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IDAHO PUBLIC
UTILITIES COMMISSION

Attorney for United Water Idaho Inc.

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

**IN THE MATTER OF THE JOINT
APPLICATION OF UNITED WATER
IDAHO INC., AND BRIAN SUBDIVISION
WATER USERS ASSOCIATION FOR
APPROVAL OF AN AMENDMENT TO
CERTIFICATE OF PUBLIC
CONVENIENCE AND NECESSITY NO.
143; APPROVAL OF AN AGREEMENT
FOR CONNECTION AND TRANSFER OF
WATER SYSTEM; APPROVAL OF
RATES AND CHARGES**

Case No. UWI-W-14-01

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

DIRECT TESTIMONY OF GREGORY P. WYATT

September 29, 2014

1 Q. Please state your name and business address.

2 A. Gregory P. Wyatt, 8248 W. Victory Road, Boise, Idaho.

3 Q. What is your occupation?

4 A. I am the Vice President and General Manager of United Water Idaho Inc. (United
5 Water).

6 Q. Please describe your experience in the water industry.

7 A. I have been employed at United Waterworks properties, formerly General
8 Waterworks, since December 1974. Prior to assuming my current duties as
9 General Manager of United Water Idaho in late 1999, I worked in various
10 capacities in several states including General Manager for United Water
11 Pennsylvania, Area Manager for the United Water Indiana operations, Assistant
12 Manager of United Water Idaho and various accounting positions in New Jersey
13 and Pennsylvania.

14 Q. What are your duties and responsibilities?

15 A. My duties and responsibilities are to oversee the daily operation of providing
16 potable water to the customers of United Water Idaho. I oversee the various
17 departments of Engineering, Production, Transmission & Distribution, Customer
18 Service, Billing, Information Technology, Finance and Planning, and
19 Administration in meeting their responsibilities for the delivery of potable water,
20 maintaining compliance, and providing related services to customers.

21 My responsibilities also include supervision of the Company's compliance
22 with all regulations in regard to safety, compliance with the Safe Drinking Water
23 Act, and other similar requirements.

1

2 Q. Please describe how you became aware of problems with water supply
3 contamination existing at the Brian Subdivision.

4 A. I first became aware of water supply contamination problems at the Brian
5 Subdivision in December 2012 at a meeting requested by Mr. Richard Juengling.
6 He requested the meeting to discuss the possibility of United Water providing
7 potable water supply to the subdivision.

8 Q. Did United Water then investigate possible solutions to the contamination
9 problem?

10 A. Yes, United Water, in conjunction with Brian Subdivision representatives and the
11 Commission Staff, investigated possible solutions, and options were identified.

12 Q. Please describe the options.

13 A. The first group of options examined possible improvements to the Brian
14 Subdivision water system without connecting it to the United Water system. In his
15 Direct Testimony, Mr. Richard Juengling discusses these options and the reasons
16 they were rejected.

17 The second group of options involved connecting the Brian Subdivision water
18 system to the United Water system.

19 Q. Please describe these options.

20 A. Initially, the parties discussed extending United Water's facilities to the entry
21 point of the Brian Subdivision water system and serving the Subdivision through
22 a master meter. Two routes were explored for the extension; one from United
23 Water's existing mainline in Warm Springs Avenue (the "Warm Springs" option),

1 and the other from United Water's existing facilities at Surprise Valley near State
2 Highway 21, crossing under the New York Canal and the Boise River (the "Boise
3 River" option) to connect with the Brian Subdivision system.

4 Q. What happened next?

5 A. The Brian Subdivision Water User's Association (BSWUA), through their
6 representative, Mr. Richard Juengling, asked United Water to take over the entire
7 Subdivision water system rather than master metering it, because BSWUA
8 indicated they had neither the interest nor the financial resources to continue
9 ownership and operation of the water system.

10 Q. Please further describe the two options including work required within the
11 Subdivision to take over the water system.

12 A. The Warm Spring's option involves extending United Water's existing 12-inch
13 water main located in the right of way of Warm Springs Avenue approximately
14 1,400 feet to the north end of the Brian Subdivision. This route would also
15 require a booster station and auxiliary power to provide adequate flow and
16 pressure.

17 The Boise River option involves extending United Water's existing facilities from
18 the southeast portion of the Surprise Valley area, near Highway 21, down under
19 the New York Canal and the Boise River, along Warm Springs Avenue to the
20 north end of the Brian Subdivision. This extension would consist of
21 approximately 2,180 feet of 12-inch pipe and 1,800 feet of 14-inch pipe. To
22 accomplish this, the 14-inch pipe would, in part, be bored underneath the Boise
23 River and the New York Canal.

