

TO:

VIKIE MALKASIAN, ADMINISTRATOR
 REGULATORY OPERATIONS DIVISION
 PUBLIC UTILITY COMMISSION OF OREGON
 PO BOX 2148
 SALEM OR 97308-2148

FROM:

Crooked River Ranch Water Company
 P.O. Box 2319
 Terrebonne, Or 97760

BEFORE THE PUBLIC UTILITY COMMISSION OF OREGON

| | | |
|--|---|-------|
| In the Matter of Tariffs for Water Service |) | |
| in the State of Oregon filed by |) | BRIEF |
| Crooked River Ranch Water Company |) | |

Crooked River Ranch Water Company is a Domestic Nonprofit, Mutual Benefit, Member-Owned Water Company

Pursuant to Oregon Revised Statutes (OAR) 757.205 and OAR 757.220 and Commission Order No. 11-181, herewith files tariff sheets designated as PUC Oregon No. 1, Original Tariff Sheets No. 1 through 29 to become effective for service rendered on and after March 30, 2012.

The purpose of this filing is to:

- ☒ Establish rates with the Commission for the first time INCREASING the Utility's total annual revenues from \$590,323 to \$652,819, resulting in a net INCREASE of 13.16 percent. After deducting for operating expenses, the projected revenues will produce a 0.0 percent return on a rate base of \$709,491.

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 December 31st, 2011 .

Signature of owner or officer: _____

Utility Name: Crooked River Ranch Water Company

Title: Board Presidnet

Print Name: Dennis Kirk

Date: 2/13/2012

UTILITY COMPANY TESTIMONY

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

| | | | |
|------------------|-----------------------------------|---------------|--|
| A. Legal Name | Crooked River Ranch Water Company | | |
| Business Address | PO Box 2319 | | |
| City, State, Zip | Terrebonne, Or, 97760 | | |
| Phone Number | (541) 923-1041 | Emergency # | 541-382-5342 |
| Fax Number | (541) 923-5936 | Email Address | manager@crwater.com |

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

| | | | |
|------------------|-----------------------|---------------|--|
| A. Name | Frank Day | | |
| Business Address | PO Box 2319 | | |
| City, State, Zip | Terrebonne, Or, 97760 | | |
| Phone Number | (541) 923-1041 | Emergency # | (541) 279-1041 |
| Fax Number | (541) 923-5936 | Email Address | frank@crwater.com |

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

| | | | |
|---------------------|--------------------------|----------------|--|
| A. Operator Name | Avion Water (Mark Kerns) | | |
| Business Address | 60813 Parrell Rd | | |
| City, State, Zip | Bend, Or, 97701 | | |
| Phone Number | (541)382-5342 | Email Address | mark@avionwater.com |
| Certification Level | WD4 | Registration # | D-1297 |

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

| | | | |
|------------------|--|------------|----------------|
| Name | Cynthia Dillman | | |
| Firm | Crooked River Ranch Water Company | | |
| Business Address | PO Box 2319 | | |
| City, State, Zip | Terrebonne, Or, 97760 | | |
| Phone Number | (541) 923-1041 | Fax Number | (541) 923-5936 |
| Email Address | cynthia@crwater.com | | |

5 Q. PROVIDE THE FOLLOWING INFORMATION FOR ALL UTILITY OWNERS.

| | |
|----|---|
| A. | Crooked River Ranch Water Company is a mutual benefit association owned by all members. |
|----|---|

6 Q. PLEASE PROVIDE THE FOLLOWING INFORMATION FOR ALL UTILITY OFFICERS OR BOARD OF DIRECTORS.

A.

| | | | |
|------------------|--|------------|----------------|
| Legal Name | Dennis Kirk | | |
| Title | Board President | | |
| Business Address | PO Box 2319 | | |
| City, State, Zip | Terrebonne, Or, 97760 | | |
| Phone Number | (541) 923-1041 | Fax Number | (541) 923-5936 |
| Email Address | dennis@crwater.com | | |

| | | | |
|------------------|--|------------|----------------|
| Legal Name | James McCawley | | |
| Title | Vice President | | |
| Business Address | PO Box 2319 | | |
| City, State, Zip | Terrebonne, Or, 97760 | | |
| Phone Number | (541) 923-1041 | Fax Number | (541) 923-5936 |
| Email Address | archie@crwater.com | | |

A.

| | | | |
|------------------|--|------------|----------------|
| Name | Sheridan Loster | | |
| Title | Treasurer, Secretary | | |
| Business Address | PO Box 2319 | | |
| City, State, Zip | Terrebonne, Or, 97760 | | |
| Phone Number | (541) 923-1041 | Fax Number | (541) 923-5936 |
| Email Address | sherry@crwater.com | | |

| | | | |
|------------------|--|------------|----------------|
| Name | Art Crossley | | |
| Title | Board Member | | |
| Business Address | PO Box 2319 | | |
| City, State, Zip | Terrebonne, Or, 97760 | | |
| Phone Number | (541) 923-1041 | Fax Number | (541) 923-5936 |
| Email Address | art@crwater.com | | |

| | | | |
|------------------|--|------------|----------------|
| Name | Barbara Roberts | | |
| Title | Board Member | | |
| Business Address | PO Box 2319 | | |
| City, State, Zip | Terrebonne, Or, 97760 | | |
| Phone Number | (541) 923-1041 | Fax Number | (541) 923-5936 |
| Email Address | barb@crwater.com | | |

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

- A.

| |
|--|
| My affiliation with the water utility and my current responsibilities are: General Manager overseeing all operations of the company. |
|--|

8 Q. ARE YOU ENGAGED IN OTHER BUSINESS IN ADDITION TO THE WATER UTILITY? (PLEASE CHECK THE CORRECT BOX.)

- A. ☒ **No** I am not engaged in other business.

☐ **Yes** I am engaged in other business(es), they are:

| |
|------------------|
| |
|------------------|

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

A. ☒ The exhibits in this testimony were prepared by me or under my supervision.

SUMMARY OF THE UTILITY'S PROPOSED RATE REQUEST

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

A. The Utility's 2011 calendar year revenues are \$590,323. The Utility seeks a rate increase of \$75,928 or 13.16% in current annual revenues, resulting in total annual revenues of \$652,819.

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

A. The Utility is seeking this change in rates because: The current board of directors took over in November of 2010. Before that time there was no PUC Regulation. The company has now been under the PUC for 1 year and wants to be sure the rates are correct. In addition, the rate increase is necessary to cover administrative, operation, maintenance, and repair expenses and provide capital for improvements.

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 January 1, 2011 to December 31, 2011.

13 Q. **WHAT IS THE UTILITY'S AMOUNT OF RATE BASE (UTILITY PLANT MINUS ACCUMULATED DEPRECIATION AND OTHER CONTRA PLANT ACCOUNTS, PLUS WORKING CASH AND MATERIALS INVENTORY)?**

A. The Utility rate base is:

14 Q. **WHAT RATE OF RETURN ON RATE BASE (INVESTMENT) IS THE UTILITY PROPOSING IN THIS RATE PROCEEDING AND WHY?**

A. The Utility is seeking a 0.0 percent rate of return on a rate base because the company is a nonprofit organization.

SUMMARY OF THE UTILITY'S PROPOSED RATE REQUEST

15 Q. HOW IS THE UTILITY LEGALLY ORGANIZED AND IN WHAT YEAR WAS IT ORGANIZED?

A. The water Utility was legally organized on 1977, under the laws of the State of Oregon as a:
(please check one)

☐ Proprietorship

☐ Partnership

☐ Corporation

☐ LLC

☒ Other (specify) Non-Profit/Mutual Benefit

16 Q. PLEASE STATE THE YEAR THE WATER SYSTEM WAS ORIGINALLY CONSTRUCTED AND THE MONTH/YEAR IT BEGAN PROVIDING WATER SERVICE.

A. The system was originally constructed in 1973 , began providing service in 1973.

17 Q. PLEASE PROVIDE THE MONTH AND YEAR THE UTILITY WAS ACQUIRED BY ITS CURRENT OWNER(S) AND HOW IT WAS ACQUIRED.

A. In April 1977 (mo/yr), the Utility was: (check one)

☐ Purchased

☐ Constructed

☐ Received through Donation

☐ Inherited

☒ Other

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

A. ☒ **No** Oral or written contracts **do not exist** between the Utility and its owners and affiliated interests.

☐ **Yes** **PUC approved contracts do exist** between the Utility and its owners and affiliated interests. Approval found in PUC Order No. _____.

☐ **Yes** **Oral or written contracts do exist, but have not been approved by PUC**, between the Utility and its owners and affiliated interests. I have attached a copy of these contracts, along with a cover letter requesting approval of these contracts.

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

☒ **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. _____.

☐ **Filed** The Utility has filed an application for an approved service territory and it is pending.

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 4 full time and 0 part-time employees. The operation and maintenance of the water system is provided by contract services.

22 Q. PLEASE PROVIDE THE FOLLOWING INFORMATION FOR ALL EMPLOYEES. (IF A POSITION IS CURRENTLY VACANT BUT WILL BE FILLED WITHIN A YEAR, INCLUDE INFORMATION FOR THAT POSITION.)

| Employee Name | Monthly Responsibilities/Duties | Hours Per Month | Hourly Wage/ Monthly Salary |
|-----------------|---------------------------------|-----------------|-----------------------------|
| Frank Day | General Manager | 195 | \$4583 Month |
| Cynthia Dillman | Bookkeeper | 173 | \$18hr |
| Cindy Shaw | Front Office/Customer Service | 173 | \$16hr |
| Justin Kerbow | Field Tech | 173 | \$14hr |
| | | | |
| TOTAL | 4 | | |

23 Q. IS THE UTILITY PROPOSING TO ADD ANY FULL- OR PART-TIME EMPLOYEES

- A. ☒ No The Utility does not propose adding any full- or part-time employees.

24 Q. DOES THE UTILITY USE INDEPENDENT CONTRACTORS FOR LABOR, LEGAL, ACCOUNTING, MANAGEMENT, WATER TESTING, AND/OR ANY OTHER SERVICES?

☐ No The Utility **does not** contract for any services.

☒ Yes The Utility contracts for the following services:

| Type | Independent Contractor | Description of Goods or Services | Annual Charge |
|--------------|-----------------------------|--|---------------------|
| Accounting | Robert Goold | Accountant | \$4,275.00 |
| Legal | Cable Huston | Attorney | \$130,028.31 |
| Labor | | | \$0.00 |
| Management | | | \$0.00 |
| Water Tests | Umpqua Research Co | Water Sampling | \$8,225.50 |
| Other | Avion Water | Certificate Holder / Major Maintenance | \$68,219.82 |
| Other | Comm-Link | SCATA Maintenance | \$3,380.00 |
| Other | Three Creeks Computing | Computer Tech | \$7,411.08 |
| Janitorial | Clean Freaks | Office Cleaning | \$5,097.50 |
| GIS | Global Spatial Intelligence | Mapping | \$9,280.77 |
| TOTAL | | | \$235,917.98 |

25 Q. PLEASE PROVIDE THE UTILITY'S CURRENT CAPITAL STRUCTURE.

A.

| Capital Structure Components | Original Balance | Outstanding Balance | Loan Terms | Interest Rate |
|------------------------------|--------------------|---------------------|------------|---------------|
| Debt: List Lenders | | | | |
| Ally | \$23,095.40 | \$22,789.01 | 60 Month | 4.84% |
| Aly | \$27,543.70 | \$27,174.64 | 60 Month | 4.84% |
| TOTAL DEBT | \$50,639.10 | \$49,963.65 | | |

| Equity: | Balance | Rate of Return | | |
|---------------------|-----------|----------------|--|--|
| TOTAL EQUITY | ?? | 0 | | |

OPERATING REVENUES

26 Q. IN THE TABLE BELOW, PLEASE PROVIDE THE INFORMATION REQUESTED REGARDING THE UTILITY'S REVENUES:

- a. IN COLUMN C: PROVIDE THE UTILITY'S ACTUAL ANNUAL REVENUE FOR ITS CHOSEN TEST YEAR.
- b. IN COLUMN D: PROVIDE THE UTILITY'S PROPOSED ADJUSTMENTS (INCREASE OR DECREASE) TO COLUMN A FOR THE COMING YEAR FOR EACH APPLICABLE ACCOUNT.
- c. COLUMN C IS THE TOTAL OF COLUMNS A AND B.

A.

| Acct # | OPERATING REVENUE | Test Year | Proposed Adjustments | Proposed Results (C + D = E) |
|--------|--------------------------------|------------------|----------------------|------------------------------|
| A | B | C | D | E |
| 461.1 | Water Sales | \$569,425 | \$74,944 | \$644,369 |
| | Reimbursements | -\$1,645 | \$513 | -\$1,132 |
| | Cell Tower Income | \$9,810 | -\$4,641 | \$5,169 |
| | Labor | \$185 | \$41 | \$226 |
| 471 | Misc Revenues | \$2,303 | \$187 | \$2,490 |
| | Connections | \$10,246 | -\$8,549 | \$1,697 |
| | TOTAL OPERATING REVENUE | \$590,324 | \$62,495 | \$652,819 |

27 Q. PLEASE PROVIDE THE DETAIL FOR ALL INDIVIDUAL LINE ITEMS THAT MAKE UP THE TOTAL REVENUES OTHER THAN WATER SALES.

A.

| Description of Revenue Other Than Water Sales. Please specify. | Annual Amount |
|---|-----------------|
| Miscellaneous Fees (i.e. late fees, disconnections, field visits, etc.) | \$3,700 |
| Backflow Prevention Device Services (if offered) | \$0 |
| Cell Tower Income | \$5,169 |
| Labor | \$185 |
| Misc Revenues | \$2,490 |
| Connections | \$1,697 |
| TOTAL | \$13,241 |

- 28 Q IN THE TABLE BELOW, PLEASE PROVIDE THE INFORMATION: REQUESTED
- IN COLUMN C: PROVIDE THE UTILITY'S ANNUAL EXPENSE FOR ITS CHOSEN TEST YEAR, USING THE APPROPRIATE ACCOUNTS.
 - IN COLUMN D: PROVIDE THE UTILITY'S PROPOSED ADJUSTMENTS (INCREASE OR DECREASE) TO COLUMN A FOR THE COMING YEAR FOR EACH APPLICABLE
 - COLUMN E IS THE TOTAL OF COLUMNS C AND D.

| A | B | C | D | E | F | F |
|--------|--|------------------|---------------------|----------------------|--------------|------------------|
| Acct # | Operating Expenses | Test Year | Proposed Adjustment | Proposed (C + D = E) | Add NTG | TOTAL |
| 601 | Salaries and Wages - Employees | \$97,590 | \$62,725 | \$160,315 | | \$160,315 |
| 603 | Officers/Directors Salaries and Wages | | | \$0 | | \$0 |
| 604 | Employee Pension & Benefits | -\$3,384 | \$3,384 | \$0 | | \$0 |
| 610 | Purchased Water | | | \$0 | | \$0 |
| 611 | Telecommunications | \$18,799 | -\$5,599 | \$13,200 | | \$13,200 |
| 615 | Purchased Power | \$67,917 | \$6,791 | \$74,708 | | \$74,708 |
| 616 | Fuel for Power Production | | | \$0 | | \$0 |
| 617 | Utilities - Other than Power | | | \$0 | | \$0 |
| 618 | Chemicals | | | \$0 | | \$0 |
| 619 | Office Supplies Expense | \$5,601 | \$587 | \$6,188 | | \$6,188 |
| 619.1 | Postage | \$7,257 | \$243 | \$7,500 | | \$7,500 |
| 620 | Material and Supplies (O&M) | \$3,877 | \$26,123 | \$30,000 | | \$30,000 |
| 621 | Repairs to Water Plant | \$6,717 | \$283 | \$7,000 | | \$7,000 |
| 631 | Contract - Engineering | \$29 | \$5,971 | \$6,000 | | \$6,000 |
| 632 | Contract - Accounting | \$5,000 | | \$5,000 | | \$5,000 |
| 633 | Contract - Legal | \$155,961 | -\$115,961 | \$40,000 | | \$40,000 |
| 634 | Contract - Avion Contract Base | \$40,758 | \$1,242 | \$42,000 | | \$42,000 |
| 635 | Contract - Testing | \$8,336 | -\$5,454 | \$2,882 | | \$2,882 |
| 636 | Contract - Labor | \$18,759 | | \$18,759 | | \$18,759 |
| 637 | Contract - Janitorial | \$5,098 | \$1,952 | \$7,050 | | \$7,050 |
| 638 | Contract - Meter Reading | \$19,321 | \$4,879 | \$24,200 | | \$24,200 |
| 639 | Contract - Other | \$34,742 | -\$34,242 | \$500 | | \$500 |
| | Contract - Labor Professional | \$15,396 | -\$8,896 | \$6,500 | | \$6,500 |
| 642 | Rental of Equipment | \$102 | \$9,898 | \$10,000 | | \$10,000 |
| 643 | Small Tools | \$3,639 | | \$3,639 | | \$3,639 |
| 648 | Computer/Electronic (not capitalized) | \$17,907 | -\$3,423 | \$14,484 | | \$14,484 |
| 650 | Transportation Expenses | \$13,137 | -\$3,287 | \$9,850 | | \$9,850 |
| 656 | Insurance - Vehicle | \$4,918 | \$922 | \$5,840 | | \$5,840 |
| 657 | Insurance - General Liability | \$5,430 | -\$3,270 | \$2,160 | | \$2,160 |
| 658 | Insurance - Workman's Compensation | -\$154 | \$1,654 | \$1,500 | | \$1,500 |
| 659 | Insurance - Other | \$1,566 | -\$16 | \$1,550 | | \$1,550 |
| 660 | Public Relations/Advertising | \$438 | -\$238 | \$200 | | \$200 |
| | Contingency Fund | | \$6,000 | \$6,000 | | \$6,000 |
| 667 | PUC Gross Revenue Fee | \$0 | -\$34 | -\$34 | \$190 | \$156 |
| | DCVA Progrm Expense Account | | \$6,400 | \$6,400 | | \$6,400 |
| | DCVA Instalation Program | | \$70,000 | \$70,000 | | \$70,000 |
| | Sanitary Survey | \$1,011 | \$189 | \$1,200 | | \$1,200 |
| | Locates | \$192 | | \$192 | | \$192 |
| 673 | Training and Certification | \$299 | \$891 | \$1,190 | | \$1,190 |
| 674 | Consumer Confidence Reports | | \$200 | \$200 | | \$200 |
| 675 | Miscellaneous Expense (bank charges, dues, subscriptions) | \$7,377 | -\$1,377 | \$6,000 | | \$6,000 |
| | TOTAL OPERATING EXPENSE | \$563,636 | \$28,537 | \$592,173 | \$190 | \$592,363 |

28 A. Continued:

| A | B | C | D | E |
|--------|--------------------------------|-----------|---------------------|---------------------------------|
| Acct # | Other Deductions | Test Year | Proposed Adjustment | Proposed Results (C + D = E) |
| 403 | Depreciation Expense | | \$42,467 | \$42,467 |
| | Property Tax | \$542 | \$58 | \$600 |
| 407 | Payroll Tax | \$10,424 | \$6,126 | \$16,550 |
| 408 | Cell Tower Property Tax | \$842 | | \$842 |
| 409.1 | Federal Income Tax | | | \$0 |
| 409.11 | Oregon Income Tax | | | \$0 |
| 409.13 | Extraordinary Items Income Tax | | | \$0 |
| | Total Other Deductions | \$11,808 | \$48,651 | \$60,459 |
| | TOTAL DEDUCTIONS | \$575,444 | \$77,188 | \$652,632 |

29 Q. PLEASE ITEMIZE THE SEPARATE COMPONENTS OF MISCELLANEOUS EXPENSE, ACCOUNT 675, IN QUESTION 28.

| A. | Description of Miscellaneous Expenses | Annual Cost |
|----|---------------------------------------|-------------|
| | Miscellaneous Expense | \$1,637.19 |
| | Service Charges - Bank, Vendor | \$55.00 |
| | Merchant Fees | \$809.74 |
| | License & Fees | \$1,357.00 |
| | Dues & Subscriptions | \$2,913.91 |
| | | \$ |
| | | \$ |
| | TOTAL | \$6,772.84 |

UTILITY CURRENT RATES & SCHEDULES

In the following questions, please indicate the type of service and how the water is measured.

M is for Metered Service F is for Flat Service cf is for Cubic Feet g is for Gallons

30 Q. PLEASE DESCRIBE THE UTILITY'S CURRENT RATE STRUCTURES.

| CURRENT RATES FOR RESIDENTIAL SERVICE | | | | | | | | | | | | |
|---------------------------------------|--------------|---|--|---|--------------|----|--|--------|------|-------|-------|---|
| Line / Meter Size | Check One | | Current Residential Monthly Base or Flat Rate | Consumption Included in Base Rate | Check One | | Current Residential Monthly Volumetric Rate | | | | | |
| | | | | | | | Rate | | Unit | Range | | |
| All sizes | X | M | \$25.20 | 300 | | g | Tier 1 | \$0.80 | per | 100 | Up to | 0 |
| | | F | | | X | cf | Tier 2 | \$ | per | | Above | 0 |

30 A. Continued:

| CURRENT RATES FOR COMMERCIAL / INDUSTRIAL SERVICE | | | | | | | | | | | | |
|---|-----------|---|---|-----------------------------------|-----------|----|---|--------|-----|------|-------|---|
| Line / Meter Size | Check One | | Current Commercial / Industrial Monthly Base or Flat Rate | Consumption Included in Base Rate | Check One | | Current Commercial / Industrial Monthly Volumetric Rate | | | | | |
| | | | | | | | Rate | | | Unit | Range | |
| All Sizes | X | M | \$25.20 | 300 | | g | Tier 1 | \$0.80 | per | 100 | Up to | 0 |
| | | F | | | X | cf | Tier 2 | \$ | per | | Above | 0 |

30 A. Continued:

| CURRENT RATES FOR FIRE PROTECTION OR HYDRANT SERVICE | | | | |
|--|---------------|---------------------------|----------------|--------------|
| Service | # of Hydrants | Distance between Hydrants | # of Customers | Monthly Rate |
| Public Fire Protection | 0 | 0 | 0 | \$0.00 |
| Private Fire Protection | 0 | 0 | 0 | \$0.00 |
| Hydrant Maintenance | 0 | 0 | 0 | \$0.00 |
| Other | 0 | 0 | 0 | \$0.00 |

| CURRENT RATES FOR SPECIAL CONTRACTS | | |
|--|----------------------------|--------------|
| List who the contract is with & explain the monthly charges for each contract. | Check One | Monthly Rate |
| N/A | <input type="checkbox"/> M | \$0.00 |
| | <input type="checkbox"/> F | |
| | <input type="checkbox"/> M | \$0.00 |
| | <input type="checkbox"/> F | |
| | <input type="checkbox"/> M | \$0.00 |
| | <input type="checkbox"/> F | |
| | <input type="checkbox"/> M | \$0.00 |
| | <input type="checkbox"/> F | |
| | <input type="checkbox"/> M | \$0.00 |
| | <input type="checkbox"/> F | |

| CURRENT RATES FOR OTHER SERVICE NOT COVERED ABOVE | | |
|--|----------------------------|--------------|
| List the customer, type of service, & explain the monthly rates. | Check One | Monthly Rate |
| N/A | <input type="checkbox"/> M | \$0.00 |
| | <input type="checkbox"/> F | |
| | <input type="checkbox"/> M | \$0.00 |
| | <input type="checkbox"/> F | |
| | <input type="checkbox"/> M | \$0.00 |
| | <input type="checkbox"/> F | |
| | <input type="checkbox"/> M | \$0.00 |
| | <input type="checkbox"/> F | |
| | <input type="checkbox"/> M | \$0.00 |
| | <input type="checkbox"/> F | |

31 Q. PLEASE PROVIDE THE INFORMATION REQUESTED IN THE FOLLOWING TABLE FOR EACH CUSTOMER CLASS FOR THE MOST CURRENT COMPLETED YEAR.

A.

| Customer Class | # of Customers @ Beginning of Year | # of Customers @ End of Year | Total Annual Revenues | Check One | Total Annual Consumption |
|-------------------------|------------------------------------|------------------------------|-----------------------|---|--------------------------|
| Residential | 1571 | 1570 | | <input checked="" type="checkbox"/> M <input type="checkbox"/> F | |
| Commercial / Industrial | 35 | 35 | | <input checked="" type="checkbox"/> M <input type="checkbox"/> F | |
| Irrigation | | | | <input type="checkbox"/> M | |
| Other | | | | <input type="checkbox"/> F | |
| TOTAL | 1606 | 1605 | \$0.00 | | 18,766,300 |

UTILITY PROPOSED RATES & SCHEDULES

32 Q. PLEASE DESCRIBE THE UTILITY'S PROPOSED RATE STRUCTURES.

| A. PROPOSED RATES FOR RESIDENTIAL AND COMMERCIAL PREMISES WATER SERVICE | | | | | | | | | | | |
|---|-----------|---|--|-----------------------------------|-----------|----|--|--------|------|--------|---------|
| Line / Meter Size | Check One | | PROPOSED Residential Monthly Base or Flat Rate | Consumption Included in Base Rate | Check One | | PROPOSED Residential Monthly Volumetric Rate | | | | |
| | | | | | | | Rate | | Unit | Range | |
| All Sizes | X | M | \$25.08 | 0 | | g | Tier 1 | \$0.90 | per | 100 CF | Up to 0 |
| | | F | | | X | cf | Tier 2 | \$ | per | | Above 0 |

| PROPOSED RATES FOR IRRIGATION DELIVERY SERVICE | | | | | | | | | | | |
|--|-----------|---|----------|-----------------------------------|-----------|----|--------------------------|--------|------|--------|---------|
| Line / Meter Size | Check One | | PROPOSED | Consumption Included in Base Rate | Check One | | PROPOSED Volumetric Rate | | | | |
| | | | | | | | Rate | | Unit | Range | |
| All Sizes | X | M | \$0.00 | 0 | | g | Tier 1 | \$0.96 | per | 100 CF | Up to 0 |
| | | F | | | X | cf | Tier 2 | \$ | per | | Above 0 |

| PROPOSED RATES FOR NONPROFIT ORGANIZATIONS | | | | | | | | | | | |
|--|-----------|---|-----------------|----------------------|-----------|----|--------------------------|--------|------|--------|---------|
| Line / Meter | Check One | | PROPOSED | Consumption Included | Check One | | PROPOSED Volumetric Rate | | | | |
| | | | | | | | Rate | | Unit | Range | |
| All Sizes | X | M | 25.08 1st meter | 0 | | g | Tier 1 | \$0.96 | per | 100 CF | Up to 0 |
| | | F | | | X | cf | Tier 2 | \$ | per | | Above 0 |

| PROPOSED RATES FOR MULTIFAMILY DWELLING UNITS | | | | | | | | | | | |
|---|-----------|---|----------|----------------------|-----------|----|--------------------------|--------|------|--------|---------|
| Line / Meter | Check One | | PROPOSED | Consumption Included | Check One | | PROPOSED Volumetric Rate | | | | |
| | | | | | | | Rate | | Unit | Range | |
| All Sizes | X | M | \$25.08 | 0 | | g | Tier 1 | \$0.90 | per | 100 CF | Up to 0 |
| | | F | | | X | cf | Tier 2 | \$ | per | | Above 0 |

| PROPOSED RATES FOR TEMPORARY SERVICE | | | | | | | | | | | |
|--------------------------------------|-----------|---|----------|----------------------|-----------|----|--------------------------|--------|------|--------|---------|
| Line / Meter | Check One | | PROPOSED | Consumption Included | Check One | | PROPOSED Volumetric Rate | | | | |
| | | | | | | | Rate | | Unit | Range | |
| All Sizes | X | M | \$0.00 | 0 | | g | Tier 1 | \$0.96 | per | 100 CF | Up to 0 |
| | | F | | | X | cf | Tier 2 | \$ | per | | Above 0 |

| PROPOSED RATES FOR WATER HAULERS | | | | | | | | | | | |
|----------------------------------|-----------|---|----------|----------------------|-----------|----|--------------------------|--------|------|--------|---------|
| Line / Meter | Check One | | PROPOSED | Consumption Included | Check One | | PROPOSED Volumetric Rate | | | | |
| | | | | | | | Rate | | Unit | Range | |
| All Sizes | X | M | \$0.00 | 0 | | g | Tier 1 | \$0.96 | per | 100 CF | Up to 0 |
| | | F | | | X | cf | Tier 2 | \$ | per | | Above 0 |

| PROPOSED RATES FOR OTHER SERVICE NOT COVERED ABOVE | | | |
|--|-------------------------------------|---|-----------------|
| List the customer, type of service, & explain the monthly rates. | | | CF |
| Temporary Community Event Services | <input checked="" type="checkbox"/> | M | 0.96 per 100 cf |
| Commercial Water Hauler | <input checked="" type="checkbox"/> | M | 0.96 per 100 cf |
| | <input type="checkbox"/> | F | |
| | <input type="checkbox"/> | M | |
| | <input type="checkbox"/> | F | |

33 Q. IF THE UTILITY'S RATE PROPOSAL WAS ADOPTED, PLEASE SHOW THE FOLLOWING INFORMATION FOR EACH CUSTOMER CLASS AT THE SPECIFIED METER OR LINE SIZE.

