deems appropriate related to these transactions.

The system of accounts used by the Company will include the necessary accounting records needed to record and compile transactions with each affiliate.

7. The Company will retain a yearly list of all affiliates as defined in A.A.C. R14-2-801(1).
8. The Company will obtain competitive bids from non-affiliate entities on construction projects over \$15,000 and retain the bids along with a detailed analysis of its selection evaluation criteria, process and conclusion.
9. The Company has instituted a Company policy requiring a bill of sale along with invoices supporting the cost of the plant that was constructed, pursuant to a line extension agreement with Johnson Utilities, prior to the installation of any water meters. The intent of this policy is to allow the Commission the ability to independently verify the cost of the transactions as well as applicable dates such construction was commenced and completed. Such transparency will allow Staff to easily audit the transactions to ensure that the transactions were entered into at arm's length and in accordance with applicable NARUC and Commission standards.
10. If Johnson Utilities determines that it needs to conduct any utility business with an affiliate, as defined in A.A.C. R14-2-801(1), the affiliate will provide its books and records to the Commission upon request for that transaction between the affiliate and Johnson Utilities. Currently, and on an annual basis, Johnson Utilities already discloses all contracts and agreements to the Commission that it enters into with an affiliate.

ATTACHMENT 4

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BEFORE THE ARIZONA CORPORATION COMMISSION

COMMISSIONERS

TOM FORESE – CHAIRMAN
BOB BURNS
ANDY TOBIN
BOYD DUNN
JUSTIN OLSON

IN THE MATTER OF THE APPLICATION
OF JOHNSON UTILITIES, L.L.C., FOR A
DETERMINATION OF THE FAIR VALUE
OF ITS WATER AND WASTEWATER
UTILITY PLANT AND PROPERTY, FOR
INCREASES IN ITS RATES AND CHARGES
FOR WATER AND WASTEWATER
UTILITY SERVICE, AND FOR RELATED
APPROVALS.

DOCKET NO. WS-02987A-17-_____

**DIRECT TESTIMONY OF
THOMAS J. BOURASSA
ON BEHALF OF
JOHNSON UTILITIES, L.L.C.
DECEMBER 29, 2017**

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1 **I. INTRODUCTION AND QUALIFICATIONS.**

2 **Q. STATE YOUR NAME AND BUSINESS ADDRESS.**

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

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

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

10 **Q. BRIEFLY SUMMARIZE YOUR PRIOR WORK AND REGULATORY
11 EXPERIENCE.**

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

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

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

23 A. I am testifying in this proceeding on behalf of the applicant, Johnson Utilities, L.L.C., dba
24 Johnson Utilities Company ("JUC" or "Company"). JUC is seeking increases in its rates
25 and charges for water and wastewater utility service in its certificated service area in Pinal
26 County, Arizona.

27

1 **II. OVERVIEW OF THE COMPANY'S APPLICATION.**

2 **Q. WHAT IS THE PURPOSE OF YOUR DIRECT TESTIMONY?**

3 A. I will testify in support of the Company's proposed rates for water and wastewater utility
4 service. I am sponsoring Schedules "A" through "H" (excluding the "G" Schedules) for
5 the water division and wastewater division of JUC, which are also being filed in support
6 of the Company's application. I am responsible for the preparation of these schedules
7 based on my investigation and review of the Company's relevant books and records. The
8 Company has not prepared cost of service studies ("G" schedules). Consequently, the "G"
9 Schedules are omitted.

10 **Q. WHY DID THE COMPANY NOT PREPARE COST OF SERVICE STUDIES?**

11 A. Typically, the Commission does not set rates for water and wastewater utility service based
12 on cost of service. The changes to the rate designs the Company is proposing do not
13 necessitate cost of service studies. Given the circumstances, the substantial expense of
14 doing a cost of service study could not be justified for JUC. I have taken a similar approach
15 in other cases without complaint.

16 **Q. WHAT TEST YEAR DOES THE COMPANY USE?**

17 A. The test year used by JUC is the 12-month period that ended June 30, 2017.

18 **Q. DID THE COMPANY SELECT THE TEST YEAR?**

19 A. No. In Decision 76336 in Docket WS-02987A-08-0180, the Commission ordered Johnson
20 Utilities to use a test year ending June 30, 2017, with a rate case filing no later than
21 December 31, 2017.

22 **Q. PLEASE SUMMARIZE THE COMPANY'S APPLICATION.**

23 A. The Company is requesting rate increases for both its water and wastewater divisions.
24 Because the rate bases for the Company's water and wastewater divisions are both
25 negative, a rate of return approach is not appropriate in this case. Accordingly, the revenue
26 requirements are determined based on an operating margin approach rather than a cost of
27

1 capital approach. The Company proposes a 10.0% operating margin for the water and
2 wastewater divisions. A cost of capital analysis has not been prepared.

3 As described hereinafter in my direct testimony, JUC has proposed certain pro
4 forma adjustments for each division to take into account known and measurable changes
5 to rate base, expenses and revenues. These pro forma adjustments are consistent with
6 normal ratemaking principles and with the Commission's rules and regulations. They are
7 also necessary to obtain a normal or realistic relationship between revenues, expenses and
8 rate base.

9 The Company's proposed fair value rate base ("FVRB") for the water division is
10 \$(102,398). The increase in revenues to provide a 10.0% operating margin is
11 approximately \$2,665,399, which is a 22.83% increase over the adjusted and annualized
12 test year revenues.

13 The Company's proposed FVRB for the wastewater division is \$(1,881,391). The
14 increase in revenues to provide a 10.0% operating margin is approximately \$3,071,633,
15 which is a 16.48% increase over the adjusted and annualized test year revenues.

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

17 A. As I testified earlier, in Decision 76336 the Commission ordered Johnson Utilities to file
18 a rate case no later than December 31, 2017, using a test year ending June 30, 2017. This
19 rate case is being filed in compliance with Decision 76336. In addition, the test year for
20 the Company's last rate case ended December 31, 2007 and since that time, increases in
21 revenues have not kept pace with increases in expenses, as demonstrated by the operating
22 losses incurred over the last several years, necessitating an increase in rates.

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

24 **Q. DESCRIBE THE SCHEDULES LABELED AS "A", "E", AND "F".**

25 A. I will describe each of the schedules individually, starting with the "A" Schedules. Each
26 division will have its own corresponding schedule. First is the A-1 Schedule, which is a
27 summary of the rate base, operating income, current operating margin, required operating

1 margin, operating income deficiency, and the increase in gross revenue. Revenues at
2 present and proposed and customer classifications are also shown on this schedule.

3 **Q. DESCRIBE THE OTHER "A" SCHEDULES.**

4 A. Schedule A-2 is a summary of results of operations for the test year, prior years, and a
5 projected year at present rates and proposed rates. Schedule A-3 contains the Company's
6 capital structure for the test year and the two prior years. Schedule A-4 contains the plant
7 construction, and plant in service for the test year and prior years. The projected plant
8 additions are also shown on this schedule. Schedule A-5 is the summary of the Company's
9 changes in financial position (cash flow) for the prior two years, the test year at present
10 rates, and a projected year at present and proposed rates.

11 **Q. DESCRIBE THE "E" SCHEDULES.**

12 A. The "E" Schedules are based on the Company's actual operating results, as reported by the
13 Company in annual reports filed with the Commission. Schedule E-1 contains the
14 comparative balance sheet data the years 2015, 2016, and 2017, ending on June 30.
15 Schedule E-2, page 1, contains the income statement for the years 2015, 2016, and 2017,
16 ending on June 30. Schedule E-3 contains the statements of changes in the Company's
17 financial position for the test year and the two prior years. Schedule E-4 provides the
18 changes in membership equity. Schedule E-5 contains the Company's plant in service at
19 the end of the test year, and one year prior to the end of the test year. Schedule E-7 contains
20 operating statistics for the years 2015, 2016, and 2017, ending on June 30. Schedule E-8
21 contains the taxes charged to operations for the years 2015, 2016, and 2017, ending on
22 June 30.

23 The notes to the financial statements and the financial assumptions used in
24 preparing the rate filing schedules are shown on Schedules E-9 and F-4, respectively, in
25 accordance with the Commission's standard filing requirements. The Company does not
26 prepare audited financial statements.

27

1 **Q. DESCRIBE THE “F” SCHEDULES.**

2 A. Schedule F-1 contains the results of operations at the present rates (actual and adjusted),
3 and at proposed rates. Schedule F-2 contains the summary of changes in financial position
4 (cash flow) for the prior two years, the test year at present rates, and a projected year at
5 present and proposed rates. Schedule F-3 shows the Company’s projected construction
6 requirements for 2018, 2019, and 2020. Schedule F-4 contains the assumptions used in
7 developing the adjustments and projections contained in the rate filing.

8 **IV. SUMMARY OF RATE BASE (“B” SCHEDULES).**

9 **Q. EXPLAIN THE RATE BASE SCHEDULES, WHICH ARE LABELED AS THE “B”**
10 **SCHEDULES.**

11 A. Each division will have its own corresponding schedule. I will start with Schedule B-5,
12 which is the working capital allowance. The results produced by the “formula method” of
13 computing the working capital allowance are shown on each. This Company is not
14 requesting a working capital component in rate base.

15 **Q. DID YOU PREPARE SCHEDULES B-3 AND B-4?**

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

18 **Q. HAVE YOU PREPARED SCHEDULES SHOWING ADJUSTMENTS TO OCRB?**

19 A. Yes. Schedule B-2, page 2 shows adjustments to OCRB proposed by the Company.
20 Schedule B-2, pages 3 through 6, provides the supporting information. There are four
21 adjustments shown on Schedule B-2, page 2.

22 **Q. DESCRIBE ADJUSTMENT NUMBER 1.**

23 A. Adjustment number 1, as shown on Schedule B-2, page 2, adjusts plant-in-service (“PIS”).
24 There are four PIS adjustments included in Adjustment 1. These are shown on Schedule
25 B-2, page 3, and are labeled as adjustments “A”, “B”, “C”, and “D”.

26 Adjustment 1-A of Schedule B-2 (as detailed on page 3.1), adjusts PIS to reflect
27 shared plant between the water and wastewater divisions.

1 Adjustment 1-B of Schedule B-2 (as detailed on page 3.2) reflects the Company
2 proposed post-test year (“PTY”) plant. The Company’s PTY plant estimate includes plant
3 which is revenue neutral and expected to be completed and placed into service by June 30,
4 2018.

5 Adjustment 1-C of Schedule B-2 (as detailed on page 3.3) increases PIS for plant
6 which was deemed not used and useful and/or excess capacity in the prior rate case and
7 which had not been transferred to PIS since the last rate case. This plant is used and useful
8 and should be recognized.

9 Adjustment 1-D of Schedule B-2 (as detailed on page 3.4) adjusts PIS to reflect the
10 reconciliation of the Company’s PIS detail to recorded general ledger amounts as reflected
11 on Schedule E-1. The details of the PIS balance reconstruction is shown on the Company’s
12 B-2 plant detail schedule, pages 3.5 to 3.15 for the water and wastewater divisions,
13 respectively.

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

16 A. Adjustment 2, shown on Schedule B-2 at page 2, adjusts accumulated depreciation
17 (“A/D”). The details of the A/D adjustments are shown on Schedule B-2, page 4. There
18 are four A/D adjustment included in Adjustment 2. These are shown on Schedule B-2,
19 page 3, and are labeled as adjustments “A”, “B”, “C”, and “D”.

20 Adjustment 2-A of Schedule B-2 (as detailed on page 4.1), adjusts A/D to reflect
21 the A/D related to shared plant between the water and wastewater division.

22 Adjustment 2-B of Schedule B-2 (as detailed on page 4.2) reflects A/D for A/D
23 related to the Company’s proposed PTY plant. While the Company doesn’t necessarily
24 agree with increasing A/D for PTY plant, it has done so because this practice has been
25 adopted in the past by the Commission.

26 Adjustment 2-C of Schedule B-2 (as detailed on page 4.3), adjusts A/D to reflect
27 the A/D related to plant re-classed from not used and useful to used and useful in

1 Adjustment 1-C, above.

2 Adjustment 2-D of Schedule B-2 (as detailed on page 4.4) adjusts A/D to reflect
3 the re-computed amounts of reconciling A/D to the reconstruction of A/D per the
4 Company's B-2 plant detail schedule, pages 3.5 to 3.15 for the water and wastewater
5 divisions, respectively.

6 **Q. DO THE PLANT IN SERVICE AND ACCUMULATED DEPRECIATION**
7 **BALANCES SHOWN ON SCHEDULE B-2 REFLECT THE LAST COMMISSION**
8 **RATE ORDER FOR THE COMPANY?**

9 A. Yes. The Company's reconstruction of the PIS balance started with the PIS balance
10 approved by the Commission in Decision 71854 (August 25, 2010) as subsequently
11 amended by Decision 72579 (September 15, 2011). Reconciliation to the starting balances
12 for PIS and accumulated depreciation are shown on Schedule B-2, page 3.4. Plant
13 additions and retirements have been added to and deducted from total plant shown on
14 Schedule B-2, pages 3.5 to 3.15 for the water and wastewater division. These schedules
15 also show the details for the accumulated depreciation, from the end of the last test year
16 through the end of the current test year, using the half-year convention for depreciation. A
17 vintage-year procedure was used to reconstruct the PIS and A/D balances.

18 **Q. PLEASE DESCRIBE ADJUSTMENT NUMBER 3 ON SCHEDULE B-2.**

19 A. Adjustment number 3 adjusts Contributions-in-aid of Construction ("CIAC") by
20 \$(2,901,757) and \$3,927,830 for the water and wastewater divisions, respectively, and
21 adjusts Accumulated Amortization ("A.A.") by \$(21,595) and \$5,747,929 for the water
22 and wastewater divisions, respectively. These adjustments are necessary to reflect
23 reconciled balances of CIAC and A.A. balances.

24 **Q. PLEASE DESCRIBE ADJUSTMENT NUMBER 4 ON SCHEDULE B-2.**

25 A. Adjustment number 4 reflects the accumulated deferred income taxes (for ratemaking
26 purposes) based upon the timing differences between book and tax depreciation for the
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years the Company was allowed to include income taxes in its revenue requirement. *See* Decision 73992 (July 16, 2013).

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

A. The FVRB shown on Schedule A-1 for each division is based on OCRB.

V. SUMMARY OF INCOME STATEMENT (“C” SCHEDULES).

Q. 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 each division’s 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 for the water and wastewater divisions. The Company proposes to continue to use these rates.

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

Adjustment 3 shows the estimated rate case expense of \$400,000, or approximately \$200,000 per division. The Company proposes that rate case expense be recovered over five years (\$40,000 annually) because it believes a five-year cycle for future rate cases is reasonable given the Company’s circumstances.

Q. HOW WAS THE ESTIMATED RATE CASE EXPENSE DETERMINED?

A. The amount is based on my experience with rate cases before the Commission and consultation with the Company and its legal counsel. Given JUC’s size and the anticipated nature, length and complexity of the case, the estimated rate case expense of \$400,000 is reasonable.

1 **Q. PLEASE EXPLAIN WHY YOU REFER TO THIS AMOUNT AS AN**
2 **“ESTIMATE”?**

3 A. Ultimately, several different factors contribute to what the final actual rate case expense
4 will be for a particular case. Thus, I can only make an estimate based on my experience.
5 The specifics of who may intervene, what unique issues may come into dispute, and what
6 kind of procedural issues will arise, are just some of the factors that determine the final
7 total expense to process a rate case through the Commission. Thus, it is necessary to
8 propose a reasonable estimate reflective of past experience with similar sized utilities.

9 **Q. PLEASE DESCRIBE THE OTHER INCOME STATEMENT ADJUSTMENTS**
10 **DETAILED IN THE “C” SCHEDULES.**

11 A. Adjustment number 4 increase chemicals expense for the wastewater division and reflects
12 the increased cost of purchasing chemicals to address odor issues at it wastewater treatment
13 facilities. Mr. Cole provides additional detail in his direct testimony. Adjustment number
14 4 for the water division is intentionally left blank.

15 Adjustment 5 annualizes revenues to the year-end number of customers for the
16 water and wastewater divisions. The annualization for the water and wastewater divisions
17 is based on the number of customers at the end of the test year, compared to the actual
18 number of customers during each month of the test year. Average revenues by month were
19 computed for the test year. The average revenues were then multiplied by the increase (or
20 decrease) in number of customers for each month of the test year. Adjustment number 4
21 also increases purchased power expense, chemicals expense, and office expense (postage)
22 based upon the expected additional gallons to be sold or treated from the revenue
23 annualization.

24 Adjustment number 6 reflects the Company’s proposed usage normalization
25 adjustment to water revenues. The usage normalization adjustment is based on the average
26 reduction in base customer water usage by customer class measured over the past five
27 years. I have used similar methods to estimate changes in usage (i.e. declining usage

1 adjustment) in past cases before the Commission.¹ This adjustment also annualizes
2 purchased power expense and chemicals expense. Adjustment number 6 is intentionally
3 left blank for the wastewater division.

4 Adjustment number 7 reflects the projected normalized cost of the Company's tank
5 painting maintenance program. The projected total cost of tank maintenance is \$1,806,921
6 and the normalization period is 15 years. Adjustment number 7 is intentionally left blank
7 for the water division.

8 Adjustment 8 reflects income taxes based upon the adjusted revenues and expenses.

9 **Q. HOW WERE INCOME TAXES COMPUTED?**

10 A. Income taxes are based upon the Commission's Income Tax Expense Policy for Pass-
11 through Entities (Decision 73739, February 22, 2013) using tax rates recently enacted in
12 the federal Tax Cuts and Jobs Act. Since the corporate tax rates result in a lower income
13 tax expense than the personal income tax rates, the corporate rates were used in the income
14 tax computation.

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

16 A. No.

17 **VI. SUMMARY OF "D" SCHEDULES.**

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

19 A. Schedule D-1 shows the summary equity and long-term debt for each division. The
20 Company has not prepared a cost of capital analysis as it is requesting an operating margin
21 approach to setting the revenue requirement for each division.
22
23

24 ¹ See *EPCOR Water Arizona, Inc.*, Decision No. 75268 (September 8, 2015). EPCOR Water Arizona,
25 Inc.'s proposed declining usage adjustment was adopted. See also *Liberty Utilities (Litchfield Park Water
26 & Sewer) Corp.*, Decision No. 74437 (April 18, 2014). The Commission approved the settlement between
27 the parties, which included Liberty Utilities (Litchfield Park Water & Sewer) Corp.'s proposed declining
usage adjustment. See also *Liberty Utilities (Rio Rico Water and Sewer) Corp.* and *Liberty Utilities (Bella
Vista Water) Corp.* Decision No. 75809 (November 21, 2016). The Commission approved the settlement
between the parties, which included Liberty Utilities (Rio Rico Water and Sewer) Corp.'s and Liberty Utilities
(Bella Vista Water) Corp.'s proposed usage normalization adjustment.

1 **VII. RATE DESIGN.**

2 **A. Water Division.**

3 **Q. WHAT ARE THE COMPANY'S PRESENT AND PROPOSED RATES FOR**
4 **WATER SERVICE?**

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

6 **Q. WHAT IS THE IMPACT OF THE COMPANY'S PROPOSED RATES ON A**
7 **5/8 X 3/4-INCH METERED CUSTOMER AT THE AVERAGE USAGE?**

8 A. As shown on Schedule H-2, page 1, the present monthly bill for a 3/4-inch metered
9 customer using an average of 6,380 gallons is \$29.10. The proposed monthly bill for a 3/4-
10 inch metered customer using an average of 6,380 gallons would be \$35.97, an increase of
11 \$6.87, or 23.62% above the present rates.

12 **Q. WHAT IS THE COMPANY'S CURRENT RATE DESIGN STRUCTURE FOR**
13 **WATER SERVICE?**

14 A. The Company's current rate design reflects an inverted-tier design. The monthly
15 minimums are scaled relative to the flows of a 5/8 x 3/4 inch meter and increase by meter
16 size. The current design employs a 3-tier inverted-tier design for the 3/4-inch and smaller
17 residential meters, a 2-tier inverted tier design for the 3/4-inch and smaller commercial and
18 irrigation meters, and a 2-tier inverted-tier design for the 1-inch and larger meters for
19 residential, commercial, and irrigation.

20 **Q. HAS THE COMPANY PROPOSED A CHANGE IN THE OVERALL RATE**
21 **DESIGN STRUCTURE AS PART OF ITS PROPOSAL?**

22 A. No.

23 **Q. WHAT ABOUT REVENUE RECOVERY UNDER THE COMPANY'S PROPOSED**
24 **RATES?**

25 A. Under the proposed rates, the Company will recover approximately 49.85% of revenues
26 from the monthly minimums and 50.15% from the commodity rates to provide more
27 revenue stability. Revenue recovery from the current monthly minimums and commodity

1 rates are approximately 49.85% and 50.15%, respectively. Schedule H-2, pages 3 and 4,
2 show the revenue recovery from the monthly minimums and commodity rates under
3 present and proposed rates.

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

6 A. Yes. The Company proposes to remove the Establishment (After Hours), Re-
7 establishment (After Hours), and Reconnection (Delinquent After Hours) charges and
8 proposes a single Service Charge (After Hours) of \$40 for all services performed after
9 hours and at the customer's request. The Company also proposes to increase the NSF
10 Check Charge from \$15 to \$20.

11 **Q. ARE THERE ANY CHANGES TO THE METER AND SERVICE LINE**
12 **INSTALLATION CHARGES?**

13 A. Yes. The Company proposes new service line and meter installation charges for the water
14 division. *See* Schedule H-3, page 3.

15 **B. Wastewater Division.**

16 **Q. WHAT ARE THE COMPANY'S PRESENT AND PROPOSED RATES FOR**
17 **WASTEWATER SERVICE?**

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

19 **Q. WHAT IS THE IMPACT OF THE COMPANY'S PROPOSED RATES ON A**
20 **RESIDENTIAL WASTEWATER CUSTOMER?**

21 A. As shown on Schedule H-2, page 1, the present monthly bill for a residential wastewater
22 customer is \$40.98. The proposed monthly bill for a residential customer is \$48.21, an
23 increase of \$7.23, or 17.64% above the present rates.

24 **Q. WHAT IS THE COMPANY'S CURRENT RATE DESIGN STRUCTURE FOR**
25 **WASTEWATER SERVICE?**

26 A. The Company's current rate design reflects a flat rate design for residential and commercial
27 customers.

1 **Q. DOES THE COMPANY PROPOSE A CHANGE IN THE OVERALL RATE**
2 **DESIGN STRUCTURE FOR WASTEWATER SERVICE?**

3 A. No.

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

6 A. Yes. The Company proposes to remove the Establishment (After Hours) and Re-
7 establishment (After Hours) charges and proposes a single Service Charge (After Hours)
8 of \$40 for all services performed after hours and at the customer's request. The Company
9 also proposes to increase the NSF Check Charge from \$15 to \$20.

10 **VIII. PURCHASED POWER ADJUSTOR MECHANISM AND PROPERTY TAX**
11 **ADJUSTOR MECHANISM.**

12 **Q. PLEASE DISCUSS THE COMPANY'S PROPOSED PPAM AND PTAM.**

13 A. The Company is seeking Commission approval of two new adjustor mechanisms: (1) a
14 Purchased Power Adjustor Mechanism ("PPAM"); and (2) a Property Tax Adjustor
15 Mechanism ("PTAM"). The PPAM allows the Company to increase rates in order to
16 recover increases in purchased power costs resulting from increases in the rates charged
17 by its electric utility provider(s). The PTAM would allow rates to adjust, up or down,
18 based on changes in the property tax rate and/or assessment ratios.

19 **Q. HOW WOULD THE PPAM WORK?**

20 A. The PPAM isolates changes in purchased power cost that is due exclusively to a rate
21 change beyond the control of the Company. The increases/decreases in power costs will
22 be allocated on a per customer basis and passed-through to the customer as a separate line
23 item on the customer bill. The PPAM Plan of Administration ("POA"), attached to the
24 Direct Testimony of Brad Cole as Exhibit Cole Direct 1, outlines the implementation and
25 filing requirements as well as how the surcharge will be computed. The form of the PPAM
26 proposed is consistent with the form of PPAM approved in Decision 74437 (April 18,
27 2014) for Liberty Utilities (Litchfield Park Water & Sewer) Corp. in Dockets SW-01428A-

1 13-0042 and W-01427A-13-0043 and for Pima Utility Company in Dockets W-02199A-
2 16-042I and SW-02199A- 16-0422.²

3 **Q. HOW WOULD THE PTAM WORK?**

4 A. The PTAM isolates changes in property taxes that are due to assessment ratio and rate
5 changes that are beyond the control of the Company. The increases/decreases in property
6 taxes will be allocated on a per customer basis and passed-through to the customer as a
7 separate line item on the customer bill. The PTAM POA, attached to the Direct Testimony
8 of Brad Cole as Exhibit Cole Direct 2, outlines the implementation and filing requirements
9 as well as how the surcharge will be computed. The form of the PTAM proposed is
10 consistent with the form of PTAM approved for Pima Utility Company in Dockets W-
11 02199A-16-042I and SW-02199A- 16-0422.³

12 **Q. DOES THE COMPANY HAVE A CENTRAL ARIZONA GROUNDWATER
13 REPLENISHMENT DISTRICT (“CAGR”) ADJUSTOR MECHANISM?**

14 A. Yes. In Decision 71854 (August 24, 2010), the Commission authorized a CAGR
15 adjustor mechanism to recover the annual tax assessments imposed upon the Company by
16 the CAGR as a result of the Company’s membership in the CAGR. Mr. Cole provides
17 additional detail on the CAGR adjustor in his direct testimony.

18 **Q. IS THE COMPANY PROPOSING ANY CHANGES TO THE CAGR
19 ADJUSTOR?**

20 A. No.

21 **Q. DOES THAT CONCLUDE YOUR DIRECT TESTIMONY?**

22 A. Yes.
23
24
25

26 ² The Commission approved the PPAM for Pima Utility Company at its December 18, 2017 Open Meeting
27 but the decision number was still pending at the time of filing of my direct testimony.

³ The Commission approved the PTAM for Pima Utility Company at its December 18, 2017 Open Meeting
but the decision number was still pending at the time of filing of my direct testimony.

Exhibit TJB-RB-DT1

RESUME OF THOMAS J. BOURASSA, CPA

EDUCATIONAL BACKGROUND

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

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

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

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

MEMBERSHIPS

Arizona Society of CPAs

Water Utilities Association of Arizona

American Water Works Association

EMPLOYMENT EXPERIENCE

- 1995 – Present CPA - Self Employed
Consultant to utilities on regulatory matters including all aspects of rate applications (rate base, income statement, cost of capital, cost of service, and rate design), rate reviews, certificates of convenience and necessity (CC&N), CC&N extensions, financing applications, accounting order applications, and off-site facilities hook-up fee applications. Provide expert testimony as required.
- Consult on various aspects of business, financial and accounting matters including best business practices, generally accepted accounting principles, generally accepted ratemaking principles, project analysis, cash flow analysis, regulatory treatment of certain expenditures and investments, business valuations, and rate reviews.
- Litigation support services.
- 1992-1995 Employed by High-Tech Institute, Phoenix, Arizona as Controller and C.F.O.
- 1989-1992 Employed by Alta Technical School, a division of University of Phoenix as Division Controller.
- 1985-1989 Employed by M.L.R. Builders, Tampa and Pensacola, Florida as Operations/Accounting Manager
- 1982-1985 Employed by and part owner in Area Sand and Clay Company, Pensacola, Florida.

1981-1982

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

**SUMMARY OF REGULATORY WORK EXPERIENCE AS SELF EMPLOYED
CONSULTANT**

COMPANY/CLIENT

FUNCTION

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

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

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

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

Kachina Village Improvement District

Prepare rate study and rate design.

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

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

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

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

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

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

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

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

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

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

COMPANY/CLIENT

FUNCTION

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

Sahuarita Water Company

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
Requirement, and Rate Design.

Permanent Rate Application –Water.

COMPANY/CLIENT

ACC Docket No. W-03718A-15-0213

Liberty Utilities (Black Mountain Sewer)
Corp.

ACC Docket No. SW-0236 1A- 15-0206

ACC Docket No. SW-0236 1A- 15-0207

Tierra Buena Water Company

ACC Docket No. W-02076A-15-013

Red Rock Utilities, LLC

ACC Docket No. W-04245A-14-0295

Quail Creek Water Company

ACC Docket No. W-02514A-14-0370

Tonto Basin Water Company

ACC Docket No. W-03515A-14-0310

Navajo Water

ACC Docket No. W-03511A-14-304

Alaska Power Company

Regulatory Commission of Alaska

Docket No. U-14-002

Anchorage Municipal Light & Power

Regulatory Commission of Alaska

FUNCTION

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

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.

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

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.

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

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

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

Prepared schedules and testified on cost of capital.

Prepared schedules and testified on cost of capital.

COMPANY/CLIENT

FUNCTION

Docket No. U-13-184

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
Cost of Capital.

Payson Water Company

Permanent Rate Application – Water.

COMPANY/CLIENT

ACC Docket No. W-03514A-13-0111
ACC Docket No. W-03514A-13-0142

FUNCTION

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

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.

COMPANY/CLIENT

FUNCTION

Rio Rico Utilities
ACC Docket No. WS-02676A-12-0196

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

Orange Grove Water Company
ACC Docket No. W-02237A-11-0180

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

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

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

COMPANY/CLIENT

FUNCTION

Doney Park Water
ACC Docket No. W-01416A-10-0450

Capital.

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

*Grimmelmann, et. al. v. Pulte Home
Corporation, et. al.*, case no. CV-08-1878-
PHX-FJM, the United States District Court
for the District of Arizona.

Consultant to defendant and expert
witness for defendant on rates and
ratemaking.

Southern Arizona Home Builders
Association

Consultant on ratemaking aspects to line
extension policies (electric).

H2O Water Company

Valuation

Tierra Linda HOA Water Company

Valuation

Las Quintas Serenas Water Company
ACC Docket No. W-01583A-09-0589

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

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

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

Little Park Water Company
ACC Docket No. W-02192A-09-0531

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

Sahuarita Water Company
ACC Docket No. W-03718A-09-0359

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

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

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

COMPANY/CLIENT

ACC Docket No. W-02453A-09-0414
ACC Docket No. W-02454A-09-0414

FUNCTION

Service, and Cost of Capital.

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

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

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

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

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

Consultant to plaintiff on ratemaking and cost of service.

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

Cost of Capital

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

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

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

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

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

Interim Rate Application (Emergency Rates)

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

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

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

Permanent Rate Application. Sewer. Prepared schedules and testified on Rate

COMPANY/CLIENT

FUNCTION

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

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

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.

Johnson Utilities

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

H2O, Inc

Permanent Rate Application. Prepared

COMPANY/CLIENT

FUNCTION

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

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

Chaparral City Water Company
ACC Docket No. W-02113A-07-0551

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

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

Financing Application. Prepare schedules to support application.

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

Emergency Rate Application. Prepare schedules to support application.

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

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

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

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

Golden Shores Water Company
ACC Docket No. W-01815A-07-0117

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

Diablo Village Water Company
ACC Docket No. W-02309A-07-0140

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

Diablo Village Water Company
ACC Docket No. W-02309A-07-0399

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

Sahuarita Water Company

Extension Certificate of Convenience and

COMPANY/CLIENT

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

Utility Source, L.L.C.
ACC Docket No. WS-04235A-06-0303

Tierra Buena Water Company

Goodman Water Company
ACC Docket No. W-02500A-06-0281

Links at Coyote Wash Utilities
ACC Docket No. SW-04210A-06-0220

New River Utilities
ACC Docket No. W-0173A-06-0171

Johnson Utilities
ACC Docket No. WS-02987A-04-0501
Docket WS-02987A-04-0177

Bachmann Springs Utility
ACC Docket No. WS-03953A-07-0073

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

FUNCTION

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

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

Valuation of Tierra Buena Water Company for estate purposes.

Permanent Rate Application (Class C). Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, 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.

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

Extension of 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 and Sewer. Prepared short-form schedules for Rate Base, Income Statement, Plant, Bill Counts, and Rate Design.

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

COMPANY/CLIENT

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

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

FUNCTION

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.

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

COMPANY/CLIENT

FUNCTION

Beardsley Water Company
ACC Docket No. W-02074A-04-0358

preparation of Rate Design.

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

Pine Water Company, Inc.
ACC Docket No. W-03512A-03-0279

Interim and Permanent Rate Application, Financing Application - Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Cost of Capital, and Rate Design.

Chaparral City Water Company
ACC Docket No. W-02113A-04-0616

Permanent Rate Application. Prepared schedules and testified on Rate Base, Plant, and Income Statement. Assisted in preparation Rate Design.

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

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

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

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

Arizona-American Water Company, Inc.
ACC Docket No. WS-01303A-02-0867
ACC Docket No. WS-01303A-02-0868
ACC Docket No. WS-01303A-02-0869
ACC Docket No. WS-01303A-02-0870
ACC Docket No. WS-01303A-02-0908

Permanent Rate Application Water and Sewer (10 divisions). Prepared schedules and testimony on Rate Base, Plant, Income Statement, and Revenue Requirement. Assisted in preparation of Rate Design.

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

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

COMPANY/CLIENT

FUNCTION

Green Valley Water Company
Docket (2000 Not Filed)

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.

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

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

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

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

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

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

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

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

Cave Creek Sewer Company

Revenue Requirement, Rate Adjustment and Rate Design - Sewer.

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

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

Town of Oro Valley

Revenue Requirements, Water Rate Adjustments and Rate Design.

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

Permanent Rate Application – Water. Assisted in preparation of schedules for

COMPANY/CLIENT

FUNCTION

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

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.

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

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

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

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

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

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

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

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

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

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

Johnson Utilities, L.L.C.
Water Division Schedules

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Computation of Increase in Gross Revenue
 Requirements As Adjusted

Exhibit
 Schedule A-1
 Page 1
 Witness: Bourassa

Line No.					
1	Fair Value Rate Base			\$	(102,398)
2					
3	Adjusted Operating Income				(552,056)
4					
5	Adjusted Operating Margin				-4.73%
6					
7	Required Operating Income			\$	1,434,113
8					
9	Required Operating Margin				10.00%
10					
11	Operating Income Deficiency			\$	1,986,169
12					
13	Gross Revenue Conversion Factor				1.3420
14					
15	Increase in Gross Revenue Requirement			\$	2,665,399
16					
17	Adjusted Test Year Revenues			\$	11,675,735
18	Increase in Gross Revenue Revenue Requirement			\$	2,665,399
19	Proposed Revenue Requirement			\$	14,341,134
20	% Increase				22.83%
21					
22					
23	Customer	Present	Proposed	Dollar	Percent
24	Classification	Rates	Rates	Increase	Increase
25	(Residential Commercial, Irrigation)				
26	5/8x3/4 Inch Residential	\$ -	\$ -	\$ -	0.00%
27	3/4 Inch Residential	8,607,005	10,639,834	2,032,829	23.62%
28	1 Inch Residential	312,500	386,362	73,863	23.64%
29	1.5 Inch Residential	831	1,028	196	23.63%
30	2 Inch Residential	6,841	8,457	1,617	23.63%
31	3 Inch Residential	-	-	-	0.00%
32	4 Inch Residential	-	-	-	0.00%
33	Subtotal	\$ 8,927,176	\$ 11,035,681	\$ 2,108,505	23.62%
34	5/8x3/4 Inch Commercial	\$ -	\$ -	\$ -	0.00%
35	3/4 Inch Commercial	3,238	4,003	765	23.62%
36	1 Inch Commercial	13,345	16,500	3,154	23.64%
37	1.5 Inch Commercial	33,755	41,731	7,976	23.63%
38	2 Inch Commercial	162,249	200,590	38,341	23.63%
39	3 Inch Commercial	6,426	7,945	1,519	23.63%
40	4 Inch Commercial	4,027	4,979	952	23.63%
41	6 Inch Commercial	16,605	20,528	3,924	23.63%
42	Subtotal	\$ 239,646	\$ 296,276	\$ 56,630	23.63%
43	5/8x3/4 Inch Irrigation	\$ -	\$ -	\$ -	0.00%
44	3/4 Inch Irrigation	68,439	84,608	16,169	23.62%
45	1 Inch Irrigation	110,499	136,614	26,115	23.63%
46	1.5 Inch Irrigation	542,599	670,814	128,215	23.63%
47	2 Inch Irrigation	960,059	1,186,924	226,865	23.63%
48	3 Inch Irrigation	33,174	41,013	7,839	23.63%
49	4 Inch Irrigation	50,367	62,269	11,902	23.63%
50	6 Inch Irrigation	60,279	74,523	14,244	23.63%
51	Subtotal	\$ 1,825,416	\$ 2,256,764	\$ 431,348	23.63%
52	1.5 Inch Public Authority	\$ 15,290	\$ 18,903	\$ 3,613	23.63%
53	2 Inch Public Authority	27,782	34,348	6,565	23.63%
54	3 Inch Public Authority	24,453	30,231	5,778	23.63%
55	4 Inch Public Authority	21,296	26,329	5,032	23.63%
56	6 Inch Public Authority	24,220	29,943	5,723	23.63%
57	Subtotal	\$ 113,041	\$ 139,753	\$ 26,712	23.63%
58	3/4 Inch Industrial	\$ 689	\$ 852	\$ 163	23.63%
59	1 Inch Industrial	338	418	80	23.64%
60	2 Inch Industrial	4,161	5,144	983	23.63%
61	Subtotal	\$ 5,187	\$ 6,413	\$ 1,226	23.63%
62	3 Inch Construction	\$ 87,889	\$ 108,658	\$ 20,769	23.63%
63	Revenue Annualization	\$ 140,853	\$ 174,121	\$ 33,268	23.62%
64	Usage Normalization	\$ (60,869)	\$ (76,123)	\$ (15,254)	25.06%
65					0.00%
66	Subtotal	\$ 11,278,340	\$ 13,941,545	\$ 2,663,205	23.61%
67					
68	Other Water Revenues	\$ 402,339	\$ 402,339	\$ -	0.00%
69	Reconciling Amount	(4,943)	(2,749)	2,194	-44.39%
70	Rounding				0.00%
71	Total of Water Revenues	\$ 11,675,735	\$ 14,341,134	\$ 2,665,399	22.83%

72
 73 **SUPPORTING SCHEDULES:**

74 B-1 C-3
 75 C-1 H-1

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Summary of Results of Operations

Exhibit
 Schedule A-2
 Page 1
 Witness: Bourassa

Line No.	Description	Prior Years Ended		Test Year		Projected Year	
		6/30/2015	6/30/2016	Actual 6/30/2017	Adjusted 6/30/2017	Present Rates 6/30/2018	Proposed Rates 6/30/2018
1	Gross Revenues	\$ 11,132,028	\$ 11,297,970	\$ 11,595,751	\$ 11,675,735	\$ 11,675,735	\$ 14,341,134
2							
3	Revenue Deductions and Operating Expenses	12,189,975	11,857,535	12,264,997	12,227,791	12,227,791	12,907,021
4							
5							
6	Operating Income	\$ (1,057,946)	\$ (559,565)	\$ (669,246)	\$ (552,056)	\$ (552,056)	\$ 1,434,113
7							
8	Other Income and Deductions	20,962	50,489	48,512	48,512	48,512	48,512
9							
10							
11	Interest Expense	(19,200)	(23,400)	(23,400)	(23,400)	(23,400)	(23,400)
12							
13	Net Income	\$ (1,056,184)	\$ (532,476)	\$ (644,135)	\$ (526,944)	\$ (526,944)	\$ 1,459,225
14							
15	Common Shares	460,314	460,314	460,314	460,314	460,314	460,314
16							
17	Earned Per Average Common Share	(2.29)	(1.16)	(1.40)	(1.14)	(1.14)	3.17
18							
19	Dividends Per Common Share	-	-	-	-	-	-
20							
21	Payout Ratio	-	-	-	-	-	-
22							
23							
24							
25	Return on Average Invested Capital	-1.24%	-0.62%	-0.72%	-0.59%	-0.59%	1.63%
26							
27	Return on Year End Capital	-1.25%	-0.61%	-0.71%	-0.59%	-0.58%	1.61%
28							
29							
30							
31	Return on Average Common Equity	-19.02%	-7.51%	-9.73%	-7.07%	-10.01%	23.33%
32							
33							
34	Return on Year End Common Equity	-16.34%	-6.90%	-11.66%	-7.33%	-10.54%	20.89%
35							
36							
37	Times Bond Interest Earned Before Income Taxes	(55.10)	(23.74)	(27.31)	(29.36)	(29.36)	82.79
38							
39							
40	Times Total Interest and Preferred Dividends Earned After Income Taxes	(55.10)	(22.96)	(28.60)	(26.53)	(26.53)	63.36
41							
42							
43							
44							
45							
46							
47							
48	<u>SUPPORTING SCHEDULES</u>						
49	C-1						
50	E-2						
51	F-1						
52							

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Summary of Consolidated Capital Structure

Exhibit
 Schedule A-3
 Page 1
 Witness: Bourassa

Line No.	Description:	Prior Years Ended		Test Year	Projected Year
		6/30/2015	6/30/2016	6/30/2017	6/30/2018
1					
2					
3	Short-Term Debt	-	-	-	-
4	Long-Term Debt	600,000	600,000	600,000	600,000
5					
6	Total Debt	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
7					
8					
9	Preferred Stock	-	-	-	-
10					
11	Common Equity	8,850,102	6,297,425	4,721,917	4,095,437
12					
13					
14	Total Capital & Debt	\$ 9,450,102	\$ 6,897,425	\$ 5,321,917	\$ 4,695,437
15					
16					
17	Capitalization Ratios:				
18					
19	Long-Term Debt	6.35%	8.70%	11.27%	12.78%
20					
21	Total Debt	6.35%	8.70%	11.27%	12.78%
22					
23					
24	Preferred Stock	-	-	-	-
25					
26	Common Equity	93.65%	91.30%	88.73%	87.22%
27					
28					
29	Total Capital	100.00%	100.00%	100.00%	100.00%
30					
31					
32	Weighted Cost of				
33	Senior Capital	0.51%	0.70%	0.90%	1.02%
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45	<u>SUPPORTING SCHEDULES:</u>				
46	E-1				
47	D-1				
48					
49					
50					

Johnson Utilities Company - Water Division
Test Year Ended June 30, 2017
Construction Expenditures
and Gross Utility Plant in Service

Exhibit
Schedule A-4
Page 1
Witness: Bourassa

<u>Line No.</u>		<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 12/31/2013	519,285	519,285	94,934,771
5				
6	Prior Year Ended 12/31/2014	1,262,605	516,522	95,451,293
7				
8	Test Year Ended 12/31/2015	1,023,921	1,326,839	96,778,132
9				
10	Projected Year Ended 12/31/2016	4,031,860	4,031,860	100,809,992
11				
12				
13				
14				
15				
16				
17				
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33				
34	<u>SUPPORTING SCHEDULES:</u>			
35	B-2			
36	E-5			
37	F-3			
38				
39				
40				

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Summary Statements of Cash Flows

Exhibit
 Schedule A-5
 Page 1
 Witness: Bourassa

Line No.	Prior Year Ended 6/30/2015	Prior Year Ended 6/30/2016	Test Year Ended 6/30/2017	Projected Year Present Rates 6/30/2018	Projected Year Proposed Rates 6/30/2018
1					
2					
3					
4					
5					
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9					
10					
11					
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SUPPORTING SCHEDULES:

- 51 E-3
- 52 F-2
- 53
- 54

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Summary of Rate Base

Exhibit
 Schedule B-1
 Page 1
 Witness: Bourassa

<u>Line No.</u>	<u>Original Cost</u> <u>Rate base</u>	<u>Fair Value</u> <u>Rate Base</u>
1		
2	\$ 98,328,579	\$ 98,328,579
3	Less: Accumulated Depreciation	29,373,700
4		
5	Net Utility Plant in Service	\$ 68,954,879
6		
7	<u>Less:</u>	
8	Advances in Aid of Construction	43,112,361
9		
10	Contributions in Aid of Construction	32,396,779
11		
12	Accumulated Amortization of CIAC	(9,879,284)
13		
14	Customer Meter Deposits	3,114,915
15	Deferred Income Taxes & Credits	354,437
16		
17		
18		
19	<u>Plus:</u>	
20	Unamortized Finance	
21	Charges	-
22	Prepayments	(6,905)
23	Materials and Supplies	48,837
24	Allowance for Cash Working Capital	-
25		
26	Total Rate Base	\$ (102,398)
27		
28		
29		
30		
31		
32		
33		
34		
35	<u>SUPPORTING SCHEDULES:</u>	
36	B-2	
37	B-3	
38	B-5	
39	E-1	
40		

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 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	\$ 96,778,132	1,550,447	\$ 98,328,579
3				
4	Less:			
5	Accumulated			
6	Depreciation	28,885,545	488,155	29,373,700
7				
8				
9	Net Utility Plant			
10	in Service	\$ 67,892,587		\$ 68,954,879
11				
12	Less:			
13	Advances in Aid of			
14	Construction	43,112,361	-	43,112,361
15				
16	Contributions in Aid of			
17	Construction - Gross	35,298,536	(2,901,757)	32,396,779
18				
19	Accumulated Amortization of CIAC	(9,900,879)	21,595	(9,879,284)
20				
21	Customer Meter Deposits	3,114,915		3,114,915
22	Accumulated Deferred Income Tax	-	354,437	354,437
23				
24				
25				
26	Plus:			
27	Unamortized Finance			
28	Charges	-		-
29	Prepayments	(6,905)		(6,905)
30	Materials and Supplies	48,837		48,837
31	Allowance for Cash Working Capital	-	-	-
32				
33				
34	Total	\$ (3,690,414)		\$ (102,398)

45 SUPPORTING SCHEDULES:
 46 B-2, pages 2
 47 E-1

RECAP SCHEDULES:
 B-1

48
 49
 50

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 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 Working Capital	Adjusted at end of Test Year
				3 CIAC	4 ADIT		
1							
2	\$ 96,778,132	1,550,447					\$ 98,328,579
3							
4	Less:						
5							
6	28,885,545		488,155				29,373,700
7							
8							
9							
10	\$ 67,892,587	\$ 1,550,447	\$ (488,155)	\$ -	\$ -	\$ -	\$ 68,954,879
11							
12	Less:						
13							
14	43,112,361						43,112,361
15							
16							
17	35,298,536			(2,901,757)			32,396,779
18							
19	(9,900,879)			21,595			(9,879,284)
20							
21	3,114,915						3,114,915
22	-				354,437		354,437
23							
24							
25	Plus:						
26							
27	-						-
28	(6,905)						(6,905)
29	48,837						48,837
30	-						-
31							
32	<u>\$ (3,690,414)</u>	<u>\$ 1,550,447</u>	<u>\$ (488,155)</u>	<u>\$ 2,880,162</u>	<u>\$ (354,437)</u>	<u>\$ -</u>	<u>\$ (102,398)</u>

36 SUPPORTING SCHEDULES:
 37 B-2, pages 3-5
 38 B-5
 39 E-1
 40

RECAP SCHEDULES:
 B-1

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Original Cost Rate Base Proforma Adjustments
 Adjustment Number 1

Exhibit
 Schedule B-2
 Page 3
 Witness: Bourassa

Line No.	Acct. No.	Description	Plant-in-Service				Adjusted Original Cost
			Actual Original Cost	A Shared Plant	B Post-Test Year Plant	C Reclassed Plant	
1							
2							
3							
4							
5	301	Organization Cost	-	-	-	-	-
6	302	Franchise Cost	-	-	-	-	-
7	303	Land and Land Rights	474,452	-	-	-	474,452
8	304	Structures and Improvements	5,190,323	-	-	-	5,190,323
9	305	Collecting and Impounding Res.	-	-	-	-	-
10	306	Lake River and Other Intakes	-	-	-	-	-
11	307	Wells and Springs	4,969,932	-	600,000	745,755	6,315,687
12	308	Infiltration Galleries and Tunnels	-	-	-	-	-
13	309	Supply Mains	-	-	-	-	-
14	310	Power Generation Equipment	483,638	-	-	-	483,638
15	311	Electric Pumping Equipment	3,214,839	-	150,000	-	3,364,839
16	320	Water Treatment Equipment	1,009,710	-	-	-	1,009,710
17	320.1	Water Treatment Plant	12,044	-	-	-	12,044
18	320.2	Chemical Solution Feeders	-	-	-	-	-
19	330	Dist. Reservoirs & Standpipe	7,915,271	-	-	-	7,915,271
20	330.1	Storage tanks	-	-	-	-	-
21	330.2	Pressure Tanks	-	-	-	-	-
22	331	Trans. and Dist. Mains	55,684,585	-	75,000	(0)	55,759,585
23	333	Services	3,264,866	-	-	(0)	3,264,865
24	334	Meters	8,684,250	-	-	(0)	8,684,250
25	335	Hydrants	5,534,195	-	-	(0)	5,534,195
26	336	Backflow Prevention Devices	-	-	-	-	-
27	339	Other Plant and Misc. Equip.	-	-	-	-	-
28	340	Office Furniture and Fixtures	12,268	(7,361)	-	-	4,907
29	340.1	Computers and Software	-	-	-	-	-
30	341	Transportation Equipment	63,245	(37,947)	-	-	25,298
31	342	Stores Equipment	-	-	-	-	-
32	343	Tools and Work Equipment	46,433	-	-	-	46,433
33	344	Laboratory Equipment	-	-	-	-	-
34	345	Power Operated Equipment	-	-	-	-	-
35	346	Communications Equipment	218,081	-	25,000	-	243,081
36	347	Miscellaneous Equipment	-	-	-	-	-
37	348	Other Tangible Plant	-	-	-	-	-
38							
39							
40		TOTALS	\$ 96,778,132	\$ (45,308)	\$ 850,000	\$ 745,755	\$ (0) \$ 98,328,579
41							
42		Plant-in-Service per Books					\$ 96,778,132
43							
44		Increase (decrease) in Plant-in-Service					\$ 1,550,447
45							
46		Adjustment to Plant-in-Service					\$ 1,550,447
47							
48		<u>SUPPORTING SCHEDULES</u>					
49		B-2, pages 3.1-3.4					
50							

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Original Cost Rate Base Proforma Adjustments
 Adjustment Number 1 - A

Exhibit
 Schedule B-2
 Page 3.1
 Witness: Bourassa

Line

No.

1 Shared Plant

2

3

4 Acct.

Test Year

Factor

Test Year

Adjusted Balance

Adjustment

5

No. Description

Balance

6

301 Organization Cost

-

-

7

302 Franchise Cost

-

-

8

303 Land and Land Rights

-

-

9

304 Structures and Improvements

-

-

10

305 Collecting and Impounding Res.

-

-

11

306 Lake River and Other Intakes

-

-

12

307 Wells and Springs

-

-

13

308 Infiltration Galleries and Tunnels

-

-

14

309 Supply Mains

-

-

15

310 Power Generation Equipment

-

-

16

311 Electric Pumping Equipment

-

-

17

320 Water Treatment Equipment

-

-

18

320.1 Water Treatment Plant

-

-

19

320.2 Chemical Solution Feeders

-

-

20

330 Dist. Reservoirs & Standpipe

-

-

21

330.1 Storage tanks

-

-

22

330.2 Pressure Tanks

-

-

23

331 Trans. and Dist. Mains

-

-

24

333 Services

-

-

25

334 Meters

-

-

26

335 Hydrants

-

-

27

336 Backflow Prevention Devices

-

-

28

339 Other Plant and Misc. Equip.

-

-

29

340 Office Furniture and Fixtures

12,268

0.40

4,907

(7,361)

30

340.1 Computers and Software

-

-

31

341 Transportation Equipment

63,245

0.40

25,298

(37,947)

32

342 Stores Equipment

-

-

33

343 Tools and Work Equipment

-

-

34

344 Laboratory Equipment

-

-

35

345 Power Operated Equipment

-

-

36

346 Communications Equipment

-

-

37

347 Miscellaneous Equipment

-

-

38

348 Other Tangible Plant

-

-

39

TOTALS

\$ 75,513

\$ 30,205

\$ (45,308)

40

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42

43 SUPPORTING SCHEDULE

44 Work Papers

45

46

47

48

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Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Original Cost Rate Base Proforma Adjustments
 Adjustment Number 1 - B

Schedule B-2
 Page 3.2
 Witness: Bourassa

Line

<u>No.</u>	<u>Description</u>	<u>Adjustment</u>
1	<u>Post-Test Year Plant</u>	
2		
3		
4	Acct.	
5	<u>No.</u> <u>Description</u>	
6	301 Organization Cost	-
7	302 Franchise Cost	-
8	303 Land and Land Rights	-
9	304 Structures and Improvements	-
10	305 Collecting and Impounding Res.	-
11	306 Lake River and Other Intakes	-
12	307 Wells and Springs	600,000
13	308 Infiltration Galleries and Tunnels	-
14	309 Supply Mains	-
15	310 Power Generation Equipment	-
16	311 Electric Pumping Equipment	150,000
17	320 Water Treatment Equipment	-
18	320.1 Water Treatment Plant	-
19	320.2 Chemical Solution Feeders	-
20	330 Dist. Reservoirs & Standpipe	-
21	330.1 Storage tanks	-
22	330.2 Pressure Tanks	-
23	331 Trans. and Dist. Mains	75,000
24	333 Services	-
25	334 Meters	-
26	335 Hydrants	-
27	336 Backflow Prevention Devices	-
28	339 Other Plant and Misc. Equip.	-
29	340 Office Furniture and Fixtures	-
30	340.1 Computers and Software	-
31	341 Transportation Equipment	-
32	342 Stores Equipment	-
33	343 Tools and Work Equipment	-
34	344 Laboratory Equipment	-
35	345 Power Operated Equipment	-
36	346 Communications Equipment	25,000
37	347 Miscellaneous Equipment	-
38	348 Other Tangible Plant	-
39		
40	TOTALS	\$ 850,000

41
42
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SUPPORTING SCHEDULE
 Work Papers

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Original Cost Rate Base Proforma Adjustments
 Adjustment Number 1 - C

Schedule B-2
 Page 3.3
 Witness: Bourassa

Line

No.

1 Reclass Plant (Not used and Useful in Prior Case)

2

3

4 Acct.

5 <u>No.</u>	6 <u>Description</u>	7 <u>Project</u>	8 <u>Year</u>	9 <u>In Service</u>	10 <u>Adjustment</u>
11 301	Organization Cost				
12 302	Franchise Cost				
13 303	Land and Land Rights				
14 304	Structures and Improvements				
15 305	Collecting and Impounding Res.				
16 306	Lake River and Other Intakes				
17 307	Wells and Springs	Anthem Well #4	2010		745,755
18 308	Infiltration Galleries and Tunnels				
19 309	Supply Mains				
20 310	Power Generation Equipment				
21 311	Electric Pumping Equipment				
22 320	Water Treatment Equipment				
23 320.1	Water Treatment Plant				
24 320.2	Chemical Solution Feeders				
25 330	Dist. Reservoirs & Standpipe				
26 330.1	Storage tanks				
27 330.2	Pressure Tanks				
28 331	Trans. and Dist. Mains				
29 333	Services				
30 334	Meters				
31 335	Hydrants				
32 336	Backflow Prevention Devices				
33 339	Other Plant and Misc. Equip.				
34 340	Office Furniture and Fixtures				
35 340.1	Computers and Software				
36 341	Transportation Equipment				
37 342	Stores Equipment				
38 343	Tools and Work Equipment				
39 344	Laboratory Equipment				
40 345	Power Operated Equipment				
41 346	Communications Equipment				
42 347	Miscellaneous Equipment				
43 348	Other Tangible Plant				
44					
45	TOTALS				\$ 745,755

41

42

43 SUPPORTING SCHEDULE

44 Work Papers

45 Testimony

46

47

48

49

50

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Original Cost Rate Base Proforma Adjustments
 Adjustment Number 1 - D

Schedule B-2
 Page 3.4
 Witness: Bourassa

Line
No.

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>Original</u>	<u>Per</u>	<u>Difference</u>
6				<u>Cost</u>	<u>Reconstruction</u>	
6	301 Organization Cost	-	-	-	-	-
7	302 Franchise Cost	-	-	-	-	-
8	303 Land and Land Rights	474,452	-	474,452	474,452	0
9	304 Structures and Improvements	5,190,323	-	5,190,323	5,190,323	0
10	305 Collecting and Impounding Res.	-	-	-	-	-
11	306 Lake River and Other Intakes	-	-	-	-	-
12	307 Wells and Springs	4,969,932	1,345,755	6,315,687	6,315,687	(0)
13	308 Infiltration Galleries and Tunnels	-	-	-	-	-
14	309 Supply Mains	-	-	-	-	-
15	310 Power Generation Equipment	483,638	-	483,638	483,638	-
16	311 Electric Pumping Equipment	3,214,839	150,000	3,364,839	3,364,839	0
17	320 Water Treatment Equipment	1,009,710	-	1,009,710	1,009,710	0
18	320.1 Water Treatment Plant	12,044	-	12,044	12,044	-
19	320.2 Chemical Solution Feeders	-	-	-	-	-
20	330 Dist. Reservoirs & Standpipe	7,915,271	-	7,915,271	7,915,271	-
21	330.1 Storage tanks	-	-	-	-	-
22	330.2 Pressure Tanks	-	-	-	-	-
23	331 Trans. and Dist. Mains	55,684,585	75,000	55,759,585	55,759,585	(0)
24	333 Services	3,264,866	-	3,264,866	3,264,866	(0)
25	334 Meters	8,684,250	-	8,684,250	8,684,250	(0)
26	335 Hydrants	5,534,195	-	5,534,195	5,534,195	(0)
27	336 Backflow Prevention Devices	-	-	-	-	-
28	339 Other Plant and Misc. Equip.	-	-	-	-	-
29	340 Office Furniture and Fixtures	12,268	(7,361)	4,907	4,907	-
30	340.1 Computers and Software	-	-	-	-	-
31	341 Transportation Equipment	63,245	(37,947)	25,298	25,298	-
32	342 Stores Equipment	-	-	-	-	-
33	343 Tools and Work Equipment	46,433	-	46,433	46,433	-
34	344 Laboratory Equipment	-	-	-	-	-
35	345 Power Operated Equipment	-	-	-	-	-
36	346 Communications Equipment	218,081	25,000	243,081	243,081	-
37	347 Miscellaneous Equipment	-	-	-	-	-
38	348 Other Tangible Plant	-	-	-	-	-
39						
40	TOTALS	\$ 96,778,132	\$ 1,550,447	\$ 98,328,579	\$ 98,328,579	\$ (0)

43 SUPPORTING SCHEDULE
 44 B-2, pages 3.1 through 3.4
 45 B-2, pages 3.5 through 3.15

RECAP SCHEDULES:
 B-2, page 3

46
 47
 48
 49
 50

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Original Cost Rate Base Proforma Adjustments
 Adjustment Number 2

Exhibit
 Schedule B-2
 Page 4
 Witness: Bourassa

Line No.	Acct. No.	Description	Accumulated Depreciation				Adjusted Accum. Depr.
			Per Books Accum. Depr.	A Shared Plant	B PTY Plant	C Plant Relcass	
1							
2							
3							
4							
5	301	Organization Cost	-	-	-	-	-
6	302	Franchise Cost	-	-	-	-	-
7	303	Land and Land Rights	-	-	-	-	-
8	304	Structures and Improvements	1,202,663	-	-	(36,764)	1,165,899
9	305	Collecting and Impounding Res.	-	-	-	-	-
10	306	Lake River and Other Intakes	-	-	-	-	-
11	307	Wells and Springs	1,247,622	-	9,990	173,835	222,848
12	308	Infiltration Galleries and Tunnels	-	-	-	-	-
13	309	Supply Mains	-	-	-	-	-
14	310	Power Generation Equipment	192,038	-	-	994	193,032
15	311	Electric Pumping Equipment	1,634,950	-	9,375	(51,517)	1,592,809
16	320	Water Treatment Equipment	400,889	-	-	(167,174)	233,716
17	320.1	Water Treatment Plant	1,162	-	-	(1,062)	100
18	320.2	Chemical Solution Feeders	-	-	-	-	-
19	330	Dist. Reservoirs & Standpipe	1,955,219	-	-	56,793	2,012,012
20	330.1	Storage tanks	-	-	-	-	-
21	330.2	Pressure Tanks	-	-	-	-	-
22	331	Trans. and Dist. Mains	14,963,258	-	750	143,682	15,107,690
23	333	Services	893,085	-	-	(32,002)	861,083
24	334	Meters	5,248,270	-	-	21,862	5,270,132
25	335	Hydrants	1,178,740	-	-	(13,992)	1,164,748
26	336	Backflow Prevention Devices	-	-	-	-	-
27	339	Other Plant and Misc. Equip.	-	-	-	-	-
28	340	Office Furniture and Fixtures	996	(598)	-	(0)	399
29	340.1	Computers and Software	-	-	-	-	-
30	341	Transportation Equipment	27,093	(16,256)	-	(0)	10,837
31	342	Stores Equipment	-	-	-	-	-
32	343	Tools and Work Equipment	6,799	-	-	(0)	6,799
33	344	Laboratory Equipment	-	-	-	-	-
34	345	Power Operated Equipment	-	-	-	-	-
35	346	Communications Equipment	115,054	-	1,250	(16,156)	100,148
36	347	Miscellaneous Equipment	-	-	-	-	-
37	348	Other Tangible Plant	-	-	-	-	-
38		Unspecified	(182,294)	-	-	182,294	-
39		TOTALS	\$ 28,885,545	\$ (16,853)	\$ 21,365	\$ 173,835	\$ 309,808
40							\$ 29,373,700
41							
42		Accumulated Depreciation per Books					\$ 28,885,545
43							
44		Increase (decrease) in Accumulated Depreciation					\$ 488,155
45							
46		Adjustment to Accumulated Depreciation					\$ 488,155
47							
48		<u>SUPPORTING SCHEDULES</u>					
49		B-2, pages 4.1 to 4.4					
50							

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Original Cost Rate Base Proforma Adjustments
 Adjustment Number 2 - A

Schedule B-2
 Page 4.1
 Witness: Bourassa

Line No.	Acct. No.	Description	A/D Shared Plant	Factor	Adjustment
1	<u>Shared Plant A/D</u>				
2					
3					
4	Acct.		A/D Shared Plant		
5	No.	Description	Plant	Factor	Adjustment
6	301	Organization Cost		0.6	-
7	302	Franchise Cost		0.6	-
8	303	Land and Land Rights		0.6	-
9	304	Structures and Improvements		0.6	-
10	305	Collecting and Impounding Res.		0.6	-
11	306	Lake River and Other Intakes		0.6	-
12	307	Wells and Springs		0.6	-
13	308	Infiltration Galleries and Tunnels		0.6	-
14	309	Supply Mains		0.6	-
15	310	Power Generation Equipment		0.6	-
16	311	Electric Pumping Equipment		0.6	-
17	320	Water Treatment Equipment		0.6	-
18	320.1	Water Treatment Plant		0.6	-
19	320.2	Chemical Solution Feeders		0.6	-
20	330	Dist. Reservoirs & Standpipe		0.6	-
21	330.1	Storage tanks		0.6	-
22	330.2	Pressure Tanks		0.6	-
23	331	Trans. and Dist. Mains		0.6	-
24	333	Services		0.6	-
25	334	Meters		0.6	-
26	335	Hydrants		0.6	-
27	336	Backflow Prevention Devices		0.6	-
28	339	Other Plant and Misc. Equip.		0.6	-
29	340	Office Furniture and Fixtures	996	0.6	(598)
30	340.1	Computers and Software		0.6	-
31	341	Transportation Equipment	27,093	0.6	(16,256)
32	342	Stores Equipment		0.6	-
33	343	Tools and Work Equipment		0.6	-
34	344	Laboratory Equipment		0.6	-
35	345	Power Operated Equipment		0.6	-
36	346	Communications Equipment		0.6	-
37	347	Miscellaneous Equipment		0.6	-
38	348	Other Tangible Plant		0.6	-
39					
40	TOTALS		\$ 28,089		\$ (16,853)

43 SUPPORTING SCHEDULE
 44 Work Papers

45
 46
 47
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 49
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Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Original Cost Rate Base Proforma Adjustments
 Adjustment Number 2 - B

Schedule B-2
 Page 4.2
 Witness: Bourassa

Line
No.

1	<u>Post-Test Year Plant Depreciation</u>					
2						
3						
4	Acct.				A/D	
5	<u>No.</u>	<u>Description</u>	<u>PTY Plant</u>	<u>Depr Rate</u>	<u>Years</u>	<u>Adjustment</u>
6	301	Organization Cost	-	0.00%	0.50	-
7	302	Franchise Cost	-	0.00%	0.50	-
8	303	Land and Land Rights	-	0.00%	0.50	-
9	304	Structures and Improvements	-	3.33%	0.50	-
10	305	Collecting and Impounding Res.	-	2.50%	0.50	-
11	306	Lake River and Other Intakes	-	2.50%	0.50	-
12	307	Wells and Springs	600,000	3.33%	0.50	9,990
13	308	Infiltration Galleries and Tunnels	-	6.67%	0.50	-
14	309	Supply Mains	-	2.00%	0.50	-
15	310	Power Generation Equipment	-	5.00%	0.50	-
16	311	Electric Pumping Equipment	150,000	12.50%	0.50	9,375
17	320	Water Treatment Equipment	-	3.33%	0.50	-
18	320.1	Water Treatment Plant	-	3.33%	0.50	-
19	320.2	Chemical Solution Feeders	-	20.00%	0.50	-
20	330	Dist. Reservoirs & Standpipe	-	2.22%	0.50	-
21	330.1	Storage tanks	-	2.22%	0.50	-
22	330.2	Pressure Tanks	-	5.00%	0.50	-
23	331	Trans. and Dist. Mains	75,000	2.00%	0.50	750
24	333	Services	-	3.33%	0.50	-
25	334	Meters	-	8.33%	0.50	-
26	335	Hydrants	-	2.00%	0.50	-
27	336	Backflow Prevention Devices	-	6.67%	0.50	-
28	339	Other Plant and Misc. Equip.	-	6.67%	0.50	-
29	340	Office Furniture and Fixtures	-	6.67%	0.50	-
30	340.1	Computers and Software	-	20.00%	0.50	-
31	341	Transportation Equipment	-	20.00%	0.50	-
32	342	Stores Equipment	-	4.00%	0.50	-
33	343	Tools and Work Equipment	-	5.00%	0.50	-
34	344	Laboratory Equipment	-	10.00%	0.50	-
35	345	Power Operated Equipment	-	5.00%	0.50	-
36	346	Communications Equipment	25,000	10.00%	0.50	1,250
37	347	Miscellaneous Equipment	-	10.00%	0.50	-
38	348	Other Tangible Plant	-	10.00%	0.50	-
39						
40		TOTALS	\$ 850,000			\$ 21,365

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SUPPORTING SCHEDULE
 Work Papers

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Original Cost Rate Base Proforma Adjustments
 Adjustment Number 2 - C

Schedule B-2
 Page 4.3
 Witness: Bourassa

Line

No.

1 A/D for Reclassed Plant (Not used and Useful in Prior Case)

2 }

3

4 Acct.

<u>No.</u>	<u>Description</u>	<u>Project</u>	<u>Cost</u>	<u>Year</u>	<u>Depr Rate</u>	<u>Years</u>	<u>A/D Adjustment</u>
6	301	Organization Cost					-
7	302	Franchise Cost					-
8	303	Land and Land Rights					-
9	304	Structures and Improvements					-
10	305	Collecting and Impounding Res.					-
11	306	Lake River and Other Intakes					-
12	307	Wells and Springs	Anthem Well #4	745,755	2010	3.33% 7.00	173,835
13	308	Infiltration Galleries and Tunnels					-
14	309	Supply Mains					-
15	310	Power Generation Equipment					-
16	311	Electric Pumping Equipment					-
17	320	Water Treatment Equipment					-
18	320.1	Water Treatment Plant					-
19	320.2	Chemical Solution Feeders					-
20	330	Dist. Reservoirs & Standpipe					-
21	330.1	Storage tanks					-
22	330.2	Pressure Tanks					-
23	331	Trans. and Dist. Mains					-
24	333	Services					-
25	334	Meters					-
26	335	Hydrants					-
27	336	Backflow Prevention Devices					-
28	339	Other Plant and Misc. Equip.					-
29	340	Office Furniture and Fixtures					-
30	340.1	Computers and Software					-
31	341	Transportation Equipment					-
32	342	Stores Equipment					-
33	343	Tools and Work Equipment					-
34	344	Laboratory Equipment					-
35	345	Power Operated Equipment					-
36	346	Communications Equipment					-
37	347	Miscellaneous Equipment					-
38	348	Other Tangible Plant					-
39							
40		TOTALS		<u>\$ 745,755</u>			<u>\$ 173,835</u>

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43 SUPPORTING SCHEDULE

44 Work Papers

45 Testimony

46

47

48

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Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Original Cost Rate Base Proforma Adjustments
 Adjustment Number 2 - D

Exhibit
 Schedule B-2
 Page 4.3
 Witness: Bourassa

Line
 No.

<u>Reconciliation of A/D to A/D Reconstruction</u>						
Acct. No.	Description	Original Cost	B-2 Adjustments	Adjusted Original Cost	A/D Per Reconstruction	Difference
301	Organization Cost	-	-	-	-	-
302	Franchise Cost	-	-	-	-	-
303	Land and Land Rights	-	-	-	-	-
304	Structures and Improvements	1,202,663	-	1,202,663	1,165,899	(36,764)
305	Collecting and Impounding Res.	-	-	-	-	-
306	Lake River and Other Intakes	-	-	-	-	-
307	Wells and Springs	1,247,622	183,825	1,431,447	1,654,296	222,848
308	Infiltration Galleries and Tunnels	-	-	-	-	-
309	Supply Mains	-	-	-	-	-
310	Power Generation Equipment	192,038	-	192,038	193,032	994
311	Electric Pumping Equipment	1,634,950	9,375	1,644,325	1,592,809	(51,517)
320	Water Treatment Equipment	400,889	-	400,889	233,716	(167,174)
320.1	Water Treatment Plant	1,162	-	1,162	100	(1,062)
320.2	Chemical Solution Feeders	-	-	-	-	-
330	Dist. Reservoirs & Standpipe	1,955,219	-	1,955,219	2,012,012	56,793
330.1	Storage tanks	-	-	-	-	-
330.2	Pressure Tanks	-	-	-	-	-
331	Trans. and Dist. Mains	14,963,258	750	14,964,008	15,107,690	143,682
333	Services	893,085	-	893,085	861,083	(32,002)
334	Meters	5,248,270	-	5,248,270	5,270,132	21,862
335	Hydrants	1,178,740	-	1,178,740	1,164,748	(13,992)
336	Backflow Prevention Devices	-	-	-	-	-
339	Other Plant and Misc. Equip.	-	-	-	-	-
340	Office Furniture and Fixtures	996	(598)	399	399	(0)
340.1	Computers and Software	-	-	-	-	-
341	Transportation Equipment	27,093	(16,256)	10,837	10,837	(0)
342	Stores Equipment	-	-	-	-	-
343	Tools and Work Equipment	6,799	-	6,799	6,799	(0)
344	Laboratory Equipment	-	-	-	-	-
345	Power Operated Equipment	-	-	-	-	-
346	Communications Equipment	115,054	1,250	116,304	100,148	(16,156)
347	Miscellaneous Equipment	-	-	-	-	-
348	Other Tangible Plant	-	-	-	-	-
	Unspecified	(182,294)	-	(182,294)	-	182,294
TOTALS		\$ 28,885,545	\$ 178,347	\$ 29,063,892	\$ 29,373,700	\$ 309,808

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SUPPORTING SCHEDULE
 B-2, pages 4.1 to 4.3
 B-2, pages 3.5 through 3.15

RECAP SCHEDULES:
 B-2, page 4

Line No	NARUC Account No	Description	Allowed Deprec. Rate - Before	Allowed Deprec. Rate - After	Per Decision					Accum Deprec. At 13/31/2007	Net Plant 13/31/2007
					Order Plant at 13/31/2007	ADJUSTMENTS	Order Plant at 13/31/2007	Order Accum Deprec. At 13/31/2007	ADJUSTMENTS		
1	301	Organization Cost	0.00%	0.00%	-	-	-	-	-	-	-
2	302	Franchise Cost	0.00%	0.00%	-	-	-	-	-	-	-
3	303	Land and Land Rights	0.00%	0.00%	272,438	-	272,438	-	-	-	272,438
4	304	Structures & Improvements	2.50%	3.33%	2,824,328	-	2,824,328	40,824	-	40,824	2,783,504
5	305	Collecting & Impounding Reservoirs	2.50%	2.50%	-	-	-	-	-	-	-
6	306	Lake, River, Canal Intakes	2.50%	2.50%	-	-	-	-	-	-	-
7	307	Wells & Springs	2.50%	3.33%	2,740,228	-	2,740,228	285,529	-	285,529	2,454,699
8	308	Infiltration Galleries	2.50%	6.67%	-	-	-	-	-	-	-
9	309	Raw Water Supply Mains	2.50%	2.00%	-	-	-	-	-	-	-
11	310	Power Generation Equipment	2.50%	5.00%	-	-	-	-	-	-	-
12	311	Pumping Equipment	2.50%	12.50%	764,111	-	764,111	92,906	-	92,906	671,205
13	320	Water Treatment Equipment	2.50%	3.33%	21,856	-	21,856	2,049	-	2,049	19,807
14	320.1	Water Treatment Plants	2.50%	3.33%	-	-	-	-	-	-	-
15	320.2	Solution Chemical Feeders	2.50%	20.00%	-	-	-	-	-	-	-
16	330	Distribution Reservoirs & Standpipes	2.50%	2.22%	7,083,894	-	7,083,894	367,301	-	367,301	6,716,593
17	330.1	Storage Tanks	2.50%	2.22%	-	-	-	-	-	-	-
18	330.2	Pressure Tanks	2.50%	5.00%	-	-	-	-	-	-	-
19	331	Transmission & Distribution Mains	2.50%	2.00%	50,486,518	-	50,486,518	4,421,489	-	4,421,489	46,065,029
20	333	Services	2.50%	3.33%	527,473	-	527,473	93,246	-	93,246	434,227
21	334	Meters	2.50%	8.33%	6,068,503	-	6,068,503	418,092	-	418,092	5,650,411
22	335	Hydrants	2.50%	2.00%	3,547,718	-	3,547,718	247,885	-	247,885	3,299,833
23	336	Backflow Prevention Devices	2.50%	6.67%	-	-	-	-	-	-	-
24	339	Other Plant & Misc Equipment	2.50%	6.67%	-	-	-	-	-	-	-
25	340	Office Furniture & Equipment	2.50%	6.67%	-	-	-	-	-	-	-
26	340.1	Computers & Software	2.50%	20.00%	-	-	-	-	-	-	-
27	341	Transportation Equipment	2.50%	20.00%	-	-	-	2,835	-	2,835	(2,835)
28	342	Stores Equipment	2.50%	4.00%	-	-	-	-	-	-	-
29	343	Tools, Shop & Garage Equipment	2.50%	5.00%	-	-	-	-	-	-	-
30	344	Laboratory Equipment	2.50%	10.00%	-	-	-	-	-	-	-
31	345	Power Operated Equipment	2.50%	5.00%	-	-	-	-	-	-	-
32	346	Communication Equipment	2.50%	10.00%	-	-	-	-	-	-	-
33	347	Miscellaneous Equipment	2.50%	10.00%	-	-	-	-	-	-	-
34	348	Other Tangible Plant	2.50%	10.00%	-	-	-	-	-	-	-
35											
36											
37											
38		TOTALS			74,337,067	-	74,337,067	5,972,156	-	5,972,156	68,364,911

Line No.	NARUC Account No.	Description	Allowed Deprec Rate - Before	Allowed Deprec Rate - After	2008										
					Plant Additions (Per Books)	Plant Adjustments	Adjusted Plant Additions	Plant Retirements (Per Books)	Retirement Adjustments	Adjusted Plant Retirements	Salvage A/D Only	Depreciation (Calculated)	Plant Balance	Accum. Deprec.	
1	301	Organization Cost	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-	-
2	302	Franchise Cost	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-	-
3	303	Land and Land Rights	0.00%	0.00%	-	-	-	-	-	-	-	-	272,438	-	-
4	304	Structures & Improvements	2.50%	3.33%	-	-	-	-	-	-	-	70,608	2,824,328	111,432	-
5	305	Collecting & Impounding Reservoirs	2.50%	2.50%	-	-	-	-	-	-	-	-	-	-	-
6	306	Lake, River, Canal Intakes	2.50%	2.50%	-	-	-	-	-	-	-	-	-	-	-
7	307	Wells & Springs	2.50%	3.33%	50,675	-	50,675	102,104	-	-	102,104	-	67,863	2,688,799	251,288
8	308	Infiltration Galleries	2.50%	6.67%	-	-	-	-	-	-	-	-	-	-	-
9	309	Raw Water Supply Mains	2.50%	2.00%	-	-	-	-	-	-	-	-	-	-	-
11	310	Power Generation Equipment	2.50%	5.00%	434,410	-	434,410	-	-	-	-	-	5,430	434,410	5,430
12	311	Pumping Equipment	2.50%	12.50%	-	-	-	-	-	-	-	-	95,514	784,111	188,420
13	320	Water Treatment Equipment	2.50%	3.33%	-	-	-	-	-	-	-	-	546	21,856	2,595
14	320.1	Water Treatment Plants	2.50%	3.33%	-	-	-	-	-	-	-	-	-	-	-
15	320.2	Solution Chemical Feeders	2.50%	20.00%	-	-	-	-	-	-	-	-	-	-	-
16	330	Distribution Reservoirs & Standpipes	2.50%	2.22%	91,125	38,250	129,385	-	-	-	-	-	178,715	7,213,279	546,016
17	330.1	Storage Tanks	2.50%	2.22%	-	-	-	-	-	-	-	-	-	-	-
18	330.2	Pressure Tanks	2.50%	5.00%	-	-	-	-	-	-	-	-	-	-	-
19	331	Transmission & Distribution Mains	2.50%	2.00%	214,750	-	214,750	-	-	-	-	-	1,284,847	50,701,268	5,686,336
20	333	Services	2.50%	3.33%	-	-	-	-	-	-	-	-	13,187	527,473	106,433
21	334	Meters	2.50%	8.33%	275,180	-	275,180	-	-	-	-	-	155,152	6,343,663	573,244
22	335	Hydrants	2.50%	2.00%	-	-	-	-	-	-	-	-	88,693	3,547,718	336,578
23	336	Backflow Prevention Devices	2.50%	6.67%	-	-	-	-	-	-	-	-	-	-	-
24	339	Other Plant & Misc Equipment	2.50%	6.67%	-	-	-	-	-	-	-	-	-	-	-
25	340	Office Furniture & Equipment	2.50%	6.67%	-	-	-	-	-	-	930	(930)	-	-	-
26	340.1	Computers & Software	2.50%	20.00%	-	-	-	-	-	-	-	-	-	-	-
27	341	Transportation Equipment	2.50%	20.00%	-	-	-	-	-	-	-	(2,835)	-	-	-
28	342	Stores Equipment	2.50%	4.00%	-	-	-	-	-	-	-	-	-	-	-
29	343	Tools, Shop & Garage Equipment	2.50%	5.00%	-	-	-	-	-	-	-	-	-	-	-
30	344	Laboratory Equipment	2.50%	10.00%	-	-	-	-	-	-	-	-	-	-	-
31	345	Power Operated Equipment	2.50%	5.00%	-	-	-	-	-	-	-	-	-	-	-
32	346	Communication Equipment	2.50%	10.00%	-	324	324	-	-	-	-	4	324	4	4
33	347	Miscellaneous Equipment	2.50%	10.00%	-	-	-	-	-	-	-	-	-	-	-
34	348	Other Tangible Plant	2.50%	10.00%	-	-	-	-	-	-	-	-	-	-	-
35															
36															
37															
38		TOTALS			1,066,141	38,564	1,104,725	102,104	-	-	102,104	930	1,936,795	75,339,688	7,807,777

			2009											
Line No.	NARUC Account No.	Description	Allowed Deprec. Rate - Before	Allowed Deprec. Rate - After	Plant Additions (Per. Rocks)	Plant Adjustments	Adjusted Plant Additions	Plant Retirements (Per. Rocks)	Retirement Adjustments	Adjusted Plant Retirements	Salvage A/D Only	Depreciation (Calculated)	Plant Balance	Accum. Deprec.
1	301	Organization Cost	0.00%	0.00%										
2	302	Franchise Cost	0.00%	0.00%										
3	303	Land and Land Rights	0.00%	0.00%									272,435	
4	304	Structures & Improvements	2.50%	3.33%								70,608	2,824,328	182,040
5	305	Collecting & Impounding Reservoirs	2.50%	2.50%										
6	306	Lake, River, Canal Intakes	2.50%	2.50%										
7	307	Weirs & Springs	2.50%	3.33%								67,220	2,668,799	316,508
8	308	Infiltration Galleries	2.50%	6.67%										
9	309	Raw Water Supply Mains	2.50%	2.00%										
11	310	Power Generation Equipment	2.50%	5.00%	44,000		44,000					11,410	478,410	16,840
12	311	Pumping Equipment	2.50%	12.50%								19,103	764,111	207,523
13	320	Water Treatment Equipment	2.50%	3.33%								546	21,856	3,142
14	320.1	Water Treatment Plants	2.50%	3.33%										
15	320.2	Solution Chemical Feeders	2.50%	20.00%										
16	330	Distribution Reservoirs & Standpipes	2.50%	2.22%								180,332	7,213,279	726,348
17	330.1	Storage Tanks	2.50%	2.22%										
18	330.2	Pressure Tanks	2.50%	5.00%										
19	331	Transmission & Distribution Mains	2.50%	2.00%	280,000		280,000					1,271,032	50,981,268	6,957,368
20	333	Services	2.50%	3.33%	76,567		76,567					14,144	604,040	120,577
21	334	Meters	2.50%	8.33%	168,443		168,443					160,698	6,512,126	733,942
22	335	Hydrants	2.50%	2.00%								88,693	3,547,718	425,271
23	336	Backflow Prevention Devices	2.50%	6.67%										
24	339	Other Plant & Misc Equipment	2.50%	6.67%										
25	340	Office Furniture & Equipment	2.50%	6.67%										
26	340.1	Computers & Software	2.50%	20.00%										
27	341	Transportation Equipment	2.50%	20.00%										
28	342	Stores Equipment	2.50%	4.00%										
29	343	Tools, Shop & Garage Equipment	2.50%	5.00%										
30	344	Laboratory Equipment	2.50%	10.00%										
31	345	Power Operated Equipment	2.50%	5.00%										
32	346	Communication Equipment	2.50%	10.00%								8	324	12
33	347	Miscellaneous Equipment	2.50%	10.00%										
34	348	Other Tangible Plant	2.50%	10.00%										
35														
36														
37														
38		TOTALS			969,010	-	969,010	-	-	-	-	1,883,794	75,908,698	9,691,571

NARUC		Allowed		2010										
Line No	Account No	Description	Deprec Rate - Before	Deprec Rate - After	Plant Additions (Per Books)	Plant Adjustments	Adjusted Plant Additions	Plant Retirements (Per Books)	Retirement Adjustments	Adjusted Plant Retirements	Salvage/Adj A/D Only	Depreciation (Calculated)	Plant Balance	Accum Deprec.
1	301	Organization Cost	0.00%	0.00%										
2	302	Franchise Cost	0.00%	0.00%										
3	303	Land and Land Rights	0.00%	0.00%	10		10						272,448	
4	304	Structures & Improvements	2.50%	3.33%								86,236	2,624,328	268,277
5	305	Collecting & Impounding Reservoirs	2.50%	2.50%										
6	306	Lake, River, Canal Intakes	2.50%	2.50%										
7	307	Wells & Springs	2.50%	3.33%		1,941,387	1,941,387				99,538	111,737	4,630,186	529,781
8	308	Infiltration Galleries	2.50%	6.67%										
9	309	Raw Water Supply Mains	2.50%	2.00%										
11	310	Power Generation Equipment	2.50%	5.00%								19,934	478,410	36,774
12	311	Pumping Equipment	2.50%	12.50%								70,044	764,111	277,566
13	320	Water Treatment Equipment	2.50%	3.33%	950,167		950,167					15,173	972,023	18,315
14	320.1	Water Treatment Plants	2.50%	3.33%										
15	320.2	Solution Chemical Feeders	2.50%	20.00%										
16	330	Distribution Reservoirs & Standpipes	2.50%	2.22%								166,867	7,213,279	893,215
17	330.1	Storage Tanks	2.50%	2.22%										
18	330.2	Pressure Tanks	2.50%	5.00%										
19	331	Transmission & Distribution Mains	2.50%	2.00%	1,178,022	321,541	1,497,562					1,120,818	52,478,830	8,078,186
20	333	Services	2.50%	3.33%	2,224,356		2,224,356					52,402	2,826,397	172,979
21	334	Meters	2.50%	8.33%	361,067		361,067					427,438	6,873,163	1,161,380
22	335	Hydrants	2.50%	2.00%	1,112,277		1,112,277					88,917	4,659,995	514,188
23	336	Backflow Prevention Devices	2.50%	6.67%										
24	339	Other Plant & Misc Equipment	2.50%	6.67%										
25	340	Office Furniture & Equipment	2.50%	6.67%										
26	340.1	Computers & Software	2.50%	20.00%										
27	341	Transportation Equipment	2.50%	20.00%										
28	342	Stores Equipment	2.50%	4.00%										
29	343	Tools, Shop & Garage Equipment	2.50%	5.00%										
30	344	Laboratory Equipment	2.50%	10.00%										
31	345	Power Operated Equipment	2.50%	5.00%										
32	346	Communication Equipment	2.50%	10.00%								24	324	37
33	347	Miscellaneous Equipment	2.50%	10.00%										
34	348	Other Tangible Plant	2.50%	10.00%										
35														
36														
37														
38		TOTALS			5,823,896	2,262,928	8,086,826				99,536	2,159,569	83,995,524	11,950,696

