



Oregon

Kate Brown, Governor

Public Utility Commission

201 High St SE Suite 100

Salem, OR 97301

Mailing Address: PO Box 1088

Salem, OR 97308-1088

Consumer Services

1-800-522-2404

Local: 503-378-6600

Administrative Services

503-373-7394

November 29, 2018

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OREGON PUBLIC UTILITY COMMISSION
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**RE: Docket No. UW 174 – In the Matter of GOVERNMENT CAMP
WATER COMPANY, INC., Request for a General Rate Revision.**

Attached are the documents for Joint Testimony of Stipulating Parties
in Support of the Stipulation:

Exhibit 100 – 102

/s/ Kay Barnes

Kay Barnes

PUC- Utility Program

(503) 378-5763

kay.barnes@state.or.us

DOCKET: UW 174
WITNESSES: Lesli Ann Bekins & Malia Brock

**PUBLIC UTILITY COMMISSION
OF
OREGON**

STIPULATING PARTIES EXHIBIT 100

**Joint Testimony of Stipulating Parties
in Support of the Stipulation**

November 29, 2018

INTRODUCTION

Q. BY WHOM IS THIS TESTIMONY SPONSORED?

A. This testimony is sponsored on behalf of all parties in Docket No. UW 174 (Stipulating Parties), including Oregon Public Utility Commission (Commission) Staff (Staff) and Government Camp Water Company (GCW or Company), by Malia Brock of Staff and Lesli Bekins, owner of GCW.

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

A. My name is Lesli Ann Bekins. I am the sole shareholder of the GCW. I have served as GCW's corporate Secretary since 1980, and currently serve as President-elect pending resolution of Docket No. UW 174. My business address is 30294 E. Blossom Trail, PO Box 86, Government Camp, Oregon 97028.

Q. PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND AND WORK EXPERIENCE.

A. My Witness Qualification Statement is found in Exhibit 102.

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

A. My name is Malia Brock. I am a Utility Analyst in the Telecommunications and Water Division of the Utility Program for the Public Utility Commission of Oregon (Commission). My business address is 201 High Street SE, Suite 100, Salem, Oregon 97301.

Q. ARE YOU THE SAME MALIA BROCK WHO PREVIOUSLY SUBMITTED TESTIMONY IN THIS PROCEEDING?

A. Yes.

Q. WHAT IS THE PURPOSE OF THIS TESTIMONY?

A. The purpose of this testimony is to describe and support the Stipulation entered into by the Stipulating Parties in Docket No. UW 174 on September 18, 2018, to settle all issues in the matter of the Company's request for a general rate revision. This Joint testimony is organized as follows:

Issue 1 ---- Resolved Revenue Requirement Issues.....	4
Issue 2 ---- Alpenglade Homeowner Association Comments.....	11
Issue 3 ---- Resolved Rate Spread and Rate Design Issues.....	13
Table 1 ---- Stipulated Net Plant.....	10
Table 2 ---- Cost of Capital.....	10
Table 3 ---- Rate Spread	15
Table 4 ---- Residential and Commercial Metered Service Rates	16
Table 5 ---- Residential and Commercial Flat Service Rates	17
Table 6 ---- Commodity Rate.....	17
Table 7 ---- Water Hauler Rate	17
Table 8 ---- Fire Hydrant Rate	18
Table 9 ---- Average Monthly Customer Bill Comparison.....	18
Exhibit 101 ---- Revenue Requirement.....	Stipulating Parties/1
Exhibit 101 ---- Adjustment Summary	Stipulating Parties/2
Exhibit 101 ---- Plant	Stipulating Parties/3-8
Exhibit 101 ---- CIAC Plant.....	Stipulating Parties/9
Exhibit 102 ---- Witness Qualification Statement.....	Stipulating Parties/1-2

Q. WERE EXHIBITS PREPARED FOR THIS DOCKET?

A. Yes. Exhibit Stipulating Parties/101, consisting of 9 pages, and Exhibit Stipulating Parties/102, consisting of 2 pages (Ms. Bekins' witness qualification statement).

Q. DID THE PARTIES REACH A SETTLEMENT IN DOCKET NO. UW 174?

A. Yes. The Stipulation entered into by the Company, by and through its attorney, Wyatt Rolfe of Schroeder Law Offices, P. C., and owner, Lesli Bekins, and

1 Staff, by and through its attorney, Elizabeth Uzelac, Assistant Attorney General,
2 settles all issues in this docket.

3 **Q. PLEASE SUMMARIZE THE STIPULATING PARTIES'**
4 **RECOMMENDATION IN THIS CASE.**

5 A. The Stipulating Parties recommend the Commission adopt in its entirety the
6 Stipulation agreed to in Docket No. UW 174. The Stipulation recommends a
7 revenue requirement of \$255,053 as compared to GCW's request of \$306,290,
8 resulting in an annual revenue increase of \$61,169 or 44.59 percent above the
9 Company's 2016 Test Year revenues, with an 8.39 percent rate of return on a
10 rate base of \$529,331. The calculation of the Stipulating Parties' revenue
11 requirement is shown in Exhibit 101, page 1. The Stipulating Parties stipulate
12 that the recommended rates are just and reasonable.

13 **Q. PLEASE EXPLAIN THE NECESSITY FOR THE SIZE OF THE RATE**
14 **INCREASE THE STIPULATING PARTIES AGREED TO IN THIS**
15 **STIPULATION.**

16 A. The Stipulating Parties agreed upon these rates after an in-depth review of the
17 Company's expenses, which were impacted by several key factors, including:

- 18 1) The seven years that occurred between rate case test years. The
19 current rates established in Docket No. UW 145 were based on a 2009
20 Test Year. The Stipulating Parties also agreed on a date by which the
21 Company will file a new rate case to avoid a similarly long time period
22 in the future.

1 2) Increased administrative and operational costs, including the hiring of a
2 water operator and increases to the CEO salary necessary to continue
3 water operations and continue to improve bookkeeping, consistent with
4 Docket No. UI 404.

5 3) Increased costs to Company lease agreements, consistent with the
6 Commission's recent review and approval of these agreements in
7 Docket Nos. UI 402 and 403.

8 **ISSUE 1: RESOLVED REVENUE REQUIREMENT ISSUES**

9 **Q. PLEASE PROVIDE A BRIEF EXPLANATION OF ALL ADJUSTMENTS**
10 **AGREED TO BY THE STIPULATING PARTIES.**

11 A. Below is a brief explanation of the adjustments to the Revenue Requirement
12 agreed upon by the Stipulating Parties. All adjustments can be found on the
13 Adjustment Summary contained in Exhibit 101, page 2.

14 **Revenues-**

15 **Account 471, Miscellaneous Services**

16 The Stipulating Parties agreed to an upward adjustment of \$4,966 to revenues.

17 The number reflects the three-year average (2015 – 2017) of such revenues
18 received by the Company.

19 **Operating Expenses-**

20 **Account 603, Salaries and Wages-Officers**

21 GCW's test year wage expense for officer's salary, as reported in its initial filing,
22 is \$28,258, and its proposed expense is \$56,782. The tariff suspension period
23 was extended in this rate case to allow the Commission time to consider and

1 approve an affiliated interest agreement involving the salary for Ms. Bekins,
2 who will be the relevant officer following this rate case. In accordance with the
3 Commission's decision in Order No. 18-318, issued on August 28, 2018, in
4 Docket No. UI 404, the Stipulating Parties agreed to a downward adjustment of
5 \$6,652, bringing the Officer Salaries and Wages expense to \$50,130.

6 **Account 604, Employee Pension and Benefits**

7 The Company requested \$24,000 to fund a pension benefit for Maryanne Hill.
8 The Stipulating Parties agreed to remove this expense, resulting in a downward
9 adjustment of \$24,000.

10 **Account 611, Telephone/Communications**

11 The Company requested \$1,423 in expenses. During the discovery process,
12 the Stipulating Parties agreed that there was a duplicate entry to this account,
13 resulting in a \$420 reduction.

14 **Account 639, Contract Services-Other**

15 The Company requested \$49,959 to cover expenses for the Water Operator
16 contractor. Staff recommended a reduction in this amount due to its position
17 that there exists an overlap in duties described for the Officer salary in Account
18 603 and those described in the Water Operator contract. The Company
19 disagreed. To resolve all issues in the matter, the Stipulating Parties agreed to
20 a reduction in related expenses of \$9,992. This reduction is reflected in this
21 account in Exhibit 101, page 2, bringing the total for this account to \$39,967.
22 This reduction could have been reflected in either Account 603 or Account 639,

1 though, and does not reflect a position by either of the Stipulating Parties that
2 the Water Operator contract expenses are imprudent when considered alone.

3 **Account 641, Rental of Building/Real Property**

4 The tariff suspension period was extended in this rate case to allow the
5 Commission time to consider and approve affiliated interest agreements for
6 Company leases of a barn and storage lot belonging to Lesli Bekins and of
7 office space belonging to Ms. Hill. The Rental of Building/Real Property
8 expense originally requested by the Company in its application was \$22,000.

9 In accordance with the Commission's decision in Order No. 18-317,
10 issued on August 28, 2018, in Docket No. UI 402, and Staff's market rate
11 analysis underlying the recommendation adopted in that order, the Stipulating
12 Parties agreed to include \$12,000 for the lease of the barn and storage lot. In
13 accordance with the Commission's decision in Order No. 18-319, issued on
14 August 28, 2018, in Docket No. UI 403, and Staff's market rate analysis
15 underlying the recommendation adopted in that order, the Stipulating Parties
16 agreed to include \$7,000 for the lease of office space in Ms. Hill's home.

17 Overall, the Stipulating Parties agreed to a downward adjustment to
18 this account of \$3,000, bringing the total amount allowed for the leases to
19 \$19,000, which matches the amount the Commission approved in the recent
20 affiliated interest dockets.

21 **Account 650-Transportation**

22 The Company requested \$2,652 in this account, which included \$1,609 to
23 cover documented repairs and gas related to the Company's use of a vehicle

1 belonging to Charlomont Hill, LLC, and \$1,043 for contractor mileage expenses
2 as allowed under IRS regulations. Staff recommended a cost use based upon
3 estimated mileage and calculated on the basis of gas receipts furnished by the
4 Company and the federal mileage rate of \$0.545 per mile, resulting in a cost for
5 the use of the vehicle of \$736. The Company did not agree with Staff's
6 methodology. To resolve all matters in the case, the Stipulating Parties agreed
7 to calculate the expenses for use of the vehicle belonging to Charlomont Hill,
8 LLC, on an estimated cost per mile basis. This resulted in a downward
9 adjustment to this account of \$873 (\$1,609 less \$736) bringing the total to
10 \$1,779.

11 **Account 656-Vehicle Insurance**

12 The Company requested \$1,322 in this account to cover the cost of insurance
13 for the same vehicle used by the Company in Account 650 that belongs to
14 Charlomont Hill, LLC. As the Stipulating Parties agreed to calculate costs for
15 the use of this vehicle on a mileage basis, this account was reduced by \$1,322.

16 **Account 666, Amortization of Rate Case**

17 The Company originally requested \$19,000 in this account, requesting it be
18 amortized at \$6,333 per year. GCW asserts that due to the complex nature of
19 the case and the long period since the last rate case, which caused the
20 discovery process to be relatively complex, GCW's rate case expenses
21 exceeded this amount. To resolve all matters in the case, the Stipulating
22 Parties agreed to a rate case expense of \$75,000 to be amortized over five
23 years, consistent with the requirement, discussed later in this testimony, for the

Company to file another rate case no later than 2024, resulting in an annual expense of \$15,000 per year.

Account 675, Miscellaneous Expense

The Stipulating Parties agreed to a downward adjustment of \$40 to this account to remove finance charges incurred by the Company.