A.

| Customer Class | Check One | Proposed # of Customers | Proposed Average Monthly Bill | Total Annual Consumption | Check One | Total Annual Revenues |
|------------------------------------|-----------|-------------------------|-------------------------------|--------------------------|-----------|--------------------------------------|
| Residential | Metered | 1,606 | \$33.89 | 18,766,300 | X cf | \$636,660.08 if all cust used avg |
| Commercial | Metered | 35 | \$33.89 | 919,300 | X cf | \$14,233.80 |
| Temporary/Comm Events/Water Hauler | Metered | 2 | \$320.00 | 200,534 | X cf | \$1,925.12 |
| Nonprofit | Metered | 1 | ? | ? | X cf | ? |
| Irrigation Delivery | Metered | 1 | ? | 191,664 | X cf | ? |
| Multifamily | Metered | ? | ? | ? | X cf | ? |
| TOTAL THIS PAGE | | 1,645 | | 20,077,798 | | \$652,819.00 |

43,560 US survey cf = 1 acre ft

4.4 acre feet

43,560 cf

191664 cf

33 A. Continued:

| Customer Class | Check One | Proposed # of Customers | Proposed Average Monthly Bill | Total Annual Consumption | Check One | Total Annual Revenues |
|------------------------|--|-------------------------|-------------------------------|--------------------------|---|-----------------------|
| Public Fire Protection | <input type="checkbox"/> M <input type="checkbox"/> F | | | | <input type="checkbox"/> gal <input type="checkbox"/> cf | |

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 to the water system since its last rate case or 5 years.
☐ Yes The utility has made the following improvements, additions, or extensions to its water system:

| Capital Improvement / Plant Description | Cost | Purchase Date | In-Service Date |
|---|------|---------------|-----------------|
| | | | |
| | | | |

35 Q. DOES THE UTILITY PROPOSE ANY CAPITAL IMPROVEMENTS. ADDITIONS. OR

- A. ☐ No The utility has no plans to improve the water system in the next 12 months.
☒ Yes The utility plans the following improvements, additions, or extensions to its water system:

| Capital Improvement Plans / Plant Description | Estimated Cost | Estimated In-Service Date |
|---|----------------|---------------------------|
| Create a water tower over flow area. | \$15,000.00 | Sep-12 |
| Isolation Valves on PRV's | \$35,000.00 | May-12 |
| Add 4 additional fire hydrants | \$20,000.00 | Nov-12 |
| Install 120 DCVAs per year | \$70,000.00 | |
| Control Improvments for tower and booster station | \$9,500.00 | Jun-12 |
| | | |
| | | |

36 Q. HAS THE UTILITY APPLIED FOR FUNDS FROM THE SAFE DRINKING WATER STATE REVOLVING LOAN FUND (SDWSRLF)?

A. ☐ **No** The Utility has not applied for funds from the SDWSRLF.

☒ **Yes** The Utility is in the process or has applied for funds from the SDWSRLF.

37 Q. PLEASE PROVIDE THE FOLLOWING INFORMATION ON THE UTILITY'S PLANT. YOU MAY ATTACH A PLANT / DEPRECIATION SCHEDULE. DO NOT INCLUDE UTILITY PLANT THAT WAS CONTRIBUTED, DONATED, OR GIFTED TO THE UTILITY BY DEVELOPERS OR CUSTOMERS THAT IS NOT INTENDED TO BE PAID BACK.

A.

See Depreciation/Plant Schedule Attached.

Crooked River Ranch
DOCKET NO. UW
PLANT & DEPRECIATION

CIAC
Sold

CWIP
Question

Fully Depreciated

| Acct No. | | C | D | E | F | G | H | I |
|----------|--|---------------|-------------------------|-----------------------------------|-----------------|------------------|---------------|-----------------------|
| | Account Description | Date Acquired | Utility Plant Orig Cost | Less Excess Capacity Adj to Plant | Total Adj Plant | NARUC Asset Life | Annual Deprec | Final Month of Deprec |
| 301 | Organization | | | | 0 | 0 | 0 | |
| | | | | | 0 | 0 | 0 | |
| | | | | | 0 | 0 | 0 | |
| | | | | | 0 | 0 | 0 | |
| 302 | Franchises | | | | 0 | 0 | 0 | |
| | | | | | 0 | 0 | 0 | |
| | | | | | 0 | 0 | 0 | |
| | | | | | 0 | 0 | 0 | |
| 303 | Land and Land Rights | | | | | | | |
| | Land Well #4 | Jan 1994 | 7,187 | | 7,187 | 0 | 0 | |
| | New Office/Shop Land | Mar 1997 | 20,100 | | 20,100 | 0 | 0 | |
| | Land Phase 7, Lot 133 for Future Well \$30,000 - not yet used and useful | Mar 2001 | | | 0 | 0 | 0 | |
| | Land, Phase 16, Lot 45 for Future \$31, 420 - allow 1/3 cost due to partial land for storage | Oct 2004 | 10,473 | | 10,473 | 0 | 0 | |
| 304 | Structures and Improvements | | | | | | | |
| | Cistern Fence | Jan 1990 | 2,328 | | 2,328 | 35 | 67 | Jan 2025 |
| | Cistern Fan | Jan 1992 | 217 | | 217 | 35 | 6 | Jan 2027 |
| | New Shop - Existing Building | Mar 1997 | 20,100 | | 20,100 | 35 | 574 | Mar 2032 |
| | New Shop Remodel | May 1997 | 7,233 | | 7,233 | 35 | 207 | May 2032 |
| | 98 Remodel Costs | Jun 1998 | 15,833 | | 15,833 | 35 | 452 | Jun 2033 |
| | Security Wiring | Jun 1998 | 400 | | 400 | 35 | 11 | Jun 2033 |
| | Building Costs (Changed to 25 year recovery to match loan) | Oct 1998 | 82,736 | | 82,736 | 25 | 3,309 | Oct 2023 |
| | Fence | Jul 1999 | 5,695 | | 5,695 | 35 | 163 | Jul 2034 |
| | Landscaping | Sep 1999 | 2,103 | | 2,103 | 35 | 60 | Sep 2034 |
| | Main Shop Extension | Dec 1999 | 2,000 | | 2,000 | 35 | 57 | Dec 2034 |
| | Parking Lot | Nov 2004 | 7,342 | | 7,342 | 35 | 210 | Nov 2039 |
| | Office Extension | Jan 2005 | 36,693 | | 36,693 | 35 | 1,048 | Jan 2040 |
| | Asphalt - Hap Taylor - Added by Staff - UW 120 | Jul 2006 | 1,052 | | 1,052 | 35 | 30 | Jul 2041 |
| | 6' and 4' Blocks - Hooker Creek - Added by Staff - UW 120 | Aug 2006 | 1,275 | | 1,275 | 35 | 36 | Aug 2041 |
| | Golf Course Bypass - Added by Staff - UW 120 | Dec 2006 | 19,934 | | 19,934 | 35 | 570 | Dec 2041 |
| | Blocks - Hooker Creek - Added by Staff - UW 120 | Jun 2007 | 270 | | 270 | 35 | 8 | Jun 2042 |
| | Exterior Painting Office - Langley's | Aug 2007 | 2,675 | | 2,675 | 35 | 76 | Aug 2042 |
| | Goodman Heat Pump Office - Cascade Heating | Sep 2007 | 9,243 | | 9,243 | 35 | 264 | Sep 2042 |
| | Solar Film Application Office Windows - Custom Tint | Jan 2008 | 1,140 | | 1,140 | 35 | 33 | Jan 2043 |
| | Well 2 & 4 Unit Heaters - Grainger | Feb 2010 | 1,173 | | 1,173 | 35 | 34 | Feb 2045 |
| | Cistern Unit Heater -Grainger | Mar 2010 | 500 | | 500 | 35 | 14 | Mar 2045 |
| | Fuel Tank Enclosed Carport - Coast to Coast Carports | Apr 2010 | 2,412 | | 2,412 | 35 | 69 | Apr 2045 |
| | Drainage Culvert Well #4 - ADG Excavation | Nov 2011 | 1,035 | | 1,035 | 35 | 30 | Nov 2046 |
| | Clean, Inspect and Repair Water Tower - Liquivision Technology | Nov 2011 | 5,538 | | 5,538 | 35 | 158 | Nov 2046 |
| | | | | | 0 | 35 | 0 | |
| | | | | | 0 | 35 | 0 | |
| | | | | | 0 | 35 | 0 | |
| | | | | | 0 | 35 | 0 | |
| | | | | | 0 | 35 | 0 | |
| 305 | Collecting and Impounding Reservoirs | | | | 0 | 50 | 0 | |
| | | | | | 0 | 50 | 0 | |
| | | | | | 0 | 50 | 0 | |
| | | | | | 0 | 50 | 0 | |

| | | | | | | | | |
|------------|--|----------|---------|--|---------|----|--------|----------|
| 306 | Lake, River and Other Intakes | | | | 0 | 35 | 0 | |
| | | | | | 0 | 35 | 0 | |
| | | | | | 0 | 35 | 0 | |
| | | | | | 0 | 35 | 0 | |
| 307 | Wells and Springs | | | | | | | |
| | Source of Supply - CIAC - \$113,896 | Jul 1974 | 0 | | 0 | 25 | 0 | Jun 1999 |
| | Well #2 - 95 Repairs | Sep 1995 | 23,690 | | 23,690 | 25 | 948 | Sep 2020 |
| | Well #4 | May 1996 | 397,850 | | 397,850 | 25 | 15,914 | May 2021 |
| | Well No. 2 Improvements | Mar 2004 | 2,597 | | 2,597 | 25 | 104 | Mar 2029 |
| | Well#2 - Repairs/Flex Smart Motor Controller | Sep 2010 | 6,386 | | 6,386 | 25 | 255 | Aug 2035 |
| | Well #4 - Rebuild & Replace Pump - Abbas & Avion | Apr 2011 | 17,285 | | 17,285 | 25 | 691 | Mar 2036 |
| | New Well - CWIP - (Engineer - \$22,997 & Attorney Fees - \$58,702 & Survey of Land - \$3,550) = \$85,249 - UW 120 Question prudence of attorney fees | | | | 0 | 25 | 0 | |
| | | | | | 0 | 25 | 0 | |
| | | | | | 0 | 25 | 0 | |
| | | | | | 0 | 25 | 0 | |
| | | | | | 0 | 25 | 0 | |
| 308 | Infiltration Galleries and Tunnels | | | | 0 | 25 | 0 | |
| | | | | | 0 | 25 | 0 | |
| | | | | | 0 | 25 | 0 | |
| | | | | | 0 | 25 | 0 | |
| 309 | Supply Main | | | | | | | |
| | CV Speed Control/Repair Kit - GC Systems | Aug 2008 | 554 | | 554 | 50 | 11 | Jul 2058 |
| | 2" Pressure Reducing Valve - GC Systems | Sep 2008 | 1,565 | | 1,565 | 50 | 31 | Aug 2058 |
| | CV Speed Control/Valve Position Indicator - GC Systems | Sep 2008 | 570 | | 570 | 50 | 11 | Aug 2058 |
| | Gate Valves - HD Fowler | Apr 2009 | 2,492 | | 2,492 | 50 | 50 | Mar 2059 |
| | 3 - D-040 2" Air Valve - United Pipe & Supply | May 2011 | 975 | | 975 | 50 | 20 | Apr 2061 |
| | Thrust Block Install, Air Relief Valves Mainline, Vault Install - Avion | Jun 2011 | 4,878 | | 4,878 | 50 | 98 | May 2061 |
| | 2 - D-040 2" Air Valve - United Pipe & Supply | Oct 2011 | 650 | | 650 | 50 | 13 | Sep 2061 |
| | | | | | 0 | 50 | 0 | |
| | | | | | 0 | 50 | 0 | |
| | | | | | 0 | 50 | 0 | |
| 310 | Power Generation Equipment | | | | | | | |
| | Generator | Feb 1996 | 700 | | 700 | 30 | 23 | Feb 2026 |
| | Generator | Apr 1999 | 18,500 | | 18,500 | 30 | 617 | Mar 2029 |
| | Generator Installation | Dec 1999 | 8,582 | | 8,582 | 30 | 286 | Dec 2029 |
| | Generator | Jul 2005 | 10,000 | | 10,000 | 30 | 333 | Jun 2035 |
| | | | | | 0 | 30 | 0 | |
| | | | | | 0 | 30 | 0 | |
| 311 | Pumping Equipment | | | | | | | |
| | Grainger | Feb 1999 | 388 | | 388 | 20 | 19 | Feb 2019 |
| | 300 PSI Pressure | Apr 1999 | 635 | | 635 | 20 | 32 | Mar 2019 |
| | | | | | 0 | 20 | 0 | |
| | | | | | 0 | 20 | 0 | |
| 320 | Water Treatment Equipment | | | | | | | |
| | Chlorinator - Well #4 | Mar 1999 | 2,962 | | 2,962 | 20 | 148 | Mar 2019 |
| | | | | | 0 | 20 | 0 | |
| | | | | | 0 | 20 | 0 | |
| | | | | | 0 | 20 | 0 | |
| 330 | Distribution Reservoir and Standpipes | | | | | | | |
| | Main Reservoir - CIAC - \$336,266 | Jul 1975 | 0 | | 0 | 50 | 0 | Jun 2025 |
| | Cistern - CIAC - \$92,202 | Jul 1975 | 0 | | 0 | 50 | 0 | Jun 2025 |
| | | | | | 0 | 50 | 0 | |
| | | | | | 0 | 50 | 0 | |

| | | | | | | | | |
|------------|---|----------|---|--|---|----|---|----------|
| 331 | Transmission and Distribution Mains | | | | | | | |
| | Pipes & Valves - CIAC - \$996,547 | Jul 1974 | 0 | | 0 | 50 | 0 | Jun 2024 |
| | Hummingbird Line Extension - Customer Paid - \$32,123 | Jan 2001 | 0 | | 0 | 50 | 0 | Jan 2051 |
| | Quail Line Extension - Customer Paid - \$65,907 | Oct 2001 | 0 | | 0 | 50 | 0 | Oct 2051 |
| | Chinook/Minnow - Customer Paid - \$38,526 | Dec 2002 | 0 | | 0 | 50 | 0 | Dec 2052 |
| | Chipmonk - Customer Paid - \$61,755 | Jun 2004 | 0 | | 0 | 50 | 0 | May 2054 |
| | Canary - Customer Paid - \$19,213 | Jul 2004 | 0 | | 0 | 50 | 0 | Jul 2054 |
| | Steelhead Extension - Customer Paid - \$42,767 | Jul 2004 | 0 | | 0 | 50 | 0 | Jul 2054 |
| | Peninsula Line Extension - Customer Paid - \$218,515 | Aug 2004 | 0 | | 0 | 50 | 0 | Aug 2054 |
| | Golden Mantel Extension - Customer Paid - \$12,816 | Oct 2005 | 0 | | 0 | 50 | 0 | Sep 2055 |
| | | | | | 0 | 50 | 0 | |
| | | | | | 0 | 50 | 0 | |
| | | | | | 0 | 50 | 0 | |

| | | | | | | | | |
|------------|-------------------------|----------|-------|--|-------|----|----|----------|
| 333 | Services | | | | | | | |
| | 300 psi ctb | Apr 2007 | 1,766 | | 1,766 | 30 | 59 | Apr 2037 |
| | 6" Extension for Ametek | May 2007 | 703 | | 703 | 30 | 23 | May 2037 |
| | | | | | 0 | 30 | 0 | |
| | | | | | 0 | 30 | 0 | |

| | | | | | | | | |
|------------|--|----------|-------|--|-------|----|-----|----------|
| 334 | Meters and Meter Installations | | | | | | | |
| | 511 Meters & 129 DCVs - Customer Paid - \$16,000 | Jul 1975 | 0 | | 0 | 20 | 0 | Jun 1995 |
| | 101 Meters & DCV - Customer Paid - \$5,050 | Jan 1992 | 0 | | 0 | 20 | 0 | Dec 2011 |
| | 73 Meters & DCV - Customer Paid - \$3,650 | Jan 1993 | 0 | | 0 | 20 | 0 | Dec 2012 |
| | 97 Meters & DCV - Customer Paid - \$4,850 | Jan 1994 | 0 | | 0 | 20 | 0 | Dec 2013 |
| | 189 Meters & DCV - Customer Paid - \$8,694 | Jan 1995 | 0 | | 0 | 20 | 0 | Dec 2014 |
| | 81 Meters & DCV - Customer Paid - \$3,726 | Jan 1996 | 0 | | 0 | 20 | 0 | Dec 2015 |
| | 35 Meters & Setters - Customer Paid - \$2,982 | Jan 1997 | 0 | | 0 | 20 | 0 | Dec 2016 |
| | 34 Meters & Setters - Customer Paid - \$2,897 | Jan 1998 | 0 | | 0 | 20 | 0 | Dec 2017 |
| | Meters - 2007 HD Fowler - \$2,230 - Added by Staff - UW 120 | Mar 2007 | 2,230 | | 2,230 | 20 | 112 | Mar 2027 |
| | MeterStock - Ferguson - \$8,077 - Added by Staff - UW 120 | Mar 2007 | 8,077 | | 8,077 | 20 | 404 | Mar 2027 |
| | 1 - 2" Neptune Trident 10 Meter - Oregon Meter Repair | Mar 2008 | 325 | | 325 | 20 | 16 | Feb 2028 |
| | 25 5/8x3/4 Meters - Oregon Meter Repair | Jun 2008 | 775 | | 775 | 20 | 39 | May 2028 |
| | 12 5/8x3/4 Meters - Oregon Meter Repair | Mar 2009 | 378 | | 378 | 20 | 19 | Feb 2029 |
| | 25 Meters 5/8x3/4 - Ferguson Enterprises | Oct 2009 | 655 | | 655 | 20 | 33 | Sep 2029 |
| | 20 5/8x3/4 Meters - Oregon Meter Repair | Oct 2009 | 630 | | 630 | 20 | 32 | Sep 2029 |
| | 1 - 2" Neptune Trident 10 Meter - Oregon Meter Repair | Nov 2009 | 325 | | 325 | 20 | 16 | Oct 2029 |
| | 24 5/8x3/4 Meters - Oregon Meter Repair | May 2010 | 778 | | 778 | 20 | 39 | Apr 2030 |
| | 24 5/8x3/4 Meters - Oregon Meter Repair | Aug 2010 | 756 | | 756 | 20 | 38 | Jul 2030 |
| | New Meter Hookup (Golden Mantle) - Avion | Feb 2011 | 160 | | 160 | 20 | 8 | Jan 2031 |
| | Meter Replacement (Peninsula) - Avion | Feb 2011 | 280 | | 280 | 20 | 14 | Jan 2031 |
| | New Meter Hookup (Commercial) - Avion | Mar 2011 | 80 | | 80 | 20 | 4 | Feb 2031 |
| | 10 - 5/8x3/4 Meters - Ferguson Enterprises | May 2011 | 488 | | 488 | 20 | 24 | Apr 2031 |
| | 12 - 5/8x3/4 Meters - Ferguson Enterprises | May 2011 | 544 | | 544 | 20 | 27 | Apr 2031 |
| | 2 - CTS Comp Ang Meters - Ferguson Enterprises | Oct 2011 | 130 | | 130 | 20 | 7 | Sep 2031 |
| | 12 - 5/8x3/4 Meters - United Pipe & Supply | Nov 2011 | 684 | | 684 | 20 | 34 | Oct 2031 |
| | Auto Control Translator Pack for Scada (New Meter Well#2) - United Pipe Supply | Dec 2011 | 933 | | 933 | 20 | 47 | Nov 2031 |
| | SE 6" T2 100CF Meter (Well #2) - United Pipe & Supply | Dec 2011 | 3,990 | | 3,990 | 20 | 200 | Nov 2031 |
| | SEN 100DN Act Pak (Well #4) - United Pipe & Supply | Dec 2011 | 822 | | 822 | 20 | 41 | Nov 2031 |
| | | | | | 0 | 20 | 0 | |
| | | | | | 0 | 20 | 0 | |
| | | | | | 0 | 20 | 0 | |
| | | | | | 0 | 20 | 0 | |

| | | | | | | | | |
|------------|------------------------------|----------|-----|--|-----|----|----|----------|
| 335 | Hydrants | | | | | | | |
| | Hydrant Installation - Avion | Mar 2011 | 555 | | 555 | 40 | 14 | Feb 2051 |
| | | | | | 0 | 40 | 0 | |
| | | | | | 0 | 40 | 0 | |
| | | | | | 0 | 40 | 0 | |

| | | | | | | | | |
|------------|---|--|--|--|---|----|---|--|
| 336 | Cross Connection Control (utility owned) | | | | 0 | 15 | 0 | |
| | | | | | 0 | 15 | 0 | |
| | | | | | 0 | 15 | 0 | |
| | | | | | 0 | 15 | 0 | |

| | | | | | | | | |
|------------|--------------------|--|--|--|---|----|---|--|
| 339 | Other Plant | | | | 0 | 30 | 0 | |
| | | | | | 0 | 30 | 0 | |
| | | | | | 0 | 30 | 0 | |
| | | | | | 0 | 30 | 0 | |

| | | | | | | | | |
|------------|--|----------|-------|--|-------|----|-----|----------|
| 340 | Office Furniture and Equipment | | | | | | | |
| | Office Furniture - Sold - 7/01/2006 (\$24) | Jan 1992 | 0 | | 0 | 20 | 0 | Dec 2011 |
| | Office Equipment | Jan 1992 | 3,075 | | 3,075 | 20 | 154 | Dec 2011 |
| | Office Equipment - Sold - 7/01/06 - (\$53) | Aug 1992 | 0 | | 0 | 20 | 0 | Aug 2012 |
| | Office Equipment - Sold - 7/01/06 | Apr 1993 | 0 | | 0 | 20 | 0 | Apr 2013 |
| | Office Equipment - Sold - 7/01/06 (\$8) | May 1993 | 0 | | 0 | 20 | 0 | May 2013 |
| | Office Equipment - Sold - 7/01/06 | Nov 1993 | 0 | | 0 | 20 | 0 | Nov 2013 |
| | Shop Shelves | May 1997 | 502 | | 502 | 20 | 25 | May 2017 |
| | Tables & Chairs | Oct 1998 | 1,876 | | 1,876 | 20 | 94 | Oct 2018 |
| | Stacking Chairs | Oct 1998 | 832 | | 832 | 20 | 42 | Oct 2018 |
| | Office Equipment - Sold - 07/01/06 (\$25) | Apr 2001 | 0 | | 0 | 20 | 0 | Apr 2021 |
| | Folder/Insertor | Oct 2005 | 3,850 | | 3,850 | 20 | 193 | Oct 2025 |
| | 4 - Office Chairs - Staples | Feb 2011 | 540 | | 540 | 20 | 27 | Jan 2031 |
| | | | | | 0 | 20 | 0 | |
| | | | | | 0 | 20 | 0 | |
| | | | | | 0 | 20 | 0 | |
| | | | | | 0 | 20 | 0 | |

| | | | | | | | | |
|------------|--|----------|--------|--|--------|---|-------|----------|
| 341 | Transportation Equipment | | | | | | | |
| | Pick-up - Sold - 07/01/06 | Jul 1991 | 0 | | 0 | 7 | 0 | Jun 1998 |
| | 1992 Ford Ranger Pick-up | Nov 1993 | 6,010 | | 6,010 | 7 | 859 | Nov 2000 |
| | 1993 Pick-up | Jun 1995 | 6,496 | | 6,496 | 7 | 928 | Jun 2002 |
| | Ford Ranger | Jul 1999 | 17,627 | | 17,627 | 7 | 2,518 | Jul 2006 |
| | Trailer | Jul 1999 | 3,845 | | 3,845 | 7 | 549 | Jul 2006 |
| | Diamond B Trailer | Mar 2001 | 6,595 | | 6,595 | 7 | 942 | Feb 2008 |
| | Chevrolet Silverado - Added by Staff - UW 120 | Apr 2006 | 38,923 | | 38,923 | 7 | 5,560 | Mar 2013 |
| | Chevrolet Steps - Added by Staff - UW 120 | Apr 2006 | 400 | | 400 | 7 | 57 | Mar 2013 |
| | Chevrolet Seat Covers - Added by Staff - UW 120 | Apr 2006 | 344 | | 344 | 7 | 49 | Mar 2013 |
| | Chevrolet Seat Covers - Added by Staff - UW 120 | Aug 2006 | 344 | | 344 | 7 | 49 | Jul 2013 |
| | Pup Trailer - Added by Staff - UW 120 | Sep 2006 | 465 | | 465 | 7 | 66 | Sep 2013 |
| | Chevrolet Silverado 2011 | Nov 2011 | 23,095 | | 23,095 | 7 | 3,299 | Oct 2018 |
| | Chevrolet Colorado 2012 | Nov 2011 | 27,544 | | 27,544 | 7 | 3,935 | Oct 2018 |
| | Spray on Bed Liner Chev Silverado - Central Oregon Line - X | Nov 2011 | 500 | | 500 | 7 | 71 | Oct 2018 |
| | Lumber rack, toolbox & beacon light Chev Silverado - The Truck Works | Dec 2011 | 2,499 | | 2,499 | 7 | 357 | Nov 2018 |
| | Load Binders & Mud Flaps Chev Silverado - The Truck Works | Dec 2011 | 374 | | 374 | 7 | 53 | Nov 2018 |
| | | | | | 0 | 7 | 0 | |
| | | | | | 0 | 7 | 0 | |
| | | | | | 0 | 7 | 0 | |

| | | | | | | | | |
|------------|---|----------|--------|--|--------|----|-------|----------|
| 343 | Tools, Shop, and Garage Equipment | | | | | | | |
| | Sump Trash Pump | Jul 1990 | 797 | | 797 | 15 | 53 | Jun 2005 |
| | Pipe Saw | Jul 1990 | 361 | | 361 | 15 | 24 | Jun 2005 |
| | Tools & Equipment | Jan 1992 | 778 | | 778 | 15 | 52 | Dec 2006 |
| | Shop Tools & Equipment | Jan 1993 | 1,056 | | 1,056 | 15 | 70 | Dec 2007 |
| | Backhoe | Apr 1994 | 19,500 | | 19,500 | 15 | 1,300 | Apr 2009 |
| | Dump Truck | Dec 1994 | 6,000 | | 6,000 | 15 | 400 | Dec 2009 |
| | Ackley Tool | Apr 1996 | 644 | | 644 | 15 | 43 | Apr 2011 |
| | Eyewash Station | Dec 1998 | 279 | | 279 | 15 | 19 | Nov 2013 |
| | Battery Changer | Dec 1998 | 179 | | 179 | 15 | 12 | Nov 2013 |
| | Shop Tools & Equipment | Dec 1999 | 27,280 | | 27,280 | 15 | 1,819 | Dec 2014 |
| | Backhoe | Aug 2000 | 25,000 | | 25,000 | 15 | 1,667 | Aug 2015 |
| | Crane - \$13,500 paid twice by customers. No documentation to indicate otherwise. | May 2002 | 0 | | 0 | 15 | 0 | May 2017 |
| | Dump Truck | Mar 2005 | 0 | | 0 | 15 | 0 | Mar 2020 |
| | Excavator - Sold to Rooks - \$138,488 - \$22,452 Gain | Sep 2005 | 0 | | 0 | 15 | 0 | Sep 2020 |

| | | | | | | |
|--|----------|--------|--------|----|-----|----------|
| Excavator - Hammer - \$23,400 (Not included in DR 46) | Sep 2005 | 0 | 0 | 15 | 0 | Sep 2020 |
| Dump Truck Repairs - Pacific Power Products | Feb 2008 | 11,473 | 11,473 | 15 | 765 | Jan 2023 |
| Fuel Transfer Pump & Meter | Apr 2010 | 958 | 958 | 15 | 64 | Mar 2025 |
| Air Compressor - Grainger | Jul 2010 | 2,141 | 2,141 | 15 | 143 | Jun 2025 |
| Shop Safety Supplies - Alert Safety | Jan 2011 | 218 | 218 | 15 | 15 | Dec 2025 |
| 20' Ladder - Home Depot | Apr 2011 | 203 | 203 | 15 | 14 | Mar 2026 |
| Tool Chest - Big R | Aug 2011 | 665 | 665 | 15 | 44 | Jul 2026 |
| Combo Tool Set - Western Tool Supply | Aug 2011 | 506 | 506 | 15 | 34 | Jul 2026 |
| Pressure Testing Gauges & Accessories - Pollardwater.com | Sep 2011 | 719 | 719 | 15 | 48 | Aug 2026 |
| Misc. tools, shop & garage equipment | Dec 2011 | 557 | 557 | 15 | 37 | Nov 2026 |
| | | | 0 | 15 | 0 | |
| | | | 0 | 15 | 0 | |

