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September 28, 2012

Via Electronic Filing

OREGON PUBLIC UTILITY COMMISSION
ATTENTION: FILING CENTER
PO BOX 2148
SALEM OR 97308-2148

RE: Docket No. UW 149 – In the Matter of CROOKED RIVER RANCH WATER COMPANY Request for a General Rate Revision.

Enclosed for electronic filing in the above-captioned docket is Staff's Testimony in Support of the Stipulation in Docket UW 149.

/s/ Kay Barnes
Kay Barnes
PUC – Utility Program
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c: UW 149 Service List (parties)

PUBLIC UTILITY COMMISSION
OF OREGON

UW 149

STAFF TESTIMONY
OF

KATHY WILLIS

In the Matter of
CROOKED RIVER RANCH WATER COMPANY
Request for a General Rate Revision.

September 28, 2012

CASE: UW 149
WITNESS: Kathy Willis

PUBLIC UTILITY COMMISSION
OF
OREGON

STAFF EXHIBIT 100

Testimony in Support of the Stipulation

September 28, 2012

Q. PLEASE STATE YOUR NAME, OCCUPATION, AND BUSINESS ADDRESS.

A. My name is Kathy Willis. I am the Senior Water Utility Analyst in the Economic Research and Financial Analysis Division of the Utility Program for the Public Utility Commission (Commission). My business address is 550 Capitol Street NE Suite 215, Salem, Oregon, 97301-2551.

Q. PLEASE DESCRIBE YOUR WORK EXPERIENCE AT THE OREGON PUBLIC UTILITY COMMISSION.

A. I have been with the Public Utility Commission of Oregon (Commission) since 1987 and have participated in over 100 water utility dockets involving rate filings, finance applications, property dispositions, exclusive service territories, adequacy of service investigations, water and wastewater rulemakings, formal complaints, and affiliated interest matters.

Q. WHAT IS THE PURPOSE OF STAFF'S TESTIMONY?

A. The purpose of Staff's testimony is to introduce and support the stipulation agreed to by the parties in Docket UW 149.

Q. WHO ARE THE PARTIES TO THE STIPULATION?

A. The parties are Crooked River Ranch Water Company (CRRWC), appearing by and through its attorney Tommy Brooks; Staff, appearing by and through its attorney Jason Jones; and Intervenors Steven Cook and Barbara Oakley (Intervenors) collectively referred to as the "Parties."

Q. DID YOU PREPARE AN EXHIBIT FOR THIS DOCKET?

A. Yes. I prepared Exhibit Staff/101, consisting of 12 pages:

Revenue Requirement	Staff/101, Willis/1
Staff Adjustments	Staff/101, Willis/2
Revenue Sensitive Costs	Staff/101, Willis/3
Plant and Depreciation	Staff/101, Willis/4-9
Stipulated Rates	Staff/101, Willis/10
Stipulated Rates Impact	Staff/101, Willis/11
Stipulated Rates Impact Graph	Staff/101, Willis/12

Q. HOW IS YOUR TESTIMONY ORGANIZED?

A. My testimony is organized as follows:

ISSUE 1, STAFF'S SUMMARY RECOMMENDATION

Q. BRIEFLY SUMMARIZE STAFF'S RECOMMENDATION.

A. Staff recommends that the Commission adopt the stipulation agreed to by the Parties. The Parties stipulated to a revenue requirement of $577,793 resulting in a 1.0 percent increase over adjusted test year revenue, a rate base of $541,052 with a zero percent rate of return. The table below summarizes certain line item totals from CRRWC's test year revenue requirement as filed; Staff's adjusted test year revenue, expenses, rate base; CRRWC's proposed revenue requirement; and the Stipulation revenue requirement:

Table 1 – Revenue Requirement Details

	CRRWC Test Year As Filed	Staff Adjusted Test Year	CRRWC Proposed	Stipulated Amounts
Revenues	590,324	572,348	652,819	577,793
Operating Expenses	563,636	518,863	592,173	518,877
Total Deductions	575,444		652,632	577,793
Net Income	14,880		187	0

ISSUE 2, CRRWC DESCRIPTION AND REGULATORY HISTORY

Q. PLEASE DESCRIBE CRRWC.

A. Crooked River Ranch Water Company (CRRWC or Company) is a non-profit, mutual benefit corporation with members, with the Company commonly referred to as an association. CRRWC provides water service to approximately 1,505 customers at Crooked River Ranch (CRR), Oregon. CRR is an unincorporated private resort community in southern Jefferson County with a small portion of the ranch in north Deschutes County. The 12,000-acre ranch has a population of approximately 5,000 and is located between the Deschutes River and the Crooked River near the south end of Lake Billy Chinook. It is west of U.S. Route 97 between Culver and Terrebonne.

Q. PLEASE DESCRIBE CRRWC'S REGULATORY HISTORY.

A. CRRWC is currently under the jurisdiction of the Public Utility Commission (Commission) pursuant to Commission Order No. 11-060 entered in Dockets WJ8, UW 120, UI 281, UI 282, and UCR 100 on February 18, 2011. The Commission has conducted several investigations of CRRWC over the years, including jurisdictional, customer complaints, affiliated interest, and rate issues as listed below:

UM 1036	No jurisdiction asserted, Order No. 03-116, issued February 13, 2003.
WJ 8	Jurisdiction by customer petitions.
UW 120	Rate investigation.
UI 281	Affiliated interest application with James Rooks.
UI 282	Affiliated interest application with Jacquie Rooks.
UCR 100	Refusal of service and connection charge complaints.
UW 149	Current rate case.

Each case previous to the current rate case, UW 149, presented contentious, difficult, and unique issues that revolved around CRRWC's former Board of Directors (Board), management, and employees. Eventually, a group of CRRWC customers filed a civil lawsuit against CRRWC that resulted in a complete change in CRRWC's Board, management, and employees. The issues surrounding the old Board, management, and employees were resolved.

In the following narrative of CRRWC's regulatory history, please note that some dockets were active for prolonged periods of time and overlapped each other. To avoid confusion, Staff will be referring to the "old Board" and the "new Board." The new Board took over operations and management in November 2010.

Docket WJ 8

In April 2006, under the old Board, over 20 percent of the customers petitioned the Commission for regulation of CRRWC's rate and service. The petitions were prompted by customer dissatisfaction with the old Board's management of the Company and its poor customer service. On May 24, 2006, CRRWC requested a hearing to dispute the petition. At the hearing, held on August 8, 2006, CRRWC argued that it was exempt from Commission regulation because

it had reorganized as a cooperative on July 5, 2006. After the hearing and legal briefs, the Commission found the customer petitions valid and asserted jurisdiction. The Commission held that CRRWC's attempt to reorganize as a cooperative was without legal effect. Order No. 06-642 was entered November 20, 2006.

CRRWC appealed the Commission's decision to the Oregon Court of Appeals (Court). The Court upheld the Commission's finding that it had received the sufficient number of petitions with valid signatures to meet the 20 percent threshold under ORS 757.063(1). The Court further concluded that the Commission erred in finding that its jurisdiction first became effective when the Commission had confirmed and verified its receipt of the threshold number of petitions with valid signatures. The Court held that, " . . . in light of the text, context, and legislative history of ORS 757.063, the legislature intended an association to be 'subject to regulation' only after the PUC issues an order pursuant to ORS 756.515 determining whether the 20 percent threshold had been satisfied." The Court remanded this matter to the Commission to ". . . complete the process contemplated by its notice in light of a correct interpretation of ORS 757.063."[1]

On July 13, 2010, in a matter presented to the Jefferson County Circuit Court, the cooperative corporate status of CRRWC was rejected. CRRWC abandoned its cooperative position.

[1] Commission Order No. 11-060, dated February 18, 2011.

Following the ruling in the Jefferson County Circuit Court, a partial settlement was reached. The Jefferson County Circuit Court approved the partial settlement in a “Limited Judgment" entered August 23, 2010. The partial settlement required a “fair” election for a new Board of directors. The election voted in a new Board. The new Board reversed the course taken by the old Board and previous management. The new Board solicited Commission regulation, and the Commission found sufficient grounds to reassert jurisdiction in Order No. 11-060 issued February 18, 2011.

Docket UW 120

As a result of the jurisdiction WJ 8 docket, the old Board was required to file a rate case. CRRWC filed its first rate case on April 23, 2007, which was docketed UW 120. In its application, CRRWC requested an increase in revenues of 8.13 percent. The Commission issued Order No. 07-527 on November 29, 2007, approving an interim rate reduction of 37.7 percent and eliminating a monthly special assessment to the customers. During the Court of Appeals stay of Commission jurisdiction, CRRWC's old Board raised the customers' rates.

Under UW 120, Order No. 08-177 entered March 24, 2008, required, in part, that CRRWC distribute $118,028 of the assessment fund to the current members. In Order No. 08-181, entered on March 28, 2008, the Commission granted a stay in the distribution of the assessment funds. On May 2, 2008, the Commission issued Order No. 08-243, reordering the distribution of the assessment fund balance of $130,656.26, to be returned to CRRWC current

members. All of these orders were subsequently vacated by Order No. 11-060 on February 18, 2011, when the Commission reasserted jurisdiction and released the special assessment fund back to CRRWC's new Board.

The Commission determined that CRRWC's financial condition should be resolved before setting final rates. The Company and Staff filed a Joint Financial Statement on May 16, 2011, setting forth the plan for resolving the Company's financial situation. The Commission approved the Joint Financial Statement in Order No. 11-181, issued June 1, 2011. The customer rates were allowed to remain as set by the old Board at a higher level in order to help CRRWC pay off legal expense associated with previous litigation. In addition, CRRWC was required to file a general rate case by February 18, 2012.

UCR 100

UCR 100 was a formal customer complaint. The Commission issued Order Nos. 08-379 and 08-383 entered on July 17, 2008, ordering CRRWC to connect a residential customer and to collect a specified connection charge. CRRWC appealed these orders to the Court of Appeals, arguing that the Commission had no jurisdiction to order the customer connected or to set the connection charge. After the required election, the new Board dismissed the Company's appeal of the orders. The customer has been connected and is receiving service. The matter of the connection charge was resolved. The two orders were also vacated by Order No. 11-060.

Dockets UI 281 and UI 282

In Dockets UI 281 and UI 282, the Commission approved the affiliated interest applications of James Rooks and Jacquie Rooks (employees of CRRWC). *See* Order Nos. 08-347, 08-375, 08-353, and 08-378. However, since these two individuals are no longer employed by CRRWC, the applications are moot, and the cases were vacated by Order No. 11-060.

ISSUE 3, CRRWC'S APPLICATION FOR A RATE INCREASE

Q. PLEASE DESCRIBE CRRWC'S CURRENT APPLICATION FOR A RATE INCREASE.

A. In compliance with Commission Order No. 11-181, CRRWC's new Board and management filed an application for a rate increase on February 15, 2012, using a January 1, 2011 to December 31, 2011 test year. CRRWC proposed an overall increase of 10.6 percent[2] or $62,495[3] increase over test period revenues of $590,324, resulting in an annual revenue requirement of $652,819. The Company proposed a total rate base of $709,491 with a zero percent rate of return.

Q. WHAT REASONS DID THE COMPANY GIVE FOR SEEKING A RATE INCREASE?

A. CRRWC stated in its application that it is seeking the change in rates because:

> *The current Board of directors took over in November of 2010. Before that time there was no PUC Regulation. The company*

[2] The Company's application shows a 13.16 percent increase; however, Staff calculated the percentage increase to be 10.6 percent.
[3] The Company's application shows an increase of $75,928; however, Staff calculated the increase at $62,495.

has now been under the PUC for 1 year and wants to be sure the rates are correct. In addition, the rate increase is necessary to cover administrative, operation, maintenance, and repair expenses and provide capital for improvements.

Q. WHY IS CRRWC ASKING FOR A ZERO PERCENT RATE OF RETURN?

A. CRRWC's application states that it is seeking a zero percent return on rate base due to the Company status as a nonprofit organization.

Q. WHAT ARE CRRWC'S CURRENT RATES?

A. CRRWC currently provides service to residential, commercial, and multi-unit dwelling customers; water haulers; and the Crooked River Ranch Homeowners Association (HOA). Although the community has a golf course, CRRWC does not provide irrigation water to the golf course. The current customer classes and rates are shown below:

Table 2 – CRRWC's Current Rates

	CURRENT	Base Rate	Commodity Rate
1	Residential/Commercial	$25.20 per meter + 300 cf	$0.80 per 100 cf
2	HOA Irrigation	$25.20 per meter + 300 cf	$0.80 per 100 cf
3	Nonprofit Multi-Metered	$25.20 per meter + 300 cf	$0.80 per 100 cf
4	Multi-Family Dwelling Unit	$25.20 per meter + 300 cf	$0.80 per 100 cf
5	Temporary Community Event	$25.20 per meter + 300 cf	$0.80 per 100 cf
6	Water Haulers	$25.20 per meter + 300 cf	$0.80 per 100 cf

CRRWC currently charges all customers a base rate of $25.20, which includes 300 cubic feet (cf) of water usage and a commodity rate of $0.80 per each 100 cf of water consumed above 300 cf. According to CRRWC, the average annual monthly bill is $29.54.

