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Attorneys for Veolia Water Idaho, Inc.

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION) CASE NO. VEO-W-22-02
OF VEOLIA WATER IDAHO, INC. FOR)
AUTHORITY TO INCREASE ITS RATES)
AND CHARGES FOR WATER SERVICE IN)
THE STATE OF IDAHO)
)
)
)

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

EXHIBIT NO.20 TO ACCOMPANY THE

REBUTTAL TESTIMONY OF JARMILA CARY

VEOLIA WATER IDAHO, INC.
Summary of Adjustments to Operating and Maintenance Expenses
REBUTTAL SUMMARY - Exhibit 20, Schedule (1-3)
Test Year ending March 31, 2023

Witness	Line No.	Description	Schedule Adjustment No.	Account Reference	(1) As Filed Test Year Ending 03/31/2023	(2) Rebuttal Adjustments	(3) Rebuttal Test Year Ending 03/31/2023
EXHIBIT 20, Schedule 1							
J.Cary	1	Payroll	1	50100 to 50125	\$ 7,661,608	\$ (15,958)	\$ 7,645,650
J.Cary	2	Workers Compensation (excludes reserves, adds claims payments)	2	91460	\$ 116,207	\$ (242)	\$ 115,965
J.Cary	3	Pension Cash Contributions	3	91500, 71257 & 26310	\$ 585,796	\$ -	\$ 585,796
J.Cary	4	Post-retirement Benefits Other than Pension (PBOP)	4	91550, 71258	\$ (523,756)	\$ (54,144)	\$ (577,900)
J.Cary	5	Employee Healthcare (excludes reserves)	5	91700	\$ 2,103,710	\$ 310,939	\$ 2,414,650
M.Wilson	6	Employee 401k	6	91800	\$ 456,431	\$ (1,002)	\$ 455,428
M.Wilson	7	Other Employee Benefits - Tuition	7	91850	\$ 14,634	\$ (5,360)	\$ 9,274
J.Cary	8	Payroll Overheads (Fringe Benefits Allocation)	8	90950 & 90953	\$ (1,466,411)	\$ (108,685)	\$ (1,575,096)
M.Wilson	9	Purchased Water	9	50605	\$ 316,694	\$ -	\$ 316,694
J.Cary	10	Energy- Purchased Power and Other Utilities	10	50610 & 50620	\$ 2,595,630	\$ -	\$ 2,595,630
J.Cary	11	Chemicals	11	50635	\$ 594,376	\$ -	\$ 594,376
J.Cary	12	Subcontractors	12	50400	\$ 830,455	\$ -	\$ 830,455
J.Cary	13	Customer Billing Expenses	13	50405	\$ 323,463	\$ 611	\$ 324,074
M.Wilson	14	Bad Debts (reserves booked in separate 90405 account)	14	90400 & 90405	\$ 305,063	\$ -	\$ 305,063
M.Wilson	15	Materials	15	50300	\$ 306,324	\$ -	\$ 306,324
M.Wilson	16	Vehicle Allocation (excludes reserves, adds claims payments)	16	50645 & 50646	\$ 1,025,350	\$ (34,343)	\$ 991,007
J.Cary	17	Office Expenses	17	50650	\$ 815,647	\$ 3,553	\$ 819,200
M.Wilson	18	Advertising Expense	18	50651	\$ 227,683	\$ 20,965	\$ 248,647
J.Cagle	19	Management & Service Fees	19	90850	\$ 4,566,635	\$ -	\$ 4,566,635
J.Cary	20	General Insurance (excludes reserves, adds claims payments, does not include premiums captured in M&S Fees)	20	91400 & 91450	\$ 242,524	\$ 150,861	\$ 393,386
M.Wilson	21	IPUC Fees	21	91900	\$ 103,177	\$ -	\$ 103,177
J.Cary	22	Safety	22	92200	\$ 195,406	\$ (29,250)	\$ 166,156
A.Jacob	23	Amortization Expense - Deferred Rate Case (excludes Intervenor funding)	23	92000	\$ 202,923	\$ -	\$ 202,923
A.Jacob	24	Amortization Expense - Deferred Pension	24	92056	\$ 23,218	\$ -	\$ 23,218
A.Jacob	25	Amortization Expense - Deferred Tank Painting	25	92053	\$ 177,283	\$ (995)	\$ 176,288
A.Jacob	26	Amortization of Excess Deferred Income Taxes	26	92059	\$ (200,000)	\$ -	\$ (200,000)
A.Jacob	27	Amortization Expense - Deferred Power	27	92061	\$ 534,778	\$ 18,491	\$ 553,269
A.Jacob	28	AFUDC Equity Gross Up Amortization	28	92064	\$ 30,523	\$ -	\$ 30,523
J.Cary	29	Adjustment to Variable Expenses Due to Volume Normalization	29		\$ (127,937)	\$ 2,089	\$ (125,848)
	30	Total Adjusted Operating & Maintenance Expenses			\$ 22,037,435	\$ 257,529	\$ 22,294,964
		Unadjusted Operating & Maintenance Expenses:					
J.Cary	31	Total Unadjusted Operating & Maintenance Expenses	30	Various	\$ 350,190	\$ 11,726	\$ 361,916
	32	Total Operating and Maintenance Adjustments			\$ 22,387,625	\$ 269,254	\$ 22,656,880
EXHIBIT 20, Schedule 2							
D.Njuguna	34	Adjustment to Depreciation Expense	1	70100 & 70101	\$ 10,647,090	\$ (270,985)	\$ 10,376,105
A.Jacob	35	Amortization of Utility Plant Acquisition Adjustments (UPAA)	2	71255	\$ 282,585	\$ -	\$ 282,585
	36	Total Depreciation and Amortization			\$ 10,929,675	\$ (270,985)	\$ 10,658,690
EXHIBIT 20, Schedule 3							
J.Cary	38	Property Taxes	1	70203	\$ 2,145,032	\$ -	\$ 2,145,032
M.Wilson	39	Payroll Taxes (combined FICA, FUI, SUI)	2, 3 & 4	70250	\$ 898,783	\$ (1,845)	\$ 896,938
	40	Total Taxes Other			\$ 3,043,815	\$ (1,845)	\$ 3,041,970
	41	Total Operating Expenses			\$ 36,361,116	\$ (3,575)	\$ 36,357,541