344 Laboratory Equipment

| | | | | | | |
|--|--|--|---|----|---|--|
| | | | 0 | 15 | 0 | |
| | | | 0 | 15 | 0 | |
| | | | 0 | 15 | 0 | |
| | | | 0 | 15 | 0 | |

345 Power Operated Equipment

| | | | | | | |
|---------------------------|----------|-------|-------|----|-----|----------|
| Power Valve Exer . & Tool | Feb 1996 | 3,995 | 3,995 | 10 | 400 | Feb 2006 |
| 12" Backhoe Bucket | Sep 2011 | 600 | 600 | 10 | 60 | Aug 2021 |
| | | | 0 | 10 | 0 | |
| | | | 0 | 10 | 0 | |

346 Communication Equipment

| | | | | | | |
|---|----------|-------|-------|----|-----|----------|
| Motorola Radio Equipment | Jun 1994 | 2,791 | 2,791 | 10 | 279 | May 2004 |
| Temp /Motion Sensor - Well #2 | Mar 1999 | 949 | 949 | 10 | 95 | Mar 2009 |
| Temp /Motion Sensor - Well #4 | Mar 1999 | 997 | 997 | 10 | 100 | Mar 2009 |
| Cellular Telephone Blocker (Scada) - Comm-Link | Mar 2007 | 609 | 609 | 10 | 61 | Feb 2017 |
| Sentridial Alarm System/Solar Panel (Scada) - Comm-Link | Aug 2008 | 1,171 | 1,171 | 10 | 117 | Jul 2018 |
| Thermocouple (Scada) - Comm Link | Dec 2009 | 368 | 368 | 10 | 37 | Nov 2019 |
| Decoder Board (Scada) - Comm Link | Aug 2010 | 533 | 533 | 10 | 53 | Jul 2020 |
| Motorola M120 40 watt 2 Channel Radio - Comm-Link | Sep 2010 | 667 | 667 | 10 | 67 | Aug 2020 |
| | | | 0 | 10 | 0 | |
| | | | 0 | 10 | 0 | |
| | | | 0 | 10 | 0 | |
| | | | 0 | 10 | 0 | |
| | | | 0 | 10 | 0 | |
| | | | 0 | 10 | 0 | |

347 Electronic/Computer Equipment

| | | | | | | |
|--|----------|-------|-------|---|-------|----------|
| Copier | Jan 1992 | 2,984 | 2,984 | 5 | 597 | Dec 1996 |
| Software - Sold - 7/1/06 (\$21) | Jan 1992 | 0 | 0 | 5 | 0 | Dec 1996 |
| Computer - Sold - 7/1/06 (\$338) | Jan 1992 | 0 | 0 | 5 | 0 | Dec 1996 |
| Computer Update - Sold - 7/01/06 (\$26) | Jan 1992 | 0 | 0 | 5 | 0 | Dec 1996 |
| Computer Mouse - Sold - 7/01/06 (\$9) | Jan 1992 | 0 | 0 | 5 | 0 | Dec 1996 |
| Computer Monitor | Sep 1994 | 999 | 999 | 5 | 200 | Sep 1999 |
| Billing Software - Sold - 7/01/06 | Sep 1994 | 0 | 0 | 5 | 0 | Sep 1999 |
| Mach Tech | Jan 1995 | 2,641 | 2,641 | 5 | 528 | Jan 2000 |
| Computer Equipment - Sold - 7/01/06 | Jun 1998 | 0 | 0 | 5 | 0 | Jun 2003 |
| Virtual Office System - Sold - 07/01/06 | Sep 1998 | 0 | 0 | 5 | 0 | Aug 2003 |
| Panasonic TV | Oct 1998 | 350 | 350 | 5 | 70 | Oct 2003 |
| VOS DP Monitor - Sold - 07/01/06 | Dec 1998 | 0 | 0 | 5 | 0 | Dec 2003 |
| Computer & Monitor - Sold - 07/01/06 | Jan 1999 | 0 | 0 | 5 | 0 | Jan 2004 |
| Camera | Apr 1999 | 1,267 | 1,267 | 5 | 253 | Apr 2004 |
| Copier - Sold - 7/01/06 | May 1999 | 0 | 0 | 5 | 0 | May 2004 |
| Canon Image Runner 2000 | Oct 2002 | 6,000 | 6,000 | 5 | 1,200 | Oct 2007 |
| Printer | Jan 2003 | 719 | 719 | 5 | 144 | Jan 2008 |
| 4-New Computers, Monitors | Sep 2004 | 9,805 | 9,805 | 5 | 1,961 | Sep 2009 |
| SCADA Computer | Nov 2004 | 1,658 | 1,658 | 5 | 332 | Nov 2009 |
| Dell Computer - Added by Staff - UW 120 | Dec 2005 | 1,411 | 1,411 | 5 | 282 | Dec 2010 |
| Photo Printer - Added by Staff - UW 120 | Jun 2006 | 242 | 242 | 5 | 48 | Jun 2011 |
| Typewriter - Added by Staff - UW 120 | Dec 2006 | 500 | 500 | 5 | 100 | Dec 2011 |
| Tribox Phone System - Added by Staff - UW 120 | Apr 2007 | 1,013 | 1,013 | 5 | 203 | Apr 2012 |
| Martin Yale Paper Jogger | Apr 2010 | 630 | 630 | 5 | 126 | Mar 2015 |
| 3-HP Computers (front desk, accounting & Sherry) | Nov 2010 | 1,500 | 1,500 | 5 | 300 | Oct 2015 |

| | | | | | | |
|---|----------|-----|-----|---|-----|----------|
| Server W/Drives | Nov 2010 | 610 | 610 | 5 | 122 | Oct 2015 |
| GIS Server | Dec 2010 | 590 | 590 | 5 | 118 | Nov 2015 |
| 5 Disk Drives For GIS Server | Dec 2010 | 390 | 390 | 5 | 78 | Nov 2015 |
| HP Pavilion dv6t Laptop - HP Home & Office Store | Feb 2011 | 520 | 520 | 5 | 104 | Jan 2016 |
| Powercom Kin-2200AP (Pwr backup-Phones & Server) Newegg | Feb 2011 | 235 | 235 | 5 | 47 | Jan 2016 |
| 6 - APC 450VA Back-UPS ES - Walmart.com | Mar 2011 | 279 | 279 | 5 | 56 | Feb 2016 |
| HP Pavilion P7-1010 & Hard Drive(Frank's Office) - Office Max | Aug 2011 | 629 | 629 | 5 | 126 | Jul 2016 |
| | | | 0 | 5 | 0 | |
| | | | 0 | 5 | 0 | |
| | | | 0 | 5 | 0 | |
| | | | 0 | 5 | 0 | |
| | | | 0 | 5 | 0 | |
| | | | 0 | 5 | 0 | |

| | | | | | | |
|--|----------|-----------|-----|-----------|----|----------|
| 348 Miscellaneous Equipment | | | | | | |
| Air Conditioner - Sold - 7/01/06 (\$9) | Jan 1992 | 0 | 0 | 10 | 0 | Dec 2001 |
| Fire Equipment | Jun 1998 | 530 | 530 | 10 | 53 | Jun 2008 |
| Equipment - Machinery | Oct 1998 | 325 | 325 | 10 | 33 | Sep 2008 |
| Equipment - Improvements | Feb 1999 | 478 | 478 | 10 | 48 | Jan 2009 |
| Equipment - Improvements | Apr 2001 | 118 | 118 | 10 | 12 | Mar 2011 |
| Shredder - Added by Staff - UW 120 | Apr 2007 | 200 | 200 | 10 | 20 | Apr 2017 |
| Ramp Closed Kit - Alert Safety | Mar 2011 | 936 | 936 | 10 | 94 | Feb 2021 |
| M-40 air Monitor - Alert Safety | Dec 2011 | 800 | 800 | 10 | 80 | Nov 2021 |
| | | | 0 | 10 | 0 | |
| | | | 0 | 10 | 0 | |
| | | | 0 | 10 | 0 | |
| | | | 0 | 10 | 0 | |
| TOTALS | | 1,090,100 | 0 | 1,090,100 | 0 | |

| | |
|--------------------------------|-----------|
| Original Plant In Service Cost | 1,090,100 |
| Less: Excess Capacity | 0 |
| "Used & Useful" Plant | 1,090,100 |
| Less Accum Depreciation | #REF! |
| NET PLANT | #REF! |

| | |
|---------------------------|-------|
| 2011 Depreciation Expense | #REF! |
|---------------------------|-------|

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

- 38 Q. PLEASE PROVIDE THE FOLLOWING INFORMATION ON THE UTILITY'S PLANT. YOU MAY ATTACH A PLANT / DEPRECIATION SCHEDULE. DO NOT INCLUDE UTILITY PLANT THAT WAS CONTRIBUTED, DONATED, OR GIFTED TO THE UTILITY BY DEVELOPERS OR CUSTOMERS THAT IS NOT INTENDED TO BE PAID BACK.

A.

| UTILITY PLANT | TEST YEAR | PROPOSED ADJUSTMENTS | PROPOSED RESULTS (B + C = D) |
|--|-------------|----------------------|------------------------------|
| A | B | C | D |
| Total Utility Plant | \$1,090,100 | \$0 | \$1,090,100 |
| SUBTRACT: Accumulated Depreciation of Utility Plant in Service | -\$566,595 | | -\$566,595 |
| SUBTRACT: Accumulated Amortization of Utility Plant In Service | | | \$0 |
| SUBTRACT: Advances for Construction | | | \$0 |
| MAKE SURE CIAC IS NOT INCLUDED | | | |
| SUBTOTAL | \$1,656,695 | \$0 | \$1,656,695 |
| ADD: Plant Material & Supplies Inventory | \$139,017 | | \$139,017 |
| ADD: Working Cash (1/12 of Total Operating Expenses) | \$46,969 | | \$46,969 |
| TOTAL | \$1,842,681 | \$0 | \$1,842,681 |

- 39 Q. DOES THE UTILITY HAVE A MASTER METER AT ITS WATER SOURCE(S)?

A. ☐ No The utility does not have a master meter at its water supply source(s).

☒ Yes The utility does meter at its water supply source(s).

Total amount of water pumped in the last calendar year was:

21,424,800

☐ gallons

☒ cubic feet

- 40 Q. DOES THE UTILITY HAVE THE CAPACITY AND WATER RIGHTS SUFFICIENT TO MEET OR EXCEED ITS DEMAND? PLEASE FILL OUT THE INFORMATION REQUESTED

A. ☒ No The utility does not have sufficient water adequately service its current customers. low:

☐ Yes The utility has the capacity to adequately serve its customers.

| UTILITY WATER SOURCE(S) | Source 1 | Source 2 | Source 3 | Source 4 |
|---|--------------|----------|----------|----------|
| Name / Identification of Source | Well #1 (#4) | Well #2 | | |
| Treatment Type, if any | None | None | | |
| Number of Intakes | N/A | N/A | | |
| Fish Screening Devices | N/A | N/A | | |
| Water Right Permit or Certification No. | G-11376 | G-11376 | | |
| Water Yield of Source Report | | | | |

* Please attach well logs

- 41 Q. PLEASE DESCRIBE THE UTILITY'S PUMPING SYSTEM FOR DISTRIBUTION, INCLUDING THE RANGE OF PRESSURE AT WHICH THE WATER IS PUMPED FROM THE SOURCE AND THE RANGE OF PRESSURE DELIVERED TO CUSTOMERS.

A. PUMPING SYSTEM

| | Source 1 | Source 2 | Source 3 | Source 4 |
|--|----------|----------|----------|----------|
| Pump Type & Horsepower | 250 | 150 | | |
| Average Daily Demand | 37,475 | 21,222 | | |
| Annual Peak Demand | 58,093 | 58,093 | | |
| Maximum Pumping Capacity | 800 GPM | 800 GPM | | |
| Range of Pressure at Pump | 75-85 | 125-145 | | |
| Range of Pressure at Customer Property | 20-55 | 20-55 | | |

42 Q. DESCRIBE THE UTILITY'S WATER STORAGE CAPACITY.

| A. UTILITY TANKS / RESERVOIRS | No. 1 | No. 2 | No. 3 | No. 4 |
|-----------------------------------|----------------|----------------|-------|-------|
| Name or Identifying Number | Water Tower | Cistern | | |
| Type (steel, concrete, pneumatic) | Steel | Concert | | |
| Capacity | 700,000 gallon | 100,000 gallon | | |
| Ground or Elevated | Ground Level | Bellow Ground | | |
| Date Installed | 1977 | 1973 | | |
| Present Condition | Good | Good | | |

SERVICE QUALITY

43 Q. PLEASE DESCRIBE THE TYPE AND NUMBER OF SERVICE PROBLEMS / COMPLAINTS THE UTILITY HAS EXPERIENCED / RECEIVED IN THE LAST CALENDAR YEAR TO DATE. AT A MINIMUM INCLUDE OUTAGES, LOW PRESSURE, CUSTOMER SERVICE, BILLING & COLLECTION AND WATER QUALITY.

A. ☐ No The water utility has not received any complaints or experienced any service problems.

☒ Yes The utility has received customer complaints and/or experienced service problems.

A summary of the complaints and service problems and the actions taken by the Utility to resolve the problems follows: Air in the water that we resolved by replacing old air release units in the system. Low water pressure, this issue as not yet been resolved but is being looked into by an engineering firm. Damage to a members home due to a water leak inside the home, they stopped paying there bill and disputed us turning thier water off due to non payment. Complant of the water company back charging a member for a meter that was connected to their property but had never been charged.

44 Q. DOES THE UTILITY HAVE ANY CURRENT SERVICE PROBLEMS IT PLANS TO CORRECT OR IMPROVE DURING THE NEXT CALENDAR YEAR?

A. ☐ No The Utility does not have any current service problems.

☒ Yes The Utility does have current service problems it plans to correct/improve in the next year.

The current service problems and the utility's plans to correct or improvement the problems are: Upgrade 4 PRV, Replace meter at Well 4, Repair 8 air release sites, Upgrade overflow area at water tower, low water pressure if the engineer feels it can be addressed within the next calender year.

45 Q. DOES THE UTILITY ROUTINELY FLUSH ITS WATER MAINS?

A. ☐ No The Utility does not have have a routine flushing schedule.

☒ Yes The Utility currently flushes its mains on a regular schedule.

The Utility's flushing schedule is as follows: Flushing takes place in the spring

46 Q. ARE THE CUSTOMERS AWARE OF THE UTILITY'S ROUTINE FLUSHING SCHEDULE, DATE AND TIME?

- A. ☒ No The customers are not aware of the Utility's routine flushing schedule.
☐ Yes The customer are aware of the date and time of the Utility's routine line flushing schedule.

47 Q. DOES THE UTILITY HAVE ANY WORKING FIRE HYDRANTS? IF YES, PLEASE PROVIDE INFORMATION REGARDING THE HYDRANTS.

- A. ☐ No The Utility does not have any fire hydrants.
☒ Yes The Utility does have fire hydrants. See information below:
The Utility has 16 fire hydrants.
The hydrants are 4000 feet apart.
The hydrants are maintained and exercised by: Crooked River Ranch Water.
The Utility has a fire insurance rating of 5.8

48 Q. IS THE UTILITY IN COMPLIANCE WITH ALL OF THE OREGON DEPARTMENT OF HUMAN SERVICES DRINKING WATER PROGRAM (DWP) REQUIREMENTS?

- A. ☒ Yes The Utility is in compliance with all DWP requirements.
☐ No The Utility is not in compliance with the all the DWP requirements.

The Utility needs to comply with:

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

- A. ☐ Yes The Utility has 200 or less customers. The customer mailing list is attached.
☒ No The Utility has over 200 customers.

50 Q. WOULD YOU LIKE TO TESTIFY REGARDING ANY OTHER ISSUES?

- A. ☒ Yes I would like to testify on other issues. (Insert additional questions and answers.)
☐ No

51 Q. IS THE UTILITY REQUESTING ANY THING ELSE IN THIS RATE CASE THAT IS NOT INCLUDED IN THE APPLICATION THUS FAR?

- A. Yes, the Utility is requesting an automatic power cost adjustment tariff; construction work in progress for improvements to the system; .

Q. DOES THIS CONCLUDE YOUR TESTIMONY?

- A. ☒ Yes
☐ No

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

NAMING RATES FOR

Crooked River Ranch Water Company

PO Box 2319

**13845 SW Commercial Loop
Terrebonne, OR 97760**

(541) 923-1041

Serving water in the vicinity of

Crooked River Ranch, Oregon

| | | | |
|--------------------------|-----------------------------------|-----------------------------------|------------|
| Issue Date / Filing Date | 02/17/2012 | Effective for Service on or after | 03/30/2012 |
| Issued By Utility | Crooked River Ranch Water Company | | |

Advice No. _____
(FOR PUC USE ONLY)

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| | | | |
|--------------------------|-----------------------------------|-----------------------------------|------------|
| Issue Date / Filing Date | 02/17/2012 | Effective for Service on or after | 03/30/2012 |
| Issued By Utility | Crooked River Ranch Water Company | | |

Advice No. _____
(FOR PUC USE ONLY)

SCHEDULE NO. 1

RESIDENTIAL/**COMMERCIAL** METERED RATES

Available: To customers of the Utility at Crooked River Ranch, Oregon, and vicinity.

Applicable: To residential and commercial premises.

Base Rate

| SERVICE METER SIZE | MONTHLY BASE RATE | USAGE ALLOWANCE | MEASURING UNIT |
|----------------------|-------------------|-----------------|---|
| 5/8 inch or 3/4 inch | \$25.08 | 0 | <input checked="" type="checkbox"/> cubic feet (cf) <input type="checkbox"/> gallons (gal) |
| 1 inch | \$25.08 | 0 | <input checked="" type="checkbox"/> cubic feet (cf) <input type="checkbox"/> gallons (gal) |
| 1½ inches | \$25.08 | 0 | <input checked="" type="checkbox"/> cubic feet (cf) <input type="checkbox"/> gallons (gal) |
| 2 inches | \$25.08 | 0 | <input checked="" type="checkbox"/> cubic feet (cf) <input type="checkbox"/> gallons (gal) |
| | \$ | | <input type="checkbox"/> cubic feet (cf) <input type="checkbox"/> gallons (gal) |

Commodity (Or Variable) Usage Rate

| | COMMODITY RATE | NO. OF UNITS | UNIT | |
|--------|----------------|--------------|---|------|
| Tier 1 | \$.90 | Per 100 | <input checked="" type="checkbox"/> cf <input type="checkbox"/> gal | None |

(Sample: \$1.00 per 1000 gallons above 3000 gallons)

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. 26, 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.

| | | | |
|--------------------------|-----------------------------------|-----------------------------------|------------|
| Issue Date / Filing Date | 02/17/2012 | Effective for Service on or after | 03/30/2012 |
| Issued By Utility | Crooked River Ranch Water Company | | |

Advice No. _____
(FOR PUC USE ONLY)

SCHEDULE NO. 2

IRRIGATION DELIVERY RATES

Available: To customers having rights to irrigation water through the Oregon Water Resources Department with the utility at Crooked River Ranch, Oregon.

Applicable: Crooked River Ranch Home Owners Association has irrigation wrights to 4.4 acre of water through the Oregon Water Resources Department Permit # G-2280

Billing Period: Monthly rates for irrigation services are charged for only the months when water is used.

IRRIGATION DELIVERY RATES

| | |
|--|------------------------|
| Water Delivery Charge Base Rate per Cubic Foot | \$.96 per 100cf |
|--|------------------------|

| | | | |
|--------------------------|-----------------------------------|-----------------------------------|------------|
| Issue Date / Filing Date | 02/17/2012 | Effective for Service on or after | 03/30/2012 |
| Issued By Utility | Crooked River Ranch Water Company | | |

Advice No. _____
(FOR PUC USE ONLY)

SCHEDULE NO. 3

Non-Profit Organizations with multiple meters

Available: To Non-Profit customers of the Utility at Crooked River Ranch, Oregon.

Applicable: To Non-Profit customers that have multiple meters.

Base Rate for first Meter

| SERVICE METER SIZE | MONTHLY BASE RATE | USAGE ALLOWANCE | MEASURING UNIT |
|----------------------|-------------------|-----------------|---|
| 5/8 inch or 3/4 inch | \$25.08 | 0 | <input checked="" type="checkbox"/> cubic feet (cf) <input type="checkbox"/> gallons (gal) |
| 1 inch | \$25.08 | 0 | <input checked="" type="checkbox"/> cubic feet (cf) <input type="checkbox"/> gallons (gal) |
| 1½ inch | \$25.08 | 0 | <input checked="" type="checkbox"/> cubic feet (cf) <input type="checkbox"/> gallons (gal) |
| 2 inch | \$25.08 | 0 | <input checked="" type="checkbox"/> cubic feet (cf) <input type="checkbox"/> gallons (gal) |
| 4 inch | \$25.08 | 0 | <input checked="" type="checkbox"/> cubic feet (cf) <input type="checkbox"/> gallons (gal) |
| 6 inch | \$25.08 | 0 | <input checked="" type="checkbox"/> cubic feet (cf) <input type="checkbox"/> gallons (gal) |
| 8 inch | \$25.08 | 0 | <input checked="" type="checkbox"/> cubic feet (cf) <input type="checkbox"/> gallons (gal) |

Commodity (Or Variable) Usage Rate

| | COMMODITY RATE | NO. OF UNITS | UNIT | |
|--------|----------------|--------------|---|--|
| Tier 1 | \$.90 | Per 100 | <input checked="" type="checkbox"/> cf <input type="checkbox"/> gal | |

(Sample: \$1.00 per 1000 gallons above 3000 gallons)

| | | | |
|--------------------------|-----------------------------------|-----------------------------------|------------|
| Issue Date / Filing Date | 02/17/2012 | Effective for Service on or after | 03/30/2012 |
| Issued By Utility | Crooked River Ranch Water Company | | |

Advice No. _____
(FOR PUC USE ONLY)

SCHEDULE NO. 3

Non-Profit Organizations with multiple meters (Continued)

Base Rate for all meters after the first Meter

| SERVICE METER SIZE | MONTHLY BASE RATE | USAGE ALLOWANCE | MEASURING UNIT |
|----------------------|-------------------|-----------------|---|
| 5/8 inch or 3/4 inch | \$0 | 0 | <input checked="" type="checkbox"/> cubic feet (cf) <input type="checkbox"/> gallons (gal) |
| 1 inch | \$0 | 0 | <input checked="" type="checkbox"/> cubic feet (cf) <input type="checkbox"/> gallons (gal) |
| 1½ inch | \$0 | 0 | <input checked="" type="checkbox"/> cubic feet (cf) <input type="checkbox"/> gallons (gal) |
| 2 inch | \$0 | 0 | <input checked="" type="checkbox"/> cubic feet (cf) <input type="checkbox"/> gallons (gal) |
| 4 inch | \$0 | 0 | <input checked="" type="checkbox"/> cubic feet (cf) <input type="checkbox"/> gallons (gal) |
| 6 inch | \$0 | 0 | <input checked="" type="checkbox"/> cubic feet (cf) <input type="checkbox"/> gallons (gal) |
| 8 inch | \$0 | 0 | <input checked="" type="checkbox"/> cubic feet (cf) <input type="checkbox"/> gallons (gal) |

Commodity (Or Variable) Usage Rate

| | COMMODITY RATE | NO. OF UNITS | UNIT | |
|--------|----------------|--------------|---|--|
| Tier 1 | \$.96 | Per 100 | <input checked="" type="checkbox"/> cf <input type="checkbox"/> gal | |

(Sample: \$1.00 per 1000 gallons above 3000 gallons)

Special Provisions:

- These rates are based on continuous service. Discontinuation of service may not be employed to avoid monthly charges for service. See Rule No. 26, Voluntary Discontinuance.
- 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.

| | | | |
|--------------------------|-----------------------------------|-----------------------------------|------------|
| Issue Date / Filing Date | 02/17/2012 | Effective for Service on or after | 03/30/2012 |
| Issued By Utility | Crooked River Ranch Water Company | | |

Advice No. _____
(FOR PUC USE ONLY)

SCHEDULE NO. 4

MULTI FAMILY DWELLING RATES

Available: To customers of the Utility at Crooked River Ranch, Oregon, and vicinity.

Applicable: To commercial/industrial premises.

Base Rate

| SERVICE METER SIZE | MONTHLY BASE RATE | USAGE ALLOWANCE | MEASURING UNIT |
|----------------------|-------------------|-----------------|---|
| 5/8 inch or 3/4 inch | \$25.08 per unit | 0 | <input checked="" type="checkbox"/> cubic feet (cf) |
| | | | <input type="checkbox"/> gallons (gal) |
| 1 inch | \$25.08 per unit | 0 | <input checked="" type="checkbox"/> cubic feet (cf) |
| | | | <input type="checkbox"/> gallons (gal) |
| 1½ inch | \$25.08 per unit | 0 | <input checked="" type="checkbox"/> cubic feet (cf) |
| | | | <input type="checkbox"/> gallons (gal) |
| 2 inch | \$25.08 per unit | 0 | <input checked="" type="checkbox"/> cubic feet (cf) |
| | | | <input type="checkbox"/> gallons (gal) |
| 4 inch | \$25.08 per unit | 0 | <input checked="" type="checkbox"/> cubic feet (cf) |
| | | | <input type="checkbox"/> gallons (gal) |

Commodity (Or Variable) Usage Rate

| | COMMODITY RATE | NO. OF UNITS | UNIT | |
|--------|----------------|--------------|---|--|
| Tier 1 | \$.90 | Per 100 | <input checked="" type="checkbox"/> cf <input type="checkbox"/> gal | |

(Sample: \$1.00 per 1000 gallons above 3000 gallons)

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. 26, 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.

| | | | |
|--------------------------|-----------------------------------|-----------------------------------|------------|
| Issue Date / Filing Date | 02/17/2012 | Effective for Service on or after | 03/30/2012 |
| Issued By Utility | Crooked River Ranch Water Company | | |

Advice No. _____
(FOR PUC USE ONLY)

SCHEDULE NO. 5

RATES FOR TEMPORARY WATER SERVICE FOR TEMPORARY COMMUNITY SPONSORED EVENTS

Purpose: To provide temporary water service to temporary community sponsored event.