1 Each of these options then include constructing approximately 360 feet of 12-inch
2 and 2,190 feet of 8-inch main within the Brian Subdivision, along with
3 replacement of all services, meters, meter boxes and meter setters, plus the
4 installation of four fire hydrants to provide fire protection to the Brian
5 Subdivision, which is currently without any fire protection. The route of the
6 Boise River option, including the onsite work within the Brian Subdivision, is
7 shown on Exhibit No. 1.

8 Q. Why is United Water proposing replacement of the services, meters and meter
9 boxes within the subdivision?

10 A. Because the existing facilities are old and do not meet United Water's standards
11 for these types of facilities. United Water operating personnel toured the BSWUA
12 water system and observed the following problems with the existing service line
13 and metering facilities:

- 14 • All of the meters are gallon register meters. United Water bills water
15 volume in hundred cubic feet increments. Additionally, many of the
16 meters are extremely old and some looked to be from original
17 installation in the 1960's and 1970's.
- 18 • Most meter boxes and setters are sub-standard using unconventional
19 materials. United Water personnel observed numerous shallow meter
20 settings which can contribute to winter freeze-ups. A variety of meter
21 box types were observed including, yard-style irrigation junction
22 boxes, wooden boxes, and even a cut-off plastic barrel. In United

1 Water's opinion, these facilities also present a safety concern for meter
2 reading and other utility activities.

3 • Due to the age of the existing utility-side services, United Water
4 expects attempts to connect those services to both new mains and new
5 meter settings to be problematic and frequently impossible.

6 Q. Has United Water estimated the construction cost of the Warm Springs option and
7 the Boise River option plus the facilities within the Brian Subdivision?

8 A. Yes. The estimated cost of the Warm Springs option is approximately \$994,000
9 and the estimated cost of the Boise River option is approximately \$1,340,200.

10 The details of these estimates are shown on Exhibit No. 2, attached hereto.

11 Q. Does United Water have a preference between the Warm Springs option and the
12 Boise River option?

13 A. Yes. From a system engineering and customer service point of view, United
14 Water prefers the Boise River option.

15 Q. Please explain.

16 A. The existing main line located within Warm Springs Avenue currently terminates
17 approximately 1,400 feet away from the Brian subdivision and it is not looped to
18 the rest of the United Water system. Extending the line along Warm Springs to
19 the Brian Subdivision only lengthens the un-looped line. The Boise River option
20 would go a long way to enabling the eventual connection of the existing Warm
21 Springs main to the pipe line to be constructed under the Boise River option.

22 Q. Why is the Boise river option desirable from an engineering and customer service
23 standpoint?

1 A. The water customers along the Warm Springs Avenue corridor, including Harris
2 Ranch and the Brian Subdivision, exist within United Water’s Barber Service
3 Level. This service level is water source limited and receives approximately 25%
4 of its maximum day supply needs from the higher Columbia Service Level. The
5 bulk of this imported supply enters the Barber Service Level at Barber’s westerly
6 boundary near Federal Way and Bergeson. However, the bulk of the customer
7 growth in the Barber Service Level is on the easterly side; i.e. Harris Ranch and
8 the developments eastward along Warm Springs Avenue.

9 Developer growth within the next several years along the remaining
10 undeveloped portion of Warm Springs Avenue will likely bring the water line
11 extension to enable the loop connection with the Boise River option main line
12 extension, but not in time to solve BSWUA’s needs.

13 This looped interconnection of the Barber Service Level would provide
14 the following engineering and customer service benefits:

- 15 • A direct water supply connection to Barber’s highest growth area.
- 16 • It would balance the supporting import flows between the east and
17 west, thereby reducing stress on the Federal Way pipeline.
- 18 • Eliminate the need for a new booster station, auxiliary power
19 generator, and the associated operating costs that are necessary with
20 the Warm Springs option.
- 21 • Eliminate an approximate two mile long dead end mainline (IDEQ
22 encourages the elimination of dead end mains to provide, “increased
23 reliability of service and reduced headloss” [58.01.08.542.08a.].

- 1 • The looped interconnection will provide improved service and
2 reliability to all of the approximately 7,000 Barber Service Level
3 customers, including the Brian Subdivision.
- 4 • It will provide adequate flow and pressure to provide fire protection
5 service to BSWUA customers.