Veolia Water Idaho, Inc.
Details of Adjustments to Operations and Maintenance Expense
Historic Test Year ended June 30, 2022, as Adjusted

Rebuttal Adjustment No. 1
Payroll
Account 50100 - 50125

Line No.	Description	Dept. ID	Employee Count	Amount	Total Payroll	Adjustment Amount
1	To adjust payroll chargeable to operation and maintenance expense based upon bargaining unit, salaried and non-exempt pay rates at April 2023					<u>\$ (15,958)</u>
2	Production	100	30	\$ 2,284,763		
3	Transmission and Distribution	113	42	\$ 3,045,564		
4	Engineering	205	16	\$ 1,589,717		
5	Customer Service Field	301	5	\$ 349,005		
6	Customer Service Office	304	19	\$ 904,007		
7	Meter Reading	305	7	\$ 384,504		
8	Administrative	400	12	\$ 1,222,109		
9	Communication	405	2	\$ 191,230		
10	Human Resources	415	1	\$ 96,876		
11	Finance	530	3	\$ 314,233		
12	Subtotal Regular Pay		137		<u>\$ 10,382,008</u>	
13	0.4% reduction in planned wage increase change from 4% as-filed to 3.6%			\$ (24,117)		
14	Stand By Pay per Bargaining Unit Contract			\$ 43,931		
15	Shift Pay per Bargaining Unit Contract & Customer Service Rotation			\$ 12,771		
16	Seasonal Temporary Employees & Summer Interns			\$ -		
17	Incentive Pay - for pro forma employees & wages (% by position)			\$ 597,450		
18	Overtime per test year - Adjusted to proforma wages			<u>\$ 542,291</u>		
19	Subtotal Other Pay				<u>\$ 1,172,325</u>	
20	Test Year Gross Payroll				<u>\$ 11,554,333</u>	
21	Historic Test Year Gross Payroll Expense (Accounts 50100 to 50115)				\$ 10,083,343	
22	Historic Test Year Net Payroll Expense (Accounts 50100 to 50125)				\$ 6,672,277	
23	Historic Test Year % Applicable to O&M Expense			Net Labor / Gross Labor Accounts (50100 to 50125) / (50100 to 50115)	66.17%	
24	Rebuttal Test Year Net Payroll to Operations and Maintenance				\$ 7,645,650	
25	As filed Test Year Net Payroll to Operations and Maintenance				\$ 7,661,608	
25	Rebuttal Adjustment				\$ (15,958)	

