Exhibit

FILED July 12, 2010 Data Center Missouri Public Service Commission

Exhibit No

WE Juo an

Date 9-24-00 Reporter

File No. 38-2010-0

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

STAFF ACCOUNTING SCHEDULES

STAFF RESPONSE TO MISSOURI PUBLIC SERVICE COMMISSION'S APRIL 8, 2010 ORDER REGARDING AVAILABILITY CHARGES

VOLUME 3 OF 3

LAKE REGION WATER & SEWER COMPANY

CASE NO. SR-2010-0110

Horseshoe Bend Sewer Shawnee Bend Sewer

&

CASE NO. WR-2010-0111

Shawnee Bend Water

Jefferson City, Missouri May 18, 2010

Lake Region Water & Sewer Company

Case No. SR-2010-0110

Horseshoe Bend Sewer Shawnee Bend Sewer

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Case No. WR-2010-0111

Shawnee Bend Water

COMMISSION ORDERED SCENARIO 1 - VOLUME 1 OF 3

SCENARIO 2 - VOLUME 2 OF 3

SCENARIO 3 - VOLUME 3 OF 3

•	-	ter and Sewer Post Ti 10-0110 and Case No			
Läke Region Utility Operating System	True Up Filing= March 31,2010 Corrected May 18, 2010	<u>Scenario 1</u> Removal of CIAC-add back to Rate Base	Scenario 2 Partial Removal of CIAC partial add back to Rate Base	<u>Scenario 3</u> Revenues Only– Availability Charges	<u>Scenario 3</u> Revenues Only– Aváilability Charges Staff Recommendation
Revenue Requirement-Scenarios					- -
Horseshoe Bend Sewer	\$44,552	\$117,033	\$80,655	\$44,552	\$44,552
Shawnee Bend Sewer	112,327	61,349	(10,634)	(82,073)	0
Shawnee Bend Water	22,252	55,914	(20,633)	(107,348)	0
Total Revenue Requirement	\$179,131	\$234,296	\$49,388	(\$144,869)	\$44,552

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				True Up Scenarios No. SW-2010-0111				
	True Up Filling- March 31,2010		Scenario 1 Removal of CIAC		Scenario 2 Partial Removal of CIAC		Scenario 3 Revenues Only	
Revenues-Availability Charges Shawnee Bend Water Shawnee Bend Sewer Horseshoe Bend Sewer			\$ 129,600 \$ 194,400		\$ 129,600 \$ 194,400	1	\$ 129,600 \$ 194,400 \$ -	. ⁵ •
HUBBERIDE DEIID SEWER			\$ 324,000		\$ 324,000		\$ 324,000	
Rate Base Component Total CIAC-True Up March 31, 2010 CIAC to be removed for Scenarios			\$ 6,231,651 \$ 5,273,850		\$ 6,231,651 \$ 5,273,850 \$ 957,801			
Scenario 2-Partial add back of existing CIAC CIAC remaining for Scenarios Actual Water CIAC Actual Sewer CIAC			\$ 957,801 \$ 646,127 \$ 311,675		\$ 3,197,100 \$ 4,154,901 \$ 1,278,840 \$ 1,918,260	Featherstone		
CIAC remaining for Scenarios (Check)	×		\$ 957,801		\$ 3,197,100 \$ 4,154,901	Direct page 17		
Allocation of CIAC-Based on Updated True Up April 21, 2010 Horseshoe Bend Sewer Shawnee Bend Sewer	4 · · · ·	Staff True Up To Rate Base To Rate Base	the second s	Post True Up Scenario To Rate Base To Rate Base		Post True Up Scenario To Rate Base To Rate Base		To Rate Base To Rate Base
Total Sewer	\$ 3,296,975		\$ 311,675.				\$ 3,296,975	
Shawnee Bend Water	\$ 2,934,676	To Rate Base	\$ 646,127	To Rate Base	\$ 1,924,967	To Rate Base	\$ 2,934,676	To Rate Base
	\$ 6,231,651		\$ 957,802		\$ 4,154,902		\$ 6,231,651	
Allocation of CIAC related Dep. Reserve-Based on True Up run (as corrected)								
Horseshoe Bend Sewer Shawnee Bend Sewer Shawnee Bend Water Total CIAC related Dep. Reserve	\$ 579,087		\$ 27,430	To Rate Base To Rate Base To Rate Base	\$ 377,315	To Rate Base To Rate Base To Rate Base	\$ 579,087	To Rate Base To Rate Base To Rate Base
Allocation of CIAC related Dep. Expense-Based on April 21, 2010							· · · · · · · · · · · · · · · · · · ·	
Run Horseshoe Bend Sewer Shawnee Bend Sewer Shawnee Bend Water Total CIAC related Dep. Expense	\$ 61,915	To Expenses To Expenses	\$ 3,340	To Expenses To Expenses To Expenses	\$ 20,531	To Expenses To Expenses To Expenses	\$ 61,915	To Expenses To Expenses To Expenses
Revenue Regulrement-Scenarios Horseshoe Bend Sewer Shawnee Bend Sawer Shawnee Bend Water Total Revenue Regulrement	\$ 112,327	To Rate Design To Rate Design To Rate Design	\$ 61,349	To Rate Design To Rate Design To Rate Design	\$ (10,634)	To Rate Design To Rate Design To Rate Design	\$ (82,073)	To Rate Design To Rate Design To Rate Design
* *Gross Plant torseshoe Bend Sewer Shawnee Bend Sewer Total Sewer	\$ 1,983,779 \$ 3,925,541 \$ 5,909,320	. 59.B1%	33.57% 66.43% 100.00%		Lake Region Genera Total Water CIAC Total Sewer CIAC Total CIAC	4 Ledger \$ 2,934,677 \$ 3,390,179 \$ 6,324,856		· · · · ·
Shawnee Bend Water Fotal Plant	\$ 3,970,671 \$ 9,879,991	40.19% 100.00%						

Exhibit No.: Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staff Case No: SR-2010-0110 Horseshoe Bend Sewer Date Prepared: 5/18/2010



MISSOURI PUBLIC SERVICE COMMISSION UTILITY SERVICES DIVISION Post True-Up Report Scenario Three

STAFF ACCOUNTING SCHEDULES

LAKE REGION WATER AND SEWER COMPANY

CASE NO. SR-2010-0110 Horseshoe Bend Sewer

Jefferson City, Missouri

May 2010

SCENARIO 3 - HORSESHOE BEND SEWER

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Line	Account		Company/				17 - E. C. C.
	Number		Test Year	Adjustment		Jurisdictional	Adjusted
umber	(Optional)	Expense Description	Amount	Number	Adjustments	Allocation	Jurisdiction
1		OPERATIONS EXPENSES					
2	710.000	Purchased Wastewater Maintenance	\$4,710	S-2	\$367	64.02%	\$3,2
3	715.000	Power for Treatment Plants -HB Only	\$12,331	S-3	\$6,204	100.00%	\$18,5
4	715.100	Power for Treatment Plants-Other-2	\$0	S-4	\$0	100.00%	***
5	711.100	Sludge Removal	\$1,330	S-5	\$9,600	100.00%	\$10,9
6	718.100 719.000	Chemicals Washington Tanking Other	\$0 \$0	S-6	\$4,615	100.00%	\$4,0 . \$4,1
7 8	719.000	Wastewater Testing Other	+-	S-7 S-8	\$4,761	100.00%	· 34,
о 9	719.100	Effluent Testing Expenses-HB	\$8,997	5-8 S-9	-\$8,997	100.00%	\$2.
9 10	721.100	HB Sewer Operating Expenses TOTAL OPERATIONS EXPENSE	<u>\$762</u> \$28,130	2-9	<u>\$1,799</u> \$18,349	100.00%	\$44,1
			• ,		÷ · · • • • · · ·		
11		MAINTENANCE EXPENSES		.			
12	720.000	Supplies and Materials (Other)	\$2,184	S-12	\$1,201	64.02%	\$2,
13	720.100	HB Sewer Supplies	\$7,739	S-13	-\$5,468	64.02%	\$1,4
14	720.200	SB Sewer Supplies	\$1,906	S-14	-\$371	64.02%	\$
15	720.400	Lagoon Supplies	\$32	S-15	-\$32	64.02%	
16	720.500	Sewer Operating Expenses HB	\$1,776	S-16	\$0	64.02%	\$1,
17	722.000	Tools and Shop Supplies (Sewer)	\$285	S-17	\$790	64.02%	\$
18	745.100	Maintenance of Treatment Equip	\$2,628	S-18	\$0	64.02%	\$1,
19	745.900	HB Miscellanous Operating Expense	\$1,893	S-19	-\$1,893	100.00%	
20		TOTAL MAINTENANCE EXPENSE	\$18,443		-\$5,773		\$8,
21	· · · · ·	CUSTOMER ACCOUNT EXPENSE					
22	732.000	Contracted Accounting Fees	\$10,930	S-22	\$0	47.68%	\$5,
23	733.000	Contracted Legal Fees	\$3,386	S-23	\$129	64.02%	\$2,
24	737.000	PWSD#4 Contracted Labor	\$194,850	S-24	\$8,707	47.68%	\$97,
25	742.000	Rent	\$18,000	S-25	\$0	47.68%	\$8,
26	742.100	Rent (Lake Region)	\$0	S-26	\$8,082	47.68%	\$3,
27		TOTAL CUSTOMER ACCOUNT EXPENSE	\$227,166		\$16,918		\$116,
28		ADMINISTRATIVE & GENERAL EXPENSES					
29	755.000	Property Insurance	\$3,272	S-29	\$0	85.86%	\$2.
30	756.000	Auto Insurance (Sewer)	\$5,313	S-30	\$0	64.02%	\$3,
31	757.000	General Liability (Sewer)	\$2,098	S-31	\$0	64.02%	\$1,
32	759.000	Other Insurance (Sewer)	\$1,953	S-32	-\$1,953	64.02%	
33	921.000	Office Supplies	\$11,218	S-33	-\$1,993	10.56%	\$
34	921.500	Billing Expenses	\$2,962	S-34	50	10.56%	Ś
35	922.000	Management Fees	\$240,000	S-35	-\$240,000	47.68%	
36	922.100	Executive Management Oversite	\$0	S-36	\$27,901	47.68%	\$13
37	923.000	Outside Services	\$947	S-37	\$0	47.68%	5
38	925.000	Telephone	\$1,247	S-38	\$0	47.68%	\$
39	927.000	Travel & Entertainment	\$155	S-39	\$0	47.68%	
40	933.000	Transportation Expense	\$26,580	S-40	\$0	47.68%	\$12
41	940.000	Customer Refunds	\$868	S-41	\$0	47.68%	
42	950.000	Bad Debt Expense	\$691	S-42	\$0	47.68%	:
43	975.000	Miscellanous Expense	\$969	S-43	\$357	47.68%	\$
44	980.000	Rate Case Expense	\$0	S-44	\$2,500	100.00%	\$2
45		TOTAL ADMINISTRATIVE AND GENERAL	\$298,273		-\$213,188		\$39
46		OTHER OPERATING EXPENSES					
46 47	767.000	PSC Assessment	\$23,499	S-47	\$11,904	100.00%	\$35
48	779.000	License and Permits (Other-2)	\$75	S-48	-\$75	64.02%	400
49	779.100	HB Licenses and Permits	\$8,100	S-49	\$1,192	100.00%	\$9,
50	406.300	Amortization of CIAC (Sewer)	\$0	S-50	-\$31,289	100.00%	-\$31
51		Depreciation	\$0	5-50 S-51	\$113,381	100.00%	\$113
52		TOTAL OTHER OPERATING EXPENSES	\$31,674	4-A1	\$95,113	100.0076	\$126
		TAYES OTHED THAN MOONE					
53 54	967.000	TAXES OTHER THAN INCOME Real Estate Taxes	\$3,324	S-54	\$0	20.90%	5

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Accounting Schedule:1 Sponsor: Karen Herrington Page: 1 of 2

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1	Т.,	Account	일은 비율에 많은 것 같은 것을 통합하는 것이 있는 것이다.	Company/		ang at sa pangana	ingen and and	i a contra de la c
\.	Line	Number	성에서는 아무는 가지도 않는 것을 몰랐다. 것은 것이 같이 가지?	Test Year	Adjustment		Jurisdictional	Adjusted
	Number	(Optional)	Expense Description	Amount	Number	Adjustments	Allocation	Jurisdictional
_	56	967.200	Other Taxes	\$46	S-56	-\$46	47.68%	\$0
	57		TOTAL TAXES OTHER THAN INCOME	\$3,742		-\$46		\$773
Ł								
	58		TOTAL OPERATING EXPENSES	\$607,428		-\$88,627		\$337,087

Accounting Schedule:1 Sponsor: Karen Herrington Page: 2 of 2

<u>A</u> xpense Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	D Adjustment Amount	E Total Adjustment
S-2	Purchased Wastewater Maintenance	710.000	a una constante a sector a sector (a sector a sector) a sector a sector (a sector a sector) a sector a sector (a sector) a sector) a sector (a sector) a sector) a sector (a sector) a sector) a sector (a sector) a sector) a sector (a sector) a sector) a sector) a sector (a sector) a sector) a sector) a sector (a sector) a sec	\$367
	Made adjustment based on a 2 year average (2006- 2007) Herrington		\$367	
S-3	Power for Treatment Plants -HB Only	715.000	ne - Ver fantenen, nyreitszametrikeren er steraetettek 20. – E 21. – E 21. – E	\$6,204
	Made adjustment to update amount to reflect accounting change by Company (Herrington)		\$6,204	
S-4	Power for Treatment Plants-Other-2	715,100	nan da antigan ya mana ay kata ang ang ang ang ang ang ang ang ang an	\$(
	Staff used Test Year, No adjustment (Herrington)		\$0	
<u>S-5</u>	Sludge Removal	711.100		\$9,60
	Made adjustment based on September 30, 2009. Company had to make changes on how sludge removed. (Herrington)		\$9,600	
S-6	Chemicals	718.100	na ana ana ana ana ana ana ana ana ana	\$4,61
	Made adjustment based on September 30, 2009. Chemicals were booked incorrectly in 2008 (Herrington)		\$4,615	
S-7.	Wastewater Testing Other	719.000		\$4,76
	Adjust to reflect update period September 30, 2009. Based on recent changes causing Company increased costs. (Herrington)		\$4,761	
S-8	Effluent Testing Expenses-HB	719.100	an generation and a generative state of the	-\$8,99
	Adjust to reflect update period September 30, 2009. Accounting Changes made by Company. (Herrington)		-\$8,997	
S-9	HB Sewer Operating Expenses	721.100		\$1,79

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<u>A</u> Expense Adj Number	B Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
	Made adjustment based on the K&M period. Staff used most recent data (Herringon)	<u>-</u>	\$1,799	
S-12	Supplies and Materials (Other)	720.000	an a canada a sana a sana ana ana ana a sa	\$1,201
	Made adjustment based on the K&M period. Staff used most recent data (Herringon)		\$1,201	
S-13	HB Sewer Supplies	720.100		-\$5,468
	Made adjustment based on the K&M period. Staff used most recent data (Herringon). Account allocated between HB and SB Sewer		-\$5,468	
S-14	SB Sewer Supplies	720.200	с то по правланите с таки с бу коло груда ист. по по правланите с таки с бу коло груда ист. Виностити с во с база в со с с с с с с с с с с с с с с с с с	-\$371
	Made adjustment based on the K&M period. Staff used most recent data (Herringon). Account allocated between HB and SB Sewer	·	-\$371	
S-15	Lagoon Supplies	720.400	antana any faritr'i San Jaman any faritr'i San Jaman any faritr'i San Jaman ang San Jaman ang San Jaman ang Sa San San San Jaman ang San San Jaman ang San	
	Adjust to reflect update period September 30, 2009. Lagoon no longer used. (He <i>r</i> rìngton)		-\$32	
S-16	Sewer Operating Expenses HB	720,500		50
	Test Year Used by Staff, No adjustment.		\$0	
\$-17	Tools and Shop Supplies (Sewer)	722.000	an san an a	\$790
	Adjust to reflect update period September 30, 2009 (Herrington)		\$790	
S-18	Maintenance of Treatment Equip	745.100		\$0
	Used Test Year, no adjustment. K&M amount appeared to be abnormal based on historical data		\$0	

<u>A</u> pense Adj Number	B Adjustment Description	<u>C</u> Account Number	D Adjustment Amount	<u>E</u> Total Adjustment
<u>S-19</u>	HB Miscellanous Operating Expense	745.900		-\$1,89
	Made adjustment to remove Test Year. No activity in account for K&M (Herrington)		-\$1,893	
S-22	Contracted Accounting Fees	732.000	ر بروی در این	\$
	No adjustment necessary. Company does not anticipate increased accounting fees. (Herrington)		\$0	
S-23	Contracted Legal Fees	733.000		\$12
	Made adjustment to reflect the update period, Sept. 30, 2009. Amount allocated between HB and SB sewer only. (Herrington)		\$129	
S-24	PWSD#4 Contracted Labor	737.000		\$8,70
	Made adjustment to reflect an annualized payroll for the update period September 30, 2009 (Prenger)		\$8,707	
S-25	Rent	742.000	a generalistat geska sama aga papa a sama a fasi a sa a generalista sama sama sa sa a generalista sa	
	No Adjustment issued. Test Year reflects an accurate amount for the rent. (Herrington)		\$0	
S-26	Rent (Lake Region)	742.100		\$8,08
	Include annualized amount for rent expense-Lake Office. K&M amount used as there was no test year amount. (Herrington)		\$8,082	
Ş-29	Property Insurance	755.000		
	No adjustment made. Company does not anticipate increase. (Herrington)		\$0	
S-30	Auto Insurance (Sewer)	756.000		

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Accounting Schedule:2 Sponsor: Karen Herrington Page: 3 of 6

A xpense Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	<u>,D</u> Adjustment Amount	<u>E</u> Total Adjustment
	No adjustment made. Company does not anticipate increase. (Herrington)	<i></i>	* * \$0	
S-31	General Liability (Sewer)	757.000		<u>Şi</u>
	No adjustment made. Company does not anticipate increase. (Herrington)		\$0	
S-32	Other Insurance (Sewer)	759.000		-\$1,95
	Removed Health Care Insurance that is considered a personal expense. (Herrington)		-\$1,953	
S-33	Office Supplies	921.000		-\$1,99
	Based on fluctuations in historical data, Staffed used a two year average (2007-2008).Herrington		-\$1,993	
S-34	Billing Expenses	921.500		<u> </u>
	No adjustment, test year used. Based on upward trend. (Herrington)		\$0 1	
S-35	Management Fees	.922.000	ter e manten angele en angele e Record	-\$240,00
•	Remove Management Fees in Test Year (Herrington)		-\$240,000	
- S-36	Executive Management Oversite	922.100		\$27,90
•	Include costs for Executive Oversite for Lake Region (William Harris)		\$27,901	
S-37	Outside Services	923.000	en e	4
	No adjustment, test year used. Historical data appeared to be abnormal. (Herrington)		\$0	
S-38	Telephone	925.000		

Number	Adjustment Description	Number	Amount	Adjustmen
	No adjustment, test year used. No historical data to review (Herrington)		\$0	
S-39	Travel & Entertainment	927.000		
	No adjustment, test year used. (Herrington)		\$0	
S-40	Transportation Expense	933.000	anna an an anna an anna an an an an an a	
	No adjustment, test year used. (Herrington)		\$0	
S-41	Customer Refunds	940.000	ang	1
	No adjustment, test year used. (Herrington)		\$0	
S-42	Bad Debt Expense	950.000	an a	
	Test Year-No adjustment		\$0	
S-43	Miscellanous Expense	975.000		<u>.</u>
	Adjust to reflect update period September 30, 2009 (Herrington)		\$357	
S-44	Rate Case Expense	980.000		\$2,5
	Made adjustment to Include expenses associated with current rate case-5 year amortization (Herrington)		\$150	
	Include Rate Case Expense through True Up Period, March 31, 2010. 3-Year Amortization		\$2,350	
S-47	PSC Assessment	767.000	neg m - mate , aan an ar an	\$11,9
	Adjust PSC Assessment to reflect 2010 Fiscal Year (Herrington)		\$11,904	
S-48	License and Permits (Other-2)	779.000		

xpense Ad Number	j Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustmen
	Made adjustment to remove test year. Account change by Company. (Herrington)		-\$75	
S-49	HB Licenses and Permits	779.100		\$1,19
	Made adjustment to reflect update period September 30, 2009. Increase due to changes in permit requirements. (Herrington)		\$1,192	
S-50	Amortization of CIAC (Sewer)	406.300	na maari turi muuunin maara naadaada yoo ku yoo Turii ahaa waxaa ahaa ahaa ahaa ahaa ahaa aha	-\$31,28
	CIAC Depreciation updated through Sept 30, 2009		-\$31,289	
S-51	Depreciation	a an	n an - marina ang a san ang an San - marina ang ang ang ang ang ang ang ang ang a	\$113,38
	1. To Annualize Depreciation		\$113,381	
S-54	Real Estate Taxes	967.000		
	No adjustment, Test Year. Review during True Up (Herrington)		\$0 -	
S-55	Property Taxes	967.300		
	No adjustment, Test Year. Review during True Up (Herrington)		\$0	• .
S-56	Other Taxes	967.200		-\$2
	Made adjustment to remove test year. Review during True Up. (Herrington)		-\$46	
6	Total Expense Adjustments			-\$88,62

Accounting Schedule:2 Sponsor: Karen Herrington Page: 6 of 6

Line Number	A E Account Number (Optional) Revenue Description	<u>C</u> Company/ Test Year Amount		D tjustment Number	<u>E</u> Jurisdictiónal Adjustments	E Jurisdictional Allocation	<u>G</u> Adjusted Jurisdictional
Rev-1 Rev-2	ANNUALIZED REVENUES Annualized Rate Revenues	5	10	Rev-2	\$159,427	100.00%	\$159,427
Rev-3	Miscellaneous Revenues		0	Rev-3	\$167,731	100.00%	\$167,731
- Rav_A	TOTAL ANNUALIZED REVENUES		30 1		\$327 158		\$327,158

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Accounting Schedule:3 Sponsor: Bret Prenger Page: 1 of 1

<u>A</u> Rèvenue Adj Number	<u>B</u> Adjustment Description	<u>C</u> <u>D</u> Account Adjustment Number Amount	<u>E</u> Total Adjustment
Rev-2	Annualized Rate Revenues		\$159,427
	1. To Annualize Rate Revenues	\$159,427	
	2. Description	\$0	
	3. Description	. \$0	
Rév-3	Miscellaneous Revenues	anna mananana manananana mananana sanan sana na mananana mananana a sana san	\$167,731
	1. To Annualize Miscellaneous Revenues	\$167,731	
·	2. Description	\$0	
	Total Revenue Adjustments	$r_{\rm eff}$ is a single structure of the second struc	\$327,158

Accounting Schedule:4 Sponsor: Bret Prenger Page: 1 of 1

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		Residential Flat Rate		sidential Fourplex-HB
Line Number	A Description		c D ount Amount	<u>E</u> Amount
1	Customer Charge Revenues:			
2	Customer Number	129		•
3	Bills Per Year	12] 11	
4	Customer Bills Per year	1,548	48	l
5	Current Customer Charge	\$25.54	\$25.5	4
6	Annualized Customer Charge Revenues	1	\$39,536	\$1,226
7	Commodity Charge Revenues;		{}	
8	Total Gallons Sold	o	{{ (1
9	Less: Base Gallons included in Customer Charge	0	{	2
10	Commodity Gallons	Ó	11 1)
11	Block 1, Commodity Gallons per Block	0)
12	Block 1, Number of Commodity Gallons per Unit	0		<u>)</u>
13	Block 1, Commodity Billing Units	0.00	0.0	0
14	Bkick 1, Existing Commodity Charge	\$0.00	\$0.0	<u>0</u>
15	Block 1, Annualized Commodity Charge Rev.		\$0	\$0
18	Total Annualized Sewer Rate Revenues]) \$39,536	\$1,22

Commodity Billing Units are based on the number of commodity gallons applicable to each block, divided by the tariff usage rate gallons (e.g. for tariff rate of \$2.50 per 1,000 gallons of usage, the commodity gallons for that rate would be divided by 1,000 to arrive at the number of commodity billing units.