			2011											
Line No	NARUC Account No	Description	Allowed Deprec Rate - Before	Allowed Deprec Rate - After	Plant Additions (Per Books)	Plant Adjustments	Adjusted Plant Additions	Plant Retirements (Per Books)	Retirement Adjustments	Adjusted Plant Retirements	Salvage A/D Only	Depreciation (Calculated)	Plant Balance	Accum Deprec
1	301	Organization Cost	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
2	302	Franchise Cost	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
3	303	Land and Land Rights	0.00%	0.00%	200,000	-	200,000	-	-	-	-	-	472,448	-
4	304	Structures & Improvements	2.50%	3.33%	-	-	-	-	-	-	-	94,050	2,824,328	362,327
5	305	Collecting & Impounding Reservoirs	2.50%	2.50%	-	-	-	-	-	-	-	-	-	-
6	306	Lake, River, Canal Intakes	2.50%	2.50%	-	-	-	-	-	-	-	-	-	-
7	307	Wells & Springs	2.50%	3.33%	-	-	-	-	-	-	-	-	-	-
8	308	Infiltration Galleries	2.50%	6.67%	-	-	-	-	-	-	-	154,165	4,630,166	663,966
9	309	Raw Water Supply Mains	2.50%	2.00%	-	-	-	-	-	-	-	-	-	-
11	310	Power Generation Equipment	2.50%	5.00%	-	-	-	-	-	-	-	23,921	478,410	60,695
12	311	Pumping Equipment	2.50%	12.50%	217,013	-	217,013	-	-	-	-	109,077	981,124	386,643
13	320	Water Treatment Equipment	2.50%	3.33%	-	-	-	-	-	-	-	32,368	972,023	50,683
14	320.1	Water Treatment Plants	2.50%	3.33%	-	-	-	-	-	-	-	-	-	-
16	320.2	Solution Chemical Feeders	2.50%	20.00%	-	-	-	-	-	-	-	-	-	-
16	330	Distribution Reservoirs & Standpipes	2.50%	2.22%	-	-	-	-	-	-	-	180,135	7,213,279	1,053,350
17	330.1	Storage Tanks	2.50%	2.22%	-	-	-	-	-	-	-	-	-	-
16	330.2	Pressure Tanks	2.50%	5.00%	-	-	-	-	-	-	-	-	-	-
19	331	Transmission & Distribution Mains	2.50%	2.00%	43,081	409,124	452,205	-	-	-	-	1,054,099	52,931,035	9,132,264
20	333	Services	2.50%	3.33%	196,860	-	196,860	-	-	-	-	-	97,463	3,025,256
21	334	Meters	2.50%	8.33%	80,484	-	80,484	-	-	-	-	575,869	6,953,677	1,737,269
22	335	Hydrants	2.50%	2.00%	15,094	-	15,094	-	-	-	-	93,351	4,675,089	607,539
23	336	Backflow Prevention Devices	2.50%	6.67%	-	-	-	-	-	-	-	-	-	-
24	339	Other Plant & Misc Equipment	2.50%	6.67%	-	-	-	-	-	-	-	-	-	-
25	340	Office Furniture & Equipment	2.50%	6.67%	-	-	-	-	-	-	-	-	-	-
26	340.1	Computers & Software	2.50%	20.00%	-	-	-	-	-	-	-	-	-	-
27	341	Transportation Equipment	2.50%	20.00%	-	-	-	-	-	-	-	-	-	-
28	342	Stores Equipment	2.50%	4.00%	-	-	-	-	-	-	-	-	-	-
29	343	Tools, Shop & Garage Equipment	2.50%	5.00%	-	-	-	-	-	-	-	-	-	-
30	344	Laboratory Equipment	2.50%	10.00%	-	-	-	-	-	-	-	-	-	-
31	345	Power Operated Equipment	2.50%	5.00%	-	-	-	-	-	-	-	-	-	-
32	346	Communication Equipment	2.50%	10.00%	4,274	-	4,274	-	-	-	-	246	4,599	283
33	347	Miscellaneous Equipment	2.50%	10.00%	-	-	-	-	-	-	-	-	-	-
34	348	Other Tangible Plant	2.50%	10.00%	-	-	-	-	-	-	-	-	-	-
35														
36														
37														
38		TOTALS			756,807	409,124	1,165,931	-	-	-	-	2,394,784	85,161,455	14,345,480

Line No.	NARUC Account No.	Description	Allowed Deprec. Rate - Before	Allowed Deprec. Rate - After	2012										
					Plant Additions (Per Books)	Plant Adjustments	Adjusted Plant Additions	Plant Retirements (Per Books)	Retirement Adjustments	Adjusted Plant Retirements	Salvage A/D Only	Depreciation (Calculated)	Plant Balance	Accum. Deprec.	
1	301	Organization Cost	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-	-
2	302	Franchise Cost	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-	-
3	303	Land and Land Rights	0.00%	0.00%	2,004	-	2,004	-	-	-	-	-	-	474,452	-
4	304	Structures & Improvements	2.50%	3.33%	8,775	-	8,775	-	-	-	-	94,196	2,833,103	456,523	-
5	305	Collecting & Impounding Reservoirs	2.50%	2.50%	-	-	-	-	-	-	-	-	-	-	-
6	306	Lake, River, Canal Intakes	2.50%	2.50%	-	-	-	-	-	-	-	-	-	-	-
7	307	Wells & Springs	2.50%	3.33%	42,347	-	42,347	-	-	-	-	154,890	4,672,533	838,856	-
8	308	Infiltration Galleries	2.50%	6.67%	-	-	-	-	-	-	-	-	-	-	-
9	309	Raw Water Supply Means	2.50%	2.00%	-	-	-	-	-	-	-	-	-	-	-
11	310	Power Generation Equipment	2.50%	5.00%	-	-	-	-	-	-	-	23,921	478,410	84,615	-
12	311	Pumping Equipment	2.50%	12.50%	175,239	-	175,239	-	-	-	-	133,593	1,156,363	520,236	-
13	320	Water Treatment Equipment	2.50%	3.33%	18,637	-	18,637	-	-	-	-	32,679	990,660	83,362	-
14	320.1	Water Treatment Plants	2.50%	3.33%	-	-	-	-	-	-	-	-	-	-	-
15	320.2	Solution Chemical Feeders	2.50%	20.00%	-	-	-	-	-	-	-	-	-	-	-
16	330	Distribution Reservoirs & Standpipes	2.50%	2.22%	8,165	693,827	701,992	-	-	-	-	167,927	7,915,271	1,221,276	-
17	330.1	Storage Tanks	2.50%	2.22%	-	-	-	-	-	-	-	-	-	-	-
18	330.2	Pressure Tanks	2.50%	5.00%	-	-	-	-	-	-	-	-	-	-	-
19	331	Transmission & Distribution Mains	2.50%	2.00%	268,062	(416,587)	(148,525)	-	-	-	-	1,057,135	52,782,510	10,189,420	-
20	333	Services	2.50%	3.33%	189,809	-	189,809	-	-	-	-	103,898	3,214,865	374,340	-
21	334	Meters	2.50%	8.33%	78,175	-	78,175	-	-	-	-	582,497	7,031,851	2,319,786	-
22	335	Hydrants	2.50%	2.00%	185,604	-	185,604	-	-	-	-	95,358	4,860,893	702,896	-
23	336	Backflow Prevention Devices	2.50%	6.67%	-	-	-	-	-	-	-	-	-	-	-
24	339	Other Plant & Misc Equipment	2.50%	6.67%	-	-	-	-	-	-	-	-	-	-	-
25	340	Office Furniture & Equipment	2.50%	6.67%	-	-	-	-	-	-	-	-	-	-	-
26	340.1	Computers & Software	2.50%	20.00%	-	-	-	-	-	-	-	-	-	-	-
27	341	Transportation Equipment	2.50%	20.00%	-	-	-	-	-	-	-	-	-	-	-
28	342	Stores Equipment	2.50%	4.00%	-	-	-	-	-	-	-	-	-	-	-
29	343	Tools, Shop & Garage Equipment	2.50%	5.00%	8,497	-	8,497	-	-	-	-	212	8,497	212	-
30	344	Laboratory Equipment	2.50%	10.00%	-	-	-	-	-	-	-	-	-	-	-
31	345	Power Operated Equipment	2.50%	5.00%	-	-	-	-	-	-	-	-	-	-	-
32	346	Communication Equipment	2.50%	10.00%	132,788	-	132,788	-	-	-	-	7,099	137,387	7,382	-
33	347	Miscellaneous Equipment	2.50%	10.00%	-	-	-	-	-	-	-	-	-	-	-
34	348	Other Tangible Plant	2.50%	10.00%	-	-	-	-	-	-	-	-	-	-	-
35															
36															
37															
38		TOTALS			1,117,901	277,240	1,395,141	-	-	-	-	2,453,406	86,556,596	16,798,886	-

			2013											
NARUC Line No.	Account No.	Description	Allowed Deprec Rate - Before	Allowed Deprec Rate - After	Plant Additions (Per Books)	Plant Adjustments	Adjusted Plant Additions	Plant Retirements (Per Books)	Retirement Adjustments	Adjusted Plant Retirements	Salvage A/D Only	Depreciation (Calculated)	Plant Balance	Accum. Deprec.
1	301	Organization Cost	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
2	302	Franchise Cost	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
3	303	Land and Land Rights	0.00%	0.00%	-	-	-	-	-	-	-	-	474,452	-
4	304	Structures & Improvements	2.50%	3.33%	69,810	-	69,810	-	-	-	-	96,505	2,902,913	552,028
5	305	Collecting & Impounding Reservoirs	2.50%	2.50%	-	-	-	-	-	-	-	-	-	-
6	306	Lake, River, Canal intakes	2.50%	2.50%	-	-	-	-	-	-	-	-	-	-
7	307	Wells & Springs	2.50%	3.33%	418,544	-	418,544	-	-	-	-	162,564	5,091,077	1,001,420
8	308	Infiltration Galleries	2.50%	6.67%	-	-	-	-	-	-	-	-	-	-
9	309	Raw Water Supply Mains	2.50%	2.00%	-	-	-	-	-	-	-	-	-	-
11	310	Power Generation Equipment	2.50%	5.00%	-	-	-	-	-	-	-	23,921	478,410	108,536
12	311	Pumping Equipment	2.50%	12.50%	49,246	-	49,246	-	-	-	-	147,623	1,205,609	667,860
13	320	Water Treatment Equipment	2.50%	3.33%	-	-	-	-	-	-	-	32,989	960,660	116,351
14	320.1	Water Treatment Plants	2.50%	3.33%	-	-	-	-	-	-	-	-	-	-
15	320.2	Solution Chemical Feeders	2.50%	20.00%	-	-	-	-	-	-	-	-	-	-
16	330	Distribution Reservoirs & Standpipes	2.50%	2.22%	-	-	-	-	-	-	-	-	-	-
17	330.1	Storage Tanks	2.50%	2.22%	-	-	-	-	-	-	-	175,719	7,915,271	1,396,996
18	330.2	Pressure Tanks	2.50%	5.00%	-	-	-	-	-	-	-	-	-	-
19	331	Transmission & Distribution Mains	2.50%	2.00%	1,123,481	-	1,123,481	-	-	-	-	1,066,885	53,905,992	11,256,305
20	333	Services	2.50%	3.33%	-	-	-	-	-	-	-	107,055	3,214,865	461,395
21	334	Meters	2.50%	8.33%	343,184	-	343,184	-	-	-	-	600,047	7,375,035	2,919,813
22	335	Hydrants	2.50%	2.00%	-	-	-	-	-	-	-	97,214	4,860,693	800,110
23	336	Backflow Prevention Devices	2.50%	6.67%	-	-	-	-	-	-	-	-	-	-
24	339	Other Plant & Misc Equipment	2.50%	6.67%	-	-	-	-	-	-	-	-	-	-
25	340	Office Furniture & Equipment	2.50%	6.67%	1,027	(616)	411	-	-	-	-	14	411	14
26	340.1	Computers & Software	2.50%	20.00%	-	-	-	-	-	-	-	-	-	-
27	341	Transportation Equipment	2.50%	20.00%	-	-	-	-	-	-	-	-	-	-
28	342	Stores Equipment	2.50%	4.00%	-	-	-	-	-	-	-	-	-	-
29	343	Tools, Shop & Garage Equipment	2.50%	5.00%	4,546	-	4,546	-	-	-	-	539	13,043	751
30	344	Laboratory Equipment	2.50%	10.00%	-	-	-	-	-	-	-	-	-	-
31	345	Power Operated Equipment	2.50%	5.00%	-	-	-	-	-	-	-	-	-	-
32	346	Communication Equipment	2.50%	10.00%	54,840	-	54,840	-	-	-	-	16,481	192,227	23,863
33	347	Miscellaneous Equipment	2.50%	10.00%	-	-	-	-	-	-	-	-	-	-
34	348	Other Tangible Plant	2.50%	10.00%	-	-	-	-	-	-	-	-	-	-
35														
36														
37														
38		TOTALS			2,064,678	(616)	2,064,062	-	-	-	-	2,528,554	88,620,658	19,325,440

			2014											
Line No	NARUC Account No	Description	Allowed Deprec Rate - Before	Allowed Deprec Rate - After	Plant Additions (Per Books)	Plant Adjustments	Adjusted Plant Additions	Plant Retirements (Per Books)	Retirement Adjustments	Adjusted Plant Retirements	Salvage A/D Only	Deprecation (Calculated)	Plant Balance	Accum. Deprec
1	301	Organization Cost	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
2	302	Franchise Cost	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
3	303	Land and Land Rights	0.00%	0.00%	-	-	-	-	-	-	-	-	474,452	-
4	304	Structures & Improvements	2.50%	3.33%	2,287,410	-	2,287,410	-	-	-	-	134,752	5,190,323	686,780
5	305	Collecting & Impounding Reservoirs	2.50%	2.50%	-	-	-	-	-	-	-	-	-	-
6	306	Lake, River, Canal Intakes	2.50%	2.50%	-	-	-	-	-	-	-	-	-	-
7	307	Wells & Springs	2.50%	3.33%	345,287	-	345,287	-	-	-	-	175,282	5,436,364	1,176,702
8	308	Infiltration Galleries	2.50%	6.67%	-	-	-	-	-	-	-	-	-	-
9	309	Raw Water Supply Mains	2.50%	2.00%	-	-	-	-	-	-	-	-	-	-
11	310	Power Generation Equipment	2.50%	5.00%	5,157	-	5,157	-	-	-	-	24,048	483,566	132,585
12	311	Pumping Equipment	2.50%	12.50%	281,880	-	281,880	-	-	-	-	168,319	1,487,489	836,178
13	320	Water Treatment Equipment	2.50%	3.33%	19,051	-	19,051	-	-	-	-	33,306	1,009,710	149,857
14	320.1	Water Treatment Plants	2.50%	3.33%	-	-	-	-	-	-	-	-	-	-
15	320.2	Solution Chemical Feeders	2.50%	20.00%	-	-	-	-	-	-	-	-	-	-
16	330	Distribution Reservoirs & Standpipes	2.50%	2.22%	-	-	-	-	-	-	-	175,719	7,915,271	1,572,715
17	330.1	Storage Tanks	2.50%	2.22%	-	-	-	-	-	-	-	-	-	-
18	330.2	Pressure Tanks	2.50%	5.00%	-	-	-	-	-	-	-	-	-	-
19	331	Transmission & Distribution Mains	2.50%	2.00%	785,310	-	785,310	-	-	-	-	1,085,973	54,691,302	12,342,278
20	333	Services	2.50%	3.33%	50,000	-	50,000	-	-	-	-	107,888	3,264,855	569,282
21	334	Meters	2.50%	8.33%	398,743	-	398,743	-	-	-	-	630,948	7,773,778	3,550,761
22	335	Hydrants	2.50%	2.00%	252,858	-	252,858	-	-	-	-	99,742	5,113,551	899,853
23	336	Backflow Prevention Devices	2.50%	6.67%	-	-	-	-	-	-	-	-	-	-
24	339	Other Plant & Misc Equipment	2.50%	6.67%	-	-	-	-	-	-	-	-	-	-
25	340	Office Furniture & Equipment	2.50%	6.67%	-	-	-	-	-	-	-	27	411	41
26	340.1	Computers & Software	2.50%	20.00%	-	-	-	-	-	-	-	-	-	-
27	341	Transportation Equipment	2.50%	20.00%	8,573	(5,384)	3,589	-	-	-	-	359	3,589	359
28	342	Stores Equipment	2.50%	4.00%	-	-	-	-	-	-	-	-	-	-
29	343	Tools, Shop & Garage Equipment	2.50%	5.00%	8,538	-	8,538	-	-	-	-	866	21,551	1,617
30	344	Laboratory Equipment	2.50%	10.00%	-	-	-	-	-	-	-	-	-	-
31	345	Power Operated Equipment	2.50%	5.00%	-	-	-	-	-	-	-	-	-	-
32	346	Communication Equipment	2.50%	10.00%	25,854	-	25,854	-	-	-	-	20,515	218,081	44,378
33	347	Miscellaneous Equipment	2.50%	10.00%	-	-	-	-	-	-	-	-	-	-
34	348	Other Tangible Plant	2.50%	10.00%	-	-	-	-	-	-	-	-	-	-
35														
36														
37														
38		TOTALS			4,469,061	(5,384)	4,463,678	-	-	-	-	2,657,746	93,084,335	21,983,186

NARUC		Allowed		2015										
Line No.	Account No.	Description	Deprec Rate - Before	Deprec Rate - After	Plant Additions (Per Books)	Plant Adjustments	Adjusted Plant Additions	Plant Retirements (Per Books)	Retirement Adjustments	Adjusted Plant Retirements	Salvage A/D Only	Depreciation (Calculated)	Plant Balance	Accum. Deprec.
1	301	Organization Cost	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
2	302	Franchise Cost	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
3	303	Land and Land Rights	0.00%	0.00%	-	-	-	-	-	-	-	-	474,452	-
4	304	Structures & Improvements	2.50%	3.33%	-	-	-	-	-	-	-	172,838	5,190,323	859,618
5	305	Collecting & Impounding Reservoirs	2.50%	2.50%	-	-	-	-	-	-	-	-	-	-
6	306	Lake, River, Canal Intakes	2.50%	2.50%	-	-	-	-	-	-	-	-	-	-
7	307	Wells & Springs	2.50%	3.33%	173,524	-	173,524	-	-	-	-	183,920	5,609,888	1,360,622
8	308	Infiltration Galleries	2.50%	6.67%	-	-	-	-	-	-	-	-	-	-
9	309	Raw Water Supply Mains	2.50%	2.00%	-	-	-	-	-	-	-	-	-	-
11	310	Power Generation Equipment	2.50%	5.00%	-	-	-	-	-	-	-	24,178	483,568	156,764
12	311	Pumping Equipment	2.50%	12.50%	1,618,666	-	1,618,666	-	-	-	-	287,103	3,106,156	1,123,281
13	320	Water Treatment Equipment	2.50%	3.33%	-	-	-	-	-	-	-	33,623	1,009,710	183,281
14	320.1	Water Treatment Plants	2.50%	3.33%	-	-	-	-	-	-	-	-	-	-
15	320.2	Solution Chemical Feeders	2.50%	20.00%	-	-	-	-	-	-	-	-	-	-
16	330	Distribution Reservoirs & Standpipes	2.50%	2.22%	-	-	-	-	-	-	-	175,719	7,915,271	1,748,434
17	330.1	Storage Tanks	2.50%	2.22%	-	-	-	-	-	-	-	-	-	-
18	330.2	Pressure Tanks	2.50%	5.00%	-	-	-	-	-	-	-	-	-	-
19	331	Transmission & Distribution Mains	2.50%	2.00%	536,493	-	536,493	-	-	-	-	1,089,211	55,229,795	13,441,489
20	333	Services	2.50%	3.33%	-	-	-	-	-	-	-	108,720	3,264,865	688,003
21	334	Meters	2.50%	8.33%	456,457	-	456,457	-	-	-	-	886,567	8,230,235	4,217,328
22	335	Hydrants	2.50%	2.00%	59,497	-	59,497	-	-	-	-	102,666	5,173,048	1,002,719
23	336	Backflow Prevention Devices	2.50%	6.67%	-	-	-	-	-	-	-	-	-	-
24	339	Other Plant & Misc. Equipment	2.50%	6.67%	-	-	-	-	-	-	-	-	-	-
25	340	Office Furniture & Equipment	2.50%	6.67%	-	-	-	-	-	-	-	27	411	69
26	340.1	Computers & Software	2.50%	20.00%	-	-	-	-	-	-	-	-	-	-
27	341	Transportation Equipment	2.50%	20.00%	54,273	(32,564)	21,709	-	-	-	-	2,869	25,208	3,248
28	342	Stores Equipment	2.50%	4.00%	-	-	-	-	-	-	-	-	-	-
29	343	Tools, Shop & Garage Equipment	2.50%	5.00%	24,852	-	24,852	-	-	-	-	1,700	46,433	3,317
30	344	Laboratory Equipment	2.50%	10.00%	-	-	-	-	-	-	-	-	-	-
31	345	Power Operated Equipment	2.50%	5.00%	-	-	-	-	-	-	-	-	-	-
32	346	Communication Equipment	2.50%	10.00%	-	-	-	-	-	-	-	21,808	218,061	66,186
33	347	Miscellaneous Equipment	2.50%	10.00%	-	-	-	-	-	-	-	-	-	-
34	348	Other Tangible Plant	2.50%	10.00%	-	-	-	-	-	-	-	-	-	-
35														
36														
37														
38		TOTALS			2,925,761	(32,564)	2,893,197	-	-	-	-	2,881,170	95,877,533	24,864,356

			2016											
Line No.	NARUC Account No.	Description	Allowed Deprec. Rate - Before	Allowed Deprec. Rate - After	Plant Additions (Per Books)	Plant Adjustments	Adjusted Plant Additions	Plant Retirements (Per Books)	Retirement Adjustments	Adjusted Plant Retirements	Salvage A/D Only	Depreciation (Calculated)	Plant Balance	Accum. Deprec.
1	301	Organization Cost	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
2	302	Franchise Cost	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
3	303	Land and Land Rights	0.00%	0.00%	-	-	-	-	-	-	-	-	474,452	-
4	304	Structures & Improvements	2.50%	3.33%	-	-	-	-	-	-	-	172,838	5,190,323	1,032,455
5	305	Collecting & Impounding Reservoirs	2.50%	2.50%	-	-	-	-	-	-	-	-	-	-
6	306	Lake, River, Canal Intakes	2.50%	2.50%	-	-	-	-	-	-	-	-	-	-
7	307	Wells & Springs	2.50%	3.33%	103,650	-	103,650	-	-	-	-	188,535	5,713,538	1,549,157
8	308	Infiltration Galleries	2.50%	6.67%	-	-	-	-	-	-	-	-	-	-
9	309	Raw Water Supply Mains	2.50%	2.00%	-	-	-	-	-	-	-	-	-	-
11	310	Power Generation Equipment	2.50%	5.00%	-	-	-	-	-	-	-	24,178	483,568	180,942
12	311	Pumping Equipment	2.50%	12.50%	92,243	-	92,243	-	-	-	-	307,496	3,198,398	1,430,777
13	320	Water Treatment Equipment	2.50%	3.33%	-	-	-	-	-	-	-	33,823	1,009,710	216,904
14	320.1	Water Treatment Plants	2.50%	3.33%	-	-	-	-	-	-	-	-	-	-
15	320.2	Solution Chemical Feeders	2.50%	20.00%	-	-	-	-	-	-	-	-	-	-
16	330	Distribution Reservoirs & Standpipes	2.50%	2.22%	-	-	-	-	-	-	-	175,719	7,915,271	1,924,153
17	330.1	Storage Tanks	2.50%	2.22%	-	-	-	-	-	-	-	-	-	-
18	330.2	Pressure Tanks	2.50%	5.00%	-	-	-	-	-	-	-	-	-	-
19	331	Transmission & Distribution Mains	2.50%	2.00%	418,905	-	418,905	-	-	-	-	1,108,755	55,648,700	14,550,274
20	333	Services	2.50%	3.33%	-	-	-	-	-	-	-	108,720	3,264,855	806,723
21	334	Meters	2.50%	6.33%	239,792	-	239,792	-	-	-	-	695,566	8,470,027	4,912,894
22	335	Hydrants	2.50%	2.00%	335,489	-	335,489	-	-	-	-	106,818	5,508,537	1,109,535
23	336	Backflow Prevention Devices	2.50%	6.67%	-	-	-	-	-	-	-	-	-	-
24	339	Other Plant & Misc Equipment	2.50%	6.67%	-	-	-	-	-	-	-	-	-	-
25	340	Office Furniture & Equipment	2.50%	6.67%	10,692	(6,415)	4,277	-	-	-	-	170	4,688	239
26	340.1	Computers & Software	2.50%	20.00%	-	-	-	-	-	-	-	-	-	-
27	341	Transportation Equipment	2.50%	20.00%	-	-	-	-	-	-	-	5,060	25,298	8,307
28	342	Stores Equipment	2.50%	4.00%	-	-	-	-	-	-	-	-	-	-
29	343	Tools, Shop & Garage Equipment	2.50%	5.00%	-	-	-	-	-	-	-	2,322	46,433	5,639
30	344	Laboratory Equipment	2.50%	10.00%	-	-	-	-	-	-	-	-	-	-
31	345	Power Operated Equipment	2.50%	5.00%	-	-	-	-	-	-	-	-	-	-
32	346	Communication Equipment	2.50%	10.00%	-	-	-	-	-	-	-	21,808	218,081	87,994
33	347	Miscellaneous Equipment	2.50%	10.00%	-	-	-	-	-	-	-	-	-	-
34	348	Other Tangible Plant	2.50%	10.00%	-	-	-	-	-	-	-	-	-	-
35														
36														
37														
38		TOTALS			1,200,771	(6,415)	1,194,356	-	-	-	-	2,951,636	97,171,888	27,815,962

			30-Jun-17													
Line No	NARUC Account No	Description	Allowed Deprec. Rate - Before	Allowed Deprec. Rate - After	Plant Additions (Per Books)	Plant Adjustments	Adjusted Plant Additions	Plant Retirements (Per Books)	Retirement Adjustments	Adjusted Plant Retirements	Salvage A/Q Only	Rate Case Only Post-Test Year Plant	Rate Case Only Post-Test Year A/Q	Depreciation (Calculated)	Plant Balance	Accum. Deprec.
1	301	Organization Cost	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-	-	-
2	302	Franchise Cost	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-	-	-
3	303	Land and Land Rights	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-	474,452	-
4	304	Structures & Improvements	2.50%	3.33%	-	-	-	-	-	-	-	-	-	133,444	5,190,323	1,165,899
5	305	Collecting & Impounding Reservoirs	2.50%	2.50%	-	-	-	-	-	-	-	-	-	-	-	-
6	306	Lake, River, Canal Intakes	2.50%	2.50%	-	-	-	-	-	-	-	-	-	-	-	-
7	307	Wells & Springs	2.50%	3.33%	2,149	-	2,149	-	-	-	-	600,000	9,990	96,148	6,315,687	1,854,296
8	308	Infiltration Galleries	2.50%	6.67%	-	-	-	-	-	-	-	-	-	-	-	-
9	309	Raw Water Supply Mains	2.50%	2.00%	-	-	-	-	-	-	-	-	-	-	-	-
11	310	Power Generation Equipment	2.50%	5.00%	70	-	70	-	-	-	-	-	-	12,090	483,638	193,032
12	311	Pumping Equipment	2.50%	12.50%	16,441	-	16,441	-	-	-	-	150,000	9,375	152,657	3,964,839	1,592,806
13	320	Water Treatment Equipment	2.50%	3.33%	-	-	-	-	-	-	-	-	-	16,812	1,008,710	233,716
14	320.1	Water Treatment Plants	2.50%	3.33%	12,044	-	12,044	-	-	-	-	-	-	100	12,044	100
15	320.2	Solution Chemical Feeders	2.50%	20.00%	-	-	-	-	-	-	-	-	-	-	-	-
16	330	Distribution Reservoirs & Standpipes	2.50%	2.22%	-	-	-	-	-	-	-	-	-	-	87,860	7,915,271
17	330.1	Storage Tanks	2.50%	2.22%	-	-	-	-	-	-	-	-	-	-	-	-
18	330.2	Pressure Tanks	2.50%	5.00%	-	-	-	-	-	-	-	-	-	-	-	-
19	331	Transmission & Distribution Mains	2.50%	2.00%	35,885	-	35,885	-	-	-	-	75,000	750	556,666	55,759,585	15,107,690
20	333	Services	2.50%	3.33%	-	-	-	-	-	-	-	-	-	54,360	3,264,865	861,083
21	334	Meters	2.50%	8.33%	214,224	-	214,224	-	-	-	-	-	-	357,238	8,684,250	5,270,132
22	335	Hydrants	2.50%	2.00%	25,658	-	25,658	-	-	-	-	-	-	55,214	5,534,196	1,164,748
23	336	Backflow Prevention Devices	2.50%	6.67%	-	-	-	-	-	-	-	-	-	-	-	-
24	339	Other Plant & Misc Equipment	2.50%	6.67%	-	-	-	-	-	-	-	-	-	-	-	-
25	340	Office Furniture & Equipment	2.50%	6.67%	548	(329)	219	-	-	-	-	-	-	160	4,907	399
26	340.1	Computers & Software	2.50%	20.00%	-	-	-	-	-	-	-	-	-	-	-	-
27	341	Transportation Equipment	2.50%	20.00%	-	-	-	-	-	-	-	-	-	2,530	25,298	10,837
28	342	Stores Equipment	2.50%	4.00%	-	-	-	-	-	-	-	-	-	-	-	-
29	343	Tools, Shop & Garage Equipment	2.50%	5.00%	-	-	-	-	-	-	-	-	-	1,161	46,433	6,799
30	344	Laboratory Equipment	2.50%	10.00%	-	-	-	-	-	-	-	-	-	-	-	-
31	345	Power Operated Equipment	2.50%	5.00%	-	-	-	-	-	-	-	-	-	-	-	-
32	346	Communication Equipment	2.50%	10.00%	-	-	-	-	-	-	-	25,000	1,250	10,904	243,081	100,148
33	347	Miscellaneous Equipment	2.50%	10.00%	-	-	-	-	-	-	-	-	-	-	-	-
34	348	Other Tangible Plant	2.50%	10.00%	-	-	-	-	-	-	-	-	-	-	-	-
35																
36																
37																
38		TOTALS			307,019	(329)	306,690	-	-	-	-	850,000	21,385	1,536,343	98,328,579	29,373,700

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Original Cost Rate Base Proforma Adjustments
 Adjustment 3

Exhibit
 Schedule B-2
 Page 5
 Witness: Bourassa

Contributions-in-Aid-of-Construction (CIAC) and Accumulated Amortization

Line No.		CIAC	Accumulated Amortization
1	Proforma Balance at end of Test Year	\$ 32,396,779	\$ 9,879,284
2			
3	Book Balance at end of Test Year	\$ 35,298,536	\$ 9,900,879
4			
5	Increase / (Decrease) in CIAC or AA CIAC	\$ (2,901,757)	\$ (21,595)

	2008		2009		2010		2011		2012		
Balance 12/31/2007	Additions	Balance	Additions	Balance	Additions	Balance	Additions	Balance	Additions	Balance	
11 CIAC	29,591,196	1,230,915	30,822,111	104,820	30,926,931	2,221,545	33,361,549	(404,895)	32,956,654	465,740	33,422,394
12 Anthem Well #4 CIAC						213,073					
13 Unexpended HUF's			(5,895,280)		(6,121,256)		(5,533,148)		(3,420,096)		(3,596,537)
14 Amortizable CIAC Balance			24,926,831		24,805,675		27,828,401		29,536,558		29,825,857
15											
16 Amortization Rate			2.5801%		2.4906%		2.5794%		2.8277%		2.8501%
17 Amortization			643,132		617,809		717,818		835,217		850,059
18 Accumulated Amortization	2,110,489		2,753,621		3,371,431		4,089,248		4,924,465		5,774,524
19											
20 Net CIAC	29,591,196	1,230,915	28,068,490	104,820	27,555,501	2,221,545	29,272,301	(404,895)	28,032,188	465,740	27,647,869

	2013		2014		2015		2016		June 30, 2017		
	Additions	Balance	Additions	Balance	Additions	Balance	Additions	Balance	Additions	Balance	
24 CIAC	306,000	33,728,394	315,740	34,044,134	558,940	34,603,074	761,635	35,364,709	146,900	35,511,609	
25 Unexpended HUF's		(3,874,915)		(4,096,556)		(4,103,383)		(3,841,127)		(3,939,830)	
26 Amortizable CIAC Balance		29,853,478		29,947,577		30,499,691		31,523,581		31,571,779	
27 HUF's Used for PTY Plant										825,000	
28 Proforma Balance of CIAC										32,396,779	
29											
30 Amortization Rate			2.8663%		2.8698%		3.0168%		3.0768%		1.5824%
31 Amortization			855,697		859,444		920,125		969,904		499,589
32 Accumulated Amortization			6,630,221		7,489,666		8,409,791		9,379,695		9,879,284
33											
34 Net CIAC	306,000	27,098,172	315,740	26,554,468	558,940	26,193,283	761,635	25,985,013	146,900	25,632,325	

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Original Cost Rate Base Proforma Adjustments
 Adjustment 4

Exhibit
 Schedule B-2
 Page 6
 Witness: Bourassa

Line No.
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		Federal Depreciation							Total Since
Column	Description	2013	5 months Factor	Adjusted Aug. '13 to Dec. '13 2013	2014	2015	2016	Jun-17	Taxes Allowed
[1]	Water Division Depreciation & Amortization	\$ 1,670,857	0.4167	\$ 696,191	\$ 1,798,301	\$ 1,961,045	\$ 1,981,732	\$ 1,036,754	\$ 7,474,023
[2]	Sewer Division Depreciation and Amortization	\$ 3,697,332	0.4167	\$ 1,540,555	\$ 3,906,801	\$ 4,032,639	\$ 4,078,057	\$ 1,968,347	\$ 15,526,399
[3] = [1] + [2]	Total Book Depreciation & Amortization	\$ 5,368,189		\$ 2,236,746	\$ 5,705,103	\$ 5,993,684	\$ 6,059,789	\$ 3,005,101	\$ 23,000,422
[4]	Federal Tax Depreciation	\$ 5,360,574	0.4167	\$ 2,233,573	\$ 5,666,727	\$ 5,990,696	\$ 6,114,742	\$ 3,052,021	\$ 23,057,760
[5]	Bonus Depreciation	\$ -	0.4167	\$ -	\$ -	\$ 1,640,470	\$ 2,242,087	\$ -	\$ 3,882,557
[6] = [4] + [5]	Total Tax Write-Offs	\$ 5,360,574		\$ 2,233,573	\$ 5,666,727	\$ 7,631,166	\$ 8,356,829	\$ 3,052,021	\$ 26,940,317
[7] = [3] - [6]	Book Tax Timing Difference	\$ 7,615		\$ 3,173	\$ 38,375	\$ (1,637,482)	\$ (2,297,040)	\$ (46,920)	\$ (3,939,895)

		State Depreciation							Total Since
Column	Description	2013	5 months Factor	Adjusted Aug. '13 to Dec. '13 2013	2014	2015	2016	Jun-17	Taxes Allowed
[1]	Water Division Depreciation & Amortization	\$ 1,670,857	0.4167	\$ 696,191	\$ 1,798,301	\$ 1,961,045	\$ 1,981,732	\$ 1,036,754	\$ 7,474,023
[2]	Sewer Division Depreciation and Amortization	\$ 3,697,332	0.4167	\$ 1,540,555	\$ 3,906,801	\$ 4,032,639	\$ 4,078,057	\$ 1,968,347	\$ 15,526,399
[3] = [1] + [2]	Total Book Depreciation & Amortization	\$ 5,368,189		\$ 2,236,746	\$ 5,705,103	\$ 5,993,684	\$ 6,059,789	\$ 3,005,101	\$ 23,000,422
[4]	State Tax Depreciation	\$ 6,242,813	0.4167	\$ 2,601,172	\$ 6,545,877	\$ 5,990,696	\$ 7,113,743	\$ 3,549,845	\$ 25,801,334
[5]		\$ -	0.4167	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
[6] = [4] + [5]	Total Tax Write-Offs	\$ 6,242,813		\$ 2,601,172	\$ 6,545,877	\$ 5,990,696	\$ 7,113,743	\$ 3,549,845	\$ 25,801,334
[7] = [3] - [6]	Book Tax Timing Difference	\$ (874,623)		\$ (364,426)	\$ (840,775)	\$ 2,988	\$ (1,053,955)	\$ (544,744)	\$ (2,800,912)

	Deductible TD (Taxable TD) Expected to be Realized	Effective Tax Rate	Future Tax Asset (Liability)
Federal	\$ (3,939,895)	20.118%	\$ (792,628)
State	\$ (2,800,912)	4.2000%	\$ (117,638)
		Net Asset (Liability)	\$ (910,267)
	Allocation Factor - Water-Division (based on rate base before ADIT)	0.38938	
	Net Asset (Liability) Water Division	\$ (354,437)	
	ADIT Asset (Liability) as Adjusted	\$ -	
	Change in ADIT	(354,437)	
	Adjustment to ADIT on B-2	354,437	

SUPPORTING SCHEDULES
 C-3
 Testimony

RECAP SCHEDULE
 B-2

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 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)	\$	1,293,030
3	Pumping Power (1/24 of Pumping Power)		-
4	Purchased Water (1/24 of Purchased Water)		0
5			
6			
7			
8			
9	Total Working Capital Allowance	<u>\$</u>	<u>1,293,030</u>
10			
11			
12	Working Capital Requested	<u>\$</u>	<u>-</u>
13			
14			
15			
16			
17		<u>Adjusted Test Year</u>	
18	Total Operating Expense	\$	12,227,791
19	Less:		
20	Income Tax	\$	(183,555)
21	Property Tax		2,020,407
22	Depreciation		46,700
23	Purchased Water		0
24	Pumping Power		-
25	Allowable Expenses	<u>\$</u>	<u>10,344,240</u>
26	1/8 of allowable expenses	<u>\$</u>	<u>1,293,030</u>

29 SUPPORTING SCHEDULES:

30 E-1

RECAP SCHEDULES:

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Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 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	\$ 11,193,412	\$ 79,984	\$ 11,273,397	\$ 2,665,399	\$ 13,938,796
3	Unmetered Water Revenues	-	-	-	-	-
4	Other Water Revenues	402,339	-	402,339	-	402,339
5		<u>\$ 11,595,751</u>	<u>\$ 79,984</u>	<u>\$ 11,675,735</u>	<u>\$ 2,665,399</u>	<u>\$ 14,341,134</u>
6	Operating Expenses					
7	Salaries and Wages	\$ -	-	\$ -	-	\$ -
8	Salaries and Wages - Officers, Directors	78,000	-	78,000	-	78,000
9	Employee Pensions and Benefits	0	-	0	-	0
10	Purchased Water	-	-	-	-	-
11	Purchased Power	1,153,620	(264)	1,153,356	-	1,153,356
12	Fuel for Power Production	4,926	-	4,926	-	4,926
13	Chemicals	32,618	(7)	32,611	-	32,611
14	Materials and Supplies	134,861	-	134,861	-	134,861
15	Repairs and Maintenance	308,348	120,461	428,810	-	428,810
16	Office Supplies	10,539	2,137	12,675	-	12,675
17	Contractual Services - Engineering	34,257	-	34,257	-	34,257
18	Contractual Services - Accounting	38,043	-	38,043	-	38,043
19	Contractual Services - Legal	183,838	-	183,838	-	183,838
20	Contractual Services - Management Fees	6,834,399	107,318	6,941,717	-	6,941,717
21	Contractual Services - Other	144,062	-	144,062	-	144,062
22	Contractual Services - Testing	83,351	-	83,351	-	83,351
23	Rents	127,312	-	127,312	-	127,312
24	Transportation	2,162	-	2,162	-	2,162
25	Insurance	78,495	-	78,495	-	78,495
26	Regulatory Comm. Expense - Amortization	-	40,000	40,000	-	40,000
27	Regulatory Comm. Expense - Other	39,397	-	39,397	-	39,397
28	Bad Debt Expense	46,700	-	46,700	-	46,700
29	Miscellaneous Expense	211,049	-	211,049	-	211,049
30	Depreciation and Amortization	2,144,509	(124,103)	2,020,407	-	2,020,407
31	Taxes Other Than Income	30,197	-	30,197	-	30,197
32	Property Taxes	544,313	807	545,120	41,037	586,157
33	Income Tax	-	(183,555)	(183,555)	638,193	454,638
34		-	-	-	-	-
35	Total Operating Expenses	<u>\$ 12,264,997</u>	<u>\$ (37,206)</u>	<u>\$ 12,227,791</u>	<u>\$ 679,230</u>	<u>\$ 12,907,021</u>
36	Operating Income	<u>\$ (669,246)</u>	<u>\$ 117,190</u>	<u>\$ (552,056)</u>	<u>\$ 1,986,169</u>	<u>\$ 1,434,113</u>
37	Other Income (Expense)					
38	Interest Income	52,362	-	52,362	-	52,362
39	Other income	-	-	-	-	-
40	Interest Expense	(23,400)	-	(23,400)	-	(23,400)
41	Other Expense	(3,850)	-	(3,850)	-	(3,850)
42		-	-	-	-	-
43	Total Other Income (Expense)	<u>\$ 25,112</u>	<u>\$ -</u>	<u>\$ 25,112</u>	<u>\$ -</u>	<u>\$ 25,112</u>
44	Net Profit (Loss)	<u>\$ (644,135)</u>	<u>\$ 117,190</u>	<u>\$ (526,944)</u>	<u>\$ 1,986,169</u>	<u>\$ 1,459,225</u>

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 46 SUPPORTING SCHEDULES:
 47 C-1, page 2
 48 E-2
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RECAP SCHEDULES:
 A-1

Line No.	LABEL>>>>>	1	2	3	4	5	6	7	8	Test Year Adjusted Results	Proposed Rate Increase	Adjusted with Rate Increase	
	Test Year Book Results	Depreciation	Property Taxes	Rate Case Expense	Intentionally Left Blank	Revenue Annualization	Usage Normalization	Tank Maintenance Expense	Income tax				
1	Revenues												
2	Metered Water Revenues	\$ 11,193,412				\$ 140,853	\$ (60,869)			\$ 11,273,397	\$ 2,665,399	\$ 13,938,796	
3	Unmetered Water Revenues												
4	Other Water Revenues	402,339								402,339		402,339	
5		\$ 11,595,751	\$ -	\$ -	\$ -	\$ 140,853	\$ (60,869)	\$ -	\$ -	\$ 11,675,735	\$ 2,665,399	\$ 14,341,134	
6	Operating Expenses												
7	Salaries and Wages	\$ -								\$ -		\$ -	
8	Salaries and Wages - Officers, Directors	78,000								78,000		78,000	
9	Employee Pensions and Benefits	0								0		0	
10	Purchased Water												
11	Purchased Power	1,153,620				13,107	(13,371)			1,153,356		1,153,356	
12	Fuel for Power Production	4,926								4,926		4,926	
13	Chemicals	32,618				371	(378)			32,611		32,611	
14	Materials and Supplies	134,861								134,861		134,861	
15	Repairs and Maintenance	308,348						120,461		428,810		428,810	
16	Office Supplies	10,539				2,137				12,675		12,675	
17	Contractual Services - Engineering	34,257								34,257		34,257	
18	Contractual Services - Accounting	38,043								38,043		38,043	
19	Contractual Services - Legal	183,838								183,838		183,838	
20	Contractual Services - Management Fees	6,834,399				107,318				6,941,717		6,941,717	
21	Contractual Services - Other	144,062								144,062		144,062	
22	Contractual Services - Testing	83,351								83,351		83,351	
23	Rents	127,312								127,312		127,312	
24	Transportation	2,162								2,162		2,162	
25	Insurance	78,495								78,495		78,495	
26	Regulatory Comm. Expense - Amortization			40,000						40,000		40,000	
27	Regulatory Comm. Expense - Other	39,397								39,397		39,397	
28	Bad Debt Expense	46,700								46,700		46,700	
29	Miscellaneous Expense	211,049								211,049		211,049	
30	Depreciation and Amortization	2,144,509	(124,103)							2,020,407		2,020,407	
31	Taxes Other Than Income	30,197								30,197		30,197	
32	Property Taxes	544,313		807						545,120	41,037	586,157	
33	Income Tax								(183,555)	(183,555)	638,193	454,638	
34													
35	Total Operating Expenses	\$ 12,264,997	\$ (124,103)	\$ 807	\$ 40,000	\$ -	\$ 122,932	\$ (13,749)	\$ 120,461	\$ (183,555)	\$ 12,227,791	\$ 1,986,169	\$ 14,213,960
36	Operating Income	\$ (669,246)	\$ 124,103	\$ (807)	\$ (40,000)	\$ -	\$ 17,921	\$ (47,120)	\$ (120,461)	\$ 183,555	\$ (552,056)	\$ 1,986,169	\$ 1,434,113
37	Other Income (Expense)												
38	Interest Income	52,362								52,362		52,362	
39	Other Income												
40	Interest Expense	(23,400)								(23,400)		(23,400)	
41	Other Expense	(3,850)								(3,850)		(3,850)	
42													
43	Total Other Income (Expense)	\$ 25,112	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,112	\$ -	\$ 25,112	
44	Net Profit (Loss)	\$ (644,135)	\$ 124,103	\$ (807)	\$ (40,000)	\$ -	\$ 17,921	\$ (47,120)	\$ (120,461)	\$ 183,555	\$ (526,944)	\$ 1,986,169	\$ 1,459,225

45 SUPPORTING SCHEDULES
 46 C-2
 47 E-2

RECAP SCHEDULES
 C-1, page 1

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Adjustments to Revenues and Expenses

Exhibit
 Schedule C-2
 Page 1
 Witness: Bourassa

Line No.	<u>Adjustments to Revenues and Expenses</u>						<u>Subtotal</u>
	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	
1				Intentionally			
2		Property	Rate	Left	Revenue	Usage	
3	<u>Depreciation</u>	<u>Taxes</u>	<u>Case Expense</u>	<u>Blank</u>	<u>Annualization</u>	<u>Normalization</u>	
4	Revenues	-	-	-	140,853	(60,869)	79,984
5							
6	Expenses	(124,103)	807	40,000	-	122,932	(13,749)
7							
8	Operating						
9	Income	124,103	(807)	(40,000)	-	17,921	(47,120)
10							
11	Interest						
12	Expense						
13	Other						
14	Income /						
15	Expense						
16							
17	Net Income	124,103	(807)	(40,000)	-	17,921	(47,120)
18							
19							
20		<u>Adjustments to Revenues and Expenses</u>					
21		<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>
22		Tank					
23		<u>Maintenance</u>	<u>Income tax</u>	<u>Intentionally</u>	<u>Intentionally</u>	<u>Intentionally</u>	<u>Intentionally</u>
24		<u>Expense</u>		<u>Left Blank</u>	<u>Left Blank</u>	<u>Left Blank</u>	<u>Left Blank</u>
25	Revenues	-	-	-	-	-	-
26							
27	Expenses	120,461	(183,555)	-	-	-	-
28							
29	Operating						
30	Income	(120,461)	183,555	-	-	-	-
31							
32	Interest						
33	Expense						
34	Other						
35	Income /						
36	Expense						
37							
38	Net Income	(120,461)	183,555	-	-	-	-
39							

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Adjustments to Revenues and Expenses
 Adjustment Number 1

Exhibit
 Schedule C-2
 Page 2
 Witness: Bourassa

Depreciation Expense

Line
No.

Acct.	Original	Non-Depr.	Adjusted	Proposed	Depreciation		
<u>No.</u> <u>Description</u>	<u>Cost</u>	<u>or Fully</u> <u>Depr. Plant</u>	<u>Original</u> <u>Cost</u>	<u>Rates</u>	<u>Expense</u>		
1							
2							
3							
4							
5	301	Organization Cost	-	-	0.00%	-	
6	302	Franchise Cost	-	-	0.00%	-	
7	303	Land and Land Rights	474,452	(474,452)	-	0.00%	-
8	304	Structures and Improvements	5,190,323	-	-	3.33%	172,838
9	305	Collecting and Impounding Res.	-	-	-	2.50%	-
10	306	Lake River and Other Intakes	-	-	-	2.50%	-
11	307	Wells and Springs	6,315,687	-	-	3.33%	210,312
12	308	Infiltration Galleries and Tunnels	-	-	-	6.67%	-
13	309	Supply Mains	-	-	-	2.00%	-
14	310	Power Generation Equipment	483,638	-	-	5.00%	24,182
15	311	Electric Pumping Equipment	3,364,839	(764,111)	-	12.50%	325,091
16	320	Water Treatment Equipment	1,009,710	-	-	3.33%	33,623
17	320.1	Water Treatment Plant	12,044	-	-	3.33%	401
18	320.2	Chemical Solution Feeders	-	-	-	20.00%	-
19	330	Dist. Reservoirs & Standpipe	7,915,271	-	-	2.22%	175,719
20	330.1	Storage tanks	-	-	-	2.22%	-
21	330.2	Pressure Tanks	-	-	-	5.00%	-
22	331	Trans. and Dist. Mains	55,759,585	-	-	2.00%	1,115,192
23	333	Services	3,264,865	-	-	3.33%	108,720
24	334	Meters	8,684,250	-	-	8.33%	723,398
25	335	Hydrants	5,534,195	-	-	2.00%	110,684
26	336	Backflow Prevention Devices	-	-	-	6.67%	-
27	339	Other Plant and Misc. Equip.	-	-	-	6.67%	-
28	340	Office Furniture and Fixtures	4,907	-	-	6.67%	327
29	340.1	Computers and Software	-	-	-	20.00%	-
30	341	Transportation Equipment	25,298	-	-	20.00%	5,060
31	342	Stores Equipment	-	-	-	4.00%	-
32	343	Tools and Work Equipment	46,433	-	-	5.00%	2,322
33	344	Laboratory Equipment	-	-	-	10.00%	-
34	345	Power Operated Equipment	-	-	-	5.00%	-
35	346	Communications Equipment	243,081	-	-	10.00%	24,308
36	347	Miscellaneous Equipment	-	-	-	10.00%	-
37	348	Other Tangible Plant	-	-	-	10.00%	-
38		TOTALS	\$ 98,328,579	\$ (1,238,563)	\$ 97,090,016		\$ 3,032,177
39							
40							
41		Less: Amortization of Contributions			Gross CIAC	Amort. Rate	
42		Total Depreciation Expense			\$ 32,396,779	3.1231%	\$ (1,011,770)
43							\$ 2,020,407
44		Adjusted Test Year Depreciation Expense					2,144,509
45							
46		Increase (decrease) in Depreciation Expense					(124,103)
47							
48		Adjustment to Revenues and/or Expenses					\$ (124,103)
49							
50		<u>SUPPORTING SCHEDULE</u>					
51		B-2, page 3					

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 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 - 2007	\$ 11,675,735	\$ 11,675,735
2	Weight Factor	2	2
3	Subtotal (Line 1 * Line 2)	23,351,471	23,351,471
4	Company Recommended Revenue	11,675,735	14,341,134
5	Subtotal (Line 4 + Line 5)	35,027,206	37,692,605
6	Number of Years	3	3
7	Three Year Average (Line 5 / Line 6)	11,675,735	12,564,202
8	Department of Revenue Multiplier	2	2
9	Revenue Base Value (Line 7 * Line 8)	23,351,471	25,128,403
10	Plus: 10% of CWIP - 2010	-	-
11	Less: Net Book Value of Licensed Vehicles	14,461	14,461
12	Full Cash Value (Line 9 + Line 10 - Line 11)	23,337,010	25,113,942
13	Assessment Ratio	18.0%	18.0%
14	Assessment Value (Line 12 * Line 13)	4,200,662	4,520,510
15	Composite Property Tax Rate - Obtained from ADOR	12.8302%	12.8302%
16	Test Year Adjusted Property Tax Expense (Line 14 * Line 15)	\$ 538,953	\$ 579,990
17	Tax on Parcels	6,167	6,167
18	Total Property Taxes (Line 16 + Line 17)	\$ 545,120	
19	Test Year Property Taxes	\$ 544,313	
20	Adjustment to Test Year Property Taxes (Line 18 - Line 19)	\$ 807	
21			
22	Property Tax on Company Recommended Revenue (Line 16 + Line 17)		\$ 586,157
23	Company Test Year Adjusted Property Tax Expense (Line 18)		\$ 545,120
24	Increase in Property Tax Due to Increase in Revenue Requirement		\$ 41,037
25			
26	Increase in Property Tax Due to Increase in Revenue Requirement (Line 24)		\$ 41,037
27	Increase in Revenue Requirement		\$ 2,665,399
28	Increase in Property Tax Per Dollar Increase in Revenue (Line 26 / Line 27)		1.53962%
29			
30			
31			
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Johnson Utilities Company - Water Division
Test Year Ended June 30, 2017
Adjustment to Revenues and Expenses
Adjustment Number 3

Exhibit
Schedule C-2
Page 4
Witness: Bourassa

Rate Case Expense

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Estimated Rate Case Expense	\$	200,000
Estimated Amortization Period in Years		5
Annual Rate Case Expense	\$	40,000
Test Year Rate Case Expense	\$	-
Increase(decrease) Rate Case Expense	\$	40,000
Adjustment to Revenue and/or Expense	\$	40,000

Johnson Utilities Company - Water Division
Test Year Ended June 30, 2017
Adjustment to Revenues and Expenses
Adjustment Number 4

Exhibit
Schedule C-2
Page 5
Witness: Bourassa

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Johnson Utilities Company - Water Division
Test Year Ended June 30, 2017
Adjustment to Revenues and Expenses
Adjustment Number 5

Exhibit
Schedule C-2
Page 6
Witness: Bourassa

Revenue Annualization

Line		
<u>No.</u>		
1		
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4	Revenue Annualization	\$ 140,853
5		
6	Total Revenue from Annualization	<u>\$ 140,853</u>
7		
8		
9	Purchased Power Expense	\$ 1,153,620
10	Gallons Sold During Test Year (in 1,000s)	2,673,357
11	Cost per 1,000 gallons	\$ 0.4315
12		
13	Additional Gallons Sold from Annualization (in 1,000s)	30,374
14		
15	Increase (decrease) in Purchased Power	<u>\$ 13,107</u>
16		
17	TY Chemicals Expense	\$ 32,618
18	Gallons Sold During Test Year (in 1,000s)	2,673,357
19	Cost per 1,000 gallons	\$ 0.0122
20		
21	Additional Gallons Sold from Annualization (in 1,000s)	30,374
22		
23	Increase (decrease) in Chemicals Expense	<u>\$ 371</u>
24		
25	Additional billings from annualization	4,856
26	Management Fee	\$ 22.10
27		
28	Increase (decrease) in Office Expense	<u>\$ 107,318</u>
29		
30	Additional billings from annualization	4,856
31	Postage rate	\$ 0.44
32		
33	Increase (decrease) in Office Expense	<u>\$ 2,137</u>
34		
35		
36	Adjustment to Revenue and/or Expense	<u>\$ 125,239</u>
37		
38	<u>SUPPORTING SCHEDULES</u>	
39	Work Papers	
40	H-1	
41		
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45		

Johnson Utilities Company - Water Division
Test Year Ended June 30, 2017
Adjustment to Revenues and Expenses
Adjustment Number 6

Exhibit
Schedule C-2
Page 7
Witness: Bourassa

Usage Normalization Adjustment

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Revenue Adjustment	\$	(60,869)
Adjustment to Revenues	\$	<u>(60,869)</u>
Cost per 1,000 gallons (from Adjustment 5)	\$	0.4315
Additional Gallons Sold from Usage Normalization (in 1,000s)		(30,985)
Increase (decrease) in Purchased Power	\$	<u>(13,371)</u>
Cost per 1,000 gallons (from Adjustment 5)	\$	0.0122
Additional Gallons Sold from Usage Normalization (in 1,000s)		(30,985)
Increase (decrease) in Chemicals Expense	\$	<u>(378)</u>
Adjustment to Revenue and/or Expense	\$	<u>(47,120)</u>

Reference
Testimony
Work Papers

Johnson Utilities Company - Water Division
Test Year Ended June 30, 2017
Adjustment to Revenues and Expenses
Adjustment Number 7

Exhibit
Schedule C-2
Page 8
Witness: Bourassa

Tank Painting Program Expense

Line

No.

1	<u>Normalization of Tank Maintenance Expense</u>	
2		
3	Projected Expenditures	
4	2018	\$ 377,377
5	2019	318,785
6	2020	109,366
7	2021	439,001
8	2022	374,928
9	2028	187,464
10	Total	<u>\$ 1,806,921</u>
11		
12	Normalization Period (years)	15
13		
14	Normalized Annual Expense	\$ 120,461
15		
16		
17	Adjustment to Revenue and/or Expense	<u>\$ 120,461</u>
18		
19	<u>Reference</u>	
20	Testimony	
21	Work Papers	
22		
23		
24		
25		

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Adjustment to Revenues and/or Expenses
 Adjustment Number 8

Exhibit
 Schedule C-2
 Page 9
 Witness: Bourassa

Line No.		Test Year Adjusted Results	Adjusted with Rate Increase
1	<u>Income Tax Computation</u>		
2			
3			
4			
5			
6	Revenue	\$ 11,675,735	\$ 14,341,134
7	Operating Expenses Excluding Income Taxes	12,411,346	12,452,383
8	Synchronized Interest		
9			
10	Income Before Taxes	<u>\$ (735,611)</u>	<u>\$ 1,888,751</u>
11			
12	Arizona Income Before Taxes	\$ (735,611)	\$ 1,888,751
13			
14	State Tax Rate	4.20%	4.20%
15			
16	Arizona Income Taxes	\$ (30,896)	\$ 79,328
17			
18	Federal Income Before Taxes	\$ (735,611)	\$ 1,888,751
19			
20	Less Arizona Income Taxes	<u>\$ (30,896)</u>	<u>\$ 79,328</u>
21			
22	Federal Taxable Income	<u>\$ (704,715)</u>	<u>\$ 1,809,424</u>
23			
24			
25	FEDERAL INCOME TAXES:		
26	Federal Income Tax Rate	21.00%	21.00%
27	Federal Income Taxes	\$ (147,990)	\$ 379,979
28			
29			
30			
31	Federal Income Taxes	<u>\$ (147,990)</u>	<u>\$ 379,979</u>
32			
33			
34	Total Income Tax	<u>\$ (178,886)</u>	<u>\$ 459,307</u>
35			
36	Effective Federal and State Tax Rate	<u>24.32%</u>	<u>24.32%</u>
37			
38	Income Tax	\$ (178,886)	\$ 459,307
39	Test Year Income tax Expense	-	(183,555)
40	Adjustment to Income Tax Expense	<u>\$ (178,886)</u>	<u>\$ 642,861</u>
41			
42			

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Computation of Gross Revenue Conversion Factor

Exhibit
 Schedule C-3
 Page 1
 Witness: Bourassa

Line No.	<u>Description</u>	Percentage of Incremental Gross <u>Revenues</u>
1	Combined Federal and State Effective Income Tax Rate	24.318%
2		
3	Property Taxes	1.165%
4		
5		
6	Total Tax Percentage	25.483%
7		
8	Operating Income % = 100% - Tax Percentage	74.517%
9		
10		
11		
12		
13	<u>1</u> = Gross Revenue Conversion Factor	
14	Operating Income %	1.3420

25 SUPPORTING SCHEDULES:

26 C-3, page 2

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RECAP SCHEDULES:

A-1

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Summary of Cost of Capital

Exhibit
 Schedule D-1
 Page 1
 Witness: Bourassa

Consolidated Capital Structure of Water and Wastewater Division

Line No.	Item of Capital	<u>Adjusted End of Test Year</u>				<u>End of Projected Year</u>			
		Dollar Amount	Percent of Total	Cost Rate	Weighted Cost	Dollar Amount	Percent of Total	Cost Rate	Weighted Cost
1	Long-Term Debt	600,000	11.27%	8.000%	0.90%	600,000	12.78%	8.000%	1.02%
2									
3	Member Equity	<u>4,721,917</u>	<u>88.73%</u>	N/A	N/A	<u>4,095,437</u>	<u>87.22%</u>	N/A	N/A
4									
5	Totals	<u>5,321,917</u>	<u>100.00%</u>		<u>N/A</u>	<u>4,695,437</u>	<u>100.00%</u>		<u>N/A</u>

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SUPPORTING SCHEDULES:

D-1
 D-3
 D-4
 E-1
 Testimony

RECAP SCHEDULES:

A-3

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Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Cost of Long Term Debt
 Combined Water and Sewer Divisions

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	Interest Rate	Weighted Cost	Amount Outstanding	Annual Interest	Interest Rate	Weighted Cost
1									
2	Member Note	600,000	48,000	8.000% ¹	8.000%	600,000	48,000	8.000%	8.000%
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13	Totals	<u>\$ 600,000</u>	<u>48,000</u>		<u>8.000%</u>	<u>\$ 600,000</u>	<u>48,000</u>		<u>8.000%</u>
14									

16 Supporting Schedules:

17 E-1

18 E-2

19 Workpapers

23 ¹ Effective interest rate using Effective Interest Method for amortizing bond issuance costs. See work papers.

24 ² Effective interest rate using Effective Interest Method for amortizing bond issuance costs. See work papers.

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Johnson Utilities Company - Water Division
Test Year Ended June 30, 2017
Cost of Preferred Stock

Exhibit
Schedule D-3
Page 1
Witness: Bourassa

Line

No.

1

End of Test Year

End of Projected Year

2

3

Description
of Issue

Shares

Dividend

Shares

Dividend

4

Outstanding Amount Requirement

Outstanding Amount Requirement

5

6

7

NOT APPLICABLE, NO PREFERRED STOCK ISSUED OR OUTSTANDING

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9

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SUPPORTING SCHEDULES:

RECAP SCHEDULES:

22

E-1

D-1

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Johnson Utilities Company - Water Division
Test Year Ended June 30, 2017
Cost of Common Equity

Exhibit
Schedule D-4
Page 1
Witness: Bourassa

Line

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2

The Company is proposing an Operating Margin of

10.00% .

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SUPPORTING SCHEDULES:

RECAP SCHEDULES:

18

E-1

D-1

19

D-4.1 to D-4.15

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Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Comparative Balance Sheets

Exhibit
 Schedule E-1
 Page 1
 Witness: Bourassa

Line No.	Test Year Ended 6/30/2017	Year Ended 6/30/2016	Year Ended 6/30/2015
1	ASSETS		
2	\$ 96,778,132	\$ 95,451,293	\$ 94,934,771
3	-	-	-
4	859,427	1,162,345	416,262
5	1,284,561	1,284,561	1,284,561
6	(28,885,545)	(25,864,358)	(23,003,647)
7	<u>\$ 70,036,576</u>	<u>\$ 72,033,842</u>	<u>\$ 73,631,947</u>
8			
9	CURRENT ASSETS		
10	\$ 5,376,020	\$ 2,981,175	\$ 3,397,954
11	8,963,172	7,555,191	5,630,414
12	1,060,554	1,508,189	1,249,013
13	-	-	-
14	46,366	-	10,781
15	4,376	-	-
16	48,837	69,539	69,416
17	(6,905)	12,437	103,423
18	4,876,711	3,419,116	-
19	<u>\$ 20,369,130</u>	<u>\$ 15,545,647</u>	<u>\$ 10,460,999</u>
20			
21	\$ -	\$ -	\$ -
22	-	100,567	91,144
23	-	-	-
24	<u>\$ -</u>	<u>\$ 100,567</u>	<u>\$ 91,144</u>
25			
26	<u>\$ 90,405,706</u>	<u>\$ 87,680,055</u>	<u>\$ 84,184,090</u>
27			
28	LIABILITIES AND STOCKHOLDERS' EQUITY		
29			
30	\$ 5,526,401	\$ 7,716,911	\$ 6,465,558
31			
32	<u>\$ 240,000</u>	<u>\$ 240,000</u>	<u>\$ 240,000</u>
33			
34	CURRENT LIABILITIES		
35	\$ 710,158	\$ 578,101	\$ 1,183,094
36	-	-	-
37	-	-	-
38	219,800	-	-
39	-	-	-
40	-	-	-
41	-	-	-
42	10,767,014	6,382,524	3,100,333
43	-	-	-
44	32,839	66,817	32,611
45	<u>\$ 11,729,811</u>	<u>\$ 7,027,442</u>	<u>\$ 4,316,038</u>
46	DEFERRED CREDITS		
47	\$ 3,114,915	\$ 3,243,618	\$ 3,071,610
48	43,112,361	42,633,119	42,832,809
49	-	-	-
50	-	-	-
51	35,298,536	34,558,606	34,112,861
52	(9,900,879)	(9,024,202)	(8,139,347)
53	1,284,561	1,284,561	1,284,561
54	-	-	-
55	<u>\$ 72,909,494</u>	<u>\$ 72,695,702</u>	<u>\$ 73,162,495</u>
56			
57	<u>\$ 90,405,706</u>	<u>\$ 87,680,055</u>	<u>\$ 84,184,090</u>
58			
59			
60	SUPPORTING SCHEDULES:	RECAP SCHEDULES:	
61	Workpapers	A-3	

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Comparative Income Statements

Exhibit
 Schedule E-2
 Page 1
 Witness: Bourassa

Line No.		Test Year Ended 6/30/2017	Prior Year Ended 6/30/2016	Prior Year Ended 6/30/2015
1	Revenues			
2	Metered Water Revenues	\$ 11,193,412	\$ 10,897,809	\$ 10,750,862
3	Unmetered Water Revenues	-	-	-
4	Other Water Revenues	402,339	400,160	381,167
5	Total Revenues	<u>\$ 11,595,751</u>	<u>\$ 11,297,970</u>	<u>\$ 11,132,028</u>
6	Operating Expenses			
7	Salaries and Wages	\$ -	\$ -	\$ -
8	Salaries and Wages - Officers, Directors	78,000	78,000	384,480
9	Employee Pensions and Benefits	0	-	-
10	Purchased Water	-	28,133	66,815
11	Purchased Power	1,153,620	1,121,845	1,213,290
12	Fuel for Power Production	4,926	4,052	160
13	Chemicals	32,618	42,594	51,266
14	Materials and Supplies	134,861	47,033	121,841
15	Repairs and Maintenance	308,348	327,037	182,315
16	Office Supplies	10,539	8,218	8,959
17	Contractual Services - Engineering	34,257	25,423	81,181
18	Contractual Services - Accounting	38,043	61,300	17,773
19	Contractual Services - Legal	183,838	154,979	169,991
20	Contractual Services - Management Fees	6,834,399	7,018,584	6,270,742
21	Contractual Services - Other	144,062	7,689	104,199
22	Contractual Services - Testing	83,351	53,197	94,774
23	Rents	127,312	59,133	190,542
24	Transportation	2,162	3,841	2,737
25	Insurance	78,495	56,051	49,736
26	Regulatory Comm. Expense - Amortization	-	-	-
27	Regulatory Comm. Expense - Other	39,397	25,020	56,354
28	Bad Debt Expense	46,700	2,571	135,028
29	Miscellaneous Expense	211,049	168,937	190,716
30	Depreciation and Amortization	2,144,509	1,975,856	2,205,219
31	Taxes Other Than Income	30,197	4,064	-
32	Property Taxes	544,313	583,979	591,857
33	Income Taxes	-	-	-
34	Total Operating Expenses	<u>\$ 12,264,997</u>	<u>\$ 11,857,535</u>	<u>\$ 12,189,975</u>
35	Operating Income	<u>\$ (669,246)</u>	<u>\$ (559,565)</u>	<u>\$ (1,057,946)</u>
36	Other Income (Expense)			
37	Interest Income	52,362	41,151	39,072
38	Other Income	-	22,295	-
39	Interest Expense	(23,400)	(23,400)	(19,200)
40	Other Expense	(3,850)	(12,957)	(18,110)
41	Gain (loss) on Disposal of Equip	-	-	-
42	Total Other Income (Expense)	<u>\$ 25,112</u>	<u>\$ 27,089</u>	<u>\$ 1,762</u>
43	Net Profit (Loss)	<u>\$ (644,135)</u>	<u>\$ (532,476)</u>	<u>\$ (1,056,184)</u>

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SUPPORTING SCHEDULES:
 Workpapers

RECAP SCHEDULES:
 A-2

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Comparative Statements of Cash Flows

Exhibit
 Schedule E-3
 Page 1
 Witness: Bourassa

Line No.	Test Year Ended <u>6/30/2017</u>	Prior Year Ended <u>6/30/2016</u>	Prior Year Ended <u>6/30/2015</u>
1			
2			
3	Cash Flows from Operating Activities		
4	\$	\$	\$
5	(644,135)	(532,476)	(1,056,184)
6	Adjustments to reconcile net income to net cash provided by operating activities:		
7	2,144,509	1,975,856	2,205,219
8	Other - Adjustments		
9	Changes in Certain Assets and Liabilities:		
10	447,635	(259,176)	650,095
11	Accounts Receivable		
12	20,702	(123)	(6,535)
13	19,342	90,986	(61,743)
14	(1,407,981)	(1,924,777)	(753,255)
15	215,424		
16	Note Rec./Payable		
17	100,567	(9,425)	(2,673)
18	132,057	(604,993)	(1,766,368)
19	(128,703)	172,008	(954,350)
20	Interest Payable		
21	4,384,490	3,282,191	(355,245)
22	(1,537,938)	(3,374,129)	(45,367)
23	1		
24	<u>\$ 3,745,971</u>	<u>\$ (1,184,058)</u>	<u>\$ (2,146,407)</u>
25	Cash Flow From Investing Activities:		
26	(1,023,921)	(1,262,605)	(519,285)
27	Capital Expenditures		
28	Plant Held for Future Use		
29	<u>\$ (1,023,921)</u>	<u>\$ (1,262,605)</u>	<u>\$ (519,285)</u>
30	Cash Flow From Financing Activities		
31	Change in Restricted Cash		
32	Proceeds from Long-Term Debt		
33	739,930	445,745	215,500
34	479,242	(199,690)	366,514
35	Net receipt of contributions in aid of construction		
36	Net receipts of advances in aid of construction		
37	(1,546,376)	1,783,829	2,878,684
38	<u>\$ (327,204)</u>	<u>\$ 2,029,884</u>	<u>\$ 3,460,698</u>
39	2,394,846	(416,779)	795,006
40	2,981,175	3,397,954	2,602,947
41	<u>\$ 5,376,020</u>	<u>\$ 2,981,175</u>	<u>\$ 3,397,954</u>
42			
43			
44	<u>SUPPORTING SCHEDULES:</u>		
45	Workpapers/cashflow water.xls		
46			

RECAP SCHEDULES:
 A-5

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Statement of Changes in Stockholder's Equity

Exhibit
 Schedule E-4
 Page 1
 Witness: Bourassa

Line No.		Member's Capital	Intentionally Left Blank	Intentionally Left Blank	Total
1					
2					
3					
4	Balance, June 30, 2014	\$ 4,643,058			\$ 4,643,058
5	Additional Capital	\$ 2,878,684			2,878,684
6	Net Income	(1,056,184)			(1,056,184)
7					
8	Balance, June 30, 2015	\$ 6,465,558	\$ -	\$ -	\$ 6,465,558
9	Additional Capital	\$ 1,783,829			\$ 1,783,829
10	Net Income	(532,476)			(532,476)
11					
12	Balance, June 30, 2016	\$ 7,716,911		\$ -	\$ 7,716,911
13	Additional Capital	\$ (1,546,376)			\$ (1,546,376)
14	Net Income	(644,135)			(644,135)
15					
16	Balance, June 30, 2017	\$ 5,526,400	\$ -	\$ -	\$ 5,526,400

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23 SUPPORTING SCHEDULES:

23 RECAP SCHEDULES:
 24 E-1

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Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Detail of Plant in Service

Exhibit
 Schedule E-5
 Page 1
 Witness: Bourassa

Line No.	Acct. No.	Plant Description	Plant Balance at 6/30/2016	Plant Additions, Reclassifications or Retirements	Plant Balance at 6/30/2017
1					
2	301	Organization Cost	\$ -	\$ -	\$ -
3	302	Franchise Cost	-	-	-
4	303	Land and Land Rights	474,452	-	474,452
5	304	Structures and Improvements	5,190,323	-	5,190,323
6	305	Collecting and Impounding Res.	-	-	-
7	306	Lake River and Other Intakes	-	-	-
8	307	Wells and Springs	4,864,133	105,799	4,969,932
9	308	Infiltration Galleries and Tunnels	-	-	-
10	309	Supply Mains	-	-	-
11	310	Power Generation Equipment	483,638	-	483,638
12	311	Electric Pumping Equipment	3,174,744	40,095	3,214,839
13	320	Water Treatment Equipment	1,009,710	-	1,009,710
14	320	Water Treatment Plant	-	-	12,044
15	320.2	Chemical Solution Feeders	-	-	-
16	330.0	Dist. Reservoirs & Standpipe	7,915,271	-	7,915,271
17	330	Storage tanks	-	-	-
18	330.2	Pressure Tanks	-	-	-
19	331.0	Trans. and Dist. Mains	55,229,795	454,791	55,684,585
20	333	Services	3,264,866	-	3,264,866
21	334	Meters	8,336,926	347,324	8,684,250
22	335	Hydrants	5,173,048	361,147	5,534,195
23	336	Backflow Prevention Devices	-	-	-
24	339	Other Plant and Misc. Equip.	-	-	-
25	340	Office Furniture and Fixtures	6,629	5,639	12,268
26	340.1	Computers and Software	-	-	-
27	341	Transportation Equipment	63,245	-	63,245
28	342	Stores Equipment	-	-	-
29	343	Tools and Work Equipment	46,433	-	46,433
30	344	Laboratory Equipment	-	-	-
31	345	Power Operated Equipment	-	-	-
32	346	Communications Equipment	218,081	-	218,081
33	347	Miscellaneous Equipment	-	-	-
34	348	Other Tangible Plant	-	-	-
35		Rounding	-	-	-
36		TOTAL WATER PLANT	\$ 95,451,293	\$ 1,314,795	\$ 96,778,132

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 38 SUPPORTING SCHEDULES
 39 Workpapers/Trial Balance Mapping Water and Sewer tjb.xls
 40
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RECAP SCHEDULES:
 A-4
 E-1

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Operating Statistics

Exhibit
 Schedule E-7
 Page 1
 Witness: Bouras

Line No.		Test Year Ended <u>6/30/2017</u>	Prior Year Ended <u>6/30/2016</u>	Prior Year Ended <u>6/30/2015</u>
1	<u>WATER STATISTICS:</u>			
2				
3				
4				
5	Total Gallons Sold (in Thousands)	2,754,610	2,737,873	2,698,029
6				
7				
8				
9	Water Revenues from Customers:	\$ 11,193,412	\$ 10,897,809	\$ 10,750,862
10				
11				
12				
13				
14	Year End Number of Customers	25,910	25,159	24,461
15				
16				
17	Annual Gallons (in Thousands)			
18	Sold Per Year End Customer	106	109	110
19				
20				
21				
22	Annual Revenue per Year End Customer	\$ 432.01	\$ 433.16	\$ 439.51
23				
24	Pumping Cost Per 1,000 Gallons	\$ 0.4188	\$ 0.4098	\$ 0.4497
25	Purchased Water Cost per 1,000 Gallons	\$ -	\$ -	\$ -

Johnson Utilities Company - Water Division
Test Year Ended June 30, 2017
Taxes Charged to Operations

Exhibit
Schedule E-8
Page 1
Witness: Bourassa

Line No.	Description	Test Year Ended 6/30/2017	Prior Year Ended 6/30/2016	Prior Year Ended 6/30/2015
1	Description			
2				
3	State Income Taxes	\$ -	\$ -	\$ -
4	Federal Income Taxes	-	-	-
5	Payroll Taxes	-	-	-
6	Property Taxes	544,313	583,979	591,857
7				
8	Totals	<u>\$ 544,313</u>	<u>\$ 583,979</u>	<u>\$ 591,857</u>
9				
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Johnson Utilities Company - Water Division
Test Year Ended June 30, 2017
Notes To Financial Statements

Exhibit
Schedule E-9
Page 1
Witness: Bourassa

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The Company does not conduct independent audits, reviews and/or compilations. Accordingly, there are no notes which are typically associated with these financial statements. Management makes the following notations to the financial statements contained herein:

Significant Accounting Policies - The Company prepares its financial statements in accordance with accounting principles generally accepted in the United States of America and the accounting records of the are maintained in accordance with the uniform system of accounts as prescribed by the National Association of Regulatory Utility Commissioners (USOA 1996). Significant accounting policies are as follows:

Utility Plant - Property, plant and equipment is stated at cost less accumulated depreciation provided on a straight-line basis.

Depreciation rates for asset classes of utility property, plant and equipment are established by the Commission. The cost of additions, including betterments and replacements of units of utility fixed assets are charged to utility property, plant and equipment. When units of utility property are replaced, renewed or retired, their cost plus removal or disposal costs, less salvage proceeds, is charged to accumulated depreciation.

Revenue Recognition - Revenues are recognized on the accrual method. Under this method, revenue is recognized when earned rather than when collected, and expenses are recognized when incurred rather than when paid.

Contributions in Aid of Construction - Contributions in aid of construction (CIAC) are nonrefundable contributions by developers and customers for plant expansion. In addition, this amount includes the remaining balance, if any, of advances in aid of construction at the end of the repayment period. The contributions in aid of construction are being amortized at a rate equal to the rate allowed for depreciation, as a reduction of depreciation expense

Advances in Aid of Construction - Customer advances for construction are subject to refund in accordance with agreements approved by the Arizona Corporation Commission. Agreements provide for refunds which are typically equal to 10 percent of annual water revenue generated from the expansion. The repayments are for a maximum agreed upon period or until repaid in full. Any balance remaining at the end of the agreed-upon period for repayment becomes a contribution in aid of construction.