Veolia Water Idaho, Inc.
Details of Adjustments to Operations and Maintenance Expense
Historic Test Year ended June 30, 2022, as Adjusted

Rebuttal Adjustment No. 2
Workers Compensation
Account 91460

<u>Line No.</u>	<u>Description</u>	<u>Gross Payroll (50100 to 50115)</u>	<u>WC expense per books with Reserves</u>	<u>Exclude WC Reserves</u>	<u>Include Claims Payments Acct 26200</u>	<u>Workers Compensation w/o reserves with claims payments</u>	<u>Ratio</u>	<u>Amount</u>	<u>Adjustment Amount</u>
To normalize employee Workers Compensation expense based on a three year average of gross payroll. Adjustment to eliminate workers compensation costs									
1	Reserves (IBNR - Incurred but not recorded). Adjustment to include Deductible Claim payments booked to GL account 26200 Cost Element 75004							<u>\$</u>	<u>(242)</u>
2	2019	\$ 7,176,980	\$ (39,411)	\$ 79,441	\$ 2,567	\$ 42,597	0.594%		
3	2020	\$ 8,269,700	\$ 123,379	\$ (27,231)	\$ 24,088	\$ 120,236	1.454%		
4	2021	<u>\$ 9,408,215</u>	<u>\$ 55,494</u>	<u>\$ (7,638)</u>	<u>\$ 38,767</u>	<u>\$ 86,623</u>	0.921%		
5	Total	\$ 24,854,895				\$ 249,456			
6	Average of last three years (excludes reserves)						1.004%		
7	Rebuttal Test Year Gross Payroll	\$ 11,554,333							
8	Rebuttal Test Year Workers Compensation expense					X	1.004%	\$ 115,965	
9	As Filed Test Year Workers Compensation expense							\$ 116,207	
10	Rebuttal Adjustment							<u>\$ (242)</u>	

Veolia Water Idaho, Inc.
Details of Adjustments to Operations and Maintenance Expense
Historic Test Year ended June 30, 2022, as Adjusted

Rebuttal Adjustment No. 4
Post-retirement Benefits Other than Pension (PBOP)
Account 91550, 71258

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>	<u>Total</u>	<u>Adjustment Amount</u>
1	To adjust employee PBOP (post-retirement benefits other than pension) amount based on Actuarial Dec. 2022			<u>\$ (54,144)</u>
2	Projected PBOP expense	\$ (577,900)		
3	PBOP Expense Service cost - based on ratio below	\$ 180,871		
4	PBOP Expense Interest component - based on ratio below	<u>\$ (758,771)</u>		
5	Rebuttal Test Year PBOP expense		\$ (577,900)	
6	12 months ending December 31, 2022 PBOP expense	\$ (481,247)		
5	PBOP Expense Service cost (91550)	-31.3% \$ 150,621		
6	PBOP Expense - all other PBOP costs consisting of interest cost, expec	131.3% \$ (631,868)		
7	12 months ended December 31, 2022 Account 91550 & 71258	<u>\$ (481,247)</u>		
8	As Filed Test Year cost		\$ (523,756)	
9	Rebuttal Adjustment		\$ (54,144)	

Veolia Water Idaho, Inc.
Details of Adjustments to Operations and Maintenance Expense
Historic Test Year ended June 30, 2022, as Adjusted

Rebuttal Adjustment No. 5
Employee Healthcare
Account 91700

<u>Line</u> <u>No.</u> <u>Description</u>	<u>Change</u>	<u>Amount</u>	<u>Total</u>	<u>Adjustment</u> <u>Amount</u>
1	To adjust employee health care expense (medical & dental), and group term life, and long term disability insurance to pro forma costs and to the pro forma number of employees. Excludes IBNR (incurred but not reported) reserves. Based on 2023 benefit costs.			<u>\$ 310,939</u>
2	Gross Historic Test Year Health Care Expense	\$ 2,903,152		
3	Employee Offsetting Contributions	<u>\$ (420,245)</u>		
4	Net Historic Test Year Health Care Costs account 91700		<u>\$ 2,482,907</u>	
5	Exclude Historic Test Year IBNR - Incurred But Not Reported claims reserves	\$ (25,894)		
6	Adjusted Net Historic Test Year Health Care Costs		<u>\$ 2,457,013</u>	
7	Test Year Employees	137		
8	Projected Employer Health Care costs - 2023 Rates - Per Response to Request No 163 based on 137 employees		\$2,348,883	
9	Projected Life Insurance, Long Term Disability Costs and Other Benefits based on Historic Test Year - Per Response to Request No. 163		<u>\$ 65,767</u>	
10	Rebuttal Test Year Total Health Care Costs		\$ 2,414,650	
11	As Filed Test Year Expense		\$2,103,710	
12	Rebuttal Adjustment		\$ 310,939	