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Line	▲	HB Comme Flat Rate E	e <u>G</u>	HB Comr HK R <u>H</u>	est <u>l</u>
Number	Description	Amount	Amount	Amount	Amount
1	Customer Charge Revenues:				
2	Customer Number	0		1	
3	Bilis Per Year	0		12	
4	Customer Bills Per year	0		12	
5	Current Customer Charge	\$0.00		\$30,80	
6	Annualized Customer Charge Revenues		50		\$370
7	Commodity Charge Revenues:			ſ	
8	Total Gallons Sold	o		O	
9	Less: Base Gallons included in Customer Charge	0		0	
10	Commodity Gallons	o		0	
11	Block 1, Commodity Gallons per Block			0	
12	Block 1, Number of Commodity Gallons per Unit	1,000	}]	1,000	
13	Block 1, Commodity Billing Units	0.00		0.00	
14	Block 1, Existing Commodity Charge	\$3.57		\$3.57	
15	Block 1, Annualized Commodity Charge Rev.		\$0		· \$
16	Total Annualized Sewer Rate Revenues		\$0		\$37

Commodity Billing Units are based on the number of commodity gallons applicable to each block, divided by the tariff usage rate gallons (e.g. for tariff rate of \$2.50 per 1,000 gallons of usage, the commodity gallons for that rate would be divided by 1,000 to arrive at the number of commodity billing units.

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Accounting Schedule:4-1 Sponsor: Bret Prenger Page 2 of 9

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Line Number	A Description	HB Comme Racquet Club Co J Amount	11	HB Comm Charleston L Amount	
1	Customer Charge Revenues:			- <u>74</u>	
2	Customer Number	1	[/	1	
3	Bills Per Year	12		12	
4	Customer Bills Per year	12		12	
5	Current Customer Charge	\$947.05	-	\$29 <u>9.75</u>	
6	Annualized Customer Charge Revenues		\$11,365		\$3,597
7	Commodity Charge Revenues:				
8	Total Gallons Sold	14,502,073		0	
9	Less: Base Gallons Included In Customer Charge	6,000		0	
10	Commodity Gallons	14,496,073		0	
11	Block 1, Commodity Gallons per Block	14,496,073		0	
12	Block 1, Number of Commodity Gallons per Unit	1,000	j!	1,000	
13	Block 1, Commodity Billing Units	14,496.07		0.00	
14	Block 1, Existing Commodity Charge	\$3.57		\$3.57	
15	Block 1, Annualized Commodity Charge Rev.		\$51,751		\$0
16	Total Annualized Sewer Rate Revenues		\$63,116		\$3,597

Commodity Billing Units are based on the number of commodity gallons applicable to each block, divided by the tariff usage rate gallons (e.g. for tariff rate of \$2.50 per 1,000 gallons of usage, the commodity gallons for that rate would be divided by 1,000 to arrive at the number of commodity billing units.

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Line Number	A Description	HB Commercial FSL POA Lounge <u>N</u> <u>Q</u> Amount Amount	HB Com Monarch Co <u>P</u> Amount	
	Customer Charge Revenues;	Anount	LAunount	Amouna
-				
-	Customer Number			
-	Bills Per Year	12	12	
4	Customer Bills Per year	12	12	
5	Current Customer Charge	\$7.97	\$432.20	
6	Annualized Customer Charge Revenues		\$96	\$5,186
7	Commodity Charge Revenues:			
8	Total Gallons Sold	0	o l	
9	Less: Base Galions included in Customer Charge	<u> </u>	0	
10	Commodity Gallons	0	0	
11	Block 1, Commodity Gallons per Block	0		
12	Block 1, Number of Commodity Gallons per Unit	1,000	1,000	
13	Block 1, Commodity Billing Units	0.00	0.00	
14	Block 1, Existing Commodity Charge	\$3.57	\$3.57	
15	Block 1, Annualized Commodity Charge Rev.		\$0	\$
16	Total Annualized Sewer Rate Revenues		\$96	\$5,18

Commodity Billing Units are based on the number of commodity gallons applicable to each block, divided by the tariff usage rate gallons (e.g. for tariff rate of \$2.50 per 1,000 gallons of usage, the commodity gallons for that rate would be divided by 1,000 to arrive at the number of commodity billing units.

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Line		HB Commercial Duckhead Townhomes R S	HB Commercial HRS I <u>U</u>
Number 1	Customer Charge Revenues:	Amount Amount	Amount Amount
2	Customer Number	1	
3	Bills Per Year	12	12
4	Customer Bills Per year	12	12
5	Current Customer Charge	\$33.10	\$603.35
6	Annualized Customer Charge Revenues	\$39	7
7.	Commodity Charge Revenues:		
8	Total Gallons Sold	0	0
9	Less: Base Gallons Included in Customer Charge	0	0
10	Commodity Gallons	0	}} c
11	Block 1, Commodity Gallons per Block	0	0
12	Block 1, Number of Commodity Gallons per Unit	1,000	1,000
13	Block 1, Commodity Billing Units	0.00	0.00
14	Block 1, Existing Commodity Charge	\$3.57	\$3.57
15	Block 1, Annualized Commodity Charge Rev.		
16	Total Annualized Sewer Rate Revenues	539	11 7

Commodity Billing Units are based on the number of commodity gallons applicable to each block, divided by the tariff usage rate gallons (e.g. for tariff rate of \$2.50 per 1,000 gallons of usage, the commodity gallons for that rate would be divided by 1,000 to arrive at the number of commodity billing units.

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Line Number	A Description	HB Commercial Lodge WWTF V W Amount Amount	HB Commercial Vintage Landing X Y Amount Amount
1	Customer Charge Revenues:		
2	Customer Number	1 1	1 1
3	Bills Per Year	12	12
4	Customer Bills Per year	12	12
5	Current Customer Charge	\$2,262.70	\$180.92
6	Annualized Customer Charge Revenues	\$27,15	52 \$2,171
7	Commodity Charge Revenues:		
8	Total Gallons Sold	Q	Q
9	Less: Base Gallons Included In Customer Charge	0	<u>0</u>
10	Commodity Gallons	0	0
11	Block 1, Commodity Gallons per Block	0	0
12	Block 1, Number of Commodity Gallons per Unit	1,000	1,000
13	Block 1, Commodity Billing Units	0.00	0.00
14	Block 1, Existing Commodity Charge	\$3.57	\$3.57
15	Block 1, Annualized Commodity Charge Rev.	[] •	so so
16	Total Annualized Sewer Rate Revenues	\$27,11	52 \$2,17 1

Commodity Billing Units are based on the number of commodity gallons applicable to each block, divided by the tariff usage rate gallons (e.g. for tariff rate of \$2.50 per 1,000 gallons of usage, the commodity gallons for that rate would be divided by 1,000 to arrive at the number of commodity billing units.

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ine	A	HB Commercial Big Bear Z		ommerical op Village <u>C</u>
mber	s Description	Amount Amour	nt Amount	Amount
1	Customer Charge Revenues:			
2	Customer Number	1		1
3	Bills Per Year	12		2
4	Customer Bills Per year	12	- {	2
5	Current Customer Charge	\$71.30	\$240.7	<u>′0</u>
6	Annualized Customer Charge Revenues	1	856	\$2,8
7	Commodity Charge Revenues:			
8	Total Gallons Sold	0		D
9	Less: Base Gailons Included in Customer Charge	0		0_
10	Commodity Gallons	o		0
11	Block 1, Commodity Gallons per Block	0	╼┥┟────	0
12	Block 1, Number of Commodity Gallons per Unit	1,000	1,00	<u>0_</u>
13	Block 1, Commodity Billing Units	0.00	0.0	00
14	Block 1, Existing Commodity Charge	\$3.57	\$3.	57
15	Block 1, Annualized Commodity Charge Rev.		\$0	:
16	Total Annualized Sewer Rate Revenues	11,] \$856	\$2,8

Commodity Billing Units are based on the number of commodity gallons applicable to each block, divided by the tariff usage rate gallons (e.g. for tariff rate of \$2.50 per 1,000 gallons of usage, the commodity gallons for that rate would be divided by 1,000 to arrive at the number of commodity billing units.

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		HB Commerciai CCC Main	HB Commercial PWSD #4
«Line Number	A Description	<u>D</u> <u>E</u> Amount Amount	E <u>G</u> Amount Amount
1	Customer Charge Revenues;	-	
2	Customer Number	1	1
3	Bills Per Year	12	12
4	Customer Bills Per year	12	12
5	Current Customer Charge	\$6.72	\$33.63
6	Annualized Customer Charge Revenues	\$81	\$404
7	Commodity Charge Revenues:		
8	Total Gallons Sold	0	0
9	Less: Base Gallons Included In Customer Charge	0	0
10	Commodity Gallons	0	0
11	Block 1, Commodity Gallons per Block	0	0
12	Block 1, Number of Commodity Gallons per Unit	1,000	1,000
13	Block 1, Commodity Billing Units	0.00	0.00
14	Biock 1, Existing Commodity Charge	\$3.57	\$3.57
15	Block 1, Annualized Commodity Charge Rev.	\$0	Si Si
16	Total Annualized Sewer Rate Revenues	\$81	1

Commodity Billing Units are based on the number of commodity gallons applicable to each block, divided by the taniff usage rate gallons (e.g. for taniff rate of \$2.50 per 1,000 gallons of usage, the commodity gallons for that rate would be divided by 1,000 to arrive at the number of commodity billing units.

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•		HB Com Waters		Tot	al
Line Number		H Amount	<u>I</u> Amount	<u>J</u> Amount	<u>K</u> Amount
1	Customer Charge Revenues;				
2	Customer Number	1	{	147	
3	Bills Per Year	12	(
4	Customer Bills Per year	12		1;764	
5	Current Customer Charge	\$425,92		}	
6	Annualized Customer Charge Revenues		\$5,111		\$107,676
7	Commodity Charge Revenues:		}		
8	Total Gallons Sold	0	.	14,502,073	
9	Less: Base Gallons Included in Customer Charge	<u> </u>		6,000	
10	Commodity Gallons	o		14,496,073	
11	Block 1, Commodity Gallons per Block	0			
12	Block 1, Number of Commodity Gallons per Unit	1,000		4	
13	Block 1, Commodity Billing Units	0.00	ł	ĺ	
14	Block 1, Existing Commodity Charge	\$3.57	4		
15	Block 1, Annualized Commodity Charge Rev.		\$0		\$51,75
-16	Total Annualized Sewer Rate Revenues		\$5,111		\$159,42

Commodity Billing Units are based on the number of commodity gallons applicable to each block, divided by the tariff usage rate gallons (e.g. for tariff rate of \$2.50 per 1,000 gallons of usage, the commodity gallons for that rate would be divided by 1,000 to arrive at the number of commodity billing units.

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Accounting Schedule:4-2 Sponsor: Bret Prenger Page: 1 of 1

Line	A	B Account Number	<u>C</u> -Staff	<u>D</u> Customer	E	E
Line Number	Description	(Optional)	Annualized	<u>Customer</u>	Commodity	Rate
Rev-1	ANNUALIZED REVENUES					
Rev-2	Annualized Rate Revenues		(1) \$159,427			
Rev-3	Miscellaneous Revenues		(1) \$167,731			
Rev-4	TOTAL ANNUALIZED REVENUES		\$327,158			
1	OPERATIONS EXPENSES		(3)			
2	Purchased Wastewater Maintenance	710.000	(2) \$3,250	\$0	\$3,250	0.00%
3	Power for Treatment Plants -HB Only	715.000	\$18,535	\$0	\$18,535	0.00%
4	Power for Treatment Plants-Other-2	715.100	\$10,000	\$0	\$10,000	0.00%
5	Sludge Removal	711.100	\$10,930	\$0	\$10,930	0.00%
6	Chemicals	718.100	\$4,615	\$0	\$4,615	0.00%
7	Wastewater Testing Other	719.000	\$4,761	\$0	\$4,761	0.00%
8	Effluent Testing Expenses-HB	719.100	\$0	\$0	\$0	0.00%
9	HB Sewer Operating Expenses	721.100	\$2,561	\$0	\$2,561	0.00%
10	TOTAL OPERATIONS EXPENSE	1211100	\$44,652	\$0	\$44,652	0.00,
11	MAINTENANCE EXPENSES					
12	Supplies and Materials (Other)	720.000	\$2,167	\$0	\$2,167	0.00%
13	HB Sewer Supplies	720.100	\$1,454	\$0	\$1,454	0.00%
14	SB Sewer Supplies	720.200	\$983	\$0	\$983	0.00%
15	Lagoon Supplies	720.400	\$0	\$0	\$00 \$0	0.00%
16	Sewer Operating Expenses HB	720.500	\$1,137	\$0	\$1,137	0.009
17	Tools and Shop Supplies (Sewer)	722.000	\$688	\$0	\$688	0.00%
18	Maintenance of Treatment Equip	745.100	\$1,682	\$0	\$1,682	0.00%
19	HB Miscellanous Operating Expense	745.900	\$0	50	\$0	0.00%
20	TOTAL MAINTENANCE EXPENSE	143.300	\$8,111	\$0	\$8,111	0.00
21	CUSTOMER ACCOUNT EXPENSE			•		
21	Contracted Accounting Fees	732.000	\$5,211	\$0	PE 044	0.00
23	Contracted Legal Fees	733.000	\$2,250	\$0	\$5,211 \$2,250	0.00
24	PWSD#4 Contracted Labor	737,000	\$97,056	\$0		0.00
25	Rent	742.000	\$8,582	\$0	\$97,056 \$8,582	0.00
26	Rent (Lake Region)	742.100	\$3,853	\$0	\$3,853	0.00
27	TOTAL CUSTOMER ACCOUNT EXPENSE	/ 92. 100	\$116,952	\$0	\$116,952	0.00
28	ADMINISTRATIVE & GENERAL EXPENSES					
29	Property insurance	755.000	\$2,809	\$0	\$2,809	0.00
30	Auto Insurance (Sewer)	756.000	\$3,401	\$0	\$3,401	0.00
31	General Liability (Sewer)	757,000	\$1,343	\$0	\$1,343	0.00
32	Other Insurance (Sewer)	759.000	\$0	\$0	\$0	0.00
33	Office Supplies	921.000	\$974	\$0	\$974	0.00
34	Billing Expenses	921,500	\$313	\$0	\$313	0.00
35	Management Fees	922.000	\$0	\$0	\$0	0.00
36	Executive Management Oversite	922.100	\$13,303	\$0	\$13,303	0.00
37	Outside Services	923.000	\$452	50	\$452	0.00
38	Telephone	925.000	\$595	\$0		0.00
39	Travel & Entertainment	927.000	\$74	\$0		0.00
40	Transportation Expense	933.000	\$12,673	\$0	\$12,673	0.00
41	Customer Refunds	940.000	\$414	\$0		0.00
42	Bad Debt Expense	950.000	\$329	\$0		0,00
43	Miscellanous Expense	975.000	\$632	\$0		0.00
44	Rate Case Expense	980.000	\$2,500	\$0	\$2,500	0.00
45	TOTAL ADMINISTRATIVE AND GENERAL		\$39,812	\$0	\$39,812	
46	OTHER OPERATING EXPENSES		ł	!		
47	PSC Assessment	767.000	\$35,403	\$0		0.00
48	License and Permits (Other-2)	779.000	\$0	\$0		0.00
49	HB Licenses and Permits	779.100	\$9,292			0.00
50	Amortization of CIAC (Sewer)	406.300	-\$31,289	\$0		- 0.00
51	Depreciation		<u>\$113,381</u>	\$0		0.00
52	TOTAL OTHER OPERATING EXPENSES		\$126,787	\$0	\$126,787	

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Accounting Schedule:5 Sponsor: Jim Russo Page: 1 of 2

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Líñe Number	A	B Account Number (Optional)	<u>C</u> Staff Annualized	<u>D</u> Customer Charge	E Commodity	E Percentage Rate
53	TAXES OTHER THAN INCOME					
54	Real Estate Taxes	967.000	\$695		\$695	0.00%
55	Property Taxes	967.300	\$78	\$0	\$78	0.00%
56 57	Other Taxes TOTAL TAXES OTHER THAN INCOME	967.200	\$0 \$773	\$00\$00\$0\$00\$	<u>\$0</u> \$773	0.00%
0/	TOTAL TAXES OTHER THAN INCOME		\$//3	2 0	\$113	
58	TOTAL OPERATING EXPENSES		\$337,087	\$0	\$337,087	
59	Interest Expense	(3)) \$24,475	\$0	\$24,475	0.00%
60	Return on Equity	(3) \$8,125	\$0	\$8,125	0.00%
61	Income Taxes	(3) \$2,023	\$0	\$2,023	0.00%
62	TOTAL INTEREST RETURN & TAXES		\$34,623	\$0	\$34,623	
63	TOTAL COST OF SERVICE		\$371,710	\$0	\$371,710	
64	Less: Miscellaneous Revenues		\$167,731	\$0	\$167,731	0.00%
65	COST TO RECOVER IN RATES		\$203,979	\$0	\$203,979	
66	-INCREMENTAL INCREASE IN RATE REVENUES	•	\$44,552	1		
67	PERCENTAGE OF INCREASE		13.62%			
68	REQUESTED INCREASE IN REVENUES		\$0			

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From Revenue Schedule
From Expense Schedule
From PreTax Rate of Return Schedule, Rate Base & Return Schedule

Accounting Schedule:5 Sponsor: Jim Russo Page: 2 of 2

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Lake Region Water and Sewer Company Horseshoe Bend Sewer Tracking Number SR-2010-0110 Test Year Ending 12-31-2008 updated through 9-30-2009 True up ending 3-31-2010 Rate of Return including income Tax - Sewer

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	- <u>R</u>			A	<u> </u>	formulas
1	State Income Ta	x Rate Statutory / Effec	ctive	6.25% (2)	5.81%	(1 - (B2 x .5)) x A1
2	Federal Income	Tax Rate Statutory / Ef	fective	15.00% (1) & (2)	14.13%	(1 - B1) x A2
3	Composite Effec	ctive Income Tax Rate			19.94%	B1 + B2
4	Equity Tax Facto	Dr			1.2490	1 / (1-B3)
5	Recommended Common and	Weighted Rate of Return d Preferred	n on Equity -		1.39%	From Capital Structure Schedu
6	Weighted Rate of	of Return on Equity Inclu	ding Income Tax		1.74%	B4 x B5
7		Weighted Rate of Return and Short-Term	n on Debt -		4.19%	From Capital Structure Schedu
8	Total Weighted	Rate of Return Including	Income Tax		5.93%	B6+B7
8	Total Weighted	Rate of Return Including	income Tax	Το	5.93%	
	_	Rate of Return Including Corporation, Enter Y:	Incomé Tax	To Equity Income Required & Preliminary Federal Tax	Rate Base Sched	
	lf Sub-Chapter S	Corporation, Enter Y:		Equity Income Required	Rate Base Sched	
	_	Corporation, Enter Y:	N	Equity Income Required	Rate Base Sched	
	lf Sub-Chapter S	Corporation, Enter Y:	N	Equity Income Required	Rate Base Sched	
	If Sub-Chapter S Net Incon	Corporation, Enter Y: Tax	Rate Table	Equity Income Required & Preliminary Federal Tax	Rate Base Sched \$9,559 x	
	If Sub-Chapter S Net Incon Start	Corporation, Enter Y: Tax ne Range End	Rate Table Tax Rate 15.00% 25.00%	Equity Income Required & Preliminary Federal Tax Amount in Range	Rate Base Sched \$9,559 x Tax on Range \$1,434 \$0	
	If Sub-Chapter S Net Incon Start \$0	Corporation, Enter Y: Tax ne Range End \$50,000	N Rate Table Tax Rate 15.00% 25.00% 34.00%	Equity Income Required & Preliminary Federal Tax Amount in Range \$9,559 \$0 \$0	Rate Base Sched \$9,559 x Tax on Range \$1,434 \$0 \$0	
	If Sub-Chapter S Net Incon Start \$0 \$50,001	Corporation, Enter Y: Tax ne Range End \$50,000 \$75,000	Rate Table Tax Rate 15.00% 25.00%	Equity Income Required & Preliminary Federal Tax Amount in Range \$9,559 \$0	Rate Base Sched \$9,559 x Tax on Range \$1,434 \$0	
	If Sub-Chapter S Net Incon Start \$0 \$50,001 \$75,001	Corporation, Enter Y: Tax ne Range End \$50,000 \$75,000 \$100,000	N Rate Table Tax Rate 15.00% 25.00% 34.00%	Equity Income Required & Preliminary Federal Tax Amount in Range \$9,559 \$0 \$0	Rate Base Sched \$9,559 x Tax on Range \$1,434 \$0 \$0	
	If Sub-Chapter S Net Incon Start \$0 \$50,001 \$75,001 \$100,001	Corporation, Enter Y: Tax ne Range End \$50,000 \$75,000 \$100,000 \$335,000	N Rate Table Tax Rate 15.00% 25.00% 34.00% 39.00%	Equity Income Required & Preliminary Federal Tax Amount in Range \$9,559 \$0 \$0 \$0 \$0 \$0	Rate Base Sched \$9,559 x Tax on Range \$1,434 \$0 \$0 \$0 \$0	

Lîne Nûmbei	A Rate Base Description	B Dollar Amount
1	Plant In Service	\$2,190,789 From Plant Schedule
2	Less Accumulated Depreciation Reserve	\$759,882 From Depreciation Reserve Schedule
3	Net Plant In Service	\$1,430,908
4	Other Rate Base items:	\$0
	Materials and Supplies	\$429
	Contribution of Aid of Construction	-\$1,106,806
	CIAC Depreciation	\$292,643
	Deferred Taxes	-\$33,036
5	Totai Rate Base	\$584,138
6	Total Weighted Rate of Return Including Income Tax	5.93% From PreTax Return & Taxes Schedule
7	Required Return & Income Tax	\$34,624

Accounting Schedule:7 Sponsor: Karen Herrington Page: 1 of 1

Line Number	A	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital
1	Common Stock	\$514,405	16.36%	8.50%	1.391%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%
4	Long Term Debt	\$2,629,091	83.64%	5.01%	4.190%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%
6	Other Security-Tax Deductible	\$0	0.00%	0.00%	0.000%
7	TOTAL CAPITALIZATION	\$3,143,496	100.00%	un contra contra contra	5.581%

