



61147 Hamilton Lane Bend, OR 97702 | 541-382-3029 | email: [roats@roatswater.com](mailto:roats@roatswater.com)

April 30, 2021

Filing Center  
Oregon Public Utility Commission  
201 High St SE  
Salem, OR 97301

RE: General rate filing

To whom it may concern:

Roats Water System, Inc., submitted a general rate filing to the Public Utility Commission on 4/30/2021. The purpose of this filing is to increase water service rate tariffs filed with the Public Utility Commission.

A request for increase in rates is due to the increases in operating expenses such as wages, supplies/materials, electricity and leasing costs. The rate of return on the rate base is a usual and reasonable return based on the company's current capital structure and related interest rates. Calculation of rate of return is consistent with method used in last rate case.

Please direct any questions or notifications of action taken on this filing to William K. Roats at (541) 382-3029 or [bill@roatswater.com](mailto:bill@roatswater.com).

Sincerely,

/s/

William K. Roats  
Roats Water System, Inc.

APPLICATION FOR UTILITY RATE INCREASE-DECREASE  
ROATS WATER SYSTEM, INC.  
TEST YEAR ENDED SEPTEMBER 30, 2020  
NARRATIVE COMMENTS RELATED TO APPLICATION FILING

ROATS WATER SYSTEM, INC. IS HEREBY SUBMITTING AN APPLICATION FOR AN INCREASE IN WATER RATES. IN THE APPLICATION WE HAVE PROVIDED FINACIAL AND OTHER DATA BASED ON THE TEST YEAR ENDING SEPTEMBER 30, 2020.

OUR RATE STRUCTURE ACCOUNTS FOR TWO CLASSES OF CUSTOMERS. THE MAJORITY OF OUR CUSTOMERS ARE CONSIDERED DOMESTIC WATER USERS. WE HAVE A SEPARATE CLASS OF CUSTOMER THAT RECEIVE NON POTABLE WATER FOR IRRIGATION PURPOSES. THIS CLASS WAS PART OF OUR ACQUITION OF THE JUNIPER WATER SYSTEM IN 2016. THESE CUSTOMERS PAY A FLAT RATE MONTHLY.

REVENUES

DURING THE PAST THREE YEARS OUR OPERATION HAS REMAINED STABLE. REVENUE FOR THE THREE YEARS ARE APPROXIMATELY AS FOLLOWS:

YEAR ENDED

<u>9/30</u>	<u>REVENUE</u>	<u>% INCREASE</u>
2018	2,163,000	
2019	2,192,000	1.3%
2020	2,235,000	2.0%

CONSTRUCTION PROJECTS

DURING THE PAST TWO YEARS THE COMPANY HAS UNDERTAKE TWO SIGNIFICANT CONSTRUCTION PROJECTS. THESE PROJECTS WERE CONSTRUCTED BY THE WATER COMPANY RESULTING IN A SIGNIFICANT INCREASE IN COMPANY ASSETS. CONSTRUCTION MATERIAL COSTS AND LABOR COST ASSOCIATED WITH COMPANY PERSONNEL WORKING ON PROJECTS HAVE BEEN CAPATLIZED.

**15TH STREET PIPE REPLACEMENT**

THE WATER COMPANY ENTERED INTO AGREEMENTS TO REPLACE IRRIGATION PIPE ALONG 15TH STREET IN BEND. THREE PUBLIC ENTITIES FUNDED MOST OF THE COSTS OF THIS PROJECT. ACCORDINGLY, THE COST THAT WERE REIMBURSED BY THE PUBLIC ENTITIES WERE CONSIDERED CIAC AND THEREFORE NOT INCLUDED IN OUR RATE BASE.

**MURPHY ROAD PIPE REPLACEMENT**

THE CITY OF BEND UNDERTOOK A MAJOR ROAD PROJECT TO WIDEN AND MODERNIZE A SECTION OF ROADWAY REFERED TO AS MURPHY ROAD. THE PROJECT REQUIRED THE WATER COMPANY TO MOVE THE LOCATION OF IT'S MAIN WATER LINE RUNNING ALONG MURPHY ROAD. THE WATER COMPANY HAS INSTALLED NEW MAIN LINE PIPE ALONG THIS ROADWAY.

**FUTURE PROJECTS**

IN THE COMING YEARS WE EXPECT THE COMPANY WILL UNDERTAKE THE FOLLOWING PROJECTS:

JUNIPER PIPE REPLACEMENT

ADDITIONAL STORAGE TANK

RUNNING PIPE UNDER RAILROAD CROSSING

## WAGES

OUR EMPLOYEE COUNT HAS INCREASED BY ONE POSITION SINCE THE LAST RATE CASE. THE POSITION ADDED IS A BOOKEEPING ASSISTANT AND SERVICE OPERATION COORDINATOR. IN OUR CALCULATION OF REVENUE REQUIREMENT WE HAVE INCLUDED A PROPOSED ADJUSTMENT TO INCREASE THE WAGES OF SEVERAL EMPLOYEES BASED ON COST OF LIVING INCREASES. OUR CALCULATION USED THE CPI INCREASES DURING THE PERIOD OF EMPLOYMENT. THE COMPANY EMPLOYEES HAVE NOT RECEIVED A WAGE ADJUSTMENT DURING THE FIVE YEARS SINCE THE LAST RATE CASE. THE COST OF LIVING IN CENTRAL OREGON HAS INCREASED SIGNIFICANTLY DURING THE LAST FIVE YEARS. THIS HAS HAD AN EFFECT ON OUR ABILITY TO RETAIN AND ATTRACT QUALIFIED FIELD SERVICE PERSONNEL.

## MAJOR ASSET ADDITIONS

### **POWER GENERATION EQUIPMENT**

#### **POWER OPERATED EQUIPMENT**

THIS EQUIPMENT WAS PURCHASED IN ORDER TO COMPLETE THE VARIOUS CONSTRUCTION PROJECTS REFERED TO ABOVE.

#### TRANSPORTATION EQUIPMENT

THREE TRUCKS WERE PURCHASED TO REPLACE OLDER VEHICLES

**PLEASE FILL IN ALL BLANKS**

TO: PUBLIC UTILITY COMMISSION OF OREGON  
PO BOX 1088  
SALEM OR 97308-1088

FROM:

**Roats Water System**  
*(Company name)*

**61147 Hamilton Lane**  
*(Address)*

**Bend, Oregon 97702**  
*(City, State, Zip)*

**BEFORE THE PUBLIC UTILITY COMMISSION OF OREGON**

In the Matter of Tariffs for Water Service )  
in the State of Oregon filed by ) **BRIEF**  
Roats Water System, Inc. )  
*(Company name)* )

**William K. Roats**

*(Name of utility owner)*

In accordance with Oregon Revised Statutes [757.205](#) and [757.220](#), herewith files tariff sheets designated as PUC Oregon No. 5, Original Tariff Sheets No. 1 through 5 to become effective for service rendered on and after June 1, 2021 (at least 30 days after PUC receives the filing). The purpose of this filing is to:

- 1)  Establish rates resulting in total annual revenues of \$2,367,138
- 2) This is an  increase or  decrease to the utility's total annual revenues from \$2,176,992 to 2,367,138, resulting in a net increase/decrease of \$190,146 or 8.73 percent. After deducting for operating expenses, the projected revenues will produce a 8.32 percent return on a rate base of \$3,909,751.

The attached testimony summarizes the utility's financial operations, the effects of current rates on the individual classes of customers, and the effects of the proposed rates on the individual classes of customers for the 12-month test period ending on 09/30/2020.

\_\_\_\_\_/s/\_\_\_\_\_  
*(Signature of utility owner or officer)*

**William K. Roats**  
*(Printed name of owner or officer)*

**Roats Water System, Inc.**  
*(Legal name of Utility)*

\_\_\_\_\_04/30/21\_\_\_\_\_  
*(Date)*

\_\_\_\_\_**Owner**\_\_\_\_\_  
*(Title or position)*

Attachment

# WATER UTILITY TESTIMONY

**1. Q. PROVIDE THE FOLLOWING INFORMATION REGARDING THE WATER UTILITY:**

A.

Legal Name	Roats Water System, Inc.		
Business Address	61147 Hamilton Lane		
City, State, Zip	Bend, Oregon, 97702		
Telephone Number	541-382-3029	Emergency Number	541-382-3029
Fax Number	541-382-2292	Email Address	office@roatswater.com

**2. Q. PROVIDE THE FOLLOWING INFORMATION IF DIFFERENT FROM QUESTION #1.**

A.

Name	William K Roats		
Title	Owner/President		
Address	61147 Hamilton Lane		
City, State, Zip	Bend, Oregon, 97702		
Telephone Number	541-382-3029	Emergency Number	541-382-3029
Fax Number	541-382-2292	Email Address	office@roatswater.com

**3. Q. PROVIDE THE FOLLOWING INFORMATION REGARDING THE SYSTEM OPERATOR.**

A.

Operator Name	William C Roats		
Address	61147 Hamilton Lane		
City, State, Zip	Bend, Oregon, 97702		
Telephone #	541-382-3029	E-Mail Address	office@roatswater.com
Certified Operator <input checked="" type="checkbox"/> yes <input type="checkbox"/> no	Certification Level WD-2	Registration Number D-3250	

**4. Q. PROVIDE THE FOLLOWING INFORMATION REGARDING THE WATER UTILITY ACCOUNTANT OR BOOKKEEPER.**

A. The utility's  accountant or  bookkeeper is:

Name	Shirley Roats
Address	61147 Hamilton Lane
City, State, Zip	Bend, Oregon, 97702
Telephone Number	541-382-3029
E-Mail Address	office@roatswater.com

**5. Q. PROVIDE THE NAME, ADDRESS, AND TELEPHONE NUMBERS OF ALL THE UTILITY OWNERS.**

A. The utility owners are:

Name	William K. Roats (Bill)
Address	61147 Hamilton Rd
City, State, Zip	Bend, Oregon, 97702
Telephone Number	541-382-3029

Name	William C Roats (Casey)
Address	61147 Hamilton Lane

City, State, Zip	Bend, Oregon, 97702
Telephone Number	541-382-3029

Name	Shirley E Roats
Address	61147 Hamilton Lane
City, State, Zip	Bend, Oregon, 97702
Telephone Number	541-382-3029

(Attach additional page[s] if necessary)

**6. Q. PLEASE LIST ALL UTILITY OFFICERS AND PROVIDE THE FOLLOWING INFORMATION.**

A. The utility officers are:

Name	William K Roats		
Title	Owner/President		
Address	same		
City, State, Zip			
# of Hours Worked	2,080	Annual Salary	██████
Phone Number			
E-Mail Address			

Name	William C Roats		
Title	Vice President		
Address	same		
City, State, Zip			
Hours Worked	2,080	Annual Salary	██████
Phone Number			
E-Mail Address			

Name	Shirley E Roats		
Title	Sec-Treasurer		
Address	same		
City, State, Zip			
Hours Worked	2,080	Annual Salary	██████
Phone Number			
E-Mail Address			

Name			
Title			
Address			
City, State, Zip			
Hours Worked		Annual Salary	\$
Phone Number			
E-Mail Address			

**7. Q. WHAT IS YOUR AFFILIATION WITH THE WATER UTILITY? DESCRIBE YOUR CURRENT WATER UTILITY RESPONSIBILITIES.**

A. My affiliation with the water utility and current responsibilities are: I am Bill Roats, owner and president of Roats Water System, Inc. I am the CEO and it is my duty to oversee all the business and operations of the company.

**8. Q. ARE YOU ENGAGED IN OTHER BUSINESS IN ADDITION TO THE WATER UTILITY?**

A.  No, I am not engaged in other business.  
 Yes, I am engaged in other business, they are: I have an excavation business, but the business is kept separate from the water company. The excavation company does not do any work for the water company.

**9. Q. DID YOU PREPARE THE EXHIBITS IN THIS TESTIMONY OR WERE THEY PREPARED UNDER YOUR SUPERVISION?**

Yes, the exhibits in this testimony were prepared by me or under my supervision.  
 No, I did not prepare the exhibits in this testimony. The exhibits were prepared by:

Name	William K Roats
Title	Owner/President
Address	same
City, State, Zip	
Telephone Number	
E-Mail Address	

## **SUMMARY OF THE UTILITY'S PROPOSED RATE REQUEST**

### **10. Q. WHAT CHANGE IN ANNUAL REVENUES IS THE UTILITY SEEKING?**

A. The utility's most recent calendar year revenues are \$2,176,992. The utility seeks a rate:

An increase of \$190,146 or 8.73 percent in current annual revenues, resulting in total annual revenues of \$2,367,138.

A decrease of \$ \_\_\_\_\_ or \_\_\_\_\_ percent in current annual revenues, resulting in total annual revenues of \$ \_\_\_\_\_.

### **11. Q. SUMMARIZE WHY THE UTILITY IS SEEKING THE PROPOSED CHANGE IN RATES.**

A. The utility is seeking this change in rates due to increased business operating expenses.

### **12. Q. WHAT HISTORICAL 12-MONTH PERIOD IS THE UTILITY SELECTING AS ITS TEST YEAR FOR THIS RATE PROCEEDING?**

A. The test period the utility selected is October 1, 2019 to September 30, 2020.

### **13. Q. WHAT IS THE UTILITY'S AMOUNT OF RATE BASE? (Rate base is Utility Plant minus accumulated depreciation and other contra plant accounts, plus working cash and materials inventory)**

A. The utility rate base is \$3,909,751.

### **14. Q. WHAT IS THE RATE OF RETURN THE UTILITY IS PROPOSING IN THIS RATE PROCEEDING AND WHY?**

A. The utility is seeking a 8.32% percent rate of return on the rate base because it is a usual and reasonable return based on the company's current capital structure and related interest rates. Calculation of rate of return is consistent with method used in last rate case.

## **GENERAL UTILITY INFORMATION**



**15. Q. IN WHAT YEAR WAS THE UTILITY ORGANIZED AND HOW WAS IT FORMED?**

A. The water utility was legally organized on 1963, under the laws of the State of Oregon as a:  
 Proprietorship  Partnership  Corporation  LLC  Other: \_\_\_\_\_

**16. Q. WHAT YEAR WAS THE WATER SYSTEM ORIGINALLY CONSTRUCTED AND WHEN (MONTH/YEAR) DID IT BEGIN PROVIDING WATER SERVICE.**

A. The system was originally constructed in 1963, began providing service on 1963.

**17. Q. HOW AND WHEN WAS THE UTILITY ACQUIRED BY ITS CURRENT OWNER?**

A. The utility was:  Purchased  Constructed  Inherited  Other on 08/95 (mo./yr.).

**18. Q. DO ORAL OR WRITTEN CONTRACTS EXIST BETWEEN THE UTILITY AND PERSONS AFFILIATED WITH THE COMPANY? IF YES, PLEASE PROVIDE COPIES OF EACH CONTRACT.**

A.  No, oral or written contracts **exist** between the utility and its owners and affiliated interests.  
 **Yes, PUC approved contracts exist** between the utility and its owners and affiliated interests.  
Approval found in PUC Order Nos. 04-233 and 13-066.  
 **Yes, oral or written contracts do exist, but have not been approved by PUC**

**19. Q. DOES THE UTILITY HAVE A PUC APPROVED SERVICE TERRITORY?**

A.  No, the utility has not filed an application with PUC for an approved service territory.  
 Yes, the utility's service territory is approved by the PUC, per Order No. 03-288.

**20. Q. IS THE UTILITY AN AFFILIATE OF A PARENT CORPORATION OR HOLDING COMPANY?**

A.  No, the utility is **not a subsidiary** of a parent corporation or holding company.  
 Yes, the utility is a **subsidiary** of a parent corporation or holding company.  
 Attached are the parent/holding company's balance sheet/income statements for the last calendar year.

**21. Q. HOW MANY FULL OR PART-TIME EMPLOYEES DOES THE UTILITY CURRENTLY EMPLOY?**

A. The utility currently employs 10 full-time and 1 part-time employees.

**22. Q. PROVIDE INFORMATION FOR ALL EMPLOYEES.** (If a position is currently vacant but will be filled within a year, include information for that position.)

A. Current employee detail is listed below:

<b>Name</b>	<b>Position</b>	<b>Responsibilities</b>	<b>Schedule</b>	<b>Wage/Salary</b>
William K Roats (Bill)	Owner/President	Oversees company operations	176+	██████
William C Roats (Casey)	Vice President	Operation & Maintenance Manager	176+	██████
Shirley Roats	Sec-Treasurer	Bookkeeping	176	██████
Grant Hamilton	Field Manager	Field Operations & Maintenance	176+	██████
Greg Carder	Service Office & Field	Field Operations & Maintenance	176+	██████
Sumner Saulsbury	Service Office & Field	Field Operations & Maintenance	176+	██████
Stuart Epps	Service Office & Field	Field Operations & Maintenance	176+	██████
Daniel Brush	Operations & Fleet Manager	Operations & fleet service management	176+	██████
Michelle Berg	Office Manager	Office management and special projects	176	██████
Deborah Breadon	Customer Service	Customers service & billing	133+	██████
Lynn E Perry	Bookkeeping & operations	Bookkeeping assistant and service operations coordination	176	██████
<b>TOTAL</b>				\$683,822

**23. Q. IS THE UTILITY PROPOSING TO ADD ANY FULL OR PART TIME EMPLOYEES WITHIN THE CONTEXT OF THIS RATE FILING OR DURING THE NEXT YEAR?**

- A.  **No**, the utility does not propose adding any full- or part-time employees.  
 **Yes**, the utility proposes to add \_\_\_\_\_ full-time and/or \_\_\_\_\_ part-time employees as described below:

Proposed Position	Responsibilities/Duties	Schedule	Wage/ Salary
			\$
			\$
			\$

**24. Q. PLEASE IDENTIFY ANY INDEPENDENT CONTRACTORS THE UTILITY HIRES.**

- A.  **No**, the utility does not contract for any services.  
 **Yes**, the utility contracts for the following services:

Name of Independent Contractors	Description of Services	Annual Charges
Engineering	SEE ATTACHED	\$
Accounting		\$
Legal		\$
Management		\$
Water Testing /Sampling		\$
Labor		\$
Billing and Collection		\$
Meter Reading		\$
Other (specify)		\$

**25. Q. PLEASE PROVIDE THE UTILITY’S CURRENT CAPITAL STRUCTURE.**

- A. The utility’s capital structure is:

Debt	Original Balance	Outstanding Balance	Loan Terms	Interest Rate
<b>CITY OF BEND</b>	<b>\$ 1,400,000</b>	<b>\$ 1,400,000</b>	<b>20 YEARS</b>	<b>6.5%</b>
<b>WILLIAM K. ROATS</b>	<b>\$ 160,000</b>	<b>\$160,000</b>		<b>7.0%</b>
	\$	\$		
<b>TOTAL DEBT</b>	<b>\$</b>	<b>\$ 1,560,000</b>		
<b>TOTAL EQUITY</b>	<b>\$</b>	<b>\$3,909,751</b>		<b>9.5%</b>
<i>SAMPLE</i>				
<i>Debt</i>	<i>Original Bal.</i>	<i>Current Bal.</i>	<i>Terms</i>	<i>Interest Rate</i>
<i>John Doe Bank</i>	<i>\$15,000</i>	<i>\$7,000</i>	<i>10 years</i>	<i>8.75 %</i>
<i>Utility Equity</i>		<i>\$10,000</i>		<i>9.5 %</i>

## OPERATING REVENUES

**26. Q. IN COLUMN A PROVIDE UTILITY'S HISTORICAL TEST YEAR ACTUAL REVENUE. IN COLUMN B PROVIDE THE PROPOSED ADJUSTMENTS (INCREASE OR DECREASE). IN COLUMN C PROVIDE THE TOTAL OF COLUMN A AND B.**

A. Test period revenues, proposed revenue adjustments, and proposed revenue results are below:

Acct #	OPERATING REVENUE	Test Year \$	Proposed Adj.	(A + B = C) \$
460	Unmetered Water Sales		\$	\$
461	Metered Residential Water Sales	\$1,444,195	\$138,209	\$1,582,404
\$461	Metered Commercial/Industrial Water Sales	\$306,211	\$29,304	\$335,515
461	Metered Sales to Public Authorities	\$	\$	\$
461	Metered Sales to Multiple Family Dwellings	\$	\$	\$
461	Metered Sales to Multiple Commercial Unit/Bldg	\$	\$	\$
461	Sales to Water Hauling Services	\$	\$	\$
462	Fire Protection Sales Revenue	\$29,741	\$2,846	\$32,587
464	Special Contract Water Sales to Public Authorities	\$	\$	\$
465	Irrigation Water Sales	\$395,729	\$19,589	\$415,318
466	Water Sales for Resale	\$286	\$27	\$313
467	Golf Course Revenue	\$	\$	\$
468	Special Contract Revenue	\$	\$	\$
	Other	\$58,570	\$-57,570	\$1,000
<b>TOTAL REVENUE</b>		\$2,234,732	190,146	\$2,367,138

**27. Q. PLEASE PROVIDE LINE ITEM REVENUES FOR OTHER THAN WATER SALES.**

A. The following is an itemized list of all revenues other than water sales:

DESCRIPTION OF REVENUE OTHER THAN WATER SALES	ANNUAL AMOUNT
Miscellaneous Fees (i.e. late fees, disconnections, field visits, etc.)	\$ 636
Backflow Prevention Device Services (if offered)	\$ 57,740
Rents from Water Property Acct 472	\$
Other (specify)	\$
Sale of scrap	\$ 194
	\$
<b>TOTAL</b>	\$58,570

## OPERATING EXPENSES

- 28. Q. IN COLUMN A: ACTUAL ANNUAL EXPENSE FOR TEST YEAR. IN COLUMN B: PROPOSED ADJUSTMENTS (INCREASE OR DECREASE) FOR THE COMING YEAR. IN COLUMN C: PROVIDE THE TOTAL OF COLUMN A PLUS COLUMN B.**

