CASE: UW 183
WITNESS: SCOTT SHEARER

PUBLIC UTILITY COMMISSION
OF
OREGON

STAFF EXHIBIT 100

Testimony in Support of the Stipulation

March 1, 2021

Q. Please state your name, occupation, and business address.

A. My name is Scott Shearer. I am a Utility Analyst employed in the Retail Telecommunications and Water Regulation Section of the Telecommunications and Water Division of the Public Utility Commission of Oregon (Commission). My business address is 201 High Street SE, Suite 100, Salem, Oregon 97301.

Q. Please describe your educational background and work experience.

A. My witness qualification statement is found in Exhibit Staff/101.

Q. What is the purpose of your testimony?

A. The purpose of Staff's testimony is to introduce and support the Stipulation agreed to by the parties in Docket No. UW 183, Oregon Water Utilities - Mountain Lakes, Inc.'s (Mountain Lakes or Company) request for a general rate revision.

Q. Who is testifying in this docket?

A. I am testifying as the Staff Witness in Docket No. UW 183.

Q. Did you prepare any exhibits for this docket?

A. Yes. I prepared Exhibit Staff/101, consisting of one page, Exhibit Staff/102, consisting 2 pages, Exhibit Staff/103, consisting of 3 pages, Exhibit Staff/104, consisting of 1 pages, Exhibit Staff/105, consisting of 32 pages, and Exhibit Staff/106, consisting of 6 pages.

Q. Who are the parties to Docket No. UW 183?

A. The parties are Oregon Water Utilities Mountain Lakes, Inc. (Mountain Lakes or Company) and Commission Staff (Staff).

Q. Did the parties reach a settlement in Docket No. UW 183?

A. Yes. The Stipulation entered into by Mountain Lakes and Staff (the Stipulating Parties) settles all issues in this docket.

Q. How is your testimony organized?

A. My testimony is organized as follows:

ISSUE 1, SUMMARY RECOMMENDATION

Q. Briefly summarize the Stipulating Parties' recommendation in this case.

A. The Stipulating Parties recommend that the Commission adopt the Stipulation agreed to by the Stipulating Parties in Docket No. UW 183. The Stipulating Parties agreed to a revenue requirement of $679,377. The revenue requirement results in a 17.09 percent increase over the 2019 test period revenues, and reflects an opportunity to earn a 7.04 percent Rate of Return (ROR) on a rate base of $2,685,841.

Q. Please explain the necessity for the size of the rate increase the Stipulating Parties agreed to in this Stipulation.

A. The Stipulating Parties agreed upon these rate increases after Staff's in-depth review of Mountain Lakes' expenses and capital investment. Several key factors drove the general size of the agreed increase, including adjustments to the expenses required to operate Mountain Lakes, the rate case cost, Accumulated Deferred Income Tax calculations, incorporation of additional systems into the Mountain Lakes' tariffs, and providing the Company an opportunity to earn a return on its investment. Mountain Lakes has not increased its rates in nearly 12 years, since the increase granted in Docket No. UW 132, Order No. 09-094, issued March 20, 2009.

ISSUE 2. MOUNTAIN LAKES' DESCRIPTION AND REGULATORY HISTORY

Q. Please describe Mountain Lakes.

A. Mountain Lakes is located in Klamath County, Oregon and is a privately owned, for-profit, water utility. Mountain Lakes provides water service to approximately 784 customers living in four communities, Running Y, Ridgewater, Southview, and Pinecrest. The company provides service to residential, commercial, non-golf irrigation customers, and a golf course. Mountain Lakes is a wholly-owned subsidiary of North West Utility Systems (NWUS), which is in turn, a wholly-owned subsidiary of SouthWest Water Company (SWWC). Additionally, SWWC owns Suburban Water Systems (Suburban), which, along with NWUS, provide services to Mountain Lakes through an Affiliated Interest (AI) contract.

Q. Please describe Mountain Lakes' regulatory history.

A. Mountain Lakes is a rate-regulated water utility under the jurisdiction of the Commission. Mountain Lakes' current rates became effective following issuance of Commission Order No. 09-094 in Docket No. UW 132. Mountain Lakes was purchased by SWWC in 2017. That purchase was approved by the Commission in Docket No. UP 346, Order No. 17-168. In 2018, SWWC also acquired Southview Water Services (Southview Water), a non-regulated system. The system was then transferred to Mountain Lakes in 2020. Commission approval of neither the sale nor acquisition of Southview Water was required. In 2020, Mountain Lakes also acquired Pinecrest Water Company (Pinecrest Water), a service regulated system, in Docket UP 408, Order No. 20-104. Each system was incorporated into the rate structure of Mountain Lakes' tariffs.

ISSUE 3. APPLICATION FOR A RATE INCREASE

Q. Please describe Mountain Lakes' current application for a general rate increase.

A. Mountain Lakes filed an application for a general rate increase on September 30, 2020, using a January 1, 2019 through December 31, 2019, test year. Mountain Lakes proposed an overall revenue increase of 32.10 percent, or $186,238, over test period revenues of $580,211, resulting in an annual revenue requirement of $766,499. Mountain Lakes' application proposed a rate base of $3,156,128, with a 7.29 percent expected ROR.

Q. What reason did Mountain Lakes give for seeking a rate increase?

A. Mountain Lakes stated in its application: "The utility is seeking this change in rates because of cost increases since rates were last approved based on a 2007 test year, to establish a power cost automatic adjustment clause, to establish a fair and reasonable return on rate base, and because it is required by Commission Order No. 20-104."[1]

Q. What are Mountain Lakes' current rates?

A. Mountain Lakes currently provides service to residential, commercial, non-golf irrigation customers, and a golf course. Monthly base rates vary based on line size and type of service, ranging from $19 (small irrigation) to $3951.55 (golf course). Commodity rates vary based on service type and are charged in units of 1000 gallons. Rates range from $0.2235 (golf course) to $1.542 per unit. Residential and Commercial rates also have a second usage tier for usage

[1] OWU - Mountain Lakes Inc. Rate Case Application, Page 82, at 11.

over 25,000 gallons in a month, of $1.992. According to Mountain Lakes, the current average monthly residential bill is $45.34. See Exhibit Staff/104 for the details on the effect of rates.

Q. What rates did Mountain Lakes propose in its general rate filing?

A. Mountain Lakes' proposed tariffs that include a phased-in rate design, increasing rates annually over three years by approximately 10 percent per year. Average residential bills would increase from $45.34 to $58.45 over the course of the phase-in. This is discussed in more detail below. See also, Exhibit Staff/104 for detailed rates.

Q. What procedural actions in this docket have taken place since Mountain Lakes filed its application for a rate increase?

A. Since the filing of the application in September 2020, the following procedural actions have taken place:

1. A public comment hearing and prehearing conference were held on November 5, 2020, via teleconference;

2. A settlement conference was held via video conference on January 14, 2021.

Q. What Public Comments were received from customers of Mountain Lakes in regard to rates?

A. To the best of Staff's knowledge, there were no comments received, either at the Public Comment Hearing, through the Commission's Administrative Hearings Division, or Consumer Services Section.

ISSUE 4. REVENUE REQUIREMENT

Q. Please summarize the Stipulating Parties' recommendation for the revenue requirement associated with a rate increase in this case.

A. The Stipulating Parties have agreed that an overall revenue requirement of $679,377 is warranted. The overall revenue requirement results in a 17.09 percent, or $99,166, increase over the test period revenues. The revenue requirement reflects an opportunity to earn a 7.04 percent ROR on a rate base of $2,685,841.

Q. Please describe the issues Staff investigated.

A. Staff's investigation and analysis of Mountain Lakes' general rate filing included a comprehensive examination of Mountain Lakes' revenues, expenses, proposed adjustments, affiliate costs, cost of capital, deferred income taxes, rate spread and rate design, and rate base.

Q. Please describe Staff's adjustments to Mountain Lakes' test period.

A. All of Staff's adjustments agreed to by the Stipulating Parties are listed in Exhibit Staff/102, and are noted by account below.

- Acct. 601 – Salaries and Wages – Employees - Staff compared Mountain Lakes' wages to the 2019 American Water Works Association (AWWA) Compensation Survey for small water utilities (serving under 10,000). Based on this comparison, Staff determined that the base salaries of the employees allocated to Mountain Lakes' were within the appropriate range relative to the size of the utility. Additionally, see Issue 5 related to Affiliated Interest analysis.

- Acct. 601.1 – Capitalized Overhead - Mountain Lakes' proposed Capitalized Overhead expenses was ($16,966), which was primarily related to the large asset investments Mountain Lakes made in 2019. Mountain Lakes stated:

> The capitalized overhead account records the capitalized loaded labor costs of employee time worked on capital projects. Employee costs are generally recorded as expenses, but when employees perform work on capital projects their associated costs are accrued to the overall cost of that capital project. When OWU-[ML] employees work on capital projects, their time and loaded labor cost is directly recorded to the appropriate service order….[2]

The Stipulating Parties agreed to reduce the capitalized labor by 50 percent, adding $8,483, to represent a year with more a typical amount of capitalized labor.

- Acct. 604 – Employee Pension & Benefits - Staff's decrease of $25,582 is based on the Commission order in UP 346 that limited costs charged by affiliates that is described in more detail in the Affiliated Interest section of this testimony. See table 5.2 below. The Stipulating Parties agreed to a $4,469 expense amount for the account.
- Acct. 619 – Office Supplies - Staff's decrease of $756 is based on the Commission order in UP 346 that limited costs charged by affiliates. See

[2] See Response to DR 19.

Table 5.2 below. The Stipulating Parties agreed to a $1,095 expense amount for the account.

- Acct. 619.1 – Postage - Staff's decrease of $3,081 is based on the Commission order in UP 346 that limited costs charged by affiliates. See Table 5.2 below. The Stipulating Parties agreed to a $398 expense amount for the account.
- Acct. 634 – Contract Services - Management Fees - Staff's increase of $9,978 is based on the Commission order in UP 346 that limited costs charged by affiliates. In the Application, Mountain Lakes made a broad adjustment to costs in Contract – Management Fees. However, in response to Staff DR 21, Mountain Lakes provided data showing additional AI costs broken out over several accounts. Staff made adjustments to these individual accounts instead, which required additional costs be added back into this account to match the total amount disallowed in UP 346. The Stipulating Parties agreed to a $63,374 expense amount for the account.
- Acct. 635 – Contract Services - Testing - Staff decreased the account by $500 based on a change in approach by the Oregon Health Authority's fee policy,[3] resulting in a $1,500 annual charge to Mountain Lakes instead of a larger fee periodically. See Table 5.2 below. The Stipulating Parties agreed to a $4,635 expense amount for the account.

[3] Annual Water System Fee, OAR 333-061-0089.

- Acct. 648 – Computer/Electronic Expenses - Staff's decrease of $1,133 is based on the Commission order in UP 346 that limited costs charged by affiliates. See Table 5.2 below. The Stipulating Parties agreed to a $170 expense amount for the account.
- Acct. 658 – Workers' Comp Insurance - Staff's decrease of $197 is based on the Commission order in UP 346 that limited costs charged by affiliates. See Table 5.2 below. The Stipulating Parties agreed to a $22 expense amount for the account.
- Acct. 666 – Amortization of Rate Case - Staff's decrease of $1,750 is based on amortizing the rate case expenses of $3,500 over two years. Mountain Lakes stated in its application that it plans to return for a future rate case "…every couple of years in order to avoid rate shock to customers caused by excessive stay outs."[4]
- Acct. 667 – Gross Revenue Fee (Commission) - The Gross Revenue Fee expense is calculated using the approved Commission rate of .35 percent.
- Acct. 675 – Miscellaneous Expense - The Stipulating Parties agreed to increase this account by $108 as part of an overall package settlement.

Other Revenue Deductions

- Acct. 403 – Depreciation Expense - Staff's decrease of $20,455 is based on using Staff's model to determine depreciation. The model calculates

[4] Mountain Lakes Application OWU/100, Bahr/23.

depreciation based on the 'in service date' and 'asset life' using a straight line methodology.

- Acct. 409.1 – Federal Income Tax - The federal income tax expense is calculated using a federal tax rate of 21 percent. Acct. 409.11 – State Income Tax - The state income tax expense is calculated at 6.6 percent up to $1 million of taxable income, and 7.6 percent thereafter.

Rate Base

- Acct. 101 – Utility Plant in Service – Mountain Lakes' rate case application indicates that the test year Utility Plant in Service balance was $13,453,870. The plant schedules provided in response to Staff DR 1 support this amount, as described in more detail below. Mountain Lakes made the following additions to plant since the 2017 acquisition of the utility:
    - 2017 $ 7,066.78
    - 2018 $ 125,981.65
    - 2019 $ 66,228.93

  These additions to invested plant mainly relate to installation and upgrading of infrastructure to implement Automatic Meter Read meters. In the Application OWU/300, Farney/3-8, the Company describes in detail its roll out of new and updated computer technology to automate processes for both meter reading and customer service (billing, website, etc.).
  Staff's input of Plant data into the rate model increased Plant in Service by $69,196. The Stipulating Parties agreed to a $12,523,068 amount for the account.

- Acct. 108 – Accumulated Depreciation - Mountain Lakes' rate case application indicates that the test year Accumulated Depreciation is $2,778,220. Using Staff's model, Staff increased the amount by $55,878. The Stipulating Parties agreed to a $2,834,098 amount for the account.
- Acct. 271 – Contributions in Aid of Construction – Staff's model automatically increased the account by $1 based on adjustments to Plant. The Stipulating Parties agreed to a $65,358 amount for the account.
- Acct. 272 – Accumulated Amortization of CIAC - Mountain Lakes' rate case application indicates that the test year Accumulated Amortization of CIAC is $6,760. Using the model described above under Depreciation Expense, Staff decreased the amount by $4,871. The Stipulating Parties agreed to a $1,889 amount for the account.
- Acct. 281 – Accumulated Deferred Income Tax (ADIT) - Mountain Lakes' rate case application indicates that the Adjusted Test Year ADIT is zero. Staff increased the amount of the ADIT rate base reduction by $483,832. While the Stipulating Parties agree to this adjustment for purposes of settlement, as mentioned below in more detail, Staff and Mountain Lakes will work to determine the appropriate handling of ADIT in advance of the next rate case. The Stipulating Parties agreed to a $483,832 amount for the account.
- Working Cash - Working Cash is automatically adjusted to reflect 1/12th of Total Operating Expenses.

ISSUE 5. AFFILIATED INTEREST

Q. Please summarize Staff's recommendation regarding Affiliated Interest (AI) charges in this docket.

A. As described in further detail in this section, Mountain Lakes incurs two general types of AI charges – 1) administrative and general charges (Shared Services) from both SWWC and Suburban and 2) charges from NWUS associated with labor and goods and services necessary to perform daily operations. Regarding Shared Services, Staff is recommending AI charges be allowed up to the $53,397 cap adopted by the Commission in Order No. 17-168 in Docket No. UP 346.[5] The Stipulating Parties agreed to reduce the level of Shared Services costs down to the UP 346 Cap.

Regarding charges from NWUS, as described later, Staff believes those charges meet the lower of cost or market standard which the Commission typically applies to AI costs. As a result, Staff is recommending no disallowance of NWUS costs associated with that standard.

As a result of the Company structure described below, the majority of the Company's $264,339 in Operating Expenses are incurred through AI transactions. Accordingly, Staff viewed the AI issue as a critical component of its review in this case.

Q. Please describe the genesis of the AI charges in this docket.

A. As mentioned in the Mountain Lakes Description and Regulatory History section of this testimony, Mountain Lakes (fka Running Y Water, LLC) was

[5] See Order No. 17-168, Appendix A, Page 2, Term 6.

acquired by SWWC in 2017. SWWC also owns Suburban as well as several other subsidiaries located in multiple states. Mountain Lakes incurs Shared Services from both SWWC and Suburban. The Shared Services from SWWC include the following six broad categories - Executive, Legal, Information Technology, Finance, Human Resources, and Facilities.[6] Suburban employees are located in Southern California, and SWWC employees are generally located in Texas.

Subsequent to the purchase of Mountain Lakes, SWWC formed NWUS. NWUS is a wholly-owned subsidiary of SWWC. Mountain Lakes, in turn, is a wholly-owned subsidiary of NWUS. NWUS provides operational goods and services to Mountain Lakes including, but not limited to, meter reading, maintenance, and repair. Generally, NWUS employees are located and perform work in the Mountain Lakes area.

Q. Have the AI charges present in this docket been previously addressed by the Commission?

A. While the specific AI charges present in this docket have not been previously addressed by the Commission, the types of AI costs involved have been generically addressed by the Commission in both Docket No. UP 346 and Docket No. UI 418, wherein the Commission approved ML's AI agreement, with conditions.

[6] OWU/200, Hafeez/5 at 17-21.

The Staff recommendation adopted by the Commission in Order No.17-168 in Docket No. UP 346 included four terms regarding AI costs. Please note that at the time of the docket, the acquired utility was named New Running Y, and was later re-named to Mountain Lakes. There are two relevant terms for this proceeding:

TERM 6. SouthWest agrees New Running Y [Mountain Lakes] will not seek rate recovery for more than $53,397 annually for AI costs charged by SouthWest and Suburban to New Running Y [Mountain Lakes] in the first general rate case or similar proceeding filed by New Running Y [Mountain Lakes].

TERM 8. SouthWest agrees that New Running Y [Mountain Lakes] will comply with OARs 860-036-2200, 2210, and 2230 when recording affiliate transactions on its books and records.

The Staff recommendation adopted by the Commission in Order No.19-429 in Docket No. UI 418 contained the following conditions regarding the AI charges Mountain Lakes would include in its next general rate proceeding:

Condition 2. The Commission reserves the right to review, for reasonableness, all financial aspects of this transaction in any rate proceeding or alternative form of regulation, and,

Condition 5. With its next general rate proceeding filing, the Company will provide:

a. A demonstration of the cost and market value of all goods/services acquired under the contract, and

b. A demonstration that the Company has complied with term 8 of the UP 346 Staff recommendation for the goods and services acquired.

Applied to this docket, Staff believes, in combination, the conditions from UP 346 and UI 418 listed above require the Company to 1) provide proof that the Company's AI charges meet the Commission's lower of cost or market standard and 2) limit total Shared Services charges from SWWC and Suburban to $53,397 (i.e., the UP 346 Term 6 Cap).

Q. Please describe the scope of Staff's review of Shared Services AI charges.

A. As mentioned above, Shared Service charges are limited to $53,397 in this proceeding. Due to that cap, Staff did not feel it necessary to determine the precise amount of AI costs that would meet the Commission's lower of cost or market standard. Instead, Staff performed a review to determine if the amount allowed under the UP 346 Term 6 Cap (i.e., the $53,397) would meet that standard.

