



Oregon

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Public Utility Commission

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November 20, 2012

Via Electronic Filing and U.S. Mail

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

**RE: Docket No. UW 152/UI 324 – In the Matter of AIR ACRES WATER SYSTEM
Request for a General Rate Revision and Application for Approval of Affiliated Interest
Agreement with Dan Roach.**

Enclosed for electronic filing in the above-captioned docket is Staff's Testimony in Support of Stipulation in Docket UW152/UI 324.

/s/ Kay Barnes

Kay Barnes

PUC-Utility Program

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Kay.Barnes@state.or.us

c: UW 152/UI 324 Service List (parties)

ELLEN F. ROSENBLUM
Attorney General



MARY H. WILLIAMS
Deputy Attorney General

DEPARTMENT OF JUSTICE
GENERAL COUNSEL DIVISION

November 20, 2012

Filing Center
Public Utility Commission of Oregon
550 Capitol Street, NE
Suite 2148
Salem, Oregon 97308


Re: UW 152

Dear Filing Center:

Enclosed for filing please find the original and five copies of a Stipulation resolving all issues in this case between the Stipulating Parties, which include Staff, the applicant (Roth Development, Inc./Air Acres Water System), and three of the four intervening customers. Also enclosed are the original and five copies of the supporting testimony of Staff witness Brittany Andrus, a the original and one copy of a motion to submit the Stipulation and supporting testimony into evidence with the affidavit of Brittany Andrus attesting to the truthfulness of her testimony appended.

The Stipulation has been executed by Staff and Dan Roach (on behalf of Roth Development, Inc./Air Acres Water System). The other three stipulating parties are currently unavailable and have not yet signed the Stipulation. Staff will submit their signature pages when they return from vacation and are available to sign.

Thank you for your attention.

Sincerely,

Stephanie S. Andrus
Senior Assistant Attorney General

Enc.
c. Service list

**PUBLIC UTILITY COMMISSION
OF OREGON**

UW 152/ UI 324

**STAFF TESTIMONY
OF**

BRITTANY ANDRUS

**In the Matter of
AIR ACRES WATER SYSTEM
Request for a General Rate Revision and
Application for Approval of Affiliated Interest
Agreement with Dan Roach.**

November 20, 2012

CASE: UW 152/UI 324
WITNESS: BRITTANY ANDRUS

**PUBLIC UTILITY COMMISSION
OF
OREGON**

STAFF EXHIBIT 100

Direct Testimony

In Support of the Stipulation

November 20, 2012

1 **Q. PLEASE STATE YOUR NAME, OCCUPATION, AND BUSINESS**
2 **ADDRESS.**

3 A. My name is Brittany Andrus. My business address is 550 Capitol Street NE,
4 Suite 215, Salem, Oregon 97301-2551.

5 **Q. PLEASE DESCRIBE YOUR RELEVANT WORK EXPERIENCE.**

6 A. Please see Exhibit 102.

7 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

8 A. Staff testimony introduces and supports the Stipulation agreed to by the
9 Stipulating Parties in Docket UW 152.

10 **Q. HOW IS YOUR TESTIMONY ORGANIZED?**

11 A. Staff testimony is organized as follows:

12 Issue 1: Air Acres Description and Regulatory History
13 Issue 2: The Proposed Filing
14 Issue 3: Staff's Analysis of the Company's Filing
15 Issue 4: Customer and Affiliated Interest Concerns
16 Issue 5: Summary of the Stipulation

17

18 **Q. WHO ARE THE PARTIES IN THIS DOCKET?**

19 A. The parties in this docket are Roth Development and Air Acres Water System
20 (the Company), Commission Staff (Staff), Jim Weltman and Tanya Wylder
21 (Intervener), Diane Fogg (Intervener), and Dennis Wittenberg (Intervener).The
22 "Stipulating Parties" are Roth, Staff, Jim Weltman and Tanya Wylder and Diane
23 Fogg.

24

1 **ISSUE 1: THE COMPANY'S DESCRIPTION AND REGULATORY HISTORY**

2 **Q. PLEASE DESCRIBE THE ROTH DEVELOPMENT AND AIR ACRES**

3 **WATER SYSTEM.**

4 A. Roth Development owns Air Acres; however, Air Acres is not a separate entity.

5 Roth Development built Air Acres 1 in 1969. A second set of homes was added
6 in the early 1970s. Air Acres now consists of 18 developed lots, an adjacent air
7 strip, and the water system, which originally served 17 of the 18 households.

8 Roth Development still owns two lots, which contain the airstrip and much of
9 the water system.

10 The water source is an exempt-use well, which allows for the withdrawal of
11 15,000 gallons of water per day for domestic use, and one-half acre of
12 irrigation. Within the last 18 months, three customers have drilled their own
13 wells, leaving 14 customers currently served by the Company.

14 **Q. HOW DID THE COMPANY BECOME A RATE-REGULATED PUBLIC**

15 **WATER UTILITY?**

16 A. On June 14, 2011, the Company notified its customers that it was increasing its
17 rates from a variable rate of \$1.90 per thousand gallons to \$2.40 and a monthly
18 base rate of \$30 to \$40, which exceeded the Commission-established threshold
19 of \$36 average monthly residential rate for metered systems as found in
20 OAR 860-036-0030. On July 25, 2011, Staff received adequate and sufficient
21 customer petitions requesting rate regulation to meet the 20 percent petition
22 requirement. The Commission asserted jurisdiction on September 7, 2011, in
23 Docket WJ 29 under Order No. 11-343. This order required the Company to

1 file tariffs within 60 days. The Commission granted three extensions: a 30-day
2 extension granted on November 15, 2011 (Order No. 11-455); an extension to
3 February 13, 2012 granted on December 7, 2011 (Order No. 11-488); and a 60-
4 day extension granted on February 10, 2012 (Order No. 12-036). These
5 extensions were requested in light of the fact that the Company was in
6 negotiations with the homeowners association to transfer ownership of the two
7 lots containing the air strip and the water system. The Company attempted to
8 file its application electronically on April 11, 2012, but this initial application was
9 not received; however, it successfully refiled its application on April 17, 2012.
10 The Commission suspended the tariff sheets for a period of nine months from
11 the proposed tariff effective date. The suspension period ends on February 17,
12 2013 (Order No. 12-147).