To PreTax Return Rate Schedule

Accounting Schedule:8 Sponsor: Shana Atkinson Page: 1 of 1

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Line Number	A Account # (Optional)	B Plant Account Description	<u>C</u> Total Plant	D Adjustment Number	E Adjustments	E Jurisdictional Allocation	<u>G</u> Adjusted Jurisdictiona
1		INTANGIBLE PLANT					
2	301.000	Organization	\$22,970			34.42%	\$7,90
3	302.000	Franchises	\$0			100.00%	\$
4	303.000	Miscellaneous Intangible Plant	\$0			100.00%	S
5	000.000	TOTAL INTANGIBLE PLANT	\$22,970		\$0		\$7,90
6		SOURCE OF SUPPLY PLANT					
7	350.000	Land & Land Rights	\$5,985			34.42%	\$2,06
8	351.000	Structures & Improvements	\$4,650			100.00%	\$4,6!
9		TOTAL SOURCE OF SUPPLY PLANT	\$10,635		\$0		\$6,7
10		COLLECTION PLANT					
11	352.200	Collection Sewers - Gravity HB	\$162,667			100.00%	\$162,6
12	352.100	Collection Sewers-Force HB	\$51,957	P-12	\$203,921	100.00%	\$255,8
13	353.000	Services to Customers	\$194,980	P-13	-\$194,980	34.42%	9
14	353,100	Services to Customer (HB)	\$194,980	P-14	-\$5,779	41.71%	\$78,9
15	354.000	Flow Measuring Devices	\$11,297			100.00%	\$11,2
16	355.000	Flow Measuring Devices Installation	\$689			100.00%	\$6
17		TOTAL COLLECTION PLANT	\$616,570		\$3,162		\$509,4
18		PUMPING PLANT					
19	363,000	Electric Pumping Other	\$0	P-19	\$2,905	34.42%	\$1,0
20	363.100	Pumping Equipment (Elec.,Diesel, other)	\$435,527	P-20	\$38,683	100.00%	\$474,2
21		TOTAL PUMPING PLANT	\$435,527		\$41,588		\$475,2
22		TREATMENT & DISPOSAL PLANT					
23	372.000	Treatment and Disposal Equip HB	\$838,416	P-23	\$6,760	100.00%	\$845,1
24	373.000	Plant Sewers HB	\$316,647			100.00%	\$316,6
25	375.000	Other Treatment & Disposal Plant Equip.	\$41 <u>1</u>			34.42%	\$1
26		TOTAL TREATEMENT & DISPOSAL PLANT	\$1,155,474		\$6,760		\$1,161,9
27		GENERAL PLANT					
28	391.000	Office Furniture and Equipment	\$11,485			20.90%	\$2,4
29	391.100	Computer Equipment	\$9,989			20.90%	\$2,0
30	392.000	Transportation Equipment	\$10,579			34.42%	\$3,6
31	392.100	Transportation Equipment (Pump Truck)	\$33,445			34.42%	\$11,5
32	392.200	Transportation Equipment (Sierra Truck)	\$19,703			20.90%	\$4,1
33	394.000	Tools, Shop and Garage Equipment	\$6,626			20.90%	\$1,5
34	395.000	Laboratory Equipment	\$1,284			34.42%	\$4
35	396.000	Power Operated Equipment (Company Owned)	\$11,523			34.42%	\$3,9
36		TOTAL GENERAL PLANT	\$104,634		\$0		\$29,5
37		TOTAL PLANT IN SERVICE	\$2,345,810	-	\$51,510		\$2,190,7

To Rate Base & Depreciation Schedules

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Accounting Schedule:9 Sponsor: Karen Herrington Page: 1 of 1

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Adjustment Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Total Adjustment
P-12	Collection Sewers-Force HB	352.100	n anteringen ander an en ander an en a	\$203,921
	Include costs of new Duckhead lift station (Herrington)		\$203,921	
P-13	Services to Customers	353.000		-\$194,980
	Removed balance per company email. Reallocated to two different accounts. (Herrington)		-\$194,980	
P-14	Services to Customer (HB)	353.100	2 2 2	-\$5,779
	Removed Plant (Cornett Cove (HB from 2003. Water District has authority for this property		-\$5,779	
P-19	Electric Pumping Other	363.000		\$2,90
	Rebuilt Pump during Update Period, Sept. 30, 2009 (Herrington)		\$2,905	
P-20	Pumping Equipment (Elec., Diesel, other)	363.100		\$38,68
	Include pumping equipment costs of new Duckhead lift station (Herrington)		\$38,683	
P-23	Treatment and Disposal Equip HB	372.000	an a san a san An a san a	\$6,76
	Include Irrigation Pump added during update period of Sept. 30, 2009 (Herrington)		\$6,760	-

Lake Region Water and Sewer Company Horseshoe Bend Sewer Tracking Number SR-2010-0110 Test Year Ending 12-31-2008 updated through 9-30-2009 True up ending 3-31-2010 Accumulated Depreciation Reserve - Sewer

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Line iumber	A Account Number	B Depreciation Reserve Description	<u>C</u> Total Reserve	D Adjustment Number	<u>E</u> Adjustments	<u>F</u> Jurisdictional Allocation	<u>G</u> Adjusted Jurisdictiona
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0			34.42%	\$
3	302.000	Franchises	\$0			100.00%	\$
4	303.000	Miscellaneous Intangible Plant	\$0			100.00%	\$
5		TOTAL INTANGIBLE PLANT	\$0		\$0		
6		SOURCE OF SUPPLY PLANT					
7	350.000	Land & Land Rights	\$0			100.00%	5
8	351.000	Structures & Improvements	\$635	R-8	\$175	100.00%	\$81
9		TOTAL SOURCE OF SUPPLY PLANT	\$635		\$175		\$83
10			···				
11	352.200	Collection Sewers - Gravity HB	\$31,927	R-11	\$4,067	100.00%	\$35,9
12	352.100	Callection Sewers-Force HB	\$7,731	R-12	\$1,299	100.00%	\$9,0:
13	353.000	Services to Customers	\$0			0.00%	:
14	353.100	Services to Customer (HB)	\$10,941	R-14	\$4,354	41.71%	\$6,3
15	354.000	Flow Measuring Devices	\$2,525	R-15	\$466	100.00%	\$2,9
16	355.000	Flow Measuring Devices Installation	\$227	R-16	\$28	100.00%	\$2
17		TOTAL COLLECTION PLANT	\$53,351		\$10,214		\$54,6
18		PUMPING PLANT					
19	363.000	Electric Pumping Other	\$0			34.42%	
20	363.100	Pumping Equipment (Elec.,Diesel, other)	\$185,547	R-20	\$54,441		\$239,9
21		TOTAL PUMPING PLANT	\$185,547		\$54,441		\$239,9
22		TREATMENT & DISPOSAL PLANT					
23	372.000	Treatment and Disposal Equip HB	\$364,586	R-23	\$47,432		\$412,0
24	373.000	Plant Sewers HB	\$16,439	R-24	\$17,812		\$34,2
25	375.000	Other Treatment & Disposal Plant Equip.	\$180	R-25	\$25		\$
26		TOTAL TREATEMENT & DISPOSAL PLANT	\$381,205		\$65,269		\$446,3
27		GENERAL PLANT					
28	391.000	Office Furniture and Equipment	\$5,010	R-28	\$718		\$1,1
29	391.100	Computer Equipment	\$4,381	R-29	\$625		\$1,0
30	392.000	Transportation Equipment	\$23,817	R-30	\$1,719	•	\$8,7
31	392.100	Transportation Equipment (Pump Truck)	\$6,111	R-31	\$5,435		\$3,9
32	392.200	Transportation Equipment (Sierra Truck)	\$465	R-32	\$3,202		\$7
33	394.000	Tools, Shop and Garage Equipment	\$2,875	R-33	\$414		\$6
34	395.000	Laboratory Equipment	\$596	R-34	\$80	-	\$2
35	396.000	Power Operated Equipment (Company Owned)	\$3,106	R-35	\$965	34.42%	\$1,4
36		TOTAL GENERAL PLANT	\$46,361		\$13,158		\$18,0
37		TOTAL DEPRECIATION RESERVE	\$667,099		\$143,257		\$759,8

To Rate Base Schedule

Accounting Schedule:11 Sponsor: Karen Herrington Page: 1 of 1

Lake Region Water and Sewer Company Horseshoe Bend Sewer Tracking Number SR-2010-0110 Test Year Ending 12-31-2008 updated through 9-30-2009 True up ending 3-31-2010 Schedule of Adjustments for Accumulated Deprecreciation Reserve - Sewer

<u>B</u> Accumulated Depreciation Reserve	<u>C</u> <u>E</u> Total Account Adjustment Adjustment
Adjustments Description	Number Amount Amount
Structures & Improvements	351.000 \$17
Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)	\$105
Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington)	\$70
Collection Sewers - Gravity HB	352.200 \$4,06
Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)	\$2,440
Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington)	\$1,627
Collection Sewers-Force HB	352.100 \$1,29
Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)	\$779
Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington)	\$520
Services to Customer (HB)	353.100
Made adjustment to correct depreciation related to Cornett Cove (HB)	-\$520
Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington)	\$4,874
Flow Measuring Devices	354.000 \$46
	Accumulated Depreciation Reserve Adjustments Description Structures & Improvements Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington) Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington) Collection Sewers - Gravity HB Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington) Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington) Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington) Collection Sewers-Force HB' Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington) Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington) Services to Customer (HB) Made adjustment to correct depreciation related to Cornett Cove (HB) Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington)

Accounting Schedule:12 Sponsor: Karen Herrington Page: 1 of 4

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Lake Region Water and Sewer Company Horseshoe Bend Sewer Tracking Number SR-2010-0110 Test Year Ending 12-31-2008 updated through 9-30-2009 True up ending 3-<u>3</u>1-2010 Schedule of Adjustments for Accumulated Deprecreciation Reserve - Sewer

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Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Adjustment Adjustment Number Amount Amount
	Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington)	\$186
R-16	Flow Measuring Devices Installation	355.000 \$2
	Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)	\$17
	Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington)	\$11
R-20	Pumping Equipment (Elec.,Diesel, other)	363.100 \$54,44
	Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)	\$32,665
	Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington)	\$21,776
R-23	Treatment and Disposal Equip HB	372.000 \$47,43
	Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)	\$28,416
	Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington)	\$19,016
R-24	Plant Sewers HB	373.000 \$17,81
	Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)	\$10,687
	Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington)	\$7,125

Accounting Schedule:12 Sponsor: Karen Herrington Page: 2 of 4

Lake Region Water and Sewer Company Horseshoe Bend Sewer Tracking Number SR-2010-0110 Test Year Ending 12-31-2008 updated through 9-30-2009 True up ending 3-31-2010 Schedule of Adjustments for Accumulated Deprecreciation Reserve - Sewer

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount
	Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)		\$15	
	Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington)		\$10	
R-28	Office Furniture and Equipment	391.000	nartaann 1999 - 19 naardoordaanaan aroon aroon 19 19 - Paris III - Paris III - Paris III - Paris III	\$718
	Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)		\$431	
	Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington)		\$287	
R-29	Computer Equipment	391.100		\$625
	Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)		\$375	
	Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington)		\$250	
R-30	Transportation Equipment	392.000		\$1,719
	Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)		\$1,031	
,	Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington)		\$688	
R-31	Transportation Equipment (Pump Truck)	392.100	an a	\$5,43
	Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)		\$3,261	
	Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington)		\$2,174	

Accounting Schedule:12 Sponsor: Karen Herrington Page: 3 of 4
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A Reserve	<u>B</u>	<u>2</u>	D	E Total
Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Adjustment
Number	Adjustments Description	Nümber	Amount	Amount
R-32	Transportation Equipment (Sierra Truck)	392.200		\$3,202
	Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)		\$1,921	
	Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington)		\$1,281	
R-33	Tools, Shop and Garage Equipment	394.000		\$414
	Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)		\$248	
	Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington)		\$166	
R-34	Laboratory Equipment	395.000	n an	\$8
	Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)		\$48	
	Adjust Reserve to reflect the True Up period. Adjust Reserve to reflect the True Up period.	×	\$32	
R-35	Power Operated Equipment (Company Owned)	396.000		\$96
	Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)		\$579	
	Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington)		\$386	
	Total Reserve Adjustments		and the first of the	\$143,25

Lake Region Water and Sewer Company Horseshoe Bend Sewer Tracking Number SR-2010-0110 Test Year Ending 12-31-2008 updated through 9-30-2009 True up ending 3-31-2010 Depreciation Expense - Sewer