Veolia Water Idaho, Inc.
Details of Adjustments to Operations and Maintenance Expense
Historic Test Year ended June 30, 2022, as Adjusted

Rebuttal Adjustment No. 8
Payroll Overheads (Fringe Benefits Allocation)
Account 90950 and 90953

<u>Line No.</u>	<u>Description</u>	<u>Account</u>	<u>Benefits</u>	<u>Amount</u>	<u>Adjustment Amount</u>
1	To normalize the fringe benefit allocation charged to non-operations and maintenance accounts based on historic test year % of labor. *Subject to change when 2023 benefit costs are available.				<u>\$ (108,685)</u>
Rebuttal Test Year Benefit Costs					
2	Payroll Taxes	70250	\$ 898,783		
3	Workers Compensation	91460	\$ 115,965		
4	Pension (Cash Contribution - service cost only) based on test year ratio	expense per books but Cash Contribution	\$ 581,118		
5	PEBOP (Post retirement health care and amort.)	91550 Service cost only	\$ 180,871		
6	Group Health & Life	91700	\$ 2,414,650		
7	401k	91800	\$ 455,428		
8	Other Employee Benefits	91850	\$ 9,274		
9	Subtotal Rebuttal Test Year Benefit Costs			\$ 4,656,090	
10	Rebuttal Test Year % coverage of non-operations & maintenance payroll (account 50120 to 50125) to Gross Payroll Account 50100 to 50115) applied to benefit costs			<u>33.83%</u>	
11	Rebuttal Test Year fringe benefit clearing costs allocated			\$ (1,575,096)	
12	As Filed Expense			\$ (1,466,411)	
13	Rebuttal Adjustment			\$ (108,685)	

Veolia Water Idaho, Inc.
Details of Adjustments to Operations and Maintenance Expense
Historic Test Year ended June 30, 2022, as Adjusted

Rebuttal Adjustment No. 13
Customer Billing Expenses
Account 50405

Line No.	Description	Test Year Amount	Adjustment Amount
1	To adjust customer billing expense for customer growth, postage and bill generation cost increases		\$ 611
2	Historic Test Year Expense Customer Bill Generation & Postage Expense (50405)	\$ 301,338	
3	Customer growth % per historic test year (all customer classes)	1.0%	
4	Projected impact of customer growth on customer billing expenses	\$ 2,915	
5	Postage Increase July 10, 2022 for metered mail 1-oz. from \$0.53 to \$0.57, a 7.55% increase (CE684001) applied to historic test year amount	7.55% \$ 146,626	
6	Postage increase impact	\$ 11,066	
7	CSG (bill generation vendor) material cost increase 13.6% as of July 1, 2022 applies to approximately 29% of total bill generation costs and 4% processing cost increase as of October 2022 (CE684002) applies to approximately 33% of total bill generation costs, based on latest historic test year May 2022 Invoice and applied to the historic	\$ 154,711	
8	CSG bill generation cost increase impact amount	\$ 8,144	
9	As Filed Test Year Customer Billing Expense	\$ 323,463	
10	Rebuttal Test Year Customer Billing Expense - December 2022 ended proposed by Staff	\$ 324,074	
11	Rebuttal Adjustment	\$ 611	

Veolia Water Idaho, Inc.
Details of Adjustments to Operations and Maintenance Expense
Historic Test Year ended June 30, 2022, as Adjusted