6 Additionally, if the Warm Springs option is selected now, the required
7 booster station and auxiliary power generation unit would become obsolete
8 whenever the Boise River option main line connection is eventually built.

9 Q. Has United Water estimated the annual revenue requirement associated with both
10 the Warm Springs option and the Boise River option, including the BSWUA
11 onsite pipeline and facilities?

12 A. Yes. The first year revenue requirement associated with the Warm Springs option
13 is approximately \$122,828 and the first year revenue requirement associated with
14 the Boise River option is approximately \$165,609. These calculations are shown
15 on Exhibit No. 3.

16 Q. Has United Water discussed possible cost recovery with BSWUA and the
17 Commission Staff?

18 A. Yes. Several possibilities were discussed. The parties took into account a
19 number of considerations which included the Brian Subdivision customers
20 supporting more or less of the revenue requirement. However, all considerations
21 still envisioned a significant portion of the revenue requirement being supported
22 by the entire body of United Water customers due to the economic limitations of
23 the Brian Subdivision homeowners. Assigning the full cost of the Boise River

1 option to BSWUA customers would create an insurmountable financial burden to
2 those customers as discussed in Richard Juengling's testimony. A balancing of
3 these considerations produced the following as a way to allocate and recover
4 costs:

- 5 ▪ Assign 100% of services and meters cost to BWSUA customers;
6 Assign a maximum of 10% of pipeline and hydrants to BWSUA
7 customers and recover those amounts through a surcharge to BWSUA
8 Customers.
- 9 ▪ Assign 90% of pipeline costs to all United Water customers to be fully
10 recovered in United Water's general service rates.

11 Q. How does United Water propose to recover the revenue requirement associated
12 with the above costs allocated to the BSWUA customers?

13 A. United Water proposes two options for BSWUA customers:

- 14 1. An immediate fixed surcharge is added to the BSWUA customer's
15 bills for a ten-year period for their portion once the interconnection
16 with United Water's system is complete and final costs are
17 determined.
- 18 2. BSWUA customers make a one-time payment equal to the net present
19 value of the surcharge payments over the ten years.

20 BSWUA customers would select their option once actual construction costs are
21 determined and final revenue requirement calculations are made. Once selected,
22 BSWUA customers may not change their option selection.

1 Q. How does United Water propose to recover the revenue requirement associated
2 with the above costs allocated to all United Water customers?

3 A. United Water requests a determination by the Commission that the costs to be
4 allocated United Water customers are prudently incurred and that the Commission
5 provide an assurance that they will be fully included in rate base (not 13-month
6 averaged) and in rates in United Water's next general rate proceeding.

7 Q. Is United Water proposing any additional rate making treatment?

8 A. Yes. United Water proposes the Commission allow the Company to continue the
9 calculation and accrual of post-closing AFUDC on the balance of the construction
10 costs allocated to United Water customers until such time as that investment is
11 fully accounted for and included in rates in the next general rate case
12 determination.

13 Q. Please explain the rationale for this request.

14 A. United Water is only the local public drinking water system with the resources to
15 assist smaller water systems that face public health problems or other problems
16 that cause them to be considered "troubled" systems. Recognizing its capabilities,
17 United Water is willing to devote its resources to help solve public health
18 concerns.

19 However, United Water believes it would be unfair for these investments
20 to be, in effect, stranded, without earning any kind of return, until its next general
21 rate case. Allowing accrual of post-closing AFUDC would be a step toward
22 relieving that unfairness. And, depending on the timing of United Water's next
23 general rate case, the application of the now customary 13-month averaging

1 methodology could result in the full amount of the investment not being
2 recognized in rates. United Water is therefore requesting that this investment be
3 exempt from the 13-month methodology and fully included in rates in the next
4 general rate proceeding.

5 Q. Has United Water prepared an estimate of the surcharge to be applied to the
6 BSWUA customer's bills according to the allocation referenced above?

7 A. Yes, the estimated bi-monthly surcharge is \$124.86 per customer and is reflected
8 in the attached Exhibit No. 4.

9 Q. Are there any construction timing considerations United Water is aware of with
10 regard to constructing the Boise River option extension?

11 A. Yes. The Boise river option involves boring under the canal system, and the canal
12 authorities only allow that work to be completed during times when the canal
13 system is not in operation. Essentially, this limits the bore timing to between the
14 mid-October to mid-March timeframe, when the irrigation canals are not flowing
15 water ("irrigation-off"). For this reason United Water requests the Commission
16 decision be rendered so as to enable bore construction during the October 2014 to
17 March 2015 season mentioned above. The remainder of the extension installation
18 can occur any time during the year, weather permitting.