Intransition \$7,906 0.00% \$8 3 302.000 Franchises \$0 0.00% \$8 4 303.000 Franchises \$0 0.00% \$8 5 TOTAL INTANGIBLE PLANT \$7,906 \$1 \$1 6 SOURCE OF SUPPLY PLANT \$2,060 0.00% \$14 7 350.000 Land & Land Rights \$2,060 0.00% \$14 9 TOTAL SOURCE OF SUPPLY PLANT \$6,710 3.00% \$144 10 COLLECTION PLANT \$162,667 2.00% \$3,251 11 352.000 Collection Sewers - Gravity HB \$162,667 2.00% \$5,511 13 353.000 Services to Customers \$0 0.00% \$1,57 14 353.100 Services to Customer (HB) \$78,916 2.00% \$1,57 15 354.000 Flow Measuring Devices - \$11,297 3.30% \$22 17 TOTAL COLLECTION PLANT \$509,447 \$10,34 \$10,34 <t< th=""><th>Line Number</th><th>A Account Number</th><th>B Plant Account Description</th><th><u>C</u> Adjusted Jurisdictional</th><th>D Depreciation Rate</th><th><u>E</u> Depreciation Expense</th></t<>	Line Number	A Account Number	B Plant Account Description	<u>C</u> Adjusted Jurisdictional	D Depreciation Rate	<u>E</u> Depreciation Expense
3 302.000 Franchises \$0 0.00% \$1 4 303.000 Miscellaneous Intangible Plant \$0 0.00% \$1 5 TOTAL INTANGIBLE PLANT \$7,906 \$1 \$1 7 350.000 Land & Land Rights \$2,060 0.00% \$14 7 350.000 Land & Land Rights \$2,060 0.00% \$14 9 TOTAL INTROGEOF SUPPLY PLANT \$6,710 \$144 10 COLLECTION PLANT \$162,667 2.00% \$3,251 11 352.200 Collection Sewers - Gravity HB \$162,667 2.00% \$3,251 12 352.100 Services to Customeres \$0 0.00% \$1 13 353.000 Services to Customeres \$10 0.00% \$1,77 16 355.000 Flow Measuring Devices - \$11,977 3.30% \$22 17 TOTAL COLLECTION PLANT \$509,447 \$10,34 \$10,34 18 PUMPING PLANT \$10,00 10.00%	1		INTANGIBLE PLANT			
4 303.000 Miscellaneous Intangible Plant 50 0.00% 51 5 TOTAL INTANGIBLE PLANT \$7,906 31 6 SOURCE OF SUPPLY PLANT \$2,060 0.00% \$14 7 350.000 Land & Land Rights \$2,060 0.00% \$144 9 Structures & Improvements \$4,650 3.00% \$144 10 COLLECTION PLANT \$6,710 \$142 11 352.200 Collection Sewers - Gravity HB \$162,667 2.00% \$5,511 13 353.000 Services to Customers \$0 0.00% \$143 13 353.000 Services to Customere HB \$255,8716 2.00% \$5,511 13 353.000 Flow Measuring Devices Installation \$589 3.30% \$22 16 355.000 Flow Measuring Devices Installation \$689 3.30% \$22 17 TOTAL COLLECTION PLANT \$1000 10.00% \$100 20 363.000 Electric Pumping Chier \$1,000 10.00% \$144 18 PUMPING PLANT \$47,4210 </td <td>2</td> <td>301.000</td> <td>Organization</td> <td>\$7,906</td> <td>0.00%</td> <td>\$(</td>	2	301.000	Organization	\$7,906	0.00%	\$(
4 303.000 Miscellaneous Intangible Plant \$0 0.00% \$1 5 TOTAL INTANGIBLE PLANT \$7,906 38 6 SOURCE OF SUPPLY PLANT \$2,060 0.00% \$14 7 350.000 Land & Land Rights \$2,060 0.00% \$144 9 TOTAL SOURCE OF SUPPLY PLANT \$6,710 \$144 10 COLLECTION PLANT \$6,710 \$144 11 352.200 Collection Severs - Gravity HB \$162,667 2.00% \$3,251 12 352.100 Collection Severs - Gravity HB \$162,667 2.00% \$5,511 13 353.000 Services to Customere \$0 0.00% \$1,57 14 353.100 Services to Customere \$11,297 3.0% \$22 16 355.000 Flow Measuring Devices Installation <u>\$689</u> 3.30% \$22 17 TOTAL COLLECTION PLANT \$10,001 \$10.00% \$10 20 363.100 Pumping Chuipment (Elec, Diesel, other) \$47,4210 10.00% \$47,42 21 TOTAL PUMPING PLANT \$10	3	302.000	Franchises	\$0	0.00%	\$0
5 TOTAL INTANGIBLE PLANT \$7,906 \$1 6 SOURCE OF SUPPLY PLANT \$2,060 0.00% \$14 7 350.000 Land & Land Rights \$2,060 0.00% \$14 9 TOTAL SOURCE OF SUPPLY PLANT \$6,710 \$144 10 COLLECTION PLANT \$6,710 \$144 11 352.200 Collection Sewers - Gravity HB \$162,667 2.00% \$3,25 12 352.100 Collection Sewers - Gravity HB \$162,667 2.00% \$5,11 13 353.000 Services to Customers \$0 0.00% \$1,127 14 353.100 Services to Customere Installation \$689 3.30% \$22 17 Flow Measuring Devices - \$11,27 3.30% \$22 16 355.000 Flow Measuring Devices - \$11,30 \$10,30 20 363.000 Electric Pumping Other \$1,000 10.00% \$47,422 18 PUMPING PLANT \$475,210 10.00% \$47,422	4	303.000	Miscellaneous Intangible Plant	\$0	0.00%	
7 350.000 Land & Land Rights \$2,060 0.00% \$4 8 351.000 Structures & Improvements \$4,650 3.00% \$144 9 TOTAL SOURCE OF SUPPLY PLANT \$6,710 \$144 10 COLLECTION PLANT \$6,710 \$144 11 352.200 Collection Sewers - Gravity HB \$162,667 2.00% \$3,25 12 352.100 Collection Sewers - Force HB \$255,878 2.00% \$5,111 13 353.000 Services to Customers \$0 0.00% \$15,715 14 353.000 Services to Customer (HB) \$78,916 2.00% \$1,77 16 355.000 Flow Measuring Devices - \$11,297 3.30% \$22 17 TOTAL COLLECTION PLANT \$509,447 \$10,34 18 PUMPING PLANT \$475,210 10.00% \$47,42 19 363.000 Electric Pumping Other \$1,000 10.00% \$47,42 21 TOTAL COLLECTION PLANT \$475,210 \$47,52 \$47,52 22 TREATMENT & DISPOSAL PLANT \$47,52,100 </td <td>5</td> <td></td> <td>TOTAL INTANGIBLE PLANT</td> <td>\$7,906</td> <td></td> <td>\$1</td>	5		TOTAL INTANGIBLE PLANT	\$7,906		\$1
8 351.000 Structures & Improvements \$4,650 3.00% \$14 9 COLLECTION PLANT \$6,710 \$100% \$14 10 COLLECTION PLANT \$6,710 \$12 \$32.100 Collection Sewers - Gravity HB \$162,667 2.00% \$3,25 12 352.100 Collection Sewers - Gravity HB \$255,378 2.00% \$5,11 13 353.000 Services to Customers \$0 0.00% \$1,57 15 354.000 Flow Measuring Devices \$11,297 3.30% \$22 16 355.000 Flow Measuring Devices Installation \$6899 3.30% \$22 17 TOTAL COLLECTION PLANT \$509,447 \$10,034 \$10,34 18 PUMPING PLANT \$475,210 10.00% \$10 20 363.000 Electric Pumping Other \$1,000 10.00% \$41,42 21 TOTAL PUMPING PLANT \$475,210 \$475,210 \$47,52 22 TREATMENT & DISPOSAL PLANT \$476,210 \$52,28 <td< td=""><td>6</td><td></td><td>SOURCE OF SUPPLY PLANT</td><td></td><td></td><td></td></td<>	6		SOURCE OF SUPPLY PLANT			
9 TOTAL SOURCE OF SUPPLY PLANT \$6,710 \$144 10 COLLECTION PLANT \$162,667 2.00% \$3,25 11 352.200 Collection Sewers - Gravity HB \$162,667 2.00% \$3,25 12 352.100 Collection Sewers - Gravity HB \$255,878 2.00% \$5,11 13 353.000 Services to Customers \$0 0.00% \$14 14 353.100 Services to Customer (HB) \$78,916 2.00% \$1,57 15 354.000 Flow Measuring Devices - \$11,297 3.30% \$37 16 355.000 Flow Measuring Devices Installation \$569,447 \$10,34 18 PUMPING PLANT \$10,00 \$10,35 19 363.000 Electric Pumping Other \$1,000 10.00% \$47,42 21 TOTAL PUMPING PLANT \$475,210 \$447,52 \$47,52 22 TREATMENT & DISPOSAL PLANT \$475,210 \$447,52 23 372.000 Treatment & Disposal Plant Equip. \$141		350.000		\$2,060	0.00%	\$
10 COLLECTION PLANT 11 352.200 Collection Sewers - Gravity HB \$162,667 2.00% \$3,25 12 352.100 Collection Sewers - Force HB \$225,878 2.00% \$\$5,11 13 353.000 Services to Customers \$0 0.00% \$ 14 353.100 Services to Customer (HB) \$78,916 2.00% \$14,77 15 354.000 Flow Measuring Devices Installation \$689 3.30% \$22 17 TOTAL COLLECTION PLANT \$509,447 \$10,34 18 PUMPING PLANT \$1,000 10.00% \$10 20 363.000 Electric Pumping Other \$1,000 10.00% \$47,4210 21 TOTAL PUMPING PLANT \$475,210 \$47,5210 \$47,5210 22 TREATMENT & DISPOSAL PLANT \$475,210 \$47,521 23 372.000 Plant Sewers HB \$316,647 4.50% \$38,03 24 373.000 Plant Sewers HB \$31,6647 4.50% \$52,28		351.000		\$4,650	3.00%	\$14
11 352.200 Collection Sewers - Gravity HB \$162,667 2.00% \$3,25 12 352.100 Collection Sewers-Force HB \$255,878 2.00% \$51,11 13 353.000 Services to Customers \$0 0.00% \$1 14 353.100 Services to Customer (HB) \$78,916 2.00% \$1,57 15 354.000 Flow Measuring Devices \$11,297 3.30% \$22 16 355.000 Flow Measuring Devices Installation	9		TOTAL SOURCE OF SUPPLY PLANT	\$6,710		\$14
12 352.100 Collection Sewers-Force HB \$255,878 2.00% \$5,11 13 353.000 Services to Customers \$0 0.00% \$ 14 353.100 Services to Customer (HB) \$78,916 2.00% \$1,57 15 354.000 Flow Measuring Devices \$11,297 3.30% \$37 16 355.000 Flow Measuring Devices Installation \$689 3.30% \$22 17 TOTAL COLLECTION PLANT \$509,447 \$10,34 18 PUMPING PLANT \$1,000 10.00% \$10 20 363.100 Electric Pumping Other \$1,000 10.00% \$47,42 21 TOTAL PUMPING PLANT \$475,210 \$47,52 \$47,52 22 TREATMENT & DISPOSAL PLANT \$475,210 \$47,52 23 372.000 Treatment and Disposal Plant Equip. \$141 \$10,90% \$14,24 23 375.000 Other Treatment & DISPOSAL PLANT \$1,161,964 \$52,28 26 TOTAL TREATEMENT & DISPOSAL PLANT \$1,161,964 \$52,28 27 GENERAL PLANT \$10,						
13 353.000 Services to Customers \$0 0.00% \$ 14 353.100 Services to Customer (HB) \$78,916 2.00% \$1,57 15 354.000 Flow Measuring Devices \$11,297 3.30% \$37 16 355.000 Flow Measuring Devices Installation \$5689 3.30% \$22 17 TOTAL COLLECTION PLANT \$509,447 \$10,00% \$10,34 18 PUMPING PLANT \$509,447 \$10,00% \$47,420 20 363.100 Pumping Equipment (Elec., Diesel, other) \$474,210 10.00% \$47,422 21 TOTAL PUMPING PLANT \$475,210 \$47,52 \$47,52 22 TREATMENT & DISPOSAL PLANT \$475,210 \$47,52 23 372.000 Treatment and Disposal Equip HB \$845,176 4.50% \$14,24 25 375.000 Other Treatment & DISPOSAL PLANT \$1,161,964 \$552,28 26 TOTAL TREATEMENT & DISPOSAL PLANT \$1,161,964 \$552,28 27 GENERAL PLANT \$1,161,964 \$552,28 28 391.000 Office Furn			-			• •
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15 354.000 Flow Measuring Devices \$11,297 3.30% \$37 16 355.000 Flow Measuring Devices Installation \$689 3.30% \$22 17 TOTAL COLLECTION PLANT \$509,447 \$10,34 18 PUMPING PLANT \$10,00 10.00% \$10 20 363.100 Electric Pumping Other \$1,000 10.00% \$47,42 21 TOTAL PUMPING PLANT \$474,210 10.00% \$47,42 21 TOTAL PUMPING PLANT \$475,210 \$47,452 22 TREATMENT & DISPOSAL PLANT \$475,210 \$47,52 23 372.000 Treatment and Disposal Equip HB \$845,176 4.50% \$14,22 23 372.000 Treatment & Disposal Plant Equip. \$141 \$100% \$52,28 26 TOTAL TREATEMENT & DISPOSAL PLANT \$1,161,964 \$52,28 \$20% \$10% 28 391.000 Office Furniture and Equipment \$2,088 \$.00% \$11 29 391.100 Computer Equipment \$2,088 \$.00% \$11 30 392.000		353.000		\$0		\$
16 355.000 Flow Measuring Devices Installation \$689 3.30% \$22 17 TOTAL COLLECTION PLANT \$509,447 \$10,30 \$10,34 18 PUMPING PLANT \$509,447 \$10,30 \$10,34 18 PUMPING PLANT \$1,000 10.00% \$10 20 363.000 Electric Pumping Other \$1,000 10.00% \$47,421 21 TOTAL PUMPING PLANT \$475,210 \$47,425 \$47,521 \$47,52 22 TREATMENT & DISPOSAL PLANT \$475,210 \$44,50% \$38,03 24 373.000 Plant Sewers HB \$316,647 4.50% \$38,03 24 375.000 Other Treatment & Disposal Plant Equip. \$141 5.00% \$14,24 25 375.000 Other Treatment & DISPOSAL PLANT \$1,161,964 \$52,252 27 GENERAL PLANT \$1,161,964 \$52,252 27 GENERAL PLANT \$1,300% \$11 28 391.000 Office Furniture and Equipment \$2,088 5.00%						
17 TOTAL COLLECTION PLANT \$509,447 \$10,34 18 PUMPING PLANT \$10,00 \$10,00% \$10 19 363.000 Electric Pumping Other \$1,000 10.00% \$10 20 363.100 Pumping Equipment (Elec.,Diesel, other) \$474,210 10.00% \$47,42 21 TOTAL PUMPING PLANT \$475,210 10.00% \$47,42 22 TREATMENT & DISPOSAL PLANT \$475,210 \$47,52 23 372.000 Treatment and Disposal Equip HB \$845,176 4.50% \$38,03 24 373.000 Plant Sewers HB \$316,647 4.50% \$14,24 26 TOTAL TREATEMENT & DISPOSAL PLANT \$1,161,964 \$52,26 27 GENERAL PLANT \$1,161,964 \$52,26 28 391.000 Office Furniture and Equipment \$2,088 5.00% \$12 29 391.000 Office Furniture and Equipment \$3,641 13.00% \$47 31 392.000 Transportation Equipment (Pump Truck) \$11,512 13.00% \$14 32 392.200 Transportation Equip						
18 PUMPING PLANT 19 363.000 Electric Pumping Other \$1,000 10.00% \$10 20 363.100 Pumping Equipment (Elec.,Diesel, other) \$474,210 10.00% \$47,42 21 TOTAL PUMPING PLANT \$475,210 10.00% \$47,42 22 TREATMENT & DISPOSAL PLANT \$475,210 \$47,52 22 TREATMENT & DISPOSAL PLANT \$475,210 \$47,52 23 372.000 Treatment and Disposal Equip HB \$845,176 4.50% \$38,03 24 373.000 Plant Sewers HB \$316,647 4.50% \$14,24 26 TOTAL TREATEMENT & DISPOSAL PLANT \$1,161,964 \$52,22 27 GENERAL PLANT \$1,161,964 \$52,22 28 391.000 Office Furniture and Equipment \$2,400 5.00% \$11 29 391.100 Computer Equipment \$2,408 5.00% \$10 30 392.000 Transportation Equipment \$3,641 13.00% \$14 31 392.10		355.000			3.30%	
19 363.000 Electric Pumping Other \$1,000 10.00% \$10 20 363.100 Pumping Equipment (Elec., Diesel, other) \$474,210 10.00% \$47,42 21 TOTAL PUMPING PLANT \$475,210 \$47,52 \$47,52 22 TREATMENT & DISPOSAL PLANT \$475,210 \$47,52 23 372.000 Treatment and Disposal Equip HB \$845,176 4.50% \$38,03 24 373.000 Plant Sewers HB \$316,647 4.50% \$14,24 25 375.000 Other Treatment & Disposal Plant Equip. \$141 5.00% \$2 26 TOTAL TREATEMENT & DISPOSAL PLANT \$1,161,964 \$52,28 27 GENERAL PLANT \$1,161,964 \$52,28 29 391.000 Office Furniture and Equipment \$2,088 5.00% \$10 30 392.000 Transportation Equipment (Pump Truck) \$11,512 13,00% \$47,42 31 392.100 Transportation Equipment (Sierra Truck) \$41,118 13,00% \$43 32 392.200 Transportation Equipment (Sierra Truck) \$41,138 5.00%	17		TOTAL COLLECTION PLANT	\$509,447		\$10,34
20 363.100 Pumping Equipment (Elec.,Diesel, other) TOTAL PUMPING PLANT \$474,210 10.00% \$47,42 21 TOTAL PUMPING PLANT \$475,210 \$47,52 \$47,52 22 TREATMENT & DISPOSAL PLANT \$4475,210 \$47,52 23 372.000 Treatment and Disposal Equip HB \$845,176 4.50% \$38,03 24 373.000 Plant Sewers HB \$316,647 4.50% \$14,24 25 375.000 Other Treatment & Disposal Plant Equip. \$141 5.00% \$2 26 TOTAL TREATEMENT & DISPOSAL PLANT \$1,161,964 \$52,28 27 GENERAL PLANT \$1,161,964 \$52,28 29 391.000 Office Furniture and Equipment \$2,400 5.00% \$10 30 392.000 Transportation Equipment \$3,641 13.00% \$47 31 392.100 Transportation Equipment (Pump Truck) \$11,512 13.00% \$14,49 32 392.200 Transportation Equipment (Sierra Truck) \$4,118 13.00% \$53						
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22 TREATMENT & DISPOSAL PLANT 23 372.000 Treatment and Disposal Equip HB \$845,176 4.50% \$38,03 24 373.000 Plant Sewers HB \$316,647 4.50% \$14,24 25 375.000 Other Treatment & Disposal Plant Equip.		363.100			10.00%	
23 372.000 Treatment and Disposal Equip HB \$845,176 4,50% \$38,03 24 373.000 Plant Sewers HB \$316,647 4,50% \$14,24 25 375.000 Other Treatment & Disposal Plant Equip.	21		TOTAL PUMPING PLANT	\$475,210		\$47,52
24 373.000 Plant Sewers HB \$316,647 4.50% \$14,24 25 375.000 Other Treatment & Disposal Plant Equip. \$141 5.00% \$ 26 TOTAL TREATEMENT & DISPOSAL PLANT \$1,161,964 \$52,28 27 GENERAL PLANT \$1,161,964 \$52,28 28 391.000 Office Furniture and Equipment \$2,400 5.00% \$112 29 391.100 Computer Equipment \$2,088 5.00% \$10 30 392.000 Transportation Equipment (Pump Truck) \$11,512 13,00% \$47 31 392.100 Transportation Equipment (Sierra Truck) \$4,118 13,00% \$55 32 392.200 Transportation Equipment (Sierra Truck) \$4,118 13,00% \$55 33 394.000 Tools, Shop and Garage Equipment \$1,385 5.00% \$6 34 395.000 Laboratory Equipment (Company Owned) \$3,966 6,70% \$26						
25 375.000 Other Treatment & Disposal Plant Equip. TOTAL TREATEMENT & DISPOSAL PLANT \$141 5.00% \$52,28 26 GENERAL PLANT \$1,161,964 \$52,28 27 GENERAL PLANT \$1,161,964 \$52,28 28 391.000 Office Furniture and Equipment \$2,400 5.00% \$12 29 391.100 Computer Equipment \$2,088 5.00% \$10 30 392.000 Transportation Equipment \$3,641 13.00% \$4,73 31 392.100 Transportation Equipment (Pump Truck) \$11,512 13.00% \$1,45 32 392.200 Transportation Equipment (Sierra Truck) \$4,118 13.00% \$53 33 394.000 Tools, Shop and Garage Equipment \$1,385 5.00% \$6 34 395.000 Laboratory Equipment \$4442 5.00% \$2 35 396.000 Power Operated Equipment (Company Owned) \$3,966 6.70% \$26						•
26 TOTAL TREATEMENT & DISPOSAL PLANT \$1,161,964 \$52,28 27 GENERAL PLANT \$1,161,964 \$52,28 28 391.000 Office Furniture and Equipment \$2,400 5.00% \$12 29 391.100 Computer Equipment \$2,088 5.00% \$10 30 392.000 Transportation Equipment \$3,641 13.00% \$47 31 392.100 Transportation Equipment (Pump Truck) \$11,512 13.00% \$14,49 32 392.200 Transportation Equipment (Sierra Truck) \$4,118 13.00% \$53 33 394.000 Tools, Shop and Garage Equipment \$1,385 5.00% \$62 34 395.000 Laboratory Equipment \$4422 5.00% \$26 35 396.000 Power Operated Equipment (Company Owned) \$3,966 6.70% \$26						
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28 391.000 Office Furniture and Equipment \$2,400 5.00% \$12 29 391.100 Computer Equipment \$2,088 5.00% \$10 30 392.000 Transportation Equipment \$3,641 13.00% \$47 31 392.100 Transportation Equipment (Pump Truck) \$11,512 13.00% \$1,45 32 392.200 Transportation Equipment (Sierra Truck) \$4,118 13.00% \$53 33 394.000 Tools, Shop and Garage Equipment \$1,385 5.00% \$6 34 395.000 Laboratory Equipment (Company Owned) \$3,966 6.70% \$26	26		TOTAL TREATEMENT & DISPOSAL PLANT	\$1,161,964		\$52,28
29 391.100 Computer Equipment \$2,088 5.00% \$10 30 392.000 Transportation Equipment \$3,641 13.00% \$47 31 392.100 Transportation Equipment (Pump Truck) \$11,512 13.00% \$1,45 32 392.200 Transportation Equipment (Sierra Truck) \$4,118 13.00% \$53 33 394.000 Tools, Shop and Garage Equipment \$1,385 5.00% \$66 34 395.000 Laboratory Equipment (Company Owned) \$3,966 6.70% \$26						
30 392.000 Transportation Equipment \$3,641 13.00% \$47 31 392.100 Transportation Equipment (Pump Truck) \$11,512 13.00% \$1,45 32 392.200 Transportation Equipment (Sierra Truck) \$4,118 13.00% \$55 33 394.000 Tools, Shop and Garage Equipment \$1,385 5.00% \$6 34 395.000 Laboratory Equipment \$442 5.00% \$2 35 396.000 Power Operated Equipment (Company Owned) \$3,966 6.70% \$26			· ·			
31 392.100 Transportation Equipment (Pump Truck) \$11,512 13.00% \$1,45 32 392.200 Transportation Equipment (Sierra Truck) \$4,118 13.00% \$53 33 394.000 Tools, Shop and Garage Equipment \$1,385 5.00% \$6 34 395.000 Laboratory Equipment \$4422 5.00% \$2 35 396.000 Power Operated Equipment (Company Owned) \$3,966 6.70% \$26						
32 392.200 Transportation Equipment (Sierra Truck) \$4,118 13.00% \$53 33 394.000 Tools, Shop and Garage Equipment \$1,385 5.00% \$6 34 395.000 Laboratory Equipment \$442 5.00% \$2 35 396.000 Power Operated Equipment (Company Owned) \$3,966 6.70% \$26						
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34 395.000 Laboratory Equipment \$442 5.00% \$2 35 396.000 Power Operated Equipment (Company Owned) \$3,966 6.70% \$26						
35 396.000 Power Operated Equipment (Company Owned) \$3,966 6.70% \$26			· · · · · ·			
36 TOTAL GENERAL PLANT \$29,552 \$3,08	33	230.000	Former Operated Equipment (Company Owned)		0.14%	
	36		TOTAL GENERAL PLANT	\$29,552		\$3,08

Accounting Schedule:13 Sponsor: Karen Herrington Page: 1 of 1

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Exhibit No.: Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staff Case No: SR-2010-0110 Shawnee Bend Sewer Date Prepared: 5/18/2010



MISSOURI PUBLIC SERVICE COMMISSION UTILITY SERVICES DIVISION

Post True-Up Report Scenario Three

STAFF ACCOUNTING SCHEDULES

LAKE REGION WATER AND SEWER COMPANY

CASE NO. SR-2010-0110 Shawnee Bend Sewer

Jefferson City, Missouri

May 2010

SCENARIO 3 - SHAWNEE BEND SEWER

Line umber	Number (Optional)	Expense Description	Test Year Amount	Adjustment	Adjustments	Jurisdictional Allocation	Adjusted Júrisdiction
1	(Optional)	OPERATIONS EXPENSES	HONVILL	K KUMINGI	Aujusumenta	Anocation	04113010001
2	710.000	Purchased Wastewater Maintenance	\$4,710	S-2	\$367	35.98%	\$1,6
3	711.200	Sludge Removal	\$625	S-3	\$2,125	100.00%	\$2,3
4	715.000	Power for Treatment Plants Other	\$0	S-4	\$0	100.00%	
5	715.100	WWTP Power	\$29,652	S-5	-\$11,778	100.00%	\$17,
6	716.200	SB Lift Station Power	50	S-6	\$1,661	100.00%	\$1,
7	718.200	SB WWTP Chemicals	\$8,262	S-7	-\$5,748	100.00%	\$2,
8	719.000	Wastewater Testing Other-	\$0		••••	100.00%	
9	719.100	Effluent Testing Expenses	\$5,278	S-9	-\$1,881	100.00%	\$3,
10	721.200	SB Operating Expenses	\$0	S-10	\$1,344	100.00%	\$1,
11		TOTAL OPERATIONS EXPENSE	\$48,527		-\$13,910		\$31,
12		MAINTENANCE EXPENSES					
13	720.000	Supplies and Materials (Other)	\$2,184	S-13	\$1,202	35.98%	\$1,
14	720.100	HB Sewer Supplies	\$7,739	S-14	-\$5,468	35.98%	5
15	720.200	SB Sewer Supplies	\$1,906	S-15	-\$371	35.98%	ŝ
16	720.400	Lagoon Supplies	\$32	S-16	-\$32	35.98%	
17	720.500	Sewer Operating Expenses	\$1,776	S-17	\$0	35.98%	5
18	722.000	Tools and Shop Supplies (Sewer)	\$285	S-18	\$790	35.98%	
19	745.100	Maintenance of Treatment Equip	\$2,628	S-19	\$0	35.98%	
20	745.950	SB Miscellanous Operating Expenses	\$275	S-20	_ \$77	100.00%	
21	140.000	TOTAL MAINTENANCE EXPENSE	\$16,825	0-20	-\$3,802	100.00 %	\$4
22		CUSTOMER ACCOUNT EXPENSE					
23	732.000	Contracted Accounting Fees	\$10,930	S-23	\$0	26.79%	\$2
24	733.000	Contracted Legal Fees	\$3,386	S-23	\$129	51.21%	\$1
24 25	737.000	PWSD#4 Contracted Labor (Sewer)	\$194,850	S-24 S-25	\$8,707	26.79%	\$54
26	742.000	Rent	\$18,000	3-23	40,107	26.79%	\$4 \$4
20 27	742.000	Rent (Lake Office)	\$18,000	S-27	\$8,082	26.79%	\$2
28	744.100	TOTAL CUSTOMER ACCOUNT EXPENSE	\$227,166	3-21	\$16,918	20.1378	\$66
29		ADMINISTRATIVE & GENERAL EXPENSES					
30	755.000	Property Insurance	\$3,272	S-30	\$0	14.14%	9
30	756.000	Auto Insurance (Sewer)		S-31	\$0 \$0	35.98%	-
			\$5,314			•	\$1
32	757.000	General Liability (Sewer)	\$2,098	S-32	\$0	35.98%	:
33	759.000	Other Insurance (Sewer)	\$1,953	S-33	-\$1,953	35.98%	
34	921.000	Office Supplies	\$11,218	S-34	-\$1,328	43.84%	\$4
35	921.500	Billing Expenses	\$2,962	S-35	\$0	43.84%	\$1
36	922.000	Management Fees	\$240,000	S-36	-\$240,000	26.79%	
37	922.100	Executive Management Oversight	\$0	S-37	\$27,898	26.79%	\$7
38	923.000	Outside Services	\$947	S-38	\$0	26.79%	:
39	925.000	Telephone	\$1,247	S-39	\$0	26.79%	:
40	927.000	Travel & Entertainment	\$155	S-40	\$0	26.79%	
41	933.000	Transportation Expense	\$26,580	S-41	\$0	26.79%	\$7
42	940.000	Customer Refunds	\$868	S-42	\$0	26.79%	
43	950.000	Bad Debt Expense	\$691	S-43	\$0	26.79%	
44	975.000	Miscellanous Expense	\$969	S-44	\$357	26.79%	
45	980.000	Rate Case Expense	\$0		\$2,500	100.00%	\$2
46		TOTAL ADMINISTRATIVE AND GENERAL	\$298,274		-\$212,526		\$27
47		OTHER OPERATING EXPENSES					
48	767.000	PSC Assessment	\$13,206	S-48	\$6,690	100.00%	\$19
49	779.000	License and Permits (Other)	\$75	S-49	-\$75	35.98%	
50	779.100	SB Licenses and Permits	\$3,000	S-50	\$147	100.00%	\$3
51	406.300	Amortization of CIAC (Sewer)	\$0		-\$61,915	100.00%	-\$6
52	•	Depreciation	_ \$0		\$110,905	100.00%	\$110
53		TOTAL OTHER OPERATING EXPENSES	\$16,281		\$55,752		- \$7
54		TAXES OTHER THAN INCOME					
~ ~	967.000	Real Property Taxes	\$3,324			39.82%	\$

Accounting Schedule:1 Sponsor: Karen Herrington Page: 1 of 2

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Ĺ	•	<u>A</u>	B	<u>C</u> <u>D</u>	E	E	G
Ż	Line	Account		Company/ Test Year Adjustment	, ⁴ 4 -	Jurisdictional	Adjusted
B	Numbor	(Optional)	Expense Description	Amount	Adjustments	Allocation	Jurisdictional
-	56	967.300	Property Taxes	\$372		39.82%	\$148
	57	967.200	Other Taxes	\$46 S-57	-\$46	26.79%	\$0
Í	58		TOTAL TAXES OTHER THAN INCOME	\$3,742	-\$46		\$1,472
•	59	······································	TOTAL OPERATING EXPENSES	\$610,815	-\$157,614	2 7	\$203,294

Accounting Schedule:1 Sponsor: Karen Herrington Page: 2 of 2 ...

