

**STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS  
PUBLIC UTILITIES COMMISSION**

IN RE: **NEWPORT WATER DEPARTMENT**

DOCKET NO. **3818**

**Newport Water's Response to Commission 3rd Data Request  
Dated July 18, 2007**

1. Please update Schedules RFC 2 & RFC 3 from Mr. Smith's Direct Testimony such that the column FY 2008 Rate Year reflects Newport's Final Rate Year Request as presented in Mr. Smith's Supplemental Testimony. In addition, please include a column that provides the percentage change between the Normalized Test Year and Final Requested Rate Year.

Response: See enclosed

Prepared by: Harold Smith

Summary of Revenue Requirements by Line Item

RFC Schedule 2 Comm. 3-1

		Docket # 3675	FY 2006 Test Year	Test Year Normalizing Adjustments	Normalized Test Year	Rate Year Adjustment	FY 2008 Rate Year	% Change (Normalized Test Year to Rate Year)
<b>Operating Revenue Requirements</b>								
<b>Budget Line Item</b>								
770	Accrued Benefits Buy-Out	\$ 70,000	\$ -	\$ 70,000	\$ 70,000	\$ -	\$ 70,000	0%
005	Permanent - Part Time	\$ 5,200	\$ 5,200	\$ -	\$ 5,200	\$ -	\$ 5,200	0%
001	Salaries & Wages	\$ 1,952,331	\$ 1,840,325	\$ 86,330	\$ 1,926,655	\$ 166,356	\$ 2,093,011	9%
002	Overtime	\$ 172,000	\$ 159,496	\$ -	\$ 159,496	\$ 19,504	\$ 179,000	12%
003	Holiday Pay	\$ 30,000	\$ 28,653	\$ -	\$ 28,653	\$ 7,347	\$ 36,000	26%
004	Temp Salaries	\$ 22,000	\$ 45,591	\$ -	\$ 45,591	\$ 14,409	\$ 60,000	32%
044	Standby Salaries	\$ 9,641	\$ 9,360	\$ -	\$ 9,360	\$ 281	\$ 9,641	3%
056	Injury Pay	\$ 1,200	\$ 408	\$ 883	\$ 1,291	\$ (91)	\$ 1,200	-7%
100	Employee Benefits	\$ 869,916	\$ 799,701	\$ -	\$ 799,701	\$ 290,499	\$ 1,090,200	36%
103	Retiree Insurance Coverage	\$ 209,626	\$ 186,892	\$ -	\$ 186,892	\$ 23,108	\$ 210,000	12%
105	Workers Compensation Insurance	\$ 50,129	\$ 58,301	\$ -	\$ 58,301	\$ 17,699	\$ 76,000	30%
205	Copy & Binding	\$ 1,000	\$ 340	\$ 660	\$ 1,000	\$ -	\$ 1,000	0%
207	Advertisement	\$ 1,500	\$ 10	\$ 1,490	\$ 1,500	\$ -	\$ 1,500	0%
210	Dues & Subscriptions	\$ 2,500	\$ 1,870	\$ 630	\$ 2,500	\$ -	\$ 2,500	0%
212	Conferences and Training	\$ 20,500	\$ 8,613	\$ 11,887	\$ 20,500	\$ -	\$ 20,500	0%
214	Tuition Reimbursement	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	0%
220	Consultant Fees	\$ 100,000	\$ 169,043	\$ -	\$ 169,043	\$ (29,043)	\$ 140,000	-17%
225	Contract Services (Support Services)	\$ 27,500	\$ 24,983	\$ 2,517	\$ 27,500	\$ 22,500	\$ 50,000	82%
230	E Main Recons Escrow	\$ -	\$ 39,851	\$ -	\$ 39,851	\$ (39,851)	\$ -	-100%
238	Postage & Delivery	\$ 25,000	\$ 22,902	\$ -	\$ 22,902	\$ 21,098	\$ 44,000	92%
239	Fire & Liability Insurance	\$ 89,725	\$ 85,547	\$ -	\$ 85,547	\$ 8,178	\$ 93,725	10%
251	Telephone & Communication	\$ 10,200	\$ 10,297	\$ -	\$ 10,297	\$ (97)	\$ 10,200	-1%
252	Water	\$ 620	\$ 794	\$ -	\$ 794	\$ 166	\$ 960	21%
254	Contribution to Electricity Restricted Account	\$ 434,202	\$ 379,219	\$ 40,000	\$ 419,219	\$ 4,684	\$ 423,903	1%
255	Natural Gas	\$ 71,300	\$ 69,334	\$ -	\$ 69,334	\$ 3,366	\$ 72,700	5%
260	Heavy Equipment Rental	\$ 14,660	\$ 17,387	\$ -	\$ 17,387	\$ (2,727)	\$ 14,660	-16%
261	Property Taxes	\$ 214,811	\$ 237,026	\$ -	\$ 237,026	\$ (57,026)	\$ 180,000	-24%