19 Q. Why is it important to complete the bore construction during the October 2014 to
20 March 2015 timeframe?

21 A. In order to provide the BSWUA customers with the interconnection and potable
22 water supply as early as possible in 2015. If we are unable to perform the bore
23 construction during this upcoming "irrigation off" season, we will have to wait

1 until the 2015-2016 “irrigation-off” season to do that work and BSWUA
2 customers will have to wait until sometime in 2016 to see a resolution of their
3 water contamination problem.

4 Q. Does this conclude your testimony?

5 A. Yes it does.

Brian Subdivision Water Users Assoc. - Route Options & Cost Estimates

	<u>River Route</u>	<u>Warm Springs Route</u>
Offsite Main	\$ 961,026	\$ 167,012
Booster (Warm Springs route only)	\$ -	\$ 447,800
Brian Subdivision Onsite Mains, Services & Hydrants	\$ 379,184	\$ 379,184
TOTAL ESTIMATED COST	\$ 1,340,210	\$ 993,996

	<u>Allocated to BSWUA</u>		
	<u>River Route</u>	<u>Warm Springs Route</u>	
All Pipe Line including hydrants	\$ 1,215,184	\$ 868,970	\$ 121,518 \$ 85,897 10%
Services, setters, and meters	\$ 125,026	\$ 125,026	\$ 125,026 \$ 125,026 100%
Total Estimated Cost	\$ 1,340,210	\$ 993,996	\$ 246,544 \$ 211,923

Surprise Valley, Across River to Brian Sub.

DESCRIPTION	UNITS	UNIT COST	ITEM COST	
UWID ENGINEERING	1	\$ 15,000.00	\$	15,000
QUADRANT SURVEY & EASEMENTS	1	\$ 20,000.00	\$	20,000
UWID INSPECTION	80	\$ 50.00	\$	4,000
MOBILIZATION	2	\$ 1,020.00	\$	2,040
TRAFFIC CONTROL	1	\$ 7,300.00	\$	7,300
EROSION CONTROL	1	\$ 431.17	\$	431
ACHD PERMIT	1	\$ 2,800.00	\$	2,800
STRIPING	1	\$ 500.00	\$	500
12-INCH DI OWYHEE INSTALL	260	\$ 25.21	\$	6,555
12-INCH DI BAGGING	260	\$ 3.00	\$	780
12-INCH DI MATERAIL	260	\$ 49.96	\$	12,988
12-INCH TAP INSTALL (SURPRISE WAY)	1	\$ 1,200.00	\$	1,200
12-INCH BORE CONNECTION	4	\$ 1,550.00	\$	6,200
12-INCH FLGxMJ GATE VLAVE	6	\$ 1,828.25	\$	10,970
SUBTOTAL			\$	90,764
12-INCH GATE VALVE	2	\$ 1,884.90	\$	3,770
BLOW-OFF	1	\$ 105.06	\$	105
12-INCH PVC OWYHEE INSTALL	1,920	\$ 25.21	\$	48,403
12-INCH BELL RESTRAINT	40	\$ 52.21	\$	2,088
ASPHALT REMOVAL	7,680	\$ 0.68	\$	5,222
ASPHALT REPLACE	7,680	\$ 3.00	\$	23,040
12-INCH MATERIAL (Incl. Fittings)	1,920	\$ 28.63	\$	54,977
SUBTOTAL			\$	137,606
16-INCH OD HDPE BORE	660	\$ 240.00	\$	158,400
14-INCH DIPS HDPE SDR11	660	\$ 27.28	\$	18,005
14-INCH HDPE FLG	2	\$ 188.50	\$	377
14x12 REDUCER	2	\$ 125.10	\$	250
14-INCH COUPLING	1	\$ 394.60	\$	395
16-INCH DI HDPE SDR26 SLEEVE	600	\$ 17.75	\$	10,650
FUSION MACHINE	26	\$ 175.00	\$	4,550
SUBTOTAL			\$	192,627
14-INCH OD HDPE BORE	1,140	\$ 280.00	\$	319,200
14-INCH DIPS HDPE SDR11	1,140	\$ 27.28	\$	31,099
14-INCH HDPE FLG	2	\$ 188.50	\$	377
14x12 REDUCER	2	\$ 125.10	\$	250
14-INCH COUPLING	1	\$ 394.60	\$	395
FUSION MACHINE	24	\$ 175.00	\$	4,200
SUBTOTAL			\$	355,521
TOTAL			\$	776,517
O&C	10.00%		\$	77,652
OVERHEADS 12.51%	12.51%		\$	106,857
GRAND TOTAL			\$	961,026

Warm Springs to Brian Sub.

