

ANNUAL REPORT

Of

Company Name:
7581 E. Academy Blvd., Ste. 229

Mailing Address: Denver CO
80230

Docket No.: W-03511A
For the Year Ended:

WATER UTILITY

To

Arizona Corporation Commission

Due on April 15th

Email: Util-Compliance@azcc.gov, mail or deliver the completed Annual Report to:
Arizona Corporation Commission
Compliance Section - Utilities Division
1200 West Washington Street
Phoenix, Arizona 85007

Application Type:
Application Date:

ARIZONA CORPORATION COMMISSION
WATER UTILITY ANNUAL REPORT
Navajo Water Co., Inc.
A Class Utility

For the Calendar Year Ended:

Primary Address:
City: State: Zip Code:

Telephone Number:

Date of Original Organization of Utility:

Person to whom correspondence should be addressed concerning this report:

Name:
Telephone No. :
Address:
City: State: Zip Code:
Email:

Name:
Telephone No. :
Address:
City: State: Zip Code:
Email:

Name:
Telephone No. :
Address:
City: State: Zip Code:
Email:

Name:
Telephone No. :
Address:
City: State: Zip Code:
Email:

Name:
Telephone No. :
Address:
City: State: Zip Code:
Email:

Ownership:

Counties Served:

Important changes during the year
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	For those companies not subject to the affiliated interest rules, has there been a change in ownership or direct control during the year?
	If yes, please provide specific details in the box below.
	<div style="border: 1px solid black; height: 60px;"></div>

	Has the company been notified by any other regulatory authorities during the year, that they are out of compliance?
	If yes, please provide specific details in the box below.
	<div style="border: 1px solid black; height: 60px;"></div>

Utility Plant in Service (Water)							
Account No.	Description	Beginning Year Original Cost	Current Year Additions	Current Year Retirements	Adjusted Original Cost	Accumulated Depreciation	OCLD (OC less AD)
301	Organization	\$0			\$0		\$0
302	Franchises	0			0		0
303	Land and Land Rights	10,050			10,050		10,050
304	Structures and Improvements	106,283	14,309		120,591	18,472	102,119
305	Collecting & Improving Reservoirs	0			0		0
306	Lake, River, Canal Intakes	0			0		0
307	Wells and Springs	206,892	1,562		208,454	9,988	198,466
308	Infiltration Galleries	0			0		0
309	Supply Mains	0			0		0
310	Power Generation Equipment	0			0		0
311	Pumping Equipment	158,914	600		159,514	138,636	20,878
320	Water Treatment Equipment	0			0		0
320.1	Water Treatment Plants	0			0		0
320.2	Solution Chemical Feeders	0			0		0
320.3	Point-of-Use Treatment Devices	0			0		0
330	Distribution Reservoirs and Standpipes	0			0		0
330.1	Storage Tanks	128,351			128,351	53,948	74,403
330.2	Pressure Tanks	34,706			34,706	27,192	7,513
331	Transmission and Distribution Mains	151,925	575		152,500	128,370	24,131
333	Services	57,322	730		58,052	54,820	3,232
334	Meters and Meter Installations	63,998			63,998	63,562	436
335	Hydrants	0			0		0
336	Backflow Prevention Devices	0			0		0
339	Other Plant and Misc. Equipment	0			0		0
340	Office Furniture and Equipment	0			0		0
340.1	Computer & Software	0			0		0
341	Transportation Equipment	0			0		0
342	Stores Equipment	0			0		0
343	Tools, Shop and Garage Equipment	1,131			1,131	161	970
344	Laboratory Equipment	0			0		0
345	Power Operated Equipment	0			0		0
346	Communication Equipment	200,555	10,903		211,458	33,223	178,235
347	Miscellaneous Equipment	0			0		0
348	Other Tangible Plant	11,847			11,847	9,156	2,691
	Totals	\$1,131,974	\$28,679	\$0	\$1,160,653	\$537,529	\$623,124

Navajo Water Co., Inc.
Annual Report
Depreciation Expense for the Current Year (Water)
12/31/22

Depreciation Expense for the Current Year (Water)									
Account No.	Description	Beginning Year Original Cost	Current Year Additions	Current Year Retirements	Adjusted Original Cost	Fully Depreciated/Non-depreciable Plant	Depreciable Plant	Depreciation Percentages	Depreciation Expense
301	Organization	\$0	\$0	\$0	\$0		\$0		\$0
302	Franchises	0	0	0	0		0		0
303	Land and Land Rights	10,050	0	0	10,050		10,050		0
304	Structures and Improvements	106,283	14,309	0	120,591		120,591	3.33%	3,777
305	Collecting & Improving Reservoirs	0	0	0	0		0		0
306	Lake, River, Canal Intakes	0	0	0	0		0		0
307	Wells and Springs	206,892	1,562	0	208,454		208,454	3.33%	6,916
308	Infiltration Galleries	0	0	0	0		0		0
309	Supply Mains	0	0	0	0		0		0
310	Power Generation Equipment	0	0	0	0		0		0
311	Pumping Equipment	158,914	600	0	159,514		159,514	12.50%	19,902
320	Water Treatment Equipment	0	0	0	0		0		0
320.1	Water Treatment Plants	0	0	0	0		0		0
320.2	Solution Chemical Feeders	0	0	0	0		0		0
320.3	Point-of-Use Treatment Devices	0	0	0	0		0		0
330	Distribution Reservoirs and Standpipes	0	0	0	0		0		0
330.1	Storage Tanks	128,351	0	0	128,351		128,351	2.22%	2,849
330.2	Pressure Tanks	34,706	0	0	34,706		34,706	5.00%	1,735
331	Transmission and Distribution Mains	151,925	575	0	152,500		152,500	2.00%	3,044
333	Services	57,322	730	0	58,052		58,052	3.33%	1,921
334	Meters and Meter Installations	63,998	0	0	63,998		63,998	8.33%	5,331
335	Hydrants	0	0	0	0		0		0
336	Backflow Prevention Devices	0	0	0	0		0		0
339	Other Plant and Misc. Equipment	0	0	0	0		0		0
340	Office Furniture and Equipment	0	0	0	0		0		0
340.1	Computer & Software	0	0	0	0		0		0
341	Transportation Equipment	0	0	0	0		0		0
342	Stores Equipment	0	0	0	0		0		0
343	Tools, Shop and Garage Equipment	1,131	0	0	1,131		1,131	5.00%	57
344	Laboratory Equipment	0	0	0	0		0		0
345	Power Operated Equipment	0	0	0	0		0		0
346	Communication Equipment	200,555	10,903	0	211,458		211,458	10.00%	20,601
347	Miscellaneous Equipment	0	0	0	0		0		0
348	Other Tangible Plant	11,847	0	0	11,847		11,847	10.00%	1,185
	Subtotal	\$1,131,974	\$28,679	\$0	\$1,160,653	\$0	\$1,160,653		\$67,318

Contribution(s) in Aid of Construction (Gross) \$48,699
Less: Non Amortizable Contribution(s)
Fully Amortized Contribution(s)
Amortizable Contribution(s) \$48,699
Times: Proposed Amortization Rate 0.59%
Amortization of CIAC \$287

Less: Amortization of CIAC \$287
DEPRECIATION EXPENSE \$67,031

Navajo Water Co., Inc.
 Annual Report
 Balance Sheet Assets
 12/31/22

Balance Sheet Assets				
	Assets		Balance at Beginning of Year (2022)	Balance at End of Year (2022)
Account No.	Current and Accrued Assets			
131	Cash		\$6,184	\$2,165
134	Working Funds			.
135	Temporary Cash Investments			
141	Customer Accounts Receivable		16,375	27,156
146	Notes Receivable from Associated Companies			
151	Plant Material and Supplies			
162	Prepayments			
174	Miscellaneous Current and Accrued Assets		633	(24,049)
	Total Current and Accrued Assets		\$23,192	\$5,272
Account No.	Fixed Assets			
101	Utility Plant in Service*		\$1,131,974	\$1,160,653
103	Property Held for Future Use			
105	Construction Work in Progress			(582)
108	Accumulated Depreciation (enter as negative)*		(492,456)	(537,529)
121	Non-Utility Property			
122	Accumulated Depreciation - Non Utility			
	Total Fixed Assets		\$639,518	\$622,542
	Total Assets		\$662,709	\$627,814

*Note these items feed automatically from AR3 UPIS Page 4

Navajo Water Co., Inc.
Annual Report
Balance Sheet Liabilities and Owners Equity

Balance Sheet Liabilities and Owners Equity				
	Liabilities		Balance at Beginning of Year (2022)	Balance at End of Year (2022)
Account No.	Current Liabilities			
231	Accounts Payable		\$60,234	\$79,912
232	Notes Payable (Current Portion)			
234	Notes Payable to Associated Companies			
235	Customer Deposits		6,497	8,692
236	Accrued Taxes		313	4,146
237	Accrued Interest			
242	Miscellaneous Current and Accrued Liabilities			
	Total Current Liabilities		\$67,043	\$92,749
	Long Term Debt			
224	Long Term Debt (Notes and Bonds)			
	Deferred Credits			
251	Unamortized Premium on Debt			
252	Advances in Aid of Construction			
255	Accumulated Deferred Investment Tax Credits			
271	Contributions in Aid of Construction		48,699	48,699
272	Less: Amortization of Contributions		(48,699)	(48,699)
281	Accumulated Deferred Income Tax		(5,861)	(32,080)
	Total Deferred Credits		(\$5,861)	(\$32,080)
	Total Liabilities		\$61,182	\$60,669
	Capital Accounts			
201	Common Stock Issued			
211	Other Paid-In Capital		58,300	58,300
215	Retained Earnings		796,605	796,605
218	Proprietary Capital (Sole Props and Partnerships)		(253,378)	(287,760)
	Total Capital		\$601,527	\$567,145
	Total Liabilities and Capital		\$662,709	\$627,814

Note: Total liabilities and Capital must match total assets for the beginning and end of the year!

Water Comparative Income Statement			
Account No.	Calendar Year	Current Year 01/01/2022 - 12/31/2022	Last Year 01/01/2021 - 12/31/2021
	Operating Revenue		
461	Metered Water Revenue	\$224,098	\$176,524
460	Unmetered Water Revenue	2,246	2,718
462	Fire Protection Revenue		
469	Guaranteed Revenues (Surcharges)		
471	Miscellaneous Service Revenues		
474	Other Water Revenue	3,768	2,012
	Total Revenues	\$230,112	\$181,254
	Operating Expenses		
601	Salaries and Wages	\$40,634	\$50,852
604	Employee Pensions and Benefits	2,076	
610	Purchased Water		85
615	Purchased Power	10,882	10,340
618	Chemicals	466	1,020
620	Materials and Supplies	14,327	15,917
620.1	Repairs and Maintenance	11,741	8,298
620.2	Office Supplies and Expense	3,165	2,304
630	Contractual Services		
631	Contractual Services - Engineering		
632	Contractual Services - Accounting	1,906	7,025
633	Contractual Services - Legal		0
634	Contractual Services - Management Fees	57,392	58,370
635	Contractual Services - Water Testing	2,881	4,199
636	Contractual Services - Other	678	
640	Rents		
641	Rental of Building/Real Property	9,251	8,067
642	Rental of Equipment	4,146	5,453
650	Transportation Expenses	22,290	15,400
657	Insurance - General Liability	10,557	8,645
657.1	Insurance - Health and Life		173
665	Regulatory Commission Expense - Rate	7,148	36,594
670	Bad Debt Expense		2,311
675	Miscellaneous Expense	9,240	5,798
403	Depreciation Expense (From Schedule AR4)	67,031	49,663
408	Taxes Other Than Income		0
408.11	Property Taxes	9,918	3,405
409	Income Taxes	50	89
427.1	Customer Security Deposit Interest		
	Total Operating Expenses	\$285,779	\$294,008
	Operating Income / (Loss)	(\$55,666)	(\$112,754)
	Other Income / (Expense)		
419	Interest and Dividend Income		
421	Non-Utility Income	1,838	1,644
426	Miscellaneous Non-Utility (Expense)		
427	Interest (Expense)	(82)	(61)
	Total Other Income / (Expense)	\$1,756	\$1,583
	Net Income / (Loss)	(\$53,910)	(\$111,171)

Navajo Water Co., Inc.
 Annual Report
 Full time equivalent employees
 12/31/22

Full time equivalent employees

	Direct Company	Allocated	Outside service	Total
President				0.0
Vice-president				0.0
Manager			0.2	0.2
Engineering Staff				0.0
System Operator(s)			0.5	0.5
Meter reader				0.0
Customer Service				0.0
Accounting				0.0
Business Office			0.3	0.3
Rates Department				0.0
Administrative Staff			0.2	0.2
Other				0.0
Total	0.0	0.0	1.2	1.2

Supplemental Financial Data (Long-Term Debt)				
	Loan #1	Loan #2	Loan #3	Loan #4
Date Issued				
Source of Loan				
ACC Decision No.				
Reason for Loan				
Dollar Amt. Issued				
Amount Outstanding				
Date of Maturity				
Interest Rate				
Current Year Interest				
Current Year Principal				

Meter Deposit Balance at Test Year End:

Meter Deposits Refunded During the Test Year:

List all bonds, notes, loans, and other types of indebtedness in which the proceeds were used in the provision of public utility service. Indebtedness incurred for personal uses by the owner of the utility should not be listed. Input 0 or none if there is nothing to report for that cell.