Other Revenue Deductions

Account 403, Depreciation Expense

GCW's depreciation expenses agreed upon by the Stipulating Parties are summarized as follows:

Depreciation Expense -- As Filed	\$23,498
Removal of Tyrolean Meadows True-up	(\$288)
Removal of Meter Allowance from UW 145	(\$2,475)
Removal of Duplicate Meters per DR 40	(\$136)
Increase Adjustment for Water Tank Cost DR 37	\$215
Increase to Add Meters Installed in Field-DR 40	\$1,398
Increase to Add Line Repair	\$191
Error Correction	\$96
Depreciation Expense--As Adjusted	\$22,499

The agreed upon downward adjustment of \$999 reflects the difference in the accumulated depreciation expense filed of \$23,498 and the adjusted depreciation amount of \$22,499.

Account 408.11, Property Tax

The Company requested \$9,412, which included \$1,201 in property taxes for the storage lot belonging to Ms. Bekins. Property taxes on this lease were not approved in the associated affiliated interest docket, Docket No. UI 402, Order No. 18-317, August 28, 2018. The Stipulating Parties agreed to remove

1 those property taxes, resulting in a deduction of \$1,201 bringing the total to
2 \$8,211.

3 **Account 408.12, Payroll Tax**

4 The Company originally requested \$5,280 in this account to pay the increased
5 payroll tax for the salary proposed by the Company for Ms. Bekins of \$56,782.

6 In the affiliated interest Docket No. UI 404, the Commission approved
7 Ms. Bekins salary in the amount of \$50,130 in Order No.18-318,
8 August 28, 2018. The Stipulating Parties agreed to reduce the payroll tax to
9 match the adjusted salary. Based on the salary adjustment, the Company
10 provided a new estimate of \$4,231 in payroll taxes for the \$50,130 salary
11 approved by the Commission, resulting in a downward adjustment of \$1,049 to
12 this account.

13 **Utility Rate Base-**

14 **Account 101, Plant Adjustments**

15 The Stipulating Parties removed the following plant assets: Tyrolean Meadows
16 costs that originally added \$14,419 into Plant twice; the allowance of \$49,500
17 granted for meter installation during UW 145; and \$2,711 in meters installed
18 since UW 145. The Stipulating Parties added the following assets: \$48,475 to
19 reflect the original cost of the 100,000 gallon wood tank and \$27,960 to reflect
20 actual new meter installations since Docket No. UW 145. The Stipulating
21 Parties also added a line repair completed in September 2018 in the amount of
22 \$9,535. Adjustments agreed to by the Stipulating Parties are summarized in
23 below in Table 1.

1 **Table 1. Stipulated Net Plant**

	Test Year	Company Proposed	Stipulated Net Plant
Utility Plant	\$1,051,997	\$1,051,997	\$2,105,841
Accumulated Depreciation	\$520,939	\$520,939	\$718,656
CIAC	0	0	\$1,077,641
Accumulated CIAC Amortization	0	0	\$195,867
Net Plant	\$531,058	\$531,058	\$505,411

2 **Q. WHAT IS THE STIPULATED COST OF CAPITAL?**

3 A. The Stipulation differs from the 7.5 percent interest rate approved in
4 Docket No. UW 145 for the Charlomont Hill water tank loan. To resolve all
5 matters in the case, the Stipulating Parties agreed to a cost of capital using the
6 structure illustrated in Table 2, agreeing to a 6.63 percent interest rate for the
7 Charlomont Hill, LLC water tank loan and a 9.5 percent return on equity,
8 resulting in a combined return on rate base of 8.39 percent.

9 **Table 2. Cost of Capital****Cost of Capital**

	Amount	Cap Struct	Cost	Wtd. Cost	
Charlomont Hill LLC (water tank)	204,020	38.54%	6.63%	2.56%	
		0.00%		0.00%	
Total Debt	204,020	38.54%		2.56%	
Equity	325,311	61.46%	9.50%	5.84%	
Total Equity	325,311	61.46%		5.84%	ROE
Total Debt + Equity	529,331	100.00%		8.39%	ROR

**Q. WHAT FEDERAL INCOME TAX RATE DID THE STIPULATING PARTIES
USE TO CALCULATE GOVERNMENT CAMP'S REVENUE REQUIREMENT
IN THIS CASE?**

A. The Stipulating Parties used the federal income tax rate of 21 percent applicable to all taxable income of Subchapter C corporations under the 2018 Tax Cut and Jobs Act. The Stipulating Parties used this federal income tax rate, rather than the tax rates applicable during the Company's 2016 Test Year, to be consistent with tax rates which will be in effect during the rate effective period. Although Government Camp is a Subchapter S and not a Subchapter C corporation, the Stipulating Parties used the Subchapter C income tax rates consistent with the Commission's practice of calculating the federal income tax obligations of the Subchapter S corporations it regulates as though they were Subchapter C corporations.

ISSUE 2: ALPENGLADE HOMEOWNER ASSOCIATION COMMENTS

**Q. PLEASE EXPLAIN THE ALPENGLADE HOMEOWNERS ASSOCIATION
(ALPENGLADE) CONCERN RELATING TO RATE DESIGN PROPOSED IN
STAFF'S REPLACEMENT TESTIMONY FILED ON SEPTEMBER 14, 2018?**

A. Alpenlade's comments related to Staff's testimony filed on September 14, 2018, and focused on the difference between the monthly average for 3/4 inch metered customers compared to the monthly rate for non-metered, flat rate customers. Alpenlade asserted that the monthly flat rate should be less than or equal to the average bill of the 3/4 inch metered monthly rate. Alpenlade commented that because there are only two full time

1 residents in the Alpenglade subdivision, it believes the approach to rates
2 recommended in Staff's September 14 testimony would force Alpenglade
3 customers to subsidize 3/4 inch metered customers because Staff's proposed
4 flat rate was higher than the proposed average monthly 3/4 inch metered rate.

5 **Q. PLEASE EXPLAIN WHETHER AND HOW THE STIPULATION ADDRESSES**
6 **ALPENGLADE'S CONCERN.**

7 A. The proposed rates in Staff's September 14 testimony recommended a higher
8 monthly flat rate than the average metered rate because flat rated customers
9 do not pay a commodity rate and are not able to make decisions about the level
10 of their water use based on the marginal cost of that use. The Stipulation, in
11 contrast, recommends flat rates that mirror the average monthly projection of
12 their metered counterparts (\$29.04). This is consistent with standard rate
13 design.¹ The Stipulating Parties agree this approach is fair and reasonable.

14 Alpenglade's members represent approximately 50 of the 267 flat rated
15 customers billed by the Company, or 19 percent of all 3/4 inch flat rate
16 customers. The full or part-time residency status of these members is not
17 actually in the record in this case. Taking Alpenglade's informal comments as
18 true for the purposes of this testimony, the expected usage of Alpenglade's
19 members is not known, nor is the residency status or expected usage of the

¹ See, e.g., California Public Utility Commission, Rate Design for Water and Sewer System Utilities Including Master Metered Facilities, Standard Practice U-7-W, Section B.2, *available at* <http://docs.cpuc.ca.gov/published/REPORT/61295.htm> ("Normally the flat rate will be equal to the average bill for a metered customer of the same connection size unless the utility knows approximately how much water its flat rate customers use, in which case, the flat rates should depict the expected use.").

1 remaining 81 percent of flat rated customers. These dynamics all present
2 difficulties for attempting to precisely design rates to accommodate all
3 situations. In the case of this particular water system, these difficulties are
4 compounded by the mixture of metered and flat rated accounts. The
5 Stipulating Parties encourage Alpenglade to engage with GCW to explore
6 options for metering its members if its members would like usage-based bills.

7 **ISSUE 3: RESOLVED RATE SPREAD AND RATE DESIGN ISSUES**

8 **Q. PLEASE EXPLAIN THE CHANGES THAT THE STIPULATING PARTIES**
9 **AGREED TO REGARDING THE COMPANY'S BILLING METHOD.**

10 A. The Stipulating Parties agreed to change GCW's current method of billing,
11 whereby GCW will bill its customers based on the size of their meter and its
12 associated consumption (and not based on line sizes beyond the meter), with
13 an exception that 95 customers currently served through 15 shared 3/4 inch
14 sized meters will continue to be billed as they are currently. GCW's current rate
15 design bases the number of metered customers on a customer equivalent
16 approach for multi-tenant accounts, instead of basing the rate on the size and
17 number of meters actually serving metered customers. This method has
18 resulted in a rate design that was based on 393 metered customers instead of
19 the 147 meters in the field. It is Staff's position, as explained in its
20 September 14 testimony, that this approach distorts the role of the meter in
21 traditional rate design. The stipulated rates will instead reflect the actual
22 number and size of the meters in the field, with the exception of 95 customers
23 currently served through 15 shared 3/4 inch sized meters. To ensure equitable

1 rates, these customers will continue to be billed through a customer
2 equivalency method.

3 **Q. PLEASE EXPLAIN WHY BILLING THE 95 CUSTOMERS AS CUSTOMER**
4 **EQUIVALENTS WILL ENSURE EQUITABLE RATES.**

5 A. The Stipulating Parties agreed that billing this particular segment of customers
6 according to the customer equivalent method will avoid potential inequities that
7 could result when numerous multi-dwelling units are served through a single
8 3/4 inch metered service or a 3/4 inch master meter. Normally, industry
9 standards would have these types of units be served by either installing one 3/4
10 inch meter per unit or installing a larger sized master meter that is sufficient to
11 serve more than one household. In light of GCW's existing plant design,
12 however, which provides water service to some homes by shared 3/4 inch
13 meters, the Stipulating Parties recognized that a multi-dwelling unit facility
14 (duplex, fourplex, home with multiple rental units, etc.) that is currently served
15 using only one 3/4 inch meter would be charged only a single 3/4 inch meter
16 base rate. This could result in inequitable rates, as some households would
17 pay only a prorated portion of a single base rate for each respective unit while
18 other otherwise-similar households that do not happen to be served by shared
19 meters in GCW's existing plant would pay the whole rate.

Q. PLEASE PROVIDE A BRIEF EXPLANATION OF THE RATE SPREAD AND RATE DESIGN AGREED TO BY THE STIPULATING PARTIES.

A. The Company's original proposal included rates spread across 660 customers. The Stipulating Parties agreed to a rate design that is based on 227 metered customers and 267 flat rated customers, totaling 494 customers.

The Stipulating Parties agree that due to the fixed monthly costs of GCW in this resort area, the metered rate design will continue to be assigned as a 70/30 split, with 70 percent of revenues allocated to the monthly base rate and 30 percent of revenues allocated to the commodity rate.

Table 3. Rate Spread

TOTAL REVENUE REQUIREMENT	255,053	
REVENUE FROM WATER SALES		
Residential and Commercial Flat Rate	104077	42.48%
Residential and Commercial Metered Rate	140919	57.52%
REVENUE FROM SOURCES OTHER THAN WATER SALES		
Miscellaneous Service Charges	4,966	
Fire Protection Sales (Hydrant Mtc)	1,490	
Commercial Water Haulers	3,601	
TOTAL REVENUE (Must equal Total Revenue Requirement)	255,053	

Q. PLEASE EXPLAIN HOW THE AWWA STANDARD METER FACTORS WERE EMPLOYED IN THE STIPULATION.

A. Currently, the 3/4 inch meter and line sized customers are the only customers paying full AWWA factors. In order to minimize the subsidization of larger metered customers by the 3/4 meter and line sized customers as much as possible, the Stipulating Parties agreed to pass a larger percent of the rate

increase to the larger flat rate and meter size customers in the course of making progress toward the standard AWWA factors. This progress should be furthered in each subsequent rate case until full AWWA factors are employed. While phasing in the AWWA factors helps to reduce the rate shock felt by the larger line size and metered customers, the larger proportional increases are necessary to reduce the current inequality of the 3/4 inch metered line sizes already paying full AWWA factors and subsidizing larger service customers, relative to the standard AWWA factors.

Q. WHAT ARE THE EFFECTS OF THE RATES AGREED TO BY THE STIPULATING PARTIES ON THE AVERAGE CUSTOMER BILL?

A. The effects of the rates agreed to by the Stipulating Parties are shown in Tables 4 through 9 on the following pages. Table 6 and Table 7 illustrate the commodity rate for metered and water hauler customers at \$1.69 per 100 cubic feet. Table 8 illustrates the fire hydrant rate is \$.25 per month.