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<u>A</u> xpense Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	D Adjustment Amount	<u>E</u> Total Adjustmen
S-2	Purchased Wastewater Maintenance	710.000	nangana papaganan nanan-sa sa sanan Sa Sana magi ka sala ilan nan manangapa	\$36
	Made and adjustment based on a two year average (2006-2007) (Herrington-Prenger)		\$367	
<u>\$-3</u>	Sludge Removal	711.200	araar waxaanaa waxaa waxaa aa a 	\$2,12
	Made adjustment based on Sept. 30, 2009. Company had to make changes on how sludge was removed. (Herrington-Prenger)		\$2,125	
<u>S-4</u>	Power for Treatment Plants Other	715.000	n an agus agus an ann an	ant and solution and solution
	Remove initial adjust of \$616 per general manager email indicating this was a district charge.		\$0	
S-5	WWTP Power	715.100	anganan ar anganananan mananan ang anan a Talahan ang ang ang ang ang ang ang ang ang a	\$11,77
	Adjust to reflect update period, Sept. 30, 2009. Company made adjustment to Test Year that appeared abnormal when compared to historical data.(Herrington-Prenger)		-\$11,778	
S-6	SB Lift Station Power	716.200	на на подрелото на до серението на селото со се 2. 2. селото се се со серението на селото се со с	\$1,66
	Made adjustment to reflect accounting changes made by the Company (Herrington)		\$1,661	
S-7	SB WWTP Chemicals	718.200	ann agus - anngasachan agus ann 	-\$5,74
	Made adjustment based most current September 30, 2009. Chemicals were booked incorrectly during the test year. (Herrington-Prenger)		-\$5,748	
S-9	Effluent Testing Expenses	719.100	tiat i yan ayan ata a ta a a a a a a a a a a a a a a	-\$1,8

Accounting Schedule:2 Sponsor: Karen Herrington Page: 1 of 6

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Number	Adjustment Description	Number	Amount	Adjustmen
<u>Humber</u>	Made adjustment to reflect update period Sept.30, 2009. Adjustment based on recent changes with requirements. (Herrington-Prenger)	<u></u>	-\$1,881	Aujusunen
S-10	SB Operating Expenses	721,200	an a sa s	\$1,34
	Made adjustment based on most current data, Update period Sept. 30, 2009 (Herrington-Prenger)		\$1,344	
S-13	Supplies and Materials (Other)	720.000		\$1,20
	Made adjust to reflect update period, Sept. 30, 2009. (Prenger)		\$1,202	
S-14	HB Sewer Supplies	720.100		-\$5,46
	Made adjustment to reflect Sept. 30, 2009. Company allocates account between SB and HB Sewer (Herrington-Prenger)		-\$5,468	
S-15	SB Sewer Supplies	720.200	alaan ay ah	-\$3
	Made adjustment to reflect Sept. 30, 2009. Company allocates account between SB and HB Sewer (Herrington-Prenger)		-\$371	
S-16	Lagoon Supplies	720.400		-\$
	Removed Test Year, no activity in account. (Herrington-Prenger)		-\$32	
S-17	Sewer Operating Expenses	720.500		
	Test Year used by Staff, no adjustment		\$0	
S-18	Tools and Shop Supplies (Sewer)	722.000		\$7
	Adjust to reflect update period, Sept. 30, 2009 (Herrington-Prenger)		\$790	

Accounting Schedule:2 Sponsor: Karen Herrington Page: 2 of 6

<u>A</u> Expense Adj Number	B Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
S-19	Maintenance of Treatment Equip	745.100	- 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	\$0
	No adjustment, Test Year used. K&M appeared abnormal based on historical data		\$0	
S-20	SB Miscellanous Operating Expenses	745.950		\$77.
	Adjust to reflect update period, Sept. 30, 2009 (Herrington-Prenger)		\$77	
S-23	Contracted Accounting Fees	732.000		\$0
	No adjustment necessary. Test Year used. Company does not anticipate increased costs. (Herrington-Prenger)		\$0	
S-24	Contracted Legal Fees	733.000	ng and a spectrum of the second s	\$129
	Made adjustment to reflect the update period Sept. 30, 2009. Allocated between HB and SB Sewer (Herrington-Prenger)		\$129	
S-25	PWSD#4 Contracted Labor (Sewer)	737.000		\$8,707
	Adjust to reflect update period, Sept. 30, 2009 (Prenger)		\$8,707	
S-27	Rent (Lake Office)	742.100		\$8,082
	Include annualized rent for the Lake Office (Prenger)		\$8,082	
S-30	Property Insurance	755.000		\$0
	No adjustment, Test Year used. Company does not anticipate increase during rate case. (Herrington)		\$0	
S-31	Auto Insurance (Sewer)	756.000		\$Ö
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Accounting Schedule:2 Sponsor: Karen Herrington Page: 3 of 6

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Number	Adjustment Description	Number Amo	unt Adjustment
	No adjustment, Test Year used. Company does not anticipate increase during rate case. (Herrington)	ан на население Сталоние	⁼ \$0
S-32	General Liability (Sewer)	757.000	<u>\$</u>
	No adjustment, Test Year used. Company does not anticipate increase during rate case. (Herrington)		\$0
S-33	Other Insurance (Sewer)	759.000	\$1,953
	Removed Health Insurance that is considered personal insurance (Herrington)		\$1,953
S-34	Office Supplies	921.000	-\$1,32
	Based on fluctuations in historical data, Staff used a 2 year average (2007-2008) (Herrington-Prenger)	· ·	\$1,328
S-35	Billing Expenses	921.500	.
	No adjustment necessary. Test Year used. (Herrington)		\$0
S-36	Management Fees	922.000	-\$240,000
	Remove Management Fees from Test Year. (Harris)	-\$2	40,000
S-37	Executive Management Oversight	922.100	\$27,89
	Include costs for Executive oversight (Harris)	\$	27,898
S-38	Outside Services	923.000	an inter Construction of
	No adjustment necessary. Test Year used. (Herrington-Prenger)		\$0

Accounting Schedule:2 Sponsor: Karen Herrington Page: 4 of 6

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kpense Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
S-39	Telephone	925.000		\$
	No Adjustment necessary. Test Year used. No historical date to review. (Herrington)		\$0	
S-40	Travel & Entertainment	927.000	anar maharika di ang kana kana ka kananana sa	·
	No adjustment necessary. Test Year used. (Herrington)		\$0	
S-41	Transportation Expense	933.000		· · · \$
	No adjustment necessary. Test Year used. (Herrington)		\$0	
S-42	Customer Refunds	940.000	ана доду уулаадуу - арууулаан улаан алууулаан алууулаан алууулаан алууулаан алууулаан алууулаан алууулаан алуу 	\$
	No adjustment necessary. Test Year used. (Herrington)		\$0	
S-43	Bad Debt Expense	950.000	antana appeni i a companya cana anta anta anta anta anta anta ant	4 <3 m
-	Test Year-No adjustment		\$0	
S-44	Miscellanous Expense	975.000	apan agganama ana ang ang ang ang ang ang ang ang an	\$35
	Adjust to reflect update period, Sept. 30, 2009 (Herrington-Prenger)		\$357	
S-45	Rate Case Expense	980.000		\$2,50
	Include expenses associated with current rate case- 5 Year amortization (Herrington)		\$150	
	Include Rate Case expense through the True Up		\$2,350	

Accounting Schedule:2 Sponsor: Karen Herrington Page: 5 of 6

<u>A</u> Expense Adj Number	B Adjustment Description	<u>C</u> Account Number	D Adjustment Amount	<u>E</u> Total Adjustment
	Adjust to reflect PSC Assessment for Fiscal 2010 (Herrington)		\$6,690	
S-49	License and Permits (Other)	779.000		-\$7
	Adjust to reflect update period, Sept. 30, 2009 (Herrington-Prenger)		-\$75	
S-50	SB Licenses and Permits	779.100		\$14
	Made adjustment to reflect update period Sept. 30, 2009. Increase due to changes in permit requirements (Herrington-Prenger)		\$147	
S-51	Amortization of CIAC (Sewer)	406,300	ан амамдану какала к	-\$61,91
	Update CIAC Depreciation for SB (Herrington)		-\$61,915	
<u>S-52</u>	Depreciation	au a tha ann an ann an ann an ann an ann an ann an a		\$110,90
	1. To Annualize Depreciation		\$110,905	
S-57	Other Taxes	967.200	ann an an Arthread Anna an	-\$4
	Made adjustment to remove test year. Review during True-Up (Herrington-Prenger)		-\$46	
	Total Expense Adjustments	9,9-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-		-\$157,61

Accounting Schedule:2 Sponsor: Karen Herrington Page: 6 of 6

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Account Line Number Number (Optional)	B Revenue Description	<u>C</u> Company/ Test Year Amount	D Adjustment Number	<u>E</u> Junsdictional Adjustments	E Jurisdictional Allocation	<u>G</u> Adjusted Jurisdictional
Rev-1 Rev-2	ANNUALIZED REVENUES Annualized Rate Revenues	\$0	Rev-2	\$162,065	100.00%	\$162,065
Rev-3	Miscellaneous Revenues	\$0	Rev-3	\$211,424	100.00%	\$211,424
Rev-4	TOTAL ANNUALIZED REVENUES	\$0) <u>^</u>	\$373,489	**************************************	\$373,489

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Accounting Schedule:3 Sponsor: Bret Prenger Page: 1 of 1

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Rev-2	Annualized Rate Revenues		\$162,06
<u>Nev-2</u>	AIRINGILLEV INGLE INEVENUES	and a second and a second second second second second	ψισε,00
	1. To Annualize Rate Revenues	\$162,065	
	2. Description	\$0	
	3. Description	\$0	
Rev-3	Miscellaneous Revenues	n nanadila na matana a mana ana ana ana ana ana ana ana a	\$211,42
	1. To Annualize Miscellaneous Revenues	\$211,424	
	2. Description	\$0	

Accounting Schedule:4 Sponsor: Bret Prenger Page: 1 of 1

in an an			al	Shawnee Commercial 5/8"	
Line Number	A Description	<u>5</u> /8" <u>Amcunt</u>	<u>C</u> Amount	<u>D</u>	<u>E</u> Amount
1	Customer Charge Revenues:	_			
2	Customer Number	603	i.	12	
3	Bills Per Year	12	ļ	12	
4	Customer Bills Per year	7,236		144	
5	Current Customer Charge	\$21.96		\$21.96	
6	Annualized Customer Charge Revenues		\$158,903		\$3,162
7	Commodity Charge Revenues:				
8	Total Gallons Sold	0		0	
9	Less: Base Galions included in Customer Charge	0		0	
10	Commodity Gallons	0		0	
11	Block 1, Commodity Gallons per Block	0		0	
12	Block 1, Number of Commodity Gallons per Unit	1,000		1,000	
13	Block 1, Commodity Billing Units	0.00		0.00	
14	Block 1, Existing Commodity Charge	\$3.66		\$3.66	
15	Block 1, Annualized Commodity Charge Rev.		\$0		\$0
16	Total Annualized Sewer Rate Revenues		\$158,903	<u>.</u>	\$3,162

Commodity Billing Units are based on the number of commodity gallons applicable to each block, divided by the tariff usage rate gallons (e.g. for tariff rate of \$2,50 per 1,000 gallons of usage, the commodity gallons for that rate would be divided by 1,000 to arrive at the number of commodity billing units.

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ne		Total F G
nber	Description	Amount Amount
1	Customer Charge Revenues:	
2	Customer Number	615
3	Bills Per Year	
4	Customer Bills Per year	7,380
5	Current Customer Charge	
6	Annualized Customer Charge Revenues	\$162,065
7	Commodity Charge Revenues:	
8	Total Gallons Sold	0
9	Less: Base Gallons included in Customer Charge	D
10	Commodity Gallons	0
11	Block 1, Commodity Gallons per Block	· · · · · · · · · · · · · · · · · · ·
12	Block 1, Number of Commodity Gallons per Unit	
13	Block 1, Commodity Billing Units	
14	Block 1, Existing Commodity Charge	
15	Block 1, Annualized Commodity Charge Rev.	s.
16	Total Annualized Sewer Rate Revenues	S \$162.06

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Commodity Billing Units are based on the number of commodity gallons applicable to each block, divided by the tariff usage rate gallons (e.g. for taniff rate of \$2.50 per 1,000 gallons of usage, the commodity gallons for that rate would be divided by 1,000 to arrive at the number of commodity billing units.

> Accounting Schedule:4-1 Sponsor: Bret Prenger Page 2 of 2

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Accounting Schedule:4-2 Sponsor: Bret Prenger Page: 1 of 1

	A	<u>B</u> Account	<u>c</u>	D	<u> </u>	E -
Line		Number	Staff	Customer		Percentage
Number	Description	(Optional)	Annualized	Charge	Commodity	Rate
Rev-1	ANNUALIZED REVENUES					
Rev-2	Annualized Rate Revenues		(1) \$162,065			
Rev-3	Miscellaneous Revenues		(1)\$211,424			
Rev-4	TOTAL ANNUALIZED REVENUES		<u>\$373,489</u>			
1	OPERATIONS EXPENSES		(2)			
2	Purchased Wastewater Maintenance	710.000	\$1,827	\$0	\$1,827	0.00%
3	Sludge Removal	711.200	\$2,750	\$0	\$2,750	0.00%
4	Power for Treatment Plants Other	715.000	\$0	\$D	\$0	0.00%
5 6	WWTP Power SB Lift Station Power	715.100 716.200	\$17,874	\$0 \$0	\$17,874	0.00% 0.00%
7	SB WWTP Chemicals	718.200	\$1,661 \$2,514	\$0 \$0	\$1,661 \$2,514	0.00%
8	Wastewater Testing Other-	719.000	\$2,514	\$0 \$0	\$2,514 \$0	0.00%
9	Effluent Testing Expenses	719.100	\$3,397	\$0	\$3,397	0.00%
10	SB Operating Expenses	721.200	\$1,344	\$0	\$1,344	0.00%
11	TOTAL OPERATIONS EXPENSE		\$31,367	\$0	\$31,367	•.0075
12	MAINTENANCE EXPENSES					
13	Supplies and Materials (Other)	720.000	\$1,218	\$0	\$1,218	0.00%
14	HB Sewer Supplies	720.100	\$817	\$0	\$817	0.00%
15	SB Sewer Supplies	720,200	\$552	\$0	\$552	0.00%
16	Lagoon Supplies	720.400	\$0	\$0	\$0	0.00%
17	Sewer Operating Expenses	720.500	\$639	\$0	\$639	0.00%
18	Tools and Shop Supplies (Sewer)	722.000	\$387	\$0	\$387	0.00%
19	Maintenance of Treatment Equip	745,100	\$946	\$0	\$946	0.00%
20	SB Miscellanous Operating Expenses	745.950	\$352	\$0	\$352	0.00%
21	TOTAL MAINTENANCE EXPENSE		\$4,911	, \$ 0	\$4,911	
22	CUSTOMER ACCOUNT EXPENSE					
23	Contracted Accounting Fees	732,000	\$2,928	\$0	\$2,928	0.00%
24	Contracted Legal Fees	733.000	\$1,800	\$0	\$1,800	0.00%
25	PWSD#4 Contracted Labor (Sewer)	737.000	\$54,533	\$0	\$54,533	0.00%
26	Rent Band (Labor Office)	742.000	\$4,822	\$0	\$4,822	0.00%
27 28	Rent (Lake Office) TOTAL CUSTOMER ACCOUNT EXPENSE	742.100	\$2,165	\$0	\$2,165	0.00%
	-		\$66,248	\$0	\$66,248	
29	ADMINISTRATIVE & GENERAL EXPENSES					
30	Property Insurance	755.000	\$463	\$0	\$463	0.00%
31	Auto Insurance (Sewer)	756.000	\$1,912	\$0	\$1,912	0.00%
32	General Llability (Sewer)	757.000	\$755	\$0	\$755	0.00%
33 34	Other insurance (Sewer) Office Supplies	759.000 921.000	\$0 \$4,336	\$0	\$0 54 320	0.00% 0.00%
35	Billing Expenses	921.500	\$1,299	\$0 \$0	\$4,336 \$1,299	0.00%
36	Management Fees	922.000	\$0 \$0	\$0	\$1,239 \$0	0.00%
37	Executive Management Oversight	922.100	\$7,474		\$7,474	0.00%
38	Outside Services	923.000	\$254			0.00%
39	Telephone	925.000	\$334			0.00%
40	Travel & Entertainment	927.000	\$42			0.00%
41	Transportation Expense	933.000	\$7,121			0.00%
42	Customer Refunds	940.000	\$233		• •	0.00%
43	Bad Debt Expense	950.000	\$185	\$0	\$185	0.00%
44	Miscellanous Expense	975.000	\$355		\$355	0.00%
45	Rate Case Expense	980.000	\$2,500	\$0	\$2,500	0.00%
46	TOTAL ADMINISTRATIVE AND GENERAL	•	\$27,263	\$0	\$27,263	
47	OTHER OPERATING EXPENSES	B 4				
48	PSC Assessment	767.000	\$19,896			0.00%
49	License and Permits (Other)	779.000	\$0			0.00%
50 51	SB Licenses and Permits Amortization of CIAC (Sewer)	779.100	\$3,147			- 0.00%
51 52	Depreciation	406.300	-\$61,915 \$110,905		•	0.00% 0.00%
94	, Achidelation		. 4110,303	1 90	#+10,203	0.00%

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Accounting Schedule:5 Sponsor: Karen Herrington Page: 1 of 2

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Line	A	B Account Number	<u>C</u> Staff	<u>D</u> Customer	£	E
Number	Description	(Optional)	Annualized	Clistomer	Commodity	Percentage Rate
	TOTAL OTHER OPERATING EXPENSES	(opendial)	\$72,033	\$0	\$72,033	
54	TAXES OTHER THAN INCOME					
55	Real Property Taxes	967.000	\$1,324	\$0	\$1,324	0.00%
56	Property Taxes	967.300	\$148	\$0	\$148	0.00%
57	Other Taxes	967.200	\$0	\$0	\$0	0.00%
58	TOTAL TAXES OTHER THAN INCOME		\$1,472	\$0	\$1,472	
59	TOTAL OPERATING EXPENSES		\$203,294	\$0	\$203,294	
60	Interest Expense	(3)	\$62,292	\$0	\$62,292	0.00%
61	Return on Equity	(3)	\$20,680	\$0	\$20,680	0.00%
62	Income Taxes	(3)	\$5,150	\$0	\$5,150	0.00%
63	TOTAL INTEREST RETURN & TAXES		\$88,122	\$0	\$88,122	
64	TOTAL COST OF SERVICE		\$291,416	\$0	\$291,416	
65	Less: Miscellaneous Revenues		\$211,424	\$0	\$211,424	0.00%
66	COST TO RECOVER IN RATES		\$79,992	\$0	\$79,992	
67	INCREMENTAL INCREASE IN RATE REVENUES	6	-\$82,073			
68	PERCENTAGE OF INCREASE		-21.97%			
69	REQUESTED INCREASE IN REVENUES		\$0	ممت فن	•	

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(1) From Revenue Schedule
(2) From Expense Schedule
(3) From PreTax Rate of Return Schedule, Rate Base & Return Schedule

Accounting Schedule:5 Sponsor: Karen Herrington Page: 2 of 2

Lake Region Water and Sewer Company Shawnee Bend Sewer Tracking Number SR-2010-0110 Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 Rate of Return Including Income Tax - Sewer

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1 8	State Income Ta	x Rate Statutory / Effe	ctive	6.25% (2)	5.81%	(1 - (B2 x .5)) x A1
2 F	Federal Income	Tax Rate Statutory / El	fective	15.00% (1) & (2)	14.13%	(1 - B1) x A2
3 (Composite Effec	ctive Income Tax Rate			19.94%	B 1 + B2
4 E	Equity Tax Facto	Dr			1.2490	1 / (1-B3)
5 I	Recommended Common an	Weighted Rate of Return d Preferred	n on Equity -		1,39%	From Capital Structure Schedu
6 1	Weighted Rate of	of Return on Equity Inclu	iding Income Tax		1.74%	B4 x B5
7 1		Weighted Rate of Retur and Short-Term	n on Debt -		4,19%	From Capital Structure Schedu
8	Total Weighted	Rate of Return Including	Income Tax	-	<u>5.93%</u>	B6+B7
					Data Data Cabad	
				101	Rate Base Sched	ule
(1) If	Sub-Chapter S	Corporation, Enter Y:	N.	Equity Income Required	\$24,329	ule
(1) If	-	Ta	N Rate Table	Equity Income Required	\$24,329	
(1) If	-			Equity Income Required	\$24,329	
(1) H	-	Ta		Equity Income Required	\$24,329	ule
(1) If	Net Incon Start \$0	Tay ne Range End \$50,000	Tax Rate	Equity Income Required & Preliminary Federal Tax Amount in Range \$24,329	\$24,329	
(1) H	Net Incon Start \$0 \$50,001	Tax ne Range End \$50,000 \$75,000	Tax Rate	Equity Income Required & Preliminary Federal Tax Amount in Range \$24,329 \$0	\$24,329 Tax on Range \$3,649 \$0	
(1) H	Net Incon Start \$0 \$50,001 \$75,001	Tax ne Range End \$50,000 \$75,000 \$100,000	Tax Rate 15.00% 25.00% 34.00%	Equity Income Required & Preliminary Federal Tax Amount in Range \$24,329 \$0 \$0	\$24,329 Tax on Range \$3,649 \$0 \$0 \$0	uie
(1) H	Net Incon Start \$0 \$50,001 \$75,001 \$100,001	Tax ne Range End \$50,000 \$75,000 \$100,000 \$335,000	Tax Rate 15.00% 25.00% 34.00% 39.00%	Equity Income Required & Preliminary Federal Tax Amount in Range \$24,329 \$0 \$0 \$0 \$0	\$24,329 Tax on Range \$3,649 \$0 \$0 \$0 \$0	ule
(1) H	Net Incon Start \$0 \$50,001 \$75,001	Tax ne Range End \$50,000 \$75,000 \$100,000	Tax Rate 15.00% 25.00% 34.00%	Equity Income Required & Preliminary Federal Tax Amount in Range \$24,329 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$24,329 Tax on Range \$3,649 \$0 \$0 \$0 \$0 \$0 \$0	ule
(1) H	Net Incon Start \$0 \$50,001 \$75,001 \$100,001	Tax ne Range End \$50,000 \$75,000 \$100,000 \$335,000	Tax Rate 15.00% 25.00% 34.00% 39.00%	Equity Income Required & Preliminary Federal Tax Amount in Range \$24,329 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$24,329 Tax on Range \$3,649 \$0 \$0 \$0 \$0	ule -
(1) H	Net Incon Start \$0 \$50,001 \$75,001 \$100,001	Tax ne Range End \$50,000 \$75,000 \$100,000 \$335,000	Tax Rate 15.00% 25.00% 34.00% 39.00%	Equity Income Required & Preliminary Federal Tax Amount in Range \$24,329 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$24,329 Tax on Range \$3,649 \$0 \$0 \$0 \$0 \$0 \$0	ule -

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1	Plant In Service	\$3,952,151 From Plant Schedule
2	Less Accumulated Depreciation Reserve	\$836,632 From Depreciation Reserve Schedule
3	Net Plant In Service	\$3,115,519
4	Other Rate Base Items:	\$0
	Materials And Supplies	\$805
	Contribution of Aid of Construction	-\$2,190,169
	CIAC Depreciation	\$579,087
	Deferred Taxes	-\$18,562
5	Total Rate Base	\$1,486,680
6	Total Weighted Rate of Return Including Income Tax	- 5.93% From PreTax Return & Taxes Schedule
7	Required Return & Income Tax	\$88,121

Accounting Schedule:7 Sponsor: Karen Herrington Page: 1 of 1

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Line Number	A Description	E Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital
1	Common Stock	\$514,405	16.36%	8.50%	1.391%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%
4	Long Term Debt	\$2,629,091	83.64%	5.01%	4.190%
5	Short Term Debt	\$0	0,00%	0.00%	0.000%
6	Other Security-Tax Deductible	\$0	0.00%	0.00%	0.000%
7	TOTAL CAPITALIZATION	\$3,143,496	100.00%	an sanaanaa ahaa ahaa ahaa ahaa ahaa aha	5.581%

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To PreTax Return Rate Schedule