Water Utility Plant Description (Continued)
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For the following three items, list the utility owned assets in each category for each system.

TREATMENT EQUIPMENT:	none
STRUCTURES:	380 ft. of 6 ft chain link security fence, 12X12 Booster and control building
OTHER:	One(1) LevelCon remote tank level monitoring device, scada, vfd x2

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:
 $ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day})$

ERC:

105

 Method used:

(a)

Water Utility Plant Description (Continued)

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

TREATMENT EQUIPMENT:	Liquid Chlorination
STRUCTURES:	One(1) 8x9 well building. Booster and controls building 10x12
OTHER:	390 ft. of 6 ft. chain link security fence. Scada, vfd x2

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:
 $ERC = (\text{Total SFR gallons sold (Omit 000)} \div 365 \text{ days} \div 350 \text{ gallons per day})$

ERC:

69

 Method used:

(a)

Customer and Other Information	
Name of the System:	CHAPARRAL PINES
ADEQ Public Water System Number:	AZ0409039
ADWR PCC Number:	91-000390.0000

Month	Number of Customers				Other Non-Residential
	Single-Family	Multi-Family	Commercial	Turf/Irrigation	
January	86				
February	85				
March	86				
April	85				
May	86				
June	86				
July	86				
August	88				
September	87				
October	87				
November	87				
December	87				

If the system has fire hydrants, what is the fire flow requirements? GPM for hrs.

Does the system have chlorination treatment?

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

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

What is the present system connection capacity (in ERCs *) using existing lines?

What is the future system connection capacity (in ERCs *) upon service area buildout?

Describe any plans and estimated completion dates for any enlargements or improvements of this system.

* an ERC is based on the calculation on the bottom of AR9 page 12.

Customer and Other Information	
Name of the System:	LAGUNA ESTATES
ADEQ Public Water System Number:	AZ0409000
ADWR PCC Number:	91-000363.0000

Month	Number of Customers				Other Non-Residential
	Single-Family	Multi-Family	Commercial	Turf/Irrigation	
January	36				
February	37				
March	36				
April	37				
May	37				
June	37				
July	36				
August	36				
September	38				
October	40				
November	36				
December	36				

If the system has fire hydrants, what is the fire flow requirements? GPM for hrs.

Does the system have chlorination treatment?

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

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

What is the present system connection capacity (in ERCs *) using existing lines?

What is the future system connection capacity (in ERCs *) upon service area buildout?

Describe any plans and estimated completion dates for any enlargements or improvements of this system.

* an ERC is based on the calculation on the bottom of AR9 page 12b.

Customer and Other Information	
Name of the System:	SUMMER PINES
ADEQ Public Water System Number:	AZ0409030
ADWR PCC Number:	91-000384.0000

Month	Number of Customers				Other Non-Residential
	Single-Family	Multi-Family	Commercial	Turf/Irrigation	
January	251				
February	251				
March	251				
April	251				
May	251				
June	253				
July	252				
August	252				
September	252				
October	252				
November	253				
December	251				

If the system has fire hydrants, what is the fire flow requirements? GPM for hrs.

Does the system have chlorination treatment?

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

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

What is the present system connection capacity (in ERCs *) using existing lines?

What is the future system connection capacity (in ERCs *) upon service area buildout?

Describe any plans and estimated completion dates for any enlargements or improvements of this system.

* an ERC is based on the calculation on the bottom of AR9 page 12c.

Navajo Water Co., Inc.
 Annual Report
 Utility Shutoffs / Disconnects
 12/31/22

Utility Shutoffs / Disconnects	
Name of the System:	CHAPARRAL PINES
ADEQ Public Water System Number:	AZ0409039
ADWR PCC Number:	91-000390.0000

Month	Termination without Notice R14-2-410.B	Termination with Notice R14-2-410.C	Other
January	0	0	0
February	0	0	0
March	0	0	0
April	0	0	0
May	0	0	0
June	0	0	0
July	0	0	0
August	0	0	0
September	0	0	0
October	0	0	0
November	0	0	0
December	0	0	0
Total	0	0	0

Other (description):

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.

Navajo Water Co., Inc.
 Annual Report
 Utility Shutoffs / Disconnects
 12/31/22

Utility Shutoffs / Disconnects	
Name of the System:	LAGUNA ESTATES
ADEQ Public Water System Number:	AZ0409000
ADWR PCC Number:	91-000363.0000

Month	Termination without Notice R14-2-410.B	Termination with Notice R14-2-410.C	Other
January	0	0	0
February	0	0	0
March	0	0	0
April	0	0	0
May	0	0	0
June	0	0	0
July	0	0	0
August	0	1	0
September	0	0	0
October	0	0	0
November	0	0	0
December	0	0	0
Total	0	1	0

Other (description):

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.

Navajo Water Co., Inc.
 Annual Report
 Utility Shutoffs / Disconnects
 12/31/22

Utility Shutoffs / Disconnects	
Name of the System:	SUMMER PINES
ADEQ Public Water System Number:	AZ0409030
ADWR PCC Number:	91-000384.0000

Month	Termination without Notice R14-2-410.B	Termination with Notice R14-2-410.C	Other
January	0	1	0
February	0	0	0
March	0	0	0
April	0	1	0
May	0	1	0
June	0	0	0
July	0	1	0
August	0	0	0
September	0	0	0
October	0	2	0
November	0	1	0
December	0	0	0
Total	0	7	0

Other (description):

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.

Navajo Water Co., Inc.
Annual Report
Property Taxes
12/31/22

Property Taxes	
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Amount of actual property taxes paid during Calendar Year 2022 was	\$6,662
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If no property taxes paid, explain why.

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.

Verification and Sworn Statement (Taxes)

Verification: State of Colorado I, the undersigned of the
(state name)

County of (county name): Denver
Name (owner or official) title: Jason Williamson
Company name: Navajo Water Co., Inc.

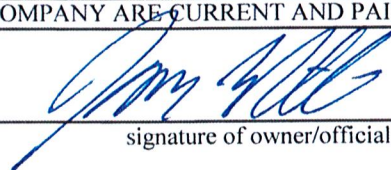
DO SAY THAT THIS ANNUAL UTILITY PROPERTY TAX AND SALES TAX REPORT TO THE ARIZONA CORPORATION COMMISSION.

FOR THE YEAR ENDING: 12/31/22

HAS BEEN PREPARED UNDER MY DIRECTION, FROM THE ORIGINAL BOOKS, PAPERS AND RECORDS OF SAID UTILITY; THAT I HAVE CAREFULLY EXAMINED THE SAME, AND DECLARE THE SAME TO BE A COMPLETE AND CORRECT STATEMENT OF BUSINESS AND AFFAIRS OF SAID UTILITY FOR THE PERIOD COVERED BY THIS REPORT IN RESPECT TO EACH AND EVERY MATTER AND THING SET FORTH, TO THE BEST OF MY KNOWLEDGE, INFORMATION AND BELIEF.

Sworn Statement: I HEREBY ATTEST THAT ALL PROPERTY TAXES FOR SAID COMPANY ARE CURRENT AND PAID IN FULL.

I HEREBY ATTEST THAT ALL SALES TAXES FOR SAID COMPANY ARE CURRENT AND PAID IN FULL.



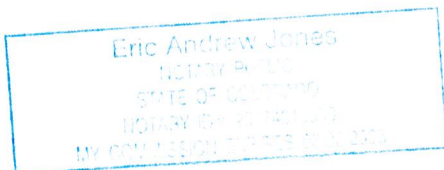
signature of owner/official

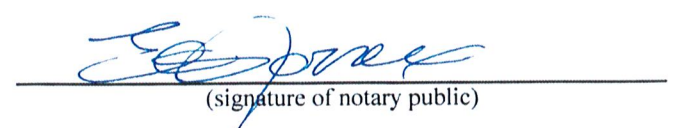
720.949.1384
telephone no.

SUBSCRIBED AND SWORN TO BEFORE ME A NOTARY PUBLIC
IN AND FOR THE COUNTY

THIS 13th DAY OF April 2023
(month) and (year)

MY COMMISSION EXPIRES 03/22/2025
(date)




(signature of notary public)

Verification and Sworn Statement

Verification:

State of Colorado I, the undersigned of the
(state name)
County of (county name): 0 Denver
Name (owner or official) title: Jason Williamson
Company name: Navajo Water Co., Inc.

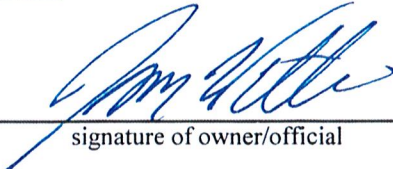
DO SAY THAT THIS ANNUAL UTILITY PROPERTY TAX AND SALES TAX REPORT TO THE ARIZONA CORPORATION COMMISSION.

FOR THE YEAR ENDING: 12/31/22

HAS BEEN PREPARED UNDER MY DIRECTION, FROM THE ORIGINAL BOOKS, PAPERS AND RECORDS OF SAID UTILITY; THAT I HAVE CAREFULLY EXAMINED THE SAME, AND DECLARE THE SAME TO BE A COMPLETE AND CORRECT STATEMENT OF BUSINESS AND AFFAIRS OF SAID UTILITY FOR THE PERIOD COVERED BY THIS REPORT IN RESPECT TO EACH AND EVERY MATTER AND THING SET FORTH, TO THE BEST OF MY KNOWLEDGE, INFORMATION AND BELIEF.

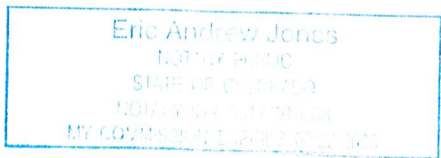
Sworn Statement: IN ACCORDANCE WITH THE REQUIREMENTS OF TITLE 40, ARTICLE 8, SECTION 40-401, ARIZONA REVISED STATUTES, IT IS HEREIN REPORTED THAT THE GROSS OPERATING REVENUE OF SAID UTILITY DERIVED FROM ARIZONA INTRASTATE UTILITY OPERATIONS DURING THE CALENDAR YEAR WAS:

Arizona Intrastate Gross Operating Revenues Only (\$)
\$230,112
(The amount in the box above includes
\$13,785 in sales taxes
billed or collected)

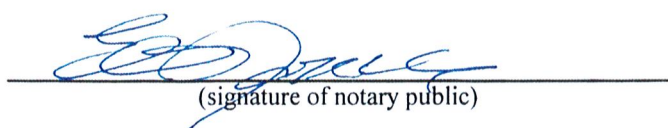

signature of owner/official

720.949.1384
telephone no.

SUBSCRIBED AND SWORN TO BEFORE ME A NOTARY PUBLIC
IN AND FOR THE COUNTY Denver
(county name)
THIS 13th DAY OF April 2023
(month) and (year)



MY COMMISSION EXPIRES 03/22/2025
(date)


(signature of notary public)

Verification and Sworn Statement (Residential Revenue)

Verification:

State of Colorado I, the undersigned of the
(state name)

County of (county name): 0 Denver
Name (owner or official) title: Jason Williamson
Company name: Navajo Water Co., Inc.