13 **ISSUE 2, ROTH DEVELOPMENT AND AIR ACRES' PROPOSED FILING**

14 **Q. PLEASE PROVIDE AN OVERVIEW OF THE COMPANY'S FILING.**

15 A. The Company filed for an increase in revenues from \$18,670 (including
16 surcharges) to \$29,541. The proposed base rate increase is from \$30.00 to
17 \$40.00. The proposed variable rate increase is from \$0.0019 to \$0.0140 per
18 gallon for the first 5,999 gallons, and the application proposes a second
19 variable rate tier at \$0.017 per gallon.

20 The Company proposed adjustments to add certain operating expenses that
21 were at zero in the test year. These include Rental of Building/Real Property,
22 and Contract Services - Legal Fees. In addition, the Company proposed
23 significant increases in three categories: Management Fees (+400 percent),

1 Repairs to Water Plant (+39.9 percent), and Contract Services –
2 Billing/Collection (+38.9 percent). Other operating expense categories
3 contained significant decreases: Purchased Power decreased by
4 42.4 percent from the test year; Contractual Services – Engineering
5 decreased from \$1,507 to \$0; and Miscellaneous Expenses decreased
6 89.9 percent.

7 The company's application listed Utility Plant totaling \$79,431 with no
8 accumulated depreciation or Contributions in Aid of Construction. The
9 Company requested a 12 percent return on rate base.

10 **Q. WHAT TEST YEAR PERIOD DID THE COMPANY USE IN ITS**
11 **APPLICATION?**

12 A. The Company used the test year period January 1, 2011, through December
13 31, 2011.

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

16 A. According to its application, "The utility is seeking this change in rates because
17 expected revenue will not cover expected expenses."

18 **ISSUE 3: STAFF'S ANALYSIS OF THE COMPANY'S FILING**

19 **Q. PLEASE DESCRIBE ANY UNIQUE ASPECTS TO THIS APPLICATION.**

20 A. Two factors in this filing presented special challenges. First, customers have
21 been paying a base and variable charge to cover some expenses of the water
22 system, while other ongoing expenses and capital improvements were billed to
23 customers as ad hoc surcharges. The surcharges were simply totaled up and

1 divided by the number of customers to which the charges were applicable. For
2 example, water system expenses were divided by the number of customers on
3 the water system at that time, and air strip expenses were divided by the total
4 number of residents (air strip expense surcharges are not factored into the
5 water system revenue requirement). This historical billing practice made it
6 difficult to compare current rates to proposed rates, since the current rates
7 were not the total amounts being charged.

8 The second major difficulty was the valuation of utility plant. Original cost
9 documentation was unavailable. Staff used a combination of information from
10 the Company, the system operator, and customers to construct an estimate of
11 the current depreciated utility plant.

12 **Q. WHAT WERE THE OVERALL RESULTS OF STAFF'S REVIEW OF**
13 **ROTH'S PROPOSED RATE INCREASE?**

14 Staff made several adjustments to expenses and to utility plant as described
15 below. Test year usage and revenues were adjusted to reflect the reduction in
16 the number of customers.

17 **Q. DID STAFF MAKE ADJUSTMENTS TO THE COMPANY'S TEST PERIOD**
18 **REVENUES AND EXPENSES?**

19 A. Yes, the adjustments are described below.

20 Revenues

21 Staff recreated customer billings using actual meter readings and the current
22 base and variable rates, and the total (\$10,153) came to within three dollars of
23 the amount shown on the Company's application (\$10,156). However, this did

1 not account for all of the revenue from customers because the Company
2 periodically surcharged customers for capital expenditures as well as recurring
3 expenses. Staff constructed a “proxy” test year revenue of \$14,731, which
4 included revenue from base and variable rates of \$10,153, plus recurring
5 surcharges for water testing, property taxes, insurance, and the Drinking Water
6 Program annual fee, plus an assumed amortization of capital costs. When using
7 this proxy revenue, the Company’s \$29,541 proposed revenue requirement
8 represents an increase of 100.5 percent above the test year. In addition, Staff
9 adjusted the test year revenues to account for customers who have drilled their
10 own private wells and are therefore no longer water system customers.

11 Expenses

- 12
- 13 1. Telephone/Communications: No expenses were listed for the test year. Staff
14 added \$108 for this expense category.
- 15 2. Purchased Power: Staff reduced electricity costs based on lower usage due
16 to a reduced number of customers.
- 17 3. Chemical/Treatment Expense: Staff increased this expense based on
18 updated information on the rate of use from the operator and the Company.
- 19 4. Office Supplies & Postage: No expenses were listed for the test year. Staff
20 added \$100 for this expense category.
- 21 5. Repairs: The Company proposed \$3,952 for repairs. Staff determined that
22 repair costs from the test year were capital improvements, and moved to
23 Utility Plant. Given the fact that this is an older water system, Staff believes
24 that anticipating repair expenses is appropriate. A review of the repair

1 expense amounts included in approved revenue requirements in recent years
2 for other small water systems yielded results ranging from \$20 to \$174 per
3 customer. The stipulated repair expense of \$1,050 is derived based on \$75
4 per customer.

5 6. Contract Services, Engineering: Staff concurred with the Company
6 adjustment to remove the \$1,507 in non-recurring expense from the test year.

7 7. Contract Services, Accounting: Staff verified the hourly rate and added two
8 hours for preparation of the PUC Annual Report, which is now required.

9 8. Contract Services, Legal Fees: No legal expenses were reported for the test
10 year. The Company proposed that \$700 be included in the revenue
11 requirement. Staff declined this adjustment and leaves legal fees at zero.

12 9. Contract Services, Management Fees: The Company proposed a
13 management fee of \$6,000, to be paid by the water system to Roth
14 Development, based on 200 hours per year at \$30 per hour. The test year
15 management fee expense was \$1,500. Staff first reviewed the proposed
16 hourly rate by assessing the duties, which are comparable to a combination of
17 administrative service manager and bookkeeper. Staff reviewed average
18 hourly rates in Washington County for both positions and determined a
19 weighted average rate of \$29.89, and therefore agreed that \$30 is a
20 reasonable hourly rate. Staff then reviewed the management fees in recently
21 approved revenue requirements for similarly-sized water systems, and
22 reviewed the estimated average monthly level of effort outside the rate case.