Accounting Schedule:8 Sponsor: Shana Atkinson Page: 1 of 1

Line umber	A Account # (Optional)	B -Plant Account Description	<u>C</u> Total Plant	<u>D</u> Adjustment Number	<u>E</u> Adjustments	E Jurisdictional Allocation	<u>G</u> Adjusted Jurisdiction
1		INTANGIBLE PLANT					
2	301.000	Organization	\$22,970	P-2	\$0	65.58%	\$15.06
3	302,000	Franchises	\$0		•-	100.00%	\$
4	303.000	Miscellaneous Intangible Plant	\$0			100.00%	5
5		TOTAL INTANGIBLE PLANT	\$22,970		\$0		\$15,00
6		SOURCE OF SUPPLY PLANT					
7	350.000	Land & Land Rights	\$5,985			65.58%	\$3,9:
8	351.000	Structures & Improvements	\$0			0.00%	
9		TOTAL SOURCE OF SUPPLY PLANT	\$5,985		\$0		\$3,9
10		COLLECTION PLANT					
11	352,100	Collection Sewers - Force- SB	\$2,765,735			100.00%	\$2,765,7
12	353.000	Services to Customers	\$194,980	P-12	-\$194,980	65.58%	
13	353.100	Services To Customers SB	\$194,980			58.29%	\$113,6
14	354.000	Flow Measuring Devices	\$0			0.00%	:
15	355.000	Flow Measuring Devices Installations	\$0			0.00%	
16		TOTAL COLLECTION PLANT	\$3,155,695		-\$194,980		\$2,879,3
17		PUMPING PLANT					
18	362.000	Receiving Wells and Pump Pits (SB)	\$258,043			100.00%	\$258,0
19	363.000	Pumping Equipment -Other	\$0	P-19	\$2,905	65.58%	\$1,9
20	363.100	Pumping Equipment (Elec.,Diesel, other) (SB)	\$6,828	P-20	\$3,570	100.00%	\$10,3
21		TOTAL PUMPING PLANT	\$264,871		\$6,475		\$270,3
22		TREATMENT & DISPOSAL PLANT					•
23	370.100	Oxidation Lagoon	\$0			0.00%	
24	372.000	Treatment and Disposal Equipment-SB	\$148,798	P-24	\$962	100.00%	\$149,7
25	372.100	Treatment Plant Labor -SB	\$6,006			100.00%	\$6,0
26	373.000	Plant Sewer -SB	\$0			0.00%	
27	375.000	Treatment Plant Other-SB	\$571,087			100.00%	\$571,0
28	375.100	Other Treatment & Disposal Plant Equip.	\$411			65.58%	\$2
29		TOTAL TREATEMENT & DISPOSAL PLANT	\$726,302		\$962		\$727,1
30		GENERAL PLANT					
31	391.000	Office Computer and Software	\$9,989			39,82%	\$3,9
32	391.100	Office Furniture & Equipment	\$11,485			39.82%	\$4,6
33	392.000	Transportation Equipment	\$10,579			65.58%	\$6,9
34	392,100	Transportation Equipment (Pump Truck)	\$33,445			65.58%	\$21,5
35	392.200	Transportation Equipment (Sierra Truck)	\$19,703			39.82%	\$7,8
36	394.000	Tools, Shop and Garage Equipment	\$6,626			39.82%	\$2,6
37	395.000	Laboratory Equipment	\$1,284			65.58%	\$8
38	396.000	Power Operated Equipment (Company Owned)	\$11,523			65. 5 8%	\$7,
39		TOTAL GENERAL PLANT	\$104,634		\$0	-	\$56,3
40		TOTAL PLANT IN SERVICE	\$4,280,457		-\$187,543		\$3,952,1

To Rate Base & Depreciation Schedules

Accounting Schedule:9 Sponsor: Karen Herrington Page: 1 of 1

<u>A</u> Plant Adjustment Number	B Plant In Service Adjustment Description	<u>C</u> <u>D</u> <u>E</u> Account Adjustment Total Number Amount Adjustment
P-2	Organization	301.000
an a	Description	\$0
P-12	Services to Customers	.353.000 -\$194,980
	Removed balance per Company, reallocated to another account. (Herrington)	-\$194,980
P-19	Pumping Equipment -Other	363.000 \$2,90
	Included addition for Pumping Equipment- Other (Herrington)	\$2,905
P-20	Pumping Equipment (Elec.,Diesel, other) (SB)	363.100 \$3,57
	Update for addition added to Pumping Equipment for SB (Herrington)	\$3,570
P-24	Treatment and Disposal Equipment-SB	372.000 \$96
	Include Irrigation Pump added during the Update Period, Sept. 30, 2009	\$962
	Total Plant Adjustments	\$187.54

Accounting Schedule:10 Sponsor: Karen Herrington Page: 1 of 1

Line	Account	<u>B</u>	<u>C</u> Total	<u>D</u> Adjustment	E	<u>E</u> Jurisdictional	<u>G</u> Adjusted
imber"	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Allocation	Jurisdictional
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0			65.58%	\$0
3	302.000	Franchises	50			100.00%	\$0
4	303.000	Miscellaneous Intangible Plant	\$0			100.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$0		\$0		\$0
6		SOURCE OF SUPPLY PLANT					
7	350.000	Land & Land Rights	\$0			65.58%	\$0
8	351.000	Structures & Improvements	\$0			0.00%	\$0
9		TOTAL SOURCE OF SUPPLY PLANT	\$0		\$0		\$0
10			· ····				
11	352.100	Collection Sewers - Force- SB	\$334,025	R-11	\$69,143	100.00%	\$403,168
12	353.000	Services to Customers	\$0			65.58%	\$0
13	353.100	Services To Customers SB	\$10,941	R-13	\$4,874	58.29%	\$9,219
14	354.000	Flow Measuring Devices	\$0			0.00%	\$0
15	355.000	Flow Measuring Devices Installations	\$0			0.00%	\$0
16		TOTAL COLLECTION PLANT	\$344,966		\$74,017		\$412,387
17		PUMPING PLANT					
18	362.000	Receiving Wells and Pump Pits (SB)	\$88,998	R-18	\$16,200	100.00%	\$105,198
19	363.000	Pumping Equipment -Other	\$0			65.58%	\$0
20	363.100	Pumping Equipment (Elec.,Diesel, other) (SB)	\$28,283	R-20	\$1,087	100.00%	\$29,370
21		TOTAL PUMPING PLANT	\$117,281		\$17,287		\$134,568
22		TREATMENT & DISPOSAL PLANT					
23	370.100	Oxidation Lagoon	\$0			0.00%	\$0
24	372.000	Treatment and Disposal Equipment-SB	\$66,371	R-24	\$8,407	100.00%	\$74,778
25	372.100	Treatment Plant Labor -SB	\$1,685	R-25	\$405	100.00%	\$2,090
26	373.000	Plant Sewer -SB	\$0			100.00%	\$0
27	375.000	Treatment Plant Other-SB	\$146,076	R-27	\$32,123	100.00%	\$178,199
28	375.100	Other Treatment & Disposal Plant Equip.	\$180	R-28	\$25	65.58%	\$134
29		TOTAL TREATEMENT & DISPOSAL PLANT	\$214,312		\$40,960		\$255,20
30		GENERAL PLANT					
31	391.000	Office Computer and Software	\$4,381	R-31	\$625		\$1,99:
32	391.100	Office Furniture & Equipment	\$5,010	R-32	\$718		\$2,28
33	392.000	Transportation Equipment	\$23,817	R-33	\$1,719		\$16,74
34	392.100	Transportation Equipment (Pump Truck)	\$6,111	R-34	\$5,435		\$7,57
35	392,200	Transportation Equipment (Sierra Truck)	\$465	R-35	\$3,202		\$1,46
36	394.000	Tools, Shop and Garage Equipment	\$2,875	R-36	\$414		\$1,31
37	395.000	Laboratory Equipment	\$596	R-37	\$80		\$44
38	396.000	Power Operated Equipment (Company Owned)	\$3,106	R-38	\$965	65.58%	\$2,67
39		TOTAL GENERAL PLANT	\$46,361		\$13,158		\$34,47
		TOTAL DEPRECIATION RESERVE	\$722,920		\$145,422		\$836,63

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To Rate Base Schedule

Accounting Schedule:11 Sponsor: Karen Herrington Page: 1 of 1

A Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description		E Total djustment Amount
R-11	Collection Sewers - Force- SB	.352.100	\$69,143
	Adjust Depreciation through Sept. 30, 2009 (Herrington)	\$41,486	
	Adjust reserve through True Up period, March 31, 2010 (Herrington)	\$27,657	
R-13	Services To Customers SB	353.100	\$4,874
	Adjust reserve through True Up period, March 31, 2010 (Herrington)	\$4,874	
R-18	Receiving Wells and Pump Pits (SB)	362.000	\$16,200
	Adjust Depreciation through Sept. 30, 2009 (Herrington)	\$0	
	Adjust reserve through True Up period, March 31, 2010 (Herrington)	\$16,200	
R-20	Pumping Equipment (Elec.,Diesel, other) (SB)	363.100	\$1,087
	Adjust Depreciation through Sept. 30, 2009 (Herrington)	\$567	
	Adjust reserve through True Up period, March 31, 2010 (Herrington)	\$520	
R-24	Treatment and Disposal Equipment-SB	372.000	\$8,407
	Adjust Depreciation through Sept. 30, 2009 (Herrington)	\$ 5 ,038	
	Adjust reserve through True Up period, March 31, 2010 (Herrington)	\$3,369	-

Accounting Schedule:12 Sponsor: Karen Herrington Page: 1 of 4

R-25	Treatment Plant Labor -SB	372,100		\$4
	Adjust Depreciation through Sept. 30, 2009 (Herrington)		\$270	
	Adjust reserve through True Up period, March 31, 2010 (Herrington)	J	\$135	
R-27	Treatment Plant Other-SB	375.000	ana antara mangana ang kana ang kana kang kana kan Mana kang kang kang kang kang kang kang k	\$32,1
	Adjust Depreciation through Sept. 30, 2009 (Herrington)		\$19,274	
	Adjust reserve through True Up period, March 31, 2010 (Herrington)		\$12,849	
. R-28	Other Treatment & Disposal Plant Equip.	375.100		
	Adjust Depreciation through Sept. 30, 2009 (Herrington)		\$15	
	Adjust reserve through True Up period, March 31, 2010 (Herrington)		\$10	
.R-31	Office Computer and Software	391.000		- \$6
	Adjust Depreciation through Sept. 30, 2009 (Herrington)		\$375	
	Adjust reserve through True Up period, March 31, 2010 (Herrington)		\$250	
R-32	Office Furniture & Equipment	391.100		\$7
	Adjust Depreciation through Sept. 30, 2009		\$431	

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Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Adjustment Number Amount	Adjustment Amount
	Adjust reserve through True Up period, March 31, 2010 (Herrington)	\$287	
R-33	Transportation Equipment	392.000	\$1,71
	Adjust Depreciation through Sept. 30, 2009 (Herrington)	\$1,031	
	Adjust reserve through True Up period, March 31, 2010 (Herrington)	\$688	
R-34	Transportation Equipment (Pump Truck)	392.100	\$5,438
	Adjust Depreciation through Sept. 30, 2009 (Herrington)	\$3,261	
	Adjust reserve through True Up period, March 31, 2010 (Herrington)	\$2,174	
R-35	Transportation Equipment (Sierra Truck)	392,200	\$3,20
	Adjust Depreciation through Sept. 30, 2009 (Herrington)	\$1,921	
	Adjust reserve through True Up period, March 31, 2010 (Herrington)	\$1,281	
R-36	Tools, Shop and Garage Equipment	394.000	\$414
	Adjust Depreciation through Sept. 30, 2009 (Herrington)	\$248	
	Adjust reserve through True Up period, March 31, 2010 (Herrington)	\$166	

Accounting Schedule:12 Sponsor: Karen Herrington Page: 3 of 4 Į.

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<u>A</u> Reserve Adjustment	B Accumulated Depreciation Reserve		<u>E</u> Total Adjustment
Number	Adjustments Description Adjust Depreciation through Sept. 30, 2009 (Herrington)	Nümber Amount \$48	Amount
	Adjust reserve through True Up period, March 31, 2010 (Herrington)	\$32	
R-38	Power Operated Equipment (Company Owned)	396.000	\$965
	Adjust Depreciation through Sept. 30, 2009 (Herrington)	\$579	
	Adjust reserve through True Up period, March 31, 2010 (Herrington)	\$386	a 03).
	Total Reserve Adjustments	na an a	\$145,422

Line Number	Account Number	B Plant Account Description	<u>C</u> Adjusted Jurisdictional	Depreciation Rate	<u>E</u> Depreciation Expense
				·····	
1		INTANGIBLE PLANT			
2	301.000	Organization	\$15,064	0.00%	\$1
3 .	302.000	Franchises	\$0	0.00%	\$
4	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$(
5	•	TOTAL INTANGIBLE PLANT	\$15,064		\$0
6		SOURCE OF SUPPLY PLANT			
7	350.000	Land & Land Rights	\$3,925	0.00%	\$4
8	351.000	Structures & Improvements	\$0	3.00%	\$0
9		TOTAL SOURCE OF SUPPLY PLANT	\$3,925		\$(
10		COLLECTION PLANT			
11	352.100	Collection Sewers - Force- SB	\$2,765,735	2.00%	\$55,31
12	353.000	Services to Customers	\$0	2.00%	\$1
13	353.100	Services To Customers SB	\$113,654	0.00%	\$1
14	354.000	Flow Measuring Devices	\$0	0.00%	\$1
15	355.000	Flow Measuring Devices Installations	\$0	0.00%	\$
16		TOTAL COLLECTION PLANT	\$2,879,389		\$55,31
17		PUMPING PLANT			•
18	362.000	Receiving Wells and Pump Pits (SB)	\$258,043	5.00%	\$12,90
19	363.000	Pumping Equipment -Other	\$1,905	10.00%	\$19
20	363.100	Pumping Equipment (Elec.,Diesel, other) (SB)	\$10,398	10.00%	\$1,04
21		TOTAL PUMPING PLANT	\$270,346		\$14,13
22		TREATMENT & DISPOSAL PLANT			
23	370.100	Oxidation Lagoon	\$0	0.00%	\$
24	372.000	Treatment and Disposal Equipment-SB	\$149,760	4.50%	\$6,73
25	372,100	Treatment Plant Labor -SB	\$6,006	4.50%	\$27
26	373.000	Plant Sewer -SB	\$0	0.00%	\$
27	375.000	Treatment Plant Other-SB	\$571,087	5.00%	\$28,55
28	375.100	Other Treatment & Disposal Plant Equip.	\$270	5.00%	\$1
29		TOTAL TREATEMENT & DISPOSAL PLANT	\$727,123		\$35,57
30		GENERAL PLANT			
31	391.000	Office Computer and Software	\$3,978	5.00%	\$19
32	391.100	Office Furniture & Equipment	\$4,573	5.00%	\$22
33	392.000	Transportation Equipment	\$6,938	13.00%	\$90
34	392.100	Transportation Equipment (Pump Truck)	\$21,933	13.00%	\$2,85
35	392.200	Transportation Equipment (Sierra Truck)	\$7,846	13.00%	\$1,02
36	394.000	Tools, Shop and Garage Equipment	\$2,638	5.00%	\$13
37	395.000	Laboratory Equipment	\$842	5.00%	\$4
38	396.000	Power Operated Equipment (Company Owned)	\$7,557	6.70%	\$50

Accounting Schedule:13 Sponsor: Karen Herrington Page: 1 of 2

Line	A B	<u>C</u> Adjusted Depreciation	<u>E</u> Depreciation
Number	Number Plant Account Description	Jurisdictional Rate	Expense
39	TOTAL GENERAL PLANT	\$56,305	\$5,881
40	Total Depreciation	\$3,952,151	\$110,905

Exhibit No.: Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staff Case No: WR-2010-0111 Shawnee Bend Water Date Prepared: 5/18/2010



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

Post True-Up Report Scenario Three

STAFF ACCOUNTING SCHEDULES

LAKE REGION WATER AND SEWER COMPANY

CASE NO. WR-2010-0111 Shawnee Bend Water

Jefferson City, Missouri

May 2010

SCENARIO 3 - SHAWNEE BEND WATER

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		이번 사람이 집안했는 것 같아. 것 같아요. 것 같아요. 그는 것 같아. 요. 가지 않는 것 같아. 나는 것 같아. 나는 것 같아.					
Line umber	Number 4 (Optional)	Expense Description	Test Year Amount	Adjustment Number	Adjustments	Jurisdictional Allocation	Adjusted Jurisdiction
1	1-1-1-1	OPERATIONS EXPENSES			Automento		
2	615.100	Water Tower Power	\$8,881	W-2	\$775	100.00%	\$9,6
3	615.200	Well Pump Power	\$0	W-3	\$1,863	100.00%	\$1,8
4	618.000	Chemicals (Chlorine)	\$2,847	W-4	\$520	100.00%	\$3,3
5	619.000	Water Testing	\$555	W-5	\$470	100.00%	\$1,0
6		TOTAL OPERATIONS EXPENSE	\$12,283		\$3,628		\$15,9
7		MAINTENANCE EXPENSES					
8	620.000	Supplies and Materials	\$2,153	W-8	-\$980	100.00%	\$1,1
9	622.000	Tools and Shop Supplies-	\$749	W-9	-\$666	100.00%	5
10	645.100	Maintenance of Well #1 Grand Point	\$200	W-10	\$260	100.00%	\$4
11	645.110	Maintenance of Well #2 Villages	\$1,855	W-11	-\$1,632	100.00%	\$2
12	645.300	Maintenance of Mains	\$4,227	W-12	-\$2,227	100.00%	\$2,0
13	645.400	Maintenance of Services	\$1,120	W-13	\$0	100.00%	\$1,1
14	645,600	Maintenance of Other Plant	\$706	W-14	\$0	100.00%	\$7
15		TOTAL MAINTENANCE EXPENSE	\$11,010		-\$5,245		\$5,
16		CUSTOMER ACCOUNT EXPENSE					
17		TOTAL CUSTOMER ACCOUNT EXPENSE	\$0		\$0		
18		ADMINISTRATIVE & GENERAL EXPENSES					
19	632.000	Contracted Accounting Fee	\$10,930	W-19	\$0	25.52%	\$2,
20	633.000	Contracted Legal Fee (Water Only)	\$255	W-20	-\$255	100.00%	
21	733.000	Contracted Legal Fee SB Water and Sewer Split	\$3,386	W-21	\$0	48.79%	\$1,
22	637.000	PWSD#4 Contract Labor	\$194,850	W-22	\$8,707	25.52%	\$51,
23	642.000	Building Rent	\$18,000	W-23	\$0	25.52%	\$4,
24	642.100	Rent (Lake Region)	\$0	W-24	\$8,083	25.52%	\$2,
25	655.000	Property Insurance (Water Only)	\$463	W-25	\$0	100.00%	. \$
26	656.000	Auto Insurance (Water Only)	\$663	W-26	\$0	100.00%	\$
27	657.000	General Liability (Water Only)	\$720	W-27	\$0	100.00%	Ş
28	659.000	Other insurance (Water Only)	\$669	W-28	-\$669	100.00%	
29	921.000	Office Supplies-	\$11,218	W-29	-\$1,993	45.60%	\$4,
30	921.500	Billing Expenses	\$2,962	W-30	\$0	45.60%	\$1,
31	922.000	Management Fees	\$240,000	W-31	-\$240,000	25.52%	
32	922.100	Executive Management Oversight	\$0	W-32	\$27,898	25.52%	\$7,
33	923.000	Outside Services	\$947	W-33	\$0	25.52%	\$
34	925.000	Telephone	\$1,247	W-34	\$0	25.52%	
35	927.000	Travel & Entertainment	\$155	W-35	\$0	25.52%	
36	933.000	Transportation Expense	\$26,582	W-36	\$0	25.52%	\$6
37	940.000	Customer Refunds	\$868	W-37	\$0	25.52%	
38	950.000	Bad Debt Expense	\$691	W-38	\$0	25.52%	
39	975.000	Other Misc. Expenses	\$969	W-39	\$357	25.52%	
40	980.000	Rate Case Expense	\$0	W-40	\$2,500	100.00%	\$2
41		TOTAL ADMINISTRATIVE AND GENERAL	\$515,575		-\$195,372		\$88
42		OTHER OPERATING EXPENSES					
43		MO DNR Fees	\$200	W-43	\$0	100.00%	:
44	626.100	John Summers Annual Corp Registration	\$10	W-44	\$0	100.00%	
45	667.000	PSC Assessment	\$1,213	W-45	\$228	100.00%	\$1
46	406.200	Water Amortization of CIAC	\$0	W-46	-\$54,978	100.00%	-\$54
47	.44.545	Depreciation	\$0	W-47	\$84,209	100.00%	\$84
48		TOTAL OTHER OPERATING EXPENSES	\$1,423		\$29,459	100.00/0	\$30
49		TAXES OTHER THAN INCOME					
49 50	967,000	Real Estate Taxes	\$3,324	W-50	\$0	39.28%	\$1
50 51	967.300	Property Taxes	\$3,324 \$372	₩-50 ₩-51	\$0 \$0	39.28%	
52	967,200	Other Taxes		W-52		39.28% 25.52%	9
JZ.	301, 2 00	TOTAL TAXES OTHER THAN INCOME	\$46	11-34	-\$46	∠ 3.7 ∠%	\$1

Accounting Schedule: 1 Sponsor: Karen Herrington Page: 1 of 2

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	Line	Number				Test Year	Adjustment		Jurisdictional	Adjusted
E	Number	(Optional)	the states of the	Expense Description	n	Amount	Number	Adjustments	Allocation	Jurisdictional
-	54		TOTAL OPE	RATING EXPENSES		\$544,033		-\$167,576	v	\$142,200

Accounting Schedule: 1 Sponsor: Karen Herrington Page: 2 of 2 i

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<u>A</u> (pense Adj Number	B Adjustment Description	<u>C</u> Account Number	D Adjustment Amount	Total Adjustmer
W-2	Water Tower Power	615.100		\$7
	Adjust to reflect update period, Sept. 30, 2009. Account trending upward (Herrington)		\$775	
W-3	Well Pump Power	615.200	การกระสมสา กระบบความ มาสา กระบบการกระสงกร สามารถ การกระสงกระการกระการกระการกระบบความการกระการกระการกระการกระการกระการกระการกระการกระการกระการกระการกระการก	\$1,8
	Adjust to reflect update period, Sept. 30, 2009. Account trending upward (Herrington)		\$1,863	
W-4	Chemicals (Chlorine)	618.000		\$5
	Adjust to reflect update period, Sept. 30, 2009. Also based on how Company is accounting for Chemicals. (Herrington)		\$520	
W-5	Water Testing	619.000	and a second	\$4
	Adjust to reflect update period, Sept. 30, 2009. Most current data (Herrington)		\$470	
W-8	Supplies and Materials	620.000		_\$9
	Adjust to reflect update period, Sept. 30, 2009 (Herrington)		-\$980	
W-9	Tools and Shop Supplies-	622.000		-\$(
	Adjust to reflect update period, Sept. 30, 2009 (Herrington)		-\$666	
W-10	Maintenance of Well #1 Grand Point	645.100		
	Adjust to reflect update period, Sept. 30, 2009 (Herrington)		\$260	
W-11	Maintenance of Well #2 Villages	645.110		-\$1,6

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Number	Adjustment Description	Number	Amount	Adjustment
	Adjust to reflect update period, Sept. 30, 2009 (Herrington)		-\$1,632	· <u></u>
W-12	Maintenance of Mains	645.300		-\$2,227
	included \$2000 in case. Need further information from the Company		-\$2,227	
W-13	Maintenance of Services	645.400		\$0
	No adjustment issued. Revisit during true up (Herrington)		\$0	
W-14	Maintenance of Other Plant	645.600	ารการการการการการการการการการการการการกา	\$(
	No adjustment issued. Revisit during true up (Herrington)		\$0	
W-19	Contracted Accounting Fee	632.000		SI.
1 . .	Test Year, No adjustment issued. Amount allocated between all three systems		\$0	
W-20	Contracted Legal Fee (Water Only)	633.000	an a	-\$25
	Removed Test Year. Appears legal costs for Shawnee Bend for Water and Sewer handled in account 733		-\$255	
W-21	Contracted Legal Fee SB Water and Sewer Split	733.000		s
	Test Year, no adjustment. Balance allocated between Shawnee Bend Water and Sewer (Herrington)		\$0	
W-22	PWSD#4 Contract Labor	637.000		\$8,70
	Made adjustment to annualize payroll to reflect update period, Sept. 30, 2009 (Prenger)		\$8,707	

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Accounting Schedule: 2 Sponsor: Karen Herrington Page: 2 of 6

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Building Rent Fest Year amount used, no adjustment issued. Allocated between all three systems (Herrington) Rent (Lake Region) Include an annualized amount for rent -Lake Office (Prenger)	642:000 642.100	\$0 \$8,083	\$1 \$8,08
Allocated between all three systems (Herrington) Rent (Lake Region) nclude an annualized amount for rent -Lake Office	642.100		\$8,08
nclude an annualized amount for rent -Lake Office	642.100	\$8,083	\$8,08
		\$8,083	
Property Insurance (Water Only)	655.000	nin - 110 110 110 11 1 1	\$
Fest Year used. Company did not anticipate ncrease during rate case. (Herrington)		\$0	
Auto Insurance (Water Only)	656.000		5
Test Year used. Company did not anticipate ncrease during rate case. (Herrington)		\$0	
General Liability (Water Only)	657.000		\$
Test Year used. Company did not anticipate increase during rate case. (Herrington)		\$0	
Other Insurance (Water Only)	659.000	مىلىرى بىرىمى ئىلىرى بىرى بىرى بىرى بىرى بىرى بىرى بىرى	-\$66
Remove Health Insurance that is considered personal insurance. (Herrington)		-\$669	
Office Supplies-	921.000		-\$1,99
Used 2 Year average based on historical data (2007- 2008) Herrington		-\$1,993	
Billing Expenses	921.500		
Test Year, no adjustment. Review during True Up. (Herrington)		\$0	
	Auto Insurance (Water Only) Yest Year used. Company did not anticipate Increase during rate case. (Herrington) Seneral Liability (Water Only) Yest Year used. Company did not anticipate Increase during rate case. (Herrington) Other Insurance (Water Only) Other Insurance (Water Only) Remove Health Insurance that is considered bersonal insurance. (Herrington) Office Supplies- Used 2 Year average based on historical data (2007- 2008) Herrington Allling Expenses Yest Year, no adjustment. Review during True Up.	Auto Insurance (Water Only) (est Year used. Company did not anticipate Increase during rate case. (Herrington) Seneral Liability (Water Only) (est Year used. Company did not anticipate Increase during rate case. (Herrington) (Est Year used. Company did not anticipate Increase during rate case. (Herrington) (Dither Insurance (Water Only) (Est Year used. Company did not anticipate Increase during rate case. (Herrington) (Est Year used. Company did not anticipate Increase during rate case. (Herrington) (Est Year used. Company did not anticipate Increase during rate case. (Herrington) (Est Year average based on historical data (2007- 2008) Herrington (Increase Section 2015) (Est Year, no adjustment. Review during True Up.	Increase during rate case. (Herrington) Suito Insurance (Water Only) Test Year used. Company did not anticipate Increase during rate case. (Herrington) Seneral Liability (Water Only) Seneral Liability (Water Only) Test Year used. Company did not anticipate Increase during rate case. (Herrington) Test Year used. Company did not anticipate Increase during rate case. (Herrington) Other Insurance (Water Only) Other Insurance (Water Only) Remove Health Insurance that is considered Series Supplies- Series Supplies- Series 2 Year average based on historical data (2007- Sted 2 Year average based on historical data (2007- Series Supplies- Series Year, no adjustment. Review during True Up.