265	Sewer Charge	\$ 210,000	\$ 113,812	\$ -	\$ 113,812	\$ 160,996	\$ 274,808	141%
266	Legal & Administrative	\$ 285,005	\$ 243,429	\$ 41,576	\$ 285,005	\$ 5,404	\$ 290,409	2%
267	Data Processing	\$ 189,994	\$ 162,771	\$ 27,223	\$ 189,994	\$ (33,626)	\$ 156,368	-18%
268	Mileage Reimbursement	\$ 2,500	\$ 154	\$ -	\$ 154	\$ 3,146	\$ 3,300	2043%
271	Gas/Vehicle Maintenance	\$ 114,449	\$ 100,437	\$ -	\$ 100,437	\$ 17,358	\$ 117,795	17%
275	Repair & Maint - Equipment	\$ 208,500	\$ 160,230	\$ 22,770	\$ 183,000	\$ -	\$ 183,000	0%
277	Reservoir Maintenance	\$ 36,000	\$ 13,075	\$ 9,000	\$ 22,075	\$ 8,925	\$ 31,000	40%
280	Regulatory Expense	\$ 20,000	\$ 5,122	\$ -	\$ 5,122	\$ 4,878	\$ 10,000	95%
281	Regulatory Assessment	\$ 75,000	\$ 69,587	\$ -	\$ 69,587	\$ 7,413	\$ 77,000	11%
295	Repairs/Main Maintenance	\$ 75,000	\$ 75,353	\$ 2,000	\$ 77,353	\$ 1,647	\$ 79,000	2%
296	Service Maintenance	\$ 33,500	\$ 22,912	\$ -	\$ 22,912	\$ 10,588	\$ 33,500	46%
298	Gate Maintenance	\$ 6,690	\$ 711	\$ -	\$ 711	\$ (711)	\$ -	-100%
299	Meter Maintenance	\$ 11,000	\$ 2,313	\$ 8,687	\$ 11,000	\$ -	\$ 11,000	0%
311	Operating Supplies	\$ 81,390	\$ 58,268	\$ 19,232	\$ 77,500	\$ 17,500	\$ 95,000	23%
320	Uniforms & Protective Gear	\$ 5,950	\$ 1,235	\$ 4,365	\$ 5,600	\$ -	\$ 5,600	0%
335	Contribution to Chemical Restricted Account	\$ 333,000	\$ 360,318	\$ -	\$ 360,318	\$ 143,882	\$ 504,200	40%
339	Laboratory Supplies	\$ 10,302	\$ 4,091	\$ 5,909	\$ 10,000	\$ 6,000	\$ 16,000	60%
361	Office Supplies	\$ 36,000	\$ 12,291	\$ 17,709	\$ 30,000	\$ -	\$ 30,000	0%
380	Customer Service Supplies	\$ 5,000	\$ 173	\$ -	\$ 173	\$ 4,827	\$ 5,000	2790%
561	Self Insurance	\$ 52,000	\$ 404	\$ 24,596	\$ 25,000	\$ (15,000)	\$ 10,000	-60%
563	Unemployment Claims	\$ -	\$ 822	\$ -	\$ 822	\$ 11,178	\$ 12,000	1360%
175	Annual Leave Buy-back	\$ 22,550	\$ 22,137	\$ -	\$ 22,137	\$ 6,123	\$ 28,260	28%
999	Allowance for Doubtful Accounts	\$ 30,000	\$ -	\$ 30,000	\$ 30,000	\$ (30,000)	\$ -	-100%
<b>Total Operating Requirements</b>		\$ 6,251,390	\$ 5,630,788	\$ 429,464	\$ 6,060,252	\$ 800,888	\$ 6,861,140	13%
<b>Contribution to Capital Restricted Accounts</b>								
DSA	Debt Service Account	\$ 1,378,768	\$ 1,431,277	\$ -	\$ 1,431,277	\$ (531,277)	\$ 900,000	-37%
RCA	Repayment to City Account	\$ 250,000	\$ 270,829	\$ -	\$ 270,829	\$ (20,829)	\$ 250,000	-8%
CRA	Capital Spending Account	\$ 1,267,088	\$ 1,269,580	\$ -	\$ 1,269,580	\$ 277,602	\$ 1,547,182	22%
<b>Total Capital and Debt Service Requirements</b>		\$ 2,895,856	\$ 2,971,686	\$ -	\$ 2,971,686	\$ (274,504)	\$ 2,697,182	-9%
<b>Subtotal Revenue Requirements</b>		\$ 9,147,246	\$ 8,602,474	\$ 429,464	\$ 9,031,938	\$ 526,384	\$ 9,558,322	6%
Additional Rev. Reqs. (4)		\$ 137,209	\$ 137,209	\$ -	\$ 135,479	\$ 276,189	\$ 411,668	204%
<b>Total Revenue Requirements before Offsets</b>		\$ 9,284,455	\$ 8,739,683	\$ 429,464	\$ 9,167,417	\$ 802,573	\$ 9,969,990	9%
Less: Revenue Offsets		\$ (313,704)	\$ (252,796)	\$ -	\$ (252,796)	\$ (188,772)	\$ (441,568)	75%
<b>NET REVENUE REQUIREMENTS</b>		\$ 8,970,751	\$ 8,486,887	\$ 429,464	\$ 8,914,621	\$ 613,801	\$ 9,528,422	7%
Checksum		0	0	0	0	0	0	

