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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 MICHAEL WILSON

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 ending June 30, 2022, as Adjusted

Rebuttal Adjustment No. 6

Employee 401k
Account 91800

<u>Line No.</u>	<u>Description</u>	<u>Total 401K</u>	<u>Adjustment Amount</u>																												
1	To adjust 401k matching expense to Test Year based on Historic Test Year ratio expense amount of payroll expense		<u>\$ (139)</u>																												
<table border="0" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;"></th> <th style="text-align: center;"><u>401k Expense</u></th> <th style="text-align: center;"><u>Gross Payroll less Incentives</u></th> <th style="text-align: center;"><u>Ratio</u></th> </tr> </thead> <tbody> <tr> <td>2 Historic Test Year 12 months ending June 30, 202</td> <td style="text-align: right;">\$ 384,454</td> <td style="text-align: right;">\$ 9,249,359</td> <td style="text-align: right;">4.16%</td> </tr> <tr> <td>3 Rebuttal Test Year Gross Payroll less Incentives</td> <td></td> <td style="text-align: right;">\$ 10,956,883</td> <td></td> </tr> <tr> <td>4 Ratio based on Historic Test Year</td> <td></td> <td></td> <td style="text-align: right;">4.16%</td> </tr> <tr> <td>5 Rebuttal Test Year Employee 401K</td> <td></td> <td></td> <td style="text-align: right;">\$ 455,428</td> </tr> <tr> <td>6 As Filed Test Year Expense</td> <td></td> <td></td> <td style="text-align: right;"><u>\$ 455,567</u></td> </tr> <tr> <td>7 Adjustment</td> <td></td> <td></td> <td style="text-align: right;"><u>\$ (139)</u></td> </tr> </tbody> </table>					<u>401k Expense</u>	<u>Gross Payroll less Incentives</u>	<u>Ratio</u>	2 Historic Test Year 12 months ending June 30, 202	\$ 384,454	\$ 9,249,359	4.16%	3 Rebuttal Test Year Gross Payroll less Incentives		\$ 10,956,883		4 Ratio based on Historic Test Year			4.16%	5 Rebuttal Test Year Employee 401K			\$ 455,428	6 As Filed Test Year Expense			<u>\$ 455,567</u>	7 Adjustment			<u>\$ (139)</u>
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Veolia Water Idaho, Inc.
Details of Adjustments to Operations and Maintenance Expense
Historic Test Year ending June 30, 2022, as Adjusted

Rebuttal Adjustment No. 7
Other Employee Benefits - Tuition
Account 91850

Line No.	<u>Description</u>	<u>Amount</u>	<u>Total</u>	<u>Adjustment Amount</u>
1	To adjust other employee benefits (tuition expense) to Test Year level based on Historic Test Year ratio of employees			\$ <u>(5,360)</u>
2	Historic Test Year Expense - Other Employee Benefits Expense - Tuition	\$ 13,032		
3	Employees as of June 2022	<u>122</u>		
4	Historic Test Year expense per employee	\$ 106.82		
5	Test Year Employees	<u>137</u>		
	x			
6	Rebuttal Test Year Expense - Tuition based on Staff's proposed year end December 2022 amount		\$ 9,274	
7	As Filed Test Year Expense - Tuition		\$ 14,634	
8	Rebuttal Adjustment		<u>\$ (5,360)</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. 16
 Vehicle Allocation
 Account 50645 & 50646