Table 4. Residential and Commercial Metered Service Rates

Rate Design

Residential and Commercial Metered Service	Revenue Allocation:	140,919
	Allocated to Base Rates:	70.00%
	Allocated to Commodity Rates:	30.00%

Base Rates	Revenue Allocation:	98,643
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Meter Size	Customers	Factors	Customer Equivalency	% of Total	Revenue Allocation	Base Rate
5/8" and/or 3/4"	153	1.5	230	46.31%	\$ 45,679	\$ 24.88
1"	16	2.1	34	6.78%	\$ 6,688	\$ 34.83
1 1/2"	31	3.0	93	18.77%	\$ 18,511	\$ 49.76
2"	20	4.0	80	16.14%	\$ 15,923	\$ 66.35
3"	3	5.3	16	3.18%	\$ 3,135	\$ 87.08
4"	3	8.8	26	5.30%	\$ 5,225	\$ 145.13
6"	1	17.5	18	3.53%	\$ 3,483	\$ 290.26
TOTAL	227		496	100.00%	\$ 98,643	

1 **Table 5. Residential and Commercial Flat Service Rates****Rate Design****Residential and Commercial Flat Rate Service**Revenue Allocation: **104,077**Allocated to Base Rates: **100.00%**Allocated to Commodity Rates: **0.00%****Base Rates**Revenue Allocation: **104,077**

Line Size	Customers	Factors	Customer Equivalency	% of Total	Revenue Allocation	Base Rate
5/8" and/or 3/4	256	1.2	314	85.71%	\$ 89,206	\$ 29.04
1"	2	2.3	5	1.26%	\$ 1,308	\$ 54.50
2"	9	5.3	48	13.03%	\$ 13,563	\$ 125.58
TOTAL	267		366	100.00%	\$ 104,077	

2 **Table 6. Commodity Rate****Commodity Rate**Revenue Allocation: **42,276**

Annual Consumption	2,507,585	cubic feet
Unit of Measurement	100	cubic feet
Annual Units of Consumption	25,076	Units

Commodity Rate: **\$ 1.68591** per unit3 **Table 7. Water Hauler Rate****Rate Design****Water Haulers**Revenue Allocation: **3,601.11**Allocated to Base Rates: **0.00%**Allocated to Commodity Rates: **100.00%****Commodity Rate**Revenue Allocation: **3,601**

Annual Consumption	213,600	cubic feet
Unit of Measurement	100	cubic feet
Annual Units of Consumption	2,136	Units/cfs

Commodity Rate: **\$ 1.68591** per unit

1 **Table 8. Fire Hydrant Rate****Fire Hydrants**Revenue Allocation: **1,490**Allocated to Base Rates: **100.00%**Allocated to Commodity Rates: **0.00%****Base Rates**Revenue Allocation: **1,490**

Meter Size	Customers	Factors	Customer Equivalency	% of Total	Revenue Allocation	Base Rate
ALL	494	1.0	494	100.00%	\$ 1,490	\$ 0.25
TOTAL	494		494	100.00%	\$ 1,490	

2 Estimated impacts to customer's average monthly bills can be found in Table 9.

3 **Table 9. Average Monthly Customer Bill Comparison**

Summary			BASE RATES			AVERAGE BILLS		
Line Type & Size	Test Year Customers	Test Year Consumption (cf)	Current Rate	Staff Proposed Rate	Difference %	Current Rate	Staff Proposed Rate	Difference (%)
Water - METERED--								
Residential/Commercial								
5/8" or 3/4"--	153	453,414	\$15.86	\$24.88	56.87%	\$18.63	\$ 29.04	55.93%
1"	16	219,267	\$19.82	\$34.83	75.74%	\$32.61	\$ 54.09	65.85%
1 1/2"	31	679,979	\$24.10	\$49.76	106.47%	\$44.57	\$ 80.58	80.78%
2"	20	839,453	\$29.81	\$66.35	122.56%	\$68.98	\$ 125.31	81.66%
3"	3	0	\$33.93	\$87.08	156.64%	\$33.93	\$ 87.08	156.64%
4"	3	314,733	\$34.88	\$145.13	316.09%	\$132.80	\$ 292.52	120.28%
6"	1	739	\$40.43	\$290.26	617.94%	\$41.12	\$ 291.30	608.42%
TOTAL	227	2,507,585						
Water - FLAT--								
Residential/Commercial								
5/8" or 3/4"	256	flat	\$20.75	\$29.04	39.94%	\$20.75	\$ 29.04	39.94%
1"	2	flat	\$24.17	\$54.50	125.48%	\$24.17	\$ 54.50	125.48%
2"	9	flat	\$34.53	\$125.58	263.69%	\$34.53	\$ 125.58	263.69%
TOTAL	267	flat						
Water - Water Haulers								
\$1.12 each/Per 100 units	0	213,600	N/A	N/A	N/A	\$ 199.36	\$300.09	50.53%
TOTAL	213,600	2,136						
Fire Hydrant Maintenance								
Per Customer \$.30	494		\$0.00	\$0.00		\$ -	0.25	100
TOTAL	494	0						
Revenue from Water Sales								
Misc. Revenue								\$250,086.79
								\$4,966

4 **Q. ARE THE RESULTING RATES FAIR AND REASONABLE?**5 **A. Yes.**

**Q. ARE THERE ANY OTHER CONDITIONS AGREED UPON BY THE
STIPULATING PARTIES?**

A. Yes.

1. The Stipulating Parties agree that GCW will file a rate case no later than June 1, 2024.
2. The Stipulating Parties agree GCW will bill new rates for service rendered on January 1, 2019, or three business days after the date that the Commission issues an order adopting the Stipulation, whichever is later. The Stipulating Parties also agree that GCW will add clarifying language to its tariffs about proration of rates.
3. The Stipulating Parties agree that the Stipulation represents a compromise in the positions of the Stipulating Parties, and that no Stipulating Party is deemed to have approved, accepted, or consented to the facts, principles, methods, or theories employed by any other Stipulating Party in arriving at its terms.

Q. DOES THIS CONCLUDE YOUR TESTIMONY?

A. Yes.

CASE: UW 174
WITNESS: Lesli Ann Bekins & Malia Brock

**PUBLIC UTILITY COMMISSION
OF
OREGON**

STIPULATING PARTIES EXHIBIT 101

**Exhibits in Support
Of Testimony**

November 29, 2018

Company Proposed Increase	Stipulated Increase
73.64%	44.59%

Revenue Requirement

REVENUES	Test Year-2016	Company Adjustments	Company Proposed Totals	Stipulated Adjustments to Company Totals	Stipulated Totals
460 Unmetered			\$ -		\$ -
461.1 Residential Flat Rate Water Sales	51,415	38,941	\$ 90,356	13,721	\$ 104,077
461.2 Commercial Flat Rate Water Sales	16,140	11,787	\$ 27,927	(27,927)	
Residential Metered Water Sales	11,520	9,499	\$ 21,019	(21,019)	
Commercial Metered Water Sales	90,365	70,204	\$ 160,569	(19,650)	\$ 140,919
462 Fire Protection Sales (Hydrant Mtc.)	-	2,188	\$ 2,188	(698)	\$ 1,490
465 Hydrant Water Sales (Water Hauling)	2,392	1,839	\$ 4,231	(630)	\$ 3,601
466 Water Sales for Resale			\$ -	-	\$ -
471 Miscellaneous Services	4,562	(4,562)	\$ -	(4,966)	\$ 4,966
475 Cross Connection Control			\$ -	-	\$ -
Other			\$ -	-	\$ -
			\$ -	-	\$ -
Total Revenue	\$ 176,394	\$ 129,896	\$ 306,290	\$ (61,169)	\$ 255,053

Acct. OPERATING EXPENSES

601 Salaries and Wages - Employees			\$ -	\$ -	\$ -
603 Salaries and Wages - Officers	28,258	28,524	\$ 56,782	\$ (6,652)	\$ 50,130
604 Employee Pension & Benefits	-	24,000	\$ 24,000	\$ (24,000)	\$ -
610 Purchased Water			\$ -	\$ -	\$ -
611 Telephone/Communications	3,171	(1,748)	\$ 1,423	\$ (420)	\$ 1,003
615 Purchased Power	197		\$ 197	\$ -	\$ 197
616 Fuel for Power Production	-	-	\$ -	\$ -	\$ -
617 Other Utilities	-	-	\$ -	\$ -	\$ -
618 Chemical / Treatment Expense	-	-	\$ -	\$ -	\$ -
619 Office Supplies	767	-	\$ 767	\$ -	\$ 767
619.1 Postage	462	-	\$ 462	\$ -	\$ 462
620 O&M Materials/Supplies	6,583	-	\$ 6,583	\$ -	\$ 6,583
621 Repairs to Water Plant	6,171	-	\$ 6,171	\$ -	\$ 6,171
631 Contract Svcs - Engineering	-	-	\$ -	\$ -	\$ -
632 Contract Svcs - Accounting	3,279	-	\$ 3,279	\$ -	\$ 3,279
633 Contract Svcs - Legal	-	1,782	\$ 1,782	\$ -	\$ 1,782
634 Contract Svcs - Management Fees			\$ -	\$ -	\$ -
635 Contract Svcs - Testing	2,310	(1,055)	\$ 1,255	\$ -	\$ 1,255
636 Contract Svcs - Labor	10,133	(9,319)	\$ 814	\$ -	\$ 814
637 Contract Svcs - Billing/Collection	8,198	1,640	\$ 9,838	\$ -	\$ 9,838
638 Contract Svcs - Meter Reading			\$ -	\$ -	\$ -
639 Contract Svcs - Other	48,640	1,319	\$ 49,959	\$ (9,992)	\$ 39,967
641 Rental of Building/Real Property	7,000	15,000	\$ 22,000	\$ (3,000)	\$ 19,000
642 Rental of Equipment	-	-	\$ -	\$ -	\$ -
643 Small Tools	-	-	\$ -	\$ -	\$ -
648 Computer/Electronic Expenses	107	-	\$ 107	\$ -	\$ 107
650 Transportation	2,742	(90)	\$ 2,652	\$ (873)	\$ 1,779
656 Vehicle Insurance	1,322	-	\$ 1,322	\$ (1,322)	\$ -
657 General Liability Insurance	4,044	(978)	\$ 3,066	\$ -	\$ 3,066
658 Workers' Comp Insurance	-	-	\$ -	\$ -	\$ -
659 Insurance - Other			\$ -	\$ -	\$ -
666 Amortz. of Rate Case		6,333	\$ 6,333	\$ 8,667	\$ 15,000
667 Gross Revenue Fee (PUC)	479	40	\$ 519	\$ 246	\$ 765
670 Bad Debt Expense	-	-	\$ -	\$ -	\$ -
671 Cross Connection Control Program	150	(75)	\$ 75	\$ -	\$ 75
673 Training and Certification	-	-	\$ -	\$ -	\$ -
674 Consumer Confidence Report	157	-	\$ 157	\$ -	\$ 157
675 Miscellaneous Expense	2,759	(215)	\$ 2,544	\$ (40)	\$ 2,504
OE1 Other Expense 1			\$ -	\$ -	\$ -
OE2 Other Expense 2			\$ -	\$ -	\$ -
OE3 Other Expense 3			\$ -	\$ -	\$ -
OE4 Other Expense 4			\$ -	\$ -	\$ -
OE5 Other Expense 5			\$ -	\$ -	\$ -
TOTAL OPERATING EXPENSE	\$ 136,929	\$ 65,158	\$ 202,087	\$ (37,386)	\$ 164,701