Revenue Requirements Detail

RFC Schedule 3 Comm. 3-1

Account Detail

Administration

Account No. 15-500-2200		Docket # 3675	FY 2006 Test Year	Test Year Normalizing Adjustments	Normalized Test Year	Rate Year Adjustment	FY 2008 Rate Year	% Change (Normalized Test Year to Rate Year)	
<u>Personnel</u>									
S	001	Salaries & Wages	\$ 212,677	\$ 162,035	\$ 46,298	\$ 208,333	\$ 5,667	\$ 214,000	3%
S	044	Standby Salaries	\$ 9,641	\$ 9,360		\$ 9,360	\$ 281	\$ 9,641	3%
B	770	Accrued Benefits Buyout	\$ 70,000	\$ -	\$ 70,000	\$ 70,000	\$ -	\$ 70,000	0%
B	100	Employee Benefits	\$ 75,106	\$ 56,755		\$ 56,755	\$ 31,245	\$ 88,000	55%
B	103	Retiree Insurance Coverage	\$ 209,626	\$ 186,892		\$ 186,892	\$ 23,108	\$ 210,000	12%
B	105	Workers Compensation Insurance	\$ 50,129	\$ 58,301		\$ 58,301	\$ 17,699	\$ 76,000	30%
		Subtotal	\$ 627,179	\$ 473,343	\$ 116,298	\$ 589,641	\$ 78,000	\$ 667,641	13%
<u>Other Operating</u>									
P	207	Advertisement	\$ 1,500	\$ 10	\$ 1,490	\$ 1,500	\$ -	\$ 1,500	0%
P	210	Dues & Subscriptions	\$ 2,500	\$ 1,870	\$ 630	\$ 2,500	\$ -	\$ 2,500	0%
P	212	Conferences and Training	\$ 2,500	\$ 1,976	\$ 524	\$ 2,500	\$ -	\$ 2,500	0%
R	214	Tuition Reimbursement	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	0%
P	220	Consultant Fees	\$ 100,000	\$ 169,043		\$ 169,043	\$ (29,043)	\$ 140,000	-17%
	230	E Main Recons Escrow	\$ -	\$ 39,851		\$ 39,851	\$ (39,851)	\$ -	-100%
G	238	Postage & Delivery	\$ 5,000	\$ 794		\$ 794	\$ 206	\$ 1,000	26%
O	239	Fire & Liability Insurance	\$ 76,000	\$ 72,461		\$ 72,461	\$ 7,539	\$ 80,000	10%
U	251	Telephone & Communication	\$ 10,200	\$ 10,297		\$ 10,297	\$ (97)	\$ 10,200	-1%
U	252	Water	\$ 620	\$ 794		\$ 794	\$ 166	\$ 960	21%
U	254	Contribution to Electricity Restricted Account	\$ 7,202	\$ 5,701		\$ 5,701	\$ (1)	\$ 5,700	0%
U	255	Natural Gas	\$ 8,100	\$ 8,484		\$ 8,484	\$ (384)	\$ 8,100	-5%
O	261	Property Taxes	\$ 214,811	\$ 237,026		\$ 237,026	\$ (57,026)	\$ 180,000	-24%
P	266	Legal & Administrative	\$ 285,005	\$ 243,429	\$ 41,576	\$ 285,005	\$ 5,404	\$ 290,409	2%
G	267	Data Processing	\$ 189,994	\$ 162,771	\$ 27,223	\$ 189,994	\$ (33,626)	\$ 156,368	-18%
R	268	Mileage Reimbursement	\$ 2,500	\$ 154		\$ 154	\$ 1,346	\$ 1,500	874%
F	271	Gas/Vehicle Maintenance	\$ 2,000	\$ 2,989		\$ 2,989	\$ 517	\$ 3,506	17%
E	275	Repair & Maint - Equipment	\$ 1,200	\$ 1,643	\$ (443)	\$ 1,200	\$ -	\$ 1,200	0%
O	280	Regulatory Expense	\$ 20,000	\$ 5,122		\$ 5,122	\$ 4,878	\$ 10,000	95%
O	281	Regulatory Assessment	\$ 40,000	\$ 41,162		\$ 41,162	\$ 838	\$ 42,000	2%
M	361	Office Supplies	\$ 36,000	\$ 12,291	\$ 17,709	\$ 30,000	\$ -	\$ 30,000	0%
B	561	Self Insurance	\$ 52,000	\$ 404	\$ 24,596	\$ 25,000	\$ (15,000)	\$ 10,000	-60%
B	563	Unemployment Claims	\$ -	\$ 822		\$ 822	\$ 11,178	\$ 12,000	1360%
B	175	Annual Leave Buy-back	\$ 1,750	\$ -		\$ -	\$ 1,960	\$ 1,960	N/A
O	999	Allowance for Doubtful Accounts	\$ 30,000	\$ -	\$ 30,000	\$ 30,000	\$ (30,000)	\$ -	-100%
		Subtotal	\$ 1,090,882	\$ 1,019,094	\$ 145,305	\$ 1,164,399	\$ (170,996)	\$ 993,403	-15%
O		Total Administration Operating Requirements	\$ 1,718,060	\$ 1,492,437	\$ 261,603	\$ 1,754,040	\$ (92,996)	\$ 1,661,044	-5%
<u>Capital &amp; Debt Service</u>									
RCA		Contribution to Repayment to City Account	\$ 250,000	\$ 270,829		\$ 270,829	\$ (20,829)	\$ 250,000	-8%
CRA		Contribution to Capital Restricted Account (1)	\$ 357,000	\$ 36,318		\$ 36,318	\$ 310,145	\$ 346,464	854%
DSA		Contribution to Debt Service Restricted Account (2)	\$ -	\$ -		\$ -	\$ 40	\$ 40	N/A
		Subtotal	\$ 607,000	\$ 307,147	\$ -	\$ 307,147	\$ 289,357	\$ 596,504	94%
C		Total Administration Capital & Debt Service	\$ 607,000	\$ 307,147	\$ -	\$ 307,147	\$ 289,357	\$ 596,504	94%
		Total Administration Revenue Requirements	\$ 2,325,060	\$ 1,799,584	\$ 261,603	\$ 2,061,187	\$ 196,360	\$ 2,257,548	10%

(1) The contributions to the Capital Spending Account in the test year for each division are based on the actual expenditures from the account by division in FY 2006

(2) The test year contributions to the Debt Service Account from each division are based on the percent of the total amount allowed in Docket # 3675 by division.