Q. Please describe how Staff performed that review.

A. As mentioned earlier in testimony, Shared Services from SWWC relate to six broad categories of services - Executive, Legal, Information Technology, Finance, Human Resources, and Facilities. If Mountain Lakes did not receive these services from SWWC, the utility would likely need to hire its own employees to perform largely the same functions. Staff used the AWWA

database to estimate the annual cost to perform similar functions if Mountain Lakes were to hire employees within its local vicinity. As shown in the below Table 5.1, Staff examined wages associated with seven positions that perform similar functions to those outlined in the six broad functional categories. Because Mountain Lakes is located in Klamath County, data attributable to the South Central Oregon area were used where possible. Where South Central Oregon data were unavailable, Oregon statewide figures were used instead.

Table 5.1

Occupation Title	**Area**	**Average Annual**
Chief Executives	Oregon	$215,888
Network and Computer Systems Administrators	South Central	$78,945
Computer User Support Specialists	South Central	$65,115
Accountants and Auditors	South Central	$73,328
Payroll and Timekeeping Clerks	South Central	$35,454
Human Resources Managers	Oregon	$106,970
Lawyers	South Central	$94,149
TOTAL		**$669,849**

While the above table reflects an annual cost of $669,849, Staff estimates that the total cost of obtaining services equivalent to those currently provided by SWWC may be higher than that amount. For instance, this figure reflects wages alone, and does not include associated employment costs such as payroll taxes, workers' compensation insurance, and employee benefits. Furthermore, these seven positions likely do not reflect the full range of experience and expertise that SWWC's employees possess. For example, while the positions in the above table reflect general labor costs, SWWC's

employees possess expertise that is specific to the regulated water utility industry.

Staff also notes that while the $53,397 limit included in Docket No. UP 346 applies to allocated costs from both SWWC and Suburban, the analysis above refers exclusively to costs that are allocated from SWWC. To the extent that Mountain Lakes receives additional services from Suburban that are not reflected above, the seven positions shown above may not reflect the full range of services that Mountain Lakes receives from affiliates.

Q. What does Staff conclude based on the above analysis?

A. Based on that analysis, Staff finds that the inclusion of $53,397 for affiliate-provided services is likely lower than the market rate for comparable services, and therefore complies with the Commission's lower of cost or market standard regarding AI charges.

Q. Please describe Staff's adjustment to reduce Shared Services costs to $53,397.

A. Mountain Lakes' 2019 AI Annual Report for Water Utilities (2019 AI Report) filed with the Commission showed Shared Services charges totaling $114,180 implying a revision of $60,783 ($114,180 less the $53,397 cap) to bring Shared Services to the appropriate level. The Company's testimony shows a reduction in these charges of only $40,012 (see OWU/101, Bahr 1) regarding that commitment. The Stipulating Parties agreed to the additional adjustments shown in Table 5.2 to both reduce the total Shared Services to $53,397 and move costs to appropriate accounts:

Table 5.2

2019 AI Report	$114,180
Acct 604 - Pensions & Benefits	$(25,582)
Acct 619 - Office Supplies	$(756)
Acct 619.1 - Postage	$(3,081)
Acct 634 - Contr. Svcs. Mgmt. Fees (filed adjustment)	$(40,012)
Acct 634 - Contr. Svcs. Mgmt. Fees (revision)	$9,978
Acct 648 – Computer/ Electronics Expense	$(1,133)
Acct 658 – Workmen's Comp. Expense	$(197)
Total	$53,397

These adjustments are referred to in the discussions of accounts shown above in the Revenue Requirement section of Staff testimony.

Q. Please describe the analysis Staff performed to determine whether the AI charges from NWUS met the Commission's lower of cost or market standard.

A. As described earlier, NWUS provides operational goods and services to Mountain Lakes including, but not limited to, meter reading, maintenance, and repair. In its review of NWUS AI charges, Staff broke these costs into two categories: 1) labor and 2) goods and services.

Regarding the review of labor, as described above, Staff performed a comparison of the salaries reflected in Account 601 Salaries and Wages - Employees expense with salary levels for comparable positions found in AWWA. Based on that comparison Staff found the salaries reflected in Account 601 expenses are in line with market salaries for comparable positions and concluded they are reasonable.

Based on that same labor market analysis, Staff concludes that the NWUS labor charges reflect market rates for labor and, therefore, meet the Commission's lower of cost or market standard.

Regarding goods and services provided by NWUS, Staff inquired whether the goods and services provided by NWUS included any additional affiliate charges or were just provided at the cost paid by NWUS for those goods and services. The Company's UI 418 Application states,[7] "…services and goods shall be rendered by the Providers for the Purchasers at cost, without any profit markup. Services and goods are rendered at cost and subject to review by the Commission during general rate cases."

Staff believes, because the goods and services provided by NWUS are both acquired at market prices and do not include any additional affiliate charges, NWUS's charges for those goods and services also meet the Commission's lower of cost or market standard.

In summary, Staff believes all AI charges from NWUS reflected in this case have met the Commission's lower of cost or market standard.

[7] *See* UI 418 Application, Attachment A Management Services Agreement, page 3, at A.

ISSUE 6, COST OF CAPITAL

Q. What capital structure did Staff recommend?

A. As stated in its rate case application, "OWU-Mountain Lakes is requesting a capital structure of 50:50 debt-to-equity ratio, a cost of equity of 10 percent, and a cost of debt of 4.57 percent; this results in an overall requested return of 7.29 percent." In situations where a utility is part of a parent company, the Commission has allowed for a 50:50 capital structure. Staff used a Return on Equity (ROE) of 9.5 percent, resulting in an ROR of 7.04 percent.

Table 6.1

Description	Cap Struct	Cost	Wtd. Cost
SouthWest Corporate Debt		4.57%	2.29%
Total Debt	**50%**		**2.29%**
Total Equity	**50%**	**9.50%**	**4.75%**
Total Debt + Equity	**100.00%**		**7.04%**

Q. What cost of equity did the parties agree to in this proceeding?

A. As shown in Table 6.1, the Stipulating Parties have agreed to a 9.5 percent ROE, which is in line with other recent similar cases.[8]

[8] See Docket Nos. UW 177, Order No. 19-399 and UW 179, Order No. 20-084.

ISSUE 7, DEFERRED INCOME TAXES

Q. Please provide an explanation of the issues around Deferred Income Tax treatment.

A. ADIT is generally on a company's books as a liability representing a tax related timing difference based on a company being able to depreciate utility plant in service on an accelerated basis for tax purposes. This timing difference diminishes over time as the assets are depreciated, but until the account is zero, ADIT is generally deducted from Rate Base. This account has not been included in prior rate cases by Mountain Lakes. Because of the lack of ADIT information available to Mountain Lakes from the prior owners, a true value of ADIT is difficult to calculate.

Q. Please explain how the amount in ADIT was calculated.

A. As part of the Settlement, the Stipulating Parties agreed to Staff's calculation that took into account the various components of ADIT, including changes related to the Federal 2017 Tax Cut and Jobs Act.

Additionally, the Stipulating parties agreed that Mountain Lakes and Staff will "… prior to the next rate case, work toward calculating a more accurate determination of ADIT and Excess Deferred Income Tax (EDIT)."[9]

Q. Was EDIT included in this rate case?

A. No. As stated above, Staff and Mountain Lakes will work together prior to the next rate case to calculate a more accurate EDIT.

[9] See UW 183 Stipulation, Paragraph 6, page 2.

ISSUE 8, COMMODITY POWER COST ADJUSTMENT

Q. Were any new tariff schedules added?

A. Yes. As proposed in Mountain Lakes' Application, the Stipulating Parties agreed to add a Commodity Power Cost Adjustment (CPCA) as Schedule No. 5.[10]

Q. Please describe how a CPCA works.

A. The power necessary to run a utility can be one of its largest expenses, and, unlike many other expenses, can change dramatically with little notice. A large power expense change could potentially cause a utility to file a new rate case. A CPCA allows for incremental changes to the commodity costs for each customer class when the power expense changes and potentially reduces the frequency of rate cases.

Q. Did the Stipulating Parties accept the CPCA as requested in Mountain Lakes' Application?

A. Yes. Staff and the Company agreed to the CPCA described in the Company's Application.

[10] See Application OWU/100, Bahr/20-21, beginning at 7.

ISSUE 9. RESOLVED RATE ISSUES

Q. Please provide a brief explanation of the rate spread and rate design agreed to by the Stipulating Parties.

A. Water base rates are typically designed such that customers with larger meter sizes pay higher rates than those with smaller meters. This is because "the safe operating flow, or capacity, of a particular size of meter is essentially the limiting factor in terms of the demand that can be exerted on the water system through the meter."[11] Furthermore, "the potential demand or capacity requirements placed on the water system…is generally an accepted basis for determining the level of charge applicable to the customer."[12] As such, Staff typically uses a standard set of factors, sometimes referred to as "AWWA factors," to determine the appropriate relative differences in base rates for different meter sizes. For example, the standard factor for a 5/8-inch base rate is 1 and the standard factor for a 1-inch base rate is 2.5, which means that a customer with a 1-inch meter would typically pay a base rate that is approximately 2.5 times that of a customer with a 5/8-inch meter. Mountain Lakes currently has 4 rate classes, Residential, Commercial/Industrial, Non-Golf Irrigation, and Golf Course. Within each of these classes, there are multiple meter sizes, ranging from 5/8 inch up to 12 inches. Based on current and proposed rates for the classes, the Stipulating Parties agreed to consolidate the customer classes into three groups. Residential/Commercial

[11] *Principles of Water Rates, Fees, and Charges (M1) (6th Edition)*, American Water Works Association, 2012, Page 324.
[12] *Id.*

(includes Industrial), Non-Golf Irrigation, and Golf Course. Each class' new rates would be based on meter size within that group. Staff notes that the ultimate goal is to charge rates based on the description above, for each specific customer type. In this case, the Stipulating Parties agreed on Staff's recommended approach of moving toward the AWWA factors, while attempting to avoid rate shock to any one class or customer type.

In addition to the above description, Staff also designs rates to collect a portion of revenues from the base charge and a portion of revenues from the commodity charge. Table 7.1 shows this breakdown by customer class.

Table 7.1

	Base Rate	Commodity Rate
Residential/Commercial	70%	30%
Non-Golf Irrigation	65.25%	34.75%
Golf Course	66.34%	33.66%

Exhibit Staff/103 details how the rates for each customer class are calculated.

Q. What are the effects of the rates agreed to by the Stipulating Parties on the average customer bill?

A. The effects of the rates on the average residential/commercial bill will be an increase of the base rate from $33 to $35.69 and the commodity rate of $1.54 (Tier 1) and $1.99 (Tier 2) increasing to $1.71 (Tier 1) and $2.30 (Tier 2) per 1000 gallons of usage. With this adjustment, the average residential/ commercial monthly water bill would increase from $45.34 to $50.69, assuming that the water usage remains the same as the test year. The full effects for all rate classes and meter sizes can be found on Exhibit Staff/104.

Q. Why wasn't a phase in of rates implemented as a part of the Stipulation?

A. The Stipulating Parties agreed that since there was a significant reduction in revenues from the original request (from 32.10 percent to 17.09 percent), the concern over rate shock was mitigated.

Q. Did all 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 Stipulating Parties agree to rates being effective for service rendered on and after May 1, 2021, if the Commission enters an order adopting this Stipulation before May 1, 2021. Otherwise, rates will be effective three days following issuance of an order adopting this Stipulation.

Q. Are the resulting rates fair and reasonable?

A. Yes.

Q. Does this conclude your testimony?

A. Yes.

CASE: UW 183
WITNESS: SCOTT SHEARER

PUBLIC UTILITY COMMISSION
OF
OREGON

Staff Exhibit 101

Witness Qualification Statement

March 1, 2021

WITNESS QUALIFICATIONS STATEMENT

AME: Scott Shearer

EMPLOYER: Public Utility Commission of Oregon

TITLE: Utility Analyst
Retail Telecommunications and Water Regulation Section

ADDRESS: 201 High Street SE. Suite 100
Salem, OR. 97301

EDUCATION: Corban University Salem, Oregon
Bachelors of Science in Business, Organizational Leadership

EXPERIENCE: 2014 - Current - Heritage Grove Credit Union
Board of Directors, Treasurer
Provide strategic direction for a credit union with assets of 130 million dollars.
Reviewing and approving monetary expenditures and budget.

2007 - Current - Oregon Public Utility Commission
Utility Analyst
Research and analysis of utility company filings; including rulemaking, affiliated interests, utility purchase and sale, jurisdiction, and rate case dockets.
Telecommunications Specialist/Consumer Specialist/Senior Compliance Specialist
Reviewing and applying Oregon Administrative Rules to tariffs in relation to consumer complaints.

2006 - 2007 - Oregon Department of Justice/Division of Child Support, Administrative Specialist
Researching responsible parties in Child Support orders

1999 - 2006 - EPIQ Systems/Poorman Douglas Corp.
Claims Analyst/Senior Claims Analyst
Reviewing and implementing orders and settlements for the largest Class Action Lawsuit administrator in the United States. Auditing and processing class action lawsuits with payouts from two-hundred thousand to over one billion dollars to claimants.

CASE: UW 183
WITNESS: SCOTT SHEARER

PUBLIC UTILITY COMMISSION
OF
OREGON

Staff Exhibit 102

Revenue Requirement

March 1, 2021

Company Name	OWU-ML
Docket No.	UW 183
Test Year	2019

Exhibit Staff/102

Adjustment Summary

	Company Proposed Totals	Staff Adjustments to Company Totals	Staff Proposed Totals	Explanation of Adjustment
REVENUES				
Unmetered	$ -	$ -	$ -	
Residential	$ 480,355	$ (78,708)	$ 401,647	Adjustment made to match revenue requirement calculation.
Commercial	$ 97,962	$ 2,450	$ 100,412	Adjustment made to match revenue requirement calculation.
Fire Protection Sales	$ -	$ -	$ -	
Irrigation Water Sales	$ 75,557	$ (980)	$ 74,577	Adjustment made to match revenue requirement calculation.
Water Sales for Resale	$ -	$ -	$ -	
Miscellaneous Services	$ 289	$ -	$ 289	
Cross Connection Control	$ 20,715	$ -	$ 20,715	
Other	$ (1,016)	$ -	$ (1,016)	
	$ -	$ -	$ -	
Total Revenue	**$ 766,449**	**$ (87,072)**	**$ 679,377**	
Acct . **OPERATING EXPENSES**				
601 Salaries and Wages - Employees	$ 82,643	$ -	$ 82,643	
601.1 Capitalized Overhead	$ (16,966)	$ 8,483	$ (8,483)	50 Percent Adjustment to normalized year.
603 Salaries and Wages - Officers	$ -	$ -	$ -	
604 Employee Pension & Benefits	$ 30,051	$ (25,582)	$ 4,469	Adjustment made to account for Cap placed on Affiliated Interest costs in UP 346.
610 Purchased Water	$ -	$ -	$ -	
611 Telephone/Communications	$ 1,370	$ -	$ 1,370	
615 Purchased Power	$ 70,021	$ -	$ 70,021	
616 Fuel for Power Production	$ -	$ -	$ -	
617 Other Utilities	$ -	$ -	$ -	
618 Chemical / Treatment Expense	$ -	$ -	$ -	
619 Office Supplies	$ 1,851	$ (756)	$ 1,095	Adjustment made to account for Cap placed on Affiliated Interest costs in UP 346.
619.1 Postage	$ 3,479	$ (3,081)	$ 398	Adjustment made to account for Cap placed on Affiliated Interest costs in UP 346.
620 O&M Materials/Supplies	$ 846	$ -	$ 846	
621 Repairs to Water Plant	$ 4,875	$ -	$ 4,875	
631 Contract Svcs - Engineering	$ -	$ -	$ -	
632 Contract Svcs - Accounting	$ 2,004	$ -	$ 2,004	
633 Contract Svcs - Legal	$ 605	$ -	$ 605	
634 Contract Svcs - Management Fees	$ 53,396	$ 9,978	$ 63,374	Adjustment made to account for Cap placed on Affiliated Interest costs in UP 346.
635 Contract Svcs - Testing	$ 5,135	$ (500)	$ 4,635	Adjustment made to account for DHS testing cost changes.
636 Contract Svcs - Labor	$ -	$ -	$ -	
637 Contract Svcs - Billing/Collection	$ -	$ -	$ -	
638 Contract Svcs - Meter Reading	$ -	$ -	$ -	
639 Contract Svcs - Other	$ 3,668	$ -	$ 3,668	
641 Rental of Building/Real Property	$ 2,776	$ -	$ 2,776	
642 Rental of Equipment	$ -	$ -	$ -	
643 Small Tools	$ 155	$ -	$ 155	
648 Computer/Electronic Expenses	$ 1,303	$ (1,133)	$ 170	Adjustment made to account for Cap placed on Affiliated Interest costs in UP 346.
650 Transportation	$ 8,023	$ -	$ 8,023	
656 Vehicle Insurance	$ 1,668	$ -	$ 1,668	
657 General Liability Insurance	$ 1,075	$ -	$ 1,075	
658 Workers' Comp Insurance	$ 219	$ (197)	$ 22	Adjustment made to account for Cap placed on Affiliated Interest costs in UP 346.
659 Insurance - Other	$ 4,448	$ -	$ 4,448	
666 Amortz. of Rate Case	$ 3,500	$ (1,750)	$ 1,750	Amortized costs over 2 year period, based on company's timeline to file new rate case
667 Gross Revenue Fee (PUC)	$ 2,683	$ (305)	$ 2,378	Automatic adjustment based on revenue model.
670 Bad Debt Expense	$ 2,219	$ -	$ 2,219	
671 Cross Connection Control Program	$ -	$ -	$ -	
673 Training and Certification	$ 966	$ -	$ 966	
674 Consumer Confidence Report	$ -	$ -	$ -	
675 Miscellaneous Expense	$ 7,044	$ 108	$ 7,152	Adjustment as a part of the overall package settlement.
660 Advertising	$ 17	$ -	$ 17	
OE2 Other Expense 2	$ -	$ -	$ -	
OE3 Other Expense 3	$ -	$ -	$ -	
OE4 Other Expense 4	$ -	$ -	$ -	
OE5 Other Expense 5	$ -	$ -	$ -	
TOTAL OPERATING EXPENSE	**$ 279,074**	**$ (14,735)**	**$ 264,339**	

OTHER REVENUE DEDUCTIONS				
403 Depreciation Expense	$ 191,031	$ (20,455)	$ 170,576	Adjustment made from reported plant (missing item details discounted)
406 Amort of Plant Acquisition Adjustment	$ -	$ -	$ -	
407 Amortization Expense	$ -	$ -	$ -	
408.1 Property Tax	$ 3,320	$ -	$ 3,320	
408.1 Payroll Tax	$ 6,869	$ -	$ 6,869	
408.1 Other	$ -	$ -	$ -	
409.10 Federal Income Tax	$ 44,914	$ (11,001)	$ 33,913	Automatic adjustment based on revenue model.
409.1 Oregon Income Tax	$ 11,152	$ 260	$ 11,412	Automatic adjustment based on revenue model.
409.1 Extraordinary Items Income Tax	$ -	$ -	$ -	
TOTAL REVENUE DEDUCTIONS	**$ 536,360**	**$ (45,932)**	**$ 490,428**	Sum of expenses adjustments
Net Operating Income	**$ 230,089**	**$ (41,140)**	**$ 188,949**	Sum of income adjustments
UTILITY RATE BASE				
101 Utility Plant in Service	$ 13,453,870	$ 69,198	$ 13,523,068	Adjustment made from reported plant, based on corrected system acquisition dates.
105 Construction Work in Progress	$ -	$ -	$ -	
108 – Accumulated Depreciation of Plant	$ 2,778,220	$ 55,878	$ 2,834,098	Adjustment made from reported plant, based on corrected system acquisition dates.
271 – Contributions in Aid of Construction	$ 65,357	$ 1	$ 65,358	Automatic adjustment based on revenue model.
272 + Accumulated Amortization of CIAC	$ 6,760	$ (4,871)	$ 1,889	Adjustment made from reported plant, based on corrected system acquisition dates.
281 – Accumulated Deferred Income Tax	$ -	$ 483,832	$ 483,832	Adjustment made based on calculation on Tax life calculation of 1/2 life.
– Excess Capacity	$ 7,488,440	$ (6,240)	$ 7,482,200	Adjustment made from reported plant, based on corrected system acquisition dates.
= NET RATE BASE INVESTMENT	**$ 3,128,613**	**$ (469,144)**	**$ 2,659,469**	Sum of Rate Base Investment Adjustments
Plus: (working capital)				
151 Materials and Supplies Inventory	$ 4,344	$ -	$ 4,344	
Working Cash (Total Op Exp /12)	$ 23,257	$ (1,229)	$ 22,028	Rate model calculates based on input across data sheets.
TOTAL RATE BASE	**$ 3,156,214**	**$ (470,373)**	**$ 2,685,841**	Sum of Rate Base Adjustments
Rate of Return	7.29%	0.00%	7.04%	Rate model calculates based on input across data sheets.

