

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

**BEFORE THE
RHODE ISLAND PUBLIC SERVICE COMMISSION**

IN RE:

**CITY OF NEWPORT, UTILITIES DEPARTMENT,
WATER DIVISION APPLICATION TO CHANGE
RATE SCHEDULES**

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*** CASE NO. 3818**

DIRECT TESTIMONY AND EXHIBITS

OF

LARRY R. ALLEN

ON BEHALF OF THE UNITED STATES DEPARTMENT OF THE NAVY

May 08, 2007

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INTRODUCTION

1 **Q. Please state your name and business address.**

2 A. My name is Larry R. Allen. My business address is 1322 Patterson Ave.
3 Washington Navy Yard, DC 20374.

4 **Q. What is your occupation?**

5 A. I am a Public Utilities Specialist with the Department of the Navy, Utilities Rates
6 and Studies Office.

7 **Q. On whose behalf are you testifying today?**

8 A. I am testifying on behalf of the Department of the Navy (DON).

9 **Q. Please describe your educational background and professional experience.**

10 A. Please see Appendix A for a summary of my educational and public utility
11 regulatory experience.

12

13 SCOPE AND PURPOSE OF TESTIMONY

14 **Q. What is the purpose of your testimony?**

15 A. My testimony presents the DON's adjustments to Test Year and Rate Year
16 calculations in reply to a request by the Water Division of the City of Newport
17 (NWD) for an increase in its Water Division water revenues. In addition to
18 presenting the DON's overall adjustments, I address NWD's allocation of the
19 revenue requirements in this proceeding as presented by Mr. Harold Smith in his
20 direct testimony.

21

22 CONCLUSIONS AND RECOMMENDATIONS

23 **Q. Please summarize the DON's overall Revenue Adjustment.**

24 A. DON recommends several adjustments to specific accounts for a total of \$63,192
25 in the test year and \$31,719 in rate year adjustments for NWD as developed on
26 Exhibit DON-1. These recommendations are based on the financial data

27

1 provided by NWD in response to data request Navy 1-7. If an issue is not
2 addressed by DON, it should not be construed as an endorsement of NWD's
3 position.

4

5 **TEST PERIOD**

6 **Q. What test year was utilized in the development of DON's adjustments?**

7 A. I utilized a test period consisting of the twelve months ended June 2006, which is
8 consistent with the test period used by NWD. This period represents the most
9 recent period for which actual data is available. My adjustments differ from
10 NWD's based on our treatment of expenses, not due to our choice of test period.
11 All of the adjustments are based on actual results provided by NWD.

12 **Q. Have you provided exhibits?**

13 A. Yes. The attached exhibit DON-1, details my proposed adjustments.

14

15 **ADJUSTMENTS**

16 **Q. Please discuss the development of your proposed adjustments.**

17 A. I developed the adjustments by utilizing actual booked accounts as provided in
18 Navy 1-7 Data Response. The actual booked amounts differed from filed
19 accounts significantly.

20

21 **TEST YEAR ADJUSTMENTS**

22 **Q. Please list the accounts that you have addressed.**

23 A. I addressed the following accounts adjustments: Salaries and Wages, Accrued
24 Benefits Buy-Out, Tuition Reimbursement, Office Supplies, Self-Insurance,
25 Unemployment Claims, Transfer to Equipment Replacement, Conferences and
26 Training, Repair & Maintenance-Equipment, Reservoir Maintenance, Natural
27 Gas, Operating Expenses and Allowance for Doubtful Accounts.

28 **Q. Please explain the adjustment to Salaries and Wages.**

1 A. During the Test Year of FY 2006, actual indicated booked \$162,037 amounts in the
2 Salaries and Wages account. I have added an amount of \$43,165 to account for
3 these positions, while acknowledging that not all positions are filled one hundred
4 percent of the time.

5 **Q. Please explain the Accrued Buyout adjustment.**

6 A. The Accrued Benefit Buy-Out account is funded to enable NWD to pay its
7 employees sixty-five percent of their accrued sick leave. The amounts are capped
8 at \$25,000 for those hired before July 1, 1995 and at \$10,000 for those employees
9 hired after July 1, 1995. Employees hired prior to July 1, 1998 may accumulate up
10 to a maximum of 400 hours of vacation leave, those hired after July 1, 1998 may
11 accumulate up to 300 hours of vacation time. These vacation times accrued and not
12 used are entitled to payment to the retirees. Prior to the \$31,889 paid in FY 2005,
13 no payouts have been booked since FY 2002 from the Accrued By-Out account. I
14 made an adjustment to normalize the test year by the amount paid out in 2005.

15 **Q. Please explain the adjustment to tuition reimbursement.**

16 A. During the past five years, \$825 has been disbursed for tuition reimbursement. I
17 have made an adjustment of \$800 to allow for the minimal use of the
18 reimbursement benefit.

19 **Q. Please explain the adjustment to office supplies.**

20 A. During the past five years, Office Supplies has averaged \$13,289 for materials.
21 Therefore, I added \$998 to normalize the test year.

22 **Q. Please explain the adjustment to Self-Insurance.**

23 A. During the past five years, Self Insurance has averaged \$2,899 in expense.
24 Therefore, I have added \$2,495 to normalize the test year.

25 **Q. Please explain the adjustment to Unemployment Claims.**

26 A. During the past five years, Unemployment Claims has averaged \$1,478 in expense.
27 Therefore, I have added \$656 to normalize the test year.

28 **Q. Please explain the adjustment to Transfer to Equipment Replacement.**

1 A. During the past five years, Transfer to Equipment Replacement has averaged
2 \$46,268. Therefore I decreased the account \$32,603 to normalize the test year.

3 **Q. Please explain the adjustment to Repair & Maintenance-Equipment.**

4 A. During the past five years, Repair & Maintenance-Equipment under Account No.
5 15-500-2245 has averaged \$2,944. Therefore, I added to the account \$900 to
6 normalize the test year. Account No. 15-500-2209-275 on Navy 1-7 Data Response
7 indicated \$8,753 was booked. I adjusted the account (\$5495) to normalize the test
8 year.