Customer Service

		Docket # 3675	FY 2006 Test Year	Test Year Normalizing Adjustments	Normalized Test Year	Rate Year Adjustment	FY 2008 Rate Year	% Change (Normalized Test Year to Rate Year)
<b>Account No. 15-500-2209</b>								
<u>Personnel</u>								
S	001 Salaries & Wages	\$ 267,580	\$ 226,027	\$ 40,032	\$ 266,059	\$ 34,441	\$ 300,500	13%
S	002 Overtime	\$ 13,000	\$ 5,877		\$ 5,877	\$ 2,123	\$ 8,000	36%
B	004 Temp Salaries	\$ 10,000	\$ 28,526		\$ 28,526	\$ 1,474	\$ 30,000	5%
	003 Holiday Pay	\$ -	\$ 231		\$ 231	\$ (231)	\$ -	-100%
B	056 Injury Pay	\$ -	\$ 9		\$ 9	\$ (9)	\$ -	-100%
B	100 Employee Benefits	\$ 118,185	\$ 95,413		\$ 95,413	\$ 68,587	\$ 164,000	72%
	Subtotal	\$ 408,765	\$ 356,083	\$ 40,032	\$ 396,115	\$ 106,385	\$ 502,500	27%
<u>Other Operating</u>								
M	205 Copy & Binding	\$ 1,000	\$ 340	\$ 660	\$ 1,000	\$ -	\$ 1,000	0%
P	212 Conferences and Training	\$ 5,000	\$ 1,066	\$ 3,934	\$ 5,000	\$ -	\$ 5,000	0%
O	225 Contract Services (Support Services)	\$ 17,500	\$ 13,529	\$ 2,517	\$ 16,046	\$ 21,454	\$ 37,500	134%
G	238 Postage & Delivery	\$ 20,000	\$ 22,108		\$ 22,108	\$ 20,892	\$ 43,000	94%
	268 Mileage Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ 1,800	\$ 1,800	N/A
E	271 Gasoline & Vehicle Maintenance	\$ 16,050	\$ 12,348		\$ 12,348	\$ 2,134	\$ 14,482	17%
E	275 Repair & Maint - Equipment	\$ 40,000	\$ 41,930	\$ (1,930)	\$ 40,000	\$ -	\$ 40,000	0%
E	299 Meter Maintenance	\$ 11,000	\$ 2,313	\$ 8,687	\$ 11,000	\$ -	\$ 11,000	0%
M	311 Operating Supplies	\$ 7,000	\$ 7,780	\$ (780)	\$ 7,000	\$ 19,500	\$ 26,500	279%
M	320 Uniforms & Protective Gear	\$ 1,000	\$ 88	\$ 912	\$ 1,000	\$ -	\$ 1,000	0%
M	380 Customer Service Supplies	\$ 5,000	\$ 173		\$ 173	\$ 4,827	\$ 5,000	2790%
B	175 Annual Leave Buy-back	\$ 4,500	\$ 3,655		\$ 3,655	\$ 845	\$ 4,500	23%
	Subtotal	\$ 128,050	\$ 105,330	\$ 14,000	\$ 119,330	\$ 71,452	\$ 190,782	60%
O	Total Customer Accounts Operating Requirements	\$ 536,815	\$ 461,413	\$ 54,032	\$ 515,445	\$ 177,837	\$ 693,282	35%
<u>Capital &amp; Debt Service</u>								
CRA	Contribution to Capital Restricted Account	\$ 68,500	\$ -	\$ -	\$ -	\$ 283,265	\$ 283,265	N/A
DSA	Contribution to Debt Service Restricted Account	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
	Subtotal	\$ 68,500	\$ -	\$ -	\$ -	\$ 283,265	\$ 283,265	N/A
C	Total Customer Accounts Capital & Debt Service	\$ 68,500	\$ -	\$ -	\$ -	\$ 283,265	\$ 283,265	N/A
	Total Customer Accounts Revenue Requirements	\$ 605,315	\$ 461,413	\$ 54,032	\$ 515,445	\$ 461,102	\$ 976,547	89%