Rebuttal Adjustment No. 17
Office Expenses
Account 50650

<u>Line No.</u>	<u>Description</u>		<u>Adjustment Amount</u>
1	Office Expenses - adjust for Citywork work management system 9% annual increase and additional licenses.		<u>\$ 3,553</u>
	Cost Element Category		<u>Amount</u>
2	701001 - Cellular Phone	\$ 39,402	
3	701002 - Telephone Equipment	\$ 213,316	
4	701003 - Communication Other	\$ 8,190	
5	701004 - Office Supplies	\$ 50,404	
6	701005 - Dues and Subscriptions	\$ 58,135	
7	701006 - Licenses and Fees	\$ 22,873	
8	701008 - Postage and Air Freight	\$ 23,815	
9	701009 - Staff Mtgs, Conf and Seminars	\$ 36,613	
10	701012 - Air Transportation	\$ 13,859	
11	701013 - Ground Transportation	\$ 6,525	
12	701014 - Hotel and Lodging	\$ 7,335	
13	701015 - Meals	\$ 2,379	
14	701016 - Other Office Expense	\$ 259,071	
15	Historic Test Year Expense	<u>\$ 741,917</u>	
16	Cityworks License cost 9% contractual increase and additional licenses for new employees	\$ 42,776	
17	CCR Consumer Confidence Report postage costs per 2023 invoice	\$ 23,553	
18	Postage Increase July 10, 2022 from \$0.58 to \$0.60 for first class mail	3.45% \$ 821	
19	Timing of Right Systems invoice maintenance support fee contract for UPS backup system not reflected in test year, in Aug. 2022	\$ 10,133	
20	Rebuttal Test Year Expense	<u>\$ 77,283</u>	\$ 819,200
21	As Filed Test Year Expense		\$ 815,647
22	Rebuttal Adjustment		\$ 3,553

Veolia Water Idaho, Inc.
Details of Adjustments to Operations and Maintenance Expense
Historic Test Year ended June 30, 2022, as Adjusted

Rebuttal Adjustment No. 20

General Insurance
Account 91400

<u>Line No.</u>	<u>Description</u>	<u>Adjustment Amount</u>
1	To adjust casualty and property insurance to remove IBNR - incurred but not recorded reserves and to include deductible claim payments expense GL account 26200 CE 75002. Premiums for Casualty and Property Insurance are included in M&S fees 90850, and Prior to Sept. 2019 Claims Payments were also included in M&S Fees 90850)	\$ 150,861

<u>Year</u>	<u>Insurance with Reserves 91400 per books</u>	<u>Exclude Reserves in 91400 Updated per Response to Request No. 163</u>	<u>Claims Payments 26200</u>	<u>Insurance Expense without Reserves with Claims payments</u>	<u>Total</u>
2 2020	\$ 693,760	\$ (285,194)	\$ 171,732	\$ 580,298	
3 2021	\$ 204,689	\$ (49,992)	\$ 311,853	\$ 466,550	
4 2022	\$ (332,351)	\$ 283,389	\$ 182,271	\$ 133,309	
5 Average				\$ 393,386	
6	Rebuttal Test Year Casualty Business Insurance Expense				\$ 393,386
7	As Filed Test Year Expense				\$ 242,524
8	Rebuttal Adjustment				\$ 150,861

Veolia Water Idaho, Inc.
Details of Adjustments to Operations and Maintenance Expense
Historic Test Year ended June 30, 2022, as Adjusted

Rebuttal Adjustment No. 22

Safety
Account 92200

<u>Line No.</u>	<u>Description</u>	<u>Safety Expense</u>	<u>Amount</u>	<u>Adjustment Amount</u>
1	Safety Expense based on budget amounts or prior costs, shown as annual amounts			\$ (20,250)
2	Uniform costs, per historic test year amount	\$ 20,477		
3	Hearing Tests \$150 facility fee + \$15 per person * 75 bargaining Unit employees	\$ 1,275		
4	Arc Flash Training - October & November 2022	\$ 11,100		
5	Arc Flash PPE rental costs per historic test year amount	\$ 12,943		
6	Confined Space OSHA Competent Person annual training - November 2022	\$ 7,500		
7	Trenching & Excavation Construction Site Erosion - annual cost - October 2022	\$ 7,500		
8	Construction Site Erosion Refresher - 3 Year - shown as annual cost	\$ 400		
9	Crane and Lift Inspections	\$ 1,200		
10	EPA/NESHAP/OSHA Asbestos Training - 2 years - shown as annual cost	\$ 3,500		
11	Fire Suppression System Inspections (fire alarms, fire flow, extinguisher inspection & maint.) and Alarm monitoring based on historic test year amount	\$ 18,874		
12	First Aid CPR/AED training \$50 per person	\$ 3,600		
13	OSHA Standards based on historic test year amount	\$ 750		
14	OSHA 10 Hr Construction - eliminated per reponse to Request No. 163	\$ -		
15	Pulmonary Respirator Training & Fit tests - eliminated per response to Request No. 163	\$ -		
16	Industrial Hygienist - Respirator/chemical/asbestos program assessments - eliminate, will not occur before end of rate proceeding	\$ -		
17	Safety Equipment (PPE, Signage, de-icer, Safety-toe Boots, Rubber Pacs, etc.) based on historic test year amou	\$ 75,137		
18	Forklift/Manlift training	\$ 1,200		
19	Flagger training - 3 year - shown as annual cost	<u>\$ 700</u>		
20	Rebuttal Test Year Safety Expense		\$ 166,156	
21	As Filed Test Year Expense		\$ 186,406	
22	Rebuttal Adjustment			<u>\$ (20,250)</u>

