MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

STAFF ACCOUNTING SCHEDULES

LAKE REGION WATER & SEWER COMPANY'S AND STAFF'S JULY 23, 2010 RESPONSE TO MISSOURI PUBLIC SERVICE COMMISSION'S JULY 19, 2010 ORDER REGARDING JULY 16, 2010 SCENARIO MODELS FILED ON JULY 20, 2010

REPORT VOLUME 1 OF 2 SCENARIO 1 REVISED

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 July 23, 2010

Exhibit No.: Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staff Case No: SR-2010-0110 Horseshoe Bend Sewer Date Prepared: July 23, 2010



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

July 23 Order Scen 1 Rev \$5.3M + \$957,801 CIAC

STAFF ACCOUNTING SCHEDULES

LAKE REGION WATER AND SEWER COMPANY

CASE NO. SR-2010-0110 Horseshoe Bend Sewer

Jefferson City, Missouri

July 2010

1OPERATIONS EXPENSES2710.000Purchased Wastewater Maintenance\$4,710\$-23715.000Power for Treatment Plants -HB Only\$12,331\$-3	stments	Jurisdictional	Adjusted
Number(Optional)Expense DescriptionAmountNumberAdjust1OPERATIONS EXPENSES2710.000Purchased Wastewater Maintenance\$4,710S-23715.000Power for Treatment Plants -HB Only\$12,331S-3	stments		
1OPERATIONS EXPENSES2710.000Purchased Wastewater Maintenance\$4,710S-23715.000Power for Treatment Plants -HB Only\$12,331S-3	Stillents	Allocation	Jurisdictional
2710.000Purchased Wastewater Maintenance\$4,710\$-23715.000Power for Treatment Plants -HB Only\$12,331\$-3		Anocation	Varisaletional
3 715.000 Power for Treatment Plants -HB Only \$12,331 S-3	\$367	64.02%	\$3,250
•	\$6,204	100.00%	\$18,535
4 715.100 Power for Treatment Plants-Other-2 \$0 S-4	\$0	100.00%	\$0
5 711.100 Sludge Removal \$1,330 S-5	\$9,600	100.00%	\$10,930
6 718.100 Chemicals \$0 S-6	\$4,615	100.00%	\$4,615
7 719.000 Wastewater Testing Other \$0 S-7	\$4,761	100.00%	\$4,761
8 719.100 Effluent Testing Expenses-HB \$8,997 S-8	-\$8,997	100.00%	\$0
9 721.100 HB Sewer Operating Expenses\$762 S-9	\$1,799	100.00%	\$2,561
10TOTAL OPERATIONS EXPENSE\$28,130	\$18,349		\$44,652
11 MAINTENANCE EXPENSES			
12 720.000 Supplies and Materials (Other) \$2,184 S-12	\$1,201	64.02%	\$2,167
13 720.100 HB Sewer Supplies \$7,739 S-13	-\$5,468	64.02%	\$1,454
14 720.200 SB Sewer Supplies \$1,906 S-14	-\$371	64.02%	\$983
15 720.400 Lagoon Supplies \$32 S-15	-\$32	64.02%	\$0
16 720.500 Sewer Operating Expenses HB \$1,776 S-16	\$0	64.02%	\$1,137
17 722.000 Tools and Shop Supplies (Sewer) \$285 S-17	\$790	64.02%	\$688
18 745.100 Maintenance of Treatment Equip \$2,628 S-18	\$0	64.02%	\$1,682
19 745.900 HB Miscellanous Operating Expense\$1,893 S-19	-\$1,893	100.00%	\$0
20TOTAL MAINTENANCE EXPENSE\$18,443	-\$5,773		\$8,111
21 CUSTOMER ACCOUNT EXPENSE			
22 732.000 Contracted Accounting Fees \$10,930 S-22	\$0	47.68%	\$5,211
23 733.000 Contracted Legal Fees \$3,386 S-23	\$129	64.02%	\$2,250
