

Water

	Actual	Phase II Approved	Variance under/(over)	% Variance under/(over)	Explanation
Gross Plant in Service at 09/30/2021	15,990,535	15,990,535	0	0%	rounding
Add: TLUI WTP Iron Filter	2,264,382	2,288,764	24,382	1.08%	Captured in the adjustments section - not on CUII's books at 09/30/2022
TLUI Wells #12 and #13	4,400	6,061	1,661	37.75%	Final landscaping came in under forecasted level - total project variance is below 5%
*TLUI Watermain and Service Line Replacements	1,379,132	1,507,118	127,986	9.28%	2022 watermain replacement efforts were stalled due to difficulty procuring bids. Restoration efforts have not yet been completed.
*IWSI Watermain Replacements	1,130,479	1,292,942	162,463	14.37%	Watermain replacement efforts were stalled due to difficulty procuring bids. Restoration efforts have not yet been completed.
AMR Replacements	1,025,693	248,940	(776,753)	-75.73%	The IURC did not include approval of 2021 AMR installations in its order, which were nearly complete at the time of filing. Further, the IURC only approved a small portion of the 2022 AMR installs.
Computers	0	0	0		Allocated computer investments are documented in adjustments
Vehicles	57,816	42,179	(15,637)	-27.05%	CUII purchased 3 new vehicles in 2023 instead of 2 as forecasted. Also, vehicle prices are much higher than the \$35,000 per truck that CUII forecasted, averaging \$51,240.40 between these three
General Plant Additions	2,059,781	826,199	(1,233,582)	-59.89%	In addition to project 2021211 for CUII's tower painting (which has been adjusted over below, \$431,303), \$226,779 was spent replacing B-boxes in tandem with meter replacements and service line efforts. \$226,117 was spent improving the north and south filters in Twin Lakes.
General Plant Capitalized Time	52,168	61,172	9,004	17.26%	Staff time occupied with replacement of failing meters
*Retirements	(502,877)	(2,499,753)	(1,996,876)	397.09%	This retirement number is net of the IFR retirement, which was forecasted at \$854,017 in rebuttal (\$741,510 higher than actual). Retirements for meter replacements were over-forecasted at \$1.2M, where no retirement was made. Adjustment made below for the meter retirements that will be completed in November 2023.
Disallowed Capital Costs	0	(8,906)	(8,906)		Documented in adjustments
09/30/2023 Plant in Service	23,461,507	19,755,251	(3,706,256)	-15.80%	
Adjustments:					
TLUI WTP Iron Filter	0	0			No adjustment required in Phase II for the TLUI WTP Iron Filter
2022 AMR Replacements	(776,753)	0			Progress through 09/30/2022 on AMR installation project
Computers	106,080	73,850			Allocated computer investments from WSC came in over-budget. Slight reduction from Phase I.
Asset 5001970	(431,303)				CUII did not include project 2021211 in its Cause 45651 filing, and thus has adjusted to remove it from plant in service here.
					CUII originally retired \$121,507.19 for the TLUI IFR Project, as the group asset for water treatment plant (water) did not have sufficient accumulated depreciation to warrant the full \$512,083.19 retirement represented in Phase I. However, to ameliorate concerns expressed by the OUC, CUII has made the remaining \$399,576 retirement. This results in a debit balance for one of CUII's accumulated depreciation accounts, 142205.
Retirement: TLUI WTP Iron Filter	(399,576)	0			CUII has adjusted the retirement made for its AMR installations to reflect the allowed portion of CUII's AMR investments in rate base. That is, \$248,940 of the total \$1,025,693 that CUII has in service as of 09/30/2023.
Retirement: AMR Replacements	(76,338)	0			Total disallowance in the order appears to include the filter media replacement at the North Filter, despite it's exclusion from the disallowed capital amount identified on pg. 41. CUII processed these disallowances in November of 2023, thus AD related to these items continued to accumulate through 09/30/2023 and requires adjustment.
Disallowed Capital Costs	(17,013)	0			
Adjusted 09/30/2023 Plant in Service	21,866,605	19,829,101			
Full Combined Comparison					
Gross Plant in Service at 09/30/2021	15,990,535	15,990,535	0	0.00%	
Add: TLUI WTP Iron Filter	2,264,382	2,288,764	24,382	1.08%	
TLUI Wells #12 and #13	4,400	6,061	1,661	37.75%	Final landscaping came in under forecasted level - total project variance is below 5%
*TLUI Watermain and Service Line Replacements	1,379,132	1,507,118	127,986	9.28%	2022 watermain replacement efforts were stalled due to difficulty procuring bids. Restoration efforts have not yet been completed.
*IWSI Watermain Replacements	1,130,479	1,292,942	162,463	14.37%	No bids received for project
AMR Replacements	248,940	248,940	0	0.00%	The IURC explicitly identifies only two years of AMR replacements for Phase II rates, and so 2021 replacements that finished after 09/30/2021 detailed throughout the case have no approved spending. Further, significant investments in AMR replacements through 09/30/2023 are not included.
Computers	106,080	73,850	(32,230)	-30.38%	WSC's Fusion project came in over-budget, thus its share allocated to CUII is over
Vehicles	57,816	42,179	(15,637)	-27.05%	CUII purchased 3 new vehicles in 2023 instead of 2 as forecasted. Also, vehicle prices are much higher than the \$35,000 per truck that CUII forecasted, averaging \$51,240.40 between these three
General Plant Additions	1,628,477	826,199	(802,278)	-49.27%	\$226,779 was spent replacing B-boxes in tandem with meter replacements and service line efforts. \$226,117 was spent improving the north and south filters in Twin Lakes. Additional efforts included curb stops and restorations as service lines were replaced.
General Plant Capitalized Time	52,168	61,172	9,004	17.26%	Staff time occupied with replacement of failing meters
*Retirements	(978,791)	(2,499,753)	(1,520,962)	155.39%	Reduced retirements correlated with reduced investment, especially on watermain. IFR retirement was significantly below forecast as the group asset for water treatment plant (water) did not have sufficient accumulated depreciation to warrant the full \$512,083.19 retirement represented in Phase I (the implication is that the Handy-Whitman retirement calculation is thus overestimated). No retirements were made with the installation of water meters.
Disallowed Capital Costs	(17,013)	(8,906)	8,107	-47.65%	Total disallowance in the order appears to include the filter media replacement at the North Filter, despite it's exclusion from the disallowed capital amount identified on pg. 41. CUII processed these disallowances in November of 2023, thus AD related to these items continued to accumulate through 09/30/2023 and requires adjustment.
Adjusted 09/30/2023 Plant in Service	21,866,605	19,829,101	(2,037,504)	-9.32%	