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>	<u>Total</u>	<u>Adjustment Amount</u>
1	To adjust vehicle allocation expenses including all elements delineated below for fleet of Vehicles and heavy equipment based on projected expense.			<u>\$ (34,343)</u>
	Details			
	As Filed Test Year Expense			
2	Mechanic payroll and benefits	\$ 99,362		
3	Lease Cost	\$ 736,412		
4	Fuel (73,593 gallons @ \$4.78) average of Regular & Diesel fuel as of Sept. 1, 2022	\$ 351,490		
5	Materials, Maintenance (2021 cost plus 3% inflation estimate)	\$ 216,070		
6	Insurance	\$ 211,509		
7	Other Costs, Depreciation, Tax, Vehicle allowance, etc.	<u>\$ 207,652</u>		
8	Sub Total Test Year Gross Cost		\$ 1,822,496	
9	Less: Estimate of Proceeds from disposal or rebates based on 3 year average	<u>\$ (10,500)</u>		
10	Vehicle Allocation Gross		\$ 1,811,996	
11	Test Year O&M Vehicle Allocation ratio based on June 2022 Historic Test Year - 50646 CE 522705 / 50646	56.587%		
12	As Filed Total Test Year Expense		<u>\$ 1,025,350</u>	
	Rebuttal Test Year Expense			
13	Mechanic payroll and benefits	\$ 99,362		
14	Lease Cost	\$ 736,412		
15	Fuel (Regular 56,254 gallons @ \$3.792) and (Diesel 17,169 gallons @ \$4.513) 12 month ending February 28, 2023 fuel consumption priced at March 6, 2023 AAA Boise City fuel prices	\$ 290,799		
16	Materials, Maintenance (2021 cost plus 3% inflation estimate)	\$ 216,070		
17	Insurance	\$ 211,509		
18	Other Costs, Depreciation, Tax, Vehicle allowance, etc.	<u>\$ 207,652</u>		
19	Sub Rebuttal Total Test Year Gro		\$ 1,761,805	
20	Less: Estimate of Proceeds from disposal or rebates based on 3 year average	<u>\$ (10,500)</u>		
21	Rebuttal Vehicle Allocation Gross		\$ 1,751,305	
22	Test Year O&M Vehicle Allocation ratio based on June 2022 Historic Test Year - 50646 CE 522705 / 50646	56.587%		
23	Rebuttal Total Test Year Expense		<u>\$ 991,007</u>	
24	Rebuttal Adjustment			<u>\$ (34,343)</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. 18
 Advertising
 Account 50651

Line No.	<u>Description</u>	<u>Adjustment Amount</u>
1	To normalize customer outreach advertising expense. Eliminate from Historic Test Year duplicated costs due to timing of various customer outreach campaigns. Add CCR Consumer Confidence Report printed version	\$ 20,965
		<u>Adjustments</u> <u>Amount</u>
2	Historic Test Year Advertising Expense	\$ 217,084
3	reflected	\$ (2,000)
4	Remove Donahoe Pace customer education Conservation 2021 costs - doubled up in Historic Test Year due to timing of campaigns	\$ (8,000)
5	Remove Eagle Water Company customer town hall costs, non-recurring	\$ (2,687)
6	Remove Drapers Associates Rules & Regulations insert from February 2022, was reprinted in June to reflect May 1 rate change per SUZ-W-20-01	\$ (6,715)
7	Add CCR Consumer Confidence Report mailer updated per 2023 invoice, including sales tax	\$ 50,965
8	Rebuttal Test Year Advertising Expense	\$ 248,647
9	As Filed Test Year Advertising Expense	\$ 227,683
10	Adjustment	\$ 20,965

Veolia Water Idaho, Inc.
Details of Adjustments to Payroll Taxes
Historic Test Year ended June 30, 2022, as Adjusted

Rebuttal Adjustment No. 2
 Payroll Taxes
 At Present Rates, Projected Limit
 Account 70250

Line No.	<u>Description</u>				<u>Adjustment Amount</u>
1	To adjust Employer FICA Tax Liability - Federal Insurance Contributions Act				\$ (1,845)
		<u>Social Security Amount</u>	<u>Medicare Amount</u>	<u>Combined</u>	
2	Projected FICA Base for 2023 - based on change in prior year	\$ 151,200	No Limit		
3	FICA Rate for 2022	<u>6.20%</u>	<u>1.45%</u>		
4	Rebuttal Test Year Payroll	\$ 11,554,333	\$ 11,554,333		
5	Wages in Excess of FICA base	<u>\$ 233,485</u>	<u>No limit</u>		
6	Taxable Wages	\$ 11,320,848	\$ 11,554,333		
7	FICA Tax Rates	<u>6.20%</u>	<u>1.45%</u>		
8	Rebuttal Test Year FICA Tax	\$ 701,893	\$ 167,538	\$ 869,430	
9	As Filed Test Year Expense			\$ 871,275	
10	Rebuttal Adjustment			\$ (1,845)	