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 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 6/30/2018	At Proposed Rates Year Ended 6/30/2018
1	Revenues			
2	Metered Water Revenues	\$ 11,193,412	\$ 11,273,397	\$ 13,938,796
3	Unmetered Water Revenues	-	-	-
4	Other Water Revenues	402,339	402,339	402,339
5		<u>\$ 11,595,751</u>	<u>\$ 11,675,735</u>	<u>\$ 14,341,134</u>
6	Operating Expenses			
7	Salaries and Wages	\$ -	\$ -	\$ -
8	Employee Pensions and Benefits	78,000	78,000	78,000
9	Purchased Water	0	0	0
10	Purchased Power	-	-	-
11	Chemicals	1,153,620	1,153,356	1,153,356
12	Repairs and Maintenance	4,926	4,926	4,926
13	Office Supplies and Expense	32,618	32,611	32,611
14	Contractual Services - Engineering	134,861	134,861	134,861
15	Contractual Services - Accounting	308,348	428,810	428,810
16	Contractual Services - Legal	10,539	12,675	12,675
17	Contractual Services - Other	34,257	34,257	34,257
18	Contractual Services - Water Testing	38,043	38,043	38,043
19	Rents - Equipment	183,838	183,838	183,838
20	Transportation Expenses	6,834,399	6,941,717	6,941,717
21	Insurance - Vehicle	144,062	144,062	144,062
22	Insurance - General Liability	83,351	83,351	83,351
23	Insurance - Worker's Comp	127,312	127,312	127,312
24	Regulatory Commission Expense	2,162	2,162	2,162
25	Regulatory Commission Expense - Rate Case	78,495	78,495	78,495
26	Bad Debt Expense	-	40,000	40,000
27	Miscellaneous Expense	39,397	39,397	39,397
28	Depreciation Expense	46,700	46,700	46,700
29	Taxes Other Than Income	211,049	211,049	211,049
30	Property Taxes	2,144,509	2,020,407	2,020,407
31	Income Tax	-	(183,555)	454,638
32				
33	Total Operating Expenses	<u>\$ 11,690,487</u>	<u>\$ 11,652,474</u>	<u>\$ 12,290,667</u>
34	Operating Income	<u>\$ (94,736)</u>	<u>\$ 23,261</u>	<u>\$ 2,050,468</u>
35	Other Income (Expense)			
36	Interest Income	52,362	52,362	52,362
37	Other income	-	-	-
38	Interest Expense	(23,400)	(23,400)	(23,400)
39	Other Expense	(3,850)	(3,850)	(3,850)
40	Gain/Loss Sale of Fixed Assets	-	-	-
41	Total Other Income (Expense)	<u>\$ 25,112</u>	<u>\$ 25,112</u>	<u>\$ 25,112</u>
42	Net Profit (Loss)	<u>\$ (69,624)</u>	<u>\$ 48,373</u>	<u>\$ 2,075,579</u>
43				
44				
45	<u>SUPPORTING SCHEDULES:</u>			
46	C-1			
47				
48				
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Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Projected Statements of Changes in Financial Position
 Present and Proposed Rates

Exhibit
 Schedule F-2
 Page 1
 Witness: Bourassa

Line No.		Test Year Ended <u>6/30/2017</u>	At Present Rates Year Ended <u>6/30/2018</u>	At Proposed Rates Year Ended <u>6/30/2018</u>
5	Cash Flows from Operating Activities			
6	Net Income	\$ (644,135)	\$ (526,944)	\$ 1,459,225
7	Adjustments to reconcile net income to net cash			
8	provided by operating activities:			
9	Depreciation and Amortization	2,144,509	2,020,407	2,020,407
10	Other	-		
11	Changes in Certain Assets and Liabilities:			
12	Accounts Receivable	447,635		
13	Unbilled Revenues	-		
14	Materials and Supplies Inventory	20,702		
15	Prepaid Expenses	19,342		
16	Restricted Cash	(1,407,981)		
17	Note Rec./Payable	215,424		
18	Other Receivable	-		
19	Deferred Debits	100,567		
20	Accounts Payable	132,057		
21	Customer Deposits	(128,703)		
22	Interest Payable	-		
23	Taxes Payable	4,384,490		
24	Other assets and liabilities	(1,537,938)		
25	Rounding	1		
26				
27	Net Cash Flow provided by Operating Activities	<u>\$ 3,745,971</u>	<u>\$ 1,493,462</u>	<u>\$ 3,479,632</u>
28	Cash Flow From Investing Activities:			
29	Capital Expenditures	(1,023,921)	(4,031,860)	(4,031,860)
30	Plant Held for Future Use	-		
31	Changes in debt reserve fund	-		
32	Net Cash Flows from Investing Activities	<u>\$ (1,023,921)</u>	<u>\$ (4,031,860)</u>	<u>\$ (4,031,860)</u>
33	Cash Flow From Financing Activities			
34	Change in Restricted Cash	-		
35	Proceeds from Long-Term Debt	-		
36	Net receipt of contributions in aid of construction	739,930		
37	Net receipts of advances in aid of construction	479,242		
38	Distributions/Dividends Paid	-		
39	Deferred Financing Costs	-		
40	Paid in Capital	(1,546,376)		
41				
42	Net Cash Flows Provided by Financing Activities	<u>\$ (327,204)</u>	<u>\$ -</u>	<u>\$ -</u>
43	Increase(decrease) in Cash and Cash Equivalents	2,394,846	(2,538,398)	(552,228)
44	Cash and Cash Equivalents at Beginning of Year	2,981,175	5,376,020	5,376,020
45	Cash and Cash Equivalents at End of Year	<u>\$ 5,376,020</u>	<u>\$ 2,837,623</u>	<u>\$ 4,823,792</u>

SUPPORTING SCHEDULES:

E-3

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Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Projected Construction Requirements

Exhibit
 Schedule F-3
 Page 1
 Witness: Bourassa

Line No.	Account Number	Plant Asset:	Test Year	2018	2019	2020
1						
2						
3						
4	301	Organization Cost	\$ -	\$ -	\$ -	\$ -
5	302	Franchise Cost	-	-	-	-
6	303	Land and Land Rights	-	-	-	-
7	304	Structures and Improvements	-	-	-	-
8	305	Collecting and Impounding Res.	-	-	-	-
9	306	Lake River and Other Intakes	-	-	-	-
10	307	Wells and Springs	105,799	1,700,000	350,000	150,000
11	308	Infiltration Galleries and Tunnels	-	-	-	-
12	309	Supply Mains	-	-	-	-
13	310	Power Generation Equipment	-	-	-	-
14	311	Electric Pumping Equipment	40,095	150,000	150,000	150,000
15	320	Water Treatment Equipment	-	-	-	-
16	320	Water Treatment Equipment	-	-	-	-
17	320.1	Water Treatment Plant	-	-	-	-
18	320.2	Chemical Solution Feeders	-	-	-	-
19	330	Dist. Reservoirs & Standpipe	-	-	-	-
20	330.1	Storage tanks	-	-	-	-
21	330.2	Pressure Tanks	454,791	1,791,860	1,983,760	75,000
22	333	Services	-	-	-	-
23	334	Meters	347,324	365,000	365,000	365,000
24	335	Hydrants	361,147	-	-	-
25	336	Backflow Prevention Devices	-	-	-	-
26	339	Other Plant and Miscellaneous Equipment	-	-	-	-
27	340	Office Furniture and Fixtures	5,639	-	-	-
28	340.1	Computers and Equipment	-	-	-	-
29	341	Transportation Equipment	-	-	-	-
30	342	Stores Equipment	-	-	-	-
31	343	Tools and Work Equipment	-	-	-	-
32	344	Laboratory Equipment	-	-	-	-
33	345	Power Operated Equipment	-	-	-	-
34	346	Communications Equipment	-	25,000	25,000	25,000
35	347	Miscellaneous Equipment	-	-	-	-
36	348	Other Tangible Plant	-	-	-	-
37						
38	Total		<u>\$ 1,314,795</u>	<u>\$ 4,031,860</u>	<u>\$ 2,873,760</u>	<u>\$ 765,000</u>
39						
40						
41						

Johnson Utilities Company - Water Division
Test Year Ended June 30, 2017
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.
- 7
- 8 Income taxes were computed using statutory state and federal income tax rates.
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Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Revenue Summary

Exhibit
 Schedule H-1
 Page 2
 Witness: Bourassa

		<u>Revenue Annualization</u>				<u>Additional Gallons to be Pumped (In 1,000's)</u>		
<u>No.</u>	<u>Meter Size</u>	<u>Class</u>	<u>Present Revenues</u>	<u>Proposed Revenues</u>	<u>Dollar Change</u>	<u>Percent Change</u>	<u>Additional Bills</u>	<u>Additional Gallons to be Pumped (In 1,000's)</u>
1	5/8x3/4 Inch	Residential	\$ -	\$ -	-	0.00%	-	-
2	3/4 Inch	Residential	137,885	170,451	32,566	23.62%	4,646	30,889
3	1 Inch	Residential	6,470	7,999	1,529	23.64%	110	1,568
4	1.5 Inch	Residential	693	856	164	23.63%	11	34
5	2 Inch	Residential	-	-	-	0.00%	-	-
6	3 Inch	Residential	-	-	-	0.00%	-	-
7	4 Inch	Residential	-	-	-	0.00%	-	-
8								
9		Subtotal	\$ 145,048	\$ 179,307	34,259	23.62%	4,767	32,491
10								
11	5/8x3/4 Inch	Commercial	\$ -	\$ -	-	0.00%	-	-
12	3/4 Inch	Commercial	-	-	-	0.00%	-	-
13	1 Inch	Commercial	667	825	158	23.63%	8	205
14	1.5 Inch	Commercial	1,361	1,682	322	23.63%	11	345
15	2 Inch	Commercial	7,894	9,759	1,865	23.63%	32	2,330
16	3 Inch	Commercial	2,765	3,419	653	23.63%	5	867
17	4 Inch	Commercial	-	-	-	0.00%	-	-
18	6 Inch	Commercial	-	-	-	0.00%	-	-
19		Subtotal	\$ 12,687	\$ 15,685	71,516	563.69%	56	3,747
20								
21								
22	5/8x3/4 Inch	Irrigation	\$ -	\$ -	\$ -	0.00%	-	-
23	3/4 Inch	Irrigation	372	460	88	23.63%	5	122
24	1 Inch	Irrigation	3,076	3,803	727	23.63%	27	1,039
25	1.5 Inch	Irrigation	4,959	6,131	1,172	23.63%	13	1,856
26	2 Inch	Irrigation	(1,609)	(1,990)	(380)	0.00%	(2)	(579)
27	3 Inch	Irrigation	-	-	-	0.00%	-	-
28	4 Inch	Irrigation	-	-	-	0.00%	-	-
29	6 Inch	Irrigation	(23,680)	(29,276)	(5,596)	0.00%	(10)	(8,302)
30		Subtotal	\$ (16,882)	\$ (20,871)	(3,989)	0.00%	33	(5,864)
31								
32	1.5 Inch	Public Authority	-	-	-	0.00%	-	-
33	2 Inch	Public Authority	-	-	-	0.00%	-	-
34	3 Inch	Public Authority	-	-	-	0.00%	-	-
35	4 Inch	Public Authority	-	-	-	0.00%	-	-
36	6 Inch	Public Authority	-	-	-	0.00%	-	-
37		Subtotal	\$ -	\$ -	\$ -	0.00%	-	-
38								
39	3/4 Inch	Industrial	\$ -	\$ -	\$ -	0.00%	-	-
40	1 Inch	Industrial	-	-	-	0.00%	-	-
41	2 Inch	Industrial	-	-	-	0.00%	-	-
42		Subtotal	\$ -	\$ -	\$ -	0.00%	-	-
43								
44	Total Revenue Annualization		\$ 140,853	\$ 174,121	\$ 101,786	72.26%	\$ 4,856	30,374

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Revenue Summary

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	\$ 11,198,355	\$ 13,843,546	\$ 2,645,191	23.62%	95.91%	96.53%
2	(60,869)	(76,123)	(15,254)	0.00%	-0.52%	-0.53%
3	140,853	174,121	33,268	23.62%	1.21%	1.21%
4	\$ 11,278,340	\$ 13,941,545	\$ 2,663,205	23.61%	96.60%	97.21%
5						
6	\$ 402,339	\$ 402,339	-	0.00%	3.45%	2.81%
7	(4,943)	(2,749)	2,194	0.00%	-0.04%	-0.02%
8	\$ 11,675,735	\$ 14,341,134	\$ 2,665,399	22.83%	100.00%	100.00%
9						
10						
11	<u>Reconciliation of Revenues</u>					
12	\$ 11,193,412					
13	-					
14	-					
15	\$ 11,193,412					
16						
17	\$ 11,198,355					
18						
19	\$ (4,943)					
20	% Difference	-0.044%				
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Customer Summary

Exhibit
 Schedule H-2
 Page 1
 Witness: Bourassa

Line No.	Meter Size, Class	(a)		Average Bill		Proposed Increase	
		Average Number of Customers at 12/31/2017	Average Consumption	Present Rates	Proposed Rates	Dollar Amount	Percent Amount
1	5/8x3/4 Residential	-	-	\$ 11.27	\$ 13.93	2.66	23.60%
2	3/4 Residential	24,159	6,380	29.10	35.97	6.87	23.62%
3	1 Residential	460	12,968	56.05	69.30	13.25	23.64%
4	1.5 Residential	1	3,538	63.94	79.05	15.11	23.63%
5	2 Residential	2	86,083	275.21	340.24	65.03	23.63%
6	3 Residential	-	-	180.26	222.86	42.60	23.63%
7	4 Residential	-	-	281.66	348.22	66.56	23.63%
8	Subtotal	24,622					
9							
10	5/8x3/4 Commercial	-	-	\$ 11.27	\$ 13.93	2.66	23.60%
11	3/4 Commercial	7	9,310	36.92	45.64	8.72	23.62%
12	1 Commercial	17	15,683	61.89	76.52	14.63	23.64%
13	1.5 Commercial	23	29,765	120.33	148.76	28.43	23.63%
14	2 Commercial	54	71,507	243.87	301.50	57.63	23.63%
15	3 Commercial	2	72,913	337.02	416.67	79.64	23.63%
16	4 Commercial	1	25,083	335.59	414.89	79.30	23.63%
17	6 Commercial	2	59,792	691.86	855.35	163.49	23.63%
18							
19	Subtotal	106					
20							
21							
22	5/8x3/4 Irrigation	-	-	\$ 11.27	\$ 13.93	2.66	23.60%
23	3/4 Irrigation	83	21,591	67.45	83.38	15.93	23.62%
24	1 Irrigation	93	30,221	93.15	115.16	22.01	23.63%
25	1.5 Irrigation	148	106,625	292.20	361.25	69.05	23.63%
26	2 Irrigation	119	245,201	649.07	802.44	153.38	23.63%
27	3 Irrigation	3	319,111	866.35	1,071.07	204.72	23.63%
28	4 Irrigation	3	481,833	1,317.60	1,628.95	311.35	23.63%
29	6 Irrigation	2	949,909	2,605.61	3,221.32	615.71	23.63%
30	Subtotal	450					
31							
32	1.5 Public Authority	4	108,833	297.74	368.09	70.35	23.63%
33	2 Public Authority	15	29,067	152.62	188.69	36.07	23.63%
34	3 Public Authority	4	146,117	494.41	611.24	116.83	23.63%
35	4 Public Authority	4	75,354	443.67	548.51	104.84	23.63%
36	6 Public Authority	2	207,375	1,009.17	1,247.63	238.47	23.63%
37	Subtotal	29					
38							
39	3/4 Industrial	1	500	57.41	70.97	13.56	23.63%
40	1 Industrial	1	-	28.17	34.83	6.66	23.64%
41	2 Industrial	3	11,833	115.57	142.88	27.31	23.63%
42	Subtotal	5					
43							
44	3 Construction Standpipe	21	51,191	\$ 308.54	\$ 381.46	72.91	23.63%
45	1 Standpipe	1	337,042	844.63	1,044.21	199.59	23.63%
46							
47							
48							
49							
50							
51	Total	25,234					

52 (a) Average number of customers of less than one (1), indicates that less than 12 bills were issued during the year.

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Customer Summary

Exhibit
 Schedule H-2
 Page 2
 Witness: Bourassa

Line No.	Meter Size	Class	Average Number of Customers at 12/31/2017	Median Consumption	Median Bill		Proposed Increase	
					Present Rates	Proposed Rates	Dollar Amount	Percent Amount
1	5/8 Inch	Residential	-	-	\$ 11.27	\$ 13.93	2.66	23.60%
2	3/4 Inch	Residential	24,159	5,000	26.13	32.31	6.17	23.62%
3	1 Inch	Residential	460	8,000	45.37	56.09	10.72	23.64%
4	1.5 Inch	Residential	1	1,000	58.48	72.30	13.82	23.63%
5	2 Inch	Residential	2	25,500	144.96	179.21	34.26	23.63%
6	3 Inch	Residential	-	-	180.26	222.86	42.60	23.63%
7	4 Inch	Residential	-	-	281.66	348.22	66.56	23.63%
8		Subtotal	24,622					
9								
10	5/8 Inch	Commercial	-	-	\$ 11.27	\$ 13.93	2.66	23.60%
11	3/4 Inch	Commercial	7	3,000	23.35	28.86	5.51	23.62%
12	1 Inch	Commercial	17	4,000	36.77	45.46	8.69	23.64%
13	1.5 Inch	Commercial	23	10,000	77.83	96.22	18.39	23.63%
14	2 Inch	Commercial	54	37,500	170.76	211.11	40.35	23.63%
15	3 Inch	Commercial	2	4,000	188.86	233.49	44.63	23.63%
16	4 Inch	Commercial	1	21,500	327.89	405.37	77.48	23.63%
17	6 Inch	Commercial	2	-	563.31	696.42	133.11	23.63%
18								
19								
20		Subtotal	106					
21								
22	5/8 Inch	Irrigation	-	-	\$ 11.27	\$ 13.93	2.66	23.60%
23	3/4 Inch	Irrigation	83	5,000	27.85	34.18	6.33	23.62%
24	1 Inch	Irrigation	93	7,000	43.22	53.44	10.22	23.64%
25	1.5 Inch	Irrigation	148	56,500	177.81	219.82	42.01	23.63%
26	2 Inch	Irrigation	119	136,000	382.53	472.92	90.39	23.63%
27	3 Inch	Irrigation	3	60,000	309.26	382.34	73.08	23.63%
28	4 Inch	Irrigation	3	177,500	683.29	820.02	156.74	23.63%
29	6 Inch	Irrigation	2	486,000	1,608.21	1,988.23	380.02	23.63%
30		Subtotal	450					
31								
32	1.5 Inch	Public Authority	4	10,000	77.83	96.22	18.39	23.63%
33	2 Inch	Public Authority	15	18,000	128.83	159.27	30.44	23.63%
34	3 Inch	Public Authority	4	39,500	265.19	327.85	62.67	23.63%
35	4 Inch	Public Authority	4	74,000	440.76	544.92	104.16	23.63%
36	6 Inch	Public Authority	2	185,500	962.14	1,189.49	227.35	23.63%
37		Subtotal	29					
38								
39	3/4 Inch	Industrial	1	-	56.33	69.64	13.31	23.63%
40	1 Inch	Industrial	1	-	28.17	34.83	6.66	23.64%
41	2 Inch	Industrial	3	4,000	98.73	122.06	23.33	23.63%
42		Subtotal	5					
43								
44	3 Inch	Construction Standpipe	21	4,000	\$ 190.28	\$ 235.25	44.97	23.63%
45			1	342,525	\$ 858.37	\$ 1,061.20	202.83	23.63%
46								
47								
48								
49								
50								
51		Total	25,234					

(a) Average number of customers of less than one (1), indicates that less than 12 bills were issued during the year.

Johson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Present and Proposed Rates

Exhibit
 Schedule H-1
 Page 1
 Witness: Hourassa

Line No.	Monthly Usage Charge for:	Present Rates	Proposed Rates	Change	Percent Change
1	<u>Meter Size (All Classes)</u>				
2	5/8x3/4 Inch	\$ 11.27	\$ 13.93	\$ 2.66	23.60%
3	3/4 Inch - Residential only	16.90	20.89	3.99	23.61%
4	3/4 Inch	16.90	20.89	3.99	23.61%
5	1 Inch - Residential only	28.17	34.83	6.66	23.64%
6	1 Inch	28.17	34.83	6.66	23.64%
7	1 1/2 Inch	56.33	69.64	13.31	23.63%
8	2 Inch	90.13	111.43	21.30	23.63%
9	3 Inch	180.26	222.86	42.60	23.63%
10	4 Inch	281.66	348.22	66.56	23.63%
11	6 Inch	563.31	696.42	133.11	23.63%
12	8 Inch	901.30	1,114.28	212.98	23.63%
13	10 Inch	1,295.61	1,601.76	306.15	23.63%
14	Construction - Hydrants	\$ -	\$ -		
15	Standpipe	NT	See Testimony		
16					
17	<u>Gallons in Minimum (All Meter Sizes and Classes)</u>				
18			(Per 1,000 gallons:		
19	<u>Commodity Rates</u>		<u>Present</u>	<u>Proposed</u>	
20	<u>(Residential, Commercial, Industrial)</u>	<u>Block</u>	<u>Rate</u>	<u>Rate</u>	
21					
22					
23	5/8x3/4 Inch and 3/4 Inch Meter - Residential	1 gallon to 4,000 gallons	\$ 1.771	\$ 2.189	
24		4,001 gallons to 10,000 gallons	\$ 2.150	\$ 2.638	
25		over 10,000 gallons	\$ 2.506	\$ 3.098	
26					
27					
28	5/8x3/4 Inch and 3/4 Inch Meter - Commercial	1 gallon to 10,000 gallons	\$ 2.150	\$ 2.638	
29		over 10,000 gallons	\$ 2.506	\$ 3.098	
30					
31					
32	1 Inch Meter - All Classes	1 gallon to 32,000 gallons	\$ 2.150	\$ 2.189	
33		over 32,000 gallons	\$ 2.506	\$ 3.098	
34					
35	NT - No Tariff				

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Present and Proposed Rates

Exhibit
 Schedule JI 3
 Page 2
 Witness: Mourassa

Line No.	Commodity Rates (Residential, Commercial, Industrial)	Block	(Per 1,000 gallons)	
			Present Rate	Proposed Rate
1				
2				
3				
4	1.5 Inch Meter - All Classes	1 gallons to 88,000 gallons	\$ 2.150	\$ 2.658
5		over 88,000 gallons	\$ 2.506	\$ 3.098
6				
7	2 Inch Meter - All Classes	1 gallons to 156,000 gallons	\$ 2.150	\$ 2.658
8		over 156,000 gallons	\$ 2.506	\$ 3.098
9				
10	3 Inch Meter - All Classes	1 gallons to 339,000 gallons	\$ 2.150	\$ 2.658
11		over 339,000 gallons	\$ 2.506	\$ 3.098
12				
13	4 Inch Meter - All Classes	1 gallons to 545,000 gallons	\$ 2.150	\$ 2.658
14		over 545,000 gallons	\$ 2.506	\$ 3.098
15				
16	6 Inch Meter - All Classes	1 gallons to 1,120,000 gallons	\$ 2.150	\$ 2.658
17		over 1,120,000 gallons	\$ 2.506	\$ 3.098
18				
19	8 Inch Meter - All Classes	1 gallons to 1,800,000 gallons	\$ 2.150	\$ 2.658
20		over 1,800,000 gallons	\$ 2.506	\$ 3.098
21				
22	10 Inch Meter - All Classes	0 gallons to 2,600,000 gallons	\$ 2.150	\$ 2.658
23		over 2,600,000 gallons	\$ 2.506	\$ 3.098
24				
25				
26				
27				
28				
29				
30	Construction- Hydrants	All gallons	\$ 2.506	\$ 3.098
31				
32	Standpipe	All gallons	NT	See Testimony
33				
34				
35	NT - No Tariff			

Johnson Utilities Company - Water Division
 Changes in Representative Rate Schedules
 Test Year Ended June 30, 2017

Exhibit
 Schedule H-3
 Page 3
 Witness: Bourassa

Line
No.

	Present <u>Rates</u>	Proposed <u>Rates</u>
1		
2		
3 <u>Other Service Charges</u>		
4 Establishment	\$ 25.00	\$ 25.00
5 Establishment (After Hours)	\$ 40.00	remove
6 Reconnection (Delinquent)	\$ 50.00	\$ 50.00
7 Reconnection (Delinquent and After Hours)	N/A	N/A
8 Meter Test	\$ 25.00	\$ 25.00
9 Deposit Requirement (Residential)	(a)	(a)
10 Deposit Requirement (Non-Residential Meter)	(a)	(a)
11 Deposit Interest (b)	6%	6%
12 Re-Establishment (With-in 12 Months)	(c)	(c)
13 Re-Establishment (After Hours)	(c)	(c)
14 NSF Check	\$ 15.00	\$ 20.00
15 Deferred Payment, Per Month	1.5%	1.5%
16 Meter Re-Read	\$ 5.00	\$ 5.00
17 Charge of Moving Customer Meter -		
18 Customer Requested per Rule R14-2-405B	Cost	Cost
19 After hours service charge, per Rule R14-2-403D	Refer to Above Charges	\$ 40.00
20 Late Charge per month	1.5%	1.5%
21 Off-site Facilities Hook-up Fee (See H-3, page 5)	(d)	(d)
22 CAP Hook-up Fee (See H-3, page 5)	(e)	(e)

- 23
- 24 (a) Residential - two times the average bill. Non-residential - two and one-half times the maximum monthly bill.
- 25 (b) Interest per Rule R14-2-403(B).
- 26 (c) Minimum charge times number months off the system. per Rule R14-2-403(D).
- 27 (d) New water installations. May be assessed only once per parcel, service connection, or lot within a sub-
- 28 division. Purpose is to equitably apportion the costs of constructing additional off-site facilities to provide
- 29 water production, delivery, storage, and pressure among all new service connections.
- 30 (e) New water installations. May be assessed only once per parcel, service connection, or lot within a sub-
- 31 division.

32

33

34 IN ADDITION TO THE COLLECTION OF REGULAR RATES, THE UTILITY WILL COLLECT FROM

35 ITS CUSTOMERS A PROPORTIONATE SHARE OF ANY PRIVILEGE, SALES, USE, AND FRANCHISE

36 TAX. PER COMMISSION RULE 14-2-409D(5).

37 ALL ADVANCES AND/OR CONTRIBUTIONS ARE TO INCLUDE LABOR, MATERIALS, OVERHEADS,

38 AND ALL APPLICABLE TAXES, INCLUDING ALL GROSS-UP TAXES FOR INCOME TAXES, IF APPLICABLE.

All advances and/or contributions are to include labor, materials and parts, overheads and all applicable taxes. including all gross-up taxes, if applicable.

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter and Service Line Charges

Exhibit
 Schedule H-3
 Page 4
 Witness: Bourassa

Line
No.

		Present	Present	Total	Proposed	Proposed	Total
		Service	Meter	Proposed	Service	Meter	Proposed
		Line	Install-	Charge	Line	Install-	Charge
		Charge	ation	Charge	Charge	ation	Charge
			Charge			Charge	
1							
2							
3							
4							
5							
6							
7							
8							
9	5/8 x 3/4 Inch	\$ 385.00	\$ 135.00	\$ 520.00	\$ 385.00	318.00	703.00
10	3/4 Inch	385.00	215.00	600.00	385.00	318.00	703.00
11	1 Inch	435.00	255.00	690.00	435.00	378.00	813.00
12	1 1/2 Inch	470.00	465.00	935.00	470.00	723.00	1,193.00
13	2 Inch / Turbine	630.00	965.00	1,595.00	630.00	1,188.00	1,818.00
14	2 Inch / Compound	630.00	1,690.00	2,320.00	630.00	1,749.00	2,379.00
15	3 Inch / Turbine	805.00	1,470.00	2,275.00	805.00	1,487.00	2,292.00
16	3 Inch / Compound	845.00	2,265.00	3,110.00	845.00	2,167.00	3,012.00
17	4 Inch / Turbine	1,170.00	2,350.00	3,520.00	1,170.00	2,722.00	3,892.00
18	4 Inch / Compound	1,230.00	3,245.00	4,475.00	1,230.00	3,630.00	4,860.00
19	6 Inch / Turbine	1,730.00	4,545.00	6,275.00	1,730.00	4,752.00	6,482.00
20	6 Inch / Compound	1,770.00	6,280.00	8,050.00	1,770.00	6,140.00	7,910.00
21	8 Inch & Larger	At Cost	At Cost	At Cost	At Cost	At Cost	At Cost
22							
23							
24							

Johnson Utilities Company - Water Division
Test Year Ended June 30, 2017
Hook-Up Fees

Exhibit
Schedule H-3
Page 5
Witness: Bourassa

Line

No.

1

2 **Off-site Facilities Hook-up Fee**

3

4

5

	<u>Present</u>	<u>Proposed</u>
	<u>Charge</u>	<u>Charge</u>

6 5/8 x 3/4 Inch	\$ 750	\$ 750
------------------	--------	--------

7 3/4 Inch	900	900
------------	-----	-----

8 1 Inch	1,500	1,500
----------	-------	-------

9 1 1/2 Inch	3,000	3,000
--------------	-------	-------

10 2 Inch	4,800	4,800
-----------	-------	-------

11 3 Inch	9,000	9,000
-----------	-------	-------

12 4 Inch	15,000	15,000
-----------	--------	--------

13 6 Inch or larger	30,000	30,000
---------------------	--------	--------

14

15

16

17

18

19

20 NT = No Tariff

21

22

23

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33

34

35

Johnson Utilities Company - Water Division
 Bill Comparison Present and Proposed Rates
 5/8x3/4 Inch Residential

Meter Size:

Exhibit
 Schedule H-4
 Page 1
 Witness: Bourassa

<u>Usage</u>	<u>Present Bill</u>	<u>Proposed Bill</u>	<u>Dollar Increase</u>	<u>Percent Increase</u>	
-	\$ 11.27	\$ 13.93	\$ 2.66	23.60%	
1,000	13.04	16.12	3.08	23.61%	
2,000	14.81	18.31	3.50	23.61%	
3,000	16.58	20.50	3.92	23.61%	
4,000	18.35	22.69	4.33	23.61%	
5,000	20.50	25.35	4.84	23.61%	
6,000	22.65	28.00	5.35	23.62%	
7,000	24.80	30.66	5.86	23.62%	
8,000	26.95	33.32	6.37	23.62%	
9,000	29.10	35.98	6.87	23.62%	
10,000	31.25	38.64	7.38	23.62%	
12,000	36.27	44.83	8.57	23.62%	
14,000	41.28	51.03	9.75	23.62%	
16,000	46.29	57.23	10.94	23.62%	
18,000	51.30	63.42	12.12	23.62%	
20,000	56.31	69.62	13.30	23.62%	
25,000	68.84	85.11	16.26	23.63%	
30,000	81.37	100.60	19.23	23.63%	
35,000	93.90	116.09	22.19	23.63%	
40,000	106.43	131.58	25.15	23.63%	
45,000	118.96	147.07	28.11	23.63%	
50,000	131.49	162.56	31.07	23.63%	
60,000	156.55	193.54	36.99	23.63%	
70,000	181.61	224.53	42.91	23.63%	
80,000	206.67	255.51	48.83	23.63%	
90,000	231.73	286.49	54.76	23.63%	
100,000	256.79	317.47	60.68	23.63%	
Average Usage					
-	\$ 11.27	13.93	\$ 2.66	23.60%	
Median Usage					
-	\$ 11.27	13.93	\$ 2.66	23.60%	

Present Rates:			
Monthly Minimum:	\$	11.27	
Gallons in Minimum		-	
Charge Per 1,000 Gallons			
Up to	4,000	\$	1.7710
Up to	10,000	\$	2.1500
Over	10,000	\$	2.5060
Proposed Rates:			
Monthly Minimum:	\$	13.93	
Gallons in Minimum		-	
Charge Per 1,000 Gallons			
Up to	4,000	\$	2.1895
Up to	10,000	\$	2.6580
Over	10,000	\$	3.0982

Johnson Utilities Company - Water Division
Bill Comparison Present and Proposed Rates
3/4 Inch Residential

Meter Size:

Exhibit
 Proposed Fina H-4
 Page 2
 Witness: Bourassa

<u>Usage</u>	<u>Present Bill</u>	<u>Proposed Bill</u>	<u>Dollar Increase</u>	<u>Percent Increase</u>
-	\$ 16.90	\$ 20.89	\$ 3.99	23.61%
1,000	18.67	23.08	4.41	23.61%
2,000	20.44	25.27	4.83	23.61%
3,000	22.21	27.46	5.25	23.61%
4,000	23.98	29.65	5.66	23.62%
5,000	26.13	32.31	6.17	23.62%
6,000	28.28	34.96	6.68	23.62%
7,000	30.43	37.62	7.19	23.62%
8,000	32.58	40.28	7.70	23.62%
9,000	34.73	42.94	8.20	23.62%
10,000	36.88	45.60	8.71	23.62%
12,000	41.90	51.79	9.90	23.62%
14,000	46.91	57.99	11.08	23.62%
16,000	51.92	64.19	12.27	23.62%
18,000	56.93	70.38	13.45	23.62%
20,000	61.94	76.58	14.63	23.62%
25,000	74.47	92.07	17.59	23.63%
30,000	87.00	107.56	20.56	23.63%
35,000	99.53	123.05	23.52	23.63%
40,000	112.06	138.54	26.48	23.63%
45,000	124.59	154.03	29.44	23.63%
50,000	137.12	169.52	32.40	23.63%
60,000	162.18	200.50	38.32	23.63%
70,000	187.24	231.49	44.24	23.63%
80,000	212.30	262.47	50.16	23.63%
90,000	237.36	293.45	56.09	23.63%
100,000	262.42	324.43	62.01	23.63%
Average Usage				
6,380	\$ 29.10	\$ 35.97	\$ 6.87	23.62%
Median Usage				
5,000	\$ 26.13	\$ 32.31	\$ 6.17	23.62%

Present Rates:			
Monthly Minimum:		\$	16.90
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	4,000	\$	1.7710
Up to	10,000	\$	2.1500
Over	10,000	\$	2.5060
Proposed Rates:			
Monthly Minimum:		\$	20.89
Gallons in Minimum			-
Charge Per 1,000 Gallons			
Up to	4,000	\$	2.1895
Up to	10,000	\$	2.6580
Over	10,000	\$	3.0982

Johnson Utilities Company - Water Division
Bill Comparison Present and Proposed Rates
1 Inch Residential

Meter Size:

Exhibit
 Proposed Final Sc H-4
 Page 3
 Witness: Bourassa

<u>Usage</u>	<u>Present Bill</u>	<u>Proposed Bill</u>	<u>Dollar Increase</u>	<u>Percent Increase</u>		
-	\$ 28.17	\$ 34.83	\$ 6.66	23.64%		
1,000	30.32	37.49	7.17	23.64%	Present Rates:	
2,000	32.47	40.15	7.68	23.64%	Monthly Minimum:	\$ 28.17
3,000	34.62	42.80	8.18	23.64%	Gallons in Minimum	-
4,000	36.77	45.46	8.69	23.64%	Charge Per 1,000 Gallons	
5,000	38.92	48.12	9.20	23.64%	Up to	32,000 \$ 2.1500
6,000	41.07	50.78	9.71	23.64%	Over	32,000 \$ 2.5060
7,000	43.22	53.44	10.22	23.64%		
8,000	45.37	56.09	10.72	23.64%		
9,000	47.52	58.75	11.23	23.64%		
10,000	49.67	61.41	11.74	23.64%	Proposed Rates:	
12,000	53.97	66.73	12.76	23.64%	Monthly Minimum:	\$ 34.83
14,000	58.27	72.04	13.77	23.64%	Gallons in Minimum	-
16,000	62.57	77.36	14.79	23.64%	Charge Per 1,000 Gallons	
18,000	66.87	82.67	15.80	23.64%	Up to	32,000 \$ 2.6580
20,000	71.17	87.99	16.82	23.63%	Over	32,000 \$ 3.0982
25,000	81.92	101.28	19.36	23.63%		
30,000	92.67	114.57	21.90	23.63%		
35,000	104.49	129.18	24.69	23.63%		
40,000	117.02	144.67	27.65	23.63%		
45,000	129.55	160.16	30.62	23.63%		
50,000	142.08	175.65	33.58	23.63%		
60,000	167.14	206.64	39.50	23.63%		
70,000	192.20	237.62	45.42	23.63%		
80,000	217.26	268.60	51.34	23.63%		
90,000	242.32	299.58	57.26	23.63%		
100,000	267.38	330.56	63.18	23.63%		
Average Usage						
12,968	56.05	69.30	13.25	23.64%		
Median Usage						
8,000	45.37	56.09	10.72	23.64%		

Johnson Utilities Company - Water Division
Bill Comparison Present and Proposed Rates
 1 1/2 Inch Residential

Meter Size:

Exhibit
 Schedule H-4
 Page 4
 Witness: Bourassa

<u>Usage</u>	<u>Present Bill</u>	<u>Proposed Bill</u>	<u>Dollar Increase</u>	<u>Percent Increase</u>		
-	\$ 56.33	\$ 69.64	\$ 13.31	23.63%		
1,000	58.48	72.30	13.82	23.63%	Present Rates:	
2,000	60.63	74.96	14.33	23.63%	Monthly Minimum:	\$ 56.33
3,000	62.78	77.61	14.83	23.63%	Gallons in Minimum	-
4,000	64.93	80.27	15.34	23.63%	Charge Per 1,000 Gallons	
5,000	67.08	82.93	15.85	23.63%	Up to	88,000 \$ 2.1500
6,000	69.23	85.59	16.36	23.63%	Over	88,000 \$ 2.5060
7,000	71.38	88.25	16.87	23.63%		
8,000	73.53	90.90	17.37	23.63%		
9,000	75.68	93.56	17.88	23.63%		
10,000	77.83	96.22	18.39	23.63%		
12,000	82.13	101.54	19.41	23.63%	Proposed Rates:	
14,000	86.43	106.85	20.42	23.63%	Monthly Minimum:	\$ 69.64
16,000	90.73	112.17	21.44	23.63%	Gallons in Minimum	-
18,000	95.03	117.48	22.45	23.63%	Charge Per 1,000 Gallons	
20,000	99.33	122.80	23.47	23.63%	Up to	88,000 \$ 2.6580
25,000	110.08	136.09	26.01	23.63%	Over	88,000 \$ 3.0982
30,000	120.83	149.38	28.55	23.63%		
35,000	131.58	162.67	31.09	23.63%		
40,000	142.33	175.96	33.63	23.63%		
45,000	153.08	189.25	36.17	23.63%		
50,000	163.83	202.54	38.71	23.63%		
60,000	185.33	229.12	43.79	23.63%		
70,000	206.83	255.70	48.87	23.63%		
80,000	228.33	282.28	53.95	23.63%		
90,000	250.54	309.74	59.20	23.63%		
100,000	275.60	340.73	65.12	23.63%		
Average Usage						
3,538	\$ 63.94	79.05	\$ 15.11	23.63%		
Median Usage						
1,000	\$ 58.48	72.30	\$ 13.82	23.63%		

Johnson Utilities Company - Water Division
Bill Comparison Present and Proposed Rates
 2 Inch Residential

Meter Size:

Exhibit
 Schedule H-4
 Page 5
 Witness: Bourassa

<u>Usage</u>	<u>Present Bill</u>	<u>Proposed Bill</u>	<u>Dollar Increase</u>	<u>Percent Increase</u>		
-	\$ 90.13	\$ 111.43	\$ 21.30	23.63%		
1,000	92.28	114.09	21.81	23.63%		
2,000	94.43	116.75	22.32	23.63%	Present Rates:	
3,000	96.58	119.40	22.82	23.63%	Monthly Minimum:	\$ 90.13
4,000	98.73	122.06	23.33	23.63%	Gallons in Minimum	-
5,000	100.88	124.72	23.84	23.63%	Charge Per 1,000 Gallons	
6,000	103.03	127.38	24.35	23.63%	Up to	156,000 \$ 2.1500
7,000	105.18	130.04	24.86	23.63%	Over	156,000 \$ 2.5060
8,000	107.33	132.69	25.36	23.63%		
9,000	109.48	135.35	25.87	23.63%		
10,000	111.63	138.01	26.38	23.63%		
12,000	115.93	143.33	27.40	23.63%	Proposed Rates:	
14,000	120.23	148.64	28.41	23.63%	Monthly Minimum:	\$ 111.43
16,000	124.53	153.96	29.43	23.63%	Gallons in Minimum	-
18,000	128.83	159.27	30.44	23.63%	Charge Per 1,000 Gallons	
20,000	133.13	164.59	31.46	23.63%	Up to	156,000 \$ 2.6580
25,000	143.88	177.88	34.00	23.63%	Over	156,000 \$ 3.0982
30,000	154.63	191.17	36.54	23.63%		
35,000	165.38	204.46	39.08	23.63%		
40,000	176.13	217.75	41.62	23.63%		
45,000	186.88	231.04	44.16	23.63%		
50,000	197.63	244.33	46.70	23.63%		
60,000	219.13	270.91	51.78	23.63%		
70,000	240.63	297.49	56.86	23.63%		
80,000	262.13	324.07	61.94	23.63%		
90,000	283.63	350.65	67.02	23.63%		
100,000	305.13	377.23	72.10	23.63%		
Average Usage						
86,083	\$ 275.21	340.24	\$ 65.03	23.63%		
Median Usage						
25,500	\$ 144.96	179.21	\$ 34.26	23.63%		

Johnson Utilities Company - Water Division
 Bill Comparison Present and Proposed Rates
 3 Inch Residential

Meter Size:

Exhibit
 Schedule H-4
 Page 6
 Witness: Bourassa

<u>Usage</u>	<u>Present Bill</u>	<u>Proposed Bill</u>	<u>Dollar Increase</u>	<u>Percent Increase</u>
-	\$ 180.26	\$ 222.86	\$ 42.60	23.63%
1,000	182.41	225.52	43.11	23.63%
2,000	184.56	228.18	43.62	23.63%
3,000	186.71	230.83	44.12	23.63%
4,000	188.86	233.49	44.63	23.63%
5,000	191.01	236.15	45.14	23.63%
6,000	193.16	238.81	45.65	23.63%
7,000	195.31	241.47	46.16	23.63%
8,000	197.46	244.12	46.66	23.63%
9,000	199.61	246.78	47.17	23.63%
10,000	201.76	249.44	47.68	23.63%
12,000	206.06	254.76	48.70	23.63%
14,000	210.36	260.07	49.71	23.63%
16,000	214.66	265.39	50.73	23.63%
18,000	218.96	270.70	51.74	23.63%
20,000	223.26	276.02	52.76	23.63%
25,000	234.01	289.31	55.30	23.63%
30,000	244.76	302.60	57.84	23.63%
35,000	255.51	315.89	60.38	23.63%
40,000	266.26	329.18	62.92	23.63%
45,000	277.01	342.47	65.46	23.63%
50,000	287.76	355.76	68.00	23.63%
60,000	309.26	382.34	73.08	23.63%
70,000	330.76	408.92	78.16	23.63%
80,000	352.26	435.50	83.24	23.63%
90,000	373.76	462.08	88.32	23.63%
100,000	395.26	488.66	93.40	23.63%
Average Usage				
-	\$ 180.26	222.86	\$ 42.60	23.63%
Median Usage				
-	\$ 180.26	222.86	\$ 42.60	23.63%

Present Rates:

Monthly Minimum:	\$	180.26
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	339,000	\$ 2.1500
Over	339,000	\$ 2.5060

Proposed Rates:

Monthly Minimum:	\$	222.86
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	339,000	\$ 2.6580
Over	339,000	\$ 3.0982

Johnson Utilities Company - Water Division
Bill Comparison Present and Proposed Rates
4 Inch Residential

Meter Size:

Exhibit Schedule H-4
 Page 7
 Witness: Bourassa

<u>Usage</u>	<u>Present Bill</u>	<u>Proposed Bill</u>	<u>Dollar Increase</u>	<u>Percent Increase</u>		
-	\$ 281.66	\$ 348.22	\$ 66.56	23.63%		
1,000	283.81	350.88	67.07	23.63%	Present Rates:	
2,000	285.96	353.54	67.58	23.63%	Monthly Minimum:	\$ 281.66
3,000	288.11	356.19	68.08	23.63%	Gallons in Minimum	-
4,000	290.26	358.85	68.59	23.63%	Charge Per 1,000 Gallons	
5,000	292.41	361.51	69.10	23.63%	Up to	545,000 \$ 2.1500
6,000	294.56	364.17	69.61	23.63%	Over	545,000 \$ 2.5060
7,000	296.71	366.83	70.12	23.63%		
8,000	298.86	369.48	70.62	23.63%		
9,000	301.01	372.14	71.13	23.63%		
10,000	303.16	374.80	71.64	23.63%	Proposed Rates:	
12,000	307.46	380.12	72.66	23.63%	Monthly Minimum:	\$ 348.22
14,000	311.76	385.43	73.67	23.63%	Gallons in Minimum	-
16,000	316.06	390.75	74.69	23.63%	Charge Per 1,000 Gallons	
18,000	320.36	396.06	75.70	23.63%	Up to	545,000 \$ 2.6580
20,000	324.66	401.38	76.72	23.63%	Over	545,000 \$ 3.0982
25,000	335.41	414.67	79.26	23.63%		
30,000	346.16	427.96	81.80	23.63%		
35,000	356.91	441.25	84.34	23.63%		
40,000	367.66	454.54	86.88	23.63%		
45,000	378.41	467.83	89.42	23.63%		
50,000	389.16	481.12	91.96	23.63%		
60,000	410.66	507.70	97.04	23.63%		
70,000	432.16	534.28	102.12	23.63%		
80,000	453.66	560.86	107.20	23.63%		
90,000	475.16	587.44	112.28	23.63%		
100,000	496.66	614.02	117.36	23.63%		
Average Usage						
-	\$ 281.66	348.22	\$ 66.56	23.63%		
Median Usage						
-	\$ 281.66	348.22	\$ 66.56	23.63%		

Johnson Utilities Company - Water Division
Bill Comparison Present and Proposed Rates
5/8x3/4 Inch Commercial

Meter Size:

Exhibit Schedule H-4
 Page 8
 Witness: Bourassa

<u>Usage</u>	<u>Present Bill</u>	<u>Proposed Bill</u>	<u>Dollar Increase</u>	<u>Percent Increase</u>		
-	\$ 11.27	\$ 13.93	\$ 2.66	23.60%		
1,000	13.42	16.59	3.17	23.61%	Present Rates:	
2,000	15.57	19.25	3.68	23.61%	Monthly Minimum:	\$ 11.27
3,000	17.72	21.90	4.18	23.61%	Gallons in Minimum	-
4,000	19.87	24.56	4.69	23.61%	Charge Per 1,000 Gallons	
5,000	22.02	27.22	5.20	23.62%	Up to	10,000 \$ 2.1500
6,000	24.17	29.88	5.71	23.62%	Over	10,000 \$ 2.5060
7,000	26.32	32.54	6.22	23.62%		
8,000	28.47	35.19	6.72	23.62%		
9,000	30.62	37.85	7.23	23.62%		
10,000	32.77	40.51	7.74	23.62%		
12,000	37.78	46.71	8.92	23.62%	Proposed Rates:	
14,000	42.79	52.90	10.11	23.62%	Monthly Minimum:	\$ 13.93
16,000	47.81	59.10	11.29	23.62%	Gallons in Minimum	-
18,000	52.82	65.30	12.48	23.62%	Charge Per 1,000 Gallons	
20,000	57.83	71.49	13.66	23.62%	Up to	10,000 \$ 2.6580
25,000	70.36	86.98	16.62	23.63%	Over	10,000 \$ 3.0982
30,000	82.89	102.47	19.58	23.63%		
35,000	95.42	117.96	22.54	23.63%		
40,000	107.95	133.46	25.51	23.63%		
45,000	120.48	148.95	28.47	23.63%		
50,000	133.01	164.44	31.43	23.63%		
60,000	158.07	195.42	37.35	23.63%		
70,000	183.13	226.40	43.27	23.63%		
80,000	208.19	257.38	49.19	23.63%		
90,000	233.25	288.36	55.11	23.63%		
100,000	258.31	319.35	61.04	23.63%		
Average Usage						
-	\$ 11.27	13.93	\$ 2.66	23.60%		
Median Usage						
-	\$ 11.27	13.93	\$ 2.66	23.60%		

Johnson Utilities Company - Water Division
Bill Comparison Present and Proposed Rates
3/4 Inch Commercial

Meter Size:

Exhibit
Schedule H-4
Page 9
Witness: Bourassa

<u>Usage</u>	<u>Present Bill</u>	<u>Proposed Bill</u>	<u>Dollar Increase</u>	<u>Percent Increase</u>		
-	\$ 16.90	\$ 20.89	\$ 3.99	23.61%		
1,000	19.05	23.55	4.50	23.61%	Present Rates:	
2,000	21.20	26.21	5.01	23.61%	Monthly Minimum:	\$ 16.90
3,000	23.35	28.86	5.51	23.62%	Gallons in Minimum	-
4,000	25.50	31.52	6.02	23.62%	Charge Per 1,000 Gallons	
5,000	27.65	34.18	6.53	23.62%	Up to	10,000 \$ 2.1500
6,000	29.80	36.84	7.04	23.62%	Over	10,000 \$ 2.5060
7,000	31.95	39.50	7.55	23.62%		
8,000	34.10	42.15	8.05	23.62%		
9,000	36.25	44.81	8.56	23.62%		
10,000	38.40	47.47	9.07	23.62%		
12,000	43.41	53.67	10.25	23.62%	Proposed Rates:	
14,000	48.42	59.86	11.44	23.62%	Monthly Minimum:	\$ 20.89
16,000	53.44	66.06	12.62	23.62%	Gallons in Minimum	-
18,000	58.45	72.26	13.81	23.62%	Charge Per 1,000 Gallons	
20,000	63.46	78.45	14.99	23.62%	Up to	10,000 \$ 2.6580
25,000	75.99	93.94	17.95	23.63%	Over	10,000 \$ 3.0982
30,000	88.52	109.43	20.91	23.63%		
35,000	101.05	124.92	23.87	23.63%		
40,000	113.58	140.42	26.84	23.63%		
45,000	126.11	155.91	29.80	23.63%		
50,000	138.64	171.40	32.76	23.63%		
60,000	163.70	202.38	38.68	23.63%		
70,000	188.76	233.36	44.60	23.63%		
80,000	213.82	264.34	50.52	23.63%		
90,000	238.88	295.32	56.44	23.63%		
100,000	263.94	326.31	62.37	23.63%		
Average Usage						
9,310	\$ 36.92	45.64	\$ 8.72	23.62%		
Median Usage						
3,000	\$ 23.35	28.86	\$ 5.51	23.62%		

Johnson Utilities Company - Water Division
 Bill Comparison Present and Proposed Rates
 1 Inch Commercial

Meter Size:

Exhibit
 Schedule H-4
 Page 10
 Witness: Bourassa

<u>Usage</u>	<u>Present Bill</u>	<u>Proposed Bill</u>	<u>Dollar Increase</u>	<u>Percent Increase</u>
-	\$ 28.17	\$ 34.83	\$ 6.66	23.64%
1,000	30.32	37.49	7.17	23.64%
2,000	32.47	40.15	7.68	23.64%
3,000	34.62	42.80	8.18	23.64%
4,000	36.77	45.46	8.69	23.64%
5,000	38.92	48.12	9.20	23.64%
6,000	41.07	50.78	9.71	23.64%
7,000	43.22	53.44	10.22	23.64%
8,000	45.37	56.09	10.72	23.64%
9,000	47.52	58.75	11.23	23.64%
10,000	49.67	61.41	11.74	23.64%
12,000	53.97	66.73	12.76	23.64%
14,000	58.27	72.04	13.77	23.64%
16,000	62.57	77.36	14.79	23.64%
18,000	66.87	82.67	15.80	23.64%
20,000	71.17	87.99	16.82	23.63%
25,000	81.92	101.28	19.36	23.63%
30,000	92.67	114.57	21.90	23.63%
35,000	104.49	129.18	24.69	23.63%
40,000	117.02	144.67	27.65	23.63%
45,000	129.55	160.16	30.62	23.63%
50,000	142.08	175.65	33.58	23.63%
60,000	167.14	206.64	39.50	23.63%
70,000	192.20	237.62	45.42	23.63%
80,000	217.26	268.60	51.34	23.63%
90,000	242.32	299.58	57.26	23.63%
100,000	267.38	330.56	63.18	23.63%
Average Usage				
15,683	\$ 61.89	76.52	\$ 14.63	23.64%
Median Usage				
4,000	\$ 36.77	45.46	\$ 8.69	23.64%

Present Rates:

Monthly Minimum:	\$	28.17
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	32,000	\$ 2.1500
Over	32,000	\$ 2.5060

Proposed Rates:

Monthly Minimum:	\$	34.83
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	32,000	\$ 2.6580
Over	32,000	\$ 3.0982

Johnson Utilities Company - Water Division
 Bill Comparison Present and Proposed Rates
 1 1/2 Inch Commercial

Meter Size:

Exhibit
 Schedule H-4
 Page 11
 Witness: Bourassa

<u>Usage</u>	<u>Present Bill</u>	<u>Proposed Bill</u>	<u>Dollar Increase</u>	<u>Percent Increase</u>		
-	\$ 56.33	\$ 69.64	\$ 13.31	23.63%		
1,000	58.48	72.30	13.82	23.63%	Present Rates:	
2,000	60.63	74.96	14.33	23.63%	Monthly Minimum:	\$ 56.33
3,000	62.78	77.61	14.83	23.63%	Gallons in Minimum	-
4,000	64.93	80.27	15.34	23.63%	Charge Per 1,000 Gallons	
5,000	67.08	82.93	15.85	23.63%	Up to	88,000 \$ 2.1500
6,000	69.23	85.59	16.36	23.63%	Over	88,000 \$ 2.5060
7,000	71.38	88.25	16.87	23.63%		
8,000	73.53	90.90	17.37	23.63%		
9,000	75.68	93.56	17.88	23.63%		
10,000	77.83	96.22	18.39	23.63%	Proposed Rates:	
12,000	82.13	101.54	19.41	23.63%	Monthly Minimum:	\$ 69.64
14,000	86.43	106.85	20.42	23.63%	Gallons in Minimum	-
16,000	90.73	112.17	21.44	23.63%	Charge Per 1,000 Gallons	
18,000	95.03	117.48	22.45	23.63%	Up to	88,000 \$ 2.6580
20,000	99.33	122.80	23.47	23.63%	Over	88,000 \$ 3.0982
25,000	110.08	136.09	26.01	23.63%		
30,000	120.83	149.38	28.55	23.63%		
35,000	131.58	162.67	31.09	23.63%		
40,000	142.33	175.96	33.63	23.63%		
45,000	153.08	189.25	36.17	23.63%		
50,000	163.83	202.54	38.71	23.63%		
60,000	185.33	229.12	43.79	23.63%		
70,000	206.83	255.70	48.87	23.63%		
80,000	228.33	282.28	53.95	23.63%		
90,000	250.54	309.74	59.20	23.63%		
100,000	275.60	340.73	65.12	23.63%		
Average Usage						
29,765	\$ 120.33	148.76	\$ 28.43	23.63%		
Median Usage						
10,000	\$ 77.83	96.22	\$ 18.39	23.63%		

Johnson Utilities Company - Water Division
 Bill Comparison Present and Proposed Rates
 2 Inch Commercial

Meter Size:

Exhibit
 Schedule H-4
 Page 12
 Witness: Bourassa

<u>Usage</u>	<u>Present Bill</u>	<u>Proposed Bill</u>	<u>Dollar Increase</u>	<u>Percent Increase</u>	
-	\$ 90.13	\$ 111.43	\$ 21.30	23.63%	
1,000	92.28	114.09	21.81	23.63%	
2,000	94.43	116.75	22.32	23.63%	
3,000	96.58	119.40	22.82	23.63%	
4,000	98.73	122.06	23.33	23.63%	
5,000	100.88	124.72	23.84	23.63%	
6,000	103.03	127.38	24.35	23.63%	
7,000	105.18	130.04	24.86	23.63%	
8,000	107.33	132.69	25.36	23.63%	
9,000	109.48	135.35	25.87	23.63%	
10,000	111.63	138.01	26.38	23.63%	
12,000	115.93	143.33	27.40	23.63%	
14,000	120.23	148.64	28.41	23.63%	
16,000	124.53	153.96	29.43	23.63%	
18,000	128.83	159.27	30.44	23.63%	
20,000	133.13	164.59	31.46	23.63%	
25,000	143.88	177.88	34.00	23.63%	
30,000	154.63	191.17	36.54	23.63%	
35,000	165.38	204.46	39.08	23.63%	
40,000	176.13	217.75	41.62	23.63%	
45,000	186.88	231.04	44.16	23.63%	
50,000	197.63	244.33	46.70	23.63%	
60,000	219.13	270.91	51.78	23.63%	
70,000	240.63	297.49	56.86	23.63%	
80,000	262.13	324.07	61.94	23.63%	
90,000	283.63	350.65	67.02	23.63%	
100,000	305.13	377.23	72.10	23.63%	
Average Usage					
71,507	\$ 243.87	301.50	\$ 57.63	23.63%	
Median Usage					
37,500	\$ 170.76	211.11	\$ 40.35	23.63%	

Present Rates:			
Monthly Minimum:	\$	90.13	
Gallons in Minimum		-	
Charge Per 1,000 Gallons			
Up to	156,000	\$	2.1500
Over	156,000	\$	2.5060
 Proposed Rates:			
Monthly Minimum:	\$	111.43	
Gallons in Minimum		-	
Charge Per 1,000 Gallons			
Up to	156,000	\$	2.6580
Over	156,000	\$	3.0982

Johnson Utilities Company - Water Division
Bill Comparison Present and Proposed Rates
3 Inch Commercial

Meter Size:

Exhibit
Schedule H-4
Page 13
Witness: Bourassa

<u>Usage</u>	<u>Present</u> <u>Bill</u>	<u>Proposed</u> <u>Bill</u>	<u>Dollar</u> <u>Increase</u>	<u>Percent</u> <u>Increase</u>		
-	\$ 180.26	\$ 222.86	\$ 42.60	23.63%		
1,000	182.41	225.52	43.11	23.63%	Present Rates:	
2,000	184.56	228.18	43.62	23.63%	Monthly Minimum:	\$ 180.26
3,000	186.71	230.83	44.12	23.63%	Gallons in Minimum	-
4,000	188.86	233.49	44.63	23.63%	Charge Per 1,000 Gallons	
5,000	191.01	236.15	45.14	23.63%	Up to	339,000 \$ 2.1500
6,000	193.16	238.81	45.65	23.63%	Over	339,000 \$ 2.5060
7,000	195.31	241.47	46.16	23.63%		
8,000	197.46	244.12	46.66	23.63%		
9,000	199.61	246.78	47.17	23.63%		
10,000	201.76	249.44	47.68	23.63%		
12,000	206.06	254.76	48.70	23.63%	Proposed Rates:	
14,000	210.36	260.07	49.71	23.63%	Monthly Minimum:	\$ 222.86
16,000	214.66	265.39	50.73	23.63%	Gallons in Minimum	-
18,000	218.96	270.70	51.74	23.63%	Charge Per 1,000 Gallons	
20,000	223.26	276.02	52.76	23.63%	Up to	339,000 \$ 2.6580
25,000	234.01	289.31	55.30	23.63%	Over	339,000 \$ 3.0982
30,000	244.76	302.60	57.84	23.63%		
35,000	255.51	315.89	60.38	23.63%		
40,000	266.26	329.18	62.92	23.63%		
45,000	277.01	342.47	65.46	23.63%		
50,000	287.76	355.76	68.00	23.63%		
60,000	309.26	382.34	73.08	23.63%		
70,000	330.76	408.92	78.16	23.63%		
80,000	352.26	435.50	83.24	23.63%		
90,000	373.76	462.08	88.32	23.63%		
100,000	395.26	488.66	93.40	23.63%		
Average Usage						
72,913	\$ 337.02	416.67	\$ 79.64	23.63%		
Median Usage						
4,000	\$ 188.86	233.49	\$ 44.63	23.63%		

Johnson Utilities Company - Water Division
Bill Comparison Present and Proposed Rates
4 Inch Commercial

Meter Size:

Exhibit
Schedule H-4
Page 14
Witness: Bourassa

<u>Usage</u>	<u>Present Bill</u>	<u>Proposed Bill</u>	<u>Dollar Increase</u>	<u>Percent Increase</u>	
-	\$ 281.66	\$ 348.22	\$ 66.56	23.63%	
1,000	283.81	350.88	67.07	23.63%	
2,000	285.96	353.54	67.58	23.63%	Present Rates:
3,000	288.11	356.19	68.08	23.63%	Monthly Minimum: \$ 281.66
4,000	290.26	358.85	68.59	23.63%	Gallons in Minimum -
5,000	292.41	361.51	69.10	23.63%	Charge Per 1,000 Gallons
6,000	294.56	364.17	69.61	23.63%	Up to 545,000 \$ 2.1500
7,000	296.71	366.83	70.12	23.63%	Over 545,000 \$ 2.5060
8,000	298.86	369.48	70.62	23.63%	
9,000	301.01	372.14	71.13	23.63%	
10,000	303.16	374.80	71.64	23.63%	
12,000	307.46	380.12	72.66	23.63%	Proposed Rates:
14,000	311.76	385.43	73.67	23.63%	Monthly Minimum: \$ 348.22
16,000	316.06	390.75	74.69	23.63%	Gallons in Minimum -
18,000	320.36	396.06	75.70	23.63%	Charge Per 1,000 Gallons
20,000	324.66	401.38	76.72	23.63%	Up to 545,000 \$ 2.6580
25,000	335.41	414.67	79.26	23.63%	Over 545,000 \$ 3.0982
30,000	346.16	427.96	81.80	23.63%	
35,000	356.91	441.25	84.34	23.63%	
40,000	367.66	454.54	86.88	23.63%	
45,000	378.41	467.83	89.42	23.63%	
50,000	389.16	481.12	91.96	23.63%	
60,000	410.66	507.70	97.04	23.63%	
70,000	432.16	534.28	102.12	23.63%	
80,000	453.66	560.86	107.20	23.63%	
90,000	475.16	587.44	112.28	23.63%	
100,000	496.66	614.02	117.36	23.63%	
Average Usage					
25,083	\$ 335.59	414.89	\$ 79.30	23.63%	
Median Usage					
21,500	\$ 327.89	405.37	\$ 77.48	23.63%	

Johnson Utilities Company - Water Division
Bill Comparison Present and Proposed Rates
6 Inch Commercial

Meter Size:

Exhibit Schedule H-4
 Page 15
 Witness: Bourassa

<u>Usage</u>	<u>Present Bill</u>	<u>Proposed Bill</u>	<u>Dollar Increase</u>	<u>Percent Increase</u>		
-	\$ 563.31	\$ 696.42	\$ 133.11	23.63%		
1,000	565.46	699.08	133.62	23.63%	Present Rates:	
2,000	567.61	701.74	134.13	23.63%	Monthly Minimum:	\$ 563.31
3,000	569.76	704.39	134.63	23.63%	Gallons in Minimum	-
4,000	571.91	707.05	135.14	23.63%	Charge Per 1,000 Gallons	
5,000	574.06	709.71	135.65	23.63%	Up to	1,120,000 \$ 2.1500
6,000	576.21	712.37	136.16	23.63%	Over	1,120,000 \$ 2.5060
7,000	578.36	715.03	136.67	23.63%		
8,000	580.51	717.68	137.17	23.63%		
9,000	582.66	720.34	137.68	23.63%		
10,000	584.81	723.00	138.19	23.63%	Proposed Rates:	
12,000	589.11	728.32	139.21	23.63%	Monthly Minimum:	\$ 696.42
14,000	593.41	733.63	140.22	23.63%	Gallons in Minimum	-
16,000	597.71	738.95	141.24	23.63%	Charge Per 1,000 Gallons	
18,000	602.01	744.26	142.25	23.63%	Up to	1,120,000 \$ 2.6580
20,000	606.31	749.58	143.27	23.63%	Over	1,120,000 \$ 3.0982
25,000	617.06	762.87	145.81	23.63%		
30,000	627.81	776.16	148.35	23.63%		
35,000	638.56	789.45	150.89	23.63%		
40,000	649.31	802.74	153.43	23.63%		
45,000	660.06	816.03	155.97	23.63%		
50,000	670.81	829.32	158.51	23.63%		
60,000	692.31	855.90	163.59	23.63%		
70,000	713.81	882.48	168.67	23.63%		
80,000	735.31	909.06	173.75	23.63%		
90,000	756.81	935.64	178.83	23.63%		
100,000	778.31	962.22	183.91	23.63%		
Average Usage						
59,792	\$ 691.86	855.35	\$ 163.49	23.63%		
Median Usage						
-	\$ 563.31	696.42	\$ 133.11	23.63%		

Johnson Utilities Company - Water Division
Bill Comparison Present and Proposed Rates
 5/8x3/4 Inch Irrigation

Meter Size:

Exhibit
 Schedule H-4
 Page 16
 Witness: Bourassa

<u>Usage</u>	<u>Present</u> <u>Bill</u>	<u>Proposed</u> <u>Bill</u>	<u>Dollar</u> <u>Increase</u>	<u>Percent</u> <u>Increase</u>		
-	\$ 11.27	\$ 13.93	\$ 2.66	23.60%		
1,000	13.42	16.59	3.17	23.61%	Present Rates:	
2,000	15.57	19.25	3.68	23.61%	Monthly Minimum:	\$ 11.27
3,000	17.72	21.90	4.18	23.61%	Gallons in Minimum	-
4,000	19.87	24.56	4.69	23.61%	Charge Per 1,000 Gallons	
5,000	22.02	27.22	5.20	23.62%	Up to	10,000 \$ 2.1500
6,000	24.17	29.88	5.71	23.62%	Over	10,000 \$ 2.5060
7,000	26.32	32.54	6.22	23.62%		
8,000	28.47	35.19	6.72	23.62%		
9,000	30.62	37.85	7.23	23.62%		
10,000	32.77	40.51	7.74	23.62%		
12,000	37.78	46.71	8.92	23.62%	Proposed Rates:	
14,000	42.79	52.90	10.11	23.62%	Monthly Minimum:	\$ 13.93
16,000	47.81	59.10	11.29	23.62%	Gallons in Minimum	-
18,000	52.82	65.30	12.48	23.62%	Charge Per 1,000 Gallons	
20,000	57.83	71.49	13.66	23.62%	Up to	10,000 \$ 2.6580
25,000	70.36	86.98	16.62	23.63%	Over	10,000 \$ 3.0982
30,000	82.89	102.47	19.58	23.63%		
35,000	95.42	117.96	22.54	23.63%		
40,000	107.95	133.46	25.51	23.63%		
45,000	120.48	148.95	28.47	23.63%		
50,000	133.01	164.44	31.43	23.63%		
60,000	158.07	195.42	37.35	23.63%		
70,000	183.13	226.40	43.27	23.63%		
80,000	208.19	257.38	49.19	23.63%		
90,000	233.25	288.36	55.11	23.63%		
100,000	258.31	319.35	61.04	23.63%		
Average Usage						
-	\$ 11.27	13.93	\$ 2.66	23.60%		
Median Usage						
-	\$ 11.27	13.93	\$ 2.66	23.60%		

Johnson Utilities Company - Water Division
Bill Comparison Present and Proposed Rates
3/4 Inch Irrigation

Meter Size:

Exhibit
Schedule H-4
Page 17
Witness: Bourassa

<u>Usage</u>	<u>Present</u> <u>Bill</u>	<u>Proposed</u> <u>Bill</u>	<u>Dollar</u> <u>Increase</u>	<u>Percent</u> <u>Increase</u>		
-	\$ 16.90	\$ 20.89	\$ 3.99	23.61%		
1,000	19.05	23.55	4.50	23.61%	Present Rates:	
2,000	21.20	26.21	5.01	23.61%	Monthly Minimum:	\$ 16.90
3,000	23.35	28.86	5.51	23.62%	Gallons in Minimum	-
4,000	25.50	31.52	6.02	23.62%	Charge Per 1,000 Gallons	
5,000	27.65	34.18	6.53	23.62%	Up to	10,000 \$ 2.1500
6,000	29.80	36.84	7.04	23.62%	Over	10,000 \$ 2.5060
7,000	31.95	39.50	7.55	23.62%		
8,000	34.10	42.15	8.05	23.62%		
9,000	36.25	44.81	8.56	23.62%		
10,000	38.40	47.47	9.07	23.62%		
12,000	43.41	53.67	10.25	23.62%	Proposed Rates:	
14,000	48.42	59.86	11.44	23.62%	Monthly Minimum:	\$ 20.89
16,000	53.44	66.06	12.62	23.62%	Gallons in Minimum	-
18,000	58.45	72.26	13.81	23.62%	Charge Per 1,000 Gallons	
20,000	63.46	78.45	14.99	23.62%	Up to	10,000 \$ 2.6580
25,000	75.99	93.94	17.95	23.63%	Over	10,000 \$ 3.0982
30,000	88.52	109.43	20.91	23.63%		
35,000	101.05	124.92	23.87	23.63%		
40,000	113.58	140.42	26.84	23.63%		
45,000	126.11	155.91	29.80	23.63%		
50,000	138.64	171.40	32.76	23.63%		
60,000	163.70	202.38	38.68	23.63%		
70,000	188.76	233.36	44.60	23.63%		
80,000	213.82	264.34	50.52	23.63%		
90,000	238.88	295.32	56.44	23.63%		
100,000	263.94	326.31	62.37	23.63%		
Average Usage						
21,591	\$ 67.45	83.38	\$ 15.93	23.62%		
Median Usage						
5,000	\$ 27.65	34.18	\$ 6.53	23.62%		

Johnson Utilities Company - Water Division
 Bill Comparison Present and Proposed Rates
 1 Inch Irrigation

Meter Size:

Exhibit
 Schedule H-4
 Page 18
 Witness: Bourassa

<u>Usage</u>	<u>Present Bill</u>	<u>Proposed Bill</u>	<u>Dollar Increase</u>	<u>Percent Increase</u>		
-	\$ 28.17	\$ 34.83	\$ 6.66	23.64%		
1,000	30.32	37.49	7.17	23.64%	Present Rates:	
2,000	32.47	40.15	7.68	23.64%	Monthly Minimum:	\$ 28.17
3,000	34.62	42.80	8.18	23.64%	Gallons in Minimum	-
4,000	36.77	45.46	8.69	23.64%	Charge Per 1,000 Gallons	
5,000	38.92	48.12	9.20	23.64%	Up to	32,000 \$ 2.1500
6,000	41.07	50.78	9.71	23.64%	Over	32,000 \$ 2.5060
7,000	43.22	53.44	10.22	23.64%		
8,000	45.37	56.09	10.72	23.64%		
9,000	47.52	58.75	11.23	23.64%		
10,000	49.67	61.41	11.74	23.64%		
12,000	53.97	66.73	12.76	23.64%	Proposed Rates:	
14,000	58.27	72.04	13.77	23.64%	Monthly Minimum:	\$ 34.83
16,000	62.57	77.36	14.79	23.64%	Gallons in Minimum	-
18,000	66.87	82.67	15.80	23.64%	Charge Per 1,000 Gallons	
20,000	71.17	87.99	16.82	23.63%	Up to	32,000 \$ 2.6580
25,000	81.92	101.28	19.36	23.63%	Over	32,000 \$ 3.0982
30,000	92.67	114.57	21.90	23.63%		
35,000	104.49	129.18	24.69	23.63%		
40,000	117.02	144.67	27.65	23.63%		
45,000	129.55	160.16	30.62	23.63%		
50,000	142.08	175.65	33.58	23.63%		
60,000	167.14	206.64	39.50	23.63%		
70,000	192.20	237.62	45.42	23.63%		
80,000	217.26	268.60	51.34	23.63%		
90,000	242.32	299.58	57.26	23.63%		
100,000	267.38	330.56	63.18	23.63%		
Average Usage						
30,221	\$ 93.15	115.16	\$ 22.01	23.63%		
Median Usage						
7,000	\$ 43.22	53.44	\$ 10.22	23.64%		

Johnson Utilities Company - Water Division
Bill Comparison Present and Proposed Rates
 1 1/2 Inch Irrigation

Meter Size:

Exhibit
 Schedule H-4
 Page 19
 Witness: Bourassa

<u>Usage</u>	<u>Present Bill</u>	<u>Proposed Bill</u>	<u>Dollar Increase</u>	<u>Percent Increase</u>		
-	\$ 56.33	\$ 69.64	\$ 13.31	23.63%		
1,000	58.48	72.30	13.82	23.63%	Present Rates:	
2,000	60.63	74.96	14.33	23.63%	Monthly Minimum:	\$ 56.33
3,000	62.78	77.61	14.83	23.63%	Gallons in Minimum	-
4,000	64.93	80.27	15.34	23.63%	Charge Per 1,000 Gallons	
5,000	67.08	82.93	15.85	23.63%	Up to	88,000 \$ 2.1500
6,000	69.23	85.59	16.36	23.63%	Over	88,000 \$ 2.5060
7,000	71.38	88.25	16.87	23.63%		
8,000	73.53	90.90	17.37	23.63%		
9,000	75.68	93.56	17.88	23.63%		
10,000	77.83	96.22	18.39	23.63%		
12,000	82.13	101.54	19.41	23.63%	Proposed Rates:	
14,000	86.43	106.85	20.42	23.63%	Monthly Minimum:	\$ 69.64
16,000	90.73	112.17	21.44	23.63%	Gallons in Minimum	-
18,000	95.03	117.48	22.45	23.63%	Charge Per 1,000 Gallons	
20,000	99.33	122.80	23.47	23.63%	Up to	88,000 \$ 2.6580
25,000	110.08	136.09	26.01	23.63%	Over	88,000 \$ 3.0982
30,000	120.83	149.38	28.55	23.63%		
35,000	131.58	162.67	31.09	23.63%		
40,000	142.33	175.96	33.63	23.63%		
45,000	153.08	189.25	36.17	23.63%		
50,000	163.83	202.54	38.71	23.63%		
60,000	185.33	229.12	43.79	23.63%		
70,000	206.83	255.70	48.87	23.63%		
80,000	228.33	282.28	53.95	23.63%		
90,000	250.54	309.74	59.20	23.63%		
100,000	275.60	340.73	65.12	23.63%		
Average Usage						
106,625	\$ 292.20	361.25	\$ 69.05	23.63%		
Median Usage						
56,500	\$ 177.81	219.82	\$ 42.01	23.63%		

Johnson Utilities Company - Water Division
 Bill Comparison Present and Proposed Rates
 2 Inch Irrigation

Meter Size:

Exhibit
 Schedule H-4
 Page 20
 Witness: Bourassa

<u>Usage</u>	<u>Present Bill</u>	<u>Proposed Bill</u>	<u>Dollar Increase</u>	<u>Percent Increase</u>	
-	\$ 90.13	\$ 111.43	\$ 21.30	23.63%	
1,000	92.28	114.09	21.81	23.63%	
2,000	94.43	116.75	22.32	23.63%	
3,000	96.58	119.40	22.82	23.63%	
4,000	98.73	122.06	23.33	23.63%	
5,000	100.88	124.72	23.84	23.63%	
6,000	103.03	127.38	24.35	23.63%	
7,000	105.18	130.04	24.86	23.63%	
8,000	107.33	132.69	25.36	23.63%	
9,000	109.48	135.35	25.87	23.63%	
10,000	111.63	138.01	26.38	23.63%	
12,000	115.93	143.33	27.40	23.63%	
14,000	120.23	148.64	28.41	23.63%	
16,000	124.53	153.96	29.43	23.63%	
18,000	128.83	159.27	30.44	23.63%	
20,000	133.13	164.59	31.46	23.63%	
25,000	143.88	177.88	34.00	23.63%	
30,000	154.63	191.17	36.54	23.63%	
35,000	165.38	204.46	39.08	23.63%	
40,000	176.13	217.75	41.62	23.63%	
45,000	186.88	231.04	44.16	23.63%	
50,000	197.63	244.33	46.70	23.63%	
60,000	219.13	270.91	51.78	23.63%	
70,000	240.63	297.49	56.86	23.63%	
80,000	262.13	324.07	61.94	23.63%	
90,000	283.63	350.65	67.02	23.63%	
100,000	305.13	377.23	72.10	23.63%	
Average Usage					
245,201	\$ 649.07	802.44	\$ 153.38	23.63%	
Median Usage					
136,000	\$ 382.53	472.92	\$ 90.39	23.63%	

Present Rates:			
Monthly Minimum:	\$	90.13	
Gallons in Minimum		-	
Charge Per 1,000 Gallons			
Up to	156,000	\$	2.1500
Over	156,000	\$	2.5060
Proposed Rates:			
Monthly Minimum:	\$	111.43	
Gallons in Minimum		-	
Charge Per 1,000 Gallons			
Up to	156,000	\$	2.6580
Over	156,000	\$	3.0982

Johnson Utilities Company - Water Division
Bill Comparison Present and Proposed Rates
3 Inch Irrigation

Meter Size:

Exhibit
Schedule H-4
Page 21
Witness: Bourassa

<u>Usage</u>	<u>Present Bill</u>	<u>Proposed Bill</u>	<u>Dollar Increase</u>	<u>Percent Increase</u>		
-	\$ 180.26	\$ 222.86	\$ 42.60	23.63%		
1,000	182.41	225.52	43.11	23.63%	Present Rates:	
2,000	184.56	228.18	43.62	23.63%	Monthly Minimum:	\$ 180.26
3,000	186.71	230.83	44.12	23.63%	Gallons in Minimum	-
4,000	188.86	233.49	44.63	23.63%	Charge Per 1,000 Gallons	
5,000	191.01	236.15	45.14	23.63%	Up to	339,000 \$ 2.1500
6,000	193.16	238.81	45.65	23.63%	Over	339,000 \$ 2.5060
7,000	195.31	241.47	46.16	23.63%		
8,000	197.46	244.12	46.66	23.63%		
9,000	199.61	246.78	47.17	23.63%		
10,000	201.76	249.44	47.68	23.63%		
12,000	206.06	254.76	48.70	23.63%	Proposed Rates:	
14,000	210.36	260.07	49.71	23.63%	Monthly Minimum:	\$ 222.86
16,000	214.66	265.39	50.73	23.63%	Gallons in Minimum	-
18,000	218.96	270.70	51.74	23.63%	Charge Per 1,000 Gallons	
20,000	223.26	276.02	52.76	23.63%	Up to	339,000 \$ 2.6580
25,000	234.01	289.31	55.30	23.63%	Over	339,000 \$ 3.0982
30,000	244.76	302.60	57.84	23.63%		
35,000	255.51	315.89	60.38	23.63%		
40,000	266.26	329.18	62.92	23.63%		
45,000	277.01	342.47	65.46	23.63%		
50,000	287.76	355.76	68.00	23.63%		
60,000	309.26	382.34	73.08	23.63%		
70,000	330.76	408.92	78.16	23.63%		
80,000	352.26	435.50	83.24	23.63%		
90,000	373.76	462.08	88.32	23.63%		
100,000	395.26	488.66	93.40	23.63%		
Average Usage						
319,111	\$ 866.35	1,071.07	\$ 204.72	23.63%		
Median Usage						
60,000	\$ 309.26	382.34	\$ 73.08	23.63%		

Johnson Utilities Company - Water Division
 Bill Comparison Present and Proposed Rates
 4 Inch Irrigation

Meter Size:

Exhibit
 Schedule H-4
 Page 22
 Witness: Bourassa

<u>Usage</u>	<u>Present Bill</u>	<u>Proposed Bill</u>	<u>Dollar Increase</u>	<u>Percent Increase</u>	
-	\$ 281.66	\$ 348.22	\$ 66.56	23.63%	
1,000	283.81	350.88	67.07	23.63%	Present Rates:
2,000	285.96	353.54	67.58	23.63%	Monthly Minimum: \$ 281.66
3,000	288.11	356.19	68.08	23.63%	Gallons in Minimum -
4,000	290.26	358.85	68.59	23.63%	Charge Per 1,000 Gallons
5,000	292.41	361.51	69.10	23.63%	Up to 545,000 \$ 2.1500
6,000	294.56	364.17	69.61	23.63%	Over 545,000 \$ 2.5060
7,000	296.71	366.83	70.12	23.63%	
8,000	298.86	369.48	70.62	23.63%	
9,000	301.01	372.14	71.13	23.63%	
10,000	303.16	374.80	71.64	23.63%	
12,000	307.46	380.12	72.66	23.63%	Proposed Rates:
14,000	311.76	385.43	73.67	23.63%	Monthly Minimum: \$ 348.22
16,000	316.06	390.75	74.69	23.63%	Gallons in Minimum -
18,000	320.36	396.06	75.70	23.63%	Charge Per 1,000 Gallons
20,000	324.66	401.38	76.72	23.63%	Up to 545,000 \$ 2.6580
25,000	335.41	414.67	79.26	23.63%	Over 545,000 \$ 3.0982
30,000	346.16	427.96	81.80	23.63%	
35,000	356.91	441.25	84.34	23.63%	
40,000	367.66	454.54	86.88	23.63%	
45,000	378.41	467.83	89.42	23.63%	
50,000	389.16	481.12	91.96	23.63%	
60,000	410.66	507.70	97.04	23.63%	
70,000	432.16	534.28	102.12	23.63%	
80,000	453.66	560.86	107.20	23.63%	
90,000	475.16	587.44	112.28	23.63%	
100,000	496.66	614.02	117.36	23.63%	
Average Usage					
481,833	\$ 1,317.60	1,628.95	\$ 311.35	23.63%	
Median Usage					
177,500	\$ 663.29	820.02	\$ 156.74	23.63%	

Johnson Utilities Company - Water Division
 Bill Comparison Present and Proposed Rates
 6 Inch Irrigation

Exhibit
 Schedule H-4
 Page 23
 Witness: Bourassa

Meter Size:

<u>Usage</u>	<u>Present Bill</u>	<u>Proposed Bill</u>	<u>Dollar Increase</u>	<u>Percent Increase</u>
-	\$ 563.31	\$ 696.42	\$ 133.11	23.63%
1,000	565.46	699.08	133.62	23.63%
2,000	567.61	701.74	134.13	23.63%
3,000	569.76	704.39	134.63	23.63%
4,000	571.91	707.05	135.14	23.63%
5,000	574.06	709.71	135.65	23.63%
6,000	576.21	712.37	136.16	23.63%
7,000	578.36	715.03	136.67	23.63%
8,000	580.51	717.68	137.17	23.63%
9,000	582.66	720.34	137.68	23.63%
10,000	584.81	723.00	138.19	23.63%
12,000	589.11	728.32	139.21	23.63%
14,000	593.41	733.63	140.22	23.63%
16,000	597.71	738.95	141.24	23.63%
18,000	602.01	744.26	142.25	23.63%
20,000	606.31	749.58	143.27	23.63%
25,000	617.06	762.87	145.81	23.63%
30,000	627.81	776.16	148.35	23.63%
35,000	638.56	789.45	150.89	23.63%
40,000	649.31	802.74	153.43	23.63%
45,000	660.06	816.03	155.97	23.63%
50,000	670.81	829.32	158.51	23.63%
60,000	692.31	855.90	163.59	23.63%
70,000	713.81	882.48	168.67	23.63%
80,000	735.31	909.06	173.75	23.63%
90,000	756.81	935.64	178.83	23.63%
100,000	778.31	962.22	183.91	23.63%
Average Usage				
949,909	\$ 2,605.61	3,221.32	\$ 615.71	23.63%
Median Usage				
486,000	\$ 1,608.21	1,988.23	\$ 380.02	23.63%

Present Rates:

Monthly Minimum:	\$ 563.31
Gallons in Minimum	-
Charge Per 1,000 Gallons	
Up to 1,120,000	\$ 2.1500
Over 1,120,000	\$ 2.5060

Proposed Rates:

Monthly Minimum:	\$ 696.42
Gallons in Minimum	-
Charge Per 1,000 Gallons	
Up to 1,120,000	\$ 2.6580
Over 1,120,000	\$ 3.0982

Johnson Utilities Company - Water Division
 Bill Comparison Present and Proposed Rates
 1 1/2 Inch Public Authority

Meter Size:

Exhibit
 Schedule H-4
 Page 24
 Witness: Bourassa

<u>Usage</u>	<u>Present Bill</u>	<u>Proposed Bill</u>	<u>Dollar Increase</u>	<u>Percent Increase</u>	
-	\$ 56.33	\$ 69.64	\$ 13.31	23.63%	
1,000	58.48	72.30	13.82	23.63%	
2,000	60.63	74.96	14.33	23.63%	
3,000	62.78	77.61	14.83	23.63%	
4,000	64.93	80.27	15.34	23.63%	
5,000	67.08	82.93	15.85	23.63%	
6,000	69.23	85.59	16.36	23.63%	
7,000	71.38	88.25	16.87	23.63%	
8,000	73.53	90.90	17.37	23.63%	
9,000	75.68	93.56	17.88	23.63%	
10,000	77.83	96.22	18.39	23.63%	
12,000	82.13	101.54	19.41	23.63%	
14,000	86.43	106.85	20.42	23.63%	
16,000	90.73	112.17	21.44	23.63%	
18,000	95.03	117.48	22.45	23.63%	
20,000	99.33	122.80	23.47	23.63%	
25,000	110.08	136.09	26.01	23.63%	
30,000	120.83	149.38	28.55	23.63%	
35,000	131.58	162.67	31.09	23.63%	
40,000	142.33	175.96	33.63	23.63%	
45,000	153.08	189.25	36.17	23.63%	
50,000	163.83	202.54	38.71	23.63%	
60,000	185.33	229.12	43.79	23.63%	
70,000	206.83	255.70	48.87	23.63%	
80,000	228.33	282.28	53.95	23.63%	
90,000	250.54	309.74	59.20	23.63%	
100,000	275.60	340.73	65.12	23.63%	
Average Usage					
108,833	\$ 297.74	368.09	\$ 70.35	23.63%	
Median Usage					
10,000	\$ 77.83	96.22	\$ 18.39	23.63%	

Present Rates:		
Monthly Minimum:	\$	56.33
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	88,000	\$ 2.1500
Over	88,000	\$ 2.5060
Proposed Rates:		
Monthly Minimum:	\$	69.64
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	88,000	\$ 2.6580
Over	88,000	\$ 3.0982

Johnson Utilities Company - Water Division
 Bill Comparison Present and Proposed Rates
 2 Inch Public Authority

Meter Size:

Exhibit
 Schedule H-4
 Page 25
 Witness: Bourassa

<u>Usage</u>	<u>Present Bill</u>	<u>Proposed Bill</u>	<u>Dollar Increase</u>	<u>Percent Increase</u>
-	\$ 90.13	\$ 111.43	\$ 21.30	23.63%
1,000	92.28	114.09	21.81	23.63%
2,000	94.43	116.75	22.32	23.63%
3,000	96.58	119.40	22.82	23.63%
4,000	98.73	122.06	23.33	23.63%
5,000	100.88	124.72	23.84	23.63%
6,000	103.03	127.38	24.35	23.63%
7,000	105.18	130.04	24.86	23.63%
8,000	107.33	132.69	25.36	23.63%
9,000	109.48	135.35	25.87	23.63%
10,000	111.63	138.01	26.38	23.63%
12,000	115.93	143.33	27.40	23.63%
14,000	120.23	148.64	28.41	23.63%
16,000	124.53	153.96	29.43	23.63%
18,000	128.83	159.27	30.44	23.63%
20,000	133.13	164.59	31.46	23.63%
25,000	143.88	177.88	34.00	23.63%
30,000	154.63	191.17	36.54	23.63%
35,000	165.38	204.46	39.08	23.63%
40,000	176.13	217.75	41.62	23.63%
45,000	186.88	231.04	44.16	23.63%
50,000	197.63	244.33	46.70	23.63%
60,000	219.13	270.91	51.78	23.63%
70,000	240.63	297.49	56.86	23.63%
80,000	262.13	324.07	61.94	23.63%
90,000	283.63	350.65	67.02	23.63%
100,000	305.13	377.23	72.10	23.63%
Average Usage				
29,067	\$ 152.62	188.69	\$ 36.07	23.63%
Median Usage				
18,000	\$ 128.83	159.27	\$ 30.44	23.63%

Present Rates:

Monthly Minimum:	\$ 90.13
Gallons in Minimum	-
Charge Per 1,000 Gallons	
Up to	156,000 \$ 2.1500
Over	156,000 \$ 2.5060

Proposed Rates:

Monthly Minimum:	\$ 111.43
Gallons in Minimum	-
Charge Per 1,000 Gallons	
Up to	156,000 \$ 2.6580
Over	156,000 \$ 3.0982

Johnson Utilities Company - Water Division
Bill Comparison Present and Proposed Rates
3 Inch Public Authority

Meter Size:

Exhibit
Schedule H-4
Page 26
Witness: Bourassa

<u>Usage</u>	<u>Present Bill</u>	<u>Proposed Bill</u>	<u>Dollar Increase</u>	<u>Percent Increase</u>	
-	\$ 180.26	\$ 222.86	\$ 42.60	23.63%	
1,000	182.41	225.52	43.11	23.63%	
2,000	184.56	228.18	43.62	23.63%	
3,000	186.71	230.83	44.12	23.63%	
4,000	188.86	233.49	44.63	23.63%	
5,000	191.01	236.15	45.14	23.63%	
6,000	193.16	238.81	45.65	23.63%	
7,000	195.31	241.47	46.16	23.63%	
8,000	197.46	244.12	46.66	23.63%	
9,000	199.61	246.78	47.17	23.63%	
10,000	201.76	249.44	47.68	23.63%	
12,000	206.06	254.76	48.70	23.63%	
14,000	210.36	260.07	49.71	23.63%	
16,000	214.66	265.39	50.73	23.63%	
18,000	218.96	270.70	51.74	23.63%	
20,000	223.26	276.02	52.76	23.63%	
25,000	234.01	289.31	55.30	23.63%	
30,000	244.76	302.60	57.84	23.63%	
35,000	255.51	315.89	60.38	23.63%	
40,000	266.26	329.18	62.92	23.63%	
45,000	277.01	342.47	65.46	23.63%	
50,000	287.76	355.76	68.00	23.63%	
60,000	309.26	382.34	73.08	23.63%	
70,000	330.76	408.92	78.16	23.63%	
80,000	352.26	435.50	83.24	23.63%	
90,000	373.76	462.08	88.32	23.63%	
100,000	395.26	488.66	93.40	23.63%	
Average Usage					
146,117	\$ 494.41	611.24	\$ 116.83	23.63%	
Median Usage					
39,500	\$ 265.19	327.85	\$ 62.67	23.63%	

Present Rates:			
Monthly Minimum:	\$	180.26	
Gallons in Minimum		-	
Charge Per 1,000 Gallons			
Up to	339,000	\$	2.1500
Over	339,000	\$	2.5060
 Proposed Rates:			
Monthly Minimum:	\$	222.86	
Gallons in Minimum		-	
Charge Per 1,000 Gallons			
Up to	339,000	\$	2.6580
Over	339,000	\$	3.0982

Johnson Utilities Company - Water Division
Bill Comparison Present and Proposed Rates
4 Inch Public Authority

Meter Size:

Exhibit
Schedule H-4
Page 27
Witness: Bourassa

<u>Usage</u>	<u>Present Bill</u>	<u>Proposed Bill</u>	<u>Dollar Increase</u>	<u>Percent Increase</u>	
-	\$ 281.66	\$ 348.22	\$ 66.56	23.63%	
1,000	283.81	350.88	67.07	23.63%	Present Rates:
2,000	285.96	353.54	67.58	23.63%	Monthly Minimum: \$ 281.66
3,000	288.11	356.19	68.08	23.63%	Gallons in Minimum -
4,000	290.26	358.85	68.59	23.63%	Charge Per 1,000 Gallons
5,000	292.41	361.51	69.10	23.63%	Up to 545,000 \$ 2.1500
6,000	294.56	364.17	69.61	23.63%	Over 545,000 \$ 2.5060
7,000	296.71	366.83	70.12	23.63%	
8,000	298.86	369.48	70.62	23.63%	
9,000	301.01	372.14	71.13	23.63%	
10,000	303.16	374.80	71.64	23.63%	
12,000	307.46	380.12	72.66	23.63%	Proposed Rates:
14,000	311.76	385.43	73.67	23.63%	Monthly Minimum: \$ 348.22
16,000	316.06	390.75	74.69	23.63%	Gallons in Minimum -
18,000	320.36	396.06	75.70	23.63%	Charge Per 1,000 Gallons
20,000	324.66	401.38	76.72	23.63%	Up to 545,000 \$ 2.6580
25,000	335.41	414.67	79.26	23.63%	Over 545,000 \$ 3.0982
30,000	346.16	427.96	81.80	23.63%	
35,000	356.91	441.25	84.34	23.63%	
40,000	367.66	454.54	86.88	23.63%	
45,000	378.41	467.83	89.42	23.63%	
50,000	389.16	481.12	91.96	23.63%	
60,000	410.66	507.70	97.04	23.63%	
70,000	432.16	534.28	102.12	23.63%	
80,000	453.66	560.86	107.20	23.63%	
90,000	475.16	587.44	112.28	23.63%	
100,000	496.66	614.02	117.36	23.63%	
Average Usage					
75,354	\$ 443.67	548.51	\$ 104.84	23.63%	
Median Usage					
74,000	\$ 440.76	544.92	\$ 104.16	23.63%	

Johnson Utilities Company - Water Division
Bill Comparison Present and Proposed Rates
6 Inch Public Authority

Meter Size:

Exhibit
Schedule H-4
Page 28
Witness: Bourassa

<u>Usage</u>	<u>Present Bill</u>	<u>Proposed Bill</u>	<u>Dollar Increase</u>	<u>Percent Increase</u>		
-	\$ 563.31	\$ 696.42	\$ 133.11	23.63%		
1,000	565.46	699.08	133.62	23.63%	Present Rates:	
2,000	567.61	701.74	134.13	23.63%	Monthly Minimum:	\$ 563.31
3,000	569.76	704.39	134.63	23.63%	Gallons in Minimum	-
4,000	571.91	707.05	135.14	23.63%	Charge Per 1,000 Gallons	
5,000	574.06	709.71	135.65	23.63%	Up to	1,120,000 \$ 2.1500
6,000	576.21	712.37	136.16	23.63%	Over	1,120,000 \$ 2.5060
7,000	578.36	715.03	136.67	23.63%		
8,000	580.51	717.68	137.17	23.63%		
9,000	582.66	720.34	137.68	23.63%		
10,000	584.81	723.00	138.19	23.63%		
12,000	589.11	728.32	139.21	23.63%	Proposed Rates:	
14,000	593.41	733.63	140.22	23.63%	Monthly Minimum:	\$ 696.42
16,000	597.71	738.95	141.24	23.63%	Gallons in Minimum	-
18,000	602.01	744.26	142.25	23.63%	Charge Per 1,000 Gallons	
20,000	606.31	749.58	143.27	23.63%	Up to	1,120,000 \$ 2.6580
25,000	617.06	762.87	145.81	23.63%	Over	1,120,000 \$ 3.0982
30,000	627.81	776.16	148.35	23.63%		
35,000	638.56	789.45	150.89	23.63%		
40,000	649.31	802.74	153.43	23.63%		
45,000	660.06	816.03	155.97	23.63%		
50,000	670.81	829.32	158.51	23.63%		
60,000	692.31	855.90	163.59	23.63%		
70,000	713.81	882.48	168.67	23.63%		
80,000	735.31	909.06	173.75	23.63%		
90,000	756.81	935.64	178.83	23.63%		
100,000	778.31	962.22	183.91	23.63%		
Average Usage						
207,375	\$ 1,009.17	1,247.63	\$ 238.47	23.63%		
Median Usage						
185,500	\$ 962.14	1,189.49	\$ 227.35	23.63%		

Johnson Utilities Company - Water Division
 Bill Comparison Present and Proposed Rates
 1 1/2 Inch Residential Multi-Family

Meter Size:

Exhibit
 Schedule H-4
 Page 29
 Witness: Bourassa

<u>Usage</u>	<u>Present Bill</u>	<u>Proposed Bill</u>	<u>Dollar Increase</u>	<u>Percent Increase</u>	
-	\$ 56.33	\$ 69.64	\$ 13.31	23.63%	
1,000	58.48	72.30	13.82	23.63%	
2,000	60.63	74.96	14.33	23.63%	
3,000	62.78	77.61	14.83	23.63%	
4,000	64.93	80.27	15.34	23.63%	
5,000	67.08	82.93	15.85	23.63%	
6,000	69.23	85.59	16.36	23.63%	
7,000	71.38	88.25	16.87	23.63%	
8,000	73.53	90.90	17.37	23.63%	
9,000	75.68	93.56	17.88	23.63%	
10,000	77.83	96.22	18.39	23.63%	
12,000	82.13	101.54	19.41	23.63%	
14,000	86.43	106.85	20.42	23.63%	
16,000	90.73	112.17	21.44	23.63%	
18,000	95.03	117.48	22.45	23.63%	
20,000	99.33	122.80	23.47	23.63%	
25,000	110.08	136.09	26.01	23.63%	
30,000	120.83	149.38	28.55	23.63%	
35,000	131.58	162.67	31.09	23.63%	
40,000	142.33	175.96	33.63	23.63%	
45,000	153.08	189.25	36.17	23.63%	
50,000	163.83	202.54	38.71	23.63%	
60,000	185.33	229.12	43.79	23.63%	
70,000	206.83	255.70	48.87	23.63%	
80,000	228.33	282.28	53.95	23.63%	
90,000	250.54	309.74	59.20	23.63%	
100,000	275.60	340.73	65.12	23.63%	
Average Usage					
500	\$ 57.41	70.97	\$ 13.56	23.63%	
Median Usage					
-	\$ 56.33	69.64	\$ 13.31	23.63%	

Present Rates:			
Monthly Minimum:	\$	56.33	
Gallons in Minimum		-	
Charge Per 1,000 Gallons			
Up to	88,000	\$	2.1500
Over	88,000	\$	2.5060
Proposed Rates:			
Monthly Minimum:	\$	69.64	
Gallons in Minimum		-	
Charge Per 1,000 Gallons			
Up to	88,000	\$	2.6580
Over	88,000	\$	3.0982

Johnson Utilities Company - Water Division
 Bill Comparison Present and Proposed Rates
 1 Inch Industrial

Meter Size:

Exhibit
 Schedule H-4
 Page 30
 Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase		
-	\$ 28.17	\$ 34.83	\$ 6.66	23.64%		
1,000	30.32	37.49	7.17	23.64%	Present Rates:	
2,000	32.47	40.15	7.68	23.64%	Monthly Minimum:	\$ 28.17
3,000	34.62	42.80	8.18	23.64%	Gallons in Minimum	-
4,000	36.77	45.46	8.69	23.64%	Charge Per 1,000 Gallons	
5,000	38.92	48.12	9.20	23.64%	Up to	32,000 \$ 2.1500
6,000	41.07	50.78	9.71	23.64%	Up to	99,999,999 \$ 2.5060
7,000	43.22	53.44	10.22	23.64%	Up to	99,999,999 \$ 2.5060
8,000	45.37	56.09	10.72	23.64%	Over	99,999,999 \$ 2.5060
9,000	47.52	58.75	11.23	23.64%		
10,000	49.67	61.41	11.74	23.64%		
12,000	53.97	66.73	12.76	23.64%	Proposed Rates:	
14,000	58.27	72.04	13.77	23.64%	Monthly Minimum:	\$ 34.83
16,000	62.57	77.36	14.79	23.64%	Gallons in Minimum	-
18,000	66.87	82.67	15.80	23.64%	Charge Per 1,000 Gallons	
20,000	71.17	87.99	16.82	23.63%	Up to	32,000 \$ 2.6580
25,000	81.92	101.28	19.36	23.63%	Up to	99,999,999 \$ 3.0982
30,000	92.67	114.57	21.90	23.63%	Up to	99,999,999 \$ 3.0982
35,000	104.49	129.18	24.69	23.63%	Over	99,999,999 \$ 3.0982
40,000	117.02	144.67	27.65	23.63%		
45,000	129.55	160.16	30.62	23.63%		
50,000	142.08	175.65	33.58	23.63%		
60,000	167.14	206.64	39.50	23.63%		
70,000	192.20	237.62	45.42	23.63%		
80,000	217.26	268.60	51.34	23.63%		
90,000	242.32	299.58	57.26	23.63%		
100,000	267.38	330.56	63.18	23.63%		
Average Usage						
-	\$ 28.17	34.83	\$ 6.66	23.64%		
Median Usage						
-	\$ 28.17	34.83	\$ 6.66	23.64%		

Johnson Utilities Company - Water Division
Bill Comparison Present and Proposed Rates
 2 Inch Industrial

Meter Size:

Exhibit
 Schedule H-4
 Page 31
 Witness: Bourassa

<u>Usage</u>	<u>Present Bill</u>	<u>Proposed Bill</u>	<u>Dollar Increase</u>	<u>Percent Increase</u>	
-	\$ 90.13	\$ 111.43	\$ 21.30	23.63%	
1,000	92.28	114.09	21.81	23.63%	
2,000	94.43	116.75	22.32	23.63%	
3,000	96.58	119.40	22.82	23.63%	
4,000	98.73	122.06	23.33	23.63%	
5,000	100.88	124.72	23.84	23.63%	
6,000	103.03	127.38	24.35	23.63%	
7,000	105.18	130.04	24.86	23.63%	
8,000	107.33	132.69	25.36	23.63%	
9,000	109.48	135.35	25.87	23.63%	
10,000	111.63	138.01	26.38	23.63%	
12,000	115.93	143.33	27.40	23.63%	
14,000	120.23	148.64	28.41	23.63%	
16,000	124.53	153.96	29.43	23.63%	
18,000	128.83	159.27	30.44	23.63%	
20,000	133.13	164.59	31.46	23.63%	
25,000	143.88	177.88	34.00	23.63%	
30,000	154.63	191.17	36.54	23.63%	
35,000	165.38	204.46	39.08	23.63%	
40,000	176.13	217.75	41.62	23.63%	
45,000	186.88	231.04	44.16	23.63%	
50,000	197.63	244.33	46.70	23.63%	
60,000	219.13	270.91	51.78	23.63%	
70,000	240.63	297.49	56.86	23.63%	
80,000	262.13	324.07	61.94	23.63%	
90,000	283.63	350.65	67.02	23.63%	
100,000	305.13	377.23	72.10	23.63%	
Average Usage					
11,833	\$ 115.57	142.88	\$ 27.31	23.63%	
Median Usage					
4,000	\$ 98.73	122.06	\$ 23.33	23.63%	

Present Rates:		
Monthly Minimum:	\$	90.13
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	156,000	\$ 2.1500
Over	156,000	\$ 2.5060
Proposed Rates:		
Monthly Minimum:	\$	111.43
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	156,000	\$ 2.6580
Over	156,000	\$ 3.0982

Johnson Utilities Company - Water Division
 Bill Comparison Present and Proposed Rates
 3 Inch Construction

Meter Size:

Exhibit Schedule H-4
 Page 32
 Witness: Bourassa

<u>Usage</u>	<u>Present Bill</u>	<u>Proposed Bill</u>	<u>Dollar Increase</u>	<u>Percent Increase</u>	
-	\$ 180.26	\$ 222.86	\$ 42.60	23.63%	
1,000	182.77	225.96	43.19	23.63%	
2,000	185.27	229.06	43.78	23.63%	
3,000	187.78	232.15	44.38	23.63%	
4,000	190.28	235.25	44.97	23.63%	
5,000	192.79	238.35	45.56	23.63%	
6,000	195.30	241.45	46.15	23.63%	
7,000	197.80	244.55	46.75	23.63%	
8,000	200.31	247.65	47.34	23.63%	
9,000	202.81	250.74	47.93	23.63%	
10,000	205.32	253.84	48.52	23.63%	
12,000	210.33	260.04	49.71	23.63%	
14,000	215.34	266.23	50.89	23.63%	
16,000	220.36	272.43	52.07	23.63%	
18,000	225.37	278.63	53.26	23.63%	
20,000	230.38	284.82	54.44	23.63%	
25,000	242.91	300.31	57.40	23.63%	
30,000	255.44	315.81	60.37	23.63%	
35,000	267.97	331.30	63.33	23.63%	
40,000	280.50	346.79	66.29	23.63%	
45,000	293.03	362.28	69.25	23.63%	
50,000	305.56	377.77	72.21	23.63%	
60,000	330.62	408.75	78.13	23.63%	
70,000	355.68	439.73	84.05	23.63%	
80,000	380.74	470.71	89.97	23.63%	
90,000	405.80	501.70	95.90	23.63%	
100,000	430.86	532.68	101.82	23.63%	
Average Usage					
51,191	\$ 308.54	381.46	\$ 72.91	23.63%	
Median Usage					
4,000	\$ 190.28	235.25	\$ 44.97	23.63%	
					Present Rates:
					Monthly Minimum: \$ 180.26
					Gallons in Minimum -
					Charge Per 1,000 Gallons
					All gallons \$ 2.5060
					Proposed Rates:
					Monthly Minimum: \$ 222.86
					Gallons in Minimum -
					Charge Per 1,000 Gallons
					All gallons \$ 3.0982

Johnson Utilities Company - Water Division

Bill Comparison Present and Proposed Rates

Meter Size: Construction Water No Monthly Minimum Charge

Exhibit Schedule H-4
Page 33
Witness: Bourassa

<u>Usage</u>	<u>Present Bill</u>	<u>Proposed Bill</u>	<u>Dollar Increase</u>	<u>Percent Increase</u>	
-	\$ -	\$ -	\$ -	#DIV/0!	
1,000	2.51	3.10	0.59	23.63%	
2,000	5.01	6.20	1.18	23.63%	
3,000	7.52	9.29	1.78	23.63%	
4,000	10.02	12.39	2.37	23.63%	
5,000	12.53	15.49	2.96	23.63%	
6,000	15.04	18.59	3.55	23.63%	
7,000	17.54	21.69	4.15	23.63%	
8,000	20.05	24.79	4.74	23.63%	
9,000	22.55	27.88	5.33	23.63%	
10,000	25.06	30.98	5.92	23.63%	
12,000	30.07	37.18	7.11	23.63%	
14,000	35.08	43.37	8.29	23.63%	
16,000	40.10	49.57	9.47	23.63%	
18,000	45.11	55.77	10.66	23.63%	
20,000	50.12	61.96	11.84	23.63%	
25,000	62.65	77.45	14.80	23.63%	
30,000	75.18	92.95	17.77	23.63%	
35,000	87.71	108.44	20.73	23.63%	
40,000	100.24	123.93	23.69	23.63%	
45,000	112.77	139.42	26.65	23.63%	
50,000	125.30	154.91	29.61	23.63%	
60,000	150.36	185.89	35.53	23.63%	
70,000	175.42	216.87	41.45	23.63%	
80,000	200.48	247.85	47.37	23.63%	
90,000	225.54	278.84	53.30	23.63%	
100,000	250.60	309.82	59.22	23.63%	
Average Usage					
337,042	\$ 844.63	1,044.21	\$ 199.59	23.63%	
Median Usage					
342,525	\$ 858.37	1,061.20	\$ 202.83	23.63%	

Present Rates:	
Monthly Minimum:	\$ -
Gallons in Minimum	-
Charge Per 1,000 Gallons	
All gallons	\$ 2.5060
Proposed Rates:	
Monthly Minimum:	\$ -
Gallons in Minimum	-
Charge Per 1,000 Gallons	
All gallons	\$ 3.0982

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 5/8x3/4 Inch Residential

Exhibit
 Schedule H-5
 Page 1
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
-	-													-	-	-
1,000	1,000													-	-	-
2,000	2,000													-	-	-
3,000	3,000													-	-	-
4,000	4,000													-	-	-
5,000	5,000													-	-	-
6,000	6,000													-	-	-
7,000	7,000													-	-	-
8,000	8,000													-	-	-
9,000	9,000													-	-	-
10,000	10,000													-	-	-
11,000	11,000													-	-	-
12,000	12,000													-	-	-
13,000	13,000													-	-	-
14,000	14,000													-	-	-
15,000	15,000													-	-	-
16,000	16,000													-	-	-
17,000	17,000													-	-	-
18,000	18,000													-	-	-
19,000	19,000													-	-	-
20,000	20,000													-	-	-
21,000	21,000													-	-	-
22,000	22,000													-	-	-
23,000	23,000													-	-	-
24,000	24,000													-	-	-
25,000	25,000													-	-	-
26,000	26,000													-	-	-
27,000	27,000													-	-	-
28,000	28,000													-	-	-
29,000	29,000													-	-	-
30,000	30,000													-	-	-
31,000	31,000													-	-	-
32,000	32,000													-	-	-
33,000	33,000													-	-	-
34,000	34,000													-	-	-
35,000	35,000													-	-	-
36,000	36,000													-	-	-
37,000	37,000													-	-	-
38,000	38,000													-	-	-
39,000	39,000													-	-	-
40,000	40,000													-	-	-
41,000	41,000													-	-	-

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 5/8x3/4 Inch Residential

Exhibit
 Schedule H-5
 Page 1
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
42,000	42,000													-	-	-
43,000	43,000													-	-	-
44,000	44,000													-	-	-
45,000	45,000													-	-	-
46,000	46,000													-	-	-
47,000	47,000													-	-	-
48,000	48,000													-	-	-
49,000	49,000													-	-	-
50,000	50,000													-	-	-
51,000	51,000													-	-	-
52,000	52,000													-	-	-
53,000	53,000													-	-	-
54,000	54,000													-	-	-
55,000	55,000													-	-	-
56,000	56,000													-	-	-
57,000	57,000													-	-	-
58,000	58,000													-	-	-
59,000	59,000													-	-	-
60,000	60,000													-	-	-
61,000	61,000													-	-	-
62,000	62,000													-	-	-
63,000	63,000													-	-	-
64,000	64,000													-	-	-
65,000	65,000													-	-	-
66,000	66,000													-	-	-
67,000	67,000													-	-	-
68,000	68,000													-	-	-
69,000	69,000													-	-	-
70,000	70,000													-	-	-
71,000	71,000													-	-	-
72,000	72,000													-	-	-
73,000	73,000													-	-	-
74,000	74,000													-	-	-
75,000	75,000													-	-	-
76,000	76,000													-	-	-
77,000	77,000													-	-	-
78,000	78,000													-	-	-
79,000	79,000													-	-	-
80,000	80,000													-	-	-
81,000	81,000													-	-	-
82,000	82,000													-	-	-
83,000	83,000													-	-	-

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 5/8x3/4 Inch Residential

Exhibit
 Schedule H-5
 Page 1
 Witness: Bourassa

Usage	Usage	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Month of	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
From:	To:	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17			
84,000	84,000													-		
85,000	85,000													-		
86,000	86,000													-		
87,000	87,000													-		
88,000	88,000													-		
89,000	89,000													-		
90,000	90,000													-		
91,000	91,000													-		
92,000	92,000													-		
93,000	93,000													-		
94,000	94,000													-		
95,000	95,000													-		
96,000	96,000													-		
97,000	97,000													-		
98,000	98,000													-		
99,000	99,000													-		
100,000	100,000													-		
														-		
Totals														-		
										Average Usage	-					
										Median Usage	-					
										Average # Customers	-					
										Change in Number of Customers	-					

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 3/4 Inch Residential

Exhibit
 Schedule H-5
 Page 2
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
-	-	1,082	1,288	1,230	1,110	1,032	1,082	1,128	937	874	831	1,154	1,039	12,787	12,787	-
1,000	1,000	1,410	1,925	1,587	1,340	1,445	1,416	1,826	1,602	1,471	1,366	1,962	1,674	19,024	31,811	19,024
2,000	2,000	1,686	2,322	2,022	1,684	2,065	2,093	2,916	2,574	2,265	2,095	2,413	2,036	26,171	57,982	71,366
3,000	3,000	1,942	2,662	2,382	2,113	2,729	2,801	3,884	3,554	3,223	2,707	2,844	2,333	33,174	91,156	170,888
4,000	4,000	2,069	2,577	2,414	2,337	2,865	3,035	3,651	3,801	3,595	2,957	3,015	2,444	34,760	125,916	309,928
5,000	5,000	1,959	2,266	2,190	2,203	2,592	2,886	2,998	3,157	3,260	2,901	2,593	2,310	31,315	157,231	466,503
6,000	6,000	1,923	1,879	2,037	2,149	2,346	2,421	2,271	2,424	2,572	2,279	2,190	2,016	26,507	183,738	625,545
7,000	7,000	1,563	1,555	1,649	1,832	1,846	2,000	1,553	1,787	1,890	1,982	1,724	1,705	21,086	204,824	773,147
8,000	8,000	1,447	1,357	1,440	1,594	1,492	1,497	1,096	1,243	1,356	1,553	1,350	1,491	16,916	221,740	908,475
9,000	9,000	1,225	1,101	1,209	1,301	1,196	1,116	773	873	982	1,191	1,149	1,289	13,405	235,145	1,029,120
10,000	10,000	1,049	857	953	1,077	914	883	522	581	715	981	850	1,058	10,440	245,585	1,133,520
11,000	11,000	904	781	789	896	705	617	395	446	523	739	688	861	8,344	253,929	1,225,304
12,000	12,000	785	604	672	663	595	496	273	304	371	556	507	732	6,558	260,487	1,304,000
13,000	13,000	672	428	556	599	455	373	231	223	270	408	379	575	5,169	265,656	1,371,197
14,000	14,000	606	401	500	545	347	274	175	167	195	358	335	511	4,414	270,070	1,432,993
15,000	15,000	532	317	356	437	261	221	113	128	151	247	247	392	3,402	273,472	1,484,023
16,000	16,000	434	243	302	317	215	189	86	88	122	237	216	354	2,803	276,275	1,528,871
17,000	17,000	371	224	257	277	180	126	68	72	79	169	140	277	2,240	278,515	1,566,951
18,000	18,000	276	177	216	239	128	78	45	52	58	126	117	247	1,759	280,274	1,598,613
19,000	19,000	226	131	172	187	117	90	46	26	57	128	108	206	1,494	281,768	1,626,999
20,000	20,000	236	123	139	179	90	71	38	27	38	71	90	151	1,253	283,021	1,652,059
21,000	21,000	210	76	130	119	65	51	26	26	36	83	61	123	1,006	284,027	1,673,185
22,000	22,000	133	80	88	114	86	36	15	25	27	40	59	102	805	284,832	1,690,895
23,000	23,000	113	62	74	110	43	37	20	16	13	42	43	93	666	285,498	1,706,213
24,000	24,000	130	63	78	73	37	29	13	14	22	40	36	85	620	286,118	1,721,093
25,000	25,000	105	38	64	56	44	20	15	14	22	39	33	61	511	286,629	1,733,868
26,000	26,000	88	34	76	58	32	22	11	7	7	38	30	43	446	287,075	1,745,464
27,000	27,000	69	25	50	56	34	21	5	8	12	26	17	47	370	287,445	1,755,454
28,000	28,000	57	22	35	37	22	17	8	10	8	16	10	36	278	287,723	1,763,238
29,000	29,000	61	29	26	33	18	17	10	5	11	21	13	30	274	287,997	1,771,184
30,000	30,000	42	17	18	35	18	11	6	6	6	11	7	34	211	288,208	1,777,514
31,000	31,000	48	17	21	22	15	18	4	4	9	14	6	21	199	288,407	1,783,683
32,000	32,000	34	17	15	28	4	6	5	10	2	6	10	18	155	288,562	1,788,643
33,000	33,000	23	16	13	16	7	9	4	-	6	3	9	18	124	288,686	1,792,735
34,000	34,000	32	11	20	27	6	3	3	-	3	5	4	16	130	288,816	1,797,155
35,000	35,000	20	8	18	21	8	10	3	4	3	5	4	14	118	288,934	1,801,285
36,000	36,000	22	6	12	9	4	8	-	3	1	4	4	8	81	289,015	1,804,201
37,000	37,000	25	12	7	6	5	6	3	2	-	3	3	9	81	289,096	1,807,198
38,000	38,000	16	8	8	9	4	6	7	3	-	3	3	6	73	289,169	1,809,972
39,000	39,000	20	4	6	11	6	2	1	2	4	2	2	9	69	289,238	1,812,663
40,000	40,000	11	8	4	7	4	2	2	1	1	3	1	10	54	289,292	1,814,823
41,000	41,000	20	9	6	9	4	3	1	-	3	3	-	4	62	289,354	1,817,365

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 3/4 Inch Residential

Exhibit
 Schedule H-5
 Page 2
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
42,000	42,000	3	8	4	7	6	2	-	1	3	1	3	5	43	289,397	1,819,171
43,000	43,000	7	2	4	8	3	2	3	-	1	3	2	7	42	289,439	1,820,977
44,000	44,000	11	1	6	8	3	2	-	3	1	3	1	5	44	289,483	1,822,913
45,000	45,000	2	4	5	5	3	2	1	1	-	4	-	2	29	289,512	1,824,218
46,000	46,000	8	3	2	2	-	1	-	-	-	1	3	1	21	289,533	1,825,184
47,000	47,000	5	4	1	5	2	1	1	1	1	-	-	2	23	289,556	1,826,265
48,000	48,000	6	3	7	4	1	2	2	1	-	-	2	3	31	289,587	1,827,753
49,000	49,000	4	1	3	5	2	2	-	-	-	3	1	1	22	289,609	1,828,831
50,000	50,000	5	-	3	2	1	2	-	1	2	1	-	5	22	289,631	1,829,931
51,000	51,000	8	2	2	4	-	1	2	2	-	-	-	3	24	289,655	1,831,155
52,000	52,000	3	1	1	-	1	-	-	-	2	1	1	1	11	289,666	1,831,727
53,000	53,000	4	-	-	-	1	-	1	-	1	1	1	1	10	289,676	1,832,257
54,000	54,000	5	-	2	-	-	1	-	-	1	-	-	-	9	289,685	1,832,743
55,000	55,000	7	1	2	3	-	1	-	-	-	1	-	1	16	289,701	1,833,623
56,000	56,000	7	3	3	-	1	-	1	-	1	1	-	2	19	289,720	1,834,687
57,000	57,000	2	2	1	2	1	-	-	-	-	-	-	1	9	289,729	1,835,200
58,000	58,000	2	1	2	3	1	2	1	-	1	1	-	1	15	289,744	1,836,070
59,000	59,000	4	1	-	1	-	-	-	-	-	-	-	1	7	289,751	1,836,483
60,000	60,000	2	-	3	3	2	2	1	-	-	-	-	1	14	289,765	1,837,323
61,000	61,000	-	-	1	1	3	1	-	-	-	-	-	-	6	289,771	1,837,689
62,000	62,000	1	1	-	-	-	-	2	1	-	-	-	-	5	289,776	1,837,999
63,000	63,000	4	-	-	2	-	-	1	-	-	1	-	1	9	289,785	1,838,566
64,000	64,000	2	-	-	-	-	-	1	1	-	1	-	1	6	289,791	1,838,950
65,000	65,000	-	-	-	-	-	-	-	1	-	-	-	-	1	289,792	1,839,015
66,000	66,000	-	-	1	1	-	-	-	-	-	-	-	2	4	289,796	1,839,279
67,000	67,000	-	-	-	1	-	1	-	1	-	-	-	-	3	289,799	1,839,480
68,000	68,000	1	-	1	1	1	-	-	-	-	-	-	-	4	289,803	1,839,752
69,000	69,000	1	2	-	-	-	-	-	-	-	-	-	-	3	289,806	1,839,959
70,000	70,000	2	1	-	-	1	-	-	-	-	-	-	-	4	289,810	1,840,239
71,000	71,000	-	-	1	2	-	1	-	1	-	1	-	-	6	289,816	1,840,665
72,000	72,000	1	2	-	-	1	-	-	-	-	2	-	-	6	289,822	1,841,097
73,000	73,000	-	-	-	2	-	-	-	-	-	-	1	-	3	289,825	1,841,316
74,000	74,000	1	1	1	-	-	-	-	-	-	-	-	1	4	289,829	1,841,612
75,000	75,000	-	-	-	-	1	-	2	-	-	-	-	1	4	289,833	1,841,912
76,000	76,000	1	1	-	-	1	-	-	-	-	-	-	1	4	289,837	1,842,216
77,000	77,000	2	-	-	-	-	-	1	-	-	-	-	-	3	289,840	1,842,447
78,000	78,000	-	1	-	1	-	-	-	1	-	-	1	1	5	289,845	1,842,837
79,000	79,000	-	-	-	1	-	1	1	-	-	-	-	1	4	289,849	1,843,153
80,000	80,000	1	-	1	-	1	-	-	-	-	-	-	-	3	289,852	1,843,393
81,000	81,000	-	1	1	-	-	-	-	-	-	2	-	-	4	289,856	1,843,717
82,000	82,000	-	-	-	-	-	-	-	-	-	-	-	1	1	289,857	1,843,799
83,000	83,000	-	-	-	-	-	-	-	-	-	1	-	-	1	289,858	1,843,882

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 3/4 Inch Residential

Exhibit
 Schedule H-5
 Page 2
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
84,000	84,000	-	1	-	-	1	-	-	-	-	-	-	-	2	289,860	1,844,050
85,000	85,000	-	-	1	-	1	-	-	-	-	-	-	-	2	289,862	1,844,220
86,000	86,000	-	-	-	-	-	1	-	-	-	-	-	-	1	289,863	1,844,306
87,000	87,000	-	-	-	-	-	-	-	-	-	-	-	2	2	289,865	1,844,480
88,000	88,000	-	1	-	-	1	-	-	-	-	-	-	-	2	289,867	1,844,656
89,000	89,000	-	-	-	-	-	-	-	-	-	1	-	-	1	289,868	1,844,745
90,000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	289,868	1,844,745
91,000	91,000	1	-	-	-	-	-	-	-	-	-	-	-	1	289,869	1,844,836
92,000	92,000	1	-	-	-	-	-	-	-	-	-	-	-	1	289,870	1,844,928
93,000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	289,870	1,844,928
94,000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	289,870	1,844,928
95,000	95,000	-	1	-	2	-	1	-	-	1	-	-	-	5	289,875	1,845,403
96,000	96,000	-	-	-	-	-	-	-	-	1	-	-	-	1	289,876	1,845,499
97,000	97,000	-	-	-	-	-	1	-	-	-	-	-	-	1	289,877	1,845,596
98,000	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	289,877	1,845,596
99,000	99,000	-	-	-	-	-	-	-	-	-	1	-	-	1	289,878	1,845,695
100,000	100,000	1	-	-	-	-	1	-	-	-	-	-	-	2	289,880	1,845,895
101,000	101,000	1	1	1	-	-	-	-	-	-	-	-	-	3	289,883	1,846,198
104,000	104,000	-	-	-	-	-	-	-	-	-	-	-	1	1	289,884	1,846,302
106,000	106,000	-	-	1	-	-	-	-	-	-	-	-	-	1	289,885	1,846,408
107,000	107,000	-	-	1	-	-	-	-	-	-	-	-	1	2	289,887	1,846,622
109,000	109,000	-	-	-	1	1	-	-	-	-	-	-	-	2	289,889	1,846,840
110,000	114,000	1	-	-	-	-	-	-	-	-	-	-	-	1	289,890	1,846,952
113,000	113,000	-	-	1	-	-	-	-	-	-	-	-	-	1	289,891	1,847,065
115,037	115,037	-	-	-	-	-	-	-	-	-	-	-	-	-	289,891	1,847,065
119,000	119,000	-	1	-	-	-	-	-	-	-	-	-	-	1	289,892	1,847,184
120,000	120,000	2	-	-	-	-	-	-	-	-	-	-	-	2	289,894	1,847,424
121,000	121,000	1	-	-	-	-	-	-	-	-	-	-	-	1	289,895	1,847,545
125,000	125,000	-	-	-	-	-	-	-	-	-	1	-	-	1	289,896	1,847,670
128,000	146,000	1	-	-	-	-	-	-	-	-	-	-	-	1	289,897	1,847,807
130,000	130,000	1	-	-	-	-	-	-	-	-	-	-	-	1	289,898	1,847,937
136,000	136,000	-	-	-	1	-	-	-	-	-	-	-	-	1	289,899	1,848,073
149,862	149,862	-	-	-	-	-	-	1	-	-	-	-	-	1	289,900	1,848,223
173,000	173,000	-	-	-	1	-	-	-	-	-	-	-	-	1	289,901	1,848,396
191,000	191,000	-	-	-	-	-	-	-	-	-	-	-	1	1	289,902	1,848,587
194,000	194,000	-	-	-	1	-	-	-	-	-	-	-	-	1	289,903	1,848,781
197,519	197,519	-	-	-	1	-	-	-	-	-	-	-	-	1	289,904	1,848,978
229,000	229,000	-	1	-	-	-	-	-	-	-	-	-	-	1	289,905	1,849,207
346,040	346,040	-	-	-	-	-	-	-	-	-	1	-	-	1	289,906	1,849,553
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	289,906	1,849,553
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	289,906	1,849,553
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	289,906	1,849,553

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 3/4 Inch Residential

Exhibit
 Schedule H-5
 Page 2
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun 17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
Totals		23,798	23,833	23,904	24,016	24,122	24,130	24,272	24,242	24,279	24,322	24,442	24,546	289,906		
																Average Usage 6,380
																Median Usage 5,000
																Average # Customers 24,159
																Change in Number of Customers 748

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 1 Inch Residential

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 Schedule H-5
 Page 3
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
-	-	26	27	22	24	18	22	26	17	18	13	23	28	264	264	-
1,000	1,000	15	17	18	14	25	19	26	25	21	20	21	15	236	500	236
2,000	2,000	10	14	18	16	15	22	22	25	27	12	25	17	223	723	682
3,000	3,000	20	20	20	18	24	42	38	50	42	19	31	25	349	1,072	1,729
4,000	4,000	21	33	30	22	33	42	65	58	39	29	41	27	440	1,512	3,489
5,000	5,000	17	26	21	32	33	35	39	44	47	35	38	36	403	1,915	5,504
6,000	6,000	21	18	24	19	27	32	50	43	49	39	34	36	392	2,307	7,856
7,000	7,000	19	21	22	24	23	41	30	39	29	35	23	20	326	2,633	10,138
8,000	8,000	19	24	15	25	33	15	26	23	24	25	14	24	267	2,900	12,274
9,000	9,000	22	20	21	26	23	22	26	25	18	20	17	20	260	3,160	14,614
10,000	10,000	11	15	21	21	18	27	17	27	19	14	25	17	232	3,392	16,934
11,000	11,000	9	16	20	15	11	16	15	13	18	19	15	10	177	3,569	18,881
12,000	12,000	13	13	13	13	15	13	11	7	18	13	16	14	159	3,728	20,789
13,000	13,000	10	11	15	15	10	6	13	12	9	15	16	15	147	3,875	22,700
14,000	14,000	12	12	6	8	12	13	7	6	8	13	10	8	115	3,990	24,310
15,000	15,000	9	9	8	9	8	9	6	3	9	8	6	9	93	4,083	25,705
16,000	16,000	10	8	4	8	10	7	2	6	11	8	8	11	93	4,176	27,193
17,000	17,000	6	4	7	8	6	5	5	4	6	8	10	12	81	4,257	28,570
18,000	18,000	7	9	5	3	6	4	2	6	7	5	3	10	67	4,324	29,776
19,000	19,000	4	8	6	4	5	9	1	4	4	10	8	7	70	4,394	31,106
20,000	20,000	3	5	6	6	4	7	2	6	2	8	8	12	69	4,463	32,486
21,000	21,000	9	6	7	4	8	9	2	2	4	7	8	7	73	4,536	34,019
22,000	22,000	4	5	4	3	4	5	6	2	6	8	5	7	59	4,595	35,317
23,000	23,000	9	8	5	6	2	1	3	-	4	7	3	2	50	4,645	36,467
24,000	24,000	8	8	5	4	7	9	5	3	3	5	4	7	68	4,713	38,099
25,000	25,000	8	6	4	8	5	3	5	1	5	3	5	3	56	4,769	39,499
26,000	26,000	9	6	7	4	1	2	3	-	1	5	4	2	44	4,813	40,643
27,000	27,000	7	5	4	8	13	-	1	-	-	8	7	6	59	4,872	42,236
28,000	28,000	1	3	7	6	4	1	1	2	4	6	4	5	44	4,916	43,468
29,000	29,000	2	2	8	4	3	1	-	1	2	1	2	4	30	4,946	44,338
30,000	30,000	4	6	2	6	4	2	-	1	-	5	2	4	36	4,982	45,418
31,000	31,000	5	5	3	2	5	1	-	1	1	-	1	1	25	5,007	46,193
32,000	32,000	4	4	5	6	5	1	1	1	-	4	-	2	33	5,040	47,249
33,000	33,000	6	3	5	2	3	2	-	1	-	2	2	-	26	5,066	48,107
34,000	34,000	4	6	6	1	3	-	2	1	1	2	3	2	31	5,097	49,161
35,000	35,000	3	5	3	4	2	1	-	-	1	2	2	1	24	5,121	50,001
36,000	36,000	2	2	4	1	1	1	-	-	-	4	2	3	20	5,141	50,721
37,000	37,000	3	3	5	4	4	1	1	-	1	-	1	1	24	5,165	51,609
38,000	38,000	3	-	2	2	1	-	-	-	-	1	4	4	17	5,182	52,255
39,000	39,000	4	2	2	5	2	-	-	1	-	1	3	4	24	5,206	53,191
40,000	40,000	3	2	1	4	3	1	1	-	-	-	3	3	21	5,227	54,031
41,000	41,000	6	1	2	4	2	1	-	-	1	3	1	3	24	5,251	55,015

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 1 Inch Residential

Exhibit
 Schedule H-5
 Page 3
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
42,000	42,000	4	2	3	4	-	-	-	-	-	3	1	2	19	5,270	55,813
43,000	43,000	1	2	3	1	-	1	-	-	-	2	-	2	12	5,282	56,329
44,000	44,000	1	-	1	3	-	-	-	-	-	1	-	1	7	5,289	56,637
45,000	45,000	5	2	1	3	1	1	-	1	1	1	1	1	18	5,307	57,447
46,000	46,000	5	-	1	1	1	1	-	1	-	-	-	-	9	5,316	57,861
47,000	47,000	1	1	1	1	1	-	-	-	-	1	-	-	6	5,322	58,143
48,000	48,000	2	2	2	1	2	1	-	-	-	4	-	-	14	5,336	58,815
49,000	49,000	4	-	3	2	1	1	-	-	-	-	-	-	13	5,349	59,452
50,000	50,000	-	1	2	1	-	-	-	-	-	-	-	-	4	5,353	59,652
51,000	51,000	3	1	1	-	1	-	-	-	-	-	-	-	6	5,359	59,958
52,000	52,000	2	-	2	-	-	-	-	-	-	2	-	-	9	5,368	60,426
53,000	53,000	2	-	-	1	-	-	-	-	-	-	1	-	4	5,372	60,638
54,000	54,000	2	2	-	1	-	-	-	-	1	1	-	-	7	5,379	61,016
55,000	55,000	-	1	1	-	2	-	-	-	-	1	-	-	6	5,385	61,346
56,000	56,000	2	4	2	-	1	-	-	-	-	-	-	-	9	5,394	61,850
57,000	57,000	-	1	1	-	-	1	-	-	-	-	-	-	3	5,397	62,021
58,000	58,000	4	1	-	2	-	-	-	-	1	1	-	-	8	5,405	62,485
59,000	59,000	5	-	1	2	-	-	-	-	-	-	-	1	9	5,414	63,016
60,000	60,000	1	1	3	2	2	-	-	-	1	-	-	-	11	5,425	63,676
61,000	61,000	2	2	1	1	-	-	-	-	-	-	-	1	7	5,432	64,103
62,000	62,000	2	-	-	2	-	-	-	-	-	-	-	-	5	5,437	64,413
63,000	63,000	1	-	-	2	-	-	-	-	1	1	-	-	5	5,442	64,728
64,000	64,000	-	1	-	-	-	-	-	-	-	1	-	-	1	5,443	64,792
65,000	65,000	-	-	-	1	1	1	-	-	-	-	-	-	3	5,446	64,987
66,000	66,000	2	-	-	1	2	1	-	-	-	-	1	-	9	5,455	65,581
67,000	67,000	1	1	-	-	-	-	-	-	-	-	-	-	2	5,457	65,715
68,000	68,000	-	-	2	-	-	-	-	-	-	-	-	-	2	5,459	65,851
69,000	69,000	1	-	-	-	-	-	-	-	-	-	-	1	2	5,461	65,989
70,000	70,000	-	1	-	-	-	-	-	-	-	1	-	-	2	5,463	66,129
71,000	71,000	-	2	-	-	-	-	-	-	-	-	-	-	2	5,465	66,271
72,000	72,000	-	1	-	1	-	-	-	-	-	-	-	-	2	5,467	66,415
73,000	73,000	-	-	1	-	-	-	-	-	-	-	-	-	1	5,468	66,488
74,000	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5,468	66,488
75,000	75,000	2	-	-	-	-	-	-	1	-	-	-	-	3	5,471	66,713
76,000	76,000	-	1	-	-	-	-	-	-	-	-	-	-	1	5,472	66,789
77,000	77,000	-	-	-	-	1	-	-	-	-	1	1	-	3	5,475	67,020
78,000	78,000	-	-	1	-	1	-	-	-	-	-	-	-	2	5,477	67,176
79,000	79,000	-	-	-	-	-	-	-	-	-	-	-	1	1	5,478	67,255
80,000	80,000	-	-	-	-	-	-	-	-	-	-	-	1	1	5,479	67,335
81,000	81,000	-	-	1	1	-	-	-	-	-	-	-	-	2	5,481	67,497
82,000	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5,481	67,497
83,000	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5,481	67,497

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 1 Inch Residential

Exhibit
 Schedule H-5
 Page 3
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
84,000	84,000	1	-	-	-	1	-	-	-	-	-	-	-	2	5,483	67,665
85,000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5,483	67,665
86,000	86,000	-	-	-	-	-	-	-	-	-	-	-	1	1	5,484	67,751
87,000	87,000	-	-	-	-	-	1	-	-	-	-	-	1	2	5,486	67,925
88,000	88,000	1	-	1	-	-	-	-	-	-	-	-	-	2	5,488	68,101
89,000	89,000	-	1	-	-	-	-	-	-	1	-	-	-	1	5,489	68,190
90,000	90,000	-	1	-	-	-	-	-	-	-	-	-	-	1	5,490	68,280
91,000	91,000	1	-	-	-	1	-	-	-	-	-	-	-	2	5,492	68,462
92,000	92,000	1	-	-	-	-	-	-	-	-	-	-	-	1	5,493	68,554
93,000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5,493	68,554
94,000	94,000	-	-	-	-	1	-	-	-	-	-	-	-	1	5,494	68,648
95,000	95,000	-	-	-	-	-	-	1	-	-	-	-	-	1	5,495	68,743
96,000	96,000	-	-	-	-	-	-	-	-	-	-	-	1	1	5,496	68,839
97,000	97,000	1	-	-	-	-	-	-	-	-	-	-	-	1	5,497	68,936
98,000	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5,497	68,936
99,000	99,000	1	-	-	-	-	-	-	-	-	-	-	-	1	5,498	69,035
100,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5,498	69,035
123,000	123,000	1	-	-	-	-	-	-	-	-	-	-	-	1	5,499	69,158
152,000	152,000	1	-	-	-	-	-	-	-	-	-	-	-	1	5,500	69,310
112,000	112,000	-	1	-	-	-	-	-	-	-	-	-	-	1	5,501	69,422
110,000	110,000	-	1	-	-	-	-	-	-	-	-	-	1	2	5,503	69,642
118,000	118,000	-	-	1	-	-	-	-	-	-	-	-	-	1	5,504	69,760
101,000	101,000	-	-	1	-	-	-	-	-	-	-	-	-	1	5,505	69,861
109,000	109,000	-	-	1	-	-	-	-	-	-	-	-	-	1	5,506	69,970
133,000	133,000	-	-	1	-	-	-	-	-	-	-	-	-	1	5,507	70,103
108,000	108,000	-	-	1	-	-	-	-	-	-	-	-	-	1	5,508	70,211
106,000	106,000	-	-	1	-	-	-	-	-	-	-	-	-	1	5,509	70,317
113,000	113,000	-	-	1	-	1	-	-	-	-	-	-	-	2	5,511	70,543
126,000	126,000	-	-	-	1	-	-	-	-	-	-	-	-	1	5,512	70,669
145,000	145,000	-	-	-	1	-	-	-	-	-	-	-	-	1	5,513	70,814
115,000	115,000	-	-	-	1	-	-	-	-	-	-	-	-	1	5,514	70,929
136,000	136,000	-	-	-	-	-	-	-	-	1	-	-	-	1	5,515	71,065
165,000	165,000	-	-	-	-	-	-	-	-	-	1	-	-	1	5,516	71,230
132,000	132,000	-	-	-	-	-	-	-	-	-	-	1	-	1	5,517	71,362
195,665	195,665	-	-	-	-	-	-	-	-	-	-	-	1	1	5,518	71,558
															5,518	71,558
Totals		451	452	455	458	459	459	460	463	464	463	465	469	5,518		
										Average Usage				12,968		
										Median Usage				8,000		
										Average # Customers				460		
										Change in Number of Customers				18		

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 1 1/2 Inch Residential

Exhibit
 Schedule H-5
 Page 4
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
82,000	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	46
83,000	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	46
84,000	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	46
85,000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	46
86,000	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	46
87,000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	46
88,000	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	46
89,000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	46
90,000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	46
91,000	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	46
92,000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	46
93,000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	46
94,000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	46
95,000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	46
96,000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	46
97,000	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	46
98,000	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	46
99,000	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	46
100,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	46
Totals		1	1	1	1	1	1	1	1	1	1	1	1	2	13	
																Average Usage 3,538
																Median Usage 1,000
																Average # Customers 1
																Change in Number of Customers 1

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 2 Inch Residential

Exhibit
 Schedule H-5
 Page 5
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
82,000	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	306
83,000	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	306
84,000	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	306
85,000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	306
86,000	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	306
87,000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	306
88,000	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	306
89,000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	306
90,000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	306
91,000	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16	306
92,000	92,000	-	-	-	-	-	-	-	-	-	1	-	-	1	17	398
93,000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	398
94,000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	398
95,000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	398
96,000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	398
97,000	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	398
98,000	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	398
99,000	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	398
100,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	398
377,000	377,000	1	-	-	-	-	-	-	-	-	-	-	-	1	18	775
135,000	135,000	-	1	-	-	-	-	-	-	-	-	-	-	1	19	910
111,000	111,000	-	-	-	1	-	-	-	-	-	-	-	-	1	20	1,021
466,000	466,000	-	-	-	-	1	-	-	-	-	-	-	-	1	21	1,487
136,000	136,000	-	-	-	-	-	1	-	-	-	-	-	-	1	22	1,623
231,000	231,000	-	-	-	-	-	-	-	-	-	-	1	-	1	23	1,854
212,000	212,000	-	-	-	-	-	-	-	-	-	-	-	1	1	24	2,066
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24	2,066
Totals		2	2	2	2	2	2	2	2	2	2	2	2	24		
																Average Usage 86,083
																Median Usage 25,500
																Average # Customers 2
																Change in Number of Customers -

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 3 Inch Residential

Exhibit
 Schedule H-5
 Page 6
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
-	-													-	-	-
1,000	1,000													-	-	-
2,000	2,000													-	-	-
3,000	3,000													-	-	-
4,000	4,000													-	-	-
5,000	5,000													-	-	-
6,000	6,000													-	-	-
7,000	7,000													-	-	-
8,000	8,000													-	-	-
9,000	9,000													-	-	-
10,000	10,000													-	-	-
11,000	11,000													-	-	-
12,000	12,000													-	-	-
13,000	13,000													-	-	-
14,000	14,000													-	-	-
15,000	15,000													-	-	-
16,000	16,000													-	-	-
17,000	17,000													-	-	-
18,000	18,000													-	-	-
19,000	19,000													-	-	-
20,000	20,000													-	-	-
21,000	21,000													-	-	-
22,000	22,000													-	-	-
23,000	23,000													-	-	-
24,000	24,000													-	-	-
25,000	25,000													-	-	-
26,000	26,000													-	-	-
27,000	27,000													-	-	-
28,000	28,000													-	-	-
29,000	29,000													-	-	-
30,000	30,000													-	-	-
31,000	31,000													-	-	-
32,000	32,000													-	-	-
33,000	33,000													-	-	-
34,000	34,000													-	-	-
35,000	35,000													-	-	-
36,000	36,000													-	-	-
37,000	37,000													-	-	-
38,000	38,000													-	-	-
39,000	39,000													-	-	-
40,000	40,000													-	-	-
41,000	41,000													-	-	-

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 3 Inch Residential

Exhibit
 Schedule H-5
 Page 6
 Witness: Bourassa

Usage From:	Usage To:	Month of <u>Jul-16</u>	Month of <u>Aug-16</u>	Month of <u>Sep-16</u>	Month of <u>Oct-16</u>	Month of <u>Nov-16</u>	Month of <u>Dec-16</u>	Month of <u>Jan-17</u>	Month of <u>Feb-17</u>	Month of <u>Mar-17</u>	Month of <u>Apr-17</u>	Month of <u>May-17</u>	Month of <u>Jun-17</u>	Total Year	Cumul- ative Billing	Cumul- ative Gallons (in 1,000's)
42,000	42,000													-	-	-
43,000	43,000													-	-	-
44,000	44,000													-	-	-
45,000	45,000													-	-	-
46,000	46,000													-	-	-
47,000	47,000													-	-	-
48,000	48,000													-	-	-
49,000	49,000													-	-	-
50,000	50,000													-	-	-
51,000	51,000													-	-	-
52,000	52,000													-	-	-
53,000	53,000													-	-	-
54,000	54,000													-	-	-
55,000	55,000													-	-	-
56,000	56,000													-	-	-
57,000	57,000													-	-	-
58,000	58,000													-	-	-
59,000	59,000													-	-	-
60,000	60,000													-	-	-
61,000	61,000													-	-	-
62,000	62,000													-	-	-
63,000	63,000													-	-	-
64,000	64,000													-	-	-
65,000	65,000													-	-	-
66,000	66,000													-	-	-
67,000	67,000													-	-	-
68,000	68,000													-	-	-
69,000	69,000													-	-	-
70,000	70,000													-	-	-
71,000	71,000													-	-	-
72,000	72,000													-	-	-
73,000	73,000													-	-	-
74,000	74,000													-	-	-
75,000	75,000													-	-	-
76,000	76,000													-	-	-
77,000	77,000													-	-	-
78,000	78,000													-	-	-
79,000	79,000													-	-	-
80,000	80,000													-	-	-
81,000	81,000													-	-	-
82,000	82,000													-	-	-
83,000	83,000													-	-	-

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 3 Inch Residential

Exhibit
 Schedule H-5
 Page 6
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan 17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumul- ative Billing	Cumul- ative Gallons (in 1,000's)
84,000	84,000													-	-	-
85,000	85,000													-	-	-
86,000	86,000													-	-	-
87,000	87,000													-	-	-
88,000	88,000													-	-	-
89,000	89,000													-	-	-
90,000	90,000													-	-	-
91,000	91,000													-	-	-
92,000	92,000													-	-	-
93,000	93,000													-	-	-
94,000	94,000													-	-	-
95,000	95,000													-	-	-
96,000	96,000													-	-	-
97,000	97,000													-	-	-
98,000	98,000													-	-	-
99,000	99,000													-	-	-
100,000	100,000													-	-	-
Totals																
										Average Usage		-				
										Median Usage		-				
										Average # Customers		-				
										Change in Number of Customers		-				

Johnson Utilities Company - Water Division
Test Year Ended June 30, 2017
Meter Size: 4 Inch Residential

Exhibit
 Schedule H-5
 Page 7
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
-	-													-	-	-
1,000	1,000													-	-	-
2,000	2,000													-	-	-
3,000	3,000													-	-	-
4,000	4,000													-	-	-
5,000	5,000													-	-	-
6,000	6,000													-	-	-
7,000	7,000													-	-	-
8,000	8,000													-	-	-
9,000	9,000													-	-	-
10,000	10,000													-	-	-
11,000	11,000													-	-	-
12,000	12,000													-	-	-
13,000	13,000													-	-	-
14,000	14,000													-	-	-
15,000	15,000													-	-	-
16,000	16,000													-	-	-
17,000	17,000													-	-	-
18,000	18,000													-	-	-
19,000	19,000													-	-	-
20,000	20,000													-	-	-
21,000	21,000													-	-	-
22,000	22,000													-	-	-
23,000	23,000													-	-	-
24,000	24,000													-	-	-
25,000	25,000													-	-	-
26,000	26,000													-	-	-
27,000	27,000													-	-	-
28,000	28,000													-	-	-
29,000	29,000													-	-	-
30,000	30,000													-	-	-
31,000	31,000													-	-	-
32,000	32,000													-	-	-
33,000	33,000													-	-	-
34,000	34,000													-	-	-
35,000	35,000													-	-	-
36,000	36,000													-	-	-
37,000	37,000													-	-	-
38,000	38,000													-	-	-
39,000	39,000													-	-	-
40,000	40,000													-	-	-
41,000	41,000													-	-	-

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 4 Inch Residential

Exhibit
 Schedule H-5
 Page 7
 Witness: Bourassa

Usage From:	Usage To:	Month of <u>Jul-16</u>	Month of <u>Aug-16</u>	Month of <u>Sep-16</u>	Month of <u>Oct-16</u>	Month of <u>Nov-16</u>	Month of <u>Dec-16</u>	Month of Jan 17	Month of Feb 17	Month of <u>Mar-17</u>	Month of <u>Apr-17</u>	Month of <u>May-17</u>	Month of <u>Jun-17</u>	Total Year	Cumul- ative Billing	Cumul- ative Gallons (in 1,000's)	
84,000	84,000																
85,000	85,000													-	-	-	
86,000	86,000													-	-	-	
87,000	87,000													-	-	-	
88,000	88,000													-	-	-	
89,000	89,000													-	-	-	
90,000	90,000													-	-	-	
91,000	91,000													-	-	-	
92,000	92,000													-	-	-	
93,000	93,000													-	-	-	
94,000	94,000													-	-	-	
95,000	95,000													-	-	-	
96,000	96,000													-	-	-	
97,000	97,000													-	-	-	
98,000	98,000													-	-	-	
99,000	99,000													-	-	-	
100,000	100,000													-	-	-	
-	-													-	-	-	
<hr/>																	
Totals																	
										Average Usage							
										Median Usage							
										Average # Customers							
										Change in Number of Customers							

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 5/8x3/4 Inch Commercial

Exhibit
 Schedule H-5
 Page 8
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
82,000	82,000													-	-	-
83,000	83,000													-	-	-
84,000	84,000													-	-	-
85,000	85,000													-	-	-
86,000	86,000													-	-	-
87,000	87,000													-	-	-
88,000	88,000													-	-	-
89,000	89,000													-	-	-
90,000	90,000													-	-	-
91,000	91,000													-	-	-
92,000	92,000													-	-	-
93,000	93,000													-	-	-
94,000	94,000													-	-	-
95,000	95,000													-	-	-
96,000	96,000													-	-	-
97,000	97,000													-	-	-
98,000	98,000													-	-	-
99,000	99,000													-	-	-
100,000	100,000													-	-	-
														-	-	-
Totals														-	-	-
														-	-	-
														-	-	-
														-	-	-

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 3/4 Inch Commercial

Exhibit
 Schedule H-5
 Page 9
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
84,000	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	83	697
85,000	85,000	-	-	-	-	-	-	-	-	-	-	1	-	1	84	782
86,000	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	84	782
87,000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	84	782
88,000	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	84	782
89,000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	84	782
90,000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	84	782
91,000	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	84	782
92,000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	84	782
93,000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	84	782
94,000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	84	782
95,000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	84	782
96,000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	84	782
97,000	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	84	782
98,000	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	84	782
99,000	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	84	782
100,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	84	782
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	84	782
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	84	782
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	84	782
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	84	782
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	84	782
Totals		7	7	7	7	7	7	7	7	7	7	7	7	84		
														Average Usage	9,310	
														Median Usage	3,000	
														Average # Customers	7	
														Change in Number of Customers	-	

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 1 Inch Commercial

Exhibit
 Schedule H-5
 Page 10
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
-	-	1	2	1	1	1	2	3	2	3	3	1	1	21	21	-
1,000	1,000	2	4	3	3	1	5	4	3	3	2	2	1	33	54	33
2,000	2,000	1	-	1	2	3	-	1	1	2	2	3	3	19	73	71
3,000	3,000	-	1	1	3	1	-	4	2	2	2	2	2	20	93	131
4,000	4,000	1	-	1	1	2	5	1	1	1	1	2	-	16	109	195
5,000	5,000	-	-	1	-	1	-	-	3	1	1	-	2	9	118	240
6,000	6,000	-	-	-	-	-	1	1	2	1	-	-	2	7	125	282
7,000	7,000	-	-	-	-	-	-	1	-	1	-	1	1	4	129	310
8,000	8,000	-	2	2	-	1	-	-	-	-	1	2	-	8	137	374
9,000	9,000	-	1	1	1	1	-	-	-	-	1	1	1	7	144	437
10,000	10,000	1	-	-	-	-	-	1	-	-	1	-	-	3	147	467
11,000	11,000	2	1	1	1	-	1	-	-	1	-	-	1	8	155	555
12,000	12,000	2	-	-	-	-	-	-	-	-	-	-	-	2	157	579
13,000	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	157	579
14,000	14,000	-	-	-	-	-	-	-	-	-	1	-	-	1	158	593
15,000	15,000	-	-	-	1	1	1	-	1	1	-	-	-	5	163	668
16,000	16,000	-	-	1	-	-	-	-	-	-	1	-	-	2	165	700
17,000	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	700
18,000	18,000	-	-	-	-	-	1	1	1	-	-	-	-	3	168	754
19,000	19,000	-	-	1	-	1	-	-	-	-	-	1	-	3	171	811
20,000	20,000	-	-	-	-	-	-	-	-	-	-	-	1	1	172	831
21,000	21,000	-	-	-	-	1	-	-	-	1	-	-	1	3	175	894
22,000	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	175	894
23,000	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	175	894
24,000	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	175	894
25,000	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	175	894
26,000	26,000	-	1	-	-	-	-	-	-	-	-	-	-	1	176	920
27,000	27,000	-	1	-	-	-	-	-	-	-	-	-	-	1	177	947
28,000	28,000	-	-	-	-	-	-	-	-	-	1	-	-	1	178	975
29,000	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	178	975
30,000	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	178	975
31,000	31,000	-	-	-	1	-	-	-	-	-	-	-	-	1	179	1,006
32,000	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	179	1,006
33,000	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	179	1,006
34,000	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	179	1,006
35,000	35,000	-	1	-	-	-	-	-	-	-	-	-	-	1	180	1,041
36,000	36,000	-	-	-	-	-	-	-	-	-	-	1	-	1	181	1,077
37,000	37,000	-	-	-	-	-	-	1	-	-	-	-	-	1	182	1,114
38,000	38,000	-	-	-	-	-	-	-	-	-	-	2	-	2	184	1,190
39,000	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	184	1,190
40,000	40,000	1	-	1	-	-	-	-	-	1	-	-	-	3	187	1,310
41,000	41,000	-	1	-	-	-	-	1	-	-	-	-	-	2	189	1,392

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 1 Inch Commercial

Exhibit
 Schedule H-5
 Page 10
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
42,000	42,000	-	-	-	-	-	-	-	1	-	-	-	-	1	190	1,434
43,000	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	190	1,434
44,000	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	190	1,434
45,000	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	190	1,434
46,000	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	190	1,434
47,000	47,000	-	-	-	-	-	1	-	-	-	-	-	-	1	191	1,481
48,000	48,000	-	-	-	-	1	-	-	-	-	-	-	-	1	192	1,529
49,000	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	192	1,529
50,000	50,000	-	-	-	1	-	-	-	-	-	-	-	-	1	193	1,579
51,000	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	193	1,579
52,000	52,000	1	-	-	-	-	-	-	-	-	-	-	-	1	194	1,631
53,000	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	194	1,631
54,000	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	194	1,631
55,000	55,000	-	-	-	-	-	-	-	-	1	-	-	-	1	195	1,686
56,000	56,000	1	-	-	-	-	-	-	-	-	-	-	-	1	196	1,742
57,000	57,000	-	-	-	-	1	-	-	-	-	-	-	1	2	198	1,856
58,000	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	198	1,856
59,000	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	198	1,856
60,000	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	198	1,856
61,000	61,000	-	-	-	-	-	-	-	-	-	-	-	1	1	199	1,917
62,000	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	199	1,917
63,000	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	199	1,917
64,000	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	199	1,917
65,000	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	199	1,917
66,000	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	199	1,917
67,000	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	199	1,917
68,000	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	199	1,917
69,000	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	199	1,917
70,000	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	199	1,917
71,000	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	199	1,917
72,000	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	199	1,917
73,000	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	199	1,917
74,000	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	199	1,917
75,000	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	199	1,917
76,000	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	199	1,917
77,000	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	199	1,917
78,000	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	199	1,917
79,000	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	199	1,917
80,000	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	199	1,917
81,000	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	199	1,917
82,000	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	199	1,917
83,000	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	199	1,917

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 1 Inch Commercial

Exhibit
 Schedule H-5
 Page 10
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
84,000	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	199	1,917
85,000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	199	1,917
86,000	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	199	1,917
87,000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	199	1,917
88,000	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	199	1,917
89,000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	199	1,917
90,000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	199	1,917
91,000	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	199	1,917
92,000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	199	1,917
93,000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	199	1,917
94,000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	199	1,917
95,000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	199	1,917
96,000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	199	1,917
97,000	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	199	1,917
98,000	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	199	1,917
99,000	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	199	1,917
100,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	199	1,917
104,000	104,000	1	-	-	-	-	-	-	-	-	-	-	-	1	200	2,021
176,000	176,000	1	-	-	-	-	-	-	-	-	-	-	-	1	201	2,197
115,000	115,000	-	1	-	-	-	-	-	-	-	-	-	-	1	202	2,312
155,000	155,000	-	1	-	-	-	-	-	-	-	-	-	-	1	203	2,467
105,000	105,000	-	-	1	-	-	-	-	-	-	-	-	-	1	204	2,572
194,000	194,000	-	-	1	-	-	-	-	-	-	-	-	-	1	205	2,766
108,000	108,000	-	-	-	1	-	-	-	-	-	-	-	-	1	206	2,874
219,000	219,000	-	-	-	1	-	-	-	-	-	-	-	-	1	207	3,093
169,000	169,000	-	-	-	-	1	-	-	-	-	-	-	-	1	208	3,262
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	208	3,262
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	208	3,262
Totals		15	17	17	17	17	17	19	17	18	18	18	18	208		
																Average Usage 15,683
																Median Usage 4,000
																Average # Customers 17
																Change in Number of Customers 3

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 1 1/2 Inch Commercial

Exhibit
 Schedule H-5
 Page 11
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
-	-	3	2	3	2	3	2	4	4	3	4	3	4	37	37	-
1,000	1,000	1	3	1	2	1	2	3	1	3	1	1	2	21	58	21
2,000	2,000	1	2	2	2	-	2	1	1	-	2	3	1	17	75	55
3,000	3,000	1	1	1	1	2	-	-	2	1	1	2	1	13	88	94
4,000	4,000	1	-	-	-	1	-	-	1	1	-	1	1	6	94	118
5,000	5,000	1	-	-	1	-	1	1	1	1	1	-	-	7	101	153
6,000	6,000	-	1	-	1	1	1	2	1	1	-	-	-	8	109	201
7,000	7,000	-	-	-	-	-	1	-	1	-	1	2	-	5	114	236
8,000	8,000	2	1	1	-	-	-	1	2	-	2	-	-	9	123	308
9,000	9,000	1	-	1	-	2	1	-	-	1	-	1	2	9	132	389
10,000	10,000	-	-	1	2	1	2	-	1	-	3	1	1	12	144	509
11,000	11,000	1	3	-	1	-	-	-	-	-	-	-	-	5	149	564
12,000	12,000	1	-	1	-	-	-	-	-	-	1	-	-	3	152	600
13,000	13,000	1	1	1	-	-	-	-	1	-	-	-	1	5	157	665
14,000	14,000	-	-	-	1	1	1	-	-	-	-	-	-	3	160	707
15,000	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	160	707
16,000	16,000	-	-	-	-	1	-	-	-	-	-	-	-	1	161	723
17,000	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	161	723
18,000	18,000	-	1	1	-	-	1	-	1	-	-	-	-	4	165	795
19,000	19,000	-	-	-	-	-	-	2	-	-	-	-	-	2	167	833
20,000	20,000	-	-	-	1	-	-	-	-	-	-	1	1	3	170	893
21,000	21,000	-	-	2	-	-	-	-	-	-	-	1	1	4	174	977
22,000	22,000	-	-	-	-	-	1	1	2	1	1	-	-	6	180	1,109
23,000	23,000	-	-	1	-	1	-	-	-	-	-	-	-	2	182	1,155
24,000	24,000	-	-	-	-	-	-	-	-	2	-	-	-	2	184	1,203
25,000	25,000	-	-	-	-	-	-	-	-	-	-	1	1	2	186	1,253
26,000	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	186	1,253
27,000	27,000	1	-	-	-	-	-	1	-	-	1	-	-	3	189	1,334
28,000	28,000	-	-	-	2	-	-	-	-	-	-	-	-	2	191	1,390
29,000	29,000	1	-	-	-	-	-	-	-	1	-	-	-	2	193	1,448
30,000	30,000	-	1	-	-	-	-	-	-	-	1	-	-	2	195	1,508
31,000	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	195	1,508
32,000	32,000	1	-	-	-	1	-	-	-	-	-	-	-	2	197	1,572
33,000	33,000	-	-	-	-	-	-	1	-	-	-	1	-	2	199	1,638
34,000	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	199	1,638
35,000	35,000	-	-	-	-	-	-	1	-	1	-	-	-	2	201	1,708
36,000	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	201	1,708
37,000	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	201	1,708
38,000	38,000	-	-	-	-	-	1	-	-	-	-	1	-	2	203	1,784
39,000	39,000	-	1	-	-	-	-	-	-	-	-	-	-	1	204	1,823
40,000	40,000	-	-	-	-	-	1	-	-	-	-	-	-	1	205	1,863
41,000	41,000	-	-	-	-	-	-	-	1	-	-	-	1	2	207	1,945

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 1 1/2 Inch Commercial

Exhibit
 Schedule H-5
 Page 11
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
42,000	42,000	-	-	-	-	-	-	1	-	1	-	-	-	2	209	2,029
43,000	43,000	-	-	-	-	-	-	-	-	-	1	-	2	3	212	2,158
44,000	44,000	-	-	-	-	-	-	-	-	-	-	-	-	-	212	2,158
45,000	45,000	-	-	-	-	-	-	-	-	-	-	-	1	1	213	2,203
46,000	46,000	-	-	-	-	1	-	-	-	-	-	-	-	1	214	2,249
47,000	47,000	-	-	-	-	-	-	-	1	-	-	-	-	1	215	2,296
48,000	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	215	2,296
49,000	49,000	-	-	-	-	-	1	1	-	-	-	-	-	2	217	2,394
50,000	50,000	-	-	-	1	1	-	-	-	-	-	-	-	2	219	2,494
51,000	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	219	2,494
52,000	52,000	1	-	-	-	-	-	-	-	-	-	-	-	1	220	2,546
53,000	53,000	-	-	-	-	-	-	-	1	-	1	-	-	2	222	2,652
54,000	54,000	-	-	-	-	1	-	-	-	-	-	-	-	1	223	2,706
55,000	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	223	2,706
56,000	56,000	-	-	-	-	-	-	-	-	-	1	-	-	1	224	2,762
57,000	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	224	2,762
58,000	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	224	2,762
59,000	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	224	2,762
60,000	60,000	-	-	-	-	-	-	-	1	-	-	-	-	1	225	2,822
61,000	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	225	2,822
62,000	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	225	2,822
63,000	63,000	-	-	-	-	-	-	-	1	-	-	-	-	1	226	2,885
64,000	64,000	-	-	1	-	-	-	-	1	-	-	-	-	2	228	3,013
65,000	65,000	-	1	1	-	-	-	-	-	-	-	-	-	2	230	3,143
66,000	66,000	-	-	-	-	-	1	-	-	-	-	-	-	1	231	3,209
67,000	67,000	-	-	-	-	1	-	-	-	-	-	-	-	1	232	3,276
68,000	68,000	-	-	-	-	-	-	-	-	1	-	1	-	2	234	3,412
69,000	69,000	-	-	-	1	-	-	-	-	1	-	-	-	2	236	3,550
70,000	70,000	-	-	-	1	-	-	-	-	-	-	-	-	1	237	3,620
71,000	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	237	3,620
72,000	72,000	-	1	1	-	-	-	-	-	-	-	-	-	2	239	3,764
73,000	73,000	-	1	-	-	-	-	-	-	-	-	-	-	1	240	3,837
74,000	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	240	3,837
75,000	75,000	-	-	-	-	-	1	-	-	-	-	-	-	1	241	3,912
76,000	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	241	3,912
77,000	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	241	3,912
78,000	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	241	3,912
79,000	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	241	3,912
80,000	80,000	-	1	-	-	-	-	-	-	1	-	-	-	2	243	4,072
81,000	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	243	4,072
82,000	82,000	-	-	-	-	-	-	-	-	-	1	-	-	-	243	4,072
83,000	83,000	-	-	-	-	-	-	1	-	-	-	1	-	2	245	4,238

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 2 Inch Commercial

Exhibit
 Schedule H-5
 Page 12
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
-	-	1	1	1	1	1	2	1	2	2	3	2	2	19	19	-
1,000	1,000	2	6	4	2	2	2	3	5	3	2	2	2	35	54	35
2,000	2,000	1	-	2	1	3	4	2	2	2	2	4	3	26	80	87
3,000	3,000	1	1	1	3	2	1	2	2	4	-	2	1	20	100	147
4,000	4,000	2	-	-	-	1	-	1	2	-	3	3	1	13	113	199
5,000	5,000	1	1	1	3	1	1	1	-	-	2	-	2	13	126	264
6,000	6,000	1	1	1	-	1	-	-	-	2	1	-	1	8	134	312
7,000	7,000	-	-	1	-	-	2	-	1	1	1	3	2	11	145	389
8,000	8,000	-	2	-	1	-	2	1	-	-	2	-	2	10	155	469
9,000	9,000	2	-	-	-	-	-	3	-	-	-	2	-	7	162	532
10,000	10,000	-	-	1	1	-	-	1	1	2	-	-	-	6	168	592
11,000	11,000	-	1	1	-	2	-	-	1	-	1	-	1	7	175	669
12,000	12,000	-	-	-	2	1	1	-	1	1	1	-	1	8	183	765
13,000	13,000	1	2	1	1	-	1	2	-	-	1	1	-	10	193	895
14,000	14,000	1	1	1	-	1	1	1	-	1	2	1	-	10	203	1,035
15,000	15,000	3	-	-	1	-	-	-	1	1	-	1	2	9	212	1,170
16,000	16,000	-	1	1	1	1	1	1	2	-	-	-	-	8	220	1,298
17,000	17,000	1	1	-	-	-	1	-	1	1	-	-	1	6	226	1,400
18,000	18,000	1	-	2	-	1	-	1	-	-	-	-	1	6	232	1,508
19,000	19,000	-	-	-	-	-	-	-	-	1	-	-	-	2	234	1,546
20,000	20,000	-	-	-	-	-	-	-	1	-	-	-	-	1	235	1,566
21,000	21,000	-	-	1	1	1	1	1	-	-	-	-	-	5	240	1,671
22,000	22,000	-	-	-	-	1	-	-	-	1	1	-	-	3	243	1,737
23,000	23,000	1	1	-	1	-	-	-	-	-	-	3	2	8	251	1,921
24,000	24,000	-	1	-	-	-	-	-	-	-	1	-	-	2	253	1,969
25,000	25,000	-	-	-	-	-	-	-	2	-	-	-	-	2	255	2,019
26,000	26,000	-	-	1	2	-	-	1	-	-	-	-	-	4	259	2,123
27,000	27,000	1	1	-	1	1	-	3	2	1	-	1	-	11	270	2,420
28,000	28,000	1	-	1	-	-	-	-	1	-	1	-	-	4	274	2,532
29,000	29,000	-	1	2	-	2	1	1	1	1	1	2	-	12	286	2,880
30,000	30,000	-	-	-	1	-	-	-	1	1	1	-	2	6	292	3,060
31,000	31,000	1	1	-	-	1	-	1	-	-	-	-	-	4	296	3,184
32,000	32,000	-	-	-	1	1	2	-	1	2	-	-	-	7	303	3,408
33,000	33,000	-	1	1	-	-	1	1	-	-	-	-	-	4	307	3,540
34,000	34,000	1	-	-	-	-	-	1	-	-	-	2	-	4	311	3,676
35,000	35,000	-	3	1	-	-	1	1	1	1	1	-	2	11	322	4,061
36,000	36,000	1	-	-	-	-	-	1	-	1	-	1	-	4	326	4,205
37,000	37,000	-	-	-	-	-	-	-	-	1	-	-	1	2	328	4,279
38,000	38,000	1	-	-	1	-	-	-	-	-	-	-	1	3	331	4,393
39,000	39,000	1	-	-	-	-	-	1	-	-	-	-	-	2	333	4,471
40,000	40,000	-	-	1	-	1	1	-	1	-	-	-	1	5	338	4,671
41,000	41,000	-	-	-	-	-	-	-	-	1	-	1	-	2	340	4,753

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 2 Inch Commercial

Exhibit
 Schedule H-5
 Page 12
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
42,000	42,000	-	-	1	-	-	1	1	1	-	1	-	-	5	345	4,963
43,000	43,000	1	-	-	-	-	-	-	-	1	1	-	-	3	348	5,092
44,000	44,000	-	1	-	-	-	1	-	2	-	-	-	-	4	352	5,268
45,000	45,000	1	-	-	-	1	-	-	-	1	2	-	-	5	357	5,493
46,000	46,000	-	-	-	-	-	-	1	-	-	-	-	1	2	359	5,585
47,000	47,000	-	-	-	1	-	-	1	-	-	-	1	-	3	362	5,726
48,000	48,000	-	-	-	-	1	2	-	-	2	-	-	-	5	367	5,966
49,000	49,000	-	-	1	-	1	-	1	1	-	-	-	-	4	371	6,162
50,000	50,000	-	1	2	3	-	-	-	1	-	1	-	-	8	379	6,562
51,000	51,000	-	-	-	-	1	-	1	-	-	-	-	1	3	382	6,715
52,000	52,000	-	1	-	-	-	-	-	-	2	-	-	-	3	385	6,871
53,000	53,000	-	1	-	1	1	-	-	-	-	-	2	-	5	390	7,136
54,000	54,000	-	-	-	-	-	1	1	-	-	1	-	-	3	393	7,298
55,000	55,000	-	-	-	-	-	-	1	1	-	-	-	-	2	395	7,408
56,000	56,000	1	-	1	-	-	-	-	-	-	-	-	1	4	399	7,632
57,000	57,000	-	-	-	-	-	-	1	1	-	1	1	-	4	403	7,860
58,000	58,000	-	-	-	-	-	-	-	1	-	-	-	-	1	404	7,918
59,000	59,000	-	1	1	-	-	-	1	-	-	1	-	-	4	408	8,154
60,000	60,000	1	1	-	1	-	1	-	-	-	-	-	-	4	412	8,394
61,000	61,000	-	-	-	-	2	-	-	2	1	-	-	-	5	417	8,699
62,000	62,000	-	-	1	-	-	-	-	-	2	-	1	-	4	421	8,947
63,000	63,000	-	-	-	-	-	-	-	-	-	-	1	1	2	423	9,073
64,000	64,000	-	-	-	-	1	2	-	-	-	-	-	-	3	426	9,265
65,000	65,000	-	-	-	-	1	-	1	-	-	-	-	1	3	429	9,460
66,000	66,000	-	-	-	-	1	-	1	-	-	-	-	-	2	431	9,592
67,000	67,000	-	-	-	1	-	2	-	-	-	-	-	-	3	434	9,793
68,000	68,000	2	1	-	-	1	-	1	-	-	-	-	-	5	439	10,133
69,000	69,000	-	-	-	-	-	-	1	-	-	-	-	-	1	440	10,202
70,000	70,000	-	-	-	-	-	-	-	-	-	-	-	1	1	441	10,272
71,000	71,000	-	1	-	-	-	-	-	-	-	-	-	-	1	442	10,343
72,000	72,000	-	-	-	1	-	-	-	-	-	-	2	-	3	445	10,559
73,000	73,000	-	-	-	-	-	-	-	-	-	1	-	-	1	446	10,632
74,000	74,000	1	-	-	-	-	-	-	-	-	-	-	-	1	447	10,706
75,000	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	447	10,706
76,000	76,000	-	-	-	-	-	-	-	-	-	-	-	1	1	448	10,782
77,000	77,000	-	-	1	-	-	-	-	-	-	-	-	1	2	450	10,936
78,000	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	450	10,936
79,000	79,000	1	1	1	-	-	-	-	-	-	1	-	-	4	454	11,252
80,000	80,000	-	-	-	-	-	1	-	1	-	-	-	-	2	456	11,412
81,000	81,000	-	1	-	-	-	-	-	-	-	-	-	-	1	457	11,493
82,000	82,000	-	-	-	1	-	-	-	-	-	-	1	-	2	459	11,657
83,000	83,000	-	-	1	-	-	-	-	1	-	-	-	-	2	461	11,823

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 2 Inch Commercial

Exhibit
 Schedule H-5
 Page 12
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
84,000	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	461	11,823
85,000	85,000	-	-	-	-	-	1	-	-	-	-	-	-	3	464	12,078
86,000	86,000	1	2	-	-	-	1	-	-	-	-	-	2	4	468	12,422
87,000	87,000	-	-	-	-	-	-	-	-	1	-	-	-	1	469	12,509
88,000	88,000	-	-	-	-	1	1	-	-	-	-	-	-	2	471	12,685
89,000	89,000	-	-	-	-	-	-	-	-	-	-	1	-	1	472	12,774
90,000	90,000	-	-	1	1	-	-	-	-	-	1	-	-	3	475	13,044
91,000	91,000	-	-	-	1	-	1	-	-	-	-	-	-	2	477	13,226
92,000	92,000	-	-	-	-	-	-	-	-	-	-	-	1	1	478	13,318
93,000	93,000	-	-	-	-	-	-	-	-	1	-	-	1	2	480	13,504
94,000	94,000	-	1	-	-	-	-	-	-	1	-	-	-	2	482	13,692
95,000	95,000	-	-	-	-	-	-	-	-	1	-	-	-	1	483	13,787
96,000	96,000	-	-	-	-	1	-	-	-	-	1	-	-	2	485	13,979
97,000	97,000	-	-	1	-	-	-	-	-	1	-	-	-	2	487	14,173
98,000	98,000	-	-	1	-	-	1	-	-	-	-	-	-	2	489	14,369
99,000	99,000	-	-	-	-	1	-	-	1	-	-	-	-	2	491	14,567
100,000	100,000	-	-	-	1	1	1	-	-	-	-	1	-	4	495	14,967
102,000	102,000	-	-	-	-	-	1	-	-	1	1	2	-	5	500	15,477
105,000	105,000	-	1	-	-	-	-	1	-	-	1	-	-	3	503	15,792
106,000	106,000	1	1	-	-	-	-	-	-	-	-	-	-	2	505	16,004
107,000	107,000	-	-	-	-	-	-	-	-	-	1	-	-	1	506	16,111
110,000	110,000	1	-	-	-	-	-	-	-	-	-	-	-	1	507	16,221
112,000	112,000	-	-	-	1	-	-	-	-	-	-	1	-	2	509	16,445
113,000	113,000	-	-	-	-	-	-	-	-	1	-	-	-	1	510	16,558
114,000	114,000	-	-	1	-	-	-	-	1	-	-	1	-	3	513	16,900
116,674	116,674	-	-	-	-	-	-	1	-	-	-	-	-	1	514	17,017
118,000	118,000	1	-	-	-	-	1	-	-	-	-	-	-	2	516	17,253
119,000	119,000	-	-	-	-	-	1	1	-	-	-	-	-	2	518	17,491
120,000	120,000	-	1	-	-	1	-	-	-	-	-	-	1	3	521	17,851
122,000	122,000	-	-	1	1	-	-	-	-	-	2	-	-	4	525	18,339
123,487	123,487	-	-	-	-	-	-	-	-	1	-	-	-	1	526	18,462
124,000	124,000	-	-	-	-	-	-	-	-	-	1	-	-	1	527	18,586
129,000	129,000	-	-	-	-	-	-	-	-	1	-	-	1	2	529	18,844
130,000	130,000	-	-	-	-	-	-	1	-	-	-	-	-	1	530	18,974
131,000	131,000	-	-	-	-	-	-	1	1	-	-	-	-	2	532	19,236
132,000	132,000	-	-	-	-	-	-	-	-	-	-	-	1	1	533	19,368
134,654	134,654	-	-	-	-	-	-	-	-	-	1	-	-	1	534	19,503
134,696	134,696	-	-	-	-	-	-	-	-	-	-	-	1	1	535	19,638
135,000	135,000	1	1	-	1	-	-	-	-	-	-	-	-	3	538	20,043
136,000	136,000	-	-	-	-	-	-	-	-	1	-	-	-	1	539	20,179
137,000	137,000	-	-	-	-	-	-	-	-	-	-	1	-	1	540	20,316
138,000	138,000	-	-	-	-	1	-	-	1	-	-	-	-	2	542	20,592

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 2 Inch Commercial

Exhibit
 Schedule H-5
 Page 12
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
139,000	139,000	-	1	-	-	-	-	-	-	-	-	-	-	2	544	20,870
140,000	140,000	-	-	-	-	-	-	-	-	-	-	-	1	1	545	21,010
141,000	141,000	-	-	-	-	1	-	-	-	-	-	-	1	3	548	21,433
142,000	142,000	1	-	-	-	-	1	-	-	-	1	-	-	2	550	21,717
142,355	142,355	-	-	-	-	-	-	-	-	-	-	1	-	1	551	21,859
143,000	143,000	-	-	1	2	-	-	1	-	-	-	-	-	4	555	22,431
144,000	144,000	-	-	-	1	-	-	-	-	-	-	-	-	1	556	22,575
146,000	146,000	-	-	-	-	-	-	-	-	-	-	1	-	1	557	22,721
147,000	147,000	-	-	-	-	-	-	1	-	-	-	-	-	1	558	22,868
148,000	148,000	-	-	-	-	-	-	-	1	-	-	-	-	1	559	23,016
149,000	149,000	-	-	1	-	-	-	-	-	-	-	-	-	1	560	23,165
152,000	152,000	-	-	-	1	1	-	-	-	-	-	-	-	2	562	23,469
153,000	153,000	-	-	1	-	-	-	-	-	-	-	-	-	1	563	23,622
154,000	154,000	-	1	-	-	-	-	-	-	-	-	-	-	1	564	23,776
155,000	155,000	-	-	1	-	-	-	-	-	-	-	-	-	1	565	23,931
157,000	157,000	-	-	-	-	-	-	-	-	-	-	1	-	1	566	24,088
159,000	159,000	-	-	-	-	-	-	-	1	-	-	-	-	1	567	24,247
161,000	161,000	1	-	-	-	-	1	-	-	-	-	-	-	2	569	24,569
163,000	163,000	1	-	-	-	-	-	-	-	-	-	-	-	1	570	24,732
165,000	165,000	-	-	-	-	1	-	-	-	-	-	-	-	1	571	24,897
166,000	166,000	-	-	-	-	-	-	-	-	1	-	-	-	1	572	25,063
168,000	168,000	-	-	-	-	1	-	-	-	-	-	-	-	1	573	25,231
169,000	169,000	-	1	-	-	-	-	-	-	1	-	-	-	2	575	25,569
170,000	170,000	-	-	1	-	-	-	-	-	-	-	-	-	1	576	25,739
171,000	171,000	-	-	-	1	-	-	-	-	-	-	-	-	1	577	25,910
172,000	172,000	-	-	1	-	1	-	-	1	-	-	-	-	3	580	26,426
174,000	174,000	-	-	-	1	-	-	-	-	-	-	-	-	1	581	26,600
177,000	177,000	-	-	-	-	-	1	-	-	-	-	-	1	2	583	26,954
177,386	177,386	-	-	-	-	-	-	-	1	-	-	-	-	1	584	27,131
178,000	178,000	-	1	-	-	-	-	-	-	-	1	-	-	2	586	27,487
181,000	181,000	1	-	-	-	1	-	-	-	-	-	-	-	2	588	27,849
182,000	182,000	-	-	-	-	-	1	-	-	-	1	-	-	1	589	28,031
184,000	184,000	-	-	-	-	1	-	-	-	-	-	-	-	1	590	28,215
186,000	186,000	-	-	1	-	-	-	-	-	-	-	-	-	1	591	28,401
187,000	187,000	-	1	-	-	-	-	1	-	-	-	-	-	2	593	28,775
190,000	190,000	-	-	1	-	-	-	-	-	-	-	-	-	1	594	28,965
192,000	192,000	1	-	-	-	-	-	-	-	-	-	-	-	1	595	29,157
194,000	194,000	-	-	-	1	-	-	-	1	-	-	-	-	2	597	29,545
195,000	195,000	-	-	-	-	-	-	-	-	1	-	-	-	1	598	29,740
199,000	199,000	-	-	-	1	1	-	-	-	-	-	-	-	2	600	30,138
200,000	200,000	-	1	-	-	-	-	-	-	-	-	-	-	1	601	30,338
202,000	202,000	-	-	-	-	-	-	-	1	-	-	-	-	1	602	30,540