1 The staff proposed expense is based on five hours per month at \$30 per
2 hour, for a total of \$1,800 per year.

3 10. Contract Services, Testing: Staff obtained cost estimates for all periodic tests
4 required by Oregon's Drinking Water Program and derived an annual average
5 cost based on the required frequency. Nine tests of varying frequencies are
6 currently required for this water system, e.g., a nitrate test is required yearly,
7 a lead and copper test is required every three years, and an asbestos test is
8 required every nine years.

9 11. Contract Services, Labor: This expense is for the services of a certified
10 operator, Hiland Water, located in Newberg, Oregon. Staff increased this
11 expense by 3.6 percent based on estimated contract costs.

12 12. Contract Services, Billing & Collection: These services are also performed by
13 Hiland Water, and include monthly meter reading, preparation of bills,
14 collection, and tracking of revenues. The Company requested an increase of
15 \$840; Staff included an increase of \$540 based on estimates from Hiland.

16 13. Rental of Building/Real Property: The Company proposed rent of \$4,800 for
17 the water system's use of the land on the two lots owned by Roth. Staff
18 calculated an estimated per-acre value of the land using comparable property
19 in the area and calculated a rental value for the square footage area of the
20 pump house and storage tank, as well as a four foot wide clearance over the
21 length of the distribution system on those lots. This resulted in an annual rent
22 of \$1,960.

1 14. General Liability Insurance: The Company currently allocates 25 percent of
2 its general liability policy for the airstrip to the water system. Staff obtained a
3 quote for a policy specific to a small water system and used that amount as
4 the liability insurance expense.

5 15. Amortization of Rate Case Expenses: Staff estimated the Company's rate
6 case expenses as a total of \$3,484, and included one third of those expenses
7 in the revenue requirement, or \$1,161.

8 16. Gross Revenue Fee (PUC): Staff calculated based on revised revenue.

9 17. Federal and State Income Taxes: Allocated to Test Year at standard rates
10 based on the revenue sensitive calculations.

11 18. Depreciation Expense: The 2011 depreciation expense of \$601 is calculated
12 based on Staff's adjustments to utility plant as described below.

13 **Q. PLEASE DESCRIBE ANY STAFF ADJUSTMENTS TO THE COMPANY'S**
14 **UTILITY PLANT.**

15 A. Staff reviewed information on the Company's rate application, researched
16 property deeds, and consulted with the Company as well as the current
17 operator of the system in order to develop an accurate estimate of total utility
18 plant, and the portion of plant that is considered to be Contributions in Aid of
19 Construction (CIAC). CIAC is plant paid for by a person or entity other than the
20 utility. Since CIAC is not paid by the utility, the Commission does not allow the
21 utility to recover the cost of CIAC.

22 Original cost records were unavailable for most of the utility plant due to the
23 age of the system. Staff constructed an estimate using a combination of

1 known capital expenditures in recent years (including the chlorinator, vault
 2 improvements, and pump house), and current replacement cost for the
 3 remaining components (well, storage tank and distribution system). The
 4 replacement cost estimates were adjusted back to the year they were installed
 5 (1969 for the well and distribution system, and 1990 for the storage tank), and
 6 then depreciated using the standard NARUC asset lives to the current year.
 7 Most of the original plant has been fully depreciated. The recent year capital
 8 improvements are all considered CIAC as they were paid for directly by
 9 customer surcharges.

10 The resulting plant valuation is as follows:

11		
12	Original Plant in Service (excluding CIAC)	\$36,898
13	Accumulated Depreciation	\$26,383
14	Net Plant	\$10,515
15		
16	CIAC	\$28,583
17		

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

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

22 **Q. PLEASE DESCRIBE STAFF'S OVERALL RECOMMENDED RATE**
 23 **DESIGN.**

24 A. Staff recommended a relatively high base charge, and a two tier variable rate
 25 with the first 15,000 gallons per month at tier 1.

26

1

2 Q. WHAT IS STAFF'S RECOMMENDED BASE CHARGE?

3 A. Staff generally strives for an allocation of a water company's revenue
4 generated by rates in which 60 percent is generated by the base rate, and
5 40 percent is generated by the variable rate. With current rates, assuming the
6 non-capital surcharges as part of the base rates (because they are allocated
7 equally to each customer), 74.6 percent of revenues are from base charges.
8 Because this is such a small water system, only a small portion of the costs
9 vary with usage (mainly Purchased Power and Chemical/Treatment Expense,
10 which are less than ten percent of operating expenses). The Intervenors
11 expressed interest in having a significant portion of the fixed costs captured in
12 the base charge. At the stipulated rate of \$78 per month, 67.1
13 percent of the revenues are captured in the base charge.

**14 Q. PLEASE DESCRIBE HOW STAFF DETERMINED THE COMMODITY
15 RATE.**

16 A. The two tiers were developed by subtracting base charge revenues from the
17 total revenue requirement. Then Staff made an assumption regarding future
18 reductions in usage due to higher rates as well as restrictions on irrigation
19 usage from the well by the Water Resources Department, of which the
20 Company has notified its customers. The overall 17.8 percent annual assumed
21 reduction in usage is based on a monthly cap of 32,840 gallons. The
22 maximum usage for any customer in the test year was 94,024 gallons. Using
23 these reduced consumption numbers, Staff constructed revenues based on a

1 Tier 1 of 0.0025 per gallon, as compared to the current variable rate of 0.0019.
2 Tier 2 is set at 0.0095 per gallon above 15,000 gallons per month. The
3 Company, intervenors, and Staff recognize that it is difficult to predict what the
4 actual change in usage will be.

5 **Q. WHAT IS THE IMPACT ON AVERAGE CUSTOMER BILLS?**

6 A. Assuming the reduction in usage, the current number of customers, and a
7 comparison to the proxy test year (including non-capital surcharges), this rate
8 results in an average increase of 51.6 percent. The average increase of the
9 Company's proposed rate is 129.3 percent.