Q. WHAT WERE CRRWC'S PROPOSED RATES AND TARIFFS IN ITS INITIAL FILING?

A. CRRWC proposed the following rates and tariffs as listed below:

Table 3 – CRRWC's Proposed Rates

	PROPOSED	Base Rate	Commodity Rate
1	Residential/Commercial	$25.08 per meter	$0.90 per 100 cf
2	HOA Irrigation	none	$0.96 per 100 cf
3	Nonprofit Multi-Metered	$25.08 1st meter only	$0.96 per 100 cf
4	Multi-Family Dwelling Unit	$25.08 per meter	$0.90 per 100 cf
5	Temporary Community Event	none	$0.96 per 100 cf
6	Water Haulers	none	$0.96 per 100 cf

1. A residential/commercial metered tariff base rate of $25.08 and a commodity rate of $0.90 per 100 cf of water use. The Company proposed removing the 300 cf of water allowed with the current base rate;
2. An irrigation rate tariff for Crooked River Ranch Homeowners Association (HOA) with a commodity rate of $0.96 per each 100 cf of water use and no base rate. CRRWC believes that since the HOA has irrigation rights to 4.4 acres of water, permit No. G-2280 from the Oregon Water Resources Department, it should receive a reduced rate;
3. A nonprofit multi-metered customer tariff for the HOA with a base rate of $25.08 for the first meter only and a commodity rate of $0.96 per 100 cf of water used. The HOA has multiple meters;
4. A multi-family dwelling unit tariff with a base rate of $25.08 and a commodity rate of $0.90 per 100 cf of water use. This is the same rate as No. 1 above;

5. A temporary water service for community sponsored events tariff with a commodity rate of $0.96 per 100 cf of water use, with no base rate;
6. A water haulers tariff with a commodity rate of $0.96 per 100 cf of water use, with no base rate;
7. A cross connection control program and backflow prevention device service tariff;
8. A commodity power cost adjustment tariff;
9. A miscellaneous service charges tariff; and
10. CRRWC's rules and regulations.

Q. WHAT PROCEDURAL ACTIONS IN THIS DOCKET HAVE TAKEN PLACE SINCE CRRWC FILED ITS APPLICATION FOR A RATE INCREASE?

A. Since the filing of the application in February 2012, the following procedural actions have taken place:

1. An open house and prehearing conference were held on April 5, 2012, in Crooked River Ranch, Oregon;
2. A workshop was held in Crooked River Ranch, Oregon, on June 26, 2012; and
3. A settlement conference was held in Crooked River Ranch, Oregon, on July 30, 2012.

Q. WHAT WAS THE RESULT OF THE SETTLEMENT CONFERENCE?

A. The Parties reached a settlement of all issues in the case.

ISSUE 4, STAFF'S ANALYSIS OF CRRWC'S APPLICATION AND STAFF ADJUSTMENTS

Q. PLEASE EXPLAIN THE PURPOSE OF THIS PORTION OF TESTIMONY.

A. This portion of testimony provides a foundation of support for the Stipulation. It essentially adopts Staff's findings and recommendations except where expressly identified.

Q. PLEASE EXPLAIN WHY A RETURN ON RATE BASE IS NOT APPROPRIATE FOR CRRWC.

A. CRRWC requested and Staff recommended no return on CRRWC's rate base because the utility is a nonprofit, mutual benefit association with members. All customers of CRRWC are members, and CRRWC is owned by the membership. The members benefit from CRRWC's nonprofit status.

In two previous rate cases filed by nonprofit associations, Angler's Cove (UW 126) and Old Sheep Ranch (UW 129), the Commission approved a zero percent return on rate base due to the nonprofit status of the associations, Orders Nos. 08-389 and 08-514, respectively.

Q. HOW DOES A NONPROFIT ASSOCIATION ACQUIRE CAPITAL TO FUND MAJOR REPAIRS, EMERGENCIES, OR IMPROVEMENTS WITHOUT AN OPPORTUNITY TO EARN A RETURN ON RATE BASE?

A. In UW 126 and UW 129, the Commission approved a "System Program Fund" for each nonprofit association. The System Program Fund is a reserve account to collect funds set aside for major repairs, emergencies, and capital improvements.

Investor-owned water companies are allowed an opportunity to earn a return of and on their investments in order to obtain necessary capital. In Order 07-527 (UW 120) at 28, the Commission stated, "In the typical case, we balance the interests of ratepayers and investors in setting the return on equity at a rate that is: a) commensurate with the return on investments in other enterprises having corresponding risks; and b) sufficient to ensure confidence in the financial integrity of the utility, allowing the utility to maintain its credit and attract capital (ORS 756.040)."[4]

By contrast, nonprofit organizations are not allowed a return on their investments. When referring to nonprofit organizations, Commission Order No. 07-527 goes on to state:

> *In this case, the owners are not "investors" in that they receive no return on their investment that can be reclaimed. As a result, we find that the interest of the customer/owners is best served by setting the return on their capital at zero.*
>
> *With no long-term debt and the zero return on capital, the adopted rate of return is zero. This is the most favorable outcome for the customer/owners and is unique to this case*.[5]

Therefore, another means of raising capital must be allowed for nonprofit water systems in order to generate reserve funds to buffer the cost of major repairs and provide for capital expenditures. Small water systems, whether for

[4] Commission Order No. 07-257, dated February 29, 2007.
[5] Id.

profit or nonprofit, must have a means of obtaining capital due to the capital intensive nature of the infrastructure.

In addition to these sources, due to the difficulty of most small water systems to attract capital, ORS 757.355(2) allows the Commission to include in rates costs for specific capital improvements that are not presently used and useful.

Q. WHAT DOES STAFF RECOMMEND AS A MEANS FOR CRRWC TO OBTAIN CAPITAL FOR MAJOR REPAIRS, EMERGENCIES, AND CAPITAL IMPROVEMENTS?

A. Staff recommends the Commission approve a System Program Fund for CRRWC. CRRWC calls its System Program Fund a "Contingency Fund." Regardless of the name of the fund, it is a reserve fund. Hereafter, Staff will refer to CRRWC's reserve fund as the Contingency Fund. CRRWC's current Contingency Fund has a balance of $70,000.

The "Operating Reserve Policy Toolkit for Nonprofit Organizations" recommends at a minimum, a reserve fund for nonprofit organizations of three months of the organization's annual expense budget.[6] The publication went on to identify revenue and spending risk factors for nonprofit organizations. The more risk factors, the greater the need for a higher reserve fund, such as increasing the minimum reserve fund from three to six months of annual expenses.

[6] Operating Reserve Policy Toolkit for Nonprofit Organizations, First Edition, September 15, 2010, sponsored by the National Center for Charitable Statistics, Center on Nonprofit and Philanthropy at the Urban Institute, and United Way Worldwide, page 16-17.

Staff reviewed the risks and identified a majority of the risk factors applicable to CRRWC. Based on the applicable risk factors, Staff believes the optimum benchmark for CRRWC's reserve account should be at least six months of the annual operating expenses or $259,438.

In addition, Staff recommends the Commission approve an annual expense to help build the Contingency Fund to meet the optimum reserve for the water system.

Q. PLEASE EXPLAIN CRRWC'S "ASSESSMENT FUND."

A. CRRWC's Assessment Fund is a collection of customer surcharges put in place by CRRWC's old Board. The fund was identified in UW 120 and the surcharge was removed. The Assessment Fund has a current balance of $93,577.

Q. PLEASE EXPLAIN HOW CRRWC'S ASSESSMENT FUND SHOULD BE TREATED.

A. Staff recommends that CRRWC's Assessment Fund balance be transferred to CRRWC's Contingency Fund, creating one reserve account for CRRWC to manage. By combining the Assessment Fund balance of $93,577 with the Contingency Fund's current balance of $70,000; it results in a balance of $163,577. The difference between the proposed balance of the combined Contingency Fund and Staff's recommended optimum $259,438 Contingency Fund level is $95,861.

The combined Contingency Fund use would be limited to repairs, emergencies, and capital expenditures. However, since working cash is a

component of rate base, and it is not included in CRRWC's rates,[7] $43,240 of the Contingency Fund may be used as working cash for providing a cash flow to accommodate the lead/lag time issue of receiving revenues and paying bills. Working cash is a calculation of one month of annual operating expenses.

Staff recommends the Commission require CRRWC to report its annual expenditures from the Contingency Fund to the Commission in line item format showing the date, supplier, amount, and a brief description of the expenditure. Staff also recommends the Commission require CRRWC to annually report its monthly expenditures from the working cash component of the Contingency Fund separately. The reported information is to be attached to CRRWC's annual report.

The capital expenditures from the Contingency Fund will be considered as Contributions In Aid of Construction (CIAC) in future rate cases and will be disallowed in rate base as the costs have been paid for up front by the customers.

Q. PLEASE EXPLAIN WHAT CIAC IS, AND WHY IT IS NOT ALLOWED IN RATE BASE.

A. The Internal Revenue Service defines CIAC as any item or amount of money, services, or property received by a utility that is provided at no cost to the utility. It represents an addition or transfer to the capital of the utility, and is utilized to

[7] In ratemaking, working cash is a component of rate base that would normally earn a return. Because CRRWC has a zero percent rate of return, the Company does not earn a return on its working cash.

offset the acquisition, improvement, or construction costs of the utility's property, facilities, or equipment used to provide utility services to the public.

Q. IS IT STANDARD PRACTICE TO REMOVE CIAC FROM RATE BASE?

A. Yes. Oregon Administrative Rule 860-036-0756(3) specifically requires that CIAC be separated from utility plant and accounted for and depreciated on a separate schedule outside the ratemaking process.

Q. PLEASE DESCRIBE STAFF'S ADJUSTMENTS TO CRRWC'S TEST PERIOD REVENUES.

A. Staff's proposed adjustments to CRRWC's test period revenues are:

1. Staff reduced water sales by customer reimbursements and removed the reimbursements as a negative to revenues, and
2. Staff removed pass through costs that should not be included in revenues.

The effect of Staff's adjustments to test period revenues reduced CRRWC's filed test year revenue from $590,324 to $572,348.

Q. PLEASE DESCRIBE STAFF'S MAJOR ADJUSTMENTS TO CRRWC'S TEST PERIOD EXPENSES.

A. The majority of Staff's adjustments are the result of transferring expenses to their appropriate accounts. A summary of Staff's adjustments is shown in Staff/101, Willis/2. Below are Staff's more significant adjustments.

1. Wages: CRRWC requested an annual expense of $160,315 with a $97,590 test year expense. The test year expense was low because the full complement of staff at CRRWC did not work the entire 2011 year. Employees were brought on during the year. Staff adjusted wages to reflect

the current number of employees' annual cost, including a $5,000 raise to the manager, as approved by the new Board.

CRRWC asked for wages expense based on 2,180 annual hours per employee. On a weekly basis, this equates to 41.92 hours per week per employee. Staff has adjusted the annual hours to 2,080, which equates to 40 hours per week per employee. This is the standard work week in the United States. CRRWC pays employees every second week (as opposed to bi-monthly), which affects the specific number of weeks in any given year. The rate case process is used to determine the expenses in a typical year, and the average numbers of weeks in a typical year are 52. Staff recommended a total annual wage expense of $159,840.

2. Benefits: In its application, CRRWC did not seek employee benefits. As the case progressed, the new Board approved a resolution to provide an additional four percent of wages to employees as benefits. The benefits are schedule to take effect in January 2013. Staff recommended a total annual employee benefits expense of $6,394 or four percent of wages.
3. Debt Service Expense: Since CRRWC does not receive a return on its investment, Staff moved the annual payments for two vehicle loans to an annual expense. Although Staff could have allowed CRRWC a return on debt, it appeared simpler and more accurate to establish a debt service account. Staff has requested that CRRWC be required to file a rate case to coincide with the completion of the two loans. Staff recommended a total annual debt service expense of $11,446.

4. Telecommunications: CRRWC requested an annual expense of $13,200 with a test year expense of $18,799. As CRRWC's new Board began setting up its communication equipment during 2011, several communication contracts were executed and later terminated. Staff made adjustments to reflect the three-year amortization of the one-time fees. Staff recommended a total annual telecommunication expense of $9,329.
5. Office Supplies, Repairs, and O&M: Most of Staff's adjustments were to move the line items in and out of these three accounts to record them in the proper account. A few line items were capitalized and moved to Utility Plant. In the table below, Staff shows the Company's proposed annual expense, the Company's test year expense, and Staff's proposed annual expense. The totals of the three accounts show that although Staff moved line items in and out of the three accounts, Staff's total proposed annual expense exceeds CRRWC's proposed annual expense. This is because line items were also removed from other accounts and recorded in one of these three accounts, and CRRWC provided verifiable invoices and receipts for amounts greater than its original proposed annual expense. The table below shows CRRWC's proposed expenses, CRRWC's test year expenses, and Staff's recommended annual expenses for the three accounts.

