

**Class C, D & E Water Company  
Rate Review Form**

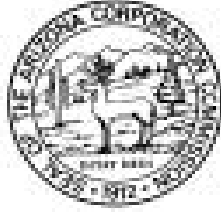


**Arizona Corporation Commission**

**Utilities Division**

**Ernest G. Johnson, Esq., Director**

**Revised April 24, 2002**



# ARIZONA CORPORATION COMMISSION

## Filing Requirements

### ALL FILINGS REQUIRE

- 1.) An original + 13 copies
- 2.) The Docket number **MUST** be on all copies of the filing [to include the Cover Sheet].
  - a) The exception is a New Application.
- 3.) All copies must be properly collated.
  - a) Please do not send stacks of documents for Docket to collate.
- 4.) No confidential or proprietary information will be docketed.
  - a) If you must file confidential information, you must make prior arrangements with the Hearing or Legal Division(s).
  - b) It is also the filing parties' responsibility to remove or redact any personal information that would not be appropriate for public view.
- 5.) All documents must be filed on 8-1/2" x 11" paper – **NO EXCEPTIONS.**  
(Additional copies to be distributed to parties may be larger if necessary, please contact Docket Control 602-542-3477 for more information.)
- 6.) If the filing is for an existing Docket, the filing party must mail the filed document to ALL parties on the Service List (see E-Docket for copy of Service List).

### COVER SHEETS ARE NO LONGER REQUIRED

If you have any questions concerning the filing of documents please contact Docket Control at (602) 542-3477.

**CLASS C, D & E WATER COMPANY RATE REVIEW  
INSTRUCTIONS**

Complete Schedules 1, 2 and 3 with information from the most recent twelve-month period available. Enclose a Certificate of Tax Clearance issued by the Arizona Department of Revenue. The Certificate can be obtained from the Arizona Department of Revenue using the attached form.

Company name: \_\_\_\_\_

Schedule 1

Docket No./Decision No.: \_\_\_\_\_

Period Ending: \_\_\_\_\_

**CLASS C, D & E WATER COMPANY RATE REVIEW  
STATEMENT OF NET INCOME**

Acct. No.			
	<b>OPERATING REVENUES</b>		
461	Metered Water Revenue		
460	Unmetered Water Revenue		
474	Other Water Revenues		
	<b>TOTAL OPERATING REVENUE</b>		\$
	<b>OPERATING EXPENSES</b>		
601-603	Salaries and Wages		
610	Purchased Water		
615	Purchased Power		
618	Chemicals		
620	Materials & Supplies; repairs and maintenance		
621	Office Supplies and Expense		
630-636	Outside Services		
635	Water Testing		
640	Rents		
650	Transportation Expenses		
655	Insurance Expense		
665	Regulatory Commission Expenses – per last rate case		
675	Miscellaneous Expenses		
403	Depreciation Expense		
408	Taxes Other Than Income; property tax		
409	Income Tax		
	<b>TOTAL OPERATING EXPENSE</b>		
	<b>OPERATING INCOME/(LOSS)</b>		\$
	<b>OTHER INCOME/(DEDUCTIONS)</b>		
419	Interest and Dividend Income		
421	Non-Utility Income		
426	Miscellaneous Non-Utility Expenses		
427	Interest Expense		
	<b>TOTAL OTHER INCOME/(EXPENSE)</b>		\$
	<b>NET INCOME/(LOSS)</b>		\$

Company name: \_\_\_\_\_

Schedule 2

Docket No./Decision No.: \_\_\_\_\_

Period Ending: \_\_\_\_\_

**CLASS C, D & E WATER COMPANY RATE REVIEW  
BALANCE SHEET**

Acct. No.	ASSETS		
	<b>CURRENT AND ACCRUED ASSETS</b>		
131	Cash		
124	Utility Investments		
141	Customer Accounts Receivable		
146	Notes Receivable from Associated Companies*		
151	Plant Material and Supplies		
174	Miscellaneous Current and Accrued Assets; prepayments		
	<b>TOTAL CURRENT AND ACCRUED ASSETS</b>		\$
	<b>FIXED ASSETS</b>		
101	Utility Plant in Service		
103	Property Held for Future Use		
105	Construction Work in Progress		
108	Less Accumulated Depreciation – Utility Plant		
121	Non-Utility Property		
122	Less Accumulated Depreciation – Non Utility		
	<b>TOTAL FIXED ASSETS</b>		\$
	<b>TOTAL ASSETS</b>		\$

\* Indicates a Class A account included here for convenience

Company name: \_\_\_\_\_

Schedule 2  
(Continued)

Docket No./Decision No.: \_\_\_\_\_

Period Ending: \_\_\_\_\_

**WATER COMPANY RATE REVIEW  
BALANCE SHEET (Continued)**

Acct. No.	<b>LIABILITIES and EQUITY</b>	
	<b>CURRENT LIABILITIES</b>	
231	Accounts Payable	
232	Notes Payable	
235	Customer Deposits	
236	Accrued Taxes	
237	Accrued Interest	
241	Miscellaneous Current and Accrued Liabilities	
	<b>TOTAL CURRENT LIABILITIES</b>	\$
	<b>LONG-TERM DEBT (Over 12 Months)</b>	
224	Long-Term Debt (indicate separately if any debt is payable to associated companies)	\$
	<b>DEFERRED CREDITS</b>	
252	Advances for Construction	
255	Accumulated Deferred Investment Tax Credits	
271	Contributions in Aid of Construction	
272	Less: Amortization of Contributions	
281-283	Accumulated Deferred Income Tax	
	<b>TOTAL DEFERRED CREDITS</b>	\$
	<b>TOTAL LIABILITIES</b>	\$
	<b>EQUITY</b>	
201	Common Stock Issued	
204	Preferred Stock Issues	
211	Other Paid-In Capital	
215	Retained Earnings	
218	Proprietary Capital (for sole props. and partnerships)	
	<b>TOTAL EQUITY</b>	\$
	<b>TOTAL LIABILITIES AND EQUITY</b>	\$