*See calculation of revenue requirement attached*

**A. Test period expenses, proposed expense adjustments, and proposed expense results**

<b>Acct #</b>	<b>OPERATING EXPENSES</b>	<b>Test Year \$</b>	<b>Proposed Adj.</b>	<b>(A + B = C) \$</b>
601	Salaries & Wages – Employees	\$ 422,194	\$ 61,442	\$483,636
603	Salaries & Wages – Officers, Directors	\$ 226,567	\$19,024	\$ 245,591
604	Employee Pensions and Benefits	\$ 125,013	\$27,984	\$152,997
610	Purchased Water	\$ 97,972	\$	\$ 97,972
611	Telephone/Communications	\$ 18,589	\$	\$ 18,589
615	Purchased Power	\$ 128,341	\$	\$ 128,341
616	Fuel for Power Production	\$ 0	\$	\$ 0
617	Utility Services (garbage, gas)	\$ 3,120	\$	\$ 3,120
618	Chemicals/Treatment Expense	\$ 0	\$	\$0
619	Office Supplies	\$ 18,404	\$	\$ 18,404
619.1	Postage	\$ 630	\$	\$630
620	Materials/Supplies (O&M)	\$ 61,937	\$36,096	\$98,033
621	Repairs to Water Plant	\$ 15,024	\$	\$ 15,024
631	Contractual Services – Engineering	\$ 7,472	\$	\$ 7,472
632	Contractual Services – Accounting	\$ 39,650	\$	\$ 39,650
633	Contractual Services – Legal	\$ 4,725	\$	\$ 4,725
634	Contractual Services – Mgmt Fees	\$ 0	\$	\$ 0
635	Contractual Services – Testing	\$ 3,867	\$	\$ 3,867
636	Contractual Services – Labor	\$ 3,364	\$	\$ 3,364
637	Contractual Services – Billing/Collect	\$ 21,562	\$	\$ 21,562
641	Rental of Building/Real Property	\$ 133,176	\$	\$ 133,176
642	Rental of Equipment	\$20,987	\$	\$20,987
643	Small Tools	\$ 9,294	\$	\$9,294
648	Computer/Electronic Expense	\$ 3,106	\$	\$3,106
650	Transportation Expense	\$ 85,340	\$	\$85,340
656	Insurance – Vehicle	\$ 12,408	\$	\$12,408
657	Insurance – General Liability	\$ 18,690	\$	\$18,690

<b>Acct #</b>	<b>OPERATING EXPENSES</b>	<b>Test Year \$</b>	<b>Proposed Adj</b>	<b>(A + B = C) \$</b>
658	Insurance – Workers’ Compensation	\$ 2,468	\$	\$ 2,468
659	Insurance – Other	\$ 85	\$	\$85
660	Public Relations/Advertising Expense	\$ 276	\$	\$ 276
666	Amortization of Rate Case Expense	\$ 0	\$	\$0
667	Gross Revenue Fee	\$ 7,672	\$	\$7,672
671	Cross Connection Control Program	\$ 25,512	\$(25,512)	\$ 0
670	Bad Debt Expense	\$ 3,767	\$	\$ 3,767
673	Training and Certification Expense	\$ 2,800	\$	\$ 2,800
674	Consumer Confidence Report	\$ 0	\$	\$0
	Allocation of Costs to Capital Projects	\$(60,878)		\$(60,878)
675	Miscellaneous Expenses	\$41,371	\$	\$ 41,371
401	<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 1,504,505</b>	<b>\$ 138,591</b>	<b>\$ 1,643,096</b>

Acct #	OTHER REVENUE DEDUCTIONS	Test Year	Proposed Adj	(A + B = C)
403	Depreciation Expense	\$ 187,904	\$	\$ 187,904
406	Amortization of Plant/ Acquisition Adj.	\$	\$	\$
407	Amortization Expense	\$	\$ 9,823	\$9,823
408	Taxes Other Than Income	\$100,498	\$	\$ 100,498
409.10	Federal Income Tax	\$114,037	\$	\$ 114,037
409.11	Oregon Income Tax	\$37,000	\$	\$ 37,000
409.13	Extraordinary Items Income Tax	\$	\$	\$
<b>TOTAL REVENUE DEDUCTIONS</b>		<b>\$439,439</b>	<b>\$ 9,823</b>	<b>\$ 449,262</b>

**29. Q PROVIDE LINE ITEMS COMPONENTS OF MISCELLANEOUS EXPENSE.**

A. The following is an itemized list of all miscellaneous expenses:

DESCRIPTION OF MISCELLANEOUS EXPENSES	ANNUAL COST
Industry Dues and Memberships	\$ 1,212
Bank Charges	\$ 14,545
Other Contractual Services	\$ 16,319
Water Resources Conservation	\$ 2,243
Drinking Water Survey	\$ 2,625
City Stormwater Fee	\$ 1,503
Business Expenses	\$2,103
Licenses	\$821
<b>TOTAL</b>	<b>\$41,371</b>

## UTILITY CURRENT RATES AND SCHEDULES

### 30. Q. PLEASE DESCRIBE THE UTILITY'S CURRENT RATES.

A. The utility's current rate structure is described below:

#### CURRENT RATES FOR RESIDENTIAL AND COMMERCIAL SERVICE

Line or Meter Size	Check One	Monthly Base or Flat Rate	Residential Consumption Included in Base Rate	Current Residential Monthly Commodity/Usage Rate
3/4" or 5/8"	<input checked="" type="checkbox"/> M <input type="checkbox"/> F	\$33.45	NO	<input checked="" type="checkbox"/> CF <input type="checkbox"/> Gal Tier 1 - \$0.95 Per 100 cf Above: None
1"	<input checked="" type="checkbox"/> M <input type="checkbox"/> F	\$48.17	NO	<input checked="" type="checkbox"/> CF <input type="checkbox"/> Gal Tier 1 - \$0.95 Per 100 cf Above: None
1 1/2"	<input checked="" type="checkbox"/> M <input type="checkbox"/> F	\$57.80	NO	<input checked="" type="checkbox"/> CF <input type="checkbox"/> Gal Tier 1 - \$0.95 Per 100 cf Above: None
2"	<input checked="" type="checkbox"/> M <input type="checkbox"/> F	\$74.26	NO	<input checked="" type="checkbox"/> CF <input type="checkbox"/> Gal Tier 1 - \$0.95 Per 100 cf Above: None
3"	<input checked="" type="checkbox"/> M <input type="checkbox"/> F	\$501.75	NO	<input checked="" type="checkbox"/> CF <input type="checkbox"/> Gal Tier 1 - \$0.95 Per 100 cf Above: None
4"	<input checked="" type="checkbox"/> M <input type="checkbox"/> F	\$836.26	NO	<input checked="" type="checkbox"/> CF <input type="checkbox"/> Gal Tier 1 - \$0.95 Per 100 cf Above: None
6"	<input checked="" type="checkbox"/> M <input type="checkbox"/> F	\$1672.51	NO	<input checked="" type="checkbox"/> CF <input type="checkbox"/> Gal Tier 1 - \$0.95 Per 100 cf Above: None

#### CURRENT RATES MULTI-RESIDENTIAL / MULTI-COMMERCIAL METERED SERVICE

Line or Meter Size	Check One	Monthly Base or Flat Rate	Commercial Consumption Included in Base Rate	Current Commercial Monthly Commodity/Usage Rate
Includes all meters/services	<input checked="" type="checkbox"/> M <input type="checkbox"/> F	\$33.45	NO	<input checked="" type="checkbox"/> CF <input type="checkbox"/> Gal Tier 1 - \$0.95 Per 100 cf Above: None

#### CURRENT RATES FOR RESIDENTIAL AND COMMERCIAL METERED RATES SPECIFICALLY FOR THE PINES AND CROWN VILLA

The Pines 3/4 x 5/8"	<input checked="" type="checkbox"/> M <input type="checkbox"/> F	\$17.58	NO	<input checked="" type="checkbox"/> CF <input type="checkbox"/> Gal Tier 1 - \$1.86 Per 100 cf Above: None
Crown Villa 3/4 x 5/8"	<input checked="" type="checkbox"/> M <input type="checkbox"/> F	\$17.58	NO	<input checked="" type="checkbox"/> CF <input type="checkbox"/> Gal Tier 1 - \$1.86 Per 100 cf Above: None

#### CURRENT RATES FOR IRRIGATION SERVICE

Line or Meter Size	Check One	Monthly Base or Flat Rate	Irrigation Consumption Included in Base Rate	Current Irrigation Monthly Commodity/Usage Rate
Flat Rate	<input checked="" type="checkbox"/> M <input type="checkbox"/> F	\$41.02	NO	<input type="checkbox"/> CF <input type="checkbox"/> Gal Flat Rate

#### CURRENT RATES FOR MOBILE HOME PARK & RV IRRIGATION SERVICE

Line or Meter Size	Check One	Monthly Base or Flat Rate	Irrigation Consumption Included in Base Rate	Current Irrigation Monthly Commodity/Usage Rate
Flat Rate	<input checked="" type="checkbox"/> M <input type="checkbox"/> F	\$19.47	NO	<input type="checkbox"/> CF <input type="checkbox"/> Gal Flat Rate

#### CURRENT RATE FOR FIRE PROTECTION OR HYDRANT SERVICE

Type of Service	# of Customers	Monthly Rate
Public Fire Protection	2897	\$0.46
Private Fire Protection		

4" supply	0	\$5.34
6" supply	41	\$10.67
8" supply	45	\$17.07
10" supply	0	\$24.54
12" supply	0	\$33.94

**CURRENT RATE(S) FOR SPECIAL CONTRACT**

*(State who the contract is with and explain the monthly charge(s) for each special contract.)*

Special Contract Company/Person	Monthly Rate
	\$
	\$
	\$
	\$

**CURRENT RATE FOR OTHER SERVICE NOT COVERED ABOVE**

*(State what the service is and explain the monthly charge(s).)*

Specify Service	Check One	Current Charges
Bulk Water Delivery Agreement with Avion Water Company, Inc.	<input checked="" type="checkbox"/> M <input type="checkbox"/> F	\$5400

**31. Q. PLEASE PROVIDE THE FOLLOWING FOR EACH CUSTOMER CLASS FOR THE MOST RECENT COMPLETED CALENDAR YEAR OF 2020.**

*(Count each dwelling unit, such as each mobile home, each side of the duplex, each condominium as a customer.)*

A.

Customer Class	Number of Customers at Start of Year	Number of Customers at End of Year	Total Annual Revenues	Total Annual Consumption	Cubic Feet or Gal
Residential	2,328	2,368	\$ 1,444,195	37211665	<input checked="" type="checkbox"/> CF <input type="checkbox"/> Gal
Commercial/Industrial	416	417	\$ 306,211	8310899	<input checked="" type="checkbox"/> CF <input type="checkbox"/> Gal
Irrigation	528	528	\$ 346,664.79	N/A	<input checked="" type="checkbox"/> CF <input type="checkbox"/> Gal
The Pines	196	196	\$ 73,273.20	1716400	<input checked="" type="checkbox"/> CF <input type="checkbox"/> Gal
Crown Villa	60	60	\$ 3,678.24	52200	<input checked="" type="checkbox"/> CF <input type="checkbox"/> Gal
Irrigation (The Pines)	210	210	\$ 49,064.40	N/A	<input checked="" type="checkbox"/> CF <input type="checkbox"/> Gal
Fire Protection	2966	3008	\$ 29,741	N/A	<input type="checkbox"/> CF <input type="checkbox"/> Gal
Miscellaneous Fees			\$830		<input type="checkbox"/> CF <input type="checkbox"/> Gal
<b>TOTAL</b>	8,462	8,580	\$2,253,657.63	47291164	<input type="checkbox"/> CF <input type="checkbox"/> Gal

**UTILITY PROPOSED RATES AND SCHEDULES**



**32. Q. PLEASE DESCRIBE THE RATE STRUCTURE THE UTILITY IS PROPOSING IN THIS RATE PROCEEDING?**

A. The utility is proposing the following rate structure:

**PROPOSED RATES FOR RESIDENTIAL SERVICE**

Line or Meter Size	Check One	Monthly Base or Flat Rate	Residential Consumption Included in Base Rate	Proposed Residential Monthly Commodity/Usage Rate	
3/4" or 5/8"	<input checked="" type="checkbox"/> M <input type="checkbox"/> F	\$36.65	100	<input checked="" type="checkbox"/> CF <input type="checkbox"/> Gal	Tier 1 - \$1.04 Per 100 CF Up to: N/A Above: N/A
1"	<input checked="" type="checkbox"/> M <input type="checkbox"/> F	\$52.78	100	<input checked="" type="checkbox"/> CF <input type="checkbox"/> Gal	Tier 1 - \$1.04 Per 100 CF Up to: N/A Above: N/A
1.5"	<input checked="" type="checkbox"/> M <input type="checkbox"/> F	\$63.33	100	<input checked="" type="checkbox"/> CF <input type="checkbox"/> Gal	Tier 1 - \$1.04 Per 100 CF Up to: N/A Above: N/A
2"	<input checked="" type="checkbox"/> M <input type="checkbox"/> F	\$81.37	100	<input checked="" type="checkbox"/> CF <input type="checkbox"/> Gal	Tier 1 - \$1.04 Per 100 CF Up to: N/A Above: N/A
3"	<input checked="" type="checkbox"/> M <input type="checkbox"/> F	\$549.77	100	<input checked="" type="checkbox"/> CF <input type="checkbox"/> Gal	Tier 1 - \$1.04 Per 100 CF Up to: N/A Above: N/A
4"	<input checked="" type="checkbox"/> M <input type="checkbox"/> F	\$916.29	100	<input checked="" type="checkbox"/> CF <input type="checkbox"/> Gal	Tier 1 - \$1.04 Per 100 CF Up to: N/A Above: N/A
6"	<input checked="" type="checkbox"/> M <input type="checkbox"/> F	\$1832.57	100	<input checked="" type="checkbox"/> CF <input type="checkbox"/> Gal	Tier 1 - \$1.04 Per 100 CF Up to: N/A Above: N/A

**PROPOSED RATES FOR COMMERCIAL SERVICE**

Line or Meter Size	Check One	Monthly Base or Flat Rate	Commercial Consumption Included in Base Rate	Proposed Commercial Monthly Commodity/Usage Rate	
3/4" or 5/8"	<input checked="" type="checkbox"/> M <input type="checkbox"/> F	\$36.65	100	<input checked="" type="checkbox"/> CF <input type="checkbox"/> Gal	Tier 1 - \$1.04 Per 100 CF Up to: N/A Above: N/A
1"	<input checked="" type="checkbox"/> M <input type="checkbox"/> F	\$52.78	100	<input checked="" type="checkbox"/> CF <input type="checkbox"/> Gal	Tier 1 - \$1.04 Per 100 CF Up to: N/A Above: N/A
1.5"	<input checked="" type="checkbox"/> M <input type="checkbox"/> F	\$63.33	100	<input checked="" type="checkbox"/> CF <input type="checkbox"/> Gal	Tier 1 - \$1.04 Per 100 CF Up to: N/A Above: N/A
2"	<input checked="" type="checkbox"/> M <input type="checkbox"/> F	\$81.37	100	<input checked="" type="checkbox"/> CF <input type="checkbox"/> Gal	Tier 1 - \$1.04 Per 100 CF Up to: N/A Above: N/A
3"	<input checked="" type="checkbox"/> M <input type="checkbox"/> F	\$549.77	100	<input checked="" type="checkbox"/> CF <input type="checkbox"/> Gal	Tier 1 - \$1.04 Per 100 CF Up to: N/A Above: N/A
4"	<input checked="" type="checkbox"/> M <input type="checkbox"/> F	\$916.29	100	<input checked="" type="checkbox"/> CF <input type="checkbox"/> Gal	Tier 1 - \$1.04 Per 100 CF Up to: N/A Above: N/A
6"	<input checked="" type="checkbox"/> M <input type="checkbox"/> F	\$1832.57	100	<input checked="" type="checkbox"/> CF <input type="checkbox"/> Gal	Tier 1 - \$1.04 Per 100 CF Up to: N/A Above: N/A

**PROPOSED RATES FOR RESIDENTIAL & COMMERCIAL METERED RATES SPECIFICALLY FOR THE PINES AND CROWN VILLA**

Line or Meter Size	Check One	Monthly Base or Flat Rate	Residential Consumption Included in Base Rate	Proposed Residential Monthly Commodity/Usage Rate	
The Pines 3/4 & 5/8"	<input checked="" type="checkbox"/> M <input type="checkbox"/> F	\$19.26	100	<input checked="" type="checkbox"/> CF <input type="checkbox"/> Gal	Current City of Bend Rates (\$1.96) Up to: N/A Above: N/A
Crown Villa 3/4 & 5/8"	<input checked="" type="checkbox"/> M <input type="checkbox"/> F	\$19.26	100	<input checked="" type="checkbox"/> CF <input type="checkbox"/> Gal	Current City of Bend Rates (\$1.96) Up to: N/A Above: N/A

**PROPOSED RATES FOR IRRIGATION FLAT RATE SERVICE**

Line or Meter Size	Check One	Monthly Base or Flat Rate	Irrigation Consumption Included	Proposed Irrigation Monthly Commodity/Usage Rate	
Flat Rate	<input checked="" type="checkbox"/> M <input type="checkbox"/> F	\$ 44.95	Unlimited	<input type="checkbox"/> CF <input type="checkbox"/> Gal	N/A

**PROPOSED RATES FOR IRRIGATION SERVICE  
SPECIFICALLY FOR MOBILE HOME PARK & RV FLAT RATES**

Line or Meter Size	Check One	Monthly Base or Flat Rate	Irrigation Consumption Included	Proposed Irrigation Monthly Commodity/Usage Rate	
Flat Rate	<input checked="" type="checkbox"/> M <input type="checkbox"/> F	\$ 21.33	Unlimited	<input type="checkbox"/> CF <input type="checkbox"/> Gal	N/A

**PROPOSED RATES FOR FIRE PROTECTION OR HYDRANT SERVICE**

Type of Service	# of Customers	Proposed Monthly Rate
Public Fire Protection	2922	\$ 0.50
Private Fire Protection		
4" supply	0	\$ 5.85
6" supply	41	\$ 11.69
8" supply	45	\$ 18.70
10" supply	0	\$ 26.89
12" supply	0	\$ 37.19

**PROPOSED RATES FOR SPECIAL CONTRACTS**

*(State who the contract is with and explain the monthly charge(s) for each special contract.)*

Special Contracts	Monthly Rate	Annual Rate
	\$	\$
	\$	\$
	\$	\$
	\$	\$

**PROPOSED RATE FOR OTHER SERVICE NOT COVERED ABOVE**

*(State what the service is and explain the monthly charge(s).)*

The Bulk Water Delivery Agreement between the Company and Avion Water Company, Inc. (Avion) in the form of a rate credit to Roats' irrigation customers. Rate credits will be passed through to irrigation customers in an amount proportionate to their tariffed irrigation rate. The rate credit shown below will apply monthly as an offset to the irrigation rate shown above during months in which Roats receives wheeling fee revenues from Avion in accordance with the Bulk Water Delivery Agreement.

Specify Service	Check One	Estimated Annual Consumption	Monthly Rate	Annual Revenue
Bulk Water Delivery Agreement with Avion Water Company, Inc.	<input checked="" type="checkbox"/> M <input type="checkbox"/> F	Flat Rate	\$ 5916.78	\$ 71001.36

**33. Q. IF THE UTILITY'S RATE PROPOSAL WERE ADOPTED, PROVIDE THE FOLLOWING FOR EACH CUSTOMER CLASS AT THE SPECIFIED METER OR LINE SIZE.**

- A. The utility's **PROPOSED** number of customers, and average customer monthly bill and consumption for each customer class annual revenues, is shown below.

<b>Customer Class</b>	<b>Number of Customers</b>	<b>Average Monthly Bill</b>	<b>Average Monthly Consumption (CF)</b>	<b>Total Annual Revenue</b>
Residential 5/8" or 3/4"	2177	\$ 49.67	1230	\$1,297,579.08
Residential 1"	190	\$ 81.90	3347	\$ 186,732.00
Residential 1 1/2"	1	\$ 133.96	7364	\$ 1,607.52
Residential 2"	0	\$		\$
Residential 3"	0	\$		\$
Residential 4"	0	\$		\$
Residential 6"	0	\$		\$

<b>Customer Class</b>	<b>Number of Customers</b>	<b>Average Monthly Bill</b>	<b>Average Monthly Consumption (CF)</b>	<b>Total Annual Revenue</b>
Commercial 5/8" or 3/4"	320	\$ 39.08	670	\$ 150,067.20
Commercial 1"	44	\$ 99.22	4431	\$ 52,388.16
Commercial 1 1/2"	29	\$ 115.69	5601	\$ 40,260.12
Commercial 2"	22	\$ 219.83	1444	\$ 58,035.12
Commercial 3"	1	\$ 950.67	41349	\$ 11,408.04
Commercial 4"	1	\$ 1,946.36	45591	\$ 23,356.36
Commercial 6"	0	\$		\$

<b>Customer Class</b>	<b>Number of Customers</b>	<b>Average Monthly Bill</b>	<b>Average Monthly Consumption</b>	<b>Total Annual Revenue</b>
The Pines	1	\$ 6450.67	143033 CF	\$ 77408.04
Crown Villa	1	\$ 1542.39	14933 CF	\$ 18508.68

<b>Customer Class</b>	<b>Number of Customers</b>	<b>Average Monthly Bill</b>	<b>Average Monthly Consumption</b>	<b>Total Annual Revenue</b>
Irrigation Flat Rate	538	\$ 44.95	Not metered	\$ 290197.20
Irrigation Mobile Home Park & RV Flat Rate – The Pines Per Lot Minimum	210	\$ 21.33	Not metered	\$ 53751.60

<b>Customer Class</b>	<b>Number of Customers</b>	<b>Average Monthly Bill</b>	<b>Average Monthly Consumption</b>	<b>Total Annual Revenue</b>
Public Fire Protection	2922	\$ 0.50	N/A	\$ 17,532.00
Private Fire Protection				
4" supply	0	\$ 5.85	N/A	\$ 0.00
6" supply	41	\$ 11.69	N/A	\$ 5,751.48
8" supply	45	\$ 18.70	N/A	\$ 10,098.00
10" supply	0	\$ 26.89	N/A	\$ 0.00
12" supply	0	\$ 37.19	N/A	\$ 0.00

## UTILITY PLANT

**34. Q. HAS THE UTILITY MADE ANY CAPITAL IMPROVEMENTS, ADDITIONS, OR EXTENSIONS TO ITS WATER SYSTEM DURING THE LAST FIVE (5) YEARS OR SINCE ITS LAST RATE CASE?**

- A.  **No**, the utility has made no improvements, additions, or extensions to its water system in the last five (5) years or since its last rate case.  
 **Yes**, the utility has made the following improvements, additions, or extensions to its water system in the last five (5) years or since its last rate case as detailed below:

Capital Improvement/ Plant Description	Date Purchased Or Constructed	Cost (including labor)	In Service Date
SEE ATTACHED SCHEDULE		\$	
		\$	
		\$	
		\$	
		\$	

**35. Q. DOES THE UTILITY PROPOSE ANY CAPITAL IMPROVEMENT, ADDITIONS, OR EXTENSIONS TO ITS WATER SYSTEM WITHIN THE NEXT 12 MONTHS?**

- A.  **No**, the utility does not propose any improvements, additions, or extensions to system plant in the next six months.  
 **Yes**, the utility proposes the following improvements, additions, or extensions to system plant in the next six months.