15 NEW LEASES SOURCED BY ELEMENT FLEET VIA FACTORY ORDER

Model Year	Make	Model	Series	Body Style	VIN	Contract Type Description	Dealer Assigned #	Purchase Order Type
2023	FORD	F-150	XL	4X4 SUPERCREW CAB 6.	1FTFW1E82PFA06452	LEASE	N100KP	Factory Order
2023	FORD	F-150	XL	4X4 SUPERCREW CAB 6.	1FTFW1E86PFA06812	LEASE	N100KQ	Factory Order
2023	FORD	F-150	XL	4X4 SUPERCREW CAB 6.	1FTFW1E85PFA05859	LEASE	N100KR	Factory Order
2023	FORD	F-150	XL	4X4 SUPERCREW CAB 6.	1FTFW1E85PFA05750	LEASE	N100KS	Factory Order
2023	FORD	F-150	XL	4X4 SUPERCREW CAB 6.	1FTFW1E83PFA06248	LEASE	N100KT	Factory Order
2023	FORD	F-150	XL	4X4 SUPERCREW CAB 6.	1FTFW1E88PFA05788	LEASE	N100KU	Factory Order
2023	FORD	F-150	XL	4X4 SUPERCREW CAB 6.	1FTFW1E83PFA06105	LEASE	N100KV	Factory Order
2023	FORD	F-150	XL	4X4 SUPERCREW CAB 6.	1FTFW1E83PFA05682	LEASE	N100KW	Factory Order
2023	FORD	F-150	XL	4X4 SUPERCREW CAB 6.	1FTFW1E85PFA06073	LEASE	N100KX	Factory Order
2023	FORD	F-150	XL	4X4 SUPERCREW CAB 6.	1FTFW1E80PFA05591	LEASE	N100KY	Factory Order
2023	FORD	F-150	XL	4X4 SUPERCREW CAB 6.	1FTFW1E87PFA05832	LEASE	N100KZ	Factory Order
2023	FORD	F-150	XL	4X4 SUPERCREW CAB 6.	1FTFW1E89PFA04262	LEASE	N100K0	Factory Order
2023	FORD	F-150	XL	4X4 SUPERCREW CAB 6.	1FTFW1E86PFA07118	LEASE	N100K1	Factory Order
2023	FORD	F-150	XL	4X4 SUPERCREW CAB 6.	1FTFW1E86PFA06051	LEASE	N100K2	Factory Order
2023	FORD	F-150	XL	4X4 SUPERCREW CAB 6.	1FTFW1E89PFA06819	LEASE	N100K3	Factory Order

KENDALL FORD OF MERIDIAN

250 E OVERLAND RD
 MERIDIAN, ID
 (208) 888-4403

BUYER	CO-BUYER	Deal #:
GELCO FLEET TRUST/LSR 8248 W VICTORY RD BOISE, ID 83709	SUEZ WATER IDAHO INC/LSE 8248 W VICTORY RD BOISE, ID 83709	38303
Work #:		Deal Type: Retail
Email:		Deal Date: 01/31/2023
		Print Time: 07:49am
		Salesperson: JACOB D. BLEWETT

VEHICLE					
New	<input checked="" type="checkbox"/>	Stock #:	Description:	VIN:	Mileage:
Used	<input type="checkbox"/>	RN27134	2023 FORD TRUCK F-150 SERIES	1FTEX1EP2PKD17788	1
Demo	<input type="checkbox"/>				

TRADE	

Kendall Price:		\$ 48,815.00	PAYMENTS	
Rebates:	\$	0.00	Option 1: (retail)	
Price after Rebate:	\$	48,815.00	Cash	
Safe Key:	\$	0.00		
Trade Allowance:	\$	0.00		
Trade Payoff:	\$	0.00		
Cash Down/Deposit:	\$	0.00		
Doc Fee:	\$	399.00		
DMV Fees:	\$	122.53		
Taxes:	\$	0.00		
ESC Premium:	\$	0.00		
Maintenance:	\$	0.00		
GAP Insurance:	\$	0.00		
Balance:	\$	49,336.53		