DESCRIPTION	QTY	UNIT COST	ITEM AMOUNT
ACHD PERMIT	1	\$ 4,000.00	\$ 4,000
MOBILIZATION	1	\$ 1,020.00	\$ 1,020
12" MAIN CONNECTION	1	\$ 750.00	\$ 750
12" MAIN EXTENSION	1400	\$ 24.72	\$ 34,608
EXTRA DEPTH FOOTAGE	1400	\$ 4.12	\$ 5,768
TRAFFIC CONTROL	1	\$ 950.00	\$ 950
FLAGGERS	100	\$ 20.00	\$ 2,000
3/4 ROAD MIX	30	\$ 14.00	\$ 420
ASPHALT REMOVAL	5600	\$ 0.68	\$ 3,808
ASPHALT REPLACEMENT	8400	\$ 3.00	\$ 25,200
BELL RESTRAINT INSTALLATION	30	\$ 51.50	\$ 1,545
FIRE HYDRANT	2	\$ 3,582.34	\$ 7,165
FOG LINE PAINT	1	\$ 500.00	\$ 500
12 INCH PVC MATERIALS (Incl. Fittings)	1400	\$ 25.44	\$ 35,616
UWID LABOR	60	\$ 45.50	\$ 2,730
ENGINEERING	1	\$ 3,000.00	\$ 3,000
O&C	15.00%		\$ 19,362
OH @ 12.51	12.51%		\$ 18,570
Total			\$ 167,012

Brian Subdivision Water Users Assoc. - ONSITE ESTIMATE

DESCRIPTION	UNITS	UNIT COST	ITEM COST				
12-INCH PVC INSTALL	360	\$ 25.21	\$	9,076			
12-INCH GATE VALVE	2	\$ 1,884.90	\$	3,770			
12-INCH BELL RESTRAINT	18	\$ 52.21	\$	940			
ASPHALT REMOVAL	1,440	\$ 0.68	\$	979			
ASPHALT REPLACE	2,160	\$ 3.00	\$	6,480			
12-INCH MATERIAL (incl. fittings)	360	\$ 28.63	\$	10,308			
UWID INSPECTION	15	\$ 50.00	\$	750			
SUBTOTAL					\$	32,303	
PRV	1	\$ 15,000.00	\$	15,000			
8-INCH PVC INSTALL	2,190	\$ 21.01	\$	46,012			
TEMP BLOW-OFF	2	\$ 105.06	\$	210			
BLOW-OFF	2	\$ 105.06	\$	210			
6 & 8-INCH TIE-IN	3	\$ 1,375.00	\$	4,125			
12-INCH CONNECTION	1	\$ 1,400.00	\$	1,400			
8-INCH BELL RESTRAINT	15	\$ 36.77	\$	552			
ASPHALT REMOVAL	8,760	\$ 0.68	\$	5,957			
ASPHALT REPLACE	13,140	\$ 3.00	\$	39,420			
8-INCH PVC MATERIAL	2,190	\$ 15.76	\$	34,512			
8-INCH GATE VALVE	4	\$ 960.99	\$	3,844			
UWID INSPECTION	80	\$ 50.00	\$	4,000			
SUBTOTAL					\$	155,242	
1-INCH SERVICE REPLACE	46	\$ 483.27	\$	22,230			
1-INCH SERVICE MATERIAL	46	\$ 340.63	\$	15,669			
CUSTOMER CONNECTION	46	\$ 240.00	\$	11,040			
CUSTOMER METER	46	\$ 289.98	\$	13,339			
TUNNELS	46	\$ 52.53	\$	2,416			
SOD REPAIR	1,472	\$ 1.84	\$	2,708			
SERVICE BORE	1	\$ 3,000.00	\$	3,000			
ASPHALT REMOVAL	5,175	\$ 0.68	\$	3,519			
ASPHALT REPLACE	7,500	\$ 3.00	\$	22,500			
UWID INSPECTION	92	\$ 50.00	\$	4,600			
SUBTOTAL					\$	101,022	
					\$	101,022	
					\$	10,102	
					\$	13,902	
					\$	125,026	
FIRE HYDRANT INSTALL	4	\$ 420.24	\$	1,681			
FIRE HYDRANT MATERIAL	4	\$ 3,162.10	\$	12,648			
CURB & GUTTER REMOVAL	16	\$ 3.68	\$	59			
CURB & GUTTER REPLACE	16	\$ 42.02	\$	672			
SIDEWALK REMOVAL	64	\$ 3.68	\$	236			
SIDEWALK REPLACE	64	\$ 15.76	\$	1,009			
SOD REPAIR	96	\$ 1.84	\$	177			
ASPHALT REMOVAL	200	\$ 0.68	\$	135			
ASPHALT REPLACE	400	\$ 3.00	\$	1,200			
UWID INSPECTION	8	\$ 50.00	\$	400			
SUBTOTAL					\$	17,817	
TOTAL					\$	306,384	
O&C	10.00%				\$	30,638	
OVERHEADS 12.51%	12.51%				\$	42,162	
GRAND TOTAL					\$	379,184	