Future Plant Description	Estimated Cost (including labor)	Est. Date In Service
SEE ATTACHED SCHEDULE	\$	
	\$	
	\$	
	\$	
	\$	

**36. Q. HAS THE UTILITY APPLIED FOR FUNDS FROM THE SAFE DRINKING WATER STATE REVOLVING FUND TO IMPROVE THE WATER SYSTEM? IF YES, DESCRIBE THE IMPROVEMENTS AND AMOUNT REQUESTED.**

- A.  **No**, the utility has not applied for funds from the Safe Drinking Water State Revolving Fund.  
 **Yes**, the utility has applied for funds from the Safe Drinking Water State Revolving Fund.

**37. Q. PROVIDE THE FOLLOWING INFORMATION ON UTILITY PLANT IN SERVICE.**

You may attach a plan/depreciation schedule if available. In a separate schedule include all plant or cash donated or contributed to the utility by a developer or by customers that is not intended to be repaid.

A. Utility plant is shown below:

<b>ACCT #</b>	<b>UTILITY PLANT ACCOUNTS</b>	<b>IN SERVICE DATE</b>	<b>ORIGINAL COST</b>
301	Organization	DETAIL SCHEDULE	
302	Franchises	PROVIDED BY SEPARATE	
303	Land & Land Rights	E-MAIL	
304	Structures & Improvements		303,607
305	Collecting/Impounding/Reservoirs		
306	Lake, River & Other Intakes		
307	Wells & Spring		80,018
308	Infiltration Galleries & Tunnels		
309	Supply Mains		
310	Power Generation Equipment		135,094
311	Pumping Equipment		76,397
320	Water Treatment Equipment		
330	Distribution/Reservoirs/Standpipes		500,237
331	Transmission & Distribution Mains		2,852,700
333	Services		11,376
334	Meters & Meter Installation		121,611
335	Hydrants		2,500
336	Cross Connections (Utility Owned)		
339	Miscellaneous Plant & Equipment		
340	Office Furniture & Equipment		26,100
341	Transportation Equipment		472,099
343	Tools, Shop & Garage Equipment		82,411
344	Laboratory Equipment		
345	Power Operated Equipment		888,448
346	Communication Equipment		102,342
347	Electronic/Computer Equipment		26,082
348	Miscellaneous Equipment		28,625
	<b>TOTAL</b>		5,709,647

**38. Q. IN COLUMN A: PROVIDE ACTUAL PLANT TOTAL FOR TEST YEAR. IN COLUMN B: PROVIDE THE PROPOSED ADJUSTMENTS (INCREASE OR DECREASE) FOR THE COMING YEAR. IN COLUMN C PROVIDE THE TOTAL OF COLUMN A PLUS COLUMN B.**

A. Plant accounts are shown below:

UTILITY PLANT	Test Year	Proposed Adjustments	(A + B = C)
Total Utility Plant (from above)	\$ 5,709,646	\$ 239,407	\$ 5,949,053
<b>SUBTRACT</b> Accumulated Depreciation of Utility Plant In Service	\$2,317,154	\$	\$ 2,317,154
<b>SUBTRACT</b> Accumulated Amortization of Utility Plant In Service	\$	\$	\$
<b>SUBTRACT</b> Advances For Construction (Work in Process)			\$
<b>SUB TOTAL</b>	\$ 3,392,523	\$ 239,407	\$ 3,631,899
<b>ADD</b> Construction Projects In Process	\$109,385		\$109,385
<b>ADD</b> Plant Material/Supplies Inventory	\$33,171	\$	\$ 33,171
<b>ADD</b> Working Cash (1/12 total operating expense)	\$ 125,375	\$ 11,550	\$ 135,295
<b>TOTAL</b>	\$3,660,454	\$ 250,957	\$ 3,909,751

**39. Q. DOES THE UTILITY HAVE A MASTER METER AT ITS WATER SUPPLY SOURCE? IF SO, PROVIDE THE TOTAL AMOUNT OF WATER PUMPED DURING THE LAST CALENDAR YEAR.**

- A.  No, the utility does not have a master meter at its water supply source.  
 Yes, the utility has a master meter at its water supply source. The total amount of water pumped during the last calendar year was 59600578  gallons or  cubic feet.

**40. Q. DOES THE UTILITY HAVE WATER RIGHT PERMITS OR CERTIFICATED WATER RIGHTS AS REQUIRED BY THE OREGON WATER RESOURCES DEPARTMENT?**

A. Water Right Information:

Homeplace

	Permit	Certificates	Priority Date	Amount (cfs)
Wells 3, 4, 9, 10	G-1890	87657	09/23/61	0.66
	G-3128	87658	12/22/65	0.56
	G-12526	87656	08/10/92	3.00
Total				4.22

Woodside Ranch

Wells 5,6,7,8	G-11323	87659	11/06/89	1.1
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Roats Water currently has a Quasi-Municipal permit (G-18079) for 4.16 (cfs) in the Juniper area of the district. It has an Authorized Completion date of 7/6/2023.

**41. Q. PLEASE DESCRIBE THE UTILITY'S SOURCE OF WATER SUPPLY.**

- A. The utility's source of ground water supply is: wells  
 Well Logs

Date	Parrell	Brookwood	Well 3	Well 4	Well 9	Well 5	Well 7	Well 8
10/1/2019								
11/1/2019	245526	10600	0	170415	0	253510	231330	1400
12/1/2019	1617363	200	0	183955	0	131576	101084	900
1/1/2020	1729067	100	0	186075	0	132849	90546	13800
2/1/2020	1670440	0	0	183948	0	135068	75890	16433
3/1/2020	1561634	200	0	167486	10500	126549	76502	2967
4/1/2020	1780020	400	0	138192	0	137388	95948	0
5/1/2020	3103924	52200	0	140012	0	426120	393060	0
6/1/2020	4638139	135800	0	213597	0	718920	721640	95900
7/1/2020	4821776	203800	0	284261	287100	860190	816910	155800
8/1/2020	6412203	311100	0	306010	315500	1154277	935507	413500
9/1/2020	6455694	293900	0	293861	300300	1173233	918183	457600
9/30/2020	5530340	242800	0	285410	238400	951090	804060	248600
	<b>41776126</b>	<b>1251100</b>	<b>0</b>	<b>2553222</b>	<b>1151800</b>	<b>6200770</b>	<b>5260660</b>	<b>1406900</b>

WELL NAME OR IDENTIFYING NO.	WELL 3	WELL 4	WELL 9	WELL 10
YEAR CONSTRUCTED	1974			
WATER RIGHT PERMIT OR CERTIFICATION NUMBER	G-1890 G-3128 G-12526	G-1890 G-3128 G-12526	G-1890 G-3128 G-12526	G-1890 G-3128 G-12526
HYDRAULICALLY CONNECTED TO SURFACE WATER (YES OR NO)	No	No	No	No
WELL DEPTH	429	490FT	500 FT	399.94 FT
WELL DIAMETER	10"	10"	10"	18"
PUMPING CAPACITY – GPM	125	250	500	1800
PUMP MOTOR – HP	25	50	100	300
YIELDS OF WELL IN GPD	180K GDP	360K GDP	936K GPD	2.88 MGPD
WELL CONSTRUCTION	CEMENT	CONCRETE	CEMENT	CEMENT
CASING	STEEL	STEEL	STEEL	STEEL

WELL NAME OR IDENTIFYING NO.	WELL 5	WELL 6	WELL 7	WELLS 8
YEAR CONSTRUCTED				
WATER RIGHT PERMIT OR CERTIFICATION NUMBER	G-11323	G-11323	G-11323	G-11323
HYDRAULICALLY CONNECTED TO SURFACE WATER (YES OR NO)	No	No	No	No
WELL DEPTH	507FT	521FT	581FT	598FT
WELL DIAMETER	6"	10"	10"	10"
PUMPING CAPACITY – GPM	125	125	200	400
PUMP MOTOR – HP	25	25	40	75
YIELDS OF WELL IN GPD	180K GDP	180K GDP	288K GDP	576K GDP
WELL CONSTRUCTION	CONCRETE	CONCRETE	CEMENT	CEMENT
CASING	STEEL	STEEL	STEEL	STEEL ROTARY

**42. Q. PLEASE DESCRIBE THE UTILITY’S PUMPING SYSTEM FOR DISTRIBUTION, INCLUDING THE RANGE OF PRESSURE AT WHICH THE WATER IS PUMPED INTO THE DISTRIBUTION SYSTEM AND DELIVERED TO THE CUSTOMERS.**

A. Pumping System: \_\_\_\_\_.



Pump Type & Pump HP	Avg Daily Demand	Annual Peak Demand	Max Pumping Capacity	Pressure at Pump	Pressure at Customers' Property
Brookwood – 65 HP	13,598	45,826	1840 gpm	50 psi	55 – 70 psi
Hole 10 – 180 HP	Intermittent seasonal use only		1400 gpm	60 – 70 psi	60 - 75 psi
Woodside Ranch I – 22.5 HP	17,012	46,990	372 gpm	60 psi	55 – 70 psi
Woodside Ranch II – 37.5 HP	18,279	58,000	370 gpm	75 psi	75 – 60 psi

**43. Q. PLEASE PROVIDE THE INFORMATION REGARDING THE UTILITY'S WATER STORAGE CAPACITY BELOW.**

A.

STORAGE TANKS/RESERVOIRS					
IDENTIFY EACH SEPARATELY					
NAME OR IDENTIFYING NUMBER	DESCRIPTION I.E.: STEEL, CONCRETE PNEUMATIC	TANK CAPACITY	GROUND OR ELEVATED	DATE INSTALLED	PRESENT CONDITION
DRW	STEEL	3 MILLION	GROUND	2006	EXCELLENT
BROOKWOOD	STEEL	320000	GROUND	1988	VERY GOOD
WSR II	CONCRETE	90000	GROUND	1974	FAIR
WSR I	CONCRETE	60000	GROUND	1972	GOOD

**44. Q. PLEASE FILL IN THE INFORMATION REGARDING THE UTILITY'S WATER TREATMENT FACILITIES BELOW.**

Roats Water System has no water treatment facilities. The ground water source meets standards and requires no treatment.

**45. Q. IS THE UTILITY ESTABLISHING NEW RULES OR PROPOSING CHANGES TO ITS CURRENT RULES?**

- A.  The utility is proposing to establish new rules.  
 The utility is not proposing any rule changes.  
 The Utility is proposing to change the following rules (include rule number and a summary of the proposed changes).

RULE NUMBER	PROPOSED CHANGE

**SERVICE QUALITY**

**46. Q. PLEASE DESCRIBE THE TYPE AND NUMBER OF SERVICE PROBLEMS AND CUSTOMER COMPLAINTS THE UTILITY HAS EXPERIENCED IN THE LAST YEAR. DESCRIBE ANY ACTION TAKEN BY THE UTILITY TO RESOLVE THE PROBLEMS.**

- A.  **No**, the Utility has not experienced any service problems or customer complaints in the last year.

- Yes, the Utility has experienced service problems and/or customer complaints as listed below and has taken the following steps to correct or improve them:

**47. Q. DOES THE UTILITY HAVE ANY CURRENT SERVICE PROBLEMS THAT IT PROPOSES TO CORRECT OR IMPROVE IN THE NEXT CALENDAR YEAR?**

- A.  No, the utility does not have any service problems that it proposes to correct/improve during the next calendar year.  
 Yes, the utility has service problems that it proposes to correct or improve during the next calendar year as described below:

**50. Q. DOES THE UTILITY HAVE ANY FIRE HYDRANTS? IF YES, PLEASE LIST HOW MANY, HOW MANY FEET APART ARE THEY, AND THE UTILITY'S HYDRANT MAINTENANCE SCHEDULE (INCLUDING EXERCISING VALVES). WHAT IS THE UTILITY'S FIRE INSURANCE RATING?**

- A.  No, the utility does not have any fire hydrants.  
 Yes, the utility does have fire hydrants. There are 343 hydrants located 500 up to 2000 feet apart. The utility's fire insurance rating is ISO Class 3.

All hydrants are exercised on an annual basis during summer months maintenance. Hydrants are painted every 5 years.

**51. Q. IS THE UTILITY CURRENT WITH ALL OF THE OREGON DEPARTMENT OF HUMAN SERVICES DRINKING WATER PROGRAM (DWP) REQUIREMENTS? IF NOT, PLEASE DESCRIBE THE REQUIREMENTS THE UTILITY HAS NOT COMPLIED WITH.**

- A.  Yes, the utility is current in all its DWP requirements.  
 No, the utility is not current all its DWP requirements. It has not complied with \_\_\_\_\_

**52. Q. IF YOU HAVE FEWER THAN 200 TOTAL CUSTOMERS, PLEASE ATTACH A CURRENT AND COMPLETE CUSTOMER MAILING LIST. INCLUDE EACH CUSTOMER'S NAME AND MAILING ADDRESS.**

- A.  I have over 200 customers.  
 I have fewer than 200 customers and have attached a customer mailing list.

**53. Q. WOULD YOU LIKE TO TESTIFY REGARDING OTHER ISSUES?**

- A.  No.  
 Yes, I would like to testify additionally regarding the following:  
Attach pages with additional testimony.

**54. Q. DOES THIS CONCLUDE YOUR TESTIMONY?**

- A. Yes.

**Containing Rules and Regulations  
Governing Water Utility Service**

**NAMING RATES FOR**

**ROATS WATER SYSTEM, INC.**

**61147 HAMILTON LANE  
BEND OR 97702**

**541-382-3029**

**Serving water in the vicinity of  
BEND, OREGON**

Issue Date / Filing Date		Effective for Service on or after	June 1, 2021
Issued By Utility			

Advice No.

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## SCHEDULE NO. 1

### RESIDENTIAL & COMMERCIAL METERED RATES

Available: To customers of the Utility at Bend, Oregon, and vicinity.

Applicable: To residential and commercial premises (with the exception of The Pines and Crown Villa).

#### Residential and Commercial Base Rate

Service Meter Size	Monthly Base Rate	Usage Allowance	Unit of Measure
5/8 or 3/4 inch	\$36.65	None	cubic feet
1 inch	\$52.78	None	cubic feet
1½ inches	\$63.33	None	cubic feet
2 inches	\$81.37	None	cubic feet
3 inches	\$549.77	None	cubic feet
4 inches	\$916.29	None	cubic feet
6 inches	\$1832.57	None	cubic feet

#### Multi-Residential / Multi-Commercial Metered Rates

Service Meter Size	Monthly Base Rate	Usage Allowance	Unit of Measure
Includes all meters/services	\$36.65 per dwelling unit	None	cubic feet

#### Commodity Usage Rate

Commodity Rate		Number of Units	Unit of Measure	Base Usage Allowance	
\$1.04	Per	100	cubic feet	Above	None

Special Provisions:

1. These rates are based on continuous service. Discontinuation of service may not be employed to avoid monthly charges for service. See Rule No. 28, Voluntary Discontinuance.
2. Water used during the construction of buildings, etc., shall be metered. Charges shall be made at the rates specified in this schedule. When setting of a meter is impracticable, the amount of water used shall be estimated, and the charges shall be made at specified rates for the amounts so estimated.
3. A franchise fee of 6% of gross monthly water sales to the City of Bend residents shall be charged to the City of Bend residents. This fee is applicable to City of Bend residents only and will be charged monthly. The fee will automatically update to maintain current City of Bend franchise fee percentage should the fee increase.

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Advice No.

**SCHEDULE NO. 2**

**RESIDENTIAL & COMMERCIAL METERED RATES**

**SPECIFICALLY FOR THE PINES AND CROWN VILLA**

Available: To customers of the Utility at Bend, Oregon, and vicinity.

Applicable: To residential and commercial premises of The Pines and Crown Villa.

**Residential and Commercial Base Rate**

Service Meter Size	Monthly Base Rate	Usage Allowance	Unit of Measure
The Pines ¾ x 5/8 inch	\$19.26	None	cubic feet
Crown Villa ¾ x 5/8 inch	\$19.26	None	cubic feet

**Multi-Residential / Multi-Commercial Metered Rates**

Service Meter Size	Monthly Base Rate	Usage Allowance	Unit of Measure
Includes all meters/services	\$19.26 per unit/space	None	cubic feet

**Commodity Usage Rate**

Commodity Rate		Number of Units	Unit of Measure	Base Usage Allowance
\$1.04	Per	100	cubic feet	None

**The Pines & Crown Villa Commodity Usage Rate**

Commodity Rate		Number of Units	Unit of Measure	Base Usage Allowance
Current City of Bend Rates (\$1.96)	Per	100	cubic feet	None

Special Provisions:

1. These rates are based on continuous service. Discontinuation of service may not be employed to avoid monthly charges for service. See Rule No. 28, Voluntary Discontinuance.
2. Water used during the construction of buildings, etc., shall be metered. Charges shall be made at the rates specified in this schedule. When setting of a meter is impracticable, the amount of water used shall be estimated, and the charges shall be made at specified rates for the amounts so estimated.
3. A franchise fee of 6% of gross monthly water sales to the City of Bend residents shall be charged to the City of Bend residents. This fee is applicable to City of Bend residents only and will be charged monthly. The fee will automatically update to maintain current City of Bend franchise fee percentage should the fee increase.

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### SCHEDULE NO. 3

#### IRRIGATION FLAT RATE

Available: To customers of the Utility at Bend, Oregon, and vicinity.

Applicable: To residential, commercial, and common areas receiving irrigation water from Arnold Irrigation District through Roats Water System, not including Mobile Home and RV Parks.

#### Irrigation Flat Rate

<b>Flat Rate per Month for 12 Months per Calendar Year</b>
\$53.47

#### Wheeling Fee Revenues Rate Credit

A rate adjustment mechanism will apply to revenues received in accordance with the Bulk Water Delivery Agreement between the Company and Avion Water Company, Inc. (Avion) in the form of a rate credit to Roats' irrigation customers. Rate credits will be passed through to irrigation customers in an amount proportionate to their tariffed irrigation rate. The rate credit shown below will apply monthly as an offset to the irrigation rate shown above during months in which Roats receives wheeling fee revenues from Avion in accordance with the Bulk Water Delivery Agreement. Roats will submit an Advice Filing upon modification or termination of the Bulk Water Delivery Agreement. If the Bulk Water Delivery Agreement is terminated, the rate credit will end concurrent with the end of payments from Avion.

<b>Monthly Rate Credit</b>
\$8.52

Special Provisions:

1. These rates are based on continuous service. Discontinuation of service may not be employed to avoid monthly charges for service. See Rule No. 28, Voluntary Discontinuance.
2. Water used during the construction of buildings, etc., shall be metered. Charges shall be made at the rates specified in this Schedule No. 1. When setting of a meter is impracticable, the amount of water used shall be estimated, and the charges shall be made at specified rates for the amounts so estimated.
3. A franchise fee of 6% of gross monthly water sales to the City of Bend residents shall be charged to the City of Bend residents. This fee is applicable to City of Bend residents only and will be charged monthly. The fee will automatically update to maintain current City of Bend franchise fee percentage should the fee increase.

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## SCHEDULE NO. 4

### MOBILE HOME PARK & RV IRRIGATION FLAT RATES

Available: To customers of the Utility at Bend, Oregon, and vicinity.

Applicable: To Mobile Home and RV customers and common areas receiving irrigation water from Arnold Irrigation District through Roats Water System.

#### Irrigation Flat Rate

<b>Flat Rate per Month for 12 Months per Year</b>
\$25.38

#### Wheeling Fee Revenues Rate Credit

A rate adjustment mechanism will apply to revenues received in accordance with the Bulk Water Delivery Agreement between the Company and Avion Water Company, Inc. (Avion) in the form of a rate credit to Roats' irrigation customers. Rate credits will be passed through to irrigation customers in an amount proportionate to their tariffed irrigation rate. The rate credit shown below will apply monthly as an offset to the irrigation rate shown above during months in which Roats receives wheeling fee revenues from Avion in accordance with the Bulk Water Delivery Agreement. Roats will submit an Advice Filing upon modification or termination of the Bulk Water Delivery Agreement. If the Bulk Water Delivery Agreement is terminated, the rate credit will end concurrent with the end of payments from Avion.

<b>Monthly Rate Credit</b>
\$4.04

Special Provisions:

1. These rates are based on continuous service. Discontinuation of service may not be employed to avoid monthly charges for service. See Rule No. 28, Voluntary Discontinuance.
2. Water used during the construction of buildings, etc., shall be metered. Charges shall be made at the rates specified in this Schedule No. 1. When setting of a meter is impracticable, the amount of water used shall be estimated, and the charges shall be made at specified rates for the amounts so estimated.
3. A franchise fee of 6% of gross monthly water sales to the City of Bend residents shall be charged to the City of Bend residents. This fee is applicable to City of Bend residents only and will be charged monthly. The fee will automatically update to maintain current City of Bend franchise fee percentage should the fee increase.

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## SCHEDULE NO. 5

### **CROSS CONNECTION CONTROL PROGRAM BACKFLOW PREVENTION DEVICE SERVICE FEES**

Available: To customers of the Utility at Bend, Oregon, and vicinity.

Applicable: To residential and commercial/industrial premises with backflow prevention devices installed at the meter.

#### **PURPOSE**

Roats Water System, Inc. offers backflow prevention device testing to customers who own backflow prevention devices.

#### **ENROLLMENT**

Current Customers: Roats Water System, Inc. will enroll in this program all existing customers with backflow prevention devices installed at the meter. Roats Water System, Inc. will also provide such customers with an Opt-Out Notice that is effective if signed and returned to the company within 30 days of receipt of notice.

New Customers: Roats Water System, Inc. will provide each new customer a form on which the customer can either select Roats Water System, Inc. to test their device(s) or opt out of Roats’ testing program in favor of selecting another tester. New customers will be allowed 30 days to return the Opt-Out Notice to Roats. If no affirmative selection is made the customer defaults into the Company’s program.

#### **PROGRAM DESCRIPTION**

The service plans includes the required annual testing of backflow prevention devices by a state certified tester pursuant to Oregon Administrative Rules (OAR) 333-061-0070 through OAR 333-061-0072.

Roats Water System, Inc. offers two payment options for backflow prevention device testing services provided by the Company:

1. \$2.50 monthly charge – All customers enrolled in the program.
2. \$45.00 one-time charge – Customers who opt out and then fail to meet testing requirements by default choose Roats Water System, Inc. Customers are then enrolled in the \$2.50/month plan for the next year’s test.

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Advice No.