Source of Supply - Island

			Docket # 3675	FY 2006 Test Year	Test Year Normalizing Adjustments	Normalized Test Year	Rate Year Adjustment	FY 2008 Rate Year	% Change (Normalized Test Year to Rate Year)
<b>Account No. 15-500-2212</b>									
<u>Personnel</u>									
S	001	Salaries & Wages	\$ 243,756	\$ 211,946		\$ 211,946	\$ 31,810	\$ 243,756	15%
S	002	Overtime	\$ 16,000	\$ 26,330		\$ 26,330	\$ (330)	\$ 26,000	-1%
S	004	Temporary/Seasonal Wages	\$ 2,000	\$ 2,563		\$ 2,563	\$ 7,437	\$ 10,000	290%
S	056	Injury Pay	\$ -	\$ 82		\$ 82	\$ (82)	\$ -	-100%
B	100	Employee Benefits	\$ 93,831	\$ 80,125		\$ 80,125	\$ 63,875	\$ 144,000	80%
B	175	Annual Leave Buyback	\$ 4,000	\$ 5,320		\$ 5,320	\$ 680	\$ 6,000	13%
		Subtotal	\$ 359,587	\$ 326,366	\$ -	\$ 326,366	\$ 103,390	\$ 429,756	32%
<u>Other Operating</u>									
P	220	Consultant Fees	\$ -	\$ -		\$ -	\$ -	\$ -	
U	254	Contribution to Electricity Restricted Account	\$ 7,500	\$ 27,189		\$ 27,189	\$ 11	\$ 27,200	0%
F	271	Gas/Vehicle Maintenance	\$ 26,750	\$ 25,939		\$ 25,939	\$ 4,483	\$ 30,422	17%
E	275	Repair & Maint - Equipment	\$ 5,000	\$ 1,428	\$ 3,572	\$ 5,000	\$ -	\$ 5,000	0%
O	277	Reservoir Maintenance	\$ 30,000	\$ 12,448	\$ 4,500	\$ 16,948	\$ 8,052	\$ 25,000	48%
M	311	Operating Supplies	\$ 3,500	\$ 1,283	\$ 2,217	\$ 3,500	\$ -	\$ 3,500	0%
M	320	Uniforms & Protective Gear	\$ 750	\$ 193	\$ 557	\$ 750	\$ -	\$ 750	0%
	361	Office Supplies	\$ -	\$ -		\$ -	\$ -	\$ -	N/A
M	335	Contribution to Chemical Restricted Account	\$ 22,000	\$ 21,920		\$ 21,920	\$ 24,280	\$ 46,200	111%
		Subtotal	\$ 95,500	\$ 90,400	\$ 10,846	\$ 101,246	\$ 36,826	\$ 138,072	36%
O		Total Supply-Island Operating Requirements	\$ 455,087	\$ 416,766	\$ 10,846	\$ 427,612	\$ 140,216	\$ 567,828	33%
<u>Capital &amp; Debt Service</u>									
	CRA	Contribution to Capital Restricted Account	\$ 109,278	\$ -		\$ -	\$ 90,212	\$ 90,212	N/A
	DSA	Contribution to Debt Service Restricted Account	\$ 101,863	\$ 105,742		\$ 105,742	\$ 60,109	\$ 165,851	57%
		Subtotal	\$ 211,141	\$ 105,742	\$ -	\$ 105,742	\$ 150,321	\$ 256,063	142%
C		Total Source of Supply - Island Capital& Debt Service	\$ 211,141	\$ 105,742	\$ -	\$ 105,742	\$ 150,321	\$ 256,063	142%
		Total Source of Supply - Island Revenue Requirements	\$ 666,228	\$ 522,508	\$ 10,846	\$ 533,354	\$ 290,537	\$ 823,891	54%

Source of Supply - Mainland

			Docket # 3675	FY 2006 Test Year	Test Year Normalizing Adjustments	Normalized Test Year	Rate Year Adjustment	FY 2008 Rate Year	% Change (Normalized Test Year to Rate Year)
<b>Account No. 15-500-2213</b>									
<u>Personnel</u>									
S	002	Overtime	\$ 10,000	\$ 3,946		\$ 3,946	\$ 6,054	\$ 10,000	153%
S	005	Permanent/Part Time	\$ 5,200	\$ 5,200		\$ 5,200	\$ -	\$ 5,200	0%
S	004	Temporary/Seasonal Wages	\$ 10,000	\$ 7,550		\$ 7,550	\$ 2,450	\$ 10,000	32%
B	100	Employee Benefits	\$ 1,163	\$ 1,482		\$ 1,482	\$ 18	\$ 1,500	1%
		Subtotal	\$ 26,363	\$ 18,178	\$ -	\$ 18,178	\$ 8,522	\$ 26,700	47%
<u>Other Operating</u>									
U	254	Contribution to Electricity Restricted Account	\$ 61,000	\$ 55,938	\$ 5,000	\$ 60,938	\$ 7,102	\$ 68,040	12%
E	275	Repair & Maint - Equip	\$ 1,800	\$ 610	\$ 1,190	\$ 1,800	\$ -	\$ 1,800	0%
O	277	Reservoir Maintenance	\$ 6,000	\$ 627	\$ 4,500	\$ 5,127	\$ 873	\$ 6,000	17%
M	311	Operating Supplies	\$ 500	\$ 299	\$ 201	\$ 500	\$ -	\$ 500	0%
		Subtotal	\$ 69,300	\$ 57,474	\$ 10,891	\$ 68,365	\$ 7,975	\$ 76,340	12%
O		Total Source of Supply - Mainland Operating Requirements	\$ 95,663	\$ 75,652	\$ 10,891	\$ 86,543	\$ 16,497	\$ 103,040	19%
<u>Capital and Debt Service</u>									
CRA		Contribution to Capital Restricted Account	\$ -	\$ -		\$ -	\$ -	\$ -	N/A
DSA		Contribution to Debt Service Restricted Account	\$ 760,420	\$ 789,380		\$ 789,380	\$ (374,286)	\$ 415,094	-47%
		Subtotal	\$ 760,420	\$ 789,380	\$ -	\$ 789,380	\$ (374,286)	\$ 415,094	-47%
C		Total Source of Supply - Mainland Capital & Debt Service	\$ 760,420	\$ 789,380	\$ -	\$ 789,380	\$ (374,286)	\$ 415,094	-47%
		Total Source of Supply - Mainland Revenue Requirements	\$ 856,083	\$ 865,032	\$ 10,891	\$ 875,923	\$ (357,789)	\$ 518,134	-41%