By signing this authorization form, you certify that the above personal information is correct and accurate, and authorize the release of credit and employment information.
 By signing below, I provide to the dealership and its affiliates consent to communicate with me about my vehicle or any future vehicles using electronic, verbal and written communications including but not limited to eMail, text messaging, SMS, phone calls and direct mail. Terms and conditions subject to credit approval.
 For Information Only. This is not an offer or contract for sale.

Days to First Payment: 1

X _____
 Customer Approval

X _____
 Management Approval
 Case No. VEO-W-22-02
 Exhibit No. 20 Sch-1 Adjustment 16
 Attachment A
 M.Wilson
 Page 2 of 8

KENDALL FORD OF MERIDIAN

250 E OVERLAND RD
 MERIDIAN, ID
 (208) 888-4403

BUYER	CO-BUYER	Deal #:
GELCO FLEET TRUST/LSR 8248 W VICTORY RD BOISE, ID 83709	SUEZ WATER IDAHO INC/LSE 8248 W VICTORY RD BOISE, ID 83709	38300
Work #:		Deal Type: Retail
Email:		Deal Date: 01/31/2023
	Salesperson: JACOB D. BLEWETT	Print Time: 08:16am

VEHICLE					
New	<input checked="" type="checkbox"/>	Stock #:	Description:	VIN:	Mileage:
Used	<input type="checkbox"/>	RN27117	2022 FORD TRUCK S-DTY F-250	1FT7X2B61NEG41045	5
Demo	<input type="checkbox"/>				

TRADE	

PAYMENTS	
Kendall Price:	\$ 53,435.00
Rebates:	\$ 0.00
Price after Rebate:	\$ 53,435.00
Safe Key:	\$ 0.00
Trade Allowance:	\$ 0.00
Trade Payoff:	\$ 0.00
Cash Down/Deposit:	\$ 54,556.53
Doc Fee:	\$ 399.00
DMV Fees:	\$ 122.53
Taxes:	\$ 0.00
ESC Premium:	\$ 0.00
Maintenance:	\$ 0.00
GAP Insurance:	\$ 0.00
RUNNING BOARDS	\$ 600.00
Balance:	\$ 0.00

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Days to First Payment: 1

X _____
 Customer Approval

X _____
 Management Approval
 Case No. VEO-W-22-02
 Exhibit No. 20 Sch-1 Adjustment 16
 Attachment A
 M.Wilson
 Page 3 of 8

KENDALL FORD OF MERIDIAN

250 E OVERLAND RD
 MERIDIAN, ID
 (208) 888-4403

BUYER	CO-BUYER	Deal #:
GELCO FLEET TRUST/LSR 8248 W VICTORY RD BOISE, ID 83709	SUEZ WATER IDAHO INC/LSE 8248 W VICTORY RD BOISE, ID 83709	38302
Work #:		Deal Type: Retail
Email:		Deal Date: 01/31/2023
	Salesperson: JACOB D. BLEWETT	Print Time: 08:14am

VEHICLE					
New	<input checked="" type="checkbox"/>	Stock #:	Description:	VIN:	Mileage:
Used	<input type="checkbox"/>	RN27321	2023 FORD TRUCK F-150 SERIES	1FTEX1EP5PKD19437	5
Demo	<input type="checkbox"/>				

TRADE	

PAYMENTS				
Kendall Price:	\$		48,815.00	Option 1: (retail)
Rebates:	\$		0.00	Cash
Price after Rebate:	\$		48,815.00	
Safe Key:	\$		0.00	
Trade Allowance:	\$		0.00	
Trade Payoff:	\$		0.00	
Cash Down/Deposit:	\$		0.00	
Doc Fee:	\$		399.00	
DMV Fees:	\$		122.53	
Taxes:	\$		0.00	
ESC Premium:	\$		0.00	
Maintenance:	\$		0.00	
GAP Insurance:	\$		0.00	
Balance:	\$		49,336.53	