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 2 Inch Commercial

Exhibit
 Schedule H-5
 Page 12
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
204,000	204,000	1	-	-	-	-	-	-	-	-	1	-	-	2	604	30,948
207,000	207,000	-	-	1	-	1	-	-	-	-	1	-	-	3	607	31,569
208,000	208,000	-	-	-	1	-	-	-	-	-	-	-	-	1	608	31,777
210,000	210,000	-	-	-	-	-	1	-	-	-	-	-	1	2	610	32,197
211,000	211,000	-	-	-	-	-	-	-	-	-	-	1	-	1	611	32,408
218,000	218,000	1	-	-	1	-	-	-	-	-	-	1	-	3	614	33,062
219,000	219,000	-	-	-	-	-	1	-	-	1	-	-	-	2	616	33,500
223,000	223,000	-	-	-	-	-	-	-	-	1	-	-	-	1	617	33,723
236,000	236,000	1	-	-	-	-	-	-	-	-	-	-	1	2	619	34,195
238,000	238,000	-	-	-	1	-	-	-	-	-	-	-	-	1	620	34,433
253,000	253,000	1	-	-	-	-	-	-	-	-	-	-	-	1	621	34,686
259,000	259,000	-	-	-	-	-	-	-	-	-	-	-	1	1	622	34,945
264,000	264,000	1	-	-	-	-	-	-	-	-	-	-	-	1	623	35,209
270,000	270,000	-	-	-	-	-	-	-	1	-	-	-	-	1	624	35,479
272,000	272,000	-	-	-	-	-	-	-	-	-	-	-	1	1	625	35,751
279,000	279,000	-	-	-	-	-	-	1	-	-	-	-	-	1	626	36,030
291,000	291,000	-	-	-	-	-	-	-	-	-	-	-	1	1	627	36,321
298,000	298,000	1	-	-	-	-	-	-	-	-	-	-	-	1	628	36,619
315,000	315,000	-	-	-	-	-	-	-	1	-	-	-	-	1	629	36,934
329,000	329,000	-	-	-	-	-	-	1	-	-	-	-	-	1	630	37,263
330,000	330,000	-	-	-	-	-	-	-	-	-	-	-	1	1	631	37,593
340,000	340,000	-	1	-	-	-	-	-	-	-	-	-	1	2	633	38,273
343,000	343,000	-	-	-	-	-	-	-	-	1	-	-	-	1	634	38,616
348,000	348,000	-	-	-	-	-	-	-	-	-	-	1	-	1	635	38,964
356,000	356,000	-	-	-	-	1	-	-	-	-	-	-	-	1	636	39,320
358,000	358,000	-	-	-	-	-	1	-	-	-	-	-	-	1	637	39,678
367,000	367,000	-	-	-	-	-	-	-	-	-	1	-	-	1	638	40,045
369,000	369,000	-	-	-	-	-	-	-	-	-	-	1	-	1	639	40,414
372,000	372,000	-	-	-	-	-	-	-	-	-	-	1	-	1	640	40,786
373,000	373,000	-	-	-	-	-	1	-	-	-	-	-	-	1	641	41,159
378,000	378,000	-	-	-	-	-	-	-	-	1	-	-	-	1	642	41,537
427,000	427,000	-	1	-	-	-	-	-	-	-	-	-	-	1	643	41,964
436,000	436,000	-	-	-	1	-	-	-	-	-	-	-	-	1	644	42,400
457,000	457,000	-	-	-	-	-	-	-	-	-	-	-	1	1	645	42,857
459,000	459,000	1	-	-	-	-	-	-	-	-	-	-	-	1	646	43,316
461,000	461,000	-	-	-	-	-	-	-	-	1	-	-	-	1	647	43,777
480,000	480,000	-	-	-	-	-	-	-	-	-	1	-	-	1	648	44,257
490,000	490,000	1	-	-	-	-	-	-	-	-	-	-	-	1	649	44,747
577,000	577,000	-	-	1	-	-	-	-	-	-	-	-	-	1	650	45,324
587,000	587,000	-	-	1	-	-	-	-	-	-	-	-	-	1	651	45,911
711,000	711,000	-	-	-	-	-	-	-	-	-	1	-	-	1	652	46,622
															652	46,622

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size 2 Inch Commercial

Exhibit
 Schedule H-5
 Page 12
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumul- ative Billing	Cumul- ative Gallons (in 1,000's)
Totals		52	52	52	52	52	54	54	56	57	57	57	57	652		
														Average Usage		71,507
														Median Usage		37,500
														Average # Customers		54
														Change in Number of Customers		5

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 3 Inch Commercial

Exhibit
 Schedule H-5
 Page 13
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
82,000	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	116
83,000	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	116
84,000	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	116
85,000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	116
86,000	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	116
87,000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	116
88,000	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	116
89,000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	116
90,000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	116
91,000	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	116
92,000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	116
93,000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	116
94,000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	116
95,000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	116
96,000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	116
97,000	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	116
98,000	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	116
99,000	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	116
100,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	116
241,000	241,000	1	-	-	-	-	-	-	-	-	-	-	-	1	15	357
209,000	209,000	-	1	-	-	-	-	-	-	-	-	-	-	1	16	566
235,000	235,000	-	-	1	-	-	-	-	-	-	-	-	-	1	17	801
182,000	182,000	-	-	-	1	-	-	-	-	-	-	-	-	1	18	983
402,349	402,349	-	-	-	-	-	-	-	-	-	-	-	1	1	19	1,385
		-	-	-	-	-	-	-	-	-	-	-	-	-	19	1,385
Totals		1	1	1	1	1	2	2	2	2	2	2	2	19		
																Average Usage 72,913
																Median Usage 4,000
																Average # Customers 2
																Change in Number of Customers 1

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 4 Inch Commercial

Exhibit
 Schedule H-5
 Page 14
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumul- ative Billing	Cumul- ative Gallons (in 1,000's)
84,000	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	301
85,000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	301
86,000	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	301
87,000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	301
88,000	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	301
89,000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	301
90,000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	301
91,000	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	301
92,000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	301
93,000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	301
94,000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	301
95,000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	301
96,000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	301
97,000	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	301
98,000	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	301
99,000	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	301
100,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	301
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12	301
Totals		1	1	1	1	1	1	1	1	1	1	1	1	12		
																Average Usage 25,083
																Median Usage 21,500
																Average # Customers 1
																Change in Number of Customers -

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 6 Inch Commercial

Exhibit
 Schedule H-5
 Page 15
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)				
84,000	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-				
85,000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-				
86,000	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-				
87,000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-				
88,000	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-				
89,000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-				
90,000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-				
91,000	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-				
92,000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-				
93,000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-				
94,000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-				
95,000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-				
96,000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-				
97,000	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-				
98,000	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-				
99,000	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-				
100,000	100,000	-	-	-	-	-	-	-	-	1	-	-	-	1	14	100				
157,000	157,000	1	-	-	-	-	-	-	-	-	-	-	-	1	15	257				
129,000	129,000	-	1	-	-	-	-	-	-	-	-	1	-	2	17	515				
102,000	102,000	-	-	1	-	-	-	-	-	-	-	-	-	1	18	617				
249,000	249,000	-	-	-	1	-	-	-	-	-	-	-	-	1	19	866				
107,000	107,000	-	-	-	-	1	-	1	-	-	-	-	-	2	21	1,080				
117,000	117,000	-	-	-	-	-	1	-	-	-	-	-	-	1	22	1,197				
114,000	114,000	-	-	-	-	-	-	-	1	-	-	-	-	1	23	1,311				
124,000	124,000	-	-	-	-	-	-	-	-	-	1	-	-	1	24	1,435				
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24	1,435				
Totals		2	2	2	2	2	2	2	2	2	2	2	2	24						
																Average Usage	59,792			
																	Median Usage	-		
																		Average # Customers	2	
																			Change in Number of Customers	-

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 5/8x3/4 Inch Irrigation

Exhibit
 Schedule H-5
 Page 16
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
42,000	42,000													-	-	-
43,000	43,000													-	-	-
44,000	44,000													-	-	-
45,000	45,000													-	-	-
46,000	46,000													-	-	-
47,000	47,000													-	-	-
48,000	48,000													-	-	-
49,000	49,000													-	-	-
50,000	50,000													-	-	-
51,000	51,000													-	-	-
52,000	52,000													-	-	-
53,000	53,000													-	-	-
54,000	54,000													-	-	-
55,000	55,000													-	-	-
56,000	56,000													-	-	-
57,000	57,000													-	-	-
58,000	58,000													-	-	-
59,000	59,000													-	-	-
60,000	60,000													-	-	-
61,000	61,000													-	-	-
62,000	62,000													-	-	-
63,000	63,000													-	-	-
64,000	64,000													-	-	-
65,000	65,000													-	-	-
66,000	66,000													-	-	-
67,000	67,000													-	-	-
68,000	68,000													-	-	-
69,000	69,000													-	-	-
70,000	70,000													-	-	-
71,000	71,000													-	-	-
72,000	72,000													-	-	-
73,000	73,000													-	-	-
74,000	74,000													-	-	-
75,000	75,000													-	-	-
76,000	76,000													-	-	-
77,000	77,000													-	-	-
78,000	78,000													-	-	-
79,000	79,000													-	-	-
80,000	80,000													-	-	-
81,000	81,000													-	-	-
82,000	82,000													-	-	-
83,000	83,000													-	-	-

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 5/8x3/4 Inch Irrigation

Exhibit
 Schedule H-5
 Page 16
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
84,000	84,000													-	-	-
85,000	85,000													-	-	-
86,000	86,000													-	-	-
87,000	87,000													-	-	-
88,000	88,000													-	-	-
89,000	89,000													-	-	-
90,000	90,000													-	-	-
91,000	91,000													-	-	-
92,000	92,000													-	-	-
93,000	93,000													-	-	-
94,000	94,000													-	-	-
95,000	95,000													-	-	-
96,000	96,000													-	-	-
97,000	97,000													-	-	-
98,000	98,000													-	-	-
99,000	99,000													-	-	-
100,000	100,000													-	-	-
Totals														-	-	-
														Average Usage	-	-
														Median Usage	-	-
														Average # Customers	-	-
														Change in Number of Customers	-	-

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 3/4 Inch Irrigation

Exhibit
 Schedule H-5
 Page 17
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
-	-	14	12	12	14	13	30	38	38	32	28	21	19	271	271	-
1,000	1,000	1	2	-	1	4	7	10	11	9	6	5	5	61	332	61
2,000	2,000	3	6	3	1	6	3	3	3	3	4	5	3	43	375	147
3,000	3,000	2	4	3	7	2	2	2	1	8	5	5	2	43	418	276
4,000	4,000	5	3	6	5	4	4	2	3	2	3	4	3	44	462	452
5,000	5,000	1	2	3	3	2	2	-	-	1	4	2	4	24	486	572
6,000	6,000	1	2	3	2	2	2	1	3	-	3	2	3	24	510	716
7,000	7,000	1	-	2	5	3	-	1	-	1	2	2	1	18	528	842
8,000	8,000	2	2	-	2	1	1	2	1	2	1	1	2	17	545	978
9,000	9,000	2	1	2	1	2	2	2	2	2	-	3	3	22	567	1,176
10,000	10,000	2	3	3	1	4	1	1	3	2	1	1	2	24	591	1,416
11,000	11,000	1	-	3	2	1	3	2	2	1	2	3	3	23	614	1,669
12,000	12,000	1	-	1	1	2	-	2	-	1	-	2	1	11	625	1,801
13,000	13,000	2	1	4	4	1	2	-	1	3	1	1	-	20	645	2,061
14,000	14,000	1	2	3	1	-	-	3	-	1	1	1	2	15	660	2,271
15,000	15,000	1	3	-	2	-	1	1	2	-	3	2	-	15	675	2,496
16,000	16,000	4	-	3	1	4	2	1	-	1	1	-	-	17	692	2,768
17,000	17,000	-	3	1	2	1	2	-	2	1	1	-	-	13	705	2,989
18,000	18,000	3	-	-	-	1	-	1	-	-	1	1	-	7	712	3,115
19,000	19,000	-	2	-	3	1	-	-	1	1	-	1	-	9	721	3,286
20,000	20,000	1	1	2	-	-	-	-	2	2	2	-	-	10	731	3,486
21,000	21,000	2	-	-	1	2	1	2	-	1	-	2	1	12	743	3,738
22,000	22,000	1	1	-	1	2	-	1	1	-	2	1	-	10	753	3,958
23,000	23,000	1	3	1	2	1	2	-	-	1	-	-	1	12	765	4,234
24,000	24,000	-	1	-	1	1	2	-	1	-	-	1	-	7	772	4,402
25,000	25,000	1	1	1	-	-	1	-	-	-	-	-	-	4	776	4,502
26,000	26,000	-	-	-	-	-	-	2	-	-	1	-	2	5	781	4,632
27,000	27,000	1	2	-	-	1	-	-	-	2	1	1	1	9	790	4,875
28,000	28,000	-	-	1	1	1	1	-	1	-	1	2	-	8	798	5,099
29,000	29,000	-	1	1	-	2	-	-	-	1	-	1	-	6	804	5,273
30,000	30,000	-	1	1	-	-	-	-	-	-	-	-	2	4	808	5,393
31,000	31,000	-	-	1	-	-	-	-	-	-	-	-	-	1	809	5,424
32,000	32,000	-	-	-	-	-	-	-	-	1	1	-	-	2	811	5,488
33,000	33,000	1	-	1	-	-	-	1	-	-	1	-	2	6	817	5,686
34,000	34,000	-	-	2	-	-	-	1	-	-	-	1	1	5	822	5,856
35,000	35,000	2	-	-	-	1	-	-	1	-	-	1	1	6	828	6,066
36,000	36,000	-	-	-	-	1	-	-	-	-	-	-	-	1	829	6,102
37,000	37,000	1	1	-	1	1	-	-	-	1	-	1	1	7	836	6,361
38,000	38,000	-	-	-	-	-	-	-	-	-	-	1	1	2	838	6,437
39,000	39,000	-	-	-	1	-	-	-	1	-	-	-	-	2	840	6,515
40,000	40,000	-	1	-	-	-	-	-	-	-	-	-	-	1	841	6,555
41,000	41,000	-	1	1	-	-	-	-	-	-	-	-	1	3	844	6,678

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 3/4 Inch Irrigation

Exhibit
 Schedule H-5
 Page 17
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
42,000	42,000	-	-	-	1	1	-	-	-	-	1	2	-	5	849	6,888
43,000	43,000	1	-	-	1	1	1	-	1	-	-	-	-	5	854	7,103
44,000	44,000	-	-	1	-	-	1	-	-	-	-	-	-	2	856	7,191
45,000	45,000	-	-	-	-	-	1	-	1	-	-	-	1	3	859	7,326
46,000	46,000	-	1	-	1	1	-	-	-	-	1	-	-	4	863	7,510
47,000	47,000	1	-	1	-	-	1	-	-	-	-	-	2	5	868	7,745
48,000	48,000	1	-	-	-	1	-	-	-	-	-	-	-	2	870	7,841
49,000	49,000	1	-	-	-	-	-	-	-	-	-	-	1	2	872	7,939
50,000	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	872	7,939
51,000	51,000	-	-	-	1	-	-	-	-	-	-	-	-	1	873	7,990
52,000	52,000	-	1	-	-	-	-	-	-	-	1	-	-	2	875	8,094
53,000	53,000	-	1	-	-	1	-	-	-	-	1	2	-	5	880	8,359
54,000	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	880	8,359
55,000	55,000	1	1	1	-	-	-	-	-	-	-	-	-	3	883	8,524
56,000	56,000	-	-	-	-	-	-	-	-	-	-	-	1	1	884	8,580
57,000	57,000	-	-	-	-	-	-	-	-	1	-	-	-	1	885	8,637
58,000	58,000	-	1	1	-	-	-	-	1	-	-	-	-	3	888	8,811
59,000	59,000	-	-	-	1	-	1	-	-	-	1	1	-	4	892	9,047
60,000	60,000	-	-	-	-	1	-	-	-	-	-	-	-	1	893	9,107
61,000	61,000	-	-	1	1	-	-	-	-	-	-	-	-	2	895	9,229
62,000	62,000	-	-	-	-	-	-	-	-	-	-	-	1	1	896	9,291
63,000	63,000	1	-	-	-	1	1	-	-	-	-	-	-	3	899	9,480
64,000	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	899	9,480
65,000	65,000	-	-	-	-	-	-	-	-	-	1	-	1	1	900	9,545
66,000	66,000	-	-	1	1	-	1	-	-	-	1	-	-	4	904	9,809
67,000	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	904	9,809
68,000	68,000	-	1	-	1	-	1	1	-	-	-	-	-	4	908	10,081
69,000	69,000	-	-	-	-	1	-	-	-	-	-	-	-	1	909	10,150
70,000	70,000	-	-	-	1	1	-	-	-	-	-	-	1	3	912	10,360
71,000	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	912	10,360
72,000	72,000	-	-	-	-	-	-	-	-	1	-	-	1	2	914	10,504
73,000	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	914	10,504
74,000	74,000	-	-	-	-	1	-	-	-	-	-	-	-	1	915	10,578
75,000	75,000	-	-	1	-	-	1	-	-	-	-	-	-	2	917	10,728
76,000	76,000	-	1	-	-	-	-	-	-	-	-	-	-	1	918	10,804
77,000	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	918	10,804
78,000	78,000	-	-	1	-	-	-	-	-	-	-	-	-	1	919	10,882
79,000	79,000	-	1	-	-	-	-	-	-	-	-	-	-	1	920	10,961
80,000	80,000	1	-	-	-	-	-	-	-	-	-	1	-	2	922	11,121
81,000	81,000	-	-	-	1	-	-	1	-	-	-	-	-	2	924	11,283
82,000	82,000	-	-	-	1	-	-	-	-	-	-	-	-	1	925	11,365
83,000	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	925	11,365

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 3/4 Inch Irrigation

Exhibit
 Schedule H-5
 Page 17
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
84,000	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	925	11,365
85,000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	925	11,365
86,000	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	925	11,365
87,000	87,000	-	-	-	2	-	-	-	-	-	-	-	-	2	927	11,539
88,000	88,000	-	-	-	-	-	-	-	-	-	-	-	1	1	928	11,627
89,000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	928	11,627
90,000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	928	11,627
91,000	91,000	-	-	-	-	-	-	-	-	-	-	-	1	1	929	11,718
92,000	92,000	-	2	-	-	-	-	-	-	-	-	-	-	2	931	11,902
93,000	93,000	-	1	-	-	-	-	-	-	-	-	-	-	1	932	11,995
94,000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	932	11,995
95,000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	932	11,995
96,000	96,000	1	-	-	-	-	-	-	-	-	-	-	-	1	933	12,091
97,000	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	933	12,091
98,000	98,000	-	-	-	1	-	-	-	-	-	-	-	-	1	934	12,189
99,000	99,000	1	-	-	-	-	-	-	-	-	-	-	-	1	935	12,288
100,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	935	12,288
151,000	151,000	1	-	-	-	-	-	-	-	-	-	-	-	1	936	12,439
154,000	154,000	1	-	-	-	-	-	-	-	-	-	-	-	1	937	12,593
153,000	153,000	1	-	-	-	-	-	-	-	-	-	-	-	1	938	12,746
423,000	423,000	1	-	-	-	-	-	-	-	-	-	-	-	1	939	13,169
123,000	123,000	1	-	-	-	-	-	-	-	-	-	-	1	2	941	13,415
173,000	173,000	1	-	-	-	-	-	-	-	-	-	-	-	1	942	13,588
115,000	115,000	1	-	2	-	-	-	-	-	-	-	-	-	3	945	13,933
146,000	146,000	1	-	-	-	-	-	-	-	-	-	-	-	1	946	14,079
596,000	596,000	1	-	-	-	-	-	-	-	-	-	-	-	1	947	14,675
126,000	126,000	1	-	-	-	-	-	-	-	-	-	-	-	1	948	14,801
106,000	106,000	1	-	-	-	-	-	-	-	-	-	-	-	1	949	14,907
226,000	226,000	1	-	-	-	-	-	-	-	-	-	-	-	1	950	15,133
104,000	104,000	1	-	-	-	-	-	-	-	-	-	-	-	1	951	15,237
382,000	382,000	1	-	-	-	-	-	-	-	-	-	-	-	1	952	15,619
232,000	232,000	1	-	-	-	-	-	-	-	-	-	-	-	1	953	15,851
185,000	185,000	-	1	-	-	-	-	-	-	-	-	-	-	1	954	16,036
110,766	110,766	-	1	-	-	-	-	-	-	-	-	-	-	1	955	16,147
166,000	166,000	-	1	-	-	-	-	-	-	-	-	-	-	1	956	16,313
124,000	124,000	-	1	-	-	-	-	-	-	-	-	-	-	1	957	16,437
113,000	113,000	-	1	1	-	-	-	-	-	-	-	-	-	2	959	16,663
109,000	109,000	-	1	1	-	-	-	-	-	-	-	-	-	2	961	16,881
158,000	158,000	-	1	-	-	-	-	-	-	-	-	-	-	1	962	17,039
143,000	143,000	-	-	1	-	-	-	-	-	-	-	-	-	1	963	17,182
227,000	227,000	-	-	1	-	-	-	-	-	-	-	-	-	1	964	17,409
128,461	128,461	-	-	1	-	-	-	-	-	-	-	-	-	1	965	17,537

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 3/4 Inch Irrigation

Exhibit
 Schedule H-5
 Page 17
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
127,000	127,000	-	-	1	-	-	-	-	-	-	-	-	-	1	966	17,664
147,000	147,000	-	-	1	-	-	-	-	-	-	-	-	-	1	967	17,811
107,000	107,000	-	-	1	-	-	-	-	-	-	-	1	-	2	969	18,025
120,000	120,000	-	-	-	1	-	-	-	-	-	-	-	-	1	970	18,145
145,000	145,000	-	-	-	1	-	-	-	-	-	-	-	-	1	971	18,290
114,000	114,000	-	-	-	1	-	-	-	-	-	-	-	-	1	972	18,404
249,000	249,000	-	-	-	1	-	-	-	-	-	-	-	-	1	973	18,653
223,000	223,000	-	-	-	1	-	-	-	-	-	-	-	-	1	974	18,876
108,000	108,000	-	-	-	1	-	-	-	-	-	-	-	-	1	975	18,984
137,000	137,000	-	-	-	1	-	-	-	-	-	-	-	-	1	976	19,121
169,000	169,000	-	-	-	-	1	-	-	-	-	-	-	-	1	977	19,290
142,000	142,000	-	-	-	-	1	-	-	-	-	-	-	-	1	978	19,432
111,000	111,000	-	-	-	-	1	-	-	-	-	-	-	-	1	979	19,543
102,000	102,000	-	-	-	-	1	-	-	-	-	-	-	-	1	980	19,645
129,000	129,000	-	-	-	-	-	1	-	-	-	1	-	-	2	982	19,903
246,000	246,000	-	-	-	-	-	1	-	-	-	-	-	-	1	983	20,149
201,000	201,000	-	-	-	-	-	-	1	-	-	-	-	-	1	984	20,350
148,000	148,000	-	-	-	-	-	-	-	1	-	-	-	-	1	985	20,498
116,000	116,000	-	-	-	-	-	-	-	-	-	-	1	-	1	986	20,614
189,000	189,000	-	-	-	-	-	-	-	-	-	-	1	-	1	987	20,803
103,000	103,000	-	-	-	-	-	-	-	-	-	-	-	1	1	988	20,906
101,000	101,000	-	-	-	-	-	-	-	-	-	-	-	1	1	989	21,007
241,000	241,000	-	-	-	-	-	-	-	-	-	-	-	1	1	990	21,248
148,143	148,143	-	-	-	-	-	-	-	-	-	-	-	1	1	991	21,396
Totals		82	80	82	87	81	82	82	83	83	83	83	83	991		
															Average Usage	21,591
															Median Usage	5,000
															Average # Customers	83
															Change in Number of Customers	1

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 1 Inch Irrigation

Exhibit
 Schedule H-5
 Page 18
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
-	-	22	23	23	23	22	40	50	42	29	27	27	19	347	347	-
1,000	1,000	3	2	2	2	6	4	7	9	12	4	3	6	60	407	60
2,000	2,000	4	4	5	2	5	4	6	9	7	4	3	4	57	464	174
3,000	3,000	2	2	2	2	2	2	3	2	2	2	2	2	25	489	249
4,000	4,000	1	2	-	3	4	2	2	6	2	3	1	2	28	517	361
5,000	5,000	-	1	1	2	1	2	1	3	2	1	3	1	18	535	451
6,000	6,000	2	-	1	2	2	3	2	-	4	2	-	1	19	554	565
7,000	7,000	-	2	-	1	-	3	-	1	1	2	3	4	17	571	684
8,000	8,000	1	2	-	2	1	1	3	-	3	4	3	2	22	593	860
9,000	9,000	2	-	2	1	1	1	1	1	5	2	2	2	20	613	1,040
10,000	10,000	1	2	2	2	3	-	1	1	1	2	2	1	18	631	1,220
11,000	11,000	-	1	1	-	2	2	-	-	2	1	3	3	15	646	1,385
12,000	12,000	1	1	2	-	1	2	-	1	-	-	1	2	11	657	1,517
13,000	13,000	-	1	1	2	1	2	-	2	2	5	1	-	17	674	1,738
14,000	14,000	1	-	1	-	-	1	1	-	-	-	-	-	4	678	1,794
15,000	15,000	-	-	-	-	1	-	2	-	-	-	2	-	5	683	1,869
16,000	16,000	1	-	-	-	-	1	-	1	1	1	-	1	6	689	1,965
17,000	17,000	-	-	1	-	-	-	-	-	2	1	2	-	6	695	2,067
18,000	18,000	1	2	-	-	1	-	-	-	-	3	2	3	12	707	2,283
19,000	19,000	1	2	1	-	-	-	-	1	-	-	-	2	7	714	2,416
20,000	20,000	-	1	1	-	1	1	-	-	1	1	-	2	8	722	2,576
21,000	21,000	2	1	1	-	-	-	1	2	1	1	4	1	14	736	2,870
22,000	22,000	1	-	-	2	1	-	1	-	-	1	1	1	8	744	3,046
23,000	23,000	-	1	1	2	3	-	-	-	2	1	1	-	11	755	3,299
24,000	24,000	-	-	1	-	1	-	-	-	-	2	1	-	5	760	3,419
25,000	25,000	-	-	1	1	-	1	-	-	-	1	1	1	6	766	3,569
26,000	26,000	2	-	-	1	-	3	-	2	-	1	2	-	11	777	3,855
27,000	27,000	1	1	1	1	1	1	-	-	2	-	1	2	11	788	4,152
28,000	28,000	1	2	-	1	1	-	3	-	-	3	1	1	13	801	4,516
29,000	29,000	-	3	1	1	-	-	-	-	1	1	-	1	8	809	4,748
30,000	30,000	-	1	2	2	-	-	-	-	1	-	-	-	6	815	4,928
31,000	31,000	2	1	-	2	-	1	-	-	-	1	1	-	8	823	5,176
32,000	32,000	-	-	2	1	-	2	-	-	-	-	-	-	5	828	5,336
33,000	33,000	-	1	1	-	3	-	-	-	-	1	-	1	7	835	5,567
34,000	34,000	-	2	-	1	1	-	-	-	1	1	1	-	7	842	5,805
35,000	35,000	-	2	1	-	1	1	-	-	-	1	-	-	6	848	6,015
36,000	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	848	6,015
37,000	37,000	2	-	-	-	1	-	-	-	-	-	2	1	6	854	6,237
38,000	38,000	-	-	1	1	-	-	-	-	-	-	-	1	3	857	6,351
39,000	39,000	-	-	1	-	-	-	-	-	-	-	1	-	2	859	6,429
40,000	40,000	-	-	1	1	1	-	1	-	-	-	-	-	4	863	6,589
41,000	41,000	1	-	-	-	2	-	-	-	-	-	2	-	5	868	6,794

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 1 Inch Irrigation

Exhibit
 Schedule H-5
 Page 18
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
42,000	42,000	2	-	-	1	1	-	-	-	-	-	1	-	5	873	7,004
43,000	43,000	-	-	1	-	-	-	1	1	2	-	-	-	5	878	7,219
44,000	44,000	1	1	1	1	-	-	-	-	-	-	-	-	4	882	7,395
45,000	45,000	-	-	1	-	1	-	-	-	-	1	-	1	4	886	7,575
46,000	46,000	-	1	-	-	-	-	-	1	-	-	-	1	3	889	7,713
47,000	47,000	-	-	-	3	1	-	-	-	-	-	-	1	5	894	7,948
48,000	48,000	-	-	-	-	-	-	-	-	-	-	-	1	1	895	7,996
49,000	49,000	1	1	2	-	-	1	-	-	-	-	-	-	5	900	8,241
50,000	50,000	1	-	-	2	-	-	-	-	-	1	1	1	6	906	8,541
51,000	51,000	-	1	-	1	-	1	-	-	-	1	1	-	5	911	8,796
52,000	52,000	-	-	2	-	1	-	-	-	-	-	-	-	3	914	8,952
53,000	53,000	1	2	-	1	1	-	-	2	1	-	-	1	9	923	9,429
54,000	54,000	-	-	-	-	-	-	-	1	-	-	-	2	3	926	9,591
55,000	55,000	-	1	1	1	1	-	1	-	-	-	-	-	5	931	9,866
56,000	56,000	-	-	-	-	-	-	-	1	-	-	1	-	2	933	9,978
57,000	57,000	-	1	-	-	-	-	1	-	-	-	-	1	3	936	10,149
58,000	58,000	1	-	-	1	-	-	-	-	-	-	1	-	3	939	10,323
59,000	59,000	1	-	-	1	-	1	1	-	-	-	-	-	4	943	10,559
60,000	60,000	-	-	1	-	1	-	-	-	-	-	1	1	4	947	10,799
61,000	61,000	-	-	-	-	-	-	1	-	-	-	1	-	2	949	10,921
62,000	62,000	-	-	-	-	1	-	-	-	2	1	-	1	5	954	11,231
63,000	63,000	-	-	1	-	1	-	1	2	-	1	-	-	6	960	11,609
64,000	64,000	-	2	2	-	-	-	-	-	1	-	-	-	5	965	11,929
65,000	65,000	-	-	-	1	-	2	-	-	-	-	-	-	3	968	12,124
66,000	66,000	-	-	-	-	-	-	-	-	-	1	-	-	1	969	12,190
67,000	67,000	1	-	-	1	-	-	-	-	-	-	-	-	2	971	12,324
68,000	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	971	12,324
69,000	69,000	-	-	2	1	-	-	-	-	-	-	-	-	3	974	12,531
70,000	70,000	-	1	-	-	-	-	-	-	-	-	1	-	2	976	12,671
71,000	71,000	1	1	-	-	-	-	-	-	-	-	-	-	2	978	12,813
72,000	72,000	-	1	-	1	-	-	-	-	-	-	-	1	3	981	13,029
73,000	73,000	1	-	1	1	-	2	-	-	-	-	-	-	5	986	13,394
74,000	74,000	1	-	-	-	-	-	-	-	-	-	1	1	3	989	13,616
75,000	75,000	1	1	-	-	-	1	-	-	-	-	-	-	3	992	13,841
76,000	76,000	1	-	-	-	-	-	-	1	-	-	-	-	2	994	13,993
77,000	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	994	13,993
78,000	78,000	1	-	-	-	-	-	-	1	-	1	1	-	4	998	14,305
79,000	79,000	-	-	-	-	-	-	-	-	-	-	1	-	1	999	14,384
80,000	80,000	-	-	-	1	-	-	1	-	1	1	-	1	5	1,004	14,784
81,000	81,000	-	-	-	-	-	2	-	-	-	-	1	2	5	1,009	15,189
82,000	82,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,010	15,271
83,000	83,000	-	1	1	-	-	-	-	1	-	-	-	-	3	1,013	15,520

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 1 Inch Irrigation

Exhibit
 Schedule H-5
 Page 18
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
84,000	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,013	15,520
85,000	85,000	-	-	-	-	-	-	-	-	-	2	-	-	2	1,015	15,690
86,000	86,000	1	-	-	1	-	-	-	-	-	-	-	-	2	1,017	15,862
87,000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,017	15,862
88,000	88,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,018	15,950
89,000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,018	15,950
90,000	90,000	-	2	1	-	-	-	-	-	-	-	-	-	3	1,021	16,220
91,000	91,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,022	16,311
92,000	92,000	2	1	-	-	-	-	-	-	-	-	-	1	4	1,026	16,679
93,000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,026	16,679
94,000	94,000	-	2	1	-	-	-	-	-	-	-	-	1	4	1,030	17,055
95,000	95,000	-	-	-	-	-	1	1	-	-	-	-	-	2	1,032	17,245
96,000	96,000	-	-	-	-	1	-	-	1	-	-	-	-	2	1,034	17,437
97,000	97,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,035	17,534
98,000	98,000	2	-	-	-	-	-	-	-	-	-	-	-	2	1,037	17,730
99,000	99,000	-	-	-	-	-	-	-	-	-	1	-	1	2	1,039	17,928
100,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,039	17,928
129,000	129,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,040	18,057
179,000	179,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,041	18,236
280,000	280,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,042	18,516
353,000	353,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,043	18,869
368,000	368,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,044	19,237
133,000	133,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,045	19,370
101,000	101,000	1	1	-	-	-	-	-	-	-	-	-	-	2	1,047	19,572
513,000	513,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,048	20,085
215,000	215,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,049	20,300
117,000	117,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,050	20,417
145,000	145,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,051	20,562
110,000	110,000	1	-	-	-	-	-	-	-	-	-	-	1	2	1,053	20,782
219,000	219,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,054	21,001
115,000	115,000	1	-	1	-	-	-	-	-	-	-	-	-	2	1,056	21,231
113,857	113,857	1	-	-	-	-	-	-	-	-	-	-	-	1	1,057	21,345
130,000	130,000	-	1	1	-	-	-	-	-	-	-	-	-	2	1,059	21,605
271,000	271,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,060	21,876
171,000	171,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,061	22,047
178,000	178,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,062	22,225
132,000	132,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,063	22,357
200,000	200,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,064	22,557
118,000	118,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,065	22,675
164,000	164,000	-	-	1	1	-	-	-	-	-	-	-	-	2	1,067	23,003
258,000	258,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,068	23,261
213,000	213,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,069	23,474

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 1 Inch Irrigation

Exhibit
 Schedule H-5
 Page 18
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
181,000	181,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,070	23,655
205,000	205,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,071	23,860
135,000	135,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,072	23,995
114,000	114,000	-	-	-	1	-	1	-	-	-	-	1	-	3	1,075	24,337
251,000	251,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,076	24,588
141,000	141,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,077	24,729
122,000	122,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,078	24,851
228,000	228,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,079	25,079
107,000	107,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,080	25,186
804,000	804,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,081	25,990
169,000	169,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,082	26,159
148,000	148,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,083	26,307
121,000	121,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,084	26,428
174,000	174,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,085	26,602
116,000	116,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,086	26,718
197,000	197,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,087	26,915
105,000	105,000	-	-	-	-	2	-	-	-	-	-	-	-	2	1,089	27,125
109,000	109,000	-	-	-	-	1	-	-	-	-	-	-	1	2	1,091	27,343
126,000	126,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,092	27,469
142,000	142,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,093	27,611
152,000	152,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,094	27,763
149,000	149,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,095	27,912
104,000	104,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,096	28,016
168,000	168,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,097	28,184
287,000	287,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,098	28,471
1,327,749	1,327,749	-	-	-	-	-	-	-	-	1	-	-	-	1	1,099	29,799
367,000	367,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,100	30,166
252,000	252,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,101	30,418
758,276	758,276	-	-	-	-	-	-	-	-	-	1	-	-	1	1,102	31,176
215,896	215,896	-	-	-	-	-	-	-	-	-	1	-	-	1	1,103	31,392
211,000	211,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,104	31,603
350,000	350,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,105	31,953
162,784	162,784	-	-	-	-	-	-	-	-	-	-	1	-	1	1,106	32,116
433,979	433,979	-	-	-	-	-	-	-	-	-	-	-	-	-	1,106	32,116
123,000	123,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,107	32,239
131,000	131,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,108	32,370
165,000	165,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,109	32,535
236,000	236,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,110	32,771
112,000	112,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,111	32,883
552,000	552,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,112	33,435
201,731	201,731	-	-	-	-	-	-	-	-	-	-	-	1	1	1,113	33,636
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,113	33,636

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 1 Inch Irrigation

Exhibit
 Schedule H 5
 Page 18
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
Totals		90	90	90	90	90	94	94	95	95	95	95	95	1,113		
														Average Usage		30,221
														Median Usage		7,000
														Average # Customers		93
														Change in Number of Customers		5

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 1 1/2 Inch Irrigation

Exhibit
 Schedule H-5
 Page 19
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
-	-	14	8	10	10	10	19	40	34	21	12	14	11	203	203	-
1,000	1,000	2	5	2	-	2	4	10	8	7	3	2	1	46	249	46
2,000	2,000	1	2	3	2	-	4	7	8	3	4	3	2	39	288	124
3,000	3,000	1	1	-	4	4	3	4	9	6	2	2	2	38	326	238
4,000	4,000	-	1	1	1	3	6	6	5	2	3	2	1	31	357	362
5,000	5,000	2	-	1	3	2	1	3	5	1	-	2	1	21	378	467
6,000	6,000	1	1	1	1	1	5	4	3	3	1	-	2	23	401	605
7,000	7,000	-	1	1	1	2	2	5	1	5	1	2	-	21	422	752
8,000	8,000	-	1	1	1	1	-	3	3	2	3	1	-	16	438	880
9,000	9,000	3	1	1	1	4	4	1	6	5	2	1	-	29	467	1,141
10,000	10,000	-	2	2	3	1	2	2	1	-	-	-	-	13	480	1,271
11,000	11,000	-	1	-	-	1	1	1	1	2	1	2	1	11	491	1,392
12,000	12,000	-	-	1	5	-	1	2	2	1	1	-	-	13	504	1,548
13,000	13,000	-	-	1	-	-	-	3	-	2	2	-	1	9	513	1,665
14,000	14,000	1	-	-	1	-	2	2	-	1	1	1	1	10	523	1,805
15,000	15,000	-	1	-	1	-	-	2	1	4	-	1	2	12	535	1,985
16,000	16,000	1	-	-	1	-	1	2	3	3	1	1	-	13	548	2,193
17,000	17,000	-	1	1	1	-	2	2	2	-	-	-	1	10	558	2,363
18,000	18,000	-	1	-	-	1	-	1	1	1	-	1	1	7	565	2,489
19,000	19,000	1	-	-	-	-	1	1	3	1	-	1	1	9	574	2,660
20,000	20,000	1	-	-	-	-	-	-	3	7	1	2	1	15	589	2,960
21,000	21,000	-	-	-	-	-	1	1	2	3	1	1	-	9	598	3,149
22,000	22,000	-	2	-	-	1	-	1	-	4	1	-	1	10	608	3,369
23,000	23,000	-	1	-	-	1	3	3	-	1	1	-	-	10	618	3,599
24,000	24,000	-	3	-	-	-	2	1	3	1	1	-	1	12	630	3,887
25,000	25,000	-	1	1	1	1	2	2	2	-	-	1	-	11	641	4,162
26,000	26,000	-	-	1	1	1	3	-	-	1	1	1	-	9	650	4,396
27,000	27,000	2	2	2	-	2	1	-	-	2	2	2	1	16	666	4,828
28,000	28,000	1	1	-	1	-	-	1	-	-	1	-	1	6	672	4,996
29,000	29,000	-	1	-	1	2	1	-	1	1	-	-	-	7	679	5,199
30,000	30,000	1	-	1	-	-	-	1	-	-	-	1	1	6	685	5,379
31,000	31,000	-	-	-	-	2	1	-	2	1	1	3	2	12	697	5,751
32,000	32,000	-	1	1	-	1	4	-	1	-	2	-	-	10	707	6,071
33,000	33,000	-	1	1	1	-	1	-	2	1	1	-	1	9	716	6,388
34,000	34,000	3	-	1	1	1	1	-	1	-	-	1	-	9	725	6,674
35,000	35,000	-	-	2	1	2	3	-	-	2	1	3	1	15	740	7,199
36,000	36,000	1	-	1	-	2	-	3	-	2	2	-	-	11	751	7,595
37,000	37,000	-	-	2	1	2	1	-	-	-	2	-	3	11	762	8,002
38,000	38,000	-	-	-	3	-	1	-	-	2	-	-	-	6	768	8,230
39,000	39,000	-	1	-	-	-	1	-	-	1	-	-	-	3	771	8,347
40,000	40,000	-	1	-	1	1	-	3	-	-	1	-	-	7	778	8,627
41,000	41,000	1	-	-	-	1	2	-	1	-	2	-	-	7	785	8,914

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 1 1/2 Inch Irrigation

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 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
42,000	42,000	1	-	3	-	1	1	-	-	2	1	-	1	10	795	9,334
43,000	43,000	1	-	-	-	1	1	1	-	2	-	1	2	9	804	9,721
44,000	44,000	-	2	-	-	-	-	1	-	1	2	1	1	8	812	10,073
45,000	45,000	-	-	1	1	3	-	-	2	1	-	-	1	9	821	10,478
46,000	46,000	-	-	-	-	2	-	-	-	1	-	1	-	4	825	10,662
47,000	47,000	-	1	-	1	-	1	1	1	-	2	1	-	8	833	11,038
48,000	48,000	-	-	-	-	1	-	-	-	4	-	1	1	7	840	11,374
49,000	49,000	-	-	1	1	-	2	1	1	-	-	-	1	7	847	11,717
50,000	50,000	1	-	2	-	1	-	-	-	-	1	1	-	6	853	12,017
51,000	51,000	2	-	1	-	2	-	-	1	-	1	-	-	7	860	12,374
52,000	52,000	-	1	-	-	1	1	-	-	-	1	1	-	5	865	12,634
53,000	53,000	-	1	-	-	1	1	-	2	-	-	-	2	7	872	13,005
54,000	54,000	-	-	-	-	-	1	-	1	1	1	2	-	6	878	13,329
55,000	55,000	-	1	1	2	1	1	-	1	-	-	1	-	8	886	13,769
56,000	56,000	-	-	-	-	-	-	-	-	-	-	1	-	1	887	13,825
57,000	57,000	1	1	1	-	-	-	2	-	-	-	1	-	6	893	14,167
58,000	58,000	-	1	-	-	-	-	-	-	-	-	-	1	2	895	14,283
59,000	59,000	-	-	-	-	-	-	-	-	-	1	-	3	4	899	14,519
60,000	60,000	-	1	-	-	-	1	-	2	-	-	1	-	5	904	14,819
61,000	61,000	1	1	1	-	-	2	-	-	1	2	-	-	8	912	15,307
62,000	62,000	1	-	1	-	2	1	-	-	1	-	-	2	8	920	15,803
63,000	63,000	1	-	-	-	1	1	1	1	1	1	1	-	8	928	16,307
64,000	64,000	-	-	-	2	-	1	2	-	1	1	-	-	7	935	16,755
65,000	65,000	-	2	1	-	1	3	-	-	-	1	3	-	11	946	17,470
66,000	66,000	-	-	-	2	1	-	-	-	-	-	-	-	3	949	17,668
67,000	67,000	-	1	1	1	-	-	-	-	-	1	-	-	4	953	17,936
68,000	68,000	-	-	1	1	-	-	1	-	-	-	1	-	4	957	18,208
69,000	69,000	-	1	-	-	2	-	-	1	3	-	1	-	8	965	18,760
70,000	70,000	-	-	1	1	1	1	-	-	-	1	2	-	7	972	19,250
71,000	71,000	-	1	2	1	1	1	1	-	2	-	-	1	10	982	19,960
72,000	72,000	-	-	2	-	-	-	-	-	1	1	1	-	5	987	20,320
73,000	73,000	-	-	-	1	1	-	-	2	-	1	1	1	7	994	20,831
74,000	74,000	1	1	-	1	-	-	-	-	1	1	-	-	5	999	21,201
75,000	75,000	-	-	-	1	-	1	-	-	-	-	-	2	4	1,003	21,501
76,000	76,000	1	1	-	-	1	-	-	-	1	1	-	-	5	1,008	21,881
77,000	77,000	1	-	-	-	-	-	-	1	-	1	-	2	5	1,013	22,266
78,000	78,000	-	3	1	-	-	1	-	1	-	1	-	1	8	1,021	22,890
79,000	79,000	1	1	1	2	-	-	-	-	-	1	1	-	7	1,028	23,443
80,000	80,000	-	1	-	-	2	2	-	-	1	1	-	-	7	1,035	24,003
81,000	81,000	-	-	1	1	-	1	-	-	-	-	-	-	3	1,038	24,246
82,000	82,000	-	-	2	-	-	1	-	-	1	1	-	-	5	1,043	24,656
83,000	83,000	1	-	1	3	-	-	-	1	-	-	-	3	9	1,052	25,403

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 1 1/2 Inch Irrigation

Exhibit
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 Page 19
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
84,000	84,000	-	1	1	2	-	-	-	-	1	-	2	-	7	1,059	25,991
85,000	85,000	1	1	-	-	1	-	-	1	1	1	-	-	6	1,065	26,501
86,000	86,000	-	1	1	1	1	1	-	-	-	1	-	2	8	1,073	27,189
87,000	87,000	2	-	-	-	-	1	1	-	-	1	-	-	5	1,078	27,624
88,000	88,000	-	1	-	1	-	-	-	-	-	-	-	-	2	1,080	27,800
89,000	89,000	-	-	-	-	-	-	-	1	1	1	-	-	3	1,083	28,067
90,000	90,000	-	-	1	-	-	1	-	1	-	1	1	-	5	1,088	28,517
91,000	91,000	1	-	-	-	1	-	1	1	-	-	-	-	4	1,092	28,881
92,000	92,000	1	-	-	1	1	1	-	-	1	-	-	-	5	1,097	29,341
93,000	93,000	1	1	-	-	1	-	-	-	1	-	-	-	4	1,101	29,713
94,000	94,000	1	-	-	1	1	-	-	-	1	1	1	1	6	1,107	30,277
95,000	95,000	-	-	-	2	-	-	-	1	2	-	-	-	5	1,112	30,752
96,000	96,000	-	-	3	1	-	-	-	-	-	1	-	-	5	1,117	31,232
97,000	97,000	-	-	-	-	1	1	-	-	-	2	1	-	5	1,122	31,717
98,000	98,000	-	1	-	-	2	1	1	-	-	2	-	-	7	1,129	32,403
99,000	99,000	-	-	-	-	-	-	1	-	-	2	3	2	7	1,136	33,096
100,000	100,000	-	-	-	-	1	-	1	-	1	-	-	-	3	1,139	33,396
322,000	322,000	2	-	-	-	-	-	-	-	-	-	-	-	2	1,141	34,040
115,000	115,000	2	-	-	1	-	-	-	-	-	-	2	-	5	1,146	34,615
205,000	205,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,147	34,820
140,000	140,000	2	-	-	-	-	-	-	-	-	1	-	-	3	1,150	35,240
481,000	481,000	1	-	-	-	-	-	-	-	-	-	-	1	2	1,152	36,202
363,572	363,572	1	-	-	-	-	-	-	-	-	-	-	-	1	1,153	36,566
340,000	340,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,154	36,906
392,000	392,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,155	37,298
426,476	426,476	1	-	-	-	-	-	-	-	-	-	-	-	1	1,156	37,724
161,000	161,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,157	37,885
192,000	192,000	1	1	-	-	1	1	-	-	-	-	-	-	4	1,161	38,653
198,000	198,000	1	-	-	-	-	-	-	-	-	1	-	-	2	1,163	39,049
585,000	585,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,164	39,634
399,000	399,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,165	40,033
212,000	212,000	1	-	-	-	1	-	-	-	-	-	-	-	2	1,167	40,457
252,000	252,000	1	-	-	-	-	1	-	-	-	-	-	1	3	1,170	41,213
349,000	349,000	1	-	-	-	-	-	-	-	-	-	-	1	2	1,172	41,911
219,000	219,000	1	1	-	1	-	-	-	-	-	-	-	-	3	1,175	42,568
557,000	557,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,176	43,125
277,000	277,000	1	-	-	-	-	-	-	-	-	-	1	-	2	1,178	43,679
104,000	104,000	1	1	-	-	1	-	-	-	-	-	-	1	4	1,182	44,095
125,000	125,000	1	1	-	-	-	-	-	-	-	-	1	-	3	1,185	44,470
287,000	287,000	1	-	-	-	-	1	-	-	-	-	-	-	2	1,187	45,044
237,000	237,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,188	45,281
227,000	227,000	1	-	-	-	-	-	-	-	-	1	1	-	3	1,191	45,962

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 1 1/2 Inch Irrigation

Exhibit
 Schedule H-5
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 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
1,116,000	1,116,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,192	47,078
730,000	730,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,193	47,808
196,000	196,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,194	48,004
292,000	292,000	2	-	-	-	-	-	-	-	-	-	-	-	2	1,196	48,588
190,000	190,000	1	-	-	-	-	-	-	-	-	-	1	-	2	1,198	48,968
215,000	215,000	1	1	-	2	1	-	-	-	-	-	-	-	5	1,203	50,043
354,000	354,000	1	-	-	-	-	-	-	-	-	-	-	1	2	1,205	50,751
365,000	365,000	1	1	1	-	-	-	-	-	-	-	-	-	3	1,208	51,846
732,000	732,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,209	52,578
423,000	423,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,210	53,001
373,000	373,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,211	53,374
515,000	515,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,212	53,889
352,000	352,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,213	54,241
238,000	238,000	1	2	-	-	-	-	-	-	-	-	-	1	4	1,217	55,193
525,000	525,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,218	55,718
243,000	243,000	1	-	-	-	-	-	1	-	-	-	-	-	2	1,220	56,204
175,000	175,000	1	-	-	-	-	-	-	-	-	2	-	-	3	1,223	56,729
244,000	244,000	1	-	-	1	-	-	1	-	-	1	-	-	4	1,227	57,705
520,000	520,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,228	58,225
154,000	154,000	2	1	1	-	1	-	-	-	-	-	-	-	5	1,233	58,995
478,000	478,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,234	59,473
209,000	209,000	1	-	-	-	-	-	-	-	1	1	-	-	3	1,237	60,100
232,000	232,000	1	-	-	-	-	-	-	-	-	-	1	2	4	1,241	61,028
114,000	114,000	1	-	1	-	-	-	-	-	1	-	-	1	4	1,245	61,484
685,000	685,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,246	62,169
184,000	184,000	1	-	-	-	-	1	-	-	-	-	-	-	2	1,248	62,537
207,000	207,000	1	-	-	-	1	-	-	-	-	-	-	-	2	1,250	62,951
214,000	214,000	1	-	-	-	-	-	-	-	-	-	1	1	3	1,253	63,593
172,000	172,000	1	1	-	-	-	-	-	-	-	-	-	-	2	1,255	63,937
406,000	406,000	1	-	-	1	-	-	-	-	-	-	-	-	2	1,257	64,749
310,000	310,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,258	65,059
229,000	229,000	2	-	-	1	-	1	-	-	-	-	-	-	4	1,262	65,975
268,000	268,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,263	66,243
428,000	428,000	1	-	-	1	-	-	-	-	-	-	-	-	2	1,265	67,099
265,000	265,000	1	-	-	2	-	-	-	-	-	-	1	-	4	1,269	68,159
167,000	167,000	1	-	-	-	1	1	-	-	-	-	1	-	4	1,273	68,827
147,000	147,000	1	1	-	-	1	-	-	-	-	1	1	-	5	1,278	69,562
213,000	213,000	2	-	1	-	-	1	-	-	-	-	-	-	4	1,282	70,414
144,000	144,000	1	-	1	1	1	-	-	-	-	-	-	1	5	1,287	71,134
282,000	282,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,288	71,416
721,000	721,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,289	72,137
160,000	160,000	1	-	-	-	-	-	-	-	1	-	-	-	2	1,291	72,457

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 1 1/2 Inch Irrigation

Exhibit
 Schedule H-5
 Page 19
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
210,000	210,000	1	-	1	-	-	-	-	-	1	-	-	-	4	1,295	73,297
453,000	453,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,296	73,750
174,000	174,000	1	1	-	2	-	-	-	-	-	-	-	1	5	1,301	74,620
129,000	129,000	1	-	-	-	-	-	-	-	-	-	-	1	1	1,302	74,749
170,000	170,000	1	-	-	-	-	-	-	-	-	-	1	2	4	1,306	75,429
195,000	195,000	1	-	-	-	1	-	-	-	-	-	-	1	3	1,309	76,014
117,000	117,000	1	1	-	-	-	-	-	-	1	-	1	-	4	1,313	76,482
468,000	468,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,314	76,950
286,000	286,000	1	-	1	-	-	-	-	-	-	-	-	1	3	1,317	77,808
338,000	338,000	1	1	-	-	-	-	-	-	-	-	-	1	3	1,320	78,822
465,000	465,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,321	79,287
200,000	200,000	1	-	-	-	-	-	-	-	-	1	-	-	2	1,323	79,687
377,000	377,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,324	80,064
382,000	382,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,325	80,446
612,000	612,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,326	81,058
438,000	438,000	-	1	-	-	-	-	-	-	-	-	-	1	2	1,328	81,934
225,000	225,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,329	82,159
182,000	182,000	-	1	1	-	-	-	-	-	-	-	1	-	3	1,332	82,705
188,000	188,000	-	1	-	1	-	-	-	-	-	1	1	-	4	1,336	83,457
351,000	351,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,337	83,808
314,550	314,550	-	1	-	-	-	-	-	-	-	-	-	-	1	1,338	84,123
259,000	259,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,339	84,382
315,000	315,000	-	1	1	-	-	-	-	-	-	-	-	-	2	1,341	85,012
367,223	367,223	-	1	-	-	-	-	-	-	-	-	-	-	1	1,342	85,379
181,000	181,000	-	1	1	-	1	-	-	-	-	-	-	-	3	1,345	85,922
379,000	379,000	-	1	1	-	-	-	-	-	-	-	-	-	2	1,347	86,680
290,000	290,000	-	1	-	1	-	-	-	-	-	-	-	-	2	1,349	87,260
110,000	110,000	-	1	-	1	2	1	-	-	-	2	1	-	8	1,357	88,140
158,000	158,000	-	1	1	-	-	-	-	1	-	2	-	-	5	1,362	88,930
293,000	293,000	-	1	-	1	-	-	-	-	-	-	-	-	2	1,364	89,516
102,000	102,000	-	1	1	2	2	1	-	2	1	-	-	-	10	1,374	90,536
221,000	221,000	-	1	1	-	-	-	1	-	-	-	1	-	4	1,378	91,420
187,000	187,000	-	2	1	1	-	-	-	-	-	-	-	1	5	1,383	92,355
723,000	723,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,384	93,078
334,000	334,000	-	1	-	-	-	-	-	-	-	-	-	1	2	1,386	93,746
217,000	217,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,387	93,963
116,000	116,000	-	2	-	1	-	-	-	-	-	3	1	-	7	1,394	94,775
176,000	176,000	-	1	-	-	1	-	-	-	-	-	-	-	2	1,396	95,127
134,000	134,000	-	1	2	-	-	-	1	-	-	-	-	1	5	1,401	95,797
407,000	407,000	-	1	-	-	-	-	-	-	-	-	-	1	2	1,403	96,611
381,000	381,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,404	96,992
146,000	146,000	-	1	1	-	-	-	1	-	1	-	1	-	5	1,409	97,722

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 1 1/2 Inch Irrigation

Exhibit
 Schedule H-5
 Page 19
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
141,000	141,000	-	2	1	-	-	-	-	-	-	-	-	-	3	1,412	98,145
127,000	127,000	-	2	-	-	-	-	-	-	-	-	1	-	3	1,415	98,526
323,000	323,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,416	98,849
201,000	201,000	-	1	-	-	-	-	-	-	-	-	-	1	2	1,418	99,251
164,000	164,000	-	1	1	1	-	-	-	-	-	-	-	-	3	1,421	99,743
369,000	369,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,422	100,112
255,000	255,000	-	2	-	1	-	-	-	-	1	-	-	-	4	1,426	101,132
133,000	133,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,427	101,265
193,000	193,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,428	101,458
422,000	422,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,429	101,880
103,000	103,000	-	1	-	1	-	-	-	-	-	1	-	-	3	1,432	102,189
152,000	152,000	-	1	1	-	-	-	-	-	-	-	-	1	3	1,435	102,645
105,000	105,000	-	1	-	-	-	1	-	-	1	-	-	1	4	1,439	103,065
132,000	132,000	-	2	-	1	-	-	-	-	-	1	-	1	5	1,444	103,725
283,000	283,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,445	104,008
234,000	234,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,446	104,242
111,000	111,000	-	1	-	-	-	1	1	-	-	-	-	1	5	1,451	104,797
151,000	151,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,452	104,948
119,000	119,000	-	1	-	-	-	2	-	-	-	-	-	1	4	1,456	105,424
128,000	128,000	-	1	-	-	-	-	-	-	-	-	-	1	2	1,458	105,680
120,000	120,000	-	1	-	2	1	-	1	-	-	-	-	2	7	1,465	106,520
317,000	317,000	-	1	-	-	-	-	-	-	-	-	-	1	2	1,467	107,154
139,000	139,000	-	1	-	-	-	-	-	-	-	-	-	-	2	1,469	107,432
123,000	123,000	-	1	-	-	1	-	-	-	1	-	-	-	4	1,473	107,924
143,000	143,000	-	1	-	1	-	-	-	-	-	2	-	1	5	1,478	108,639
573,000	573,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,479	109,212
390,000	390,000	-	1	-	1	-	-	-	-	-	-	-	-	2	1,481	109,992
223,000	223,000	-	1	-	-	-	-	-	-	-	-	1	-	2	1,483	110,438
304,000	304,000	-	1	-	2	-	1	-	-	-	-	-	-	4	1,487	111,654
321,000	321,000	-	1	1	-	-	-	-	-	-	-	-	1	3	1,490	112,617
343,000	343,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,491	112,960
148,000	148,000	-	-	1	-	-	1	-	-	-	-	-	1	3	1,494	113,404
122,000	122,000	-	-	1	-	-	-	-	-	-	1	-	1	3	1,497	113,770
101,000	101,000	-	-	1	-	-	2	1	-	-	-	-	-	4	1,501	114,174
422,402	422,402	-	-	1	-	-	-	-	-	-	-	-	-	1	1,502	114,596
305,000	305,000	-	-	1	1	-	-	-	-	-	-	-	-	2	1,504	115,206
406,940	406,940	-	-	1	-	-	-	-	-	-	-	-	-	1	1,505	115,613
171,000	171,000	-	-	1	-	-	-	1	-	-	-	-	-	2	1,507	115,955
409,000	409,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,508	116,364
368,000	368,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,509	116,732
249,000	249,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,510	116,981
325,000	325,000	-	-	1	-	-	-	-	-	-	-	-	1	2	1,512	117,631

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 1 1/2 Inch Irrigation

Exhibit
 Schedule H-5
 Page 19
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
280,000	280,000	-	-	1	-	-	-	-	-	-	-	-	1	2	1,514	118,191
162,000	162,000	-	-	-	1	2	-	-	-	-	-	-	1	6	1,520	119,163
316,000	316,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,521	119,479
602,000	602,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,522	120,081
509,000	509,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,523	120,590
203,000	203,000	-	-	1	-	1	-	-	-	1	-	-	-	3	1,526	121,199
375,000	375,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,527	121,574
396,000	396,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,528	121,970
427,000	427,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,529	122,397
461,000	461,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,530	122,858
159,000	159,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,531	123,017
153,000	153,000	-	-	1	-	-	1	-	-	-	-	1	-	3	1,534	123,476
449,000	449,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,535	123,925
388,000	388,000	-	-	2	-	-	-	-	-	-	-	1	-	3	1,538	125,089
319,000	319,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,539	125,408
142,000	142,000	-	-	2	-	-	-	-	-	-	-	1	-	3	1,542	125,834
177,000	177,000	-	-	1	2	-	-	1	-	-	-	-	-	4	1,546	126,542
596,000	596,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,547	127,138
288,000	288,000	-	-	1	-	1	-	-	-	-	-	-	-	2	1,549	127,714
236,000	236,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,550	127,950
106,000	106,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,551	128,056
284,000	284,000	-	-	1	-	-	-	-	-	-	-	-	1	2	1,553	128,624
394,000	394,000	-	-	1	1	-	-	-	-	-	-	-	-	2	1,555	129,412
155,000	155,000	-	-	1	1	-	-	1	-	-	-	-	-	4	1,559	130,032
224,000	224,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,560	130,256
199,000	199,000	-	-	1	-	-	-	-	1	-	-	-	-	4	1,564	131,052
191,000	191,000	-	-	1	-	-	-	-	-	-	1	-	-	3	1,567	131,625
137,000	137,000	-	-	1	-	-	-	-	-	-	2	-	-	4	1,571	132,173
248,000	248,000	-	-	1	-	-	-	-	-	-	-	1	-	2	1,573	132,669
135,000	135,000	-	-	1	-	-	-	-	-	1	-	-	-	2	1,575	132,939
112,000	112,000	-	-	1	-	-	-	-	-	-	-	1	-	2	1,577	133,163
404,000	404,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,578	133,567
384,000	384,000	-	-	1	-	-	-	-	-	-	-	-	1	2	1,580	134,335
294,000	294,000	-	-	1	-	-	-	-	-	-	-	1	-	2	1,582	134,923
173,000	173,000	-	-	1	-	-	-	-	-	-	-	1	-	2	1,584	135,269
346,000	346,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,585	135,615
342,000	342,000	-	-	1	-	-	-	-	-	-	1	-	-	2	1,587	136,299
626,000	626,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,588	136,925
211,000	211,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,589	137,136
204,000	204,000	-	-	-	2	-	-	-	-	-	-	-	-	2	1,591	137,544
247,894	247,894	-	-	-	1	-	-	-	-	-	-	-	-	1	1,592	137,792
206,000	206,000	-	-	-	1	3	-	-	-	-	-	-	-	4	1,596	138,616

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 1 1/2 Inch Irrigation

Exhibit
 Schedule H-5
 Page 19
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
230,000	230,000	-	-	-	2	-	-	-	-	-	-	-	-	2	1,598	139,076
864,000	864,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,599	139,940
262,000	262,000	-	-	-	1	1	1	-	-	-	-	-	-	3	1,602	140,726
108,000	108,000	-	-	-	2	-	-	-	-	-	-	-	1	3	1,605	141,050
291,000	291,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,606	141,341
149,000	149,000	-	-	-	2	-	-	-	-	-	-	1	-	3	1,609	141,788
692,000	692,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,610	142,480
107,000	107,000	-	-	-	1	1	-	1	-	-	-	-	-	3	1,613	142,801
318,000	318,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,614	143,119
247,000	247,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,615	143,366
476,000	476,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,616	143,842
166,000	166,000	-	-	-	1	-	-	-	-	-	1	-	1	4	1,620	144,506
260,000	260,000	-	-	-	2	-	-	-	-	-	-	-	-	2	1,622	145,026
307,000	307,000	-	-	-	1	-	1	-	-	-	-	-	1	3	1,625	145,947
239,000	239,000	-	-	-	1	-	1	-	-	-	-	1	-	3	1,628	146,664
659,000	659,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,629	147,323
138,000	138,000	-	-	-	1	-	-	-	1	-	-	1	-	3	1,632	147,737
432,000	432,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,633	148,169
521,000	521,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,634	148,690
275,000	275,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,635	148,965
420,000	420,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,636	149,385
400,000	400,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,636	149,385
380,016	380,016	-	-	-	1	-	-	-	-	-	-	-	-	1	1,637	149,765
615,000	615,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,638	150,380
131,000	131,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,639	150,511
477,000	477,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,640	150,988
288,475	288,475	-	-	-	-	1	-	-	-	-	-	-	-	1	1,641	151,277
405,471	405,471	-	-	-	-	1	-	-	-	-	-	-	-	1	1,642	151,682
139,312	139,312	-	-	-	-	1	-	-	-	-	-	-	-	1	1,643	151,821
393,000	393,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,644	152,214
517,000	517,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,645	152,731
344,000	344,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,646	153,075
186,000	186,000	-	-	-	-	1	-	-	-	-	-	-	1	2	1,648	153,447
536,000	536,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,649	153,983
328,000	328,000	-	-	-	-	1	-	-	-	-	-	1	-	2	1,651	154,639
258,000	258,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,652	154,897
222,000	222,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,653	155,119
156,000	156,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,654	155,275
548,000	548,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,655	155,823
240,000	240,000	-	-	-	-	2	-	-	-	-	1	-	-	3	1,658	156,543
194,000	194,000	-	-	-	-	1	-	-	-	-	1	-	1	3	1,661	157,125
297,000	297,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,662	157,422

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 1 1/2 Inch Irrigation

Exhibit
 Schedule H-5
 Page 19
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
208,000	208,000	-	-	-	-	1	-	-	-	-	1	-	-	2	1,664	157,838
165,000	165,000	-	-	-	-	1	1	-	-	-	-	2	1	5	1,669	158,663
218,000	218,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,670	158,881
370,000	370,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,671	159,251
256,000	256,000	-	-	-	-	1	-	-	1	-	-	1	1	4	1,675	160,275
360,000	360,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,676	160,635
361,000	361,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,677	160,996
508,000	508,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,678	161,504
1,150,000	1,150,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,679	162,654
173,901	173,901	-	-	-	-	1	-	-	-	-	-	-	-	1	1,680	162,828
267,512	267,512	-	-	-	-	-	1	-	-	-	-	-	-	1	1,681	163,096
235,748	235,748	-	-	-	-	-	1	-	-	-	-	-	-	1	1,682	163,331
495,000	495,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,683	163,826
178,000	178,000	-	-	-	-	-	1	-	-	-	1	-	-	2	1,685	164,182
312,000	312,000	-	-	-	-	-	1	-	-	-	1	-	-	2	1,687	164,806
680,000	680,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,688	165,486
324,000	324,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,689	165,810
189,000	189,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,690	165,999
418,000	418,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,691	166,417
187,940	187,940	-	-	-	-	-	1	-	-	-	-	-	-	1	1,692	166,605
191,589	191,589	-	-	-	-	-	-	1	-	-	-	-	-	1	1,693	166,797
274,000	274,000	-	-	-	-	-	-	1	-	-	-	-	-	1	1,694	167,071
246,000	246,000	-	-	-	-	-	-	2	-	-	-	-	-	2	1,696	167,563
113,000	113,000	-	-	-	-	-	-	1	-	-	-	1	-	2	1,698	167,789
118,000	118,000	-	-	-	-	-	-	1	-	-	-	2	-	3	1,701	168,143
254,000	254,000	-	-	-	-	-	-	-	1	-	-	-	1	2	1,703	168,651
363,000	363,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,704	169,014
269,000	269,000	-	-	-	-	-	-	-	1	-	1	1	-	3	1,707	169,821
311,000	311,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,708	170,132
150,000	150,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,709	170,282
179,000	179,000	-	-	-	-	-	-	-	-	1	-	-	1	2	1,711	170,640
345,000	345,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,712	170,985
235,000	235,000	-	-	-	-	-	-	-	-	1	-	1	-	2	1,714	171,455
136,000	136,000	-	-	-	-	-	-	-	-	1	1	-	-	2	1,716	171,727
145,000	145,000	-	-	-	-	-	-	-	-	1	-	1	1	3	1,719	172,162
180,000	180,000	-	-	-	-	-	-	-	-	1	1	-	-	2	1,721	172,522
109,000	109,000	-	-	-	-	-	-	-	-	-	1	1	-	1	1,722	172,631
276,267	276,267	-	-	-	-	-	-	-	-	-	1	-	-	1	1,723	172,907
273,000	273,000	-	-	-	-	-	-	-	-	-	1	1	1	3	1,726	173,726
117,962	117,962	-	-	-	-	-	-	-	-	-	1	-	-	1	1,727	173,844
197,000	197,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,728	174,041
271,000	271,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,729	174,312

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 1 1/2 Inch Irrigation

Exhibit
 Schedule H-5
 Page 19
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
168,000	168,000	-	-	-	-	-	-	-	-	-	1	1	-	2	1,731	174,648
126,000	126,000	-	-	-	-	-	-	-	-	-	1	1	1	3	1,734	175,026
124,000	124,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,735	175,150
401,000	401,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,735	175,150
632,000	632,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,736	175,782
301,000	301,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,737	176,083
264,000	264,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,738	176,347
262,471	262,471	-	-	-	-	-	-	-	-	-	-	1	-	1	1,739	176,610
209,014	209,014	-	-	-	-	-	-	-	-	-	-	1	-	1	1,740	176,819
169,000	169,000	-	-	-	-	-	-	-	-	-	-	1	1	2	1,742	177,157
309,000	309,000	-	-	-	-	-	-	-	-	-	-	1	1	2	1,744	177,775
366,000	366,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,745	178,141
445,000	445,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,746	178,586
163,000	163,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,747	178,749
183,000	183,000	-	-	-	-	-	-	-	-	-	-	-	2	2	1,749	179,115
493,000	493,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,750	179,608
225,026	225,026	-	-	-	-	-	-	-	-	-	-	1	-	1	1,751	179,833
261,000	261,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,752	180,094
368,918	368,918	-	-	-	-	-	-	-	-	-	-	-	1	1	1,753	180,463
445,565	445,565	-	-	-	-	-	-	-	-	-	-	-	1	1	1,754	180,908
616,000	616,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,755	181,524
168,752	168,752	-	-	-	-	-	-	-	-	-	-	-	1	1	1,756	181,693
336,000	336,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,757	182,029
678,000	678,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,758	182,707
350,000	350,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,759	183,057
383,000	383,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,760	183,440
647,000	647,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,761	184,087
242,000	242,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,762	184,329
507,000	507,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,763	184,836
276,000	276,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,764	185,112
357,000	357,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,765	185,469
589,000	589,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,766	186,058
355,000	355,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,767	186,413
130,000	130,000	-	-	-	-	-	-	-	-	-	-	-	2	2	1,769	186,673
250,000	250,000	-	-	-	-	-	-	-	-	-	-	-	2	2	1,771	187,173
266,000	266,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,772	187,439
684,000	684,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,773	188,123
756,000	756,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,774	188,879
380,000	380,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,775	189,259
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,775	189,259
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,775	189,259
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,775	189,259

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 1 1/2 Inch Irrigation

Exhibit
 Schedule H-5
 Page 19
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
-	-													-	1,775	189,259
-	-													-	1,775	189,259
-	-													-	1,775	189,259
-	-													-	1,775	189,259
Totals		148	146	145	146	148	149	149	149	150	148	147	149	1,775		
														Average Usage	106,625	
														Median Usage	56,500	
														Average # Customers	148	
														Change in Number of Customers	1	

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 2 Inch Irrigation

Exhibit
 Schedule H-5
 Page 20
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
-	-	15	15	17	17	19	24	34	38	18	19	16	15	247	247	-
1,000	1,000	-	1	-	-	-	-	7	4	2	1	1	1	17	264	17
2,000	2,000	1	1	1	-	1	-	4	3	2	1	1	2	17	281	51
3,000	3,000	1	-	1	2	1	1	2	2	1	1	1	-	13	294	90
4,000	4,000	-	-	-	2	-	1	4	4	4	1	-	-	16	310	154
5,000	5,000	-	-	-	1	1	1	5	2	-	-	1	1	12	322	214
6,000	6,000	2	-	1	1	2	3	-	1	-	-	-	1	11	333	280
7,000	7,000	-	1	-	-	1	2	3	3	1	-	-	-	11	344	357
8,000	8,000	-	-	-	1	-	-	-	1	1	-	-	1	4	348	389
9,000	9,000	-	-	-	-	1	-	2	3	2	-	-	1	9	357	470
10,000	10,000	-	-	-	1	-	-	2	1	-	2	-	2	8	365	550
11,000	11,000	-	-	-	-	1	1	3	2	1	2	1	-	11	376	671
12,000	12,000	-	1	-	1	1	1	-	-	1	-	-	-	5	381	731
13,000	13,000	-	1	-	-	2	-	1	1	-	-	-	-	5	386	796
14,000	14,000	-	1	-	-	-	1	1	1	-	1	-	-	5	391	866
15,000	15,000	-	-	2	-	-	-	1	1	1	-	-	-	6	397	956
16,000	16,000	-	-	-	1	1	-	3	-	-	-	-	-	5	402	1,036
17,000	17,000	1	1	-	-	-	-	1	1	-	2	-	-	6	408	1,138
18,000	18,000	-	-	1	1	-	-	-	1	-	1	-	-	4	412	1,210
19,000	19,000	-	-	-	-	-	-	1	1	1	-	-	-	3	415	1,267
20,000	20,000	-	-	-	-	-	1	1	3	-	-	1	-	6	421	1,387
21,000	21,000	-	-	-	-	-	2	2	1	-	-	-	-	5	426	1,492
22,000	22,000	-	1	1	-	-	-	-	-	2	1	-	-	5	431	1,602
23,000	23,000	1	2	-	-	-	-	1	-	-	-	-	-	4	435	1,694
24,000	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	435	1,694
25,000	25,000	-	-	-	-	-	1	-	-	-	-	-	-	1	436	1,719
26,000	26,000	-	-	-	-	1	1	-	2	2	-	1	-	7	443	1,901
27,000	27,000	-	-	1	-	-	1	1	1	-	-	-	-	4	447	2,009
28,000	28,000	-	-	-	-	-	-	-	1	-	-	-	-	1	448	2,037
29,000	29,000	-	-	-	-	1	-	3	2	-	2	-	-	8	456	2,269
30,000	30,000	-	-	-	-	-	1	-	1	2	-	1	-	5	461	2,419
31,000	31,000	-	-	-	-	-	-	2	-	1	-	-	-	3	464	2,512
32,000	32,000	-	-	-	-	-	1	1	1	-	1	-	-	4	468	2,640
33,000	33,000	-	-	-	-	-	-	-	1	1	1	-	1	4	472	2,772
34,000	34,000	-	-	-	-	-	-	-	1	-	-	1	-	2	474	2,840
35,000	35,000	-	-	-	-	-	2	-	2	-	-	-	-	4	478	2,980
36,000	36,000	-	1	-	-	-	-	-	-	2	-	-	-	3	481	3,088
37,000	37,000	-	-	-	-	-	2	-	-	-	-	-	-	2	483	3,162
38,000	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	483	3,162
39,000	39,000	1	-	1	-	-	-	1	1	1	-	-	1	6	489	3,396
40,000	40,000	-	-	-	-	-	1	-	-	-	-	-	-	1	490	3,436
41,000	41,000	-	1	1	-	1	-	1	1	2	-	-	-	7	497	3,723
42,000	42,000	-	-	-	-	-	1	-	1	1	-	1	-	4	501	3,891

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 2 Inch Irrigation

Exhibit
 Schedule H-5
 Page 20
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
43,000	43,000	-	-	-	-	-	1	1	-	-	-	-	-	2	503	3,977
44,000	44,000	-	-	-	2	-	1	2	1	-	-	-	-	6	509	4,241
45,000	45,000	-	1	-	-	-	-	-	-	1	-	1	-	3	512	4,376
46,000	46,000	-	-	-	-	1	-	-	1	3	-	-	-	5	517	4,606
47,000	47,000	-	-	-	-	2	-	-	1	1	-	-	1	5	522	4,841
48,000	48,000	-	-	-	-	-	-	-	-	1	1	1	-	3	525	4,985
49,000	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	525	4,985
50,000	50,000	-	-	-	-	-	1	-	-	2	-	-	-	3	528	5,135
51,000	51,000	-	-	-	1	-	2	-	-	1	1	-	-	5	533	5,390
52,000	52,000	-	-	-	-	1	-	-	1	1	-	-	2	5	538	5,650
53,000	53,000	-	-	-	-	-	-	2	-	-	-	-	-	2	540	5,756
54,000	54,000	1	-	-	-	-	-	-	-	-	-	2	-	3	543	5,918
55,000	55,000	-	-	-	-	-	-	-	-	-	1	-	-	1	544	5,973
56,000	56,000	-	-	-	-	1	-	1	-	-	-	-	-	2	546	6,085
57,000	57,000	-	-	-	-	-	-	1	-	-	-	-	1	2	548	6,199
58,000	58,000	-	-	-	-	-	-	-	1	1	-	-	-	2	550	6,315
59,000	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	550	6,315
60,000	60,000	-	-	-	1	2	-	-	-	-	-	-	-	3	553	6,495
61,000	61,000	1	-	-	-	-	1	-	-	-	-	-	-	2	555	6,617
62,000	62,000	1	-	-	-	-	-	-	-	-	-	-	-	1	556	6,679
63,000	63,000	-	1	-	-	-	-	2	-	1	-	1	-	5	561	6,994
64,000	64,000	-	-	1	-	-	1	1	1	-	-	-	-	2	563	7,122
65,000	65,000	-	-	-	-	-	1	1	1	-	-	-	-	3	566	7,317
66,000	66,000	-	-	-	-	-	-	-	-	1	1	-	-	2	568	7,449
67,000	67,000	-	1	-	-	-	-	-	-	1	-	-	-	2	570	7,583
68,000	68,000	-	-	-	-	-	1	1	-	2	-	-	-	4	574	7,855
69,000	69,000	-	1	-	-	-	-	-	2	1	-	-	-	4	578	8,131
70,000	70,000	-	-	-	-	1	1	1	1	-	-	-	-	3	581	8,341
71,000	71,000	-	-	-	-	-	2	-	-	-	-	-	-	2	583	8,483
72,000	72,000	-	-	-	-	-	-	-	-	1	-	-	-	1	584	8,555
73,000	73,000	-	-	-	-	-	-	-	-	-	1	-	-	1	585	8,628
74,000	74,000	-	-	2	-	-	-	-	-	-	-	-	-	2	587	8,776
75,000	75,000	-	-	-	-	-	1	-	1	-	-	-	-	2	589	8,926
76,000	76,000	-	-	-	-	-	1	-	1	-	-	-	-	2	591	9,078
77,000	77,000	-	1	-	-	-	-	-	-	1	-	-	1	3	594	9,309
78,000	78,000	1	-	-	-	-	-	-	1	1	-	-	-	3	597	9,543
79,000	79,000	1	-	-	1	-	-	-	-	2	1	1	-	6	603	10,017
80,000	80,000	-	-	-	-	-	2	-	-	-	1	-	-	3	606	10,257
81,000	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	606	10,257
82,000	82,000	-	2	-	-	-	-	-	-	-	-	-	-	2	608	10,421
83,000	83,000	-	-	-	-	-	-	1	-	-	-	-	-	1	609	10,504
84,000	84,000	-	-	1	-	-	1	-	-	-	-	1	-	3	612	10,756
85,000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	612	10,756

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 2 Inch Irrigation

Exhibit
 Schedule H-5
 Page 20
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
86,000	86,000	-	-	-	-	-	1	-	-	-	-	-	-	2	614	10,928
87,000	87,000	1	-	-	-	-	-	-	-	-	-	-	-	1	615	11,015
88,000	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	615	11,015
89,000	89,000	-	-	-	-	1	1	-	-	-	-	-	1	3	618	11,282
90,000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	618	11,282
91,000	91,000	-	-	-	-	-	1	-	-	1	-	-	-	2	620	11,464
92,000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	620	11,464
93,000	93,000	-	-	-	-	-	-	-	1	1	-	-	-	2	622	11,650
94,000	94,000	-	-	1	-	-	1	-	2	-	1	-	1	6	628	12,214
95,000	95,000	-	-	-	-	-	-	-	-	-	-	1	-	1	629	12,309
96,000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	629	12,309
97,000	97,000	-	-	-	-	-	1	-	-	1	-	-	-	2	631	12,503
98,000	98,000	-	-	-	-	-	-	1	-	1	1	-	1	4	635	12,895
99,000	99,000	-	-	-	-	-	-	-	-	-	-	-	2	2	637	13,093
100,000	100,000	-	1	2	1	-	-	-	-	1	-	-	-	5	642	13,593
101,000	101,000	-	-	-	-	-	-	-	-	1	-	-	1	2	644	13,795
102,000	102,000	-	-	-	-	-	-	1	-	1	-	-	-	2	646	13,999
103,000	103,000	-	-	-	-	3	-	-	-	1	1	-	-	5	651	14,514
104,000	104,000	-	-	-	-	-	-	-	-	1	-	-	-	1	652	14,618
105,000	105,000	-	-	-	-	1	1	-	-	-	-	-	-	3	655	14,933
105,458	105,458	-	-	-	-	-	-	-	-	1	-	-	-	1	656	15,038
108,000	108,000	1	-	-	-	-	1	-	-	-	-	-	-	2	658	15,254
109,000	109,000	-	2	-	-	-	-	-	-	-	-	-	1	3	661	15,581
110,000	110,000	-	-	-	1	-	-	-	-	-	-	1	-	2	663	15,801
111,000	111,000	-	-	-	-	-	1	-	1	-	-	-	-	2	665	16,023
112,000	112,000	-	1	1	-	-	-	-	-	1	-	-	-	3	668	16,359
113,000	113,000	-	-	-	-	-	1	-	-	-	-	-	-	1	669	16,472
115,000	115,000	-	-	1	-	1	1	-	-	-	-	-	-	3	672	16,817
116,000	116,000	-	-	-	-	-	-	-	-	-	-	-	1	1	673	16,933
117,000	117,000	1	-	-	-	1	-	-	-	-	-	-	-	2	675	17,167
118,000	118,000	-	-	-	-	-	-	1	-	-	-	-	-	1	676	17,285
120,000	120,000	-	1	-	-	-	1	-	1	1	-	-	-	4	680	17,765
121,000	121,000	-	1	-	-	-	-	-	-	-	-	-	-	1	681	17,886
122,000	122,000	-	-	-	-	2	-	-	-	-	-	-	-	2	683	18,130
123,000	123,000	-	-	-	-	-	-	-	-	1	-	-	-	1	684	18,253
124,000	124,000	-	1	-	-	-	-	-	-	1	-	-	-	2	686	18,501
124,560	124,560	-	1	-	-	-	-	-	-	-	-	-	-	1	687	18,626
125,308	125,308	-	-	-	-	-	1	-	-	-	-	-	-	1	688	18,751
127,000	127,000	-	1	-	1	-	-	-	-	1	1	-	-	4	692	19,259
129,000	129,000	-	-	-	1	-	-	1	-	-	-	-	-	2	694	19,517
130,000	130,000	1	-	-	-	-	1	-	-	1	-	2	-	5	699	20,167
131,000	131,000	-	1	-	-	-	-	-	1	-	-	-	-	2	701	20,429
132,000	132,000	-	-	-	1	1	1	-	1	-	-	-	-	4	705	20,957