DO SAY THAT THIS ANNUAL UTILITY PROPERTY TAX AND SALES TAX REPORT TO THE ARIZONA CORPORATION COMMISSION.

FOR THE YEAR ENDING: 12/31/22

HAS BEEN PREPARED UNDER MY DIRECTION, FROM THE ORIGINAL BOOKS, PAPERS AND RECORDS OF SAID UTILITY; THAT I HAVE CAREFULLY EXAMINED THE SAME, AND DECLARE THE SAME TO BE A COMPLETE AND CORRECT STATEMENT OF BUSINESS AND AFFAIRS OF SAID UTILITY FOR THE PERIOD COVERED BY THIS REPORT IN RESPECT TO EACH AND EVERY MATTER AND THING SET FORTH, TO THE BEST OF MY KNOWLEDGE, INFORMATION AND BELIEF.

Sworn Statement:

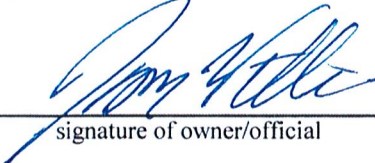
IN ACCORDANCE WITH THE REQUIREMENTS OF TITLE 40, ARTICLE 8, SECTION 40-401, ARIZONA REVISED STATUTES, IT IS HEREIN REPORTED THAT THE GROSS OPERATING REVENUE OF SAID UTILITY DERIVED FROM ARIZONA INTRASTATE UTILITY OPERATIONS RECEIVED FROM RESIDENTIAL CUSTOMERS DURING THE CALENDAR YEAR WAS:

Arizona Intrastate Gross Operating Revenues Only (\$)

\$230,112

(The amount in the box above includes

\$13,785 in sales taxes
billed or collected)



signature of owner/official

720.949.1384

telephone no.

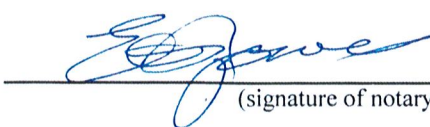
SUBSCRIBED AND SWORN TO BEFORE ME A NOTARY PUBLIC
IN AND FOR THE COUNTY

Denver
(county name)

THIS 13th DAY OF April 2023
(month) and (year)

MY COMMISSION EXPIRES 03/22/2025
(date)

Eric Andrew Jones
Notary Public
State of Arizona
My Comm. Expires 03/22/2025


(signature of notary public)

for Income Tax Statement of Certification

Verification:

State of Colorado I, the undersigned of the
(state name)

County of (county name): 0 Denver
Name (owner or official) title: Jason Williamson
Company name: Navajo Water Co., Inc.

FOR THE YEAR ENDING: 12/31/22

Sworn Statement:

IN ACCORDANCE WITH THE REQUIREMENTS OF DECISION NO. 77084, BECAUSE THE UTILITY REQUIRES THE GROSS UP OF ADVANCES AND CONTRIBUTIONS, I HEREBY STATE THAT THE UTILITY A NET INCREASE IN CURRENT INCOME TAX EXPENSE OR A DECREASE IN DEFERRED TAX ASSET FOR A CARRY FORWARD ACCORDING TO GAAP IN AN AMOUNT EQUAL TO OR GREATER THAN THE AMOUNT OF THE REQUIRED GROSS UP PAID BY DEVELOPERS IN THE PERIOD COVERED BY THIS ANNUAL REPORT.


signature of owner/official

720.949.1384
telephone no.

SUBSCRIBED AND SWORN TO BEFORE ME A NOTARY PUBLIC
IN AND FOR THE COUNTY

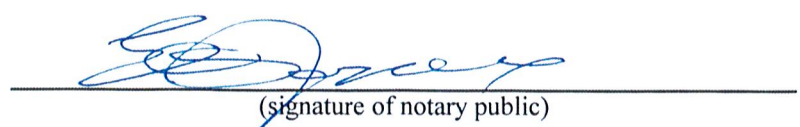
Denver
(county name)

THIS 13th

DAY OF April 2023
(month) and (year)

MY COMMISSION EXPIRES

03/22/2025
(date)


(signature of notary public)

Eric Andrew Jones
NOTARY PUBLIC
STATE OF COLORADO
NOTARY ID: 123456789
MY COMMISSION EXPIRES 03/22/2025

Plant in Service and Accumulated Depreciation balances approved in the last Decision:				
Acct. No.	Description	Plant in Service	Accumulated Depreciation	Fully Depreciated
301	Organization			\$0
302	Franchises			0
303	Land and Land Rights			0
304	Structures and Improvements			0
305	Collecting & Improving Reservoirs			0
306	Lake, River, Canal Intakes			0
307	Wells and Springs			0
308	Infiltration Galleries			0
309	Supply Mains			0
310	Power Generation Equipment			0
311	Pumping Equipment			0
320	Water Treatment Equipment			0
320.1	Water Treatment Plants			0
320.2	Solution Chemical Feeders			0
320.3	Point-of-Use Treatment Devices			0
330	Distribution Reservoirs and Standpipes			0
330.1	Storage Tanks			0
330.2	Pressure Tanks			0
331	Transmission and Distribution Mains			0
333	Services			0
334	Meters and Meter Installations			0
335	Hydrants			0
336	Backflow Prevention Devices			0
339	Other Plant and Misc. Equipment			0
340	Office Furniture and Equipment			0
340	Computer & Software			0
341	Transportation Equipment			0
342	Stores Equipment			0
343	Tools, Shop and Garage Equipment			0
344	Laboratory Equipment			0
345	Power Operated Equipment			0
346	Communication Equipment			0
347	Miscellaneous Equipment			0
348	Other Tangible Plant			0
	TOTAL	\$0	\$0	\$0

Last Decision No.
 Last Decision Test Year.
 Sufficiency Date of last rate Case
 Last Decision Effective Date
 Months To Get Last Decision

BALANCE SHEET			
Acct. No.		BALANCE AT BEGINNING OF TEST YEAR	BALANCE AT END OF TEST YEAR
	ASSETS		
	CURRENT AND ACCRUED ASSETS		
131	Cash	\$6,184	\$2,165
134	Working Funds		
135	Temporary Cash Investments		
141	Customer Accounts Receivable	16,375	27,156
146	Notes/Receivables from Associated Companies		
151	Plant Material and Supplies		
162	Prepayments		
174	Miscellaneous Current and Accrued Assets	633	(24,049)
	TOTAL CURRENT AND ACCRUED ASSETS	\$23,192	\$5,272
	FIXED ASSETS		
101	Utility Plant in Service	\$1,131,974	\$1,160,653
103	Property Held for Future Use		
105	Construction Work in Progress		(582)
108	Accumulated Depreciation – Utility Plant ("AD-UP")	(492,456)	(537,529)
121	Non-Utility Property		
122	Accumulated Depreciation – Non Utility ("AD-NU")		
	TOTAL FIXED ASSETS	\$639,518	\$622,542
	TOTAL ASSETS	\$662,709	\$627,814

* This item automatically populates with information from your annual report Page 6

Note: Total Assets should equal the sum of Total Liabilities and Total Capital. If either of the cells below are pink with red font then double check your data entry to ensure accuracy.

BALANCE SHEET CONTINUED

Acct. No.		BALANCE AT BEGINNING OF TEST YEAR	BALANCE AT END OF TEST YEAR
	LIABILITIES		
	CURRENT LIABILITIES		
231	Accounts Payable	\$60,234	\$79,912
232	Notes Payable (Current Portion)		
234	Notes/Accounts Payable to Associated Companies		
235	Customer Deposits	6,497	8,692
236	Accrued Taxes	313	4,146
237	Accrued Interest		
241	Miscellaneous Current and Accrued Liabilities		
	TOTAL CURRENT LIABILITIES	\$67,043	\$92,749
	LONG-TERM DEBT (Over 12 Months)		
224	Long-Term Notes and Bonds	\$0	\$0
	DEFERRED CREDITS		
251	Unamortized Premium on Debt		
252	Advances in Aid of Construction		
255	Accumulated Deferred Investment Tax Credits		
271	Gross Contributions in Aid of Construction	48,699	48,699
272	Less: Amortization of Contributions	(48,699)	(48,699)
281	Accumulated Deferred Income Tax	(5,861)	(32,080)
	TOTAL DEFERRED CREDITS	(\$5,861)	(\$32,080)
	TOTAL LIABILITIES	\$61,182	\$60,669
	CAPITAL ACCOUNTS		
201	Common Stock Issued		
211	Paid in Capital in Excess of Par Value	58,300	58,300
215	Retained Earnings	796,605	796,605
218	Proprietary Capital (Sole Props and Partnerships)	(253,378)	(287,760)
	TOTAL CAPITAL	\$601,527	\$567,145
	TOTAL LIABILITIES AND CAPITAL	\$662,709	\$627,814

* This item automatically populates with information from your annual report Page 7

WATER COMPANY PLANT DESCRIPTION

Name of the System: **CHAPARRAL PINES**
 ADEQ Public Water System Number: **AZ0409039**
 ADWR PCC Number: **91-000390.0000**

WELLS

Well registry 55# (55-XXXXXX):	Pump Horsepower	Pump Yield (gpm)	Casing Depth (feet)	Casing Diameter (inches)	Pump Motor Type **	Year Drilled	Water level 2010	Water level 2019	Meter Size (inches)	How measured:	Active
55-601671	5	35	295	6	Submersible	1982			1	Metered	Yes

* Arizona Department of Water Resources Identification Number

SERVICE LINES

Material	Percent of system	Year installed

BOOSTER PUMPS

Horsepower	GPM	Quantity
5		1
7.5	80	2

FIRE HYDRANTS

Quantity Standard*	Quantity Other
Standard *	
Other	

STORAGE TANKS

Capacity	Material	Quantity	Year installed
20000	Steel	1	

PRESSURE/BLADDER TANKS

Capacity (gallons)	Material	Quantity	Year installed
110		2	2021

* - A standard fire hydrant has two 2.5 inch hose connection nozzles with 7.5 threads per inch, and one 4.5 inch pumper connection nozzle with 4 threads per inch.

Water Utility Plant Description (Continued)

MAINS		
Size (in inches)	Material	Length (in feet)
2		
3		
4	ACP, PVC	7990
5		
6		
8		
10		
12		

CUSTOMER METERS			
Size (in inches)	Quantity	Percent over 1,00,000 gallons	Percent over 10 years old
5/8 X 3/4	87	0%	0%

For the following three items, please list the utility owned assets in each category.

TREATMENT EQUIPMENT:
None

STRUCTURES:
One(1) 10x27 well building; 292 ft. of 6 ft. chain link security fence

OTHER:
One(1) LevelCon remote tank level monitoring device. Scada, VFD X2

WATER COMPANY PLANT DESCRIPTION

Name of the System: **LAGUNA ESTATES**
 ADEQ Public Water System Number: **AZ0409000**
 ADWR PCC Number: **91-000363.0000**

WELLS

Well registry 55# (55-XXXXXX):	Pump Horsepower	Pump Yield (gpm)	Casing Depth (feet)	Casing Diameter (inches)	Pump Motor Type **	Year Drilled	Water level 2010	Water level 2019	Meter Size (inches)	How measured:	Active
55-646524	5	25	290	6	Submersible	1982			1	Metered	Yes

* Arizona Department of Water Resources Identification Number

SERVICE LINES

Material	Percent of system	Year installed

BOOSTER PUMPS

Horsepower	GPM	Quantity
7.5	80	2

FIRE HYDRANTS

Quantity Standard*	Quantity Other

STORAGE TANKS

Capacity (gallons)	Material	Quantity	Year installed
10000	Steel	1	
10000	Steel	1	2021

PRESSURE/BLADDER TANKS

Capacity (gallons)	Material	Quantity	Year installed
110		2	2021

* - A standard fire hydrant has two 2.5 inch hose connection nozzles with 7.5 threads per inch, and one 4.5 inch pumper connection nozzle with 4 threads per inch

WATER COMPANY PLANT DESCRIPTION

Name of the System: **SUMMER PINES**
 ADEQ Public Water System Number: **AZ0409030**
 ADWR PCC Number: **91-000384.0000**

WELLS

Well registry 55# (55-XXXXXX):	Pump Horsepower	Pump Yield (gpm)	Casing Depth (feet)	Casing Diameter (inches)	Pump Motor Type **	Year Drilled	Water level 2010	Water level 2019	Meter Size (inches)	How measured:	Active
55-623894	3	4	290	6	Submersible				1	Metered	Yes
55-623891	10	25	565	8	Submersible	1967			2	Metered	Yes

* Arizona Department of Water Resources Identification Number

SERVICE LINES

Material	Percent of system	Year installed

BOOSTER PUMPS

Horsepower	GPM	Quantity
7.5	80	2

FIRE HYDRANTS

Quantity Standard*	Quantity Other

STORAGE TANKS

Capacity (gallons)	Material	Quantity	Year installed
5000	Polyethylene	8	2017

PRESSURE/BLADDER TANKS

Capacity (gallons)	Material	Quantity	Year installed
110		2	2021

* - A standard fire hydrant has two 2.5 inch hose connection nozzles with 7.5 threads per inch, and one 4.5 inch pumper connection nozzle with 4 threads per inch

Note: This page automatically populates with information from your annual report.