Veolia Water Idaho, Inc.
Details of Adjustments to Operations and Maintenance Expense
Historic Test Year ended June 30, 2022, as Adjusted

Rebuttal Adjustment No. 29
Adjustment to Variable Expenses Due to Volume Normalization

Line No.	Description					Adjustment Amount
1	To adjust purchased power expense and chemical expense based on consumption volumes for the upward annualized growth for the test year and full year additional revenue/customers through March 31, 2023 offset by volume normalization.					<u>\$ 2,089</u>
	Details					
2	Historic Test Year Purchased Power Expense			\$ 2,498,030		
3	Historic Test Year Chemical Expense - Adjusted			<u>435,668</u>		
4	Total Variable Cost Related to Volume Normalization					\$ 2,933,699
	Historic Test Year	Exhibit 5 Sched 3 VVWD	Exhibit 5 Sched 3 Eagle Exist	Exhibit 5 Sched 3 Eagle New	Total	
5	Historic Test Year Residential Consumption in CCF (100 Cubic Feet)	12,625,691	143,065	3,592	12,772,348	
6	Historic Test Year Commercial Consumption in CCF (100 Cubic Feet)	6,734,723	87,968	3,091	6,825,782	
7	Historic Test Year Public Authority Consumption in CCF (100 Cubic Feet)	<u>62,963</u>	<u>318</u>		<u>63,281</u>	
8	Subtotal	19,423,377	231,351	6,683	19,661,411	
9	Historic Test Year Consumption (in CCF)					19,661,411
10	Ratio of Variable Cost to Variable Consumption					14.921%
		Exhibit 5 Sched 4A VVWD	Exhibit 5 Sched 4A Eagle Exist	Exhibit 5 Sched 4A Eagle New		
11						
12	Adjustment R1 Annualization of Historic Test Year Growth CCF	84,148	(842)	9,260	92,566	
		Exhibit 5 Sched 4B VVWD	Exhibit 5 Sched 4B Eagle Exist			
13						
14	Adjustment R2 Customer Growth CCF	86,274	9,084		95,358	
		Exhibit 5 Sched 4C VVWD	Exhibit 5 Sched 4C Eagle Exist	Exhibit 5 Sched 4C Eagle		
15						
16	Adjustment R3 Weather Usage Adjustments CCF	(1,412,336)	(60,626)	(1,324)	(1,474,286)	
				Exhibit 5 Sched 4D Eagle New		
17						
18	Adjustment R4 Annualization of Historic Test Year Existing Customers CCF			428,938	428,938	
19	Subtotal	(1,241,914)	(52,384)	436,874	(857,424)	
20	As Filed Total Volume Adjustment Impact (in CCF)					(857,424)
21	As Filed CCF Total	18,181,463	178,967	443,557	18,803,987	18,803,987
	Adjusted Test Year	VVWD	Eagle Exist	Eagle New	Total	
22						
23	Adjusted Historic Test Year Residential Consumption in CCF (100 Cubic Feet)	12,455,946	606,876	33,011	13,095,833	
24	Adjusted Historic Test Year Commercial Consumption in CCF (100 Cubic Feet)	6,640,279	363,172	19,054	7,022,505	
25	Adjusted Historic Test Year Public Authority Consumption in CCF (100 Cubic Feet)	<u>62,311</u>	<u>2,966</u>	-	<u>65,277</u>	
26	Subtotal	19,158,536	973,014	52,065	20,183,615	
27	Adj R1 - Annualization of Historic Test Year Growth CCF	104,380	(16,308)	5,032	93,105	
28	Adj R2 - Customer Growth CCF	19,421	-	3,151	22,572	
29	Adj R3 - Weather usage adjustment CCF	(1,486,122)	(44,875)	(9,922)	(1,540,919)	
30	There is no Adj R4 for Rebuttal (Annualization of Test Year Eagle Existing Customers)			-	-	
31	Summary of Rebuttal Consumption Adjustments	<u>(1,362,322)</u>	<u>(61,183)</u>	<u>(1,738)</u>	<u>(1,425,243)</u>	
32	Adjusted CCF Total per Company Witness Michaelson's Exhibit 17	17,796,215	911,831	50,327	18,758,373	18,758,373
33	Correction of Calendar Year 2022 CCF - Mis-read meter reads provided in response to Production Request No. 163					59,615
34	Rebuttal CCF Total Test Year Adjustment Amount					18,817,988
35	Difference between As Filed and Rebuttal CCF					14,001
36	As Filed Variable Expense associated with Volume Normalization					\$ (127,937)
37	Rebuttal Variable Expense associated with Volume Normalization (CCF Adjustment * Historic Ratio)					\$ (125,848)
38	Rebuttal Adjustment					\$ 2,089