Available: To temporary community sponsored events where Crooked River Ranch Water service is available. The location of the community sponsored event must have an established service connection.

Applicable: To all temporary community sponsored event

TEMPORARY WATER SERVICE MONTHLY RATE

| |
|---------------------------|
| \$0.96 per 100 cubic feet |
|---------------------------|

Special Provisions:

1. Meters will be provided by Crooked River Ranch Water Company

| | | | |
|--------------------------|-----------------------------------|-----------------------------------|------------|
| Issue Date / Filing Date | 02/17/2012 | Effective for Service on or after | 03/30/2012 |
| Issued By Utility | Crooked River Ranch Water Company | | |

Advice No. _____
(FOR PUC USE ONLY)

SCHEDULE NO. 6

RATES FOR WATER HAULERS

Available: To water haulers in Jefferson County where the Utility's facility and excess capacity exist. Determination of adequacy of facilities and capacity is the sole discretion of Crooked River Ranch Water Company. Each commercial water truck must be equipped with a suitable hydrant meter, suitable backflow prevention devices, and a fire hydrant wrench.

Applicable: To all water haulers

WATER HAULERS MONTHLY RATE

| |
|----------------------------------|
| \$0.96 per 100 cubic feet |
|----------------------------------|

Special Provisions:

1. Truck meters must be presented at Crooked River Ranch Water Company office between the 21st and the 25th of each month. Bills for service are due in accordance with the tariff.
2. Commercial water haulers detected not using meters or proper equipment may be denied service for one month for the first offense, and denied service completely for a second offense.

| | | | |
|--------------------------|-----------------------------------|-----------------------------------|------------|
| Issue Date / Filing Date | 02/17/2012 | Effective for Service on or after | 03/30/2012 |
| Issued By Utility | Crooked River Ranch Water Company | | |

Advice No. _____
(FOR PUC USE ONLY)

SCHEDULE NO. 7

CROSS CONNECTION CONTROL PROGRAM & BACKFLOW PREVENTION DEVICE SERVICES FEES

Purpose: Crooked River Ranch Water Company desires to offer backflow prevention device/double check valve assembly (DCVA) testing who own backflow prevention devices.

Crooked River Ranch Water Company will start installing backflow devices on all meter to protect the system with cross connection isolation.

Available: To customers of Crooked River Ranch Water Company, in Crooked River Ranch, Oregon, and vicinity.

Applicable: To residential and commercial/industrial premises with 1" or smaller DCVAs installed at the meter.

Enrollment: Crooked River Ranch Water Company WILL ENROLL all customers with DCVAs installed at the meter in this program UNLESS the customer signs an "OPT OUT" NOTICE and returns such notice to Crooked River Ranch Water Company.

For those customers that will be receiving new DCVA's through the company installation program, you will be notified of the additional charge for testing 60 days before the billing will start. Because these devices will be owned by the water company you will not have the option to "OPT OUT"

Program Description:

Service plan includes:

1. The required annual backflow prevention device testing by a state certified tester pursuant to Oregon Administrative Rules 333-061-0070 through OAR 333-061-0072.
2. Maintenance and repair service – Crooked River Ranch Water will provide maintenance and repairs on customer-owned DCVAs installed at the meter. Replacement of DCVA is the responsibility of the customers and is not covered by Crooked River Ranch Water's DCVA maintenance and repair services.

| | | | |
|--------------------------|-----------------------------------|-----------------------------------|------------|
| Issue Date / Filing Date | 02/17/2012 | Effective for Service on or after | 03/30/2012 |
| Issued By Utility | Crooked River Ranch Water Company | | |

Advice No. _____
(FOR PUC USE ONLY)

Utility offers the following plan and payment options for services provided:

SCHEDULE NO. 7

CROSS CONNECTION CONTROL PROGRAM & BACKFLOW PREVENTION DEVICE SERVICES FEES (CONTINUED)

3. All customers enrolled in the program or have company owned DCVA's will be charged the monthly rate as stated in on SCHEDULE NO. 10 Miscellaneous Service Charge (itemized separately on customer water bill)
4. For customers that will be receiving DCVA's under the Backflow device installation program will receive a 30 day notice that they will be receiving a device in there meter box. When an exact date has been established members will receive a 3 day notice of the date and time.

Special Provisions

General

1. The customer is under no obligation to use Crooked River Ranch's backflow protection device testing services. (This does not apply to company owned devices)
2. The customer can choose any qualified company or individual to test his/her backflow prevention device. (This does not apply to company owned devices)
3. Customers who choose not to use the Utility's backflow prevention services must sign the written OPT OUT NOTICE and return it to the Utility. Customers who choose to continue not using the Utility's backflow prevention services must each year notify the Utility of the name of the Utility chosen and date backflow test is scheduled. (This does not apply to company owned devices)
4. The Utility will provide each customer with notification of the backflow prevention service options being offered. The notification shall include (1) an agreement for service that allows the customer to indicate which plan and payment arrangement the customer chooses, and (2) a written refusal of the Utility's service.
5. The Utility reserves the right to propose before the PUC any change in the amount charged for the backflow prevention device testing, maintenance, and repair services.
6. Customers will be given the choice of accepting or rejecting a new agreement in advance of any rate increase.
7. The Utility will separately itemize the backflow prevention device service fee on customer bills.

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(FOR PUC USE ONLY)

SCHEDULE NO. 8

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SCHEDULE NO. 9

COMMODITY POWER COST ADJUSTMENT

Schedule No. 9 is an "Automatic Adjustment Clause" as defined in ORS 757.210.
It is subject to review by the Commission at least once every two years.

PURPOSE: To define procedures for periodic revision in rates due to changes in the Utility's purchased commodity power cost, to describe how a rate change for purchased commodity power cost is calculated, and identify any other requirements.

APPLICABLE: The commodity power cost adjustment applies to the following schedules contained in the Utility's tariffs: Schedules 1, 2, 4, and 5.

COMMODITY POWER COST ADJUSTMENT

Changes under the applicable schedules are subject to increases or decreases that may be made without prior hearing to reflect the changes in the Utility's purchased power costs resulting from adjustments in the rate of the Utility's power suppliers. Such adjustments may be shown in Schedule 1 and 2, or may be incorporated directly in the applicable rate schedules.

The Utility may file purchased power cost adjustments periodically to be effective upon the date its power suppliers implement rate changes. If the Utility chooses to file for power cost increases, it is obligated to file for decreases in power costs.

DESCRIPTION OF POWER COST ADJUSTMENT CALCULATION FOR DOMESTIC WATER

Current power rate per 100 cf of water, multiplied by the power provider's percentage increase, multiplied by the power provider's allocation, equals the power cost adjustment per 100 cf. For example, Pacific Power provides 56.22 percent of the Utility's electric power for domestic water. A 30 percent increase by Pacific Power would result in the following power cost adjustment:

$\$0.2422 \times 0.30 \times 0.5622 = \0.041 increase per 100 cf.

| Current Power Rate | Percentage Increase | Allocation |
|---------------------------|----------------------------|-------------------|
| \$0.2422 | 30% | 0.5622 |

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SCHEDULE NO. 10

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 Nos. 8 & 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 |

Meter Test (Rule No. 21)

| | |
|------------------------------------|------|
| First test within 12-month period | N/C |
| Second test within 12-month period | \$25 |

Pressure Test (Rule No. 41)

| | |
|------------------------------------|------|
| First test within 12-month period | N/C |
| Second test within 12-month period | \$25 |

Late-Payment Charge (Rule No. 22)

Pursuant to OAR 860-036-0130
(as of 1/1/12 – 1.7%)

Interest Rate on Deposit for Service (Rule No. 5)
Pursuant to OAR 860-036-0040(2)

Pursuant to OAR 860-036-0050
(as of 1/1/12 – 0.1%)

Returned **Payment** Charge (Rule No. 23)

\$27

Trouble-Call Charge (Rule No. 37)

| | |
|--|------|
| During normal office hours | \$25 |
| After normal office hours on special request | \$50 |

Disconnection/Reconnect Charge (Rule Nos. 29 & 30)

| | |
|--|------|
| During normal office hours | \$25 |
| After normal office hours on special request | \$40 |

Unauthorized Restoration of Service (Rule No. 31)

Reconnection charge plus costs

Damage/Tampering Charge (Rule No. 35)

At cost

Disconnect Field-Visit Charge (Rule No. 30)

\$25

DCVA Testing Charge (**Rule No. 44**)

\$2.76 Per Month

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Advice No. _____
(FOR PUC USE ONLY)

RULES AND REGULATIONS

Rule 1: Jurisdiction of the Commission

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

Rule 2 Definitions

A. **"Utility" shall mean: Crooked River Ranch Water Company**

B. "Applicant" shall mean any person, business, or organization that applies for service or reapplies for service at a new or 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 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 860-036-0015)

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 or statement of rates, whichever is applicable;
- 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;
- I. Notices approved by the Commission.

Rule 4: Application for Service (OAR 860-036-0035)

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 service and shall not be accepted until the applicant establishes credit as set forth in OAR 860-036-0040.

An application for service must be made where:

- A. An applicant, who has not previously been served by the Utility, requests service; or
- B. Service has been involuntarily discontinued in accordance with the Utility and Commission rules, and service is requested; or
- 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 type of use to which the water is put, or the number of premises served.

Rule 5: Establishment of Credit and Deposits (OAR 860-036-0040, 0045, 0050, and 0055)

In accordance with the Commission's rules for credit establishment and deposits, an applicant for new service or a customer seeking continued service 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 860-036-0040 and 0045)

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The Utility shall pay interest on deposits at the rate established by the Commission. After the customer has paid its water service bills for 12 consecutive months without having had service discontinued for nonpayment, or did not have 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 860-036-0050 and 0055):

- ☐ 1. Issuing the customer a refund check, or
☒ 2. Crediting the customer's account.
(The customer is entitled to a refund check upon request.)

Rule 6: Customer Service Line

The customer shall own and maintain the customer service line and promptly repair all breaks and leaks. For non-metered service, the customer service line begins at the property line or utility-owned shut off valve. For metered service, the customer service line begins on the customer's side of the meter or utility-owned shut off valve. 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.

Rule 8: Service Connections (OAR 860-036-0060)

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.
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

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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 a premise not previously supplied with permanent service by the Utility may be required to pay the cost of the service connection, including or excluding the meter as provided in Rule No. 8 and the Utility's Miscellaneous Service Charges in this tariff.

Rule 10: Main Line Extension Policy (OAR 860-036-0065)

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 11: Main Line Advances and Refunds Policy

Each new customer requesting a main line extension shall advance the Utility the cost-based amount necessary to extend the main line to provide service.

For a period of 5 years after construction of the requested main line extension, the Utility shall also collect from any additional applicants whose connect to the main line extension an amount per foot equal to the new applicant's proportionate share of the main line extension cost for that portion used. The Utility will then refund the share differential amount to those customers who previously shared the cost of said main line extension. Refunds shall not exceed the amount originally advanced.

No part of the distribution system installed prior to the request for a main line extension shall be used to calculate any customer advance or refund.

Rule 12: 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 13: Multiple Residences/Commercial Users

An apartment building, mobile home park, motel, trailer camp, duplex, townhouse, or any property consisting of more than one residential/commercial unit, if served through one service line, shall be considered to be equivalent to the number of dwelling units when determining the customer count.

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Rule 14: Utility Access to Private Property (OAR 860-036-0120(3)(b) and OAR 860-036-0205(3))

Customers shall provide access during reasonable hours to utility-owned service lines that may 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 15: Restriction on Entering a Customer Residence (OAR 860-036-0085)

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 16: Refusal of Service Due to Customer Accounts (OAR 860-036-0080(1-3))

The Utility may refuse to serve an applicant until receipt of full payment of overdue amounts, or other obligations related to a prior account of the applicant with the Utility, when the following circumstances exist:

- A. An overdue amount remains outstanding by the applicant at this or another service address; and
- B. The applicant resided at the service address indicated in (A) during the time the overdue charges were incurred; and
- C. The person indicated in (A) will reside at the location to be served under the new application. (OAR 860-036-0080)

Except for residential customers or applicants who were disconnected for theft of service, a water utility shall provide service to a residential applicant upon receipt of payment equal to at least one-half of any overdue amount. The balance of the amount owed to the utility shall be paid within 30 days of the date service is initiated

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 17: Refusal of Service Due to Utility Facilities (OAR 860-036-0080(7))

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.

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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. Current capacity and load measured in gallons or cubic feet per minute;
- B. Current capacity and load measured in pounds per square inch;
- C. Cost to the Utility for additional capacity in order to provide the additional service; and
- D. Information regarding the appeal process of the Utility's refusal to provide service is available through the Commission's dispute resolution process pursuant to OAR 860-036-0025.

Rule 18: Refusal of Service Due to Customer Facilities (OAR 860-036-0080(4-6))

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 19: Utility Meters (OAR 860-036-0105)

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.

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 860-036-0120) 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 860-036-0105(7)). Broken meters shall be repaired or replaced within 30 days of discovery.

Rule 20: Meter Testing (OAR 860-036-0110)

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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 (fast or slow) 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 21: Customer-Requested Meter Test (OAR 860-036-0115)

A customer may request that the Utility test the service meter. Such test shall be made within 20 working days of the receipt of the request. The customer or the customer's representative has the right to be present during the 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.

The first meter test in a twelve-month period is at no cost to the customer. If a customer requests a meter test more often than once in any 12-month period, the fee 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 or slow under conditions of normal operation, the Utility shall refund the fee to the customer.

BILLING

Rule 22: Billing Information & Late-Payment Charge
(OAR 860-036-0120, OAR 860-036-0125 & OAR 860-036-0130)

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.

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As near as practical, meters shall be read **(check one)** ☒ monthly intervals, ☐ bimonthly, ☐ quarterly, ☐ semi-annually, or ☐ annually on the corresponding day of each meter reading or billing period.

The bill shall be rendered immediately thereafter. (OAR 860-036-0120(3) requires water utilities to bill at monthly intervals. However, a Utility may request, upon application, special authority from the Commission to bill at intervals other than monthly.)

The Utility will keep at least 10 years of all billings records (flat or metered rates) and three years of meter readings. The Utility shall make a reasonable effort to prepare opening and closing bills from actual meter readings. When there is good reason for doing so, estimated bills may be submitted. Any estimated billings shall be clearly designated as such. When requested, the Utility shall demonstrate to the Commission the reason for the estimated billing.

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 30 days of the date the Utility mailed or delivered the bill. (OAR 860-036-0125 requires a minimum of 15 days.)

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 28/29, prior to or after the Utility assesses the late payment charge.

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Rule 23: Returned Payment Charge

The Returned Payment Charge listed on the Miscellaneous Service Charges Schedule shall be billed for each occasion a customer submits any type of noncash payment (check, debit, electronic, etc.) that is not honored, for any reason, by a bank or other financial institution.

Rule 24: 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, a reasonable effort will be made to read the meter upon opening and closing a customer's account. Consumption will be charged at scheduled rates. Any minimum monthly charge will be prorated.

Rule 25: Adjustment of Bills (860-036-0135)

When an underbilling 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 underbilling 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 underbilling, 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.

Rule 26: Transfer Billings (860-036-0140)

If a water utility identifies a balance a customer owes from the customer's prior account for Oregon service, the water utility shall have the option to transfer the amount to the customer's current account. The water utility will give the customer prior notice of the transfer, including:

- A. The amount due under the prior account; and
- B. The period when the balance was incurred; and
- C. The service address under which the bill was incurred.

The utility has the option to send a separate notice to the customer giving the same information, but collecting the amount for the prior account separately from the customer's current account. If the customer has an amount remaining on an existing time-payment agreement, the customer may enter into a new time-payment agreement to include the transfer.

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This rule also applies to customers who change service locations, and who applied for the new service within 20 days of closing the prior account (thereby retaining customer status).

DISCONNECTION OF WATER SERVICE

Rule 27: Voluntary Discontinuance (OAR 860-036-0210)

Except for emergencies, customers who (for any reason) wish to have service discontinued shall provide the Utility at least five business-days' advance notice of the requested to discontinue service. The customer is responsible to identify the date of disconnection and for all service rendered until the Utility receives the customer's notice and the service is discontinued on the requested date.

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.

Rule 28: Emergency Disconnection (OAR 860-036-0215)

The Utility may terminate service in emergencies when life or property is endangered without following the procedures set forth in OAR 860-036-0245. Immediately thereafter, the Utility will notify the customer and the Commission. When the emergency termination was through no fault of the customer, the utility shall not charge the customer for disconnection or restoration of service.

Rule 29: Disconnection of Water Service Charge for Cause (OAR 860-036-0205 and 0245)

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 business days' written notice before water service 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 860-036-0125;
- E. Information regarding the Commission's dispute resolution process; and
- F. The Commission's Consumer Services toll-free number, 1-800-522-2404.

Prior to disconnection on the day that the Utility intends 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

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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 contact the customer or an adult at the premises and make that documentation available to the customer upon request.

Service shall not be shut off for non-emergencies on a Friday or the day of a state- or Utility-recognized holiday or the day prior to such holiday. (OAR 860-036-0220) The Utility shall not disconnect residential service due to the failure to pay or meet obligations associated with nonresidential service. (OAR 860-036-0225)

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. A 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 30: Disconnection and Reconnection of Water Service and Field Visit Charge

Disconnection Charge

When service was disconnected pursuant to OAR 860-036-0245 or OAR 860-036-0250, the water utility may charge the disconnect fee stated in its tariff. **If a customer requests water be turned off temporarily by the water company the customer will be subject to Rule 27 of this tariff and subject to the Disconnection Charge in Schedule 10, Miscellaneous Fees.**

Reconnection Charge

Service must be reconnected after the customer or applicant has requested reconnection, paid all applicable charges, provided necessary credit information, and satisfied all requirements for service when service was disconnected pursuant to OAR 860-036-0245 or OAR 860-036-0250, the water utility may charge the reconnection fee stated in its tariff. **If customer requests water be turned on, the customer will be subject to the Reconnection Charge in Schedule 10, Miscellaneous Fees, unless exempted by the Commission or Commission rules.**

Field Visit Charge

A water utility may assess a field visit charge whenever the water utility visits a residential service address intending to reconnect or disconnect service, but due to customer action, the water utility is unable to complete the reconnection or disconnection at the time of the visit. The field visit charge must be either filed in its tariffs or included in its statement of rates, whichever is applicable.

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| Issued By Utility | Crooked River Ranch Water Company | | |

A field visit charge may not be assessed to a customer for delivery of any disconnects notice when the Utility has a viable address for the customer. If a Utility delivers a disconnect notice, it is responsible to document its efforts to send the disconnect charge by mail and demonstrate to the Commission the reasonableness of delivering any disconnect notice to the customer's residence.

Rule 31: 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, charges listed on the Miscellaneous Service Charges Schedule are paid in full.

Rule 32: 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 may result in meter removal. All applicable 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 33: Interruption of Service (OAR 860-036-0075)

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 34: Water Supply/Usage Restrictions (OAR 860-036-0325)

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

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D. Probable date of termination of such restriction.

Rule 35: Damages/Tampering

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 36: System Maintenance (OAR 860-036-0305)

The Utility shall have and maintain its entire plant, distribution system, and hydrants in such condition that it will furnish safe, adequate, and reasonable 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 keep such records of all routine maintenance as considered necessary for the proper maintenance of its system, including regular flushing schedules, exercising of valves, and valve inspections.

Rule 37: 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 38: Water Purity (OAR 860-036-0310)

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 tests, 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.

Rule 39: Water Pressure (OAR 860-036-0315)

Each water Utility shall maintain pressure at a minimum of 20 pounds per square inch (psi) for health reasons to each customer at all times. The 20 psi standard is not presumed to be adequate service and

| | | | |
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| Issued By Utility | Crooked River Ranch Water Company | | |

do not restrict the authority of the Commission to require improvements where water pressure or flow is inadequate.

In general, 40 psi of water pressure in the water mains is usually adequate for the purposes of this rule. However, adequate pressure may vary depending on each individual water system and customers' circumstances. In the case of a dispute, the Commission will determine the appropriate water pressure for the water utility.

Rule 40: Pressure Surveys (OAR 860-036-0320)

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 41: Customer-Requested Pressure Test (OAR 860-036-0320)

Upon customer request, the Utility will perform a water pressure test within 20 working days of the request. The first pressure test in any 12- month period shall be at no charge. 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. 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 bibb or other reasonable point likely to best reflect the actual service pressure.

Rule 42: Maps/Records (OAR 860-036-0335)

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.

Rule 43: Utility Line Location (One Call Program) (OAR 860-036-0345)

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.

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| Issued By Utility | Crooked River Ranch Water Company | | |

Rule 44: Cross Connection/Backflow Prevention Program

The Utility will comply with the rules and regulations for the Cross Connection/Backflow Prevention Program, as provided for in ORS Chapter 333 and the Utility's approved Backflow Prevention Program.

The Utility will install Double Check Valve Assemblies (DVCA) on all customer lines where the customer has not already installed its own DVCA. The cost and installation of the DVCAs will be borne by the Utility. The Utility will own, operate, maintain, repair, and annually test all Utility-owned DVCAs. Customers with Utility-owned DVCAs will be charged the monthly **DCVA Testing Charge in Schedule No. 10, Miscellaneous Fees.**

Customers who have purchased and installed their own DVCA that do not "opt out" of the Utility's Schedule 7, CROSS CONNECTION CONTROL PROGRAM & BACKFLOW PREVENTION DEVICE SERVICES FEES, are subject to the rules, regulations, and associated fees contained in Schedule 7.

Rule 45: ACH Automatic Payment Option

Automatic Payments will be taken out on the 10th of each month. If the 10th falls on a weekend or holiday the payment will be withdrawn on the next scheduled business day. If there is an auto payment that is returned the customer will be subject to Rule 27 and a Return payment charge. If a customer has 3 returned automatic payments in a rolling 12 month period the customer will no longer be eligible for this payment option.

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| Issue Date / Filing Date | 02/17/2012 | Effective for Service on or after | 03/30/2012 |
| Issued By Utility | Crooked River Ranch Water Company | | |

Advice No. _____
(FOR PUC USE ONLY)

**Crooked River Ranch
DOCKET NO. UW
2011**

13.2%

| Acct. No. | | A Balance Per Application 2011 | B Proposed Company Adjustments | C Adjusted Results (A+B=C) | D Proposed Adjustments | E Adjusted Results (A+D=E) | F Proposed Rev Changes | G Proposed Results (E+F=G) | | Difference | | |
|--------------|--|---|---|-------------------------------------|------------------------------|-------------------------------------|------------------------------|-------------------------------------|---------|--|-----------|------------|
| | REVENUES | | | | | | | | | | | |
| 1 | 461.1 Residential Water Sales | 569,425 | | 569,425 | 0 | 569,425 | 74,944 | 644,369 | 13.16% | \$74,944 | \$644,369 | 98.704294% |
| 2 | Reimbursements | (1,645) | 645 | (1,000) | 645 | (1,000) | (132) | (1,132) | | -\$132 | -\$1,132 | -0.173849% |
| 3 | Cell Tower Income | 9,810 | (5,243) | 4,568 | (5,243) | 4,568 | 601 | 5,169 | | \$601 | \$5,169 | 0.791541% |
| 4 | Labor | 185 | 15 | 200 | 15 | 200 | 26 | 226 | | \$26 | \$226 | 0.034243% |
| 5 | 471 Misc. Revenues | 2,303 | (103) | 2,200 | (103) | 2,200 | 290 | 2,490 | | \$290 | \$2,490 | 0.381942% |
| 6 | Connections | 10,246 | (8,746) | 1,500 | (8,746) | 1,500 | 197 | 1,697 | | \$197 | \$1,697 | 0.259457% |
| 7 | TOTAL REVENUE | 590,323 | (13,432) | 576,891 | (13,432) | 576,892 | 75,928 | 652,819 | | \$75,928 | \$75,928 | \$652,817 |
| 8 | | | | 576,891 | (26,863) | 576,891 | | 652,817 | | | | |
| 9 | OPERATING EXPENSES | | | | | | | | Plugged | - prevents circular on I49 (gross revenue fee) | | |
| 10 | 601 Salaries and Wages - Employees | 97,590 | 62,725 | 160,315 | 62,725 | 160,315 | | 160,315 | | \$0 | \$160,315 | |
| 11 | 603 Salaries and Wages - Officers | | | 0 | 0 | 0 | | 0 | | \$0 | \$0 | |
| 12 | 604 Employee Pension & Benefits | (3,384) | 3,384 | (0) | 3,384 | (0) | | (0) | | \$0 | \$0 | |
| 13 | 610 Purchased Water | | | 0 | 0 | 0 | | 0 | | \$0 | \$0 | |
| 14 | 611 Telephone/Communications | 18,799 | (5,599) | 13,200 | (5,599) | 13,200 | | 13,200 | | \$0 | \$13,200 | |
| 15 | 615 Purchased Power | 67,917 | 6,791 | 74,708 | 6,791 | 74,708 | | 74,708 | | \$0 | \$74,708 | |
| 16 | 618 Chemical / Treatment Expense | | | 0 | 0 | 0 | | 0 | | \$0 | \$0 | |
| 17 | 619 Office Supplies | 5,601 | 587 | 6,188 | 587 | 6,188 | | 6,188 | | \$0 | \$6,188 | |
| 18 | 619.1 Postage | 7,257 | 243 | 7,500 | 243 | 7,500 | | 7,500 | | \$0 | \$7,500 | |
| 19 | 620 O&M Materials/Supplies | 3,877 | 26,123 | 30,000 | 26,123 | 30,000 | | 30,000 | | \$0 | \$30,000 | |
| 20 | 621 Repairs to Water Plant | 6,717 | 283 | 7,000 | 283 | 7,000 | | 7,000 | | \$0 | \$7,000 | |
| 21 | 631 Contract Svcs - Engineering | 29 | 5,971 | 6,000 | 5,971 | 6,000 | | 6,000 | | \$0 | \$6,000 | |
| 22 | 632 Contract Svcs - Accounting | 5,000 | | 5,000 | 0 | 5,000 | | 5,000 | | \$0 | \$5,000 | |
| 23 | 633 Contract Svcs - Legal | 155,961 | (115,961) | 40,000 | (115,961) | 40,000 | | 40,000 | | \$0 | \$40,000 | |
| 24 | 634 Contract Svcs - Avion Contract Base | 40,758 | 1,242 | 42,000 | 1,242 | 42,000 | | 42,000 | | \$0 | \$42,000 | |
| 25 | 635 Contract Svcs - Testing | 8,336 | (5,454) | 2,882 | (5,454) | 2,882 | | 2,882 | | \$0 | \$2,882 | |
| 26 | 636 Contract Svcs - Avion + other repair | 18,759 | | 18,759 | 0 | 18,759 | | 18,759 | | \$0 | \$18,759 | |
| 27 | 637 Contract Svcs - Janitorial | 5,098 | 1,952 | 7,050 | 1,952 | 7,050 | | 7,050 | | \$0 | \$7,050 | |
| 28 | 638 Contract Svcs - Meter Reading | 19,321 | 4,879 | 24,200 | 4,879 | 24,200 | | 24,200 | | \$0 | \$24,200 | |
| 29 | 639 Contract Svcs - Labor Other | 34,742 | (34,242) | 500 | (34,242) | 500 | | 500 | | \$0 | \$500 | |
| 30 | Contract Svcs - Labor Professional | 15,396 | (8,896) | 6,500 | (8,896) | 6,500 | | 6,500 | | \$0 | \$6,500 | |
| 31 | 642 Rental of Equipment | 102 | 9,898 | 10,000 | 9,898 | 10,000 | | 10,000 | | \$0 | \$10,000 | |
| 32 | 643 Small Tools | 3,639 | | 3,639 | 0 | 3,639 | | 3,639 | | \$0 | \$3,639 | |
| 33 | 648 Computer/Electronic Expenses | 17,907 | (3,423) | 14,484 | (3,423) | 14,484 | | 14,484 | | \$0 | \$14,484 | |
| 34 | 650 Transportation | 13,137 | (3,287) | 9,850 | (3,287) | 9,850 | | 9,850 | | \$0 | \$9,850 | |
| 35 | 656 Vehicle Insurance | 4,918 | 922 | 5,840 | 922 | 5,840 | | 5,840 | | \$0 | \$5,840 | |
| 36 | 657 General Liability Insurance | 5,430 | (3,270) | 2,160 | (3,270) | 2,160 | | 2,160 | | \$0 | \$2,160 | |
| 37 | 658 Workers' Comp Insurance | (154) | 1,654 | 1,500 | 1,654 | 1,500 | | 1,500 | | \$0 | \$1,500 | |
| 38 | 659 Insurance - Other | 1,566 | (16) | 1,550 | (16) | 1,550 | | 1,550 | | \$0 | \$1,550 | |
| 39 | 660 Public Relations/Advertising | 438 | (238) | 200 | (238) | 200 | | 200 | | \$0 | \$200 | |
| 40 | 666 Contingency Fund | | 6,000 | 6,000 | 6,000 | 6,000 | | 6,000 | | \$0 | \$6,000 | |
| 41 | 667 Gross Revenue Fee (PUC) | 0 | | 0 | (34) | 1,442 | 190 | 1,632 | 1,632 | \$1,632 | \$1,632 | |
| 42 | DVCA Program Expense Account | | | 0 | 6,400 | 6,400 | | 6,400 | | \$6,400 | \$6,400 | |
| 43 | DCVA Instalation Program | | 70,000 | 70,000 | 70,000 | 70,000 | | 70,000 | | \$0 | \$70,000 | |