9 **Q. Please explain the adjustment to Reservoir Maintenance.**

10 A. During the past five years, Reservoir Maintenance has averaged \$1,710, and the
11 wood chipper appears to have been paid off in FY 2005. I added \$1,083 to
12 normalize FY 2006.

13 **Q. Please explain the adjustment to Allowance for Doubtful Accounts.**

14 A. During the past five years, Allowance for Doubtful Accounts has no entries to
15 reflect any activity. Therefore, I have adjusted the account \$15,000 to reflect the
16 possibility of its use in the future. However, NWD has the ability to discontinue
17 service until all arrearages are satisfied or repayment arrangements are made,
18 greatly reduce the chance of activity in this account.

19

20 **RATE YEAR ADJUSTMENTS**

21 **Q. Please list the Rate Year accounts that you have addressed.**

22 A. I addressed the following accounts: Salaries and Wages, Standby Salaries, Accrued
23 Benefits Buy-Out, Employee Benefits, Retiree Insurance Coverage, Workers
24 Compensation Insurance, Office Supplies, Self-Insurance and Unemployment
25 Claims.

26 **Q. Please explain the adjustment to Salaries and Wages.**

27 A. I added 2.5% to the adjusted test year amount for Salaries and Wages and Standby
28 Salaries to account for Colas and etc.

29 **Q. Please explain the Accrued Buyout adjustment.**

1 A. The Accrued Benefit Buy-Out account is adjusted by \$18,111 to bring it to previous
2 funding levels

3 **Q. Please explain the adjustment to Employee Benefits.**

4 A. The adjustment of \$279,895 to Employee Benefits was a percentage increase of the
5 normalized test year to equal a 35% increase in premiums.

6 **Q. Please explain the adjustment to Retiree Insurance Coverage.**

7 A. The adjustment of \$20,200 to Retiree Insurance Coverage was a percentage
8 increase of the normalized test year to equal an 11% increase in premiums.

9 **Q. Please explain the adjustment to Worker's Compensation Insurance.**

10 A. The adjustment of \$13,409 to Retiree Insurance Coverage was a percentage
11 increase of the normalized test year to equal an 11% increase in premiums.

12 **Q. Please explain the adjustment to Office Supplies.**

13 A. The adjustment of \$1060 to Office Supplies was a 3.5% percent increase of the
14 normalized test year.

15 **Q. Please explain the adjustment to Self Insurance.**

16 A. The adjustment of \$101 to Self Insurance was a 3.5% percent increase of the
17 normalized test year.

18 **Q. Please explain the adjustment to Unemployment Claims.**

19 A. The adjustment of \$52 to Unemployment Claims was a 3.5% percent increase of the
20 normalized test year.

21 .

22 **COST ALLOCATION AND RATE DESIGN**

23 **Q. Does the DON have concerns about NWD's Cost Allocation and Rate**
24 **Design?**

25 A. Yes. NWD has not submitted a cost of service (COS) study as agreed to in
26 Docket No.3675 Settlement Agreement.

27 **Q. Was the cost of service study filed in Docket No. 2985 accepted by the**
28 **Commission?**

1 A. No. The cost study filed by NWD was not accepted by the Rhode Island Public
2 Utility Commission (RIPUC) (Commission). The Commission directed NWD:
3 *...in the next general rate filing, we direct Newport Water submit a cost allocation*
4 *study utilizing the base-extra capacity method. To provide a meaningful cost of*
5 *service study, it is imperative that Newport Water develop the appropriate*
6 *underlying data.*¹

7 **Q. Did NWD submit a fully allocated COS study at its next general rate filing**
8 **Docket No. 3675?**

9 A. No. However, the Settlement Agreement of 3675 stated “*Newport Water will*
10 *initiate a demand study within twelve months, presumably from the date of*
11 *decision in this docket,....following the completion of the Demand Study, Newport*
12 *Water will present a fully allocated Cost of Service Study in its next general rate*
13 *filing.*”

14 NWD has not filed a COS study in over a decade which would be acceptable to
15 the Commission. Indeed, In Order No. 13947 (issued June 19, 1992), in Docket
16 No. 2029, the Commission ordered Newport Water to file a COS study in its next
17 general rate case or within three years. No compliance filing was made by June,
18 1995. However, the May, 1999 general rate filing should certainly have contained
19 a COS study. The continued delay of filing COS studies requested by the
20 Commission and interested parties are exacerbating the inequities in customer
21 class charges

22 **Q. Do you have any further concerns regarding NWD’s Cost of Service and**
23 **Rate Design?**

24 A. Yes. In Docket No. 2985 the Commission directed NWD to submit a cost
25 allocation study utilizing the base-extra capacity method, yet in Data Response
26 DON 1-32, NWD indicated it is using the cash needs approach. The continued
27 inability of NWD to file COS studies in a timely manner and in accordance to the
28 Commission order, is a cause for ongoing concern.

¹ Docket No, 2985 Report and Order P. 34

1 **Q. How important is the concept of COC and its role in utility rate setting?**

2 **A.** Establishing an accurate and fair COS study is of paramount importance to the
3 provider and to its customers. An accurate COS will ensure that a company will
4 recoup its investment in infrastructure. The COS enables the company to charge
5 each customer class for the cost of service it actually receives, including but not
6 limited to, average and peak demand, costs related to customer meters, services
7 and accounts. Without an accurate COS study, some classes of customers will be
8 subsidizing other classes of customers, creating inequities. The COS
9 methodology is accepted by nearly every regulator, regulated entity and trade
10 organizations, as well as The American Water Works Association, and several
11 respected utility consultants, including Mr. Harold J. Smith. Mr. Smith testified
12 to the following in a Tennessee water case.