10

11

ISSUE 4, CUSTOMER AND AFFILIATED INTEREST CONCERNS

12 **Q. DID THE CUSTOMERS EXPRESS ANY CONCERNS?**

13 A. Yes. Customers identified several concerns during the settlement conferences
14 regarding the basis for covering expenses in the revenue requirement that they
15 had not previously paid. These expenses include the Company's management
16 fee, rent for the land the water system is on, and the return on total rate base.
17 Another significant concern which is shared by the customers and the
18 Company is the shrinking customer base. The Stipulating Parties support the
19 agreement and as such these issues are resolved for purposes of this docket.
20 After the settlement conferences, one customer conveyed a concern about
21 water quality, which Staff passed on to the Company.

1 **Q. DID ROTH REQUEST APPROVAL OF ANY AFFILIATED INTEREST**
2 **CONTRACTS?**

3 A. Yes, on July 20, 2012 the Company filed an affiliated interest application for a
4 contract between Roth Development and Dan Roach for management services.

5 This application was docketed as UI 324. On September 10, 2012, a ruling was
6 issued that consolidated the dockets.

7 The management contract between Roth Development and Dan Roach specifies
8 an hourly rate of \$30 per hour, not to exceed 200 hours per year. Staff agrees
9 that it benefits customers to have Mr. Roach perform management activities due
10 to his familiarity with the system; however, as noted in the Expenses section
11 above, Staff proposes a level of effort of 5 hours per month, or 60 hours per year.

12 **ISSUE 5: SUMMARY OF THE STIPULATION**

13 **Q. DID THE PARTIES AGREE WITH STAFF'S RECOMMENDATION?**

14 A. The Company and two of the three intervenors agree with and support Staff's
15 recommendation.

16 **Q. AFTER MAKING THE CHANGES, WHAT IS THE RESULTING REVENUE**
17 **REQUIREMENT AGREED TO BY THE PARTIES?**

18 A. The Stipulating Parties agreed to a revenue requirement of \$19,534. This is an
19 increase of 32.6 percent above the Company's test year revenues when
20 adjusted to incorporate recurring expenses that were surcharged. Staff/101,
21 Andrus/1 shows the stipulated revenue requirement. The Stipulating Parties
22 also agreed that in addition to its return of expenses, the Company should have
23 an opportunity to earn a 10.0 percent return on a rate base of \$11,949.

1 Staff/101, Andrus/3 shows the Company's cost of capital and revenue sensitive
2 factors.

3 **Q. PLEASE SUMMARIZE THE RATES AND RATE DESIGN AGREED TO IN**
4 **THE STIPULATION.**

5 A. The Stipulating Parties agreed to a base charge of \$78, a tier 1 variable charge
6 of \$0.0025 per gallon up to 15,000 gallons, and a tier 2 variable charge of
7 \$0.0095 for usage above that amount.

8 **Q. ARE THE RESULTING RATES FAIR AND REASONABLE?**

9 A. Yes.

10 **Q. DID THE STIPULATING PARTIES STIPULATE TO ANY OTHER ISSUES?**

11 A. Yes, they stipulated to two additional items.

12 **Q. PLEASE EXPLAIN THE FIRST ADDITIONAL ITEM.**

13 A. The Stipulating Parties support having the tariffs become effective for service
14 rendered on and after January 21, 2013. This effective date coincides with the
15 date the system operator will be reading the meters. The tariff filing is
16 suspended until February 15, 2013.

17 **Q. WHAT IS THE SECOND ADDITIONAL STIPULATED ITEM?**

18 A. The Stipulating Parties support a temporary monthly surcharge of \$19.35 for
19 projected capital improvements to be included on customers' bills for the first
20 full rate period in 2013, and the next twenty-three monthly bills issued to
21 customers. These amounts will be account for separately, and the Company is
22 prohibited from using the revenues for anything other than capital

1 improvements, including but not limited to, replacement of the 7.5 HP pump
2 and raising the wellhead above grade.

3 **Q. WHAT IS YOUR RECOMMENDATION REGARDING THE STIPULATION?**

4 A. Staff recommends the Commission admit the Stipulation into the UW 152
5 record and adopt the Stipulation in its entirety.

6 **Q. DID YOU PREPARE ANY EXHIBITS FOR THIS DOCKET?**

7 A. Yes. Staff/101 contains the following documents in support of Staff testimony:

8	Revenue Requirement	Staff/101, Andrus/1
9	Summary of Staff Adjustments	Staff/101, Andrus/2
10	Revenue Sensitive Costs	Staff/101, Andrus/3
11	Rate Design and Impact	Staff/101, Andrus/4
12	Plant and Depreciation	Staff/101, Andrus/5

13

14 **Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?**

15 A. Yes.

CASE: UW 152/UI 324
WITNESS: BRITTANY ANDRUS

**PUBLIC UTILITY COMMISSION
OF
OREGON**

STAFF EXHIBIT 101

**Exhibits in Support
Of Direct Testimony**

November 20, 2012

Revenue Requirement
 Roth Development - Air Acres
 DOCKET NO. UW 152/UI 324
 Test Year: 1/1/11 - 12/31/11

Staff/101
 Andrus/1

Increase based on all:	Company Case	Staff
Increase based on adjusted test year expenses (subtract capital surcharges)	58.2%	4.6%
	100.5%	32.6%