| | | | | | | | | | | | | |
|----|--------|----------------------------------|---------|----------|----------|-----------|-----------|--------|-----------|-----------|-------------|-----------|
| 44 | | Locates | 192 | | 192 | 0 | 192 | | 192 | | \$0 | \$192 |
| 45 | | Sanitary Survey | 1,011 | 189 | 1,200 | 189 | 1,200 | | 1,200 | | \$0 | \$1,200 |
| 46 | 673 | Training and Certification | 299 | 891 | 1,190 | 891 | 1,190 | | 1,190 | | \$0 | \$1,190 |
| 47 | 674 | Consumer Confidence Report | | 200 | 200 | 200 | 200 | | 200 | | \$0 | \$200 |
| 48 | 675 | General Expense | 7,377 | (1,377) | 6,000 | (1,377) | 6,000 | | 6,000 | | \$0 | \$6,000 |
| 49 | | TOTAL OPERATING EXPENSE | 563,633 | 22,171 | 585,804 | 28,537 | 592,170 | 190 | 592,360 | | \$6,556 | \$593,836 |
| 50 | | | | | 585,804 | 28,537 | 593,646 | | 593,836 | | | |
| 51 | | OTHER REVENUE DEDUCTIONS | | | | | | | | | | |
| 52 | 403 | Depreciation Expense | | | 0 | 42,467 | 42,467 | | 42,467 | | \$42,467 | \$42,467 |
| 53 | 407 | Amortization Expense | | | 0 | 0 | 0 | | 0 | | \$0 | \$0 |
| 54 | 408.1 | Property Tax | 542 | 58 | 600 | 58 | 600 | | 600 | | \$0 | \$600 |
| 55 | 408.1 | Payroll Tax | 10,424 | 6,126 | 16,550 | 6,126 | 16,550 | | 16,550 | 651,977 | \$0 | \$16,550 |
| 56 | 408.1 | Other Cell Tower Property Tax | 842 | | 842 | 0 | 842 | | 842 | | \$0 | \$842 |
| 57 | 409.1 | Oregon Income Tax | | | 0 | 0 | 0 | | 0 | 0 | \$0 | \$0 |
| 58 | 409.10 | Federal Income Tax | | | 0 | 0 | 0 | | 0 | 0 | \$0 | \$0 |
| 59 | | TOTAL REVENUE DEDUCTIONS | 575,441 | 28,355 | 603,796 | 77,188 | 652,629 | 190 | 652,819 | 652,819 | \$49,023 | \$652,819 |
| 60 | | NET OPERATING INCOME | 14,882 | (41,787) | (26,905) | (90,620) | (75,738) | 75,738 | (0) | 0 | \$26,905 | \$0 |
| 61 | | | | | | | | | | | | |
| 62 | 101 | Utility Plant in Service | | | 0 | 1,090,100 | 1,090,100 | | 1,090,100 | 1,090,100 | \$1,090,100 | ##### |
| 63 | | Less: | | | | | | | | | | |
| 64 | 108.1 | Depreciation Reserve | | | 0 | 566,595 | 566,595 | | 566,595 | 566,595 | \$566,595 | \$566,595 |
| 65 | 271 | Contributions in Aid of Const | | | 0 | 0 | 0 | | 0 | 0 | \$0 | \$0 |
| 66 | 272 | Amortization of CIAC | | | 0 | 0 | 0 | | 0 | 0 | \$0 | \$0 |
| 67 | 281 | Accumulated Deferred Income Tax | | | 0 | 0 | 0 | | 0 | 0 | \$0 | \$0 |
| 68 | | Net Utility Plant | 0 | 0 | 0 | 523,505 | 523,505 | 0 | 523,505 | 523,505 | \$523,505 | \$523,505 |
| 69 | | Plus: (working capital) | | | 0 | | 523,505 | | 523,505 | | | |
| 70 | 151 | Materials and Supplies Inventory | 139,017 | 0 | 139,017 | 0 | 139,017 | | 139,017 | 139,017 | \$0 | \$139,017 |
| 71 | | Working Cash (Total Op Exp /12) | 46,969 | 1,848 | 48,817 | 0 | 46,969 | 0 | 46,969 | 46,969 | -\$1,848 | \$46,969 |
| 72 | | TOTAL RATE BASE | 185,986 | 1,848 | 187,834 | 523,505 | 709,491 | 0 | 709,491 | 709,491 | \$521,657 | \$709,491 |
| 73 | | Rate of Return | 8.00% | | -14.32% | | -10.67% | | 0.00% | | | |

do not delete

75,926

| | |
|------------------|-------------|
| Company | Staff |
| number of custom | 0 |
| op/exp/cust/year | 1,605 |
| #DIV/0! | 369.0717889 |

Crooked River Ranch
DOCKET NO. UW
2011

| Revenue | Test Year | Staff Proposed | Adjustment |
|-------------------------|-----------|----------------|------------|
| Residential Water Sales | \$569,425 | \$569,425 | \$0 |
| Reimbursements | (\$1,645) | (\$1,645) | \$0 |
| Cell Tower Income | \$9,810 | \$9,810 | \$0 |
| Labor | \$185 | \$185 | \$0 |
| Misc. Revenues | \$2,303 | \$2,303 | \$0 |
| Connections | \$10,246 | \$10,246 | \$0 |
| TOTAL REVENUE | \$590,323 | \$590,323 | (\$0) |

| EXPENSES | Test Year | Staff Proposed | Adjustment | Fixed |
|--------------------------------------|-----------|----------------|------------|-----------|
| Salaries and Wages - Employees | \$97,590 | \$97,590 | \$0 | \$78,072 |
| Salaries and Wages - Officers | \$0 | \$0 | \$0 | \$0 |
| Employee Pension & Benefits | (\$3,384) | (\$3,384) | \$0 | -\$2,707 |
| Purchased Water | \$0 | \$0 | \$0 | \$0 |
| Telephone/Communications | \$18,799 | \$18,799 | \$0 | \$16,919 |
| Purchased Power | \$67,917 | \$67,917 | \$0 | |
| Chemical / Treatment Expense | \$0 | \$0 | \$0 | \$0 |
| Office Supplies | \$5,601 | \$5,601 | \$0 | \$5,040 |
| Postage | \$7,257 | \$7,257 | \$0 | \$6,532 |
| O&M Materials/Supplies | \$3,877 | \$3,877 | \$0 | |
| Repairs to Water Plant | \$6,717 | \$6,717 | \$0 | |
| Contract Svcs - Engineering | \$29 | \$29 | \$0 | \$29 |
| Contract Svcs - Accounting | \$5,000 | \$5,000 | \$0 | \$4,500 |
| Contract Svcs - Legal | \$155,961 | \$155,961 | \$0 | \$140,365 |
| Contract Svcs - Avion Contract Base | \$40,758 | \$40,758 | \$0 | \$40,758 |
| Contract Svcs - Testing | \$8,336 | \$8,336 | \$0 | \$6,668 |
| Contract Svcs - Avion + other repair | \$18,759 | \$18,759 | \$0 | \$15,007 |
| Contract Svcs - Janitorial | \$5,098 | \$5,098 | \$0 | \$4,078 |
| Contract Svcs - Meter Reading | \$19,321 | \$19,321 | \$0 | \$19,321 |
| Contract Svcs - Labor Other | \$34,742 | \$34,742 | \$0 | \$34,742 |
| Contract Svcs - Labor Professional | \$15,396 | \$15,396 | \$0 | \$15,396 |
| Rental of Equipment | \$102 | \$102 | \$0 | \$20 |
| Small Tools | \$3,639 | \$3,639 | \$0 | \$728 |
| Computer/Electronic Expenses | \$17,907 | \$17,907 | \$0 | \$3,581 |
| Transportation | \$13,137 | \$13,137 | \$0 | \$11,823 |
| Vehicle Insurance | \$4,918 | \$4,918 | \$0 | \$4,426 |
| General Liability Insurance | \$5,430 | \$5,430 | \$0 | \$4,887 |
| Workers' Comp Insurance | (\$154) | (\$154) | \$0 | -\$123 |
| Insurance - Other | \$1,566 | \$1,566 | \$0 | \$1,409 |
| Public Relations/Advertising | \$438 | \$438 | \$0 | \$88 |
| Contingency Fund | \$0 | \$0 | \$0 | \$0 |
| Gross Revenue Fee (PUC) | \$0 | \$0 | \$0 | |
| DVCA Program Expense Account | \$0 | \$0 | \$0 | \$0 |
| DCVA Instalation Program | \$0 | \$0 | \$0 | |

| | | | | |
|--------------------------------|------------------|------------------|------------|----------------------|
| Locates | \$192 | \$192 | \$0 | \$154 |
| Sanitary Survey | \$1,011 | \$1,011 | \$0 | \$809 |
| Training and Certification | \$299 | \$299 | \$0 | \$239 |
| Consumer Confidence Report | \$0 | \$0 | \$0 | \$0 |
| General Expense | \$7,377 | \$7,377 | \$0 | \$3,688 |
| TOTAL OPERATING EXPENSE | \$563,633 | \$563,633 | \$0 | \$0 \$416,450 |

OTHER REVENUE DEDUCTIONS

73.89%

| | | | | |
|---------------------------------|------------------|-------------------|-------------------|-----------------------|
| Depreciation Expense | \$0 | \$42,467 | \$42,467 | |
| Amortization Expense | \$0 | \$0 | \$0 | |
| Property Tax | \$542 | \$542 | \$0 | |
| Payroll Tax | \$10,424 | \$10,424 | \$0 | |
| Other Cell Tower Property Tax | \$842 | \$842 | \$0 | |
| Oregon Income Tax | \$0 | \$0 | \$0 | changed taxes to zero |
| Federal Income Tax | \$0 | \$0 | \$0 | |
| TOTAL REVENUE DEDUCTIONS | \$575,441 | \$617,908 | \$42,467 | |
| NET OPERATING INCOME | \$14,882 | (\$27,585) | (\$42,467) | |

| | | | |
|----------------------------------|------------------|------------------|------------------|
| Utility Plant in Service | \$0 | \$1,090,100 | \$1,090,100 |
| Less: | | | |
| Depreciation Reserve | \$0 | \$566,595 | \$566,595 |
| Contributions in Aid of Const | \$0 | \$0 | \$0 |
| Amortization of CIAC | \$0 | \$0 | \$0 |
| Accumulated Deferred Income Tax | \$0 | \$0 | \$0 |
| Net Utility Plant | \$0 | \$523,505 | \$523,505 |
| Plus: (working capital) | | | |
| Materials and Supplies Inventory | \$139,017 | \$139,017 | \$0 |
| Working Cash (Total Op Exp /12) | \$46,969 | \$46,969 | \$0 |
| TOTAL RATE BASE | \$185,986 | \$709,491 | \$523,505 |

| <u>Variable</u> | <u>Split</u> | <u>Total</u> |
|-----------------|--------------|--------------|
| \$19,518 | 80/20 | \$97,590 |
| \$0 | 80/20 | \$0 |
| -\$677 | 80/20 | -\$3,384 |
| \$0 | 80/20 | \$0 |
| \$1,880 | 90/10 | \$18,799 |
| \$67,917 | 0/100 | \$67,917 |
| \$0 | 80/20 | \$0 |
| \$560 | 90/10 | \$5,601 |
| \$726 | 90/10 | \$7,257 |
| \$3,877 | 0/100 | \$3,877 |
| \$6,717 | 0/100 | \$6,717 |
| | 100/0 | \$29 |
| \$500 | 90/10 | \$5,000 |
| \$15,596 | 90/10 | \$155,961 |
| | 100/0 | \$40,758 |
| \$1,667 | 80/20 | \$8,336 |
| \$3,752 | 80/20 | \$18,759 |
| \$1,020 | 80/20 | \$5,098 |
| | 100/0 | \$19,321 |
| | 100/0 | \$34,742 |
| | 100/0 | \$15,396 |
| \$81 | 20/80 | \$102 |
| \$2,912 | 20/80 | \$3,639 |
| \$14,326 | 20/80 | \$17,907 |
| \$1,314 | 90/10 | \$13,137 |
| \$492 | 90/10 | \$4,918 |
| \$543 | 90/10 | \$5,430 |
| -\$31 | 80/20 | -\$154 |
| \$157 | 90/10 | \$1,566 |
| \$350 | 20/80 | \$438 |
| | 100/0 | \$0 |
| \$0 | 0/100 | \$0 |
| \$0 | 50/50 | \$0 |
| \$0 | 100/0 | \$0 |

| | | | |
|------------------|--------------|------------------|-------|
| \$38 | 80/20 | \$192 | |
| \$202 | 80/20 | \$1,011 | |
| \$60 | 80/20 | \$299 | |
| \$0 | 80/20 | \$0 | |
| <u>\$3,688</u> | <u>50/50</u> | <u>\$7,377</u> | |
| \$147,183 | Total | \$563,633 | |
| | | \$563,633 | Check |
| 26.11% | | | |

| | | | | | | | | | | | | | | | | | |
|---------------------------|--|--------------------------|--|-----------------------------|--|---------------------------------|--|-----------------------|--|-----------------------|--|-----------------------|--|-----------------------------|--|-------------------------|--|
| 1. General Information | | 2. Financial Data | | 3. Operational Data | | 4. Environmental Data | | 5. Social Data | | 6. Governance Data | | 7. Risk Data | | 8. Compliance Data | | 9. Other Data | |
| 1.1. Company Name | | 1.2. Address | | 1.3. Phone Number | | 1.4. Email Address | | 1.5. Website | | 1.6. Industry | | 1.7. Sector | | 1.8. Sub-Sector | | 1.9. Market Segment | |
| 1.10. Company Type | | 1.11. Legal Entity | | 1.12. Registration Number | | 1.13. Tax Identification Number | | 1.14. VAT Number | | 1.15. Company Size | | 1.16. Employee Count | | 1.17. Annual Revenue | | 1.18. Annual Profit | |
| 1.19. Company Description | | 1.20. Business Model | | 1.21. Key Products/Services | | 1.22. Key Customers | | 1.23. Key Suppliers | | 1.24. Key Competitors | | 1.25. Key Partners | | 1.26. Key Stakeholders | | 1.27. Key Risks | |
| 1.28. Key Opportunities | | 1.29. Key Challenges | | 1.30. Key Strengths | | 1.31. Key Weaknesses | | 1.32. Key Assets | | 1.33. Key Liabilities | | 1.34. Key Resources | | 1.35. Key Capabilities | | 1.36. Key Competencies | |
| 1.37. Key Innovations | | 1.38. Key Technologies | | 1.39. Key Processes | | 1.40. Key Systems | | 1.41. Key Tools | | 1.42. Key Methods | | 1.43. Key Frameworks | | 1.44. Key Standards | | 1.45. Key Regulations | |
| 1.46. Key Policies | | 1.47. Key Procedures | | 1.48. Key Guidelines | | 1.49. Key Principles | | 1.50. Key Values | | 1.51. Key Beliefs | | 1.52. Key Attitudes | | 1.53. Key Behaviors | | 1.54. Key Outcomes | |
| 1.55. Key Results | | 1.56. Key Metrics | | 1.57. Key Indicators | | 1.58. Key Benchmarks | | 1.59. Key Targets | | 1.60. Key Objectives | | 1.61. Key Strategies | | 1.62. Key Tactics | | 1.63. Key Actions | |
| 1.64. Key Initiatives | | 1.65. Key Projects | | 1.66. Key Programs | | 1.67. Key Campaigns | | 1.68. Key Events | | 1.69. Key Activities | | 1.70. Key Tasks | | 1.71. Key Responsibilities | | 1.72. Key Roles | |
| 1.73. Key Positions | | 1.74. Key Functions | | 1.75. Key Departments | | 1.76. Key Divisions | | 1.77. Key Units | | 1.78. Key Teams | | 1.79. Key Groups | | 1.80. Key Organizations | | 1.81. Key Associations | |
| 1.82. Key Networks | | 1.83. Key Relationships | | 1.84. Key Connections | | 1.85. Key Interactions | | 1.86. Key Influences | | 1.87. Key Impacts | | 1.88. Key Effects | | 1.89. Key Consequences | | 1.90. Key Outcomes | |
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| 1.712. Key Initiatives | | 1.713. Key Projects | | 1.714. Key Programs | | 1.715. Key Campaigns | | 1.716. Key Events | | 1.717. Key Activities | | 1.718. Key Tasks | | 1.719. Key Responsibilities | | 1.720. Key Roles | |
| 1.721. Key Positions | | 1.722. Key Functions | | 1.723. Key Departments | | 1.724. Key Divisions | | 1.725. Key Units | | 1.726. Key Teams | | 1.727. Key Groups | | 1.728. Key Organizations | | 1.729. Key Associations | |
| 1.730. Key Networks | | 1.731. Key Relationships | | 1.732. Key Connections | | 1.733. Key Interactions | | 1.734. Key Influences | | 1.735. Key Impacts | | 1.736. Key Effects | | 1.737. Key Consequences | | 1.738. Key Outcomes | |
| 1.739. Key Results | | | | | | | | | | | | | | | | | |

| Crooked River Ranch 2011 RESIDENTIAL RATE DESIGN | | | | | Current Company Rates | | | | |
|--|---------------|---|------------|--------------|------------------------|---------------|-------------------------|---------------|--|
| | | | | | | \$0.00 | Base | \$0.00 | |
| | | | | | Average cf | \$0.00 | Variable | \$0.00 | |
| | | | | | | | Total | \$0.00 | |
| Proposed Revenues of: | | | | | | | | | |
| | | | \$652,819 | | | | | | |
| Base/Commodity Split | | | | | Proposed Company Rates | | | | |
| Variable Rate | Proposed Rev | | | | | \$0.00 | Base | \$0.00 | |
| 26.00% | \$652,819 | = | \$169,733 | | Average cf | \$0.00 | Variable | \$0.00 | |
| | | | | | | | Total | \$0.00 | |
| Base Rate | | | | | Proposed Staff Rates | | | | |
| 74.00% | \$652,819 | = | \$483,086 | | | \$25.08 | Base | \$25.08 | |
| | | | \$652,819 | | Average cf | \$0.90 | Variable | 0 | |
| | | | | | | | Total | \$25.08 | |
| BASE RATE | | | | | | | | | |
| | | | Staff | Company | | | | | |
| | | Current | Proposed | Proposed | Revenue at | | | | |
| | Number of | Monthly | Monthly | Monthly | Current | | | | |
| Size of Line | Customers | Base Rate | Base Rate | Total Annual | Revenues | Base Rate | Current Rates | | |
| Residential | | | | | | | | | |
| resi | 1,354 | \$22.80 | \$25.08 | \$407,538 | \$370,454 | | | | |
| no chg-off | 101 | \$22.80 | \$25.08 | \$30,400 | \$27,634 | | | | |
| commercial | 35 | \$22.80 | \$25.08 | \$10,535 | \$9,576 | | | | |
| resi rentals | 115 | \$22.80 | \$25.08 | \$34,614 | \$31,464 | | | | |
| 2" | 0 | | \$0.00 | \$0 | \$0 | | | | |
| 3" | 0 | | \$0.00 | \$0 | \$0 | | | | |
| | 1,605 | | | \$483,086 | \$439,128 | | | | |
| Commercial | | | | | | | | | |
| 5/8" or 3/4" | 0 | | \$25.08 | \$0 | \$0 | | | | |
| 1" | 0 | | \$50.16 | \$0 | \$0 | | | | |
| 1.5" | 0 | | \$125.41 | \$0 | \$0 | | | | |
| 2" | 0 | | \$200.66 | \$0 | \$0 | | | | |
| 3" | 0 | | \$376.24 | \$0 | \$0 | | | | |
| 4" | 0 | | \$627.06 | \$0 | \$0 | | | | |
| 6" | 0 | | \$1,254.12 | \$0 | \$0 | | | | |
| | 0 | | | | | | | | |
| TOTALS | 1,605 | | | \$966,173 | \$878,256 | | | | |
| Company Customers | | | 10.0% | | 10.0% | | | | |
| | | | PERCENT | | % increase | | | | |
| COMMODITY RATE \$0.90 per 100 cf | | | | | | | | | |
| | | | | | | | | 216500 | |
| Proposed Revenue | | Consumption | | average rate | Previous Rates | | | | |
| \$169,733 | divided by | 187,663 | = | 0.90446 | \$0.80 | | | | |
| | | | | per 100 cf | | | | | |
| | | | | | | | | | |
| | 18,766,300 | Proposed Consumption per Application | | | | | | | |
| | | - base consumpt ("free" water x cust x 12 months) | | | | | | | |
| | 18,766,300 | divided by unit of measure 100 cf | | | | | | | |
| | 187,663 | | | | | | | | |
| | | | | | | | | | |
| Meter Size | Average rates | Staff | Proposed | Percent | Consumption | | Consumption | | |
| Residential | Current | Proposed rates | | Increase | Residential (Test) | | Residential (Projected) | | |
| 5/8" x 3/4" | \$30.87 | \$34.21 | | 10.81% | resi | 16,390,000 cf | resi | 16,390,000 cf | |
| 1" | \$24.21 | \$26.67 | | 10.19% | no chg-off | 213,000 cf | no chg-off | 213,000 cf | |
| 1 1/2" | \$40.31 | \$44.88 | | 11.33% | commercial | 919,300 cf | commercial | 919,300 cf | |
| 2" | \$30.01 | \$33.24 | | 10.74% | resi rentals | 1,244,000 cf | resi rentals | 1,244,000 cf | |
| 3" | \$0.00 | \$0.00 | | 0.00% | | cf | 0 | cf | |
| | | | | | | | | | |
| Commercial | | | | | Consumption | | Commercial (Projected) | | |
| 5/8" x 3/4" | \$0.00 | \$0.00 | | 0.00% | Commercial (Test) | cf | 5/8" x 3/4" | cf | |
| 1" | \$0.00 | \$0.00 | | 0.00% | 5/8" x 3/4" | cf | 1" | cf | |
| 1 1/2" | \$0.00 | \$0.00 | | 0.00% | 1" | cf | 1 1/2" | cf | |
| 2" | \$0.00 | \$0.00 | | 0.00% | 1 1/2" | cf | 2" | cf | |
| 3" | \$0.00 | \$0.00 | | 0.00% | 2" | cf | 3" | cf | |
| 4" | \$0.00 | \$0.00 | | 0.00% | 3" | cf | 4" | cf | |
| 6" | \$0.00 | \$0.00 | | 0.00% | 4" | cf | 6" | cf | |
| | | | | | 6" | 18,766,300 cf | | 18,766,300 cf | |