**SCHEDULE NO. 5 (Continued)**

**CROSS CONNECTION CONTROL PROGRAM**  
**BACKFLOW PREVENTION DEVICE SERVICE FEES**

**SPECIAL PROVISIONS**

**General:**

1. The customer is under no obligation to use the Company’s backflow prevention device testing services.
2. The customer can choose any qualified company or individual to test his/her backflow prevention device.
3. The Company will provide each current customer with notification of the backflow prevention testing service. This notification shall include an opt-out option for Roats’ service.
4. The Company will provide each new customer a form on which the customer selects Roats Water System, Inc. to test their devices(s) or opts out of Roats Water System, Inc.’s testing program in favor of selecting another qualified tester. The customer will default to the Company’s program if no selection is made.
5. All customers who choose not to use Roats Water System, Inc.’s backflow prevention services must sign the written opt-out option and return it to Roats Water System, Inc. within 30 days upon receipt of the Company notification.
6. Customers who choose not to use Roats Water System, Inc.’s backflow prevention services must notify Roats Water System, Inc. of the name of the company or individual chosen to perform the test and the date the backflow test is scheduled.
7. Roats Water System, Inc. will contact all opt-out customers each spring, giving them 60 days’ notice to have their device tested and the paperwork submitted to Roats Water System, Inc.’s office to remain in compliance with the opt-out option.
8. Customers who use the opt-out option but fail to submit the test report by the due date will be placed in the \$2.50 monthly plan and, by default, Roats Water System, Inc. will test the backflow device.
9. Roats will separately itemize the backflow prevention device service fee on customer bills.

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**SCHEDULE NO. 5 (Continued)**

**CROSS CONNECTION CONTROL PROGRAM**  
**BACKFLOW PREVENTION DEVICE SERVICE FEES**

10. Customers will be given the choice of accepting or rejecting a new agreement in advance of any rate increase.

**BILLING RATES**

**THE \$2.50 MONTHLY CHARGE**

This option includes testing on customer-owned backflow devices installed with the water meter. Annual tests are automatically scheduled at the customer’s convenience prior to the annual backflow prevention device testing deadline. The customer will be billed \$2.50 per month as a separate line item on the customer’s monthly water bill.

The agreement will automatically renew annually unless the customer notifies Roats Water System, Inc. in writing 15 days prior to termination that he/she wishes to opt out of the contract. Customers may withdraw from this contract at any time with a 5-day written notice to Roats Water System, Inc.

**THE \$45.00 ONE-TIME CHARGE**

This charge applies to customers who opt out, but fail to submit the test report by the due date. Testing of the backflow device defaults to Roats Water System, Inc.

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**SCHEDULE NO. 6**

**RESIDENTIAL/MULTI UNIT RESIDENTIAL DEVELOPMENT CHARGE**

Applicable: For residential development.

**RESIDENTIAL DEVELOPMENT CHARGE (Rule 10)**

CHARGE BASED ON LOT SIZE	CHARGE
Less than 4,000 sq. ft.	\$975
At least 4,000 sq. Ft., but less than 6,000 sq. ft.	\$1,375
At least 6,000 sq. ft., but less than 10,000 sq. ft.	\$1,975
At least 10,000 sq. ft., but less than 20,000 sq. ft.	\$2,675
20,000 sq. ft. or more	\$3,175

**MASTER METER DEVELOPMENT CHARGE (Rule 10)**

CHARGE BASED ON MASTER METER SIZE	CHARGE
1 inch meter – serves up to 2 households	\$1,560
1 1/2 inch meter – serves up to 4 households	\$3,120
2 inch meter – serves up to 8 households	\$6,240
3 inch meter – serves up to 12 households	\$9,360
4 inch meter – serves up to 33 households	\$25,740
6 inch meter – serves up to 67 households	\$52,260
8 inch meter – serves up to 117 households	\$91,260
10 inch meter – serves up to 183 households	\$142,740

For development projects with household counts falling between the above meter count range, the Master Meter Development Charge will be prorated at \$780 per household.

Example: 20 household = 4 inch meter  
 20 x \$780 = \$15,600

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**SCHEDULE NO. 7**

**PRIVATE FIRE SERVICE RATES**

Available: To customers of the Utility at Bend, Oregon, and vicinity.

Applicable: To customers with water hydrants located on their private property.

Base Charge Per Month: Dependent upon the size of service installed. The customer is billed for each hydrant located on his/her private property.

**Private Fire Service Rate**

SERVICE METER SIZE	MONTHLY BASE RATE
4 inch supply	\$5.85
6 inch supply	\$11.69
8 inch supply	\$18.70
10 inch supply	\$26.89
12 inch supply	\$37.19

Special Provisions:

1. These rates are based on continuous service. Discontinuation of service may not be employed to avoid monthly charges for service. See Rule No. 28, Voluntary Discontinuance.

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**SCHEDULE NO. 8**

**PUBLIC FIRE SERVICE RATES**

Available: To all customers of the Utility at Bend, Oregon, and vicinity.

Applicable: To all residential and commercial customers.

**Public Fire Service Rate**

	<b>MONTHLY CHARGE</b>
All commercial/residential customers	\$0.50

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**SCHEDULE NO. 9**

**MISCELLANEOUS SERVICE CHARGES**

This schedule lists the miscellaneous charges included in the utility's Rules and Regulations; refer to the appropriate rules for an explanation of charges and conditions under which they apply.

Connection Charge for New Service (Rule No. 9)

Standard ¾-inch service	At cost
Nonstandard ¾ inch service	At cost
Larger than ¾-inch	At cost
Irrigation hookup (if provided on separate system)	At cost

Connection Fire Flow Charge	\$1.00 per sq. ft. measured by building outside dimensions
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Meter Test (Rule No. 22)

First test within 12-month period	N/C
Second test within 12-month period	\$35

Pressure Test (Rule No. 42)

First test within 12-month period	N/C
Second test within 12-month period	\$35

Late-Payment Charge (Rule No. 23)

Charged on amounts more than 30 days past due	Pursuant to OAR 860-036-1400 (as of 1/1/17 – 1.9%)
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Deposit for Service (Rule No. 5)

Pursuant to OAR 860-036-1220 (as of 1/1/17 – 0.7%)

Returned-Check Charge (Rule No. 25)

\$20

Credit Card Payment

\$1.20 per transaction

Trouble-Call Charge (Rule No. 38)

During normal office hours	\$50 per hour
After normal office hours on special request	\$75 per hour

Disconnection Charge (Rule Nos. 30 & 31)

During normal office hours	\$20
After normal office hours on special request	\$50

Unauthorized Restoration of Service (Rule No. 32)

Reconnection charge plus costs

Damage/Tampering Charge (Rule No. 36)

At cost

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**SCHEDULE NO. 9 (continued)**

**MISCELLANEOUS SERVICE CHARGES**

Field Visit Charge (Rule No. 31)

\$25

Backflow Prevention Device Repairs (Rule No. 45)  
 (For customers not on the backflow prevention plan)

Materials – at cost  
 Labor - \$50 per hour

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**SCHEDULE NO. 10**

**POWER COST ADJUSTMENT**

Schedule 10 is an “Automatic Adjustment Clause” as defined in ORS 757.210(b). The Automatic Adjustment Clause is subject to an annual review by the Commission. This tariff establishes an automatic cost adjustment mechanism for changes in the Company’s purchased power costs as a result of changes in the power rates charged by the Company’s power supplier(s).

Purpose: To define procedures for periodic revisions in rates due to changes in the Company’s purchased power costs, describes how a rate change for purchased power is calculated, and to identify any other requirements.

Applicable: To those customers subject to Roats’ Commodity Usage Rate under Schedule No. 1.

**Purchased Power Cost Adjustment**

Changes under the applicable schedule are subject to increases or decreases that may be made without prior hearing, to reflect increases or decreases in the Company’s purchased power costs resulting from adjustments in the rates charged to the Company by the Company’s power supplier(s).

The Company may file for periodic purchased power cost adjustment to be effective upon the date the power supplier implements rate changes. If the Company chooses to file for such increases, then it is also obligated to file for decrease in such costs.

The Purchased Power Cost Adjustment rate will be applied as an addition to Roats’ Commodity Usage Rate as shown in Schedule No. 1.

**Power Cost Adjustment Calculation**

A power cost adjustment will be calculated as follows: Current power rate (per 100 cf of water) X percentage increase X power supplier’s allocator = \$power cost adjustment (per 100 cf of water). The following values will be used for the purpose of applying this formula:

Current Power Rate: \$0.282  
 PP&L Allocator: 78.77%  
 CEC Allocator: 21.23%

For example, a 30% rate increase by PP&L would result in the following increase to the Power Cost Adjustment Rate:  $\$0.282 \times 78.77\% \times 30\% = \$0.07$

<b>Current Power Cost Adjustment Rate</b>
\$0.00 per 100 cf

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**SCHEDULE NO. 10 (continued)**

**POWER COST ADJUSTMENT**

**Other Requirements**

The Company will, whenever possible, utilize its pumping operations at off-peak times, in order to promote energy conservation. In connection with this condition, the Company shall advantage itself and its customers by adopting time-of-day usage of electric power from commodity power suppliers who offer such a conservation tariff.

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## RULES AND REGULATIONS

Rule 1: Jurisdiction of the Commission

The Rules and Regulations herein shall be subject to the rules and regulations of the Public Utility Commission of Oregon.

Rule 2: Definitions

- A. **“Utility” shall mean ROATS WATER SYSTEM, INC.**
- B. “Applicant” shall mean any person, business, or organization that applies for service or reapplies for service at a new existing location after service has been discontinued, except as noted in the definition of “Customer.”
- C. “Commission” shall mean the Public Utility Commission of Oregon.
- D. “Customer” shall mean any person, business, or organization who has applied for, been accepted to receive, or is currently receiving service. A customer who voluntarily discontinues service at the same or different premises within 20 (twenty) days after discontinuance retains customer status.
- E. “Residential customer premises” shall mean any dwelling and its land including, but not limited to, a house, apartment, condominium, townhouse, cottage, cabin, mobile home, or trailer house.
- F. “Commercial customer premises” shall mean any premises at which a customer carries on any major activity of gaining a livelihood or performing a public service. Such activity may be of a business, industrial, professional, or public nature.
- G. “Main” shall mean the pipe laid in the street, alley, or other right-of-way for the distribution of water to customers. It shall not include service lines.
- H. “Service connection” shall mean the pipe, stops, fittings, meter, and meter box laid from the main to the property line of the premises served.
- I. “Customer Service line” shall mean the pipe, stops, and fittings leading from the property line to the premises served.
- J. Point of Delivery is the property line or the outlet swivel/union of the meter defining where the service connection stops and the customer line starts.

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## APPLICATION FOR SERVICE

**Rule 3: Customer/Applicant Information (OAR 860-036-1100)**

The utility shall provide or be able to provide customers or applicants with the following information:

- A. Instructions on how to read meters, either in writing or by explanation;
- B. Application and contract forms;
- C. Utility rules and regulations;
- D. Commission rules and regulations;
- E. Approved tariffs;
- F. Rights and Responsibilities Summary for Oregon Utility Consumers;
- G. Notices in foreign languages, if applicable;
- H. The utility’s business address, telephone number, and emergency telephone number; and
- I. Notices approved by the Commission.

**Rule 4: Application for Service (OAR 860-036-1200)**

Application for water service must be made for each individual service. The application shall identify the applicant, the premises to be served, the billing address if different, the type of use to which the water is to be put, and an agreement to conform to the Rules and Regulations of the utility as a condition for receiving such service. The applicant shall, at this time, pay any scheduled fees or deposits. An application is a request for water utility service and shall not be accepted until the applicant establishes credit as set forth in OAR 860-036-1210.

An application for water service must be made where:

- A. An applicant who has not previously been served by the water utility requests service;
- B. Service has been involuntarily discontinued in accordance with the utility and Commission rules, and service is sought;
- C. Service has been voluntarily discontinued and a request to restore service has not been made within 20 days; or
- D. There is a change in the identity of a customer, the type of use to which the water is put, or the number of premises served.

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**Rule 5: Establishment of Credit, Surety Agreements, Deposits, Interest, and Refunds of Deposits**  
**(OAR 860-036-1210, 1220, 1230, 1240, 1250, and 1260)**

In accordance with the Commission’s rules for credit establishment and deposit waiver, an applicant or a customer may be required to make a deposit to secure payment of bills for service. The deposit shall not exceed one-sixth (1/6) the amount of reasonable estimated billings for one year’s use of service at the premises during the prior year or upon the type and size of the customer’s equipment that will use the service. (OAR 860-036-1220)

The Utility must inform any residential applicant or customer who is required to pay a deposit of the opportunity to provide a written surety agreement in lieu of paying the deposit. A surety agreement obligates another qualifying residential customer of the same utility to pay an amount up to the required deposit if the secured account is later disconnected and a balance remains owing following the due date for the closing charges. To qualify as a surety, the other residential customer must have had 12 months of continuous service with the Utility without a late payment. (OAR 860-036-1230)

The utility shall pay interest on deposits at the rate established by the Commission. After the customer has paid bills for service for 12 consecutive months without having had service discontinued for nonpayment, or more than two occasions in which a shut-off notice was issued, and the customer is not then delinquent in the payment of bills, the utility shall promptly and automatically refund the deposit plus accrued interest by **(check one)** (OAR 860-036-1250 and 1260):

- 1) issuing the customer a refund check
- 2) crediting the customer’s account; however, a customer is entitled to a refund upon request pursuant to OAR 860-036-1260.

**Rule 6: Customer Service Line**

The customer shall own and maintain the customer service line and promptly repair all breaks and leaks. The utility shall not be responsible for any damage or poor service due to inadequacy of the customer line or any portion of the customer’s plumbing. All leaks in the customer line, faucets, and all other parts of the plumbing owned or controlled by the customer shall be promptly repaired so as not to waste water.

**Rule 7: Separate Control of Service**

All premises supplied with water will be served through service lines so placed as to enable the utility to control the supply to each individual premise using a valve placed within and near the line of the street, the utility right-of-way, or at the meter.

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**Rule 8: Service Connections (OAR 860-036-1300)**

The service connection is that portion of the water system between the Utility’s main line and the customer’s property line, including all material and installation (hot tap, pipes, fittings, meter, etc.) necessary to provide water service to the customer. The Utility shall own, operate, maintain, and replace the service connection when necessary and promptly repair all breaks and leaks. The customer shall not be responsible for any damage or poor service due to inadequacy of the Utility’s service lines or any portion of the Utility’s plumbing.

- A. The Utility may pay for and install the service connection and meter and, generally all materials and labor are included in rate base; or
- B. The Utility may purchase and install the service connection and charge the customer the cost of the service connection less the cost of the meter. Generally, the cost of the meter is included in rate base; or
- C. The customer may pay for the meter and contribute or gift the meter to the Utility. Contributions of this type are generally excluded from rate base; or
- D. In special cases and upon approval by the Commission, a customer may purchase and install the service connection (including meter, meter box, parts, and all excavation and plumbing) and contribute or gift the entire service connection to the Utility. Contributions of this type are generally excluded from rate base.

**Rule 9: Service Connection Charge**

An applicant requesting permanent water service to premises not previously supplied with permanent water service by the utility shall be required to pay the service connection charge listed in the utility’s Miscellaneous Service Charges Schedule.

The fire flow charge is assessed in addition to the meter set charge and applies to a new water service only when fire flow requirements are imposed by the fire department on a new structure, or a structure being remodeled requiring a building permit, which requires changes in existing fire flow requirements or a structure whose use is changing to the extent that it now for the first time has fire flow requirements. In the structure being built or remodeled is in addition to an existing structure, which has already satisfied fire flow requirements, and then the fire flow charge will apply only to the additional structure.

The fire flow charge applies when the imposed fire flow requirements involve either a fire suppression system in the structure or fire hydrant(s) in the vicinity. The fire flow charge also applies when the structure benefits from the fire hydrant(s) which already exist in the vicinity sufficient to satisfy the imposed fire flow requirements.

**Rule 10: Residential Development Charge**

The residential development charge is assessed (based on the lot size) on any lot or lots for which a permanently new water service is established to serve one or more residential dwellings. The residential development charge is assessed in addition to the meter set charge.

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A residential development located on a single tax lot for which a metered water service is established to serve multiple residences, shall (in lieu of the charge based on lot size) be assessed a residential development charge based on the size of the master water meter required to serve the development (including all area to be served in future phases of the development).

Subsequent to setting the meter(s) or master meter and payment of fees, if lots within the development become separately identified tax lots, the developer(s) of the separately identified tax lots will then be assessed an additional charge equal to the greater of (a) or (b), and reduced by (c); where (a) is a residential development charged based on each individual new lot size, (b) is the master meter set charge, and (c) is the fee previously paid to set the master meter for this development. In the event that this calculation produces a number less than zero, no refund will be given, and the amount of the fee shall be zero.

Any commercial development within the mastered residential development area shall be assessed a fireflow charge instead of a residential development charge. The fireflow charge shall be assessed on the entire structure containing the commercial enterprise, even though a portion of the structure may be for residential use. The lot occupied by the commercial development shall be excluded from any residential development charge.

**Rule 11: Main Line Extension Policy (OAR 860-036-1310)**

The utility shall specify the size, character, and location of pipes and appurtenances in any main line extension. Main line extensions shall normally be along streets, roads, highways, or other satisfactory rights-of-way. All construction work shall conform to all applicable rules, regulations, codes, and industry standards. Each main line extension shall normally extend along applicant’s property line to the point the applicant’s service line would be at a 90-degree angle to the street or main line.

**Rule 12: Main Line Advances and Refunds Policy**

**Definitions**

- (a) Reach: Any section of a main that contains no connections, branches, etc.
- (b) Original customer cost of a main extension: The cost of the smallest size extension necessary to service the customer(s) who request that extension, plus one-half the cost of any oversizing up through 12 inches deemed desirable by the utility. The cost of oversizing over 12 inches, and all costs of loop completion, shall not be included.
- (c) Customer cost of the reach: The original customer cost of the main extension of which the reach was a part, times the length of the reach divided by the length of that extension.
- (d) Share of a reach: The customer cost of a reach divided by the number of customers to be served through that reach.
- (e) Share differential: The amount the share of a reach decreases when a new customer is served through that reach.

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Note: Any loop completion installed by the utility shall be deemed closed at its midpoint, when determining which reaches serve a particular customer.

Specifications

The utility shall specify the size, character, and location of pipes and appurtenances in any main extension. Main extensions are normally along streets, roads, highways, or other satisfactory rights-of-way. All construction work shall conform to recognized Rates Water System, Inc. standards.

Each main extension shall normally extend at least 100 feet along the frontage of the property to be served, or to the midpoint of that frontage, whichever is less.

Advances and Refunds

Each new customer requesting a main line extension shall advance the utility the share of each reach through which the customer is to be served, including the main extension.

After construction of the requested main extension, the utility shall refund to each new customer the total of the customer costs of the reaches through which the customer is served times 50 feet divided by the total of the length of those reaches. Further, the utility shall refund to each old customer the share differential of each reach through which the customer is served.

Exceptions: a) No customer shall be refunded more than the amount originally advanced; and b) No part of the distribution system installed prior to five years from the request for a main line extension shall be used to calculate any customer advance or refund.

Rule 13: Types of Use

Water service may be supplied for residential, commercial, irrigation, temporary construction, special contracts, fire prevention, and other uses. The utility shall file separate rate schedules for each type of use and basis of supply.

Rule 14: Multiple Residences

An apartment building, mobile home park, motel, trailer camp, recreational vehicle park, duplex, townhouse, or any other property consisting of more than one residential unit, if served through one or more service lines, shall be considered to be equivalent to the number of dwelling units when determining the customer count and the number of base charges that apply.

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**Rule 15: Utility Access to Private Property (OAR 860-036-1370, 1500)**

Customers shall provide access during reasonable hours to utility-owned service lines that extend onto the premises of the customer for the purposes of reading meters, maintenance, inspections, or removal of utility property at the time service is to be discontinued. Where the customer does not cooperate in providing reasonable access to the meter or to the premises, as required by law or to determine if a health or safety hazard exists, it is grounds for disconnection.

**Rule 16: Restriction on Entering a Customer Residence (OAR 860-036-1330)**

No water utility employee shall enter the residence of its customers without proper authorization except in an emergency when life or property is endangered.

**REFUSAL OF SERVICE**

**Rule 17: Refusal of Service Due to Customer Accounts (OAR 860-036-1270)**

The Utility may refuse to provide service if:

The applicant has amounts owing under a tariff or statement of rates; or

**B** The applicant for residential service has a roommate with amounts owing under a tariff or statement of rates, and the applicant lived with the roommate at the time the amounts owing were incurred.

Exception: If the applicant for residential service was a former residential customer with amounts owing, was involuntarily disconnected for non-payment, and applies for service within 20 calendar days of the disconnection, the Utility must provide service upon receipt of one-half of the amount owed with the remainder due within 30 calendar days. If the former customer fails to pay the remaining amounts within 30 calendar days, the Utility may disconnect service after issuing a 7-calendar day disconnection notice in accordance with OAR 860-036-1510(4).

If service is disconnected, the Utility may refuse to restore service until it receives full payment of all amounts owing, including reconnection charges allowed under OAR 860-036-1580. Service shall not be refused for matters not related to water service.

Residential service shall not be refused due to obligations connected with nonresidential service. If service is refused under this rule, the Utility shall inform the applicant or customer of the reasons for the refusal and of the Commission’s dispute resolution process.

**Rule 18: Refusal of Service Due to Utility Facilities (OAR 860-036-1270)**

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The utility shall not accept an application for service or materially change service to a customer if the utility does not have adequate facilities or water resources to render the service applied for, or if the desired service is of a character that is likely to unfavorably affect reasonable service to other customers.

For refusal of service under this rule, the utility shall provide a written letter of refusal to the applicant informing applicant that the details upon which the utility’s decision was based may be requested. A copy of such notice will be sent to the Commission. The details will include, but not be limited to:

- A. Provide the information required by OAR 860-036-1100(2);
- B. Explain the specific reasons for refusing water service;
- C. Inform the applicant of the right to request details upon which the Utility's decision was based; and
- D. Inform the applicant of the right to dispute the refusal by contacting the Consumer Services Section at the contact information provided in OAR 860-001-0020(2).

**Rule 19: Refusal of Service Due to Customer Facilities (OAR 860-036-1270)**

The utility shall refuse service to an applicant or customer whose facilities do not comply with applicable plumbing codes or, if in the best judgment of the utility, are of such a character that safe and satisfactory service cannot be given.

If service is refused under this rule, the utility will provide written notification to the customer within 10 working days stating the reason(s) for refusal and providing information regarding the Commission’s complaint process. A copy of the notification will also be sent to the Commission.

**METERS**

**Rule 20: Utility Meters (OAR 860-036-1350)**

The utility shall own, maintain, and operate all meters. Meters placed in service shall be adequate in size and design for the type of service, set at convenient locations, accessible to the utility, subject to the utility’s control, and placed in a meter box or vault between the street curb and property line. Each meter box or vault shall be provided with a suitable cover.