Acct. No.	REVENUES	A	B	C	D	E	F	G
		Balance Per Application est Year: 1/1/11 - 12/31/11	Proposed Company Adjustments	Adjusted Results (A+B=C)	Proposed Staff Adjustments	Adjusted Results (A+D=E)	Staff Proposed Rev Changes	Proposed Results (E+F=G)
1	461.1 Residential Water Sales	10,156	16,220	29,541	(67)	10,089	9,445	19,534
2	461.2 Commercial Water Sales			0	0	0	0	0
3	465 Irrigation -			0	0	0	0	0
4	462 Irrigation - Golf Course			0	0	0	0	0
5	471			0		0	0	0
6	Surcharges	8,514		8,514	(8,514)	0	0	0
7	TOTAL REVENUE	18,670	16,220	29,541	(8,581)	10,089	9,445	19,534
8	Test Year Revenue w/o capital surcharges	14,731		38,055	(8,581)	10,089		19,534
9	OPERATING EXPENSES							
10	601 Salaries and Wages - Employees			0	0	0		0
11	603 Salaries and Wages - Officers			0	0	0		0
12	604 Employee Pension & Benefits			0	0	0		0
13	610 Purchased Water			0	0	0		0
14	611 Telephone/Communications			0	108	108		108
15	615 Purchased Power	1,150	(488)	662	(121)	1,029		1,029
16	618 Chemical / Treatment Expense	128	0	128	304	432		432
17	619 Office Supplies & Postage			0	100	100		100
19	620 O&M Materials/Supplies			0	0	0		0
20	621 Repairs to Water Plant	2,824	1,128	3,952	(1,774)	1,050		1,050
21	631 Contract Svcs - Engineering	1,507	(1,507)	0	(1,507)	0		0
22	632 Contract Svcs - Accounting	356	75	431	274	630		630
23	633 Contract Svcs - Legal		700	700	0	0		0
24	634 Contract Svcs - Management Fees	1,500	4,500	6,000	300	1,800		1,800
25	635 Contract Svcs - Testing	2,395	0	2,395	(895)	1,500		1,500
26	636 Contract Svcs - Labor	3,475	0	3,475	125	3,600		3,600
27	637 Contract Svcs - Billing/Collection	2,160	840	3,000	540	2,700		2,700
28	638 Contract Svcs - Meter Reading			0	0	0		0
29	639 Contract Svcs - Other			0	0	0		0
30	641 Rental of Building/Real Property	0	4,800	4,800	1,960	1,960		1,960
31	642 Rental of Equipment			0	0	0		0
32	643 Small Tools			0	0	0		0
33	648 Computer/Electronic Expenses			0	0	0		0
34	650 Transportation			0	0	0		0
35	656 Vehicle Insurance			0	0	0		0
36	657 General Liability Insurance	950		950	(200)	750		750
37	658 Workers' Comp Insurance			0	0	0		0
38	659 Insurance - Other			0	0	0		0
39	660 Public Relations/Advertising			0	0	0		0
40	666 Amortz. of Rate Case			0	1,161	1,161		1,161
41	667 Gross Revenue Fee (PUC)	29	46	75	(4)	25	24	49
42	668 Water Resource Conservation			0	0	0		0
43	670 Bad Debt Expense			0	0	0		0
46	673 Training and Certification			0	0	0		0
48	675 Miscellaneous (General) Expenses	1,285	(1,155)	130	(938)	348		348
49	TOTAL OPERATING EXPENSE	17,759	8,939	26,698	(566)	17,193	24	17,217
50								
51	OTHER REVENUE DEDUCTIONS							
52	403 Depreciation Expense			0	601	601		601
53	407 Amortization Expense			0	0	0		0
54	408.11 Property Tax	347	46	393	(136)	211		211
55	408.12 Payroll Tax			0	0	0		0
56	408.13 Other			0	0	0		0
57	409.11 Oregon Income Tax		50	50	(522)	(522)		99
58	409.10 Federal Income Tax		100	100	(1,109)	(1,109)	1,320	211
59	TOTAL REVENUE DEDUCTIONS	18,106	9,135	27,241	(1,732)	16,374	1,965	18,339
60	NET OPERATING INCOME	564	7,085	2,300	(6,849)	(6,285)	7,480	1,195
61							7,480	
62	101 Utility Plant in Service	79,431		79,431	(42,533)	36,898		36,898
63	Less:							
64	108.1 Depreciation Reserve	0		0	26,383	26,383		26,383
65	271 Contributions in Aid of Const	0		0	0	0		0
66	272 Amortization of CIAC	0		0	0	0		0
67	281 Accumulated Deferred Income Tax			0	0	0		0
68	Net Utility Plant	79,431	0	79,431	(68,916)	10,515	0	10,515
69	Plus: (working capital)			79,431		10,515		
70	151 Materials and Supplies Inventory		0	0	0	0	0	0
71	Working Cash (Total Op Exp /12)	1,480	745	2,225	(47)	1,433	2	1,435
72	TOTAL RATE BASE	80,911	745	81,656	(68,964)	11,947	2	11,949
73	Rate of Return							10.00%