Treatment - Newport Plant

		Docket # 3675	FY 2006 Test Year	Test Year Normalizing Adjustments	Normalized Test Year	Rate Year Adjustment	FY 2008 Rate Year	% Change (Normalized Test Year to Rate Year)
<b>Account No. 15-500-2222</b>								
<u>Personnel</u>								
S	001 Salaries & Wages	\$ 374,583	\$ 362,106		\$ 362,106	\$ 62,449	\$ 424,555	17%
S	002 Overtime	\$ 50,000	\$ 44,385		\$ 44,385	\$ 5,615	\$ 50,000	13%
S	003 Holiday Pay	\$ 15,000	\$ 14,725		\$ 14,725	\$ 3,275	\$ 18,000	22%
B	100 Employee Benefits	\$ 185,165	\$ 178,871		\$ 178,871	\$ 43,629	\$ 222,500	24%
B	175 Annual Leave Buy Back	\$ 2,000	\$ 4,539		\$ 4,539	\$ (39)	\$ 4,500	-1%
	Subtotal	\$ 626,748	\$ 604,626	\$ -	\$ 604,626	\$ 114,929	\$ 719,555	19%
<u>Other Operating</u>								
P	212 Conferences & Training	\$ 5,500	\$ 1,605	\$ 3,895	\$ 5,500	\$ -	\$ 5,500	0%
O	239 Fire & Liability Insurance	\$ 5,500	\$ 5,244		\$ 5,244	\$ 256	\$ 5,500	5%
U	254 Contribution to Electricity Restricted Account	\$ 216,500	\$ 148,289	\$ 35,000	\$ 183,289	\$ (4,927)	\$ 178,363	-3%
U	255 Natural Gas	\$ 36,000	\$ 28,131		\$ 28,131	\$ 2,169	\$ 30,300	8%
E	260 Heavy Equipment Rental	\$ 1,000	\$ 703		\$ 703	\$ 297	\$ 1,000	42%
U	265 Sewer Charge	\$ 210,000	\$ 113,812		\$ 113,812	\$ 24,010	\$ 137,822	21%
E	271 Gasoline & Vehicle Maintenance	\$ 3,938	\$ 752		\$ 752	\$ 130	\$ 882	17%
E	275 Repair & Maint-Equipment	\$ 45,000	\$ 25,227	\$ 9,773	\$ 35,000	\$ -	\$ 35,000	0%
M	311 Operating Supplies	\$ 26,030	\$ 14,263	\$ 11,737	\$ 26,000	\$ -	\$ 26,000	0%
M	320 Uniforms & Protective Gear	\$ 1,350	\$ -	\$ 1,350	\$ 1,350	\$ -	\$ 1,350	0%
O	335 Contribution to Chemical Restricted Account	\$ 175,000	\$ 189,527		\$ 189,527	\$ 96,473	\$ 286,000	51%
	Subtotal	\$ 725,818	\$ 527,553	\$ 61,755	\$ 589,308	\$ 118,408	\$ 707,716	20%
O	Treatment - Newport Plant Operating Requirements	\$ 1,352,566	\$ 1,132,179	\$ 61,755	\$ 1,193,934	\$ 233,338	\$ 1,427,272	20%
<u>Capital &amp; Debt Service</u>								
CRA	Contribution to Capital Restricted Account	\$ -	\$ 39,638		\$ 39,638	\$ (396)	\$ 39,242	-1%
DSA	Contribution to Debt Service Restricted Account	\$ 402,488	\$ 417,816		\$ 417,816	\$ (222,461)	\$ 195,355	-53%
	Subtotal	\$ 402,488	\$ 457,454	\$ -	\$ 457,454	\$ (222,857)	\$ 234,597	-49%
C	Treatment - Newport Plant Capital Requirements	\$ 402,488	\$ 457,454	\$ -	\$ 457,454	\$ (222,857)	\$ 234,597	-49%
	Treatment - Newport Plant Revenue Requirements	\$ 1,755,054	\$ 1,589,633	\$ 61,755	\$ 1,651,388	\$ 10,481	\$ 1,661,869	1%