Brian Sub. Booster (Warm Springs Route)

DESCRIPTION	QTY	UNIT COST	ITEM AMOUNT
LAND	1	\$ 40,000.00	\$ 40,000
BOOSTER PUMP	1	\$ 25,000.00	\$ 25,000
BOOSTER PUMP	2	\$ 50,000.00	\$ 100,000
ELECTRICAL	1	\$ 50,000.00	\$ 50,000
ELECTRICAL DESIGN	1	\$ 7,500.00	\$ 7,500
BOOSTER PUMP INSTALL	1	\$ 25,000.00	\$ 25,000
YARD PIPING	1	\$ 35,000.00	\$ 35,000
LANDSCAPING	1	\$ 1,500.00	\$ 1,500
STANDBY GENERATOR	1	\$ 55,000.00	\$ 55,000
TELEMETRY EQUIPMENT	1	\$ 2,500.00	\$ 2,500
PRESSURE RELIEF VALVE/VAULT	1	\$ 9,000.00	\$ 9,000
UWID LABOR	60	\$ 45.50	\$ 2,730
ENGINEERING	30	\$ 65.00	\$ 1,950
O&C	15.00%		\$ 47,277
OH @ 12.51	12.51%		\$ 45,343
Total			\$ 447,800

8/14

United Water Idaho
Warm Springs Option - First Year Revenue Requirement

Table with columns: Year, Book Dep, Book Value, Net Depreciation, Earnings, Return, Tax Base, Tax Expr, Total Tax, Interest, Equity Return, Deferred Taxes, Current Taxes, Total Taxes, Prop. Taxes, Misc. Items, Revenue Requirement, Normal Tax Base, Normal Tax Dep, Normalized Tax, Normalized Tax (100%), Difference, Running Difference. Rows include Financials, Debt, Component Cost, Taxes, and Summary of Results.

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Sheet No. 3
Page 1 of 2
G. Wyatt

Warm Springs Option
Service & Meter Costs
Cost Allocation
\$ 44,644
\$ 7,145,544
\$ 7,190,188
United Water Idaho Customer \$ 7,190,188

10%
100%
\$ 44,644
\$ 7,145,544
\$ 7,190,188

United Water Idaho

Idaho Subdivision Water Users Association (for Ongoing Estimated Cost, Revenue Requirement & Surcharge)