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Days to First Payment: 1

X _____
 Customer Approval

X _____
 Management Approval

KENDALL FORD OF MERIDIAN

250 E OVERLAND RD
 MERIDIAN, ID
 (208) 888-4403

BUYER	CO-BUYER	Deal #:
GELCO FLEET TRUST/LSR 8248 W VICTORY RD BOISE, ID 83709	SUEZ WATER IDAHO INC/LSE 8248 W VICTORY RD BOISE, ID 83709	38789
Work #:		Deal Type: Retail
Email:		Deal Date: 02/27/2023
	Salesperson: JACOB D. BLEWETT	Print Time: 08:18am

VEHICLE				
New	<input checked="" type="checkbox"/>	Stock #:	Description:	VIN:
Used	<input type="checkbox"/>	RN27436	2023 FORD TRUCK F-150 SERIES	1FTEX1EP2PKD65551
Demo	<input type="checkbox"/>			Mileage: 5

TRADE	

PAYMENTS	
Option 1: (retail)	
Kendall Price:	\$ 48,815.00
Rebates:	\$ 0.00
Price after Rebate:	\$ 48,815.00
Safe Key:	\$ 0.00
Trade Allowance:	\$ 0.00
Trade Payoff:	\$ 0.00
Cash Down/Deposit:	\$ 49,336.53
Doc Fee:	\$ 399.00
DMV Fees:	\$ 122.53
Taxes:	\$ 0.00
ESC Premium:	\$ 0.00
Maintenance:	\$ 0.00
GAP Insurance:	\$ 0.00
Balance:	\$ 0.00

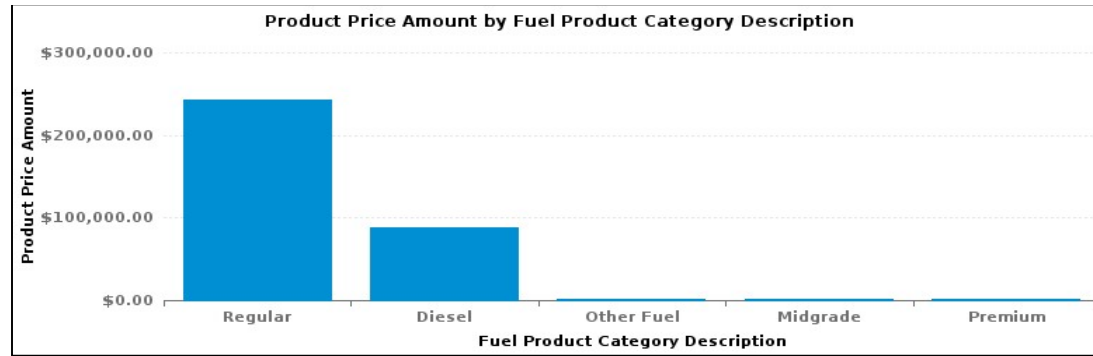
By signing this authorization form, you certify that the above personal information is correct and accurate, and authorize the release of credit and employment information.
 By signing below, I provide to the dealership and its affiliates consent to communicate with me about my vehicle or any future vehicles using electronic, verbal and written communications including but not limited to eMail, text messaging, SMS, phone calls and direct mail. Terms and conditions subject to credit approval.
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Days to First Payment: 1

X _____
 Customer Approval

X _____
 Management Approval
 Case No. VEO-W-22-02
 Exhibit No. 20 Sch-1 Adjustment 16
 Attachment A
 M.Wilson
 Page 5 of 8

Report Title:	Fuel Trends
Client #:	1000074
Client Breakdown:	RG-00060
Fuel Transaction Type:	*All
Date Range:	SPECIFIC DATES
Date From:	03/01/2022
Date To:	02/28/2023
Prepared Date:	03/06/2023 03:19:36 PM