OTHER REVENUE DEDUCTIONS

403 Depreciation Expense	23,498		\$ 23,498	\$ (999)	\$ 22,499
406 Amort of Plant Acquisition Adjustment			\$ -	\$ -	\$ -
407 Amortization Expense			\$ -	\$ -	\$ -
408.11 Property Tax	9,334	78	\$ 9,412	\$ (1,201)	\$ 8,211
408.12 Payroll Tax	7,742	(2,462)	\$ 5,280	\$ (1,049)	\$ 4,231
408.13 Other			\$ -	\$ -	\$ -
409.10 Federal Income Tax			\$ -	\$ 8,215	\$ 8,215
409.11 Oregon Income Tax			\$ -	\$ 2,764	\$ 2,764
409.13 Extraordinary Items Income Tax			\$ -	\$ -	\$ -
TOTAL REVENUE DEDUCTIONS	\$ 177,503	\$ 62,774	\$ 240,277	\$ (29,655)	\$ 210,622
Net Operating Income	\$ (1,109)	\$ 67,122	\$ 66,013	\$ (31,514)	\$ 44,431

UTILITY RATE BASE

101 Utility Plant in Service	1,051,997		\$ 1,051,997	\$ 1,053,844	\$ 2,105,841
105 Construction Work in Progress			\$ -	\$ -	\$ -
108 - Accumulated Depreciation of Plant	520,939		\$ 520,939	\$ 197,717	\$ 718,656
271 - Contributions in Aid of Construction			\$ -	\$ 1,077,641	\$ 1,077,641
272 + Accumulated Amortization of CIAC			\$ -	\$ 195,867	\$ 195,867
281 - Accumulated Deferred Income Tax			\$ -	\$ -	\$ -
- Excess Capacity			\$ -	\$ -	\$ -
= NET RATE BASE INVESTMENT	\$ 531,058	\$ -	\$ 531,058	\$ (25,647)	\$ 505,411
Plus: (working capital)					
151 Materials and Supplies Inventory	10,195		\$ 10,195	\$ -	\$ 10,195
Working Cash (Total Op Exp /12)	11,411	5,430	\$ 16,841	\$ (3,116)	\$ 13,725
TOTAL RATE BASE	\$ 552,664	\$ 5,430	\$ 558,094	\$ (28,763)	\$ 529,331
Rate of Return	-0.20%		11.83%		8.39%

Adjustment Summary

	Company Proposed Totals	Stipulated Adjustments to Company Totals	Stipulated Totals	Explanation of Adjustment
REVENUES				
Unmetered	\$ -	\$ -	\$ -	
Residential Flat Rate Water Sales	\$ 90,356	\$ 13,721	\$ 104,077	revenue sensitive adjustment-residential and commercial flat rate combined
Commercial Flat Rate Water Sales	\$ 27,927	\$ (27,927)	\$ -	revenue sensitive adjustment-residential and commercial flat rate combined
Residential Metered Water Sales	\$ 21,019	\$ (21,019)	\$ -	revenue sensitive adjustment-combining res and commercial metered rate
Commercial Metered Water Sales	\$ 160,569	\$ (19,650)	\$ 140,919	revenue sensitive adjustment-combining res and commercial metered rate
Fire Protection Sales (Hydrant Mtc.)	\$ 2,188	\$ (658)	\$ 1,490	DR 36-3 year avg of expenses is \$1263 per year/2016 test yr expense was \$1,530
Hydrant Water Sales (Water Hauling)	\$ 4,231		\$ 3,601	Adjusted to Staff proposed consumption rate
Water Sales for Resale	\$ -	\$ -	\$ -	
Miscellaneous Services	\$ -	\$ (4,966)	\$ 4,966	2015,2016, 2017 average of Misc Revenues added for revenue inclusion in rate case.
Cross Connection Control	\$ -	\$ -	\$ -	
Other	\$ -	\$ -	\$ -	
Total Revenue	\$ 306,290	\$ (61,169)	\$ 255,053	
OPERATING EXPENSES				
601 Salaries and Wages - Employees	\$ -	\$ -	\$ -	
603 Salaries and Wages - Officers	\$ 56,782	\$ (6,652)	\$ 50,130	Adj to match salary approved in UI 404
604 Employee Pension & Benefits	\$ 24,000	\$ (24,000)	\$ -	Remove as no current benefit to customers; possible retroactive ratemaking.
610 Purchased Water	\$ -	\$ -	\$ -	
611 Telephone/Communications	\$ 1,423	\$ (420)	\$ 1,003	DR 14--Double entry per Company
615 Purchased Power	\$ 197	\$ -	\$ 197	
616 Fuel for Power Production	\$ -	\$ -	\$ -	
617 Other Utilities	\$ -	\$ -	\$ -	
618 Chemical / Treatment Expense	\$ -	\$ -	\$ -	
619 Office Supplies	\$ 767	\$ -	\$ 767	
619.1 Postage	\$ 462	\$ -	\$ 462	
620 O&M Materials/Supplies	\$ 6,583	\$ -	\$ 6,583	No adj. \$4,460 of Contract Labor billed separately from Operator Contract
621 Repairs to Water Plant	\$ 6,171	\$ -	\$ 6,171	No adj. \$3,915 of Repair costs for labor billed separately in Water Operator Contract
631 Contract Svcs - Engineering	\$ -	\$ -	\$ -	
632 Contract Svcs - Accounting	\$ 3,279	\$ -	\$ 3,279	
633 Contract Svcs - Legal	\$ 1,782	\$ -	\$ 1,782	
634 Contract Svcs - Management Fees	\$ -	\$ -	\$ -	
635 Contract Svcs - Testing	\$ 1,255	\$ -	\$ 1,255	
636 Contract Svcs - Labor	\$ 814	\$ -	\$ 814	No adj. \$814 labor not included in water contract.
637 Contract Svcs - Billing/Collection	\$ 9,838	\$ -	\$ 9,838	
638 Contract Svcs - Meter Reading	\$ -	\$ -	\$ -	
639 Contract Svcs - Other	\$ 49,959	\$ (9,992)	\$ 39,967	Remove 20% of contract for DRC due to overlapping duties of CEO/prudence.
641 Rental of Building/Real Property	\$ 22,000	\$ (3,000)	\$ 19,000	Adj. to approved amounts in UI 402 and UI 403.
642 Rental of Equipment	\$ -	\$ -	\$ -	
643 Small Tools	\$ -	\$ -	\$ -	
648 Computer/Electronic Expenses	\$ 107	\$ -	\$ 107	
650 Transportation	\$ 2,652	\$ (873)	\$ 1,779	Adj Buick to mileage using credit card receipts for gas; cost out of porportion to use.
656 Vehicle Insurance	\$ 1,322	\$ (1,322)	\$ -	DR 28, 29, 69, 70, 71--Buick reimbursed as mileage, rmv insurance, not in UW 145
657 General Liability Insurance	\$ 3,066	\$ -	\$ 3,066	
658 Workers' Comp Insurance	\$ -	\$ -	\$ -	
659 Insurance - Other	\$ -	\$ -	\$ -	
666 Amortz. of Rate Case	\$ 6,333	\$ 8,667	\$ 15,000	Adjusted upward due to revised estimate.
667 Gross Revenue Fee (PUC)	\$ 519	\$ 246	\$ 765	
670 Bad Debt Expense	\$ -	\$ -	\$ -	
671 Cross Connection Control Program	\$ 75	\$ -	\$ 75	
673 Training and Certification	\$ -	\$ -	\$ -	
674 Consumer Confidence Report	\$ 157	\$ -	\$ 157	
675 Miscellaneous Expense	\$ 2,544	\$ (40)	\$ 2,504	Removed finance charges on bills, Company to provide documentation of \$150 excise tax.
OE1 Other Expense 1	\$ -	\$ -	\$ -	
OE2 Other Expense 2	\$ -	\$ -	\$ -	
OE3 Other Expense 3	\$ -	\$ -	\$ -	
OE4 Other Expense 4	\$ -	\$ -	\$ -	
OE5 Other Expense 5	\$ -	\$ -	\$ -	
TOTAL OPERATING EXPENSE	\$ 202,087	\$ (37,386)	\$ 164,701	
OTHER REVENUE DEDUCTIONS				
403 Depreciation Expense	\$ 23,498	\$ (999)	\$ 22,499	Reflects Plant adj; ratemodel re-calculation
406 Amort of Plant Acquisition Adjustment	\$ -	\$ -	\$ -	
407 Amortization Expense	\$ -	\$ -	\$ -	
408.11 Property Tax	\$ 9,412	\$ (1,201)	\$ 8,211	Rmvd Property Tax for property belonging to trustee/Lesli Ann Bekins.
408.12 Payroll Tax	\$ 5,280	\$ (1,049)	\$ 4,231	Adjusted salary approved in UI 404, Company to provide calculation.
408.13 Other	\$ -	\$ -	\$ -	
409.10 Federal Income Tax	\$ -	\$ 8,215	\$ 8,215	
409.11 Oregon Income Tax	\$ -	\$ 2,764	\$ 2,764	
409.13 Extraordinary Items Income Tax	\$ -	\$ -	\$ -	
TOTAL REVENUE DEDUCTIONS	\$ 240,277	\$ (29,655)	\$ 210,622	
Net Operating Income	\$ 66,013	\$ (31,514)	\$ 44,431	
UTILITY RATE BASE				
101 Utility Plant in Service	\$ 1,051,997	\$ 1,053,844	\$ 2,105,841	Rmvd meter allwnc, dble Tyrolean Meadows entry/CWIP/added Tank adj & meters.
105 Construction Work in Progress	\$ -	\$ -	\$ -	
108 - Accumulated Depreciation of Plant	\$ 520,939	\$ 197,717	\$ 718,656	Automatic Rate Model adj. per other Plant adjustments.
271 - Contributions in Aid of Construction	\$ -	\$ 1,077,641	\$ 1,077,641	
272 + Accumulated Amortization of CIAC	\$ -	\$ 195,867	\$ 195,867	
281 - Accumulated Deferred Income Tax	\$ -	\$ -	\$ -	
- Excess Capacity	\$ -	\$ -	\$ -	
= NET RATE BASE INVESTMENT	\$ 531,058	\$ (25,647)	\$ 505,411	
Plus: (working capital)				
151 Materials and Supplies Inventory	\$ 10,195	\$ -	\$ 10,195	
Working Cash (Total Op Exp /12)	\$ 16,841	\$ (3,116)	\$ 13,725	
TOTAL RATE BASE	\$ 558,094	\$ (28,763)	\$ 529,331	
Rate of Return	11.83%	0.00%	8.39%	