Roth Development - Air Acres							Staff/101	
DOCKET NO. UW 152/UI 324							Andrus/2	
Test Year: 1/1/11 - 12/31/11								
SUMMARY OF ADJUSTMENTS								
				Staff Adjustments to Rev Req Column D	Results	Co. Proposed	Staff Proposed	Staff Reason
REVENUES								
1	461	Residential Water Sales	10,156	(\$67)	\$ 10,089	\$ 29,541	\$ 19,534	
2	461	Commercial Water Sales	0	\$0	\$ -			
3	465	Irrigation -	0	\$0	\$ -			
4	462	Irrigation - Golf Course	0	\$0	\$ -			
5	471		0	\$0	\$ -			
6		Surcharges	8,514	(\$8,514)	\$ -			
7		TOTAL REVENUE	18,670	(\$8,581)	\$ 10,089	\$ 29,541	\$ 19,534	
OPERATING EXPENSES								
10	601	Salaries and Wages - Employees	0	\$0	\$ -	\$ -	\$ -	
11	603	Salaries and Wages - Officers	0	\$0	\$ -	\$ -	\$ -	
12	604	Employee Pension & Benefits	0	\$0	\$ -	\$ -	\$ -	
13	610	Purchased Water	0	\$0	\$ -	\$ -	\$ -	
14	611	Telephone/Communications	0	\$108	\$ 108	\$ -	\$ 108	Added telephone expense
15	615	Purchased Power	1,150	(\$121)	\$ 1,029	\$ 662	\$ 1,029	Adjusted based on usage of remaining 14 customers
16	618	Chemical / Treatment Expense	128	\$304	\$ 432	\$ 128	\$ 432	Based on average 2 gal/mo @ \$18
17	619	Office Supplies & Postage	0	\$100	\$ 100	\$ -	\$ 100	Added supplies and postage expense
19	620	O&M Materials/Supplies	0	\$0	\$ -	\$ -	\$ -	
20	621	Repairs to Water Plant	2,824	(\$1,774)	\$ 1,050	\$ 3,952	\$ 1,050	Removed capital improvements from test year; assumed average per customer cost based on other small systems
21	631	Contract Svcs - Engineering	1,507	(\$1,507)	\$ -	\$ -	\$ -	Non-recurring
22	632	Contract Svcs - Accounting	356	\$274	\$ 630	\$ 431	\$ 630	Test year plus inflation adjustment plus 2 hours for annual report
23	633	Contract Svcs - Legal	0	\$0	\$ -	\$ 700	\$ -	No legal expenses in test year
24	634	Contract Svcs - Management Fees	1,500	\$300	\$ 1,800	\$ 6,000	\$ 1,800	5 hours per month at \$90 per hour
25	635	Contract Svcs - Testing	2,395	(\$895)	\$ 1,500	\$ 2,395	\$ 1,500	Based on required tests and frequencies
26	636	Contract Svcs - Labor	3,475	\$125	\$ 3,600	\$ 3,475	\$ 3,600	Based on updated information from operator
27	637	Contract Svcs - Billing/Collection	2,160	\$540	\$ 2,700	\$ 3,000	\$ 2,700	Based on updated information from operator
28	638	Contract Svcs - Meter Reading	0	\$0	\$ -	\$ -	\$ -	
29	639	Contract Svcs - Other	0	\$0	\$ -	\$ -	\$ -	
30	641	Rental of Building/Real Property	0	\$1,960	\$ 1,960	\$ 4,800	\$ 1,960	Rent based on sq ft, value and rate of return
31	642	Rental of Equipment	0	\$0	\$ -	\$ -	\$ -	
32	643	Small Tools	0	\$0	\$ -	\$ -	\$ -	
33	648	Computer/Electronic Expenses	0	\$0	\$ -	\$ -	\$ -	
34	650	Transportation	0	\$0	\$ -	\$ -	\$ -	
35	656	Vehicle Insurance	0	\$0	\$ -	\$ -	\$ -	
36	657	General Liability Insurance	950	(\$200)	\$ 750	\$ 950	\$ 750	Small water co. rate instead of airport liability
37	658	Workers' Comp Insurance	0	\$0	\$ -	\$ -	\$ -	
38	659	Insurance - Other	0	\$0	\$ -	\$ -	\$ -	
39	660	Public Relations/Advertising	0	\$0	\$ -	\$ -	\$ -	
40	666	Amortz. of Rate Case	0	\$1,161	\$ 1,161	\$ -	\$ 1,161	72 hours plus mileage, misc expense, and consultant (\$500)
41	667	Gross Revenue Fee (PUC)	29	(\$4)	\$ 25	\$ 75	\$ 49	Based on revenue
42	668	Water Resource Conservation	0	\$0	\$ -	\$ -	\$ -	
43	670	Bad Debt Expense	0	\$0	\$ -	\$ -	\$ -	
46	673	Training and Certification	0	\$0	\$ -	\$ -	\$ -	
48	675	Miscellaneous (General) Expenses	1,285	(\$938)	\$ 348	\$ 130	\$ 348	Secy of state, water quality report, excise tax, DWP fee
49		TOTAL OPERATING EXPENSE	17,759	(\$566)	\$ 17,193	\$ 26,698	\$ 17,217	
OTHER REVENUE DEDUCTIONS								
52	403	Depreciation Expense	0	\$601	\$ 601	\$ -	\$ 601	
53	407	Amortization Expense	0	\$0	\$ -	\$ -	\$ -	
54	408	Property Tax	347	(\$136)	\$ 211	\$ 393	\$ 211	
55	408	Payroll Tax	0	\$0	\$ -	\$ -	\$ -	
56	408	Other	0	\$0	\$ -	\$ -	\$ -	
57	409	Oregon Income Tax	0	(\$522)	\$ (522)	\$ 50	\$ 99	Assumed 6.6%
58	409	Federal Income Tax	0	(\$1,109)	\$ (1,109)	\$ 100	\$ 211	Assumed 15%
59		TOTAL REVENUE DEDUCTIONS	18,106	(\$1,732)	\$ 16,374	\$ 27,241	\$ 18,339	
60		NET OPERATING INCOME	564	(\$6,849)	\$ (6,285)	\$ 2,300	\$ 1,195	
62	101	Utility Plant in Service	79,431	(\$42,533)	\$ 36,898	\$ 79,431	\$ 36,898	
63		Less:						
64	108	Depreciation Reserve	0	\$26,383	\$ 26,383	\$ -	\$ 26,383	
65	271	Contributions in Aid of Const	0	\$0	\$ -	\$ -	\$ -	
66	272	Amortization of CIAC	0	\$0	\$ -	\$ -	\$ -	
67	281	Accumulated Deferred Income Tax	0	\$0	\$ -	\$ -	\$ -	
68		Net Utility Plant	79,431	(\$68,916)	\$ 10,515	\$ 79,431	\$ 10,515	
69		Plus: (working capital)						
70	151	Materials and Supplies Inventory	0	\$0	\$ -	\$ -	\$ 0	
71		Working Cash (Total Op Exp /12)	1,480	(\$47)	\$ 1,433	\$ 2,225	\$ 1,435	
72		TOTAL RATE BASE	80,911	(\$68,964)	\$ 11,947	\$ 81,656	\$ 11,949	
73		Rate of Return	\$0		\$ (1)		10%	

Roth Development - Air Acres
 DOCKET NO. UW 152/UI 324
 Test Year: 1/1/11 - 12/31/11

Staff/101
 Andrus/3

REVENUE SENSITIVE COSTS				COST OF CAPITAL				
Revenues			1.0000	DEBT		Capital Structure	Cost	Weighted Cost
				Bank	\$0	0%	0.00%	0.00%
O&M - Uncollectibles			0.0000	Bank	\$0	0%	0.00%	0.00%
Franchise Fees			0.0000	Other	\$0	0%	0.00%	0.00%
OPUC Fee			0.0025		\$0			0.00%
Short-term Interest			0.0000					
State Taxable Income			0.9975	EQUITY	\$10,515	100.00%	10.00%	10.00%
					\$10,515	100.00%		10.00%
State Income Tax @	6.60%		0.0658					
Federal Taxable Income			0.9317					
Federal Income Tax @	15.00%		0.1397					
Total Income Taxes			0.2056					
Total Revenue Sensitive Costs			0.2081					
Utility Operating Income			0.7919					
Net-to-Gross Factor			1.2628					