Treatment - Lawton Valley

			Docket # 3675	FY 2006 Test Year	Test Year Normalizing Adjustments	Normalized Test Year	Rate Year Adjustment	FY 2008 Rate Year	% Change (Normalized Test Year to Rate Year)
<b>Account No. 15-500-2223</b>									
<u>Personnel</u>									
S	001	Salaries & Wages	\$ 402,998	\$ 376,034		\$ 376,034	\$ 29,466	\$ 405,500	8%
S	002	Overtime	\$ 28,000	\$ 28,081		\$ 28,081	\$ 1,919	\$ 30,000	7%
S	003	Holiday Pay	\$ 15,000	\$ 13,574		\$ 13,574	\$ 4,426	\$ 18,000	33%
B	100	Employee Benefits	\$ 191,115	\$ 177,925		\$ 177,925	\$ 42,075	\$ 220,000	24%
B	175	Annual Leave Buy Back	\$ 3,500	\$ 2,610		\$ 2,610	\$ 890	\$ 3,500	34%
		Subtotal	\$ 640,613	\$ 598,224	\$ -	\$ 598,224	\$ 78,776	\$ 677,000	13%
<u>Other Operating</u>									
P	212	Conferences & Training	\$ 3,500	\$ 1,700	\$ 1,800	\$ 3,500	\$ -	\$ 3,500	0%
O	239	Fire & Liability Insurance	\$ 6,000	\$ 5,721		\$ 5,721	\$ 279	\$ 6,000	5%
U	254	Contribution to Electricity Restricted Account	\$ 130,000	\$ 120,516		\$ 120,516	\$ 2,484	\$ 123,000	2%
U	255	Natural Gas	\$ 27,000	\$ 32,719		\$ 32,719	\$ 1,581	\$ 34,300	5%
E	260	Heavy Equipment Rental	\$ 500	\$ 20		\$ 20	\$ 480	\$ 500	2400%
U	265	Wastewater Charge	\$ -	\$ -		\$ -	\$ 136,986	\$ 136,986	N/A
F	271	Gas/Vehicle Maintenance	\$ 1,391	\$ 808		\$ 808	\$ 140	\$ 948	17%
E	275	Repair & Maint Land Equipment	\$ 60,000	\$ 52,405	\$ 2,595	\$ 55,000	\$ -	\$ 55,000	0%
M	311	Operating Supplies	\$ 20,000	\$ 13,387	\$ 14,113	\$ 27,500	\$ -	\$ 27,500	0%
M	320	Uniforms & Protective Gear	\$ 1,350	\$ 338	\$ 662	\$ 1,000	\$ -	\$ 1,000	0%
O	335	Contribution to Chemical Restricted Account	\$ 136,000	\$ 148,871		\$ 148,871	\$ 23,129	\$ 172,000	16%
		Subtotal	\$ 385,741	\$ 376,485	\$ 19,170	\$ 395,655	\$ 165,079	\$ 560,734	42%
O		Treatment - Lawton Valley Operating Requirements	\$ 1,026,354	\$ 974,709	\$ 19,170	\$ 993,879	\$ 243,855	\$ 1,237,734	25%
<u>Capital &amp; Debt Service</u>									
CRA		Contribution to Capital Restricted Account	\$ 320,710	\$ 186,147		\$ 186,147	\$ 78,625	\$ 264,771	42%
DSA		Contribution to Debt Service Restricted Account	\$ -	\$ -		\$ -	\$ 74,417	\$ 74,417	N/A
		Subtotal	\$ 320,710	\$ 186,147	\$ -	\$ 186,147	\$ 153,042	\$ 339,189	82%
C		Treatment - LV Capital Requirements	\$ 320,710	\$ 186,147	\$ -	\$ 186,147	\$ 153,042	\$ 339,189	82%
		Treatment - LV Revenue Requirements	\$ 1,347,064	\$ 1,160,856	\$ 19,170	\$ 1,180,026	\$ 396,896	\$ 1,576,922	34%



Water Laboratory

		Docket # 3675	FY 2006 Test Year	Test Year Normalizing Adjustments	Normalized Test Year	Rate Year Adjustment	FY 2008 Rate Year	% Change (Normalized Test Year to Rate Year)
<b>Account No. 15-500-2235</b>								
<u>Personnel</u>								
S	001 Salaries & Wages	\$ 106,187	\$ 102,979		\$ 102,979	\$ 9,721	\$ 112,700	9%
S	004 Temporary/Seasonal Wages	\$ -	\$ -		\$ -	\$ -	\$ -	N/A
B	100 Employee Benefits	\$ 45,103	\$ 44,757		\$ 44,757	\$ 8,443	\$ 53,200	19%
B	175 Annual Leave Buy Back	\$ 2,500	\$ 1,268		\$ 1,268	\$ 1,232	\$ 2,500	97%
	Subtotal	\$ 153,790	\$ 149,004	\$ -	\$ 149,004	\$ 19,396	\$ 168,400	13%
<u>Other Operating</u>								
E	275 Repair & Maint - Equipment	\$ 1,500	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	0%
O	281 Water Lab Regulatory Assessment	\$ 35,000	\$ 28,425		\$ 28,425	\$ 6,575	\$ 35,000	23%
M	311 Operating Supplies (1)	\$ 13,360	\$ 6,927	\$ (4,927)	\$ 2,000	\$ (2,000)	\$ -	-100%
M	339 Laboratory Supplies	\$ 10,302	\$ 4,091	\$ 5,909	\$ 10,000	\$ 6,000	\$ 16,000	60%
	Subtotal	\$ 60,162	\$ 39,443	\$ 1,982	\$ 41,425	\$ 10,575	\$ 52,000	26%
O	Total Water Laboratory Operating Requirements	\$ 213,952	\$ 188,447	\$ 1,982	\$ 190,429	\$ 29,971	\$ 220,400	16%
<u>Capital &amp; Debt Service</u>								
CRA	Contribution to Capital Restricted Account	\$ -	\$ -		\$ -	\$ -	\$ -	N/A
DSA	Contribution to Debt Service Restricted Account	\$ -	\$ -		\$ -	\$ -	\$ -	N/A
	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
C	Total Water Laboratory Capital Requirements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
	Total Water Laboratory Revenue Requirements	\$ 213,952	\$ 188,447	\$ 1,982	\$ 190,429	\$ 29,971	\$ 220,400	16%