Table 4 – Office Supply, O&M, and Repairs Accounts

Account	CRRWC Proposed	CRRWC Test Year	Staff Proposed
Office Supply	$6,188	$5,601	$19,824
O&M	$30,000	$3,877	$14,023
Repairs	$7,000	$6,717	$19,197
TOTALS	**$43,188**	**$16,195**	**$53,044**

6. Legal Expense: CRRWC requested $40,000 in annual legal expense with a test year expense of $155,961. During 2011, the majority of legal expense was related to litigation brought about by the old Board and old management. Pursuant to the Joint Financial Statement filed by CRRWC and Staff, CRRWC was permitted to keep rates higher than it would normally be allowed in order to give the Company excess revenue to pay off litigation fees. The Joint Financial Statement approved by the Commission in Order No.11-181, states, "Part 3 of the plan provides that 'Crooked River' will continue to charge its current rates as establish by the Company until filing a general rate case application."

   Staff found $18,900 in CRRWC's 2011 legal fees that did not appear to be associated with the previous litigation. Staff amortized these legal fees over three years and added $2,000 for ongoing legal fees. Staff recommended a total annual legal expense of $6,725.

7. Contract Services-Labor: CRRWC requested an annual expense of $18,759 with a test year annual expense for the same amount. CRRWC provided documentation verifying $55,585 in expense. However, Staff disallowed most

of the line items since they had already been recorded in other accounts. The remaining items Staff capitalized or relocated them to either O&M or Repairs. Staff's adjustments resulted in a zero annual expense to this account.

8. Contract-Labor Other: CRRWC requested $500 in annual expense with a test year expense of $34,742. At CRRWC's request, Staff made a negative adjustment of ($34,742) bringing the account to zero. Staff did not object to the Company's request. Staff recommended a zero annual expense to this account.
9. Contract Services-Professional: CRRWC requested a total annual expense of $6,500, with a test year expense of $15,396. Staff adjustments included three-year amortizations of expenses associated with Global Spatial Intelligence, an electronics contract that was later terminated. In addition, Staff capitalized one line item and moved another line item to Office Supplies. Staff recommended an annual contract services-other expense of $3,094.
10. Double Check Valve Assembly (DCVA) Installation Program: CRRWC requested a $70,000 annual expense with a $0.0 test year expense for a 10-year cross connection control device installation plan. Staff disallowed the total $70,000 annual expense for the program for reasons described below. Staff recommended a zero annual expense to this account.

Q. PLEASE EXPLAIN WHAT A DCVA IS AND WHY IT IS NECESSARY.

A. DCVA stands for Double Check Valve Assembly, which is a type of back-flow prevention device. The DCVA protects a water system's supply from cross

connection contamination resulting from back pressure or back siphonage through the customers' water facilities.

The Oregon Health Authority, Drinking Water Section (DWS) requires water systems to implement a Cross Control Prevention Program. DWS rules require the water utility to identify customers with potential cross connection hazards and require a protection device be installed. The standard of what presents a potential hazard is determined by each water system. The water system must notify each customer with a potential cross connection hazard that a protection device must be installed, maintained, repaired or replaced when necessary, and the customer is responsible for all required testing. This does not preclude the water system from offering these services.

Q. PLEASE DESCRIBE CRRWC'S CROSS CONNECTION PROTECTION POLICY.

A. CRRWC has determined that all connections represent a potential health hazard to the water supply and requires all customers to have a DCVA installed on their service lines. It is unreasonable for CRRWC to require all customers to install DCVAs at the same time; therefore, CRRWC proposes to systematically notify the customer of the DCVA requirement over a 10-year period. CRRWC currently has 400 customers who have already installed and paid for their DCVAs.

Q. PLEASE DESCRIBE CRRWC'S PROPOSED DCVA INSTALLATION PROGRAM.

A. CRRWC proposed a $70,000 annual expense to provide for the systematic installation of DCVAs on 120 customer lines per year for 10 years. The capital

project is intended to complete all remaining DCVA installations at a total cost of $700,000. The project would be funded through rates and CRRWC would own all DCVAs it installs.

Q. WHAT IS STAFF'S RECOMMENDATION SINCE STAFF'S ADJUSTMENT TO CRRWC'S DCVA INSTALLATION PROGRAM DISALLOWED THE ENTIRE EXPENSE?

A. Staff believes that CRRWC can achieve the same result it is seeking in its proposed DCVA Installation Program through a separate tariff. Rather than expensing the capital project and including the cost in rates, which would be charged to all customers over the next 10 years, Staff's proposal would have the customers pay directly for their DCVAs purchase and installation.

DWS rules require that a customer is free to employ whomever they choose to install the protection device. Therefore, if CRRWC is going to provide installation service, it must offer the customers a choice whether to use its service or not.

Q. PLEASE EXPLAIN STAFF'S DECISION TO REJECT CRRWC'S DCVA INSTALLATION PLAN AND REPLACE IT WITH A TARIFF WHERE CUSTOMERS PAY UP FRONT FOR THE DCVA INSTALLATION.

A. If a rate-regulated investor-owned water utility were to install DCVAs for all customers, the cost would be recorded above-the-line in the water utility's plant. When the water utility files a rate case, the new plant would be included in rate base and the water utility is given an opportunity to earn a return of and on its investment.

Under CRRWC's proposed plan, CRRWC would realize no benefit from investing funds to pay for the DCVAs and associated costs due to its nonprofit status. CRRWC would not have the opportunity to earn a return on the investment; therefore, it is more reasonable for CRRWC to require its customers to pay up front.

CRRWC proposed putting the cost of the DCVA Installation Program into expenses; thus, all customers would pay the program's cost through rates. This would be unfair to the 400 customers that already installed their DCVAs and to the customers who choose to purchase and install a DCVA themselves. Staff believes a DCVA Installation Program tariff where the customer is charged for the cost to purchase and install the DCVA is better suited to CRRWC's nonprofit status.

Q. HOW WOULD STAFF'S PROPOSED DCVA TARIFF WORK?

A. Staff's proposed tariff would have CRRWC offer the DCVA Installation Program to customers through an Opt-Out tariff. CRRWC would systematically notify customers of the DCVA requirement. The customer can then choose to use CRRWC's DCVA Installation Program or not. The customer is under no obligation to use CRRWC's service. If the customer does not want CRRWC to purchase and install the DCVA, the customer must sign the opt-out form and return it to CRRWC within 30 days of receipt of the notice.

Otherwise, CRRWC will install a DCVA in the customer's meter box and bill the customer at CRRWC's cost. The labor will be done by CRRWC employees that have been trained and certified to install and test DCVAs. CRRWC has

confirmed to Staff that it has the work force to accommodate the installations within employee wages; therefore, the labor is not billed to the customer.

When CRRWC installs a customer's DCVA, the customer is agreeing to donate the DCVA to CRRWC as CIAC. The DCVA becomes the property of CRRWC. As such, CRRWC will be responsible for the DCVA maintenance, repair or replacement, and will conduct all required testing.

Q. WHAT HAPPENS TO THE CUSTOMER WHO CHOOSES TO OPT OUT OF STAFF'S PROPOSED DCVA INSTALLATION PROGRAM TARIFF?

A. If a customer signs the DCVA Installation Program opt-out form and returns it to CRRWC as required, the customer must install a DCVA within 60 days of receiving CRRWC's DCVA requirement notice. The customer can contract with whoever is qualified to install the DCVA. By so doing, ownership of the DCVA remains with the customer; thus, the customer is responsible for the maintenance, repair, replacement, and testing as required by law. The customer is required to annually submit its DCVA information and testing results to CRRWC.

Q. DOES STAFF HAVE ANYTHING ELSE TO ADD CONCERNING DCVAS?

A. Yes, CRRWC proposed an opt-out tariff for DCVA Maintenance, Repair, and Testing Services (Services) for all customers. However, because CRRWC will own (through customer donation) the DCVAs CRRWC installs, Staff believes it is CRRWC's responsibility to then maintain, repair, replace, and test the DCVAs. Therefore, Staff recommends that CRRWC's DCVA Maintenance, Repair, and

Testing Services be offered only to those customers who opt out of the DCVA Installation Program or own their own DCVAs.

Under the DCVA Maintenance, Repair, and Testing Services agreement, a customer who owns a DCVA would automatically be enrolled in this service unless the customer signs the opt-out form and returns it to CRRWC as required. If CRRWC does not receive an opt out form, CRRWC will provide the annual maintenance, repair, and testing services for the customer (but not the replacement), for a direct charge of either $2.76 per month or an annual charge of $33.12, separately identified on the customer's bill. The customer may choose the method of payment.

CRRWC's proposed DCVA Maintenance, Repair, and Testing Services is modeled after Avion Water Company's (Avion) Cross Connection Control Program Tariff previously approved by the Commission. Avion offers its customers backflow prevention device testing, maintenance, and repair services on an opt out basis. The customer is under no obligation to use Avion's services and is free have another service provider perform the service.

Staff recommends the Commission approve CRRWC's DCVA Maintenance, Repair, and Testing Services tariff with Staff's modifications.

Q. GIVEN STAFF'S RECOMMENDATION THAT CUSTOMERS PAY FOR THEIR DCVAS, WHAT IS STAFF'S RECOMMENDATION CONCERNING WHO PAYS FOR WATER METERS?

A. Staff recommends that the cost of the water meter be included in CRRWC's service connection charge paid by the customer. A water meter is required on

every customer connection to measure the customer's usage and determine the monthly bill. Replacement and repair of the meter is the responsibility of the Company.

Q. WATER METERS ARE NORMALLY PAID FOR BY THE UTILITY. WHY IS STAFF RECOMMENDING THAT CRRWC'S CUSTOMERS PAY FOR THE WATER METERS?

A. Typically, a utility pays for customer water meters because the cost is included in rate base, giving the utility an opportunity to earn a return of and on its investment. As previously discussed, CRRWC is a nonprofit association and is not allowed to earn a return on its investment. In recommending that the customer pay for meters, Staff applied the same reasoning as described above regarding DCVAs.

In addition, prior to being regulated, CRRWC's customer water meters were paid for by the customers and accounted for in CIAC. It is equitable and consistent to have CRRWC's customers continue to pay for their water meters and the Company to record the cost in CIAC.

In a similar situation, Old Sheep Ranch Water Association (UW 129) had charged its customers for the cost of water meters prior to regulation. The Commission allowed the inclusion of the meter cost in the service connection charge due to the nonprofit status of the association and to continue the equitable practice for future customers.

Q. DOES THE STIPULATION INCLUDE THE COMPANY'S REQUEST FOR AN AUTOMATIC POWER COST ADJUSTMENT CLAUSE?

A. No. CRRWC is not contesting Staff's analysis that concluded a power cost adjustment clause was not necessary because:

1. CRRWC's purchased power was less than 12.05 percent of its total operating cost in 2011;
2. Automatic adjustment clauses are generally used for things that are consistent and regular, which Pacific Power rate cases are not;
3. A potential rate increase could be offset by lower usage (wet year). If Pacific Power receives a rate increase, it is likely to only have a minimal effect on CRRWC's revenue requirement;
4. Avion has a Commission approved automatic power cost adjustment clause; however, it was approved years ago during the energy crises that caused the rolling blackouts in California and circumstances in the present are not similar. Avion has never had to charge customers a non-zero tariff rate; and
5. Staff accounted for power cost increases by escalating the annual power expense by 2.28 percent.

Q. DID STAFF MAKE ANY ADJUSTMENTS TO CRRWC'S UTILITY PLANT?

A. Staff thoroughly investigated CRRWC's utility plant records, bringing the Company's plant and depreciation up to date. Staff also moved appropriate capital expenditures from expenses to utility plant and removed CIAC, including CIAC determined in UW 120.

ISSUE 5, RATE SPREAD AND RATE DESIGN

Q. PLEASE DESCRIBE STAFF'S RECOMMENDED REVENUE SPLIT BETWEEN THE BASE RATE AND THE COMMODITY RATE.

A. Staff generally allocates the revenue requirement at 60 percent to the base rate and 40 percent to the commodity rate in typical water rate cases. In CRRWC's case, Staff recommended a 63.09 percent allocation of revenue to the base rate and a 36.91 percent allocation to the commodity rates. This rate design reflects the high seasonality of customer usage, which occurs much more heavily in the summer months than in the winter. The rate design allows CRRWC to recover sufficient revenues in the winter months to pay their expenses. The rate design also encourages conservation by removing the allotment of 300 cf from the base rate.