Where additional meters are furnished by the utility or relocated for the convenience of the customer, a reasonable charge may be made in accordance with a schedule approved by the Commission.

The water utility shall have the right to set meters or other devices for the detection and prevention of fraud or waste without notice to the customer.

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Each customer shall provide the utility with regular access to the meter on the customer’s property. Failure to permit access at reasonable times and after reasonable notice by the utility requesting access is grounds for disconnection. (OAR 860-036-1360) Should damage result to the meter from molesting, tampering, or willful neglect on the part of the customer, the utility shall repair or replace the meter and may bill the customer for the reasonable cost. (OAR 860-036-1350)

Rule 21: Meter Testing (OAR 860-036-1350)

The meter shall be tested prior to or within 30 (thirty) days of installation to determine it is accurate to register not more than 2 percent error. No meter shall be allowed to remain in service if it registers an error in excess of 2 percent under normal operating conditions. The utility shall maintain a record of all meter tests and results. Meter test result records shall include:

- A. Information necessary to identify the meter;
- B. Reason for making the test;
- C. Date of test;
- D. Method of testing;
- E. Meter readings;
- F. Test results; and
- G. Any other information required to permit convenient checking of methods employed.

Rule 22: Customer-Requested Meter Test (OAR 860-036-1360)

A customer may request that the utility test the service meter; such test shall be made within 20 working days of the receipt of such request at no cost to the customer. The customer has the right to be present during said test, which is to be scheduled at a mutually agreeable time. A written report shall be provided to the customer stating:

- A. Customer’s name;
- B. Date of the customer’s request;
- C. Address at which the meter has been installed;
- D. Meter identification number;
- E. Date of actual test; and
- F. Test results.

If a customer requests a meter test more often than once in any 12-month period, the deposit listed on the Miscellaneous Service Charges Schedule may be required to recover the cost of the test. If the meter is found to register more than 2 percent fast under conditions of normal operation, the utility shall refund the deposit to the customer.

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## BILLING

**Rule 23: Billing Information/Late-Payment Charge (OAR 860-036 1100(2), 1400, and 1430)**

All bills, including closing bills, are due and payable at the Utility office within 15 days when rendered by deposit in the mail or other reasonable means of delivery, unless otherwise specified on the bill. The date of presentation is the date on which the Utility mails the bill.

As near as practical, **meters shall be read at**  **monthly**,  bimonthly,  quarterly, or  annual intervals on the corresponding day of each meter reading or billing period.

The bill shall be rendered immediately thereafter. The Utility must provide its customers with timely billings every month or as indicated in its tariffs or statement of rates.

All water service bills shall show:

- A. Beginning and ending meter readings for the billing period;
- B. Beginning and ending dates of the period of service to which the bill applies;
- C. For all metered bills, beginning and ending meter readings for the period for which the bill is rendered;
- D. Number of units of service supplied stated in gallons or cubic feet;
- E. Schedule number under which the bill was computed;
- F. Delinquent date of the bill;
- G. Total amount due; and
- H. Any other information necessary for the computation of the bill.

**All bills become delinquent if not paid within 15 days of the date the Utility mailed or delivered the bill.**

A late-payment charge may be assessed against any account that has an unpaid balance when the next bill is being prepared. The charge will be computed on the delinquent balance owing at the time of preparing the subsequent month’s bill at the late-payment rate specified in the Miscellaneous Service Charges Schedule. The late-payment rate is determined annually by the Commission, and the Utility will be notified of the rate.

If an account is permitted to become delinquent, the Utility may disconnect water service by giving proper notice to the customer as provided in Rules 30/31, prior to or after the Utility assesses the late payment charge.

**Rule 24: Partial Payment**

Partial payments or one payment for more than one service, absent written instructions from the customer, will be applied in the following order:

- A. Past due regulated tariffed services;
- B. Currently due regulated tariffed services;

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- C. Non-regulated tariffed services;
- D. Non-tariffed services.

Rule 25: Returned-Check Charge

The returned-check charge listed on the Miscellaneous Service Charges Schedule shall be billed for each occasion a customer submits a check for payment that is not honored, for any reason, by a bank or other financial institution.

Rule 26: Prorating of Bills

Initial and final bills will be prorated according to the number of days service was rendered and on the basis of a 31-day month. For metered services, the meter will be read upon opening and closing a customer’s account. Consumption will be charged at scheduled rates. Any minimum monthly charge will be prorated.

Rule 27: Adjustment of Bills (860-036-1440)

When an under billing or overbilling occurs, the utility shall provide written notice to the customer detailing the circumstances, period of time, and the amount of the adjustment. If it can be shown that the error was due to an identifiable cause, the date of which can be fixed, the overcharge or undercharge shall be computed back to such date. If no date can be fixed, the utility shall refund the overcharge or rebill the undercharge for no more than six months’ usage. In no event shall an overbilling or under billing be for more than three years’ usage. No billing adjustment shall be required if a meter registers less than 2 percent error under conditions of normal operation.

When a customer is required to repay an under billing, the customer shall be entitled to enter into a time-payment agreement without regard to whether the customer already participates in such an agreement. If the customer and the utility cannot agree upon payment terms, the Commission shall establish terms and conditions to govern the repayment obligation. The utility shall provide written notice advising the customer of the opportunity to enter into a time-payment agreement and of the Commission’s complaint process.

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## DISCONNECTION OF WATER SERVICE

**Rule 28: Voluntary Discontinuance (OAR 860-036-1560)**

A customer requesting disconnection of service must provide the Utility with at least seven calendar days' advance notice. The customer is responsible for all service provided for seven calendar days following the request for disconnection or until service is disconnected, whichever comes first; or if the customer identified a specific date for disconnection in excess of seven calendar days, the customer is responsible for service rendered up to and including the requested date of disconnection.

Rates are based on continuous service. Disconnect and reconnect transactions do not relieve a customer from the obligation to pay the base rate or minimum charge that accumulates during the period of time the service is voluntarily disconnected for up to 12 months. Should the customer wish to recommence service within 12 months at the same premise, the customer will be required to pay the accumulated minimum monthly charge or base rate as if service had been continuous. The reconnection charge listed on the Miscellaneous Service Charges Schedule will be applicable at the time of reconnection.

Nothing in this rule prevents the Utility from temporarily interrupting service to protect the health and safety of its customers or to maintain the integrity of its system.

**Rule 29: Emergency Disconnection (OAR 860-036-1500)**

The utility may terminate service in emergencies when life or property is endangered without following the procedures set forth in OAR 860-036-1560. Immediately thereafter, the utility will notify the customer and the Commission. When the emergency termination was through no fault of the customer, there shall be no charge made for restoration of service.

**Rule 30: Disconnection of Water Service Charge for Cause (OAR 860-036-1520)**

When a customer fails to comply with the utility's rules and regulations, or permits a bill or charge for regulated services to become delinquent (except for nonpayment of a time-payment agreement\*), the utility shall give at least five days' written notice before water may be shut off. The notice shall state:

- A. The reason(s) for the proposed disconnection;
- B. The earliest date for disconnection;
- C. The amount to be paid to avoid disconnection;
- D. An explanation of the time-payment provision of OAR 860-036-1420;
- E. Information regarding the Commission's dispute resolution process; and
- F. The Commission's Consumer Services toll-free number, 1-800-522-2404.

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Prior to disconnection on the day that the water utility expects to disconnect service, the utility must make a good-faith effort to physically contact the customer to be disconnected or an adult at the customer’s premise to be disconnected to advise the customer or adult of the proposed disconnection. If contact is not made, the utility shall leave a notice in a conspicuous place at the customer’s premise informing the customer that service has been or is about to be disconnected. The utility shall document its efforts to provide notice and make that documentation available to the customer upon request.

Service shall not be shut off for nonemergency’s on a Friday or the day of a state- or utility-recognized holiday or the day prior to such holiday. (OAR 860-036-1540)

The utility shall not disconnect residential service due to the failure to pay or meet obligations associated with nonresidential service.

Residential customers who are notified of pending disconnection may choose between two Time Payment Agreement options. The Utility will offer such customers a choice of a levelized-payment plan and an equal-pay arrearage plan. The Utility and customer may mutually agree to an alternate payment arrangement provided it be in writing and signed by all parties.

Disconnection for Failure to Comply With a Time Payment Agreement

A time-payment agreement disconnection occurs when a customer fails to comply with the terms of a written time-payment agreement between the customer and the Utility, or the Utility permits a time-payment agreement charge to become delinquent. The Utility shall give the customer a 15-day’ written notice and a 5-business day written notice before the water service may be disconnected.

Rule 31: Reconnection Charge and Disconnection Visit Charge (OAR 860-036-1580)

Service shall not be restored until the utility’s rules and regulations are complied with and/or payment is made in the amount overdue and any additional disconnection, reconnection, or disconnection visit charges incurred as listed on the Miscellaneous Service Charges Schedule are paid.

Rule 32: Unauthorized Restoration of Service

After the water has been disconnected or shut off at the curb stop or at the meter, if any person not authorized by the utility should turn it on, the water service line may be disconnected without notice. Service shall not be reconnected until all arrearages, all cost-of-service disconnection and reconnection, and the reconnection charge listed on the Miscellaneous Service Charges Schedule are paid in full.

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Rule 33: Unauthorized Use

No person shall be allowed to make connection to the utility mains, or to make any alteration to service connections, or to turn a curb stop off or on to any premises, without written permission of the utility. Meter tampering, diverting service, or any other unauthorized use of service will automatically cause a disconnection of the water service and meter removal. All fees, costs of disconnection and reconnection, past-due billings, and service charges listed on the Miscellaneous Service Charges Schedule must be paid in full before any service is restored. An advance deposit for restoration of service may be required.

Rule 34: Interruption of Service (OAR 860-036-1630)

The utility shall have the right to shut off the water supply temporarily for repairs and other necessary purposes. The utility shall use all reasonable and practicable measures to notify affected customers in advance of such discontinuance of service except in the case of emergency repairs. The utility shall not be liable for any inconvenience suffered by the customer or damage to the customer’s property arising from such discontinuance of service.

The utility shall keep a record of all service interruptions affecting its whole system or a major section thereof, including the time and date of interruption, duration, and cause or purpose of interruption.

Rule 35: Water Supply/Usage Restrictions (OAR 860-036-1670)

The utility shall exercise due diligence to furnish a continuous and adequate supply of water to its customers. If water restrictions are necessary to equitably apportion its available water supply among its customers with due regard to public health and safety, the utility shall provide written notification to its customers and the Commission including:

- A. Reason for the restriction;
- B. Nature and extent of the restriction;
- C. Effective date of the restriction; and
- D. Probable date of termination of such restriction.
- E. A statement that the customer’s water service is subject to disconnection on or after a specific date;
- F. A warning to the customer that failure to immediately comply with the restrictions may result in disconnection of service; and
- G. A statement that the customer may dispute disconnection by contacting the Consumer Services Section.

Rule 36: Damages/Tampering

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Should damage result to any of the utility’s property from molesting or willful neglect by the customer to a meter or meter box located in the customer’s building, the utility will repair or replace such equipment and will bill the customer for the costs incurred.

### **SERVICE QUALITY**

**Rule 37: Adequacy of Water Service (OAR 860-036-1600)**

The Utility shall have and maintain its entire plant, distribution system, and hydrants in such condition that it will furnish safe, adequate, and reasonably continuous service. The Utility shall inspect its facilities in such manner and with such frequency as may be necessary to ensure a reasonably complete knowledge of its condition and adequacy at all times.

The Utility shall prepare work and maintenance records, and retain those records consistent with the Commission's Guide for the Preservation of Records for Public Water Utilities available at <http://www.puc.state.or.us/Pages/General-Information-for-Water-Utilities.aspx>.

The Utility is prohibited from intentionally diminishing the quality of service below the level that can reasonably be provided by its facilities.

**Rule 38: Trouble Call**

The trouble-call charge listed on the Miscellaneous Service Charges Schedule may be billed whenever a customer requests that the utility visit the customer’s premises to remedy a service problem and the problem is due to the customer’s facilities.

**Rule 39: Water Quality (OAR 860-036-1610)**

The utility shall deliver water for domestic purposes free from bodily injurious physical elements and disease-producing bacteria and shall cause such tests to be made and precautions taken as will ensure the constant purity of its supply.

The utility shall keep a record of all water quality testing, results, monitoring, and reports.

The utility shall deliver domestic water that is reasonably free from elements that cause physical damage to customer property such as pipes, valves, appliances, and personal property. A water supply that causes such damage will be remedied until the conditions are such as to not reasonably justify the necessary investment.

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Rule 40: Water Pressure (OAR 860-036-1650)

The Utility must maintain adequate water pressure. In general, water pressure measuring between 45 and 80 pounds per square inch in the water mains is adequate for the purpose of this rule. However, adequate pressure may vary depending on each individual water system.

The Utility may temporarily reduce or increase water pressure for fire flows, noticed repairs and maintenance, scheduled or emergency flushing, and unscheduled or emergency repairs and outages.

Rule 41: Pressure Surveys (OAR 860-036-1650)

The utility shall have a permanently placed pressure gauge located on a main that is representative of the system’s pressure. A portable gauge in good working condition shall be available for checking pressure conditions in any part of the distribution area.

Rule 42: Customer-Requested Pressure Test (OAR 860-036-1660)

Upon customer request, the utility will perform a water pressure test within 20 working days of the request at no cost to the customer. If the customer requests more than one pressure test within any 12-month period, a deposit to recover the reasonable cost of the additional test may be required of the customer. The deposit shall be returned if the pressure test indicates less than 20 psi or more than 125 psi. The customer or designated representative has the right to be present at the pressure test, and said test shall be conducted at a mutually agreeable time.

For metered service, the pressure will be tested at a point adjacent to the meter on the customer’s service line. For non-metered service, the pressure will be tested at the customer’s service line or hose bib or other reasonable point likely to best reflect the actual service pressure.

Rule 43: Maps/Records (OAR 860-036-1690)

The utility shall keep on file current maps and records of the entire plant showing size, location, character, and date of installation of major plant items, including shut-off valves. The Utility must retain the maps and records consistent with the Commission's Guide for the Preservation of Records for Public Water Utilities.

Rule 44: Utility Line Location (One Call Program)

The utility and its customers will comply with the requirements of OAR 952-001-0010 through and including OAR 952-001-0090 (One Call Program) regarding identification and notification of underground facilities.

Rule 45: Cross Connection/Backflow Prevention Program (OAR 860-036-1680)

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All customers must comply with the Utility’s Cross Connection Control Program to protect the water system from contamination. A customer's failure to comply is grounds for disconnection under OAR 860-036-1500.

The Utility will comply with the rules and regulations for the Cross Connection/Backflow Prevention Program, as provided in ORS Chapter 333 and the Utility’s approved Backflow Prevention tariff or statement of rates.

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## ROATS WATER SYSTEM INC

04/26/21

## Balance Sheet

Accrual Basis

As of September 30, 2020

	<u>Sep 30, 20</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
131 · 1ST INTERSTATE GENERAL CHECKING	272,018.64
140-1 · Wash Fed CD(Wm&Casey)	298,262.00
147 · 1ST INTER/ MM 6010 - CIAC	413,282.09
148 · 1ST INTER / MM 7693 - Holding	239,763.70
152 · Wash Fed - MM	149,250.66
<b>Total Checking/Savings</b>	<u>1,372,577.09</u>
<b>Accounts Receivable</b>	
141 · ACCOUNTS RECEIVABLE	234,995.38
<b>Total Accounts Receivable</b>	<u>234,995.38</u>
<b>Other Current Assets</b>	
138 · PAYROLL ADVANCES	1,500.00
150 · INVENTORY- SUPPLIES	33,171.00
153 · COST OF JOBS IN PROCESS	
153.10 · 2020 COUNTRY CLUB - Domestic	15,918.33
153.11 · 2020 COUNTRY CLUB - Irrigation	7,822.28
153.13 · 2020 Brookwood Pump Station	20,534.73
153.14 · 2020 Murphy Road Project	58,119.82
153.9 · 2020 Tillicum Pump project	6,990.28
<b>Total 153 · COST OF JOBS IN PROCESS</b>	<u>109,385.44</u>
165 · PREPAID EXPENSE	28,694.56
<b>Total Other Current Assets</b>	<u>172,751.00</u>
<b>Total Current Assets</b>	<u>1,780,323.47</u>
<b>Fixed Assets</b>	
<b>304 · STRUCTURES &amp; IMPROVEMENTS</b>	
304.1 · 2009 Shop Yard Improvements	30,041.80
304.10 · 2010 SYF	498.92
304.11 · 2015 Telementary	40,906.75
304.3 · 2010 Data Facility Center Remo	12,968.35
304.4 · 2010 Telementary	26,592.68
304.5 · 2011 Telementary System	46,382.00
304.6 · 2011 Storage Building	639.36
304.7 · 2012 Storage Building	7,268.04
304.9 · 2014 Telemetry	3,722.52
304.92 · 2016-17 Shop Yard Fence	21,540.23
304.93 · 2017-18 Shop Yard Fence	1,128.00
304 · STRUCTURES & IMPROVEMENTS - Other	256,949.32
<b>Total 304 · STRUCTURES &amp; IMPROVEMENTS</b>	<u>448,637.97</u>
<b>307 · WELLS &amp; SPRINGS</b>	200,837.00
<b>310 · POWER GENERATION EQUIPMENT</b>	135,093.89
<b>311 · PUMPING EQUIP</b>	246,550.73
<b>320 · WATER TREATMENT EQUIP</b>	400.00
<b>330 · DIST RESER &amp; STANDPIPES</b>	
2012 WSR System Improvements	835.00
2013 WSR Loop PRV	12,265.99
2013 WSR Storage Tank Project	300.00
330 · DIST RESER & STANDPIPES - Other	486,836.01
<b>Total 330 · DIST RESER &amp; STANDPIPES</b>	<u>500,237.00</u>

## ROATS WATER SYSTEM INC

04/26/21

## Balance Sheet

Accrual Basis

As of September 30, 2020

	Sep 30, 20
<b>331 · TRANSMISSION &amp; DIST MAINS</b>	
331.1 · 2007 HMP Improve./Mains	10,241.61
331.2 · 2007 Fincham/Parrell	23,852.61
331.3 · 2007 Blakely Rd	3,321.43
331.4 · 2007 Badger Rd 12" Upgrade	11,308.26
331.5 · 2007-08 COB Transfer	4,679.56
331.6 · 2008 Pioneer Crossing	3,025.44
331.7 · 2009 Shop 8" ML Ext	2,686.20
331.91 · 2010 Murphy Improvements	18,083.73
331.92 · 2010 Toyota Project	2,420.41
331.93 · 2012 Roundabout Brkwd-Powers	12,261.11
331.94 · 2012 Mt. Bachelor Memory Care	40,093.48
331.95 · 2014 Murphy Road Interchange	8,789.84
331.96 · 2014 Borden Dr	18,870.54
331.97 · 2015-16 Powers Storage Job	14,534.30
331.98 · 2015/16 PARREL/SAGE ML Extensi	31,133.47
331.99 · 2015-16 Analysis/ RWS Capacity	8,251.00
331.991 · 2016-17 Juniper Tie-Ins	58,348.66
332 · 2016-17 RWS Capacity Analysis	3,141.00
332.1 · 2017 Country Club Tie-In	8,838.18
332.2 · 2018-19 Shire Job	2,337.25
333.0 · Trasmision & Distribution-IRR	351,534.95
331 · TRANSMISSION & DIST MAINS - Other	3,317,510.99
<b>Total 331 · TRANSMISSION &amp; DIST MAINS</b>	<b>3,955,264.02</b>
<b>333 · SERVICES</b>	<b>404,263.17</b>
<b>334 · METERS &amp; METER INSTALL</b>	
334.1 · 2011 AMR	53,255.37
334.2 · 2012 ARM	153,273.01
334 · METERS & METER INSTALL - Other	82,869.62
<b>Total 334 · METERS &amp; METER INSTALL</b>	<b>289,398.00</b>
<b>335 · HYDRANTS</b>	<b>2,500.00</b>
<b>340 · OFFICE FURNITURE &amp; EQUIP</b>	<b>26,101.26</b>
<b>341 · TRANSPORTATION EQUIPMENT</b>	
341.1 · 1964 Trailer for Crusher	19,955.88
341.2 · Flatbed Pull Trailer	5,480.74
341 · TRANSPORTATION EQUIPMENT - Other	496,698.49
<b>Total 341 · TRANSPORTATION EQUIPMENT</b>	<b>522,135.11</b>
<b>343 · TOOLS, SHOP &amp; GARAGE EQUIP.</b>	<b>82,411.17</b>
<b>345 · POWER EQUIPMENT</b>	<b>895,676.88</b>
<b>346 · COMMUNICATIONS EQUIP</b>	
346.1 · COMM EQUIP-DOM	53,351.80
346.2 · COMM EQUIP-IRR	48,990.00
<b>Total 346 · COMMUNICATIONS EQUIP</b>	<b>102,341.80</b>
<b>347 · ELECTRONIC\COMPUTERB EQUIP</b>	
2011 Asset Management Program	7,757.17
347 · ELECTRONIC\COMPUTERB EQUIP - Other	18,324.54
<b>Total 347 · ELECTRONIC\COMPUTERB EQUIP</b>	<b>26,081.71</b>
<b>348 · GENERAL PLANT MISC EQUIPMENT</b>	<b>48,623.66</b>
<b>389 · ACCUMULATED DEPRECIATION</b>	<b>-3,121,719.00</b>
<b>Total Fixed Assets</b>	<b>4,764,834.37</b>
<b>Other Assets</b>	
166 · OTHER SPECIAL DEPOSITS	500.00
<b>Total Other Assets</b>	<b>500.00</b>
<b>TOTAL ASSETS</b>	<b>6,545,657.84</b>