CASE: UW 183
WITNESS: SCOTT SHEARER

PUBLIC UTILITY COMMISSION
OF
OREGON

Staff Exhibit 103

Rate Design

March 1, 2021

UW 183

Exhibit Staff 103

Shearer/1

Rate Design

Residential and Commercial

Revenue Allocation: **502,059**

Allocated to Base Rates: 70.00%

Allocated to Commodity Rates: 30.00%

Base Rates

Revenue Allocation: **351,441**

Meter Size	Customers	Factors	Customer Equivalency	% of Total	Revenue Allocation	Base Rate
5/8"	713	1.0	713	86.90%	$ 305,396	**$ 35.69**
3/4"	1	1.0	1	0.12%	$ 428	**$ 35.69**
1"	1	2.5	3	0.30%	$ 1,071	**$ 89.23**
1 1/2"	5	5.0	25	3.05%	$ 10,708	**$ 178.47**
2"	8	8.0	64	7.80%	$ 27,413	**$ 285.55**
3"	1	15.0	15	1.83%	$ 6,425	**$ 535.41**
4"		25.0	-	0.00%	$ -	**$ 892.34**
6"		50.0	-	0.00%	$ -	**$ 1,784.69**
8"		80.0	-	0.00%	$ -	**$ 2,855.50**
12"		215.0	-	0.00%	$ -	**$ 7,674.17**
TOTAL	729		821	100.00%	$ 351,441	

Commodity Rate

Revenue Allocation: **150,618**

Tier 1

Annual Consumption	58,534,000	gallons
Unit of Measurement	1,000	gallons
Annual Units of Consumption	58,534	Units
Commodity Rate:	**$ 1.70575**	per unit

Tier 2

Annual Consumption	22,777,560	gallons
Unit of Measurement	1,000	gallons
Annual Units of Consumption	22,778	Units
Commodity Rate:	**$ 2.29521**	per unit

Rate Design

Irrigation

Revenue Allocation: **74,577**

Allocated to Base Rates: 65.25%
Allocated to Commodity Rates: 34.75%

Base Rates

Revenue Allocation: **48,661**

Meter Size	Customers	Factors	Customer Equivalency	% of Total	Revenue Allocation	Base Rate
5/8"	17	1.0	17	10.20%	$ 4,965	**$ 24.34**
3/4"	-	1.0	-	0.00%	$ -	**$ 24.34**
1"	6	1.8	11	6.48%	$ 3,155	**$ 43.81**
1 1/2"	4	2.2	9	5.28%	$ 2,570	**$ 53.55**
2"	25	4.6	115	69.03%	$ 33,590	**$ 111.97**
3"	2	7.5	15	9.00%	$ 4,381	**$ 182.55**
4"		25.0	-	0.00%	$ -	**$ 608.51**
6"		50.0	-	0.00%	$ -	**$ 1,217.02**
8"		80.0	-	0.00%	$ -	**$ 1,947.24**
12"		215.0	-	0.00%	$ -	**$ 5,233.20**
TOTAL	54		167	100.00%	$ 48,661	

Commodity Rate

Revenue Allocation: **25,915**

Tier 1

Annual Consumption	36,786,000	gallons
Unit of Measurement	1,000	gallons
Annual Units of Consumption	36,786	Units
Commodity Rate:	**$ 0.70449**	per unit

Note: Red cells signify changes to standard AWWA Factors

UW 183 Exhibit Staff 103

Rate Design

Shearer/3

Golf Course

Revenue Allocation: **82,753**

Allocated to Base Rates: 66.34%

Allocated to Commodity Rates: 33.66%

Base Rates

Revenue Allocation: **54,899**

Meter Size	Customers	Factors	Customer Equivalency	% of Total	Revenue Allocation	Base Rate
5/8"	-	1.0	-	0.00%	$ -	**$ 21.28**
3/4"	-	1.0	-	0.00%	$ -	**$ 21.28**
1"	-	2.5	-	0.00%	$ -	**$ 53.20**
1 1/2"	-	5.0	-	0.00%	$ -	**$ 106.39**
2"	-	8.0	-	0.00%	$ -	**$ 170.23**
3"	-	15.0	-	0.00%	$ -	**$ 319.18**
4"		25.0	-	0.00%	$ -	**$ 531.96**
6"		50.0	-	0.00%	$ -	**$ 1,063.93**
8"		80.0	-	0.00%	$ -	**$ 1,702.28**
12"	1	215.0	215	100.00%	$ 54,899	**$ 4,574.88**
TOTAL	1		215	100.00%	$ 54,899	

Commodity Rate

Revenue Allocation: **27,855**

Tier 1

Annual Consumption	98,742,000	gallons
Unit of Measurement	1,000	gallons
Annual Units of Consumption	98,742	Units
Commodity Rate:	**$ 0.28210**	per unit

CASE: UW 183
WITNESS: SCOTT SHEARER

PUBLIC UTILITY COMMISSION
OF
OREGON

Staff Exhibit 104

Effect of Rates

March 1, 2021

Meter Size	Current Base	Current Tier 1	Current Tier 2	Current Average Bill	Proposed Base	Proposed Tier 1	Proposed Tier 2	Proposed Average Bill	Increase percentage
5/8" Res/Com	$ 33.00	$ 1.54	$ 1.99	$ 45.34	$ 35.69	$ 1.71	$ 2.30	$ 50.69	*11.80%*
1" Res/Com	$ 82.50	$ 1.54	$ 1.99	$ 94.84	$ 89.23	$ 1.71	$ 2.30	$ 91.50	*-3.52%*
1 1/2" Res/Com	$ 165.00	$ 1.54	$ 1.99	$ 177.34	$ 178.47	$ 1.71	$ 2.30	$ 269.81	*52.14%*
2" Res/Com	$ 264.00	$ 1.54	$ 1.99	$ 276.34	$ 285.55	$ 1.71	$ 2.30	$ 435.85	*57.72%*
3" Res/Com	$ 495.00	$ 1.54	$ 1.99	$ 507.34	$ 535.41	$ 1.71	$ 2.30	$ 809.87	*59.63%*
5/8" Irrigation	$ 19.80	$ 0.60		$ 24.62	$ 24.34	$ 0.70		$ 56.99	*131.46%*
1" Irrigation	$ 37.95	$ 0.60		$ 42.77	$ 43.81	$ 0.70		$ 80.50	*88.21%*
1 1/2" Irrigation	$ 43.56	$ 0.60		$ 48.38	$ 53.55	$ 0.70		$ 88.88	*83.71%*
2" Irrigation	$ 85.80	$ 0.60		$ 90.62	$ 111.97	$ 0.70		$ 158.49	*74.90%*
3" Irrigation	$ 33.00	$ 0.60		$ 45.34	$ 182.55	$ 0.70		$ 255.26	*463.00%*
12" Golf Course	$ 3,951.55	$ 0.22		$ 3,953.34	$ 4,574.88	$ 0.28		$ 6,896.11	*74.44%*

CASE: UW 183
WITNESS: SCOTT SHEARER

PUBLIC UTILITY COMMISSION
OF
OREGON

Staff Exhibit 105

Utility Plant

March 1, 2021

Company Name OWU-ML
Docket No. UW 183
Test Year 2019

Invested Plant

Asset Description	Date Acquired	Utility Plant Orig Cost	Less Excess Capacity Adj to Plant	Total Adj Plant	Asset Life	Annual Deprec	Final Month of Deprec
RY/RW 2008 Rate case LAND:WELL #3	1/2002	5,000		5,000	100	-	Jan 2102
RY/RW 2008 Rate case RUNNING Y PUMP HOUSE WELL #2	1/1999	4,955		4,955	35	142	Jan 2034
RY/RW 2008 Rate case RUNNING Y WELL #3 PUMP HOUSE	12/2002	43,600		43,600	35	1,246	Dec 2037
RY/RW 2008 Rate case ROADWAY-WELL HOUSE	4/2003	3,300		3,300	35	94	Apr 2038
RY/RW 2008 Rate case FENCING: WELL PUMP HOUSE	4/2003	2,300		2,300	35	66	Apr 2038
RY/RW 2008 Rate case LAND IMPR:PHASE 11	1/2004	285		285	35	8	Jan 2039
RY/RW 2008 Rate case BUILDING:WELL HOUSE	1/2005	1,477		1,477	35	42	Jan 2040
RY/RW 2008 Rate case RIDGEWATER BLDG:COM WELL PUMP HOUSE	8/2007	92,768		92,768	35	2,651	Aug 2042
RY/RW 2008 Rate case BLDG:COM WELL PUMP HOUSE	8/2007	-	77,767	(77,767)	35	(2,222)	Aug 2042
RY/RW 2008 Rate case RUNNING Y WELL #1	1/1997	258,501		258,501	25	10,340	Jan 2022
RY/RW 2008 Rate case RUNNING Y WELL #1 ADDITIONAL	1/1999	10,530		10,530	25	421	Jan 2024
RY/RW 2008 Rate case RUNNING Y WELL #1-ADDITION	12/2000	15,160		15,160	25	606	Dec 2025
RY/RW 2008 Rate case RUNNING Y WELL#1 ADDL:HOUR METER	1/2001	1,329		1,329	25	53	Jan 2026
RY/RW 2008 Rate case RUNNING Y WELL #3	9/2002	157,786		157,786	25	6,311	Sep 2027
RY/RW 2008 Rate case RUNNING Y WELL #3 ADDITIONAL COSTS	9/2002	47,653		47,653	25	1,906	Sep 2027
RY/RW 2008 Rate case RUNNING Y WELL#3 ADDITIONAL COSTS	4/2003	18,205		18,205	25	728	Mar 2028
RY/RW 2008 Rate case RIDGEWATER:COM WELL	8/2007	330,603		330,603	25	13,224	Jul 2032
RY/RW 2008 Rate case RW:COM WELL	8/2007	-	165,996	(165,996)	25	(6,640)	Jul 2032
RY/RW 2008 Rate case RUNNING Y SUPPLY MAINS	1/1997	1,100,636		1,100,636	50	22,013	Jan 2047
RY/RW 2008 Rate case SUPPLY MAINS	1/1997	-	552,629	(552,629)	50	(11,053)	Jan 2047
RY/RW 2008 Rate case RIDGEWATER:PH1 DIVISION 2 SUPPLY MAINS	11/2007	80,555		80,555	50	1,611	Nov 2057
RY/RW 2008 Rate case RW:P1D2 SUPPLY MAINS	11/2007	-	67,529	(67,529)	50	(1,351)	Nov 2057
RY/RW 2008 Rate case RUNNING Y RESEVOIR BOOSTER PUMP	7/1998	5,364		5,364	20	268	Jul 2018
RY/RW 2008 Rate case RUNNING Y SYNCROFLOW PUMP STATION	11/1998	72,000		72,000	20	3,600	Nov 2018
RY/RW 2008 Rate case RUNNING Y PUMP:MERGANSER HYDROMATIC	3/2006	5,105		5,105	20	255	Mar 2026
RY/RW 2008 Rate case PUMP:MERGANSER HYDROMATIC	3/2006	-	4,280	(4,280)	20	(214)	Mar 2026
RY/RW 2008 Rate case RIDGEWATER BLDG:COM BOOSTER PUMP STATION	8/2007	380,583		380,583	20	19,029	Aug 2027
RY/RW 2008 Rate case BLDG:COM BOOSTER PUMP STATION	8/2007	-	319,043	(319,043)	20	(15,952)	Aug 2027
RY/RW 2008 Rate case RIDGEWATER:COM WELL PUMP	8/2007	19,586		19,586	20	979	Aug 2027
RY/RW 2008 Rate case RW:COM WELL PUMP	8/2007	-	16,419	(16,419)	20	(821)	Aug 2027
RY/RW 2008 Rate case RIDGEWATER:COM BOOSTER PUMP	8/2007	53,929		53,929	20	2,696	Aug 2027
RY/RW 2008 Rate case RW:COM BOOSTER PUMP	8/2007	-	45,209	(45,209)	20	(2,260)	Aug 2027
RY/RW 2008 Rate case RIDGEWATER:COM BOOSTER PUMP INTERFACE	8/2007	196,663		196,663	20	9,833	Aug 2027
RY/RW 2008 Rate case RW:COM BOOSTER PUMP INTERFACE	8/2007	-	164,863	(164,863)	20	(8,243)	Aug 2027
RY/RW 2008 Rate case RUNNING Y:BOOSTER CONTROL UPGRADE	10/2007	83,964		83,964	20	4,198	Oct 2027
RY/RW 2008 Rate case RY:BOOSTER CONTROL UPGRADE	10/2007	-	70,387	(70,387)	20	(3,519)	Oct 2027
RY/RW 2008 Rate case RUNNING Y COLLECTING: IMPOUND RESERVOIR	1/1997	147,337		147,337	50	2,947	Jan 2047
RY/RW 2008 Rate case RIDGEWATER RESERVOIR:ABOVE GROUND TANK	8/2007	464,486		464,486	50	9,290	Aug 2057

Before 1985	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
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1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	142	142	142	142	142	142	142	142	142	142	142
-	-	-	-	-	104	1,246	1,246	1,246	1,246	1,246	1,246	1,246
-	-	-	-	-	-	71	94	94	94	94	94	94
-	-	-	-	-	-	50	66	66	66	66	66	66
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-	-	-	-	-	-	-	-	42	42	42	42	42
-	-	-	-	-	-	-	-	-	-	1,105	2,651	2,651
-	-	-	-	-	-	-	-	-	-	(926)	(2,222)	(2,222)
10,340	10,340	10,340	10,340	10,340	10,340	10,340	10,340	10,340	10,340	10,340	10,340	10,340
-	-	421	421	421	421	421	421	421	421	421	421	421
-	-	-	51	606	606	606	606	606	606	606	606	606
-	-	-	-	53	53	53	53	53	53	53	53	53
-	-	-	-	-	2,104	6,311	6,311	6,311	6,311	6,311	6,311	6,311
-	-	-	-	-	635	1,906	1,906	1,906	1,906	1,906	1,906	1,906
-	-	-	-	-	-	546	728	728	728	728	728	728
-	-	-	-	-	-	-	-	-	-	5,510	13,224	13,224
-	-	-	-	-	-	-	-	-	-	(2,767)	(6,640)	(6,640)
22,013	22,013	22,013	22,013	22,013	22,013	22,013	22,013	22,013	22,013	22,013	22,013	22,013
(11,053)	(11,053)	(11,053)	(11,053)	(11,053)	(11,053)	(11,053)	(11,053)	(11,053)	(11,053)	(11,053)	(11,053)	(11,053)
-	-	-	-	-	-	-	-	-	-	269	1,611	1,611
-	-	-	-	-	-	-	-	-	-	(225)	(1,351)	(1,351)
-	134	268	268	268	268	268	268	268	268	268	268	268
-	600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600
-	-	-	-	-	-	-	-	-	213	255	255	255
-	-	-	-	-	-	-	-	-	(178)	(214)	(214)	(214)
-	-	-	-	-	-	-	-	-	-	7,929	19,029	19,029
-	-	-	-	-	-	-	-	-	-	(6,647)	(15,952)	(15,952)
-	-	-	-	-	-	-	-	-	-	408	979	979
-	-	-	-	-	-	-	-	-	-	(342)	(821)	(821)
-	-	-	-	-	-	-	-	-	-	1,123	2,696	2,696
-	-	-	-	-	-	-	-	-	-	(942)	(2,260)	(2,260)
-	-	-	-	-	-	-	-	-	-	4,097	9,833	9,833
-	-	-	-	-	-	-	-	-	-	(3,435)	(8,243)	(8,243)
-	-	-	-	-	-	-	-	-	-	1,050	4,198	4,198
-	-	-	-	-	-	-	-	-	-	(880)	(3,519)	(3,519)
2,947	2,947	2,947	2,947	2,947	2,947	2,947	2,947	2,947	2,947	2,947	2,947	2,947
-	-	-	-	-	-	-	-	-	-	3,871	9,290	9,290