(1) - Account combined with Laboratory Supplies

Transmission & Distribution Maintenance

		Docket # 3675	FY 2006 Test Year	Test Year Normalizing Adjustments	Normalized Test Year	Rate Year Adjustment	FY 2008 Rate Year	% Change (Normalized Test Year to Rate Year)
<b>Account No. 15-500-2241</b>								
<u>Personnel</u>								
S	001 Salaries & Wages	\$ 344,550	\$ 399,198		\$ 399,198	\$ (7,198)	\$ 392,000	-2%
S	002 Overtime	\$ 55,000	\$ 50,877		\$ 50,877	\$ 4,123	\$ 55,000	8%
	003 Holiday Pay	\$ -	\$ 123		\$ 123	\$ (123)	\$ -	-100%
	004 Temp Wages	\$ -	\$ 6,952		\$ 6,952	\$ 3,048	\$ 10,000	44%
S	056 Injury Pay	\$ 1,200	\$ 317	\$ 883	\$ 1,200	\$ -	\$ 1,200	0%
B	100 Employee Benefits	\$ 160,248	\$ 164,373		\$ 164,373	\$ 32,627	\$ 197,000	20%
B	175 Annual Leave Buy Back	\$ 4,300	\$ 4,745		\$ 4,745	\$ 555	\$ 5,300	12%
	Subtotal	\$ 565,298	\$ 626,585	\$ 883	\$ 627,468	\$ 33,032	\$ 660,500	5%
<u>Other Operating</u>								
P	212 Conferences & Training	\$ 4,000	\$ 2,266	\$ 1,734	\$ 4,000	\$ -	\$ 4,000	0%
P	225 Contract Services	\$ 10,000	\$ 11,454		\$ 11,454	\$ 1,046	\$ 12,500	9%
O	239 Fire & Liability Insurance	\$ 2,225	\$ 2,121		\$ 2,121	\$ 104	\$ 2,225	5%
U	254 Contribution to Electricity Restricted Account	\$ 12,000	\$ 21,586		\$ 21,586	\$ 14	\$ 21,600	0%
U	255 Natural Gas	\$ 200	\$ -		\$ -	\$ -	\$ -	N/A
E	260 Heavy Equipment Rental	\$ 13,160	\$ 16,664		\$ 16,664	\$ (3,504)	\$ 13,160	-21%
F	271 Gas/Vehicle Maintenance	\$ 64,320	\$ 57,601		\$ 57,601	\$ 9,955	\$ 67,556	17%
E	275 Repair & Maint - Equipment	\$ 40,000	\$ 27,958	\$ 2,042	\$ 30,000	\$ -	\$ 30,000	0%
E	295 Repairs/Main Maintenance	\$ 75,000	\$ 75,353	\$ 2,000	\$ 77,353	\$ 1,647	\$ 79,000	2%
E	296 Service Maintenance	\$ 33,500	\$ 22,912		\$ 22,912	\$ 10,588	\$ 33,500	46%
E	298 Gate Maintenance	\$ 6,690	\$ 711		\$ 711	\$ (711)	\$ -	-100%
M	311 Operating Supplies	\$ 11,000	\$ 14,329	\$ (3,329)	\$ 11,000	\$ -	\$ 11,000	0%
M	320 Uniforms & Protective Gear	\$ 1,500	\$ 616	\$ 884	\$ 1,500	\$ -	\$ 1,500	0%
	Subtotal	\$ 273,595	\$ 253,571	\$ 3,331	\$ 256,902	\$ 19,139	\$ 276,041	7%
O	Transmission & Distribution Operating Requirements	\$ 838,893	\$ 880,156	\$ 4,214	\$ 884,370	\$ 52,171	\$ 936,541	6%
<u>Capital &amp; Debt Service</u>								
CRA	Contribution to Capital Restricted Account	\$ 290,000	\$ 1,007,477		\$ 1,007,477	\$ (484,249)	\$ 523,228	-48%
DSA	Contribution to Debt Service Restricted Account	\$ 113,997	\$ 118,338		\$ 118,338	\$ (69,097)	\$ 49,242	-58%
	Subtotal	\$ 403,997	\$ 1,125,816	\$ -	\$ 1,125,816	\$ (553,346)	\$ 572,470	-49%
C	Total Transmission & Distribution Capital Requirements	\$ 403,997	\$ 1,125,816	\$ -	\$ 1,125,816	\$ (553,346)	\$ 572,470	-49%
	Total Transmission & Distribution Revenue Requirements	\$ 1,242,890	\$ 2,005,972	\$ 4,214	\$ 2,010,186	\$ (501,175)	\$ 1,509,011	-25%

Fire Protection

			Docket # 3675	FY 2006 Test Year	Test Year Normalizing Adjustments	Normalized Test Year	Rate Year Adjustment	FY 2008 Rate Year	% Change (Normalized Test Year to Rate Year)
<b>Account No. 15-500-2245</b>									
<u>Personnel</u>									
S	001	Salaries & Wages	\$ -	\$ -		\$ -	\$ -	\$ -	N/A
S	002	Overtime	\$ -	\$ -		\$ -	\$ -	\$ -	N/A
B	100	Employee Benefits	\$ -	\$ -		\$ -	\$ -	\$ -	N/A
		Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<u>Other Operating</u>									
E	275	Repair & Maintenance - Equip.	\$ 14,000	\$ 9,029	\$ 4,971	\$ 14,000	\$ -	\$ 14,000	0%
E	297	Hydrant Maintenance	\$ -	\$ -		\$ -	\$ -	\$ -	
		Subtotal	\$ 14,000	\$ 9,029	\$ 4,971	\$ 14,000	\$ -	\$ 14,000	0%
O		Fire Protection Operating Requirements	\$ 14,000	\$ 9,029	\$ 4,971	\$ 14,000	\$ -	\$ 14,000	0%
<u>Debt Service and Capital Outlay</u>									
	CRA	Contribution to Capital Restricted Account	\$ 121,600	\$ -		\$ -	\$ -	\$ -	N/A
	DSA	Contribution to Debt Service Restricted Account	\$ -	\$ -		\$ -	\$ -	\$ -	N/A
		Subtotal	\$ 121,600	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
C		Total Fire Protection Capital Requirements	\$ 121,600	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
		Total Fire Protection Revenue Requirements	\$ 135,600	\$ 9,029	\$ 4,971	\$ 14,000	\$ -	\$ 14,000	0%