## ROATS WATER SYSTEM INC

## Balance Sheet

As of September 30, 2020

	Sep 30, 20
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
232 · ACCOUNTS PAYABLE	35,234.10
<b>Total Accounts Payable</b>	35,234.10
<b>Credit Cards</b>	
203 · MC CREDITCARD	7,064.94
<b>Total Credit Cards</b>	7,064.94
<b>Other Current Liabilities</b>	
210 · PAYROLL LIABILITIES	155.56
235 · CUSTOMER DEPOSITS	7,088.32
236 · INCOME TAXES ACCRUED	
236.1 · ACCRUED INCOME TAXES-FEDERAL	77,952.00
236.2 · ACCRUED INCOME TAXES-STATE	31,700.00
<b>Total 236 · INCOME TAXES ACCRUED</b>	109,652.00
237 · ACCRUED PAYROLL TAXES	
237.2 · FUTA	571.95
237.3 · OR W/H	55.00
237.4 · SUTA	3,213.01
237.5 · W/C Hourly Assessment	87.23
<b>Total 237 · ACCRUED PAYROLL TAXES</b>	3,927.19
238 · OTHER ACCRUED LIAB.	37,487.50
239 · ACCRUED INTEREST CITY OF BEND	60,666.96
240 · ACCRUED INTEREST-ROATS NOTE	574.99
<b>Total Other Current Liabilities</b>	219,552.52
<b>Total Current Liabilities</b>	261,851.56
<b>Long Term Liabilities</b>	
224 · OTHER LONG TERM DEBT	
200 · ROATS LOAN	344,993.75
280 · JUNIPER CONTRACT-COB	1,400,000.00
<b>Total 224 · OTHER LONG TERM DEBT</b>	1,744,993.75
271 · CONT IN AID-CONST	
271.1 · CONTR IN AID-CONST	2,421,878.40
271.2 · ACCUMULATED AMORTIZATION-CIAC	-804,567.00
<b>Total 271 · CONT IN AID-CONST</b>	1,617,311.40
281 · DEFERRED INCOME TAXES-PUC	372,501.92
<b>Total Long Term Liabilities</b>	3,734,807.07
<b>Total Liabilities</b>	3,996,658.63
<b>Equity</b>	
201 · COMMON STOCK	6,878.00
390-1 · Additional Paid in Capital	1,100,725.01
390 · *Retained Earnings	1,260,016.32
Net Income	181,379.88
<b>Total Equity</b>	2,548,999.21
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>6,545,657.84</b>

**ROATS WATER SYSTEM INC**  
**Profit & Loss**  
 October 2019 through September 2020

	Oct '19 - Sep 20
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
461 · WATER REVENUE	
461.1 · Residential Water Sales	1,444,195.50
461.2 · Commercial Water Sales	306,210.81
461 · WATER REVENUE - Other	0.00
<b>Total 461 · WATER REVENUE</b>	<b>1,750,406.31</b>
462 · FIRE PROTECTION SALES	
462.2 · Fire Public	15,215.88
462 · FIRE PROTECTION SALES - Other	14,524.92
<b>Total 462 · FIRE PROTECTION SALES</b>	<b>29,740.80</b>
466 · Water Sales (H2O Truck, etc)	286.23
469 · BF INSTALLATION	410.00
470 · BACKFLOW DEVICE SERVICES	57,329.56
471 · MISC FEES	
471.2 · Reconnect & Shutoff Service	650.00
480 · BAD CHECK CHARGE	-14.00
471 · MISC FEES - Other	0.00
<b>Total 471 · MISC FEES</b>	<b>636.00</b>
473 · IRRIGATION REVENUE	395,729.19
475 · OTHER INCOME	194.00
<b>Total Income</b>	<b>2,234,732.09</b>
<b>Gross Profit</b>	<b>2,234,732.09</b>
<b>Expense</b>	
4000 · Reconciliation Discrepancies	0.09
408 · PROPERTY TAX	
408.1 · Property Tax - DOM 100%	0.00
408.2 · Property Tax - Dom 75%	24,487.26
408.3 · Property Tax - Irr 25%	7,752.28
<b>Total 408 · PROPERTY TAX</b>	<b>32,239.54</b>
408.4 · Corporate Activity Tax	
401.41 · Corporate Activity Tax-Dom	4,965.00
408.42 · Corporate Activity Tax-Irr	910.00
<b>Total 408.4 · Corporate Activity Tax</b>	<b>5,875.00</b>
505 · PAYROLL TAXES	
505.1 · FICA-CO CONTRIBUTION	49,630.23
505.2 · FUTA EXPENSE	589.55
505.4 · SUTA EXPENSE	12,021.15
505.5 · W/C Hourly Contribution	142.42
<b>Total 505 · PAYROLL TAXES</b>	<b>62,383.35</b>
601 · PAYROLL EXPENSES	
601.1 401k Employee	0.00
601.2 401k Co Match	15,249.40
601 · PAYROLL EXPENSES - Other	-15.50
<b>Total 601 · PAYROLL EXPENSES</b>	<b>15,233.90</b>

## ROATS WATER SYSTEM INC

04/26/21

## Profit &amp; Loss

Accrual Basis

October 2019 through September 2020

Oct '19 - Sep 20

<b>601.3 · WAGES - DOMESTIC</b>	
601.3A · Hourly - Dom 100%	144,649.00
601.3AA · Hourly Dom 86%	85,068.80
601.3B · Overtime 100%	9,314.66
601.3BB · Overtime 86%	3,418.51
601.3C · Duty 100%	8,793.75
601.3D · Duty-D 86%	13,920.78
601.3E · Holiday - 86%	10,334.49
601.3F · Vacation 86%	20,255.58
601.3G · Sick 86%	4,956.06
601.3J · Severence pay-Domestic	1,201.98
601.3K · Salary-Domestic	41,504.60
<b>Total 601.3 · WAGES - DOMESTIC</b>	<b>343,418.21</b>
601.3H · Salary	0.00
<b>601.4 · Wages - Irrigation</b>	
601.4A · HOURLY IRRG 100%	35,850.00
601.4AA · Hourly Irrig 14%	13,847.97
601.4B · Overtime 100%	9,828.82
601.4BB · Overtime 14%	556.51
601.4C · Duty-I 14%	2,267.22
601.4D · Holiday 14%	1,630.27
601.4E · Vacation 14%	3,297.42
601.4F · Sick 14%	806.69
601.4H · Salary Irrigation	10,495.36
601.4J · Severence pay-Irrigation	195.52
<b>Total 601.4 · Wages - Irrigation</b>	<b>78,775.78</b>
<b>603 · Officer Salaries</b>	
603.1 · Officer salaries-Dom	190,395.39
603.2 · Officer Salaries-Irr	36,171.40
<b>Total 603 · Officer Salaries</b>	<b>226,566.79</b>
604-2 · EMP PENSION & BENEFIT - IRR 8%	63.36
604-4 · EMP PENSION & BENEFIT - DOM 92%	728.64
604 · EMP HEALTH INSUR - DOM 92%	99,068.89
604.1 · EMP HEALTH INSUR - IRR 8%	9,078.15
606 · UNIFORMS & MISC EE EXP-DOM 86%	722.14
606.1 · UNIFORMS&MISC EE EXP-IRR 14%	117.56
<b>611 · TELEPHONE/COMM - DOM</b>	
611.1 · Office Phones DOM 86%	2,146.35
611.2 · Cell Phones DOM 86%	9,001.04
611.3 · Answering Service DOM 86%	854.65
611.4 · Office Internet 4120 DOM 86%	742.56
611.6 · Telementary System Dom 86%	1,452.12
611.7 · Voice Messaging Dom 86%	807.53
611.8 · Internet Telemetry Dom 86%	982.67
<b>Total 611 · TELEPHONE/COMM - DOM</b>	<b>15,986.92</b>
<b>611.0 · TELEPHONE/COMM - IRR</b>	
611.01 · Office Phones - IRR 14%	349.39
611.02 · Cell Phones -IRR 14%	1,465.29
611.03 · Answering Service - IRR 14%	139.16
611.04 · Office Internet 4120 IRR 14%	120.84
611.06 · Telementary - IRR 14%	236.40
611.07 · Voice Messaging - IRR14%	131.46
611.08 · Internet Telemetry IRR 14%	160.03
<b>Total 611.0 · TELEPHONE/COMM - IRR</b>	<b>2,602.57</b>



## ROATS WATER SYSTEM INC

04/26/21

## Profit &amp; Loss

Accrual Basis

October 2019 through September 2020

	Oct '19 - Sep 20
<b>614 · WATER PURCHASED DOMESTIC</b>	
614.1 · The Pines - DOM 100%	35,150.13
614.2 · Crown Villa - DOM 100%	4,948.71
<b>Total 614 · WATER PURCHASED DOMESTIC</b>	40,098.84
<b>614.0 · WATER PURCHASED IRRIGATION</b>	
614.01 · Arnold Irrigation	36,753.14
614.02 · Deschutes River Conservatory	3,000.00
<b>Total 614.0 · WATER PURCHASED IRRIGATION</b>	39,753.14
<b>615 · POWER PURCHASED DOMESTIC</b>	
615.1 · HMP Power - DOM 100%	63,245.90
615.2 · WSR Power - DOM - 100%	26,371.67
615.3 · HMP Power - DOM 66% MT HIGH	17,754.50
615.4 · Power DOM 86-14% (0132 & 0066)	3,659.86
<b>Total 615 · POWER PURCHASED DOMESTIC</b>	111,031.93
<b>615.0 · POWER PURCHASED IRRIGATION</b>	
615.01 · IRRIGATION POWER 100% (KWINNUM)	7,567.39
615.02 · IRRIGATION POWER - 34% MT HIGH	9,146.25
615.03 · Power IRR 86-14% (0132-0066)	595.78
<b>Total 615.0 · POWER PURCHASED IRRIGATION</b>	17,309.42
<b>616 · WHEELING FEE DOM - 100%</b>	18,120.02
<b>617.1 · UTILITIES - DOMESTIC</b>	
617.2 · Garbage - 86%	1,545.13
617.3 · Heating - 86%	1,138.64
<b>Total 617.1 · UTILITIES - DOMESTIC</b>	2,683.77
<b>617.4 · UTILITIES - IRRIGATION</b>	
617.01 · Garbage - 14%	251.57
617.02 · Heating - 14%	185.32
<b>Total 617.4 · UTILITIES - IRRIGATION</b>	436.89
<b>619 · OFFICE SUPPLIES - DOMESTIC</b>	
619.1 · Postage - DOM 86%	542.23
619.2 · Business Exp- DOM 86%	12,734.27
619.3 · Outside Record Storage DOM 86%	1,290.00
619.4 · Security Systems - DOM 86%	1,802.91
<b>Total 619 · OFFICE SUPPLIES - DOMESTIC</b>	16,369.41
<b>619.0 · OFFICE SUPPLIES - IRRIGATION</b>	
619.01 · Postage - IRR 14%	88.27
619.02 · Business Expense - IRR 14%	2,073.09
619.03 · Outside Record Storage IRR 14%	210.00
619.04 · Security Systems - IRR 14%	293.55
<b>Total 619.0 · OFFICE SUPPLIES - IRRIGATION</b>	2,664.91
<b>620 · MAT &amp; SUPPLY - DOMESTIC 100%</b>	
620 · MAT & SUPPLY - DOMESTIC 100% - Other	17,117.70
<b>Total 620 · MAT &amp; SUPPLY - DOMESTIC 100%</b>	17,117.70
<b>620.3 · MAT &amp; SUPPLY - IRRIGATION 100%</b>	20,059.22
<b>620.4 · MAT &amp; SUPPLY - ALLOCATED</b>	
620.04 · Domestic 86%	21,293.31
620.05 · Irrigation 14%	3,466.42
<b>Total 620.4 · MAT &amp; SUPPLY - ALLOCATED</b>	24,759.73
<b>621.1 · REPAIRS TO H2O PLANT - DOM 100%</b>	7,625.53
<b>621.2 · REPAIR TO H2O PLANT - IRR 100%</b>	7,398.76

**ROATS WATER SYSTEM INC**  
**Profit & Loss**  
 October 2019 through September 2020

	Oct '19 - Sep 20
631 · ENGINEERING CONTRACT SERV - DOM	
631 · ENGINEERING CONTRACT SERV - DOM - Other	6,472.00
Total 631 · ENGINEERING CONTRACT SERV - DOM	6,472.00
631.0 · ENGINEER-CONT SERV - IRRIGATION	
631.0 · ENGINEER-CONT SERV - IRRIGATION - Other	1,000.00
Total 631.0 · ENGINEER-CONT SERV - IRRIGATION	1,000.00
632 · ACCOUNTING CONTRACT SERV - DOM	
632.1 · Accounting Cont Serv -DOM 86%	34,098.10
Total 632 · ACCOUNTING CONTRACT SERV - DOM	34,098.10
632.0 · ACCOUNTING CONT SERV IRR	
632.01 · Accounting Cont Serv- IRR 14%	5,551.43
Total 632.0 · ACCOUNTING CONT SERV IRR	5,551.43
633 · LEGAL-CONT SERV DOMESTIC	
633.1 · Legal Cont Serv - DOM 86%	4,063.50
Total 633 · LEGAL-CONT SERV DOMESTIC	4,063.50
633.0 · LEGAL-CONT SERV IRRIGATION	
633.01 · Legal-Cont Serv IRR 14%	661.50
Total 633.0 · LEGAL-CONT SERV IRRIGATION	661.50
634 · MANAGE-CONT SERV DOMISTIC	
634.1 · Manage-Cont Serv - DOM 86%	0.00
Total 634 · MANAGE-CONT SERV DOMISTIC	0.00
634.0 · MANAGE-CONT SERV IRRIGATION	
634.01 · Manage - Cont Serv - IRR 14%	0.00
Total 634.0 · MANAGE-CONT SERV IRRIGATION	0.00
635 · TESTING-CONT SERV - DOM 100%	
635 · TESTING-CONT SERV - DOM 100% - Other	3,867.00
Total 635 · TESTING-CONT SERV - DOM 100%	3,867.00
636 · LABOR-CONT SERV DOMESTIC	
636.2 · Contract labor-100% Domestic	3,363.88
Total 636 · LABOR-CONT SERV DOMESTIC	3,363.88
637 · BILLING&COL- CONT SERV DOMESTIC	
440 · Creditcard Fees Collected	-7,655.46
637.4 · Bill & Coll - Cont Serv DOM 86%	25,126.92
Total 637 · BILLING&COL- CONT SERV DOMESTIC	17,471.46
637.0 · BILLING&COL-CONT SER IRRIGATION	
637.3 · Bill & Coll Serv Cont - IRR 14%	4,090.34
Total 637.0 · BILLING&COL-CONT SER IRRIGATION	4,090.34
639 · OTHER-CONT SERV DOM	
639.1 · Other Cont Serv - DOM 100%	995.76
639.2 · Other Cont Serv DOM 86%	12,866.10
Total 639 · OTHER-CONT SERV DOM	13,861.86
639.0 · OTHER-CONT SERV IRR	
639.01 · Other Cont Serv - IRR 100%	362.50
639.02 · Other Cont Serv Irrig 14%	2,094.47
Total 639.0 · OTHER-CONT SERV IRR	2,456.97

**ROATS WATER SYSTEM INC**  
**Profit & Loss**  
**October 2019 through September 2020**

	Oct '19 - Sep 20
<b>641 · RENTAL-PROPERTY DOMESTIC</b>	
641.1 · Rent Storage Property - DOM 86%	6,140.40
641.3 · Rental Property - DOM 86%	108,390.96
	114,531.36
<b>Total 641 · RENTAL-PROPERTY DOMESTIC</b>	<b>114,531.36</b>
<b>641.0 · RENTAL PROP - IRRIGATION</b>	
641.2 · Rental Prop Storage - IRR 14%	999.60
641.4 · Rental Property - IRR - 14%	17,645.04
	18,644.64
<b>Total 641.0 · RENTAL PROP - IRRIGATION</b>	<b>18,644.64</b>
<b>642 · RENTAL EQUIP - DOM</b>	
642.1 · Rental Equip - DOM 86%	7,686.43
	7,686.43
<b>Total 642 · RENTAL EQUIP - DOM</b>	<b>7,686.43</b>
<b>642.0 · RENTAL EQUIP - IRR</b>	
642.01 · Rental Equip - IRR 14%	1,251.27
642.02 · RENTAL EQUIPMENT 100% IRR	12,049.70
	13,300.97
<b>Total 642.0 · RENTAL EQUIP - IRR</b>	<b>13,300.97</b>
<b>643 · SMALL TOOLS - DOMESTIC</b>	
643.1 · Small Tools - DOM 86%	7,973.90
643 · SMALL TOOLS - DOMESTIC - Other	22.38
	7,996.28
<b>Total 643 · SMALL TOOLS - DOMESTIC</b>	<b>7,996.28</b>
<b>643.0 · SMALL TOOLS - IRRIGATION</b>	
643.01 · Small Tools - IRR - 14%	1,298.09
	1,298.09
<b>Total 643.0 · SMALL TOOLS - IRRIGATION</b>	<b>1,298.09</b>
<b>648 · COMPUTER/ELECTRONIC DOMESTIC</b>	
648.1 · Computer/Electronic- DOM 86%	2,671.06
	2,671.06
<b>Total 648 · COMPUTER/ELECTRONIC DOMESTIC</b>	<b>2,671.06</b>
<b>648.0 · COMPUTER/ELECTRONIC IRRIGATION</b>	
648.01 · Computer Electronic - IRR 14%	434.83
	434.83
<b>Total 648.0 · COMPUTER/ELECTRONIC IRRIGATION</b>	<b>434.83</b>
<b>649 · TRANSPORTATION - IRR</b>	
EQ01 CAT 262 Skidsteer	418.73
EQ02 KABOTA EXCAVATOR - 14%	
Repairs	15.36
	15.36
<b>Total EQ02 KABOTA EXCAVATOR - 14%</b>	<b>15.36</b>
EQ03 HATACHI EXCAVATOR - 14%	
Repair	26.22
	26.22
<b>Total EQ03 HATACHI EXCAVATOR - 14%</b>	<b>26.22</b>
EQ04 CAT 426C BACKHOE - 14%	
Repairs	210.32
	210.32
<b>Total EQ04 CAT 426C BACKHOE - 14%</b>	<b>210.32</b>
EQ05 CAT 416B Backhoe - 14%	
Repairs	7.73
	7.73
<b>Total EQ05 CAT 416B Backhoe - 14%</b>	<b>7.73</b>
EQ06 CAT 320 EXCAVATOR - 14%	
Repairs	597.97
	597.97
<b>Total EQ06 CAT 320 EXCAVATOR - 14%</b>	<b>597.97</b>

**ROATS WATER SYSTEM INC**  
**Profit & Loss**  
**October 2019 through September 2020**

04/26/21

Accrual Basis

	Oct '19 - Sep 20
EQ07 CAT 950 LOADER - 14%	
Repairs	687.31
Total EQ07 CAT 950 LOADER - 14%	687.31
EQ09 Rock Saw 14%	
Repairs	94.48
Total EQ09 Rock Saw 14%	94.48
EQ11 Rock Crusher - 14%	
Repairs	65.76
Total EQ11 Rock Crusher - 14%	65.76
EQ12 2019 Cat 315 Excavator	66.44
EQ13 SPOIL VAC - 14%	
Repairs	263.78
Total EQ13 SPOIL VAC - 14%	263.78
Network Access Fee	6.53
OFF-ROAD EQUIPMENT- FUEL	95.26
PU01 1999 FORD PU - 14%	
Fuel	117.63
Lic & Fees	17.08
Repairs	219.78
Total PU01 1999 FORD PU - 14%	354.49
PU02 2001 Ford 450 - 14%	
Fuel	282.74
Repairs	390.19
Total PU02 2001 Ford 450 - 14%	672.93
PU03 1984 DODGE PU - 14%	
Fuel	132.79
Lic & Fees	15.68
Repairs	16.86
Total PU03 1984 DODGE PU - 14%	165.33
PU04 2008 Chev PU 14%	
Fuel	282.81
Lic & Fees	17.08
Repair	43.26
Total PU04 2008 Chev PU 14%	343.15
PU05 1995 DODGE PU - 14%	
Fuel	26.41
Lic & Fees	17.08
Repairs	14.56
Total PU05 1995 DODGE PU - 14%	58.05
PU06 1998 DODGE PU - 14%	
Fuel	22.58
Lic & Fees	17.08
Repairs	43.03
Total PU06 1998 DODGE PU - 14%	82.69
PU07 2001 Ford PU - 14%	
Fuel	431.16
Repairs	88.07
Total PU07 2001 Ford PU - 14%	519.23

**ROATS WATER SYSTEM INC**  
**Profit & Loss**  
 October 2019 through September 2020

	Oct '19 - Sep 20
PU08 2012 DODGE PU - 14%	
Fuel	127.79
Repairs	19.30
PU08 2012 DODGE PU - 14% - Other	34.93
Total PU08 2012 DODGE PU - 14%	182.02
PU09 2018 Ford PU 14%	
Fuel	183.78
Repairs	57.13
Total PU09 2018 Ford PU 14%	240.91
PU10 1998 FORD SERV TRK-14% BLU	
Fuel	8.87
Lic & Fees	94.64
Repairs	18.83
Total PU10 1998 FORD SERV TRK-14% BLU	122.34
PU11 2008 FORD 450 - 14%	
Fuel	192.25
Lic & Fees	99.96
Repairs	281.47
Total PU11 2008 FORD 450 - 14%	573.68
PU12 2008 Ford Service 14%	
Fuel	137.96
Repairs	479.92
Total PU12 2008 Ford Service 14%	617.88
PU13 1975 Jeep 14%	
Repairs	201.74
Total PU13 1975 Jeep 14%	201.74
PU15 1995 Chev PU - 14%	
Fuel	114.67
Repairs	389.55
Total PU15 1995 Chev PU - 14%	504.22
TK01 1987 FREIGHTLINER - 14%	
Fuel	54.88
Lic & Fees	241.44
Repairs	345.63
Total TK01 1987 FREIGHTLINER - 14%	641.95
TK02 1979 FORD DUMP TRK - 14%	
Fuel	93.81
Lic & Fees	82.10
Repairs	127.02
Total TK02 1979 FORD DUMP TRK - 14%	302.93
TK03 1988 FRGT WATER TRK - 14%	
Repairs	146.43
Total TK03 1988 FRGT WATER TRK - 14%	146.43
TK04 1986 INTERN'L TRK - 14%	
Lic & Fees	105.98
Repairs	55.09
Total TK04 1986 INTERN'L TRK - 14%	161.07

**ROATS WATER SYSTEM INC**  
**Profit & Loss**  
 October 2019 through September 2020

	Oct '19 - Sep 20
TK05 2002 GMC VAC TRK - 14%	
Fuel	9.13
Repairs	283.09
Total TK05 2002 GMC VAC TRK - 14%	292.22
TK06 1986 PETERBUILT TRK - 14%	
Lic & Fees	229.48
Repairs	7.23
Total TK06 1986 PETERBUILT TRK - 14%	236.71
TK07 2001 Intern'l Dump Trk 14%	
Lic & Fees	138.39
Repairs	106.44
Total TK07 2001 Intern'l Dump Trk 14%	244.83
TK08 1995 FORD TRUCK - 14%	
Repairs	13.67
Total TK08 1995 FORD TRUCK - 14%	13.67
649 · TRANSPORTATION - IRR - Other	2,709.28
Total 649 · TRANSPORTATION - IRR	11,943.64
650 · TRANSPORTATION- DOM	
EQ01 CAT 262 Skidsteer	2,572.18
EQ02 KABOTA EXCAVATOR - 86%	
Repairs	131.35
Total EQ02 KABOTA EXCAVATOR - 86%	131.35
EQ03 HATACHI EXCAVATOR - 86%	
Repair	161.03
Total EQ03 HATACHI EXCAVATOR - 86%	161.03
EQ04 CAT 426C BACKHOE - 86%	
Repairs	526.22
Total EQ04 CAT 426C BACKHOE - 86%	526.22
EQ05 CAT 416B Backhoe - 86%	
Repairs	47.47
Total EQ05 CAT 416B Backhoe - 86%	47.47
EQ06 CAT 320 EXCAVATOR - 86%	
Repairs	3,673.22
Total EQ06 CAT 320 EXCAVATOR - 86%	3,673.22
EQ07 CAT 950 LOADER- 86%	
Repairs	4,238.36
Total EQ07 CAT 950 LOADER- 86%	4,238.36
EQ09 Rock Saw 86%	
Repairs	580.44
Total EQ09 Rock Saw 86%	580.44
EQ11 Rock Crusher 86%	
Repairs	403.92
Total EQ11 Rock Crusher 86%	403.92