2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Accum. Deprec.	Remaining Plant
-	-	-	-	-	-	-	-	-	-	-	5,000
142	142	142	142	142	142	142	142	142	142	2,982	1,973
1,246	1,246	1,246	1,246	1,246	1,246	1,246	1,246	1,246	1,246	21,286	22,314
94	94	94	94	94	94	94	94	94	94	1,575	1,726
66	66	66	66	66	66	66	66	66	66	1,106	1,195
8	8	8	8	8	8	8	8	8	8	128	157
42	42	42	42	42	42	42	42	42	42	630	847
2,651	2,651	2,651	2,651	2,651	2,651	2,651	2,651	2,651	2,651	32,917	59,851
(2,222)	(2,222)	(2,222)	(2,222)	(2,222)	(2,222)	(2,222)	(2,222)	(2,222)	(2,222)	(27,590)	(50,177)
10,340	10,340	10,340	10,340	10,340	10,340	10,340	10,340	10,340	10,340	237,820	20,681
421	421	421	421	421	421	421	421	421	421	8,841	1,689
606	606	606	606	606	606	606	606	606	606	11,565	3,595
53	53	53	53	53	53	53	53	53	53	1,007	322
6,311	6,311	6,311	6,311	6,311	6,311	6,311	6,311	6,311	6,311	109,391	48,395
1,906	1,906	1,906	1,906	1,906	1,906	1,906	1,906	1,906	1,906	33,037	14,616
728	728	728	728	728	728	728	728	728	728	12,194	6,011
13,224	13,224	13,224	13,224	13,224	13,224	13,224	13,224	13,224	13,224	164,198	166,405
(6,640)	(6,640)	(6,640)	(6,640)	(6,640)	(6,640)	(6,640)	(6,640)	(6,640)	(6,640)	(82,447)	(83,549)
22,013	22,013	22,013	22,013	22,013	22,013	22,013	22,013	22,013	22,013	506,299	594,337
(11,053)	(11,053)	(11,053)	(11,053)	(11,053)	(11,053)	(11,053)	(11,053)	(11,053)	(11,053)	(254,219)	(298,410)
1,611	1,611	1,611	1,611	1,611	1,611	1,611	1,611	1,611	1,611	19,601	60,955
(1,351)	(1,351)	(1,351)	(1,351)	(1,351)	(1,351)	(1,351)	(1,351)	(1,351)	(1,351)	(16,437)	(51,092)
268	268	268	268	268	268	268	268	138	-	5,364	-
3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,000	-	72,000	-
255	255	255	255	255	255	255	255	255	255	3,528	1,577
(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(2,960)	(1,320)
19,029	19,029	19,029	19,029	19,029	19,029	19,029	19,029	19,029	19,029	236,277	144,306
(15,952)	(15,952)	(15,952)	(15,952)	(15,952)	(15,952)	(15,952)	(15,952)	(15,952)	(15,952)	(198,071)	(120,972)
979	979	979	979	979	979	979	979	979	979	12,156	7,431
(821)	(821)	(821)	(821)	(821)	(821)	(821)	(821)	(821)	(821)	(10,194)	(6,225)
2,696	2,696	2,696	2,696	2,696	2,696	2,696	2,696	2,696	2,696	33,475	20,454
(2,260)	(2,260)	(2,260)	(2,260)	(2,260)	(2,260)	(2,260)	(2,260)	(2,260)	(2,260)	(28,062)	(17,147)
9,833	9,833	9,833	9,833	9,833	9,833	9,833	9,833	9,833	9,833	122,093	74,570
(8,243)	(8,243)	(8,243)	(8,243)	(8,243)	(8,243)	(8,243)	(8,243)	(8,243)	(8,243)	(102,351)	(62,512)
4,198	4,198	4,198	4,198	4,198	4,198	4,198	4,198	4,198	4,198	51,426	32,538
(3,519)	(3,519)	(3,519)	(3,519)	(3,519)	(3,519)	(3,519)	(3,519)	(3,519)	(3,519)	(43,108)	(27,279)
2,947	2,947	2,947	2,947	2,947	2,947	2,947	2,947	2,947	2,947	67,781	79,556
9,290	9,290	9,290	9,290	9,290	9,290	9,290	9,290	9,290	9,290	115,351	349,135

RY/RW 2008 Rate case RESERVOIR:ABOVE GROUND TANK	8/2007	-	389,379	(389,379)	50	(7,788)	Aug 2057
RY/RW 2008 Rate case RUNNING Y PH1 WATER DISTRIBUTION 6" PVC	1/1997	33,518		33,518	50	670	Jan 2047
RY/RW 2008 Rate case RUNNING Y PH1 WATER DISTRIBUTION 8" PVC	1/1997	221,911		221,911	50	4,438	Jan 2047
RY/RW 2008 Rate case RUNNING Y PH1 WATER DISTRIBUTION 10" PVC	1/1997	40,318		40,318	50	806	Jan 2047
RY/RW 2008 Rate case RUNNING Y PH1 WATER DISTRIBUTION 12" PVC	1/1997	178,433		178,433	50	3,569	Jan 2047
RY/RW 2008 Rate case PH I WATER DISTRIBUTION	1/1997	–	238,085	(238,085)	50	(4,762)	Jan 2047
RY/RW 2008 Rate case RUNNING Y PH5-WATER DISTRIBUTION 8" PVC	7/1999	319,844		319,844	50	6,397	Jul 2049
RY/RW 2008 Rate case RUNNING Y PH5-WATER DISTRIBUTION 12" PVC	7/1999	26,994		26,994	50	540	Jul 2049
RY/RW 2008 Rate case RUNNING Y PH5-WATER DISTRIBUTION 12" PVC	7/1999	80,173		80,173	50	1,603	Jul 2049
RY/RW 2008 Rate case PH V-WATER DISTRIBUTION	7/1999	–	214,402	(214,402)	50	(4,288)	Jul 2049
RY/RW 2008 Rate case RUNNING Y WATER DISTRIBUTION	5/1999	231,444		231,444	50	4,629	May 2049
RY/RW 2008 Rate case COMMON WATER DISTRIBUTION	5/1999	–	77,534	(77,534)	50	(1,551)	May 2049
RY/RW 2008 Rate case RUNNING Y PH3 LOTS-WATER DISTRIBUTION 8" PVC	1/1999	228,415		228,415	50	4,568	Jan 2049
RY/RW 2008 Rate case PH III LOTS-WATER DISTRIBUTION	1/1999	–	114,687	(114,687)	50	(2,294)	Jan 2049
RY/RW 2008 Rate case RUNNING Y PH6 SUNFOREST-WATER DISTRIBUTION 10"	7/1999	112,233		112,233	50	2,245	Jul 2049
RY/RW 2008 Rate case SUNFOREST PH VI-WATER DISRIBUT	7/1999	–	56,352	(56,352)	50	(1,127)	Jul 2049
RY/RW 2008 Rate case RUNNING Y COMMON WATER DIST-APPLIED COST	1/2002	1,720		1,720	50	34	Jan 2052
RY/RW 2008 Rate case COMMON WATER DIST-APPLIED COST	1/2002	–	576	(576)	50	(12)	Jan 2052
RY/RW 2008 Rate case RUNNING Y PH9-PAYNE CANYON WATER DIST 12" PVC	1/2002	152,425		152,425	50	3,049	Jan 2052
RY/RW 2008 Rate case PH IX-PAYNE CANYON WATER DIST	1/2002	–	76,533	(76,533)	50	(1,531)	Jan 2052
RY/RW 2008 Rate case RUNNING Y PH10-WATER DISTRIBUTION 8" PVC	1/2002	44,703		44,703	50	894	Jan 2052
RY/RW 2008 Rate case RUNNING Y PH10-WATER DISTRIBUTION 10" PVC	1/2002	36,642		36,642	50	733	Jan 2052
RY/RW 2008 Rate case RUNNING Y PH10-WATER DISTRIBUTION 12" PVC	1/2002	39,543		39,543	50	791	Jan 2052
RY/RW 2008 Rate case PH X-WATER DISTRIBUTION	1/2002	–	60,698	(60,698)	50	(1,214)	Jan 2052
RY/RW 2008 Rate case RUNNING Y PH8-RANCH VIEW WATER DIST 8" PVC	1/2002	83,571		83,571	50	1,671	Jan 2052
RY/RW 2008 Rate case PH VIII-RANCH VIEW WATER DIST.	1/2002	–	41,961	(41,961)	50	(839)	Jan 2052
RY/RW 2008 Rate case RUNNING Y PH7 WATER DIST (ECVC)	1/2002	6,223		6,223	50	124	Jan 2052
RY/RW 2008 Rate case PHASE VII WATER DIST (ECVC)	1/2002	–	3,125	(3,125)	50	(63)	Jan 2052
RY/RW 2008 Rate case RUNNING Y PH7 WATER DISTRIBUTION EQUIP	1/2002	2,039		2,039	50	41	Jan 2052
RY/RW 2008 Rate case PHVII WATER DISTRIBUTION EQUIP	1/2002	–	1,024	(1,024)	50	(20)	Jan 2052
RY/RW 2008 Rate case RUNNING Y PH6 SUNFOREST WATER DISTRIBUTION	1/2002	1,976		1,976	50	40	Jan 2052
RY/RW 2008 Rate case SUNFOREST WATER DISTRIBUTION	1/2002	–	992	(992)	50	(20)	Jan 2052
RY/RW 2008 Rate case RUNNING Y PH5 WATER DISTRIBUTION	1/2002	506		506	50	10	Jan 2052
RY/RW 2008 Rate case PH V WATER DISTRIBUTION	1/2002	–	254	(254)	50	(5)	Jan 2052
RY/RW 2008 Rate case RUNNING Y COMMON WATER DISTRIBUTION	1/2002	213		213	50	4	Jan 2052
RY/RW 2008 Rate case COMMON WATER DISTRIBUTION	1/2002	–	71	(71)	50	(1)	Jan 2052
RY/RW 2008 Rate case RUNNING Y PH11 WATER INFRASTRUCTURE 8" PVC	12/2003	485,593		485,593	50	9,712	Dec 2053
RY/RW 2008 Rate case RUNNING Y PH11 WATER INFRASTRUCTURE 8" PVC	12/2003	161,071		161,071	50	3,221	Dec 2053
RY/RW 2008 Rate case WATER INFRASTRUCTURE:PHASE 11	12/2003	–	324,690	(324,690)	50	(6,494)	Dec 2053
RY/RW 2008 Rate case RUNNING Y PH12 WATER INFRASTRUCTURE PH12 8" PVC	9/2004	491,360		491,360	50	9,827	Sep 2054
RY/RW 2008 Rate case RUNNING Y PH12 WATER INFRASTRUCTURE PH12 12" PVC	9/2004	17,121		17,121	50	342	Sep 2054
RY/RW 2008 Rate case WATER INFRASTRUCTURE:PHASE 12	9/2004	–	255,308	(255,308)	50	(5,106)	Sep 2054
RY/RW 2008 Rate case RUNNING Y PH8 RANCH VIEW 2ND EXT 8"PVC	12/2004	146,752		146,752	50	2,935	Dec 2054
RY/RW 2008 Rate case PHASE8-RANCH VIEW 2ND EXT	12/2004	–	73,684	(73,684)	50	(1,474)	Dec 2054
RY/RW 2008 Rate case RUNNING Y PH6 3RD EDITION SUN FOREST	9/2005	171,670		171,670	50	3,433	Sep 2055
RY/RW 2008 Rate case SUN FOREST PH6 3RD EDITION	9/2005	–	86,196	(86,196)	50	(1,724)	Sep 2055
RY/RW 2008 Rate case RUNNING Y PH13 WATER INFRASTRUCTURE 8" PVC	6/2006	923,085		923,085	50	18,462	Jun 2056

Exhibit Staff 105
Shearer/6

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-	-	-	-	-	-	-	-	-	-	(3,245)	(7,788)	(7,788)
670	670	670	670	670	670	670	670	670	670	670	670	670
4,438	4,438	4,438	4,438	4,438	4,438	4,438	4,438	4,438	4,438	4,438	4,438	4,438
806	806	806	806	806	806	806	806	806	806	806	806	806
3,569	3,569	3,569	3,569	3,569	3,569	3,569	3,569	3,569	3,569	3,569	3,569	3,569
(4,762)	(4,762)	(4,762)	(4,762)	(4,762)	(4,762)	(4,762)	(4,762)	(4,762)	(4,762)	(4,762)	(4,762)	(4,762)
-	-	3,199	6,397	6,397	6,397	6,397	6,397	6,397	6,397	6,397	6,397	6,397
-	-	270	540	540	540	540	540	540	540	540	540	540
-	-	802	1,603	1,603	1,603	1,603	1,603	1,603	1,603	1,603	1,603	1,603
-	-	(2,144)	(4,288)	(4,288)	(4,288)	(4,288)	(4,288)	(4,288)	(4,288)	(4,288)	(4,288)	(4,288)
-	-	3,086	4,629	4,629	4,629	4,629	4,629	4,629	4,629	4,629	4,629	4,629
-	-	(1,034)	(1,551)	(1,551)	(1,551)	(1,551)	(1,551)	(1,551)	(1,551)	(1,551)	(1,551)	(1,551)
-	-	4,568	4,568	4,568	4,568	4,568	4,568	4,568	4,568	4,568	4,568	4,568
-	-	(2,294)	(2,294)	(2,294)	(2,294)	(2,294)	(2,294)	(2,294)	(2,294)	(2,294)	(2,294)	(2,294)
-	-	1,123	2,245	2,245	2,245	2,245	2,245	2,245	2,245	2,245	2,245	2,245
-	-	(564)	(1,127)	(1,127)	(1,127)	(1,127)	(1,127)	(1,127)	(1,127)	(1,127)	(1,127)	(1,127)
-	-	-	-	-	34	34	34	34	34	34	34	34
-	-	-	-	-	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)
-	-	-	-	-	3,049	3,049	3,049	3,049	3,049	3,049	3,049	3,049
-	-	-	-	-	(1,531)	(1,531)	(1,531)	(1,531)	(1,531)	(1,531)	(1,531)	(1,531)
-	-	-	-	-	894	894	894	894	894	894	894	894
-	-	-	-	-	733	733	733	733	733	733	733	733
-	-	-	-	-	791	791	791	791	791	791	791	791
-	-	-	-	-	(1,214)	(1,214)	(1,214)	(1,214)	(1,214)	(1,214)	(1,214)	(1,214)
-	-	-	-	-	1,671	1,671	1,671	1,671	1,671	1,671	1,671	1,671
-	-	-	-	-	(839)	(839)	(839)	(839)	(839)	(839)	(839)	(839)
-	-	-	-	-	124	124	124	124	124	124	124	124
-	-	-	-	-	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)
-	-	-	-	-	41	41	41	41	41	41	41	41
-	-	-	-	-	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)
-	-	-	-	-	40	40	40	40	40	40	40	40
-	-	-	-	-	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)
-	-	-	-	-	10	10	10	10	10	10	10	10
-	-	-	-	-	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)
-	-	-	-	-	4	4	4	4	4	4	4	4
-	-	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
-	-	-	-	-	-	809	9,712	9,712	9,712	9,712	9,712	9,712
-	-	-	-	-	-	268	3,221	3,221	3,221	3,221	3,221	3,221
-	-	-	-	-	-	(541)	(6,494)	(6,494)	(6,494)	(6,494)	(6,494)	(6,494)
-	-	-	-	-	-	-	3,276	9,827	9,827	9,827	9,827	9,827
-	-	-	-	-	-	-	114	342	342	342	342	342
-	-	-	-	-	-	-	(1,702)	(5,106)	(5,106)	(5,106)	(5,106)	(5,106)
-	-	-	-	-	-	-	245	2,935	2,935	2,935	2,935	2,935
-	-	-	-	-	-	-	(123)	(1,474)	(1,474)	(1,474)	(1,474)	(1,474)
-	-	-	-	-	-	-	-	1,144	3,433	3,433	3,433	3,433
-	-	-	-	-	-	-	-	(575)	(1,724)	(1,724)	(1,724)	(1,724)
-	-	-	-	-	-	-	-	-	10,770	18,462	18,462	18,462

(7,788)	(7,788)	(7,788)	(7,788)	(7,788)	(7,788)	(7,788)	(7,788)	(7,788)	(7,788)	(96,701)	(292,678)
670	670	670	670	670	670	670	670	670	670	15,410	18,108
4,438	4,438	4,438	4,438	4,438	4,438	4,438	4,438	4,438	4,438	102,074	119,837
806	806	806	806	806	806	806	806	806	806	18,538	21,780
3,569	3,569	3,569	3,569	3,569	3,569	3,569	3,569	3,569	3,569	82,087	96,346
(4,762)	(4,762)	(4,762)	(4,762)	(4,762)	(4,762)	(4,762)	(4,762)	(4,762)	(4,762)	(109,526)	(128,559)
6,397	6,397	6,397	6,397	6,397	6,397	6,397	6,397	6,397	6,397	131,139	188,706
540	540	540	540	540	540	540	540	540	540	11,070	15,924
1,603	1,603	1,603	1,603	1,603	1,603	1,603	1,603	1,603	1,603	32,862	47,311
(4,288)	(4,288)	(4,288)	(4,288)	(4,288)	(4,288)	(4,288)	(4,288)	(4,288)	(4,288)	(87,904)	(126,498)
4,629	4,629	4,629	4,629	4,629	4,629	4,629	4,629	4,629	4,629	95,666	135,778
(1,551)	(1,551)	(1,551)	(1,551)	(1,551)	(1,551)	(1,551)	(1,551)	(1,551)	(1,551)	(32,054)	(45,480)
4,568	4,568	4,568	4,568	4,568	4,568	4,568	4,568	4,568	4,568	95,928	132,487
(2,294)	(2,294)	(2,294)	(2,294)	(2,294)	(2,294)	(2,294)	(2,294)	(2,294)	(2,294)	(48,174)	(66,513)
2,245	2,245	2,245	2,245	2,245	2,245	2,245	2,245	2,245	2,245	46,023	66,210
(1,127)	(1,127)	(1,127)	(1,127)	(1,127)	(1,127)	(1,127)	(1,127)	(1,127)	(1,127)	(23,104)	(33,249)
34	34	34	34	34	34	34	34	34	34	612	1,108
(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(216)	(360)
3,049	3,049	3,049	3,049	3,049	3,049	3,049	3,049	3,049	3,049	54,882	97,543
(1,531)	(1,531)	(1,531)	(1,531)	(1,531)	(1,531)	(1,531)	(1,531)	(1,531)	(1,531)	(27,558)	(48,975)
894	894	894	894	894	894	894	894	894	894	16,092	28,611
733	733	733	733	733	733	733	733	733	733	13,194	23,448
791	791	791	791	791	791	791	791	791	791	14,238	25,305
(1,214)	(1,214)	(1,214)	(1,214)	(1,214)	(1,214)	(1,214)	(1,214)	(1,214)	(1,214)	(21,852)	(38,846)
1,671	1,671	1,671	1,671	1,671	1,671	1,671	1,671	1,671	1,671	30,078	53,493
(839)	(839)	(839)	(839)	(839)	(839)	(839)	(839)	(839)	(839)	(15,102)	(26,859)
124	124	124	124	124	124	124	124	124	124	2,232	3,991
(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(1,134)	(1,991)
41	41	41	41	41	41	41	41	41	41	738	1,301
(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(360)	(664)
40	40	40	40	40	40	40	40	40	40	720	1,256
(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(360)	(632)
10	10	10	10	10	10	10	10	10	10	180	326
(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(90)	(164)
4	4	4	4	4	4	4	4	4	4	72	141
(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(18)	(53)
9,712	9,712	9,712	9,712	9,712	9,712	9,712	9,712	9,712	9,712	156,201	329,392
3,221	3,221	3,221	3,221	3,221	3,221	3,221	3,221	3,221	3,221	51,804	109,266
(6,494)	(6,494)	(6,494)	(6,494)	(6,494)	(6,494)	(6,494)	(6,494)	(6,494)	(6,494)	(104,445)	(220,245)
9,827	9,827	9,827	9,827	9,827	9,827	9,827	9,827	9,827	9,827	150,681	340,679
342	342	342	342	342	342	342	342	342	342	5,244	11,877
(5,106)	(5,106)	(5,106)	(5,106)	(5,106)	(5,106)	(5,106)	(5,106)	(5,106)	(5,106)	(78,292)	(177,016)
2,935	2,935	2,935	2,935	2,935	2,935	2,935	2,935	2,935	2,935	44,270	102,482
(1,474)	(1,474)	(1,474)	(1,474)	(1,474)	(1,474)	(1,474)	(1,474)	(1,474)	(1,474)	(22,233)	(51,451)
3,433	3,433	3,433	3,433	3,433	3,433	3,433	3,433	3,433	3,433	49,206	122,464
(1,724)	(1,724)	(1,724)	(1,724)	(1,724)	(1,724)	(1,724)	(1,724)	(1,724)	(1,724)	(24,711)	(61,485)
18,462	18,462	18,462	18,462	18,462	18,462	18,462	18,462	18,462	18,462	250,776	672,310