Company Name: Gov't Camp
Docket No. 174
Test Year: 2016

Invested Plant

Acct No.	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	2016	Accum. Deprec. Ending 2016	Remaining Plant
301	Organization	Various	-	-	-	-	-	Various	-	-	-
302	Franchises	Various	-	-	-	-	-	Various	-	-	-
303	Land and Land Rights	Various	-	-	-	-	-	Various	-	-	-
304	Structures and Improvements	Various	15,038	-	15,038	35	430	Various	418	6,311	8,727
	Water Supply Structures	Jan 1961	293		293	35	8	Dec 1995	-	293	-
	Other Structures	Jan 1961	127		127	35	4	Dec 1995	-	127	-
	UW 145--FENCE	Jul 2000	5,675		5,675	35	162	Jun 2035	162	2,675	3,000
	UW 145--FENCING	Jun 2004	8,943		8,943	35	256	May 2039	256	3,215	5,728
305	Collecting and Impounding Reservoirs	Various	-	-	-	50	-	Various	-	-	-
306	Lake, River and Other Intakes	Various	-	-	-	35	-	Various	-	-	-
307	Wells and Springs	Various	-	-	-	25	-	Various	-	-	-
308	Infiltration Galleries and Tunnels	Various	-	-	-	25	-	Various	-	-	-
309	Supply Main	Various	330,691	-	330,691	50	6,614	Various	6,215	232,740	97,951
	Water Mains & Canals	Jan 1961	11,965		11,965	50	239	Dec 2010	-	11,965	-
	Water Mains & Canals	Jan 1961	509		509	50	10	Dec 2010	-	509	-
	Water Mains & Canals	Jan 1962	2,629		2,629	50	53	Jan 2012	-	2,629	-
	Water Mains & Canals	Jan 1963	2,466		2,466	50	49	Dec 2012	-	2,466	-
	Water Mains & Canals	Jan 1964	169		169	50	3	Dec 2013	-	169	-
	Water Mains & Canals	Jan 1965	323		323	50	6	Dec 2014	-	323	-
	Water Mains & Canals	Jan 1966	999		999	50	20	Dec 2015	-	999	-
	Water Mains & Canals	Jan 1967	735		735	50	15	Dec 2016	15	735	-
	Water Mains & Canals	Jan 1968	326		326	50	7	Dec 2017	7	319	7
	Water Mains & Canals	Jan 1969	6,275		6,275	50	126	Dec 2018	126	6,024	251
	Water Mains & Canals	Jan 1970	89		89	50	2	Dec 2019	2	84	5
	Water Mains & Canals	Jan 1971	10,681		10,681	50	214	Dec 2020	214	9,827	854
	Water Mains & Canals	Jan 1972	56		56	50	1	Dec 2021	1	50	6
	Water Mains & Canals	Jan 1975	3,305		3,305	50	66	Dec 2024	66	2,776	529
	Water Mains & Canals	Jan 1976	1,155		1,155	50	23	Dec 2025	23	947	208
	Water Mains & Canals	Jan 1978	27,405		27,405	50	548	Dec 2027	548	21,376	6,029
	Line Extension	Oct 1980	28,142		28,142	50	563	Oct 2030	563	20,403	7,739
	Line Extension	Dec 1980	24,071		24,071	50	481	Dec 2030	481	17,371	6,700
	Line Extension	Jan 1981	3,227		3,227	50	65	Jan 2031	65	2,323	904
	Line Extension	Jan 1982	4,931		4,931	50	99	Jan 2032	99	3,452	1,479
	Line Extension	Apr 1982	770		770	50	15	Apr 2032	15	535	235
	UW 145--Existing Line to Spring Source (Transmission line)	Jan 1981	62,965		62,965	50	1,259	Dec 2030	1,259	45,335	17,630
	UW 145--Existing Line to Spring Source (Transmission line)	Jun 1981	23,475		23,475	50	470	May 2031	470	16,706	6,769
	UW 145--Existing Line to Spring Source (Transmission line)	Jan 1981	21,467		21,467	50	429	May 2031	429	15,277	6,190
	UW 145--Existing Line to Spring Source (Transmission line)	Oct 1981	3,446		3,446	50	69	Sep 2031	69	2,429	1,017
	UW 145--Existing Line to Spring Source (Transmission line)	Jan 1983	1,006		1,006	50	20	Dec 2032	20	684	322
	UW 145--Existing Line to Spring Source (Transmission line)	Sep 1983	12,979		12,979	50	260	Aug 2033	260	8,653	4,326
	UW 145--Existing Line to Spring Source (Transmission line)	Sep 1984	6,220		6,220	50	124	Aug 2034	124	4,022	2,198
	UW 145--Existing Line to Spring Source (Transmission line)	Sep 1985	4,954		4,954	50	99	Aug 2035	99	3,105	1,849
	UW 145--Existing Line to Spring Source (Transmission line)	Jun 1990	17,183		17,183	50	344	May 2040	344	9,136	8,047
	UW 145--Water Mains and Pipe	Jun 1991	26,030		26,030	50	521	May 2041	521	13,319	12,711
	UW 145--Water Mains and Pipe	Jul 1991	1,268		1,268	50	25	Jun 2041	25	647	621
	UW 145--Water Mains and Pipe	Jun 1992	4,689		4,689	50	94	May 2042	94	2,305	2,384
	UW 145--Water Mains and Pipe	Jun 1993	1,124		1,124	50	22	May 2043	22	530	594
	UW 145--Water Mains and Pipe	Jun 1993	1,471		1,471	50	29	May 2043	29	694	777
	UW 145--Water Mains and Pipe	Jun 1994	2,586		2,586	50	52	May 2044	52	1,168	1,418
	UW 145--Water Mains and Pipe	Jun 1994	1,737		1,737	50	35	May 2044	35	785	952
	UW 145--Water Mains and Pipe	Jun 1995	1,951		1,951	50	39	May 2045	39	842	1,109
	UW 145--Water Mains and Pipe	Jun 1996	4,393		4,393	50	88	May 2046	88	1,808	2,585
	UW 145--Grand Lodge (Ferguson Supply)	Aug 2016	1,519		1,519	50	30	Jul 2066	13	13	1,506
310	Power Generation Equipment	Various	-	-	-	30	-	Various	-	-	-
311	Pumping Equipment	Various	-	-	-	20	-	Various	-	-	-
320	Water Treatment Equipment	Various	582	-	582	20	29	Various	-	582	-
	Purification System	Jan 1961	582		582	20	29	Dec 1980	-	582	-
330	Distribution Reservoir and Standpipes	Various	367,164	-	367,164	50	7,343	Various	7,340	128,388	238,776
	Reservoir and Standpipes	Jan 1961	173		173	50	3	Dec 2010	-	173	-
	Reservoir and Standpipes	Jan 1971	1,072		1,072	50	21	Dec 2020	21	986	86
	Engineering Cost-Wood Tank-Pre SBA	Feb 1980	919		919	50	18	Feb 2030	18	679	240
	Engineering Cost-Wood Tank-Pre SBA	Mar 1980	333		333	50	7	Mar 2030	7	245	88
	Engineering Cost-Wood Tank-Pre SBA	May 1980	671		671	50	13	May 2030	13	492	179
	UW 145--100,000 Gal Wood Tank(adjstd amt in UW 174 per DR 37)	Jun 1980	59,249		59,249	50	1,185	May 2030	1,185	43,351	15,898
	Reservoir and Standpipes	Oct 1980	12,779		12,779	50	256	Oct 2030	256	9,265	3,514
	Tank	Sep 1981	1,510		1,510	50	30	Sep 2031	30	1,067	443
	250,000 Gal Water Tank	Aug 2004	278,926		278,926	50	5,579	Jul 2054	5,579	69,267	209,659
	True-Up of 250,000 Gal Water Tank	Aug 2004	11,532		11,532	50	231	Aug 2054	231	2,864	8,668
331	Transmission and Distribution Mains	Various	125,765	-	125,765	50	2,515	Various	2,311	44,814	80,951
	Lines	Jan 1981	4,027		4,027	50	81	Jan 2031	81	2,899	1,128
	Lines	Jul 1981	4,208		4,208	50	84	Jul 2031	84	2,988	1,220
	Lines	Aug 1981	6,560		6,560	50	131	Aug 2031	131	4,647	1,913
	Lines	Jan 1982	4,931		4,931	50	99	Jan 2032	99	3,452	1,479

UW 145--Water Mains	Jun 1995	25,211		25,211	50	504	May 2045	504	10,883	14,328
UW 145--Water Mains	Jun 1996	21,149		21,149	50	423	May 2046	423	8,706	12,443
UW 145--Water Mains	Jun 1998	573		573	50	11	May 2048	11	213	360
UW 145--Water Mains	Jun 1999	21,163		21,163	50	423	May 2049	423	7,442	13,721
UW 145--Water Mains	Jun 2002	1,935		1,935	50	39	May 2052	39	564	1,371
UW 145-ADD: Tyrolean Mdws Paid by Co for Developer	Sep 2007	14,419		14,419	50	288	Aug 2057	288	2,692	11,727
Wyeast 2015 taps	Jul 2015	10,042		10,042	50	201	Jun 2065	201	301	9,741
Wyeast 2016	May 2016	1,107		1,107	50	22	May 2066	15	15	1,092
Wyeast 2016	May 2016	905		905	50	18	May 2066	12	12	893
UW 174-Labor-Vacuum existing water lines on Steel Ln.	Sep 2018	630		630	50	13	Sep 2068	-	-	630
UW 174-Machine Vacuum existing lines on Steel Ln	Sep 2018	385		385	50	8	Sep 2068	-	-	385
UW 174-Labor-Lukovich to Murphy install 1" from Steel Ln & backfill	Sep 2018	675		675	50	14	Sep 2068	-	-	675
UW 174-Machine Excavator & Operator Steel Ln	Sep 2018	720		720	50	14	Sep 2068	-	-	720
UW 174-Labor-Lay 2" line from Murphy across Steel Ln trench/backfill	Sep 2018	855		855	50	17	Sep 2068	-	-	855
UW 174-Machine Excavator & Operator Steel Ln trench/backfill	Sep 2018	720		720	50	14	Sep 2068	-	-	720
UW 174-Crushed rock, 4 yards for backfill Steel Ln	Sep 2018	100		100	50	2	Sep 2068	-	-	100
UW 174-B & R Rental of Asphalt Saw Steel Ln	Sep 2018	116		116	50	2	Sep 2068	-	-	116
UW 174-Labor-pressure test, chlorinate & connect 2" line Steel Ln.	Sep 2018	720		720	50	14	Sep 2068	-	-	720
UW 174-Machine excavator & Operator Backfill Steel Ln.-clean up	Sep 2018	360		360	50	7	Sep 2068	-	-	360
UW 174-crushed rock, 2 yards backfill Steel Ln.	Sep 2018	50		50	50	1	Sep 2068	-	-	50
UW 174-Labor Finish service connections, set meter boxes, patch asphalt	Sep 2018	495		495	50	10	Sep 2068	-	-	495
UW 174-Machine Excavator & Operator backfill meter boxes on Steel Ln.	Sep 2018	360		360	50	7	Sep 2068	-	-	360
UW 174-Asphalt delivery to patch trench on Steel Ln.	Sep 2018	180		180	50	4	Sep 2068	-	-	180
UW 174-Labor-Trech patch trench on Steel Ln.	Sep 2018	300		300	50	6	Sep 2068	-	-	300
UW 174-Mileage for parts on Steel Ln. Job (3 trips)	Sep 2018	195		195	50	4	Sep 2068	-	-	195
UW 174-Steel Ln. pipe & Fittings-Cap Imp 4 houses	Sep 2018	2,002		2,002	50	40	Sep 2068	-	-	2,002
UW 174-Steel Ln. pipe & Fittings-Cap Imp 4 houses	Sep 2018	672		672	50	13	Sep 2068	-	-	672

333	Services	Various	61,105	-	61,105	30	2,037	Various	1,763	29,465	31,640
	Services	Jan 1961	809		809	30	27	Dec 1990	-	809	-
	Services	Jan 1962	265		265	30	9	Dec 1991	-	265	-
	Services	Jan 1963	105		105	30	4	Dec 1992	-	105	-
	Services	Jan 1965	200		200	30	7	Dec 1994	-	200	-
	Services	Jan 1966	118		118	30	4	Dec 1995	-	118	-
	Services	Jan 1968	49		49	30	2	Dec 1997	-	49	-
	Services	Jan 1969	124		124	30	4	Dec 1998	-	124	-
	Services	Jan 1970	390		390	30	13	Dec 1999	-	390	-
	Services	Jan 1971	356		356	30	12	Dec 2000	-	356	-
	Services	Jan 1972	105		105	30	4	Dec 2001	-	105	-
	Services	Jan 1973	79		79	30	3	Dec 2002	-	79	-
	Services	Jan 1974	48		48	30	2	Dec 2003	-	48	-
	Services	Jan 1975	201		201	30	7	Dec 2004	-	201	-
	Services	Jan 1976	592		592	30	20	Dec 2005	-	592	-
	Services	Jan 1977	931		931	30	31	Dec 2006	-	931	-
	Services	Jan 1978	2,312		2,312	30	77	Dec 2007	-	2,312	-
	UW 145--Services	Jun 1998	12,184		12,184	30	406	May 2028	406	7,547	4,637
	UW 145--Services	Jun 1999	3,945		3,945	30	132	May 2029	132	2,312	1,633
	UW 145--Services	Jun 2000	3,046		3,046	30	102	May 2030	102	1,684	1,362
	UW 145--Services	Jun 2002	6,702		6,702	30	223	May 2032	223	3,258	3,444
	UW 145--Cap Impr, hot tap 12" (Little Trail)	Apr 2007	2,295		2,295	30	77	Apr 2037	77	746	1,549
	UW 145--Keil & Payne	May 2007	3,190		3,190	30	106	May 2037	106	1,028	2,162
	UW 145--Montg Leige 8" line ext down montg to new hydrant	May 2007	18,910		18,910	30	630	May 2037	630	6,093	12,817
	Parry	May 2015	701		701	30	23	Apr 2045	23	39	662
	Bridge	Oct 2015	1,022		1,022	30	34	Sep 2045	34	43	979
	Scroggins	Oct 2015	150		150	30	5	Sep 2045	5	6	144
	Rice	Jul 2016	90		90	30	3	Jun 2046	2	2	89
	Law, Fritch	Aug 2016	675		675	30	23	Jul 2046	9	9	666
	Fritch, Slavin	Sep 2016	918		918	30	31	Aug 2046	10	10	908
	Parrish	Oct 2016	270		270	30	9	Sep 2046	2	2	268
	Soot	Nov 2016	323		323	30	11	Oct 2046	2	2	321