**ROATS WATER SYSTEM INC**  
**Profit & Loss**  
 October 2019 through September 2020

	Oct '19 - Sep 20
EQ12 2019 Cat 315 Excavator	
Repairs	408.13
<b>Total EQ12 2019 Cat 315 Excavator</b>	<b>408.13</b>
EQ13 SPOIL VAC - 86%	
Repairs	1,620.31
<b>Total EQ13 SPOIL VAC - 86%</b>	<b>1,620.31</b>
Network Access Fee	33.27
OFF-ROAD EQUIPMENT - FUEL	585.14
PU01 1999 FORD PU - 86%	
Fuel	722.57
Lic & Fees	104.92
Repairs	1,350.05
<b>Total PU01 1999 FORD PU - 86%</b>	<b>2,177.54</b>
PU02 2001 Ford F450 - 86%	
Fuel	1,736.79
Repairs	2,398.15
<b>Total PU02 2001 Ford F450 - 86%</b>	<b>4,134.94</b>
PU03 1984 DODGE PU - 86%	
Fuel	815.68
Lic & Fees	96.32
Repairs	103.64
<b>Total PU03 1984 DODGE PU - 86%</b>	<b>1,015.64</b>
PU04 2008 Chev PU 86%	
Fuel	1,737.20
Lic & Fees	104.92
Repairs	265.81
<b>Total PU04 2008 Chev PU 86%</b>	<b>2,107.93</b>
PU05 1995 DODGE PU - 86%	
Fuel	162.19
Lic & Fees	104.92
Repairs	89.42
<b>Total PU05 1995 DODGE PU - 86%</b>	<b>356.53</b>
PU06 1998 DODGE PU - 86%	
Fuel	138.76
Lic & Fees	104.92
Repairs	608.35
<b>Total PU06 1998 DODGE PU - 86%</b>	<b>852.03</b>
PU07 2001 Ford PU - 86%	
Fuel	2,648.45
Repair	569.41
<b>Total PU07 2001 Ford PU - 86%</b>	<b>3,217.86</b>
PU08 2012 DODGE PU - 86%	
Fuel	785.01
Repairs	
Repairs - Other	118.61
<b>Total Repairs</b>	<b>118.61</b>
PU08 2012 DODGE PU - 86% - Other	214.58
<b>Total PU08 2012 DODGE PU - 86%</b>	<b>1,118.20</b>

## ROATS WATER SYSTEM INC

04/26/21

## Profit &amp; Loss

Accrual Basis

October 2019 through September 2020

	Oct '19 - Sep 20
PU09 2018 Ford PU 86%	
Fuel	1,128.94
Repairs	756.83
Total PU09 2018 Ford PU 86%	1,885.77
PU10 1998 FORD SERV TRK - 86%	
Fuel	54.46
Lic & Fees	581.36
Repairs	115.66
Total PU10 1998 FORD SERV TRK - 86%	751.48
PU11 2008 FORD 450 - 86%	
Fuel	1,116.15
Lic & Fees	614.04
Repairs	1,758.25
Total PU11 2008 FORD 450 - 86%	3,488.44
PU12 08 Ford Crane TRK 86%	
Fuel	912.32
Repairs	3,668.17
Total PU12 08 Ford Crane TRK 86%	4,580.49
PU13 1975 Jeep 86%	
Repairs	1,239.24
Total PU13 1975 Jeep 86%	1,239.24
PU15 1995 CHEV PU - 86%	
Fuel	704.36
Repairs	2,390.80
Total PU15 1995 CHEV PU - 86%	3,095.16
TK01 1987 FREIGHTLINER - 86%	
Fuel	848.94
Lic & Fees	1,482.51
Repairs	1,611.27
Total TK01 1987 FREIGHTLINER - 86%	3,942.72
TK02 1979 FORD DUMP TRUCK - 86%	
Fuel	576.24
Lic & Fees	504.35
Repairs	780.21
Total TK02 1979 FORD DUMP TRUCK - 86%	1,860.80
TK03 1988 FRGT H20 TRK - 86%	
Repair	899.38
Total TK03 1988 FRGT H20 TRK - 86%	899.38
TK04 1986 INTERN'L TRK - 86%	
Lic & Fees	651.02
Repairs	338.36
Total TK04 1986 INTERN'L TRK - 86%	989.38
TK05 2002 GMC VAC TRK - 86%	
Fuel	56.10
Repair	1,333.22
Total TK05 2002 GMC VAC TRK - 86%	1,389.32



**ROATS WATER SYSTEM INC**  
**Profit & Loss**  
**October 2019 through September 2020**

	Oct '19 - Sep 20
TK06 1986 PETERBUILT TRK - 86%	
Licenses & Fees	1,409.71
Repairs	44.37
<b>Total TK06 1986 PETERBUILT TRK - 86%</b>	<b>1,454.08</b>
TK07 2001 Intern'l Dump Trk 86%	
Lic & Fees	850.15
Repairs	685.69
<b>Total TK07 2001 Intern'l Dump Trk 86%</b>	<b>1,535.84</b>
TK08 1995 FORD TRUCK - 86%	
Repairs	84.03
<b>Total TK08 1995 FORD TRUCK - 86%</b>	<b>84.03</b>
650 · TRANSPORTATION- DOM - Other	16,238.82
<b>Total 650 · TRANSPORTATION- DOM</b>	<b>73,396.66</b>
656 · INSUR-VEHICLES DOMESTIC	
656.1 · Insur-Vehicles DOM 86%	10,670.88
<b>Total 656 · INSUR-VEHICLES DOMESTIC</b>	<b>10,670.88</b>
656.0 · INSUR-VEHICLES IRRIGATION	
656.01 · Insur - Vehicles - IRR 14%	1,737.12
<b>Total 656.0 · INSUR-VEHICLES IRRIGATION</b>	<b>1,737.12</b>
657 · INSUR-GEN LIABILITY DOMESTIC	
657.1 · Insur - Gen Liability - DOM 86%	16,074.06
<b>Total 657 · INSUR-GEN LIABILITY DOMESTIC</b>	<b>16,074.06</b>
657.0 · INSUR-GEN LIABILITY IRRIGATION	
657.01 · Insur - Gen Liability - IRR 14%	2,616.91
<b>Total 657.0 · INSUR-GEN LIABILITY IRRIGATION</b>	<b>2,616.91</b>
658 · INSUR-WORK COMP	
658.1 · Insur - Workers Comp - DOM 92%	2,270.58
658.2 · Insur - Workers Comp - IRR 8%	197.24
<b>Total 658 · INSUR-WORK COMP</b>	<b>2,467.82</b>
659 · INSUR-OTHER DOMESTIC	
659.1 · Insur - Other - DOM 86%	73.10
<b>Total 659 · INSUR-OTHER DOMESTIC</b>	<b>73.10</b>
659.0 · INSUR-OTHER IRRIGATION	
659.01 · Insur - Other - IRR 14%	11.90
<b>Total 659.0 · INSUR-OTHER IRRIGATION</b>	<b>11.90</b>
660 · ADVERTISING DOMESTIC	
660.1 · Advertising Exp - DOM	237.36
<b>Total 660 · ADVERTISING DOMESTIC</b>	<b>237.36</b>
660.0 · ADVERTISING IRRIGATION	
660.01 · Advertising Exp - IRR	38.64
<b>Total 660.0 · ADVERTISING IRRIGATION</b>	<b>38.64</b>
667 · PUC GROSS REV FEE DOMESTIC	
667.1 · PUC Gross Rev Fee - DOM 86%	6,597.78
<b>Total 667 · PUC GROSS REV FEE DOMESTIC</b>	<b>6,597.78</b>

**ROATS WATER SYSTEM INC**  
**Profit & Loss**  
**October 2019 through September 2020**

	Oct '19 - Sep 20
667.0 · PUC GROSS REV FEE IRRIGATION	
667.01 · PUC Gross Rev Fee - IRR 14%	1,074.06
<b>Total 667.0 · PUC GROSS REV FEE IRRIGATION</b>	<b>1,074.06</b>
668 · WATER RESOURCES CONSERVATION EX	
668.1 · Water Resources - Dom	2,242.79
<b>Total 668 · WATER RESOURCES CONSERVATION EX</b>	<b>2,242.79</b>
670 · Bad Debt Expense-Domestic	
670.1 · Bad debts Expense-Irrigation	310.27
670 · Bad Debt Expense-Domestic - Other	3,456.81
<b>Total 670 · Bad Debt Expense-Domestic</b>	<b>3,767.08</b>
671 · CROSS CONNECTION CONTROL - DOM	
671.1 · Program Expense - DOM	1,920.08
671.2 · Testing & Maint Serv - DOM	23,592.00
<b>Total 671 · CROSS CONNECTION CONTROL - DOM</b>	<b>25,512.08</b>
673 · TRAINING & CERT 100% DOM	2,381.01
673.0 · TRAINING & CERT 86% DOM	360.34
673.1 · TRAINING & CERT 14% IRR	58.66
675 · MISC EXPENSE DOMESTIC 86%	
675.1 · Industry Dues & Membership 86%	137.60
675.2 · Bend Stormwater Fee 86%	1,292.36
675.4 · Business Expense 86%	2,514.49
675.7 · Drinking Water Survey 100% Dom	2,625.00
<b>Total 675 · MISC EXPENSE DOMESTIC 86%</b>	<b>6,569.45</b>
675.0 · Industry Dues & Member 100% DOM	1,051.90
675.10 · MISC EXPENSE IRRIGATION 14%	
675.11 · Industry Dues & Membership 14%	22.40
675.12 · Bend Storm Water Fee's 14%	210.38
675.14 · Business Expense 14%	409.37
<b>Total 675.10 · MISC EXPENSE IRRIGATION 14%</b>	<b>642.15</b>
750 · ALLOCATION TO CAPITAL PROJECTS	
750.1 · Allocation of labor costs	-53,052.31
750.2 · Allocation of overhead costs	-7,826.10
<b>Total 750 · ALLOCATION TO CAPITAL PROJECTS</b>	<b>-60,878.41</b>
940 · Bank Charges-Dom	
940.04 · Online Billing Fee - 86%	60.20
940 · Bank Charges-Dom - Other	12,448.27
<b>Total 940 · Bank Charges-Dom</b>	<b>12,508.47</b>
940.10 · Bank Charges-Irrigation	
940.0 · Online Billing Fee - 14%	9.80
940.10 · Bank Charges-Irrigation - Other	2,026.43
<b>Total 940.10 · Bank Charges-Irrigation</b>	<b>2,036.23</b>
950 · DEPRECIATION	
950.1 · Depreciation-Dom	182,679.00
950.2 · Depreciation-Irrigation	5,225.00
<b>Total 950 · DEPRECIATION</b>	<b>187,904.00</b>
<b>Total Expense</b>	<b>1,792,907.54</b>
<b>Net Ordinary Income</b>	<b>441,824.55</b>

**ROATS WATER SYSTEM INC**  
**Profit & Loss**  
**October 2019 through September 2020**

	Oct '19 - Sep 20
<b>Other Income/Expense</b>	
<b>Other Income</b>	
419 · INTEREST INCOME	
419-1 · BOTC MM - COB PAYMENT ACCT2	222.19
420 · MM Interest-BOTC	1,557.56
421 · CD Interest-BOTC	3,034.00
423 · Past Due Interest	507.23
425 · SV CD (WK&WC )	1,527.07
419 · INTEREST INCOME - Other	0.00
<b>Total 419 · INTEREST INCOME</b>	<b>6,848.05</b>
419.1 · DIVIDEND INCOME	0.00
441 · Deposits Collected	0.00
444 · City Franchise Fee Collected	88,903.00
447 · PRIOR YEAR ADJUSTMENTS	-16,515.00
462.1 · FIRE REC1.00 SQFT-CIAC	0.00
465 · WATER METER NEW SERVICE-CIAC	0.00
468 · RESIDENTIAL DEVELOPMENT FEE-CIA	0.00
<b>Total Other Income</b>	<b>79,236.05</b>
<b>Other Expense</b>	
409 · INCOME TAXES	
409.6 · FEDERAL INCOME TAX	
409.1 · FEDERAL INCOME TAX-CURRENT	107,000.00
409.2 · FEDERAL INCOME TAX - DEFERRED	7,037.00
<b>Total 409.6 · FEDERAL INCOME TAX</b>	<b>114,037.00</b>
409.7 · STATE INCOME TAX	
409.3 · STATE INCOME TAX -CURRENT	37,000.00
409.4 · STATE INCOME TAX - DEFERRED	0.00
<b>Total 409.7 · STATE INCOME TAX</b>	<b>37,000.00</b>
<b>Total 409 · INCOME TAXES</b>	<b>151,037.00</b>
410 · PENALTIES	
410.1 · PENALTIES - DOM	711.82
410.2 · PENALTIES - IRR	115.88
<b>Total 410 · PENALTIES</b>	<b>827.70</b>
427 · INTEREST EXPENSE	
427.1 · CofB-Juniper Utility-Contract	91,000.32
433 · Roats Loan	6,636.42
427 · INTEREST EXPENSE - Other	263.28
<b>Total 427 · INTEREST EXPENSE</b>	<b>97,900.02</b>
446 · Deposit Refunds	0.00
482 · City Franchise Paid	88,903.00
995 · SUSPENSE	
995 · SUSPENSE - Other	0.00
<b>Total 995 · SUSPENSE</b>	<b>0.00</b>
998 · GAIN/LOSS ON ASSET DEPOSITION	1,013.00
<b>Total Other Expense</b>	<b>339,680.72</b>
<b>Net Other Income</b>	<b>-260,444.67</b>
<b>Net Income</b>	<b>181,379.88</b>

WATER UTILITY TESTIMONY  
QUESTION 34

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ADDITIONS TO PLANT  
INCLUDES ASSETS AFTER  
9/30/2015

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STRUCTURES AND IMPROVEMENTS

2017 Shop Yard Fence	Sep 2017	21,540	
Engineering Study	Jun 2016	8,251	
160 FT of 6' Slat Fence	Mar 2018	1,128	
Office Remodel	Sep 2018	31,072	
400 Amp service shop building	May 2019	8,221	
Gutter replacement	Jul 2020	2,145	
		<u>72,357</u>	72,357

POWER GENERATION EQUIPMENT

Used 300DCFB Cummins Generator	Sep 2018	34,500	
Genset 209 KW Generator	Jun 2018	12,905	
Woodside Ranch 400 Amp Service Generator	Sep 2018	36,059	
	Aug 2019	12,952	
Line Upgrade	Mar 2019	5,882	
100K Generator	Mar 2019	15,922	
WSR Generator Phase #2 project	May 2020	16,874	
		<u>135,094</u>	135,094

PUMPING EQUIPMENT

Pump & motor Phase 1 Woodside	Apr 2020	9,766	
Brookwood pump	Jun 2020	7,917	
		<u>17,683</u>	17,683

TRANSMISSION AND DISTRIBUTION MAINS

2016-17 Juniper Tie-in	Jun 2017	58,349	
2017 Country Club Tie-in	Jul 2017	8,838	
RWS Capacity Analysis	Jun 2017	3,141	
2015-16 Powers Storage Job	Jun 2016	2,100	
Shire Pipe Installation	Oct 2018	2,337	
Holiday Inn Job	Jul 2019	5,036	
Waterbrook Subdivision	Feb 2020	32,388	
Crown Villa Irrigation project	May 2020	32,727	
		<u>144,916</u>	144,916

#### OFFICE FURNITURE AND EQUIPMENT

Computer	Nov 2015	699	
Desk	Sep 2016	1,376	
Bekant Corner Desk w/ Galant filing drawers	Oct 2017	1,575	
Corner Desk with Galant Cobo w/ filling	Oct 2017	1,680	
Microsoft wireless desktop & Monitor	Nov 2017	1,233	
Bekant Corner Table w/ Galant drawers	Apr 2018	1,366	
Ductless heater & Wiring	Oct 2018	4,749	
Desk Set	Apr 2019	1,145	
Security system	Sep 2019	4,935	
All in one printer front office	Sep 2020	550	
		<u>19,308</u>	19,308

#### TRANSPORTATION EQUIPMENT

2001 Ford F-450 Utility Truck	Feb 2017	10,900	
Service truck	Sep 2017	23,080	
Used Pickup	Jun 2016	3,100	
Transfer Tub	Jun 2018	3,000	
Steel Dump Insert and Cab Protector	May 2018	3,799	
2008 Chev Silverado 1500	Aug 2018	9,394	
2018 F-15 4WD Supercrew	Aug 2018	33,470	
2018 F-15 4WD Supercrew	Oct 2018	35,418	
Trailer for Crusher	Jul 2019	19,956	
Flat bed pull trailer	Jul 2019	5,479	
2001 International Dump Truck	Sep 2019	37,500	
2008 F450 Service Truck	Sep 2019	37,000	
		<u>222,096</u>	222,096

#### TOOLS, SHOP AND GARAGE EQUIPMENT

Snowblower	Jan 2017	900	
Shop racks	Mar 2017	1,200	
Gas tanks & fittings	Jul 2017	1,250	
Underground Locator	Jul 2018	16,845	
Chainsaw	May 2019	1,300	
Fuel tank On road Diesel	May 2019	2,620	
Air Compressor	Jul 2019	1,836	
Stop-Go Lite	Apr 2019	502	
Air Compressor	Jul 2019	1,250	
Hougen Mag Drill	Jul 2019	1,746	
Fan for shop	Jul 2019	250	
Husqvarna walk behind saw	Feb 2020	3,095	
Forks	Mar 2020	1,000	

Shop heater	Mar 2020	4,618	
Truck ramps	Jun 2020	761	
Toliet Trailer	Aug 2020	3,995	
Aluminum PU Tool box Grants truck	Sep 2020	829	
		<u>43,997</u>	43,997

#### SERVICES

Juniper Tie-In	Jun-17	<u>780</u>	780
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#### POWER OPERATED EQUIPMENT

Snowblade	Nov 2016	2,935	
Ditch Witch	Sep 2017	659	
Ditch Witch FX20 Vact Unit w/ Tank	Oct 2017	34,750	
2015 John Deere Tractor w/ Loader	Jan 2018	29,000	
Rock Crusher	Apr 2018	58,375	
Improvements to Rock crusher	Jun 2019	7,116	
Pallet Forks for John Deere	Sep 2019	864	
Vermeer RTX Trencher	Sep 2019	135,500	
Cat 315F Excavator	Sep 2019	173,400	
Rebuilt Cat engine	Nov 2019	11,574	
Improvements to Rock crusher	Jul 2020	<u>29,343</u>	
		483,516	483,516

#### COMMUNICATION EQUIPMENT

Telemetry	Jun 2016	4,149	
2016-17 Telemetry-irrigation	Jun 2017	36,592	
195M Radio for Tele System-irrigation	May 2018	3,695	
VFD Drives	Jul 2018	18,406	
VFD Drives-Irrigation	Jul 2018	7,203	
Telemetry	Sep 2018	13,076	
6 Sangonma S400 IP Phones	Mar 2018	1,134	
On Duty Cell Phone	Oct 2018	250	
Siemanes flow meter-irrigation	Jan 2019	1,500	
Anatum Geo Mobile	Aug 2019	8,367	
GPS I PAD	Aug 2019	1,840	
CB Radio for Truck	Jul 2019	<u>188</u>	
		96,400	96,400

#### ELECTRONIC/COMPUTER EQUIPMENT

Shredder	Oct 2016	230	
Monitor	Aug 2017	300	
Dell Optiplex Desktop computer	Nov 2017	912	
UNIDENTIFIED DIFFERENCE	Jan 2019	300	

Computer	Oct 2018	794	
UPS Backup Server	Jan 2019	643	
Samsung Monitor -Chucks office	Mar 2019	179	
New computers	May 2019	1,800	
Esteem Modem	Jun 2019	1,491	
Laser Jet Printer	Jul 2019	270	
1 Esteem Modem	Sep 2020	1,459	
Shop WIFI Antenna	Oct 2019	988	
2 Esteem Modums	May 2020	2,961	
Intel mini PC -Service shop	Oct 2019	574	
		<u>12,901</u>	12,901
		TOTAL ADDITIONS	<u>1,249,048</u>
		BALANCE AT LAST	
		RATE CASE	4,609,303
		TOTAL OF DISPOSITIONS	(148,704)
		BALANCE AT 9/30/20	<u><u>5,709,647</u></u>

WATER UTILITY TESTIMONY  
QUESTION 35

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ADDITIONS TO PLANT  
INCLUDES ASSETS AFTER  
9/30/2020

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	BALANCE	ADDITIONAL	
	9/30/2020	COSTS AFTER	
Work in Process	9/30/2020	9/30/2020	
COUNTRY CLUB-DOM	15,918	3,094	19,012
COUNTRY CLUB-IRR	7,822	0	7,822
BROOKSWOOD PUMP STATION	20,535	4,859	25,394
MURPHY ROAD PROJECT	58,120	135,809	193,929 *
TILlicum PUMP PROJECT	6,990	0	6,990
OTHER ASSETS		95,645	
	109,385	239,407	253,147