Client #	Client Name	Fuel Transaction Type	Fuel Product Category Description	Number of Units	Number of Transactions	Gallons	Amount	Avg \$/Gallon	%Gallons
1000074	Veolia Water Idaho Inc.	Retail Fuel	Diesel	22	656	17,169.10	\$87,889.66	\$5.12	23.38%
1000074	Veolia Water Idaho Inc.	Retail Fuel	Midgrade	12	16	299.77	\$1,304.07	\$4.35	0.41%
1000074	Veolia Water Idaho Inc.	Retail Fuel	Other Fuel	7	71	308.07	\$1,317.15	\$4.28	0.42%
1000074	Veolia Water Idaho Inc.	Retail Fuel	Premium	14	18	271.93	\$1,290.58	\$4.75	0.37%
1000074	Veolia Water Idaho Inc.	Retail Fuel	Regular	88	3050	55,374.18	\$242,818.49	\$4.39	75.42%
				143	3811	73,423.05	\$334,619.95	\$4.56	100.00%

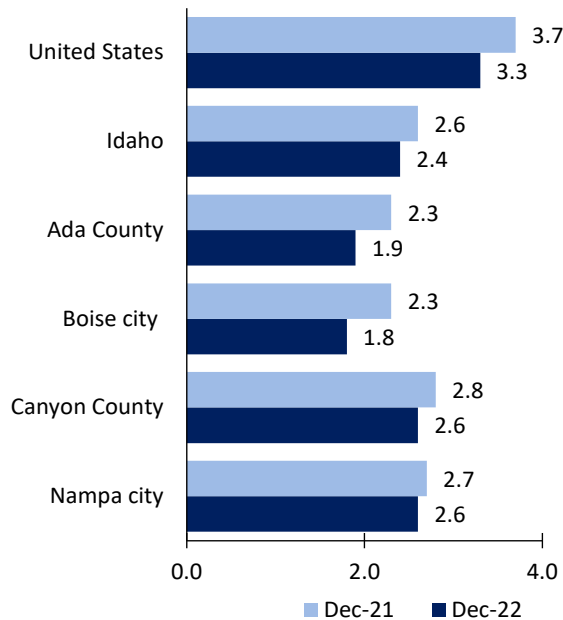
Boise City Area Economic Summary

Updated February 10, 2023

This summary presents a sampling of economic information for the area; supplemental data are provided for regions and the nation. Subjects include **unemployment, employment, wages, prices, spending, and benefits**. All data are not seasonally adjusted and some may be subject to revision. Area definitions may differ by subject. For more area summaries and geographic definitions, see www.bls.gov/regions/economic-summaries.htm.

Unemployment rates for the nation and selected areas

Unemployment rates

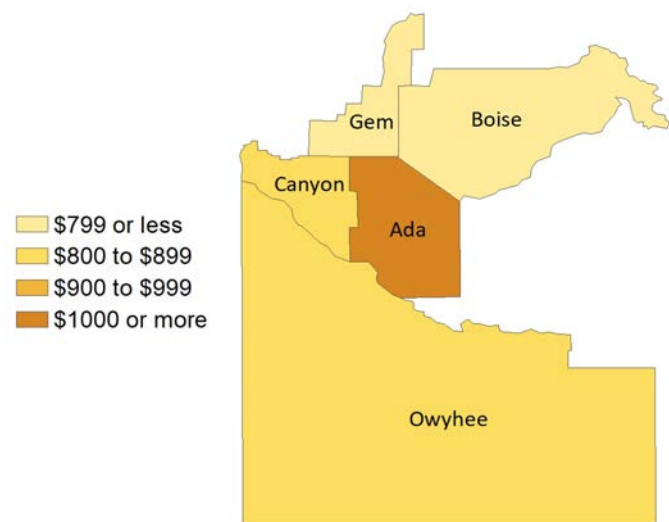


Source: U.S. BLS, Local Area Unemployment Statistics.