Well and Water Usage											
Name of the System:			SUMMER PINES								
ADFG Public Water System Number:			AZ0409030								
ADWR PCC Number:			91-000384 0000								
Well registry 55# (55-XXXXXX):	Pump Horsepower	Pump Yield (gpm)	Casing Depth (feet)	Casing Diameter (inches)	Pump Motor Type **	Year Drilled	Water level 2012	Water level 2022	Meter Size (inches)	How measured:	Active
55-623894	3	4	290	6	Submersible				1	Metered	Yes
55-623891	10	25	565	8	Submersible	1967			2	Metered	Yes

Name of system water delivered to: _____
 ADWR PCC Number: _____
 Source of water delivered to another system: _____

Name of system water received from: _____
 ADWR PCC Number: _____
 Source of water received: _____
 Well registry 55# (55-XXXXXX): _____

Month	Water withdrawn (gallons) ¹	Water sold (gallons) ²	Water delivered (sold) to other systems (gallons) ³	Water received (purchased) from other systems (gallons) ⁴	Estimated authorized use (gallons) ⁵	Purchased Power Expense ⁶	Purchased Power (kWh) ⁷
January	427,025.00	357,800.00				\$523	3,347
February	465,943.00	392,770.00				495	3,449
March	491,097.00	441,100.00				440	2,942
April	443,821.00	391,880.00				451	3,066
May	706,310.00	540,130.00				505	3,602
June	827,294.00	849,740.00				608	4,658
July	819,350.00	687,390.00				592	4,171
August	662,067.00	573,220.00				526	3,779
September	759,350.00	639,150.00				611	3,953
October	636,458.00	566,230.00				540	3,567
November	545,995.00	487,920.00				463	3,000
December	434,797.00	368,730.00				462	3,005
Totals	7,219,507.00	6,296,060.00	0.00	0.00	0.00	\$6,217	42,539

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

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 Water withdrawn - Total gallons of water withdrawn from pumped sources.
² Water sold - Total gallons from customer meters, and other sales such as construction water.
³ Water delivered (sold) to other systems - Total gallons of water delivered to other systems.
⁴ Water received (purchased) from other systems - Total gallons of water purchased/received from other systems.
[#] VALUJ!
⁶ Enter the total purchased power costs for the power meters associated with this system.
⁷ Enter the total purchased kWh used by the power meters associated with this system.

Water Utility Plant Description (Continued)
--

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

TREATMENT EQUIPMENT:	None
-----------------------------	------

STRUCTURES:	One(1) 10x27 well building; 292 ft. of 6 ft. chain link security fence
--------------------	--

OTHER:	One(1) LevelCon remote tank level monitoring device. Scada, VFD X2
---------------	--

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by
- (b) If no historical flow data are available, use:
 $ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day})$

ERC	130
Method used	(a)

WATER COMPANY PLANT DESCRIPTION

Name of the System: 0
 ADEQ Public Water System Number
 ADWR PCC Number:

WELLS											
Well registry 55# (55-XXXXXX):	Pump Horsepower	Pump Yield (gpm)	Casing Depth (feet)	Casing Diameter (inches)	Pump Motor Type **	Year Drilled	Water level 2010	Water level 2019	Meter Size (inches)	How measured:	Active

* Arizona Department of Water Resources Identification Number

SERVICE LINES		
Material	Percent of system	Year installed

BOOSTER PUMPS		
Horsepower	GPM	Quantity

FIRE HYDRANTS	
Quantity Standard*	Quantity Other

STORAGE TANKS			
Capacity (gallons)	Material	Quantity	Year installed

PRESSURE/BLADDER TANKS			
Capacity (gallons)	Material	Quantity	Year installed

* - A standard fire hydrant has two 2.5 inch hose connection nozzles with 7.5 threads per inch, and one 4.5 inch pumper connection nozzle with 4 threads per inch.

Note: This page automatically populates with information from your annual report.

WATER COMPANY PLANT DESCRIPTION

Name of the System: **0**
 ADEQ Public Water System Number
 ADWR PCC Number:

WELLS											
Well registry 55# (55-XXXXXX):	Pump Horsepower	Pump Yield (gpm)	Casing Depth (feet)	Casing Diameter (inches)	Pump Motor Type **	Year Drilled	Water level 2010	Water level 2019	Meter Size (inches)	How measured:	Active

* Arizona Department of Water Resources Identification Number

SERVICE LINES		
Material	Percent of system	Year installed

BOOSTER PUMPS		
Horsepower	GPM	Quantity

FIRE HYDRANTS	
Quantity Standard*	Quantity Other
Standard *	
Other	

STORAGE TANKS			
Capacity (gallons)	Material	Quantity	Year installed

PRESSURE/BLADDER TANKS			
Capacity (gallons)	Material	Quantity	Year installed

* - A standard fire hydrant has two 2.5 inch hose connection nozzles with 7.5 threads per inch, and one 4.5 inch pumper connection nozzle with 4 threads per inch.

Note: This page automatically populates with information from your annual report.

PLANT SUMMARY

Acct. No.	Description	Plant in Service Per Prior Decision	Total Additions	Total Retirements	Test Year End Total
301	Organization	\$0	\$0	\$0	\$0
302	Franchises	0	0	0	0
303	Land and Land Rights	0	0	0	0
304	Structures and Improvements	0	14,309	0	14,309
305	Collecting & Improving Reservoirs	0	0	0	0
306	Lake, River, Canal Intakes	0	0	0	0
307	Wells and Springs	0	1,562	0	1,562
308	Infiltration Galleries	0	0	0	0
309	Supply Mains	0	0	0	0
310	Power Generation Equipment	0	0	0	0
311	Pumping Equipment	0	600	0	600
320	Water Treatment Equipment	0	0	0	0
320.1	Water Treatment Plants	0	0	0	0
320.2	Solution Chemical Feeders	0	0	0	0
320.3	Point-of-Use Treatment Devices	0	0	0	0
330	Distribution Reservoirs and Standpipes	0	0	0	0
330.1	Storage Tanks	0	0	0	0
330.2	Pressure Tanks	0	0	0	0
331	Transmission and Distribution Mains	0	575	0	575
333	Services	0	730	0	730
334	Meters and Meter Installations	0	0	0	0
335	Hydrants	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant and Misc. Equipment	0	0	0	0
340	Office Furniture and Equipment	0	0	0	0
340	Computer & Software	0	0	0	0
341	Transportation Equipment	0	0	0	0
342	Stores Equipment	0	0	0	0
343	Tools, Shop and Garage Equipment	0	0	0	0
344	Laboratory Equipment	0	0	0	0
345	Power Operated Equipment	0	0	0	0
346	Communication Equipment	0	10,903	0	10,903
347	Miscellaneous Equipment	0	0	0	0
348	Other Tangible Plant	0	0	0	0
	TOTAL WATER PLANT	\$0	\$28,679	\$0	\$28,679

UTILITY PLANT IN SERVICE

Acct No.	Description	Test Year Original Cost	Accumulated Depreciation	OCLD
301	Organization	\$0	\$0	\$0
302	Franchises	0	0	0
303	Land and Land Rights	10,050	0	10,050
304	Structures and Improvements	120,591	18,472	102,119
305	Collecting & Improving Reservoirs	0	0	0
306	Lake, River, Canal Intakes	0	0	0
307	Wells and Springs	208,454	9,988	198,466
308	Infiltration Galleries	0	0	0
309	Supply Mains	0	0	0
310	Power Generation Equipment	0	0	0
311	Pumping Equipment	159,514	138,636	20,878
320	Water Treatment Equipment	0	0	N/A
320.1	Water Treatment Plants	0	0	0
320.2	Solution Chemical Feeders	0	0	0
320.3	Point-of-Use Treatment Devices	0	0	0
330	Distribution Reservoirs and Standpipes	0	0	N/A
330.1	Storage Tanks	128,351	53,948	74,403
330.2	Pressure Tanks	34,706	27,192	7,513
331	Transmission and Distribution Mains	152,500	128,370	24,131
333	Services	58,052	54,820	3,232
334	Meters and Meter Installations	63,998	63,562	436
335	Hydrants	0	0	0
336	Backflow Prevention Devices	0	0	0
339	Other Plant and Misc. Equipment	0	0	0
340	Office Furniture and Equipment	0	0	0
340	Computer & Software	0	0	0
341	Transportation Equipment	0	0	0
342	Stores Equipment	0	0	0
343	Tools, Shop and Garage Equipment	1,131	161	970
344	Laboratory Equipment	0	0	0
345	Power Operated Equipment	0	0	0
346	Communication Equipment	211,458	33,223	178,235
347	Miscellaneous Equipment	0	0	0
348	Other Tangible Plant	11,847	9,156	2,691
	TOTAL WATER PLANT	\$1,160,653	\$537,529	\$623,124

ORIGINAL COST RATE BASE	
	Company
Plant in Service	\$1,160,653
Less:	
Accum. Depreciation	537,529
Net Plant	\$623,124
Less:	
Plant Advances	
Accumulated Deferred Income Taxes	
Total Advances	\$0
Contributions Gross	\$48,699
Less:	
Amortization of CIAC	(48,699)
Net CIAC	\$97,398
Regulatory Liability	
Total Deductions	\$97,398
Plus:	
1/24 Power	\$453
1/8 Operation & Maint.	\$24,478
Inventory	
Prepayments	
Total Additions	\$24,931
Rate Base	\$550,657

WATER USE DATA SHEET

Name of the System:		CHAPARRAL PINES					
ADIEQ Public Water System Number:		AZ0409039					
ADWR PCC Number:		91-000390.0000					
(12 Months of Test Year)	Water withdrawn (gallons)¹	Water sold (gallons)²	Water delivered (sold) to other systems (gallons)³	Water received (purchased) from other systems (gallons)⁴	Estimated authorized use (gallons)⁵	Purchased Power Expense⁶	Purchased Power (kWh)⁷
January	232,383.000	197,530.000				\$204	1,910
February	256,601.000	221,510.000				217	1,693
March	274,050.000	237,790.000				214	1,657
April	394,780.000	361,590.000				233	1,842
May	504,808.000	453,270.000				243	1,941
June	588,060.000	602,626.000				303	2,507
July	537,934.000	508,435.000				266	2,050
August	429,295.000	395,899.000				229	1,714
September	403,491.000	371,100.000				208	1,525
October	384,821.000	311,220.000				205	1,504
November	265,771.000	258,000.000				192	1,320
December	250,764.000	167,960.000				180	1,216
TOTAL	4,522,758.000	4,086,930.000	0.000	0.000	0.000	\$2,694	20,879

If yes, are the fire flow requirements? N/A GPM for 0 hrs.