Crooked River Ranch
DOCKET NO. UW
RATE IMPACT - RESIDENTIAL (3/4 x 5/8) - 1 TIER

Commodity Rate 0.9044565

| Monthly Consumptions Customer Usage | Current Base Rate | Current Commodity Rate | Total Current Average Monthly Rate | Proposed Customer Base Rate | Proposed Commodity Rate Per <div></div> | Usage Factor | Total Proposed Monthly Rate | Difference | Percentage Difference |
|--|-------------------------|------------------------------|---|--------------------------------------|--|-----------------|--|------------|--------------------------|
| 0 | \$22.80 | \$0.80 | \$22.80 | \$25.08 | \$0.90 | 0 | \$25.08 | \$2.28 | 10.01% |
| 1000 | \$22.80 | \$0.80 | \$30.80 | \$25.08 | \$0.90 | 10 | \$34.13 | \$3.33 | 10.80% |
| 2000 | \$22.80 | \$0.80 | \$38.80 | \$25.08 | \$0.90 | 20 | \$43.17 | \$4.37 | 11.27% |
| 3000 | \$22.80 | \$0.80 | \$46.80 | \$25.08 | \$0.90 | 30 | \$52.22 | \$5.42 | 11.57% |
| 4000 | \$22.80 | \$0.80 | \$54.80 | \$25.08 | \$0.90 | 40 | \$61.26 | \$6.46 | 11.79% |
| 5000 | \$22.80 | \$0.80 | \$62.80 | \$25.08 | \$0.90 | 50 | \$70.31 | \$7.51 | 11.95% |
| 6000 | \$22.80 | \$0.80 | \$70.80 | \$25.08 | \$0.90 | 60 | \$79.35 | \$8.55 | 12.08% |
| 8000 | \$22.80 | \$0.80 | \$86.80 | \$25.08 | \$0.90 | 80 | \$97.44 | \$10.64 | 12.26% |
| 10000 | \$22.80 | \$0.80 | \$102.80 | \$25.08 | \$0.90 | 100 | \$115.53 | \$12.73 | 12.38% |

| | | | | | | |
|------------------------|-----|--------------------------------------|---------|---|-----------|--------|
| Crooked River Ranch | | | | | | |
| 2011 | | | | | | |
| SUMMARY OF ADJUSTMENTS | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | Staff Adjustments to Rev Req Column D | Results | Reason |
| | | REVENUES | | | | |
| 1 | 461 | Residential Water Sales | 569,425 | \$0 | 569,425 | |
| 2 | 0 | Reimbursements | (1,645) | \$0 | (1,645) | |
| 3 | 465 | Cell Tower Income | 9,810 | \$0 | 9,810 | |
| 4 | 0 | Labor | 185 | \$0 | 185 | |
| 5 | 471 | Misc. Revenues | 2,303 | \$0 | 2,303 | |
| 6 | | Connections | 10,246 | \$0 | 10,246 | |
| 7 | | TOTAL REVENUE | 590,323 | (\$0) | 590,323 | |
| 8 | | | | | | |
| 9 | | OPERATING EXPENSES | | | | |
| 10 | 601 | Salaries and Wages - Employees | 97,590 | \$0 | 97,590 | |
| 11 | 603 | Salaries and Wages - Officers | 0 | \$0 | 0 | |
| 12 | 604 | Employee Pension & Benefits | (3,384) | \$0 | (3,384) | |
| 13 | 610 | Purchased Water | 0 | \$0 | 0 | |
| 14 | 611 | Telephone/Communications | 18,799 | \$0 | 18,799 | |
| 15 | 615 | Purchased Power | 67,917 | \$0 | 67,917 | |
| 16 | 618 | Chemical / Treatment Expense | 0 | \$0 | 0 | |
| 17 | 619 | Office Supplies | 5,601 | \$0 | 5,601 | |
| 18 | 619 | Postage | 7,257 | \$0 | 7,257 | |
| 19 | 620 | O&M Materials/Supplies | 3,877 | \$0 | 3,877 | |
| 20 | 621 | Repairs to Water Plant | 6,717 | \$0 | 6,717 | |
| 21 | 631 | Contract Svcs - Engineering | 29 | \$0 | 29 | |
| 22 | 632 | Contract Svcs - Accounting | 5,000 | \$0 | 5,000 | |
| 23 | 633 | Contract Svcs - Legal | 155,961 | \$0 | 155,961 | |
| 24 | 634 | Contract Svcs - Avion Contract Base | 40,758 | \$0 | 40,758 | |
| 25 | 635 | Contract Svcs - Testing | 8,336 | \$0 | 8,336 | |
| 26 | 636 | Contract Svcs - Avion + other repair | 18,759 | \$0 | 18,759 | |
| 27 | 637 | Contract Svcs - Janitorial | 5,098 | \$0 | 5,098 | |
| 28 | 638 | Contract Svcs - Meter Reading | 19,321 | \$0 | 19,321 | |
| 29 | 639 | Contract Svcs - Labor Other | 34,742 | \$0 | 34,742 | |
| 30 | 0 | Contract Svcs - Labor Professional | 15,396 | \$0 | 15,396 | |
| 31 | 642 | Rental of Equipment | 102 | \$0 | 102 | |
| 32 | 643 | Small Tools | 3,639 | \$0 | 3,639 | |
| 33 | 648 | Computer/Electronic Expenses | 17,907 | \$0 | 17,907 | |
| 34 | 650 | Transportation | 13,137 | \$0 | 13,137 | |
| 35 | 656 | Vehicle Insurance | 4,918 | \$0 | 4,918 | |
| 36 | 657 | General Liability Insurance | 5,430 | \$0 | 5,430 | |
| 37 | 658 | Workers' Comp Insurance | (154) | \$0 | (154) | |
| 38 | 659 | Insurance - Other | 1,566 | \$0 | 1,566 | |
| 39 | 660 | Public Relations/Advertising | 438 | \$0 | 438 | |
| 40 | 666 | Contingency Fund | 0 | \$0 | 0 | |
| 41 | 667 | Gross Revenue Fee (PUC) | 0 | \$0 | 0 | |
| 42 | 0 | DVCA Program Expense Account | 0 | \$0 | 0 | |
| 43 | 0 | DCVA Instalation Program | 0 | \$0 | 0 | |
| 44 | 0 | Locates | 192 | \$0 | 192 | |
| 45 | 0 | Sanitary Survey | 1,011 | \$0 | 1,011 | |
| 46 | 673 | Training and Certification | 299 | \$0 | 299 | |
| 47 | 674 | Consumer Confidence Report | 0 | \$0 | 0 | |
| 48 | 675 | General Expense | 7,377 | \$0 | 7,377 | |
| 49 | | TOTAL OPERATING EXPENSE | 563,633 | \$0 | 563,633 | |
| 50 | | | | | | |
| 51 | | OTHER REVENUE DEDUCTIONS | | | | |
| 52 | 403 | Depreciation Expense | 0 | \$42,467 | 42,467 | |
| 53 | 407 | Amortization Expense | 0 | \$0 | 0 | |
| 54 | 408 | Property Tax | 542 | \$0 | 542 | |
| 55 | 408 | Payroll Tax | 10,424 | \$0 | 10,424 | |
| 56 | 408 | Other Cell Tower Property Tax | 842 | \$0 | 842 | |
| 57 | 409 | Oregon Income Tax | 0 | \$0 | 0 | |
| 58 | 409 | Federal Income Tax | 0 | \$0 | 0 | |
| 59 | | TOTAL REVENUE DEDUCTIONS | 575,441 | \$42,467 | 617,908 | |
| 60 | | NET OPERATING INCOME | 14,882 | (\$42,467) | (27,585) | |
| 61 | | | | | | |
| 62 | 101 | Utility Plant in Service | 0 | \$1,090,100 | 1,090,100 | |
| 63 | | Less: | | | | |
| 64 | 108 | Depreciation Reserve | 0 | \$566,595 | 566,595 | |
| 65 | 271 | Contributions in Aid of Const | 0 | \$0 | 0 | |
| 66 | 272 | Amortization of CIAC | 0 | \$0 | 0 | |
| 67 | 281 | Accumulated Deferred Income Tax | 0 | \$0 | 0 | |
| 68 | | Net Utility Plant | 0 | \$523,505 | 523,505 | |
| 69 | | Plus: (working capital) | | \$0 | 0 | |
| 70 | 151 | Materials and Supplies Inventory | 139,017 | \$0 | 139,017 | |
| 71 | | Working Cash (Total Op Exp /12) | 46,969 | \$0 | 46,969 | |
| 72 | | TOTAL RATE BASE | 185,986 | \$523,505 | 709,491 | |
| 73 | | Rate of Return | \$0 | | (\$0) | |

| | | | | | | | | |
|-------------------------------------|--|-------|--------|------------------------|-------------|------------------|-------------|-------------|
| Crooked River Ranch 2011 | | | | | | | | |
| REVENUE SENSITIVE COSTS | | | | COST OF CAPITAL | | | | |
| | | | | | | Capital | | Weighted |
| Revenues | | | 1.0000 | DEBT | | <u>Structure</u> | <u>Cost</u> | <u>Cost</u> |
| | | | | Silverado | \$22,354 | 4.27% | 4.84% | 0.21% |
| O&M - Uncollectibles | | | 0.0000 | Colorado | \$26,656 | 5.09% | 4.84% | 0.25% |
| Franchise Fees | | | 0.0000 | Other | \$0 | 0.00% | 0.00% | 0.00% |
| OPUC Fee | | | 0.0025 | | \$49,010 | | | 0.45% |
| Short-term Interest | | | 0.0000 | | | | | |
| State Taxable Income | | | | EQUITY | \$474,495 | 90.64% | 10.00% | 9.06% |
| | | | | | \$523,505 | 100.00% | | 9.52% |
| State Income Tax @ | | 0.00% | 0.0000 | | | | Nonprofit | 0.00% |
| | | | | | | | | |
| Federal Taxable Income | | | | | | | | |
| | | | | | | | | |
| Federal Income Tax @ | | 0.00% | 0.0000 | | 709,490.94 | | | |
| | | | | | 0.095169 | | | |
| Total Income Taxes | | | 0.0000 | | 67,521.74 | | | |
| | | | | | (42,467.00) | | | |
| Total Revenue Sensitive Costs | | | 0.0025 | | 25,054.74 | | | |
| | | | | | | | | |
| | | | | | | | | |
| Utility Operating Income | | | 0.9975 | | | | | |
| | | | | | | | | |
| Net-to-Gross Factor | | | 1.0025 | | | | | |
| | | | | | | | | |

Crooked River Ranch
DOCKET NO. UW
Excess Capacity By Phase

Capacity

| A | B | C | D | E | F | G | H | I |
|----------------|---------------|---------------|-------------------|------------------|----------|----------|----------|-----------------|
| | Date | Utility Plant | Excess | Total Adjusted | # Cust. | Lots | Lots in | Lots |
| ACCOUNT & ITEM | Acquired | Orig Cost | (C-E) Capacity | (C x I) Plant | | Platted | Phase | Filled (F/G) |
| | | | | | 0 | | | 0.00% |
| | | | 0 | 0 | | | | |
| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
| | | | 0 | 0 | | | | |
| | | | 0 | 0 | | | | |
| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
| | | | 0 | 0 | | | | |
| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
| | | | 0 | 0 | | | | |
| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
| | | | 0 | 0 | | | | |
| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
| | | | 0 | 0 | | | | |
| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
| | | | 0 | 0 | | | | |
| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
| | | | 0 | 0 | | | | |
| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
| | | | 0 | 0 | | | | |
| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
| | | | 0 | 0 | | | | |
| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
| | | | 0 | 0 | | | | |
| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
| | | | 0 | 0 | | | | |
| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
| | | | 0 | 0 | | | | |
| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
| | | | 0 | 0 | | | | |
| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
| | | | 0 | 0 | | | | |
| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
| | | | 0 | 0 | | | | |
| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
| | | | 0 | 0 | | | | |
| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
| | | | 0 | 0 | | | | |
| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
| | | | 0 | 0 | | | | |
| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
| | | | 0 | 0 | | | | |
| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
| | | | 0 | 0 | | | | |
| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
| | | | 0 | 0 | | | | |
| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
| | | | 0 | 0 | | | | |
| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
| | | | 0 | 0 | | | | |
| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
| | | | 0 | 0 | | | | |
| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
| | | | 0 | 0 | | | | |
| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
| | | | 0 | 0 | | | | |
| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
| | | | 0 | 0 | | | | |
| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
| | | | 0 | 0 | | | | |
| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
| | | | 0 | 0 | | | | |
| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
| | | | 0 | 0 | | | | |
| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
| | | | 0 | 0 | | | | |
| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
| | | | 0 | 0 | | | | |
| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
| | | | 0 | 0 | | | | |
| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
| | | | 0 | 0 | | | | |
| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
| | | | 0 | 0 | | | | |
| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
| | | | 0 | 0 | | | | |
| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
| | | | 0 | 0 | | | | |
| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
| | | | 0 | 0 | | | | |
| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
| | | | 0 | 0 | | | | |
| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
| | | | 0 | 0 | | | | |
| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
| | | | 0 | 0 | | | | |
| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
| | | | 0 | 0 | | | | |
| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
| | | | 0 | 0 | | | | |
| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
| | | | 0 | 0 | | | | |
| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
| | | | 0 | 0 | | | | |
| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
| | | | 0 | 0 | | | | |
| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
| | | | 0 | 0 | | | | |
| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
| | | | 0 | 0 | | | | |
| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
| | | | 0 | 0 | | | | |
| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
| | | | 0 | 0 | | | | |
| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
| | | | 0 | 0 | | | | |
| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
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| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
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| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
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| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
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| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
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| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
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| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
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| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
| | | | 0 | 0 | | | | |
| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
| | | | 0 | 0 | | | | |
| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
| | | | 0 | 0 | | | | |
| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | | | 0 | 0 | | | | 0.00% |
| | | | 0 | 0 | | | | |
| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |

Excess Capacity

100.00%

100.00%

100.00%

100.00%

100.00%

100.00%

100.00%

100.00%

100.00%

100.00%

100.00%

100.00%



100.00%

[illegible]

Crooked River Ranch

DOCKET NO. UW

RATE IMPACT - RESIDENTIAL 2 TIER (3/4 x 5/8)

| | | | | |
|---------------------------|---|---|----|---------|
| Commodity Rate - 1st Tier | < | 0 | cf | 0 |
| Commodity Rate - 2nd Tier | > | 0 | cf | #DIV/0! |

| Monthly Consumptions Customer Usage | Current Base Rate | Current Commodity Rate 1st Tier | Current Commodity Rate 2nd Tier | Total Current Average Monthly Rate | Proposed Customer Base Rate | Proposed Commodity Rate 1st Tier | Proposed Commodity Rate 2nd Tier | Total Proposed Monthly Rate | Difference | Percentage Difference |
|--|-------------------------|--|--|--|--------------------------------------|---|---|--------------------------------------|------------|--------------------------|
| | | | | | | | | | | |
| 0 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! | \$0.00 | #DIV/0! | #DIV/0! | #DIV/0! | 0.00% |
| 1000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$25.08 | \$0.00 | #DIV/0! | \$25.08 | \$25.08 | 0.00% |
| 0 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$25.08 | \$0.00 | #DIV/0! | \$25.08 | \$25.08 | 0.00% |
| 2000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$25.08 | \$0.00 | #DIV/0! | #DIV/0! | #DIV/0! | 0.00% |
| 3000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$25.08 | \$0.00 | #DIV/0! | #DIV/0! | #DIV/0! | 0.00% |
| 4000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$25.08 | \$0.00 | #DIV/0! | #DIV/0! | #DIV/0! | 0.00% |
| 5000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$25.08 | \$0.00 | #DIV/0! | #DIV/0! | #DIV/0! | 0.00% |
| 6000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$25.08 | \$0.00 | #DIV/0! | #DIV/0! | #DIV/0! | 0.00% |
| 8000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$25.08 | \$0.00 | #DIV/0! | #DIV/0! | #DIV/0! | 0.00% |
| 10000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$25.08 | \$25.08 | #DIV/0! | #DIV/0! | #DIV/0! | 0.00% |
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|-------------------------|--------------|-----------|------------|--------------|
| Crooked River Ranch | | | | |
| 2011 | | | | |
| RESIDENTIAL RATE DESIGN | | | | |
| Proposed Revenues of: | | | | |
| | | | \$644,369 | |
| Base/Commodity Split | | | | |
| Variable Rate | Proposed Rev | | | |
| 40.00% | \$644,369 | = | \$257,747 | |
| Base Rate | | | | |
| Proposed Rev | | | | |
| 60.00% | \$644,369 | = | \$386,621 | |
| | | | \$644,369 | |
| BASE RATE | | | | |
| | | | Staff | |
| | | | Current | |
| | | | Proposed | |
| | | | Monthly | Total Annual |
| Size of Line | Number of | Base Rate | Base Rate | Revenues |
| Customers | | | | |
| Residential | | | | |
| 5/8" | 0 | \$0.00 | \$0.00 | \$0 |
| 3/4" | | | \$0.00 | \$0 |
| 1" | | | \$0.00 | \$0 |
| 1.5" | | | \$0.00 | \$0 |
| 2" | | | \$0.00 | \$0 |
| 3" | | | \$0.00 | \$0 |
| | 0 | | | |
| Commercial | | | | |
| 5/8" or 3/4" | | | \$0.00 | \$0 |
| 1" | | | \$0.00 | \$0 |
| 1.5" | | | \$0.00 | \$0 |
| 2" | | | \$0.00 | \$0 |
| 3" | | | \$0.00 | \$0 |
| 4" | | | \$0.00 | \$0 |
| 6" | | | \$0.00 | \$0 |
| | 0 | | | |
| TOTALS | 0 | | | \$0 |
| | | | 0.0% | |
| | | | PERCENT | |
| COMMODITY RATE | | | | |
| #DIV/0! | | | per 100 cf | |

Crooked River Ranch
DOCKET NO. UW
RATE IMPACT - COMMERCIAL (3/4 x 5/8) - 1 TIER

Commodity Rate 0.904456

| Monthly Consumptions Customer Usage | Current Base Rate | Current Commodity Rate | Total Current Average Monthly Rate | Propsed Customer Base Rate | Proposed Commodity Rate Per <div></div> | Usage Factor | Total Proposed Monthly Rate | Difference | Percentage Difference |
|--|-------------------------|------------------------------|--|-------------------------------------|--|-----------------|--------------------------------------|------------|--------------------------|
| 0 | \$22.80 | \$0.80 | \$22.80 | \$0.00 | 0.9044565 | 0 | 0 | (\$22.80) | -100.00% |
| 1000 | \$22.80 | \$0.80 | \$30.80 | \$0.00 | 0.9044565 | 10 | 9.044565 | (\$21.76) | -70.63% |
| 2000 | \$22.80 | \$0.80 | \$38.80 | \$0.00 | 0.9044565 | 20 | 18.08913 | (\$20.71) | -53.38% |
| 3000 | \$22.80 | \$0.80 | \$46.80 | \$0.00 | 0.9044565 | 30 | 27.13369 | (\$19.67) | -42.02% |
| 4000 | \$22.80 | \$0.80 | \$54.80 | \$0.00 | 0.9044565 | 40 | 36.17826 | (\$18.62) | -33.98% |
| 5000 | \$22.80 | \$0.80 | \$62.80 | \$0.00 | 0.9044565 | 50 | 45.22282 | (\$17.58) | -27.99% |
| 6000 | \$22.80 | \$0.80 | \$70.80 | \$0.00 | 0.9044565 | 60 | 54.26739 | (\$16.53) | -23.35% |
| 8000 | \$22.80 | \$0.80 | \$86.80 | \$0.00 | 0.9044565 | 80 | 72.35652 | (\$14.44) | -16.64% |
| 10000 | \$22.80 | \$0.80 | \$102.80 | \$0.00 | 0.9044565 | 100 | 90.44565 | (\$12.35) | -12.02% |
| | | | 414.4 | | | | 262.2924 | | |

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|------------------------------|---------------------|-----------|-----------|----------|
| Crooked River Ranch | | | | |
| 2011 | | | | |
| RESIDENTIAL RATE DESIGN | | | | |
| Proposed Revenues of: | | | | |
| | | | \$644,369 | |
| Base/Commodity Split | | | | |
| Variable Rate | Proposed Rev | | | |
| 40.00% | \$644,369 | = | \$257,747 | |
| Base Rate | Proposed Rev | | | |
| 60.00% | \$644,369 | = | \$386,621 | |
| | | | \$644,369 | |
| BASE RATE | | | | |
| Staff | | | | |
| Current Proposed | | | | |
| Monthly Monthly Total Annual | | | | |
| Size of Line | Number of Customers | Base Rate | Base Rate | Revenues |
| Residential | | | | |
| 5/8" | 0 | \$0.00 | \$0.00 | \$0 |
| 3/4" | | | \$0.00 | \$0 |
| 1" | | | \$0.00 | \$0 |
| 1.5" | | | \$0.00 | \$0 |
| 2" | | | \$0.00 | \$0 |
| 3" | | | \$0.00 | \$0 |
| | 0 | | | |
| Commercial | | | | |
| 5/8" or 3/4" | | | \$0.00 | \$0 |
| 1" | | | \$0.00 | \$0 |
| 1.5" | | | \$0.00 | \$0 |
| 2" | | | \$0.00 | \$0 |
| 3" | | | \$0.00 | \$0 |
| 4" | | | \$0.00 | \$0 |
| 6" | | | \$0.00 | \$0 |
| | 0 | | | |
| TOTALS | 0 | | | \$0 |
| 0.0% | | | | |
| PERCENT | | | | |
| COMMODITY RATE | | | | |
| Revenue to be collected \$0 | | | | |

Crooked River Ranch

DOCKET NO. UW

RATE IMPACT - COMMERCIAL 2 TIER (5/8 x 3/4)

| | | | | |
|---------------------------|---|---|----|---------|
| Commodity Rate - 1st Tier | < | 0 | cf | 0 |
| Commodity Rate - 2nd Tier | > | 0 | cf | #DIV/0! |

| Monthly Consumptions Customer Usage | Current Base Rate | Current Commodity Rate 1st Tier | Current Commodity Rate 2nd Tier | Total Current Average Monthly Rate | Proposed Customer Base Rate | Proposed Commodity Rate 1st Tier | Proposed Commodity Rate 2nd Tier | Total Proposed Monthly Rate | Difference | Percentage Difference |
|--|-------------------------|--|--|--|--------------------------------------|---|---|--------------------------------------|------------|--------------------------|
| 0 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! | \$0.00 | \$0.00 | 0.00% |
| 1000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! | \$0.00 | \$0.00 | 0.00% |
| 0 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! | \$0.00 | \$0.00 | 0.00% |
| 2000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! | #DIV/0! | #DIV/0! | 0.00% |
| 3000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! | #DIV/0! | #DIV/0! | 0.00% |
| 4000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! | #DIV/0! | #DIV/0! | 0.00% |
| 5000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! | #DIV/0! | #DIV/0! | 0.00% |
| 6000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! | #DIV/0! | #DIV/0! | 0.00% |
| 8000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! | #DIV/0! | #DIV/0! | 0.00% |
| 10000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! | #DIV/0! | #DIV/0! | 0.00% |
| | | | | 0 | | | | | #DIV/0! | |

**Crooked River Ranch
2011
IRRIGATION RATE DESIGN**

Proposed Revenues of: **\$5,169**

Base/Commodity Split

Variable Rate Proposed Rev
40.00% \$5,169 = **\$2,067**

Base Rate Proposed Rev
60.00% \$5,169 = **\$3,101**
\$5,169

BASE RATE

| Size of Line | Number of Customers | Current Monthly Base Rate | Staff Proposed Monthly Base Rate | Total Annual Revenues | Company Proposed Monthly Base Rate | Revenue at Current Rates |
|--------------|---------------------|---------------------------|----------------------------------|-----------------------|------------------------------------|--------------------------|
| Irrigation | | | | | | |
| 5/8" | | | \$0.00 | \$0 | | \$0 |
| 3/4" | | | \$0.00 | \$0 | | \$0 |
| 1" | | | \$0.00 | \$0 | | \$0 |
| 1.5" | | | \$0.00 | \$0 | | \$0 |
| 2" | | | \$0.00 | \$0 | | \$0 |
| 3" | | | \$0.00 | \$0 | | \$0 |
| 4" | | | \$0.00 | \$0 | | \$0 |
| 6" | | | \$0.00 | \$0 | | \$0 |
| 8" | | | \$0.00 | \$0 | | \$0 |
| 12" | | | \$0.00 | \$0 | | \$0 |
| | | | | \$0 | | \$0 |
| | | | 0.0% PERCENT | | 0.0% % increase | |

COMMODITY RATE \$0.00 per 100 cf

Proposed Revenue **Consumption** **Average Rate** **Previous Rates**
\$2,067 divided by 0 = 0.00000 **\$0**
 per

Average Monthly Bill: **\$0.00**

0 Proposed Consumption per Application
 0 - base consumpt ("free" water x cust x 12 months)
 0 divided by unit of measure **100 cf**
 0

| Current Company Rates | | | |
|-----------------------|------|----------|--------|
| | 0.00 | Base | \$0.00 |
| Average cf | 0.00 | Variable | \$0.00 |
| | | Total | \$0.00 |

| Proposed Company Rates | | | |
|------------------------|------|----------|--------|
| | 0.00 | Base | \$0.00 |
| Average cf | 0.00 | Variable | \$0.00 |
| | | Total | \$0.00 |

| Proposed Staff Rates | | | |
|----------------------|------|----------|--------|
| | 0.00 | Base | \$0.00 |
| | 0.00 | Variable | \$0.00 |
| | | Total | \$0.00 |

| Irrigation | Meter Size | Present rates | Factors Used | Rate Required | AWWA Factors |
|------------|------------|---------------|--------------|---------------|--------------|
| 0 | 5/8" | \$0.00 | 1 | \$0.00 | 1 |
| 0 | 3/4" | \$0.00 | 1 | \$0.00 | 1 |
| 0 | 1" | \$0.00 | | \$0.00 | 2.5 |
| 0 | 1.5" | \$0.00 | | \$0.00 | 5 |
| 0 | 2" | \$0.00 | | \$0.00 | 8 |
| 0 | 3" | \$0.00 | | \$0.00 | 15 |
| 0 | 4" | \$0.00 | | \$0.00 | 25 |
| 0 | 6" | \$0.00 | | \$0.00 | 50 |
| 0 | 8" | \$0.00 | | \$0.00 | 80 |
| 0 | 12" | \$0.00 | | \$0.00 | 100 |

| Meter Size | Average rates | Proposed rates | Percent Increase |
|-------------|---------------|----------------|------------------|
| Irrigation | Current | | |
| 5/8" x 3/4" | \$0.00 | \$0.00 | 0.00% |
| 1" | \$0.00 | \$0.00 | 0.00% |
| 1 1/2" | \$0.00 | \$0.00 | 0.00% |
| 2" | \$0.00 | \$0.00 | 0.00% |
| 3" | \$0.00 | \$0.00 | 0.00% |
| 4" | \$0.00 | \$0.00 | 0.00% |
| 6" | \$0.00 | \$0.00 | 0.00% |
| 8" | \$0.00 | \$0.00 | 0.00% |
| 12" | \$0.00 | \$0.00 | 0.00% |

0.00%

| Consumption Irrigation (Test) | | Consumption Irrigation (Projected) | |
|-------------------------------|----|------------------------------------|----|
| 5/8" x 3/4" | cf | 5/8" x 3/4" | cf |
| 1" | cf | 1" | cf |
| 1 1/2" | cf | 1 1/2" | cf |
| 2" | cf | 2" | cf |
| 3" | cf | 3" | cf |
| 4" | cf | 4" | cf |
| 6" | cf | 6" | cf |
| 8" | cf | 8" | cf |
| 12" | cf | 12" | cf |
| 0 cf | | 0 cf | |

Crooked River Ranch

DOCKET NO. UW

RATE IMPACT - IRRIGATION (5/8 x 3/4)

Commodity Rate 0

| Monthly Consumptions Customer Usage | Current Base Rate | Current Commodity Rate | Total Current Average Monthly Rate | Proposed Customer Base Rate | Proposed Commodity Rate Per <div></div> | Usage Factor | Total Proposed Monthly Rate | Difference | Percentage Difference |
|--|-------------------------|------------------------------|--|--------------------------------------|--|-----------------|--------------------------------------|------------|--------------------------|
| 0 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0 | 0 | 0 | \$0.00 | 0.00% |
| 1000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0 | 10 | 0 | \$0.00 | 0.00% |
| 2000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0 | 20 | 0 | \$0.00 | 0.00% |
| 3000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0 | 30 | 0 | \$0.00 | 0.00% |
| 4000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0 | 40 | 0 | \$0.00 | 0.00% |
| 5000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0 | 50 | 0 | \$0.00 | 0.00% |
| 6000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0 | 60 | 0 | \$0.00 | 0.00% |
| 8000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0 | 80 | 0 | \$0.00 | 0.00% |
| 10000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0 | 100 | 0 | \$0.00 | 0.00% |
| | | | 0 | | | | 0 | | |

**Crooked River Ranch
2011
GOLF COURSE RATE DESIGN**

Proposed Revenues of: **\$5,169**

Base/Commodity Split
Variable Rate Proposed Rev
40.00% \$5,169 = **\$2,067**

Base Rate Proposed Rev
60.00% \$5,169 = **\$3,101**
\$5,169

| BASE RATE | | Current Monthly Base Rate | Staff Proposed Monthly Base Rate | Total Annual Revenues | Company Proposed Monthly Rate | Revenue at Current Rates |
|------------|--------------|---------------------------|----------------------------------|-----------------------|-------------------------------|--------------------------|
| Irrigation | Size of Line | Number of Customers | | | | |
| | 5/8" | | \$0.00 | \$0 | | \$0 |
| | 3/4" | | \$0.00 | \$0 | | \$0 |
| | 1" | | \$0.00 | \$0 | | \$0 |
| | 1.5" | | \$0.00 | \$0 | | \$0 |
| | 2" | | \$0.00 | \$0 | | \$0 |
| | 3" | | \$0.00 | \$0 | | \$0 |
| | 4" | | \$0.00 | \$0 | | \$0 |
| | 6" | | \$0.00 | \$0 | | \$0 |
| | 8" | | \$0.00 | \$0 | | \$0 |
| | 12" | | \$0.00 | \$0 | | \$0 |
| | | | | \$0 | | \$0 |
| | | | 0.0% PERCENT | | 0.0% % increase | |

COMMODITY RATE \$0.00

Proposed Revenue **Consumption** **Average Rate** **Previous Rates**
\$2,067 divided by 0 = \$0.000 \$0
per