13 “The cost of service concept dictates that rates should be based on what it actually
14 costs to provide the customer with water service and that to the degree possible
15 those costs should be recovered from customers based on the way they demand
16 service. Setting rates consistent with cost of service principles improves the
17 degree to which rates are fair and equitable, and prevents utilities from using
18 water rates to subsidize unrelated costs. The cost of service approach is generally
19 accepted as the preferred way to set rates in the water industry, and is promoted
20 by the American Water Works Association and other industry leaders”²

21 **Q. What are your recommendations regarding Cost Allocation and Rate
22 Design?**

23 **A.** The Commission should order NWD to conduct a fully allocated customer class
24 demand study, generating data from a peak usage season, and incorporate the
25 results of the demand study in a class cost of service study. A customer class
26 demand study will provide valuable information to NWD and enables it to more
27 efficiently plan its operations and set priorities for budgeting purposes. The data
28 would also assist in planning the sequence and capacities of future capital

² Tennessee American Water Company, Docket No. 06-00290

1 expenditures related to rehabilitation and expansion. The order should include
2 definite time-lines and schedules to ensure the study is completed well before
3 NWD files another application to change rate schedules.

4 **Q. Does this conclude your testimony?**

5 A. Yes.

Larry R Allen

EDUCATIONAL AND PUBLIC UTILITY REGULATORY EXPERIENCE

Mr. Allen graduated from Wilmington College, Wilmington, Ohio in 1996 with a Bachelor of Arts Degree in Accounting. Prior to accepting a position with the Utility Rates and Studies Office, he spent nearly eight years as a Public Utility Auditor with the Maryland Public Service Commission. Mr. Allen also spent nine years in the accounting, finance and operations with Cinergy, a large gas and electric utility in Cincinnati, Ohio. His experience at Cinergy included positions as Analyst in General Accounting, an Analyst in the Energy Delivery Business Unit, and a Power Plant Flue Gas Desulfurization Control Operator. Mr. Allen was also employed by Washington Gas Light Company in Gas Acquisition and as a Gas Pricing Analyst.

Mr. Allen previously presented testimony before the Maryland Public Service Commission in the following cases:

- Greenridge Utilities Inc., Case No. 8962.
- Thurmont Municipal Light Company (Case Nos. 8506(u), 8506(v) and 8505(x))
- Hagerstown Municipal Electric Light Plant (Case Nos. 8505(u), 8505(v) and 8505(w)).
- Williamsport Municipal Electric Light Plant (Case Nos. 8507(v), 8507(w), 8507(x) and 8507(z)).
- Town of Berlin (Case Nos. 8508(v) and 8508(w)).
- NUI Elkton Gas (Case Nos. 8513(v), 8513(x) and 8513(w)).
- Potomac Edison Company (Case No. 8523 (m)).
- Washington Gas Light Company (Case Nos. 8509(x), 8509(w) and 8509(z)).

CITY OF NEWPORT - WATER DIVISION
 Summary of the Department of the Navy
 Adjustments to Test Year and Rate Year

Docket No. 3818
 City of Newport Water Division
 Exhibit DON-1

<u>Account</u>	Docket # 3675	Navy DR 1-7	Test Year Normalizing Adjustments	Normalized Test Year	Rate Year Adjustment	Navy Rate Year
<u>Operating Revenue Requirements</u>						
Administration	\$ 1,718,060	\$ 1,733,280	\$ 42,384	\$ 1,775,664	\$ 19,121	\$ 1,794,785
Customer Service	\$ 536,815	\$ 455,562	\$ 14,521	\$ 470,083	\$ 7,742	\$ 477,825
Source of Supply - Island	\$ 455,087	\$ 436,981	\$ -	\$ 436,981	\$ -	\$ 436,981
Source of Supply - Mainland	\$ 95,663	\$ 196,976	\$ 1,083	\$ 198,059	\$ 223	\$ 198,282
Treatment - Newport Plant	\$ 1,352,566	\$ 1,197,712	\$ -	\$ 1,197,712	\$ 4,653	\$ 1,202,365
Treatment - Lawton Valley	\$ 1,026,354	\$ 980,680	\$ 4,847	\$ 985,527	\$ 491	\$ 986,018
Water Laboratory	\$ 213,952	\$ 183,552	\$ (3,427)	\$ 180,125	\$ (1,721)	\$ 178,404
Transmission & Distribution Maintenance	\$ 838,893	\$ 886,996	\$ 2,884	\$ 889,880	\$ -	\$ 889,880
Fire Protection	\$ 14,000	\$ 10,336	\$ 900	\$ 11,236	\$ 1,210	\$ 12,446
Total Operating Requirements	\$ 6,251,390	\$ 6,082,075	\$ 63,192	\$ 6,145,267	\$ 31,719	\$ 6,176,986