334	Meters and Meter Installations	Various	65,141	-	65,141	20	3,257	Various	3,205	27,217	37,924
	Meters	Jun 1999	7,500		7,500	20	375	May 2019	375	6,594	906
	Meters	Jun 2000	11,174		11,174	20	559	May 2020	559	9,265	1,909
	Meters	Jun 2002	4,125		4,125	20	206	May 2022	206	3,008	1,117
	HD Waterworks-Meters	Oct 2008	1,608		1,608	20	80	Oct 2028	80	663	945
	OR Earth-replace 2 meters, fence materials	Nov 2008	1,756		1,756	20	88	Nov 2028	88	717	1,039
	Meters (Karkanen & Tichie)	Sep 2009	197		197	20	10	Sep 2029	10	72	125
	Meter box & lid w?CIRDR	Oct 2009	964		964	20	48	Oct 2029	48	349	615
	Meter install Tichie (Zuber, McClain)(225+270)	Nov 2009	495		495	20	25	Nov 2029	25	177	318
	Collins Lake Resort Meter	Dec 2009	338		338	20	17	Dec 2029	17	120	218
	OR Earth-replace Meter Collins Lake Resort	Dec 2009	1,154		1,154	20	58	Dec 2029	58	409	745
	Meters 2011 (mills4-berke & parrish)	Aug 2011	4,126		4,126	20	206	Jul 2031	206	1,117	3,009
	UW-174-Andrew- Nogarje 7 hours install meter valve can	Sep 2012	315		315	20	16	Sep 2032	16	68	247
	UW 174-Andrew- 2 hrs set valve can Nogarje	Sep 2012	90		90	20	5	Sep 2032	5	20	71
	UW 174-Nogarje Meter	Oct 2012	71		71	20	4	Oct 2032	4	15	56
	UW 174-Nogarje Meter box	Oct 2012	73		73	20	4	Oct 2032	4	16	58
	UW 174-Andrew-Museum Meter Install-5 hours labor	May 2013	225		225	20	11	May 2033	11	41	184
	UW 174-Museum town for additional mtr parts- 2.5 hrs	May 2013	113		113	20	6	May 2033	6	21	92
	UW 174-Museum meter	May 2013	1		1	20	0	May 2033	0	0	1
	UW 174-Museum Meter Install - 2.5 hrs labor	May 2013	113		113	20	6	May 2033	6	21	92
	UW 174-Museum Meter (\$260 labor \$80 parts)	May 2013	340		340	20	17	May 2033	17	62	278
	UW 174-Campbell/Skowhede/Landauer 12 hrs labor	May 2013	540		540	20	27	May 2033	27	99	441
	UW 174-Campbell/Landauer/Haugen	May 2013	299		299	20	15	May 2033	15	55	244
	UW 174-Campbell/Landauer/Skowhede	May 2013	1		1	20	0	May 2033	0	0	1
	UW 174-Campbell/Landauer/Skowhede	May 2013	406		406	20	20	May 2033	20	74	332
	UW 174-Carrier/Landauer - 9 hrs labor	May 2013	405		405	20	20	May 2033	20	74	331

UW 174-Landauer	May 2013	19		19	20	1	May 2033	1	3	15
UW 174-Skowhede & parts run for meters & CO2 9 hrs	May 2013	405		405	20	20	May 2033	20	74	331
UW 174-Carrier/Skowhede	May 2013	29		29	20	1	May 2033	1	5	23
UW 174-Skowhede/ Carrier 13 hrs	May 2013	585		585	20	29	May 2033	29	107	478
UW 174-Move gravel for backfill - 1 hr machine	May 2013	90		90	20	5	May 2033	5	17	74
UW 174-Museum Meter misc parts	May 2013	27		27	20	1	May 2033	1	5	22
UW 174-Mattheson CO2 Tanks refill 1 tank	May 2013	34		34	20	2	May 2033	2	6	28
UW 174-1" minus rock stockpile for metering plan 11.5 yds	May 2013	311		311	20	16	May 2033	16	57	254
UW 174-Campbell/Landauer/Skowhede	May 2013	83		83	20	4	May 2033	4	15	67
UW 174-Campbell/Landauer/Skowhede	Jun 2013	580		580	20	29	Jun 2033	29	104	476
UW 174-Campbell Meter install 5 hrs labor	Jun 2013	225		225	20	11	Jun 2033	11	40	185
UW 174-Campbell Meter backfill 1 hour machine	Jun 2013	90		90	20	5	Jun 2033	5	16	74
UW 174-parts run to town	Jun 2013	135		135	20	7	Jun 2033	7	24	111
UW 174-parts run to town Morst Rave Putnam 3 hrs	Jun 2013	135		135	20	7	Jun 2033	7	24	111
UW 174-Morse Ravi Putnam parts	Jun 2013	515		515	20	26	Jun 2033	26	92	423
UW 174-Morse Ravi Putnam parts	Jun 2013	167		167	20	8	Jun 2033	8	30	137
UW 174-Morse dig, install meter & backfill	Jun 2013	810		810	20	41	Jun 2033	41	145	665
UW 174-Morse dig up wtr svc & install meter 16 hrs	Jun 2013	720		720	20	36	Jun 2033	36	129	591
UW 174-Backfill Morse 1 hr machine	Jun 2013	90		90	20	5	Jun 2033	5	16	74
UW 174-Ravi Putnam dig install meters & packfill	Jun 2013	810		810	20	41	Jun 2033	41	145	665
UW 174-Dig up & instal meter @ both Ravi Putnam houses 16 hrs labor	Jun 2013	720		720	20	36	Jun 2033	36	129	591
UW 174-Backfill @ both Ravi Putnam houses 1 hr machine	Jun 2013	90		90	20	5	Jun 2033	5	16	74
UW 174-Ravi Putnam	Jun 2013	4		4	20	0	Jun 2033	0	1	3
UW 174-Wilcox meter dig up service install meter backfill	Jul 2013	630		630	20	32	Jul 2033	32	110	520
UW 174-Dig up water svc at Whicox - Install meter - 12 hrs labor	Jul 2013	540		540	20	27	Jul 2033	27	95	446
UW 174-Backfill Wilcox - 1 hr machine	Jul 2013	90		90	20	5	Jul 2033	5	16	74
UW 174-Wilcox metering parts	Jul 2013	288		288	20	14	Jul 2033	14	50	237
UW 174-Wilcox metering parts	Jul 2013	103		103	20	5	Jul 2033	5	18	85
UW 174-Dig up water svcs Ingersol Red Roof and Reed College	Jul 2013	720		720	20	36	Jul 2033	36	126	594
UW 174-Dig up water svc at Ingersol & Reed College 16 hrs labor	Jul 2013	720		720	20	36	Jul 2033	36	126	594
UW 174-Dig up water svc at Barlow Pass West	Jul 2013	720		720	20	36	Jul 2033	36	126	594
UW 174-Dig up water svc at Barlow Pass West Condo - 16 hrs labor	Jul 2013	720		720	20	36	Jul 2033	36	126	594
UW 174-Ingersol, BPW, Reed College metering parts	Jul 2013	150		150	20	8	Jul 2033	8	26	124
UW 174-Ingersol, BPW, Reed College meters & parts	Jul 2013	2,786		2,786	20	139	Jul 2033	139	488	2,299
UW 174-Install meters at Ingersol and Neth duplex	Jul 2013	810		810	20	41	Jul 2033	41	142	668
UW 174-Install meters @ Ingersol & Neth - 18 hrs labor	Jul 2013	810		810	20	41	Jul 2033	41	142	668
UW 174-Ingersol, BPW, Reed College meters & parts	Jul 2013	472		472	20	24	Jul 2033	24	83	389
UW 174-Ingersol - Neth	Jul 2013	25		25	20	1	Jul 2033	1	4	21
UW 174-Install meters at Barlow Pass West & Reed College begin backfill	Jul 2013	900		900	20	45	Jul 2033	45	158	743
UW 174-Install meters at Barlow Pass West & Reed College begin backfill	Jul 2013	720		720	20	36	Jul 2033	36	126	594
UW 174-Backfill meter boxes BPW & Reed College 2 hrs machine	Jul 2013	180		180	20	9	Jul 2033	9	32	149
UW 174-Morse	Jul 2013	22		22	20	1	Jul 2033	1	4	18
UW 174-labor 4 hrs parts for meter Parmelee	Oct 2014	180		180	20	9	Oct 2034	9	20	160
UW 174-labor 3 hrs Parmelee meter install& backfill	Oct 2014	135		135	20	7	Oct 2034	7	15	120
UW 174-Parmelee	Dec 2014	80		80	20	4	Dec 2034	4	8	72
UW 174-Perrodin	Sep 2014	127		127	20	6	Sep 2034	6	15	112
UW 174-backhoe 1.5 hrs backfill at Parmelee	Oct 2014	143		143	20	7	Oct 2034	7	16	126
UW 174-materials 3 yds @\$25/yd crushed rock for Parmelee	Oct 2014	75		75	20	4	Oct 2034	4	8	67
UW 174-Labor 6 hrs dig up waterline at Trails Club	Oct 2014	270		270	20	14	Oct 2034	14	30	240
UW 174-Labor 6 hrs dig up waterline at Boy Scouts	Oct 2014	270		270	20	14	Oct 2034	14	30	240
UW 174-Perrodin	Oct 2014	68		68	20	3	Oct 2034	3	8	61
UW 174-Perrodin	Oct 2014	177		177	20	9	Sep 2034	9	20	157
UW 174-labor 10 hrs saw cut A C and dig up service Perrodin	Oct 2014	450		450	20	23	Oct 2034	23	51	399
UW 174-Trails Club	Sep 2014	416		416	20	21	Sep 2034	21	49	367
UW 174-B & R Rentals for A C Saw Perrodin	Oct 2014	135		135	20	7	Oct 2034	7	15	120
UW 174-labor 9 hrs install Perrodin meter & backfill	Oct 2014	405		405	20	20	Oct 2034	20	46	359
UW 174-materials 2 yds crushed rock @\$25/yds Perrodin	Oct 2014	50		50	20	3	Oct 2034	3	6	44
UW 174-labor 3 hrs get meter boxes town Boy Scouts+Trails Club	Oct 2014	135		135	20	7	Oct 2034	7	15	120
UW 174-labor 15 install meter at Boy Scouts & Trails Club	Oct 2014	675		675	20	34	Oct 2034	34	76	599
UW 174-Perrodin	Sep 2014	80		80	20	4	Sep 2034	4	9	71
UW 174-Parmelee	Oct 2014	59		59	20	3	Oct 2034	3	7	53
UW 174-labor 15 install meter at Boy Scouts & Trails Club	Oct 2014	675		675	20	34	Oct 2034	34	76	599
UW 174-labor 6 hrs set meter boxes at Boy Scouts & Trails Club	Oct 2014	270		270	20	14	Oct 2034	14	30	240
UW 174-Bridge pipe & fittings	Dec 2014	693		693	20	35	Dec 2034	35	72	621
UW 174-Bridge meter, pipe & fittings	Dec 2014	301		301	20	15	Dec 2034	15	31	270
UW 174-4 hrs Dig waterline Bridge duplex	Dec 2014	380		380	20	19	Dec 2034	19	40	340
UW 174-8 hrs Install meter at bridge plex	Dec 2014	360		360	20	18	Dec 2034	18	38	323
UW 174-2 hr man - backfill meter boxes Bridge plex	Dec 2014	90		90	20	5	Dec 2034	5	9	81
UW 174-2 hr machine - backfill meter boxes Bridge plex	Dec 2014	190		190	20	10	Dec 2034	10	20	170
Meters 2015 (Bridge)	Jan 2015	1,321		1,321	20	66	Dec 2034	66	132	1,189
Hydrant Meter 2016 (2")	Apr 2016	1,546		1,546	20	77	Mar 2036	58	58	1,488
Parrish	Sep 2016	406		406	20	20	Aug 2036	7	7	399
Parrish, Soot	Dec 2016	405		405	20	20	Nov 2036	2	2	403
UW 174-Transportation of Equipment	May 2016	66		66	20	3	May 2036	2	2	64