Q. PLEASE DESCRIBE STAFF'S RECOMMENDED RATE DESIGN.

A. Staff recommends a simple rate design composed of three customer classes: 1) Metered Customers, 2) Temporary Event, and 3) Water Haulers.

1. **METERED CUSTOMERS**

Staff proposed a Metered Customer class that includes all residential, commercial, multi-family units, HOA irrigation, and nonprofit-multi-metered customers. This classification does not include water haulers and temporary community events.

The HOA irrigation should be included in the Metered Customer classification because although the HOA has water rights to the water in CRRWC's well; it should participate in the cost of the transmission of the

water from the well to the HOA. It does not cost less for CRRWC to provide the irrigation water to the HOA than it does the other Metered Customers.

2. **TEMPORARY/EVENT**

Staff proposed a temporary community event tariff be offered that does not include a base rate.

3. **WATER HAULERS**

Staff proposed a water haulers tariff be offered that does not include a base rate.

Q. PLEASE DESCRIBE STAFF'S CONCLUSION REGARDING THE SPECIAL RATE PROPOSED BY CRRWC FOR THE NONPROFIT MULTI-METERED CUSTOMER.

A. Staff recommends that the HOA be included in the Metered Customer classification. As such, the base rate would apply to the HOA's additional meters. The nonprofit status of the HOA has no affect on the cost of delivering water to the HOA's meters. There is no difference in the cost of delivery of water to the HOA than to the other Metered Customers.

In addition, in UW 136 and UW 151, the Commission approved water base rates to Charbonneau Water Company's nonprofit homeowner associations (customers) on all installed meters. *See* Commission Orders No. 10-061 and Order No. 12-340, respectively.

Q. PLEASE DESCRIBE HOW STAFF DETERMINED THE APPROPRIATE RATE DESIGN.

A. Staff's recommended rate design was crafted keeping the following principles in mind:

1. Reducing the base rate and increasing the variable rate encourages conservation;

2. Introducing a two-tiered increasing block rate also encourages conservation;

3. Having a high ratio of base rate to variable rate reflects the high degree of seasonal usage and allows CRRWC to pay its expenses during the low usage winter months;

4. Having a high tier threshold of 6,000 cf causes a lesser impact on high usage customers than a lower threshold would cause; and

5. Having a relatively small cost difference between the two tiers results in a lesser impact to high usage customers, yet still sends a price signal.

Q. PLEASE DESCRIBE HOW STAFF DETERMINED THE APPROPRIATE BASE RATES.

A. The principle consideration in determining the appropriate base rate was ensuring that CRRWC would generate enough revenues during the low usage winter months to cover its expenses.

CRRWC felt strongly that each customer should pay the base rate regardless of the meter size. CRRWC informed Staff that the differential in meter sizes ranged from 3/4 by 5/8 inch to approximately 2 inches. According to CRRWC, not all meters were sized appropriately for each service. If various base rates were to be imposed based on meter size, it is highly probable that customers with larger meters would request CRRWC install a smaller meter

based on the justification that the meter was not originally properly sized. The cost of replacement would fall on CRRWC.

Generally, Staff uses the American Water Works Associations (AWWA) standard capacity factors[8] to help determine base rates. In lieu of using the AWWA capacity factors, Staff recommends a single base rate for all meter sizes and a two-tiered, increasing block commodity rate.

Q. PLEASE DESCRIBE HOW STAFF DETERMINED THE COMMODITY RATE.

A. The primary goal of Staff in proposing a two-tiered, increasing block commodity rate is to implement a rate design that encourages conservation. Staff designed the rates so the typical water user would not be significantly affected by the second tier, but high-end users would pay a higher rate for using a greater proportion of water. Using a high initial threshold and a small cost differential between the tiers would allow customers to become accustomed to a two-tier billing system without a significant rate impact on the customers' monthly water bills.

Staff proposed a 6,000 cf threshold based on customer usage trends over the past three years. Although this threshold may appear high compared to thresholds set in other water cases, it takes into account that there are currently no constraints on the water supply. Staff used consumption data from 2011, as

[8] The AWWA capacity factors are based on the percentage relationship of the maximum rate of use to the average rate of use. The capacity factors recognize the particular service requirements for total volume of water and peak rates of use. This is especially important when the capacity of the water supply is limited. However, CRRWC verified that there are no current constraints upon its water system.

adjusted to remove obvious outlier data that indicated a billing or meter reading error, to calculate tier one and tier two rates to ensure the revenue generated would meet the revenue requirement.

Staff proposed a first tier commodity rate of $0.90 per 100 cf up to 6,000 cf per month. The second tier commodity rate proposed by Staff is $1.00 per 100 cf charged for usage above 6,000 cf per month.

ISSUE 6, THE STIPULATION

Q. PLEASE EXPLAIN THE STIPULATED REVENUE REQUIREMENT.

A. The Parties agreed to and support the following:

1. The Parties agreed that it is reasonable that CRRWC share the income generated by the cell towers with the HOA. The cell towers are located on CRRWC's reservoir, but the reservoir is located on HOA property. The HOA does not charge CRRWC a rental fee for use of the land. The Parties agreed to and support that the cell tower income be allocated at 50 percent to the HOA and 50 percent to CRRWC.
2. The Parties agreed to and support an annual legal expense of $12,000. (The $18,900 in 2011 legal expenses Staff recommended be amortized over three years is not included as a component of the $12,000 annual legal expense.)
3. The Parties agreed to and support an annual transportation expense of $8,713.
4. The Parties agreed to and support an annual Repairs expense of $22,000.

5. The Parties agreed to and support an annual Contingency Fund expense of $20,000. CRRWC provided documentation that its 20-year master plan estimates total build out of 2000 customers with additional infrastructure to cost approximately $3.5 million. This will also help CRRWC to achieve and maintain an optimal reserve.

Q. WHAT WAS THE EFFECT OF THE STIPULATED CHANGES TO THE REVENUE REQUIREMENT?

A. The stipulated changes increased the Company's proposed annual revenue requirement, resulting in a one percent increase to CRRWC's adjusted test year revenues. The stipulated revenue requirement also increased CRRWC's rate base from $538,785 to $541,052. The rate of return on rate base remained at zero percent.

Q. DID CRRWC AND THE INTERVENORS AGREE TO STAFF PROPOSED RATE SPREAD AND RATE DESIGN?

A. Yes. Although the stipulated changes to the revenue requirement changed the actual rates, Staff's recommended rate spread and rate design are agreed to and supported by the Parties with the following change. The Parties stipulated to a revenue requirement allocation of 72.50 percent to the base rate and 27.50 percent revenue allocated to the commodity rate. Staff/101Willis/10, 11, and 12 show the stipulated rates, rate design, and rate impact on customers. The stipulated rates are summarized in the table below:

Table 6 –Stipulated Rates

	Customer Class	Base Rate (per meter)	Commodity Rate up to 6,000 cf (per 100 cf)	Commodity Rate over 6,000 cf (per 100 cf)
1	Residential/Commercial	$23.00	$0.83	$0.93
2	HOA Irrigation	$23.00	$0.83	$0.93
3	Nonprofit Multi-Metered	$23.00	$0.83	$0.93
4	Multi-Family Dwelling Unit	$23.00	$0.83	$0.93
5	Temporary Community Event	none	$0.93	$0.93
6	Water Haulers	none	$0.93	$0.93

The stipulated monthly rates for metered customers are a base rate of $23 with a two-tiered, increasing block commodity rate. The first tier commodity rate is $0.83 per 100 cf up to 6,000 cf per month. The second tier commodity rate is $0.93 per 100 cf charged for usage above 6,000 cf.

Q. DOES THE MONTHLY BASE RATE OF $23.00 ENSURE THAT THE REVENUE GENERATED WILL MEET THE LOW USAGE WINTER MONTHS' EXPENSES?

A. Yes. The Parties reviewed CRRWC's revenue requirement expenses to estimate the minimum amount of revenue necessary to meet CRRWC's monthly expenses and agreed on approximately $39,000. The Parties agreed that a base rate of $23.00 per customer per month satisfied CRRWC's low usage winter months' expense needs.

Q. PLEASE EXPLAIN THE IMPACT OF STAFF'S RATE DESIGN UPON CUSTOMERS.

A. The impact of Staff's recommended rates is shown in Staff/101, Willis/11 and 12. As indicated in the exhibit, the monthly bill will actually decrease a small percentage compared to previous rates if the customer uses less than 300 cf

of water in a given month. Customers who use more than 300 cf will have their monthly bill increase by a greater percentage the more water they use. A customer using 5,000 cf will pay a three percent higher bill under the stipulated rates, and a customer using 10,000 cf will pay a seven percent increase.

Q. DID ALL THE PARTIES AGREE TO AND SUPPORT THE RATES RESULTING FROM THE STIPULATION?

A. Yes.

Q. DID THE PARTIES AGREE TO AND SUPPORT AN EFFECTIVE DATE FOR THE NEW RATES?

A. Yes. The Parties agree to and support the rates being effective for service rendered on and after December 21, 2012.

Q. DID ALL THE PARTIES AGREE TO AND SUPPORT THE STIPULATION IN RESOLUTION OF ALL ISSUES IN THE CASE?

A. Yes.

Q. DID THE PARTIES STIPULATE TO ANY CONDITIONS?

A. Yes. The Parties agreed to and support the following conditions:

1. CRRWC will file a rate case with the Commission on or before January 5, 2016.
2. Within 30 days of the date of the order approving the Stipulation, CRRWC is required to transfer its Assessment Fund balance into the Contingency Fund, creating one reserve account to be dedicated to repairs, improvements, and emergencies with the following exception: $43,240 may be used as working

cash. Working cash may be used to buffer the time difference between the receiving of revenues and the payment of expenses.

3. CRRWC will provide to the Commission on an annual basis a report listing all Contingency Fund yearly expenditures in line items format showing the date, the supplier, the amount, and a description of the item or project. In addition, CRRWC will annually provide to the Commission a report indicating the working cash component used by CRRWC for each month of the preceding year, broken out separately from the Contingency Fund expenditure listing referred to above. Both reports are to be attached to and filed with CRRWC's annual report.

Q. ARE THE RESULTING RATES FAIR AND REASONABLE?

A. Yes.

Q. WHAT IS STAFF'S RECOMMENDATION?

A. Staff recommends the Commission receive the Stipulation into the UW 149 record and adopt the Stipulation in its entirety. Staff also recommends the Commission order CRRWC to comply with the Stipulation's recommended conditions.

Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

A. Yes.

Crooked River Ranch Water Company
DOCKET NO. UW 149
Test Year: 2011

Company Case 10.6%
Staff 1.0%

	Acct. No.	REVENUES	A Balance Per Application Test Year: 2011	B Proposed Company Adjustments	C Adjusted Results (A+B=C)	D Proposed Staff Adjustments	E Adjusted Results (A+D=E)	F Staff Proposed Rev Changes	G Proposed Results (E+F=G)
1	461.1	Residential Water Sales	569,425	74,944	644,369	(1,645)	567,780	5,444	573,224
2		Reimbursements	(1,645)	513	(1,132)	1,645	0	0	0
3		Cell Tower Income	9,810	(4,641)	5,169	(5,243)	4,568	0	4,568
4		Labor	185	41	226	(185)	0	0	0
5	471	Misc. Revenues	2,303	187	2,490	(2,303)	0	0	0
6		Connections	10,246	(8,549)	1,697	(10,246)	0	0	0
7		TOTAL REVENUE	590,324	62,495	652,819	(17,977)	572,348	5,445	577,793
8					652,819	(17,977)	572,348		577,792
9		**OPERATING EXPENSES**							
10	601	Salaries and Wages - Employees	97,590	62,725	160,315	62,250	159,840		159,840
11		Utilities (Garbage)	0	0	0	1,034	1,034		1,034
12	604	Employee Pension & Benefits	(3,384)	3,384	0	9,778	6,394		6,394
13		Debt Service Exp	0	0	0	11,446	11,446		11,446
14	611	Telephone/Communications	18,799	(5,599)	13,200	(9,470)	9,329		9,329
15	615	Purchased Power	67,917	6,791	74,708	3,301	71,218		71,218
16		**Contingency Fund**	0	6,000	6,000	20,000	20,000		20,000
17	619	Office Supplies	5,601	587	6,188	14,223	19,824		19,824
18	619.1	Postage	7,257	243	7,500	447	7,704		7,704
19	620	O&M Materials/Supplies	3,877	26,123	30,000	10,146	14,023		14,023
20	621	Repairs to Water Plant	6,717	283	7,000	15,283	22,000		22,000
21	631	Contract Svcs - Engineering	29	5,971	6,000	6,108	6,137		6,137
22	632	Contract Svcs - Accounting	5,000	0	5,000	(628)	4,372		4,372
23	633	Contract Svcs - Legal	155,961	(115,961)	40,000	(143,961)	12,000		12,000
24	634	Contract Svcs - Management Fees	40,758	1,242	42,000	1,242	42,000		42,000
25	635	Contract Svcs - Testing	8,336	(5,454)	2,882	(4,375)	3,961		3,961
26	636	Contract Svcs - Labor	18,759	0	18,759	(18,759)	0		0
27		Contract Svcs - Janitorial	5,098	1,952	7,050	1,959	7,057		7,057
28	638	Contract Svcs - Meter Reading	19,321	4,879	24,200	5,241	24,562		24,562
29	639	Contract Svcs - Other	34,742	(34,242)	500	(34,742)	0		0
30		Contract - Labor Professional	15,396	(8,896)	6,500	(12,302)	3,094		3,094
31	642	Rental of Equipment	102	9,898	10,000	2,736	2,838		2,838
32	643	Small Tools	3,639	0	3,639	(720)	2,919		2,919
33	648	Computer/Electronic Expenses	17,907	(3,423)	14,484	(4,835)	13,072		13,072
34	650	Transportation	13,137	(3,287)	9,850	(4,424)	8,713		8,713
35	656	Vehicle Insurance	4,918	922	5,840	(991)	3,927		3,927
36	657	General Liability Insurance	5,430	(3,270)	2,160	(1,731)	3,699		3,699
37	658	Workers' Comp Insurance	(154)	1,654	1,500	1,627	1,473		1,473
38	659	Insurance - Other	1,566	(16)	1,550	(34)	1,532		1,532
39	660	Public Relations/Advertising	438	(238)	200	(96)	342		342
40	666	Amortz. of Rate Case			0	3,464	3,464		3,464
41	667	Gross Revenue Fee (PUC)	0	(34)	(34)	1,431	1,431	14	1,444
42		DCVA Program Expense Account	0	6,400	6,400	22,981	22,981		22,981
43		**DCVA Installation/Capital Expenditure**	0	70,000	70,000	0	0		0
44		Water Survey	1,011	189	1,200	(611)	400		400
45		Locates	192	0	192	(64)	128		128
46	673	Training and Certification	299	891	1,190	1,260	1,559		1,559
47	674	Consumer Confidence Report	0	200	200	359	359		359
48	675	General Expense	7,377	(1,377)	6,000	(3,347)	4,030		4,030
49		TOTAL OPERATING EXPENSE	563,636	28,537	592,173	(44,773)	518,863	14	518,877
50					592,173	(44,773)	518,863		518,877
51		**OTHER REVENUE DEDUCTIONS**							
52	403	Depreciation Expense	0	42,467	42,467	40,841	40,841		40,841
53	407	Amortization Expense	0	0	0	0	0		0
54	408.11	Property Tax	542	58	600	0	542		542
55	408.12	Payroll Tax	10,424	6,126	16,550	6,688	17,112		17,112
56	408	Cell Tower Property Tax	842	0	842	(421)	421		421
57	409.11	Oregon Income Tax			0	0	0	0	0
58	409.10	Federal Income Tax			0	0	0	0	0
59		TOTAL REVENUE DEDUCTIONS	575,444	77,188	652,632	2,335	577,779	14	577,793
60		NET OPERATING INCOME	14,880	(14,693)	187	(20,312)	(5,432)	5,432	0
61									
62	101	Utility Plant in Service			0	1,051,206	1,051,206		1,051,206
63		Less:							
64	108.1	Depreciation Reserve			0	553,393	553,393		553,393
65	271	Contributions in Aid of Const			0	0	0		0
66	272	Amortization of CIAC			0	0	0		0
67	281	Accumulated Deferred Income Tax			0	0	0		0
68		Net Utility Plant	0	0	0	497,813	497,813	0	497,813
69		Plus: (working capital)			0		497,813		497,813
70	151	Materials and Supplies Inventory		0	0	0	0		0
71		Working Cash (Total Op Exp /12)	46,970	2,378	49,348	(3,731)	43,239	(11)	43,240
72		TOTAL RATE BASE	46,970	2,378	49,348	494,081	541,051	(11)	541,052
73		Rate of Return	31.68%		0.38%		-1.00%		0.00%

STAFF'S SUMMARY OF ADJUSTMENTS
CROOKED RIVER RANCH WATER COMPANY
UW 120

				Staff Adjustments to Rev Req Column D	Results	Reason
		REVENUES				
1	461	Residential Water Sales	569,425	($1,645)	567,780	Removed refunds from water sales
2	0	Reimbursements	(1,645)	$1,645	0	Zero out refunds
3	465	Cell Tower Income	9,810	($5,243)	4,568	Allocated 50% to CRRWC, 50% to HOA
4	0	Labor	185	($185)	0	Removed pass thru revenue
5	471	Misc. Revenues	2,303	($2,303)	0	Removed pass thru revenue
6		Connections	10,246	($10,246)	0	Removed pass thru revenue
7		TOTAL REVENUE	590,324	($17,977)	572,348	
8						
9		OPERATING EXPENSES				
10	601	Salaries and Wages - Employees	97,590	$62,250	159,840	Additional employee (Bill) & increase wages
11		Utilities (Garbage)	0	$1,034	1,034	Add annual garbage expense
12	604	Employee Pension & Benefits	(3,384)	$9,778	6,394	4% of wages for employees benefits
13		Debt Service Exp	0	$11,446	11,446	Annual expense of two trucks financed
14	611	Telephone/Communications	18,799	($9,470)	9,329	Removed one time expenses, normalized
15	615	Purchased Power	67,917	$3,301	71,218	Actual power cost plus escalation
16	0	Contingency Fund	0	$20,000	20,000	Stipulated expense
17	619	Office Supplies	5,601	$14,223	19,824	Removed one time exp, normalize, move exp to appropriate accts
18	619	Postage	7,257	$447	7,704	Staff recalculated postage
19	620	O&M Materials/Supplies	3,877	$10,146	14,023	Removed one time exp, normalize, move exp to appropriate accts
20	621	Repairs to Water Plant	6,717	$15,283	22,000	Stipulated expense
21	631	Contract Svcs - Engineering	29	$6,108	6,137	Estimated annual expense
22	632	Contract Svcs - Accounting	5,000	($628)	4,372	Actual expense
23	633	Contract Svcs - Legal	155,961	($143,961)	12,000	Stipulated expense
24	634	Contract Svcs - Management Fees	40,758	$1,242	42,000	Actual expense
25	635	Contract Svcs - Testing	8,336	($4,375)	3,961	Three year average of testing cost
26	636	Contract Svcs - Labor	18,759	($18,759)	0	Removed or moved exp to appropriate acct
27	637	Contract Svcs - Janitorial	5,098	$1,959	7,057	Actual expense
28	638	Contract Svcs - Meter Reading	19,321	$5,241	24,562	Add'l exp $.10 per meter reading for insulation
29	639	Contract Svcs - Other	34,742	($34,742)	0	Zero out per company
30		Contract - Labor Professional	15,396	($12,302)	3,094	Majority of exp nonrecurring, amort over 3 yrs
31	642	Rental of Equipment	102	$2,736	2,838	Avg estimated cost of rental per cust, see acct
32	643	Small Tools	3,639	($720)	2,919	Moved exp to more appropriate accts
33	648	Computer/Electronic Expenses	17,907	($4,835)	13,072	Removed one time exp, normalize, move exp to appropriate accts
34	650	Transportation	13,137	($4,424)	8,713	Stipulated expense
35	656	Vehicle Insurance	4,918	($991)	3,927	Actual expense
36	657	General Liability Insurance	5,430	($1,731)	3,699	Actual expense
37	658	Workers' Comp Insurance	(154)	$1,627	1,473	Estimated annual expense
38	659	Insurance - Other	1,566	($34)	1,532	Officer/director insurance, actual exp
39	660	Public Relations/Advertising	438	($96)	342	Amortized one time expenses
40	666	Amortz. of Rate Case	0	$3,464	3,464	Amortized estimated expense
41	667	Gross Revenue Fee (PUC)	0	$1,431	1,431	Calculation
42		DCVA Program Expense Account	0	$22,981	22,981	Staff estimated annual
43		DCVA Installation/Capital Expenditure	0	$0	0	Disallowed Co. proposal, use tariffs
44		Water Survey	1,011	($611)	400	Amortized
45		Locates	192	($64)	128	Actual expense
46	673	Training and Certification	299	$1,260	1,559	Staff's estimated annual expense
47	674	Consumer Confidence Report	0	$359	359	Staff's estimated annual expense
48	675	General Expense	7,377	($3,347)	4,030	Removed one time exp, normalize, move exp to appropriate accts
49		TOTAL OPERATING EXPENSE	563,636	($44,773)	518,863	
50						
51		OTHER REVENUE DEDUCTIONS				
52	403	Depreciation Expense	0	$40,841	40,841	Actual
53	407	Amortization Expense	0	$0	0	
54	408	Property Tax	542	$0	542	Actual expense
55	408	Payroll Tax	10,424	$6,688	17,112	Estimated
56	408	Cell Tower Property Tax	842	($421)	421	Allocated 50% to CRRWC, 50% to HOA
57	409	Oregon Income Tax	0	$0	0	None - nonprofit
58	409	Federal Income Tax	0	$0	0	None - nonprofit
59		TOTAL REVENUE DEDUCTIONS	575,444	$2,335	577,779	
60		NET OPERATING INCOME	14,880	($20,312)	(5,432)	
61		UTILITY PLANT				
62	101	Utility Plant in Service	0	$1,051,206	1,051,206	Actual
63		Less:				
64	108	Depreciation Reserve	0	$553,393	553,393	Actual
65	271	Contributions in Aid of Const	0	$0	0	
66	272	Amortization of CIAC	0	$0	0	
67	281	Accumulated Deferred Income Tax	0	$0	0	
68		Net Utility Plant	0	$497,813	497,813	Actual
69		Plus: (working capital)		$0	0	
70	151	Materials and Supplies Inventory	0	$0	0	
71		Working Cash (Total Op Exp /12)	46,970	($3,731)	43,239	Calculation
72		TOTAL RATE BASE	46,970	$494,081	541,051	Actual
73		Rate of Return	$0		($0)	None

REVENUE SENSITIVE COSTS

Revenues		1.0000
O&M - Uncollectibles		0.0000
Franchise Fees		0.0000
OPUC Fee		0.0025
Short-term Interest		0.0000
State Taxable Income		0.9975
State Income Tax	**0.00%**	**0.0000**
Federal Taxable Income		0.9975
Federal Income Ta	**0.00%**	**0.0000**
Total Income Taxes		0.0000
Total Revenue Sensitive Cos		0.0025
Utility Operating Income		0.9975
Net-to-Gross Factor		1.0025

COST OF CAPITAL

		Capital Structure	Cost	Weighted Cost	
DEBT					
ALLY	22789	45.61%	4.84%	2.21%	MOVED TO DEBT SERVICE
ALLY	27175	54.39%	4.84%	2.63%	MOVED TO DEBT SERVICE
Other	$0	0.00%	0.00%	0.00%	
	$49,964			4.84%	
EQUITY	$0	0.00%	9.50%	0.00%	
	$49,964	100.00%		4.84%	
			ROR	**0.00%**	