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<u>Account</u>	<u>Docket # 3675</u>	<u>Navy DR 1-7</u>	<u>Test Year Normalizing Adjustments</u>	<u>Normalized Test Year</u>	<u>Rate Year Adjustment</u>	<u>Navy Rate Year</u>
005 Permanent - Part Time	\$ 5,200	\$ 12,750	\$ -	\$ 12,750	\$ -	\$ 12,750
770 Accrued Benefits Buyout	\$ 70,000	\$ -	\$ 31,889	\$ 31,889	\$ 18,111	\$ 50,000
001 Salaries & Wages	\$ 1,952,331	\$ 2,059,113	\$ 43,165	\$ 2,102,278	\$ 52,557	\$ 2,154,835
002 Overtime	\$ 172,000	\$ 159,496	\$ -	\$ 159,496	\$ -	\$ 159,496
003 Holiday Pay	\$ 30,000	\$ 28,653	\$ -	\$ 28,653	\$ -	\$ 28,653
004 Temp Salaries	\$ 22,000	\$ 38,041	\$ -	\$ 38,041	\$ -	\$ 38,041
044 Standby Salaries	\$ 9,641	\$ 2,520	\$ -	\$ 2,520	\$ 63	\$ 2,583
056 Injury Pay	\$ 1,200	\$ 408	\$ -	\$ 408	\$ -	\$ 408
100 Employee Benefits	\$ 869,916	\$ 799,701	\$ -	\$ 799,701	\$ 279,895	\$ 1,079,596
103 Retiree Insurance Coverage	\$ 209,626	\$ 183,634	\$ -	\$ 183,634	\$ 20,200	\$ 203,834
105 Workers Compensation Insurance	\$ 50,129	\$ 58,301	\$ -	\$ 58,301	\$ 13,409	\$ 71,710
205 Copy & Binding	\$ 1,000	\$ 340	\$ -	\$ 340	\$ -	\$ 340
207 Advertisement	\$ 1,500	\$ 10	\$ -	\$ 10	\$ -	\$ 10
210 Dues & Subscriptions	\$ 2,500	\$ 1,145	\$ -	\$ 1,145	\$ -	\$ 1,145
212 Conferences and Training	\$ 20,500	\$ 8,613	\$ -	\$ 8,613	\$ 1,000	\$ 9,613
214 Tuition Reimbursement	\$ 2,000	\$ -	\$ 800	\$ 800	\$ -	\$ 800
220 Consultant Fees	\$ 100,000	\$ 129,883	\$ -	\$ 129,883	\$ 957	\$ 130,840
225 Contract Services (Support Services)	\$ 27,500	\$ 24,983	\$ -	\$ 24,983	\$ -	\$ 24,983
230 E Main Recons Escrow	\$ -	\$ 39,851	\$ -	\$ 39,851	\$ (39,851)	\$ -
238 Postage & Delivery	\$ 25,000	\$ 22,550	\$ -	\$ 22,550	\$ 206	\$ 22,756
239 Fire & Liability Insurance	\$ 89,725	\$ 87,668	\$ -	\$ 87,668	\$ 7,699	\$ 95,367
251 Telephone & Communication	\$ 10,200	\$ 9,461	\$ -	\$ 9,461	\$ (97)	\$ 9,364
252 Water	\$ 620	\$ 794	\$ -	\$ 794	\$ 166	\$ 960
254 Contribution to Electricity Restricted Acco	\$ 434,202	\$ 357,633	\$ -	\$ 357,633	\$ 569	\$ 358,202
255 Natural Gas	\$ 71,300	\$ 68,191	\$ -	\$ 68,191	\$ -	\$ 68,191
260 Heavy Equipment Rental	\$ 14,660	\$ 17,351	\$ -	\$ 17,351	\$ -	\$ 17,351
261 Property Taxes	\$ 214,811	\$ 187,181	\$ -	\$ 187,181	\$ (57,026)	\$ 130,155
265 Sewer Charge	\$ 210,000	\$ 113,812	\$ -	\$ 113,812	\$ -	\$ 113,812
266 Legal & Administrative	\$ 285,005	\$ 243,429	\$ -	\$ 243,429	\$ 34,643	\$ 278,072
267 Data Processing	\$ 189,994	\$ 162,771	\$ -	\$ 162,771	\$ (13,253)	\$ 149,518
268 Mileage Reimbursement	\$ 2,500	\$ 154	\$ -	\$ 154	\$ 283	\$ 437
271 Gas/Vehicle Maintenance	\$ 114,449	\$ 158,038	\$ -	\$ 158,038	\$ -	\$ 158,038
275 Repair & Maint - Equipment	\$ 208,500	\$ 125,080	\$ (500)	\$ 124,580	\$ 13,053	\$ 137,633
277 Reservoir Maintenance	\$ 36,000	\$ 13,075	\$ 1,083	\$ 14,158	\$ -	\$ 14,158
280 Regulatory Expense	\$ 20,000	\$ 18,451	\$ -	\$ 18,451	\$ 838	\$ 19,289
281 Regulatory Assessment	\$ 75,000	\$ 65,262	\$ -	\$ 65,262	\$ -	\$ 65,262
295 Repairs/Main Maintenance	\$ 75,000	\$ 22,912	\$ -	\$ 22,912	\$ -	\$ 22,912
296 Service Maintenance	\$ 33,500	\$ 23,380	\$ -	\$ 23,380	\$ -	\$ 23,380
297 Hydrant Maintenance	\$ -	\$ 1,546	\$ -	\$ 1,546	\$ -	\$ 1,546
298 Gate Maintenance	\$ 6,690	\$ 711	\$ -	\$ 711	\$ -	\$ 711
299 Meter Maintenance	\$ 11,000	\$ 2,313	\$ -	\$ 2,313	\$ -	\$ 2,313
311 Operating Supplies	\$ 81,390	\$ 57,050	\$ (3,337)	\$ 53,713	\$ (577)	\$ 53,136
320 Uniforms & Protective Gear	\$ 5,950	\$ 1,235	\$ 1,546	\$ 2,781	\$ -	\$ 2,781
335 Contribution to Chemical Restricted Accou	\$ 333,000	\$ 388,111	\$ -	\$ 388,111	\$ -	\$ 388,111
339 Laboratory Supplies	\$ 10,302	\$ 3,804	\$ -	\$ 3,804	\$ -	\$ 3,804
361 Office Supplies	\$ 36,000	\$ 12,291	\$ 998	\$ 13,289	\$ 1,060	\$ 14,349
380 Customer Service Supplies	\$ 5,000	\$ 173	\$ -	\$ 173	\$ -	\$ 173
561 Self Insurance	\$ 52,000	\$ 404	\$ 2,495	\$ 2,899	\$ 101	\$ 3,000
563 Unemployment Claims	\$ -	\$ 822	\$ 656	\$ 1,478	\$ 52	\$ 1,530
564 General Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
175 Annual Leave Buy-back	\$ 22,550	\$ 18,482	\$ -	\$ 18,482	\$ -	\$ 18,482
Transfer to Equip Replacement	\$ -	\$ 78,871	\$ (32,603)	\$ 46,268	\$ 1,619	\$ 47,887
999 Allowance for Doubtful Accounts	\$ 30,000	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ 15,000
Total Operating Requirements	\$ 6,251,390	\$ 5,810,448	\$ 61,192	\$ 5,871,640	\$ 335,678	\$ 6,207,318

CITY OF NEWPORT - WATER DIVISION
 Summary of the Department of the Navy
 Adjustments to Test Year and Rate Year