Year	Book Date	Book Value	Net Depreciation	Earnings Base	Return	Tax Base	Tax Dpr	Total Tax	Depreciation	Interest	Equity Return	Deferred Taxes	Current Taxes	Total Taxes	Prop. Taxes	Misc. Items	Revenue Requirement	Normal Tax Base	Normal Tax Dep	Normalized Tax	Normalized Tax Req	Difference	Running Difference	Annual RR per Customer	Monthly RR per cust	
0	4.931	246,544		20,665	246,544	9,245		9,245									29,214	246,544	6,164	3,999	39,465	1,251		1,251	662.29	55.19
1	4.931	246,544	4,931	20,665	246,544	9,245	17,443	17,443	17,443	6,943	11,208	1,510	2,488	4,198	1,201		26,071	246,544	12,889	7,964	39,465	1,251	1,251	799	66.29	
2	4.931	246,544	9,862	20,665	246,544	9,245	17,443	17,443	17,443	6,943	11,208	1,510	2,488	4,198	1,201		26,071	246,544	12,889	7,964	39,465	1,251	1,251	799	66.29	
3	4.931	246,544	14,793	20,665	246,544	9,245	17,443	17,443	17,443	6,943	11,208	1,510	2,488	4,198	1,201		26,071	246,544	12,889	7,964	39,465	1,251	1,251	799	66.29	
4	4.931	246,544	19,724	20,665	246,544	9,245	17,443	17,443	17,443	6,943	11,208	1,510	2,488	4,198	1,201		26,071	246,544	12,889	7,964	39,465	1,251	1,251	799	66.29	
5	4.931	246,544	24,655	20,665	246,544	9,245	17,443	17,443	17,443	6,943	11,208	1,510	2,488	4,198	1,201		26,071	246,544	12,889	7,964	39,465	1,251	1,251	799	66.29	
6	4.931	246,544	29,586	20,665	246,544	9,245	17,443	17,443	17,443	6,943	11,208	1,510	2,488	4,198	1,201		26,071	246,544	12,889	7,964	39,465	1,251	1,251	799	66.29	
7	4.931	246,544	34,517	20,665	246,544	9,245	17,443	17,443	17,443	6,943	11,208	1,510	2,488	4,198	1,201		26,071	246,544	12,889	7,964	39,465	1,251	1,251	799	66.29	
8	4.931	246,544	39,448	20,665	246,544	9,245	17,443	17,443	17,443	6,943	11,208	1,510	2,488	4,198	1,201		26,071	246,544	12,889	7,964	39,465	1,251	1,251	799	66.29	
9	4.931	246,544	44,379	20,665	246,544	9,245	17,443	17,443	17,443	6,943	11,208	1,510	2,488	4,198	1,201		26,071	246,544	12,889	7,964	39,465	1,251	1,251	799	66.29	
10	4.931	246,544	49,310	20,665	246,544	9,245	17,443	17,443	17,443	6,943	11,208	1,510	2,488	4,198	1,201		26,071	246,544	12,889	7,964	39,465	1,251	1,251	799	66.29	
11	4.931	246,544	54,241	20,665	246,544	9,245	17,443	17,443	17,443	6,943	11,208	1,510	2,488	4,198	1,201		26,071	246,544	12,889	7,964	39,465	1,251	1,251	799	66.29	
12	4.931	246,544	59,172	20,665	246,544	9,245	17,443	17,443	17,443	6,943	11,208	1,510	2,488	4,198	1,201		26,071	246,544	12,889	7,964	39,465	1,251	1,251	799	66.29	
13	4.931	246,544	64,103	20,665	246,544	9,245	17,443	17,443	17,443	6,943	11,208	1,510	2,488	4,198	1,201		26,071	246,544	12,889	7,964	39,465	1,251	1,251	799	66.29	
14	4.931	246,544	69,034	20,665	246,544	9,245	17,443	17,443	17,443	6,943	11,208	1,510	2,488	4,198	1,201		26,071	246,544	12,889	7,964	39,465	1,251	1,251	799	66.29	
15	4.931	246,544	73,965	20,665	246,544	9,245	17,443	17,443	17,443	6,943	11,208	1,510	2,488	4,198	1,201		26,071	246,544	12,889	7,964	39,465	1,251	1,251	799	66.29	
16	4.931	246,544	78,896	20,665	246,544	9,245	17,443	17,443	17,443	6,943	11,208	1,510	2,488	4,198	1,201		26,071	246,544	12,889	7,964	39,465	1,251	1,251	799	66.29	
17	4.931	246,544	83,827	20,665	246,544	9,245	17,443	17,443	17,443	6,943	11,208	1,510	2,488	4,198	1,201		26,071	246,544	12,889	7,964	39,465	1,251	1,251	799	66.29	
18	4.931	246,544	88,758	20,665	246,544	9,245	17,443	17,443	17,443	6,943	11,208	1,510	2,488	4,198	1,201		26,071	246,544	12,889	7,964	39,465	1,251	1,251	799	66.29	
19	4.931	246,544	93,689	20,665	246,544	9,245	17,443	17,443	17,443	6,943	11,208	1,510	2,488	4,198	1,201		26,071	246,544	12,889	7,964	39,465	1,251	1,251	799	66.29	