Water

	Actual	Phase II Approved	Variance under/(over)	% Variance under/(over)	Explanation
Accumulated Depreciation at 09/30/2021	(3,836,156)	(3,836,156)	(0)	0.00%	
Add: *Retirements	502,877	2,499,753	1,996,876	397.09%	Reduced retirements correlated with reduced investment, especially on watermain. IFR retirement was significantly below forecast as the group asset for water treatment plant (water) did not have sufficient accumulated depreciation to warrant the full \$512,083.19 retirement represented in Phase I (the implication is that the Handy-Whitman retirement calculation is thus overestimated). No retirements were made with the installation of water meters.
Accumulated Depreciation, Disallowed Capital	0	506	506		
Computer Restatement	0	538,883	538,883		
Vehicle Restatement	0	187,495	187,495		
Allocated A/D Changes	(275,089)	0	0		
Depreciation Expense	(750,323)	(769,463)	(19,140)	2.55%	TLUI WTP Iron Filter retirement reflected below as an adjustment, but is recorded on books (\$112k).
9/30/2023 Accumulated Depreciation	(4,358,691)	(1,378,982)	2,979,709	-68.36%	
Adjustments:					
Retirement: TLUI WTP Iron Filter	399,576	0			
Retirement: AMR Replacements	76,338	0			
Asset 5001970 accumulated depreciation	23,362	0			
Accumulated Depreciation, Disallowed Capital	1,595	0			
Computer Restatement	615,767	0			
Vehicle Restatement	216,466	0			
Adjusted 09/30/2022 Accumulated Depreciation	(3,025,587)	(1,378,982)			
Full Combined Comparison					
Accumulated Depreciation at 09/30/2021	(3,836,156)	(3,836,156)	(0)	0.00%	
Add: *Retirements	978,791	2,499,753	1,520,962	155.39%	Partial retirement of the iron filter replacement project, in service year of 1986 used (vs. 1991 budgeted). Retirements for 2021 meters
Accumulated Depreciation, Disallowed Capital	1,595	506	(1,089)	-68.28%	Total disallowance in the order appears to include the filter media replacement at the North Filter, despite it's exclusion from the disallowed capital amount identified on pg. 41. CUII processed these disallowances in November of 2023, thus AD related to these items continued to accumulate through 09/30/2023 and requires adjustment.
Computer Restatement	615,767	538,883	(76,884)	-12.49%	
Vehicle Restatement	216,466	187,495	(28,971)	-13.38%	CUII purchased 3 new vehicles in 2023 instead of 2 as forecasted. Also, vehicle prices are much higher than the \$35,000 per truck that CUII forecasted, averaging \$51,240.40 between these three
Allocated A/D Changes	(251,727)	0	251,727	-100.00%	Changes in balance sheet allocations result in changes in accumulated depreciation not forecasted for
Depreciation Expense	(750,323)	(769,463)	(19,140)	2.55%	
Adjusted 9/30/2023 Accumulated Depreciation	(3,025,587)	(1,378,982)	1,646,605	-54.42%	
CIAC at 09/30/2021	(2,822,780)	(2,822,780)	(0)	0.00%	
Add: Amortization of CIAC	540,099	540,099	0	0.00%	
Additional Amortization Expense	28,469	28,470	1	0.00%	
Adjustments to CIAC cost	(2,083,56)	0	2,084		
Net 09/30/2023 CIAC	(2,256,295)	(2,254,211)	2,084	-0.09%	
Net Utility Plant in Service	16,584,723	16,195,908	(388,815)	-2.34%	
Add: Accumulated Deferred Income Taxes	(1,158,971)	(719,742)	439,229	-37.90%	
Net PAA Adjustment	(253,994)	(253,994)	0	0.00%	Rate-making adjustment - per order
Construction Advances	(6,021)	(6,026)	(5)	0.08%	
Customer Deposits	(17,861)	(28,964)	(11,103)	62.16%	
Working Capital	216,198	216,198	0	0.00%	Rate-making adjustment - per order
Total Original Cost Rate Base	15,364,074	15,403,380	39,306	0.26%	