Crooked River Ranch Water Company
DOCKET NO. UW 149
PLANT & DEPRECIATION

40,476

Staff/101
Willis/4

C D E F G H I J K L M N O P Q R S T U V W X Y Z AA AB AC AD AE AF AG AH AI AJ AK AL AM

Acct No.	Account Description	Date Acquired	Utility Plant Orig Cost	Less Excess Capa-city	Total Adj Plant	NARUC Asset Life	Annual Deprec	Final Month of Deprec	Before 1985	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	Accumu-lated Deprecia-tion Ending 2011	Remaining Plant Beginning 2012
301	**Organization**																																					
					0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
302	**Franchises**																																					
					0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
303	**Land and Land Rights**																																					
	Land Well #4	Jan 1994	7,187		7,187	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7,187
	New Office/Shop Land	Mar 1997	20,100		20,100	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20,100
	Land Phase 7, Lot 133 for Future Well $30,000 - not yet used and useful	Mar 2001			0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Land, Phase 16, Lot 45 for Future $31, 420 - allow 1/3 cost due to partial land for storage	Oct 2004	10,473		10,473	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10,473
	Water rights work	Oct 2011	405		405	3	0	Oct 2014	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	135	135	270
	Water rights extensions	Feb 2011	1,075		1,075	3		Feb 2014	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	358	358	717
					0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
304	**Structures and Improvements**																																					
	Cistern Fence	Jan 1990	2,328		2,328	35	67	Jan 2025	0	0	0	0	0	0	67	67	67	67	67	67	67	67	67	67	67	67	67	67	67	67	67	67	67	67	67	67	1,474	854
	Cistern Fan	Jan 1992	217		217	35	6	Jan 2027	0	0	0	0	0	0	0	0	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	120	97
	New Shop - Existing Building	Mar 1997	20,100		20,100	35	574	Mar 2032	0	0	0	0	0	0	0	0	0	0	0	0	0	478	574	574	574	574	574	574	574	574	574	574	574	574	574	574	8,514	11,586
	New Shop Remodel	May 1997	7,233		7,233	35	207	May 2032	0	0	0	0	0	0	0	0	0	0	0	0	0	138	207	207	207	207	207	207	207	207	207	207	207	207	207	207	3,036	4,197
	98 Remodel Costs	Jun 1998	15,833		15,833	35	452	Jun 2033	0	0	0	0	0	0	0	0	0	0	0	0	0	0	264	452	452	452	452	452	452	452	452	452	452	452	452	452	6,140	9,693
	Security Wiring	Jun 1998	400		400	35	11	Jun 2033	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6	11	11	11	11	11	11	11	11	11	11	11	11	11	149	251
	Building Costs (Changed to 25 year recovery to match loan)	Oct 1998	82,736		82,736	35	2,364	Oct 2033	0	0	0	0	0	0	0	0	0	0	0	0	0	0	591	2,364	2,364	2,364	2,364	2,364	2,364	2,364	2,364	2,364	2,364	2,364	2,364	2,364	31,323	51,413
	Fence	Jul 1999	5,695		5,695	35	163	Jul 2034	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	82	163	163	163	163	163	163	163	163	163	163	163	163	2,038	3,657
	Landscaping	Sep 1999	2,103		2,103	35	60	Sep 2034	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20	60	60	60	60	60	60	60	60	60	60	60	60	740	1,363
	Main Shop Extension	Dec 1999	2,000		2,000	35	57	Dec 2034	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5	57	57	57	57	57	57	57	57	57	57	57	57	689	1,311
	Parking Lot	Nov 2004	7,342		7,342	35	210	Nov 2039	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	35	210	210	210	210	210	210	210	1,505	5,837
	Office Extension	Jan 2005	36,693		36,693	35	1,048	Jan 2040	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,048	1,048	1,048	1,048	1,048	1,048	1,048	7,336	29,357
	Asphalt - Hap Taylor - **Added by Staff - UW 120**	Jul 2006	1,052		1,052	35	30	Jul 2041	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15	30	30	30	30	30	165	887
	6' and 4' Blocks - Hooker Creek - **Added by Staff - UW 120**	Aug 2006	1,275		1,275	35	36	Aug 2041	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15	36	36	36	36	36	195	1,080
	Golf Course Bypass - **Added by Staff - UW 120**	Dec 2006	19,934		19,934	35	570	Dec 2041	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	48	570	570	570	570	570	2,898	17,036
	Blocks - Hooker Creek - **Added by Staff - UW 120**	Jun 2007	270		270	35	8	Jun 2042	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5	8	8	8	8	37	233
	Exterior Painting Office - Langley's	Aug 2007	2,675		2,675	35	76	Aug 2042	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	32	76	76	76	76	336	2,339
	Goodman Heat Pump Office - Cascade Heating	Sep 2007	9,243		9,243	35	264	Sep 2042	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	88	264	264	264	264	1,144	8,099
	Solar Film Application Office Windows - Custom Tint	Jan 2008	1,140		1,140	35	33	Jan 2043	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	33	33	33	33	132	1,008
	Well 2 & 4 Unit Heaters - Grainger	Feb 2010	1,173		1,173	35	34	Feb 2045	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	31	34	65	1,108
	Cistern Unit Heater -Grainger	Mar 2010	500		500	35	14	Mar 2045	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12	14	26	474
	Fuel Tank Enclosed Carport - Coast to Coast Carports	Apr 2010	2,412		2,412	35	69	Apr 2045	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	52	69	121	2,291
	Drainage Culvert Well #4 - ADG Excavation	Nov 2011	1,035		1,035	35	30	Nov 2046	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5	5	1,030
					0	35	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	35	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	35	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	35	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	35	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

305 Collecting and Impounding Reservoirs

					0	50	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	50	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	50	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	50	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

306 Lake, River and Other Intakes

					0	35	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	35	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	35	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	35	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

307 Wells and Springs

Source of Supply - CIAC - $113,896	Jul 1974	0			0	25	0	Jun 1999	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Well #2 - 95 Repairs	Sep 1995	23,690			23,690	25	948	Sep 2020	0	0	0	0	0	0	0	0	0	0	0	316	948	948	948	948	948	948	948	948	948	948	948	948	948	948	948	948	15,484	8,206
Well #4	May 1996	397,850			397,850	25	15,914	May 2021	0	0	0	0	0	0	0	0	0	0	0	0	10,609	15,914	15,914	15,914	15,914	15,914	15,914	15,914	15,914	15,914	15,914	15,914	15,914	15,914	15,914	15,914	249,319	148,531
Well No. 2 Improvements	Mar 2004	2,597			2,597	25	104	Mar 2029	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	87	104	104	104	104	104	104	104	815	1,782
Well#2 - Repairs/Flex Smart Motor Controller	Sep 2010	6,386			6,386	25	255	Aug 2035	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	106	255	361	6,025
					0	25	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
New Well - CWIP - (Engineer - $22,997 & Attorney Fees - $58,702 & Survey of Land - $3,550) = $85249 UW 120 Question prudency of attorney fees					0	25	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	25	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	25	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

308 Infiltration Galleries and Tunnels

					0	25	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	25	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	25	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	25	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

309 Supply Main

CV Speed Control/Repair Kit - GC Systems	Aug 2008	554			554	50	11	Jul 2058	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6	11	11	11	39	515
2" Pressure Reducing Valve - GC Systems	Sep 2008	1,565			1,565	50	31	Aug 2058	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13	31	31	31	106	1,459
CV Speed Control/Valve Position Indicator - GC Systems	Sep 2008	570			570	50	11	Aug 2058	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5	11	11	11	38	532
Gate Valves - HD Fowler	Apr 2009	2,492			2,492	50	50	Mar 2059	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	42	50	50	142	2,350
3 - D-040 2" Air Valve - United Pipe & Supply	May 2011	975			975	50	20	Apr 2061	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15	15	960
Thrust Block Install, Air Relief Valves Mainline, Vault Install - Avion	Jun 2011	4,878			4,878	50	98	May 2061	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	65	65	4,813
2 - D-040 2" Air Valve - United Pipe & Supply	Oct 2011	650			650	50	13	Sep 2061	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4	4	646
					0	50	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	50	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	50	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	50	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

310 Power Generation Equipment

Generator	Feb 1996	700			700	30	23	Feb 2026	0	0	0	0	0	0	0	0	0	0	0	0	21	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	366	334
Generator	Apr 1999	18,500			18,500	30	617	Mar 2029	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	514	617	617	617	617	617	617	617	617	617	617	617	617	7,918	10,582
Generator Installation	Dec 1999	8,582			8,582	30	286	Dec 2029	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	24	286	286	286	286	286	286	286	286	286	286	286	286	3,456	5,126
Generator	Jul 2005	10,000			10,000	30	333	Jun 2035	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	194	333	333	333	333	333	333	2,192	7,808

311 Pumping Equipment

Grainger	Feb 1999	388			388	20	19	Feb 2019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17	19	19	19	19	19	19	19	19	19	19	19	19	245	143
300 PSI Pressure	Apr 1999	635			635	20	32	Mar 2019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	27	32	32	32	32	32	32	32	32	32	32	32	32	411	224
Well #4 - Pull and repair	Mar 2011	600			600	20	30	Mar 2031	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25	25	575
rebuild turbine pump	3/18/2011	2,950			2,950	20	148	Mar 2031	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	123	123	2,827
rebuild 200 hp	3/18/2011	600			600	20	30	Mar 2031	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25	25	575
Well #4 - Rebuild & Replace Pump - Abbas & Avion	Apr 2011	17,285			17,285	20	864	Mar 2031	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	720	720	16,565
pump repair Well # 4	May 2011	10,599			10,599	20	530	May 2031	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	353	353	10,246
					0	20	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

320 Water Treatment Equipment

Chlorinator - Well #4	Mar 1999	2,962			2,962	20	148	Mar 2019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	123	148	148	148	148	148	148	148	148	148	148	148	148	1,899	1,063
					0	20	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	20	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	20	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

330 Distribution Reservoir and Standpipes

Staff/101
Willis/6

	Main Reservoir - CIAC - $336,266	Jul 1975	0		0	50	0	Jun 2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Cistern - CIAC - $92,202	Jul 1975	0		0	50	0	Jun 2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	50	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	50	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
331	**Transmission and Distribution Mains**																																					
	Pipes & Valves - CIAC - $996,547	Jul 1974	0		0	50	0	Jun 2024	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Hummingbird Line Extension - Customer Paid - $32,123	Jan 2001	0		0	50	0	Jan 2051	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Quail Line Extension - Customer Paid - $65,907	Oct 2001	0		0	50	0	Oct 2051	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Chinook/Minnow - Customer Paid - $38,526	Dec 2002	0		0	50	0	Dec 2052	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Chipmonk - Customer Paid - $61,755	Jun 2004	0		0	50	0	May 2054	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Canary - Customer Paid - $19,213	Jul 2004	0		0	50	0	Jul 2054	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Steelhead Extension - Customer Paid - $42,767	Jul 2004	0		0	50	0	Jul 2054	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Peninsula Line Extension - Customer Paid - $218,515	Aug 2004	0		0	50	0	Aug 2054	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Golden Mantel Extension - Customer Paid - $12,816	Oct 2005	0		0	50	0	Sep 2055	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	50	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	50	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	50	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	50	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
333	**Services**																																					
	300 psi ctb	Apr 2007	1,766		1,766	30	59	Apr 2037	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	44	59	59	59	59	280	1,486
	6" Extension for Ametek	May 2007	703		703	30	23	May 2037	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15	23	23	23	23	107	596
					0	30	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	30	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
334	**Meters and Meter Installations**																																					
	511 Meters & 129 DCVs - Customer Paid - $16,000	Jul 1975	0		0	20	0	Jun 1995	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	101 Meters & DCV - Customer Paid - $5,050	Jan 1992	0		0	20	0	Dec 2011	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	73 Meters & DCV - Customer Paid - $3,650	Jan 1993	0		0	20	0	Dec 2012	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	97 Meters & DCV - Customer Paid - $4,850	Jan 1994	0		0	20	0	Dec 2013	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	189 Meters & DCV - Customer Paid - $8,694	Jan 1995	0		0	20	0	Dec 2014	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	81 Meters & DCV - Customer Paid - $3,726	Jan 1996	0		0	20	0	Dec 2015	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	35 Meters & Setters - Customer Paid - $2,982	Jan 1997	0		0	20	0	Dec 2016	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	34 Meters & Setters - Customer Paid - $2,897	Jan 1998	0		0	20	0	Dec 2017	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Meters - 2007 HD Fowler - $2,230 - Added by Staff - UW 120	Mar 2007	2,230		2,230	20	112	Mar 2027	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	93	112	112	112	112	541	1,689
	MeterStock - Ferguson - $8,077 - Added by Staff - UW 120	Mar 2007	8,077		8,077	20	404	Mar 2027	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	337	404	404	404	404	1,953	6,124
	1 - 2" Neptune Trident 10 Meter - Oregon Meter Repair	Mar 2008	325		325	20	16	Feb 2028	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15	16	16	16	63	262
	25 5/8x3/4 Meters - Oregon Meter Repair	Jun 2008	775		775	20	39	May 2028	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	26	39	39	39	143	632
	12 5/8x3/4 Meters - Oregon Meter Repair	Mar 2009	378		378	20	19	Feb 2029	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17	19	19	55	323
	25 Meters 5/8x3/4 - Ferguson Enterprises	Oct 2009	655		655	20	33	Sep 2029	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11	33	33	77	578
	20 5/8x3/4 Meters _ Oregon Meter Repair	Oct 2009	630		630	20	32	Sep 2029	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11	32	32	75	555
	1 - 2" Neptune Trident 10 Meter - Oregon Meter Repair	Nov 2009	325		325	20	16	Oct 2029	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4	16	16	36	289
	24 5/8x3/4 Meters - Oregon Meter Repair	May 2010	778		778	20	39	Apr 2030	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	29	39	68	710
	24 5/8x3/4 Meters - Oregon Meter Repair	Aug 2010	756		756	20	38	Jul 2030	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	19	38	57	699
	New Meter Hookup (Golden Mantle) - Avion	Feb 2011	160		160	20	8	Jan 2031	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8	8	152
	Meter Replacement (Peninsula) - Avion	Feb 2011	280		280	20	14	Jan 2031	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14	14	266
	Meter Replacement	Feb 2011	192		192	20	10	Feb 2031	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9	9	183
	New Meter Hookup (Commercial) - Avion	Mar 2011	80		80	20	4	Feb 2031	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4	4	76
	10 - 5/8x3/4 Meters - Ferguson Enterprises	May 2011	488		488	20	24	Apr 2031	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18	18	470
	12 - 5/8x3/4 Meters - Ferguson Enterprises	May 2011	544		544	20	27	Apr 2031	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20	20	524