20	4.931	246,544	98,620	20,665	246,544	9,245	17,443	17,443	17,443	6,943	11,208	1,510	2,488	4,198	1,201		26,071	246,544	12,889	7,964	39,465	1,251	1,251	799	66.29	
21	4.931	246,544	103,551	20,665	246,544	9,245	17,443	17,443	17,443	6,943	11,208	1,510	2,488	4,198	1,201		26,071	246,544	12,889	7,964	39,465	1,251	1,251	799	66.29	
22	4.931	246,544	108,482	20,665	246,544	9,245	17,443	17,443	17,443	6,943	11,208	1,510	2,488	4,198	1,201		26,071	246,544	12,889	7,964	39,465	1,251	1,251	799	66.29	
23	4.931	246,544	113,413	20,665	246,544	9,245	17,443	17,443	17,443	6,943	11,208	1,510	2,488	4,198	1,201		26,071	246,544	12,889	7,964	39,465	1,251	1,251	799	66.29	
24	4.931	246,544	118,344	20,665	246,544	9,245	17,443	17,443	17,443	6,943	11,208	1,510	2,488	4,198	1,201		26,071	246,544	12,889	7,964	39,465	1,251	1,251	799	66.29	
25	4.931	246,544	123,275	20,665	246,544	9,245	17,443	17,443	17,443	6,943	11,208	1,510	2,488	4,198	1,201		26,071	246,544	12,889	7,964	39,465	1,251	1,251	799	66.29	
26	4.931	246,544	128,206	20,665	246,544	9,245	17,443	17,443	17,443	6,943	11,208	1,510	2,488	4,198	1,201		26,071	246,544	12,889	7,964	39,465	1,251	1,251	799	66.29	
27	4.931	246,544	133,137	20,665	246,544	9,245	17,443	17,443	17,443	6,943	11,208	1,510	2,488	4,198	1,201		26,071	246,544	12,889	7,964	39,465	1,251	1,251	799	66.29	
28	4.931	246,544	138,068	20,665	246,544	9,245	17,443	17,443	17,443	6,943	11,208	1,510	2,488	4,198	1,201		26,071	246,544	12,889	7,964	39,465	1,251	1,251	799	66.29	
29	4.931	246,544	143,000	20,665	246,544	9,245	17,443	17,443	17,443	6,943	11,208	1,510	2,488	4,198	1,201		26,071	246,544	12,889	7,964	39,465	1,251	1,251	799	66.29	
30	4.931	246,544	147,931	20,665	246,544	9,245	17,443	17,443	17,443	6,943	11,208	1,510	2,488	4,198	1,201		26,071	246,544	12,889	7,964	39,465	1,251	1,251	799	66.29	
31	4.931	246,544	152,862	20,665	246,544	9,245	17,443	17,443	17,443	6,943	11,208	1,510	2,488	4,198	1,201		26,071	246,544	12,889	7,964	39,465	1,251	1,251	799	66.29	
32	4.931	246,544	157,793	20,665	246,544	9,245	17,443	17,443	17,443	6,943	11,208	1,510	2,488	4,198	1,201		26,071	246,544	12,889	7,964	39,465	1,251	1,251	799	66.29	
33	4.931	246,544	162,724	20,665	246,544	9,245	17,443	17,443	17,443	6,943	11,208	1,510	2,488	4,198	1,201		26,071	246,544	12,889	7,964	39,465	1,251	1,251	799	66.29	
34	4.931	246,544	167,655	20,665	246,544	9,245	17,443	17,443	17,443	6,943	11,208	1,510	2,488	4,198	1,201		26,071	246,544	12,889	7,964	39,465	1,251	1,251	799	66.29	
35	4.931	246,544	172,586	20,665	246,544	9,245	17,443	17,443	17,443	6,943	11,208	1,510	2,488	4,198	1,201		26,071	246,544	12,889	7,964	39,465	1,251	1,251	799	66.29	
36	4.931	246,544	177,517	20,665	246,544	9,245	17,443	17,443	17,443	6,943	11,208	1,510	2,488	4,198	1,201		26,071	246,544	12,889	7,964	39,465	1,251	1,251	799	66.29	
37	4.931	246,544	182,448	20,665	246,544	9,245	17,443	17,443	17,443	6,943	11,208	1,510	2,488	4,198	1,201		26,071	246,544	12,889	7,964	39,465	1,251	1,251	799	66.29	
38	4.931	246,544	187,379	20,665	246,544	9,245	17,443	17,443	17,443	6,943	11,208	1,510	2,488	4,198	1,201		26,071	246,544	12,889	7,964	39,465	1,251	1,251	799	66.29	
39	4.931	246,544	192,310	20,665	246,544	9,245	17,443	17,443	17,443	6,943	11,208	1,510	2,488	4,198	1,201		26,071	246,544	12,889	7,964	39,465	1,251	1,251	799	66.29	
40	4.931	246,544	197,241	20,665	246,544	9,245	17,443	17,443	17,443	6,943	11,208	1,510	2,488	4,198	1,											