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 2 Inch Irrigation

Exhibit
 Schedule H-5
 Page 20
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
133,000	133,000	-	1	-	-	-	-	-	-	-	1	-	-	2	707	21,223
133,170	133,170	-	-	-	-	-	-	-	-	-	-	1	-	1	708	21,356
134,000	134,000	-	-	-	1	1	1	-	-	-	1	-	1	5	713	22,026
135,000	135,000	-	-	-	-	-	1	-	-	-	-	-	-	1	714	22,161
136,000	136,000	-	-	-	-	-	-	2	-	1	-	-	-	3	717	22,569
137,000	137,000	-	-	-	-	-	-	1	-	-	-	-	-	1	718	22,706
139,000	139,000	-	-	-	-	-	-	-	-	-	1	-	-	1	719	22,845
140,000	140,000	-	-	1	-	-	-	-	-	-	-	-	-	1	720	22,985
141,000	141,000	-	1	-	1	-	-	-	-	-	-	-	-	2	722	23,267
142,000	142,000	-	-	-	-	-	1	1	-	2	-	-	-	4	726	23,835
143,000	143,000	-	-	-	-	-	-	-	1	-	1	-	-	2	728	24,121
144,000	144,000	-	-	-	-	-	-	1	-	-	-	1	-	2	730	24,409
145,000	145,000	-	1	1	-	-	-	-	-	-	1	-	-	3	733	24,844
146,000	146,000	-	-	1	-	-	-	-	-	-	-	-	-	1	734	24,990
148,000	148,000	-	-	-	1	-	-	-	1	-	-	-	-	2	736	25,286
149,000	149,000	-	1	-	-	-	-	-	-	-	-	-	-	1	737	25,435
150,000	150,000	-	-	1	-	-	1	-	1	-	-	-	-	3	740	25,885
151,000	151,000	-	-	-	-	-	-	-	-	-	1	-	-	1	741	26,036
152,000	152,000	-	-	1	1	1	-	-	-	-	-	1	-	4	745	26,644
153,000	153,000	-	1	-	-	-	1	-	-	-	-	-	-	2	747	26,950
154,000	154,000	1	-	-	-	-	-	1	-	-	-	-	-	1	748	27,104
156,000	156,000	-	1	-	-	-	-	1	-	-	-	-	-	2	750	27,416
157,000	157,000	-	-	-	-	1	1	-	-	-	-	-	-	2	752	27,730
158,000	158,000	-	-	-	-	1	-	1	1	-	-	-	-	3	755	28,204
159,000	159,000	-	-	-	-	-	1	-	-	-	-	-	-	1	756	28,363
160,000	160,000	-	1	-	-	-	-	-	-	-	-	-	-	1	757	28,523
161,000	161,000	-	-	-	-	-	-	-	-	1	-	-	-	1	758	28,684
162,000	162,000	-	-	-	-	-	1	-	-	-	-	-	-	1	759	28,846
162,883	162,883	-	-	-	-	-	-	-	-	-	-	-	1	1	760	29,009
163,000	163,000	2	-	-	-	1	-	-	-	-	1	-	-	4	764	29,661
164,000	164,000	-	-	1	-	-	-	-	-	-	-	1	-	2	766	29,989
164,358	164,358	-	-	-	-	-	-	-	-	-	-	1	-	1	767	30,154
165,000	165,000	-	-	-	-	-	1	-	-	-	-	-	-	1	768	30,319
166,000	166,000	-	-	-	-	1	-	-	-	-	-	-	-	1	769	30,485
167,000	167,000	-	-	-	-	-	-	-	-	1	-	-	1	2	771	30,819
168,000	168,000	-	-	-	-	-	1	-	-	-	-	-	-	1	772	30,987
169,000	169,000	-	-	-	-	1	-	-	-	-	1	-	-	2	774	31,325
170,000	170,000	-	-	-	-	-	1	-	-	-	-	1	-	2	776	31,665
171,000	171,000	-	-	-	-	1	-	-	-	-	-	-	-	1	777	31,836
172,000	172,000	-	-	-	-	-	-	-	2	-	-	-	-	2	779	32,180
173,000	173,000	-	-	-	-	-	-	-	-	1	-	-	1	2	781	32,526
174,000	174,000	-	-	-	-	-	-	-	1	-	-	-	-	1	782	32,700
174,662	174,662	-	-	-	-	1	-	-	-	-	-	-	-	1	783	32,874

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 2 Inch Irrigation

Exhibit
 Schedule H-5
 Page 20
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
175,000	175,000	-	-	-	-	-	-	-	-	-	1	1	-	2	785	33,224
176,000	176,000	-	-	-	-	-	1	-	-	-	-	-	-	1	786	33,400
177,000	177,000	-	-	-	-	-	-	-	-	-	-	-	1	1	787	33,577
178,000	178,000	-	-	-	-	-	1	-	-	-	-	-	-	1	788	33,755
179,000	179,000	1	-	-	-	-	-	-	-	-	-	-	-	1	789	33,934
180,000	180,000	-	1	1	-	-	-	-	-	-	-	-	-	2	791	34,294
181,000	181,000	-	-	-	1	-	-	-	-	-	1	-	-	2	793	34,656
182,000	182,000	-	-	-	-	-	-	-	-	-	2	-	-	2	795	35,020
183,000	183,000	-	-	-	-	1	-	-	-	-	-	-	-	1	796	35,203
184,000	184,000	-	-	1	-	-	-	-	-	-	-	-	-	1	797	35,387
184,682	184,682	-	-	-	-	-	1	-	-	-	-	-	-	1	798	35,572
186,000	186,000	-	1	-	-	-	-	-	-	-	-	-	-	1	799	35,758
187,000	187,000	-	-	-	-	-	1	-	-	-	-	1	-	2	801	36,132
188,000	188,000	-	-	-	-	-	-	-	-	-	-	1	-	1	802	36,320
189,000	189,000	-	-	-	-	1	1	-	-	-	-	1	-	3	805	36,887
190,000	190,000	-	-	-	1	-	-	1	-	-	-	1	-	3	808	37,457
191,000	191,000	-	-	1	1	-	2	-	1	-	1	-	-	6	814	38,603
192,000	192,000	-	-	-	2	-	-	-	-	-	-	-	-	2	816	38,987
193,000	193,000	-	-	-	2	1	-	-	-	1	-	-	-	4	820	39,759
194,000	194,000	-	-	-	-	-	-	-	-	-	1	-	-	1	821	39,953
195,000	195,000	-	-	-	-	-	-	-	-	-	-	1	1	2	823	40,343
197,000	197,000	-	-	-	-	-	1	-	-	-	-	-	-	1	824	40,540
198,000	198,000	-	-	-	1	1	-	-	-	-	-	-	-	2	826	40,936
199,000	199,000	1	-	-	-	-	-	-	-	-	-	1	-	2	828	41,334
200,000	200,000	1	1	-	-	1	-	-	-	1	-	-	-	4	832	42,134
203,000	203,000	1	-	-	-	-	1	-	-	1	-	-	-	3	835	42,743
204,000	204,000	-	-	-	-	-	-	-	-	-	-	1	-	1	836	42,947
205,000	205,000	-	1	1	-	-	-	-	-	-	-	-	-	2	838	43,357
208,000	208,000	-	-	-	-	-	1	-	-	-	1	1	-	3	841	43,981
209,000	209,000	-	-	-	1	-	-	-	1	-	1	1	-	4	845	44,817
210,000	210,000	-	-	-	-	-	-	-	-	-	1	-	-	1	846	45,027
211,000	211,000	-	-	-	-	-	1	-	-	-	-	1	-	2	848	45,449
213,000	213,000	-	-	-	-	-	1	-	-	-	1	-	-	2	850	45,875
214,000	214,000	-	-	1	-	-	-	-	-	-	-	-	-	1	851	46,089
215,000	215,000	-	-	-	-	-	-	-	-	-	-	1	-	1	852	46,304
216,000	216,000	-	-	1	-	-	-	-	-	1	-	-	-	2	854	46,736
217,000	217,000	-	-	-	-	-	-	-	-	-	1	-	1	2	856	47,170
218,000	218,000	-	-	-	-	-	-	-	-	-	-	-	1	1	857	47,388
220,000	220,000	-	-	-	-	-	-	-	-	-	-	-	1	1	858	47,608
221,000	221,000	-	-	-	-	1	-	1	-	-	-	-	-	2	860	48,050
221,586	221,586	-	-	-	-	-	-	-	-	-	1	-	-	1	861	48,272
222,000	222,000	-	-	1	-	-	-	-	-	-	-	2	-	3	864	48,938
223,000	223,000	-	-	1	1	-	-	-	-	-	-	-	-	2	866	49,384

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 2 Inch Irrigation

Exhibit
 Schedule H-5
 Page 20
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
224,000	224,000	-	-	-	-	-	-	-	-	1	-	-	-	1	867	49,608
225,000	225,000	-	-	-	1	-	-	-	-	1	-	-	-	2	869	50,058
227,000	227,000	-	1	-	1	-	-	-	-	-	-	-	-	2	871	50,512
228,000	228,000	-	-	-	-	-	-	-	-	-	1	1	-	2	873	50,968
229,000	229,000	-	-	-	-	-	-	-	-	-	-	1	-	1	874	51,197
230,000	230,000	-	-	-	-	-	-	-	-	-	1	-	-	1	875	51,427
231,000	231,000	-	-	-	-	-	-	-	-	-	1	-	1	2	877	51,889
232,000	232,000	-	-	1	1	-	-	-	-	-	-	-	1	3	880	52,585
233,000	233,000	-	-	-	-	-	-	-	-	-	1	-	-	1	881	52,818
234,000	234,000	-	-	-	-	1	-	-	-	-	-	-	-	1	882	53,052
236,000	236,000	-	-	-	-	-	-	-	-	-	2	-	-	2	884	53,524
237,000	237,000	-	-	-	1	1	-	-	-	-	-	-	-	2	886	53,998
238,000	238,000	-	-	-	1	1	-	-	-	1	-	-	-	3	889	54,712
240,000	240,000	-	-	1	-	-	-	-	-	-	-	-	-	1	890	54,952
242,366	242,366	-	-	-	-	-	-	-	1	-	-	-	-	1	891	55,194
244,000	244,000	-	-	-	-	-	-	-	-	-	-	1	-	1	892	55,438
245,000	245,000	-	-	-	-	-	-	-	-	-	-	-	1	1	893	55,883
245,977	245,977	-	1	-	-	-	-	-	-	-	-	-	-	1	894	55,929
247,000	247,000	-	-	-	1	-	-	-	-	-	-	-	-	1	895	56,176
248,000	248,000	1	-	-	-	-	-	-	-	-	-	-	-	1	896	56,424
249,000	249,000	-	-	-	-	-	-	-	-	-	-	2	-	2	898	56,922
250,000	250,000	-	-	1	-	-	-	-	1	-	-	-	-	2	900	57,422
252,000	252,000	-	1	-	1	-	-	-	-	1	1	-	-	4	904	58,430
252,159	252,159	-	-	-	1	-	-	-	-	-	-	-	-	1	905	58,882
253,000	253,000	-	-	-	-	-	-	-	-	-	-	-	1	1	906	58,935
254,000	254,000	-	-	-	-	-	-	1	-	-	-	-	-	1	907	59,189
255,000	255,000	-	-	-	1	1	-	-	-	-	-	-	-	2	909	59,699
256,292	256,292	-	-	-	-	-	-	1	-	-	-	-	-	1	910	59,955
257,000	257,000	-	-	-	1	2	-	-	-	-	-	-	-	3	913	60,726
258,000	258,000	-	-	-	-	-	-	-	-	-	1	-	-	1	914	60,984
259,000	259,000	-	-	-	1	-	-	-	-	-	-	-	-	1	915	61,243
261,000	261,000	-	-	-	-	1	-	-	-	-	-	-	-	1	916	61,504
261,743	261,743	-	-	-	-	-	-	-	-	-	-	1	-	1	917	61,766
262,000	262,000	1	-	1	-	-	-	1	-	1	-	-	1	5	922	63,076
264,780	264,780	-	-	-	-	-	-	1	-	-	-	-	-	1	923	63,341
265,000	265,000	-	-	-	-	-	1	-	-	-	-	-	-	1	924	63,606
268,000	268,000	-	-	-	-	-	-	-	-	-	-	2	-	2	926	64,142
269,000	269,000	-	-	-	-	-	-	-	1	-	1	-	-	2	928	64,680
269,174	269,174	-	-	-	-	-	-	-	-	1	-	-	-	1	929	64,949
270,000	270,000	-	-	-	-	1	-	-	-	-	-	-	-	1	930	65,219
271,000	271,000	1	1	-	1	-	-	-	-	-	-	1	-	4	934	66,303
272,000	272,000	-	1	-	-	-	-	-	-	-	-	-	1	2	936	66,847
273,000	273,000	1	-	-	-	-	-	-	-	-	-	-	1	2	938	67,393

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 2 Inch Irrigation

Exhibit
 Schedule H-5
 Page 20
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
273,900	273,900	-	-	-	-	1	-	-	-	-	-	-	-	1	939	67,667
274,000	274,000	-	-	-	-	-	-	-	-	-	-	1	-	1	940	67,941
274,766	274,766	-	-	1	-	-	-	-	-	-	-	-	-	1	941	68,216
275,000	275,000	-	-	-	-	-	-	-	-	-	1	-	-	1	942	68,491
277,000	277,000	-	1	-	-	-	-	-	-	-	-	-	1	2	944	69,045
278,000	278,000	-	-	-	-	-	-	-	-	-	-	1	-	1	945	69,323
279,000	279,000	-	-	-	-	-	-	-	1	-	-	-	-	1	946	69,602
280,000	280,000	-	-	-	-	-	-	-	-	1	1	1	-	3	949	70,442
282,000	282,000	1	-	-	-	1	-	-	-	-	-	-	-	2	951	71,006
283,000	283,000	-	1	-	1	-	-	-	-	-	-	-	-	2	953	71,572
284,133	284,133	1	-	-	-	-	-	-	-	-	-	-	-	1	954	71,856
285,000	285,000	1	-	-	-	-	-	-	-	-	-	-	-	1	955	72,141
286,000	286,000	-	-	-	-	1	-	-	-	-	-	-	-	1	956	72,427
288,000	288,000	1	-	-	-	-	-	-	1	1	-	-	-	3	959	73,291
289,000	289,000	-	1	1	-	-	-	-	-	-	1	-	-	3	962	74,158
290,000	290,000	-	1	-	-	-	-	1	-	-	-	-	1	3	965	75,028
291,000	291,000	-	-	-	-	-	-	-	-	-	-	1	-	1	966	75,319
292,000	292,000	-	-	-	-	2	-	-	-	-	-	-	-	2	968	75,903
294,000	294,000	-	-	1	-	-	-	-	-	-	-	-	-	1	969	76,197
295,000	295,000	-	-	-	-	-	-	-	-	-	-	-	1	1	970	76,492
296,000	296,000	-	-	-	-	1	-	-	-	-	-	-	-	1	971	76,788
297,000	297,000	-	-	1	-	1	-	-	-	-	-	-	-	2	973	77,382
298,000	298,000	-	1	-	-	-	-	-	-	-	-	-	-	1	974	77,680
299,000	299,000	-	1	-	-	-	-	-	-	-	1	-	-	2	976	78,278
300,000	300,000	1	-	-	-	-	-	-	-	-	1	1	-	3	979	79,178
300,408	300,408	-	-	-	-	-	-	-	1	-	-	-	-	1	980	79,478
301,000	301,000	-	-	-	-	-	-	-	-	-	-	-	1	1	981	79,779
307,000	307,000	-	1	-	-	1	-	-	-	-	-	-	-	2	983	80,393
308,000	308,000	-	-	-	-	1	-	-	-	-	-	-	-	1	984	80,701
309,000	309,000	1	2	-	-	-	-	-	-	-	-	-	-	3	987	81,628
310,000	310,000	-	-	-	1	-	-	-	-	-	-	-	-	1	988	81,938
315,000	315,000	-	-	-	-	-	-	-	-	-	-	-	1	1	989	82,253
317,000	317,000	-	-	-	-	-	-	-	-	-	-	-	1	1	990	82,570
318,000	318,000	1	-	-	-	-	-	-	-	-	-	-	-	1	991	82,888
319,000	319,000	-	-	-	1	-	-	-	-	-	-	-	-	1	992	83,207
320,000	320,000	-	2	-	-	-	-	-	-	-	1	2	1	6	998	85,127
320,317	320,317	-	-	-	-	-	1	-	-	-	-	-	-	1	999	85,448
321,000	321,000	1	-	-	-	1	-	-	-	-	-	-	-	2	1,001	86,090
322,000	322,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,002	86,412
324,000	324,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,003	86,736
325,000	325,000	-	-	-	1	1	-	-	-	-	1	1	-	4	1,007	88,036
326,000	326,000	-	-	-	-	1	-	-	-	-	-	-	1	2	1,009	88,688
327,000	327,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,010	89,015

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 2 Inch Irrigation

Exhibit
 Schedule H-5
 Page 20
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
329,000	329,000	-	-	2	-	-	-	-	-	-	-	-	-	2	1,012	89,673
330,000	330,000	-	-	-	-	-	-	1	-	-	1	-	-	2	1,014	90,333
332,000	332,000	-	-	-	-	-	-	-	-	-	-	1	1	2	1,016	90,997
333,000	333,000	-	-	-	-	-	-	-	-	1	1	-	-	2	1,018	91,663
334,000	334,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,019	91,997
335,000	335,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,020	92,332
336,000	336,000	-	1	-	-	-	-	-	-	-	1	1	-	3	1,023	93,340
340,000	340,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,024	93,680
341,000	341,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,025	94,021
342,000	342,000	-	-	-	-	-	-	-	-	1	-	1	-	2	1,027	94,705
343,000	343,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,028	95,048
344,000	344,000	2	-	-	-	-	-	-	-	-	-	-	-	2	1,030	95,736
345,000	345,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,031	96,081
346,000	346,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,032	96,427
347,000	347,000	-	1	-	-	-	-	-	-	-	-	-	1	2	1,034	97,121
348,000	348,000	1	-	1	-	2	-	-	-	-	1	-	-	6	1,040	99,209
349,000	349,000	-	-	1	-	-	-	-	-	-	-	-	1	2	1,042	99,907
350,000	350,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,043	100,257
351,000	351,000	1	-	-	-	-	-	-	-	-	1	-	1	3	1,046	101,310
352,000	352,000	-	-	-	2	-	-	-	-	-	1	-	-	3	1,049	102,366
353,000	353,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,050	102,719
353,473	353,473	-	-	-	-	-	-	-	-	-	1	-	-	1	1,051	103,072
354,000	354,000	-	-	-	1	-	-	-	-	-	-	1	-	2	1,053	103,780
355,000	355,000	1	-	-	-	-	-	-	-	-	1	-	-	2	1,055	104,490
358,000	358,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,056	104,848
359,000	359,000	-	-	-	-	-	-	-	1	-	-	1	-	2	1,058	105,566
360,000	360,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,059	105,926
361,000	361,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,060	106,287
362,000	362,000	-	1	-	-	-	-	-	-	-	-	-	1	2	1,062	107,011
364,000	364,000	1	1	-	-	-	-	-	-	-	-	-	-	3	1,065	108,103
366,000	366,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,066	108,469
369,000	369,000	-	-	-	1	1	-	-	-	-	-	-	-	2	1,068	109,207
370,000	370,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,069	109,577
371,000	371,000	-	-	-	-	-	-	-	-	1	1	-	-	2	1,071	110,319
371,440	371,440	-	-	-	-	-	-	-	-	-	-	1	-	1	1,072	110,691
376,000	376,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,073	111,067
379,000	379,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,074	111,446
381,000	381,000	-	-	-	-	1	1	-	-	-	-	-	-	2	1,076	112,208
383,000	383,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,077	112,591
384,000	384,000	-	-	-	1	-	-	-	-	-	-	-	1	2	1,079	113,359
385,000	385,000	-	1	-	-	-	-	-	-	-	1	1	-	3	1,082	114,514
385,961	385,961	-	-	-	-	-	-	-	-	1	-	-	-	1	1,083	114,900
386,000	386,000	-	-	1	-	-	-	-	-	-	-	1	-	2	1,085	115,672

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 2 Inch Irrigation

Exhibit
 Schedule H-5
 Page 20
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
387,000	387,000	-	1	-	-	-	-	-	-	-	2	-	-	3	1,088	116,833
388,000	388,000	1	-	-	-	-	-	-	-	-	1	-	1	3	1,091	117,997
389,000	389,000	1	-	-	1	-	-	-	-	-	-	-	-	2	1,093	118,775
391,000	391,000	1	-	-	-	-	-	-	-	-	-	-	2	3	1,096	119,948
392,000	392,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,097	120,340
394,000	394,000	-	-	1	-	-	1	-	-	-	-	-	-	2	1,099	121,128
396,000	396,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,100	121,524
399,000	399,000	2	-	1	-	-	-	-	-	-	-	-	-	3	1,103	122,721
400,000	400,000	-	1	-	-	-	-	-	-	-	-	1	-	2	1,105	123,521
401,000	401,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,106	123,922
402,000	402,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,107	124,324
403,000	403,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,108	124,727
405,000	405,000	1	-	-	-	-	-	-	-	-	1	-	-	2	1,110	125,537
406,000	406,000	-	-	1	-	1	-	-	-	-	-	-	-	2	1,112	126,349
407,000	407,000	-	-	1	1	-	-	-	-	-	-	-	-	2	1,114	127,163
409,000	409,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,115	127,572
410,000	410,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,116	127,982
411,000	411,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,117	128,393
412,000	412,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,118	128,805
413,000	413,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,119	129,218
414,000	414,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,120	129,632
414,092	414,092	-	-	-	-	-	-	-	-	-	1	-	-	1	1,121	130,046
416,000	416,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,122	130,462
417,000	417,000	-	1	-	-	1	-	-	-	-	-	-	-	2	1,124	131,296
419,000	419,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,125	131,715
420,000	420,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,126	132,135
423,000	423,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,127	132,558
424,000	424,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,128	132,982
426,000	426,000	-	-	1	1	-	-	-	-	-	-	-	-	2	1,130	133,834
427,000	427,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,131	134,261
428,000	428,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,132	134,689
429,000	429,000	-	-	-	1	1	-	-	-	-	-	-	-	2	1,134	135,547
430,000	430,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,135	135,977
431,000	431,000	-	-	-	2	-	-	-	-	-	-	-	-	2	1,137	136,839
432,000	432,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,138	137,271
433,000	433,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,139	137,704
435,000	435,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,140	138,139
436,000	436,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,141	138,575
439,000	439,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,142	139,014
440,000	440,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,143	139,454
441,000	441,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,144	139,895
442,000	442,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,145	140,337
443,000	443,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,146	140,780

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 2 Inch Irrigation

Exhibit
 Schedule H-5
 Page 20
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
444,000	444,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,147	141,224
445,000	445,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,148	141,669
447,000	447,000	-	-	-	1	1	-	-	-	-	-	-	-	2	1,150	142,563
449,000	449,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,151	143,012
450,000	450,000	-	1	-	-	-	-	1	-	-	-	-	-	2	1,153	143,912
451,000	451,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,154	144,363
452,000	452,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,155	144,815
453,000	453,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,156	145,268
454,000	454,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,157	145,722
455,000	455,000	-	-	2	-	-	-	-	-	-	-	-	-	2	1,159	146,632
457,000	457,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,160	147,089
458,000	458,000	-	-	-	1	-	-	-	-	-	-	-	1	2	1,162	148,005
459,000	459,000	-	-	-	1	-	-	-	-	1	-	-	-	3	1,165	149,382
461,000	461,000	-	-	-	-	-	-	-	-	-	-	1	-	2	1,167	150,304
462,000	462,000	-	-	-	1	-	-	-	-	-	-	-	1	2	1,169	151,228
465,000	465,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,170	151,693
465,286	465,286	-	-	-	-	1	-	-	-	-	-	-	-	1	1,171	152,158
466,000	466,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,172	152,624
467,000	467,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,173	153,091
468,000	468,000	-	-	-	-	-	-	-	-	-	-	1	1	2	1,175	154,027
470,000	470,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,176	154,497
472,000	472,000	-	-	-	-	-	-	-	-	-	-	-	2	2	1,178	155,441
473,000	473,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,179	155,914
478,000	478,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,180	156,392
480,000	480,000	-	1	-	-	-	-	-	-	-	1	-	-	2	1,182	157,352
483,000	483,000	-	1	-	-	-	-	1	-	-	1	-	-	4	1,186	159,284
487,000	487,000	-	1	1	-	-	-	-	-	-	-	-	-	2	1,188	160,258
488,000	488,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,189	160,746
490,000	490,000	-	-	-	1	-	-	-	-	-	-	-	1	2	1,191	161,726
491,000	491,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,192	162,217
491,809	491,809	1	-	-	-	-	-	-	-	-	-	-	-	1	1,193	162,709
492,000	492,000	-	1	-	-	-	1	-	-	-	-	-	-	2	1,195	163,693
493,000	493,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,196	164,186
496,000	496,000	2	-	-	1	-	-	-	-	-	-	-	-	3	1,199	165,674
498,000	498,000	1	-	-	-	-	-	-	-	-	-	-	1	2	1,201	166,670
499,000	499,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,202	167,189
500,000	500,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,203	167,669
501,000	501,000	-	-	1	-	2	-	-	-	-	-	-	1	4	1,207	169,673
502,418	502,418	-	-	-	-	-	-	-	-	-	1	-	-	1	1,208	170,175
503,000	503,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,209	170,678
504,000	504,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,210	171,182
506,000	506,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,211	171,688
507,000	507,000	-	2	-	-	-	-	-	-	1	-	-	1	4	1,215	173,716

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 2 Inch Irrigation

Exhibit
 Schedule H-5
 Page 20
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
509,903	509,903	-	-	-	-	-	-	-	-	-	-	-	1	1	1,216	174,226
510,000	510,000	-	1	-	-	-	-	-	-	-	-	1	-	2	1,218	175,246
511,000	511,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,219	175,757
512,000	512,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,220	176,269
516,000	516,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,221	176,785
517,000	517,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,222	177,302
518,000	518,000	-	-	-	-	1	-	-	-	-	-	-	1	2	1,224	178,338
519,000	519,000	-	-	-	-	1	-	-	-	-	-	-	1	2	1,226	179,376
520,000	520,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,227	179,896
523,000	523,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,228	180,419
523,560	523,560	-	-	-	-	1	-	-	-	-	-	-	-	1	1,229	180,943
524,000	524,000	-	-	-	-	-	-	-	-	-	1	-	1	2	1,231	181,991
526,000	526,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,232	182,517
528,000	528,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,233	183,045
529,000	529,000	-	1	1	-	-	-	-	-	-	-	-	-	2	1,235	184,103
531,000	531,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,236	184,634
532,000	532,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,237	185,166
535,000	535,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,238	185,701
536,000	536,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,239	186,237
537,000	537,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,240	186,774
537,137	537,137	-	-	-	-	-	-	-	-	-	-	-	1	1	1,241	187,311
539,000	539,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,242	187,850
542,000	542,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,243	188,392
546,000	546,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,244	188,938
550,000	550,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,245	189,488
552,000	552,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,246	190,040
553,000	553,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,247	190,593
560,000	560,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,248	191,153
560,158	560,158	-	-	-	-	-	-	-	-	-	-	1	-	1	1,249	191,713
561,000	561,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,250	192,274
562,000	562,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,251	192,836
563,000	563,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,252	193,399
565,396	565,396	-	-	-	-	-	-	1	-	-	-	-	-	1	1,253	193,964
568,000	568,000	-	1	1	-	-	-	-	-	-	-	-	-	2	1,255	195,100
569,000	569,000	-	1	-	-	-	-	-	-	-	-	1	-	2	1,257	196,238
570,000	570,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,258	196,808
574,000	574,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,259	197,382
578,000	578,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,260	197,960
579,000	579,000	-	1	-	-	-	-	-	-	-	1	-	-	2	1,262	199,118
584,000	584,000	-	-	-	-	-	-	-	-	-	-	1	1	2	1,264	200,286
586,000	586,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,265	200,872
586,325	586,325	-	-	-	-	1	-	-	-	-	-	-	-	1	1,266	201,459
590,000	590,000	1	-	-	-	-	-	-	-	-	1	1	-	3	1,269	203,229

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 2 Inch Irrigation

Exhibit
 Schedule H-5
 Page 20
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
593,000	593,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,270	203,822
593,893	593,893	-	-	-	-	-	-	-	-	-	-	-	1	1	1,271	204,416
594,000	594,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,272	205,010
595,000	595,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,273	205,605
597,000	597,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,274	206,202
597,422	597,422	-	-	-	-	-	-	-	-	-	-	1	-	1	1,275	206,799
598,000	598,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,276	207,397
601,000	601,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,277	207,998
602,000	602,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,278	208,600
606,000	606,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,279	209,206
614,000	614,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,280	209,820
615,000	615,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,281	210,435
616,000	616,000	-	-	1	-	1	-	-	-	-	-	-	-	2	1,283	211,667
619,000	619,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,284	212,286
620,000	620,000	1	-	-	-	1	-	-	-	-	-	-	-	2	1,286	213,526
622,000	622,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,287	214,148
627,000	627,000	-	1	1	-	-	-	-	-	-	-	-	-	2	1,289	215,402
628,000	628,000	-	-	1	1	-	-	-	-	-	-	-	-	2	1,291	216,658
633,000	633,000	-	-	2	-	-	-	-	-	-	-	-	-	2	1,293	217,924
634,000	634,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,294	218,558
637,000	637,000	-	-	1	-	-	-	-	-	-	-	1	-	2	1,296	219,832
639,000	639,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,297	220,471
641,000	641,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,298	221,112
642,000	642,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,299	221,754
650,000	650,000	-	1	-	-	-	-	-	-	-	-	-	1	2	1,301	223,054
654,000	654,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,302	223,708
655,000	655,000	-	-	-	-	-	-	-	1	-	-	-	-	1	1,303	224,363
656,000	656,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,304	225,019
663,275	663,275	-	-	-	-	-	-	-	-	-	-	-	1	1	1,305	225,682
665,000	665,000	1	-	-	1	-	-	-	-	-	-	-	1	3	1,308	227,677
668,000	668,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,309	228,345
671,000	671,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,310	229,016
676,000	676,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,311	229,692
678,000	678,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,312	230,370
681,000	681,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,313	231,051
682,000	682,000	2	-	-	-	-	-	-	-	-	-	-	-	2	1,315	232,415
685,000	685,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,316	233,100
686,000	686,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,317	233,786
690,000	690,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,318	234,476
691,000	691,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,319	235,167
694,000	694,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,320	235,861
695,000	695,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,321	236,556
697,000	697,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,322	237,253

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 2 Inch Irrigation

Exhibit
 Schedule H-5
 Page 20
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
702,000	702,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,323	237,955
710,000	710,000	1	-	-	-	-	-	-	-	-	-	-	2	3	1,326	240,085
711,000	711,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,327	240,796
712,000	712,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,328	241,508
716,000	716,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,329	242,224
720,000	720,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,330	242,944
731,000	731,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,331	243,675
737,000	737,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,332	244,412
738,000	738,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,333	245,150
741,000	741,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,334	245,891
746,000	746,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,335	246,637
748,000	748,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,336	247,385
749,000	749,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,337	248,134
752,000	752,000	-	-	-	-	-	1	-	-	-	-	-	-	1	1,338	248,886
762,000	762,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,339	249,648
764,000	764,000	1	-	1	-	-	-	-	-	-	-	-	-	2	1,341	251,176
770,000	770,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,342	251,946
772,000	772,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,343	252,718
775,000	775,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,344	253,493
776,000	776,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,345	254,269
779,000	779,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,346	255,048
780,000	780,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,347	255,828
785,000	785,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,348	256,613
793,000	793,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,349	257,406
807,000	807,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,350	258,213
810,000	810,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,351	259,023
816,000	816,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,352	259,839
819,000	819,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,353	260,658
827,000	827,000	-	1	-	-	-	-	-	-	-	-	-	1	2	1,355	262,312
841,000	841,000	-	1	-	1	-	-	-	-	-	-	-	-	2	1,357	263,994
845,000	845,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,358	264,839
850,000	850,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,359	265,689
853,000	853,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,360	266,542
857,000	857,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,361	267,399
862,000	862,000	-	1	1	-	-	-	-	-	-	-	-	-	2	1,363	269,123
866,000	866,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,364	269,989
870,921	870,921	-	-	-	-	-	1	-	-	-	-	-	-	1	1,365	270,860
872,000	872,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,366	271,732
880,000	880,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,367	272,612
882,000	882,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,368	273,494
883,000	883,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,369	274,377
891,000	891,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,370	275,268
900,000	900,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,371	276,168

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 2 Inch Irrigation

Exhibit
 Schedule H-5
 Page 20
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
904,000	904,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,372	277,072
910,000	910,000	-	1	-	-	-	-	-	-	-	-	-	1	2	1,374	278,892
912,000	912,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,375	279,804
918,000	918,000	-	-	-	-	-	-	-	-	-	1	-	-	1	1,376	280,722
925,000	925,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,377	281,647
928,000	928,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,378	282,575
934,000	934,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,379	283,509
940,000	940,000	1	-	1	-	-	-	-	-	-	-	-	-	2	1,381	285,389
963,000	963,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,382	286,352
966,000	966,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,383	287,318
975,000	975,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,384	288,293
978,000	978,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,385	289,271
982,000	982,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,386	290,253
1,001,000	1,001,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,387	291,254
1,005,000	1,005,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,388	292,259
1,018,000	1,018,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,389	293,277
1,022,000	1,022,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,390	294,299
1,027,000	1,027,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,391	295,326
1,029,000	1,029,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,392	296,355
1,030,000	1,030,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,393	297,385
1,033,000	1,033,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,394	298,418
1,044,000	1,044,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,395	299,462
1,056,000	1,056,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,396	300,518
1,066,000	1,066,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,397	301,584
1,071,549	1,071,549	-	-	-	-	-	-	-	-	-	-	-	1	1	1,398	302,656
1,085,000	1,085,000	-	-	-	-	-	-	-	-	-	-	1	-	1	1,399	303,741
1,103,000	1,103,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,400	304,844
1,121,000	1,121,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,401	305,965
1,126,000	1,126,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,402	307,091
1,133,000	1,133,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,403	308,224
1,139,000	1,139,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,404	309,363
1,157,000	1,157,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,405	310,520
1,161,000	1,161,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,406	311,681
1,162,000	1,162,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,407	312,843
1,172,000	1,172,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,408	314,015
1,195,000	1,195,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,409	315,210
1,202,000	1,202,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,410	316,412
1,213,000	1,213,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,411	317,625
1,214,000	1,214,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,412	318,839
1,225,000	1,225,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,413	320,064
1,229,000	1,229,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,414	321,293
1,252,000	1,252,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,415	322,545
1,285,000	1,285,000	-	1	-	-	-	-	-	-	-	-	-	-	1	1,416	323,830

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 2 Inch Irrigation

Exhibit
 Schedule H-5
 Page 20
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumul- ative Billing	Cumul- ative Gallons (in 1,000's)
1,329,000	1,329,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,417	325,159
1,352,000	1,352,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,418	326,511
1,367,000	1,367,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,419	327,878
1,378,000	1,378,000	-	-	1	-	-	-	-	-	-	-	-	-	1	1,420	329,256
1,380,000	1,380,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,421	330,636
1,383,000	1,383,000	-	-	-	-	1	-	-	-	-	-	-	-	1	1,422	332,019
1,431,000	1,431,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,423	333,450
1,600,800	1,600,800	-	-	-	-	-	-	-	-	-	1	-	-	1	1,424	335,051
1,727,000	1,727,000	-	-	-	-	-	-	-	-	-	-	-	1	1	1,425	336,778
1,735,000	1,735,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,426	338,513
1,764,000	1,764,000	-	-	-	1	-	-	-	-	-	-	-	-	1	1,427	340,277
2,067,000	2,067,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,428	342,344
2,125,000	2,125,000	1	-	-	-	-	-	-	-	-	-	-	-	1	1,429	344,469
6,169,000	6,169,000	-	-	-	-	-	-	-	-	1	-	-	-	1	1,430	350,638
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,430	350,638
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,430	350,638
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,430	350,638
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,430	350,638
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,430	350,638
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,430	350,638
Totals		120	120	120	120	120	120	120	120	119	114	118	119	1,430		
										Average Usage				245,201		
										Median Usage				136,000		
										Average # Customers				119		
										Change in Number of Customers				(1)		

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 3 Inch Irrigation

Exhibit
 Schedule H-5
 Page 21
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
-	-	-	-	-	-	-	1	1	1	-	-	-	-	3	3	-
1,000	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
2,000	2,000	-	-	-	-	-	-	-	-	-	1	-	-	1	4	2
3,000	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	2
4,000	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	2
5,000	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	2
6,000	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	2
7,000	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	2
8,000	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	2
9,000	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	2
10,000	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	2
11,000	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	2
12,000	12,000	-	-	-	-	-	-	-	-	-	-	-	1	1	5	14
13,000	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5	14
14,000	14,000	1	-	-	-	-	-	-	-	-	-	-	-	1	6	28
15,000	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	28
16,000	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	28
17,000	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	28
18,000	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	28
19,000	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	28
20,000	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	28
21,000	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	28
22,000	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	28
23,000	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	28
24,000	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	28
25,000	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	28
26,000	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	28
27,000	27,000	-	-	-	-	-	-	-	-	1	-	-	-	1	7	55
28,000	28,000	-	-	-	-	-	-	-	1	-	-	-	-	1	8	83
29,000	29,000	-	-	-	-	-	-	1	-	-	-	-	-	1	9	112
30,000	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9	112
31,000	31,000	-	-	-	1	-	1	-	-	-	-	-	-	2	11	174
32,000	32,000	-	-	1	-	-	-	-	-	-	-	-	-	1	12	206
33,000	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	206
34,000	34,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	206
35,000	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	206
36,000	36,000	-	-	-	-	1	-	-	-	-	-	-	-	1	13	242
37,000	37,000	-	1	-	-	-	-	-	-	-	-	-	-	1	14	279
38,000	38,000	-	-	-	-	-	-	-	-	-	-	-	-	-	14	279
39,000	39,000	-	-	-	-	-	-	-	1	-	-	-	-	1	15	318
40,000	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	318
41,000	41,000	-	-	1	-	-	-	-	-	-	-	-	-	1	16	359

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 3 Inch Irrigation

Exhibit
 Schedule H-5
 Page 21
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)	
84,000	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	522	
85,000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	522	
86,000	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	522	
87,000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	522	
88,000	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	522	
89,000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	522	
90,000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	522	
91,000	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	522	
92,000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	522	
93,000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	522	
94,000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	522	
95,000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	522	
96,000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	522	
97,000	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	522	
98,000	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	522	
99,000	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	522	
100,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	19	522	
775,000	775,000	1	-	-	-	-	-	-	-	-	-	-	-	1	20	1,297	
1,193,000	1,193,000	1	-	-	-	-	-	-	-	-	-	-	-	1	21	2,490	
474,000	474,000	-	1	-	-	-	-	-	-	-	-	-	-	1	22	2,964	
1,062,000	1,062,000	-	1	-	-	-	-	-	-	-	-	-	-	1	23	4,026	
939,000	939,000	-	-	1	-	-	-	-	-	-	-	-	-	1	24	4,965	
843,000	843,000	-	-	-	1	-	-	-	-	-	-	-	-	1	25	5,808	
853,000	853,000	-	-	-	1	-	-	-	-	-	-	-	-	1	26	6,661	
394,000	394,000	-	-	-	-	1	-	-	-	-	-	-	-	1	27	7,055	
275,000	275,000	-	-	-	-	1	-	-	-	-	-	-	-	1	28	7,330	
170,000	170,000	-	-	-	-	-	1	-	-	-	-	-	-	1	29	7,500	
254,000	254,000	-	-	-	-	-	-	-	1	-	-	-	-	1	30	7,754	
1,157,000	1,157,000	-	-	-	-	-	-	-	-	1	-	-	-	1	31	8,911	
362,000	362,000	-	-	-	-	-	-	-	-	-	1	-	-	1	32	9,273	
577,000	577,000	-	-	-	-	-	-	-	-	-	-	1	-	1	33	9,850	
516,000	516,000	-	-	-	-	-	-	-	-	-	-	1	-	1	34	10,366	
283,000	283,000	-	-	-	-	-	-	-	-	-	-	-	1	1	35	10,649	
839,000	839,000	-	-	-	-	-	-	-	-	-	-	-	1	1	36	11,488	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36	11,488	
Totals		3	3	3	3	3	3	3	3	3	3	3	3	36			
																Average Usage	319,111
																Median Usage	60,000
																Average # Customers	3
																Change in Number of Customers	-

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 4 Inch Irrigation

Exhibit
 Schedule H-5
 Page 22
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
84,000	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	4
85,000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	4
86,000	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	4
87,000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	4
88,000	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	4
89,000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	4
90,000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	4
91,000	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	4
92,000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	4
93,000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	4
94,000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	4
95,000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	4
96,000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	4
97,000	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	4
98,000	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	4
99,000	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	4
100,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	18	4
352,000	352,000	-	-	-	-	-	-	-	-	-	-	1	-	1	19	356
365,000	365,000	-	-	-	-	-	-	-	-	1	-	-	-	1	20	721
395,000	395,000	1	-	-	-	-	-	-	-	-	-	-	-	1	21	1,116
420,000	420,000	-	-	1	-	-	-	-	-	-	-	-	-	1	22	1,536
485,000	485,000	-	-	-	-	-	-	-	-	-	-	1	-	1	23	2,021
575,000	575,000	-	-	-	-	-	-	-	1	-	-	-	-	1	24	2,596
675,000	675,000	-	-	-	-	-	1	-	-	-	-	-	-	1	25	3,271
680,000	680,000	-	-	-	-	-	-	1	-	-	-	-	-	1	26	3,951
695,000	695,000	-	-	-	-	1	-	-	-	-	-	-	-	1	27	4,646
720,000	720,000	-	-	-	-	-	-	-	-	-	1	-	-	1	28	5,366
725,000	725,000	-	-	-	-	-	-	-	-	1	-	-	-	1	29	6,091
735,000	735,000	-	1	-	-	-	-	-	-	-	-	-	-	1	30	6,826
745,000	745,000	-	-	-	-	-	-	-	-	-	-	-	1	1	31	7,571
795,000	795,000	-	-	-	1	-	-	-	-	-	-	-	-	1	32	8,366
869,000	869,000	-	-	-	-	-	-	-	-	-	-	-	1	1	33	9,235
893,000	893,000	-	-	-	-	-	-	-	-	-	1	-	-	1	34	10,128
2,618,000	2,618,000	-	-	1	-	-	-	-	-	-	-	-	-	1	35	12,746
4,600,000	4,600,000	-	1	-	-	-	-	-	-	-	-	-	-	1	36	17,346
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36	17,346
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36	17,346
Totals		3	3	3	3	3	3	3	3	3	3	3	3	36		
									Average Usage					481,833		
									Median Usage					177,500		
									Average # Customers					3		

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 4 Inch Irrigation

Exhibit
 Schedule H 5
 Page 22
 Witness: Bourassa

Usage From:	Usage To:	Month of <u>Jul-16</u>	Month of <u>Aug-16</u>	Month of <u>Sep-16</u>	Month of <u>Oct-16</u>	Month of <u>Nov-16</u>	Month of <u>Dec-16</u>	Month of <u>Jan-17</u>	Month of <u>Feb-17</u>	Month of <u>Mar-17</u>	Month of <u>Apr-17</u>	Month of <u>May-17</u>	Month of <u>Jun-17</u>	Total Year	Cumul- ative Billing	Cumul- ative Gallons (in 1,000's)

Change in Number of Customers

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 6 Inch Irrigation

Exhibit
 Schedule H-5
 Page 23
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
84,000	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	134
85,000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	134
86,000	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	134
87,000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	134
88,000	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	134
89,000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	134
90,000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	134
91,000	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	134
92,000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	134
93,000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	134
94,000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	134
95,000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	134
96,000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	134
97,000	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	134
98,000	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	134
99,000	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	134
100,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	7	134
110,000	110,000	-	-	-	-	-	-	-	1	-	-	-	-	1	8	244
328,000	328,000	-	-	-	-	-	-	1	-	-	-	-	-	1	9	572
417,000	417,000	-	-	-	-	-	-	-	1	-	-	-	-	1	10	989
421,000	421,000	-	-	-	-	-	-	-	1	-	-	-	-	1	11	1,410
551,000	551,000	-	-	-	-	-	-	-	-	1	-	-	-	1	12	1,961
556,000	556,000	-	-	-	-	-	-	-	-	1	-	-	-	1	13	2,517
1,376,000	1,376,000	-	-	-	-	-	1	-	-	-	-	-	-	1	14	3,893
1,723,000	1,723,000	-	-	-	-	1	-	-	-	-	-	-	-	1	15	5,616
1,741,000	1,741,000	-	-	-	-	-	-	-	-	-	1	-	-	1	16	7,357
1,772,000	1,772,000	-	1	-	-	-	-	-	-	-	-	-	-	1	17	9,129
1,921,000	1,921,000	-	-	-	1	-	-	-	-	-	-	-	-	1	18	11,050
1,949,000	1,949,000	-	-	-	-	-	-	-	-	-	-	1	-	1	19	12,999
2,346,000	2,346,000	-	-	-	-	-	-	-	-	-	-	-	1	1	20	15,345
2,690,000	2,690,000	-	-	1	-	-	-	-	-	-	-	-	-	1	21	18,035
2,863,000	2,863,000	1	-	-	-	-	-	-	-	-	-	-	-	1	22	20,898
															22	20,898
Totals		2	2	2	2	2	2	2	2	2	2	1	1	22		
														Average Usage	949,909	
														Median Usage	486,000	
														Average # Customers	2	
														Change in Number of Customers	(1)	

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 1 1/2 Inch Public Authority

Exhibit
 Schedule H-5
 Page 24
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
84,000	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	364
85,000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	364
86,000	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	364
87,000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	364
88,000	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	364
89,000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	364
90,000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	364
91,000	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	364
92,000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	364
93,000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	364
94,000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	364
95,000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	364
96,000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	364
97,000	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	364
98,000	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	364
99,000	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	364
100,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	364
728,000	728,000	1	-	-	-	-	-	-	-	-	-	-	-	1	37	1,092
513,000	513,000	-	1	-	-	-	-	-	-	-	-	-	-	1	38	1,605
503,000	503,000	-	-	1	-	-	-	-	-	-	-	-	-	1	39	2,108
531,000	531,000	-	-	-	1	-	-	-	-	-	-	-	-	1	40	2,639
309,000	309,000	-	-	-	-	1	-	-	-	-	-	-	-	1	41	2,948
298,000	298,000	-	-	-	-	-	1	-	-	-	-	-	-	1	42	3,246
124,000	124,000	-	-	-	-	-	-	1	-	-	-	-	-	1	43	3,370
119,000	119,000	-	-	-	-	-	-	-	1	-	-	-	-	1	44	3,489
122,000	122,000	-	-	-	-	-	-	-	-	1	-	-	-	1	45	3,611
278,000	278,000	-	-	-	-	-	-	-	-	-	1	-	-	1	46	3,889
461,000	461,000	-	-	-	-	-	-	-	-	-	-	1	-	1	47	4,350
874,000	874,000	-	-	-	-	-	-	-	-	-	-	-	1	1	48	5,224
		-	-	-	-	-	-	-	-	-	-	-	-	-	48	5,224
		-	-	-	-	-	-	-	-	-	-	-	-	-	48	5,224
Totals		4	4	4	4	4	4	4	4	4	4	4	4	48		
																Average Usage 108,833
																Median Usage 10,000
																Average # Customers 4
																Change in Number of Customers -

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 2 Inch Public Authority

Exhibit
 Schedule H-5
 Page 25
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
-	-	2	2	2	2	2	2	2	2	2	2	2	2	22	22	-
1,000	1,000	1	1	-	-	1	-	-	-	-	-	-	-	3	25	3
2,000	2,000	2	-	1	-	-	-	-	-	1	-	-	1	6	31	15
3,000	3,000	1	-	-	1	-	-	1	-	-	1	-	-	4	35	27
4,000	4,000	2	-	-	-	-	-	-	-	-	-	-	3	5	40	47
5,000	5,000	-	-	-	-	-	-	2	-	1	-	-	-	3	43	62
6,000	6,000	-	-	-	-	-	-	1	1	-	-	-	-	2	45	74
7,000	7,000	-	-	-	-	-	-	-	1	1	-	-	1	2	47	88
8,000	8,000	-	1	-	-	1	-	1	1	-	1	-	1	6	53	136
9,000	9,000	-	-	1	2	1	-	1	1	-	-	-	-	6	59	190
10,000	10,000	1	1	-	1	-	1	-	1	-	1	-	-	6	65	250
11,000	11,000	1	1	1	-	-	-	-	-	1	-	-	-	4	69	294
12,000	12,000	-	-	-	1	-	-	-	-	-	-	-	2	3	72	330
13,000	13,000	1	1	1	-	1	2	-	-	-	-	-	-	6	78	408
14,000	14,000	-	-	1	-	-	-	-	1	-	2	-	1	5	83	478
15,000	15,000	-	-	-	-	-	1	-	-	-	-	-	-	1	84	493
16,000	16,000	-	-	-	-	-	-	-	1	-	-	-	-	1	85	509
17,000	17,000	-	-	1	-	-	-	1	-	-	1	-	-	3	88	560
18,000	18,000	-	-	-	-	1	-	-	1	1	-	-	-	3	91	614
19,000	19,000	-	1	-	-	-	2	1	-	-	-	-	-	4	95	690
20,000	20,000	-	-	-	-	-	1	-	-	2	-	-	1	4	99	770
21,000	21,000	1	-	-	-	1	-	2	-	-	-	-	1	5	104	875
22,000	22,000	-	-	-	-	-	1	-	-	-	-	-	1	3	107	941
23,000	23,000	-	1	-	2	1	-	-	-	-	-	-	-	4	111	1,033
24,000	24,000	-	-	-	-	-	-	-	1	1	-	-	-	2	113	1,081
25,000	25,000	-	-	-	2	-	1	-	-	-	1	-	1	6	119	1,231
26,000	26,000	-	1	-	-	-	-	1	-	-	-	-	-	2	121	1,283
27,000	27,000	-	-	2	-	1	-	1	-	-	2	-	-	6	127	1,445
28,000	28,000	-	-	-	-	-	-	-	-	-	-	1	-	1	128	1,473
29,000	29,000	1	1	-	1	-	-	-	1	-	-	-	-	4	132	1,589
30,000	30,000	-	1	-	-	-	-	-	-	-	-	1	-	2	134	1,649
31,000	31,000	-	-	1	-	-	-	-	1	-	-	-	-	2	136	1,711
32,000	32,000	-	-	1	-	-	-	-	-	1	-	-	-	2	138	1,775
33,000	33,000	1	-	-	-	1	-	-	1	-	-	1	-	4	142	1,907
34,000	34,000	-	1	-	-	-	-	-	-	-	-	-	-	1	143	1,941
35,000	35,000	-	1	1	-	-	-	-	-	-	-	1	-	3	146	2,046
36,000	36,000	-	-	-	-	1	-	-	-	-	1	-	-	2	148	2,118
37,000	37,000	-	-	-	-	-	-	-	-	-	1	-	-	1	149	2,155
38,000	38,000	-	1	-	-	-	-	-	-	-	-	-	-	1	150	2,193
39,000	39,000	-	-	-	-	-	-	-	-	-	1	-	-	1	151	2,232
40,000	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	151	2,232
41,000	41,000	-	-	-	-	-	-	-	1	-	-	-	1	2	153	2,314

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 2 Inch Public Authority

Exhibit
 Schedule H-5
 Page 25
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
42,000	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-	153	2,314
43,000	43,000	-	-	-	-	-	1	-	-	-	-	-	-	1	154	2,357
44,000	44,000	-	-	-	1	1	-	-	-	-	-	-	-	2	156	2,445
45,000	45,000	-	-	-	-	-	-	-	-	-	-	-	1	1	157	2,490
46,000	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	157	2,490
47,000	47,000	-	-	1	1	-	-	-	-	-	-	-	-	2	159	2,584
48,000	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	159	2,584
49,000	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	159	2,584
50,000	50,000	-	-	-	-	-	-	-	1	1	-	-	-	2	161	2,684
51,000	51,000	-	-	-	-	-	-	-	-	-	-	-	-	-	161	2,684
52,000	52,000	-	-	-	-	-	-	-	-	-	-	-	-	-	161	2,684
53,000	53,000	-	-	-	-	-	-	-	-	-	-	-	1	1	162	2,737
54,000	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	162	2,737
55,000	55,000	-	-	-	-	-	-	-	-	-	-	-	1	1	163	2,792
56,000	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	163	2,792
57,000	57,000	-	-	-	-	-	-	-	-	-	-	-	-	-	163	2,792
58,000	58,000	-	-	-	-	-	-	-	-	-	-	-	-	-	163	2,792
59,000	59,000	-	-	-	-	-	-	-	-	1	-	-	-	1	164	2,851
60,000	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	164	2,851
61,000	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	164	2,851
62,000	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	164	2,851
63,000	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	164	2,851
64,000	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	164	2,851
65,000	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	164	2,851
66,000	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	164	2,851
67,000	67,000	-	-	-	-	-	-	-	-	-	-	-	-	-	164	2,851
68,000	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	164	2,851
69,000	69,000	1	-	-	-	-	-	-	-	-	-	-	-	1	165	2,920
70,000	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	165	2,920
71,000	71,000	-	-	-	-	1	-	-	-	-	-	-	1	2	167	3,062
72,000	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	167	3,062
73,000	73,000	-	-	-	-	-	-	-	-	-	-	1	-	1	168	3,135
74,000	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	168	3,135
75,000	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	168	3,135
76,000	76,000	-	-	-	-	-	-	-	-	-	-	-	-	-	168	3,135
77,000	77,000	-	-	-	-	-	-	-	-	-	-	1	-	1	169	3,212
78,000	78,000	-	-	-	-	-	-	-	-	-	-	1	-	1	170	3,290
79,000	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	170	3,290
80,000	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	170	3,290
81,000	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	170	3,290
82,000	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	170	3,290
83,000	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	170	3,290

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 2 Inch Public Authority

Exhibit
 Schedule H-5
 Page 25
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
84,000	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	170	3,290
85,000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	170	3,290
86,000	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	170	3,290
87,000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	170	3,290
88,000	88,000	-	-	-	1	-	-	-	-	-	-	-	-	1	171	3,378
89,000	89,000	-	-	-	-	-	1	-	-	-	-	-	-	1	172	3,467
90,000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	172	3,467
91,000	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	172	3,467
92,000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	172	3,467
93,000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	172	3,467
94,000	94,000	-	-	-	-	-	-	-	-	1	-	-	-	1	173	3,561
95,000	95,000	-	-	-	-	-	1	-	-	-	-	-	-	1	174	3,656
96,000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	174	3,656
97,000	97,000	-	-	-	-	-	-	-	1	-	-	-	-	1	175	3,753
98,000	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	175	3,753
99,000	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	175	3,753
100,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	175	3,753
106,000	106,000	-	-	1	-	-	-	-	-	-	1	-	-	2	177	3,965
1,027,000	1,027,000	-	-	-	-	1	-	-	-	-	-	-	-	1	178	4,992
133,000	133,000	-	-	-	-	-	1	-	-	-	-	-	-	1	179	5,125
107,000	107,000	-	-	-	-	-	-	1	-	-	-	-	-	1	180	5,232
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	180	5,232
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	180	5,232
Totals		15	15	15	15	15	15	15	15	15	15	15	15	180		
																Average Usage 29,067
																Median Usage 18,000
																Average # Customers 15
																Change in Number of Customers -

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 3 Inch Public Authority

Exhibit
 Schedule H-5
 Page 26
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
-	-	1	-	-	-	-	-	-	-	-	-	1	-	2	2	-
1,000	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-
2,000	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-
3,000	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-
4,000	4,000	-	-	-	-	-	-	1	-	-	-	-	-	1	3	4
5,000	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3	4
6,000	6,000	-	1	-	-	1	-	-	-	-	-	-	-	2	5	16
7,000	7,000	-	-	1	1	-	1	-	-	-	-	-	-	3	8	37
8,000	8,000	1	-	-	-	-	-	-	-	-	1	-	-	2	10	53
9,000	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	53
10,000	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10	53
11,000	11,000	-	-	-	-	-	-	-	-	-	-	-	1	1	11	64
12,000	12,000	-	-	-	-	-	-	1	1	1	-	-	-	3	14	100
13,000	13,000	-	-	-	-	-	-	-	-	-	-	1	-	1	15	113
14,000	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	113
15,000	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	113
16,000	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	113
17,000	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	113
18,000	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	113
19,000	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	113
20,000	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	113
21,000	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	113
22,000	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	113
23,000	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	113
24,000	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	113
25,000	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	113
26,000	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15	113
27,000	27,000	-	-	-	-	-	-	-	-	-	-	-	1	1	16	140
28,000	28,000	-	-	-	1	-	-	-	-	-	-	-	-	1	17	168
29,000	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	168
30,000	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	168
31,000	31,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	168
32,000	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	17	168
33,000	33,000	-	-	-	-	-	-	-	-	1	-	-	-	1	18	201
34,000	34,000	-	1	-	-	-	-	-	-	-	-	-	-	1	19	235
35,000	35,000	-	-	-	-	-	-	-	-	1	-	-	-	1	20	270
36,000	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20	270
37,000	37,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20	270
38,000	38,000	-	-	-	-	1	1	-	-	-	-	1	-	3	23	384
39,000	39,000	-	-	-	-	-	-	-	-	-	1	-	-	1	24	423
40,000	40,000	-	-	1	-	-	-	-	-	-	-	-	-	1	25	463

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 3 Inch Public Authority

Exhibit
 Schedule H-5
 Page 26
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)			
82,000	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	31	775			
83,000	83,000	-	-	-	-	1	-	-	-	-	-	-	-	1	32	858			
84,000	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	32	858			
85,000	85,000	-	-	-	-	-	-	-	1	-	-	-	-	1	33	943			
86,000	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	33	943			
87,000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	33	943			
88,000	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	33	943			
89,000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	33	943			
90,000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	33	943			
91,000	91,000	-	-	-	-	-	-	-	1	-	-	-	-	1	34	1,034			
92,000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	34	1,034			
93,000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	34	1,034			
94,000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	34	1,034			
95,000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	34	1,034			
96,000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	34	1,034			
97,000	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	34	1,034			
98,000	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	34	1,034			
99,000	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	34	1,034			
100,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	34	1,034			
659,000	659,000	1	-	-	-	-	-	-	-	-	-	-	-	1	35	1,693			
524,000	524,000	-	1	-	-	-	-	-	-	-	-	-	-	1	36	2,217			
245,400	245,400	-	1	-	-	-	-	-	-	-	-	-	-	1	37	2,462			
631,000	631,000	-	-	1	-	-	-	-	-	-	-	-	-	1	38	3,093			
500,000	500,000	-	-	-	1	-	-	-	-	-	-	-	-	1	39	3,593			
244,000	244,000	-	-	-	-	1	-	-	-	-	-	-	-	1	40	3,837			
112,000	112,000	-	-	-	-	-	1	-	-	-	-	-	-	1	41	3,949			
157,300	157,300	-	-	-	-	-	-	1	-	-	-	-	-	1	42	4,107			
401,000	401,000	-	-	-	-	-	-	-	-	1	-	-	-	1	43	4,508			
525,000	525,000	-	-	-	-	-	-	-	-	-	1	-	-	1	44	5,033			
171,900	171,900	-	-	-	-	-	-	-	-	-	-	1	-	1	45	5,205			
671,000	671,000	-	-	-	-	-	-	-	-	-	-	-	1	1	46	5,876			
826,000	826,000	-	-	-	-	-	-	-	-	-	-	-	1	1	47	6,702			
312,000	312,000	-	-	-	-	-	-	-	-	-	-	-	1	1	48	7,014			
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	48	7,014			
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	48	7,014			
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	48	7,014			
Totals		4	4	4	4	4	4	4	4	4	4	4	4	48					
																Average Usage	146,117		
																	Median Usage	39,500	
																		Average # Customers	4

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 3 Inch Public Authority

Exhibit
 Schedule H-5
 Page 26
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul 16	Month of Aug-16	Month of Sep-16	Month of <u>Oct-16</u>	Month of <u>Nov-16</u>	Month of <u>Dec-16</u>	Month of <u>Jan-17</u>	Month of <u>Feb-17</u>	Month of <u>Mar-17</u>	Month of <u>Apr-17</u>	Month of <u>May-17</u>	Month of <u>Jun-17</u>	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
										Change in Number of Customers						

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 4 Inch Public Authority

Exhibit
 Schedule H-5
 Page 27
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
84,000	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	27	798
85,000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	27	798
86,000	86,000	-	-	-	1	-	-	-	-	-	-	-	-	1	28	884
87,000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	28	884
88,000	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	28	884
89,000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	28	884
90,000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	28	884
91,000	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	28	884
92,000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	28	884
93,000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	28	884
94,000	94,000	-	-	-	-	-	-	-	-	-	-	1	-	1	29	978
95,000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	29	978
96,000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	29	978
97,000	97,000	-	-	-	-	1	-	-	-	-	-	-	-	1	30	1,075
98,000	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	30	1,075
99,000	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	30	1,075
100,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	30	1,075
110,000	110,000	1	-	1	-	-	-	-	-	-	-	-	-	2	32	1,295
131,000	131,000	1	-	-	-	-	-	-	-	-	-	-	-	1	33	1,426
130,000	130,000	-	1	-	-	-	-	-	-	1	-	-	1	3	36	1,816
200,000	200,000	-	1	-	-	-	-	-	-	-	-	-	-	1	37	2,016
180,000	180,000	-	1	-	-	-	-	-	-	-	-	-	-	1	38	2,196
184,000	184,000	-	-	1	-	-	-	-	-	-	-	-	-	1	39	2,380
113,000	113,000	-	-	1	-	-	-	-	-	-	-	-	-	1	40	2,493
133,000	133,000	-	-	-	1	-	-	-	-	-	-	-	-	1	41	2,626
138,000	138,000	-	-	-	-	1	-	-	-	-	-	-	-	1	42	2,764
106,000	106,000	-	-	-	-	-	1	-	-	-	-	1	-	2	44	2,976
178,000	178,000	-	-	-	-	-	-	-	1	-	-	-	-	1	45	3,154
107,000	107,000	-	-	-	-	-	-	-	-	1	-	1	-	1	46	3,261
247,000	247,000	-	-	-	-	-	-	-	-	-	-	-	1	1	47	3,508
109,000	109,000	-	-	-	-	-	-	-	-	-	-	-	1	1	48	3,617
															48	3,617
Totals		4	4	4	4	4	4	4	4	4	4	4	4	48		
																Average Usage 75,354
																Median Usage 74,000
																Average # Customers 4
																Change in Number of Customers -

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 6 Inch Public Authority

Exhibit
 Schedule H-5
 Page 28
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)	
84,000	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	155	
85,000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	155	
86,000	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	155	
87,000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	155	
88,000	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	155	
89,000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	155	
90,000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	155	
91,000	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	155	
92,000	92,000	-	-	-	-	-	-	-	-	1	-	-	-	1	5	247	
93,000	93,000	-	-	-	-	-	-	1	-	1	-	-	-	1	6	340	
94,000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	340	
95,000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	340	
96,000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	340	
97,000	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	340	
98,000	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	340	
99,000	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	340	
100,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6	340	
101,000	101,000	-	-	-	-	-	-	-	-	1	-	-	-	1	7	441	
139,000	139,000	-	-	-	-	-	-	-	-	-	1	-	-	1	8	580	
147,000	147,000	-	-	-	-	-	-	-	-	-	1	-	-	1	9	727	
149,000	149,000	-	-	-	-	-	-	-	1	-	-	-	-	1	10	876	
173,000	173,000	-	-	-	1	-	-	-	-	-	-	-	-	1	11	1,049	
178,000	178,000	-	-	-	-	1	-	-	-	-	-	-	-	1	12	1,227	
193,000	193,000	-	-	-	-	-	-	-	-	-	-	1	-	1	13	1,420	
200,000	200,000	-	-	-	-	-	-	-	-	-	-	1	-	1	14	1,620	
202,000	202,000	-	-	1	-	-	-	-	-	-	-	-	-	1	15	1,822	
207,000	207,000	-	-	-	-	-	1	-	-	-	-	-	-	1	16	2,029	
224,000	224,000	-	-	-	-	-	-	-	-	-	-	-	1	1	17	2,253	
231,000	231,000	-	1	-	-	-	-	-	-	-	-	-	-	1	18	2,484	
232,000	232,000	-	-	-	-	-	-	-	-	-	-	-	1	1	19	2,716	
269,000	269,000	1	-	-	-	-	-	-	-	-	-	-	-	1	20	2,985	
353,000	353,000	1	-	-	-	-	-	-	-	-	-	-	-	1	21	3,338	
516,000	516,000	-	-	1	-	-	-	-	-	-	-	-	-	1	22	3,854	
542,000	542,000	-	-	-	-	1	-	-	-	-	-	-	-	1	23	4,396	
581,000	581,000	-	1	-	-	-	-	-	-	-	-	-	-	1	24	4,977	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24	4,977	
Totals		2	2	2	2	2	2	2	2	2	2	2	2	24			
																Average Usage	207,375
																Median Usage	185,500
																Average # Customers	2
																Change in Number of Customers	-

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 1 1/2 Inch Residential Multi-Family

Exhibit
 Schedule H-5
 Page 29
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
82,000	82,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
83,000	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
84,000	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
85,000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
86,000	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
87,000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
88,000	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
89,000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
90,000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
91,000	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
92,000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
93,000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
94,000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
95,000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
96,000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
97,000	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
98,000	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
99,000	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
100,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12	6
Totals		1	1	1	1	1	1	1	1	1	1	1	1	12		
														Average Usage	500	
														Median Usage	-	
														Average # Customers	1	
														Change in Number of Customers	-	

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 1 Inch Industrial

Exhibit
 Schedule H-5
 Page 30
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
84,000	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
85,000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
86,000	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
87,000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
88,000	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
89,000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
90,000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
91,000	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
92,000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
93,000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
94,000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
95,000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
96,000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
97,000	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
98,000	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
99,000	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
100,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-
Totals		1	1	1	1	1	1	1	1	1	1	1	1	12		
																Average Usage
																Median Usage
																Average # Customers
																Change in Number of Customers

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 2 Inch Industrial

Exhibit
 Schedule H-5
 Page 31
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
84,000	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	426
85,000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	426
86,000	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	426
87,000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	426
88,000	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	426
89,000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	426
90,000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	426
91,000	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	426
92,000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	426
93,000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	426
94,000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	426
95,000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	426
96,000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	426
97,000	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	426
98,000	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	426
99,000	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	426
100,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	36	426
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36	426
Totals		3	3	3	3	3	3	3	3	3	3	3	3	36		
														Average Usage	11,833	
														Median Usage	4,000	
														Average # Customers	3	
														Change in Number of Customers	-	

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 3 Inch Construction

Exhibit
 Schedule H-5
 Page 32
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
-	-	8	12	4	8	10	7	7	9	8	5	4	4	86	86	-
1,000	1,000	-	-	1	-	1	1	2	1	2	1	-	1	10	96	10
2,000	2,000	-	1	-	-	1	1	1	-	3	-	-	-	7	103	24
3,000	3,000	1	-	1	1	1	-	2	1	-	-	-	-	7	110	45
4,000	4,000	-	-	-	-	-	-	-	1	1	1	-	-	3	113	57
5,000	5,000	1	-	-	-	1	1	-	1	-	-	-	-	4	117	77
6,000	6,000	-	-	-	1	-	-	2	-	-	-	1	1	5	122	107
7,000	7,000	-	1	-	2	1	-	1	-	-	-	2	-	7	129	156
8,000	8,000	-	-	1	-	-	-	1	-	-	-	1	-	3	132	180
9,000	9,000	-	-	-	-	-	1	-	-	-	-	-	-	1	133	189
10,000	10,000	1	-	1	1	1	2	-	1	-	1	-	-	8	141	269
11,000	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	141	269
12,000	12,000	-	1	-	-	-	-	-	-	-	-	-	1	2	143	293
13,000	13,000	-	-	-	-	-	-	-	-	-	-	-	1	1	144	306
14,000	14,000	-	-	1	-	-	1	1	-	-	-	-	-	3	147	348
15,000	15,000	-	-	-	1	-	1	-	-	2	-	-	-	4	151	408
16,000	16,000	-	-	-	-	-	-	-	-	1	-	-	-	1	152	424
17,000	17,000	-	-	1	-	-	-	-	-	-	-	-	-	1	153	441
18,000	18,000	1	-	-	2	-	-	-	1	1	-	-	-	5	158	531
19,000	19,000	-	-	-	1	-	-	-	1	-	-	1	-	3	161	588
20,000	20,000	1	-	1	-	-	-	-	-	-	-	-	-	2	163	628
21,000	21,000	-	1	-	1	1	-	-	-	-	-	-	-	3	166	691
22,000	22,000	-	1	-	-	-	-	-	-	-	2	-	-	3	169	757
23,000	23,000	1	-	-	-	-	-	-	-	-	-	-	1	2	171	803
24,000	24,000	-	-	-	-	-	-	1	-	-	-	-	-	1	172	827
25,000	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	172	827
26,000	26,000	-	-	-	1	-	-	1	-	-	1	-	-	3	175	905
27,000	27,000	-	-	-	-	-	-	-	-	1	-	1	-	2	177	959
28,000	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	177	959
29,000	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	177	959
30,000	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	177	959
31,000	31,000	-	1	-	-	-	-	-	-	-	-	-	1	2	179	1,021
32,000	32,000	-	-	-	-	-	1	-	-	-	-	-	-	1	180	1,053
33,000	33,000	-	-	-	1	-	-	-	-	-	-	-	-	1	181	1,086
34,000	34,000	-	-	-	-	1	-	-	-	-	-	-	-	1	182	1,120
35,000	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	182	1,120
36,000	36,000	-	-	-	-	1	-	-	-	-	-	-	1	2	184	1,192
37,000	37,000	1	-	-	-	-	-	-	-	-	-	1	-	2	186	1,266
38,000	38,000	-	-	1	-	-	-	-	1	1	-	-	-	4	190	1,418
39,000	39,000	-	-	1	1	-	-	-	-	-	-	-	-	2	192	1,496
40,000	40,000	-	-	-	-	-	-	-	-	-	-	-	1	1	193	1,536
41,000	41,000	1	-	1	-	-	-	-	-	-	-	-	-	2	195	1,618

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 3 Inch Construction

Exhibit
 Schedule H-5
 Page 32
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
42,000	42,000	-	-	-	-	-	-	-	-	-	1	-	-	1	196	1,660
43,000	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	196	1,660
44,000	44,000	-	-	-	-	-	1	-	-	-	-	-	-	1	197	1,704
45,000	45,000	-	-	-	-	-	-	-	-	-	-	-	1	1	198	1,749
46,000	46,000	-	-	-	-	-	-	-	-	-	-	-	-	-	198	1,749
47,000	47,000	-	-	-	-	-	-	-	-	-	-	-	-	-	198	1,749
48,000	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	198	1,749
49,000	49,000	-	-	-	-	-	-	-	-	-	-	-	1	1	199	1,798
50,000	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	199	1,798
51,000	51,000	-	-	-	1	-	-	1	-	-	-	-	-	2	201	1,900
52,000	52,000	-	-	-	-	-	1	-	-	-	-	-	-	1	202	1,952
53,000	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	202	1,952
54,000	54,000	-	1	-	-	1	-	1	-	-	-	-	-	3	205	2,114
55,000	55,000	-	-	-	-	1	-	-	-	-	-	-	-	1	206	2,169
56,000	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	206	2,169
57,000	57,000	-	-	-	-	-	-	1	-	-	-	-	-	1	207	2,226
58,000	58,000	-	-	1	-	-	-	-	-	-	-	-	-	1	208	2,284
59,000	59,000	-	-	-	-	-	-	-	-	1	-	-	-	1	209	2,343
60,000	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	209	2,343
61,000	61,000	-	-	-	-	-	-	-	-	-	-	-	-	-	209	2,343
62,000	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-	209	2,343
63,000	63,000	-	-	-	-	-	-	-	-	-	-	-	-	-	209	2,343
64,000	64,000	-	-	-	-	-	-	-	-	-	-	-	-	-	209	2,343
65,000	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	209	2,343
66,000	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	209	2,343
67,000	67,000	-	-	1	-	-	-	-	-	-	-	-	-	1	210	2,410
68,000	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	210	2,410
69,000	69,000	-	-	-	-	-	-	-	-	-	-	-	-	-	210	2,410
70,000	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	210	2,410
71,000	71,000	-	-	-	-	-	-	-	-	-	-	-	-	-	210	2,410
72,000	72,000	-	-	-	-	-	-	-	-	-	-	-	-	-	210	2,410
73,000	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	210	2,410
74,000	74,000	-	-	-	-	-	1	-	-	-	-	-	-	1	211	2,484
75,000	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	211	2,484
76,000	76,000	-	-	1	-	-	-	-	-	-	-	-	-	1	212	2,560
77,000	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	212	2,560
78,000	78,000	-	-	-	-	-	-	-	-	-	-	-	-	-	212	2,560
79,000	79,000	-	-	-	-	-	-	-	-	-	-	-	-	-	212	2,560
80,000	80,000	-	1	-	-	-	-	-	-	-	-	-	-	1	213	2,640
81,000	81,000	-	-	-	-	-	-	-	-	-	2	-	-	2	215	2,802
82,000	82,000	-	-	-	1	-	-	-	-	-	-	-	-	1	216	2,884
83,000	83,000	-	-	-	-	-	-	-	-	-	-	-	-	-	216	2,884

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 3 Inch Construction

Exhibit
 Schedule H-5
 Page 32
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
84,000	84,000	-	-	1	-	-	-	-	-	-	-	-	-	2	218	3,052
85,000	85,000	-	1	-	-	-	-	-	1	1	-	-	-	2	220	3,222
86,000	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	220	3,222
87,000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	220	3,222
88,000	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	220	3,222
89,000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	220	3,222
90,000	90,000	-	-	-	-	1	-	-	-	-	-	-	-	1	221	3,312
91,000	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	221	3,312
92,000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	221	3,312
93,000	93,000	-	-	-	-	-	1	-	-	-	-	-	-	1	222	3,405
94,000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	222	3,405
95,000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	222	3,405
96,000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	222	3,405
97,000	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	222	3,405
98,000	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	222	3,405
99,000	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	222	3,405
100,000	100,000	-	1	-	-	-	-	-	-	-	-	-	-	1	223	3,505
1,083,400	1,083,400	1	-	-	-	-	-	-	-	-	-	-	-	1	224	4,588
343,500	343,500	1	-	-	-	-	-	-	-	-	-	-	-	1	225	4,932
126,600	126,600	1	-	-	-	-	-	-	-	-	-	-	-	1	226	5,059
364,300	364,300	-	1	-	-	-	-	-	-	-	-	-	-	1	227	5,423
321,100	321,100	-	-	1	-	-	-	-	-	-	-	-	-	1	228	5,744
206,200	206,200	-	-	1	-	-	-	-	-	-	-	-	-	1	229	5,950
255,200	255,200	-	-	1	-	-	-	-	-	-	-	-	-	1	230	6,205
136,800	136,800	-	-	1	-	-	-	-	-	-	-	-	-	1	231	6,342
272,700	272,700	-	-	-	1	-	-	-	-	-	-	-	-	1	232	6,615
123,700	123,700	-	-	-	1	-	-	-	-	-	-	-	-	1	233	6,739
206,600	206,600	-	-	-	1	-	-	-	-	-	-	-	-	1	234	6,945
184,900	184,900	-	-	-	-	1	-	-	-	-	-	-	-	1	235	7,130
246,800	246,800	-	-	-	-	1	-	-	-	-	-	-	-	1	236	7,377
116,400	116,400	-	-	-	-	1	-	-	-	-	-	-	-	1	237	7,493
1,276,900	1,276,900	-	-	-	-	-	1	-	-	-	-	-	-	1	238	8,770
148,800	148,800	-	-	-	-	-	-	1	-	-	-	-	-	1	239	8,919
368,200	368,200	-	-	-	-	-	-	-	1	-	-	-	-	1	240	9,287
122,300	122,300	-	-	-	-	-	-	-	1	-	-	-	-	1	241	9,409
140,400	140,400	-	-	-	-	-	-	-	-	1	-	-	-	1	242	9,550
397,200	397,200	-	-	-	-	-	-	-	-	-	1	-	-	1	243	9,947
672,300	672,300	-	-	-	-	-	-	-	-	-	1	-	-	1	244	10,619
131,000	131,000	-	-	-	-	-	-	-	-	-	1	-	-	1	245	10,750
129,000	129,000	-	-	-	-	-	-	-	-	-	-	1	-	1	246	10,879
1,159,300	1,159,300	-	-	-	-	-	-	-	-	-	-	1	-	1	247	12,039
138,200	138,200	-	-	-	-	-	-	-	-	-	-	1	-	1	248	12,177

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: 3 Inch Construction

Exhibit
 Schedule H-5
 Page 32
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing	Cumulative Gallons (in 1,000's)
135,600	135,600	-	-	-	-	-	-	-	-	-	-	-	1	1	249	12,312
295,900	295,900	-	-	-	-	-	-	-	-	-	-	-	1	1	250	12,608
159,900	159,900	-	-	-	-	-	-	-	-	-	-	-	1	1	251	12,768
131,900	131,900	-	-	-	-	-	-	-	-	-	-	-	1	1	252	12,900
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	252	12,900
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	252	12,900
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	252	12,900
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	252	12,900
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	252	12,900
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	252	12,900
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	252	12,900
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	252	12,900
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	252	12,900
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	252	12,900
Totals		19	23	22	26	25	21	23	20	23	18	16	16	252		
															Average Usage	51,191
															Median Usage	4,000
															Average # Customers	21
															Change in Number of Customers	(3)

Johnson Utilities Company - Water Division
 Test Year Ended June 30, 2017
 Meter Size: Construction Water No Monthly Minimum Charge

Exhibit
 Schedule H-5
 Page 33
 Witness: Bourassa

Usage From:	Usage To:	Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumul-ative Billing	Cumul-ative Gallons (in 1,000's)
84,000	84,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
85,000	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
86,000	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
87,000	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
88,000	88,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
89,000	89,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90,000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91,000	91,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92,000	92,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93,000	93,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94,000	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95,000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96,000	96,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97,000	97,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
98,000	98,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
99,000	99,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
225,628	225,628	-	-	-	-	-	-	-	-	-	-	1	-	1	1	226
241,383	241,383	-	-	-	-	-	-	-	1	-	-	-	-	1	2	467
256,261	256,261	1	-	-	-	-	-	-	-	-	-	-	-	1	3	723
268,635	268,635	-	-	-	-	-	-	-	-	1	-	-	-	1	4	992
284,726	284,726	-	-	-	-	-	-	1	-	-	-	-	-	1	5	1,277
334,079	334,079	-	-	-	-	-	1	-	-	-	-	-	-	1	6	1,611
350,971	350,971	-	-	1	-	-	-	-	-	-	-	-	-	1	7	1,962
363,683	363,683	-	-	-	-	-	-	-	-	-	-	-	1	1	8	2,325
371,283	371,283	-	-	-	1	-	-	-	-	-	-	-	-	1	9	2,697
385,129	385,129	-	-	-	-	1	-	-	-	-	-	-	-	1	10	3,082
478,969	478,969	-	1	-	-	-	-	-	-	-	-	-	-	1	11	3,561
483,759	483,759	-	-	-	-	-	-	-	-	-	1	-	-	1	12	4,045
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12	4,045
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12	4,045
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12	4,045
Totals		1	1	1	1	1	1	1	1	1	1	1	1	12		

Average Usage 337,042
 Median Usage 342,525
 Average # Customers 1
 Change in Number of Customers -

Johnson Utilities, L.L.C.