RY/RW 2008 Rate case WATER INFRASTRUCTURE, PHASE 13	6/2006	-	463,481	(463,481)	50	(9,270)	Jun 2056
RY/RW 2008 Rate case RIDGEWATER: PH1 DIVISION 2 TRANS AND DIST 8" PVC	11/2007	1,169,503		1,169,503	50	23,390	Nov 2057
RY/RW 2008 Rate case RIDGEWATER: PH1 DIVISION 2 TRANS AND DIST 12" PVC	11/2007	154,798		154,798	50	3,096	Nov 2057
RY/RW 2008 Rate case RW:P1D2 TRANS AND DIST	11/2007	–	1,110,162	(1,110,162)	50	(22,203)	Nov 2057
RY/RW 2008 Rate case RIDGEWATER:PH1 DIVISION 1 TRANS AND DIST 8" PVC	8/2007	738,258		738,258	50	14,765	Aug 2057
RY/RW 2008 Rate case RIDGEWATER:PH1 DIVISION 1 TRANS AND DIST 12" PVC	8/2007	401,500		401,500	50	8,030	Aug 2057
RY/RW 2008 Rate case RIDGEWATER:PH1 DIVISION 1 TRANS AND DIST 16" PVC	8/2007	38,954		38,954	50	779	Aug 2057
RY/RW 2008 Rate case RIDGEWATER:PH1 DIVISION 1 T&D 8" HIGH PRESSURE	8/2007	37,511		37,511	50	750	Aug 2057
RY/RW 2008 Rate case RW:P1D1 TRANS AND DIST	8/2007	–	1,019,560	(1,019,560)	50	(20,391)	Aug 2057
RY/RW 2008 Rate case RIDGEWATER:COM TO DIVISION 1&2 TRANS/DIST	8/2007	498,424		498,424	50	9,968	Aug 2057
RY/RW 2008 Rate case RW:COM TO D1&D2 TRANS/DIST	8/2007	–	417,829	(417,829)	50	(8,357)	Aug 2057
RY/RW 2008 Rate case RIDGEWATER:PH1 DIVISION 5 TIMBERS TRANS AND DIST	11/2007	97,893		97,893	50	1,958	Nov 2057
RY/RW 2008 Rate case RW:P1D5 TRANS AND DIST	11/2007	–	82,064	(82,064)	50	(1,641)	Nov 2057
RY/RW 2008 Rate case RIDGEWATER PH15 DIST LINES-ASPEN RUN	1/2008	77,400		77,400	50	1,548	Jan 2058
RY/RW 2008 Rate case WATER DIST LINES-ASPEN RUN	1/2008	–	38,863	(38,863)	50	(777)	Jan 2058
RY/RW 2008 Rate case RUNNING Y PH 1&2 SERVICES (PIPE TO METER) 1"SERVIC	12/1996	4,010		4,010	30	134	Dec 2026
RY/RW 2008 Rate case RUNNING Y PH 1&2 SERVICES (PIPE TO METER) 1"SERVIC	12/1997	20,049		20,049	30	668	Dec 2027
RY/RW 2008 Rate case RUNNING Y PH 1&2 SERVICES (PIPE TO METER) 1"SERVIC	12/1998	26,732		26,732	30	891	Dec 2028
RY/RW 2008 Rate case RUNNING Y PH 1&2 SERVICES (PIPE TO METER) 1"SERVIC	12/1999	5,346		5,346	30	178	Dec 2029
RY/RW 2008 Rate case RUNNING Y PH 1&2 SERVICES (PIPE TO METER) 1"SERVIC	12/2000	4,010		4,010	30	134	Dec 2030
RY/RW 2008 Rate case RUNNING Y PH 1&2 SERVICES (PIPE TO METER) 1"SERVIC	12/2001	5,346		5,346	30	178	Dec 2031
RY/RW 2008 Rate case RUNNING Y PH 1&2 SERVICES (PIPE TO METER) 1"SERVIC	12/2002	10,694		10,694	30	356	Dec 2032
RY/RW 2008 Rate case SERVICES PH I&II (PIPE TO MTR)	12/1996	–	2,013	(2,013)	30	(67)	Dec 2026
RY/RW 2008 Rate case SERVICES PH I&II (PIPE TO MTR)	12/1997	–	10,067	(10,067)	30	(336)	Dec 2027
RY/RW 2008 Rate case SERVICES PH I&II (PIPE TO MTR)	12/1998	–	13,422	(13,422)	30	(447)	Dec 2028
RY/RW 2008 Rate case SERVICES PH I&II (PIPE TO MTR)	12/1999	–	2,684	(2,684)	30	(89)	Dec 2029
RY/RW 2008 Rate case SERVICES PH I&II (PIPE TO MTR)	12/2000	–	2,013	(2,013)	30	(67)	Dec 2030
RY/RW 2008 Rate case SERVICES PH I&II (PIPE TO MTR)	12/2001	–	2,684	(2,684)	30	(89)	Dec 2031
RY/RW 2008 Rate case SERVICES PH I&II (PIPE TO MTR)	12/2002	–	5,368	(5,368)	30	(179)	Dec 2032
RY/RW 2008 Rate case RUNNING Y PH3 SERVICE (PIPE TO METER) 1"SERVICE	1/1999	58,581		58,581	30	1,953	Jan 2029
RY/RW 2008 Rate case RUNNING Y PH3 SERVICE (PIPE TO METER) 1"SERVICE	12/1999	21,968		21,968	30	732	Dec 2029
RY/RW 2008 Rate case RUNNING Y PH3 SERVICE (PIPE TO METER) 1"SERVICE	12/2000	21,968		21,968	30	732	Dec 2030
RY/RW 2008 Rate case RUNNING Y PH3 SERVICE (PIPE TO METER) 1"SERVICE	12/2001	7,323		7,323	30	244	Dec 2031
RY/RW 2008 Rate case RUNNING Y PH3 SERVICE (PIPE TO METER) 1" SERVICE	12/2002	29,291		29,291	30	976	Dec 2032
RY/RW 2008 Rate case PH III SERIVCE-PIPE TO METER	1/1999	–	29,414	(29,414)	30	(980)	Jan 2029
RY/RW 2008 Rate case PH III SERIVCE-PIPE TO METER	12/1999	–	11,030	(11,030)	30	(368)	Dec 2029
RY/RW 2008 Rate case PH III SERIVCE-PIPE TO METER	12/2000	–	11,030	(11,030)	30	(368)	Dec 2030
RY/RW 2008 Rate case PH III SERIVCE-PIPE TO METER	12/2001	–	3,677	(3,677)	30	(123)	Dec 2031
RY/RW 2008 Rate case PH III SERIVCE-PIPE TO METER	12/2002	–	14,707	(14,707)	30	(490)	Dec 2032
RY/RW 2008 Rate case RUNNING Y PH5 SERVICE (PIPE TO METER) 1" SERVICE	7/1999	21,565		21,565	30	719	Jul 2029
RY/RW 2008 Rate case RUNNING Y PH5 SERVICE (PIPE TO METER) 1" SERVICE	12/2000	16,174		16,174	30	539	Dec 2030
RY/RW 2008 Rate case RUNNING Y PH5 SERVICE (PIPE TO METER) 1" SERVICE	12/2001	5,391		5,391	30	180	Dec 2031
RY/RW 2008 Rate case RUNNING Y PH5 SERVICE (PIPE TO METER) 1" SERVICE	12/2002	16,174		16,174	30	539	Dec 2032
RY/RW 2008 Rate case PH V SERVICE-PIPE TO METER	7/1999	–	10,828	(10,828)	30	(361)	Jul 2029
RY/RW 2008 Rate case PH V SERVICE-PIPE TO METER	12/2000	–	8,121	(8,121)	30	(271)	Dec 2030
RY/RW 2008 Rate case PH V SERVICE-PIPE TO METER	12/2001	–	2,707	(2,707)	30	(90)	Dec 2031
RY/RW 2008 Rate case PH V SERVICE-PIPE TO METER	12/2002	–	8,121	(8,121)	30	(271)	Dec 2032

Exhibit Staff 105
Shearer/10

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-	-	-	-	-	-	-	-	-	(5,408)	(9,270)	(9,270)	(9,270)
-	-	-	-	-	-	-	-	-	-	3,898	23,390	23,390
-	-	-	-	-	-	-	-	-	-	516	3,096	3,096
-	-	-	-	-	-	-	-	-	-	(3,701)	(22,203)	(22,203)
-	-	-	-	-	-	-	-	-	-	6,152	14,765	14,765
-	-	-	-	-	-	-	-	-	-	3,346	8,030	8,030
-	-	-	-	-	-	-	-	-	-	325	779	779
-	-	-	-	-	-	-	-	-	-	313	750	750
-	-	-	-	-	-	-	-	-	-	(8,496)	(20,391)	(20,391)
-	-	-	-	-	-	-	-	-	-	4,153	9,968	9,968
-	-	-	-	-	-	-	-	-	-	(3,482)	(8,357)	(8,357)
-	-	-	-	-	-	-	-	-	-	326	1,958	1,958
-	-	-	-	-	-	-	-	-	-	(274)	(1,641)	(1,641)
-	-	-	-	-	-	-	-	-	-	-	1,548	1,548
-	-	-	-	-	-	-	-	-	-	-	(777)	(777)
134	134	134	134	134	134	134	134	134	134	134	134	134
56	668	668	668	668	668	668	668	668	668	668	668	668
-	74	891	891	891	891	891	891	891	891	891	891	891
-	-	15	178	178	178	178	178	178	178	178	178	178
-	-	-	11	134	134	134	134	134	134	134	134	134
-	-	-	-	15	178	178	178	178	178	178	178	178
-	-	-	-	-	30	356	356	356	356	356	356	356
(67)	(67)	(67)	(67)	(67)	(67)	(67)	(67)	(67)	(67)	(67)	(67)	(67)
(28)	(336)	(336)	(336)	(336)	(336)	(336)	(336)	(336)	(336)	(336)	(336)	(336)
-	(37)	(447)	(447)	(447)	(447)	(447)	(447)	(447)	(447)	(447)	(447)	(447)
-	-	(7)	(89)	(89)	(89)	(89)	(89)	(89)	(89)	(89)	(89)	(89)
-	-	-	(6)	(67)	(67)	(67)	(67)	(67)	(67)	(67)	(67)	(67)
-	-	-	-	(7)	(89)	(89)	(89)	(89)	(89)	(89)	(89)	(89)
-	-	-	-	-	(15)	(179)	(179)	(179)	(179)	(179)	(179)	(179)
-	-	1,953	1,953	1,953	1,953	1,953	1,953	1,953	1,953	1,953	1,953	1,953
-	-	61	732	732	732	732	732	732	732	732	732	732
-	-	-	61	732	732	732	732	732	732	732	732	732
-	-	-	-	20	244	244	244	244	244	244	244	244
-	-	-	-	-	81	976	976	976	976	976	976	976
-	-	(980)	(980)	(980)	(980)	(980)	(980)	(980)	(980)	(980)	(980)	(980)
-	-	(31)	(368)	(368)	(368)	(368)	(368)	(368)	(368)	(368)	(368)	(368)
-	-	-	(31)	(368)	(368)	(368)	(368)	(368)	(368)	(368)	(368)	(368)
-	-	-	-	(10)	(123)	(123)	(123)	(123)	(123)	(123)	(123)	(123)
-	-	-	-	-	(41)	(490)	(490)	(490)	(490)	(490)	(490)	(490)
-	-	360	719	719	719	719	719	719	719	719	719	719
-	-	-	45	539	539	539	539	539	539	539	539	539
-	-	-	-	15	180	180	180	180	180	180	180	180
-	-	-	-	-	45	539	539	539	539	539	539	539
-	-	(181)	(361)	(361)	(361)	(361)	(361)	(361)	(361)	(361)	(361)	(361)
-	-	-	(23)	(271)	(271)	(271)	(271)	(271)	(271)	(271)	(271)	(271)
-	-	-	-	(8)	(90)	(90)	(90)	(90)	(90)	(90)	(90)	(90)
-	-	-	-	-	(23)	(271)	(271)	(271)	(271)	(271)	(271)	(271)

(9,270)	(9,270)	(9,270)	(9,270)	(9,270)	(9,270)	(9,270)	(9,270)	(9,270)	(9,270)	(125,918)	(337,564)
23,390	23,390	23,390	23,390	23,390	23,390	23,390	23,390	23,390	23,390	284,578	884,924
3,096	3,096	3,096	3,096	3,096	3,096	3,096	3,096	3,096	3,096	37,668	117,130
(22,203)	(22,203)	(22,203)	(22,203)	(22,203)	(22,203)	(22,203)	(22,203)	(22,203)	(22,203)	(270,137)	(840,026)
14,765	14,765	14,765	14,765	14,765	14,765	14,765	14,765	14,765	14,765	183,332	554,926
8,030	8,030	8,030	8,030	8,030	8,030	8,030	8,030	8,030	8,030	99,706	301,795
779	779	779	779	779	779	779	779	779	779	9,673	29,281
750	750	750	750	750	750	750	750	750	750	9,313	28,199
(20,391)	(20,391)	(20,391)	(20,391)	(20,391)	(20,391)	(20,391)	(20,391)	(20,391)	(20,391)	(253,188)	(766,372)
9,968	9,968	9,968	9,968	9,968	9,968	9,968	9,968	9,968	9,968	123,769	374,654
(8,357)	(8,357)	(8,357)	(8,357)	(8,357)	(8,357)	(8,357)	(8,357)	(8,357)	(8,357)	(103,766)	(314,063)
1,958	1,958	1,958	1,958	1,958	1,958	1,958	1,958	1,958	1,958	23,822	74,071
(1,641)	(1,641)	(1,641)	(1,641)	(1,641)	(1,641)	(1,641)	(1,641)	(1,641)	(1,641)	(19,966)	(62,099)
1,548	1,548	1,548	1,548	1,548	1,548	1,548	1,548	1,548	1,548	18,576	58,824
(777)	(777)	(777)	(777)	(777)	(777)	(777)	(777)	(777)	(777)	(9,324)	(29,539)
134	134	134	134	134	134	134	134	134	134	3,093	917
668	668	668	668	668	668	668	668	668	668	14,752	5,297
891	891	891	891	891	891	891	891	891	891	18,785	7,947
178	178	178	178	178	178	178	178	178	178	3,575	1,771
134	134	134	134	134	134	134	134	134	134	2,557	1,453
178	178	178	178	178	178	178	178	178	178	3,219	2,127
356	356	356	356	356	356	356	356	356	356	6,082	4,612
(67)	(67)	(67)	(67)	(67)	(67)	(67)	(67)	(67)	(67)	(1,547)	(466)
(336)	(336)	(336)	(336)	(336)	(336)	(336)	(336)	(336)	(336)	(7,420)	(2,647)
(447)	(447)	(447)	(447)	(447)	(447)	(447)	(447)	(447)	(447)	(9,424)	(3,998)
(89)	(89)	(89)	(89)	(89)	(89)	(89)	(89)	(89)	(89)	(1,787)	(897)
(67)	(67)	(67)	(67)	(67)	(67)	(67)	(67)	(67)	(67)	(1,279)	(734)
(89)	(89)	(89)	(89)	(89)	(89)	(89)	(89)	(89)	(89)	(1,609)	(1,075)
(179)	(179)	(179)	(179)	(179)	(179)	(179)	(179)	(179)	(179)	(3,058)	(2,310)
1,953	1,953	1,953	1,953	1,953	1,953	1,953	1,953	1,953	1,953	41,013	17,568
732	732	732	732	732	732	732	732	732	732	14,701	7,267
732	732	732	732	732	732	732	732	732	732	13,969	7,999
244	244	244	244	244	244	244	244	244	244	4,412	2,911
976	976	976	976	976	976	976	976	976	976	16,673	12,618
(980)	(980)	(980)	(980)	(980)	(980)	(980)	(980)	(980)	(980)	(20,580)	(8,834)
(368)	(368)	(368)	(368)	(368)	(368)	(368)	(368)	(368)	(368)	(7,391)	(3,639)
(368)	(368)	(368)	(368)	(368)	(368)	(368)	(368)	(368)	(368)	(7,023)	(4,007)
(123)	(123)	(123)	(123)	(123)	(123)	(123)	(123)	(123)	(123)	(2,224)	(1,453)
(490)	(490)	(490)	(490)	(490)	(490)	(490)	(490)	(490)	(490)	(8,371)	(6,336)
719	719	719	719	719	719	719	719	719	719	14,740	6,826
539	539	539	539	539	539	539	539	539	539	10,286	5,888
180	180	180	180	180	180	180	180	180	180	3,255	2,136
539	539	539	539	539	539	539	539	539	539	9,208	6,966
(361)	(361)	(361)	(361)	(361)	(361)	(361)	(361)	(361)	(361)	(7,401)	(3,428)
(271)	(271)	(271)	(271)	(271)	(271)	(271)	(271)	(271)	(271)	(5,172)	(2,949)
(90)	(90)	(90)	(90)	(90)	(90)	(90)	(90)	(90)	(90)	(1,628)	(1,080)
(271)	(271)	(271)	(271)	(271)	(271)	(271)	(271)	(271)	(271)	(4,630)	(3,491)