335	Hydrants	Various	13,559	-	13,559	40	339	Various	268	7,575	5,984
	Hydrants	Jan 1961	664		664	40	17	Dec 2000	-	664	-
	Hydrants	Jan 1962	24		24	40	1	Dec 2001	-	24	-
	Hydrants	Jan 1963	44		44	40	1	Dec 2002	-	44	-
	Hydrants	Jan 1964	24		24	40	1	Dec 2003	-	24	-
	Hydrants	Jan 1971	403		403	40	10	Dec 2010	-	403	-
	Hydrants	Jan 1973	40		40	40	1	Dec 2012	-	40	-
	Hydrants	Jan 1974	26		26	40	1	Dec 2013	-	26	-
	Hydrants	Jan 1975	64		64	40	2	Dec 2014	-	64	-
	Hydrants	Jan 1976	75		75	40	2	Dec 2015	-	75	-
	Hydrants	Jan 1978	234		234	40	6	Dec 2017	6	228	6
	Hydrants	Jan 1980	640		640	40	16	Dec 2019	16	592	48
	Hydrants	Sep 1981	2,938		2,938	40	73	Sep 2021	73	2,595	343

UW 145--Hydrants	Jun 1995	1,716		1,716	40	43	May 2035	43	926	790
UW 145--Hydrants	Jun 1995	158		158	40	4	May 2035	4	85	73
UW 145--Hydrants	Jun 1999	4,000		4,000	40	100	May 2039	100	1,758	2,242
Hydrants	Aug 2016	495		495	40	12	Jul 2056	5	5	490
Hydrants	Aug 2016	2,014		2,014	40	50	Jul 2056	21	21	1,993

336	Cross Connection Control	Various	-	-	-	15	-	Various	-	-	-
						15	-		-	-	-
						15	-		-	-	-
						15	-		-	-	-
						15	-		-	-	-

339	Other Plant	Various	-	-	-	30	-	Various	-	-	-
340	Office Furniture and Equipment	Various	2,850	-	2,850	20	143	Various	27	2,570	280
	Desk	Jan 1963	35		35	20	2	Dec 1982	-	35	-
	UW 145--Misc.	Jan 1983	1,006		1,006	20	50	Dec 2002	-	1,006	-
	UW 145--Fax	Aug 1989	795		795	20	40	Jul 2009	-	795	-
	UW 145--Printer	Jun 1991	477		477	20	24	Jun 2011	-	477	-
	UW 145--Copier	Jun 2007	537		537	20	27	May 2027	27	257	280
341	Transportation Equipment	Various	12,021	-	12,021	7	1,676	Various	-	12,021	-
	Snow Kat	Jan 1961	450		450	20	23	Dec 1980	-	450	-
	UW 145--Buick-auto	Jan 2005	5,000		5,000	7	714	Dec 2011	-	5,000	-
	Truck	Jan 1963	2,571		2,571	7	367	Dec 1969	-	2,571	-
	UW 145--Snow Cat	Jun 1977	4,000		4,000	7	571	May 1984	-	4,000	-

343	Tools, Shop, and Garage Equipment	Various	7,347	-	7,347	15	490	Various	361	5,893	1,454
	UW 145--Pipe Detector	Jun 2000	500		500	15	33	May 2015	-	500	-
	UW 145--Camcorder	Jun 2000	1,434		1,434	15	96	May 2015	-	1,434	-
	UW 145--Tools	Jun 2002	1,936		1,936	15	129	May 2017	129	1,882	54
	UW 145--Tools	Jun 2006	969		969	15	65	May 2021	65	684	285
	UW 145--Tool/Meter used in flushing hydrants	Sep 2008	2,508		2,508	15	167	Sep 2023	167	1,393	1,115

344	Laboratory Equipment	Various	-	-	-	15	-	Various	-	-	-
345	Power Operated Equipment	Various	174	-	174	10	17	Various	-	174	-
	Thawer	Jan 1973	174		174	10	17	Dec 1982	-	174	-

346	Communication Equipment	Various	-	-	-	10	-	Various	-	-	-
347	Electronic/Computer Equipment	Various	1,246	-	1,246	5	249	Various	-	1,246	-
	Laptop Computer 1246.00 in 2010	Sep 2010	1,246		1,246	5	249	Aug 2015	-	1,246	-

348	Miscellaneous Equipment	Various	25,517	-	25,517	10	2,552	Various	591	23,792	1,725
	General Equipment	Jan 1961	207		207	10	21	Dec 1970	-	207	-
	General Equipment	Jan 1962	9,588		9,588	10	959	Dec 1971	-	9,588	-
	General Equipment	Jan 1963	282		282	10	28	Dec 1972	-	282	-
	General Equipment	Jan 1971	522		522	10	52	Dec 1980	-	522	-
	Miscellaneous	Jan 1977	930		930	10	93	Dec 1986	-	930	-
	General Equipment	Jan 1978	804		804	10	80	Dec 1987	-	804	-
	Miscellaneous Equipment	Jun 2000	7,271		7,271	10	727	May 2010	-	7,271	-
	Mapping Project	Dec 2009	5,913		5,913	10	591	Dec 2019	591	4,188	1,725

TOTALS	Various	1,028,200	-	1,028,200	Various	27,690	Various	22,499	522,789	505,411
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Original Plant In Service Cost	1,028,200
Less: Excess Capacity	-
"Used & Useful" Plant	1,028,200
Less Accum Depreciation	522,789
NET PLANT	505,411

Depreciation Expense	22,499
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Plant Deleted:

Tyrolean Meadows Overruns True Up	Dec 2017	14,419		14,419	50	288	Dec 2067
ADD: Allowance for Installing Meters	Oct 2011	49,500		49,500	20	2,475	Sep 2031
CWIP-Line Replacement	Jan 2018	5,441		5,441	50	109	Dec 2067

Plant deleted Per DR 40 as included with detail in response

Meters 2012 (Nogaire, Berman, Gaither, Mills-2)	Oct 2012	753		753	20	38	Sep 2032
Meters 2014 (Allen)	Jan 2014	1,310		1,310	20	66	Dec 2033
Meters 2014 (Berman & Scroggins)	Oct 2014	648		648	20	32	Sep 2034

Plant Added:

DR 37--100,000-GAL WOOD TANK corrected original entry of \$48,475 to \$59,249.22; original install date unchanged 6-1-1980	Original Amount June 1980	\$48,475	Corrected Amount	59,249	Difference	10,774
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Meters Added UW 174-Per DR 40

Andrew- Nogarie 7 hours install meter valve can	Sep 2012	315		315	20	16	Sep 2032
Andrew- 2 hrs set valve can Nogarie	Sep 2012	90		90	20	5	Sep 2032
Nogarie Meter	Oct 2012	71		71	20	4	Oct 2032
Nogarie Meter box	Oct 2012	73		73	20	4	Oct 2032
Andrew-Museum Meter Install-5 hours labor	May 2013	225		225	20	11	May 2033
Museum town for additional mtr parts- 2.5 hrs	May 2013	113		113	20	6	May 2033
Museum meter	May 2013	1		1	20	0	May 2033
Museum Meter Install - 2.5 hrs labor	May 2013	113		113	20	6	May 2033
Museum Meter (\$260 labor \$80 parts)	May 2013	340		340	20	17	May 2033
Campbell/Skowhede/Landauer 12 hrs labor	May 2013	540		540	20	27	May 2033

