

**Attachment 1
Summary Sheet**

<u>No.</u>	<u>Income</u>	<u>Company</u>	<u>Staff</u>	<u>Staff</u>
		<u>Total</u>	<u>Adjustments</u>	<u>Total</u>
1	Revenue	5,158	-	5,158
2	Total Operating Revenue	5,158	-	5,158
	Expenses			
1	Labor-Operation & Maintenance			-
2	Labor-Customer Accounts			-
3	Labor-Administrative & General			-
4	Salaries-Officers & Directors			-
5	Employee Pensions & Benefits			-
6	Purchased Water			-
7	Purchased Power & Fuel for Power	788		788
8	Chemicals			-
9	Materials & Supplies-Operation & Maintenance			-
10	Materials & Supplies-Admin & General			-
11	Contract Services-Professional	5,819		5,819
12	Contract Services-Water Testing			-
13	Rentals-Property & Equipment			-
14	Transportation Expense			-
15	Insurance			-
16	Advertising			-
17	Rate Case Expense (Amortization)			-
18	Regulatory Comm. Exp. (Other Except Taxes)			-
19	Bad Debt Expense			-
20	Miscellaneous Expenses	200		200
21	Total Operating Expenses	6,808	-	6,808
3	Depreciation Expense			-
4	Amortization, Utility Plant Acquisition Adj.			-
5	Amortization Exp.-Other			-
6	Regulatory Fees (PUC)	50		50
7	Property Taxes			-
8	Payroll Taxes			-
9	Other Taxes (list) DEQ Fees			-
10	Federal Income Taxes			-
11	State Income Taxes	20		20
12	Provision for Deferred Income Tax-Federal			-
13	Provision for Deferred Income Tax-State			-
14	Provision for Deferred Utility Income Tax Credits			-
15	Investment Tax Credits-Utility			-
16	Total Expenses From Operations Before Interest	6,878	-	6,878
17	Income from Utility Plant Leases to Others			-
18	Gains (Losses) from Disposition of Utility Plant			-
19	Net Operating Income	(1,720)	-	(1,720)
	Rate Base			
22	Total Plant in Service (Ex 1, Sch A, line 29)	55,000		55,000
23	Accumulated Depreciation (Ex 1, Sch B, line 26)	26,327		26,327
24	Net Plant in Service (Line 1 less line 2)	28,673		28,673
25	Add Utility Plant Acquisition Adjustment** (Annual Report page 7, line 5)			-
26	Add Materials & Supplies Inventories (Annual Report page 7, line 22)			-
27	Less Accum Amortization Util Plant Acq Adj** (Annual Report page 7, line 12)			-
28	Less Customer Advances for Construction (Annual Report page 8, line 22)			-
29	Less Contributions in Aid of Construction (Annual Report page 8, line 27)	(55,000) 26,327		(55,000) 26,327
30	Add Working Capital (1/8 Operating Expenses) (Exhibit No. 2, Sch B, line 22/8)	851		851
31	Add Deferred Charges (If any, attach detail) (Annual Report page 7, lines 29 & 30)			-
32	Total Rate Base	851	-	851
	Cost of Captial			
33	ROE	12.00%		11.00%

Attachment 2
Revenue Requirement

No.	Test Year ended: 12/31/2022	Company Proposed <u>Revenue</u>	Staff Proposed <u>Revenue</u>
1	Rate Base	851	851
2	Required Rate of Return	12.00%	11.00%
3	Income Required	102	94
4	Income Realized	(1,720)	(1,720)
5	Income Deficiency (Line 3 less Line 4)	1,822	1,814
6	Net Operating Income Deficiency	\$ 1,822	\$ 1,814
7	Gross Up Factor	1.346447	1.346447
8	Total Incremental Revenue Requirement	<u>\$ 2,454</u>	<u>\$ 2,442</u>
9	Revenues at Existing Rates	\$ 5,158	\$ 5,158
10	Total Revenue Requirement	<u>\$ 7,611</u>	<u>\$ 7,600</u>
11	Dollar Increase Required	\$ 2,454	\$ 2,442
12	Percent Increase Required	47.57%	47.35%

Net Gross Multiplier

13	Total Gross Revenues	1.000000	1.000000
14	Less Regulatory Fees (percentage)	0.001995	0.001995
			-
15	Net Revenue	0.998005	0.998005
16	State Income Tax Rate	5.80%	0.057884
			-
17	Federal Income Tax Base	0.940121	0.940121
			-
18	Federal Income Tax Rate	21.00%	0.197425
			-
19	Net Operating Revenue	0.742695	0.742695
			-
20	Net Income to Gross Revenue Multiplier	1.346447	1.346447
			-
21	Composite Fed and State Tax Rate	25.58%	25.58%

Attachment 3
Revenue Proof

	<u>Company</u>	<u>Staff</u>
1	Operating Ex \$ 6,808	\$ 6,808
2	Taxes \$ 20	\$ 20
3	Deprecation \$ -	\$ -
4	Revenue Mu \$ 628	\$ 628
5	IPUC Fee \$ 50	\$ 50
6	Total Expens <u>\$ 7,506</u>	<u>\$ 7,506</u>
7	Ratebase \$ 851	\$ 851
8	Return <u>\$ 0</u>	<u>\$ 0</u>
9	Return On R <u>\$ 102</u>	<u>\$ 94</u>
10	Revenue Rec <u>\$ 7,608</u>	<u>\$ 7,600</u>
	Revenue 7,611	7,600
	Prood (3)	-

Difference Due to Rounding Error

Attachment 4
Rate Design

No.	Number of Customers	Current Customer Rate	Current Company Revenue	Proposed Rate Company	Proposed Revenue Company	Proposed Increase Company	Proposed Rate Staff	Proposed Revenue Staff	Proposed Increase Staff
1 Residential Excess	11	\$ 38.50	\$ 5,082.00	\$ 57.65	\$ 7,609.80	49.74%	\$ 57.58	\$ 7,600.00	49.55%
2 Gallons Charge		\$ 3.10	\$ 75.50	\$ -	\$ -	\$ 19.15	\$ -	\$ -	\$ 19.08
3 Total	11		\$ 5,157.50		\$ 7,609.80			\$ 7,600.00	

Target Revenue

Target Revenue