Does the system have chlorination treatment? No

Is the Water Utility located in an ADWR Active Management Area (AMA)? No
 If yes, which AMA? 0

Does the Company have an ADWR Gallons Per Capita Per Day (GPCPD) requirement? No
 If yes, provide the GPCPD amount: 0

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

- 1 Water withdrawn - Total acre feet of water withdrawn from pumped sources.
- 2 Water sold - Total acre feet from customer meters, and other sales such as construction water.
- 3 Water delivered (sold) to other systems - Total acre feet of water delivered to other systems.
- 4 Water received (purchased) from other systems - Total acre feet of water purchased/received from other systems.
- 5 Estimated authorized use - Total estimated acre feet from authorized metered or unmetered use. Authorized uses such as flushing (mains, services and hydrants) draining/cleaning tanks, process, construction, fire fighting, etc. Non-authorized use (real losses) are service line breaks and leaks, water main breaks, meter inaccuracies and
- 6 Enter the total purchased power costs for the power meters associated with this system.
- 7 Enter the total purchased kWh used by the power meters associated with this system.

WATER USE DATA SHEET

Name of the System:		LAGUNA ESTATES					
ADEQ Public Water System Number:		AZ0409000					
ADWR PCC Number:		91-000363.0000					
(12 Months of Test Year)	Water withdrawn (gallons) ¹	Water sold (gallons) ²	Water delivered (sold) to other systems (gallons) ³	Water received (purchased) from other systems (gallons) ⁴	Estimated authorized use (gallons) ⁵	Purchased Power Expense ⁶	Purchased Power (kWh) ⁷
January	86,206.000	77,550.000				\$155	873
February	98,111.000	86,150.000				142	761
March	98,926.000	88,510.000				130	683
April	119,139.000	112,460.000				126	646
May	156,240.000	138,230.000				149	706
June	188,580.000	183,660.000				158	765
July	120,453.000	121,180.000				132	601
August	170,418.000	146,340.000				137	628
September	112,902.000	112,530.000				123	537
October	116,495.000	118,690.000				108	468
November	125,232.000	120,820.000				108	504
December	119,257.000	110,790.000				129	632
TOTAL	1,511,959.000	1,416,910.000	0.000	0.000	0.000	\$1,597	7,804

If yes, are the fire flow requirements? N/A GPM for 0 hrs.

Does the system have chlorination treatment? No

Is the Water Utility located in an ADWR Active Management Area (AMA)? No
 If yes, which AMA? 0

Does the Company have an ADWR Gallons Per Capita Per Day (GPCPD) requirement? No
 If yes, provide the GPCPD amount: 0

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

- 1 Water withdrawn - Total acre feet of water withdrawn from pumped sources.
- 2 Water sold - Total acre feet from customer meters, and other sales such as construction water.
- 3 Water delivered (sold) to other systems - Total acre feet of water delivered to other systems.
- 4 Water received (purchased) from other systems - Total acre feet of water purchased/received from other systems.
- 5 Estimated authorized use - Total estimated acre feet from authorized metered or unmetered use. Authorized uses such as flushing (mains, services and hydrants) draining/cleaning tanks, process, construction, fire fighting, etc. Non-authorized use (real losses) are service line breaks and leaks, water main breaks, meter inaccuracies and
- 6 Enter the total purchased power costs for the power meters associated with this system.
- 7 Enter the total purchased kWh used by the power meters associated with this system.

WATER USE DATA SHEET

<u>Name of the System:</u>		SUMMER PINES					
<u>ADEQ Public Water System Number:</u>		AZ0409030					
<u>ADWR PCC Number:</u>		91-000384.0000					
(12 Months of Test Year)	Water withdrawn (gallons) ¹	Water sold (gallons) ²	Water delivered (sold) to other systems (gallons) ³	Water received (purchased) from other systems (gallons) ⁴	Estimated authorized use (gallons) ⁵	Purchased Power Expense ⁶	Purchased Power (kWh) ⁷
January	427,025.000	357,800.000				\$523	3,347
February	465,943.000	392,770.000				495	3,449
March	491,097.000	441,100.000				440	2,942
April	443,821.000	391,880.000				451	3,066
May	706,310.000	540,130.000				505	3,602
June	827,294.000	849,740.000				608	4,658
July	819,350.000	687,390.000				592	4,171
August	662,067.000	573,220.000				526	3,779
September	759,350.000	639,150.000				611	3,953
October	636,458.000	566,230.000				540	3,567
November	545,995.000	487,920.000				463	3,000
December	434,797.000	368,730.000				462	3,005
TOTAL	7,219,507.000	6,296,060.000	0.000	0.000	0.000	\$6,217	42,539

If yes, are the fire flow requirements? N/A GPM for 0 hrs.

Does the system have chlorination treatment? No

Is the Water Utility located in an ADWR Active Management Area (AMA)? No
 If yes, which AMA? 0

Does the Company have an ADWR Gallons Per Capita Per Day (GPCPD) requirement? No
 If yes, provide the GPCPD amount: 0

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

- 1 Water withdrawn - Total acre feet of water withdrawn from pumped sources.
- 2 Water sold - Total acre feet from customer meters, and other sales such as construction water.
- 3 Water delivered (sold) to other systems - Total acre feet of water delivered to other systems.
- 4 Water received (purchased) from other systems - Total acre feet of water purchased/received from other systems.
- 5 Estimated authorized use - Total estimated acre feet from authorized metered or unmetered use. Authorized uses such as flushing (mains, services and hydrants) draining/cleaning tanks, process, construction, fire fighting, etc. Non-authorized use (real losses) are service line breaks and leaks, water main breaks, meter inaccuracies and
- 6 Enter the total purchased power costs for the power meters associated with this system.
- 7 Enter the total purchased kWh used by the power meters associated with this system.

WATER USE DATA SHEET

Name of the System:		0					
ADEQ Public Water System Number:							
ADWR PCC Number:							
(12 Months of Test Year)	Water withdrawn (gallons) ¹	Water sold (gallons) ²	Water delivered (sold) to other systems (gallons) ³	Water received (purchased) from other systems (gallons) ⁴	Estimated authorized use (gallons) ⁵	Purchased Power Expense ⁶	Purchased Power (kWh) ⁷
January							
February							
March							
April							
May							
June							
July							
August							
September							
October							
November							
December							
TOTAL	0.000	0.000	0.000	0.000	0.000	\$0	0

If yes, are the fire flow requirements? 0 GPM for 0 hrs.

Does the system have chlorination treatment? 0

Is the Water Utility located in an ADWR Active Management Area (AMA)? 0
 If yes, which AMA? 0

Does the Company have an ADWR Gallons Per Capita Per Day (GPCPD) requirement? 0
 If yes, provide the GPCPD amount: 0

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

1 Water withdrawn - Total acre feet of water withdrawn from pumped sources.
2 Water sold - Total acre feet from customer meters, and other sales such as construction water.
3 Water delivered (sold) to other systems - Total acre feet of water delivered to other systems.
4 Water received (purchased) from other systems - Total acre feet of water purchased/received from other systems.
5 Estimated authorized use - Total estimated acre feet from authorized metered or unmetered use. Authorized uses such as flushing (mains, services and hydrants) draining/cleaning tanks, process, construction, fire fighting, etc. Non-authorized use (real losses) are service line breaks and leaks, water main breaks, meter inaccuracies and
6 Enter the total purchased power costs for the power meters associated with this system.
7 Enter the total purchased kWh used by the power meters associated with this system.

WATER USE DATA SHEET

Name of the System:		0					
ADEQ Public Water System Number:							
ADWR PCC Number:							
(12 Months of Test Year)	Water withdrawn (gallons) ¹	Water sold (gallons) ²	Water delivered (sold) to other systems (gallons) ³	Water received (purchased) from other systems (gallons) ⁴	Estimated authorized use (gallons) ⁵	Purchased Power Expense ⁶	Purchased Power (kWh) ⁷
January							
February							
March							
April							
May							
June							
July							
August							
September							
October							
November							
December							
TOTAL	0.000	0.000	0.000	0.000	0.000	\$0	0

If yes, are the fire flow requirements? 0 GPM for 0 hrs.

Does the system have chlorination treatment? 0

Is the Water Utility located in an ADWR Active Management Area (AMA)? 0
 If yes, which AMA? 0

Does the Company have an ADWR Gallons Per Capita Per Day (GPCPD) requirement? 0
 If yes, provide the GPCPD amount: 0

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

- 1 Water withdrawn - Total acre feet of water withdrawn from pumped sources.
- 2 Water sold - Total acre feet from customer meters, and other sales such as construction water.
- 3 Water delivered (sold) to other systems - Total acre feet of water delivered to other systems.
- 4 Water received (purchased) from other systems - Total acre feet of water purchased/received from other systems.
- 5 Estimated authorized use - Total estimated acre feet from authorized metered or unmetered use. Authorized uses such as flushing (mains, services and hydrants) draining/cleaning tanks, process, construction, fire fighting, etc. Non-authorized use (real losses) are service line breaks and leaks, water main breaks, meter inaccuracies and
- 6 Enter the total purchased power costs for the power meters associated with this system.
- 7 Enter the total purchased kWh used by the power meters associated with this system.

WATER USE DATA SHEET

Name of the System:		0					
ADEQ Public Water System Number:							
ADWR PCC Number:							
(12 Months of Test Year)	Water withdrawn (gallons) ¹	Water sold (gallons) ²	Water delivered (sold) to other systems (gallons) ³	Water received (purchased) from other systems (gallons) ⁴	Estimated authorized use (gallons) ⁵	Purchased Power Expense ⁶	Purchased Power (kWh) ⁷
January							
February							
March							
April							
May							
June							
July							
August							
September							
October							
November							
December							
TOTAL	0.000	0.000	0.000	0.000	0.000	\$0	0

If yes, are the fire flow requirements? 0 GPM for 0 hrs.

Does the system have chlorination treatment? 0

Is the Water Utility located in an ADWR Active Management Area (AMA)? 0
 If yes, which AMA? 0

Does the Company have an ADWR Gallons Per Capita Per Day (GPCPD) requirement? 0
 If yes, provide the GPCPD amount: 0

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

- 1 Water withdrawn - Total acre feet of water withdrawn from pumped sources.
- 2 Water sold - Total acre feet from customer meters, and other sales such as construction water.
- 3 Water delivered (sold) to other systems - Total acre feet of water delivered to other systems.
- 4 Water received (purchased) from other systems - Total acre feet of water purchased/received from other systems.
- 5 Estimated authorized use - Total estimated acre feet from authorized metered or unmetered use. Authorized uses such as flushing (mains, services and hydrants) draining/cleaning tanks, process, construction, fire fighting, etc. Non-authorized use (real losses) are service line breaks and leaks, water main breaks, meter inaccuracies and
- 6 Enter the total purchased power costs for the power meters associated with this system.
- 7 Enter the total purchased kWh used by the power meters associated with this system.

WATER USE DATA SHEET

Name of the System:		0					
ADEQ Public Water System Number:							
ADWR PCC Number:							
(12 Months of Test Year)	Water withdrawn (gallons) ¹	Water sold (gallons) ²	Water delivered (sold) to other systems (gallons) ³	Water received (purchased) from other systems (gallons) ⁴	Estimated authorized use (gallons) ⁵	Purchased Power Expense ⁶	Purchased Power (kWh) ⁷
January							
February							
March							
April							
May							
June							
July							
August							
September							
October							
November							
December							
TOTAL	0.000	0.000	0.000	0.000	0.000	\$0	0

If yes, are the fire flow requirements? 0 GPM for 0 hrs.

Does the system have chlorination treatment? 0

Is the Water Utility located in an ADWR Active Management Area (AMA)? 0
 If yes, which AMA? 0

Does the Company have an ADWR Gallons Per Capita Per Day (GPCPD) requirement? 0
 If yes, provide the GPCPD amount: 0

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

- 1 Water withdrawn - Total acre feet of water withdrawn from pumped sources.
- 2 Water sold - Total acre feet from customer meters, and other sales such as construction water.
- 3 Water delivered (sold) to other systems - Total acre feet of water delivered to other systems.
- 4 Water received (purchased) from other systems - Total acre feet of water purchased/received from other systems.
- 5 Estimated authorized use - Total estimated acre feet from authorized metered or unmetered use. Authorized uses such as flushing (mains, services and hydrants) draining/cleaning tanks, process, construction, fire fighting, etc. Non-authorized use (real losses) are service line breaks and leaks, water main breaks, meter inaccuracies and
- 6 Enter the total purchased power costs for the power meters associated with this system.
- 7 Enter the total purchased kWh used by the power meters associated with this system.