Docket No. 3818
 City of Newport Water Division
 Exhibit DON-1

Administration

Account No. 15-500-2200		Docket # 3675	Navy DR 1-7	Test Year Normalizing Adjustments	Normalized Test Year	Rate Year Adjustment	Navy Rate Year
<u>Personnel</u>							
001	Salaries & Wages	\$ 212,677	\$ 162,037	\$ 23,149	\$ 185,186	\$ 4,630	\$ 189,816
044	Standby Salaries	\$ 9,641	\$ 2,520		\$ 2,520	\$ 63	\$ 2,583
770	Accrued Benefits Buyout	\$ 70,000	\$ -	\$ 31,889	\$ 31,889	\$ 18,111	\$ 50,000
100	Employee Benefits	\$ 75,106	\$ 56,755		\$ 56,755	\$ 19,864	\$ 76,619
103	Retiree Insurance Coverage	\$ 209,626	\$ 183,634		\$ 183,634	\$ 20,200	\$ 203,834
105	Workers Compensation Insurance	\$ 50,129	\$ 58,301		\$ 58,301	\$ 13,409	\$ 71,710
	Subtotal	\$ 627,179	\$ 463,247	\$ 55,038	\$ 518,285	\$ 76,277	\$ 594,562
<u>Other Operating</u>							
207	Advertisement	\$ 1,500	\$ 10	\$ -	\$ 10	\$ -	\$ 10
210	Dues & Subscriptions	\$ 2,500	\$ 1,145	\$ -	\$ 1,145	\$ -	\$ 1,145
212	Conferences and Training	\$ 2,500	\$ 1,976	\$ -	\$ 1,976	\$ -	\$ 1,976
214	Tuition Reimbursement	\$ 2,000	\$ -	\$ 800	\$ 800	\$ -	\$ 800
220	Consultant Fees	\$ 100,000	\$ 129,883		\$ 129,883	\$ 957	\$ 130,840
230	E Main Recons Escrow	\$ -	\$ 39,851		\$ 39,851	\$ (39,851)	\$ -
238	Postage & Delivery	\$ 5,000	\$ 442		\$ 442	\$ 206	\$ 648
239	Fire & Liability Insurance	\$ 76,000	\$ 85,547		\$ 85,547	\$ 7,699	\$ 93,246
251	Telephone & Communication	\$ 10,200	\$ 9,461		\$ 9,461	\$ (97)	\$ 9,364
252	Water	\$ 620	\$ 794		\$ 794	\$ 166	\$ 960
254	Contribution to Electricity Restricted Acco	\$ 7,202	\$ 5,701		\$ 5,701	\$ 569	\$ 6,270
255	Natural Gas	\$ 8,100	\$ 14,681		\$ 14,681		\$ 14,681
260	Rental Equip & Facilities	\$ -	\$ -		\$ -		\$ -
261	Property Taxes	\$ 214,811	\$ 187,181		\$ 187,181	\$ (57,026)	\$ 130,155
266	Legal & Administrative	\$ 285,005	\$ 243,429	\$ -	\$ 243,429	\$ 34,643	\$ 278,072
267	Data Processing	\$ 189,994	\$ 162,771	\$ -	\$ 162,771	\$ (13,253)	\$ 149,518
268	Mileage Reimbursement	\$ 2,500	\$ 154		\$ 154	\$ 283	\$ 437
271	Gas/Vehicle Maintenance	\$ 2,000	\$ 2,989		\$ 2,989		\$ 2,989
275	Repair & Maint - Equipment	\$ 1,200	\$ 643	\$ -	\$ 643	\$ 4,878	\$ 5,521
280	Regulatory Expense	\$ 20,000	\$ 18,451		\$ 18,451	\$ 838	\$ 19,289
281	Regulatory Assessment	\$ 40,000	\$ 41,166		\$ 41,166		\$ 41,166
361	Office Supplies	\$ 36,000	\$ 12,291	\$ 998	\$ 13,289	\$ 1,060	\$ 14,349
561	Self Insurance	\$ 52,000	\$ 404	\$ 2,495	\$ 2,899	\$ 101	\$ 3,000
563	Unemployment Claims	\$ -	\$ 822	\$ 656	\$ 1,478	\$ 52	\$ 1,530
564	General Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
175	Annual Leave Buy-back	\$ 1,750	\$ -	\$ -	\$ -	\$ -	\$ -
	ADJ - Acc'd OPEB Liability		\$ 231,370		\$ 231,370		\$ 231,370
	Transfer to Equip Replacement		\$ 78,871	\$ (32,603)	\$ 46,268	\$ 1,619	\$ 47,887
999	Allowance for Doubtful Accounts	\$ 30,000	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ 15,000
	Subtotal	\$ 1,090,882	\$ 1,270,033	\$ (12,654)	\$ 1,257,388	\$ (57,156)	\$ 1,200,223
	Total Administration Operating Requirer	\$ 2,345,239	\$ 1,733,280	\$ 42,384	\$ 1,775,673	\$ 19,121	\$ 1,794,794

CITY OF NEWPORT - WATER DIVISION
 Summary of the Department of the Navy
 Adjustments to Test Year and Rate Year