	2 - CTS Comp Ang Meters - Ferguson Enterprises	Oct 2011	130		130	20	7	Sep 2031	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	2	128
	12 - 5/8x3/4 Meters - United Pipe & Supply	Nov 2011	684		684	20	34	Oct 2031	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9	9	675
	Auto Control Translater Pack for Scada (New Meter Well#2) - United Pipe Supply	Dec 2011	933		933	20	47	Nov 2031	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8	8	925
	SE 6" T2 100CF Meter (Well #2) - United Pipe & Supply	Dec 2011	3,990		3,990	20	200	Nov 2031	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	33	33	3,957
	SEN 100DN Act Pak (Well # 4) - United Pipe & Supply	Dec 2011	822		822	20	41	Nov 2031	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7	7	815
					0	20	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	20	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	20	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	20	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
335	**Hydrants**																																					
	Hydrant Installation - Avion	Mar 2011	555		555	40	14	Feb 2051	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13	13	542
					0	40	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	40	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	40	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
336	**Cross Connection Control (utility owned)**																																					
					0	15	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	15	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	15	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	15	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
339	**Other Plant**																																					
					0	30	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	30	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	30	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	30	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
340	**Office Furniture and Equipment**																																					
	Office Furniture - Sold - 7/01/2006 ($	Jan 1992	0		0	20	0	Dec 2011	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Office Equipment FULLY DEP	Jan 1992	3,075		3,075	20	154	Dec 2011	0	0	0	0	0	0	0	0	13	154	154	154	154	154	154	154	154	154	154	154	154	154	154	154	154	154	154	290	3,075	0
	Office Equipment - Sold - 7/01/06 - ($	Aug 1992	0		0	20	0	Aug 2012	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Office Equipment - Sold - 7/01/06	Apr 1993	0		0	20	0	Apr 2013	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Office Equipment - Sold - 7/01/06 ($8	May 1993	0		0	20	0	May 2013	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Office Equipment - Sold - 7/01/06	Nov 1993	0		0	20	0	Nov 2013	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Shop Shelves	May 1997	502		502	20	25	May 2017	0	0	0	0	0	0	0	0	0	0	0	0	0	17	25	25	25	25	25	25	25	25	25	25	25	25	25	25	367	135
	Tables & Chairs	Oct 1998	1,876		1,876	20	94	Oct 2018	0	0	0	0	0	0	0	0	0	0	0	0	0	0	24	94	94	94	94	94	94	94	94	94	94	94	94	94	1,246	630
	Stacking Chairs	Oct 1998	832		832	20	42	Oct 2018	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11	42	42	42	42	42	42	42	42	42	42	42	42	42	557	275
	Office Equipment - Sold - 07/01/06 ($	Apr 2001	0		0	20	0	Apr 2021	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Folder/Inserter	Oct 2005	3,850		3,850	20	193	Oct 2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	48	193	193	193	193	193	193	1,206	2,644
	4 - Office Chairs - Staples	Feb 2011	540		540	20	27	Jan 2031	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	27	27	513
					0	20	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	20	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	20	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	20	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
341	**Transportation Equipment**																																					
	Pick-up - Sold - 07/01/06	Jul 1991	0		0	7	0	Jun 1998	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	1992 Ford Ranger Pick-up FU	Nov 1993	6,010		6,010	7	859	Nov 2000	0	0	0	0	0	0	0	0	0	143	859	859	859	859	859	859	713	0	0	0	0	0	0	0	0	0	0	0	6,010	0
	1993 Pick-up FULLY DEPREC	Jun 1995	6,496		6,496	7	928	Jun 2002	0	0	0	0	0	0	0	0	0	0	0	541	928	928	928	928	928	928	387	0	0	0	0	0	0	0	0	0	6,496	0
	Ford Ranger FULLY DEPRE	Jul 1999	17,627		17,627	7	2,518	Jul 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,259	2,518	2,518	2,518	2,518	2,518	2,518	1,260	0	0	0	0	0	17,627	0
	Trailer FULLY DEPRECIATE	Jul 1999	3,845		3,845	7	549	Jul 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	275	549	549	549	549	549	549	276	0	0	0	0	0	3,845	0
	Diamond B Trailer FULLY DE	Mar 2001	6,595		6,595	7	942	Feb 2008	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	864	942	942	942	942	942	942	79	0	0	0	6,595	0
	Chevrolet Silverado - **Added by Staff - UW 120**	Apr 2006	38,923		38,923	7	5,560	Mar 2013	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,633	5,560	5,560	5,560	5,560	5,560	32,433	6,490
	Chevrolet Steps - **Added by Staff - UW 120**	Apr 2006	400		400	7	57	Mar 2013	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	48	57	57	57	57	57	333	67
	Chevrolet Seat Covers - **Added by Staff - UW 120**	Apr 2006	344		344	7	49	Mar 2013	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	41	49	49	49	49	49	286	58
	Chevrolet Seat Covers - **Added by Staff - UW 120**	Aug 2006	344		344	7	49	Jul 2013	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25	49	49	49	49	49	270	74
	Pup Trailer - **Added by Staff - UW 120**	Sep 2006	465		465	7	66	Sep 2013	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22	66	66	66	66	66	352	113
*	Chevrolet Silverado 2011 (expensed)	Nov 2011	0		0	7	0	Oct 2018	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
*	Chevrolet Colorado 2012 (expensed)	Nov 2011	0		0	7	0	Oct 2018	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Spray on Bed Liner Chev Silverado - Central Oregon Line - X	Nov 2011	500		500	7	71	Oct 2018	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18	18	482
	Lumber rack, toolbox & beacon light Chev Silverado - The Truck Works	Dec 2011	2,499		2,499	7	357	Nov 2018	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	60	60	2,439
	Load Binders & Mud Flaps Chev Silverado - The Truck Works	Dec 2011	374		374	7	53	Nov 2018	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9	9	365
					0	7	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

					0	7	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	7	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	7	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

343	**Tools, Shop, and Garage Equipment**																																					
	Sump Trash Pump	Jul 1990	797		797	15	53	Jun 2005	0	0	0	0	0	0	31	53	53	53	53	53	53	53	53	53	53	53	53	53	53	24	0	0	0	0	0	0	797	0
	Pipe Saw	Jul 1990	361		361	15	24	Jun 2005	0	0	0	0	0	0	14	24	24	24	24	24	24	24	24	24	24	24	24	24	24	11	0	0	0	0	0	0	361	0
	Tools & Equipment	Jan 1992	778		778	15	52	Dec 2006	0	0	0	0	0	0	0	0	4	52	52	52	52	52	52	52	52	52	52	52	52	52	98	0	0	0	0	0	778	0
	Shop Tools & Equipment	Jan 1993	1,056		1,056	15	70	Dec 2007	0	0	0	0	0	0	0	0	0	6	70	70	70	70	70	70	70	70	70	70	70	70	70	140	0	0	0	0	1,056	0
	Backhoe	Apr 1994	19,500		19,500	15	1,300	Apr 2009	0	0	0	0	0	0	0	0	0	0	975	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	325	0	0	19,500	0
	Dump Truck	Dec 1994	6,000		6,000	15	400	Dec 2009	0	0	0	0	0	0	0	0	0	0	33	400	400	400	400	400	400	400	400	400	400	400	400	400	400	367	0	0	6,000	0
	Ackley Tool	Apr 1996	644		644	15	43	Apr 2011	0	0	0	0	0	0	0	0	0	0	0	0	32	43	43	43	43	43	43	43	43	43	43	43	43	43	43	10	644	0
	Eyewash Station	Dec 1998	279		279	15	19	Nov 2013	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3	19	19	19	19	19	19	19	19	19	19	19	19	19	250	29
	Battery Changer	Dec 1998	179		179	15	12	Nov 2013	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	12	12	12	12	12	12	12	12	12	12	12	12	12	158	21
	Shop Tools & Equipment	Dec 1999	27,280		27,280	15	1,819	Dec 2014	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	152	1,819	1,819	1,819	1,819	1,819	1,819	1,819	1,819	1,819	1,819	1,819	1,819	21,980	5,300
	Backhoe	Aug 2000	25,000		25,000	15	1,667	Aug 2015	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	695	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	19,032	5,968
	Crane - $13,500 paid twice by customers. No documentation to indicate otherwise.	May 2002	0		0	15	0	May 2017	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Dump Truck	Mar 2005	0		0	15	0	Mar 2020	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Excavator - Sold to Rooks - $138,488 $22,452 Gain	Sep 2005	0		0	15	0	Sep 2020	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Excavator - Hammer - $23,400 (Not included in DR 46)	Sep 2005	0		0	15	0	Sep 2020	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Dump Truck Repairs - Pacific Power P	Feb 2008	11,473		11,473	15	765	Jan 2023	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	765	765	765	765	3,060	8,413
	Fuel Transfer Pump & Meter	Apr 2010	958		958	15	64	Mar 2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	53	64	117	841
	Air Compressor - Grainger	Jul 2010	2,141		2,141	15	143	Jun 2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	83	143	226	1,915
	Shop Safety Supplies - Alert Safety	Jan 2011	218		218	15	15	Dec 2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1	217
	Tool Chest - Big R	Aug 2011	660		660	15	44	Jul 2026	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22	22	638
	Combo Tool Set - Western Tool Suppl	Aug 2011	506		506	15	34	Jul 2026	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17	17	489
	Pressure Testing Gauges & Accessories - Pollardwater.com	Sep 2011	719		719	15	48	Aug 2026	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20	20	699
					0	15	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	15	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	15	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
344	**Laboratory Equipment**																																					
					0	15	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	15	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	15	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	15	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
345	**Power Operated Equipment**																																					
	Power Valve Exer . & Tool	Feb 1996	3,995		3,995	10	400	Feb 2006	0	0	0	0	0	0	0	0	0	0	0	0	367	400	400	400	400	400	400	400	400	400	28	0	0	0	0	0	3,995	**0**
	12" Backhoe Bucket	Sep 2011	600		600	10	60	Aug 2021	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25	25	575
					0	10	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	10	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
346	**Communication Equipment**																																					
	Motorola Radio Equipment	Jun 1994	2,791		2,791	10	279	May 2004	0	0	0	0	0	0	0	0	0	0	186	279	279	279	279	279	279	279	279	279	94	0	0	0	0	0	0	0	2,791	0
	Temp /Motion Sensor - Well #2	Mar 1999	949		949	10	95	Mar 2009	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	79	95	95	95	95	95	95	95	95	95	15	0	0	949	0
	Temp /Motion Sensor - Well #4	Mar 1999	997		997	10	100	Mar 2009	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	83	100	100	100	100	100	100	100	100	100	14	0	0	997	0
	Cellular Telephone Blocker (Scada) - Comm-Link	Mar 2007	609		609	10	61	Feb 2017	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	56	61	61	61	61	300	309
	Sentridial Alarm System/Solar Panel (Scada) - Comm-Link	Aug 2008	1,171		1,171	10	117	Jul 2018	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	59	117	117	117	410	761
	Thermocouple (Scada) - Comm Link	Dec 2009	368		368	10	37	Nov 2019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6	37	37	80	288
	Decoder Board (Scada) - Comm Link	Aug 2010	533		533	10	53	Jul 2020	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	27	53	80	453
	Motorola M120 40 watt 2 Channel Radio - Comm-Link	Sep 2010	667		667	10	67	Aug 2020	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	28	67	95	572
					0	10	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	10	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	10	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
347	**Electronic/Computer Equipment**																																					
	Copier	Jan 1992	2,984		2,984	5	597	Dec 1996	0	0	0	0	0	0	0	0	50	597	597	597	1,143	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,984	0
	Software - Sold - 7/1/06 ($21)	Jan 1992	0		0	5	0	Dec 1996	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Computer - Sold - 7/1/06 ($338)	Jan 1992	0		0	5	0	Dec 1996	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Computer Update - Sold - 7/01/06 ($26)	Jan 1992	0		0	5	0	Dec 1996	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Computer Mouse - Sold - 7/01/06 ($9)	Jan 1992	0		0	5	0	Dec 1996	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Computer Monitor	Sep 1994	999		999	5	200	Sep 1999	0	0	0	0	0	0	0	0	0	0	67	200	200	200	200	132	0	0	0	0	0	0	0	0	0	0	0	0	999	0
	Billing Software - Sold - 7/01/06	Sep 1994	0		0	5	0	Sep 1999	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Mach Tech	Jan 1995	2,641		2,641	5	528	Jan 2000	0	0	0	0	0	0	0	0	0	0	0	528	528	528	528	528	1	0	0	0	0	0	0	0	0	0	0	0	2,641	0