Average Monthly Bill: **\$0.00**

0 Proposed Consumption per Application
0 - base consumpt ("free" water x cust x 12 months)
0 divided by unit of measure
0

| Meter Size Irrigation | Average rates Current | Proposed rates | Percent Increase |
|--------------------------|--------------------------|----------------|------------------|
| 5/8" x 3/4" | \$0.00 | \$0.00 | 0.00% |
| 1" | \$0.00 | \$0.00 | 0.00% |
| 1 ½" | \$0.00 | \$0.00 | 0.00% |
| 2" | \$0.00 | \$0.00 | 0.00% |
| 3" | \$0.00 | \$0.00 | 0.00% |
| 4" | \$0.00 | \$0.00 | 0.00% |
| 6" | \$0.00 | \$0.00 | 0.00% |
| 8" | \$0.00 | \$0.00 | 0.00% |
| 12" | \$0.00 | \$0.00 | 0.00% |
| | | | 0.00% |

| Current Company Rates | | | |
|-----------------------|------|----------|--------|
| | 0.00 | Base | \$0.00 |
| Average cf | 0.00 | Variable | \$0.00 |
| | | Total | \$0.00 |

| Proposed Company Rates | | | |
|------------------------|------|----------|--------|
| | 0.00 | Base | \$0.00 |
| Average cf | 0.00 | Variable | \$0.00 |
| | | Total | \$0.00 |

| Proposed Staff Rates | | | |
|----------------------|------|----------|--------|
| | 0.00 | Base | \$0.00 |
| Average cf | 0.00 | Variable | \$0.00 |
| | | Total | \$0.00 |

| Golf Irrigation | Meter Size | Present rates | Factors Used | Rate Required | AWWA Factors |
|-----------------|------------|---------------|--------------|---------------|--------------|
| 0 | 5/8" | \$0.00 | 1 | \$0.00 | 1 |
| 0 | 3/4" | \$0.00 | 1 | \$0.00 | 1 |
| 0 | 1" | \$0.00 | | \$0.00 | 2.5 |
| 0 | 1.5" | \$0.00 | | \$0.00 | 5 |
| 0 | 2" | \$0.00 | | \$0.00 | 8 |
| 0 | 3" | \$0.00 | | \$0.00 | 15 |
| 0 | 4" | \$0.00 | | \$0.00 | 25 |
| 0 | 6" | \$0.00 | | \$0.00 | 50 |
| 0 | 8" | \$0.00 | | \$0.00 | 80 |
| 0 | 12" | \$0.00 | | \$0.00 | 100 |

| Consumption Golf Irrigation (Test) | | Consumption Golf Irrigation (Projected) | |
|---------------------------------------|---|--|---|
| 5/8" x 3/4" | | 5/8" x 3/4" | |
| 1" | | 1" | |
| 1 ½" | | 1 ½" | |
| 2" | | 2" | |
| 3" | | 3" | |
| 4" | | 4" | |
| 6" | | 6" | |
| 8" | | 8" | |
| 12" | | 12" | |
| | 0 | | 0 |

Crooked River Ranch
DOCKET NO. UW
RATE IMPACT - GOLF COURSE

Commodity Rate \$0.00

| Monthly Consumptions Customer Usage | Current Base Rate | Current Commodity Rate | Total Current Average Monthly Rate | Proposed Customer Base Rate | Proposed Commodity Rate Per <div></div> | Usage Factor | Total Proposed Monthly Rate | Difference | Percentage Difference |
|--|-------------------------|------------------------------|---|--------------------------------------|--|-----------------|--|------------|--------------------------|
| 0 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0 | \$0.00 | \$0.00 | 0.00% |
| 1000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 10 | \$0.00 | \$0.00 | 0.00% |
| 2000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 20 | \$0.00 | \$0.00 | 0.00% |
| 3000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 30 | \$0.00 | \$0.00 | 0.00% |
| 4000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 40 | \$0.00 | \$0.00 | 0.00% |
| 5000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 50 | \$0.00 | \$0.00 | 0.00% |
| 6000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 60 | \$0.00 | \$0.00 | 0.00% |
| 8000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 80 | \$0.00 | \$0.00 | 0.00% |
| 10000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 100 | \$0.00 | \$0.00 | 0.00% |
| | | | 0 | | | | \$0.00 | | |

BALANCE SHEET ACCOUNTS

Utility Plant Accounts

| | |
|-----|-----|
| 101 | 101 |
| 102 | 102 |
| 103 | 103 |
| 104 | 104 |
| 105 | 105 |
| 108 | 108 |

108.1

108.2

108.3

| | |
|-----|-----|
| 109 | 109 |
|-----|-----|

| | |
|-----|-----|
| 110 | 110 |
|-----|-----|

110.1

110.2

| | |
|-----|-----|
| 114 | 114 |
|-----|-----|

| | |
|-----|-----|
| 115 | 115 |
|-----|-----|

| | |
|-----|-----|
| 116 | 116 |
|-----|-----|

| | |
|-----|-----|
| 121 | 121 |
|-----|-----|

| | |
|-----|-----|
| 122 | 122 |
|-----|-----|

Current and Accrued Assets

| | |
|-----|-----|
| 131 | 131 |
|-----|-----|

| | |
|-----|-----|
| 132 | 132 |
|-----|-----|

| | |
|-----|-----|
| 141 | 141 |
|-----|-----|

| | |
|-----|-----|
| 142 | 142 |
|-----|-----|

| | |
|-----|-----|
| 143 | 143 |
|-----|-----|

| | |
|-----|-----|
| 144 | 144 |
|-----|-----|

| | |
|-----|-----|
| 145 | 145 |
|-----|-----|

| | |
|-----|-----|
| 146 | 146 |
|-----|-----|

| | |
|-----|-----|
| 151 | 151 |
|-----|-----|

| | |
|-----|-----|
| 162 | 162 |
|-----|-----|

| | |
|-----|-----|
| 171 | 171 |
|-----|-----|

| | |
|-----|-----|
| 172 | 172 |
|-----|-----|

| | |
|-----|-----|
| 173 | 173 |
|-----|-----|

| | |
|-----|-----|
| 174 | 174 |
|-----|-----|

Deferred Debits

| | |
|-----|-----|
| 181 | 181 |
|-----|-----|

| | |
|-----|-----|
| 182 | 182 |
|-----|-----|

| | |
|-----|-----|
| 186 | 186 |
|-----|-----|

186.1

186.2

| | |
|-----|-----|
| 190 | 190 |
|-----|-----|

190.1

190.2

Equity Capital

| | |
|-----|-----|
| 201 | 201 |
|-----|-----|

| | | |
|----------------------------------|-----|--------|
| | 204 | 204 |
| | 207 | 207 |
| | 211 | 211 |
| | 212 | 212 |
| | 213 | 213 |
| | 214 | 214 |
| | 215 | 215 |
| | 216 | 216 |
| | 218 | 218 |
| Long Term Debt | 223 | 223 |
| | 224 | 224 |
| Current and Accrued Liabilities | 231 | 231 |
| | 232 | 232 |
| | 233 | 233 |
| | 234 | 234 |
| | 235 | 235 |
| | 236 | 236 |
| | | 236.11 |
| | | 236.12 |
| | 237 | 237 |
| | | 237.1 |
| | | 237.2 |
| | 238 | 238 |
| | 239 | 239 |
| | 240 | 240 |
| | 241 | 241 |
| Deferred Credits | 251 | 251 |
| | 252 | 252 |
| | 253 | 253 |
| | 255 | 255 |
| Contributions in Aid of Construc | 271 | 271 |
| | 272 | 272 |
| Accumulated Deferred Income | 281 | 281 |
| | 282 | 282 |
| | 283 | 283 |
| Water Utility Plant Accounts | 301 | 301 |
| | 302 | 302 |
| | 303 | 303 |
| | 304 | 304 |
| | 305 | 305 |
| | 306 | 306 |
| | 307 | 307 |
| | 308 | 308 |

| | | |
|--------------------------|-----|--------|
| | 309 | 309 |
| | 310 | 310 |
| | 311 | 311 |
| | 320 | 320 |
| | 330 | 330 |
| | 331 | 331 |
| | 333 | 333 |
| | 334 | 334 |
| | 335 | 335 |
| | 336 | 336 |
| | 339 | 339 |
| | 340 | 340 |
| | 341 | 341 |
| | 343 | 343 |
| | 344 | 344 |
| | 345 | 345 |
| | 346 | 346 |
| | 347 | 347 |
| | 348 | 348 |
| Utility Operating Income | 400 | 400 |
| | 401 | 401 |
| | 403 | 403 |
| | 406 | 406 |
| | 407 | 407 |
| | 408 | 408 |
| | | 408.11 |
| | | 408.12 |
| | | 408.13 |
| | | 408.2 |
| | 409 | 409 |
| | | 409.1 |
| | | 408.11 |
| | | 409.13 |
| | | 409.2 |
| | 410 | 410 |
| | | 410.1 |
| | | 410.11 |
| | | 410.2 |
| | 411 | 411 |
| | | 411.1 |
| | | 411.11 |
| | | 411.2 |
| | 412 | 412 |

| | | |
|----------------------------------|-------|-------|
| | 413 | 413 |
| | 414 | 414 |
| Other Income and Deductions | 415 | 415 |
| | 416 | 416 |
| | 419 | 419 |
| | 421 | 421 |
| | 426 | 426 |
| | 427 | 427 |
| | 433 | 433 |
| | 434 | 434 |
| Taxes Applicable to Nonutility I | 408.2 | 408.2 |
| | 409.2 | 409.2 |
| | 410.2 | 410.2 |
| | 411.2 | 411.2 |
| Interest Expense | 427 | 427 |
| | 428 | 428 |
| | 429 | 429 |
| Retained Earnings Accounts | 435 | 435 |
| | 436 | 436 |
| | 438 | 438 |
| | 439 | 439 |
| WATER Water Sales Only | 460 | 460 |
| | 461 | 461 |
| | | 461.1 |
| | | 461.2 |
| | | 461.3 |
| | | 461.4 |
| | | 461.5 |
| | 462 | 462 |
| | | 462.1 |
| | | 462.2 |
| | 464 | 464 |
| | 465 | 465 |
| | 466 | 466 |
| | 467 | 467 |
| | 468 | 468 |
| Other Water Revenue Account | 471 | 471 |
| | 472 | 472 |
| | 474 | 474 |
| | 475 | 475 |
| WATER OPERATION AND MAINTENA | 601 | 601 |
| | 603 | 603 |
| | 604 | 604 |

| | |
|-----|-------|
| 610 | 610 |
| 611 | 611 |
| 615 | 615 |
| 616 | 616 |
| 617 | 617 |
| 618 | 618 |
| 619 | 619 |
| | 619.1 |
| 620 | 620 |
| 621 | 621 |
| 631 | 631 |
| 632 | 632 |
| 633 | 633 |
| 634 | 634 |
| 635 | 635 |
| 636 | 636 |
| 637 | 637 |
| 638 | 638 |
| 639 | 639 |
| 641 | 641 |
| 642 | 642 |
| 643 | 643 |
| 648 | 648 |
| 650 | 650 |
| 656 | 656 |
| 657 | 657 |
| 658 | 658 |
| 659 | 659 |
| 660 | 660 |
| 666 | 666 |
| 667 | 667 |
| 668 | 668 |
| 670 | 670 |
| 671 | 671 |
| | 671.1 |
| | 671.2 |
| 672 | 672 |
| 673 | 673 |
| 674 | 674 |
| 675 | 675 |

DEFINITIONS AND ACCOUNTING INSTRUCTION

Accounts: The acco

Actually Issued: As

Actually Outstanding

Amortization: The g

Associated Compar

Book Cost: The am

Commission: The C

Cost: The amount c

Cost of Removal: T

Debt Expense: Exp

Depreciation: As ap

Discount: As applie

Fire Main: Any mai

Multiple Family Dwe

Net Salvage Value:

Nominally Issued: /

Nominally Outstand

Original Cost: As ap

Person: An individu

Premium: As applic

Property Retired: A

Replacing or Replac

Retained Earnings:

Retirement Units: T

Salvage Value: The

Service Life: The ti

Service Value: The

Straight-Line Metho

Supply Main: Any n

Transmission and D

Utility: As used her

Classification of Util

Class A – Utilities ha

Class B – Utilities ha

Class C – Utilities ha

Records: Each utilit

The books and recc

In addition to prescr

Numbering System:

101-190

201-283

301-348
400-434
435-439
460-475
601-675

Accounting Period:

Extraordinary Items

Allocation of Salarie

Records for Each P

Transactions with A

Utility Plant – To be

Utility Plant – Overh

Utility Plant – Land ;

Utility Plant – Struct

Utility Plant – Equip

Exclude from equip

The equipment acco

Utility Plant – Work

Each utility shall kee

Each utility shall ma

Utility Plant in Service
Utility Plant Leased to Others
Property Held for Future Use
Utility Plant Purchased or Sold
Construction Work In Progress
Accumulated Depreciation of Plant (Total)
Accum Deprec of Utility Plant In Service
Accum Deprec of Util Plant Leased to Others
Accum Deprec Property Held for Future Use
Adjustment to Accumulated Depreciation for Amortization of CIAC
Accumulated Amortization of Utility Plant (Total)
Accumulated Amortization of Utility Plant in Service (Total)
Accumulated Amortization of Utility Plant Leased to Others
Utility Plant Acquisition Adjustments
Accumulated Amortization of Utility Plant Acquisition Adjustments
Other Utility Plant Adjustments
Non Utility Property
Accumulated Depreciation and Amortization of Non Utility Property
Cash
Special Deposits (Not including customer deposits)
Customer Accounts Receivable
Other Accounts Receivable
Accumulated Provision for Uncollectibles – Cr.
Notes Receivable
Accounts Receivable from Associated Companies
Notes Receivable from Associated Companies
Plant Material and Supplies Inventory
Prepayments
Accrued Interest and Dividends Receivable
Rents Receivable
Accrued Utility Revenues
Miscellaneous Current and Accrued Assets
Unamortized Debt Discount and Expense
Extraordinary Property Losses
Miscellaneous Deferred Debits
Deferred Rate Case Expense
Other Miscellaneous Deferred Debits
Accumulated Deferred Income Tax Total
Accumulated Deferred Federal Income Tax
Accumulated Deferred State Income Tax
Common Stock Issued

Preferred Stock Issued
Premium on Capital Stock
Paid in Capital
Discount on Capital Stock
Capital Stock Expense
Appropriated Retained Earnings
Unappropriated Retained Earnings (balance)
Reacquired Capital Stock
Proprietary Capital
Advances from Associated Companies
Other Long-Term Debt
Accounts Payable
Notes Payable
Accounts Payable to Associated Companies
Notes Payable to Associated Companies
Customer Deposits
Accrued Taxes (Total)
Accrued Taxes Other Than Income
Accrued Taxes, Income Taxes
Accrued Interest (Total)
Accrued Interest on Long Term Debt
Accrued Interest on Other Liabilities
Accrued Dividends
Matured Long-Term Debt
Matured Interest
Miscellaneous Current and Accrued Liabilities
Unamortized Premium on Debt
Advances for Construction
Other Deferred Credit
Accumulated Deferred Investment Tax Credits
Contributions In Aid of Construction
Accumulated Amortization of Contributions in Aid of Construction
Accumulated Deferred Income Taxes - Accelerated Amortization
Accumulated Deferred Income Taxes - Liberalized Depreciation
Accumulated Deferred Income Taxes - Other
Organization
Franchises
Land and Land Rights
Structures and Improvements
Collecting and Impounding Reservoirs
Lake, River and Other Intakes
Wells and Springs
Infiltration Galleries and Tunnels

Supply Main
Power Generation Equipment
Pumping Equipment
Water Treatment Equipment
Distribution Reservoir and Standpipes
Transmission and Distribution Mains
Services
Meters and Meter Installations
Hydrants
Cross Connection Control (utility owned)
Other Plant
Office Furniture and Equipment
Transportation Equipment
Tools, Shop, and Garage Equipment
Laboratory Equipment
Power Operated Equipment
Communication Equipment
Electronic/Computer Equipment
Miscellaneous Equipment
Total Operating Revenues
Total Operating Expenses
Depreciation Expense
Amortization of Utility Plant Acquisition Adjustment
Amortization Expense (No CIAC)
Taxes Other than Income
Property Tax
Payroll Tax
Other
Nonutility Taxes Other than Income Taxes
Income Taxes (Total)
Federal Income Tax
State Income Tax
Extraordinary Items Income Tax
Nonutility Income Taxes (Federal & state)
Deferred Income Taxes – Credit (Total)
Deferred Federal Income Taxes
Deferred State Income Taxes
Provision for Nonutility Deferred Income Taxes – (Federal & state)
Provision for Deferred Income Taxes – Credit
Provision for Deferred Federal Income Taxes – Credit, Utility Operating Income
Provision for Deferred State Income Taxes – Credit, Utility Operating Income
Provision for Nonutility Deferred Income Taxes – Credit, Income and Deductions
Investment Tax Credit

Income From Utility Plant Leased to Others
Gain/Losses from Utility Property Sales
Revenues from Merchandising, Jobbing, and Contract Work
Cost and Expenses of Merchandising, Jobbing, and Contract Work
Interest and Dividend Income
Nonutility Income
Nonutility Expenses
Interest and Dividend Income
Extraordinary Income
Extraordinary Deductions
Taxes Other than Income Nonutility
Income Taxes Nonutility
Provision for Deferred Income Taxes Nonutility
Provision for Deferred Income Taxes – Credit Nonutility
Interest Expense
Amortization of Debt Discount and Expense
Amortization of Premium on Debt
Balanced Transferred from Income
Appropriations of Retained Earnings
Common Stock Dividends Declared
Adjustment to Retained Earnings
Unmetered Water Revenue
Metered Water Sales Revenue
Residential Water Sales
Commercial Water Sales
Industrial Water Sales
Public Authorities Water Sales
Multiple Family Dwellings Water Sales
Fire Protection Revenues
Public Fire Protection
Private Fire Protection
Water Sales to Public Authorities (Special Contract)
Irrigation Water Sales
Sales for Resale
Water Sales to Golf Courses or Other Recreational Use
Special Contract or Agreement Revenue
Miscellaneous Services Revenue
Rents from Water Property
Other Water Revenue
Cross Connection Control Revenue
Salaries and Wages – Employees
Salaries and Wages – Officers, Directors, and Majority Stockholders
Employee Pension and Benefits

Purchased Water
Telephone/Communications
Purchased Power
Fuel for Power Production
Utilities – Other
Chemicals/Treatment Expense
Office Supplies
Postage
Materials and Supplies (O & M)
Repairs to Water Plant
Contractual Services – Engineering
Contractual Services – Accounting
Contractual Service – Legal
Contractual Service – Management Fees
Contractual Services – Testing
Contractual Services – Labor
Contractual Services – Billing/Collection
Contractual Services – Meter Reading
Contractual Services – Other
Rental of Building/Real Property
Rental of Equipment
Small Tools
Computer/Electronic Expense
Transportation Expense
Insurance – Vehicle
Insurance – General Liability
Insurance – Worker's Compensation
Insurance - Other
Public Relations/Advertising Expense
Amortization of Rate Case Expense
PUC Gross Revenue Fee
Water Resource Conservation Expense
Bad Debt Expense
Cross Connection Control
Program Expense
Testing & Maintenance Service Offered by Water Utility
System Capacity Development Program Expense
Training and Certification Expense
Consumer Confidence Report
Miscellaneous Expense (Itemize Separate Sheet)

IS

ounts prescribed in this system of accounts.

As applied to securities issued or assumed by the utility, those that have been sold

g: As applied to securities issued or assumed by the utility, those that have been

gradual extinguishment of an amount in an account by distributing such amount c

ies: Companies or persons that, directly or indirectly, through one or more inter

ount at which property is recorded in these accounts without deduction of relate

Commission prescribing this system of accounts.

of money actually paid for property or service. When the consideration given is c

he cost of demolishing, dismantling, tearing down, or otherwise removing utility p

enses in connection with the issuance and initial sale of evidences of debt, such

plied to depreciable utility plant, the loss in service value not restored by current

ed to the securities issued or assumed by the utility, the excess of the par (stated

n forming part of an integrated system used exclusively for fire protection purpos

elling: A residential structure or group of structures that is capable of separately b

The salvage value of property retired less the cost of removal.

As applied to securities issued or assumed by the utility, those that have been sig

ing: As applied to securities issued or assumed by the utility, those that, after be

plied to utility plant, the cost of such property to the person first devoting it to the

ial, a corporation, a partnership, an association, a joint stock company, a business
ed to the securities issued or assumed by the utility, the excess of the cash value
s applied to utility plant, property that has been removed, sold, abandoned, destr
ement: When not otherwise indicated in the context, means the construction or

The accumulated net income of the utility less distribution to stockholders and tr
those items of utility plant that, when retired, with or without replacement, are acc
e amount received for property retired, less any expenses incurred in connection
me between the date utility plant is includible in utility plant in service, or utility pla
difference between the original cost and net salvage value of utility plant.

d: As applied to depreciation accounting, the plan under which the service value
nain, pipe, aqueduct, or canal the primary purpose of which is to convey water fro

istribution Main: Any main the primary purpose of which is to convey water, requ
ein and when not otherwise indicated in the context, any public utility to which thi

ities: For the purpose of applying the system of accounts prescribed by the Com
aving annual water operating revenues of \$1,000,000 or more.
aving annual water operating revenues of \$200,000 or more but less than \$1,000
aving annual water operating revenues of less than \$200,000.

ty shall keep its books of account, and all other books, records, and memoranda
rds referred to herein include not only accounting records in a limited technical s
ibed accounts, clearing accounts, temporary or experimental accounts, and subc

The account numbering scheme used herein consists of a system of three-digit

Assets and Other Debits
Equity, Liabilities, and Other Credits

Water Plant Accounts
Income Accounts
Retained Earnings Accounts
Water Operating Revenue Accounts
Water Operation and Maintenance Expenses

Each utility shall keep its books on a monthly basis so that for each month all tra

: It is the intent that net income shall reflect all items of profit and loss during the

is and Expenses of Employees: Charges to utility plant or to a salaries expense

lant: Separate records shall be maintained by utility plant accounts of the book c

ssociated Companies: Each utility shall keep its accounts and records so as to k

Recorded at Cost: All amounts included in the accounts for utility plant acquired

ead Construction Costs: All overhead construction costs, such as engineering, s

and Land Rights: The accounts for land and land rights include the cost of land c

ures and Improvements: The accounts for structures and improvements include

ment: The cost of equipment chargeable to the utility plant accounts, unless othe

ment accounts hand and other portable tools, which are likely to be lost or stolen

ounts shall include angle irons and similar items that are installed at the base of a

Order and Property Record System Required: Each utility shall record all constr

ap its work order system so as to show the nature of each addition to or retireme

intain records in which, for each plant account, the amounts of the annual additio

| | Typical Avg Depreciation | Depreciable Life (Years) | |
|--|-----------------------------|-----------------------------|---------------|
| Utility Plant in Service | | | This accou |
| Utility Plant Leased to Others | | | Original co: |
| Property Held for Future Use | | | Original co: |
| Utility Plant Purchased or Sold | | | Cost of utili |
| Construction Work In Progress | | | Total balan |
| Accum Depr of Plant (Total) | | | Depreciatio |
| Accum Depr of Util Plant in Svc | | | |
| Accum Depr of Util Plant Leased to Others | | | |
| Accum Deprec Property Held for Future Use | | | |
| Adj to Accum Depr for Amort of CIAC | | | Special acc |
| Accum Amortization of Utility Plant (Total) | | | Amortizatio |
| Accum Amort of Utility Plant in Service (Total) | | | |
| Accum Amort of Utility Plant Leased to Others | | | |
| Utility Plant Acquisition Adjustments | | | Difference |
| Accum Amort of Utility Plant Acquisition Adjusts | | | This accou |
| Other Utility Plant Adjustments | | | Difference |
| Non Utility Property | | | Cost of lan |
| Accum Depr & Amort of Non Utility Property | | | Accumulate |
| Cash | | | Cash on ha |
| Special Deposits (Not including customer deposits) | | | This accou |
| Customer Accounts Receivable | | | Amounts d |
| Other Accounts Receivable | | | Amounts d |
| Accumulated Provision for Uncollectibles – Cr. | | | Credit acco |
| Notes Receivable | | | Book cost (|
| Accounts Receivable from Associated Companies | | | Notes and |
| Notes Receivable from Associated Companies | | | Notes and |
| Plant Material and Supplies Inventory | | | Cost of fue |
| Prepayments | | | Amounts re |
| Accrued Interest and Dividends Receivable | | | Amounts o |
| Rents Receivable | | | Rents rece |
| Accrued Utility Revenues | | | With the ap |
| Miscellaneous Current and Accrued Assets | | | Cost of all (|
| Unamortized Debt Discount and Expense | | | Total of del |
| Extraordinary Property Losses | | | Shall includ |
| Miscellaneous Deferred Debits | | | All deferrec |
| Deferred Rate Case Expense | | | |
| Other Miscellaneous Deferred Debits | | | |
| Accumulated Deferred Income Tax Total | | | Represents |
| Accumulated Deferred Federal Income Tax | | | |
| Accumulated Deferred State Income Tax | | | |
| Common Stock Issued | | | The par va |

| | | |
|---|-------|-----------------|
| Preferred Stock Issued | | The par value |
| Premium on Capital Stock | | The excess |
| Paid in Capital | | Balance of |
| Discount on Capital Stock | | Include all |
| Capital Stock Expense | | Include all |
| Appropriated Retained Earnings | | Amount of |
| Unappropriated Retained Earnings (balance) | | Balance (e |
| Reacquired Capital Stock | | Cost of cap |
| Proprietary Capital | | For proprie |
| Advances from Associated Companies | | Face value |
| Other Long-Term Debt | | All long-ter |
| Accounts Payable | | All amount: |
| Notes Payable | | Face value |
| Accounts Payable to Associated Companies | | |
| Notes Payable to Associated Companies | | All account |
| Customer Deposits | | All amount: |
| Accrued Taxes (Total) | | Amount of |
| Accrued Taxes Other Than Income | | |
| Accrued Taxes, Income Taxes | | |
| Accrued Interest (Total) | | Interest acc |
| Accrued Interest on Long Term Debt | | |
| Accrued Interest on Other Liabilities | | |
| Accrued Dividends | | Dividends t |
| Matured Long-Term Debt | | The amount |
| Matured Interest | | Amount of |
| Miscellaneous Current and Accrued Liabilities | | Amount of |
| Unamortized Premium on Debt | | All credit b |
| Advances for Construction | | Advances t |
| Other Deferred Credit | | Any deferre |
| Accumulated Deferred Investment Tax Credits | | Credit all in |
| Contributions In Aid of Construction | | Any money |
| Accum Amort of Contr in Aid of Constr | | Accumulate |
| Accum Def Inc Taxes - Accelerated Amort | | Tax deferra |
| Accum Def Inc Taxes - Liberalized Deprec | | All credit ta |
| Accumulated Deferred Income Taxes - Other | | All credit ta |
| Organization | | Fees paid t |
| Franchises | | Fees paid i |
| Land and Land Rights | | Cost of lan |
| Structures and Improvements | 35-40 | 35 Cost of stru |
| Collecting and Impounding Reservoirs | 50-75 | 50 Cost of stru |
| Lake, River and Other Intakes | 35-40 | 35 Installation |
| Wells and Springs | 25-35 | 25 Installation |
| Infiltration Galleries and Tunnels | 25-50 | 25 Installation |

| | | |
|--|-------|-----------------|
| Supply Main | 50-75 | 50 Installation |
| Power Generation Equipment | 30-40 | 30 Installation |
| Pumping Equipment | 20-40 | 20 Costs of pu |
| Water Treatment Equipment | 20-40 | 20 Installation |
| Distribution Reservoir and Standpipes | 30-60 | 50 Cost of res |
| Transmission and Distribution Mains | 50-75 | 50 Installation |
| Services | 30-50 | 30 Installation |
| Meters and Meter Installations | 20 | 20 Cost of me |
| Hydrants | 40-60 | 40 Installation |
| Cross Connection Control (utility owned) | 15-20 | 15 Cost of cro |
| Other Plant | 30-40 | 30 Cost install |
| Office Furniture and Equipment | 20-25 | 20 Cost of offi |
| Transportation Equipment | 7 | 7 Cost of trar |
| Tools, Shop, and Garage Equipment | 15-20 | 15 Cost of too |
| Laboratory Equipment | 15-20 | 15 Cost of lab |
| Power Operated Equipment | 10-15 | 10 Cost of pov |
| Communication Equipment | 10 | 10 Costs insta |
| Electronic/Computer Equipment | 5 | 5 Electronic c |
| Miscellaneous Equipment | 10-15 | 10 Cost of equ |
| Total Operating Revenues | | Utility oper: |
| Total Operating Expenses | | Utility oper: |
| Depreciation Expense | | Depreciatic |
| Amort of Utility Plant Acquisition Adjust | | This accou |
| Amortization Expense (No CIAC) | | Control Acc |
| Taxes Other than Income | | All taxes as |
| Property Tax | | 408.20 All i |
| Payroll Tax | | |
| Other | | |
| Nonutility Taxes Other than Income Taxes | | |
| Income Taxes (Total) | | Amounts o |
| Federal Income Tax | | |
| State Income Tax | | |
| Extraordinary Items Income Tax | | |
| Nonutility Income Taxes (Federal & state) | | |
| Deferred Income Taxes – Credit (Total) | | 410.10 & 4 |
| Deferred Federal Income Taxes | | 410.20 Am |
| Deferred State Income Taxes | | |
| Prov for Nonutility Deferred Inc Taxes–(Fed & state) | | |
| Provision for Deferred Income Taxes – Credit | | Accts 411.1 |
| Prov for Def Fed Inc Taxes – Cr, Utility Operating Inc | | |
| ; | | |
| Investment Tax Credit | | Amount of |

Revenues |
Gains & los
Self Explar
All revenue
Include inte
All income
All expense
Interest exp
Upon Com
Upon Com
All Taxes C
All Income
Deferred F
Allocation c
Control Acc
Portion of t
Portion of t

to bona fide purchasers for a valuable consideration, those issued as dividends on stock, actually issued and are neither retired nor held by or for the utility, provided, however, that over a fixed period, over the life of the asset or liability to which it applies, or over the period of the asset, liability, or other obligation, the utility, or its subsidiaries, or its agents, or its intermediaries, control, or are controlled by, or are under common control with, the accounting records, and the provisions for accrued depreciation, amortization, or for other purposes.