RY/RW 2008 Rate case RUNNING Y PH4 PENNBROOK 1" SERVICE	5/1999	25,584		25,584	30	853	May 2029
RY/RW 2008 Rate case PENNBROOK WATER	5/1999	–	12,846	(12,846)	30	(428)	May 2029
RY/RW 2008 Rate case RUNNING Y PH6 SUNFOREST 1" SERVICE	1/1999	4,780		4,780	30	159	Jan 2029
RY/RW 2008 Rate case RUNNING Y PH6 SUNFOREST 1" SERVICE	12/1999	9,559		9,559	30	319	Dec 2029
RY/RW 2008 Rate case RUNNING Y PH6 SUNFOREST 1" SERVICE	12/2000	2,868		2,868	30	96	Dec 2030
RY/RW 2008 Rate case SUNFOREST PH VI-WATER SERVICE #1	1/1999	–	2,400	(2,400)	30	(80)	Jan 2029
RY/RW 2008 Rate case RUNNING Y PH4 PENNBROOK 1 SERVICE	2/2001	1,042		1,042	30	35	Feb 2031
RY/RW 2008 Rate case PENBROOK WATER EQUIPMENT	1/2001	–	523	(523)	30	(17)	Jan 2031
RY/RW 2008 Rate case RIDGEWATER: PH1 DIVISION 2; 1 SERVICE	11/2007	295,552		295,552	30	9,852	Nov 2037
RY/RW 2008 Rate case RW:P1D2 SERVICE LINES	11/2007	–	247,761	(247,761)	30	(8,259)	Nov 2037
RY/RW 2008 Rate case RIDGEWATER: PH1 DIVISION 1; 1 SERVICE	8/2007	155,539		155,539	30	5,185	Aug 2037
RY/RW 2008 Rate case RW:P1D1 SERVICES	8/2007	–	130,388	(130,388)	30	(4,346)	Aug 2037
RY/RW 2008 Rate case RIDGEWATER: PH1 DIVISON 5 TIMBERS; 1 SERVICE	11/2007	60,886		60,886	30	2,030	Nov 2037
RY/RW 2008 Rate case RW:P1D5 SERVICE LINES	11/2007	–	51,041	(51,041)	30	(1,701)	Nov 2037
RY/RW 2008 Rate case RIDGEWATER:COM SERVICE	8/2007	7,676		7,676	30	256	Aug 2037
RY/RW 2008 Rate case RW:COM SERVICE	8/2007	–	6,435	(6,435)	30	(215)	Aug 2037
RY/RW 2008 Rate case RUNNING Y FIRE HYDRANTS	12/1997	35,119		35,119	40	878	Dec 2037
RY/RW 2008 Rate case HYDRANTS	12/1997	–	17,633	(17,633)	40	(441)	Dec 2037
RY/RW 2008 Rate case RUNNING Y FIRE HYDRANTS	3/2004	3,608		3,608	40	90	Mar 2044
RY/RW 2008 Rate case FIRE HYDRANT	3/2004	–	1,812	(1,812)	40	(45)	Mar 2044
RY/RW 2008 Rate case RIDGEWATER:PH1 DIVISION 1 FIRE HYDRANTS	8/2007	131,189		131,189	40	3,280	Aug 2047
RY/RW 2008 Rate case RW:P1D1 HYDRANTS	8/2007	–	109,976	(109,976)	40	(2,749)	Aug 2047
RY/RW 2008 Rate case RIDGEWATER:COM FIRE HYDRANTS	8/2007	5,297		5,297	40	132	Aug 2047
RY/RW 2008 Rate case RW:COM HYDRANTS	8/2007	–	4,440	(4,440)	40	(111)	Aug 2047
RY/RW 2008 Rate case RIDGEWATER:PH1 DIVISION 2 FIRE HYDRANTS	11/2007	141,880		141,880	40	3,547	Nov 2047
RY/RW 2008 Rate case RW:P1D2 HYDRANTS	11/2007	–	118,938	(118,938)	40	(2,973)	Nov 2047
RY/RW 2008 Rate case RIDGEWATER:PH1 DIVISION 5 FIRE HYDRANTS	11/2007	10,127		10,127	40	253	Nov 2047
RY/RW 2008 Rate case RW:P1D5 HYDRANTS	11/2007	–	8,489	(8,489)	40	(212)	Nov 2047
RY/RW 2008 Rate case RUNNING Y Meters	1/1996	1,223		1,223	20	61	Jan 2016
RY/RW 2008 Rate case RUNNING Y Meters	1/1997	7,032		7,032	20	352	Jan 2017
RY/RW 2008 Rate case RUNNING Y Meters	1/1998	14,676		14,676	20	734	Jan 2018
RY/RW 2008 Rate case RUNNING Y Meters	1/1999	8,561		8,561	20	428	Jan 2019
RY/RW 2008 Rate case RUNNING Y Meters	1/2000	6,421		6,421	20	321	Jan 2020
RY/RW 2008 Rate case RUNNING Y Meters	1/2001	5,809		5,809	20	290	Jan 2021
RY/RW 2008 Rate case RUNNING Y Meters	1/2002	11,313		11,313	20	566	Jan 2022
RY/RW 2008 Rate case RUNNING Y Meters	1/2003	14,982		14,982	20	749	Jan 2023
RY/RW 2008 Rate case RUNNING Y Meters	1/2004	27,518		27,518	20	1,376	Jan 2024
RY/RW 2008 Rate case RUNNING Y Meters	1/2005	42,775		42,775	20	2,139	Jan 2025
RY/RW 2008 Rate case RIDGEWATER Meters	1/2006	9,299		9,299	20	465	Jan 2026
RY/RW 2008 Rate case RIDGEWATER Meters	1/2007	1,759		1,759	20	88	Jan 2027
RY/RW 2008 Rate case RIDGEWATER Meters	2/2007	1,101		1,101	20	55	Feb 2027
RY/RW 2008 Rate case RIDGEWATER Meters	4/2007	1,810		1,810	20	91	Apr 2027
RY/RW 2008 Rate case RIDGEWATER Meters	5/2007	843		843	20	42	May 2027
RY/RW 2008 Rate case RIDGEWATER Meters	7/2007	1,015		1,015	20	51	Jul 2027
RY/RW 2008 Rate case RIDGEWATER Meters	8/2007	843		843	20	42	Aug 2027
RY/RW 2008 Rate case RIDGEWATER Meters	9/2007	1,223		1,223	20	61	Sep 2027
RY/RW 2008 Rate case RIDGEWATER Meters	10/2007	325		325	20	16	Oct 2027

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-	-	569	853	853	853	853	853	853	853	853	853	853
-	-	(285)	(428)	(428)	(428)	(428)	(428)	(428)	(428)	(428)	(428)	(428)
-	-	159	159	159	159	159	159	159	159	159	159	159
-	-	27	319	319	319	319	319	319	319	319	319	319
-	-	-	8	96	96	96	96	96	96	96	96	96
-	-	(80)	(80)	(80)	(80)	(80)	(80)	(80)	(80)	(80)	(80)	(80)
-	-	-	-	32	35	35	35	35	35	35	35	35
-	-	-	-	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)
-	-	-	-	-	-	-	-	-	-	1,642	9,852	9,852
-	-	-	-	-	-	-	-	-	-	(1,377)	(8,259)	(8,259)
-	-	-	-	-	-	-	-	-	-	2,160	5,185	5,185
-	-	-	-	-	-	-	-	-	-	(1,811)	(4,346)	(4,346)
-	-	-	-	-	-	-	-	-	-	338	2,030	2,030
-	-	-	-	-	-	-	-	-	-	(284)	(1,701)	(1,701)
-	-	-	-	-	-	-	-	-	-	107	256	256
-	-	-	-	-	-	-	-	-	-	(90)	(215)	(215)
73	878	878	878	878	878	878	878	878	878	878	878	878
(37)	(441)	(441)	(441)	(441)	(441)	(441)	(441)	(441)	(441)	(441)	(441)	(441)
-	-	-	-	-	-	-	75	90	90	90	90	90
-	-	-	-	-	-	-	(38)	(45)	(45)	(45)	(45)	(45)
-	-	-	-	-	-	-	-	-	-	1,367	3,280	3,280
-	-	-	-	-	-	-	-	-	-	(1,145)	(2,749)	(2,749)
-	-	-	-	-	-	-	-	-	-	55	132	132
-	-	-	-	-	-	-	-	-	-	(46)	(111)	(111)
-	-	-	-	-	-	-	-	-	-	591	3,547	3,547
-	-	-	-	-	-	-	-	-	-	(496)	(2,973)	(2,973)
-	-	-	-	-	-	-	-	-	-	42	253	253
-	-	-	-	-	-	-	-	-	-	(35)	(212)	(212)
61	61	61	61	61	61	61	61	61	61	61	61	61
352	352	352	352	352	352	352	352	352	352	352	352	352
-	734	734	734	734	734	734	734	734	734	734	734	734
-	-	428	428	428	428	428	428	428	428	428	428	428
-	-	-	321	321	321	321	321	321	321	321	321	321
-	-	-	-	290	290	290	290	290	290	290	290	290
-	-	-	-	-	566	566	566	566	566	566	566	566
-	-	-	-	-	-	749	749	749	749	749	749	749
-	-	-	-	-	-	-	1,376	1,376	1,376	1,376	1,376	1,376
-	-	-	-	-	-	-	-	2,139	2,139	2,139	2,139	2,139
-	-	-	-	-	-	-	-	-	465	465	465	465
-	-	-	-	-	-	-	-	-	-	88	88	88
-	-	-	-	-	-	-	-	-	-	50	55	55
-	-	-	-	-	-	-	-	-	-	68	91	91
-	-	-	-	-	-	-	-	-	-	28	42	42
-	-	-	-	-	-	-	-	-	-	26	51	51
-	-	-	-	-	-	-	-	-	-	18	42	42
-	-	-	-	-	-	-	-	-	-	20	61	61
-	-	-	-	-	-	-	-	-	-	4	16	16

853	853	853	853	853	853	853	853	853	853	17,629	7,956
(428)	(428)	(428)	(428)	(428)	(428)	(428)	(428)	(428)	(428)	(8,845)	(4,001)
159	159	159	159	159	159	159	159	159	159	3,339	1,441
319	319	319	319	319	319	319	319	319	319	6,407	3,152
96	96	96	96	96	96	96	96	96	96	1,832	1,036
(80)	(80)	(80)	(80)	(80)	(80)	(80)	(80)	(80)	(80)	(1,680)	(720)
35	35	35	35	35	35	35	35	35	35	662	380
(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(323)	(200)
9,852	9,852	9,852	9,852	9,852	9,852	9,852	9,852	9,852	9,852	119,866	175,686
(8,259)	(8,259)	(8,259)	(8,259)	(8,259)	(8,259)	(8,259)	(8,259)	(8,259)	(8,259)	(100,485)	(147,277)
5,185	5,185	5,185	5,185	5,185	5,185	5,185	5,185	5,185	5,185	64,380	91,159
(4,346)	(4,346)	(4,346)	(4,346)	(4,346)	(4,346)	(4,346)	(4,346)	(4,346)	(4,346)	(53,963)	(76,425)
2,030	2,030	2,030	2,030	2,030	2,030	2,030	2,030	2,030	2,030	24,698	36,188
(1,701)	(1,701)	(1,701)	(1,701)	(1,701)	(1,701)	(1,701)	(1,701)	(1,701)	(1,701)	(20,696)	(30,346)
256	256	256	256	256	256	256	256	256	256	3,179	4,497
(215)	(215)	(215)	(215)	(215)	(215)	(215)	(215)	(215)	(215)	(2,670)	(3,765)
878	878	878	878	878	878	878	878	878	878	19,389	15,730
(441)	(441)	(441)	(441)	(441)	(441)	(441)	(441)	(441)	(441)	(9,739)	(7,894)
90	90	90	90	90	90	90	90	90	90	1,425	2,183
(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(713)	(1,100)
3,280	3,280	3,280	3,280	3,280	3,280	3,280	3,280	3,280	3,280	40,727	90,463
(2,749)	(2,749)	(2,749)	(2,749)	(2,749)	(2,749)	(2,749)	(2,749)	(2,749)	(2,749)	(34,133)	(75,843)
132	132	132	132	132	132	132	132	132	132	1,639	3,658
(111)	(111)	(111)	(111)	(111)	(111)	(111)	(111)	(111)	(111)	(1,378)	(3,062)
3,547	3,547	3,547	3,547	3,547	3,547	3,547	3,547	3,547	3,547	43,155	98,725
(2,973)	(2,973)	(2,973)	(2,973)	(2,973)	(2,973)	(2,973)	(2,973)	(2,973)	(2,973)	(36,172)	(82,767)
253	253	253	253	253	253	253	253	253	253	3,078	7,048
(212)	(212)	(212)	(212)	(212)	(212)	(212)	(212)	(212)	(212)	(2,579)	(5,910)
61	61	61	61	61	61	3	-	-	-	1,223	-
352	352	352	352	352	352	352	(8)	-	-	7,032	-
734	734	734	734	734	734	734	734	(4)	-	14,676	-
428	428	428	428	428	428	428	428	428	1	8,561	-
321	321	321	321	321	321	321	321	321	321	6,420	1
290	290	290	290	290	290	290	290	290	290	5,510	299
566	566	566	566	566	566	566	566	566	566	10,188	1,125
749	749	749	749	749	749	749	749	749	749	12,733	2,249
1,376	1,376	1,376	1,376	1,376	1,376	1,376	1,376	1,376	1,376	22,016	5,502
2,139	2,139	2,139	2,139	2,139	2,139	2,139	2,139	2,139	2,139	32,085	10,690
465	465	465	465	465	465	465	465	465	465	6,510	2,789
88	88	88	88	88	88	88	88	88	88	1,144	615
55	55	55	55	55	55	55	55	55	55	710	391
91	91	91	91	91	91	91	91	91	91	1,160	650
42	42	42	42	42	42	42	42	42	42	532	311
51	51	51	51	51	51	51	51	51	51	638	378
42	42	42	42	42	42	42	42	42	42	522	322
61	61	61	61	61	61	61	61	61	61	752	471
16	16	16	16	16	16	16	16	16	16	196	129

RY/RW 2008 Rate case RIDGEWATER Meters	6/2008	680		680	20	34	Jun 2028
RY/RW 2008 Rate case RIDGEWATER Meters	6/2008	600		600	20	30	Jun 2028
RY/RW 2008 Rate case SOFTWARE:UTILITY BILLINGS	12/1999	3,163		3,163	5	633	Nov 2004
RY/RW 2008 Rate case COMPUTER:HP COMPAQ DC7	10/2004	479		479	5	96	Oct 2009
RY/RW 2008 Rate case COMPUTER:HP DC7700	1/2005	207		207	5	41	Jan 2010
RY/RW Post rate case, pre acquisition COMPUTER:HP COMPAQ DC7	1/2006	1,023		1,023	5	205	Jan 2011
RY/RW Post rate case, pre acquisition COMPUTER:HP DC7700	1/2007	980		980	5	196	Jan 2012
RY/RW Post rate case, pre acquisition RUNNING Y WELL#1 :NEW FREQUENCY DRIVE	1/2014	11,350		11,350	25	454	Jan 2039
RY/RW Post rate case, pre acquisition 5 HP GRINDER PUMP	1/2015	6,100		6,100	20	305	Jan 2035
RY/RW Post rate case, pre acquisition RUNNING Y WATER INFRASTRUCTURE - LOTS	1/2001	28,594		28,594	30	953	Jan 2031
RY/RW Post rate case, pre acquisition RUNNING Y WELL #2	1/1999	149,430		149,430	25	5,977	Jan 2024
RY/RW Post rate case, pre acquisition RUNNING Y WELL #2	1/2000	16,520		16,520	25	661	Dec 2024
RY/RW Post acquisition 3" OCTAVE METER #63502926 RIDGE WATER ENTRY COTTAG	8/2017	2,010		2,010	20	100	Aug 2037
RY/RW Post acquisition 1" SENSUS WATER METERS #83518163	10/2017	204		204	20	10	Oct 2037
RY/RW Post acquisition 1" SENSUS WATER METERS #83518162	10/2017	204		204	20	10	Oct 2037
RY/RW Post acquisition Well 1 INSTALL SHAFT	2/2018	1,597		1,597	25	64	Feb 2043
RY/RW Post acquisition PM PUMP/MOTOR 7.5 HP RW BOOSTER STN ML	7/2018	4,678		4,678	20	234	Jul 2038
RY/RW Post acquisition SHORING/ SAFETY EQUIP	6/2018	2,802		2,802	15	187	Jun 2033
RY/RW Post acquisition 4" Cla VALVE (PRV) REBUILDS COOPERS HAWK	8/2018	3,131		3,131	50	63	Aug 2068
RY/RW Post acquisition 4" CLA VALVE(PRV) REBUILDS LAKESIDE	8/2018	3,131		3,131	50	63	Aug 2068
RY/RW Post acquisition 4' CLA VALVE (PRV) REBUILDS MURRELET	8/2018	3,131		3,131	50	63	Aug 2068
RY/RW Post acquisition 4" CLA VALVE (PRV) REBUILDS RIDGEWATER	8/2018	3,131		3,131	50	63	Aug 2068
RY/RW Post acquisition 5/8" Direct Read KGL 1R 4D@ 4640 COOPERS HAWK SE83	3/2018	28		28	20	1	Mar 2038
RY/RW Post acquisition 5/8" Direct Read KGL 1R 4D@ 1070 TIMBER RIDGE LOOP	3/2018	28		28	20	1	Mar 2038
RY/RW Post acquisition 5/8" Direct Read KGL 1R 4D@ 11951 CROSSBILL DR SE8	6/2018	28		28	20	1	Jun 2038
RY/RW Post acquisition 5/8" Direct Read KGL 1R 4D@ 4604 COOPERS HAWK RD S	6/2018	28		28	20	1	Jun 2038
RY/RW Post acquisition 5/8" Direct Read KGL 1R 4D@ 12419 CROSSBILL DR SE8	6/2018	28		28	20	1	Jun 2038
RY/RW Post acquisition 5/8" Direct Read KGL 1R 4D@ 4609 MARSH HAWK	8/2018	28		28	20	1	Aug 2038
RY/RW Post acquisition 5/8" Direct Read KGL 1R 4D@ 958 BAILEY MOUNTAIN DR	7/2018	28		28	20	1	Jul 2038
RY/RW Post acquisition 5/8" Direct Read KGL 1R 4D@ 1082 TIMBER RIDGE LOOP	9/2018	28		28	20	1	Sep 2038
RY/RW Post acquisition 5/8" Direct Read KGL 1R 4D@ 832 ABBOTT MOUNTAIN WA	9/2018	28		28	20	1	Sep 2038
RY/RW Post acquisition 5/8" Direct Read KGL 1R 4D@ 6852 REDSTART ROAD SE	11/2018	70		70	20	3	Nov 2038
RY/RW Post acquisition 5/8" Direct Read KGL 1R 4D@ 6857 REDSTART ROAD LOO	11/2018	70		70	20	3	Nov 2038
RY/RW Post acquisition 5/8" Direct Read KGL 1R 4D@ 10914 Siskin Way	2/2018	66		66	20	3	Feb 2038
RY/RW Post acquisition 5/8" Direct Read KGL 1R 4D@ 6625 WILLET WAY	2/2018	66		66	20	3	Feb 2038
RY/RW Post acquisition 1" DIRECT READ GAL 1R 7D	10/2019	212		212	20	11	Oct 2039
RY/RW Post acquisition 5/8" DIRECT READ KGL 1R 4D	10/2019	400		400	20	20	Oct 2039
RY/RW Post acquisition 3 STAGE SUBMERSIBLE PUMP	11/2019	8,509		8,509	20	425	Nov 2039
RY/RW Post acquisition 75 HP 460V 3 PHASE SUMERSIBLE MOTOR	11/2019	18,294		18,294	20	915	Nov 2039
RY/RW Post acquisition 6" CHECK VALVE	11/2019	4,154		4,154	20	208	Nov 2039
RY/RW Post acquisition SCADA Antenna,HW-IG21,Lic Agree.(SAMSARA)RY-1Well1	5/2019	4,078		4,078	10	408	May 2029
RY/RW Post acquisition SCADA Antenna,HW-IG21,Lic Agree.(SAMSARA)RY-3Well3	5/2019	4,078		4,078	10	408	May 2029
RY/RW Post acquisition SCADAAntenna,HW-IG21,LicAgree.(SAM.)RY-3Well3BOOST	5/2019	4,078		4,078	10	408	May 2029
RY/RW Post acquisition SCADA Antenna,HW-IG21 Lic Agree.(SAMSARA RW-1 Well	5/2019	4,078		4,078	10	408	May 2029
RY/RW Post acquisition SCADA Antenna,HW-IG21,Lic Agree (SAMSARA)RW-1Boost	5/2019	4,105		4,105	10	410	May 2029
RY/RW Post acquisition 5/8" DIRECT READ KGL 1R 4D	12/2019	255		255	20	13	Dec 2039
RY/RW Post acquisition 5/8" Direct Read KGL 1R 4D@ 12868 TURNSTONE DR	5/2019	70		70	20	3	May 2039