VEOLIA WATER IDAHO, INC.
Unadjusted Operating and Maintenance Expenses and Non-Recoverable Costs
Rebuttal Adjustment No. 30

Line No.	Unadjusted Operating & Maintenance Expense Descripti	Account Reference	As Filed Historic Test Year Ended 06/30/2022	Rebuttal Adjustment	Test Year Ended 12/31/2022
1	Rents	50310	\$ 16,912	\$ 605	\$ 17,517
2	Sludge	50625	\$ 11,149	\$ (1,659)	\$ 9,490
3	Miscellaneous Expenses	50655	\$ 209,294	\$ 38,598	\$ 247,892
4	Taxes other than income tax	70200	\$ 1		\$ 1
5	Other Awards	91860	\$ 22,785	\$ (15,377)	\$ 7,408
6	Deferred Pension Expense	91560	\$ 14,204	\$ (14,204)	\$ -
7	Amortization Expense - Deferred Customer Payment	92050, 18699 (partial)	\$ 38,940		\$ 38,940
8	Bank Fees	92300	\$ 5,554	\$ (195)	\$ 5,358
9	Other Misc G & A Expenses	92600	\$ 31,353	\$ 4,951	\$ 36,304
10	As Filed Total Unadjusted Operating & Maintenance Expenses Test Year Ended June 2022		\$ 350,190		
11	Adjustment to update to December 31, 2022 Test Year			\$ 12,720	
12	Total Unadjusted Operating & Maintenance Expenses Test Year Ended December 2022				\$ 362,910
13	Adjustment to Exclude Non-Recoverable Miscellaneous Expenses (listed below)			\$ (994)	
14	Rebuttal Test Year Unadjusted Operating & Maintenance Expenses				\$ 361,916
15	Rebuttal Adjustment			\$ 11,726	

Non-Recoverable Miscellaneous Expenses Account 50655 - Proposed to be excluded per Staff Witness Culbertson - Staff Exhibit 134

Expense Type	Transaction Date	Vendor	Staff Position	Rebuttal Position
16	Idaho PUC Advertising Expense	March 9, 2022 HILTON GARDEN INN	\$ 1,343.44	\$ -
17	Idaho PUC Advertising Expense	March 9, 2022 HILTON GARDEN INN	\$ 1,343.44	\$ -
18	Lunch	February 8, 2022 EAGLE CHAMBER OF COMMERCE	\$ 15.00	\$ 15.00
19	Miscellaneous	March 15, 2022 BOISE METRO CHAMBER OF COMMERCE	\$ 399.00	\$ 399.00
20	Lunch	May 10, 2022 EAGLE CHAMBER OF COMMERCE	\$ 15.00	\$ 15.00
21	Miscellaneous	June 7, 2022 HILTON GARDEN INN	\$ 904.39	\$ -
22	Miscellaneous	July 28, 2022 ROD BECK FOR IDAHO BOISE	\$ 50.00	\$ 50.00
23	Lunch	September 13, 2022 EAGLE CHAMBER OF COMMERCE	\$ 15.00	\$ 15.00
24	Marketing/Promotional Cost	September 9, 2022 ACHD SOCIAL COMMITTEE	\$ 500.00	\$ 500.00
25	Total Unadjusted Expenses to Exclude		\$ 4,585	\$ 994