Company name: \_\_\_\_\_

Schedule 3

Docket No./Decision No.: \_\_\_\_\_

Period Ending: \_\_\_\_\_

**WATER COMPANY RATE REVIEW  
STATEMENT OF RATE BASE**

Line No.	ACCOUNT DESCRIPTION		
1	<b>PLANT</b>		
2	Plant in Service		
3	Less: Accumulated Depreciation		
4	<b>NET PLANT</b>		\$
5			
6	<b>ADDITIONS/DEDUCTIONS</b>		
7	<i>Advances (-)</i>		
8	Plant Advances		
9	Service Line & Meter Advances		
10	<b>TOTAL ADVANCES</b>		\$
11			
12	<i>Contributions (-)</i>		
13	Gross Contributions		
14	Less: Amortization of Contributions		
15	<b>TOTAL NET CONTRIBUTIONS</b>		\$
16			
17	<i>Working Capital(+)</i>		
18	1/24 of Purchased Power Expense		
19	1/8 Operations & Maintenance expense		
20	Inventory		
21	Prepayments		
22	<b>TOTAL WORKING CAPITAL</b>		\$
23			
24	<b>TOTAL ADDITIONS &amp; DEDUCTIONS</b>		\$
25			
26	<b>RATE BASE</b>		\$

Company name: \_\_\_\_\_

Schedule 4

Docket No./Decision No.: \_\_\_\_\_

Period Ending: \_\_\_\_\_

**WATER COMPANY RATE REVIEW  
SUMMARY OF RESULTS**

Line No.		
1	<i>PROFITABILITY RATIOS</i>	
2	<b>REGULATED PROFIT (Operating Income minus Interest Expense)</b>	\$
3	<b>RETURN ON EQUITY (Regulated Profit/Equity)</b>	%
4	<b>RATE OF RETURN (Operating Income/Rate Base)</b>	%
5	<b>OPERATING MARGIN (Operating Income/Total Operating Revenue)</b>	%
6		
7	<i>FINANCIAL INTEGRITY RATIOS</i>	
8	<b>DEBT SERVICE COVERAGE RATIO ([Operating Income + Depreciation Expense + Tax Expense]/[Interest Expense + Debt Principle Repayments])</b>	
9	<b>TIMES INTEREST EARNED RATIO ([Operating Income + Tax Expense]/Interest Expense)</b>	
10	<b>EBITDA COVERAGE RATIO ([Operating Income + Depreciation Expense + Tax Expense]/[Interest Expense])</b>	

**WATER COMPANY RATE REVIEW  
ADDITIONAL INFORMATION**

<b>Test Year of last rate case</b>	
<b>Decision number of last rate case</b>	
<b>Rate base used in last rate case</b>	
<b>Number of customers used in last rate case</b>	
<b>Current number of customers</b>	



# Arizona Department of Revenue Tax Clearance Application

### 1. Application Information

Applicant \_\_\_\_\_ Phone Number ( \_\_\_\_\_ ) \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

### 2. Tax Clearance Purpose (Check Only One Box)

<input type="checkbox"/> Dissolution of Corporation ** <input type="checkbox"/> Withdrawal from Arizona **	Certificate of Compliance for Dissolution or Withdrawal
<input type="checkbox"/> Sale of Business <input type="checkbox"/> Personal <input type="checkbox"/> Residency <input type="checkbox"/> Other _____	Letter of Good Standing

### 3. Application Type (Check Only One Box and Provide Tax Identification Number(s))

<input type="checkbox"/> Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Tax Exempt Organization <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Limited Liability Partnership	Federal Employer ID number _____ - _____ <b>OR</b> AZ Transaction Privilege License Number _____ - _____ - ____ <b>OR</b> AZ Withholding Tax License Number _____ - _____ - ____
<input type="checkbox"/> Estate <input type="checkbox"/> Trust <input type="checkbox"/> Individual	Social Security Number _____ - ____ - _____ <b>OR</b> AZ Transaction Privilege License Number _____ - _____ - ____ <b>OR</b> AZ Withholding Tax License Number _____ - _____ - ____

### 4. Signature

Print Name \_\_\_\_\_ Print Specific Title (Corporate Officer, Partner, Individual) \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

### 5. Send Tax Clearance Application to:

**Arizona Department of Revenue  
TCS 7th Floor  
PO Box 29070  
Phoenix AZ 85038-9070  
Telephone (602) 542-4472**

Power of Attorney: If this application is submitted by anyone other than a Corporate Officer, General Partner, or Individual (Sole Proprietor), Arizona Form 285 (General Disclosure/Representation Authorization Form) is required. See <http://www.revenue.state.az.us/2001forms.htm>

Unsigned applications will not be processed and faxed applications will not be processed.

\*\* Not applicable to Estate, Trust, or Individual application types.