Docket No. 3818
 City of Newport Water Division
 Exhibit DON-1

Customer Service

Account No. 15-500-2209		Docket # 3675	Navy DR 1-7	Test Year Normalizing Adjustments	Normalized Test Year	Rate Year Adjustment	Navy Rate Year
<u>Personnel</u>							
001	Salaries & Wages	\$ 267,580	\$ 226,027	\$ 20,016	\$ 246,043	\$ -	\$ 246,043
002	Overtime	\$ 13,000	\$ 5,877		\$ 5,877		\$ 5,877
004	Temp Salaries	\$ 10,000	\$ 28,526		\$ 28,526		\$ 28,526
003	Holiday Pay	\$ -	\$ 231		\$ 231		\$ 231
056	Injury Pay	\$ -	\$ 9		\$ 9		\$ 9
100	Employee Benefits	\$ 118,185	\$ 95,413		\$ 95,413		\$ 95,413
	Subtotal	\$ 408,765	\$ 356,083	\$ 20,016	\$ 376,099	\$ -	\$ 376,099
<u>Other Operating</u>							
	175 Water Admin Sell Back		\$ 3,655	\$ -	\$ 3,655	\$ -	\$ 3,655
205	Copy & Binding	\$ 1,000	\$ 340	\$ -	\$ 340	\$ -	\$ 340
212	Conferences and Training	\$ 5,000	\$ 1,066	\$ -	\$ 1,066	\$ 1,000	\$ 2,066
225	Contract Services (Support Services)	\$ 17,500	\$ 13,529	\$ -	\$ 13,529	\$ -	\$ 13,529
238	Postage & Delivery	\$ 20,000	\$ 22,108		\$ 22,108		\$ 22,108
271	Gasoline & Vehicle Maintenance	\$ 16,050	\$ 12,348		\$ 12,348		\$ 12,348
275	Repair & Maint - Equipment	\$ 40,000	\$ 8,753	\$ (5,495)	\$ 3,258	\$ 6,742	\$ 10,000
299	Meter Maintenance	\$ 11,000	\$ 2,313	\$ -	\$ 2,313	\$ -	\$ 2,313
311	Operating Supplies	\$ 7,000	\$ 7,780	\$ -	\$ 7,780	\$ -	\$ 7,780
320	Uniforms & Protective Gear	\$ 1,000	\$ 88	\$ -	\$ 88	\$ -	\$ 88
361	Office Supplies	\$ -	\$ -		\$ -		\$ -
380	Customer Service Supplies	\$ 5,000	\$ 173		\$ 173		\$ 173
444	Meter Replacement		\$ 4,718		\$ 4,718		\$ 4,718
445	Billing Study		\$ 12,670		\$ 12,670		\$ 12,670
850	IFR Equip		\$ 9,938		\$ 9,938		\$ 9,938
175	Annual Leave Buy-back	\$ 4,500	\$ -		\$ -		\$ -
	Subtotal	\$ 128,050	\$ 99,479	\$ (5,495)	\$ 93,984	\$ 7,742	\$ 98,071
	Total Customer Accounts Operating Req	\$ 536,815	\$ 455,562	\$ 14,521	\$ 470,083	\$ 7,742	\$ 477,825
<u>Capital & Debt Service</u>							
CRA	Contribution to Capital Restricted Account	\$ 68,500	\$ -	\$ -	\$ -	\$ -	\$ -
DSA	Contribution to Debt Service Restricted Account	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 68,500	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Customer Accounts Capital & Debt S	\$ 68,500	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Customer Accounts Revenue Require	\$ 605,315	\$ 455,562	\$ 14,521	\$ 470,083	\$ 7,742	\$ 477,825

CITY OF NEWPORT - WATER DIVISION
 Summary of the Department of the Navy
 Adjustments to Test Year and Rate Year

Docket No. 3818
 City of Newport Water Division
 Exhibit DON-1

Source of Supply - Island

		Docket # 3675	Navy DR 1-7	Test Year Normalizing Adjustments	Normalized Test Year	Rate Year Adjustment	Navy Rate Year
Account No. 15-500-2212							
<u>Personnel</u>							
001	Salaries & Wages	\$ 243,756	\$ 211,946		\$ 211,946		\$ 211,946
002	Overtime	\$ 16,000	\$ 26,330		\$ 26,330		\$ 26,330
004	Temporary/Seasonal Wages	\$ 2,000	\$ 2,563		\$ 2,563		\$ 2,563
056	Injury Pay	\$ -	\$ 82		\$ 82		\$ 82
100	Employee Benefits	\$ 93,831	\$ 80,125		\$ 80,125		\$ 80,125
175	Annual Leave Buyback	\$ 4,000	\$ 5,320		\$ 5,320		\$ 5,320
	Subtotal	\$ 359,587	\$ 326,366	\$ -	\$ 326,366	\$ -	\$ 326,366
<u>Other Operating</u>							
220	Consultant Fees	\$ -	\$ -		\$ -		\$ -
254	Contribution to Electricity Restricted Acco	\$ 7,500	\$ 27,189		\$ 27,189		\$ 27,189
271	Gas/Vehicle Maintenance	\$ 26,750	\$ 25,939		\$ 25,939		\$ 25,939
275	Repair & Maint - Equipment	\$ 5,000	\$ 1,428	\$ -	\$ 1,428	\$ -	\$ 1,428
277	Reservoir Maintenance	\$ 30,000	\$ 12,448	\$ -	\$ 12,448	\$ -	\$ 12,448
311	Operating Supplies	\$ 3,500	\$ 1,283	\$ -	\$ 1,283	\$ -	\$ 1,283
320	Uniforms & Protective Gear	\$ 750	\$ 193	\$ -	\$ 193	\$ -	\$ 193
361	Office Supplies	\$ -	\$ -		\$ -		\$ -
	Other Improvements		\$ 20,215		\$ 20,215		\$ 20,215
335	Contribution to Chemical Restricted Accou	\$ 22,000	\$ 21,920		\$ 21,920		\$ 21,920
	Subtotal	\$ 95,500	\$ 110,615	\$ -	\$ 110,615	\$ -	\$ 110,615
	Total Supply-Island Operating Requirem	\$ 455,087	\$ 436,981	\$ -	\$ 436,981	\$ -	\$ 436,981

CITY OF NEWPORT - WATER DIVISION
 Summary of the Department of the Navy
 Adjustments to Test Year and Rate Year

Docket No. 3818
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Source of Supply - Mainland

		Docket # 3675	Navy DR 1-7	Test Year Normalizing Adjustments	Normalized Test Year	Rate Year Adjustment	Navy Rate Year
Account No. 15-500-2213							
<u>Personnel</u>							
002	Overtime	\$ 10,000	\$ 3,946		\$ 3,946		\$ 3,946
005	Permanent/Part Time	\$ 5,200	\$ 12,750		\$ 12,750		\$ 12,750
004	Temporary/Seasonal Wages	\$ 10,000	\$ -		\$ -		\$ -
100	Employee Benefits	\$ 1,163	\$ 1,482		\$ 1,482		\$ 1,482
	Subtotal	\$ 26,363	\$ 18,178	\$ -	\$ 18,178	\$ -	\$ 18,178
<u>Other Operating</u>							
254	Contribution to Electricity Restricted Acco	\$ 61,000	\$ 55,938	\$ -	\$ 55,938	\$ -	\$ 55,938
275	Repair & Maint - Equip	\$ 1,800	\$ 610	\$ -	\$ 610	\$ 223	\$ 833
277	Reservoir Maintenance	\$ 6,000	\$ 627	\$ 1,083	\$ 1,710	\$ -	\$ 1,710
	Bond Interest		\$ 121,324	\$ -	\$ 121,324	\$ -	\$ 121,324
311	Operating Supplies	\$ 500	\$ 299	\$ -	\$ 299	\$ -	\$ 299
	Subtotal	\$ 69,300	\$ 178,798	\$ 1,083	\$ 179,881	\$ 223	\$ 180,104
Source of Supply - Mainland Operating Requirement:		\$ 95,663	\$ 196,976	\$ 1,083	\$ 198,059	\$ 223	\$ 198,282