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-	-	53	633	633	633	633	578	-	-	-	-	-
-	-	-	-	-	-	-	24	96	96	96	96	71
-	-	-	-	-	-	-	-	41	41	41	41	41
-	-	-	-	-	-	-	-	-	205	205	205	205
-	-	-	-	-	-	-	-	-	-	196	196	196
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-	-	-	-	953	953	953	953	953	953	953	953	953
-	-	5,977	5,977	5,977	5,977	5,977	5,977	5,977	5,977	5,977	5,977	5,977
-	-	-	661	661	661	661	661	661	661	661	661	661
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34	34	34	34	34	34	34	34	34	34	394	286
30	30	30	30	30	30	30	30	30	30	348	253
-	-	-	-	-	-	-	-	-	-	3,163	-
-	-	-	-	-	-	-	-	-	-	479	-
2	-	-	-	-	-	-	-	-	-	207	-
205	(2)	-	-	-	-	-	-	-	-	1,023	-
196	196	-	-	-	-	-	-	-	-	980	-
-	-	-	-	454	454	454	454	454	454	2,724	8,626
-	-	-	-	-	305	305	305	305	305	1,525	4,575
953	953	953	953	953	953	953	953	953	953	18,107	10,487
5,977	5,977	5,977	5,977	5,977	5,977	5,977	5,977	5,977	5,977	125,517	23,913
661	661	661	661	661	661	661	661	661	661	13,220	3,300
-	-	-	-	-	-	-	42	100	100	242	1,768
-	-	-	-	-	-	-	3	10	10	23	181
-	-	-	-	-	-	-	3	10	10	23	181
-	-	-	-	-	-	-	-	59	64	123	1,474
-	-	-	-	-	-	-	-	117	234	351	4,327
-	-	-	-	-	-	-	-	109	187	296	2,506
-	-	-	-	-	-	-	-	26	63	89	3,042
-	-	-	-	-	-	-	-	26	63	89	3,042
-	-	-	-	-	-	-	-	26	63	89	3,042
-	-	-	-	-	-	-	-	26	63	89	3,042
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-	-	-	-	-	-	-	-	-	272	272	3,806
-	-	-	-	-	-	-	-	-	272	272	3,806
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RY/RW Post acquisition Asphalt Cutting Saw 14" MM4 76CC4 Gas Engine Spl WW		1/2019	1,104		1,104	15	74	Jan 2034
RY/RW Post acquisition BACKUP GENERATOR BATTERY, LOAD BANK TEST		5/2019	3,344		3,344	20	167	May 2039
RY/RW Post acquisition 8" ROSEMOUNT 8750W WELL FLOW METER W/ REMOTE		10/2019	9,472		9,472	20	474	Oct 2039
RY/RW Post acquisition GPS FOR TRUCK		8/2017	353		353	7	50	Aug 2024
RY/RW Post acquisition GPS FOR TRUCK		8/2017	251		251	7	36	Aug 2024
RY/RW Post acquisition 2018 Ford F350 Vin#1FDRF3B62JED02656		11/2018	39,245		39,245	7	5,606	Nov 2025
RY/RW Post acquisition POLYURETHANE BLACK OFFICE CHAIR		7/2017	377		377	20	19	Jul 2037
RY/RW Post acquisition ORE-4HGMG92 Dell Rugged Laptop 7214 with adapter		8/2017	1,766		1,766	5	353	Aug 2022
RY/RW Post acquisition ORE-2HGMG92 Dell Rugged Laptop 7214 with adapter		8/2017	1,766		1,766	5	353	Aug 2022
RY/RW Post acquisition DELL LAPTOP PORT DESK DOCK		8/2017	136		136	5	27	Aug 2022
RY/RW Post acquisition SAP Integration		6/2018	60,720		60,720	5	12,144	Jun 2023
RY/RW Post acquisition ITRON (SOFTWARE) METERS		2/2018	161		161	5	32	Feb 2023
RY/RW Post acquisition ITRON (SOFTWARE) METERS		2/2018	71		71	5	14	Feb 2023
RY/RW Post acquisition Backflow Billing & Collection - SAP		6/2018	3,660		3,660	5	732	Jun 2023
SV	Mobilize and demobilize drill rig and equipment, 25% of new well cost	7/2002	12,182		12,182	38	321	Jul 2040
SV	Obtain OWRD Start Card and prepare Well Log	7/2002	41		41	38	1	Jul 2040
SV	Construct oversized surface seal 20" bore hole	7/2002	17,675		17,675	38	465	Jul 2040
SV	Furnish and install 16: O.D. x .375" wall steel casing	7/2002	775		775	38	20	Jul 2040
SV	Furnish materials, labor and equipment for surface seal	7/2002	444		444	38	12	Jul 2040
SV	Drill nomila 10" bore hole from 455' to 1210'	7/2002	19,009		19,009	38	500	Jul 2040
SV	Furnish cement for loss zones and furnish labor, equipment, and incidentals to install an	7/2002	1,416		1,416	38	37	Jul 2040
SV	Furnish and install 16"x.375 wall blank steel casing from 360' to 455'	7/2002	4,665		4,665	38	123	Jul 2040
SV	Furnish labor and equipment to develop well (8 hours)	7/2002	584		584	38	15	Jul 2040
SV	Furnish, install and remove test pump column and appurtenances, max 750'	7/2002	2,277		2,277	38	60	Jul 2040
SV	Furnish and Install temporary above ground watertight piping to convey 2,000 gpm test	7/2002	650		650	38	17	Jul 2040
SV	Test well at 2,000 gpm	7/2002	982		982	38	26	Jul 2040
SV	Record drawdown and recover per ORWD "Pump Test Requirements for Groundwater Ri	7/2002	163		163	38	4	Jul 2040
SV	Furnish and Install 25 HP submersible pump and colum pipe	7/2002	6,325		6,325	20	316	Jul 2022
SV	Furnish and install a pump control panel with VFD, main disconnect, MCC meter base, pu	7/2002	4,217		4,217	20	211	Jul 2022
SV	Furnish materials and construct, interior valving	7/2002	2,530		2,530	20	127	Jul 2022
SV	Incidental items for a complete and operational system	7/2002	1,496		1,496	20	75	Jul 2022
SV	Construction of concrete slab for well building	7/2004	500		500	45	11	Jul 2049
SV	Construction of new well building	7/2004	4,997		4,997	45	111	Jul 2049
SV	Generator Replacement for Well Pump - Backup generator	7/2002	4,386		4,386	20	219	Jul 2022
SV	Auto Transfer Gear-backup generator for Well	7/2002	2,193		2,193	20	110	Jul 2022
SV	Steel Water Reservoir Mobilization.	7/2004	5,509		5,509	60	92	Jul 2064
SV	Steel Water Reservoir Ring wall excavation. Floor base rock preparation.	7/2004	438		438	60	7	Jul 2064
SV	Steel Water Reservoir At-grade bolted steel tank.	7/2004	24,002		24,002	60	400	Jul 2064
SV	Steel Water Reservoir Misc.: Access Road, Overflow, Piping	7/2004	3,443		3,443	60	57	Jul 2064
SV	Meter -Steel Water Reservoir	7/2004	1,830		1,830	60	31	Jul 2064
SV	Meter Vaults 60" Dia. Concrete Flat Top Manhole 30" square hinged diamond plate traff	7/2004	978		978	20	49	Jul 2024
SV	Meter Vaults 8" McCrometer Ultra Mag signal converter,instant readout & totalizer, 4-20	7/2004	699		699	20	35	Jul 2024
SV	Meter Vaults Sample tap/transducer assembly,including fittings,stainless steel sample ta	7/2004	140		140	20	7	Jul 2024
SV	Cherry Blossom Lane 8" Dia. LENGTH (FT)	7/2002	7,585		7,585	50	152	Jul 2052
SV	Lyptus Ln 8" Dia. LENGTH (FT)	7/2002	11,125		11,125	50	223	Jul 2052
SV	Chestnut Ln 8" Dia. LENGTH (FT)	7/2002	6,068		6,068	50	121	Jul 2052
SV	Hickory Ln 8" Dia. LENGTH (FT)	7/2002	6,068		6,068	50	121	Jul 2052

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-	-	-	-	-	110	219	219	219	219	219	219	219
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-	-	-	-	-	-	-	-	-	119	119	9,354
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321	321	321	321	321	321	321	321	321	321	5,618	6,565
1	1	1	1	1	1	1	1	1	1	18	24
465	465	465	465	465	465	465	465	465	465	8,138	9,538
20	20	20	20	20	20	20	20	20	20	350	425
12	12	12	12	12	12	12	12	12	12	210	234
500	500	500	500	500	500	500	500	500	500	8,750	10,259
37	37	37	37	37	37	37	37	37	37	648	769
123	123	123	123	123	123	123	123	123	123	2,153	2,513
15	15	15	15	15	15	15	15	15	15	263	322
60	60	60	60	60	60	60	60	60	60	1,050	1,227
17	17	17	17	17	17	17	17	17	17	298	353
26	26	26	26	26	26	26	26	26	26	455	527
4	4	4	4	4	4	4	4	4	4	70	93
316	316	316	316	316	316	316	316	316	316	5,530	795
211	211	211	211	211	211	211	211	211	211	3,693	525
127	127	127	127	127	127	127	127	127	127	2,223	308
75	75	75	75	75	75	75	75	75	75	1,313	184
11	11	11	11	11	11	11	11	11	11	171	330
111	111	111	111	111	111	111	111	111	111	1,721	3,277
219	219	219	219	219	219	219	219	219	219	3,833	554
110	110	110	110	110	110	110	110	110	110	1,925	268
92	92	92	92	92	92	92	92	92	92	1,426	4,083
7	7	7	7	7	7	7	7	7	7	109	330
400	400	400	400	400	400	400	400	400	400	6,200	17,802
57	57	57	57	57	57	57	57	57	57	884	2,560
31	31	31	31	31	31	31	31	31	31	481	1,350
49	49	49	49	49	49	49	49	49	49	760	219
35	35	35	35	35	35	35	35	35	35	543	157
7	7	7	7	7	7	7	7	7	7	109	32
152	152	152	152	152	152	152	152	152	152	2,660	4,925
223	223	223	223	223	223	223	223	223	223	3,903	7,223
121	121	121	121	121	121	121	121	121	121	2,118	3,951
121	121	121	121	121	121	121	121	121	121	2,118	3,951

SV	Larch Ln 8" Dia. LENGTH (FT)	7/2002	6,068		6,068	50	121	Jul 2052
SV	Aster Ln 8" Dia. LENGTH (FT)	7/2002	5,310		5,310	50	106	Jul 2052
SV	Red Bud Dr 8" Dia. LENGTH (FT)	7/2002	13,906		13,906	50	278	Jul 2052
SV	Honey Locust Dr 8" Dia. LENGTH (FT)	7/2002	3,793		3,793	50	76	Jul 2052
SV	Orange Blossom Dr 8" Dia. LENGTH (FT)	7/2002	10,746		10,746	50	215	Jul 2052
SV	Vine Maple Drive 10" Dia. LENGTH (FT)	7/2002	24,779		24,779	50	496	Jul 2052
SV	W Ridge Drive 10" Dia. LENGTH (FT)	7/2002	37,168		37,168	50	743	Jul 2052
SV	Cherry Blossom Lane Fire Hydrant Assembly (includes 6" GV)	7/2002	1,050		1,050	50	21	Jul 2052
SV	W Ridge Drive Fire Hydrant Assembly (includes 6" GV)	7/2002	2,100		2,100	50	42	Jul 2052
SV	Lyptus Ln Fire Hydrant Assembly (includes 6" GV)	7/2002	1,050		1,050	50	21	Jul 2052
SV	Chestnut Ln Fire Hydrant Assembly (includes 6" GV)	7/2002	525		525	50	11	Jul 2052
SV	Hickory Ln Fire Hydrant Assembly (includes 6" GV)	7/2002	1,050		1,050	50	21	Jul 2052
SV	Larch Ln Fire Hydrant Assembly (includes 6" GV)	7/2002	525		525	50	11	Jul 2052
SV	Aster Ln Fire Hydrant Assembly (includes 6" GV)	7/2002	1,050		1,050	50	21	Jul 2052
SV	Orange Blossom Dr Fire Hydrant Assembly (includes 6" GV)	7/2002	525		525	50	11	Jul 2052
SV	Cherry Blossom Lane Main Valves	7/2002	164		164	35	5	Jul 2037
SV	W Ridge Drive Main Valves	7/2002	2,137		2,137	35	61	Jul 2037
SV	Lyptus Ln Main Valves	7/2002	164		164	35	5	Jul 2037
SV	Chestnut Ln Main Valves	7/2002	329		329	35	9	Jul 2037
SV	Hickory Ln Main Valves	7/2002	493		493	35	14	Jul 2037
SV	Larch Ln Main Valves	7/2002	493		493	35	14	Jul 2037
SV	Aster Ln Main Valves	7/2002	493		493	35	14	Jul 2037
SV	Red Bud Dr Main Valves	7/2002	1,315		1,315	35	38	Jul 2037
SV	Orange Blossom Dr Main Valves	7/2002	493		493	35	14	Jul 2037
SV	Cherry Blossom Lane Meters	7/2002	1,364		1,364	50	27	Jul 2052
SV	W Ridge Drive Meters	7/2002	1,932		1,932	50	39	Jul 2052
SV	Lyptus Ln Meters	7/2002	1,364		1,364	50	27	Jul 2052
SV	Chestnut Ln Meters	7/2002	1,364		1,364	50	27	Jul 2052
SV	Hickory Ln Meters	7/2002	1,364		1,364	50	27	Jul 2052
SV	Larch Ln Meters	7/2002	1,364		1,364	50	27	Jul 2052
SV	Aster Ln Meters	7/2002	682		682	50	14	Jul 2052
SV	Red Bud Dr Meters	7/2002	1,477		1,477	50	30	Jul 2052
SV	Honey Locust Dr Meters	7/2002	455		455	50	9	Jul 2052
SV	Vine Maple Drive PRV Stations	7/2002	3,982		3,982	50	80	Jul 2052
SV	W Ridge Drive PRV Stations	7/2002	3,982		3,982	50	80	Jul 2052
SV	Backflow Billing & Collection - SAP	6/2018	366		366	5	73	Jun 2023
SV	SAP Integration	6/2018	6,072		6,072	5	1,214	Jun 2023
SV	Acquisition Integration Costs - SAP	8/2018	17,597		17,597	5	3,519	Aug 2023
SV	2018 Ford F350 Vin#1FDRF3B62JED02656	11/2018	3,532		3,532	7	505	Nov 2025
SV	5/8" DIRECT READ KGL 1R 4D	10/2019	80		80	20	4	Oct 2039
SV	5/8" DIRECT READ KGL 1R 4D	12/2019	85		85	20	4	Dec 2039
SV	5/8" DIRECT READ KGL 1R 4D	12/2019	327		327	20	16	Dec 2039
PC	Construction of concrete slab for well building	1/1975	1,022		1,022	60	17	Jan 2035
PC	Construction of new well building	1/1975	10,221		10,221	60	170	Jan 2035
PC	Construction of concrete slab for storage building	1/2014	1,835		1,835	12	153	Jan 2026
PC	Construction of new storage building	1/2014	12,235		12,235	12	1,020	Jan 2026
PC	Mobilize and demobilize drill rig and equipment, 2	1/1975	29,845		29,845	50	597	Jan 2025