Campbell/Landauer/Haugen	May 2013	299		299	20	15	May 2033
Campbell/Landauer/Skowhede	May 2013	1		1	20	0	May 2033
Campbell/Landauer/Skowhede	May 2013	406		406	20	20	May 2033
Carrier/Landauer - 9 hrs labor	May 2013	405		405	20	20	May 2033
Landauer	May 2013	19		19	20	1	May 2033
Skowhede & parts run for meters & CO2 9 hrs	May 2013	405		405	20	20	May 2033
Carrier/Skowhede	May 2013	29		29	20	1	May 2033
Skowhede/ Carrier 13 hrs	May 2013	585		585	20	29	May 2033
Move gravel for backfill - 1 hr machine	May 2013	90		90	20	5	May 2033
Museum Meter misc parts	May 2013	27		27	20	1	May 2033
Mattheson CO2 Tanks refill 1 tank	May 2013	34		34	20	2	May 2033
1" minus rock stockpile for metering plan 11.5 yds	May 2013	311		311	20	16	May 2033
Campbell/Landauer/Skowhede	May 2013	83		83	20	4	May 2033
Campbell/Landauer/Skowhede	Jun 2013	580		580	20	29	Jun 2033
Campbell Meter install 5 hrs labor	Jun 2013	225		225	20	11	Jun 2033
Campbell Meter backfill 1 hour machine	Jun 2013	90		90	20	5	Jun 2033
parts run to town	Jun 2013	135		135	20	7	Jun 2033
parts run to town Morst Rave Putnam 3 hrs	Jun 2013	135		135	20	7	Jun 2033
Morse Ravi Putnam parts	Jun 2013	515		515	20	26	Jun 2033
Morse Ravi Putnam parts	Jun 2013	167		167	20	8	Jun 2033
Morse dig, install meter & backfill	Jun 2013	810		810	20	41	Jun 2033
Morse dig up wtr svc & install meter 16 hrs	Jun 2013	720		720	20	36	Jun 2033
Backfill Morse 1 hr machine	Jun 2013	90		90	20	5	Jun 2033
Ravi Putnam dig install meters & packfill	Jun 2013	810		810	20	41	Jun 2033
Dig up & instal meter @ both Ravi Putnam houses 16 hrs labor	Jun 2013	720		720	20	36	Jun 2033
Backfill @ both Ravi Putnam houses 1 hr machine	Jun 2013	90		90	20	5	Jun 2033
Ravi Putnam	Jun 2013	4		4	20	0	Jun 2033
Wilcox meter dig up service install meter backfill	Jul 2013	630		630	20	32	Jul 2033
Dig up water svc at Wilcox - Install meter - 12 hrs labor	Jul 2013	540		540	20	27	Jul 2033
Backfill Wilcox - 1 hr machine	Jul 2013	90		90	20	5	Jul 2033
Wilcox metering parts	Jul 2013	288		288	20	14	Jul 2033
Wilcox metering parts	Jul 2013	103		103	20	5	Jul 2033
Dig up water svcs Ingersol Red Roof and Reed College	Jul 2013	720		720	20	36	Jul 2033
Dig up water svc at Ingersol & Reed College 16 hrs labor	Jul 2013	720		720	20	36	Jul 2033
Dig up water svc at Barlow Pass West	Jul 2013	720		720	20	36	Jul 2033
Dig up water svc at Barlow Pass West Condo - 16 hrs labor	Jul 2013	720		720	20	36	Jul 2033
Ingersol, BPW, Reed College metering parts	Jul 2013	150		150	20	8	Jul 2033
Ingersol, BPW, Reed College meters & parts	Jul 2013	2,786		2,786	20	139	Jul 2033
Install meters at Ingersol and Neth duplex	Jul 2013	810		810	20	41	Jul 2033
Install meters @ Ingersol & Neth - 18 hrs labor	Jul 2013	810		810	20	41	Jul 2033
Ingersol, BPW, Reed College meters & parts	Jul 2013	472		472	20	24	Jul 2033
Ingersol - Neth	Jul 2013	25		25	20	1	Jul 2033
Install meters at Barlow Pass West & Reed College begin backfill	Jul 2013	900		900	20	45	Jul 2033
Install meters at Barlow Pass West & Reed College begin backfill 16 hrs	Jul 2013	720		720	20	36	Jul 2033
Backfill meter boxes BPW & Reed College 2 hrs machine	Jul 2013	180		180	20	9	Jul 2033
Morse	Jul 2013	22		22	20	1	Jul 2033
labor 4 hrs parts for meter parmelee	Oct 2014	180		180	20	9	Oct 2034
labor 3 hrs Parmelee meter install& backfill	Oct 2014	135		135	20	7	Oct 2034
Parmelee	Dec 2014	80		80	20	4	Dec 2034
Perrodin	Sep 2014	127		127	20	6	Sep 2034
backhoe 1.5 hrs backfill at Parmelee	Oct 2014	143		143	20	7	Oct 2034
materials 3 yds @\$25/yd crushed rock for Parmelee	Oct 2014	75		75	20	4	Oct 2034
Labor 6 hrs dig up waterline at Trails Club	Oct 2014	270		270	20	14	Oct 2034
Labor 6 hrs dig up waterline at Boy Scouts	Oct 2014	270		270	20	14	Oct 2034
Perrodin	Oct 2014	68		68	20	3	Oct 2034
Perrodin	Oct 2014	177		177	20	9	Sep 2034
labor 10 hrs saw cut A C and dig up service Perrodin	Oct 2014	450		450	20	23	Oct 2034
Trails Club	Sep 2014	416		416	20	21	Sep 2034
B & R Rentals for A C Saw Perrodin	Oct 2014	135		135	20	7	Oct 2034
labor 9 hrs install Perrodin meter & backfill	Oct 2014	405		405	20	20	Oct 2034
materials 2 yds crushed rock @\$25/yds Perrodin	Oct 2014	50		50	20	3	Oct 2034
labor 3 hrs get meter boxes town Boy Scouts+Trails Club	Oct 2014	135		135	20	7	Oct 2034
labor 15 install meter at Boy Scouts & Trails Club	Oct 2014	675		675	20	34	Oct 2034
Perrodin	Sep 2014	80		80	20	4	Sep 2034
Parmelee	Oct 2014	59		59	20	3	Oct 2034
labor 15 install meter at Boy Scouts & Trails Club	Oct 2014	675		675	20	34	Oct 2034
labot 6 hrs set meter boxes at Boy Scouts & Trails Club	Oct 2014	270		270	20	14	Oct 2034
Bridge pipe & fittings	Dec 2014	693		693	20	35	Dec 2034
Bridge meter, pipe & fittings	Dec 2014	301		301	20	15	Dec 2034
4 hrs Dig waterline Bridge duplex	Dec 2014	380		380	20	19	Dec 2034
8 hrs Install meter at bridge plex	Dec 2014	360		360	20	18	Dec 2034
2 hr man - backfill meter boxes Bridge plex	Dec 2014	90		90	20	5	Dec 2034
2 hr machine - backfill meter boxes Bridge plex	Dec 2014	190		190	20	10	Dec 2034

Plant Added, line replacement repair Project formerly CWIP

UW 174-Labor-Vacuum existing water lines on Steel Ln.	Sep 2018	630		630	50	13	Sep 2068
UW 174-Machine Vacuum existing lines on Steel Ln	Sep 2018	385		385	50	8	Sep 2068
UW 174-Labor-Lukovich to Murphy install 1" from Steel Ln & backfill	Sep 2018	675		675	50	14	Sep 2068
UW 174-Machine Excavator & Operator Steel Ln	Sep 2018	720		720	50	14	Sep 2068
UW 174-Labor--Lay 2" line from Murphy across Steel Ln trench/backfill	Sep 2018	855		855	50	17	Sep 2068
UW 174-Machine Excavator & Operator Steel Ln trench/backfill	Sep 2018	720		720	50	14	Sep 2068
UW 174-Crushed rock, 4 yards for backfill Steel Ln	Sep 2018	100		100	50	2	Sep 2068
UW 174-B & R Rental of Asphalt Saw Steel Ln	Sep 2018	116		116	50	2	Sep 2068
UW 174-Labor-pressure test, chlorinate & connect 2" line Steel Ln.	Sep 2018	720		720	50	14	Sep 2068
UW 174-Machine excavator & Operator Backfill Steel Ln.-clean up	Sep 2018	360		360	50	7	Sep 2068
UW 174-crushed rock, 2 yards backfill Steel Ln.	Sep 2018	50		50	50	1	Sep 2068
UW 174-Labor Finish service connections, set meter boxes, patch asphalt	Sep 2018	495		495	50	10	Sep 2068

UW 174-Machine Excavator & Operator backfill meter boxes on Steel Ln.	Sep 2018	360		360	50	7	Sep 2068
UW 174-Asphalt delivery to patch trench on Steel Ln.	Sep 2018	180		180	50	4	Sep 2068
UW 174-Labor-Trech patch trench on Steel Ln.	Sep 2018	300		300	50	6	Sep 2068
UW 174-Mileage for parts on Steel Ln. Job (3 trips)	Sep 2018	195		195	50	4	Sep 2068
UW 174-Steel Ln. pipe & Fittings-Cap Imp 4 houses	Sep 2018	2,002		2,002	50	40	Sep 2068
UW 174-Steel Ln. pipe & Fittings-Cap Imp 4 houses	Sep 2018	672		672	50	13	Sep 2068

Company Name+B1:H94: Gov't Camp
Docket No. UW 174
Test Year: 2016

CIAC Plant

Acct
No.

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	Before 1985	2016	Accum. Deprec. Ending 2016	Remaining Plant
Organization	Various	-	-	-	-	-	Various	-	-	-	-
Franchises	Various	-	-	-	-	-	Various	-	-	-	-
Land and Land Rights	Various	-	-	-	-	-	Various	-	-	-	-
Structures and Improvements	Various	-	-	-	35	-	Various	-	-	-	-
Collecting and Impounding Reservoirs	Various	-	-	-	50	-	Various	-	-	-	-
Lake, River and Other Intakes	Various	-	-	-	35	-	Various	-	-	-	-
Wells and Springs	Various	-	-	-	25	-	Various	-	-	-	-
Infiltration Galleries and Tunnels	Various	-	-	-	25	-	Various	-	-	-	-
Supply Main	Various	-	-	-	50	-	Various	-	-	-	-
Power Generation Equipment	Various	-	-	-	30	-	Various	-	-	-	-
Pumping Equipment	Various	-	-	-	20	-	Various	-	-	-	-
Water Treatment Equipment	Various	-	-	-	20	-	Various	-	-	-	-
Distribution Reservoir and Standpipes	Various	-	-	-	50	-	Various	-	-	-	-
Transmission and Distribution Mains	Various	1,077,641	-	1,077,641	50	21,553	Various	-	21,553	195,867	881,774
12" line Lige to Gov Camp Loop	Nov 2002	335,071	-	335,071	50	6,701	Oct 2052	-	6,701	94,937	240,134
12" line Multorpor to Skibowl	Oct 2006	198,285	-	198,285	50	3,966	Sep 2056	-	3,966	40,648	157,637
8" line WyEast to Blossom	Oct 2006	150,719	-	150,719	50	3,014	Sep 2056	-	3,014	30,897	119,822
12" Bore Line under Hwy 26 to Tyrolean	Sep 2007	85,000	-	85,000	50	1,700	Aug 2057	-	1,700	15,867	69,133
Tyrolean Overruns - TIF Portion	Jan 2008	14,419	-	14,419	50	288	Dec 2057	-	288	2,595	11,824
ODOT Project 4" line replacement	Jul 2013	50,000	-	50,000	50	1,000	Jun 2063	-	1,000	3,500	46,500
Tyrolean Overruns - Berman Portion	Nov 2013	14,419	-	14,419	50	288	Nov 2063	-	288	913	13,506
12" line from Tyrolean to Skibowl West	Aug 2015	229,728	-	229,728	50	4,595	Jul 2065	-	4,595	6,509	223,219
				-	58	-		-	-	-	-
				-	50	-		-	-	-	-
				-	50	-		-	-	-	-
				-	50	-		-	-	-	-

333

Services	Various	-	-	-	30	-	Various	-	-	-	-
Meters and Meter Installations	Various	-	-	-	20	-	Various	-	-	-	-
Hydrants	Various	-	-	-	40	-	Various	-	-	-	-
Cross Connection Control	Various	-	-	-	15	-	Various	-	-	-	-
Other Plant	Various	-	-	-	30	-	Various	-	-	-	-
Office Furniture and Equipment	Various	-	-	-	20	-	Various	-	-	-	-
Transportation Equipment	Various	-	-	-	7	-	Various	-	-	-	-
Tools, Shop, and Garage Equipment	Various	-	-	-	15	-	Various	-	-	-	-
Laboratory Equipment	Various	-	-	-	15	-	Various	-	-	-	-
Power Operated Equipment	Various	-	-	-	10	-	Various	-	-	-	-
Communication Equipment	Various	-	-	-	10	-	Various	-	-	-	-
Electronic/Computer Equipment	Various	-	-	-	5	-	Various	-	-	-	-
Miscellaneous Equipment	Various	-	-	-	10	-	Various	-	-	-	-

TOTALS	Various	1,077,641	-	1,077,641	Various	21,553	Various	-	21,553	195,867	881,774
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Original Plant In Service Cost	1,077,641
Less: Excess Capacity	-
"Used & Useful" Plant	1,077,641
Less Accum Amort of CIAC	195,867
NET PLANT	881,774

Depreciation Expense	21,553
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CASE: UW 174
WITNESS: LESLI BEKINS

**PUBLIC UTILITY COMMISSION
OF
OREGON**

STIPULATING PARTIES EXHIBIT 102

Witness Qualification Statement

November 29, 2018

WITNESS QUALIFICATION STATEMENT

NAME: Lesli Ann Bekins

EMPLOYER: GOVERNMENT CAMP WATER COMPANY

TITLE: Corporate Secretary

ADDRESS: PO Box 86
Government Camp, OR 97028

EXPERIENCE: I have over 26 years of experience with the Government Camp Water Company, being mentored by and working in partnership with my Mother, Maryanne Hill, Company President and CEO. Under her tutelage, I learned all aspects of operating and administering the Company. I learned the many varied facets of the water industry in general and all aspects of running the Company specifically. Even while involved in other pursuits, I've continued to assist the President with the Company business. My specific experience and accomplishments with the Company include:

- 1) Automated the billing and reporting process for the Company by designing a custom relational Data Base and Accounts Receivable Billing and Reporting System

- 2) Customized the Company quarterly and annual reports.
- 3) Collected and organized historic data and answered questions for the Public Utility Commission when the Company reached 500 customers and was required to file a rate case; Docket No. UW 145, in 2010.
- 4) Responsible for all annual reporting to multiple agencies including US Forest Service, Clackamas County, OHA Drinking Water Program and the Oregon Association of Water Utilities.

My past positions include the position of Corporate Sales Manager for ComputerLand in Newport Beach, California from 1987 to 1990 and that of Sales and District Manager for Merisel Inc. in El Segundo, California from 1990 to 1993.

Currently, I am a Real Estate Broker for Remax Equity Group in Oregon.

EDUCATION:

1981 Associates Degree in Computer Programming & Accounting—Western Oregon Business College, Portland Oregon.

1969-1971 Portland State University, Portland, Oregon.