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Lake Region Water and Sewer Company Shawnee Bend Water Tracking Number WR-2010-0111 Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 Expense Adjustment Schedule - Water					
<u>A</u> Expense Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment	
₩ -31	Management Fees	922.000		-\$240,000	
	Remove Test Year Management Fees (Herrington		-\$240,000		
W-32	Executive Management Oversight	922,100		\$27,898	
	Include costs for Executive Oversight		\$27,898		
W-33	Outside Services	923.000	م به المحمد المحمد الله المحمد الله المحمد المح المحمد المحمد	\$0	
	Test Year, no adjustment (Herrington)		\$0		
W-34	Telephone	925.000		\$0.	
	Test Year, no adjustment. Lack of historical data to review (Herrington)		\$0		
W-35	Travel & Entertainment	927.000	۵۰۰ میکند. ۲۰۱۰ - ۲۰۱۰ - ۲۰۱۰ - ۲۰۱۰ - ۲۰۱۰ - ۲۰۱۰ - ۲۰۱۰ - ۲۰۱۰ - ۲۰۱۰ - ۲۰۱۰ ۲۰۱۰ - ۲۰۱۰ - ۲۰۱۰ - ۲۰۱۰ - ۲۰۱۰ - ۲۰۱۰ - ۲۰۱۰ - ۲۰۱۰ - ۲۰۱۰ ۲۰۱۰ - ۲۰۱۰ - ۲۰۱۰ - ۲۰۱۰ - ۲۰۱۰ - ۲۰۱۰ - ۲۰۱۰ - ۲۰۱۰ - ۲۰۱۰	\$0	
,	Test Year, no adjustment		\$0	. · · •	
W-36	Transportation Expense	933.000		\$0	
	Test Year, no adjustment. Review during True Up. (Herrington)		\$0		
W-37	Customer Refunds	940.000	a anna - an an an air an	\$0	
	Test Year, no adjustment. (Herrington)		\$0		
W-38	Bad Debt Expense	950.000		\$0	
	Test Year-No Adjustment		\$0		
W-39	Other Misc. Expenses	975.000		\$357	
	Adjust to reflect update period, Sept. 30, 2009 (Herrington)		\$357	-	
			Ассоц	nting Schedule	

Accounting Schedule: 2 Sponsor: Karen Herrington Page: 4 of 6 ;

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<u>B</u> Adjustment Description	<u>C</u> Account Adjustment Number Amount	<u>E</u> Total Adjustmen
Rate Case Expense	980.000	\$2,50
Include expenses associated with current rate case- 5 Year amortization (Herrington)	\$150	
Include rate expenses through the True Up period, March 31, 2010- 3-Year Amortization	\$2,350	
MO DNR Fees		
Test Year, No adjustment	\$0	
John Summers Annual Corp Registration	626.100	
Test Year, No adjustment	\$0	
PSC Assessment	667.000	\$22
Increase PSC Assessment amount to 2010 Fiscal Year (Herrington)	\$228	
Water Amortization of CIAC	406.200	-\$54,97
Update Amortized CIAC through Update Period Sept. 30, 2009(Herrington)	-\$54,978	
Depreciation		\$84,2
1. To Annualize Depreciation	\$84,209	
Adjustment	\$0	
Real Estate Taxes	967.000	
	Adjustment Description Rate Case Expense Include expenses associated with current rate case- 5 Year amortization (Herrington) Include rate expenses through the True Up period, March 31, 2010- 3-Year Amortization MO DNR Fees Test Year, No adjustment John Summers Annual Corp Registration Test Year, No adjustment PSC Assessment Increase PSC Assessment amount to 2010 Fiscal Year (Herrington) Water Amortization of CIAC Update Amortized CIAC through Update Period Sept. 30, 2009(Herrington) Depreciation 1. To Annualize Depreciation Adjustment	Adjustment DescriptionAccount NumberAdjustment AmountRate Case Expense980.000Include expenses associated with current rate case- 5 Year amortization (Herrington)\$150Include rate expenses through the True Up period, March 31, 2010- 3-Year Amortization\$2,350MO DNR Fees\$0Test Year, No adjustment\$0John Summers Annual Corp Registration626.100Test Year, No adjustment\$0PSC Assessment667.000Increase PSC Assessment amount to 2010 Fiscal Year (Herrington)\$228Water Amortization of CIAC406.200Update Amortized CIAC through Update Period Sept. 30, 2009(Herrington)-\$54,978Depreciation\$84,209Adjustment\$0

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Accounting Schedule: 2 Sponsor: Karen Herrington Page: 5 of 6

<u>A</u> Expense Adj Number	<u>B</u> Adjustment Description	<u>C</u> <u>D</u> Account Adjustment Number Amount	<u>E</u> Total Adjustment
	Test Year, no adjustment. Revisit during True Up (Herrington)	\$0	
W-52	Other Taxes	967.200.	-\$46
	Remove Test Year. Need more information for Company (Herrington)	-\$45	
	Total Expense Adjustments		-\$167,576

Accounting Schedule: 2 Sponsor: Karen Herrington Page: 6 of 6

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A Account Line Number Number (Optional)	E Revenue Description	Company/ Company/ Test Year Adjustment Amount Number	5 Jurisdictional Adjustments	<u>F</u> Jurisdictional, Allocation	<u>G</u> Adjusted Jurisdictional
Rev-1	ANNUALIZED REVENUES				

Rev-2	Annualized Rate Revenues	\$D	Rev-2	\$173,381	100.00%	\$113,381
Rev-3	Miscellanaous Revenues	\$0	Rev-3	\$187,988	100.00%	\$187,988
Rev-4	TOTAL ANNUALIZED REVENUES	\$0		\$301,369		\$301,389

Accounting Schedule: 3 Sponsor: Bret Prenger Page: 1 of 1 ł

<u>A</u> Revenue Adj Number	B Adjustment Description	<u>C</u> <u>D</u> <u>E</u> Account Adjustment Total Number Amount Adjustment
Rev-2	Annualized Rate Revenues	\$113,381
	1. To Annualize Rate Revenues	\$113,381
Rev-3	Miscellaneous Revenues	\$187,988
	1. To Annualize Miscellaneous Revenues	\$187,988
	Description	\$0
	Description	\$0

Total Revenue Adjustments	\$301,369
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Accounting Schedule: 4 Sponsor: Bret Prenger Page; 1 of 1

Line Number	A Description	Residential 5/8" <u>B</u> <u>C</u> Amount Amount	Residential 1* E Amount Amount
1	Customer Charge Revenues:		{
2	Customer Number	565	14
3	Bills Per Year	12	12
4	Customer Bills Per year	6,780	168
5	Current Customer Charge	<u>\$11.29</u>	\$21.01
6	Annualized Customer Charge Revenues	\$76,546	\$3,530
7	Commodity Charge Revenues:		
8	Total Gailons Sold	0	0
9	Less: Base Gailons Included In Customer Charge	0	0
. 10	Commodity Gallons	0	0
11	Block 1, Commodity Gallons per Block	0	0
12	Block 1, Number of Commodity Gallons per Unit	1,000	1,000
13	Block 1, Commodity Billing Units	0.00	0.00
14	Block 1, Existing Commodity Charge	\$2. <u>16</u>	\$2.16
15	Block 1, Annualized Commodity Charge Rev.	\$0	\$0
16	Total Annualized Water Rate Revenues	\$76,546	\$3,530

Commodity Billing Units are based on the number of commodity gallons applicable to each block, divided by the tariff usage rate gallons (e.g. for tariff rate of \$2.50 per 1,000 gallons of usage, the commodity gallons for that rate would be divided by 1,000 to arrive at the number of commodity billing units.

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Line		Residential 1.5" F G	Residential 2" H
Number	Description	Amount Amount	Amount Amount
1	<u>Customer Charge Revenues;</u>		
2	Customer Number	21	6
3	Bills Per Year	12	12
4	Customer Bills Per year	252	72
5	Current Customer Charge	\$37.21	\$56.65
6	Annualized Customer Charge Revenues	\$9,377	\$4,079
7	Commodity Charge Revenues:		
8	Total Gallons Sold	0	o
9	Less: Base Gallons included in Customer Charge	0	0
10	Commodity Gallons	D	o
11	Block 1, Commodity Gallons per Block	0	0
12	Block 1, Number of Commodity Gallons per Unit	1,000	1,000
13	Block 1, Commodity Billing Units	0.00	0.00
14	Block 1, Existing Commodity Charge	\$2.16	\$2.16
15	Block 1, Annualized Commodity Charge Rev.	\$0	\$0
16	Total Annualized Water Rate Revenues	\$9,377	\$4,079

Commodity Billing Units are based on the number of commodity gallons applicable to each block, divided by the tartiff usage rate gallons (e.g. for tartiff rate of \$2.50 per 1,000 gallons of usage, the commodity gallons for that rate would be divided by 1,000 to arrive at the number of commodity billing units.

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Line Number	A Description	Commercial 5/8" <u>J</u> <u>K</u> Amount Amount	Commercial 1" <u>L</u> <u>M</u> Arrount Amount
1	Customer Charge Revenues:		
2	Customer Number	10	7
3	Bills Per Year	12	12
4	Customer Bills Per year	120	84
5	Current Customer Charge	\$11.29	\$21.01
6	Annualized Customer Charge Revenues	\$1,365	\$1,765
7	Commodity Charge Revenues:		
8	Total Gallons Sold	o l	0
9	Less: Base Galions Included In Customer Charge	0	0
10	Commodity Gallons	Q	a
11	Block 1, Commodity Gallons per Block	0	0
12	Block 1, Number of Commodity Gallons per Unit	1,000	1,000
13	Block 1, Commodity Billing Units	0.00	0.00
14	Block 1, Existing Commodity Charge	\$2.16	\$2,16
15	Block 1, Annualized Commodity Charge Rev.	. \$0	\$0
16	Total Annualized Water Rate Revenues	\$1,355	\$1,765

Commodity Billing Units are based on the number of commodity gailons applicable to each block, divided by the tariff usage rate gailons (e.g. for tariff rate of \$2.50 per 1,000 gailons of usage, the commodity gailons for that rate would be divided by 1,000 to arrive at the number of commodity billing units.

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Line Number	A Description	Commercial 1.5" <u>N Q</u> Amount Amount	Commercial 2" P Q Amount Amount
1	Customer Charge Revenues:		
2	Customer Number	3	8
3	Bills Per Year	12	12
4	Customer Bills Per year	36	96
5	Current Customer Charge	\$37.21	\$56.65
6	Annualized Customer Charge Revenues	\$1,340	\$5,438
7	Commodity Charge Revenues:		
8	Total Gallons Sold	o	0
9	Less: Base Gallons Included In Customer Charge	0	0
10	Commodity Galtons	D	0
11	Block 1, Commodity Gallons per Block	0	0
12	Block 1, Number of Commodity Gallons per Unit	1,000	1,000
13	Block 1, Commodity Billing Units	0.00	0.00
14	Block 1, Existing Commodity Charge	\$2.16	\$2.16
15	Block 1, Annualized Commodity Charge Rev.	sa	\$0
16	Total Annualized Water Rate Revenues	[<u>}</u>	\$5,438

Commodity Billing Units are based on the number of commodity gallons applicable to each block, divided by the tariff usage rate gallons (e.g. for tariff rate of \$2.50 per 1,000 gallons of usage, the commodity gallons for that rate would be divided by 1,000 to arrive at the number of Commodity billing units.

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Line Number	A Description	Commercial 4" <u>R</u> <u>S</u> Amount Amount	Commercial 6" I <u>U</u> Amount Amount
1	Customer Charge Revenues;		
2	Customer Number	3	1 1
3	Bills Per Year	12	12
4	Customer Bills Per year	36	12
5	Current Customer Charge	\$166.81	\$328.81
6	Annualized Customer Charge Revenues	\$6,005	\$3,946
7	Commodity Charge Revenues:		
8	Total Galions Sold	o	0
9	Less: Base Gailons Included in Customer Charge	0	0
10	Commodity Gallons	0	0
11	Block 1, Commodity Gallons per Block	0	0
12	Block 1, Number of Commodity Gallons per Unit	1,000	1,000
13	Block 1, Commodity Billing Units	0.00	0.00
14	Block 1, Existing Commodity Charge	\$2.16	\$2.16
15	Block 1, Annualized Commodity Charge Rev.	\$0	\$0
2.18. ···	Total Annualized Water Rate Revenues	\$6,00	53,940

Commodity Billing Units are based on the number of commodity gallons applicable to each block, divided by the tariff usage rate gallons (e.g. for tariff rate of \$2.50 per 1,000 gallons of usage, the commodity gallons for that rate would be divided by 1,000 to arrive at the number of commodity billing units.

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Line Number	A Description	Total V W Amount Amount
1	Customer Charge Revenues:	
2	Customer Number	638
3	Billis Per Year	
4	Customer Bills Pør year	7,656
5	Current Customer Charge	
6	Annualized Customer Charge Revenues	\$113,381
7	Commodity Charge Revenues:	
8	Total Gallons Sold	0
9	Less: Base Gallons Included In Customer Charge	0
10	Commodity Gallons	0
11	Block 1, Commodity Gallons per Block	
12	Block 1, Number of Commodity Gallons per Unit	
13	Block 1, Commodity Billing Units	
14	Block 1, Existing Commodity Charge	
15	Block 1, Annualized Commodity Charge Rev.	s
16	Total Annualized Water Rate Revenues	[<u>\$113,38</u>

Commodity Billing Units are based on the number of commodity gallons applicable to each block, divided by the tariff usage rate gallons (e.g. for tariff rate of \$2.50 per 1,000 gations of usage, the commodity gallons for that rate would be divided by 1,000 to arrive at the number of commodity billing units.

Line Number	A Description		<u>B</u> Amount
5	Total Miscellaneous Revenues	 	\$187,988

Accounting Schedule: 4-2 Sponsor: Bret Prenger Page: 1 of 1

Line	A	B Account Number		<u>C</u> Staff	D Customer	E	E Percentage
Number.	Description	(Optionai)		Annualized	Charge	Commodity	Rate
Rev-1	ANNUALIZED REVENUES						
Rev-2	Annualized Rate Revenues		(1)	\$113,381			
Rev-3	Miscellaneous Revenues		(1)	\$187,988	•		
Rev-4	TOTAL ANNUALIZED REVENUES		-	\$301,369			
1	OPERATIONS EXPENSES		(2)				
2	Water Tower Power	\$ 15.100		\$9,656}	\$0	\$9,656	0.00%
3	Well Pump Power	615.200		\$1,863]	\$0	\$1,863	0.00%
4	Chemicals (Chlorine)	618.000		\$3,367	\$0	\$3,367	0.00%
5	Water Testing	619.000	-	\$1,025	\$0 \$0	\$1,025	0.00%
6	TOTAL OPERATIONS EXPENSE			\$15,911	20	\$19,911	
7	MAINTENANCE EXPENSES	can 400			**		0.00%
8 9	Supplies and Materials	620.000 622.000		\$1,173 \$83	\$0 \$0	\$1,173 \$83	0.00%
9 10	Tools and Shop Supplies- Maintenance of Well #1 Grand Point	645,100		\$460	\$0 \$0	\$460	0.00%
11	Maintenance of Well #2 Villages	645.110		\$223	\$0	\$223	0.00%
12	Maintenance of Mains	645.300		\$2,000	\$0	\$2.000	0.00%
13	Maintenance of Services	645.400		\$1,120	\$0	\$1,120	0.00%
14	Maintenance of Other Plant	645.600		\$706	\$0	\$706	0.00%
15	TOTAL MAINTENANCE EXPENSE		•	\$5,765	\$0	\$5,765	
40	CUSTOMER ACCOUNT EXPENSE						
16 17	TOTAL CUSTOMER ACCOUNT EXPENSE		-	\$0	\$0	\$0	
18	ADMINISTRATIVE & GENERAL EXPENSES						
19	Contracted Accounting Fee	632.000		\$2,789	\$0	\$2.789	0.00%
20	Contracted Legal Fee (Water Only)	633.000		\$0	\$0	\$0	0.00%
21	Contracted Legal Fee SB Water and Sewer Split	733.000		\$1,852	\$0	\$1,652	0.00%
22	PWSD#4 Contract Labor	637.000		\$51,948	\$0	\$51,948	0.00%
23	Building Rent	642.000		\$4,594	\$0	\$4,594	0.00%
24	Rent (Lake Region)	642.100		\$2,063	\$0	\$2,063	0.00%
25	Property Insurance (Water Only)	655.000		\$463	\$0	\$463	0.00%
26	Auto Insurance (Water Only)	656.000		\$663	\$0	\$663	0.00%
27	General Liability (Water Only)	657.000		\$720	\$0 \$0	\$720 \$6	0.00% 0.00%
28 29	Other Insurance (Water Only) Office Supplies-	659.000 921.000		\$0) \$4,207	\$0 \$0	\$4,207	0.00%
29 30	Billing Expenses	921.500		\$1,361	\$0	\$1,351	0.00%
31	Management Fees	922,000		\$0	\$0	\$0	0.00%
32	Executive Management Oversight	922,100		\$7,120	\$0	\$7,120	0.00%
33	Outside Services	923.000		\$242	\$0	\$242	0.00%
34	Telephone	925.000		\$318	\$0	\$318	0.00%
35	Travel & Entertainment	927.000		\$40	\$0	\$40	0.00%
36	Transportation Expense	933.000		\$6,784	\$0	\$6,784	0.00%
37	Customer Refunds	940.000		\$222	\$0	\$222	0.00%
38	Bad Debt Expense	950.000		\$176	\$0	\$176	0.00%
39	Other Misc. Expenses	975.000		\$338	\$0	\$338	0.00%
40 41	Rate Case Expense TOTAL ADMINISTRATIVE AND GENERAL	980.000		\$2,500	\$0 \$0	\$2,500 \$88,190	0.00%
42 43	OTHER OPERATING EXPENSES MO DNR Fees			\$200	\$0	\$200	0.00%
44	John Summers Annual Corp Registration	626,100		\$10	\$0	\$10	0.00%
46	PSC Assessment	667.000		\$1,441	\$0	\$1,441	0.00%
46	Water Amortization of CIAC	406.200		-\$54,978	\$0	-\$54,978	0.00%
47	Depreciation			\$84,209	\$0	\$84,209	0.00%
48	TOTAL OTHER OPERATING EXPENSES			\$30,882	\$0	\$30,882	
49	TAXES OTHER THAN INCOME						
50	Real Estate Taxes	967,000		\$1,306	\$0	\$1,306	0.00%
51	Property Taxes	967.300		\$145	\$0	\$146	0.00%

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Line Number	A Description	B Account Number (Optional)		<u>C</u> Staff Annualized	D Customer Charge	<u>E</u> Commodity	E Percentage Rate
52 53	Other Taxes TOTAL TAXES OTHER THAN INCOME	967.200	-	\$1,452	<u>\$0</u> \$0	\$0 \$1,452	0.00%
53 54	TOTAL OPERATING EXPENSES		-	\$142,200	\$0	\$142,200	
55	Interest Expense		(3)	\$36,632	\$0	\$36,632	0.00%
56	Return on Equity		(3)	\$12,161	\$0	\$12,161	0.00%
57	Income Taxes		(3)	\$3,028	\$0	\$3,028	0.00%
58	TOTAL INTEREST RETURN & TAXES		-	\$51,821	\$0	\$51,821	
59	TOTAL COST OF SERVICE			\$194,021	\$0	\$194,021	
60	Less: Miscellaneous Revenues		-	\$187,988	\$0	\$187,988	0.00%
61	COST TO RECOVER IN RATES			\$6,033	\$0	\$6,033	
62	INCREMENTAL INCREASE IN RATE REVENUES		-	-\$107,348			
63	PERCENTAGE OF INCREASE		-	-35.62%			
64	REQUESTED INCREASE IN REVENUES			\$0			

(1) From Revenue Schedule

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(2) From Expense Schedule (3) From PreTax Rate of Return Schedule, Rate Base & Return Schedule