Other than cash, the value of such consideration shall be determined on a cash basis.

Plant, including the cost of transportation and handling incidental thereto.

as fees for drafting mortgages and trust deeds; fees and taxes for issuing or recording evidence of title; maintenance, incurred in connection with the consumption or prospective retirement of utility securities (including the value of no-par stocks) or face value of the securities plus interest or dividends accrued and unpaid thereon.

housing more than one family unit.

signed, certified, or otherwise executed, and placed with the proper officer for sale and delivery of securities actually issued, have been reacquired by or for the utility under circumstances that render them unsuitable for public service.

ss trust, or any organized group of persons whether incorporated or not, or any receiver o
of the consideration received from their sale over the sum of their par (stated value of no
royed, or that for any cause has been permanently withdrawn from service.

installation of utility plant in place of retired property, together with the removal of the reti
ansfers to other capital accounts, and other adjustments.

ounted for by crediting the original costs.

with the sale or in preparing the property for sale, or, if retained, the amount at which the
ant leased to others, and the date of its retirement. If depreciation is accounted for on a p

of property is charged to operating expenses (and to clearing accounts if used), and cre
om one unit to another unit in the source of supply, water treatment, or pumping plant and
airing no further processing except incidental chlorination or pressure boosting, from a uni
s system of accounts is applicable.

mission, water utilities are divided into three classes, as follows:

,000.

that support the entries in such books of accounts so as to be able to furnish readily full i
ense, but all other records, such as minute books, stock books, reports, correspondence,
divisions of any account, may be kept, provided the integrity of the prescribed accounts is
: numbers as follows:

transactions applicable thereto, as nearly as may be ascertained, shall be entered in the books for the period with the sole exception of prior period adjustments approved by the Commission. The cost account shall be based upon the actual time engaged in either plant construction or provision of service. The cost of each plant owned including additions by the utility to plant leased from others and the cost of the same shall be able to furnish accurately and expeditiously statements of all transactions with associated accounts. The cost of a plant as an operating unit or system shall be stated at the cost incurred by the person who first installed it. The cost of supervision, general office salaries and expenses, construction engineering and supervision, and the cost of land owned in fee by the utility and rights, interests, and privileges held by the utility in land owned by others shall be included in the cost of all buildings and facilities to house, support, or safeguard property or persons. The cost of an item otherwise indicated in the text of an equipment account, includes the net purchase price thereof and the cost of transportation or that have a value of less than \$750 or short life, unless the correctness of the account can be substantiated for an item or equipment, but piers and foundations that are designed to be as permanent as the structure. The cost of construction and retirements of utility plant by means of work orders or job orders. Separate work orders shall be maintained for each item of utility plant, the total cost thereof, the source or sources of costs, and the utility plant shall be classified so as to show the number and the cost of the various retirements and retirements are classified so as to show the number and the cost of the various retirements.

nt includes the original cost of utility plant, owned and used by the utility, having an expect
st of utility plant owned by utility but leased to others as operating units or systems.
st of plant owned and held for future utility service (exclude materials and supplies and me
ity plant acquired as an operating unit or system by purchase, consolidation, liquidation, or
ice of work orders for utility plant in process of construction but not ready for service.
on accumulated on plant used in water utility service.

ount used only upon Commission approval.
on accumulated on plant used in water utility service.

between the cost of the utility plant acquired and the net book value of such plant. Net bo
nt shall be credited or debited with amounts which are includible on account 406 – Amortiz
between the original cost and the book cost of utility plant. Note: Amounts in this account
d, structures, and equipment owned by the utility, but not used in utility service and not inc
ed depreciation and amortization applicable to property other than utility plant.

and or on deposit.

nt shall include special deposits with fiscal agent or others for the payment of interest and/
ue from customers for water utility service.

ue the utility from others (not customers or associated companies)).

ount with amount provided for uncollected receivables.

of notes receivable.

amounts owed by associated companies that mature and are expected to be paid (with int
amounts owed by associated companies that mature and are expected to be paid (with int
l on hand and material purchased for construction, operation and maintenance purposes (
representing prepayments of insurance, rents, taxes, interest and like items.

f interest on bonds, mortgages, notes, commercial paper, loans, deposits, etc., the payme
ivable or accrued on property rented or leased by utility to others.

approval from the Commission, the estimated amount accrued for service rendered, but not
other current and accrued assets.

bit balance of discount and expense for all classes of long-term debt. Shall be amortized c
le extraordinary losses, net of income taxes, on property abandoned or retired from servic
d debits except income taxes.

s the effect on taxes payable in the current year compared to the amount recognized in the

lue or stated value of common stock.

lue or stated value of preferred stock.

3 of the actual cash value of the consideration received on original issues of capital stock c
all credits for paid in capital.

discount on the original issuance, additional issues, and sale of capital stock.

commissions and expenses incurred in connection with original issuance, additional issues retained earnings appropriated or set aside for specific purposes.

either debit or credit) of unappropriated retained earnings.

Capital stock actually issued and reacquired by utility.

torships and partnerships only. Account credit with the investment of a sole proprietor or p

and open book accounts of note payable to associated companies. Does not include ent
m debt (until maturity) not otherwise provided for.

s payable by the utility due within one year, which are not provided for in other accounts.

of all notes and other similar evidences of indebtedness.

Notes owed by utility to associated companies.

s deposited with the utility by customers as security.

taxes accrued during the accounting period. Note: Accruals for taxes are based upon the

crued, but not matured on all liabilities of the utility.

that have been declared but not paid.

nt of long-term debt matured and unpaid without specific agreement for extension of the tin

matured interest on long-term debt at the date of the balance sheet unless such interest is all other current and accrued liabilities not provided for in other accounts.

balances in the discount, expense and premium accounts, for all classes of long-term debt.

by or in behalf of customers for construction that are to be refunded either wholly or in part and credit items not provided elsewhere.

investment tax credits deferred. For investment tax credits to be passed on to customers, c
/, services, or property received by a water utility to fund capital investments at no cost to t
ed amortization on CIAC.

al from accelerated (5-year) amortization of (1) certified defense facilities (permitted by Sec

ix deferrals other than those deferrals in Acct 281 and Acct 283. Debit Accts 410.10 or 410.11

ix deferrals other than those deferrals in Accts 281 and Acct 282. Debit tax effect to Accts

to federal or state governments for the privilege of incorporation and expenditures incident

in consideration for franchises, consents, or certificates running in perpetuity or for a special

d and land rights used in connection with source of supply, pumping, water treatment plan

Structures and improvements used in connection with source of supply, pumping, water treatment

Structures and improvements used for impounding, collecting, and storing water in the source

costs of lake, river, and other intakes used as a source of water supply, such as clearing l

costs of wells and springs used as a source of water supply, such as clearing land; collect

cost of infiltration galleries and tunnels used as a source of water supply, such as conduit:

received for utility property leased to others constituting a distinct operating unit or system.
Losses from sale, conveyance, exchange or transfer of utility property authorized by the Com
munity

Revenue derived from sale of merchandise and jobbing or contract work (including profit). Record
Interest revenue on securities, loans, notes, advances, special deposit, tax refund and all other
Revenue not includible in operating revenue accounts 460 through 474.

Revenue other than expenses of utility operations and interest expense.

Expense associated with utility.

Commission approval, this account shall be credited with non-typical, non-customary, infrequent

Commission approval, this account shall be debited with non-typical, non-customary, infrequent

Other Than Income related to Nonutility.

Taxes related to Nonutility.

Federal, state, and local income taxes Nonutility.

Refund of deferred taxes and deferrals of taxes, credit, Nonutility.

Cost for interest expense:

Unamortized debt discount and expense on outstanding long-term debt applicable to account

Unamortized net premium on outstanding long-term debt applicable to accounting period.

Net credit or debit transferred from income for the year.

All appropriations of retained earnings, required or optional.

Amounts declared payable out of retained earnings as dividends on outstanding common

Significant nonrecurring transactions relating to prior periods.

Revenues received for unmeasured water sold to customers.

Revenue received for measured water.

Revenues from fire protection and hydrant charges.

Revenue received through special contracts for water supplied to municipalities, or other r

Revenues received from irrigation customers.

Revenues received for water supplied to another for resale purposes.

Revenues received from golf courses or other recreational uses, i.e. snow making machin

Revenues from water supplied to a customer (that is not a public authority) under a specia

Revenue for all miscellaneous water services billed to customers that are not provided in c

Rent received for use by others of property, land, buildings devoted to water operation.

Any other revenue derived from water operations not included in any other account.

Revenue derived from the sale of devices or from testing/repair/ maintenance services off

Compensation paid or accrued to employees.

Compensation (salaries, bonuses, and other consideration) paid or accrued to officers, dir

Accruals under employee pension plans.

Costs at the point of delivery of water purchased for resale. Note: Keep record of this account.
Cost of all communication expense associated with the production of water service, including telephone.
Cost of all electric power expense incurred by the utility.
Cost of fuel used in the production of power to operate the pumps such as gas, diesel, etc.
Cost of utilities not included in accounts 610 – 616, used in the operation of providing water service.
Cost of all chemicals used in the treatment of water, such as activated carbon, ammonia, etc.
Costs for general office supplies such as printing, postage, paper, toner, pens, pencils, stationery, etc.

Cost of all materials and supplies used in OPERATION & MAINTENANCE of the water system.
Cost of all materials, supplies, and labor used to REPAIR water plant that are not capitalized.
Amounts paid to outside engineers or engineering firms to perform outgoing, reoccurring work.
Amounts paid to outside accounting companies to maintain or audit the books and records.
Amounts paid to outside legal firms to perform legal services for the utility.
Amounts paid to an outside person or firm for the performance of management functions.
Amounts paid to outside laboratories for sampling and testing.
Amounts paid to outside persons/organizations for labor.
Amounts paid to outside persons/organizations for billing and/or collection services.
Amounts paid to outside persons/organizations for meter reading.
Amount paid to outside contractor for services not included in accounts 631-638.
Costs associated with rental of buildings/property to others.
Costs associated with rental of equipment (except vehicles) to others.
Cost to purchase small tools that do not qualify as capital equipment.
Costs of noncapitalized purchase and repair of computers, software, and other electronic equipment.
Truck, automobile, construction equipment, and other vehicle expense chargeable to utility.
Costs or allocation of costs of insurance of vehicles used for utility purposes.
Insurance costs associated with the general liability coverage of the utility company.
Insurance costs associated with worker's compensation coverage for employees of the utility.
Costs associated with insurance coverage for utility that is not included in accounts 656, 657.
Costs associated with the production and distribution of public information including confidential information.
Costs associated with rate cases shall be first charged to account 186 and then amortized over the life of the case.
Regulatory Commission Expense
Costs incurred to promote conservation efforts within a utility's service area.
Amounts sufficient to provide for losses from uncollectible utility revenue.
671.1 Costs incurred to implement and maintain cross connection control program as required by law.
671.2 Costs incurred in testing & maintenance service offered by the water utility.

Cost of expense incurred relating to system capacity development. (Do not include capital expenditures.)
Cost incurred in obtaining water industry training, various related certifications, and continuing education.
Costs incurred in providing Consumer Confidence Report.
All other expenses not included in above operating expense:
Industry dues and memberships
Contributions for industry conventions meetings
Public notices required by regulatory statutes

Write off of expenditures for preliminary surveys, plans, investigations have been abandoned

, and those that have been issued in accordance with contractual requirements direct to trust
at securities held by trustees shall be considered as actually outstanding.

and during which it is anticipated the benefit will be realized.

company.

vidences of debt; cost of engraving and printing bonds and certificates of indebtedness; fees
utility plant in the course of providing service from causes that are known to be in current operation
at the date of the sale over the cash value of the consideration received from their sale.

very, or pledged, or otherwise placed in some special fund of the utility, but which have not
require them to be considered as held alive and not retired, provided, however, that securities

r trustee.

i-par stocks) or face value and interest or dividends accrued at the date of sale.

red property.

material recoverable is chargeable to materials and supplies, or other appropriate account
roduction basis rather than on a time basis, then service life should be measured in terms

ditioned to the accumulated depreciation account through equal annual charges during its ser
d generally providing no service connections with customers.

it in the source of supply, water treatment, or pumping plant and generally providing no sei

nformation as to any item included in any account. Each entry shall be supported by such
memoranda, etc., that may be useful in developing the history of, or facts regarding, any t
not impaired.

books of the utility. Amounts applicable or assignable to specific utility departments shall be

Those items related to the effects of events and transactions that have occurred during the operating operation services. In the event actual time spent in the various activities is not available, the cost of operating and maintaining each plant owned or operated.

for the companies. The statements may be required to show the general nature of the transactions that devoted the property to utility service.

on by others than the accounting utility, legal expenses, insurance, injuries and damages, incurred by others, such as leaseholds, easements, water and water power rights, diversion rights, including all fixtures permanently attached to and made a part of buildings and that cannot be removed, sales taxes, investigation and inspection expenses necessary to such purchase, expenses incurred therefor as utility plant is verified by current inventories. Special tools acquired and included in the buildings that house the equipment, or that are constructed as a part of the buildings and work orders may be opened for additions to and retirements of utility plant, or the retirements of the account or accounts to which charged or credited. Work orders covering jobs of short duration and retirement units or other appropriate record units included therein.

ed life in service of more than 1 year.

eters held in reserve).

otherwise less any sales of such acquisitions.

ok value is original cost less accumulated depreciation accumulated amortization and CIA/
zation of Utility Plant Acquisition Adjustment for the purpose of providing for the extinguish
t must show the origin of each and shall be disposed of as the Commission may approve c
luded in account 103 – Property Held for Future Use.

/or dividends.

erest) in full, not later than one year from date of issue.

erest) in full, not later than one year from date of issue.

except meters).

nts of which is reasonably assured and the amount of declared dividends.

billed at the end of the accounting period.

over the life of the securities. The amortization shall be charged to account 428 – Amortiz
e which are not provided for by accumulated depreciation or amortization and for which co

utility's accounts for which deferred tax accounting was authorized by the Commission. 7

over the par or stated value and accrued dividends of such stock, with assessments against

partners in an unincorporated water utility. The net income and accounting adjustment shall be reported in accounts 233/234.

ne of payment.

Premium and expense shall be amortized over the life of the securities. The amortization

tion 168 of the Internal Revenue Code (IRC) and (2) certified pollution control facilities (per 410.20 as appropriate where taxable income is lower than pretax accounting income due to organizing the corporation, partnership, or other enterprise.

ment, transmission, distribution, and general plant, such as boilers, bulkheads, conduit, draft of supply system, such as aerators, bridges and culverts, clearing land, dams, drainage canals, conduits, cribs, fences, gate houses and equipment, intake pipes, intake wells, lighting basins; collecting pipes; fences; landscaping; lighting systems; overflow spillways and s, gate houses and equipment and piping.

ambers; blow-offs and overflows; bridges and culverts; canals; electrolysis control equipment.

water wheels and turbines, such as engines, motors, water wheels, and turbines for driving aerators, chemical treating plant, clear water basin, disinfection equipment, filter plant, mixers, bridges and culverts, clearing land, dams, embankments, fences, foundations, gate blow offs and over-flows, bridges and culverts, electrolysis control equipment, gauges and reaction stops or tees, gate valves and boxes, goose necks, jointing and jointing material, miscellaneous, whether actually in service or held in reserve, such as meters (including badging and installation), fill, and disposal of excess excavated material; hydrants/fittings (including barrel/shoe); not in use or held in reserve; cost of labor employed, materials used, and expenses incurred in construction provided for in the foregoing accounts.

cases and shelves; desk, chairs, and desk equipment; drafting room equipment; filing, storage

cranes, portable elevating and stacking equipment, hoists, lockers, scales, shelving, storage racks, centrifuge, microscopes, ovens, rain gauges, scales, testing machines, thermometers included in other accounts, such as air compressors (including driving unit and vehicle), back flow valves, antennae, booths, cables, distribution boards, extension cords, gongs, manual and dia-

ed to accumulated amortization of contributions in aid of construction. Depreciation for property should be reported in account 114 – Utility Plant Acquisition Adjustment.

Assets and Regulatory Liabilities.

tax refunds or deficiencies).

include interest on tax refunds or deficiencies).

amounts equal to any allocations of deferred taxes, both prior and current deferrals of taxes (

mission. Income Tax attributable to gains & losses recorded shall be recorded in appropriate related operating taxes in Acct 408.20 (Utility) and 409.20 (Nonutility).
er interest bearing assets and dividends on stock of other companies.

ntly recurring gain that would significantly distort the current year's income. Includes properly recurring losses, which would distort the current year's income.

nting period.

capital stock issued.

municipal subdivisions or agencies of the state or federal governments (not included in 461

e.

al contract or agreement.

other accounts, such as: Connection or Hookup Fee, Reconnection Fee, Profit on mainter

ered by the water utility.

ectors, and majority stockholders.

count showing each supplier from which water is purchased.
ling telephone expense.

).

er service, i.e., garbage, natural gas.

caustic soda, chlorine, copper sulphate, fluorine compound, high test hypochlorite, iron su
aples, etc. and all cost associated with Billing and Collecting, except Salaries/Wages and C

stem.

red.

work for the utility.

s of the utility.

equipment.

y operation except depreciation and insurance. Note: if the vehicle is not used strictly for

ility company.

57,658.

lential reports. Advertising costs not associated with regulatory commission expenses if a
l as prescribed by Commission.

ured by the Oregon Heath Division.

| plant costs)

uing education necessary to maintain certifications.

ned

ustees of sinking funds.

es paid trustees; specific costs of obtaining governmental authority; fees for legal services;
eration and against which the utility is not protected by insurance. Among the causes to k

: been sold or issued direct to trustees of sinking funds in accordance with contractual requ
es held by trustees shall be considered as actually outstanding.

t.

of the appropriate unit of production.

vice life. Estimates of the service life and salvage will be reexamined periodically and dep

rvice connection with customers.

detailed information as will permit a ready identification, analysis, and verification of all fac
transaction.

segregated monthly. Each utility shall close its books at the end of each calendar year un
re period and that are not typical or customary business activities of the company shall be
able or practicable, salaries should be allocated upon the basis of a study of the time enga
ctions, the amounts involved therein and the amounts included in each account prescribed

relief and pensions, taxes, and allowance for funds used during construction, shall be char
ghts, submersion rights, rights of way, and other like interests in land. Do not include in the
ot be removed therefrom without cutting into the walls, ceilings, or floors, or without in som
nses of transportation when borne by the utility, labor employed, materials and supplies co
cluded in the purchase price of equipment shall be included in the appropriate plant accoun
and that cannot be removed without cutting into the walls, ceilings, or floors without in som
s may be included with the construction work order, provided, however, that all items relati
ration may be cleared monthly.

C at the time of acquisition.
ment of amounts in account 114.
or direct.

ation of Debt Discount and Expense.
uld not reasonably have been foreseen and provided for, such as unforeseen damages to

This account is a debit to rate base.

st stockholders representing payments required in excess of par or stated value.

all be debit or credit to his account.

erest on tax deficiencies or refunds.

i shall be credited to Account 429 – Amortization of Premium on Debt.

mitted by Section 169 of the IRC). Credit Accts 410.10 or 410.20 as appropriate with wh
e to period differentials.
ome is lower than pretax accounting income due to period differentials.

ainage system, excavation, reservoirs, piping, hydrants, wells, stacks, storm doors and win
onduits, embankments, fish ladders and elevators, fences, gate houses and equipment, la
ig systems, and screens and racks.
channels; sewers, springs, and appurtenances; and wells, casings, and appurtenances.

ent; manholes; municipal inspection or permits; pavement disturbed; pipes, aqueducts, or c

j pumps; pumps, including setting, gearing, shafting, and belting; water piping within station
xing chambers, reverse osmosis membranes, sedimentation or coagulation basin, and sof
s and gate houses, landscaping, lighting systems, piping system within reservoirs, retainin
corders, jointing and jointing material, manholes, meters and appurtenances, municipal ins
cipal inspections or permits, pavement disturbed (including cutting and replacing pavement
initial testing); remote meter registers; first installation labor; meter coupling; meter bars; m
nanholes; pavement disturbed (cutting/replacing pavement, pavement base, sidewalks); pi
nnection with the original installation of utility-owned devices.

age, and other cabinets; floor covering; library and library equipment; mechanical office eq

age bins, hand and power driven trucks, and wheelbarrows.

s, voltmeters, etc.

illing machines, boring machines, bulldozers, cranes and joists, diggers, engines, pile drive
il handsets, insulators, intercommunicating sets, loading coils, operators' desks, poles and

roperty not used in water operations is charged to miscellaneous non-utility expenses and i:

on income

iate Subsidiary Account and Control Acct 409 Income Taxes.

erty sales.

l.4).

nance or installation on customers' premises, Temporary service of less than 1 year. Reco

lphate, lime, soda ash, sodium chloride, sulphate of alumina, sulphuric acid, and other che
Contract Service – Billing/Collection.

utility service operations, use the percentage allocated to utility service operations. Also, c

authorized by the Commission.

; fees and commissions paid underwriters, brokers, and salesmen or marketing such evidence given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, and other causes.

Requirements.

preciation rates will be corrected to reflect any changes in these estimates.

cts relevant thereto.

unless otherwise authorized by the Commission.

considered extraordinary items. Commission approval must be obtained to treat an item as incurred during a representative period. Charges should not be made to the accounts based on

set forth herein with respect to such transactions. Transactions with associated companies shall be

charged to particular jobs or units on the basis of the amounts of such overheads reasonably

incurred. Accounts for land, land rights, and rights of way costs incurred in connection with first clearing

operations, including the way impairing the buildings, and improvements of a permanent character on or to land.

Materials consumed, and expenses incurred by the utility in unloading and placing the equipment in place

at the site. Portable drills and similar tool equipment when used in connection with the operation and

the way impairing the building, shall be included in the building accounts.

Contributions to the retirements shall be kept separate from those relating to construction and provide

property not reasonably anticipated, which are not covered by insurance or other provision

ere taxable income is lower than pretax accounting income due to period differentials.

dows, permanent paving, roadways, roofs, sidewalks, floor covering, landscaping, lighting, landscaping, lighting systems, retaining walls, roads and paths, sewers, spillways and chan

conduits; placing mains and accessories; special castings; sterilizing new mains; surge tanks

and, including valves; auxiliary equipment for engines and pumps; oil supply lines and accessories; water treating plant.

grading walls, roads and paths, rust-proofing apparatus, sewer drain or storm sewer, spillways and bridges; inspections or permits, pavement disturbed (including cutting and replacing pavement, paving, pavement base, and sidewalks), pipes, placing pipes and accessories, protection of street crossings; meter yokes; meter fittings, connections, and shelves; meter vaults or boxes; and stops (including tees) (including leads and drains); tee at main; and valves / valve boxes.

equipment; safes; and tables.

tractors, pipe cleaning machines, pipe coating or wrapping machines, tractors (crawler type), transformers, and fixtures used wholly for telephone and telegraph wires, radio transmitting and receiving sets.

costs credited to accumulated depreciation and amortization of non-utility property.

very of expenses in connection with unauthorized taking of water, Late Payment Fee, Other

omicals.

costs associated with rental of vehicles to others.

ances of debt; fees and expenses of listing on exchanges; and other like costs.

ollescence, changes in the art, changes in demand, and requirements of public authorities.

as extraordinary. Such requests must be accompanied by complete detailed information.
upon estimates or in an arbitrary fashion.

be recorded in the appropriate accounts for transactions of the same nature. Nothing here

applicable thereto, so that each job or unit shall bear its equitable proportion of such costs
aring and grading of land and rights of way and the damage costs associated with the cons

Also include those costs incurred in connection with the first clearing and grading of land a
eadiness to operate. Also include those costs incurred in connection with the first clearing
nd maintenance of a particular plant or department, such as pumping, transmission and di

ed, further, that any maintenance costs involved in the work shall likewise be segregated.

n.

etc.
nels, and permanent improvements.

ks; trenching; tunnels; and valves, valve vaults, and appurtenances.

sories; regulating, recording, and measuring devices; foundations, frames, and bed plates;

nd channels, standpipes, tanks, towers, and valves.

ment base, and sidewalks), pipes, and fire mains.

et openings, service or curb boxes, service or curb stops, tapping main, and tapping saddle
lude meters for recording master meters used in measuring output of supply). (Should be

enchers, and other power operated equipment.

ts, remote control equipment/lines, sending keys, storage batteries, switchboards, teleaut

in contained, however, shall be construed as restraining the utility from subdividing accour

and that the entire costs of the unit, both direct and overhead, shall be deducted from the
struction and installation of plant. Such costs shall be included in the appropriate plant acc
and rights of way, and the damage costs associated with construction and installation of pl
and grading of land and rights of way and the damage costs associated with construction
istribution, etc., or in "stores," shall be charged to the plant account appropriate for their us

and ladders, stairs, and platforms if a part of pumping unit.

e.

purchased, installed, and owned by utility, unless additional meter requested by customer

ograph circuit connections, telegraph receiving sets, telephone & telegraph circuits, testing

nts for the purpose of recording separately transactions with associated companies.

plant accounts at the time the property is retired.

counts directly benefited.

ant.

and installation of plant.

ie.

.)

instruments, towers, and underground conduit used wholly for telephone, telegraph, & cal

ble wires.