Average weekly wages for all industries by county

Boise City metro area, second quarter 2022

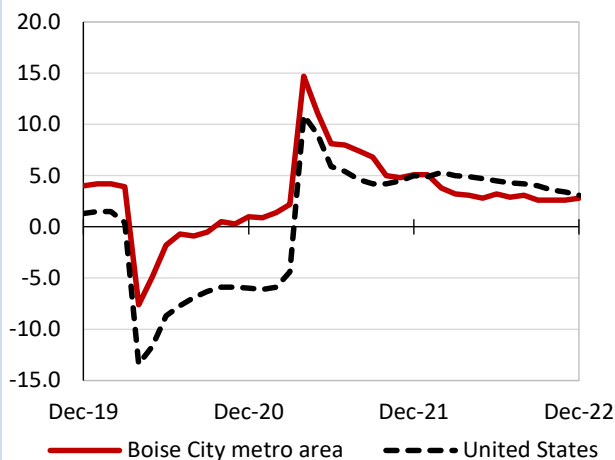
(U.S. = \$1,294; Area = \$1,087)



Source: U.S. BLS, Quarterly Census of Employment and Wages.

Over-the-year changes in employment on nonfarm payrolls and employment by major industry sector

12-month percent changes in employment



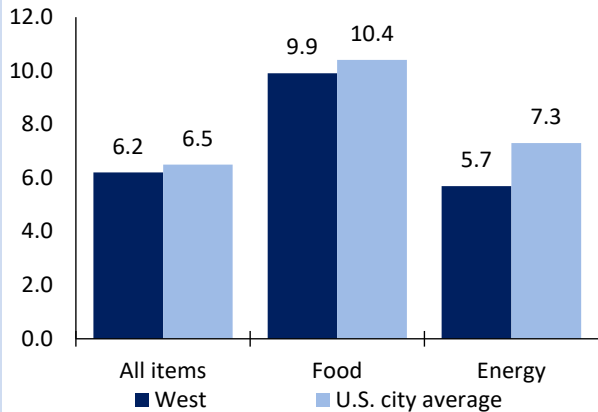
Source: U.S. BLS, Current Employment Statistics.

Boise City metro area employment (number in thousands)	Dec. 2022	Change from Dec. 2021 to Dec. 2022	
		Number	Percent
Total nonfarm	383.9	10.4	2.8
Mining, logging, and construction	32.1	2.1	7.0
Manufacturing	28.4	-0.4	-1.4
Trade, transportation, and utilities	80.6	1.1	1.4
Information	3.8	-0.2	-5.0
Financial activities	22.0	0.5	2.3
Professional and business services	57.9	0.9	1.6
Education and health services	58.4	4.3	7.9
Leisure and hospitality	38.1	1.4	3.8
Other services	12.0	-0.7	-5.5
Government	50.6	1.4	2.8

Source: U.S. BLS, Current Employment Statistics.

Over-the-year change in the prices paid by urban consumers for selected categories

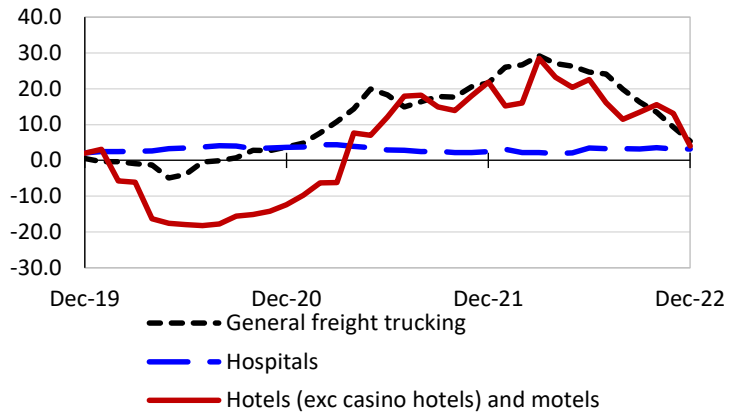
12-month percent change in CPI-U, December 2022



Source: U.S. BLS, Consumer Price Index.