Current		Company Proposed		Staff proposed	
\$ 57.23	Base rate	\$ 40.00	Base rate	\$ 78.00	Base rate
0.0019	Variable rate	0.0140	Variable Tier 1	0.0025	Variable Tier 1
		0.0170	Variable Tier 2	0.0095	Variable Tier 2
		5,999	Threshold	15,000	Threshold
1,774,930	Test year usage (gal) (current customers)			1,459,017	Usage (gal)
				17.8%	Reduction from test year
		23%	Fixed %	67%	Fixed %
		77%	Variable %	33%	Variable %
		\$ 6,720	Fixed \$	\$ 13,104	Fixed \$
		22,821	Tier 1 Variable \$	\$ 2,645	Tier 1 Variable \$
		-	Tier 2 Variable \$	\$ 3,784	Tier 2 Variable \$
\$ 14,731	w/non-capital surcharges	\$ 29,541	Revenue	\$ 19,534	Revenue
Usage	Current Bill	Company Proposed Bill	Company % difference from current bill	Staff Proposed Bill	Staff proposed difference from current bill
-	\$ 57.23	\$ 40.00	-30%	\$ 78.00	36%
500	\$ 58.18	\$ 47.00	-19%	\$ 79.25	36%
1,000	\$ 59.13	\$ 54.00	-9%	\$ 80.50	36%
1,500	\$ 60.08	\$ 61.00	2%	\$ 81.75	36%
2,000	\$ 61.03	\$ 68.00	11%	\$ 83.00	36%
2,500	\$ 61.98	\$ 75.00	21%	\$ 84.25	36%
3,000	\$ 62.93	\$ 82.00	30%	\$ 85.50	36%
3,500	\$ 63.88	\$ 89.00	39%	\$ 86.75	36%
4,000	\$ 64.83	\$ 96.00	48%	\$ 88.00	36%
4,500	\$ 65.78	\$ 103.00	57%	\$ 89.25	36%
5,000	\$ 66.73	\$ 110.00	65%	\$ 90.50	36%
5,500	\$ 67.68	\$ 117.00	73%	\$ 91.74	36%
6,000	\$ 68.63	\$ 124.00	81%	\$ 92.99	35%
6,500	\$ 69.58	\$ 132.50	90%	\$ 94.24	35%
7,000	\$ 70.53	\$ 141.00	100%	\$ 95.49	35%
7,500	\$ 71.48	\$ 149.50	109%	\$ 96.74	35%
8,000	\$ 72.43	\$ 158.00	118%	\$ 97.99	35%
8,500	\$ 73.38	\$ 166.50	127%	\$ 99.24	35%
9,000	\$ 74.33	\$ 175.00	135%	\$ 100.49	35%
9,500	\$ 75.28	\$ 183.50	144%	\$ 101.74	35%
10,000	\$ 76.23	\$ 192.00	152%	\$ 102.99	35%
10,500	\$ 77.18	\$ 200.50	160%	\$ 104.24	35%
Average 2011 usage: 10,565					
11,000	\$ 78.13	\$ 209.00	167%	\$ 105.49	35%
11,500	\$ 79.08	\$ 217.50	175%	\$ 106.74	35%
12,000	\$ 80.03	\$ 226.00	182%	\$ 107.99	35%
12,500	\$ 80.98	\$ 234.50	190%	\$ 109.24	35%
13,000	\$ 81.93	\$ 243.00	197%	\$ 110.49	35%
13,500	\$ 82.88	\$ 251.50	203%	\$ 111.74	35%
14,000	\$ 83.83	\$ 260.00	210%	\$ 112.99	35%
14,500	\$ 84.78	\$ 268.50	217%	\$ 114.24	35%
15,000	\$ 85.73	\$ 277.00	223%	\$ 115.49	35%
Proposed tier 1 threshold					
15,500	\$ 86.68	\$ 285.50	229%	\$ 120.21	39%
16,000	\$ 87.63	\$ 294.00	235%	\$ 124.94	43%
16,500	\$ 88.58	\$ 302.50	241%	\$ 129.66	46%
17,000	\$ 89.53	\$ 311.00	247%	\$ 134.39	50%
17,500	\$ 90.48	\$ 319.50	253%	\$ 139.11	54%
18,000	\$ 91.43	\$ 328.00	259%	\$ 143.84	57%
18,500	\$ 92.38	\$ 336.50	264%	\$ 148.56	61%
19,000	\$ 93.33	\$ 345.00	270%	\$ 153.29	64%
19,500	\$ 94.28	\$ 353.50	275%	\$ 158.01	68%
20,000	\$ 95.23	\$ 362.00	280%	\$ 162.74	71%
20,500	\$ 96.18	\$ 370.50	285%	\$ 167.46	74%
21,000	\$ 97.13	\$ 379.00	290%	\$ 172.19	77%
21,500	\$ 98.08	\$ 387.50	295%	\$ 176.91	80%
22,000	\$ 99.03	\$ 396.00	300%	\$ 181.64	83%
22,500	\$ 99.98	\$ 404.50	305%	\$ 186.36	86%
23,000	\$ 100.93	\$ 413.00	309%	\$ 191.09	89%
23,500	\$ 101.88	\$ 421.50	314%	\$ 195.81	92%
24,000	\$ 102.83	\$ 430.00	318%	\$ 200.54	95%
24,500	\$ 103.78	\$ 438.50	323%	\$ 205.26	98%
25,000	\$ 104.73	\$ 447.00	327%	\$ 209.99	100%
25,500	\$ 105.68	\$ 455.50	331%	\$ 214.71	103%
26,000	\$ 106.63	\$ 464.00	335%	\$ 219.44	106%
26,500	\$ 107.58	\$ 472.50	339%	\$ 224.16	108%
27,000	\$ 108.53	\$ 481.00	343%	\$ 228.89	111%
27,500	\$ 109.48	\$ 489.50	347%	\$ 233.61	113%
28,000	\$ 110.43	\$ 498.00	351%	\$ 238.34	116%
28,500	\$ 111.38	\$ 506.50	355%	\$ 243.06	118%
29,000	\$ 112.33	\$ 515.00	358%	\$ 247.79	121%
29,500	\$ 113.28	\$ 523.50	362%	\$ 252.51	123%
30,000	\$ 114.23	\$ 532.00	366%	\$ 257.24	125%
30,500	\$ 115.18	\$ 540.50	369%	\$ 261.96	127%
31,000	\$ 116.13	\$ 549.00	373%	\$ 266.69	130%
31,500	\$ 117.08	\$ 557.50	376%	\$ 271.41	132%
32,000	\$ 118.03	\$ 566.00	380%	\$ 276.14	134%
32,500	\$ 118.98	\$ 574.50	383%	\$ 280.86	136%
33,000	\$ 119.93	\$ 583.00	386%	\$ 285.59	138%