Staff/101
Willis/9

	Computer Equipment - Sold - 7/01/06	Jun 1998	0		0	5	0	Jun 2003	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Virtual Office System - Sold - 07/01/06	Sep 1998	0		0	5	0	Aug 2003	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Panasonic TV	Oct 1998	350		350	5	70	Oct 2003	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18	70	70	70	70	52	0	0	0	0	0	0	0	0	350	0
	VOS DP Monitor - Sold - 07/01/06	Dec 1998	0		0	5	0	Dec 2003	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Computer & Monitor - Sold - 07/01/06	Jan 1999	0		0	5	0	Jan 2004	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Camera	Apr 1999	1,267		1,267	5	253	Apr 2004	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	190	253	253	253	253	65	0	0	0	0	0	0	0	1,267	0
	Copier - Sold - 7/01/06	May 1999	0		0	5	0	May 2004	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Canon Image Runner 2000	Oct 2002	6,000		6,000	5	1,200	Oct 2007	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	300	1,200	1,200	1,200	1,200	900	0	0	0	0	6,000	0
	Printer	Jan 2003	719		719	5	144	Jan 2008	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	144	144	144	144	144	-1	0	0	0	719	0
	4-New Computers, Monitors	Sep 2004	9,805		9,805	5	1,961	Sep 2009	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	654	1,961	1,961	1,961	1,961	1,307	0	0	9,805	0
	SCADA Computer	Nov 2004	1,658		1,658	5	332	Nov 2009	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	55	332	332	332	332	275	0	0	1,658	0
	Dell Computer - **Added by Staff - UW 120**	Dec 2005	1,411		1,411	5	282	Dec 2010	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	24	282	282	282	282	259	0	1,411	0
	Photo Printer - **Added by Staff - UW 120**	Jun 2006	242		242	5	48	Jun 2011	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	28	48	48	48	48	22	242	0
	Typewriter - **Added by Staff - UW 120**	Dec 2006	500		500	5	100	Dec 2011	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8	100	100	100	100	92	500	0
	Trixbox Phone System - **Added by Staff - UW 120**	Apr 2007	1,013		1,013	5	203	Apr 2012	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	152	203	203	203	203	964	49
	Martin Yale Paper Joggger	Apr 2010	630		630	5	126	Mar 2015	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	105	126	231	399
	3-HP Computers (front desk, accounting & Sherry)	Nov 2010	1,500		1,500	5	300	Oct 2015	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	75	300	375	1,125
	Server W/Drives	Nov 2010	610		610	5	122	Oct 2015	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	31	122	153	457
	GIS Server	Dec 2010	590		590	5	118	Nov 2015	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20	118	138	452
	5 Disk Drives For GIS Server	Dec 2010	390		390	5	78	Nov 2015	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13	78	91	299
	HP Pavilion dv6t Laptop - HP Home & Office Store	Feb 2011	520		520	5	104	Jan 2016	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	104	104	416
	Powercom Kin-2200AP (Pwr backup-Phones & Server) Newegg	Feb 2011	235		235	5	47	Jan 2016	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	47	47	188
	6 - APC 450VA Back-UPS ES - Walmart.com	Mar 2011	279		279	5	56	Feb 2016	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	51	51	228
	HP Pavilion P7-1010 & Hard Drive(Frank's Office) - Office Max	Aug 2011	629		629	5	126	Jul 2016	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	63	63	566
	Frank's computer	Apr 2012	1,628		1,628	5	326	Apr 2017	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,628
					0	5	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	5	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
348	**Miscellaneous Equipment**																																					
	Air Conditioner - Sold - 7/01/06 ($9)	Jan 1992	0		0	10	0	Dec 2001	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Fire Equipment	Jun 1998	530		530	10	53	Jun 2008	0	0	0	0	0	0	0	0	0	0	0	0	0	0	31	53	53	53	53	53	53	53	53	53	22	0	0	0	530	0
	Equipment - Machinery	Oct 1998	325		325	10	33	Sep 2008	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11	33	33	33	33	33	33	33	33	33	17	0	0	0	325	0
	Equipment - Improvements	Feb 1999	478		478	10	48	Jan 2009	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	48	48	48	48	48	48	48	48	48	48	-2	0	0	478	0
	Equipment - Improvements	Apr 2001	118		118	10	12	Mar 2011	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10	12	12	12	12	12	12	12	12	12	0	118	0
	Shredder - **Added by Staff - UW 120**	Apr 2007	200		200	10	20	Apr 2017	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15	20	20	20	20	95	105
	Ramp Closed Kit - Alert Safety	Mar 2011	936		936	10	94	Feb 2021	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	86	86	850
	M-40 air Monitor - Alert Safety	Dec 2011	800		800	10	80	Nov 2021	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13	13	787
					0	10	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	10	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	10	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0	10	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTALS		1,051,206	0	1,051,206		0		0	0	0	0	0	0	112	144	217	1,102	3,143	5,446	18,040	22,881	24,015	29,034	32,790	33,922	33,761	34,400	34,806	37,695	41,228	41,855	41,075	39,215	37,671	40,841	553,393	497,813

Original Plant In Service Cost	1,051,206
Less: Excess Capacity	0
"Used & Useful" Plant	1,051,206
Less Accum Depreciation	553,393
NET PLANT	497,813

Sale of Plant - zero out per MD
Allow only 1 backhoe
Do not allow crane

2011 Depreciation Expense	40,841

⬜	Plant Added in UW 120
🟪	CIAC
🟩	Plant Sold
🟨	Fully Depreciated Plant
🟦	Plant transferred from expense accounts

* Two Chevy trucks have been

Staff/101
Willis/10

Current and Proposed Rates

Residential/Commercial/Industrial/Multi-family	Current		Company Proposed		Stipulated
monthly base rate	$25.20		$25.08		$23.00
monthly consumption included in base rate (cf)	300		0		0
tier 1 rate (per 100 cf)	$0.80		$0.90		$0.83
monthly threshold (cf)	n/a		n/a		6,000
tier 2 rate (per 100 cf)	n/a		n/a		$0.93

Non-profit Organizations (same as above)	Current		Company Proposed		Stipulated
monthly base rate	$25.20		$25.08		$23.00
application of base rate			1st meter only		all meters
monthly consumption included in base rate (cf)	300		0		0
tier 1 rate (per 100 cf)	$0.80		$0.90		$0.83
monthly threshold (cf)	n/a		n/a		6,000
tier 2 rate (per 100 cf)	n/a		n/a		$0.93

Temporary Service/Water Haulers	Current		Company Proposed		Stipulated
monthly base rate	$0.00		$0.00		$0.00
monthly consumption included in base rate (cf)	0		0		0
tier 1 rate (per 100 cf)	$0.80		$0.96		$0.93
monthly threshold (cf)	n/a		n/a		n/a
tier 2 rate (per 100 cf)	n/a		n/a		n/a

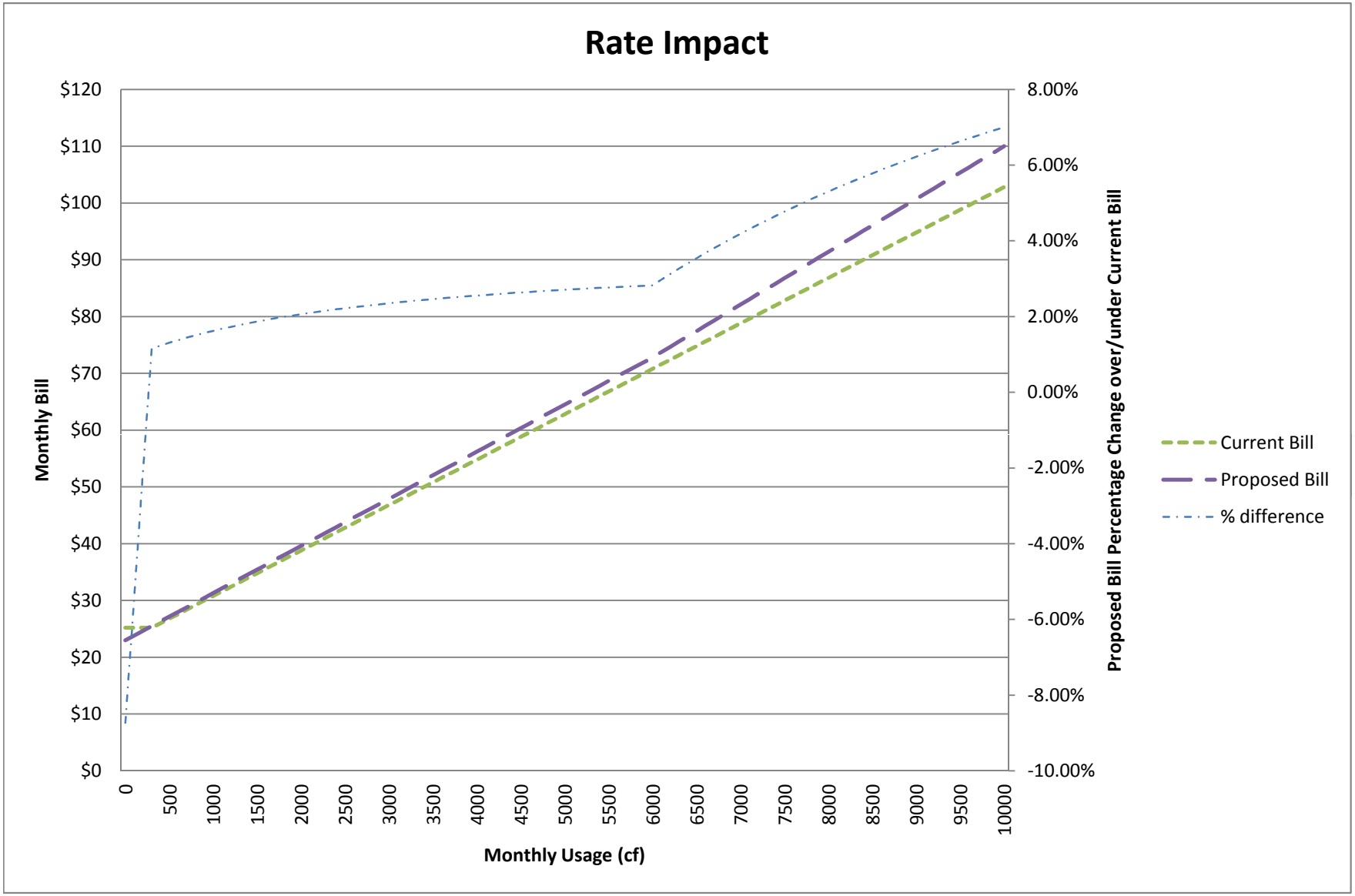
Irrigation	Current		Company Proposed		Stipulated
monthly base rate	$25.20		$0.00		$23.00
monthly consumption included in base rate (cf)	300		0		0
tier 1 rate (per 100 cf)	$0.80		$0.96		$0.83
monthly threshold (cf)	n/a		n/a		6,000
tier 2 rate (per 100 cf)	n/a		n/a		$0.93

Staff/101
Willis/11

Current and Proposed Bills for Monthly Usage and Percentage Difference

Usage (cf/month)	Current Bill	Proposed Bill	% Difference
0	$25.20	$23.00	-9%
500	$26.80	$27.15	1%
1000	$30.80	$31.30	2%
1500	$34.80	$35.45	2%
2000	$38.80	$39.60	2%
2500	$42.80	$43.75	2%
3000	$46.80	$47.90	2%
3500	$50.80	$52.05	2%
4000	$54.80	$56.20	3%
4500	$58.80	$60.35	3%
5000	$62.80	$64.50	3%
5500	$66.80	$68.65	3%
6000	$70.80	$72.80	3%
6500	$74.80	$77.45	4%
7000	$78.80	$82.10	4%
7500	$82.80	$86.75	5%
8000	$86.80	$91.40	5%
8500	$90.80	$96.05	6%
9000	$94.80	$100.70	6%
9500	$98.80	$105.35	7%
10000	$102.80	$110.00	7%

Current and Proposed Bills for Monthly Usage and Percentage Difference



CERTIFICATE OF SERVICE

UW 149

I certify that I have this day served the foregoing document upon all parties of record in this proceeding by delivering a copy in person or by mailing a copy properly addressed with first class postage prepaid, or by electronic mail pursuant to OAR 860-001-0180, to the following parties or attorneys of parties.

Dated this 28th day of September, 2012 at Salem, Oregon.

Kay Barnes

Kay Barnes
PUC-Utility Program
550 Capitol St NE Ste 215
Salem, Oregon 97301-2551
Telephone: (503) 378-5763

UW 149
SERVICE LIST (PARTIES)

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BARBARA OAKLEY	14000 SW CINDER DR CROOKED RIVER RANCH OR 97760 boakley@webformixair.com
CABLE HUSTON BENEDICT HAAGENSEN & LLOYD	
TOMMY A BROOKS	1001 SW FIFTH AVE, STE 2000 PORTLAND OR 97204-1136 tbrooks@cablehuston.com
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DENNIS KIRK PRESIDENT	PO BOX 2319 TERREBONNE OR 97760 dennis@crrwater.com
CROOKED RIVER RANCH WATER COMPANY	
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