WATER USE DATA SHEET

Name of the System:		0					
ADEQ Public Water System Number:							
ADWR PCC Number:							
(12 Months of Test Year)	Water withdrawn (gallons) ¹	Water sold (gallons) ²	Water delivered (sold) to other systems (gallons) ³	Water received (purchased) from other systems (gallons) ⁴	Estimated authorized use (gallons) ⁵	Purchased Power Expense ⁶	Purchased Power (kWh) ⁷
January							
February							
March							
April							
May							
June							
July							
August							
September							
October							
November							
December							
TOTAL	0.000	0.000	0.000	0.000	0.000	50	0

If yes, are the fire flow requirements? 0 GPM for 0 hrs.

Does the system have chlorination treatment? 0

Is the Water Utility located in an ADWR Active Management Area (AMA)? 0
 If yes, which AMA? 0

Does the Company have an ADWR Gallons Per Capita Per Day (GPCPD) requirement? 0
 If yes, provide the GPCPD amount: 0

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

- 1 Water withdrawn - Total acre feet of water withdrawn from pumped sources.
- 2 Water sold - Total acre feet from customer meters, and other sales such as construction water.
- 3 Water delivered (sold) to other systems - Total acre feet of water delivered to other systems.
- 4 Water received (purchased) from other systems - Total acre feet of water purchased/received from other systems.
- 5 Estimated authorized use - Total estimated acre feet from authorized metered or unmetered use. Authorized uses such as flushing (mains, services and hydrants) draining/cleaning tanks, process, construction, fire fighting, etc. Non-authorized use (real losses) are service line breaks and leaks, water main breaks, meter inaccuracies and
- 6 Enter the total purchased power costs for the power meters associated with this system.
- 7 Enter the total purchased kWh used by the power meters associated with this system.

CUSTOMER DATA SHEET

Name of the System: CHAPARRAL PINES
ADEQ Public Water System Number: AZ0409039
ADWR PCC Number: 91-000390.0000

Month	Single-Family	Multi-Family	Commercial	Turf/Irrigation	Other Non-Residential
January	86				
February	85				
March	86				
April	85				
May	86				
June	86				
July	86				
August	88				
September	87				
October	87				
November	87				
December	87				

CUSTOMER DATA SHEET

Name of the System: LAGUNA ESTATES
 ADEQ Public Water System Number: AZ0409000
 ADWR PCC Number: 91-000363.0000

Month	Single-Family	Multi-Family	Commercial	Turf/Irrigation	Other Non-Residential
January	36				
February	37				
March	36				
April	37				
May	37				
June	37				
July	36				
August	36				
September	38				
October	40				
November	36				
December	36				

CUSTOMER DATA SHEET

Name of the System:	SUMMER PINES
ADEQ Public Water System Number:	AZ0409030
ADWR PCC Number:	91-000384.0000

Month	Single-Family	Multi-Family	Commercial	Turf/Irrigation	Other Non-Residential
January	251				
February	251				
March	251				
April	251				
May	251				
June	253				
July	252				
August	252				
September	252				
October	252				
November	253				
December	251				

CUSTOMER DATA SHEET

Name of the System: 0
 ADEQ Public Water System Number:
 ADWR PCC Number:

Month	Single-Family	Multi-Family	Commercial	Turf/Irrigation	Other Non-Residential
January					
February					
March					
April					
May					
June					
July					
August					
September					
October					
November					
December					

CUSTOMER DATA SHEET

Name of the System:
 ADEQ Public Water System Number:
 ADWR PCC Number:

Month	Single-Family	Multi-Family	Commercial	Turf/Irrigation	Other Non-Residential
January					
February					
March					
April					
May					
June					
July					
August					
September					
October					
November					
December					

CUSTOMER DATA SHEET

Name of the System:
 ADEQ Public Water System Number:
 ADWR PCC Number:

Month	Single-Family	Multi-Family	Commercial	Turf/Irrigation	Other Non-Residential
January					
February					
March					
April					
May					
June					
July					
August					
September					
October					
November					
December					

CUSTOMER DATA SHEET

Name of the System:
 ADEQ Public Water System Number:
 ADWR PCC Number:

Month	Single-Family	Multi-Family	Commercial	Turf/Irrigation	Other Non-Residential
January					
February					
March					
April					
May					
June					
July					
August					
September					
October					
November					
December					

CURRENT AND PROPOSED RATES

MONTHLY MINIMUM OR BASIC SERVICE CHARGE					
METER SIZE	CUSTOMER CLASS	CURRENT RATES		PROPOSED RATES	
		RATE	GALLONS INCLUDED	RATE	GALLONS INCLUDED
5/8" x 3/4" Meter					
3/4" Meter					
1" Meter					
1-1/2" Meter					
2" Meter					
3" Meter					
4" Meter					
6" Meter					
8" Meter					
10" Meter					

GALLONS IN EXCESS OF MINIMUM
 Commodity Charge (Per 1,000 Gallons)

	CURRENT RATES			PROPOSED RATES		
	RATES	Gallons		RATES	Gallons	
FROM		TO	FROM		TO	
5/8" x 3/4" Meter						
FIRST TIER						
SECOND TIER						
THIRD TIER						
FLAT RATE						

GALLONS IN EXCESS OF MINIMUM FOR LARGER METER SIZES WITH ONLY TWO TIERS
 Commodity Charge (Per 1,000 Gallons)

METER SIZE	RATES		BREAK-OVER POINT	RATES		BREAK-OVER POINT
	LOWER	HIGHER		LOWER	HIGHER	
3/4" Meter	\$0.00	\$0.00		\$0.00	\$0.00	
1" Meter	\$0.00	\$0.00		\$0.00	\$0.00	
1-1/2" Meter	\$0.00	\$0.00		\$0.00	\$0.00	
2" Meter	\$0.00	\$0.00		\$0.00	\$0.00	
3" Meter	\$0.00	\$0.00		\$0.00	\$0.00	
4" Meter	\$0.00	\$0.00		\$0.00	\$0.00	
6" Meter	\$0.00	\$0.00		\$0.00	\$0.00	
8" Meter	\$0.00	\$0.00		\$0.00	\$0.00	
10" Meter	\$0.00	\$0.00		\$0.00	\$0.00	
0	\$0.00	\$0.00		\$0.00	\$0.00	

Instructions: Update all information as necessary in the Grey highlighted cells. In the Monthly Minimum or Basic Service Charge section, use the drop down functions in columns A and B to select the meter sizes and customer classes. Then update input the current and proposed rates and the gallons that are included with the basic service charge. The next section is for the 5/8 and 3/4" meters with three tiers. Input the current and proposed commodity rates along with the ranges of each tier. The last commodity section is for all meters that are 1" and larger with only two tiers. For each meter size fill in the break-over point, and update the rates if necessary.

Navajo Water Co., Inc.
 Short Form Rate Application
CURRENT AND PROPOSED RATES
 Test Year Ended 12/31/22

Schedule 7b

TYPICAL BILL ANALYSIS General Service 5/8 x 3/4-Inch Meter
--

Average Number of Customers: 0

Company Proposed	Gallons	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
Average Usage	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Median Usage	#N/A	#N/A	#N/A	#N/A	#N/A

Present & Proposed Rates (Without Taxes)
 General Service 5/8 x 3/4-Inch Meter

Gallons	Present	Company Proposed	%
0	\$0.00	\$0.00	#DIV/0!
1,000	0.00	0.00	#DIV/0!
2,000	0.00	0.00	#DIV/0!
3,000	0.00	0.00	#DIV/0!
4,000	0.00	0.00	#DIV/0!
5,000	0.00	0.00	#DIV/0!
6,000	0.00	0.00	#DIV/0!
7,000	0.00	0.00	#DIV/0!
8,000	0.00	0.00	#DIV/0!
9,000	0.00	0.00	#DIV/0!
10,000	0.00	0.00	#DIV/0!
15,000	0.00	0.00	#DIV/0!
20,000	0.00	0.00	#DIV/0!
25,000	0.00	0.00	#DIV/0!
50,000	0.00	0.00	#DIV/0!
75,000	0.00	0.00	#DIV/0!
100,000	0.00	0.00	#DIV/0!
125,000	0.00	0.00	#DIV/0!
150,000	0.00	0.00	#DIV/0!
175,000	0.00	0.00	#DIV/0!
200,000	0.00	0.00	#DIV/0!

CURRENT AND PROPOSED SERVICE CHARGES

SERVICE LINE AND METER INSTALLATION CHARGES						
METER SIZE	CURRENT CHARGES			COMPANY PROPOSED		
	Service Line Charge	Meter Charge	Total Charge	Service Line Charge	Meter Charge	Total Charge
5/8" x 3/4" Meter			\$0.00			\$0.00
3/4" Meter			0.00			0.00
1" Meter			0.00			0.00
1½" Meter			0.00			0.00
2" Turbine Meter			0.00			0.00
2" Compound Meter			0.00			0.00
3" Turbine Meter			0.00			0.00
3" Compound Meter			0.00			0.00
4" Turbine Meter			0.00			0.00
4" Compound Meter			0.00			0.00
6" Turbine Meter			0.00			0.00
6" Compound Meter			0.00			0.00

SERVICE CHARGES	CURRENT CHARGES	PROPOSED CHARGES
Establishment		
Reconnection (delinquent)		
After Hours Service Charge		
Meter Test		
Deposit		
Deposit Interest		
Re-establishment (within 12 months)		
NSF Check		
Deferred Payment (Per Month)		
Meter Re-read		
Late Fee		

Deposit - Per Commission Rule A.A.C. R-14-2-403(B)(7).
 Deposit Interest - Per Commission Rule A.A.C. R-14-2-403(B)(3).
 Deferred Payment - 1.50% of unpaid monthly balance.
 Re-establishment (within 12 months) - Month off system times the monthly minimum A.A.C. R14-2-403(D).
 2% of Monthly Minimum for a Comparable Sized Meter Connection, but no less than \$11.00 per month. The Service Charge for Fire Sprinklers is only applicable to service lines separate and distinct from the primary water service line.

In addition to the collection of regular rates, the utility will collect from its customers a proportionate share of any privilege, sales, use, and franchise tax. Per commission rule A.A.C. 14-2-409D(5).

Instructions: Update all information in the Grey highlighted cells. Add rows as necessary.

COMPARATIVE INCOME STATEMENT							
Account No.	Operating Revenue	Prior Year *	Test Year *	Company Adjustments **	Company Adjusted	Increase Requested	Company Proposed
461	Metered Water Revenue	\$176,524	\$224,098	\$0	\$224,098		\$224,098
460	Unmetered Water Revenue	2,718	2,246	0	2,246		2,246
462	Fire Protection Revenue	0	0	0	0		0
469	Guaranteed Revenues (Surcharges)	0	0	0	0		0
471	Miscellaneous Service Revenues	0	0	0	0		0
474	Other Water Revenue	2,012	3,768	0	3,768		3,768
	Total Revenues	\$181,254	\$230,112	\$0	\$230,112	\$0	\$230,112
	Operating Expenses						
601	Salaries and Wages	\$50,852	\$40,634	\$0	\$40,634		\$40,634
604	Employee Pensions and Benefits	0	2,076	0	2,076		2,076
610	Purchased Water	85	0	0	0		0
615	Purchased Power	10,340	10,882	0	10,882		10,882
618	Chemicals	1,020	466	0	466		466
620	Materials and Supplies	15,917	14,327	0	14,327		14,327
620.1	Repairs and Maintenance	8,298	11,741	0	11,741		11,741
620.2	Office Supplies and Expense	2,304	3,165	0	3,165		3,165
630	Outside Services	0	0	0	0		0
631	Contractual Services -Engineering	0	0	0	0		0
632	Contractual Services - Accounting	7,025	1,906	0	1,906		1,906
633	Contractual Services - Legal	0	0	0	0		0
634	Contractual Services - Management Fees	58,370	57,392	0	57,392		57,392
635	Contractual Services - Water Testing	4,199	2,881	0	2,881		2,881
636	Contractual Services - Other	0	678	0	678		678
640	Rents	0	0	0	0		0
641	Rental of Building/Real Property	8,067	9,251	0	9,251		9,251
642	Rental of Equipment	5,453	4,146	0	4,146		4,146
650	Transportation Expenses	15,400	22,290	0	22,290		22,290
657	Insurance - General Liability	8,645	10,557	0	10,557		10,557
657.1	Insurance - Health and Life	173	0	0	0		0
666	Regulatory Commission Expense - Rate	36,594	7,148	0	7,148		7,148
670	Bad Debt Expense	2,311	0	0	0		0
675	Miscellaneous Expense	5,798	9,240	0	9,240		9,240
403	Depreciation Expense	49,663	65,297	0	65,297		65,297
408	Taxes Other Than Income	0	0	0	0		0
408.11	Property Taxes	3,405	9,918	9,918	19,836	0	19,836
409	Income Taxes	89	50	0	50		50
427.1	Customer Security Deposit Interest	0	0	0	0		0
	Total Operating Expenses	\$294,008	\$284,044	\$9,918	\$293,963	\$0	\$293,963
	Operating Income / (Loss)	(\$112,754)	(\$53,932)	(\$9,918)	(\$63,850)	\$0	(\$63,850)
	Other Income / (Expense)						
419	Interest and Dividend Income	\$0	\$0	\$0	\$0		\$0
421	Non-Utility Income	1,644	1,838	0	1,838		1,838
426	Miscellaneous Non-Utility Expense	0	0	0	0		0
427	Interest Expense	(61)	(82)	0	(82)		(82)
	Total Other Income / (Expense)	\$1,583	\$1,756	\$0	\$1,756	\$0	\$1,756
	Net Income / (Loss)	(\$111,171)	(\$52,176)	(\$9,918)	(\$62,094)	\$0	(\$62,094)