Acct No.	Account Description	C Date Acquired	D Utility Plant Orig Cost	E Less Excess Capacity Adj to Plant	F Total Adj Plant	G NARUC Asset Life	H Annual Deprec	I Final Month of Deprec	AL Accumulated Depreciate Ending 2012
301	Organization				0	0	0		0
302	Franchises				0	0	0		0
303	Land and Land Rights								
CIAC	Water rights application \$3,643	Jan 2008	0		0	0	0		0
304	Structures and Improvements								
	Hiland est repl cost \$25K, adjusted to 1969 \$	Jan 1969	4,079		4,079	35	117	Jan 2004	4,079
CIAC	DWP plan review \$750	Jan 2011	0		0	35	0	Jan 2046	0
CIAC	Pump house (included covered tractor parking) \$3,643	Jan 2007	0		0	35	0	Jan 2042	0
305	Collecting and Impounding Reservoirs				0	50	0		0
306	Lake, River and Other Intakes				0	35	0		0
307	Wells and Springs								
	Co. est repl cost \$12.6K; adjusted to 1969 \$	Jan 1969	2,056		2,056	25	82	Dec 1993	2,056
					0	25	0		0
308	Infiltration Galleries and Tunnels				0	25	0		0
309	Supply Main				0	50	0		0
310	Power Generation Equipment				0	30	0		0
311	Pumping Equipment								
	7.5 HP pump, per original receipt	Sep 1988	4,500		4,500	20	225	Aug 2008	4,500
CIAC	1000 gal pressure tank \$2,764	Jan 2007	0		0	20	0	Dec 2026	0
CIAC	Test ports (well water and pressure tanks) \$150	Jan 2009	0		0	20	0	Dec 2028	0
320	Water Treatment Equipment								
CIAC	Chlorinator - \$4,332 orig cost; all CIAC	Nov 2010	0		0	20	0	Oct 2030	0
					0	20	0		0
330	Distribution Reservoir and Standpipes								
	10,000 gal storage tank; repl cost \$20K, adj to 1990 \$	Jan 1990	15,279		15,279	50	306	Dec 2039	6,758
					0	50	0		0
331	Transmission and Distribution Mains								
	Hiland est repl cost \$89.4K; adjusted to 1969 \$	Jan 1969	8,484		8,484	50	170	Dec 2018	7,480
					0	50	0		0
333	Services				0	30	0		0
334	Meters and Meter Installations								
	No inservice date known; est as 1/1/2000	Jan 2000	2,500		2,500	20	125	Dec 2019	1,510
					0	20	0		0
335	Hydrants				0	40	0		0
336	Cross Connection Control (utility owned)				0	15	0		0
339	Other Plant								
CIAC	Vault repair \$4,599	Jan 2009	0		0	30	0	Dec 2038	0
CIAC	Pitless adapter and check valve \$2,601	Jan 2009	0		0	30	0	Dec 2038	0
					0	30	0		0
340	Office Furniture and Equipment				0	20	0		0
341	Transportation Equipment				0	7	0		0
343	Tools, Shop, and Garage Equipment				0	15	0		0
344	Laboratory Equipment				0	15	0		0
345	Power Operated Equipment				0	10	0		0
346	Communication Equipment				0	10	0		0
347	Electronic/Computer Equipment				0	5	0		0
348	Miscellaneous Equipment				0	10	0		0
	TOTALS		36,898	0	36,898		0		26,383

Original Plant In Service Cost	36,898
Less: Excess Capacity	-
"Used & Useful" Plant	36,898
Less Accum Depreciation	26,383
NET PLANT	10,515

2012 Depreciation Expense	601
2013 Depreciation Expense	601

CIAC	28,583
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CASE: UW 152/UI 324
WITNESS: BRITTANY ANDRUS

**PUBLIC UTILITY COMMISSION
OF
OREGON**

STAFF EXHIBIT 102

Witness Qualifications Statement

November 20, 2012

Staff/102
Andrus/1

WITNESS QUALIFICATION STATEMENT

NAME: Brittany Andrus

EMPLOYER: Public Utility Commission of Oregon

TITLE: Utility Analyst

ADDRESS: 550 Capitol Street NE Suite 215
Salem, Oregon 97301-2148

EDUCATION: M.B.A.
Portland State University, Portland, Oregon

B.A. English
Michigan State University, East Lansing, Michigan

EXPERIENCE: I have been employed at the Oregon Public Utility Commission since September 2011 doing research, analysis, and investigations related to regulated public utilities.

I was previously employed for 17 years by the Bonneville Power Administration, a wholesale power marketing agency within the federal Department of Energy. My duties included energy conservation program management and planning, long term load and revenue forecasting, power sales contracts, rates analysis, short-term load forecasting, power and transmission scheduling, and management of load forecasting system information technology projects.

CERTIFICATE OF SERVICE

UW 152/UI 324

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 20th day of November, 2012 at Salem, Oregon

Kay Barnes

Kay Barnes

Public Utility Commission

Regulatory Operations

550 Capitol St NE Ste 215

Salem, Oregon 97301-2551

Telephone: (503) 378-5763

**UW 152/UI 324
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