Wastewater Division Schedules

Johnson Utilities Company - Wastewater Division
 Test Year Ended June 30, 2017
 Computation of Increase in Gross Revenue
 Requirements As Adjusted

Exhibit
 Schedule A-1
 Page 1
 Witness: Bourassa

Line No.					
1	Fair Value Rate Base			\$	(1,881,391)
2					
3	Adjusted Operating Income				(115,463)
4					
5	Adjusted Operating Margin				-0.62%
6					
7	Required Operating Income			\$	2,173,162
8					
9	Required Operating Margin				10.00%
10					
11	Operating Income Deficiency			\$	2,288,624
12					
13	Gross Revenue Conversion Factor				1.3421
14					
15	Increase in Gross Revenue Requirement			\$	3,071,633
16					
17					
18	Adjusted Test Year Revenues			\$	18,659,983
19	Increase in Gross Revenue Requirement			\$	3,071,633
20	Proposed Revenue Requirement			\$	21,731,616
21	% Increase				16.46%
22					
23	Customer	Present	Proposed	Dollar	Percent
24	Classification	Rates	Rates	Increase	Increase
25	(Residential Commercial, Irrigation)				
26	5/8x3/4 Inch Residential	\$ 36,301	\$ 42,710	\$ 6,409	17.65%
27	3/4 Inch Residential	16,743,404	19,697,401	2,953,997	17.64%
28	1 Inch Residential	65,265	76,786	11,522	17.65%
29	1.5 Inch Residential	805	947	142	17.65%
30	2 Inch Residential	1,297	1,526	229	17.65%
31	3 Inch Residential	-	-	-	0.00%
32	Subtotal	\$ 16,847,071	\$ 19,819,370	\$ 2,972,299	17.64%
33					
34	3/4 Inch Commercial	\$ 4,426	\$ 5,207	\$ 781	17.64%
35	1 Inch Commercial	10,277	12,092	1,814	17.65%
36	1.5 Inch Commercial	15,829	18,623	2,794	17.65%
37	2 Inch Commercial	94,553	111,239	16,686	17.65%
38	3 Inch Commercial	9,837	11,573	1,736	17.65%
39	4 Inch Commercial	18,780	22,094	3,315	17.65%
40	6 Inch Commercial	12,967	15,255	2,289	17.65%
41	Subtotal	\$ 166,668	\$ 196,083	\$ 29,415	17.65%
42					
43	3/4 Inch Public Authority	\$ 492	\$ 579	\$ 87	17.64%
44	1 Inch Public Authority	-	-	-	0.00%
45	1.5 Inch Public Authority	2,415	2,841	426	17.65%
46	2 Inch Public Authority	15,561	18,307	2,746	17.65%
47	3 Inch Public Authority	14,756	17,360	2,604	17.65%
48	4 Inch Public Authority	28,169	33,141	4,972	17.65%
49	6 Inch Public Authority	38,901	45,766	6,866	17.65%
50	Subtotal	\$ 100,292	\$ 117,994	\$ 17,701	17.65%
51					
52	6 Inch Effluent	\$ 533,329	\$ 533,329	\$ -	0.00%
53					
54	Revenue Annualization	\$ 295,162	\$ 347,237	\$ 52,075	17.64%
55					
56	Subtotal Wastewater Revenues	\$ 17,942,522	\$ 21,014,012	\$ 3,071,490	17.12%
57					
58	Other Water Revenues	714,820	714,820	-	0.00%
59	Reconciling Amount	2,642	2,785	143	5.41%
60	Rounding				0.00%
61	Total of Water Revenues	\$ 18,659,984	\$ 21,731,617	\$ 3,071,633	16.46%

62
 63
 64 SUPPORTING SCHEDULES:
 65 B-1
 66 C-1
 67 C-3
 68 H-1

Johnson Utilities Company - Wastewater Division
 Test Year Ended June 30, 2017
 Summary of Results of Operations

Exhibit
 Schedule A-2
 Page 1
 Witness: Bourassa

Line No.	Description	Prior Years Ended		Test Year		Projected Year	
		6/30/2015	6/30/2016	Actual 6/30/2017	Adjusted 6/30/2017	Present Rates 6/30/2018	Proposed Rates 6/30/2018
1	Gross Revenues	\$ 17,322,159	\$ 17,856,773	\$ 18,364,822	\$ 18,659,983	\$ 18,659,983	\$ 21,731,616
3	Revenue Deductions and Operating Expenses	19,231,121	18,748,579	18,724,763	18,775,446	18,775,446	19,558,455
6	Operating Income	\$ (1,908,961)	\$ (891,806)	\$ (359,941)	\$ (115,463)	\$ (115,463)	\$ 2,173,161
8	Other Income and Deductions	62,708	(425,738)	59,567	59,567	59,567	59,567
11	Interest Expense	(25,800)	(36,600)	(43,640)	(43,640)	(43,640)	(43,640)
13	Net Income	\$ (1,872,053)	\$ (1,354,143)	\$ (344,014)	\$ (99,536)	\$ (99,536)	\$ 2,189,088
15	Common Shares	460,314	460,314	460,314	460,314	460,314	460,314
17	Earned Per Average Common Share	(4.07)	(2.94)	(0.75)	(0.22)	(0.22)	4.76
20	Dividends Per Common Share	-	-	-	-	-	-
23	Payout Ratio	-	-	-	-	-	-
25	Return on Average Invested Capital	-1.59%	-1.20%	-0.31%	-0.09%	-0.09%	1.92%
28	Return on Year End Capital	-1.63%	-1.23%	-0.31%	-0.09%	-0.09%	1.95%
31	Return on Average Common Equity	-39.31%	-280.63%	30.94%	6.77%	11.65%	754.70%
34	Return on Year End Common Equity	-78.51%	95.40%	42.76%	6.55%	11.01%	158.10%
37	Times Bond Interest Earned Before Income Taxes	(46.85)	(2.10)	8.21	(2.34)	(2.34)	66.95
40	Times Total Interest and Preferred Dividends Earned After Income Taxes	(73.99)	(24.37)	(8.25)	(6.88)	(6.88)	51.16
48	<u>SUPPORTING SCHEDULES</u>						
49	C-1						
50	E-2						
51	F-1						
52							

Johnson Utilities Company - Wastewater Division
 Test Year Ended June 30, 2017
 Summary of Consolidated Capital Structure

Exhibit
 Schedule A-3
 Page 1
 Witness: Bourassa

Line No.	Description:	Prior Years Ended		Test Year	Projected Year
		6/30/2015	6/30/2016	6/30/2017	6/30/2018
1					
2					
3	Short-Term Debt	-	-	-	-
4	Long-Term Debt	600,000	600,000	600,000	600,000
5					
6	Total Debt	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
7					
8					
9	Preferred Stock	-	-	-	-
10					
11	Common Equity	8,850,102	6,297,425	4,721,917	4,095,437
12					
13					
14	Total Capital & Debt	\$ 9,450,102	\$ 6,897,425	\$ 5,321,917	\$ 4,695,437
15					
16					
17	Capitalization Ratios:				
18					
19	Long-Term Debt	6.35%	8.70%	11.27%	12.78%
20					
21	Total Debt	6.35%	8.70%	11.27%	12.78%
22					
23					
24	Preferred Stock	-	-	-	-
25					
26	Member Equity	93.65%	91.30%	88.73%	87.22%
27					
28					
29	Total Capital	100.00%	100.00%	100.00%	100.00%
30					
31					
32	Weighted Cost of				
33	Senior Capital	0.51%	0.70%	0.90%	1.02%
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45	<u>SUPPORTING SCHEDULES:</u>				
46	E-1				
47	D-1				
48					
49					
50					

Johnson Utilities Company - Wastewater Division
Test Year Ended June 30, 2017
Construction Expenditures
and Gross Utility Plant in Service

Exhibit
Schedule A-4
Page 1
Witness: Bourassa

<u>Line No.</u>		<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 12/31/2013	126,100	126,100	151,222,844
5				
6	Prior Year Ended 12/31/2014	3,991,937	2,066,146	153,288,989
7				
8	Test Year Ended 12/31/2015	3,970,995	5,995,339	159,284,328
9				
10	Projected Year Ended 12/31/2016	1,250,000	1,250,000	160,534,328
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
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30				
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33				
34	<u>SUPPORTING SCHEDULES:</u>			
35	B-2			
36	E-5			
37	F-3			
38				
39				
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Johnson Utilities Company - Wastewater Division
 Test Year Ended June 30, 2017
 Summary Statements of Cash Flows

Exhibit
 Schedule A-5
 Page 1
 Witness: Bourassa

Line
No.
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	Prior Year Ended <u>6/30/2015</u>	Prior Year Ended <u>6/30/2016</u>	Test Year Ended <u>6/30/2017</u>	Projected Year Present Rates <u>6/30/2018</u>		Proposed Rates <u>6/30/2018</u>
Cash Flows from Operating Activities						
Net Income	\$ (1,872,053)	\$ (1,354,143)	\$ (344,014)	\$ (99,536)	\$ 2,189,088	
Adjustments to reconcile net income to net cash provided by operating activities:						
Depreciation and Amortization	6,256,566	4,943,985	4,674,086	73,420	73,420	
Other -Adjustments	-	-	-			
Changes in Certain Assets and Liabilities:						
Accounts Receivable	975,144	(388,764)	671,452			
Unbilled Revenues	-	-	-			
Materials and Supplies Inventory	(9,803)	(185)	31,054			
Prepaid Expenses	(92,614)	136,479	29,012			
Restricted Cash	(959,665)	2,084,076	(1,103,584)			
Note Rec./Payable	-	-	329,700			
Other Receivable	-	-	-			
Deferred Debits	(4,013)	(14,133)	150,850			
Accounts Payable	(2,649,553)	(907,489)	197,928			
Customer Deposits	651,259	(487,153)	80,361			
Interest Payable	-	-	-			
Taxes Payable	(6,646)	(21,487)	(9,405)			
Other assets and liabilities	(64,226)	57,339	(113,273)			
Rounding	1	(3)	2			
Net Cash Flow provided by Operating Activities	\$ 2,224,397	\$ 4,048,522	\$ 4,594,169	\$ (26,116)	\$ 2,262,508	
Cash Flow From Investing Activities:						
Capital Expenditures	(126,100)	(3,991,937)	(3,970,995)	(1,250,000)	(1,250,000)	
Plant Held for Future Use	-	-	-			
Changes in debt reserve fund	-	-	-			
Net Cash Flows from Investing Activities	\$ (126,100)	\$ (3,991,937)	\$ (3,970,995)	\$ (1,250,000)	\$ (1,250,000)	
Cash Flow From Financing Activities						
Change in Restricted Cash	-	-	-			
Proceeds from Long-Term Debt	-	-	-			
Net receipt of contributions in aid of construction	1,753,750	1,009,519	2,401,448	2,401,448	2,401,448	
Net receipts of advances in aid of construction	224,868	758,615	(391,369)	(391,369)	(391,369)	
Distributions/Dividends Paid	-	-	-	101,099	(1,893,021)	
Deferred Financing Costs	-	-	-			
Paid in Capital	(2,884,405)	(2,449,888)	959,016	959,016	959,016	
Net Cash Flows Provided by Financing Activities	\$ (905,787)	\$ (681,754)	\$ 2,969,095	\$ 3,070,194	\$ 1,076,074	
Increase(decrease) in Cash and Cash Equivalents	1,192,510	(625,169)	3,592,269	1,794,078	2,088,582	
Cash and Cash Equivalents at Beginning of Year	3,904,421	5,096,931	4,471,762	8,064,030	8,064,030	
Cash and Cash Equivalents at End of Year	\$ 5,096,931	\$ 4,471,762	\$ 8,064,030	\$ 9,858,108	\$ 10,152,612	

SUPPORTING SCHEDULES:

E-3
 F-2

Johnson Utilities Company - Wastewater Division
 Test Year Ended June 30, 2017
 Summary of Rate Base

Exhibit
 Schedule B-1
 Page 1
 Witness: Bourassa

Line No.	<u>Original Cost Rate base</u>	<u>Fair Value Rate Base</u>
1		
2	\$ 165,870,058	\$ 165,870,058
3	Less: Accumulated Depreciation	
4	58,587,771	58,587,771
5	Net Utility Plant in Service	
6	\$ 107,282,287	\$ 107,282,287
7	<u>Less:</u>	
8	Advances in Aid of Construction	
9	69,329,654	69,329,654
10	Contributions in Aid of Construction	
11	61,797,695	61,797,695
12	Accumulated Amortization of CIAC	
13	(23,467,420)	(23,467,420)
14	Customer Meter Deposits	
15	1,010,818	1,010,818
16	Deferred Income Taxes & Credits	
17	555,829	555,829
18		
19	<u>Plus:</u>	
20		
21		
22	Prepayments	
23	(10,357)	(10,357)
24	Materials and Supplies	
25	73,255	73,255
26	Allowance for Cash Working Capital	
27	-	-
28		
29		
30		
31		
32	Total Rate Base	
33	\$ (1,881,391)	\$ (1,881,391)

32 SUPPORTING SCHEDULES:

- 33 B-2
- 34 B-3
- 35 B-5
- 36 E-1

37
 38
 39
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Johnson Utilities Company - Wastewater Division
 Test Year Ended June 30, 2017
 Original Cost Rate Base Proforma Adjustments

Exhibit
 Schedule B-2
 Page 1
 Witness: Bourassa

Line No.		Actual at End of <u>Test Year</u>	Proforma <u>Adjustment</u>	Adjusted at end of <u>Test Year</u>
1	Gross Utility			
2	Plant in Service	\$ 159,284,328	6,585,730	\$ 165,870,058
3				
4	Less:			
5	Accumulated			
6	Depreciation	57,050,899	1,536,872	58,587,771
7				
8				
9	Net Utility Plant			
10	in Service	\$ 102,233,429		\$ 107,282,287
11				
12	Less:			
13	Advances in Aid of			
14	Construction	69,329,654	-	69,329,654
15				
16	Contributions in Aid of			
17	Construction - Gross	57,869,864	3,927,830	61,797,695
18				
19	Accumulated Amortization of CIAC	(17,719,491)	(5,747,929)	(23,467,420)
20				
21	Customer Meter Deposits	1,010,818		1,010,818
22	Accumulated Deferred Income Tax	-	555,829	555,829
23				-
24				-
25				
26	Plus:			
27				
28				
29	Prepayments	(10,357)		(10,357)
30	Materials and Supplies	73,255		73,255
31	Allowance for Cash Working Capital	-	-	-
32				-
33				
34	Total	<u>\$ (8,194,518)</u>		<u>\$ (1,881,391)</u>

45 SUPPORTING SCHEDULES:

46 B-2, pages 2

47 E-1

48

49

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RECAP SCHEDULES:

B-1

Johnson Utilities Company - Wastewater Division
 Test Year Ended June 30, 2017
 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 Working Capital	Adjusted at end of Test Year
				3 CIAC	4 ADIT			
1								
2	\$ 159,284,328	6,585,730						\$ 165,870,058
3								
4	Less:							
5								
6	57,050,899		1,536,872					58,587,771
7	<hr/>							
8								
9								
10	\$ 102,233,429	\$ 6,585,730	\$ (1,536,872)	\$ -	\$ -	\$ -	\$ -	\$ 107,282,287
11								
12	Less:							
13								
14	69,329,654							69,329,654
15								
16								
17	57,869,864			3,927,830				61,797,695
18								
19	(17,719,491)			(5,747,929)				(23,467,420)
20								
21	1,010,818							1,010,818
22	-				555,829			555,829
23								
24								
25	Plus:							
26								
27								
28	(10,357)							(10,357)
29	73,255							73,255
30	-							-
31								
32	<u>\$ (8,194,518)</u>	<u>\$ 6,585,730</u>	<u>\$ (1,536,872)</u>	<u>\$ 1,820,099</u>	<u>\$ (555,829)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,881,391)</u>

36 SUPPORTING SCHEDULES:
 37 B-2, pages 3-5
 38 B-5
 39 E-1
 40

RECAP SCHEDULES:
 B-1

Johnson Utilities Company - Wastewater Division
 Test Year Ended June 30, 2017
 Original Cost Rate Base Proforma Adjustments
 Adjustment Number 1

Exhibit
 Schedule B-2
 Page 3
 Witness: Bourassa

		<u>Plant-in-Service</u>						
		<u>Adjustments</u>						
<u>Line No.</u>		<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>			
		<u>Shared Plant</u>	<u>Post-Test Year Plant</u>	<u>Relcassed Plant</u>	<u>Reconciliation to Reconstruction</u>		<u>Adjusted Original Cost</u>	
<u>Acct. No.</u>	<u>Description</u>	<u>Actual Original Cost</u>						
6	351 Organization Cost	\$ -	\$ -	\$ -	\$ -	\$ -	-	
7	352 Franchise Cost	-	-	-	-	-	-	
8	353 Land and Land Rights	4,890,647	-	-	-	-	4,890,647	
9	354 Structures & Improvements	9,574,461	-	120,000	-	-	9,694,461	
10	355 Power Generation Equipment	3,571,700	-	-	-	-	3,571,700	
11	360 Collection Sewers - Force	16,454,287	-	925,000	889,407	-	18,268,694	
12	361 Collection Sewers - Gravity	37,435,080	-	-	-	-	37,435,080	
13	362 Special Collecting Structures	-	-	-	-	-	-	
14	363 Services to Customers	6,715,807	-	-	-	-	6,715,807	
15	364 Flow Measuring Devices	6,918	-	-	-	-	6,918	
16	365 Flow Measuring Installations	-	-	-	-	-	-	
17	366 Reuse Services	-	-	-	-	-	-	
18	367 Reuse Meters and Meter Installations	-	-	-	-	-	-	
19	370 Receiving Wells	1,537,770	-	-	-	-	1,537,770	
20	371 Pumping Equipment	11,046,166	-	150,000	-	-	11,196,166	
21	372 Testing Equipment	50,081	-	-	-	-	50,081	
22	374 Reuse Distribution Reservoirs	-	-	-	-	-	-	
23	375 Reuse Transmission and Distribution	1,654,883	-	-	-	-	1,654,883	
24	380 Treatment & Disposal Equipment	2,018,408	-	-	5,443,062	(1,515,574)	5,945,896	
25	381 Plant Sewers	63,310,715	-	-	473,527	-	63,784,242	
26	382 Outfall Sewer Lines	132,081	-	-	-	-	132,081	
27	389 Other Plant & Misc Equipment	363,996	-	-	-	-	363,996	
28	390 Office Furniture & Equipment	-	7,361	-	-	-	7,361	
29	390.1 Computers & Software	-	-	-	-	-	-	
30	391 Transportation Equipment	-	37,947	-	-	-	37,947	
31	392 Stores Equipment	-	-	-	-	-	-	
32	393 Tools, Shop & Garage Equipment	56,615	-	-	-	-	56,615	
33	394 Laboratory Equipment	-	-	-	-	-	-	
34	395 Power Operated Equipment	-	-	-	-	-	-	
35	396 Communication Equipment	464,713	-	55,000	-	-	519,713	
36	397 Miscellaneous Equipment	-	-	-	-	-	-	
37	398 Other Tangible Plant	-	-	-	-	-	-	
38								
39	TOTALS	\$ 159,284,328	\$ 45,308	\$ 1,250,000	\$ 6,805,996	\$ (1,515,574)	\$ 165,870,058	
40								
41	Plant-in-Service per Books						\$ 159,284,328	
42								
43	Increase (decrease) in Plant-in-Service						\$ 6,585,730	
44								
45	Adjustment to Plant-in-Service						\$ 6,585,730	
46								
47	<u>SUPPORTING SCHEDULES</u>							
48	Workpapers/B-2 Schedule							
49	B-2, pages 3.1 to 3.4							

Johnson Utilities Company - Wastewater Division
 Test Year Ended June 30, 2017
 Original Cost Rate Base Proforma Adjustments
 Adjustment Number 1 - A

Exhibit
 Schedule B-2
 Page 3.1
 Witness: Bourassa

Line No.	Acct. No.	Description	Water Test Year Balance	Factor	WW Test Year Adjusted Balance	Adjustment
1	<u>Conforming Adjustments to Prior Decision</u>					
2						
3						
4						
5						
6	351	Organization Cost			-	-
7	352	Franchise Cost			-	-
8	353	Land and Land Rights			-	-
9	354	Structures & Improvements			-	-
10	355	Power Generation Equipment			-	-
11	360	Collection Sewers - Force			-	-
12	361.1	Collection Sewers - Gravity			-	-
13	361.2	Manholes & Cleanouts			-	-
14	362	Special Collecting Structures			-	-
15	363	Servcies to Customers			-	-
16	364	Flow Measuring Devices			-	-
17	365	Flow Measuring Installations			-	-
18	366	Reuse Services			-	-
19	367	Reuse Meters and Meter Installations			-	-
20	370	Receiving Wells			-	-
21	371	Pumping Equipment			-	-
22	374	Reuse Distribution Reservoirs			-	-
23	375	Reuse Transmission and Distribution			-	-
24	380	Treatment & Disposal Equipment			-	-
25	381	Plant Sewers			-	-
26	382	Outfall Sewer Lines			-	-
27	389	Other Plant & Misc Equipment			-	-
28	390	Office Furniture & Equipment	12,268	0.60	7,361	7,361
29	390.1	Computers & Software			-	-
30	391	Transportation Equipment	63,245	0.60	37,947	37,947
31	392	Stores Equipment			-	-
32	393	Tools, Shop & Garage Equipment			-	-
33	394	Laboratory Equipment			-	-
34	395	Power Operated Equipment			-	-
35	396	Communication Equipment			-	-
36	397	Miscellaneous Equipment			-	-
37	398	Other Tangible Plant			-	-
38		TOTALS	\$ 75,513		\$ 45,308	\$ 45,308

41 SUPPORTING SCHEDULE
 42 Work Papers
 43
 44
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Johnson Utilities Company - Wastewater Division
 Test Year Ended June 30, 2017
 Original Cost Rate Base Proforma Adjustments
 Adjustment Number 1 - B

Schedule B-2
 Page 3.2
 Witness: Bourassa

Line No.	Acct	Description	Adjustment
1		Post test Year Plant	
2			
3			
4			
5	No.	Description	Adjustment
6	351	Organization Cost	-
7	352	Franchise Cost	-
8	353	Land and Land Rights	-
9	354	Structures & Improvements	120,000
10	355	Power Generation Equipment	-
11	360	Collection Sewers - Force	925,000
12	361	Collection Sewers - Gravity	-
13	362	Special Collecting Structures	-
14	363	Servcies to Customers	-
15	364	Flow Measuring Devices	-
16	365	Flow Measuring Installations	-
17	366	Reuse Services	-
18	367	Reuse Meters and Meter Installations	-
19	370	Receiving Wells	-
20	371	Pumping Equipment	150,000
21	372	Testing Equipment	-
22	374	Reuse Distribution Reservoirs	-
23	375	Reuse Transmission and Distribution	-
24	380	Treatment & Disposal Equipment	-
25	381	Plant Sewers	-
26	382	Outfall Sewer Lines	-
27	389	Other Plant & Misc Equipment	-
28	390	Office Furniture & Equipment	-
29	390.1	Computers & Software	-
30	391	Transportation Equipment	-
31	392	Stores Equipment	-
32	393	Tools, Shop & Garage Equipment	-
33	394	Laboratory Equipment	-
34	395	Power Operated Equipment	-
35	396	Communication Equipment	55,000
36	397	Miscellaneous Equipment	-
37	398	Other Tangible Plant	-
38			
39			
40		TOTALS	\$ 1,250,000
41			
42			
43		SUPPORTING SCHEDULE	
44		Work Papers	
45			
46			
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Johnson Utilities Company - Wastewater Division
 Test Year Ended June 30, 2017
 Original Cost Rate Base Proforma Adjustments
 Adjustment Number 1 - C

Schedule B-2
 Page 33
 Witness: Bourassa

Line
 No.

1
 2 Reclass Plant (Not used and Useful and/or Excess Capacity in Prior Case)

Acct. No.	Description	Project	Year In Service	Adjustment
351	Organization Cost			
352	Franchise Cost			
353	Land and Land Rights			
354	Structures & Improvements			
355	Power Generation Equipment			
360	Collection Sewers - Force	Ironwood Crossing #2	2010	889,407
361	Collection Sewers - Gravity			
362	Special Collecting Structures			
363	Services to Customers			
364	Flow Measuring Devices			
365	Flow Measuring Installations			
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells			
371	Pumping Equipment			
372	Testing Equipment			
374	Reuse Distribution Reservoirs			
375	Reuse Transmission and Distribution			
380	Treatment & Disposal Equipment	San Tan WWTP	2010	5,443,062
381	Plant Sewers	Magma 2 Sub.	2010	473,527
382	Outfall Sewer Lines			
389	Other Plant & Misc Equipment			
390	Office Furniture & Equipment			
390.1	Computers & Software			
391	Transportation Equipment			
392	Stores Equipment			
393	Tools, Shop & Garage Equipment			
394	Laboratory Equipment			
395	Power Operated Equipment			
396	Communication Equipment			
397	Miscellaneous Equipment			
398	Other Tangible Plant			
				\$ 6,805,996

43 SUPPORTING SCHEDULE

44 Work Papers

45 Testimony

46
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 49
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Johnson Utilities Company - Wastewater Division
 Test Year Ended June 30, 2017
 Original Cost Rate Base Proforma Adjustments
 Adjustment Number 1 - D

Schedule B-2
 Page 3.4
 Witness: Bourassa

Line

No.

1 Reconciliation of Plant to Plant Reconstruction

Acct. No.	Description	Original Cost	B-2 Adjustments	Adjusted Original Cost	Plant Per Reconstruction	Difference
351	Organization Cost	-	-	-	-	-
352	Franchise Cost	-	-	-	-	-
353	Land and Land Rights	4,890,647	-	4,890,647	4,890,647	-
354	Structures & Improvements	9,574,461	120,000	9,694,461	9,694,461	-
355	Power Generation Equipment	3,571,700	-	3,571,700	3,571,700	-
360	Collection Sewers - Force	16,454,287	1,814,407	18,268,694	18,268,694	-
361	Collection Sewers - Gravity	37,435,080	-	37,435,080	37,435,080	-
362	Special Collecting Structures	-	-	-	-	-
363	Services to Customers	6,715,807	-	6,715,807	6,715,807	-
364	Flow Measuring Devices	6,918	-	6,918	6,918	-
365	Flow Measuring Installations	-	-	-	-	-
366	Reuse Services	-	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-	-
370	Receiving Wells	1,537,770	-	1,537,770	1,537,770	-
371	Pumping Equipment	11,046,166	150,000	11,196,166	11,196,166	-
372	Testing Equipment	50,081	-	50,081	50,081	-
374	Reuse Distribution Reservoirs	-	-	-	-	-
375	Reuse Transmission and Distribution	1,654,883	-	1,654,883	1,654,883	-
380	Treatment & Disposal Equipment	2,018,408	5,443,062	7,461,470	5,945,896	(1,515,574)
381	Plant Sewers	63,310,715	473,527	63,784,242	63,784,242	-
382	Outfall Sewer Lines	132,081	-	132,081	132,081	-
389	Other Plant & Misc. Equipment	363,996	-	363,996	363,996	-
390	Office Furniture & Equipment	-	7,361	7,361	7,361	-
390.1	Computers & Software	-	-	-	-	-
391	Transportation Equipment	-	37,947	37,947	37,947	-
392	Stores Equipment	-	-	-	-	-
393	Tools, Shop & Garage Equipment	56,615	-	56,615	56,615	-
394	Laboratory Equipment	-	-	-	-	-
395	Power Operated Equipment	-	-	-	-	-
396	Communication Equipment	464,713	55,000	519,713	519,713	-
397	Miscellaneous Equipment	-	-	-	-	-
398	Other Tangible Plant	-	-	-	-	-
TOTALS		\$ 159,284,328	\$ 8,101,304	\$ 167,385,632	\$ 165,870,058	\$ (1,515,574)

41 SUPPORTING SCHEDULE

42 B-2, pages 3.1 through 3.3

43 B-2, pages 3.5 through 3.15

RECAP SCHEDULES:

B-2, page 3

44

45

46

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Line No.	NARUC Account No.	Description	Allowed Deprec. Rate - Before	Allowed Deprec. Rate - After	Per Decision					Accum. Deprec. At 13/31/2007	Net Plant 13/31/2007
					Order Plant at 13/31/2007	ADJUSTMENTS	Order Plant at 13/31/2007	Order Accum. Deprec. At 13/31/2007	ADJUSTMENTS		
1	351	Organization Cost	0.00%	0.00%							
2	352	Franchise Cost	0.00%	0.00%							
3	353	Land and Land Rights	0.00%	0.00%	4,122,800		4,122,800				4,122,800
4	354	Structures & Improvements	2.50%	3.33%	439,172		439,172	80,831		80,831	358,341
5	355	Power Generation Equipment	2.50%	5.00%							
6	360	Collection Sewers - Force	2.50%	2.00%	18,556,648		18,556,648	670,815		670,815	17,885,833
7	361	Collection Sewers - Gravity	2.50%	2.00%	24,287,592		24,287,592	2,070,192		2,070,192	22,217,401
8	362	Special Collecting Structures	2.50%	2.00%							
9	363	Services to Customers	2.50%	2.00%							
11	364	Flow Measuring Devices	2.50%	10.00%							
12	365	Flow Measuring Installations	2.50%	10.00%							
13	366	Reuse Services	2.50%	2.00%							
14	367	Reuse Meters and Installations	2.50%	8.33%							
15	370	Receiving Wells	2.50%	3.57%							
16	371	Pumping Equipment	2.50%	12.50%	7,613,723		7,613,723	312,796		312,796	7,300,927
17	372	Testing Equipment	2.50%	12.50%							
18	374	Reuse Distribution Reservoirs	2.50%	2.50%							
19	375	Reuse Transmission and Distribution	2.50%	2.00%	956,646		956,646	32,389		32,389	926,257
20	380	Treatment and Disposal Plant	2.50%	5.00%							
21	381	Plant Sewers	2.50%	5.00%	57,832,762		57,832,762	4,312,331		4,312,331	53,520,430
22	382	Outfall Sewer Lines	2.50%	3.33%							
23	389	Other Plant and Misc Equipment	2.50%	6.67%							
24	390	Office Furniture and Equipment	2.50%	6.67%							
25	390.1	Computers & Software	2.50%	20.00%							
26	391	Transportation Equipment	2.50%	20.00%							
27	392	Stores Equipment	2.50%	4.00%							
28	393	Tools, Shop, and Garage Equipment	2.50%	10.00%							
29	394	Laboratory Equipment	2.50%	10.00%							
30	395	Power Operated Equipment	2.50%	5.00%							
31	396	Communication Equipment	2.50%	10.00%							
32	397	Miscellaneous Equipment	2.50%	10.00%							
33	398	Other Tangible Plant	2.50%	10.00%							
34											
35											
36											
37		TOTALS			113,611,343		113,611,343	7,479,354		7,479,354	106,331,989

Line No.	NARUC Account No.	Description	Allowed Deprec. Rate - Before	Allowed Deprec. Rate - After	2008											
					Plant Additions (Per Books)	Plant Adjustments	Adjusted Plant Additions	Plant Retirements (Per Books)	Retirement Adjustments	Adjusted Plant Retirements	Salvage A/D Only	Depreciation (Calculated)	Plant Balance	Accum. Deprec.		
1	351	Organization Cost	0.00%	0.00%												
2	352	Franchise Cost	0.00%	0.00%												
3	353	Land and Land Rights	0.00%	0.00%											4,122,800	
4	354	Structures & Improvements	2.50%	3.33%	904,051	14,491	918,542						22,461	1,357,714	103,292	
5	355	Power Generation Equipment	2.50%	5.00%	100,000		100,000						1,250	100,000	1,250	
6	360	Collection Sewers - Gravity	2.50%	2.00%	1,754,402		1,754,402						485,848	20,311,050	1,156,661	
7	361	Special Collecting Structures	2.50%	2.00%									607,190	24,287,592	2,677,381	
8	362	Services to Customers	2.50%	2.00%												
11	364	Flow Measuring Devices	2.50%	10.00%												
12	365	Flow Measuring Installations	2.50%	10.00%												
13	366	Reuse Services	2.50%	2.00%												
14	367	Reuse Meters and Installations	2.50%	8.33%												
15	370	Receiving Wells	2.50%	3.57%	64,142		64,142							802	64,142	802
16	371	Pumping Equipment	2.50%	12.50%	1,251,844		1,251,844						205,991	8,865,567	518,787	
17	372	Testing Equipment	2.50%	12.50%												
18	374	Reuse Distribution Reservoirs	2.50%	2.50%												
19	375	Reuse Transmission and Distribution	2.50%	2.00%									23,966	958,646	56,356	
20	380	Treatment and Disposal Plant	2.50%	5.00%												
21	381	Plant Sewers	2.50%	5.00%	3,444,811		3,444,811						1,488,879	61,277,573	5,801,211	
22	382	Outfall Sewer Lines	2.50%	3.33%	116,022		116,022						1,450	116,022	1,450	
23	389	Other Plant and Misc Equipment	2.50%	6.67%												
24	390	Office Furniture and Equipment	2.50%	6.67%												
25	390.1	Computers & Software	2.50%	20.00%												
26	391	Transportation Equipment	2.50%	20.00%								930	(930)			
27	392	Stores Equipment	2.50%	4.00%												
28	393	Tools, Shop, and Garage Equipment	2.50%	10.00%												
29	394	Laboratory Equipment	2.50%	10.00%												
30	395	Power Operated Equipment	2.50%	5.00%												
31	396	Communication Equipment	2.50%	10.00%												
32	397	Miscellaneous Equipment	2.50%	10.00%												
33	398	Other Tangible Plant	2.50%	10.00%												
34																
35																
36																
37		TOTALS			7,635,273	14,491	7,649,764					930	2,836,906	121,461,107	10,317,189	

Line No.	NARUC Account No.	Description	Allowed Deprec Rate - Before	Allowed Deprec Rate - After	2009										
					Plant Additions (Per Books)	Plant Adjustments	Adjusted Plant Additions	Plant Retirements (Per Books)	Retirement Adjustments	Adjusted Plant Retirements	Salvage A/D Orly	Depreciation (Calculated)	Plant Balance	Accum. Deprec.	
1	351	Organization Cost	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-	-
2	352	Franchise Cost	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-	-
3	353	Land and Land Rights	0.00%	0.00%	-	-	-	-	-	-	-	-	4,122,800	-	-
4	354	Structures & Improvements	2.50%	3.33%	36,966	-	36,966	-	-	-	-	34,405	1,394,680	137,697	-
5	355	Power Generation Equipment	2.50%	5.00%	-	-	-	-	-	-	-	2,500	100,000	3,750	-
6	360	Collection Sewers - Force	2.50%	2.00%	-	-	-	-	-	-	-	507,776	20,311,050	1,864,437	-
7	361	Collection Sewers - Gravity	2.50%	2.00%	340,000	-	340,000	-	-	-	-	611,440	24,627,592	3,288,821	-
8	362	Special Collecting Structures	2.50%	2.00%	-	-	-	-	-	-	-	-	-	-	-
9	363	Services to Customers	2.50%	2.00%	-	-	-	-	-	-	-	-	-	-	-
11	364	Flow Measuring Devices	2.50%	10.00%	-	-	-	-	-	-	-	-	-	-	-
12	365	Flow Measuring Installations	2.50%	10.00%	-	-	-	-	-	-	-	-	-	-	-
13	366	Reuse Services	2.50%	2.00%	-	-	-	-	-	-	-	-	-	-	-
14	367	Reuse Meters and Installations	2.50%	8.33%	-	-	-	-	-	-	-	-	-	-	-
15	370	Receiving Wells	2.50%	3.57%	-	-	-	-	-	-	-	1,604	64,142	2,405	-
16	371	Pumping Equipment	2.50%	12.50%	-	-	-	-	-	-	-	221,639	8,865,567	740,427	-
17	372	Testing Equipment	2.50%	12.50%	-	-	-	-	-	-	-	-	-	-	-
18	374	Reuse Distribution Reservoirs	2.50%	2.50%	-	-	-	-	-	-	-	-	-	-	-
19	375	Reuse Transmission and Distribution	2.50%	2.00%	215,176	-	215,176	-	-	-	-	26,656	1,173,822	83,011	-
20	380	Treatment and Disposal Plant	2.50%	5.00%	243,317	-	243,317	-	-	-	-	3,041	243,317	3,041	-
21	381	Plant Sewers	2.50%	5.00%	93,714	-	93,714	-	-	-	-	1,533,111	61,371,287	7,334,321	-
22	382	Outfall Sewer Lines	2.50%	3.33%	-	-	-	-	-	-	-	2,901	116,022	4,351	-
23	389	Other Plant and Misc Equipment	2.50%	6.67%	-	-	-	-	-	-	-	-	-	-	-
24	390	Office Furniture and Equipment	2.50%	6.67%	-	-	-	-	-	-	-	-	-	-	-
25	390 1	Computers & Software	2.50%	20.00%	-	-	-	-	-	-	-	-	-	-	-
26	391	Transportation Equipment	2.50%	20.00%	-	-	-	-	-	-	-	-	-	-	-
27	392	Stores Equipment	2.50%	4.00%	-	-	-	-	-	-	-	-	-	-	-
28	393	Tools, Shop, and Garage Equipment	2.50%	10.00%	-	-	-	-	-	-	-	-	-	-	-
29	384	Laboratory Equipment	2.50%	10.00%	-	-	-	-	-	-	-	-	-	-	-
30	395	Power Operated Equipment	2.50%	5.00%	-	-	-	-	-	-	-	-	-	-	-
31	396	Communication Equipment	2.50%	10.00%	-	-	-	-	-	-	-	-	-	-	-
32	397	Miscellaneous Equipment	2.50%	10.00%	-	-	-	-	-	-	-	-	-	-	-
33	398	Other Tangible Plant	2.50%	10.00%	-	-	-	-	-	-	-	-	-	-	-
34															
35															
36															
37		TOTALS			929,172	-	929,172	-	-	-	-	2,945,072	122,390,279	13,262,262	-

Johnson Utilities Company - Wastewater Division
Plant Additions and Retirements

Exhibit
Schedule B-2
Page 3.8
Witness: Bourassa

NARUC Account		Description	Allowed Deprec. Rate - Before	Allowed Deprec. Rate - After	2010									
Line No.	Account No.				Plant Additions (Per Books)	Plant Adjustments	Adjusted Plant Additions	Plant Retirements (Per Books)	Retirement Adjustments	Adjusted Plant Retirements	Salvage A/D Only	Depreciation (Calculated)	Plant Balance	Accum. Deprec.
1	351	Organization Cost	0.00%	0.00%	-	-	-	-	-	-	-	-	-	
2	352	Franchise Cost	0.00%	0.00%	-	-	-	-	-	-	-	-	-	
3	353	Land and Land Rights	0.00%	0.00%	10	-	10	-	-	-	4,122,810	-	-	
4	354	Structures & Improvements	2.50%	3.33%	2,424,602	(3,170)	2,421,432	-	-	79,551	3,816,112	217,248	-	
5	355	Power Generation Equipment	2.50%	5.00%	342,918	-	342,918	-	-	11,311	442,918	15,061	-	
6	360	Collection Sewers - Force	2.50%	2.00%	538,786	(3,365,363)	(2,826,577)	-	-	409,452	17,484,474	2,073,889	-	
7	361	Collection Sewers - Gravity	2.50%	2.00%	1,546,548	9,663,503	11,210,052	-	-	655,040	35,837,644	3,943,861	-	
8	362	Special Collecting Structures	2.50%	2.00%	-	-	-	-	-	-	-	-	-	
9	363	Services to Customers	2.50%	2.00%	-	6,432,723	6,432,723	-	-	-	69,688	6,432,723	69,688	
11	364	Flow Measuring Devices	2.50%	10.00%	-	-	-	-	-	-	-	-	-	
12	365	Flow Measuring Installations	2.50%	10.00%	-	-	-	-	-	-	-	-	-	
13	366	Reuse Services	2.50%	2.00%	-	-	-	-	-	-	-	-	-	
14	367	Reuse Meters and Installations	2.50%	8.33%	-	-	-	-	-	-	-	-	-	
15	370	Receiving Wells	2.50%	3.57%	934,162	-	934,162	-	-	17,070	956,304	19,475	-	
16	371	Pumping Equipment	2.50%	12.50%	527,584	524,173	1,051,758	-	-	860,863	9,917,325	1,601,309	-	
17	372	Testing Equipment	2.50%	12.50%	-	-	-	-	-	-	-	-	-	
18	374	Reuse Distribution Reservoirs	2.50%	2.50%	-	-	-	-	-	-	-	-	-	
19	375	Reuse Transmission and Distribution	2.50%	2.00%	6,588	-	6,588	-	-	25,504	1,180,410	108,515	-	
20	380	Treatment and Disposal Plant	2.50%	5.00%	39,329	5,443,062	5,482,391	-	-	124,355	5,725,707	127,396	-	
21	381	Plant Sewers	2.50%	5.00%	-	(2,628,700)	(2,628,700)	-	-	2,502,372	58,742,587	9,836,694	-	
22	382	Outfall Sewer Lines	2.50%	3.33%	-	-	-	-	-	3,543	116,022	7,893	-	
23	389	Other Plant and Misc Equipment	2.50%	6.67%	-	-	-	-	-	-	-	-	-	
24	390	Office Furniture and Equipment	2.50%	6.67%	-	-	-	-	-	-	-	-	-	
25	390.1	Computers & Software	2.50%	20.00%	-	-	-	-	-	-	-	-	-	
26	391	Transportation Equipment	2.50%	20.00%	-	-	-	-	-	-	-	-	-	
27	392	Stores Equipment	2.50%	4.00%	-	-	-	-	-	-	-	-	-	
28	393	Tools, Shop, and Garage Equipment	2.50%	10.00%	-	-	-	-	-	-	-	-	-	
29	394	Laboratory Equipment	2.50%	10.00%	-	-	-	-	-	-	-	-	-	
30	395	Power Operated Equipment	2.50%	5.00%	-	-	-	-	-	-	-	-	-	
31	396	Communication Equipment	2.50%	10.00%	-	-	-	-	-	-	-	-	-	
32	397	Miscellaneous Equipment	2.50%	10.00%	-	-	-	-	-	-	-	-	-	
33	398	Other Tangible Plant	2.50%	10.00%	-	-	-	-	-	-	-	-	-	
34														
35														
36														
37		TOTALS			6,360,527	16,066,229	22,426,756	-	-	-	4,758,768	144,817,036	18,021,030	

Line No.	NARUC Account No.	Description	Allowed Deprec. Rate - Before	Allowed Deprec. Rate - After	2011										
					Plant Additions (Per Books)	Plant Adjustments	Adjusted Plant Additions	Plant Retirements (Per Books)	Retirement Accrual Adjustments	Adjusted Plant Retirements	Salvage A/D Only	Depreciation (Calculated)	Plant Balance	Accum Deprec.	
1	351	Organization Cost	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-	-
2	352	Franchise Cost	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-	-
3	353	Land and Land Rights	0.00%	0.00%	-	-	-	-	-	-	-	-	4,122,810	-	-
4	354	Structures & Improvements	2.50%	3.33%	12,348	-	12,348	-	-	-	-	127,282	3,828,460	344,530	-
5	355	Power Generation Equipment	2.50%	5.00%	12,702	-	12,702	-	-	-	-	22,463	455,620	37,524	-
6	360	Collection Sewers - Force	2.50%	2.00%	-	(309,300)	(309,300)	-	-	-	-	346,596	17,175,174	2,420,485	-
7	361	Collection Sewers - Gravity	2.50%	2.00%	36,000	483,685	518,685	-	-	-	-	721,940	36,356,328	4,665,801	-
8	362	Special Collecting Structures	2.50%	2.00%	-	-	-	-	-	-	-	-	-	-	-
9	363	Services to Customers	2.50%	2.00%	85,254	-	85,254	-	-	-	-	129,507	6,517,977	199,195	-
11	364	Flow Measuring Devices	2.50%	10.00%	6,918	-	6,918	-	-	-	-	346	6,918	346	-
12	365	Flow Measuring Installations	2.50%	10.00%	-	-	-	-	-	-	-	-	-	-	-
13	366	Reuse Services	2.50%	2.00%	-	-	-	-	-	-	-	-	-	-	-
14	367	Reuse Meters and Installations	2.50%	8.33%	-	-	-	-	-	-	-	-	-	-	-
15	370	Receiving Wells	2.50%	3.57%	-	-	-	-	-	-	-	35,639	996,304	56,115	-
16	371	Pumping Equipment	2.50%	12.50%	144,331	-	144,331	-	-	-	-	1,248,686	10,061,656	2,849,965	-
17	372	Testing Equipment	2.50%	12.50%	-	-	-	-	-	-	-	-	-	-	-
18	374	Reuse Distribution Reservoirs	2.50%	2.50%	-	-	-	-	-	-	-	-	-	-	-
19	375	Reuse Transmission and Distribution	2.50%	2.00%	-	-	-	-	-	-	-	23,608	1,180,410	132,124	-
20	380	Treatment and Disposal Plant	2.50%	5.00%	177,049	-	177,049	-	-	-	-	290,712	5,902,757	418,108	-
21	381	Plant Sewers	2.50%	5.00%	21,009	(95,513)	(34,504)	-	-	-	-	2,936,267	58,708,083	12,772,960	-
22	382	Outfall Sewer Lines	2.50%	3.33%	16,059	-	16,059	-	-	-	-	4,131	132,081	12,024	-
23	389	Other Plant and Misc Equipment	2.50%	6.67%	308,098	-	308,098	-	-	-	-	10,275	308,098	10,275	-
24	390	Office Furniture and Equipment	2.50%	6.67%	-	-	-	-	-	-	-	-	-	-	-
25	390.1	Computers & Software	2.50%	20.00%	-	-	-	-	-	-	-	-	-	-	-
26	391	Transportation Equipment	2.50%	20.00%	-	-	-	-	-	-	-	-	-	-	-
27	392	Stores Equipment	2.50%	4.00%	-	-	-	-	-	-	-	-	-	-	-
28	393	Tools, Shop, and Garage Equipment	2.50%	10.00%	-	-	-	-	-	-	-	-	-	-	-
29	394	Laboratory Equipment	2.50%	10.00%	-	-	-	-	-	-	-	-	-	-	-
30	395	Power Operated Equipment	2.50%	5.00%	-	-	-	-	-	-	-	-	-	-	-
31	396	Communication Equipment	2.50%	10.00%	-	-	-	-	-	-	-	-	-	-	-
32	397	Miscellaneous Equipment	2.50%	10.00%	-	-	-	-	-	-	-	-	-	-	-
33	398	Other Tangible Plant	2.50%	10.00%	-	-	-	-	-	-	-	-	-	-	-
34															
35															
36															
37		TOTALS			818,769	116,872	937,641	-	-	-	-	5,897,453	145,754,676	23,918,483	-

NARUC Account		Allowed Deprec. Rate - Before	Allowed Deprec. Rate - After	2012									
Line No.	Description			Plant Additions (Per Books)	Plant Adjustments	Adjusted Plant Additions	Plant Retirements (Per Books)	Retirement Accrual Adjustments	Adjusted Plant Retirements	Salvage A/O Only	Depreciation (Calculated)	Plant Balance	Accum. Deprec.
1	351 Organization Cost	0.00%	0.00%										
2	352 Franchise Cost	0.00%	0.00%										
3	353 Land and Land Rights	0.00%	0.00%									4,122,810	
4	354 Structures & Improvements	2.50%	3.33%	48,962		48,962					128,303	3,877,422	472,833
5	355 Power Generation Equipment	2.50%	5.00%	2,871,213		2,871,213					94,561	3,326,833	132,086
6	360 Collection Sewers - Force	2.50%	2.00%	27,584	(66,562)	(38,978)					343,114	17,136,196	2,763,599
7	361 Collection Sewers - Gravity	2.50%	2.00%	99,912	(598,001)	(498,089)					722,146	35,858,240	5,367,947
8	362 Special Collecting Structures	2.50%	2.00%										
9	363 Services to Customers	2.50%	2.00%	197,829		197,829					132,338	6,715,807	331,533
11	364 Flow Measuring Devices	2.50%	10.00%								692	6,918	1,036
12	365 Flow Measuring Installations	2.50%	10.00%										
13	366 Reuse Services	2.50%	2.00%										
14	367 Reuse Meters and Installations	2.50%	8.33%										
15	370 Receiving Wells	2.50%	3.57%	60,255		60,255					36,715	1,068,559	91,830
16	371 Pumping Equipment	2.50%	12.50%	234,911		234,911					1,272,389	10,296,567	4,122,384
17	372 Testing Equipment	2.50%	12.50%										
18	374 Reuse Distribution Reservoirs	2.50%	2.50%										
19	375 Reuse Transmission and Distribution	2.50%	2.00%	72,837		72,837					24,337	1,253,247	156,460
20	380 Treatment and Disposal Plant	2.50%	5.00%	7,434		7,434					295,324	5,910,191	713,431
21	381 Plant Sewers	2.50%	5.00%		(573,545)	(573,545)					2,921,066	58,134,538	15,694,026
22	382 Outfall Sewer Lines	2.50%	3.33%								4,396	132,081	16,423
23	389 Other Plant and Misc Equipment	2.50%	6.67%	1,675		1,675					20,606	309,773	30,881
24	390 Office Furniture and Equipment	2.50%	6.67%										
25	390.1 Computers & Software	2.50%	20.00%										
26	391 Transportation Equipment	2.50%	20.00%										
27	392 Stores Equipment	2.50%	4.00%										
28	393 Tools, Shop, and Garage Equipment	2.50%	10.00%	25,067		25,067					1,253	25,067	1,253
29	394 Laboratory Equipment	2.50%	10.00%										
30	395 Power Operated Equipment	2.50%	5.00%										
31	396 Communication Equipment	2.50%	10.00%										
32	397 Miscellaneous Equipment	2.50%	10.00%										
33	398 Other Tangible Plant	2.50%	10.00%										
34													
35													
36													
37	TOTALS			3,647,681	(1,236,108)	2,409,573					5,997,241	148,164,249	29,915,723

Line No.	NARUC Account No.	Description	Allowed Deprec. Rate - Before	Allowed Deprec. Rate - After	2013											
					Plant Additions (Per Books)	Plant Adjustments	Adjusted Plant Additions	Plant Retirements (Per Books)	Retirement Accrual Adjustments	Adjusted Plant Retirements	Salvage A/D Only	Depreciation (Calculated)	Plant Balance	Accum. Deprec.		
1	351	Organization Cost	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-	-	-
2	352	Franchise Cost	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-	-	-
3	353	Land and Land Rights	0.00%	0.00%	-	-	-	-	-	-	-	-	-	4,122,810	-	-
4	354	Structures & Improvements	2.50%	3.33%	-	-	-	-	-	-	-	-	-	-	-	-
5	355	Power Generation Equipment	2.50%	5.00%	142,059	-	142,059	-	-	-	-	-	129,118	3,877,422	601,951	-
6	360	Collection Sewers - Force	2.50%	2.00%	55,843	-	55,843	-	-	-	-	-	169,893	3,468,693	301,979	-
7	361	Collection Sewers - Gravity	2.50%	2.00%	-	-	-	-	-	-	-	-	343,262	17,192,039	3,106,881	-
8	362	Special Collecting Structures	2.50%	2.00%	-	-	-	-	-	-	-	-	717,165	35,858,240	6,105,111	-
9	363	Services to Customers	2.50%	2.00%	-	-	-	-	-	-	-	-	-	-	-	-
11	364	Flow Measuring Devices	2.50%	10.00%	-	-	-	-	-	-	-	-	134,316	6,715,807	465,849	-
12	365	Flow Measuring Installations	2.50%	10.00%	-	-	-	-	-	-	-	-	692	6,918	1,730	-
13	366	Reuse Services	2.50%	2.00%	-	-	-	-	-	-	-	-	-	-	-	-
14	367	Reuse Meters and Installations	2.50%	8.33%	-	-	-	-	-	-	-	-	-	-	-	-
15	370	Receiving Wells	2.50%	3.57%	308,978	-	308,978	-	-	-	-	-	43,306	1,367,537	135,136	-
16	371	Pumping Equipment	2.50%	12.50%	140,752	-	140,752	-	-	-	-	-	1,295,868	10,437,319	5,418,252	-
17	372	Testing Equipment	2.50%	12.50%	-	-	-	-	-	-	-	-	-	-	-	-
18	374	Reuse Distribution Reservoirs	2.50%	2.50%	-	-	-	-	-	-	-	-	-	-	-	-
19	375	Reuse Transmission and Distribution	2.50%	2.00%	37,045	-	37,045	-	-	-	-	-	25,435	1,290,292	181,896	-
20	380	Treatment and Disposal Plant	2.50%	5.00%	35,705	-	35,705	-	-	-	-	-	296,402	5,945,896	1,009,834	-
21	381	Plant Sewers	2.50%	5.00%	2,254	-	2,254	-	-	-	-	-	2,906,783	58,136,792	18,600,809	-
22	382	Outfall Sewer Lines	2.50%	3.33%	-	-	-	-	-	-	-	-	4,398	132,081	20,821	-
23	388	Other Plant and Misc Equipment	2.50%	6.67%	7,000	-	7,000	-	-	-	-	-	20,896	316,773	51,776	-
24	390	Office Furniture and Equipment	2.50%	6.67%	1,027	(411)	616	-	-	-	-	-	21	616	21	-
25	390.1	Computers & Software	2.50%	20.00%	-	-	-	-	-	-	-	-	-	-	-	-
26	391	Transportation Equipment	2.50%	20.00%	-	-	-	-	-	-	-	-	-	-	-	-
27	392	Stores Equipment	2.50%	4.00%	-	-	-	-	-	-	-	-	-	-	-	-
28	393	Tools, Shop, and Garage Equipment	2.50%	10.00%	3,050	-	3,050	-	-	-	-	-	2,659	28,117	3,913	-
29	394	Laboratory Equipment	2.50%	10.00%	-	-	-	-	-	-	-	-	-	-	-	-
30	395	Power Operated Equipment	2.50%	5.00%	-	-	-	-	-	-	-	-	-	-	-	-
31	396	Communication Equipment	2.50%	10.00%	-	-	-	-	-	-	-	-	-	-	-	-
32	397	Miscellaneous Equipment	2.50%	10.00%	-	-	-	-	-	-	-	-	-	-	-	-
33	398	Other Tangible Plant	2.50%	10.00%	-	-	-	-	-	-	-	-	-	-	-	-
34																
35																
36																
37		TOTALS			733,713	(411)	733,302	-	-	-	-	-	6,090,234	148,897,551	36,005,958	-

			2014											
Line No.	NARUC Account No.	Description	Allowed Deprec. Rate - Before	Allowed Deprec. Rate - After	Plant Additions (Per Books)	Plant Adjustments	Adjusted Plant Additions	Plant Retirements (Per Books)	Retirement Accrual Adjustments	Adjusted Plant Retirements	Salvage A/D Only	Depreciation (Calculated)	Plant Balance	Accum. Deprec.
1	351	Organization Cost	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
2	352	Franchise Cost	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
3	353	Land and Land Rights	0.00%	0.00%	-	-	-	-	-	-	-	-	4,122,810	-
4	354	Structures & Improvements	2.50%	3.33%	5,697,038	-	5,697,038	-	-	-	-	223,974	9,574,461	825,925
5	355	Power Generation Equipment	2.50%	5.00%	102,807	-	102,807	-	-	-	-	176,015	3,571,700	477,994
6	360	Collection Sewers - Force	2.50%	2.00%	-	-	-	-	-	-	-	343,841	17,192,039	3,450,722
7	361	Collection Sewers - Gravity	2.50%	2.00%	569,809	-	569,809	-	-	-	-	722,863	36,428,048	6,827,974
8	362	Special Collecting Structures	2.50%	2.00%	-	-	-	-	-	-	-	-	-	-
9	363	Services to Customers	2.50%	2.00%	-	-	-	-	-	-	-	134,316	6,715,807	600,165
11	364	Flow Measuring Devices	2.50%	10.00%	-	-	-	-	-	-	-	692	6,918	2,421
12	365	Flow Measuring Installations	2.50%	10.00%	-	-	-	-	-	-	-	-	-	-
13	366	Reuse Services	2.50%	2.00%	-	-	-	-	-	-	-	-	-	-
14	367	Reuse Meters and Installations	2.50%	8.33%	-	-	-	-	-	-	-	-	-	-
15	370	Receiving Wells	2.50%	3.57%	10,254	-	10,254	-	-	-	-	49,004	1,377,791	184,140
16	371	Pumping Equipment	2.50%	12.50%	373,432	-	373,432	-	-	-	-	1,328,004	10,810,751	6,746,257
17	372	Testing Equipment	2.50%	12.50%	-	-	-	-	-	-	-	-	-	-
18	374	Reuse Distribution Reservoirs	2.50%	2.50%	-	-	-	-	-	-	-	-	-	-
19	375	Reuse Transmission and Distribution	2.50%	2.00%	2,626	-	2,626	-	-	-	-	25,832	1,292,918	207,728
20	380	Treatment and Disposal Plant	2.50%	5.00%	-	-	-	-	-	-	-	297,295	5,945,896	1,307,128
21	381	Plant Sewers	2.50%	5.00%	138,033	-	138,033	-	-	-	-	2,910,290	58,274,825	21,511,100
22	382	Outfall Sewer Lines	2.50%	3.33%	-	-	-	-	-	-	-	4,398	132,061	25,219
23	389	Other Plant and Misc Equipment	2.50%	6.67%	2,348	-	2,348	-	-	-	-	21,207	319,121	72,983
24	390	Office Furniture and Equipment	2.50%	6.67%	-	-	-	-	-	-	-	41	616	62
25	390.1	Computers & Software	2.50%	20.00%	-	-	-	-	-	-	-	-	-	-
26	391	Transportation Equipment	2.50%	20.00%	8,973	(3,589)	5,384	-	-	-	-	538	5,384	536
27	392	Stores Equipment	2.50%	4.00%	-	-	-	-	-	-	-	-	-	-
28	393	Tools, Shop, and Garage Equipment	2.50%	10.00%	16,868	-	16,868	-	-	-	-	3,655	44,984	7,568
29	394	Laboratory Equipment	2.50%	10.00%	-	-	-	-	-	-	-	-	-	-
30	395	Power Operated Equipment	2.50%	5.00%	-	-	-	-	-	-	-	-	-	-
31	396	Communication Equipment	2.50%	10.00%	464,713	-	464,713	-	-	-	-	23,236	464,713	23,236
32	397	Miscellaneous Equipment	2.50%	10.00%	-	-	-	-	-	-	-	-	-	-
33	398	Other Tangible Plant	2.50%	10.00%	-	-	-	-	-	-	-	-	-	-
34														
35														
36														
37		TOTALS			7,386,900	(3,589)	7,383,311	-	-	-	-	6,265,202	156,260,662	42,271,169

NARUC Account		Allowed Deprec. Rate - Before	Allowed Deprec. Rate - After	2015									
Line No.	Description			Plant Additions (Per Books)	Plant Adjustments	Adjusted Plant Additions	Plant Retirements (Per Books)	Retirement Accrual Adjustments	Adjusted Plant Retirements	Salvage A/D Only	Depreciation (Calculated)	Plant Balance	Accum Deprec.
1	351	0.00%	0.00%	-	-	-	-	-	-	-	-	-	
2	352	0.00%	0.00%	-	-	-	-	-	-	-	-	-	
3	353	0.00%	0.00%	-	-	-	-	-	-	4,122,810	-	-	
4	354	2.50%	3.33%	-	-	-	-	-	318,830	9,574,461	1,144,755	-	
5	355	2.50%	5.00%	-	-	-	-	-	178,585	3,571,700	656,579	-	
6	360	2.50%	2.00%	151,655	-	151,655	-	-	345,357	17,343,894	3,796,079	-	
7	361	2.50%	2.00%	984,226	-	984,226	-	-	738,403	37,412,274	7,566,378	-	
8	362	2.50%	2.00%	-	-	-	-	-	-	-	-	-	
9	363	2.50%	2.00%	-	-	-	-	-	134,316	6,715,807	734,481	-	
11	364	2.50%	10.00%	-	-	-	-	-	692	6,918	3,113	-	
12	365	2.50%	10.00%	-	-	-	-	-	-	-	-	-	
13	366	2.50%	2.00%	-	-	-	-	-	-	-	-	-	
14	367	2.50%	8.33%	-	-	-	-	-	-	-	-	-	
15	370	2.50%	3.57%	141,078	-	141,078	-	-	51,705	1,518,870	235,845	-	
16	371	2.50%	12.50%	169,655	-	169,655	-	-	1,361,947	10,980,406	8,108,204	-	
17	372	2.50%	12.50%	-	-	-	-	-	-	-	-	-	
18	374	2.50%	2.50%	-	-	-	-	-	-	-	-	-	
19	375	2.50%	2.00%	361,966	-	361,966	-	-	29,478	1,854,863	237,206	-	
20	380	2.50%	5.00%	-	-	-	-	-	297,295	5,945,896	1,604,423	-	
21	381	2.50%	5.00%	181,884	-	181,884	-	-	2,918,288	56,456,709	24,429,388	-	
22	382	2.50%	3.33%	-	-	-	-	-	4,398	132,081	29,617	-	
23	389	2.50%	6.67%	44,875	-	44,875	-	-	22,782	363,996	95,785	-	
24	390	2.50%	6.67%	-	-	-	-	-	41	616	103	-	
25	390.1	2.50%	20.00%	-	-	-	-	-	-	-	-	-	
26	391	2.50%	20.00%	54,273	(21,709)	32,564	-	-	4,333	37,947	4,871	-	
27	392	2.50%	4.00%	-	-	-	-	-	-	-	-	-	
28	393	2.50%	10.00%	5,523	-	5,523	-	-	4,775	50,507	12,342	-	
29	394	2.50%	10.00%	-	-	-	-	-	-	-	-	-	
30	395	2.50%	5.00%	-	-	-	-	-	-	-	-	-	
31	396	2.50%	10.00%	-	-	-	-	-	46,471	464,713	69,707	-	
32	397	2.50%	10.00%	-	-	-	-	-	-	-	-	-	
33	398	2.50%	10.00%	-	-	-	-	-	-	-	-	-	
34													
35													
36													
37	TOTALS			2,095,135	(21,709)	2,073,426	-	-	-	6,457,697	158,354,288	48,728,856	

			2016											
Line No.	NARUC Account No.	Description	Allowed Deprec Rate - Before	Allowed Deprec Rate - After	Plant Additions (Per Books)	Plant Adjustments	Adjusted Plant Additions	Plant Retirements (Per Books)	Retirement Accrual Adjustments	Adjusted Plant Retirements	Salvage A/D Only	Depreciation (Calculated)	Plant Balance	Accum Deprec.
1	351	Organization Cost	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
2	352	Franchise Cost	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
3	353	Land and Land Rights	0.00%	0.00%	767,837	-	767,837	-	-	-	-	-	4,890,647	-
4	354	Structures & Improvements	2.50%	3.33%	-	-	-	-	-	-	-	318,830	9,574,461	1,463,584
5	355	Power Generation Equipment	2.50%	5.00%	-	-	-	-	-	-	-	178,595	3,571,700	835,194
6	360	Collection Sewers - Force	2.50%	2.00%	-	-	-	-	-	-	-	346,874	17,343,694	4,142,953
7	361	Collection Sewers - Gravity	2.50%	2.00%	22,807	-	22,807	-	-	-	-	748,474	37,435,090	8,314,851
8	362	Special Collecting Structures	2.50%	2.00%	-	-	-	-	-	-	-	-	-	-
9	363	Services to Customers	2.50%	2.00%	-	-	-	-	-	-	-	134,316	6,715,807	868,797
11	364	Flow Measuring Devices	2.50%	10.00%	-	-	-	-	-	-	-	692	6,918	3,805
12	365	Flow Measuring Installations	2.50%	10.00%	-	-	-	-	-	-	-	-	-	-
13	366	Reuse Services	2.50%	2.00%	-	-	-	-	-	-	-	-	-	-
14	367	Reuse Meters and Installations	2.50%	8.33%	-	-	-	-	-	-	-	-	-	-
15	370	Receiving Wells	2.50%	3.57%	18,900	-	18,900	-	-	-	-	54,561	1,537,770	290,406
16	371	Pumping Equipment	2.50%	12.50%	65,780	-	65,780	-	-	-	-	1,376,661	11,046,166	9,484,865
17	372	Testing Equipment	2.50%	12.50%	42,857	-	42,857	-	-	-	-	2,679	42,857	2,679
18	374	Reuse Distribution Reservoirs	2.50%	2.50%	-	-	-	-	-	-	-	-	-	-
19	375	Reuse Transmission and Distribution	2.50%	2.00%	-	-	-	-	-	-	-	33,098	1,654,883	270,303
20	380	Treatment and Disposal Plant	2.50%	5.00%	-	-	-	-	-	-	-	297,295	5,945,896	1,901,718
21	381	Plant Sewers	2.50%	5.00%	5,327,533	-	5,327,533	-	-	-	-	3,056,024	63,784,242	27,485,412
22	382	Outfall Sewer Lines	2.50%	3.33%	-	-	-	-	-	-	-	4,398	132,081	34,016
23	389	Other Plant and Misc Equipment	2.50%	6.67%	-	-	-	-	-	-	-	24,279	363,996	120,044
24	390	Office Furniture and Equipment	2.50%	6.67%	10,692	(4,277)	6,415	-	-	-	-	255	7,032	358
25	390.1	Computers & Software	2.50%	20.00%	-	-	-	-	-	-	-	-	-	-
26	391	Transportation Equipment	2.50%	20.00%	-	-	-	-	-	-	-	7,589	37,947	12,461
27	392	Stores Equipment	2.50%	4.00%	-	-	-	-	-	-	-	-	-	-
28	393	Tools, Shop, and Garage Equipment	2.50%	10.00%	6,107	-	6,107	-	-	-	-	5,356	56,615	17,698
29	394	Laboratory Equipment	2.50%	10.00%	-	-	-	-	-	-	-	-	-	-
30	395	Power Operated Equipment	2.50%	5.00%	-	-	-	-	-	-	-	-	-	-
31	396	Communication Equipment	2.50%	10.00%	-	-	-	-	-	-	-	46,471	464,713	116,178
32	397	Miscellaneous Equipment	2.50%	10.00%	-	-	-	-	-	-	-	-	-	-
33	398	Other Tangible Plant	2.50%	10.00%	-	-	-	-	-	-	-	-	-	-
34														
35														
36														
37		TOTALS			6,262,494	(4,277)	6,258,217	-	-	-	-	6,636,435	164,612,505	55,365,292

NARUC		30-Jun-17														
Line No.	Account No.	Description	Allowed Deprec Rate - Before	Allowed Deprec Rate - After	Plant Additions (Per Books)	Plant Adjustments	Adjusted Plant Additions	Plant Retirements (Per Books)	Retirement Accrual Adjustments	Adjusted Plant Retirements	Salvage A/D Only	Rate Case Only Post-Test Year Plant	Rate Case Only Post-Test Year A/D	Depreciation (Calculated)	Plant Balance	Accum. Deprec.
1	351	Organization Cost	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-	-	-
2	352	Franchise Cost	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-	-	-
3	353	Land and Land Rights	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-	4,890,647	-
4	354	Structures & Improvements	2.50%	3.33%	-	-	-	-	-	-	-	120,000	1,996	166,915	9,694,461	1,632,496
5	355	Power Generation Equipment	2.50%	5.00%	-	-	-	-	-	-	-	-	-	89,293	3,571,700	924,456
6	360	Collection Sewers - Force	2.50%	2.00%	-	-	-	-	-	-	-	925,000	9,250	173,437	18,268,694	4,325,640
7	361	Collection Sewers - Gravity	2.50%	2.00%	-	-	-	-	-	-	-	-	-	374,351	37,435,080	8,689,202
8	362	Special Collecting Structures	2.50%	2.00%	-	-	-	-	-	-	-	-	-	-	-	-
9	363	Services to Customers	2.50%	2.00%	-	-	-	-	-	-	-	-	-	67,158	6,715,807	935,965
11	364	Flow Measuring Devices	2.50%	10.00%	-	-	-	-	-	-	-	-	-	346	6,918	4,151
12	365	Flow Measuring Installations	2.50%	10.00%	-	-	-	-	-	-	-	-	-	-	-	-
13	366	Reuse Services	2.50%	2.00%	-	-	-	-	-	-	-	-	-	-	-	-
14	367	Reuse Meters and Installations	2.50%	6.33%	-	-	-	-	-	-	-	-	-	-	-	-
15	370	Receiving Wells	2.50%	3.57%	-	-	-	-	-	-	-	-	-	27,449	1,537,770	317,865
16	371	Pumping Equipment	2.50%	12.50%	-	-	-	-	-	-	-	150,000	9,375	488,680	11,196,166	9,982,920
17	372	Testing Equipment	2.50%	12.50%	7,224	-	7,224	-	-	-	-	-	-	2,904	50,081	5,583
18	374	Reuse Distribution Reservoirs	2.50%	2.50%	-	-	-	-	-	-	-	-	-	-	-	-
19	375	Reuse Transmission and Distribution	2.50%	2.00%	-	-	-	-	-	-	-	-	-	16,549	1,654,883	286,852
20	380	Treatment and Disposal Plant	2.50%	5.00%	-	-	-	-	-	-	-	-	-	148,647	5,945,896	2,050,365
21	381	Plant Sewers	2.50%	5.00%	-	-	-	-	-	-	-	-	-	1,594,606	63,784,242	29,080,018
22	382	Outfall Sewer Lines	2.50%	3.33%	-	-	-	-	-	-	-	-	-	2,199	132,081	36,215
23	389	Other Plant and Misc Equipment	2.50%	6.67%	-	-	-	-	-	-	-	-	-	12,139	363,996	132,183
24	390	Office Furniture and Equipment	2.50%	6.67%	548	(219)	329	-	-	-	-	-	-	240	7,351	598
25	390 1	Computers & Software	2.50%	20.00%	-	-	-	-	-	-	-	-	-	-	-	-
26	391	Transportation Equipment	2.50%	20.00%	-	-	-	-	-	-	-	-	-	3,795	37,947	16,256
27	392	Stores Equipment	2.50%	4.00%	-	-	-	-	-	-	-	-	-	-	-	-
28	393	Tools, Shop, and Garage Equipment	2.50%	10.00%	-	-	-	-	-	-	-	-	-	2,831	56,615	20,529
29	394	Laboratory Equipment	2.50%	10.00%	-	-	-	-	-	-	-	-	-	-	-	-
30	395	Power Operated Equipment	2.50%	5.00%	-	-	-	-	-	-	-	-	-	-	-	-
31	396	Communication Equipment	2.50%	10.00%	-	-	-	-	-	-	-	55,000	2,750	23,236	519,713	142,164
32	397	Miscellaneous Equipment	2.50%	10.00%	-	-	-	-	-	-	-	-	-	-	-	-
33	398	Other Tangible Plant	2.50%	10.00%	-	-	-	-	-	-	-	-	-	-	-	-
34																
35																
36																
37		TOTALS			7,772	(219)	7,553	-	-	-	-	1,250,000	23,373	3,194,775	165,870,058	58,583,440

Johnson Utilities Company - Wastewater Division
 Test Year Ended June 30, 2017
 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 Shared Plant	B PTY Plant	C Plant Reclass	D Reconciliation to Reconstruction	
1								
2								
3								
4								
5								
6	351	Organization Cost	-	-	-	-	-	-
7	352	Franchise Cost	-	-	-	-	-	-
8	353	Land and Land Rights	-	-	-	-	-	-
9	354	Structures & Improvements	1,619,690	-	1,998	-	10,810	1,632,498
10	355	Power Generation Equipment	923,890	-	-	-	566	924,456
11	360	Collection Sewers - Force	4,214,568	-	9,250	124,517	(22,695)	4,325,640
12	361	Collection Sewers - Gravity	8,450,389	-	-	-	238,813	8,689,202
13	362	Special Collecting Structures	-	-	-	-	-	-
14	363	Servcies to Customers	937,343	-	-	-	(1,388)	935,955
15	364	Flow Measuring Devices	4,191	-	-	-	(40)	4,151
16	365	Flow Measuring Installations	-	-	-	-	-	-
17	366	Reuse Services	-	-	-	-	-	-
18	367	Reuse Meters and Meter Installations	-	-	-	-	-	-
19	370	Receiving Wells	298,424	-	-	-	19,431	317,855
20	371	Pumping Equipment	9,688,674	-	9,375	-	284,871	9,982,920
21	372	Testing Equipment	5,583	-	-	-	-	5,583
21	374	Reuse Distribution Reservoirs	-	-	-	-	-	-
22	375	Reuse Transmission and Distribution	318,027	-	-	-	(31,175)	286,852
23	380	Treatment & Disposal Equipment	689,982	-	-	1,905,072	(544,689)	2,050,365
24	381	Plant Sewers	29,446,135	-	-	165,734	(531,852)	29,080,018
25	382	Outfall Sewer Lines	36,134	-	-	-	81	36,215
26	389	Other Plant & Misc Equipment	132,316	-	-	-	(133)	132,183
27	390	Office Furniture & Equipment	-	598	-	-	0	598
28	390.1	Computers & Software	-	-	-	-	-	-
29	391	Transportation Equipment	-	16,256	-	-	0	16,256
30	392	Stores Equipment	-	-	-	-	-	-
31	393	Tools, Shop & Garage Equipment	11,680	-	-	-	8,849	20,529
32	394	Laboratory Equipment	-	-	-	-	-	-
33	395	Power Operated Equipment	-	-	-	-	-	-
34	396	Communication Equipment	138,964	-	2,750	-	450	142,164
35	397	Miscellaneous Equipment	-	-	-	-	-	-
36	398	Other Tangible Plant	-	-	-	-	-	-
37		Unspecified	134,909	-	-	-	(134,909)	-
38		TOTALS	\$ 57,050,899	\$ 16,853	\$ 23,373	\$ 2,195,323	\$ (703,008)	\$ 58,583,440
39								
40		Accumulated Depreciation per Books						\$ 57,046,568
41								
42		Increase (decrease) in Accumulated Depreciation						\$ 1,536,872
43								
44		Adjustment to Accumulated Depreciation						\$ 1,536,872
45								
46		<u>SUPPORTING SCHEDULES</u>						
47		Workpapers/B-2 Schedule						
48		B-2, pages 4.1 to 4.4						

Johnson Utilities Company - Wastewater Division
 Test Year Ended June 30, 2017
 Original Cost Rate Base Proforma Adjustments
 Adjustment Number 2 - A

Schedule B-2
 Page 4.1
 Witness: Bourassa

Line No.	Acct. No.	Description	A/D Shared Plant	Factor	Adjustment
1		<u>Shared Plant</u>			
2					
3					
4					
5					
6	351	Organization Cost		0.60	-
7	352	Franchise Cost		0.60	-
8	353	Land and Land Rights		0.60	-
9	354	Structures & Improvements		0.60	-
10	355	Power Generation Equipment		0.60	-
11	360	Collection Sewers - Force		0.60	-
12	361	Collection Sewers - Gravity		0.60	-
13	362	Special Collecting Structures		0.60	-
14	363	Services to Customers		0.60	-
15	364	Flow Measuring Devices		0.60	-
16	365	Flow Measuring Installations		0.60	-
17	366	Reuse Services		0.60	-
18	367	Reuse Meters and Meter Installations		0.60	-
19	370	Receiving Wells		0.60	-
20	371	Pumping Equipment - Lift Stations		0.60	-
21	372	Testing Equipment		0.60	-
22	374	Reuse Distribution Reservoirs		0.60	-
23	375	Reuse Transmission and Distribution		0.60	-
24	380	Treatment & Disposal Equipment		0.60	-
25	381	Plant Sewers		0.60	-
26	382	Outfall Sewer Lines		0.60	-
27	389	Other Plant & Misc Equipment		0.60	-
28	390	Office Furniture & Equipment	996	0.60	598
29	390.1	Computers & Software		0.60	-
30	391	Transportation Equipment	27,093	0.60	16,256
31	392	Stores Equipment		0.60	-
32	393	Tools, Shop & Garage Equipment		0.60	-
33	394	Laboratory Equipment		0.60	-
34	395	Power Operated Equipment		0.60	-
35	396	Communication Equipment		0.60	-
36	397	Miscellaneous Equipment		0.60	-
37	398	Other Tangible Plant		0.60	-
38		Unspecified			
39		TOTALS	\$ 28,089		\$ 16,853

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 42 SUPPORTING SCHEDULE
 43 Work Papers

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 47
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Johnson Utilities Company - Wastewater Division
 Test Year Ended June 30, 2017
 Original Cost Rate Base Proforma Adjustments
 Adjustment Number 2 - B

Schedule B-2
 Page 4.2
 Witness: Bourassa

Line
 No.

1 PTY Plant Depreciation

Acct. No.	Description	PTY Plant	Depr. Rate	Years	Adjustment
6	351 Organization Cost	-	0.00%	0.50	-
7	352 Franchise Cost	-	0.00%	0.50	-
8	353 Land and Land Rights	-	0.00%	0.50	-
9	354 Structures & Improvements	120,000	3.33%	0.50	1,998
10	355 Power Generation Equipment	-	5.00%	0.50	-
11	360 Collection Sewers - Force	925,000	2.00%	0.50	9,250
12	361.1 Collection Sewers - Gravity	-	2.00%	0.50	-
13	362 Special Collecting Structures	-	2.00%	0.50	-
14	363 Services to Customers	-	2.00%	0.50	-
15	364 Flow Measuring Devices	-	10.00%	0.50	-
16	365 Flow Measuring Installations	-	10.00%	0.50	-
17	366 Reuse Services	-	2.00%	0.50	-
18	367 Reuse Meters and Meter Installations	-	8.33%	0.50	-
19	370 Receiving Wells	-	3.57%	0.50	-
20	371 Pumping Equipment	150,000	12.50%	0.50	9,375
21	372 Testing Equipment	-	12.50%	0.50	-
22	374 Reuse Distribution Reservoirs	-	2.50%	0.50	-
23	375 Reuse Transmission and Distribution	-	2.00%	0.50	-
24	380 Treatment & Disposal Equipment	-	5.00%	0.50	-
25	381 Plant Sewers	-	5.00%	0.50	-
26	382 Outfall Sewer Lines	-	3.33%	0.50	-
27	389 Other Plant & Misc Equipment	-	6.67%	0.50	-
28	390 Office Furniture & Equipment	-	6.67%	0.50	-
29	390.1 Computers & Software	-	20.00%	0.50	-
30	391 Transportation Equipment	-	20.00%	0.50	-
31	392 Stores Equipment	-	4.00%	0.50	-
32	393 Tools, Shop & Garage Equipment	-	10.00%	0.50	-
33	394 Laboratory Equipment	-	10.00%	0.50	-
34	395 Power Operated Equipment	-	5.00%	0.50	-
35	396 Communication Equipment	55,000	10.00%	0.50	2,750
36	397 Miscellaneous Equipment	-	10.00%	0.50	-
37	398 Other Tangible Plant	-	10.00%	0.50	-
41	TOTALS	\$ 1,250,000			\$ 23,373

44 SUPPORTING SCHEDULE

45 Work Papers

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Johnson Utilities Company - Wastewater Division
 Test Year Ended June 30, 2017
 Original Cost Rate Base Proforma Adjustments
 Adjustment Number 2 - C

Schedule B-2
 Page 4.3
 Witness: Bourassa

Line

No.
 1 A/D for Reclassed Plant (Not used and Useful in Prior Case)
 2
 3

Acct. No.	Description	Project	Cost	Year	Depr. Rate	Years	Adjustment
351	Organization Cost						-
352	Franchise Cost						-
353	Land and Land Rights						-
354	Structures & Improvements						-
355	Power Generation Equipment						-
360	Collection Sewers - Force	Ironwood Crossing #2	889,407	2010	2.00%	7.00	124,517
361.1	Collection Sewers - Gravity						-
362	Special Collecting Structures						-
363	Services to Customers						-
364	Flow Measuring Devices						-
365	Flow Measuring Installations						-
366	Reuse Services						-
367	Reuse Meters and Meter Installations						-
370	Receiving Wells						-
371	Pumping Equipment						-
372	Testing Equipment						-
374	Reuse Distribution Reservoirs						-
375	Reuse Transmission and Distribution						-
380	Treatment & Disposal Equipment	San Tan WWTP	5,443,062	2010	5.00%	7.00	1,905,072
381	Plant Sewers	Magma 2 Sub.	473,527	2010	5.00%	7.00	165,734
382	Outfall Sewer Lines						-
389	Other Plant & Misc Equipment						-
390	Office Furniture & Equipment						-
390.1	Computers & Software						-
391	Transportation Equipment						-
392	Stores Equipment						-
393	Tools, Shop & Garage Equipment						-
394	Laboratory Equipment						-
395	Power Operated Equipment						-
396	Communication Equipment						-
397	Miscellaneous Equipment						-
398	Other Tangible Plant						-
TOTALS			\$ 6,805,996				\$ 2,195,323

SUPPORTING SCHEDULE

Work Papers

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Johnson Utilities Company - Wastewater Division
 Test Year Ended June 30, 2017
 Original Cost Rate Base Proforma Adjustments
 Adjustment Number 2 - D

Exhibit
 Schedule B-2
 Page 4.4
 Witness: Bourassa

Line
 No.