Accounting Schedule: 5 Sponsor: Jim Russo Page: 2 of 2 ł

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	<u></u>			<u>A</u>	<u></u>	В	formulas
1 :	State Income Ta	x Rate Statutory / Effe	ctive	6.25%	(2)	5.81%	(1 - (B2 x .5)) x A1
2 (Federal Income	Tax Rate Statutory / Ef	flective	15.00% (1	I) & (2) _	14.13%	(1 - B1) x A2
3 (Composite Effec	ctive Income Tax Rate				19.94%	B1 + B2
4 1	Equity Tax Facto	or				1.2490	1 / (1-B3)
5 1	Recommended Common an	Weighted Rate of Return d Preferred	n on Equity -		-	1.39%	From Capital Structure Sched
6	Weighted Rate of	of Return on Equity Inclu	iding Income Tax			1.74%	B4 x B5
7		Weighted Rate of Return and Short-Term	n on Debt - 👘 🦳	· ·· · ·· ···	-	4.19%	From Capital Structure Sched
	T-4-1 Mainbard	Rate of Return including	uncome Tex			5.93%	86+ 87
8	Local Meidlinger	Nate of Neturn measuring			*		
8	rotai weighted	Nue of Neum including			To R	tate Base Schedu	le
	-	Corporation, Enter Y:	N.	Equity Income Rec & Preliminary Fed	quired		le
	-	Corporation, Enter Y:		•••	quired	tate Base Schedu	le
	- Sub-Chapter S	Corporation, Enter Y:		•••	quired	tate Base Schedu	lle
	- Sub-Chapter S	Corporation, Enter Y: Tay		•••	quired leral Tax	tate Base Schedu	lle
	Sub-Chapter S	Corporation, Enter Y: Taj	Rate Table	& Preliminary Fed	quired leral Tax	kate Base Schedu \$14,307	lle
	Sub-Chapter S Net Incor Start	Corporation, Enter Y: Tay ne Range End	Rate Table	& Preliminary Fed	quired leral Tax	tate Base Schedu \$14,307 Tax on Range	lle
	Sub-Chapter S Net Incor Start \$0	Corporation, Enter Y: Tay ne Range End \$50,000	Rate Table Tax Rate 15.00%	& Preliminary Fed Amount in Ran \$14,307	quired leral Tax	tate Base Schedt \$14,307 Tax on Range \$2,146	ile
	Sub-Chapter S Net Incor Start \$0 \$50,001	Corporation, Enter Y: Tay ne Range End \$50,000 \$75,000	Rate Table Tax Rate 15.00% 25.00%	& Preliminary Fed Amount in Ran \$14,307 \$0	quired leral Tax	tate Base Schedt \$14,307 Tax on Range \$2,146 \$0	ile
	Sub-Chapter S Net Incor Start \$0 \$50,001 \$75,001	Corporation, Enter Y: Tay ne Range End \$50,000 \$75,000 \$100,000	Rate Table Tax Rate 15.00% 25.00% 34.00%	& Preliminary Fed Amount in Ran \$14,307 \$0 \$0	quired leral Tax	tate Base Schedt \$14,307 Tax on Range \$2,146 \$0 \$0	ile
	Sub-Chapter S Net Incor Start \$0 \$50,001 \$75,001 \$100,001	Corporation, Enter Y: Tay ne Range End \$50,000 \$75,000 \$100,000 \$335,000	N Tax Rate 15.00% 25.00% 34.00% 39.00%	& Preliminary Fed Amount in Ran \$14,307 \$0 \$0 \$0 \$0 \$0 \$0 \$14,307	quired lerał Tax ge	tate Base Schedt \$14,307 Tax on Range \$2,146 \$0 \$0 \$0 \$0	ile
	Sub-Chapter S Net Incor Start \$0 \$50,001 \$75,001 \$100,001	Corporation, Enter Y: Tay ne Range End \$50,000 \$75,000 \$100,000 \$335,000	N Tax Rate 15.00% 25.00% 34.00% 39.00%	& Preliminary Fed Amount in Ran \$14,307 \$0 \$0 \$0 \$0 \$0	quired lerał Tax ge ge	tate Base Schedt \$14,307 Tax on Range \$2,146 \$0 \$0 \$0 \$0 \$0 \$0	ile

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Line	A Rate Base Description	B Dollar Amount	
1	Plant In Service	\$3,970,671	From Plant Schedule
2	Less Accumulated Depreciation Reserve	\$547,797	From Depreciation Reserve Schedule
3	- Net Plant in Service	\$3,422,874	
4	Other Rate Base Items:	\$0	
	Materials and Supplies	\$817	
	Contribution in Aid of Construction	-\$2,934,677	
	CIAC Depreciation	\$402,950	
	Deferred Taxes	-\$17,682	
5	Total Rate Base	\$874,282	
-6-	Total Weighted Rate of Return Including Income Tax	5.93%	From PreTax Return & Taxes Schedule
7	Required Return & Income Tax	\$51,822	

Acccounting Schedule: 7 Sponsor: Karen Herrington Page: 1 of 1

Line Number	A Description	B Dollar Amount	<u>C</u> Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital
1	Common Stock	\$514,405	16.36%	8.50%	1.391%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%
4	Long Term Debt	\$2,629,091	83.64%	5.01%	4.190%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%
6	Other Security-Tax Deductible	\$0	0.00%	0.00%	0.000%
7	TOTAL CAPITALIZATION	\$3,143,496	100.00%		5.581%

To PreTax Return Rate Schedule

Accounting Schedule: 8 Sponsor: Shana Atkinson Page: 1 of 1

Line lumber	Account# (Optional)	Plant Account Description	Total Plant	Adjustment Number	Adjustments	Jurisdictional Allocation	Adjusted Jurisdictional
1		INTANGIBLE PLANT					
2	301.000	Organization	\$31,666			100.00%	\$31,666
3	302.000	Franchises	\$0			100.00%	\$(
4		TOTAL INTANGIBLE PLANT	\$31,666		\$0		\$31,666
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land & Land Rights SP	\$427			100.00%	\$427
7	311.000	Structures & Improvements - SSP	\$20,515			100.00%	\$20,515
8	314.000	Wells & Springs	\$108,205	P-8	\$2,676	100.00%	\$110,881
9	314.100	SB Well Interconnections	\$79,315			100.00%	\$79,315
10	314.200	SB Water Tower	\$275,235			100.00%	\$275,23
11		TOTAL SOURCE OF SUPPLY PLANT	\$483,697		\$2,676		\$486,373
12		PUMPING PLANT					
13	321.000	Structures & Improvements - PP	\$0			100.00%	\$1
14	325,000	Electric Pumping Equipment	\$11,793			100.00%	\$11,79
15	326.000	Diesel Pumping Equipment	\$0			100.00%	\$0
16	328.000	Other Pumping Equipment	\$0			100.00%	\$(
17		TOTAL PUMPING PLANT	\$11,793		\$0		\$11,79
18		WATER TREATMENT PLANT					
19	330.000	Land & Land Rights-WTP	\$0			100.00%	\$
20	331.000	Structures & Improvements - WTP	\$12,799			100.00%	\$12,79
21	332.000	Water Treatment Equipment	\$16,564			100.00%	\$ <u>16,56</u>
22		TOTAL WATER TREATMENT PLANT	\$29,363		\$0		\$29,36
23		TRANSMISSION & DISTRIBUTION PLANT					
24	340.000	Land & Land Rights-T&D	\$0			100.00%	\$
25	341.000	Structures & Improvements - T&D	\$0			100.00%	\$
26	342.000	Distribution Reservoirs & Standpipes	\$0			100.00%	\$
27	344.000	Fire Mains	\$0			100.00%	\$
28	345.000	Services	\$254,704	P-28	-\$1,080	100.00%	\$253,62
29	343.000	Transmission & Distribution Mains	\$325,704			100.00%	\$325,70
30	343.100	Transmission & Distribution Mains SB	\$2,718,565			100.00%	\$2,716,56
31	346.000	Meters	\$77,865	P-31	\$1,080	100.00%	\$78,94
32	347.000	Meter installations	\$17,861			100.00%	\$17,86
33	349.000	Other Transmission & Distribution Plant	\$0			100.00%	\$
34 35	348.000	Hydrants TOTAL TRANS, & DISTRIBUTION PLANT	\$0 \$3,392,699			100.00%	52 202 00
35		TOTAL TRANS, & DISTRIBUTION PLANT	\$J,J32,093		\$U		\$3,392,69
36	370 000	GENERAL PLANT				400 000	-
37	370.000	Land & Land Rights-GP	\$0			100.00%	\$
38	371.000	Structures & Improvements - GP	\$0			100.00%	\$
39	372.000	Office Furniture & Equipment	\$11,485			39.28%	\$4,51
40	372.100	Computer Equipment	\$9,989			39.28%	\$3,92
41	373.000	Transportation Equipment - GP	\$10,579			0.00%	Ş
42	373.100	Transportation Equipment-(Pump Truck)	\$33,445			0.00%	\$
43	373.200	Transportation Equipment (Sierra Truck)	\$19,703			39.28%	\$7,73
44	379.000	Tools, Shop and Garage Equipment	\$6,626			39.28%	\$2,60
45	379.100	Laboratory Equipment	\$0			0.00%	5
46		TOTAL GENERAL PLANT	\$91,827		\$0		\$18,77

To Rate Base & Depreciation Schedules

Accounting Schedule: 9 Sponsor: Karen Herrington Page: 1 of 1 ÷

Lake Region Water and Sewer Company Shawnee Bend Water Tracking Number WR-2010-0111 Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 Schedule of Adjustments for Plant in Service - Water

<u>A</u> Plant	B	C	D	E
Adjustment	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Total Adjustment
P-8	Wells & Springs	314.000	and a second	\$2,676
	Include addition for Chlorinator Repair. Update through Sept. 30, 2009 (Herrington)		\$2,676	
P-28	Services	345.000	na ay sa talay ay a	-\$1,080
	Removed Meters that were retired during the update period of Sept. 30, 2009 (Herrington)		-\$1,080	
P-31	Meters	346.000		\$1,080;
	Include meter additions for the update period of Sept.30, 2009 (Herrington)		\$1,080	
	Total Plant Adjustments		an managing ang pangan pangangan pangangan ang pangangan pangangan pangangan pangangan pangangan pangangan pan Tang pangangan pangangangan pangangangan pangangangan pangangan pangangan pangangan pangangan pangangan pangang Tang pangangangan panganganganganganganganganganganganganga	\$2,676

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Accounting Schedule: 10 Sponsor: Karen Herrington Page: 1 of 1

Line	Account		<u>C</u> Total	<u>D</u> Adjustment	<u>Е</u>	<u>E</u> Jurisdictional	<u>G</u> Adjusted
umber	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Allocation	Jurisdiction
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0			100.00%	\$
3	302.000	Franchises	\$0			100.00%	\$
4		TOTAL INTANGIBLE PLANT	\$0		\$0		
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land & Land Rights SP	\$0			100.00%	5
7	311.000	Structures & Improvements - SSP	\$5,129	R-7	\$641		\$5,77
8	314.000	Wells & Springs	\$17,958	R-8	\$2,732	100.00%	\$20,69
9	314.100	SB Well Interconnections	\$10,112	R-9	\$1,983	100.00%	\$12,09
10 11	314.200	SB Water Tower TOTAL SOURCE OF SUPPLY PLANT	\$22,440 \$55,639	R-10	<u>\$6,881</u> \$12,237	100.00%	\$29,32 \$67,87
12		PUMPING PLANT					
12	321.000	Structures & Improvements - PP	50			100.00%	:
14	325.000	Electric Pumping Equipment	\$11.620	R-14	\$1,474		\$13,0
15	326.000	Diesel Pumping Equipment	\$0	11-1-4	4 1,414	100.00%	
16	328.000	Other Pumping Equipment	\$0			100.00%	
17		TOTAL PUMPING PLANT	\$11,620		\$1,474		\$13,0
18		WATER TREATMENT PLANT					
19	330.000	Land & Land Rights-WTP	\$0			100.00%	
20	331.000	Structures & Improvements - WTP	\$3,200	R-20	\$400	100.00%	\$3,6
21	332.000	Water Treatment Equipment	\$4,294	R-21	\$600		\$4,8
22		TOTAL WATER TREATMENT PLANT	\$7,494		\$1,000		\$8,4
23		TRANSMISSION & DISTRIBUTION PLANT					
24	340.000	Land & Land Rights-T&D	\$0			100.00%	
25	341.000	Structures & Improvements - T&D	\$0			100.00%	
26	342.000	Distribution Reservoirs & Standpipes	\$0			100.00%	
27 28	344.000 345.000	Fire Mains Services	\$0 \$15 047	D 00	£44.004	100.00%	
20 29	343.000	Transmission & Distribution Mains	\$15,013 \$14,578	R-28 R-29	\$11,064 \$9,771		\$26,0 \$24,3
29 30	343.000	Transmission & Distribution Mains SB	\$324,447	R-29 R-30	\$5,771 \$67,914		\$24,3 \$392,3
30	345.000	Meters	\$495	R-31	\$3,168		\$352,3 \$3,6
32	347.000	Meter Installations	\$5,672	R-32	\$777		\$6,4
33	349.000	Other Transmission & Distribution Plant	\$0,072		4111	100.00%	ΨU ₁ η
34	348.000	Hydrants	\$0			100.00%	
35		TOTAL TRANS. & DISTRIBUTION PLANT	\$360,205		\$92,694		\$452,8
36		GENERAL PLANT					
37	370.000	Land & Land Rights-GP	\$0			100.00%	
38	371.000	Structures & Improvements - GP	\$1,779	R-38	-\$1,779		
39	372.000	Office Furniture & Equipment	\$4,780	R-39	\$718		\$2,1
40	372.100		\$4,227	R-40	\$624		\$1,9
41	373.000	Transportation Equipment - GP	\$22,821	R-41	\$5,483		
42	373.100	Transportation Equipment-(Pump Truck)	\$6,111	R-42	\$4,221		
43	373.200		\$287	R-43	\$0		\$1
44	379.000	Tools, Shop and Garage Equipment	\$2,785	R-44	\$414		\$1,
45 46	379.100	2	\$0			100.00%	
46		TOTAL GENERAL PLANT	\$42,790		\$9,681		\$5,4

> Accounting Schedule: 11 Sponsor: Karen Herrington Page: 1 of 2

Line Number	Account Number	B Depreciation Reserve Description	<u>C</u> Total Reserve	<u>D</u> . Adjustment Number Adjustments	E Jurisdictional Allocation	Jurisdictional
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Lake Region Water and Sewer Company Shawnee Bend Water Tracking Number WR-2010-0111 Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 Schedule of Adjustments for Accumulated Depreciation Reserve - Water

<u>A</u> Reserve	<u>B</u> Accumulated Depreciation Reserve	<u>C</u> <u>D</u> Account Adjustment	<u>E</u> Total Adjustment
Adjustment Number	Accumulated Depreciation Reserve	Number Amount	Amount
R-7	Structures & Improvements - SSP	311.000	\$641
		میک میروند. این از میروند میروند از این میروند. این میروند این این میروند با میروند با این میروند از این میروند میروند بیش این میروند با این میروند این میروند این میروند این این میروند با این میروند این میروند با این میروند	nan dan kanya (Tanan seba an arawa katakar dan serija
	Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington)	\$385	
1	Update Accumulated Reserve-thru True Up_ Period, March 31, 2010. (Herrington)	\$256	
R-8	Wells & Springs	.314.000	\$2,732
	Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington)	\$1,623	
·	Update Accumulated Reserve thru True Up Period, March 31, 2010. (Herrington)	\$1,109	
R-9	SB Well Interconnections	314.100	\$1,983
-	Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington)	\$1,190	•
	Update Accumulated Reserve thru True Up Period, March 31, 2010. (Herrington)	\$793	
R-10	SB Water Tower	314.200	\$6,881
	Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington)	\$4,129	
	Update Accumulated Reserve thru True Up Period, March 31, 2010. (Herrington)	\$2,752	
R-14	Electric Pumping Equipment	325.000	.\$1,474
	Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington)	\$884	

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Lake Region Water and Sewer Company Shawnee Bend Water Tracking Number WR-2010-0111 Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 Schedule of Adjustments for Accumulated Depreciation Reserve - Water

Number	Adjustments Description		Amount
	Update Accumulated Reserve thru True Up Period, March 31, 2010. (Herrington)	\$590	
R-20	Structures & Improvements - WTP	331.000	\$40
	Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington)	\$240	
	Update Accumulated Reserve thru True Up Period, March 31, 2010. (Herrington)	\$160	
R-21	Water Treatment Equipment	332.000	\$60
، <u>منہ ہے</u>	Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington)	\$360	
	Update Accumulated Reserve thru True Up Period, March 31, 2010. (Herrington)	\$240	
R-28	Services	345.000	\$11,00
	Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington)	\$7,386	
	Update Accumulated Reserve thru True Up Period, March 31, 2010. (Herrington)	\$3,678	
R-29	Transmission & Distribution Mains	343.000	\$9,7
	Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington)	\$6,514	
	Update Accumulated Reserve thru True Up Period, March 31, 2010. (Herrington)	\$3,257	

Accounting Schedule: 12 Sponsor: Karen Herrington Page: 2 of 5

Lake Region Water and Sewer Company Shawnee Bend Water Tracking Number WR-2010-0111 Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-<u>3</u>1-2010

Schedule of Adjustments for Accumulated Depreciation Reserve - Water

<u>A</u> Reserve		<u>C</u>	D	<u>الے</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount
	Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington)		\$40,748	
	Update Accumulated Reserve thru True Up Period, March 31, 2010. (Herrington)		\$27,166	
R-31	Meters	346.000	na lana na la composition de	\$3,168
	Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington)		\$2,102	
	Update Accumulated Reserve thru True Up Period, March 31, 2010. (Herrington)		\$1,066	
, R-32	Meter Installations	347.000	yan yang baran kana yang baran ya San San San San San San San San San San	\$777
	Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington)		\$518	
	Update Accumulated Reserve thru True Up Period, March 31, 2010. (Herrington)		\$259	
R-38	Structures & Improvements - GP	371.000		-\$1,779
	Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington) Retired Pla	nt	-\$1,779	 -
	Description		\$0	·
R-39	Office Furniture & Equipment	372.000		\$718
	Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington)		\$574	
	Update Accumulated Reserve thru True Up Period, March 31, 2010. (Herrington)		\$144	L

Accounting Schedule: 12 Sponsor: Karen Herrington Page: 3 of 5

Lake Region Water and Sewer Company Shawnee Bend Water Tracking Number WR-2010-0111 Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 Schedule of Adjustments for Accumulated Depreciation Reserve - Water

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Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account A Number	24	justment Amount
R-40	Computer Equipment	372.100	a and a second design of the s	\$62
	Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington)		\$499	
	Update Accumulated Reserve thru True Up Period, March 31, 2010. (Herrington)		\$125	
R-41	Transportation Equipment - GP	373.000		\$5,44
	Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington)		\$4,795	
	Update Accumulated Reserve thru True Up Period, March 31, 2010. (Herrington)		\$688	
R-42	Transportation Equipment-(Pump Truck)	373.100	an an in the second and the second	\$4,2
	Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington)		\$2,940	
.*	Update Accumulated Reserve thru True Up Period, March 31, 2010. (Herrington)		\$1,281	
R-43	Transportation Equipment (Sierra Truck)	373.200		
	Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington)		\$0	
R-44	Tools, Shop and Garage Equipment	379.000		\$4
	Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington)		\$248	
	Update Accumulated Reserve thru True Up Period, March 31, 2010. (Herrington)		\$166	

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Lake Region Water and Sewer Company Shawnee Bend Water Tracking Number WR-2010-0111 Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 Schedule of Adjustments for Accumulated Depreciation Reserve - Water

A Reserve	8	<u>C</u>	<u>D</u> <u>E</u> Total
	reciation Reserve		ustment Adjustment mount Amount

Accounting Schedule: 12 Sponsor: Karen Herrington Page: 5 of 5

Line	Account	B. 1997	<u>C</u> Adjusted	<u>D</u> Depreciation	<u>E</u> Depreciatio
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$31,666	0.00%	\$
3	302.000	Franchises	\$0	0.00%	\$
4	502.000	TOTAL INTANGIBLE PLANT	\$31,666	0.0070	\$
5		SOURCE OF SUPPLY PLANT			
6	310.000	Land & Land Rights SP	\$427	0.00%	\$
7	311.000	Structures & Improvements - SSP	\$20,515	2.50%	\$51
8	314.000	Wells & Springs	\$110,881	2.00%	\$2,2
9	314.100	SB Well Interconnections	\$79,315	2.00%	\$1,58
10	314.200	SB Water Tower	\$275,235	2.00%	\$5,50
11		TOTAL SOURCE OF SUPPLY PLANT	\$486,373		\$9,82
12		PUMPING PLANT			
13	321.000	Structures & Improvements - PP	\$0	0.00%	\$
14	325.000	Electric Pumping Equipment	\$11,793	10.00%	\$1,1
15	326.000	Diesel Pumping Equipment	\$0	0.00%	:
16	328.000	Other Pumping Equipment	\$0	0.00%	
17		TOTAL PUMPING PLANT	\$11,793		\$1,1
18		WATER TREATMENT PLANT			
19	330.000	Land & Land Rights-WTP	\$0	0.00%	
20	331.000	Structures & Improvements - WTP	\$12,799	2.50%	\$3
21	332.000	Water Treatment Equipment	<u>\$16,564</u>	2.90%	\$4
22		TOTAL WATER TREATMENT PLANT	\$29,363		\$8
23		TRANSMISSION & DISTRIBUTION PLANT			
24	340.000	Land & Land Rights-T&D	\$0	0.00%	
25	341.000	Structures & Improvements - T&D	\$0	0.00%	
26	342.000	Distribution Reservoirs & Standpipes	\$0	0.00%	
27	344.000	Fire Mains	\$0	0.00%	
28	345.000	Services	\$253,624	2.90%	\$7,3
29	343.000	Transmission & Distribution Mains	\$325,704	2.00%	\$6,5
30	343.100	Transmission & Distribution Mains SB	\$2,716,565	2.00%	\$54,3
31	346.000	Meters	\$78,945	2.70%	\$2,1
32	347.000	Meter Installations	\$17,861	2.90%	\$8
33	349.000	Other Transmission & Distribution Plant	\$0	0.00%	
34 35	348.000	Hydrants TOTAL TRANS. & DISTRIBUTION PLANT	\$0 \$3,392,699	2.50%	\$70,8
		GENERAL PLANT			·
36	370 000		**	A A66/	
37	370.000	Land & Land Rights-GP	\$0 \$0	0.00%	
38	371.000	Structures & Improvements - GP	\$0 \$4 544	0.00%	**
39	372.000	Office Furniture & Equipment	\$4,511	5.00%	\$2
40	372.100	Computer Equipment	\$3,924 _	5.00%	\$1

Accounting Schedule: 13 Sponsor: Karen Herrington Page: 1 of 2

Line	<u>A</u> Account		<u>C</u> Adjusted	Depreciation	<u>E</u> Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
41	373.000	Transportation Equipment - GP	\$0_	13.00%	\$0
42	373.100	Transportation Equipment-(Pump Truck)	\$0	T3.00%	\$0
43	373.200	Transportation Equipment (Sierra Truck)	\$7,739	13.00%	\$1,006
44	379.000	Tools, Shop and Garage Equipment	\$2,603	5.00%	\$130
45	379.100	Laboratory Equipment	\$0	5.00%	\$0
46		TOTAL GENERAL PLANT	\$18,777		\$1,558
47		Total Depreciation	\$3,970,671		\$84,209

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