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5,970	597	597	597	597	597	597	597	597	597	597	597	597

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-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
597	597	597	597	597	597	597	597	597	597	597	597	597

121	121	121	121	121	121	121	121	121	121	2,118	3,951
106	106	106	106	106	106	106	106	106	106	1,855	3,455
278	278	278	278	278	278	278	278	278	278	4,865	9,041
76	76	76	76	76	76	76	76	76	76	1,330	2,463
215	215	215	215	215	215	215	215	215	215	3,763	6,984
496	496	496	496	496	496	496	496	496	496	8,680	16,099
743	743	743	743	743	743	743	743	743	743	13,003	24,166
21	21	21	21	21	21	21	21	21	21	368	683
42	42	42	42	42	42	42	42	42	42	735	1,365
21	21	21	21	21	21	21	21	21	21	368	683
11	11	11	11	11	11	11	11	11	11	193	333
21	21	21	21	21	21	21	21	21	21	368	683
11	11	11	11	11	11	11	11	11	11	193	333
21	21	21	21	21	21	21	21	21	21	368	683
11	11	11	11	11	11	11	11	11	11	193	333
5	5	5	5	5	5	5	5	5	5	88	77
61	61	61	61	61	61	61	61	61	61	1,068	1,070
5	5	5	5	5	5	5	5	5	5	88	77
9	9	9	9	9	9	9	9	9	9	158	172
14	14	14	14	14	14	14	14	14	14	245	248
14	14	14	14	14	14	14	14	14	14	245	248
14	14	14	14	14	14	14	14	14	14	245	248
38	38	38	38	38	38	38	38	38	38	665	650
14	14	14	14	14	14	14	14	14	14	245	248
27	27	27	27	27	27	27	27	27	27	473	892
39	39	39	39	39	39	39	39	39	39	683	1,250
27	27	27	27	27	27	27	27	27	27	473	892
27	27	27	27	27	27	27	27	27	27	473	892
27	27	27	27	27	27	27	27	27	27	473	892
27	27	27	27	27	27	27	27	27	27	473	892
14	14	14	14	14	14	14	14	14	14	245	437
30	30	30	30	30	30	30	30	30	30	525	952
9	9	9	9	9	9	9	9	9	9	158	298
80	80	80	80	80	80	80	80	80	80	1,400	2,582
80	80	80	80	80	80	80	80	80	80	1,400	2,582
-	-	-	-	-	-	-	-	43	73	116	250
-	-	-	-	-	-	-	-	708	1,214	1,922	4,150
-	-	-	-	-	-	-	-	1,466	3,519	4,985	12,612
-	-	-	-	-	-	-	-	84	505	589	2,943
-	-	-	-	-	-	-	-	-	1	1	79
-	-	-	-	-	-	-	-	-	0	0	85
-	-	-	-	-	-	-	-	-	1	1	325
17	17	17	17	17	17	17	17	17	17	765	257
170	170	170	170	170	170	170	170	170	170	7,650	2,571
-	-	-	-	153	153	153	153	153	153	918	917
-	-	-	-	1,020	1,020	1,020	1,020	1,020	1,020	6,120	6,115
597	597	597	597	597	597	597	597	597	597	26,865	2,980

PC Obtain OWRD Start Card and prepare Well Log	1/1975	101		101	50	2	Jan 2025
PC Construct oversized surface seal 20" bore hole	1/1975	43,343		43,343	50	867	Jan 2025
PC Furnish and install 16: O.D. x .375" wall steel casing	1/1975	1,902		1,902	50	38	Jan 2025
PC Furnish materials, labor and equipment for surface	1/1975	1,088		1,088	50	22	Jan 2025
PC Drill nomila 10" bore hole from 455' to 1210'	1/1975	46,616		46,616	50	932	Jan 2025
PC Furnish cement for loss zones and furnish labor	1/1975	3,473		3,473	50	69	Jan 2025
PC Furnish and install 16"x.375 wall blank steel casing	1/1975	11,441		11,441	50	229	Jan 2025
PC Furnish labor and equipment to develop well	1/1975	1,432		1,432	50	29	Jan 2025
PC Furnish, install and remove test pump column	1/1975	5,585		5,585	50	112	Jan 2025
PC Furnish and Install temporary above ground water	1/1975	1,595		1,595	50	32	Jan 2025
PC Test well at 2,000 gpm	1/1975	2,408		2,408	50	48	Jan 2025
PC Record drawdown and recover per ORWD "Pump Test Re	1/1975	400		400	50	8	Jan 2025
PC Furnish and Install 25 HP submersible pump	1/1975	10,536		10,536	25	421	Jan 2000
PC Furnish and install a pump control panel with VFD	1/1975	7,024		7,024	25	281	Jan 2000
PC Furnish materials and construct, interior valving	1/1975	4,214		4,214	25	169	Jan 2000
PC Incidental items for a complete and operational	1/1975	2,441		2,441	25	98	Jan 2000
PC Mobilization	1/1974	4,363		4,363	50	87	Jan 2024
PC Ring Wall Footing	1/1974	1,745		1,745	50	35	Jan 2024
PC 150,000 gallon bolted tank	1/1974	20,070		20,070	50	401	Jan 2024
PC 6" pipeline	1/1975	49,772		49,772	50	995	Jan 2025
PC 6" valves	1/1975	1,123		1,123	35	32	Jan 2010
PC 6" fire hydrant	1/1975	5,613		5,613	50	112	Jan 2025
PC 4" pipeline	1/1975	5,473		5,473	50	109	Jan 2025
PC 4" valves	1/1975	234		234	35	7	Jan 2010
PC 1" service	1/1975	8,794		8,794	25	352	Jan 2000
PC AC Pavement Removal & Replacement	1/1975	39,762		39,762	50	795	Jan 2025
RY/RW 2008 Rate case SUNFOREST PH VI-WATER SERVICE #2	12/1999	2,400		2,400	30	80	Dec 2029
RY/RW 2008 Rate case SUNFOREST PH VI-WATER SERVICE #3	12/2000	1,440		1,440	30	48	Dec 2030
TOTALS	**Various**	**13,457,710**	**7,482,200**	**5,975,510**		**180,988**	

Original Plant In Service Cost	13,457,710
Less: Excess Capacity	7,482,200
"Used & Useful" Plant	5,975,510
Less Accum Depreciation	2,832,209
NET PLANT	**3,143,301**

Depreciation Expense	**170,576**

20	2	2	2	2	2	2	2	2	2	2	2	2
8,670	867	867	867	867	867	867	867	867	867	867	867	867
380	38	38	38	38	38	38	38	38	38	38	38	38
220	22	22	22	22	22	22	22	22	22	22	22	22
9,320	932	932	932	932	932	932	932	932	932	932	932	932
690	69	69	69	69	69	69	69	69	69	69	69	69
2,290	229	229	229	229	229	229	229	229	229	229	229	229
290	29	29	29	29	29	29	29	29	29	29	29	29
1,120	112	112	112	112	112	112	112	112	112	112	112	112
320	32	32	32	32	32	32	32	32	32	32	32	32
480	48	48	48	48	48	48	48	48	48	48	48	48
80	8	8	8	8	8	8	8	8	8	8	8	8
4,210	421	421	421	421	421	421	421	421	421	421	421	421
2,810	281	281	281	281	281	281	281	281	281	281	281	281
1,690	169	169	169	169	169	169	169	169	169	169	169	169
980	98	98	98	98	98	98	98	98	98	98	98	98
957	87	87	87	87	87	87	87	87	87	87	87	87
385	35	35	35	35	35	35	35	35	35	35	35	35
4,411	401	401	401	401	401	401	401	401	401	401	401	401
9,950	995	995	995	995	995	995	995	995	995	995	995	995
320	32	32	32	32	32	32	32	32	32	32	32	32
1,120	112	112	112	112	112	112	112	112	112	112	112	112
1,090	109	109	109	109	109	109	109	109	109	109	109	109
70	7	7	7	7	7	7	7	7	7	7	7	7
3,520	352	352	352	352	352	352	352	352	352	352	352	352
7,950	795	795	795	795	795	795	795	795	795	795	795	795
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
71,183	**7,066**	**7,066**	**7,066**	**7,066**	**7,066**	**7,066**	**7,066**	**7,066**	**7,066**	**7,066**	**7,066**	**7,133**

2	2	2	2	2	2	2	2	2	2	2	2	2
867	867	867	867	867	867	867	867	867	867	867	867	867
38	38	38	38	38	38	38	38	38	38	38	38	38
22	22	22	22	22	22	22	22	22	22	22	22	22
932	932	932	932	932	932	932	932	932	932	932	932	932
69	69	69	69	69	69	69	69	69	69	69	69	69
229	229	229	229	229	229	229	229	229	229	229	229	229
29	29	29	29	29	29	29	29	29	29	29	29	29
112	112	112	112	112	112	112	112	112	112	112	112	112
32	32	32	32	32	32	32	32	32	32	32	32	32
48	48	48	48	48	48	48	48	48	48	48	48	48
8	8	8	8	8	8	8	8	8	8	8	8	8
421	421	421	11	-	-	-	-	-	-	-	-	-
281	281	281	(1)	-	-	-	-	-	-	-	-	-
169	169	169	(11)	-	-	-	-	-	-	-	-	-
98	98	98	(9)	-	-	-	-	-	-	-	-	-
87	87	87	87	87	87	87	87	87	87	87	87	87
35	35	35	35	35	35	35	35	35	35	35	35	35
401	401	401	401	401	401	401	401	401	401	401	401	401
995	995	995	995	995	995	995	995	995	995	995	995	995
32	32	32	32	32	32	32	32	32	32	32	32	32
112	112	112	112	112	112	112	112	112	112	112	112	112
109	109	109	109	109	109	109	109	109	109	109	109	109
7	7	7	7	7	7	7	7	7	7	7	7	7
352	352	352	(6)	-	-	-	-	-	-	-	-	-
795	795	795	795	795	795	795	795	795	795	795	795	795
-	-	7	80	80	80	80	80	80	80	80	80	80
-	-	-	4	48	48	48	48	48	48	48	48	48
36,578	**38,788**	**57,946**	**63,105**	**65,785**	**76,251**	**88,692**	**98,416**	**105,824**	**113,029**	**127,413**	**147,144**	**147,146**

2	2	2	2	2	2	2	2	2	2	90	11
867	867	867	867	867	867	867	867	867	867	39,015	4,328
38	38	38	38	38	38	38	38	38	38	1,710	192
22	22	22	22	22	22	22	22	22	22	990	98
932	932	932	932	932	932	932	932	932	932	41,940	4,676
69	69	69	69	69	69	69	69	69	69	3,105	368
229	229	229	229	229	229	229	229	229	229	10,305	1,136
29	29	29	29	29	29	29	29	29	29	1,305	127
112	112	112	112	112	112	112	112	112	112	5,040	545
32	32	32	32	32	32	32	32	32	32	1,440	155
48	48	48	48	48	48	48	48	48	48	2,160	248
8	8	8	8	8	8	8	8	8	8	360	40
-	-	-	-	-	-	-	-	-	-	10,536	-
-	-	-	-	-	-	-	-	-	-	7,024	-
-	-	-	-	-	-	-	-	-	-	4,214	-
-	-	-	-	-	-	-	-	-	-	2,441	-
87	87	87	87	87	87	87	87	87	87	4,002	361
35	35	35	35	35	35	35	35	35	35	1,610	135
401	401	401	401	401	401	401	401	401	401	18,446	1,624
995	995	995	995	995	995	995	995	995	995	44,775	4,997
3	-	-	-	-	-	-	-	-	-	1,123	-
112	112	112	112	112	112	112	112	112	112	5,040	573
109	109	109	109	109	109	109	109	109	109	4,905	568
(11)	-	-	-	-	-	-	-	-	-	234	-
-	-	-	-	-	-	-	-	-	-	8,794	-
795	795	795	795	795	795	795	795	795	795	35,775	3,987
80	80	80	80	80	80	80	80	80	80	1,607	793
48	48	48	48	48	48	48	48	48	48	916	524

146,989	**146,788**	**146,594**	**146,594**	**148,221**	**148,526**	**148,468**	**148,502**	**158,793**	**170,576**	**2,832,209**	**3,143,301**

CASE: UW 183
WITNESS: SCOTT SHEARER

PUBLIC UTILITY COMMISSION
OF
OREGON

Staff Exhibit 106

Data Responses

March 1, 2021

Oregon Water Utilities
A SouthWest Water Company
www.swwc.com/oregon

Oregon Water Utilities – Mountain Lakes, Inc. (OWU-ML) hereby responds to Information Requests No. 01-23 from OPUC Staff in Docket No. UW 183.

Despite OWU-ML's diligent efforts, certain information protected from disclosure by the attorney-client privilege or other applicable privileges or law may have been included in its responses to these information requests. OWU-ML did not intend to waive any applicable privileges or rights by the inadvertent disclosure of protected information, and OWU-ML reserves its right to request the return or destruction of any privileged or protected materials that may have been inadvertently disclosed. Please inform OWU-ML immediately if you become aware of any inadvertently disclosed information.

Subject to the general objections below, OWU-ML will provide documents responsive to OPUC Staff's Information Requests 01-23.

GENERAL OBJECTIONS

1. OWU-ML objects to the instructions set forth in OPUC Staff's Information Requests to the extent that these instructions impose obligations on OWU-ML that exceed, are unauthorized by, or are inconsistent with the discovery rules, including OAR 860-001-0540.

2. OWU-ML objects to the requests to the extent that the information requested is not relevant to the issues identified in this proceeding.

3. OWU-ML objects to the requests to the extent that production of the data requested would be unduly burdensome and that the request is overly broad.

4. OWU-ML objects to the requests to the extent that production of the requested data would reveal information protected by the attorney-client privilege, the work product doctrine, and/or any other privilege.

5. Each of the preceding general objections is incorporated by reference in the specific responses below.

Oregon
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Docket No.	Staff Request Nos.	Response Due By
UW 183	IR 1-23	Nov 16, 2020

1. Please provide a copy of the Excel workbook that was used to populate the Company's rate case application.

Response:

1. Please see Attachment Staff 1-1.

Oregon Water Utilities - Mountain Lakes, Inc.
Test Year Ended 12/31/2019
Gross Plant as of 12/31/2019 (Pinecrest as of 6/30/2020)

NARUC Act	Running Y & Ridgewater	Southview	Pinecrest*	Total
303.2	5,000	-	-	5,000
303.5	-	-	-	-
304.2	148,685	5,497	25,313	179,495
304.5	-	-	-	-
307.2	1,017,066	60,863	149,229	1,227,159
309.2	1,193,714	-	-	1,193,714
310.2	-	6,579	-	6,579
311.2	6,275	-	-	6,275
311.4	857,594	14,568	24,215	896,377
330.4	611,823	37,039	26,178	675,040
331.4	7,453,738	146,661	110,771	7,711,170
333.4	866,701	-	-	866,701
334.4	173,159	11,858	-	185,016
335.4	327,220	7,875	-	335,095
336.4	-	-	-	-
340.5	377	-	-	377
340.51	3,668	-	-	3,668
340.52	64,612	24,035	-	88,647
341.5	39,849	3,532	-	43,381
343.5	3,906	-	-	3,906
345.5	-	-	-	-
346.5	20,416	-	-	20,416
347.5	5,853	-	-	5,853
348.5		-	-	-
Total	12,799,657	318,507	335,706	13,453,870

*Pinecrest assets as of 6/30/2020

Oregon Water Utilities
A SouthWest Water Company
www.swwc.com/oregon

Docket No.	Staff Request Nos.	Response Due By
UW 183	IR 1-23	Nov 16, 2020

19. Please provide information on how Capitalized Overhead (A/C 601.1) was calculated.

Response:

19. The capitalized overhead account records the capitalized loaded labor costs of employee time worked on capital projects. Employee costs are generally recorded as expenses, but when employees perform work on capital projects their associated costs are accrued to the overall cost of that capital project. When OWU-CB employees work on capital projects, their time and loaded labor cost is directly recorded to the appropriate service order, which is assigned to either water or wastewater and is included in Account 601.1.

Oregon Water Utilities
A SouthWest Water Company
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Docket No.	Staff Request Nos.	Response Due By
UW 183	IR 1-23	Nov 23, 2020

21. Mountain Lakes' 2019 Affiliated Interest report showed charges from NWUS of $509,485. Regarding those charges please provide;
    a. The amounts shown in each of the accounts in which those charges are shown in the Company's application in OWU/101, Bahr 1,
    b. A worksheet showing the total and allocation of the charges to OWU – ML for each charge shown in a.,
    c. An analysis showing how each of the charges shown in b. above, including but not limited to employee level information, meets the requirements of OAR 860-036-2230(2)(e) which requires affiliated interest transactions to be recorded in the water utility's accounts at the lower of the affiliate's cost or the market rate.
    d. For each employee listed above, please provide position title and the company for which the employee works.

Response:

21.

a. The amount in the Affiliate Interest report for NWUS is simply OWU-ML's reported o&m costs less the charges from SouthWest and Suburban affiliates; the amount of OWU-ML's revenue requirement attributable to NWUS may be calculated the same way: taking the revenue requirement provided in OWU/101, Bahr/1 and subtracting the charges from SouthWest and Suburban shown in Attachment Staff 1-22a. Please see Attachment Staff 1-21a.

b. Per the Cost Allocation Manual, amounts incurred by OWU-ML not from SouthWest or Suburban are either direct charged to OWU-ML or functionalized between water and wastewater using meter equivalents. Given the number of accounting entries included in OWU-ML's cost of service, OWU-ML is amenable to providing functionalization calculations and/or invoices for a sample of its individual costs, rather than the entirety.

c. Use of a shared services model results in lower operating costs for OWU-ML, as costs of labor and equipment are functionalized between water and wastewater. NWUS employees providing services to OWU-ML are physically located in the Southern Oregon area. NWUS seeks to pay its employees based generally on median market rates for the area. Because these employees are contracted from the local area and compensation is generally based on available market data, these costs should be considered equal to market for purposes of Commission affiliate interest rules. Moreover, the use of the shared services model renders the actual cost to OWU-ML well below market were it to hire employees specifically for provision

of water service only. For non-labor costs, OWU-ML's cost and the market cost are the same thing, given that OWU-ML buys its goods and services on the open market, and the vendors of such goods and services charge OWU-ML the same prices that are charged to their other customers.

d. Please see CONFIDENTIAL Attachment Staff 1-16.