\* MURPHY ROAD PROJECT COMPLETED  
AS OF 02/01/21



ALLOCATION OF DEPRECIATION EXPENSE  
YEAR ENDED 9/30/20

	invested depr exp	irr depr exp	domestic	irrigation		
Structures and Improvements	5,541		4,765	776	5,541	
<b>Wells and Springs</b>	1,578		1,578	0	1,578	
<b>Power Generation Equipment</b>	4,222		4,222	0	4,222	
<b>Pumping Equipment</b>	728		728	0	728	
<b>Distribution Reservoir and Standpipes</b>	12,890		12,890	0	12,890	
<b>Transmission and Distribution Mains</b>	57,198	327	57,198	327	57,525	
<b>Services</b>	379		379	0	379	
<b>Meters and Meter Installations</b>	2,434		2,434	0	2,434	
<b>Hydrants</b>	63		63	0	63	
Office Furniture and Equipment	988		850	138	988	
Transportation Equipment	38,428		33,048	5,380	38,428	
Tools, Shop, and Garage Equipment	2,456		2,112	344	2,456	
Power Operated Equipment	48,789		41,958	6,830	48,789	
Communication Equipment	4,741	4,898	4,077	5,562	9,639	
Electronic/Computer Equipment	1,983		1,705	278	1,983	
Miscellaneous Equipment	261		224	37	261	
	182,679	5,225	168,232	19,671		
			187,904		187,904	187,904

bold 100% dom

ALLOCATION OF COST  
YEAR ENDED 9/30/20

	invested cost	irr cost	domestic	irrigation		
Structures	303,607		261,102	42,505	303,607	
<b>Wells &amp; Springs</b>	80,018		80,018	0	80,018	
<b>Power Generation Equipment</b>	135,094		135,094	0	135,094	
<b>Pumping Equipment</b>	76,397		76,397	0	76,397	
<b>Distribution Reservoirs and Standpipes</b>	500,238		500,238	0	500,238	
<b>Transmission and Distribution Mains</b>	2,819,973	32,727	2,819,973	32,727	2,852,701	
<b>Services</b>	11,376		11,376	0	11,376	
<b>Meters and Meter Installations</b>	121,611		121,611	0	121,611	
<b>Hydrants</b>	2,500		2,500	0	2,500	
Office Furniture and Equipment	26,100		22,446	3,654	26,100	
Transportation Equipment	472,099		406,005	66,094	472,099	
Tools, Shop, and Garage Equipment	82,411		70,874	11,538	82,411	
Power Operated Equipment	888,449		764,066	124,383	888,449	
Communication Equipment	53,352	48,990	45,883	56,459	102,342	
Electronic/Computer Equipment	26,082		22,430	3,651	26,082	
Miscellaneous Equipment	28,624		24,617	4,007	28,624	
	5,627,930	81,717	5,364,628	345,018		
			5,709,647		5,709,647	5,709,647

ALLOCATION OF ACCUMULATED DEPR  
YEAR ENDED 9/30/20

	invested cost	irr cost	domestic	irrigation		
Structures	133,207		133,207	0	133,207	
<b>Wells &amp; Springs</b>	51,360		51,360	0	51,360	
<b>Power Generation Equipment</b>	8,618		8,618	0	8,618	
<b>Pumping Equipment</b>	58,464		58,464	0	58,464	
<b>Distribution Reservoirs and Standpipes</b>	320,188		320,188	0	320,188	
<b>Transmission and Distribution Mains</b>	723,625	327	723,625	327	723,952	
<b>Services</b>	1,859		1,859	0	1,859	
<b>Meters and Meter Installations</b>	84,768		84,768	0	84,768	
<b>Hydrants</b>	2,474		2,474	0	2,474	
Office Furniture and Equipment	8,846		7,608	1,238	8,846	
Transportation Equipment	309,346		266,038	43,308	309,346	
Tools, Shop, and Garage Equipment	43,481		37,394	6,087	43,481	
Power Operated Equipment	492,000		423,120	68,880	492,000	
Communication Equipment	17,415	16,121	14,977	18,559	33,536	
Electronic/Computer Equipment	16,430		14,130	2,300	16,430	
Miscellaneous Equipment	28,624		24,617	4,007	28,624	
	2,300,706	16,448	2,172,446	144,708		
			2,317,154		2,317,154	2,317,154

## ASSETS DISPOSED OF SINCE LAST RATE CASE

CATEGORY	DATE ACQUIRED	YEAR	WRITE OFF COST	
<u>PUMPING EQUIPMENT</u>				
Pump Equipment	6/15	2019	43,157	SOLD
WOODSIDE PUMP NEW WELL	6/1/91	2020	15,562	REPLACED
BRROKSWOOD PUMP SET	6/1/94	2020	15,879	REPLACED
<u>DISTRIBUTION RESERVOIR</u>				
DISTRIB MAINS/STAND PIPES	6/1/74	2019	3,000	WRITE OFF
WATER TANK WOODSIDE	6/1/84	2019	3,255	NO LONGER IN SERVICE
<u>OFFICE FURNITURE AND EQUIP</u>				
DESK	6/1/81	2019	500	NO LONGER IN SERVICE
DESK & CHAIR	6/1/05	2019	1,040	NO LONGER IN SERVICE
OFFICE EQUIP	6/1/07	2019	793	NO LONGER IN SERVICE
FURNITURE	6/1/07	2019	150	NO LONGER IN SERVICE
<u>TRANSPORTATION</u>				
SERVICE TRUCK	6/1/95	2020	4,385	NO LONGER IN SERVICE
90 FORD	6/1/02	2020	17,500	NO LONGER IN SERVICE
USED PICKUP	6/1/16	2020	3,100	TRADE IN
<u>TOOLS SHOP AND GARAGE EQ</u>				
TOOLS	6/1/68	2019	218	NO LONGER IN SERVICE
TOOLS	6/1/69	2019	86	NO LONGER IN SERVICE
<u>ELECTRONIC/COMPUTER EQUIP</u>				
Office equipment	6/1/65	2019	977	NO LONGER IN SERVICE
Office equipment	6/1/65	2019	100	NO LONGER IN SERVICE
Office equipment	6/1/66	2019	151	NO LONGER IN SERVICE
Office equipment	6/1/71	2019	45	NO LONGER IN SERVICE
Misc equipment	6/1/75	2019	404	NO LONGER IN SERVICE
General equipment	6/1/76	2019	84	NO LONGER IN SERVICE
Equipment	6/1/86	2019	1,224	NO LONGER IN SERVICE
Mita copier	6/1/92	2019	4,326	NO LONGER IN SERVICE
Computer & software	6/1/93	2019	2,285	NO LONGER IN SERVICE
Laptop computer	6/1/94	2019	448	NO LONGER IN SERVICE
Printer	6/1/95	2019	1,443	NO LONGER IN SERVICE

Copier	6/1/95	2019	9,256	NO LONGER IN SERVICE
Video camera	6/1/95	2019	2,075	NO LONGER IN SERVICE
486 computer	6/1/97	2019	3,100	NO LONGER IN SERVICE
Miscrosphere computer	6/1/98	2019	1,008	NO LONGER IN SERVICE
Pentium computer	6/1/99	2019	455	NO LONGER IN SERVICE
Computer printer	6/1/01	2019	1,611	NO LONGER IN SERVICE
Computer	6/1/04	2019	2,394	NO LONGER IN SERVICE
Dell computer	6/1/04	2019	1,167	NO LONGER IN SERVICE
Dell computer	6/1/04	2019	942	NO LONGER IN SERVICE
Dell computer	6/1/05	2019	1,538	NO LONGER IN SERVICE
Computer	6/1/05	2019	200	NO LONGER IN SERVICE
Web Remote	6/1/08	2019	1,293	NO LONGER IN SERVICE
Copier	6/1/11	2019	850	NO LONGER IN SERVICE
Work Station				

MOST OF THESE DISPOSITIONS REPRESENT OUR EFFORT TO CLEAN UP OUR FIXED ASSET DETAIL. WE IDENTIFIED ASSETS THAT ARE FULLY DEPRECIATED AND ARE NO LONGER IN SERVICE.

WATER UTILITY TESTIMONY

QUESTION 37

CIAC ASSETS

9/30/2020

	DOMESTIC	IRRIGATION	TOTAL
Structures and Improvements	145,031		145,031
Wells and Springs	120,819		120,819
Pumping Equipment	170,155		170,155
Water Treatment Equipment	400		400
Transmission and Distribution Mains	783,755	318,808	1,102,563
Services	392,887		392,887
Meters and Meter Installations	167,787		167,787
Transportation Equipment	50,035		50,035
Power Operated Equipment	7,229		7,229
Miscellaneous Equipment	20,000		20,000
	<u>1,858,098</u>	<u>318,808</u>	<u>2,176,906</u>

WATER UTILITY TESTIMONY  
QUESTION 24

INDEPENDENT CONTRACTORS  
FOR YEAR ENDED 9/30/20

<u>ENGINEERING</u>	<u>DESCRIPTION OF SERVICE</u>	<u>AMOUNT PAID</u>
SUN COUNTRY ENGINEERING	SYSTEM MAPPING	5,822
PROCESS CONTROL SOLUTIONS	SYSTEM CONTROL PROGRAMMING	1,650
		<u>7,472</u>
<u>ACCOUNTING</u>		
CHARLES F PETERS CONSULTING ACCOUNTANT	ACCOUNTING SERVICES	28,488
PRICE FRONK & CO	ACCOUNTING SERVICES	11,161
		<u>39,649</u>
<u>LEGAL</u>		
BRYANT LOVLIE & JARVIS	LEGAL SERVICES	<u>4,725</u>
<u>MANAGEMENT</u>		
NONE		
<u>WATER TESTING SAMPLING</u>		
EDGE ANALYTICS, INC.	WATER TESTING	<u>3,867</u>
<u>LABOR</u>		
CERTIFIED PERSONNEL SERVICE	FLAGGING	<u>3,364</u>
<u>BILLING AND COLLECTION</u>		
BEND MAILING SERVICE	MAILING CUSTOMER BILLS	20,007
GLOBAL PAYMENTS INTERNATIONAL	CREDIT CARD PROCESSING	9,210
		<u>29,217</u>
<u>METER READING</u>		
NONE		
<u>OTHER</u>		
ADVANCED COMMERCIAL CLEANING LLC	OFFICE AND SHOP JANITORIAL	2,168
K WILLIS CONSULTING	PUC MATTERS	1,043
GSI WATER SOLUTIONS	WATER RIGHTS CONSULTING	2,243
		<u>5,454</u>

WATER UTILITY TESTIMONY Q 26  
 CALCULATION OF RATE CASE REVENUE REQUIREMENT  
 BASED ON 9/30/20 ACTUAL AMOUNTS ADJUSTED  
 FOR ANTICIPATED CHANGES

ASSET BASIS	DOMESTIC	IRRIGATION	
COST	5,364,629	345,018	5,709,647
ACCUM DEPR	(2,172,446)	(144,708)	(2,317,154)
NET	3,192,183	200,310	3,392,493
INVENTORY(SPLIT 86/14)	28,527	4,644	33,171
CASH(OP EXP/12)	108,617	26,678	135,295
DEFERRED TAX LIABILITY	(372,052)		
COST OF JOBS IN PROCESS	101,563	7,822	109,385
COST OF ASSETS AFTER 9/30/20	175,174	64,233	239,407
RATE BASE	3,234,012	303,687	3,909,751
RATE OF RETURN	8.32%	8.32%	
RATE OF RETURN	269,070	25,267	
OPERATING EXPENSES	1,303,407	320,132	
OTHER REVENUE DEDUCTS	379,332	69,930	
CALCULATED REVENUE	1,951,808	415,329	2,367,138
ACTUAL REVENUE 9/30/20	1,781,263	395,729	2,176,992
			NET
DIFF INCREASE(DECREASE)	170,545	19,600	190,146
PERCENTAGE OF REVENUE	9.57%	4.95%	8.73%
	1,839,003	PROFIT LOSS BY CLASS	
	(57,740)	BACKFLOW	
	1,781,263		

CALCULATION OF ADJUSTED OPERATING EXPENSES  
AND ALLOCATION OF EXPENSES BETWEEN DOMESTIC AND IRRIGATION

OPERATING EXPENSES	TEST YEAR	ADJUSTMENTS	PROPOSED	CROSS		
			EXPENSES	DOMESTIC	IRRIGATION CONNECTION	
Salaries & Wages- Employees	422,194	61,442	483,636	393,196	90,440	
Salaries & Wages-Officers,Directors	226,567	19,024	245,591	211,208	34,383	
Employee Pensions and Benefits	125,013	27,984	152,997	131,577	21,420	
Purchased Water	97,972		97,972	55,219	42,753	
Telephone/Communications	18,589		18,589	15,987	2,602	
Purchased Power	128,341		128,341	111,032	17,309	
Fuel for Power Production	0		0			
Utility Services	3,120		3,120	2,683	437	
Chemicals/Treatment Expense	0		0			
Office Supplies	18,522		18,522	15,929	2,593	
Postage	630		630	542	88	
Materials/Supplies	61,819	36,096	97,915	65,246	32,669	
Repairs to Water Plant	15,024		15,024	7,625	7,399	
Contractual Services-Engineering	7,472		7,472	6,472	1,000	
Contractual Services-Accounting	39,650		39,650	34,098	5,552	
Contractual Services-Legal	4,725		4,725	4,064	661	
Contractual Services-Mgmt Fees	0		0			
Contractual Services-Testing	3,867		3,867	3,867		
Contractual Services-Labor	3,364		3,364	3,364		
Contractual Services-Billing/Collect	21,562		21,562	17,471	4,091	
Rental of Building/Real Property	133,176		133,176	114,531	18,645	
Rental of Equipment	20,987		20,987	7,716	13,271	
Small Tools	9,294		9,294	7,996	1,298	
Computer/Electronic Expense	3,106		3,106	2,671	435	
Transportation Expense	85,340		85,340	73,396	11,944	
Insurance-Vehicle	12,408		12,408	10,671	1,737	
Insurance-General Liability	18,690		18,690	16,074	2,616	
Insurance-Workers' Compensation	2,468		2,468	2,271	197	
Insurance-Other	85		85	73	12	
Public Relations/Advertising Expense	276		276	241	35	
Amortization of Rate Case Expense	0		0			
Gross Revenue Fee	7,672		7,672	6,598	1,074	
Cross Connection Control Program	25,512		25,512			
Bad Debt Expense	3,767		3,767	3,457	310	
						25,512

Training and Certification Expense	2,800	2,800	2,741	59		
Consumer Confidence Report	0	0				
Allocation of Costs to Capital Projects	(60,878)	(60,878)	(60,878)			
Miscellaneous Expense	41,371	41,371	36,268	5,103		
<b>TOTAL OPERATING EXPENSES</b>	<b>1,504,505</b>	<b>144,546</b>	<b>1,649,051</b>	<b>1,303,407</b>	<b>320,132</b>	<b>25,512</b> 1,649,051

<u>OTHER REVENUE DEDUCTIONS</u>	<u>TEST YEAR</u>	<u>CROSS</u>		
		<u>DOMESTIC</u>	<u>IRRIGATION</u>	<u>CONNECTION</u>
Depreciation Expense	187,904	168,233	19,671	
Amortization of Plant/Acquisition Adj.	0	0	0	
Amortization Expense	9,823	8,448	1,375	
Taxes Other Than Income	100,498	80,764	19,734	
Federal Income Tax	114,037	92,028	22,009	
Oregon Income Tax	37,000	29,859	7,141	
Extraordinary Items Income Tax	0	0	0	0
<b>TOTAL REVENUE DEDUCTIONS</b>	<b>449,262</b>	<b>379,332</b>	<b>69,930</b>	<b>0</b> 449,262

<u>MISCELLANEOUS EXPENSES</u>				
Industry Dues and Memberships	1,212	1,190	22	
Bank Charges	14,545	12,508	2,037	
Other Contractual Charges	16,319	13,862	2,457	
Water Resources Conservation	2,243	2,243	0	
Drinking Water Survey	2,625	2,625	0	
City Storm Water Fee	1,503	1,292	211	
Business Expenses	2,103	1,808	295	
Licenses	821	740	81	
	<u>41,371</u>	<u>36,268</u>	<u>5,103</u>	<u>0</u>

NOTES

CHANGED EMPLOYEE BENEFITS TO 86/14%  
BOOK HAD BEEN MAINTAINED USING 92/8



INCOME TAXES PROPORTIONED BASED  
ON OPERATING INCOME

RECONCILE EXPENSE TO QB

OPERATING EXPENSE QB	1,792,908
DEPR	(187,904)
OTHER TAXES	<u>(100,498)</u>
	<u>1,504,506</u>

WAGE FLUCTUATION

FOR THE YEAR ENDED 9/30/19 THE ANNUAL REPORT SHOWED  
WAGES THAT WERE REDUCED BY THE AMOUNT OF  
WAGES CAPITALIZED AS PART OF CONSTRUCTION JOBS IN PROCESS

WAGES FOR ANNUAL REPORT	251,489
CAPITALIZED LABOR	<u>120,905</u>
ACTUAL WAGES -2019	<u>372,394</u>

WAGES FROM ANNUAL REPORT

2018	384,103
2020	422,194

IN THE 2020 YEAR CAPITALIZED WAGES ARE  
REFLECTED AS A NEGATIVE EXPENSE WITH  
OTHER EXPENSES. WE BELIEVE IT IS BETTER  
TO REFLECT WAGES AS GROSS SO THAT  
THE EXPENSE AMOUNT RECONCILES TO .  
PAYROLL REPORTS.

WATER UTILITY TESTIMONY  
QUESTION 28-ACCT # 601

ADJUSTED WAGES FOR PUC

	ANNUALIZE	RATE	COST OF	PROPOSED	MONTHLY		
	TERMINATIONS	NEW	CHANGE	ADJUSTED	LIVING	WAGES	MEDICAL
ROB							
DEBBIE							
THEODORE							
DAN							
GREG							
STUART*							
GRANT							
LISA							
SETH							
LYNN*							
SHIRLEY							
STACIE							
CASEY							
BILL							
SUMNER*							
	<u>648,761</u>				<u>729,227</u>		<u>11,344.29</u>
Salaries & Wages- Employees	422,194	7,117			(648,761)		136,131.48
Salaries & Wages-Officers,Directors	<u>226,567</u>	<u>(84,719)</u>	86.0%	14.0%	<u>80,466</u>		<u>108,147.00</u>
	648,761	36,419	31,321	5,099	61,442		27,984.48
					<u>19,024</u>		
					<u>80,466</u>		
*=NEW							
STUART 5/20	ACTUAL	AVG	ANNUAL	MONTHS			
FIRST 10 FULL MONTHS				10			
LYNN 6/20				9			
FIRST 9 FULL MONTHS							
SUMNER				9			
FIRST 9 FULL MONTHS							
RATE CHANGES		INCREASE	OT RATE	REG	OT		
DEBBIE	5/1/2020			HOURS	HOURS		
				1,013.0		1,013	
DAN	5/1/2020			1,149.5	47.5	6,104	

DUE TO EMPLOYEE TURN OVER DURING 2020 THERE WERE PERIODS WHEN NO PREMIUM WAS PAID RELATED TO AN OPEN POSITION. THIS ADJUSTMENT NORMALIZES THIS EXPENSE FOR THE YEAR.

TOTAL WAGES FOR NEW EMPLOYEES HAS BEEN CALCULATED BY ANNUALIZING ACTUAL WAGES INCURRED FROM FROM FIRST FULL MONTH EMPLOYEED THROUGH APRIL 2021.

RATE CHANGE AMOUNTS IS CALCULATED BY MULTIPLYING RATE INCREASE TIMES HOURS WORKED IN TEST YEAR PRIOR TO INCREASE IN RATE.

ADJUSTMENT TO MEDICAL INSURANCE EXPENSE CALCULATED BY MULTIPLYING CURRENT PREMIUM TIMES 12 MONTHS ADJUSTMENT IS AMOUNT OF CALCULATED PREMIUM MINUS TEST YEARS ACTUAL EXPENSE.



ROATS WATER SYSTEM, INC.

RECONCILIATION OF WAGES PER BOOKS TO  
WAGES REPORTED ON ANNUAL REPORT

WAGES PER COMPANY BOOKS	9/30/2018	9/30/2019	9/30/2020
WAGES-DOMESTIC	285,428	299,242	343,418
SALARY	216,231	221,389	
WAGES-IRRIGATION	91,197	73,152	78,776
OFFICER SALARIED			226,567
	592,856	593,783	648,761

WAGES REPORTED ON ANNUAL REPORT			
SALARIES & WAGES-EMPLOYEES	384,103	251,489	422,194
SALARIES & WAGES- OFFICERS	216,231	221,389	226,567
	600,334	472,878	648,761

CORRECTIONS

PAYROLL EXPENSES INCLUDED IN WAGES IN ERROR. SHOULD HAVE BEEN INCLUDED WITH EMPLOYEE BENEFITS	(7,478)		
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WAGES REPORTED ON ANNUAL REPORT WERE REDUCED BY AMOUNT OF WAGES CAPITALIZED IN CONNECTION WITH PROJECTS CONSTRUCTED BY WATER WATER COMPANY. SUBSEQUENT YEAR CAPITALIZED LABOR SHOWN AS A NEGATIVE EXPENSE ITEM.		120,905	
CORRECTED BALANCE	592,856	593,783	648,761

USING CORRECTED BALANCE WILL ALLOW FOR A MORE ACCURATE  
COMPARATIVE ANALYSIS OF WAGE EXPENSES  
OVER THE PAST 3 FISCAL YEARS

CALCULATION OF MATERIAL COST  
NORMALIZATION

FISCAL YEAR ENDED	09/30/20	09/30/19	09/30/18	
MATERIAL 100% DOM	17,118	53,587	66,404	
MATERIAL 100% IRR	20,059	44,170	23,950	
MATERIAL ALLOCATED	24,760	19,838	24,213	
	61,937	117,595	114,567	294,099
			DIV BY	3
			AVERAGE	98,033
			TEST YEAR EXPENSE	<u>61,937</u>
				<u>36,096</u>

WATER UTILITY TESTIMONY  
QUESTION 28-ACCT # 407

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FROM 2016 RATE CASE	6 YEARS	
	TOTAL	ANNUAL
METER CHANGE OUT	58,938	9,823

ANNUAL AMORTIZATION

2016	9,823
2017	9,823
2018	9,823
2019	9,823
2020	<b>9,823</b>
2021	9,823
	<hr/>
	58,938

COST OF CAPITAL

9/30/2020

			COST	WEIGHTED COST
DEBT				
WK ROATS	160,000	4.09%	7.00%	0.29%
CITY OF BEND	1,400,000	35.81%	6.50%	2.33%
	<u>1,560,000</u>	39.90%		
EQUITY	2,349,751	60.10%	9.50%	5.71%
RATE BASE	<u>3,909,751</u>	100.00%		
			RATE OF RETURN	8.32%
			LAST RATE CASE	7.91%

BOOK NET INCOME  
YEAR ENDED  
9/30/2020

OPERATING INCOME 441,425

DEDUCT

INCOME TAXES 151,037  
BACK FLOW INCOME 57,330  
BACK FLOW EXP (25,512)

TOTAL DEDUCTS 182,855

ADJUSTED INCOME 258,570

RATE BASE 3,909,751

ROR 6.61%

LAST RATE CASE 7.91%

DIFFERENCE 1.30%