Over-the-year changes in the selling prices received by producers for selected industries nationwide

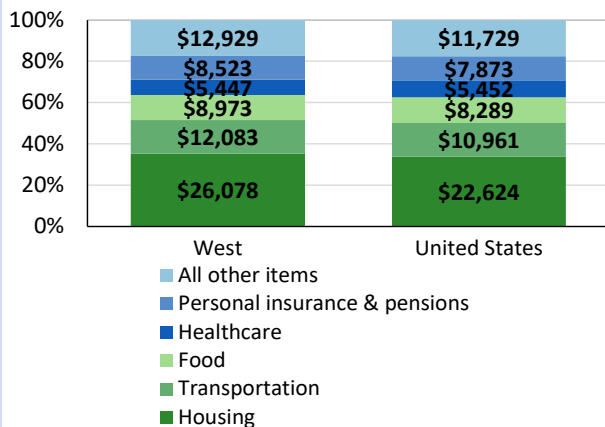
12-month percent changes in PPI



Source: U.S. BLS, Producer Price Index.

Average annual spending and percent distribution for selected categories

Average annual expenditures, United States and West, 2021



Source: U.S. BLS, Consumer Expenditure Survey.

Average hourly wages for selected occupations

Occupation	Boise City metro area	United States
All occupations	\$23.77	\$28.01
Financial managers	56.49	73.78
Human resources managers	52.20	65.67
Registered nurses	36.30	39.78
Accountants and auditors	34.78	40.37
Construction laborers	17.84	21.22
Cooks, restaurant	13.20	15.21

Source: U.S. BLS, Occupational Employment and Wage Statistics, May 2021.

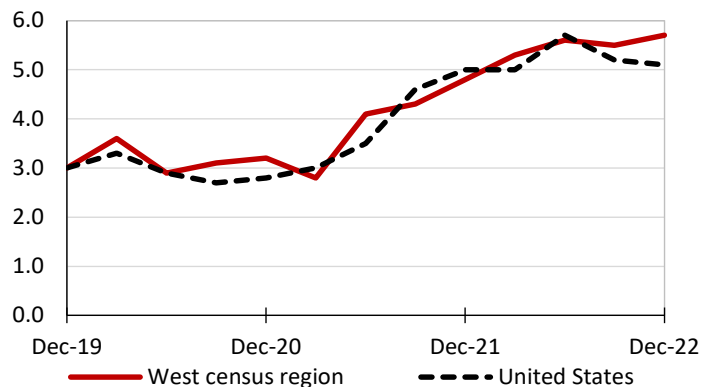
Employer costs per hour worked for wages and selected employee benefits by geographic division

Private industry, September 2022	West census region	United States
Total compensation	\$43.16	\$39.61
Wages and salaries	30.53	27.93
Total benefits	12.62	11.68
Paid leave	3.26	2.94
Vacation	1.65	1.51
Supplemental pay	1.36	1.41
Insurance	3.22	3.00
Retirement and savings	1.41	1.35
Legally required benefits	3.37	2.98

Source: U.S. BLS, Employer Costs for Employee Compensation.

Over-the-year changes in wages and salaries

12-month percent changes in ECI



Source: U.S. BLS, Employment Cost Index.



INVOICE

Date	Invoice #
2/28/2023	23-0376

Bill To: Account # 5673

Ship To:

VEOLIA WATER IDAHO INC
 8248 W VICTORY ROAD
 BOISE, ID 83709

VEOLIA WATER IDAHO INC
 8248 W VICTORY ROAD
 BOISE, ID 83709

P.O.# / Customer Name		OPTIONS Job #	Shipped Via	Terms	Due Date
Madeline		109010	Best Available	Net 30	3/30/2023
Quantity	Item Code	Description		Price Each	Amount
100,000	PRINT	CCR Mailer		0.4808	48,080.00T
100,000	PSTG	Bulk Mail Postage (Estimated)		0.23553	23,553.00
				Subtotal	\$71,633.00
				Sales Tax (6.0%)	\$2,884.80
				Total	\$74,517.80

Please make check payable to OPTIONS.

A monthly service charge of 1-1/2% (18% annual) will be added to past due invoices.



Case No. VEO-W-22-02
 Exhibit No. 20 Sch-1 Adjustment 18
 Attachment A
 M.Wilson
 Page 1 of 1

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850 E. Franklin Rd., Ste. 405, Meridian, ID 83642-8917

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