* This item automatically populates with information from your annual report Page 8

** This item automatically populates with information from Schedule 11 PRO FORMA ADDITIONS/SUBTRACTIONS FROM TEST YEAR

Note: Do not include the sales taxes in revenues or expenses. Please refer to the checklist on page 1 for the required attachments related to this schedule

PROOF OF REVENUE

After updating the information on this schedule and **inputting the Bill Count** information on Schedule 6, if cell I10 is pink with red font then please double check your data entry, especially your bill counts.

Revenues \$224,098 **100.00%**

Explanation for Difference

CALCULATION OF DEPRECIATION EXPENSE

Acct. No.	Plant Description	Test Year Plant Original Cost	Fully Depreciated/Non-depreciable Plant	Depreciable Plant	Depreciation Percentage	Depreciation Expense
301	Organization	\$0	\$0	N/A	0.00%	N/A
302	Franchises	0	0	N/A	0.00%	N/A
303	Land and Land Rights	10,050	0	N/A	0.00%	N/A
304	Structures and Improvements	120,591	0	120,591	3.33%	4,016
305	Collecting & Improving Reservoirs	0	0	0	0.00%	0
306	Lake, River, Canal Intakes	0	0	0	0.00%	0
307	Wells and Springs	208,454	0	208,454	3.33%	6,942
308	Infiltration Galleries	0	0	0	0.00%	0
309	Supply Mains	0	0	0	0.00%	0
310	Power Generation Equipment	0	0	0	0.00%	0
311	Pumping Equipment	159,514	0	159,514	12.50%	19,939
320	Water Treatment Equipment	0	0	N/A	0.00%	N/A
320.10	Water Treatment Plants	0	0	0	0.00%	0
320.20	Solution Chemical Feeders	0	0	0	0.00%	0
320.30	Point-of-Use Treatment Devices	0	0	0	0.00%	0
330	Distribution Reservoirs and Standpipes	0	0	N/A	0.00%	N/A
330.10	Storage Tanks	128,351	0	128,351	2.22%	2,849
330.20	Pressure Tanks	34,706	0	34,706	5.00%	1,735
331	Transmission and Distribution Mains	152,500	0	152,500	2.00%	3,050
333	Services	58,052	0	58,052	3.33%	1,933
334	Meters and Meter Installations	63,998	0	63,998	8.33%	5,331
335	Hydrants	0	0	0	0.00%	0
336	Backflow Prevention Devices	0	0	0	0.00%	0
339	Other Plant and Misc. Equipment	0	0	0	0.00%	0
340	Office Furniture and Equipment	0	0	0	0.00%	0
340	Computer & Software	0	0	0	0.00%	0
341	Transportation Equipment	0	0	0	0.00%	0
342	Stores Equipment	0	0	0	0.00%	0
343	Tools, Shop and Garage Equipment	1,131	0	1,131	5.00%	57
344	Laboratory Equipment	0	0	0	0.00%	0
345	Power Operated Equipment	0	0	0	0.00%	0
346	Communication Equipment	211,458	0	211,458	10.00%	21,146
347	Miscellaneous Equipment	0	0	0	0.00%	0
348	Other Tangible Plant	11,847	0	11,847	10.00%	1,185
	TOTAL	\$1,160,653	\$0	\$1,150,603		\$68,182

Contribution(s) in Aid of Construction (Gross)	\$48,699
Less: Non Amortizable Contribution(s)	0
Fully Amortized Contribution(s)	0
Amortizable Contribution(s)	\$48,699
Times: Proposed Amortization Rate	5.93%
Amortization of CIAC	\$2,886

Less: Amortization of CIAC

DEPRECIATION EXPENSE:

Instructions: This information is linked to the information reported on the Annual Report. Column F should be the Commission approved depreciation rates from the prior rate case. As a default, the typical depreciation rates Staff recommended for water companies have been entered. If these aren't the rate approved in the prior Decision, consider proposing the use of alternative rates.

PRO FORMA ADDITIONS/SUBTRACTIONS FROM TEST YEAR

Account No.	Calendar Year		Additions	Subtractions	Water Conservation Adjustments	Total Pro Formas
	Operating Revenue					
461	Metered Water Revenue					#VALUE!
460	Unmetered Water Revenue					0
462	Fire Protection Revenue					0
469	Guaranteed Revenues (Surcharges)					0
471	Miscellaneous Service Revenues					0
474	Other Water Revenue					0
	Total Revenues		\$0	\$0	\$0	#VALUE!
	Operating Expenses					
601	Salaries and Wages					\$0
604	Employee Pensions and Benefits					0
610	Purchased Water					#VALUE!
615	Purchased Power					#VALUE!
618	Chemicals					#VALUE!
620	Materials and Supplies					0
620.1	Repairs and Maintenance					0
620.2	Office Supplies and Expense					0
630	Outside Services					0
631	Contractual Services - Engineering					0
632	Contractual Services - Accounting					0
633	Contractual Services - Legal					0
634	Contractual Services - Management Fees					0
635	Contractual Services - Water Testing					0
636	Contractual Services - Other					0
640	Rents					0
641	Rental of Building/Real Property					0
642	Rental of Equipment					0
650	Transportation Expenses					0
657	Insurance - General Liability					0
657.1	Insurance - Health and Life					0
666	Regulatory Commission Expense - Rate					0
670	Bad Debt Expense					0
675	Miscellaneous Expense					0
403	Depreciation Expense					0
408	Taxes Other Than Income					0
408.11	Property Taxes		0	(9,918)		9,918
409	Income Taxes					0
427.1	Customer Security Deposit Interest					0
	Total Operating Expenses		\$0	(\$9,918)	\$0	#VALUE!
	Operating Income / (Loss)		\$0	\$9,918	\$0	#VALUE!
	Other Income / (Expense)					
419	Interest and Dividend Income					\$0
421	Non-Utility Income					0
426	Miscellaneous Non-Utility Expense					0
427	Interest Expense					0
	Total Other Income / (Expense)		\$0	\$0	\$0	\$0
	Net Income / (Loss)		\$0	\$9,918	\$0	#VALUE!

Instructions: Use this page to add upcoming known and measurable changes to your business. Examples include, hiring employees, increases to rental costs, increases/decreases to fuel costs, or a customer had an abnormally low or high bill, which does not normally occur etc. **Please insert amount of rate case expenses estimated in Account 666 and divide by three.** To ensure the completeness of the application enter in a \$0 in every grey highlighted cell.

EXPLANATION OF PRO FORMA ADDITIONS/SUBTRACTIONS FROM TEST YEAR

[Empty rectangular box for explanation]

[Empty rectangular box for explanation]

[Empty rectangular box for explanation]

Instructions: Please Explain All Adjustments Made on Previous Page. Attach other back-up (calculations etc) to application at end.

PRO FORMA PROPERTY TAX CALCULATION

	Adjusted Test Year	At Proposed Rates
Adjusted Revenues Test Year Ended 12/31/22	\$230,112	\$230,112
Adjusted Revenues Test Year Ended 12/31/22	230,112	230,112
Proposed Revenues	230,112	230,112
Average of Three Years of Revenue	\$230,112	\$230,112
Average of Three Years of Revenue, times 2	\$460,224	\$460,224
Add:		
Construction Work in Progress at 10%		
Deduct:		
Net Book Value of Transportation Equipment *	0	0
Full Cash Value	\$460,224	\$460,224
Assessment Ratio (For 2015 and Beyond per HB 2001 Sec 42-15001)		0.0%
Assessed Value	\$0	\$0
Property Tax Rate		0.00%
Property Tax	0	0
Tax on Parcels	0	0
Adjusted Test Year Property Taxes at Present Rates	\$0	
Test Year Property Taxes	9,918	
Adjustment to Revenue and/or Expense	(\$9,918)	
Adjusted Test Year Property Taxes at Proposed Rates		\$0
Adjusted Test Year Property Taxes at Present Rates		0
Additional Property Taxes on Proposed Revenues		\$0

*From Schedule 5 Page 23

CASH AVAILABILITY

Instructions: The purpose of this schedule is to provide a calculation of the Company's Cash Availability. Most of this data feeds from the Income Statement and the Balance Sheet and does not require input, there is however, one input on this page. This information is included for supplemental purposes and as such this is an optional schedule that is not required for the filing.

Source of Funds

From Operations

Net Income	(\$52,176)
Depreciation and Amortization	65,297
Def. Investment Tax Credits	#VALUE!
Deferred income Taxes	(26,219)
Amort. of Regulatory Expense	7,148
Total From Operations	#VALUE!

From Financing

Advances in Aid of Construction	#VALUE!
Contributions in Aid of Construction	0
Issuance of Long-Term Debt	0
Due to Parent and Affiliates	#VALUE!
Total From Financing	#VALUE!

Total Funds Provided #VALUE!

Application of Funds

Capital/Plant Expenditures	(\$16,976)
Rate Case Expenses	0 <small>Please enter this on Schedule 11</small>
Dividends Paid	<small>Please enter the Amount of Dividends Paid during the test year</small>
Other Deferred Debits and Credits	#VALUE!
Total Funds Applied	#VALUE!

Net Cash Flow **#VALUE!**

WATER CONSERVATION ADJUSTMENT

PERIOD	NUMBER OF CUSTOMERS	GALLONS SOLD (Thousands)	Average Kgal usage per Customer	Change in Usage Per customer
Test Year Ended 12/31/22	375	11,799,900	31,480.39	
2021				
2020				
2019				
2018				

Average Decline in Use Per Customer _____
 Percent Decline Expected _____

NOTE: If implementation of a rate increase will likely result in further decline than , please enter the percentage you anticipate sales to decline below:

Anticipated Decline

Decline in Metered Water Revenues Expected _____ This Feeds to the Income Statement Automatically
 Decline in Purchased Water Expense _____
 Decline in Purchased Power Expense _____
 Decline in Chemical Expense _____

Explain Reason for Anticipated Decline

Instructions: Enter the amount of water sales in kgal and number of customers for the last 5 years from your annual reports.

PURCHASED WATER ADJUSTOR MECHANISM (PWAM)

As Part of this Rate Application, The Company is requesting approval of an adjustor Mechanism, whereby increased costs of Purchased Water may be recovered through a surcharge on customer bills. The Proposed calculation of such a charge is below:

Pass Through Calculation

Expected Purchased Water Expense		
Expected Year Gallons Purchased (Thousands)		
Expected Year Water Expense per 1,000 Gal.	_____	
Test Year Purchased Water Expense		\$0 From Schedule 9
Test Year Gallons Purchased (Thousands)		0 From Schedule 5
Test Year Water Expense per 1,000 Gal.		#DIV/0!
Expected Purchased Water Expense Normalized for Test Year Sales		#VALUE!
Increase to Test Year Purchased Water Expense		#VALUE!
Water Sales During the Test Year		#REF! Annual Report Schedule 12
Expense Increase (Decrease) per Thousand Gallons Sold		#VALUE!