Reconciliation of A/D to A/D Reconstruction

Acct. No.	Description	Original Cost	B-2 Adjustments	Adjusted Original Cost	A/D Per Reconstruction	Difference
351	Organization Cost	-	-	-	-	-
352	Franchise Cost	-	-	-	-	-
353	Land and Land Rights	-	-	-	-	-
354	Structures & Improvements	1,619,690	1,998	1,621,688	1,632,498	10,810
355	Power Generation Equipment	923,890	-	923,890	924,456	566
360	Collection Sewers - Force	4,214,568	133,767	4,348,335	4,325,640	(22,695)
361	Collection Sewers - Gravity	8,450,389	-	8,450,389	8,689,202	238,813
362	Special Collecting Structures	-	-	-	-	-
363	Services to Customers	937,343	-	937,343	935,955	(1,388)
364	Flow Measuring Devices	4,191	-	4,191	4,151	(40)
365	Flow Measuring Installations	-	-	-	-	-
366	Reuse Services	-	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-	-
370	Receiving Wells	298,424	-	298,424	317,855	19,431
371	Pumping Equipment	9,688,674	9,375	9,698,049	9,982,920	284,871
372	Testing Equipment	5,583	-	5,583	5,583	0
374	Reuse Distribution Reservoirs	-	-	-	-	-
375	Reuse Transmission and Distribution	318,027	-	318,027	286,852	(31,175)
380	Treatment & Disposal Equipment	689,982	1,905,072	2,595,054	2,050,365	(544,689)
381	Plant Sewers	29,446,135	165,734	29,611,869	29,080,018	(531,852)
382	Outfall Sewer Lines	36,134	-	36,134	36,215	81
389	Other Plant & Misc Equipment	132,316	-	132,316	132,183	(133)
390	Office Furniture & Equipment	-	598	598	598	0
390.1	Computers & Software	-	-	-	-	-
391	Transportation Equipment	-	16,256	16,256	16,256	0
392	Stores Equipment	-	-	-	-	-
393	Tools, Shop & Garage Equipment	11,680	-	11,680	20,529	8,849
394	Laboratory Equipment	-	-	-	-	-
395	Power Operated Equipment	-	-	-	-	-
396	Communication Equipment	138,964	2,750	141,714	142,164	450
397	Miscellaneous Equipment	-	-	-	-	-
398	Other Tangible Plant Unspecified	134,909	-	134,909	-	(134,909)
TOTALS		\$ 57,050,899	\$ 2,235,549	\$ 59,286,448	\$ 58,583,440	\$ (703,008)

SUPPORTING SCHEDULE
 B-2, pages 4.1 to 4.3
 B-2, pages 3.5 through 3.15

RECAP SCHEDULES
 B-2, page 4

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Johnson Utilities Company - Wastewater Division
 Test Year Ended June 30, 2017
 Original Cost Rate Base Proforma Adjustments
 Adjustment 3

Exhibit
 Schedule B-2
 Page 5
 Witness Bourassa

Contributions-in-Aid of Construction (CIAC) and Accumulated Amortization

Line No.		CIAC		Accumulated Amortization	
1	Proforma Balance at end of Test Year	\$	61,797,895	\$	23,467,420
2					
3	Book Balance at end of Test Year	\$	57,869,864	\$	17,719,491
4					
5	Increase / (Decrease) in CIAC or AA CIAC	\$	3,927,830	\$	5,747,929
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
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32					
33					
34					
35					

	2008		2009		2010		2011		2012		
Balance 12/31/2007	Additions	Balance	Additions	Balance	Additions	Balance	Additions	Balance	Additions	Balance	
CIAC	40,578,812	4,883,951	45,462,763	333,070	45,795,833	3,857,667	53,350,751	246,800	53,597,551	1,551,285	55,148,836
San Tan WWTP CIAC						3,697,251					
Unexpended HUF's			(339,112)		506,607		291,049		2,612,853		1,320,582
Amortizable CIAC Balance			45,123,651		46,302,440		53,641,799		56,210,403		56,469,418
Amortization Rate			2.4177%		2.4902%		3.3823%		4.1639%		4.1636%
Amortization (1/2 yr convention)			1,090,961		1,153,014		1,814,352		2,340,562		2,351,134
Accumulated Amortization	3,756,229		4,847,191		6,000,204		7,814,557		10,155,119		12,506,253
Net CIAC	40,578,812	4,883,951	40,615,572	333,070	39,795,628	3,857,667	45,536,194	246,800	43,442,432	1,551,285	42,642,583

	2013		2014		2015		2016		June 30, 2017	
	Additions	Balance	Additions	Balance	Additions	Balance	Additions	Balance	Additions	Balance
CIAC	574,590	55,723,426	1,278,821	57,002,246	1,654,119	58,656,365	1,867,750	60,524,115	1,043,000	61,567,115
Unexpended HUF's		1,159,741		274,379		(737,841)		1,049,441		230,579
Amortizable CIAC Balance		56,883,166		57,276,626		57,918,525		61,573,556		61,797,695
HUF's Used for PTY Plant										
Proforma Balance of CIAC										61,797,695
Amortization Rate			4.2067%	4.1176%		4.1870%		4.1550%		1.9846%
Amortization (1/2 yr convention)			2,392,902	2,358,400		2,425,058		2,558,378		1,226,428
Accumulated Amortization			14,899,155	17,257,555		19,682,613		22,240,992		23,467,420
Net CIAC	574,590	40,824,271	1,278,821	39,744,691	1,654,119	38,973,752	1,867,750	38,283,124	1,043,000	38,099,695

Johnson Utilities Company - Wastewater Division
 Test Year Ended June 30, 2017
 Original Cost Rate Base Proforma Adjustments
 Adjustment 4

Exhibit
 Schedule B-2
 Page 6
 Witness: Bourassa

Line No.	Column	Description	2013	5 months Factor	Federal Depreciation					Total Since
					Adjusted Aug. '13 to Dec. '13					
					2013	2014	2015	2016	Jun-17	Taxes Allowed
5	[1]	Water Division Depreciation & Amortization	\$ 1,670,857	0.4167	\$ 696,191	\$ 1,798,301	\$ 1,961,045	\$ 1,981,732	\$ 1,036,754	\$ 7,474,023
6	[2]	Sewer Division Depreciation and Amortization	\$ 3,697,332	0.4167	\$ 1,540,555	\$ 3,906,801	\$ 4,032,639	\$ 4,078,057	\$ 1,968,347	\$ 15,526,399
7	[3] = [1] + [2]	Total Book Depreciation & Amortization	\$ 5,368,189		\$ 2,236,746	\$ 5,705,103	\$ 5,993,684	\$ 6,059,789	\$ 3,005,101	\$ 23,000,422
8	[4]	Federal Tax Depreciation	\$ 5,360,574	0.4167	\$ 2,233,573	\$ 5,666,727	\$ 5,990,696	\$ 6,114,742	\$ 3,052,021	\$ 23,057,760
9	[5]	Bonus Depreciation	\$ -	0.4167	\$ -	\$ -	\$ 1,640,470	\$ 2,242,087	\$ -	\$ 3,882,557
10	[6] = [4] + [5]	Total Tax Write-Offs	\$ 5,360,574		\$ 2,233,573	\$ 5,666,727	\$ 7,631,166	\$ 8,356,829	\$ 3,052,021	\$ 26,940,317
11	[7] = [3] - [6]	Book Tax Timing Difference	\$ 7,615		\$ 3,173	\$ 38,375	\$ (1,637,482)	\$ (2,297,040)	\$ (46,920)	\$ (3,939,895)

Line No.	Column	Description	2013	5 months Factor	State Depreciation					Total Since
					Adjusted Aug. '13 to Dec. '13					
					2013	2014	2015	2016	Jun-17	Taxes Allowed
17	[1]	Water Division Depreciation & Amortization	\$ 1,670,857	0.4167	\$ 696,191	\$ 1,798,301	\$ 1,961,045	\$ 1,981,732	\$ 1,036,754	\$ 7,474,023
18	[2]	Sewer Division Depreciation and Amortization	\$ 3,697,332	0.4167	\$ 1,540,555	\$ 3,906,801	\$ 4,032,639	\$ 4,078,057	\$ 1,968,347	\$ 15,526,399
19	[3] = [1] + [2]	Total Book Depreciation & Amortization	\$ 5,368,189		\$ 2,236,746	\$ 5,705,103	\$ 5,993,684	\$ 6,059,789	\$ 3,005,101	\$ 23,000,422
20	[4]	State Tax Depreciation	\$ 6,242,813	0.4167	\$ 2,601,172	\$ 6,545,877	\$ 5,990,696	\$ 7,113,743	\$ 3,549,845	\$ 25,801,334
21	[5]		\$ -	0.4167	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	[6] = [4] + [5]	Total Tax Write-Offs	\$ 6,242,813		\$ 2,601,172	\$ 6,545,877	\$ 5,990,696	\$ 7,113,743	\$ 3,549,845	\$ 25,801,334
23	[7] = [3] - [6]	Book Tax Timing Difference	\$ (874,623)		\$ (364,426)	\$ (840,775)	\$ 2,988	\$ (1,053,955)	\$ (544,744)	\$ (2,800,912)

	Deductible TD (Taxable TD) Expected to be Realized	Effective Tax Rate	Future Tax Asset(Liability)
Federal	\$ (3,939,895)	20.118%	\$ (792,628)
State	\$ (2,800,912)	4.2000%	\$ (117,638)
		Net Asset (Liability)	\$ (910,267)
	Allocation Factor - Wastewater-Division (based on rate base before ADIT)		0.61062
	Net Asset (Liability) Wastewater Division	\$	(555,829)
	ADIT Asset (Liability) as Adjusted	\$	-
	Change in ADIT		(555,829)
	Adjustment to ADIT on B-2		555,829

47 SUPPORTING SCHEDULES
 48 C-3
 49 Testimony
 50

RECAP SCHEDULE
 B-2

Johnson Utilities Company - Wastewater Division
 Test Year Ended June 30, 2017
 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)	\$	2,264,049
3	Pumping Power (1/24 of Pumping Power)		26,226
4	Purchased Water (1/24 of Purchased Water)		-
5			
6			
7			
8			
9	Total Working Capital Allowance	<u>\$</u>	<u>2,290,275</u>
10			
11			
12	Working Capital Requested	<u>\$</u>	<u>-</u>
13			
14			
15			
16			
17		<u>Adjusted Test Year</u>	
18	Total Operating Expense	\$	18,775,446
19	Less:		
20	Income Tax	\$	(46,354)
21	Property Tax		6,569
22	Depreciation		73,420
23	Purchased Water		-
24	Pumping Power		629,415
25	Allowable Expenses	<u>\$</u>	<u>18,112,396</u>
26	1/8 of allowable expenses	<u>\$</u>	<u>2,264,049</u>

29 SUPPORTING SCHEDULES:
 30 E-1

RECAP SCHEDULES:
 B-1

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Johnson Utilities Company - Wastewater Division
 Test Year Ended June 30, 2017
 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	Flat Rate Revenues	\$ 17,116,428	\$ 295,162	\$ 17,411,589	\$ 3,071,633	\$ 20,483,222
3	Metered Revenues	533,574	-	533,574	-	533,574
4	Other Revenues	714,820	-	714,820	-	714,820
5		<u>\$ 18,364,822</u>	<u>\$ 295,162</u>	<u>\$ 18,659,983</u>	<u>\$ 3,071,633</u>	<u>\$ 21,731,616</u>
6	Operating Expenses					
7	Salaries and Wages	\$ -	-	\$ -	-	\$ -
8	Salaries and Wages - Officers, Directors	122,000	-	122,000	-	122,000
9	Employee Pensions and Benefits	-	-	-	-	-
10	Sludge Removal Expense	624,516	4,898	629,415	-	629,415
11	Purchased Power	982,471	2,771	985,242	-	985,242
12	Fuel for Power Production	31	-	31	-	31
13	Chemicals	294,891	219,571	514,462	-	514,462
14	Materials and Supplies	93,391	-	93,391	-	93,391
15	Repairs and Maintenance	578,698	-	578,698	-	578,698
16	Office Supplies	15,081	3,283	18,364	-	18,364
17	Contractual Services - Engineering	39,724	-	39,724	-	39,724
18	Contractual Services - Accounting	28,282	-	28,282	-	28,282
19	Contractual Services - Legal	271,811	-	271,811	-	271,811
20	Contractual Services - Management Fees	8,657,674	142,006	8,799,681	-	8,799,681
21	Contractual Services - Other	106,440	-	106,440	-	106,440
22	Contractual Services - Testing	148,227	-	148,227	-	148,227
23	Rents	620,207	-	620,207	-	620,207
24	Transportation	2,062	-	2,062	-	2,062
25	Insurance	121,278	-	121,278	-	121,278
26	Regulatory Comm. Expense - Amortization	-	40,000	40,000	-	40,000
27	Regulatory Comm. Expense - Other	61,287	-	61,287	-	61,287
28	Bad Debt Expense	73,420	-	73,420	-	73,420
29	Miscellaneous Expense	484,239	-	484,239	-	484,239
30	Depreciation and Amortization	4,674,086	(466,599)	4,207,487	-	4,207,487
31	Taxes Other Than Income	6,569	-	6,569	47,632	54,202
	Property Taxes	718,379	151,106	869,485	-	869,485
	Income Tax	-	(46,354)	(46,354)	735,377	689,023
32		-	-	-	-	-
33		-	-	-	-	-
34	Total Operating Expenses	<u>\$ 18,724,763</u>	<u>\$ 50,683</u>	<u>\$ 18,775,446</u>	<u>\$ 783,009</u>	<u>\$ 19,558,455</u>
35	Operating Income	<u>\$ (359,941)</u>	<u>\$ 244,479</u>	<u>\$ (115,463)</u>	<u>\$ 2,288,624</u>	<u>\$ 2,173,161</u>
36	Other Income (Expense)					
37	Interest Income	59,567	-	59,567	-	59,567
38	Other income	-	-	-	-	-
39	Interest Expense	(43,640)	-	(43,640)	-	(43,640)
40	Other Expense	-	-	-	-	-
41	Gain/Loss Sale of Fixed Assets	-	-	-	-	-
42	Total Other Income (Expense)	<u>\$ 15,927</u>	<u>\$ -</u>	<u>\$ 15,927</u>	<u>\$ -</u>	<u>\$ 15,927</u>
43	Net Profit (Loss)	<u>\$ (344,014)</u>	<u>\$ 244,479</u>	<u>\$ (99,536)</u>	<u>\$ 2,288,624</u>	<u>\$ 2,189,088</u>

44
 45 SUPPORTING SCHEDULES:
 46 C-1, page 2
 47 E-2
 48

RECAP SCHEDULES:
 A-1

Johnson Utilities Company - Wastewater Division
 Test Year Ended June 30, 2017
 Income Statement

Exhibit
 Schedule C-1
 Page 2
 Witness: Bourassa

Line No.	LABEL>>>>	1	2	3	4	5	6	7	8	Test Year Adjusted Results	Proposed Rate Increase	Adjusted with Rate Increase	
	Test Year Book Results	Depreciation	Property Taxes	Rate Case Expense	Chemicals	Revenue Annualization	Intentionally Left Blank	Intentionally Left Blank	Income tax				
1	Revenues												
2	Flat Rate Revenues	\$ 17,116,428				295,162				\$ 17,411,589	\$ 3,071,633	\$ 20,483,222	
3	Metered Revenues	533,574								533,574		533,574	
4	Other Revenues	714,820								714,820		714,820	
5		\$ 18,364,822	\$ -	\$ -	\$ -	\$ 295,162	\$ -	\$ -	\$ -	\$ 18,659,983	\$ 3,071,633	\$ 21,731,616	
6	Operating Expenses												
7	Salaries and Wages	\$ -								\$ -		\$ -	
8	Salaries and Wages - Officers, Directors	122,000								122,000		122,000	
9	Employee Pensions and Benefits	-								-		-	
10	Sludge Removal Expense	624,516				4,898				629,415		629,415	
11	Purchased Power	962,471				2,771				965,242		965,242	
12	Fuel for Power Production	31								31		31	
13	Chemicals	294,891			215,568	4,004				514,462		514,462	
14	Materials and Supplies	93,391								93,391		93,391	
15	Repairs and Maintenance	578,698								578,698		578,698	
16	Office Supplies	15,081				3,283				18,364		18,364	
17	Contractual Services - Engineering	39,724								39,724		39,724	
18	Contractual Services - Accounting	28,282								28,282		28,282	
19	Contractual Services - Legal	271,811								271,811		271,811	
20	Contractual Services - Management Fees	8,657,674				142,006				8,799,681		8,799,681	
21	Contractual Services - Other	106,440								106,440		106,440	
22	Contractual Services - Testing	148,227								148,227		148,227	
23	Rents	620,207								620,207		620,207	
24	Transportation	2,062								2,062		2,062	
25	Insurance	121,278								121,278		121,278	
26	Regulatory Comm. Expense - Amortization	-		40,000						40,000		40,000	
27	Regulatory Comm. Expense - Other	61,287								61,287		61,287	
28	Bad Debt Expense	73,420								73,420		73,420	
29	Miscellaneous Expense	484,239								484,239		484,239	
30	Depreciation and Amortization	4,674,086	(466,599)							4,207,487		4,207,487	
31	Taxes Other Than Income	6,569								6,569	47,632	54,202	
32	Property Taxes	718,379		151,106						869,485		869,485	
33	Income Tax	-							(46,354)	(46,354)	735,377	689,023	
34													
35	Total Operating Expenses	\$ 18,724,763	\$ (466,599)	\$ 151,106	\$ 40,000	\$ 215,568	\$ 156,962	\$ -	\$ -	\$ (46,354)	\$ 18,775,446	\$ 783,009	\$ 19,558,455
36	Operating Income	\$ (359,941)	\$ 466,599	\$ (151,106)	\$ (40,000)	\$ (215,568)	\$ 138,199	\$ -	\$ -	\$ 46,354	\$ (115,463)	\$ 2,288,624	\$ 2,173,161
37	Other Income (Expense)												
38	Interest Income	59,567								59,567		59,567	
39	Other Income	-								-		-	
40	Interest Expense	(43,640)								(43,640)		(43,640)	
41	Other Expense	-								-		-	
42	Gain/Loss Sale of Fixed Assets	-								-		-	
43	Total Other Income (Expense)	\$ 15,927	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,927	\$ -	\$ 15,927	
44	Net Profit (Loss)	\$ (344,014)	\$ 466,599	\$ (151,106)	\$ (40,000)	\$ (215,568)	\$ 138,199	\$ -	\$ -	\$ 46,354	\$ (99,536)	\$ 2,288,624	\$ 2,189,088

SUPPORTING SCHEDULES:
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 E-2

RECAP SCHEDULES:
 C-1, page 1

Johnson Utilities Company - Wastewater Division
 Test Year Ended June 30, 2017
 Adjustments to Revenues and Expenses

Exhibit
 Schedule C-2
 Page 1
 Witness: Bourassa

Line No.	<u>Adjustments to Revenues and Expenses</u>						<u>Subtotal</u>
	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	
1						Intentionally	
2		Property	Rate		Revenue	Left	
3	<u>Depreciation</u>	<u>Taxes</u>	<u>Case Expense</u>	<u>Chemicals</u>	<u>Annualization</u>	<u>Blank</u>	
4	Revenues	-	-	-	295,162	-	295,162
5							
6	Expenses	(466,599)	151,106	40,000	215,568	156,962	97,037
7							
8	Operating						
9	Income	466,599	(151,106)	(40,000)	(215,568)	138,199	198,125
10							
11	Interest						
12	Expense	-	-	-	-	-	-
13	Other						
14	Income /						
15	Expense						
16							
17	Net Income	466,599	(151,106)	(40,000)	(215,568)	138,199	198,125
18							
19							
20		<u>Adjustments to Revenues and Expenses</u>					
21		<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>Subtotal</u>
22		Intentionally		Intentionally	Intentionally	Intentionally	
23		Left		Left	Left	Left	
24		<u>Blank</u>	<u>Income tax</u>	<u>Blank</u>	<u>Blank</u>	<u>Blank</u>	
25	Revenues	-	-	-	-	-	295,162
26							
27	Expenses	-	(46,354)	-	-	-	50,683
28							
29	Operating						
30	Income	-	46,354	-	-	-	244,479
31							
32	Interest						
33	Expense						
34	Other						
35	Income /						
36	Expense						
37							
38	Net Income	-	46,354	-	-	-	244,479
39							
40							

Johnson Utilities Company - Wastewater Division
 Test Year Ended June 30, 2017
 Adjustments to Revenues and Expenses
 Adjustment Number 1

Exhibit
 Schedule C-2
 Page 2
 Witness: Bourass

Depreciation Expense

Line No.	Acct. No.	Description	Adjusted Original Cost	Fully Depr or Non-Depr.	Depr. Original Cost	Proposed Rates	Depreciation Expense
1							
2							
3							
4							
5	351	Organization Cost	-	-	-	0.00%	-
6	352	Franchise Cost	-	-	-	0.00%	-
7	353	Land and Land Rights	4,890,647	(4,890,647)	-	0.00%	-
8	354	Structures & Improvements	9,694,461		9,694,461	3.33%	322,826
9	355	Power Generation Equipment	3,571,700		3,571,700	5.00%	178,585
10	360	Collection Sewers - Force	18,268,694		18,268,694	2.00%	365,374
11	361.1	Collection Sewers - Gravity	37,435,080		37,435,080	2.00%	748,702
12	362	Special Collecting Structures	-		-	2.00%	-
13	363	Servcies to Customers	6,715,807		6,715,807	2.00%	134,316
14	364	Flow Measuring Devices	6,918		6,918	10.00%	692
15	365	Flow Measuring Installations	-		-	10.00%	-
16	366	Reuse Services	-		-	2.00%	-
17	367	Reuse Meters and Meter Installations	-		-	8.33%	-
18	370	Receiving Wells	1,537,770		1,537,770	3.57%	54,898
19	371	Pumping Equipment - Lift Stations	11,196,166		11,196,166	12.50%	1,399,521
20	372	Testing Equipment	50,081		50,081	12.50%	6,260
21	374	Reuse Distribution Reserviors	-		-	2.50%	-
22	375	Reuse Transmission and Distribution	1,654,883		1,654,883	2.00%	33,098
23	380	Treatment & Disposal Equipment	5,945,896		5,945,896	5.00%	297,295
24	381	Plant Sewers	63,784,242		63,784,242	5.00%	3,189,212
25	382	Outfall Sewer Lines	132,081		132,081	3.33%	4,398
26	389	Other Plant & Misc Equipment	363,996		363,996	6.67%	24,279
27	390	Office Furniture & Equipment	7,361		7,361	6.67%	491
28	390.1	Computers & Software	-		-	20.00%	-
29	391	Transportation Equipment	37,947		37,947	20.00%	7,589
30	392	Stores Equipment	-		-	4.00%	-
31	393	Tools, Shop & Garage Equipment	56,615		56,615	10.00%	5,661
32	394	Laboratory Equipment	-		-	10.00%	-
33	395	Power Operated Equipment	-		-	5.00%	-
34	396	Communication Equipment	519,713		519,713	10.00%	51,971
35	397	Miscellaneous Equipment	-		-	10.00%	-
36	398	Other Tangible Plant	-		-	10.00%	-
37		Unspecified	-		-	0.00%	-
38							
39		TOTALS	\$ 165,870,058	\$ (4,890,647)	\$ 160,979,411		\$ 6,825,168
40							
41					Gross CIAC	Amort. Rate	
42		Less: Amortization of Contributions			\$ 61,797,695	4.2359%	\$ (2,617,681)
43		Total Depreciation Expense					\$ 4,207,487
44							
45		Adjusted Test Year Depreciation Expense					4,674,086
46							
47		Increase (decrease) in Depreciation Expense					(466,599)
48							
49		Adjustment to Revenues and/or Expenses					\$ (466,599)
50							
51		<u>SUPPORTING SCHEDULE</u>					
52		B-2, page 3					

Johnson Utilities Company - Wastewater Division
 Test Year Ended June 30, 2017
 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 - 2007	\$ 18,659,983	\$ 18,659,983
2	Weight Factor	2	2
3	Subtotal (Line 1 * Line 2)	37,319,966	37,319,966
4	Company Recommended Revenue	18,659,983	21,731,616
5	Subtotal (Line 4 + Line 5)	55,979,950	59,051,583
6	Number of Years	3	3
7	Three Year Average (Line 5 / Line 6)	18,659,983	19,683,861
8	Department of Revenue Multiplier	2	2
9	Revenue Base Value (Line 7 * Line 8)	37,319,966	39,367,722
10	Plus: 10% of CWIP	-	-
11	Less: Net Book Value of Licensed Vehicles	-	-
12	Full Cash Value (Line 9 + Line 10 - Line 11)	37,319,966	39,367,722
13	Assessment Ratio	18.0%	18.0%
14	Assessment Value (Line 12 * Line 13)	6,717,594	7,086,190
15	Composite Property Tax Rate - Obtained from ADOR	12.9227%	12.9227%
16	Test Year Adjusted Property Tax Expense (Line 14 * Line 15)	\$ 868,091	\$ 915,724
17	Tax on Parcels	1,393	1,393
18	Total Property Taxes (Line 16 + Line 17)	\$ 869,485	
19	Test Year Property Taxes	\$ 718,379	
20	Adjustment to Test Year Property Taxes (Line 18 - Line 19)	\$ 151,106	
21			
22	Property Tax on Company Recommended Revenue (Line 16 + Line 17)		\$ 917,117
23	Company Test Year Adjusted Property Tax Expense (Line 18)		\$ 869,485
24	Increase in Property Tax Due to Increase in Revenue Requirement		\$ 47,632
25			
26	Increase in Property Tax Due to Increase in Revenue Requirement (Line 24)		\$ 47,632
27	Increase in Revenue Requirement		\$ 3,071,633
28	Increase in Property Tax Per Dollar Increase in Revenue (Line 26 / Line 27)		1.55072%
29			
30			
31			
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Johnson Utilities Company - Wastewater Division
Test Year Ended June 30, 2017
Adjustment to Revenues and Expenses
Adjustment Number 3

Exhibit
Schedule C-2
Page 4
Witness: Bourassa

Rate Case Expense

Line
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Estimated Rate Case Expense	\$	200,000
Estimated Amortization Period in Years		5
Annual Rate Case Expense	\$	40,000
Test Year Rate Case Expense	\$	-
Increase(decrease) Rate Case Expense	\$	40,000
Adjustment to Revenue and/or Expense	\$	40,000

Johnson Utilities Company - Wastewater Division
Test Year Ended June 30, 2017
Adjustment to Revenues and Expenses
Adjustment Number 4

Exhibit
Schedule C-2
Page 5
Witness: Bourassa

Chemicals Expense

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Annualized Chemical Expense	\$	510,459
Test Year Chemicals		<u>294,891</u>
Increase (decrease) in Chemicals Expense	\$	<u>215,568</u>
Adjustment to Revenue and/or Expense	\$	<u>215,568</u>

Johnson Utilities Company - Wastewater Division
 Test Year Ended June 30, 2017
 Adjustment to Revenues and Expenses
 Adjustment Number 5

Exhibit
 Schedule C-2
 Page 6
 Witness: Bourassa

Revenue Annualization

Line No.			
1	Revenue Annualization	\$	295,162
2			
3			
4	Total Revenue from Annualization	<u>\$</u>	<u>295,162</u>
5			
6	Purchased Power Expense	\$	982,471
7	Gallons Treated During Test Year (in 1,000s)		377,587
8	Cost per 1,000 gallons	\$	2.6020
9			
10	Additional Gallons Treated from Annualization (in 1,000s)		1,065
11			
12	Increase (decrease) in Purchased Power	<u>\$</u>	<u>2,771</u>
13			
14	TY Sludge Removal Expense	\$	624,516
15	Gallons Treated During Test Year (in 1,000s)		135,782
16	Cost per 1,000 gallons	\$	4.5994
17			
18	Additional Treated from Annualization (in 1,000s)		1,065.00
19			
20	Increase (decrease) in Chemicals Expense	<u>\$</u>	<u>4,898</u>
21			
22	Adjusted TY Chemicals Expense	\$	294,891
23	Adjustment to Chemicals Expense (ADJ#4)		215,568
24	Adjusted TY Chemicals Expense	<u>\$</u>	<u>510,459</u>
25	Gallons Treated During Test Year (in 1,000s)		135,782
26	Cost per 1,000 gallons	\$	3.7594
27			
28	Additional Treated from Annualization (in 1,000s)		1,065.00
29			
30	Increase (decrease) in Chemicals Expense	<u>\$</u>	<u>4,004</u>
31			
32	Additional billings from annualization		7,136
33	Management Fee	\$	19.90
34			
35	Increase (decrease) in Office Expense	<u>\$</u>	<u>142,006</u>
36			
37	Additional billings from annualization		7,136
38	Postage rate	\$	0.46
39			
40	Increase (decrease) in Office Expense	<u>\$</u>	<u>3,283</u>
41			
42			
43	Adjustment to Revenue and/or Expense	<u>\$</u>	<u>138,199</u>
44			
45			
46	<u>SUPPORTING SCHEDULES</u>		
47	Work Papers		
48	H-1		

Johnson Utilities Company - Wastewater Division
Test Year Ended June 30, 2017
Adjustment to Revenues and Expenses
Adjustment Number 6

Exhibit
Schedule C-2
Page 7
Witness: Bourassa

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Johnson Utilities Company - Wastewater Division
Test Year Ended June 30, 2017
Adjustment to Revenues and Expenses
Adjustment Number 7

Exhibit
Schedule C-2
Page 8
Witness: Bourassa

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Johnson Utilities Company - Wastewater Division
 Test Year Ended June 30, 2017
 Adjustment to Revenues and/or Expenses
 Adjustment Number 8

Exhibit
 Schedule C-2
 Page 9
 Witness: Bourassa

Line No.		Test Year Adjusted Results	Adjusted with Rate Increase
1	<u>Income Tax Computation</u>		
2			
3			
4			
5			
6	Revenue	\$ 18,659,983	\$ 21,731,616
7	Operating Expenses Excluding Income Taxes	18,821,800	18,869,432
8	Interest	28,800	28,800
9			
10	Income Before Taxes	<u>\$ (190,617)</u>	<u>\$ 2,833,384</u>
11			
12	Arizona Income Before Taxes	\$ (190,617)	\$ 2,833,384
13			
14	Arizona Tax Rate	4.20%	4.20%
15			
16	Arizona Income Taxes	\$ (8,006)	\$ 119,002
17			
18	Federal Income Before Taxes	\$ (190,617)	\$ 2,833,384
19			
20	Less Arizona Income Taxes	<u>\$ (8,006)</u>	<u>\$ 119,002</u>
21			
22	Federal Taxable Income	<u>\$ (182,611)</u>	<u>\$ 2,714,382</u>
23			
24			
25	FEDERAL INCOME TAXES:		
26	Federal Income Tax Rate	21.00%	21.00%
27	Federal Tax	\$ (38,348)	\$ 570,020
28			
29			
30			
31	Federal Income Taxes	<u>\$ (38,348)</u>	<u>\$ 570,020</u>
32			
33			
34	Total Income Tax	<u>\$ (46,354)</u>	<u>\$ 689,023</u>
35			
36	Effective Federal and State Tax Rate	<u>24.32%</u>	<u>24.32%</u>
37			
38	Income Tax	\$ (46,354)	\$ 689,023
39	Test Year Income tax Expense	-	(46,354)
40	Adjustment to Income Tax Expense	<u>\$ (46,354)</u>	<u>\$ 735,376</u>
41			
42			
43	¹ See work papers/testimony		
44			

Johnson Utilities Company - Wastewater Division
 Test Year Ended June 30, 2017
 Computation of Gross Revenue Conversion Factor

Exhibit
 Schedule C-3
 Page 1
 Witness: Bourassa

Line No.	<u>Description</u>	Percentage of Incremental Gross <u>Revenues</u>
1	Combined Federal and State Effective Income Tax Rate	24.3180%
2		
3	Property Taxes	1.1736%
4		
5		
6	Total Tax Percentage	25.4916%
7		
8	Operating Income % = 100% - Tax Percentage	74.5084%
9		
10		
11		
12		
13	<u>1</u> = Gross Revenue Conversion Factor	
14	Operating Income %	1.3421
15		
16		
17		
18		
19		
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24		
25	<u>SUPPORTING SCHEDULES:</u>	<u>RECAP SCHEDULES:</u>
26	C-3, page 2	A-1
27		
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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)	25.4916%					
5	Subtotal (L3 - L4)	74.5084%					
6	Revenue Conversion Factor (L1 / L5)	1.342131					
<u>Calculation of Uncollectible Factor:</u>							
7	Unity	100.0000%					
8	Combined Federal and State Tax Rate (Line 17)	24.3180%					
9	One Minus Combined Income Tax Rate (L7 - L8)	75.6820%					
10	Uncollectible Rate	0.0000%					
11	Uncollectible Factor (L9 * L10)		0.0000%				
<u>Calculation of Effective Tax Rate:</u>							
12	Operating Income Before Taxes (Arizona Taxable Income)	100.0000%					
13	Arizona State Income Tax Rate	4.2000%					
14	Federal Taxable Income (L12 - L13)	95.8000%					
15	Applicable Federal Income Tax Rate (Line 44)	21.0000%					
16	Effective Federal Income Tax Rate (L14 x L15)	20.1180%					
17	Combined Federal and State Income Tax Rate (L13 +L16)		24.3180%				
<u>Calculation of Effective Property Tax Factor:</u>							
18	Unity	100.0000%					
19	Combined Federal and State Income Tax Rate (L17)	24.3180%					
20	One Minus Combined Income Tax Rate (L18-L19)	75.6820%					
21	Property Tax Factor	1.5507%					
22	Effective Property Tax Factor (L20*L21)		1.1736%				
23	Combined Federal and State Income Tax and Property Tax Rate (L17+L22)			25.4916%			
24	Required Operating Income	\$ 2,173,162					
25	Adjusted Test Year Operating Income (Loss)	\$ (115,463)					
26	Required Increase in Operating Income (L24 - L25)		\$ 2,288,624				
27	Income Taxes on Recommended Revenue (Col. (E), L52)	\$ 689,023					
28	Income Taxes on Test Year Revenue (Col. (B), L52)	\$ (46,354)					
29	Required Increase in Revenue to Provide for Income Taxes (L27 - L28)		\$ 735,377				
30	Recommended Revenue Requirement	\$ 21,731,616					
31	Uncollectible Rate (Line 10)	0.0000%					
32	Uncollectible Expense on Recommended Revenue (L30 * L31)	\$ -					
33	Adjusted Test Year Uncollectible Expense	\$ -					
34	Required Increase in Revenue to Provide for Uncollectible Exp.		\$ -				
35	Property Tax with Recommended Revenue	\$ 917,117					
36	Property Tax on Test Year Revenue	\$ 869,485					
37	Increase in Property Tax Due to Increase in Revenue (L35-L36)		\$ 47,632				
38	Total Required Increase in Revenue (L26 + L29 + L37)		\$ 3,071,633				

	(A) Test Year			(B) Johnson Utilities Company - Wastewater Division			(C) Test Year			(D) Company Recommended			(E) Johnson Utilities Company - Wastewater Division			(F) Company Recommended		
	Total	Johnson Utilities Company - Wastewater Division		Total	Johnson Utilities Company - Wastewater Division		Total	Johnson Utilities Company - Wastewater Division		Total	Johnson Utilities Company - Wastewater Division		Total	Johnson Utilities Company - Wastewater Division		Total	Johnson Utilities Company - Wastewater Division	
39	Revenue	\$ 18,659,983	\$ 18,659,983	\$ 18,659,983	\$ 18,659,983	\$ -	\$ 21,731,616	\$ 21,731,616	\$ -	\$ 21,731,616	\$ 21,731,616	\$ -	\$ 21,731,616	\$ 21,731,616	\$ -	\$ 21,731,616	\$ 21,731,616	\$ -
40	Operating Expenses Excluding Income Taxes	\$ 18,821,800	\$ 18,821,800	\$ 18,821,800	\$ 18,821,800	\$ -	\$ 18,869,432	\$ 18,869,432	\$ -	\$ 18,869,432	\$ 18,869,432	\$ -	\$ 18,869,432	\$ 18,869,432	\$ -	\$ 18,869,432	\$ 18,869,432	\$ -
41	Interest (L47)	\$ 28,800	\$ 28,800	\$ 28,800	\$ 28,800	\$ -	\$ 28,800	\$ 28,800	\$ -	\$ 28,800	\$ 28,800	\$ -	\$ 28,800	\$ 28,800	\$ -	\$ 28,800	\$ 28,800	\$ -
42	Arizona Taxable Income (L30 - L31 - L32)	\$ (190,617)	\$ (190,617)	\$ (190,617)	\$ (190,617)	\$ -	\$ 2,833,385	\$ 2,833,385	\$ -	\$ 2,833,385	\$ 2,833,385	\$ -	\$ 2,833,385	\$ 2,833,385	\$ -	\$ 2,833,385	\$ 2,833,385	\$ -
43	Arizona State Effective Income Tax Rate (see work papers)	4.2000%	4.2000%	4.2000%	4.2000%	4.2000%	4.2000%	4.2000%	4.2000%	4.2000%	4.2000%	4.2000%	4.2000%	4.2000%	4.2000%	4.2000%	4.2000%	4.2000%
44	Arizona Income Tax (L33 x L34)	\$ (8,006)	\$ (8,006)	\$ (8,006)	\$ (8,006)	\$ -	\$ 119,002	\$ 119,002	\$ -	\$ 119,002	\$ 119,002	\$ -	\$ 119,002	\$ 119,002	\$ -	\$ 119,002	\$ 119,002	\$ -
45	Federal Taxable Income (L33 - L35)	\$ (182,611)	\$ (182,611)	\$ (182,611)	\$ (182,611)	\$ -	\$ 2,714,383	\$ 2,714,383	\$ -	\$ 2,714,383	\$ 2,714,383	\$ -	\$ 2,714,383	\$ 2,714,383	\$ -	\$ 2,714,383	\$ 2,714,383	\$ -
46	Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	0.00%	21.00%	21.00%	0.00%	21.00%	21.00%	0.00%	21.00%	21.00%	0.00%	21.00%	21.00%	0.00%
47	Federal Income Tax	\$ (38,348)	\$ (38,348)	\$ (38,348)	\$ (38,348)	\$ -	\$ 570,020	\$ 570,020	\$ -	\$ 570,020	\$ 570,020	\$ -	\$ 570,020	\$ 570,020	\$ -	\$ 570,020	\$ 570,020	\$ -
48																		
49																		
50																		
51	Total Federal Income Tax	\$ (38,348)	\$ (38,348)	\$ (38,348)	\$ (38,348)	\$ -	\$ 570,021	\$ 570,021	\$ -	\$ 570,021	\$ 570,021	\$ -	\$ 570,021	\$ 570,021	\$ -	\$ 570,021	\$ 570,021	\$ -
52	Combined Federal and State Income Tax (L35 + L42)	\$ (46,354)	\$ (46,354)	\$ (46,354)	\$ (46,354)	\$ -	\$ 689,023	\$ 689,023	\$ -	\$ 689,023	\$ 689,023	\$ -	\$ 689,023	\$ 689,023	\$ -	\$ 689,023	\$ 689,023	\$ -

53	Applicable State Income Tax Rate [Col. (E), L44 - Col. (B), L44] / [Col. (E), L42 - Col. (B), L42]	4.2000%
54	Applicable Federal Income Tax Rate [Col. (E), L51 - Col. (B), L51] / [Col. (E), L45 - Col. (B), L45]	21.0000%
55		

<u>Calculation of Interest Synchronization:</u>			
56	Rate Base	\$ (1,881,391)	N/A
57	Weighted Average Cost of Debt	#REF!	0.0000%
58	Synchronized Interest (L56 X L57)	#REF!	-

Johnson Utilities Company - Wastewater Division
Test Year Ended June 30, 2017
Cost of Preferred Stock

Exhibit
Schedule D-3
Page 1
Witness: Bourassa

Line

No.

1

End of Test Year

End of Projected Year

2

3

Description
of Issue

Shares
Outstanding

Amount

Dividend
Requirement

Shares
Outstanding

Amount

Dividend
Requirement

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NOT APPLICABLE, NO PREFERRED STOCK ISSUED OR OUTSTANDING

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SUPPORTING SCHEDULES:

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E-1

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RECAP SCHEDULES:

D-1

Johnson Utilities Company - Wastewater Division
Test Year Ended June 30, 2017
Cost of Common Equity

Exhibit
Schedule D-4
Page 1
Witness: Bourassa

Line
No.

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The Company is proposing an Operating Margin of 10.00% .

SUPPORTING SCHEDULES:

E-1
D-4.1 to D-4.16

RECAP SCHEDULES:

D-1

Johnson Utilities Company - Wastewater Division
 Test Year Ended June 30, 2017
 Comparative Balance Sheets

Exhibit
 Schedule E-1
 Page 1
 Witness: Bourassa

Line No.		Test Year Ended 6/30/2017	Year Ended 6/30/2016	Year Ended 6/30/2015
1	ASSETS			
2	Plant In Service	\$ 159,284,328	\$ 153,288,989	\$ 151,222,844
3	Non-Utility Plant	-	-	-
4	Construction Work in Progress	75,985	2,100,329	174,537
5	Property Held for Future Use	-	-	-
6	Less: Accumulated Depreciation	(57,046,568)	(50,653,888)	(44,436,897)
7	Net Plant	<u>\$ 102,313,745</u>	<u>\$ 104,735,431</u>	<u>\$ 106,960,484</u>
8				
9	CURRENT ASSETS			
10	Cash and Equivalents	\$ 8,064,030	\$ 4,471,762	\$ 5,096,930
11	Restricted Cash/Special Funds	(217,869)	(1,321,453)	762,623
12	Net Accounts Receivable	1,590,831	2,262,283	1,873,519
13	Inter-Company Receivable	-	-	-
14	Other Account Receivable	69,549	-	16,171
15	Notes Receivable	6,565	-	-
16	Materials and Supplies	73,255	104,309	104,124
17	Prepayments	(10,357)	18,655	155,134
18	Other Current Assets	-	12,221	-
19	Total Current Assets	<u>\$ 9,576,003</u>	<u>\$ 5,547,778</u>	<u>\$ 8,008,502</u>
20				
21	Deferred Finance Costs	\$ -	\$ -	\$ -
22	Other Deferred Debits	-	150,850	136,717
23	Other Non-Current Assets	-	-	-
24	Total Deferred Debits	<u>\$ -</u>	<u>\$ 150,850</u>	<u>\$ 136,717</u>
25				
26	TOTAL ASSETS	<u>\$ 111,889,748</u>	<u>\$ 110,434,058</u>	<u>\$ 115,105,702</u>
27				
28	LIABILITIES AND STOCKHOLDERS' EQUITY			
29				
30	Member Equity	<u>\$ (804,484)</u>	<u>\$ (1,419,486)</u>	<u>\$ 2,384,545</u>
31				
32	Long-Term Debt	<u>\$ 360,000</u>	<u>\$ 360,000</u>	<u>\$ 360,000</u>
33				
34	CURRENT LIABILITIES			
35	Accounts Payable	\$ 1,065,079	\$ 867,151	\$ 1,774,640
36	Current Portion of Long-Term Debt	-	-	-
37	Payables to Associated Companies	-	-	-
38	Notes Payable	329,700	-	-
39	Security Deposits	-	-	-
40	Customer Deposits, Current	1,010,818	930,457	1,417,610
41	Current Portion of AIAC	-	-	-
42	Accrued Taxes	407,651	417,059	438,546
43	Accrued Interest	-	-	-
44	Other Current Liabilities	40,956	90,336	36,947
45	Total Current Liabilities	<u>\$ 2,854,205</u>	<u>\$ 2,305,003</u>	<u>\$ 3,667,744</u>
46	DEFERRED CREDITS			
47	Customer Deposits, less current	\$ -	\$ -	\$ -
48	Advances in Aid of Construction	69,329,654	69,721,023	68,962,408
49	Advances in Progress	-	-	-
50	Accumulated Deferred Income Taxes	-	-	-
51	Contributions In Aid of Construction	57,869,864	55,468,416	54,458,897
52	Accumulated Amortization	(17,719,491)	(16,000,897)	(14,727,892)
53	Contributions in Progress	-	-	-
54	Other Deferred Credits	-	-	-
55	Total Deferred Credits	<u>\$ 109,480,027</u>	<u>\$ 109,188,542</u>	<u>\$ 108,693,413</u>
56				
57	Total Liabilities & Common Equity	<u>\$ 111,889,748</u>	<u>\$ 110,434,058</u>	<u>\$ 115,105,702</u>
58				
59				
60				
61	SUPPORTING SCHEDULES:		RECAP SCHEDULES:	
62	Workpapers		A-3	

Johnson Utilities Company - Wastewater Division
 Test Year Ended June 30, 2017
 Comparative Income Statements

Exhibit
 Schedule E-2
 Page 1
 Witness: Bourassa

Line No.		Test Year Ended 6/30/2017	Prior Year Ended 6/30/2016	Prior Year Ended 6/30/2015
1	Revenues			
2	Flat Rate Revenues	\$ 17,116,428	\$ 16,398,610	\$ 15,840,003
3	Metered Revenues	533,574	438,552	494,010
4	Other Wastewater Revenues	714,820	1,019,611	988,146
5	Total Revenues	\$ 18,364,822	\$ 17,856,773	\$ 17,322,159
6	Operating Expenses			
7	Salaries and Wages	\$ -	\$ -	\$ -
8	Salaries and Wages - Officers, Directors	122,000	122,000	479,520
9	Employee Pensions and Benefits	-	-	-
10	Sludge Removal Expense	624,516	722,171	612,458
11	Purchased Power	982,471	768,036	703,499
12	Fuel for Power Production	31	16	7,770
13	Chemicals	294,891	192,399	176,912
14	Materials and Supplies	93,391	409,477	50,234
15	Repairs and Maintenance	578,698	403,147	596,371
16	Office Supplies	15,081	12,448	12,507
17	Contractual Services - Engineering	39,724	39,085	19,496
18	Contractual Services - Accounting	28,282	41,808	33,880
19	Contractual Services - Legal	271,811	138,155	112,544
20	Contractual Services - Management Fees	8,657,674	8,558,771	7,640,983
21	Contractual Services - Other	106,440	66,897	30,229
22	Contractual Services - Testing	148,227	112,543	128,795
23	Rents	620,207	898,229	960,828
24	Transportation	2,062	8,182	3,910
25	Insurance	121,278	87,670	72,681
26	Regulatory Comm. Expense - Amortization	-	-	-
27	Regulatory Comm. Expense - Other	61,287	39,265	34,384
28	Bad Debt Expense	73,420	2,929	187,792
29	Miscellaneous Expense	484,239	360,043	409,440
30	Depreciation and Amortization	4,674,086	4,943,985	6,256,566
31	Taxes Other Than Income	6,569	6,356	-
32	Property Taxes	718,379	814,964	700,321
33	Income Taxes	-	-	-
34	Total Operating Expenses	\$ 18,724,763	\$ 18,748,579	\$ 19,231,121
35	Operating Income	\$ (359,941)	\$ (891,806)	\$ (1,908,961)
36	Other Income (Expense)			
37	Interest Income	59,567	57,238	62,708
38	Other Income	-	-	-
39	Interest Expense	(43,640)	(36,600)	(25,800)
40	Other Expense	-	(482,976)	-
41	Gain/Loss Sale of Fixed Assets	-	-	-
42	Total Other Income (Expense)	\$ 15,927	\$ (462,338)	\$ 36,908
43	Net Profit (Loss)	\$ (344,014)	\$ (1,354,143)	\$ (1,872,053)

47 SUPPORTING SCHEDULES:
 48 Workpapers
 49

RECAP SCHEDULES:
 A-2

Johnson Utilities Company - Wastewater Division
 Test Year Ended June 30, 2017
 Comparative Statements of Cash Flows

Exhibit
 Schedule E-3
 Page 1
 Witness: Bourassa

Line No.	Test Year Ended <u>6/30/2017</u>	Prior Year Ended <u>6/30/2016</u>	Prior Year Ended <u>6/30/2015</u>
1			
2			
3	Cash Flows from Operating Activities		
4	\$	\$	\$
5	(344,014)	(1,354,143)	(1,872,053)
6	Adjustments to reconcile net income to net cash provided by operating activities:		
7	4,674,086	4,943,985	6,256,566
8	Depreciation Adjustments		
9	Changes in Certain Assets and Liabilities:		
10	671,452	(388,764)	975,144
11	Accounts Receivable		
12	31,054	(185)	(9,803)
13	29,012	136,479	(92,614)
14	(1,103,584)	2,084,076	(959,665)
15	329,700		
16	Other Receivable		
17	150,850	(14,133)	(4,013)
18	197,928	(907,489)	(2,649,553)
19	80,361	(487,153)	651,259
20	Interest Payable		
21	(9,405)	(21,487)	(6,646)
22	(113,273)	57,339	(64,226)
23	2	(3)	1
24	<u>\$ 4,594,169</u>	<u>\$ 4,048,522</u>	<u>\$ 2,224,397</u>
25	Cash Flow From Investing Activities:		
26	(3,970,995)	(3,991,937)	(126,100)
27	Capital Expenditures		
28	Plant Held for Future Use		
29	<u>\$ (3,970,995)</u>	<u>\$ (3,991,937)</u>	<u>\$ (126,100)</u>
30	Cash Flow From Financing Activities		
31	Change in Restricted Cash		
32	Proceeds from Long-Term Debt		
33	2,401,448	1,009,519	1,753,750
34	(391,369)	758,615	224,868
35	Net receipt of contributions in aid of construction		
36	Net receipts of advances in aid of construction		
37	959,016	(2,449,888)	(2,884,405)
38	<u>\$ 2,969,095</u>	<u>\$ (681,754)</u>	<u>\$ (905,787)</u>
39	Net Cash Flows Provided by Financing Activities		
40	3,592,269	(625,169)	1,192,510
41	<u>4,471,762</u>	<u>5,096,931</u>	<u>3,904,421</u>
42	Increase(decrease) in Cash and Cash Equivalents		
43	<u>8,064,030</u>	<u>4,471,762</u>	<u>5,096,931</u>
44	Cash and Cash Equivalents at Beginning of Year		
45	Cash and Cash Equivalents at End of Year		

44 SUPPORTING SCHEDULES:
 45 Workpapers/cashflow sewer.xls
 46

RECAP SCHEDULES:
 A-5

Johnson Utilities Company - Wastewater Division
 Test Year Ended June 30, 2017
 Statement of Changes in Stockholder's Equity

Exhibit
 Schedule E-4
 Page 1
 Witness: Bouras

Line No.		Member Equity	Intentionally Left Blank	Intentionally Left Blank	Total
1					
2					
3					
4	Balance, June 30, 2014	\$ 7,141,003			\$ 7,141,003
5	Additional Capital	(2,884,405)			(2,884,405)
6	Net Income	(1,872,053)			(1,872,053)
7					
8	Balance, June 30, 2015	\$ 2,384,545	\$ -	\$ -	\$ 2,384,545
9	Additional Capital	(2,449,888)			(2,449,888)
10	Net Income	(1,354,143)			(1,354,143)
11					
12	Balance, June 30, 2016	\$ (1,419,486)	\$ -	\$ -	\$ (1,419,485)
13	Additional Capital	959,016			959,016
14	Net Income	(344,014)			(344,014)
15					
16	Balance, June 30, 2017	\$ (804,485)	\$ -	\$ -	\$ (804,484)
17					
18					
19					
20					
21					
22					
23	<u>SUPPORTING SCHEDULES:</u>				<u>RECAP SCHEDULES:</u>
24					E-1
25					
26					
27					
28					
29					
30					

Johnson Utilities Company - Wastewater Division
 Test Year Ended June 30, 2017
 Detail of Plant in Service

Exhibit
 Schedule E-5
 Page 1
 Witness: Bourassa

Line No.	Acct. No.	Plant Description	Plant Balance at 6/30/2016	Plant Additions, Reclassifications or Retirements	Plant Balance at 6/30/2017
1					
2	351	Organization Cost	\$ -	\$ -	\$ -
3	352	Franchise Cost	-	-	-
4	353	Land and Land Rights	4,147,810	742,837	4,890,647
5	354	Structures & Improvements	9,574,461	-	9,574,461
6	355	Power Generation Equipment	3,571,700	-	3,571,700
7	360	Collection Sewers - Force	16,454,287	-	16,454,287
8	361	Collection Sewers - Gravity	37,435,080	-	37,435,080
9	362	Special Collecting Structures	-	-	-
10	363	Servcies to Customers	6,715,807	-	6,715,807
11	364	Flow Measuring Devices	6,918	-	6,918
12	365	Flow Measuring Installations	-	-	-
13	366	Reuse Services	-	-	-
14	367	Reuse Meters and Meter Installations	-	-	-
15	370	Receiving Wells	1,537,770	-	1,537,770
16	371	Pumping Equipment - Lift Stations	11,046,166	-	11,046,166
17	372	Testing Equipment	-	-	50,081
18	374	Reuse Distribution Reservoirs	-	-	-
19	375	Reuse Transmission and Distribution	1,654,883	-	1,654,883
20	380	Treatment & Disposal Equipment	2,018,408	-	2,018,408
21	381	Plant Sewers	58,108,295	5,202,420	63,310,715
22	382	Outfall Sewer Lines	132,081	-	132,081
23	389	Other Plant & Misc Equipment	363,996	-	363,996
24	390	Office Furniture & Equipment	-	-	-
25	390.1	Computers & Software	-	-	-
26	391	Transportation Equipment	-	-	-
27	392	Stores Equipment	-	-	-
28	393	Tools, Shop & Garage Equipment	56,615	-	56,615
29	394	Laboratory Equipment	-	-	-
30	395	Power Operated Equipment	-	-	-
31	396	Communication Equipment	464,713	-	464,713
32	397	Miscellaneous Equipment	-	-	-
33	398	Other Tangible Plant	-	-	-
34					
35					
36					
37					
38		Rounding			-
39		TOTAL WATER PLANT	\$ 153,288,989	\$ 5,945,257	\$ 159,284,328

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 41 SUPPORTING SCHEDULES
 42 Workpapers/Trial Balance Mapping Water and Sewer tjb.xls
 43
 44

RECAP SCHEDULES:
 A-4
 E-1

Johnson Utilities Company - Wastewater Division
 Test Year Ended June 30, 2017
 Operating Statistics

Exhibit
 Schedule E-7
 Page 1
 Witness: Bourassa

Line No.		Test Year Ended <u>6/30/2017</u>	Prior Year Ended <u>6/30/2016</u>	Prior Year Ended <u>6/30/2015</u>
1	<u>WATER STATISTICS:</u>			
2				
3				
4				
5	Gallons Treated (in Thousands)	1,815,000	1,727,720	1,570,350
6				
7				
8				
9	Sewer Revenues from Customers:	\$ 17,116,428	\$ 16,398,610	\$ 15,840,003
10				
11				
12				
13				
14	Year End Number of Customers	35,412	34,097	32,455
15				
16				
17	Annual Gallons Treated (in Thousands)			
18	Per Year End Customer	51.3	50.7	48.4
19				
20				
21				
22	Annual Revenue per Year End Customer	\$ 483.35	\$ 480.94	\$ 488.06
23				
24	Pumping Cost Per 1,000 Gallons	\$ 0.5413	\$ 0.4445	\$ 0.4480
25				

Johnson Utilities Company - Wastewater Division
Test Year Ended June 30, 2017
Taxes Charged to Operations

Exhibit
Schedule E-8
Page 1
Witness: Bourassa

Line No.	Description	Test Year Ended <u>6/30/2017</u>	Prior Year Ended <u>6/30/2016</u>	Prior Year Ended <u>6/30/2015</u>
1	Description			
2				
3	State Income Taxes	\$ -	\$ -	\$ -
4	Federal Income Taxes	-	-	-
5	Payroll Taxes	-	-	-
6	Property Taxes	718,379	814,964	700,321
7				
8	Totals	<u>\$ 718,379</u>	<u>\$ 814,964</u>	<u>\$ 700,321</u>
9				
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Johnson Utilities Company - Wastewater Division
Test Year Ended June 30, 2017
Notes To Financial Statements

Exhibit
Schedule E-9
Page 1
Witness: Bou

Line

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The Company does not conduct independent audits, reviews and/or compilations. Accordingly, there are no notes which are typically associated with these financial statements. Management makes the following notations to the financial statements contained herein:

Significant Accounting Policies - The Company prepares its financial statements in accordance with accounting principles generally accepted in the United States of America and the accounting records of the are maintained in accordance with the uniform system of accounts as prescribed by the National Association of Regulatory Utility Commissioners (USOA 1996). Significant accounting policies are as follows:

Utility Plant - Property, plant and equipment is stated at cost less accumulated depreciation provided on a straight-line basis.

Depreciation rates for asset classes of utility property, plant and equipment are established by the Commission. The cost of additions, including betterments and replacements of units of utility fixed assets are charged to utility property, plant and equipment. When units of utility property are replaced, renewed or retired, their cost plus removal or disposal costs, less salvage proceeds, is charged to accumulated depreciation.

Revenue Recognition - Revenues are recognized on the accrual method. Under this method, revenue is recognized when earned rather than when collected, and expenses are recognized when incurred rather than when paid.

Contributions in Aid of Construction - Contributions in aid of construction (CIAC) are nonrefundable contributions by developers and customers for plant expansion. In addition, this amount includes the remaining balance, if any, of advances in aid of construction at the end of the repayment period. The contributions in aid of construction are being amortized at a rate equal to the rate allowed for depreciation, as a reduction of depreciation expense

Advances in Aid of Construction - Customer advances for construction are subject to refund in accordance with agreements approved by the Arizona Corporation Commission. Agreements provide for refunds which are typically equal to 10 percent of annual water revenue generated from the expansion. The repayments are for a maximum agreed upon period or until repaid in full. Any balance remaining at the end of the agreed-upon period for repayment becomes a contribution in aid of construction.

Johnson Utilities Company - Wastewater Division
 Test Year Ended June 30, 2017
 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 6/30/2018	At Proposed Rates Year Ended 6/30/2018
1	Revenues		
2	\$ 17,116,428	\$ 17,411,589	\$ 20,483,222
3	533,574	533,574	533,574
4	714,820	714,820	714,820
5	<u>\$ 18,364,822</u>	<u>\$ 18,659,983</u>	<u>\$ 21,731,616</u>
6	Operating Expenses		
7	\$ -	\$ -	\$ -
8	122,000	122,000	122,000
9	624,516	629,415	629,415
10	982,471	985,242	985,242
11	31	31	31
12	294,891	514,462	514,462
13	93,391	93,391	93,391
14	578,698	578,698	578,698
15	15,081	18,364	18,364
16	39,724	39,724	39,724
17	28,282	28,282	28,282
18	271,811	271,811	271,811
19	8,657,674	8,799,681	8,799,681
20	106,440	106,440	106,440
21	148,227	148,227	148,227
22	620,207	620,207	620,207
23	2,062	2,062	2,062
24	121,278	121,278	121,278
25	-	40,000	40,000
26	61,287	61,287	61,287
27	73,420	73,420	73,420
28	4,674,086	4,207,487	4,207,487
29	6,569	6,569	54,202
30	-	(46,354)	689,023
31			
32	<u>\$ 17,522,146</u>	<u>\$ 17,421,722</u>	<u>\$ 18,204,731</u>
33	<u>\$ 842,676</u>	<u>\$ 1,238,261</u>	<u>\$ 3,526,885</u>
34	Other Income (Expense)		
35	59,567	59,567	59,567
36	-	-	-
37	(43,640)	(43,640)	(43,640)
38	-	-	-
39	-	-	-
40	<u>\$ 15,927</u>	<u>\$ 15,927</u>	<u>\$ 15,927</u>
41	<u>\$ 858,603</u>	<u>\$ 1,254,188</u>	<u>\$ 3,542,812</u>
42			
43			
44	<u>SUPPORTING SCHEDULES:</u>		
45	C-1		
46			
47			
48	XXXX		

Johnson Utilities Company - Wastewater Division
 Test Year Ended June 30, 2017
 Projected Statements of Changes in Financial Position
 Present and Proposed Rates

Exhibit
 Schedule F-2
 Page 1
 Witness: Bourassa

Line No.		Test Year Ended <u>6/30/2017</u>	At Present Rates Year Ended <u>6/30/2018</u>	At Proposed Rates Year Ended <u>6/30/2018</u>
5	Cash Flows from Operating Activities			
6	Net Income	\$ (344,014)	\$ (99,536)	\$ 2,189,088
7	Adjustments to reconcile net income to net cash			
8	provided by operating activities:			
9	Depreciation and Amortization	4,674,086	4,207,487	4,207,487
10	Other	-		
11	Changes in Certain Assets and Liabilities:			
12	Accounts Receivable	671,452		
13	Unbilled Revenues	-		
14	Materials and Supplies Inventory	31,054		
15	Prepaid Expenses	29,012		
16	Restricted Cash	(1,103,584)		
17	Note Rec./Payable	329,700		
18	Other Receivable	-		
19	Deferred Debits	150,850		
20	Accounts Payable	197,928		
21	Customer Deposits	80,361		
22	Interest Payable	-		
23	Taxes Payable	(9,405)		
24	Other assets and liabilities	(113,273)		
25	Rounding	2		
26	Net Cash Flow provided by Operating Activities	<u>\$ 4,594,169</u>	<u>\$ 4,107,951</u>	<u>\$ 6,396,575</u>
27	Cash Flow From Investing Activities:			
28	Capital Expenditures	(3,970,995)	(1,250,000)	(1,250,000)
29	Plant Held for Future Use	-		
30	Changes in debt reserve fund	-		
31	Net Cash Flows from Investing Activities	<u>\$ (3,970,995)</u>	<u>\$ (1,250,000)</u>	<u>\$ (1,250,000)</u>
32	Cash Flow From Financing Activities			
33	Change in Restricted Cash	-		
34	Proceeds from Long-Term Debt	-		
35	Net receipt of contributions in aid of construction	2,401,448		
36	Net receipts of advances in aid of construction	(391,369)		
37	Distributions/Dividends Paid	-		
38	Deferred Financing Costs	-		
39	Paid in Capital	959,016		
40				
41	Net Cash Flows Provided by Financing Activities	<u>\$ 2,969,095</u>	<u>\$ -</u>	<u>\$ -</u>
42	Increase(decrease) in Cash and Cash Equivalents	3,592,269	2,857,951	5,146,575
43	Cash and Cash Equivalents at Beginning of Year	4,471,762	8,064,030	8,064,030
44	Cash and Cash Equivalents at End of Year	<u>\$ 8,064,030</u>	<u>\$ 10,921,981</u>	<u>\$ 13,210,605</u>

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SUPPORTING SCHEDULES:
 E-3

Johnson Utilities Company - Wastewater Division
 Test Year Ended June 30, 2017
 Projected Construction Requirements

Exhibit
 Schedule F-3
 Page 1
 Witness: Bourassa

Line No.	Account	Test Year	2018	2019	2020
1					
2	Account				
3	<u>Number</u> <u>Plant Asset:</u>	<u>Test Year</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
4	351 Organization Cost	\$ -	\$ -	\$ -	\$ -
5	352 Franchise Cost	-	-	-	-
6	353 Land and Land Rights	742,837	-	-	-
7	354 Structures & Improvements	-	120,000	120,000	120,000
8	355 Power Generation Equipment	-	-	-	-
9	360 Collection Sewers - Force	-	925,000	825,000	75,000
10	361 Collection Sewers - Gravity	-	-	-	-
11	362 Special Collecting Structures	-	-	-	-
12	363 Services to Customers	-	-	-	-
13	364 Flow Measuring Devices	-	-	-	-
14	365 Flow Measuring Installations	-	-	-	-
15	366 Reuse Services	-	-	-	-
16	367 Reuse Meters and Meter Installations	-	-	-	-
17	370 Receiving Wells	-	-	500,000	-
18	371 Pumping Equipment - Lift Stations	-	150,000	150,000	150,000
19	372 Testing Equipment	-	-	-	-
20	374 Reuse Distribution Reservoirs	-	-	-	-
21	375 Reuse Transmission and Distribution	-	-	-	-
22	380 Treatment & Disposal Equipment	-	-	-	-
23	381 Plant Sewers	5,202,420	-	-	4,069,880
24	382 Outfall Sewer Lines	-	-	-	-
25	389 Other Plant & Misc Equipment	-	-	-	-
26	390 Office Furniture & Equipment	-	-	-	-
27	390.1 Computers & Software	-	-	-	-
28	391 Transportation Equipment	-	-	-	-
29	392 Stores Equipment	-	-	-	-
30	393 Tools, Shop & Garage Equipment	-	-	-	-
31	394 Laboratory Equipment	-	-	-	-
32	395 Power Operated Equipment	-	-	-	-
33	396 Communication Equipment	-	55,000	55,000	55,000
34	397 Miscellaneous Equipment	-	-	-	-
35	398 Other Tangible Plant	-	-	-	-
36					
37					
38					
39	Total	\$ 5,945,257	\$ 1,250,000	\$ 1,650,000	\$ 4,469,880
40					
41					
42					

Johnson Utilities Company - Wastewater Division
Test Year Ended June 30, 2017
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.
- 7
- 8 Income taxes were computed using statutory state and federal income tax rates.
- 9
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Johnson Utilities Company - Wastewater Division
 Test Year Ended December 31, 2007
 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						
2						
3 Subtotal Wastewater Revenues	\$ 17,647,360	\$ 20,666,776	\$ 3,019,415	17.11%	94.57%	95.10%
4 Subtotal Revenue Annualization	295,162	347,237	52,075	17.64%	1.58%	1.60%
5 Total Revenues	<u>\$ 17,942,522</u>	<u>\$ 21,014,012</u>	<u>\$ 3,071,490</u>	<u>17.12%</u>	<u>96.16%</u>	<u>96.70%</u>
6						
7 Misc. Revenues	\$ 714,820	\$ 714,820	-	0.00%	3.83%	3.29%
8 Reconciling Amount (Tolerance)	2,642	2,785	143	5.41%	0.01%	0.01%
9 Total Wastewater Revenues	<u>\$ 18,659,984</u>	<u>\$ 21,731,617</u>	<u>\$ 3,071,633</u>	<u>16.46%</u>	<u>0.00%</u>	<u>0.00%</u>
10						
11						
12 <u>Revenue Reconciliation</u>						
13						
14 Revenue per bill count before revenue annualization		\$ 17,647,360				
15 Revenue per GL (wastewater revenues)		<u>17,650,002</u>				
16 Difference		\$ (2,642)				
17 Difference %		-0.01%				
18 Tolerance %		0.50%				
19 Tolerance Amount + or -		\$ 88,250				
20						
21 Acceptable?		YES				
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

Johnson Utilities Company - Wastewater Division
 Test Year Ended December 31, 2007
 Customer Summary

Exhibit
 Schedule H-2
 Page 1
 Witness: Bourassa

Line No.	Meter Size, Class	(a) Average Number of Customers at 12/31/2007	Average Bill		Proposed Increase		
			Present Rates	Proposed Rates	Dollar Amount	Percent Amount	
1	5/8x3/4 Inch Residential	81	\$ 37.27	\$ 43.85	\$ 6.58	17.65%	
2	3/4 Inch Residential	34,048	\$ 40.98	\$ 48.21	\$ 7.23	17.64%	
3	1 Inch Residential	104	52.17	61.38	9.21	17.65%	
4	1.5 Inch Residential	1	-	-	-	0.00%	
5	2 Inch Residential	1	-	-	-	0.00%	
6	3 Inch Residential	-	409.88	482.22	72.34	17.65%	
7	Subtotal	<u>34,154</u>					
8							
9	3/4 Inch Commercial	9	\$ 40.98	\$ 48.21	7.23	17.64%	
10	1 Inch Commercial	16	52.17	61.38	9.21	17.65%	
11	1.5 Inch Commercial	20	67.07	78.91	11.84	17.65%	
12	2 Inch Commercial	73	108.06	127.13	19.07	17.65%	
13	3 Inch Commercial	2	409.88	482.22	72.34	17.65%	
14	4 Inch Commercial	2	782.48	920.59	138.11	17.65%	
15	6 Inch Commercial	1	1,080.57	1,271.29	190.72	17.65%	
16	Subtotal	<u>123</u>					
17							
18	3/4 Inch Public Authority	1	\$ -	\$ -	\$ -	0.00%	
19	1 Inch Public Authority	-	-	-	-	0.00%	
20	1.5 Inch Public Authority	-	-	-	-	0.00%	
21	2 Inch Public Authority	-	108	127	19.07	17.65%	
22	3 Inch Public Authority	3	410	482	72.34	17.65%	
23	4 Inch Public Authority	3	782	921	138.11	17.65%	
24	6 Inch Public Authority	3	1,081	1,271	190.72	17.65%	
25	Subtotal	<u>10</u>					
26							
27							
28	Total	<u>34,287</u>					
29							
30	(a) Average number of customers of less than one (1), indicates that less than 12 bills were issued during the year.						

Johnson Utilities Company - Wastewater Division
 Test Year Ended December 31, 2007
 Present and Proposed Rates

Exhibit
 Schedule H-3
 Page 1
 Witness: Bourassa

Line No.	Monthly Usage Charge for:	Present Rates	Proposed Rates	Change	Percent Change
1	<u>Meter Size (All Zones and Classes):</u>				
2	5/8 Inch	\$ 37.27	\$ 43.85	\$ 6.58	17.65%
3	3/4 Inch	40.98	48.21	7.23	17.64%
4	1 Inch	52.17	61.38	9.21	17.65%
5	1 1/2 Inch	67.07	78.91	11.84	17.65%
6	2 Inch	108.06	127.13	19.07	17.65%
7	3 Inch	409.88	482.22	72.34	17.65%
8	4 Inch	782.48	920.59	138.11	17.65%
9	6 Inch	1,080.57	1,271.29	190.72	17.65%
10	8 Inch	1,490.80	1,753.93	263.13	17.65%
11	10 Inch	2,143.03	2,521.27	378.24	17.65%
12					
13	Effluent				
14	per 1000 gallons	\$ 0.68	See Testimony		
15	per acre foot	221.58	See Testimony		
16					
17					
18					
19					
20					

Johnson Utilities Company - Wastewater Division
 Changes in Representative Rate Schedules
 Test Year Ended December 31, 2007

Exhibit
 Schedule H-3
 Page 2
 Witness: Bourassa

Line	Present	Proposed
<u>No.</u> <u>Other Service Charges</u>	<u>Rates</u>	<u>Rates</u>
1 Establishment	\$ 25.00	\$ 25.00
2 Establishment (After Hours)	\$ 40.00	remove
3 Deposit Requirement (Residential)	(a)	(a)
4 Deposit Requirement (Non Residential Meter)	(a)	(a)
5 Deposit Interest	(b)	(b)
6 Re-Establishment (With-in 12 Months)	(c)	(c)
7 Re-Establishment (After Hours)	(c)	(c)
8 NSF Check	\$ 15.00	\$ 25.00
9 Deferred Payment, Per Month	1.50%	1.50%
10 After hours service charge, per Rule R14-2-603D	Refer to	\$ 40.00
	Above	
	Charges	
11 Late Charge per month	1.5%	1.5%
12 Service Line Connection Charge	\$ 350.00	\$ 350.00
13 Main Extension Tariff, per Rule R14-2-606B	Cost	Cost
14 except refunds shall be based upon five percent (5%) of		
15 gross revenues from bonafide customers,		
16 until all advances are fully refunded to Developer.		
17 Off-site Facilities Hook-up Fee (See H-3, page 3)	(d)	(d)
18		
19		
20 (a) <u>Residential</u> - two times the estimated average monthly bill. <u>Non-residential</u> - two and one-half times the estimated		
21 maximum monthly bill.		
22 (b) Interest per Rule R14-2-603(B).		
23 (c) Minimum charge times number of full months off the system. per Rule R14-2-603(B).		
24 (d) New water installations. May be assessed only once per parcel, service connection, or lot within a sub-		
25 division. Purpose is to equitably apportion the costs of constructing additional off-site facilities to provide		
26 water production, delivery, storage, and pressure among all new service connections.		
27 (e) New wastewater installations. May be assessed only once per parcel, service connection, or lot within a sub-		
28 division.		
29		
30		
31 IN ADDITION TO THE COLLECTION OF REGULAR RATES, THE UTILITY WILL COLLECT FROM		
32 ITS CUSTOMERS A PROPORTIONATE SHARE OF ANY PRIVILEGE, SALES, USE, AND FRANCHISE		
33 TAX. PER COMMISSION RULE 14-2-608D(5).		
34 ALL ADVANCES AND/OR CONTRIBUTIONS ARE TO INCLUDE LABOR, MATERIALS, OVERHEADS,		
35 AND ALL APPLICABLE TAXES, INCLUDING ALL GROSS-UP TAXES FOR INCOME TAXES, IF APPLICABLE.		
36		
37 All advances and/or contributions are to include labor, materials and parts, overheads and all applicable taxes.		
38 including all gross-up taxes, if applicable.		

Johnson Utilities Company - Wastewater Division
Test Year Ended December 31, 2007
Hook-Up Fees

Exhibit
Final Schedule H-3
Page 3
Witness: Bourassa

Line

No.

1

2 Off-site Facilities Hook-up Fee

3

4

5 Lateral Service

Present

Proposed

Charge

Charge

6 4 Inch

\$ 1,000 \$ 1,000

7 6 Inch

2,000 2,000

8 8 Inch or greater

4,000 4,000

9

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Johnson Utilities Company - Wastewater Division
 Bill Comparison Present and Proposed Rates
 Meter Size: 5/8x3/4 Inch Residential

Exhibit
 Schedule H-4
 Page 1
 Witness: Bourassa

	<u>Present</u>	<u>Proposed</u>	<u>Dollar</u>	<u>Percent</u>
	<u>Bill</u>	<u>Bill</u>	<u>Increase</u>	<u>Increase</u>
\$	37.27	\$ 43.85	\$ 6.58	17.65%

Present Rates:
 Monthly Minimum: \$ 37.27

Proposed Rates:
 Monthly Minimum: \$ 43.85

Average Usage				
- \$	37.27	\$ 43.85	\$ 6.58	17.65%
Median Usage				
- \$	37.27	\$ 43.85	\$ 6.58	17.65%

Johnson Utilities Company - Wastewater Division
 Bill Comparison Present and Proposed Rates
 Meter Size: 3/4 Inch Residential

Exhibit
 Schedule H-4
 Page 2
 Witness: Bourassa

	<u>Present</u>	<u>Proposed</u>	<u>Dollar</u>	<u>Percent</u>
	<u>Bill</u>	<u>Bill</u>	<u>Increase</u>	<u>Increase</u>
	\$ 40.98	\$ 48.21	\$ 7.23	17.64%

Present Rates:
 Monthly Minimum: \$ 40.98

Proposed Rates:
 Monthly Minimum: \$ 48.21

Average Usage	-	\$ 40.98	\$ 48.21	\$ 7.23	17.64%
Median Usage	-	\$ 40.98	\$ 48.21	\$ 7.23	17.64%

Johnson Utilities Company - Wastewater Division
 Bill Comparison Present and Proposed Rates
 Meter Size: 1 Inch Residential

Exhibit
 Schedule H-4
 Page 3
 Witness: Bourassa

	Present	Proposed	Dollar	Percent
	<u>Bill</u>	<u>Bill</u>	<u>Increase</u>	<u>Increase</u>
\$	52.17	\$ 61.38	\$ 9.21	17.65%

Present Rates:
 Monthly Minimum: \$ 52.17

Proposed Rates:
 Monthly Minimum: \$ 61.38

Average Usage				
- \$	52.17	\$ 61.38	\$ 9.21	17.65%
Median Usage				
- \$	52.17	\$ 61.38	\$ 9.21	17.65%

Johnson Utilities Company - Wastewater Division
 Bill Comparison Present and Proposed Rates
 Meter Size: 1 1/2 Inch Residential

Exhibit
 Schedule H-4
 Page 4
 Witness: Bourassa

	<u>Present</u>	<u>Proposed</u>	<u>Dollar</u>	<u>Percent</u>
	<u>Bill</u>	<u>Bill</u>	<u>Increase</u>	<u>Increase</u>
\$	67.07	\$ 78.91	\$ 11.84	17.65%

Present Rates:
 Monthly Minimum: \$ 67.07

Proposed Rates:
 Monthly Minimum: \$ 78.91

Average Usage					
- \$	67.07	\$ 78.91	\$ 11.84	17.65%	
Median Usage					
- \$	67.07	\$ 78.91	\$ 11.84	17.65%	

Johnson Utilities Company - Wastewater Division
Bill Comparison Present and Proposed Rates
Meter Size: 2 Inch Residential

Exhibit
Schedule H-4
Page 5
Witness: Bourassa

	<u>Present</u>	<u>Proposed</u>	<u>Dollar</u>	<u>Percent</u>
	<u>Bill</u>	<u>Bill</u>	<u>Increase</u>	<u>Increase</u>
	\$ 108.06	\$ 127.13	\$ 19.07	17.65%

Present Rates:
Monthly Minimum: \$ 108.06

Proposed Rates:
Monthly Minimum: \$ 127.13

Average Usage				
-	\$ 108.06	\$ 127.13	\$ 19.07	17.65%
Median Usage				
-	\$ 108.06	\$ 127.13	\$ 19.07	17.65%

Johnson Utilities Company - Wastewater Division
 Bill Comparison Present and Proposed Rates
 Meter Size: 3 Inch Residential

Exhibit
 Schedule H-4
 Page 6
 Witness: Bourassa

	Present	Proposed	Dollar	Percent
	<u>Bill</u>	<u>Bill</u>	<u>Increase</u>	<u>Increase</u>
	\$ 409.88	\$ 482.22	\$ 72.34	17.65%

Present Rates:
 Monthly Minimum: \$ 409.88

Proposed Rates:
 Monthly Minimum: \$ 482.22

Average Usage	-	\$ 409.88	\$ 482.22	\$ 72.34	17.65%
Median Usage	-	\$ 409.88	\$ 482.22	\$ 72.34	17.65%

Johnson Utilities Company - Wastewater Division
 Bill Comparison Present and Proposed Rates
 Meter Size: 3/4 Commercial

Exhibit
 Schedule H-4
 Page 7
 Witness: Bourassa

	<u>Present</u>	<u>Proposed</u>	<u>Dollar</u>	<u>Percent</u>
	<u>Bill</u>	<u>Bill</u>	<u>Increase</u>	<u>Increase</u>
\$	40.98	\$ 48.21	\$ 7.23	17.64%

Present Rates:
 Monthly Minimum: \$ 40.98

Proposed Rates:
 Monthly Minimum: \$ 48.21

Average Usage				
- \$	40.98	\$ 48.21	\$ 7.23	17.64%
Median Usage				
- \$	40.98	\$ 48.21	\$ 7.23	17.64%

Johnson Utilities Company - Wastewater Division
 Bill Comparison Present and Proposed Rates
 Meter Size: 1 Inch Commercial

Exhibit
 Schedule H-4
 Page 8
 Witness: Bourassa

	<u>Present</u>	<u>Proposed</u>	<u>Dollar</u>	<u>Percent</u>
	<u>Bill</u>	<u>Bill</u>	<u>Increase</u>	<u>Increase</u>
\$	52.17	\$ 61.38	\$ 9.21	17.65%

Present Rates:
 Monthly Minimum: \$ 52.17

Proposed Rates:
 Monthly Minimum: \$ 61.38

Average Usage				
- \$	52.17	\$ 61.38	\$ 9.21	17.65%
Median Usage				
- \$	52.17	\$ 61.38	\$ 9.21	17.65%

Johnson Utilities Company - Wastewater Division
 Bill Comparison Present and Proposed Rates
 Meter Size: 1 1/2 Inch Commercial

Exhibit
 Schedule H-4
 Page 9
 Witness: Bourassa

	<u>Present</u>	<u>Proposed</u>	<u>Dollar</u>	<u>Percent</u>
	<u>Bill</u>	<u>Bill</u>	<u>Increase</u>	<u>Increase</u>
\$	67.07	\$ 78.91	\$ 11.84	17.65%

Present Rates:
 Monthly Minimum: \$ 67.07

Proposed Rates:
 Monthly Minimum: \$ 78.91

Average Usage				
- \$	67.07	\$ 78.91	\$ 11.84	17.65%
Median Usage				
- \$	67.07	\$ 78.91	\$ 11.84	17.65%

Johnson Utilities Company - Wastewater Division
 Bill Comparison Present and Proposed Rates
 Meter Size: 2 Inch Commercial

Exhibit
 Schedule H-4
 Page 10
 Witness: Bourassa

	<u>Present</u>	<u>Proposed</u>	<u>Dollar</u>	<u>Percent</u>
	<u>Bill</u>	<u>Bill</u>	<u>Increase</u>	<u>Increase</u>
	\$ 108.06	\$ 127.13	\$ 19.07	17.65%

Present Rates:
 Monthly Minimum: \$ 108.06

Proposed Rates:
 Monthly Minimum: \$ 127.13

Average Usage				
-	\$ 108.06	\$ 127.13	\$ 19.07	17.65%
Median Usage				
-	\$ 108.06	\$ 127.13	\$ 19.07	17.65%

Johnson Utilities Company - Wastewater Division
 Bill Comparison Present and Proposed Rates
 Meter Size: 3 Inch Commercial

Exhibit
 Schedule H-4
 Page 11
 Witness: Bourassa

	<u>Present</u> <u>Bill</u>	<u>Proposed</u> <u>Bill</u>	<u>Dollar</u> <u>Increase</u>	<u>Percent</u> <u>Increase</u>
	\$ 409.88	\$ 482.22	\$ 72.34	17.65%

Present Rates:
 Monthly Minimum: \$ 409.88

Proposed Rates:
 Monthly Minimum: \$ 482.22

Average Usage	-	\$ 409.88	\$ 482.22	\$ 72.34	17.65%
Median Usage	-	\$ 409.88	\$ 482.22	\$ 72.34	17.65%

Johnson Utilities Company - Wastewater Division
 Bill Comparison Present and Proposed Rates
 Meter Size: 4 Inch Commercial

Exhibit
 Schedule H-4
 Page 12
 Witness: Bourassa

	Present	Proposed	Dollar	Percent
	<u>Bill</u>	<u>Bill</u>	<u>Increase</u>	<u>Increase</u>
\$	782.48	\$ 920.59	\$ 138.11	17.65%

Present Rates:
 Monthly Minimum: \$ 782.48

Proposed Rates:
 Monthly Minimum: \$ 920.59

Average Usage				
- \$	782.48	\$ 920.59	\$ 138.11	17.65%
Median Usage				
- \$	782.48	\$ 920.59	\$ 138.11	17.65%

Johnson Utilities Company - Wastewater Division
Bill Comparison Present and Proposed Rates
Meter Size: 6 Inch Commercial

Exhibit
Schedule H-4
Page 13
Witness: Bourassa

Present <u>Bill</u>	Proposed <u>Bill</u>	Dollar <u>Increase</u>	Percent <u>Increase</u>
\$ 1,080.57	\$ 1,271.29	\$ 190.72	17.65%

Present Rates:

Monthly Minimum: \$ 1,080.57

Proposed Rates:

Monthly Minimum: \$ 1,271.29

Average Usage

- \$ 1,080.57 \$ 1,271.29 \$ 190.72 17.65%

Median Usage

- \$ 1,080.57 \$ 1,271.29 \$ 190.72 17.65%

Johnson Utilities Company - Wastewater Division
 Bill Comparison Present and Proposed Rates
 Meter Size: 3/4 Inch Public Authority

Exhibit
 Schedule H-4
 Page 14
 Witness: Bourassa

	Present	Proposed	Dollar	Percent
	<u>Bill</u>	<u>Bill</u>	<u>Increase</u>	<u>Increase</u>
\$	40.98	\$ 48.21	\$ 7.23	17.64%

Present Rates:
 Monthly Minimum: \$ 40.98

Proposed Rates:
 Monthly Minimum: \$ 48.21

Average Usage				
- \$	40.98	\$ 48.21	\$ 7.23	17.64%
Median Usage				
- \$	40.98	\$ 48.21	\$ 7.23	17.64%

Johnson Utilities Company - Wastewater Division
 Bill Comparison Present and Proposed Rates
 Meter Size: 1 Inch Public Authority

Exhibit
 Schedule H-4
 Page 15
 Witness: Bourassa

	Present	Proposed	Dollar	Percent
	<u>Bill</u>	<u>Bill</u>	<u>Increase</u>	<u>Increase</u>
\$	52.17	\$ 61.38	\$ 9.21	17.65%

Present Rates:
 Monthly Minimum: \$ 52.17

Proposed Rates:
 Monthly Minimum: \$ 61.38

Average Usage				
- \$	52.17	\$ 61.38	\$ 9.21	17.65%
Median Usage				
- \$	52.17	\$ 61.38	\$ 9.21	17.65%

Johnson Utilities Company - Wastewater Division
 Bill Comparison Present and Proposed Rates
 Meter Size: 1 1/2 Inch Public Authority

Exhibit
 Schedule H-4
 Page 16
 Witness: Bourassa

<u>Usage</u>	<u>Present</u> <u>Bill</u>	<u>Proposed</u> <u>Bill</u>	<u>Dollar</u> <u>Increase</u>	<u>Percent</u> <u>Increase</u>
-	\$ 67.07	\$ 78.91	\$ 11.84	17.65%

Present Rates:
 Monthly Minimum: \$ 67.07

Proposed Rates:
 Monthly Minimum: \$ 78.91

Average Usage	-	\$ 67.07	\$ 78.91	\$ 11.84	17.65%
Median Usage	-	\$ 67.07	\$ 78.91	\$ 11.84	17.65%

Johnson Utilities Company - Wastewater Division
 Bill Comparison Present and Proposed Rates
 Meter Size: 2 Inch Public Authority

Exhibit
 Schedule H-4
 Page 17
 Witness: Bourassa

	<u>Present</u>	<u>Proposed</u>	<u>Dollar</u>	<u>Percent</u>
	<u>Bill</u>	<u>Bill</u>	<u>Increase</u>	<u>Increase</u>
	\$ 108.06	\$ 127.13	\$ 19.07	17.65%

Present Rates:
 Monthly Minimum: \$ 108.06

Proposed Rates:
 Monthly Minimum: \$ 127.13

Average Usage				
-	\$ 108.06	\$ 127.13	\$ 19.07	17.65%
Median Usage				
-	\$ 108.06	\$ 127.13	\$ 19.07	17.65%

Johnson Utilities Company - Wastewater Division
 Bill Comparison Present and Proposed Rates
 Meter Size: 3 Inch Public Authority

Exhibit
 Schedule H-4
 Page 18
 Witness: Bourassa

	Present	Proposed	Dollar	Percent
	<u>Bill</u>	<u>Bill</u>	<u>Increase</u>	<u>Increase</u>
	\$ 409.88	\$ 482.22	\$ 72.34	17.65%

Present Rates:
 Monthly Minimum: \$ 409.88

Proposed Rates:
 Monthly Minimum: \$ 482.22

Average Usage				
-	\$ 409.88	\$ 482.22	\$ 72.34	17.65%
Median Usage				
-	\$ 409.88	\$ 482.22	\$ 72.34	17.65%

Johnson Utilities Company - Wastewater Division
 Bill Comparison Present and Proposed Rates
 Meter Size: 4 Inch Public Authority

Exhibit
 Schedule H-4
 Page 19
 Witness: Bourassa

	Present <u>Bill</u>	Proposed <u>Bill</u>	Dollar <u>Increase</u>	Percent <u>Increase</u>
\$	782.48	\$ 920.59	\$ 138.11	17.65%

Present Rates:
 Monthly Minimum: \$ 782.48

Proposed Rates:
 Monthly Minimum: \$ 920.59

Average Usage	-	\$ 782.48	\$ 920.59	\$ 138.11	17.65%
Median Usage	-	\$ 782.48	\$ 920.59	\$ 138.11	17.65%

Johnson Utilities Company - Wastewater Division
 Bill Comparison Present and Proposed Rates
 Meter Size: 6 Inch Public Authority

Exhibit
 Schedule H-4
 Page 20
 Witness: Bourassa

Present <u>Bill</u>	Proposed <u>Bill</u>	Dollar <u>Increase</u>	Percent <u>Increase</u>
\$ 1,080.57	\$ 1,271.29	\$ 190.72	17.65%

Present Rates:
 Monthly Minimum: \$ 1,080.57

Proposed Rates:
 Monthly Minimum: \$ 1,271.29

Average Usage	-	\$ 1,080.57	\$ 1,271.29	\$ 190.72	17.65%
Median Usage	-	\$ 1,080.57	\$ 1,271.29	\$ 190.72	17.65%

Johnson Utilities Company - Wastewater Division
 Test Year Ended December 31, 2007
 3/4 Inch Residential

Exhibit
 Schedule H-5
 Page 2
 Witness: Bourassa

Month of <u>Jul-16</u>	Month of <u>Aug-16</u>	Month of <u>Sep-16</u>	Month of <u>Oct-16</u>	Month of <u>Nov-16</u>	Month of <u>Dec-16</u>	Month of <u>Jan-17</u>	Month of <u>Feb-17</u>	Month of <u>Mar-17</u>	Month of <u>Apr-17</u>	Month of <u>May-17</u>	Month of <u>Jun-17</u>	Total Year	Cumul- ative Billing
33,333	33,432	33,580	33,811	34,044	34,048	34,205	34,245	34,308	34,412	34,521	34,636	408,575	408,575
												-	408,575
												-	408,575
												-	408,575
												-	408,575
												-	408,575
												-	408,575
												-	408,575
33,333	33,432	33,580	33,811	34,044	34,048	34,205	34,245	34,308	34,412	34,521	34,636	408,575	
								Average Usage				-	
								Median Usage					
								Average # Customers				34,048	
								Change in Number of Customers				1,303	

Johnson Utilities Company - Wastewater Division
 Test Year Ended December 31, 2007
 3/4 Commercial

Exhibit
 Schedule H-5
 Page 7
 Witness: Bourassa

Month of <u>Jul-16</u>	Month of <u>Aug-16</u>	Month of <u>Sep-16</u>	Month of <u>Oct-16</u>	Month of <u>Nov-16</u>	Month of <u>Dec-16</u>	Month of <u>Jan-17</u>	Month of <u>Feb-17</u>	Month of <u>Mar-17</u>	Month of <u>Apr-17</u>	Month of <u>May-17</u>	Month of <u>Jun-17</u>	Total Year	Cumul- ative Billing
9	9	9	9	9	9	9	9	9	9	9	9	108	108
												-	108
												-	108
												-	108
												-	108
												-	108
												-	108
9	9	9	9	9	9	9	9	9	9	9	9	108	
												Average Usage	-
												Median Usage	-
												Average # Customers	9
												Change in Number of Customers	-

Johnson Utilities Company - Wastewater Division
 Test Year Ended December 31, 2007
 1 Inch Commercial

Exhibit
 Schedule H-5
 Page 8
 Witness: Bourassa

Month of <u>Jul-16</u>	Month of <u>Aug-16</u>	Month of <u>Sep-16</u>	Month of <u>Oct-16</u>	Month of <u>Nov-16</u>	Month of <u>Dec-16</u>	Month of <u>Jan-17</u>	Month of <u>Feb-17</u>	Month of <u>Mar-17</u>	Month of <u>Apr-17</u>	Month of <u>May-17</u>	Month of <u>Jun-17</u>	Total Year	Cumulative Billing
14	15	15	15	15	15	17	18	18	18	18	19	197	197
												-	197
												-	197
												-	197
												-	197
												-	197
14	15	15	15	15	15	17	18	18	18	18	19	197	
												Average Usage	-
												Median Usage	
												Average # Customers	16
												Change in Number of Customers	5

Johnson Utilities Company - Wastewater Division
 Test Year Ended December 31, 2007
 2 Inch Commercial

Exhibit
 Schedule H-5
 Page 10
 Witness: Bourassa

Month of Jul-16	Month of Aug-16	Month of Sep-16	Month of Oct-16	Month of Nov-16	Month of Dec-16	Month of Jan-17	Month of Feb-17	Month of Mar-17	Month of Apr-17	Month of May-17	Month of Jun-17	Total Year	Cumulative Billing
69	81	70	70	70	70	71	75	74	75	75	75	875	875
												-	875
												-	875
												-	875
												-	875
												-	875
												-	875
												-	875
69	81	70	70	70	70	71	75	74	75	75	75	875	
												Average Usage	-
												Median Usage	
												Average # Customers	73
												Change in Number of Customers	6

Johnson Utilities Company - Wastewater Division
 Test Year Ended December 31, 2007
 3 Inch Commercial

Exhibit
 Schedule H-5
 Page 11
 Witness: Bourassa

Month of <u>Jul-16</u>	Month of <u>Aug-16</u>	Month of <u>Sep-16</u>	Month of <u>Oct-16</u>	Month of <u>Nov-16</u>	Month of <u>Dec-16</u>	Month of <u>Jan-17</u>	Month of <u>Feb-17</u>	Month of <u>Mar-17</u>	Month of <u>Apr-17</u>	Month of <u>May-17</u>	Month of <u>Jun-17</u>	Total Year	Cumul- ative Billing
2	2	2	2	2	2	2	2	2	2	2	2	24	24
												-	24
												-	24
												-	24
												-	24
												-	24
<hr/>												24	
												Average Usage	-
												Median Usage	-
												Average # Customers	2
												Change in Number of Customers	-

Johnson Utilities Company - Wastewater Division
 Test Year Ended December 31, 2007
 2 Inch Public Authority

Exhibit
 Schedule H-5
 Page 17
 Witness: Bourassa

Month of <u>Jul-16</u>	Month of <u>Aug-16</u>	Month of <u>Sep-16</u>	Month of <u>Oct-16</u>	Month of <u>Nov-16</u>	Month of <u>Dec-16</u>	Month of <u>Jan-17</u>	Month of <u>Feb-17</u>	Month of <u>Mar-17</u>	Month of <u>Apr-17</u>	Month of <u>May-17</u>	Month of <u>Jun-17</u>	Total Year	Cumul- ative Billing
12	12	12	12	12	12	12	12	12	12	12	12	144	144
												-	144
												-	144
												-	144
												-	144
												-	144
12	12	12	12	12	12	12	12	12	12	12	12	144	
												Average Usage	-
												Median Usage	-
												Average # Customers	12
												Change in Number of Customers	-

Johnson Utilities Company - Wastewater Division
 Test Year Ended December 31, 2007
 3 Inch Public Authority

Exhibit
 Schedule H-5
 Page 18
 Witness: Bourassa

Month of <u>Jul-16</u>	Month of <u>Aug-16</u>	Month of <u>Sep-16</u>	Month of <u>Oct-16</u>	Month of <u>Nov-16</u>	Month of <u>Dec-16</u>	Month of <u>Jan-17</u>	Month of <u>Feb-17</u>	Month of <u>Mar-17</u>	Month of <u>Apr-17</u>	Month of <u>May-17</u>	Month of <u>Jun-17</u>	Total Year	Cumulative Billing
3	3	3	3	3	3	3	3	3	3	3	3	36	36
												-	36
												-	36
												-	36
												-	36
												-	36
												-	36
3	3	3	3	3	3	3	3	3	3	3	3	36	
												Average Usage	-
												Median Usage	-
												Average # Customers	3
												Change in Number of Customers	-