CITY OF NEWPORT - WATER DIVISION
 Summary of the Department of the Navy
 Adjustments to Test Year and Rate Year

Docket No. 3818
 City of Newport Water Division
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Treatment - Newport Plant

Account No. 15-500-2222		Docket # 3675	Navy DR 1-7	Test Year Normalizing Adjustments	Normalized Test Year	Rate Year Adjustment	Navy Rate Year
<u>Personnel</u>							
001	Salaries & Wages	\$ 374,583	\$ 362,106		\$ 362,106		\$ 362,106
002	Overtime	\$ 50,000	\$ 44,385		\$ 44,385		\$ 44,385
003	Holiday Pay	\$ 15,000	\$ 14,725		\$ 14,725		\$ 14,725
100	Employee Benefits	\$ 185,165	\$ 178,871		\$ 178,871		\$ 178,871
175	Annual Leave Buy Back	\$ 2,000	\$ 4,539		\$ 4,539		\$ 4,539
	Subtotal	\$ 626,748	\$ 604,626	\$ -	\$ 604,626	\$ -	\$ 604,626
<u>Other Operating</u>							
212	Conferences & Training	\$ 5,500	\$ 1,605	\$ -	\$ 1,605	\$ -	\$ 1,605
239	Fire & Liability Insurance	\$ 5,500	\$ -	\$ -	\$ -	\$ -	\$ -
254	Contribution to Electricity Restricted Acco	\$ 216,500	\$ 148,289	\$ -	\$ 148,289	\$ -	\$ 148,289
255	Natural Gas	\$ 36,000	\$ 20,791	\$ -	\$ 20,791	\$ 4,000	\$ 24,791
260	Heavy Equipment Rental	\$ 1,000	\$ 667	\$ -	\$ 667	\$ -	\$ 667
265	Sewer Charge	\$ 210,000	\$ 113,812	\$ -	\$ 113,812	\$ -	\$ 113,812
271	Gasoline & Vehicle Maintenance	\$ 3,938	\$ 752	\$ -	\$ 752	\$ -	\$ 752
275	Repair & Maint-Equipment	\$ 45,000	\$ 24,493	\$ -	\$ 24,493	\$ -	\$ 24,493
311	Operating Supplies	\$ 26,030	\$ 14,263	\$ -	\$ 14,263	\$ 653	\$ 14,916
320	Uniforms & Protective Gear	\$ 1,350	\$ -	\$ 0	\$ -	\$ 0	\$ -
335	Chemicals		\$ 4,279	\$ -	\$ 4,279	\$ -	\$ 220,518
452	Bond Interest		\$ 43,617	\$ -	\$ 43,617	\$ -	\$ 593,086
335	Contribution to Chemical Restricted Accou	\$ 175,000	\$ 220,518	\$ -	\$ 220,518	\$ -	\$ 220,518
	Subtotal	\$ 725,818	\$ 593,086	\$ -	\$ 593,086	\$ 4,653	\$ 1,363,447
Treatment - Newport Plant Operating Requirements		\$ 1,352,566	\$ 1,197,712	\$ -	\$ 1,197,712	\$ 4,653	\$ 1,202,365

CITY OF NEWPORT - WATER DIVISION
 Summary of the Department of the Navy
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Docket No. 3818
 City of Newport Water Division
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Treatment - Lawton Valley

Account No. 15-500-2223		Docket # 3675	Navy DR 1-7	Test Year Normalizing Adjustments	Normalized Test Year	Rate Year Adjustment	Navy Rate Year
<u>Personnel</u>							
001	Salaries & Wages	\$ 402,998	\$ 376,034		\$ 376,034		\$ 376,034
002	Overtime	\$ 28,000	\$ 28,081		\$ 28,081		\$ 28,081
003	Holiday Pay	\$ 15,000	\$ 13,574		\$ 13,574		\$ 13,574
100	Employee Benefits	\$ 191,115	\$ 177,925		\$ 177,925		\$ 177,925
175	Annual Leave Buy Back	\$ 3,500	\$ 2,610		\$ 2,610		\$ 2,610
	Subtotal	\$ 640,613	\$ 598,224	\$ -	\$ 598,224	\$ -	\$ 598,224
<u>Other Operating</u>							
212	Conferences & Training	\$ 3,500	\$ 1,700	\$ -	\$ 1,700	\$ -	\$ 1,700
239	Fire & Liability Insurance	\$ 6,000	\$ -		\$ -		\$ -
254	Contribution to Electricity Restricted Acco	\$ 130,000	\$ 120,516		\$ 120,516		\$ 120,516
255	Natural Gas	\$ 27,000	\$ 32,719		\$ 32,719		\$ 32,719
260	Heavy Equipment Rental	\$ 500	\$ 20		\$ 20		\$ 20
265	Wastewater Charge	\$ -	\$ -		\$ -		\$ -
271	Gas/Vehicle Maintenance	\$ 1,391	\$ 808		\$ 808		\$ 808
275	Repair & Maint Land Equipment	\$ 60,000	\$ 52,405	\$ 2,595	\$ 55,000	\$ -	\$ 55,000
311	Operating Supplies	\$ 20,000	\$ 12,448	\$ 1,590	\$ 14,038	\$ 491	\$ 14,529
320	Uniforms & Protective Gear	\$ 1,350	\$ 338	\$ 662	\$ 1,000	\$ -	\$ 1,000
	Chloramine Conversion		\$ 15,829		\$ 15,829		\$ 15,829
335	Contribution to Chemical Restricted Accou	\$ 136,000	\$ 145,673		\$ 145,673		\$ 145,673
	Subtotal	\$ 385,741	\$ 382,456	\$ 4,847	\$ 387,303	\$ 491	\$ 387,794
Treatment - Lawton Valley Operating Reqt		\$ 1,026,354	\$ 980,680	\$ 4,847	\$ 985,527	\$ 491	\$ 986,018