PWAM Charge to Sample Customer Bill Monthly			
		Gallons	Surcharge per Gallon
5/8" Residential Usage	Average	#DIV/0!	#DIV/0!
	Gallons	5,000	#VALUE!
	Gallons	10,000	#VALUE!
	Gallons	15,000	#VALUE!

The Company Seeks to file, annually with the Commission, a calculation in this form, to support implementation of such a surcharge. **Calculations resulting in a credit will also be passed through to the customer.** Customer will be notified either by a message on their bill, by bill insert, or by mail.

[Redacted]
Power

r bill, by
[Redacted]

PURCHASED POWER ADJUSTOR MECHANISM (PPAM)

As Part of this Rate Application, The Company is requesting approval of an adjustor Mechanism, whereby increased costs of Purchase may be recovered through a surcharge on customer bills. The Proposed calculation of such a charge is below:

Pass Through Calculation

Current Year Purchased Power Expense		
Current Year Gallons Sold (Thousands)		
Current Year Power Expense per 1,000 Gal.		
Test Year Purchased Power Expense	\$10,882	From Schedule 9
Test Year Gallons Sold (Thousands)	4,087	From Schedule 5
Test Year Water Expense per 1,000 Gal.	\$2.66	
Current Purchased Power Expense Normalized for Test Year Sales	#VALUE!	
Increase (Decrease) to Purchased Power Expense	#VALUE!	
Water Sales During the Test Year	#REF!	Annual Report Schedule 12
Expense Increase (Decrease) per Thousand Gallons Sold	#VALUE!	

PPAM Charge to Sample Customer Bill Monthly

5/8" Residential Usage	Gallons	Surcharge per Gallon
Average	#DIV/0!	#DIV/0!
Gallons	5,000	#VALUE!
Gallons	10,000	#VALUE!
Gallons	15,000	#VALUE!

The Company Seeks to file, annually with the Commission, a calculation in this form, to support implementation of such a surcharge. **Calculations resulting in a credit will also be passed through to the customer.** Customer will be notified either by a message on their bill insert, or by mail.

[Redacted]

ment Fund surcharge. This surcharge will
ond to and correct emergency repairs and

[Redacted]

d reliable service that meets all water quality
are tanks, customer meters, master meters,

**considered on a case by case basis.
for the specified purposes. Deposits will
the Commission will continue until the**

EMERGENCY REPAIR AND REPLACEMENT FUND

As part of this rate application, the Company is requesting approval of an Emergency Repair and Replace allow, when revenues are determined to be insufficient, the Company to set aside funds to be able to resp replacements in a timely manner. The proposed calculation of the surcharge is detailed below:

Surcharge Calculation

Emergency Repair and Replacement total need (1)		Stated Purpose:
Total bill equivalents	0	
Time period of surcharge (in months)		
Surcharge per Month for 5/8" x 3/4" Meter customer		

Meter Size	Capacity Multiplier	Surcharge
5/8" x 3/4" Meter	1	
3/4" Meter	1.5	
1" Meter	2.5	
1-1/2" Meter	5	
2" Meter	8	
3" Meter	16	
4" Meter	25	
6" Meter	50	
8" Meter	80	
10" Meter	115	
12" Meter	215	

(1) This is the total amount that the Company believes is necessary to ensure continued safe, adequate and standards. Examples would include source wells, treatment systems, storage tanks, booster pumps, press main and service lines, repair equipment and electrical components.

This surcharge will be subject to the following conditions per Decision No. 75626. Requests will be Surcharges will be capped and funds from each surcharge must be strictly tracked and spent only t be required to be deposited into separate, segregated bank accounts. Any surcharges approved by utility's next rate case. The surcharge will be fixed.

SYSTEM IMPROVEMENT FUND SURCHARGE (SIFS) CONTINUED

As Part of this Rate Application, the Company is requesting approval of a System Improvement Fund Surcharge, whereby vital capital expenditures made over the next 5 years may be recovered through a surcharge on customer bills. The proposed calculation of such a charge is below:

YEAR 1						
Line No.		<u>Services</u>	<u>Valves</u>	<u>Hydrants</u>	<u>Meters</u>	<u>Total</u>
1	SIFS Eligible Investments	\$50,000	\$5,000	\$5,000	\$25,000	\$85,000
2	Plant Retirements	(12,500)	(1,250)	(1,250)	(6,250)	(21,250)
3	Net Plant Line [1] + Line [2]	<u>\$37,500</u>	<u>\$3,750</u>	<u>\$3,750</u>	<u>\$18,750</u>	<u>\$63,750</u>

ACCUMULATED DEPRECIATION

4	SIFS Eligible Investments Lines 13 to 16 Column [A]					
5	Plant Retirements					
6	Net Accumulated Depreciation [4] + Line [5]					
7	Rate Base Line [3] + Line [6]					
10	Depreciation Expense [Lines 13 to 16 Column C]					
	Depreciation Expense by NARUC 1st Year	SIFS Investments	Plant Retirements	Net		
13	Service Lines	\$833	(\$208)	\$624		
14	Valves	50	(13)	38		
15	Hydrants	0	0	0		
16	Meters	1,041	(260)	781		
17	Total	<u>\$1,924</u>	<u>(\$481)</u>	<u>\$1,443</u>		

YEAR 2						
Line No.		<u>Services</u>	<u>Valves</u>	<u>Hydrants</u>	<u>Meters</u>	<u>Total</u>
1	SIFS Eligible Investments	\$50,000	\$5,000	\$5,000	\$25,000	\$85,000
2	Plant Retirements	(12,500)	(1,250)	(1,250)	(6,250)	(21,250)
3	Net Plant Line [1] + Line [2]	<u>\$37,500</u>	<u>\$3,750</u>	<u>\$3,750</u>	<u>\$18,750</u>	<u>\$63,750</u>

ACCUMULATED DEPRECIATION

4	SIFS Eligible Investments Lines 13 to 16 Column [A]					
5	Plant Retirements					
6	Net Accumulated Depreciation [4] + Line [5]					
7	Rate Base Line [3] + Line [6]					
10	Depreciation Expense [Lines 13 to 16 Column C]					
	Depreciation Expense by NARUC 1st Year	SIFS Investments	Plant Retirements	Net		
13	Service Lines	\$833	(\$208)	\$624		
14	Valves	50	(13)	38		
15	Hydrants	0	0	0		
16	Meters	1,041	(260)	781		
17	Total	<u>\$1,924</u>	<u>(\$481)</u>	<u>\$1,443</u>		

SYSTEM IMPROVEMENT FUND SURCHARGE (SIFS) CONTINUED

As Part of this Rate Application, the Company is requesting approval of a System Improvement Fund Surcharge, whereby vital capital expenditures made over the next 5 years may be recovered through a surcharge on customer bills. The proposed calculation of such a charge is below:

YEAR 3

Line No.		<u>Services</u>	<u>Valves</u>	<u>Hydrants</u>	<u>Meters</u>	<u>Total</u>
1	SIFS Eligible Investments	\$50,000	\$5,000	\$5,000	\$25,000	\$85,000
2	Plant Retirements	(12,500)	(1,250)	(1,250)	(6,250)	(21,250)
3	Net Plant Line [1] + Line [2]	<u>\$37,500</u>	<u>\$3,750</u>	<u>\$3,750</u>	<u>\$18,750</u>	<u>\$63,750</u>

ACCUMULATED DEPRECIATION

4	SIFS Eligible Investments Lines 13 to 16 Column [A]
5	Plant Retirements
6	Net Accumulated Depreciation [4] + Line [5]
7	Rate Base Line [3] + Line [6]
10	Depreciation Expense [Lines 13 to 16 Column C]

Depreciation Expense by NARUC 1st Year		SIFS Investments	Plant Retirements	Net
13	Service Lines	\$833	(\$208)	\$624
14	Valves	50	(13)	38
15	Hydrants	0	0	0
16	Meters	1,041	(260)	781
17	Total	<u>\$1,924</u>	<u>(\$481)</u>	<u>\$1,443</u>

YEAR 4

Line No.		<u>Services</u>	<u>Valves</u>	<u>Hydrants</u>	<u>Meters</u>	<u>Total</u>
1	SIFS Eligible Investments	\$50,000	\$5,000	\$5,000	\$25,000	\$85,000
2	Plant Retirements	(12,500)	(1,250)	(1,250)	(6,250)	(21,250)
3	Net Plant Line [1] + Line [2]	<u>\$37,500</u>	<u>\$3,750</u>	<u>\$3,750</u>	<u>\$18,750</u>	<u>\$63,750</u>

ACCUMULATED DEPRECIATION

4	SIFS Eligible Investments Lines 13 to 16 Column [A]
5	Plant Retirements
6	Net Accumulated Depreciation [4] + Line [5]
7	Rate Base Line [3] + Line [6]
10	Depreciation Expense [Lines 13 to 16 Column C]

Depreciation Expense by NARUC 1st Year		SIFS Investments	Plant Retirements	Net
13	Service Lines	\$833	(\$208)	\$624
14	Valves	50	(13)	38
15	Hydrants	0	0	0
16	Meters	1,041	(260)	781
17	Total	<u>\$1,924</u>	<u>(\$481)</u>	<u>\$1,443</u>

SYSTEM IMPROVEMENT FUND SURCHARGE (SIFS) CONTINUED

As Part of this Rate Application, the Company is requesting approval of a System Improvement Fund Surcharge, whereby vital capital expenditures made over the next 5 years may be recovered through a surcharge on customer bills. The proposed calculation of such a charge is below:

YEAR 5						
Line No.		<u>Services</u>	<u>Valves</u>	<u>Hydrants</u>	<u>Meters</u>	<u>Total</u>
1	SIFS Eligible Investments	\$50,000	\$5,000	\$5,000	\$25,000	\$85,000
2	Plant Retirements	(12,500)	(1,250)	(1,250)	(6,250)	(21,250)
3	Net Plant Line [1] + Line [2]	<u>\$37,500</u>	<u>\$3,750</u>	<u>\$3,750</u>	<u>\$18,750</u>	<u>\$63,750</u>

ACCUMULATED DEPRECIATION

4	SIFS Eligible Investments Lines 13 to 16 Column [A]
5	Plant Retirements
6	Net Accumulated Depreciation [4] + Line [5]
7	Rate Base Line [3] + Line [6]
10	Depreciation Expense [Lines 13 to 16 Column C]

		SIFS Investments	Plant Retirements	Net
13	Service Lines	\$833	(\$208)	\$624
14	Valves	50	(13)	38
15	Hydrants	0	0	0
16	Meters	1,041	(260)	781
17	Total	<u>\$1,924</u>	<u>(\$481)</u>	<u>\$1,443</u>

TOTAL SIFS EXPENDITURES

Line No.		<u>Services</u>	<u>Valves</u>	<u>Hydrants</u>	<u>Meters</u>	<u>Total</u>
1	SIFS Eligible Investments	\$250,000	\$25,000	\$25,000	\$125,000	\$425,000
2	Plant Retirements	(62,500)	(6,250)	(6,250)	(31,250)	(106,250)
3	Net Plant Line [1] + Line [2]	<u>\$187,500</u>	<u>\$18,750</u>	<u>\$18,750</u>	<u>\$93,750</u>	<u>\$318,750</u>

ACCUMULATED DEPRECIATION

4	SIFS Eligible Investments Lines 13 to 16 Column [A]
5	Plant Retirements
6	Net Accumulated Depreciation [4] + Line [5]
7	Rate Base Line [3] + Line [6]
10	Depreciation Expense [Lines 13 to 16 Column C]

		SIFS Investments	Plant Retirements	Net
13	Service Lines	\$4,163	(\$1,041)	\$3,122
14	Valves	250	(63)	188
15	Hydrants	0	0	0
16	Meters	5,206	(1,302)	3,905
17	Total	<u>\$9,619</u>	<u>(\$2,405)</u>	<u>\$7,214</u>