CITY OF NEWPORT - WATER DIVISION
 Summary of the Department of the Navy
 Adjustments to Test Year and Rate Year

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 City of Newport Water Division
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Water Laboratory

Account No. 15-500-2235		Docket # 3675	Navy DR 1-7	Test Year Normalizing Adjustments	Normalized Test Year	Rate Year Adjustment	Navy Rate Year
<u>Personnel</u>							
001	Salaries & Wages	\$ 106,187	\$ 102,979		\$ 102,979		\$ 102,979
004	Temporary/Seasonal Wages	\$ -	\$ -		\$ -		\$ -
100	Employee Benefits	\$ 45,103	\$ 44,757		\$ 44,757		\$ 44,757
175	Annual Leave Buy Back	\$ 2,500	\$ 1,268		\$ 1,268		\$ 1,268
	Subtotal	\$ 153,790	\$ 149,004	\$ -	\$ 149,004	\$ -	\$ 149,004
<u>Other Operating</u>							
275	Repair & Maint - Equipment	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ 1,500
281	Water Lab Regulatory Assessment	\$ 35,000	\$ 24,096		\$ 24,096		\$ 24,096
311	Operating Supplies (1)	\$ 13,360	\$ 6,648	\$ (4,927)	\$ 1,721	\$ (1,721)	\$ -
339	Laboratory Supplies	\$ 10,302	\$ 3,804	\$ -	\$ 3,804	\$ -	\$ 3,804
	Subtotal	\$ 60,162	\$ 34,548	\$ (3,427)	\$ 31,121	\$ (1,721)	\$ 29,400
Total Water Laboratory Operating Requi		\$ 213,952	\$ 183,552	\$ (3,427)	\$ 180,125	\$ (1,721)	\$ 178,404

CITY OF NEWPORT - WATER DIVISION
 Summary of the Department of the Navy
 Adjustments to Test Year and Rate Year

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Transmission & Distribution Maintenance

Account No. 15-500-2241		Docket # 3675	Navy DR 1-7	Test Year Normalizing Adjustments	Normalized Test Year	Rate Year Adjustment	Navy Rate Year
<u>Personnel</u>							
001	Salaries & Wages	\$ 344,550	\$ 406,038		\$ 406,038		\$ 406,038
002	Overtime		\$ 50,877		\$ 50,877		\$ 50,877
003	Holiday Pay		\$ 123		\$ 123		\$ 123
004	Temp Wages		\$ 6,952		\$ 6,952		\$ 6,952
056	Injury Pay		\$ 317	\$ -	\$ 317	\$ -	\$ 317
100	Employee Benefits		\$ 164,373		\$ 164,373		\$ 164,373
175	Annual Leave Buy Back		\$ 4,745		\$ 4,745		\$ 4,745
	Subtotal	\$ 344,550	\$ 633,425	\$ -	\$ 633,425	\$ -	\$ 633,425
<u>Other Operating</u>							
212	Conferences & Training	\$ 4,000	\$ 2,266	\$ -	\$ 2,266	\$ -	\$ 2,266
225	Contract Services	\$ 10,000	\$ 11,454		\$ 11,454		\$ 11,454
239	Fire & Liability Insurance	\$ 2,225	\$ 2,121		\$ 2,121		\$ 2,121
254	Contribution to Electricity Restricted Acco	\$ 12,000	\$ 21,586		\$ 21,586		\$ 21,586
255	Natural Gas	\$ 200	\$ -		\$ -		\$ -
260	Heavy Equipment Rental	\$ 13,160	\$ 16,664		\$ 16,664		\$ 16,664
271	Gas/Vehicle Maintenance	\$ 64,320	\$ 57,601		\$ 57,601		\$ 57,601
275	Repair & Maint - Equipment	\$ 40,000	\$ 27,958	\$ -	\$ 27,958	\$ -	\$ 27,958
295	Repairs/Main Maintenance	\$ 75,000	\$ 75,353	\$ 2,000	\$ 77,353	\$ -	\$ 77,353
296	Service Maintenance	\$ 33,500	\$ 22,912		\$ 22,912		\$ 22,912
298	Gate Maintenance	\$ 6,690	\$ 711		\$ 711		\$ 711
311	Operating Supplies	\$ 11,000	\$ 14,329	\$ -	\$ 14,329	\$ -	\$ 14,329
320	Uniforms & Protective Gear	\$ 1,500	\$ 616	\$ 884	\$ 1,500	\$ -	\$ 1,500
	Subtotal	\$ 273,595	\$ 253,571	\$ 2,884	\$ 256,455	\$ -	\$ 256,455
	Transmission & Distribution Operating Requirements	\$ 618,145	\$ 886,996	\$ 2,884	\$ 889,880	\$ -	\$ 889,880

CITY OF NEWPORT - WATER DIVISION
 Summary of the Department of the Navy
 Adjustments to Test Year and Rate Year

Docket No. 3818
 City of Newport Water Division
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Fire Protection

Account No. 15-500-2245		Docket # 3675	Navy DR 1-7	Test Year Normalizing Adjustments	Normalized Test Year	Rate Year Adjustment	Navy Rate Year
<u>Personnel</u>							
001	Salaries & Wages	\$ -	\$ -		\$ -		\$ -
002	Overtime	\$ -	\$ -		\$ -		\$ -
100	Employee Benefits	\$ -	\$ -		\$ -		\$ -
	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Other Operating</u>							
275	Repair & Maintenance - Equip.	\$ 14,000	\$ 8,790	\$ 900	\$ 9,690	\$ 1,210	\$ 10,900
297	Hydrant Maintenance	\$ -	\$ 1,546		\$ 1,546		\$ 1,546
	Subtotal	\$ 14,000	\$ 10,336	\$ 900	\$ 11,236	\$ 1,210	\$ 12,446
	Fire Protection Operating Requirements	\$ 14,000	\$ 10,336	\$ 900	\$ 11,236	\$ 1,210	\$ 12,446
	Total Fire Protection Revenue Requiremen	\$ 135,600	\$ 10,336	\$ 900	\$ 11,236	\$ 1,210	\$ 12,446