24 737.000 PWSD#4 Contracted Labor \$194,850 S-24	\$8,707	47.68%	\$97,056
25 742.000 Rent \$18,000 S-25	\$0	47.68%	\$8,582
26 742.100 Rent (Lake Region) \$0 S-26	\$8,082	47.68%	\$3,853
27 TOTAL CUSTOMER ACCOUNT EXPENSE \$227,166	\$16,918		\$116,952
28 ADMINISTRATIVE & GENERAL EXPENSES			
29 755.000 Property Insurance \$3,272 S-29	\$0	85.86%	\$2,809
30 756.000 Auto Insurance (Sewer) \$5,313 S-30	\$0	64.02%	\$3,401
31 757.000 General Liability (Sewer) \$2,098 S-31	\$0	64.02%	\$1,343
32 759.000 Other Insurance (Sewer) \$1,953 S-32	-\$1,953	64.02%	\$0
33 921.000 Office Supplies \$11,218 S-33	-\$1,993	10.56%	\$974
34 921.500 Billing Expenses \$2,962 S-34	\$0	10.56%	\$313
•	-\$240,000	47.68%	\$0
36 922.100 Executive Management Oversite \$0 S-36	\$27,901	47.68%	\$13,303
37 923.000 Outside Services \$947 \$-37	\$0	47.68%	\$452
38 925.000 Telephone \$1,247 S-38	\$0	47.68%	\$595
39 927.000 Travel & Entertainment \$155 S-39	\$0	47.68%	\$74
40 933.000 Transportation Expense \$26,580 S-40	\$0	47.68%	\$12,673
41 940.000 Customer Refunds \$868 S-41	\$0 \$0	47.68%	\$414
42 950.000 Bad Debt Expense \$691 S-42	\$0	47.68%	\$329
43 975.000 Miscellanous Expense \$969 S-43	\$357	47.68%	\$632
44 980.000 Rate Case Expense \$0 S-44 45 TOTAL ADMINISTRATIVE AND GENERAL \$298,273 -	<u>\$2,919</u> -\$212,769	100.00%	<u>\$2,919</u> \$40,231
			• • •
46 OTHER OPERATING EXPENSES	¢44.004	400.000/	60E 400
47 767.000 PSC Assessment \$23,499 S-47	\$11,904 \$75	100.00%	\$35,403
48 779.000 License and Permits (Other-2) \$75 S-48	-\$75 \$1 102	64.02%	\$0 ¢0.202
49 779.100 HB Licenses and Permits \$8,100 \$-49 50 406.200 Amortization of CIAC (Source) \$0 \$5.50	\$1,192 \$21,280	100.00%	\$9,292 \$21,280
	-\$31,289 \$113 381	100.00%	-\$31,289 \$113 381
51 Depreciation \$0 S-51 52 52 TOTAL OTHER OPERATING EXPENSES \$31,674	<u>\$113,381</u> \$95,113	100.00%	\$113,381 \$126,787
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53 TAXES OTHER THAN INCOME	**		**
54 967.000 Real Estate Taxes \$3,324 S-54	\$0	20.90%	\$695
55 967.300 Property Taxes \$372 \$-55	\$0	20.90%	\$78

	<u>A</u>	B	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
	Account		Company/				
Line	Number		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
58		TOTAL OPERATING EXPENSES	\$607,428		-\$88,208		\$337,506

<u>A</u> Expense Adj	<u>B</u>	<u>C</u> Account	<u>D</u> Adjustment	<u>E</u> Total
Number	Adjustment Description	Number	Amount	Adjustment
S-2	Purchased Wastewater Maintenance	710.000		\$367
	Made adjustment based on a 2 year average (2006- 2007) Herrington		\$367	
S-3	Power for Treatment Plants -HB Only	715.000		\$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		\$0
	Staff used Test Year, No adjustment (Herrington)		\$0	
S-5	Sludge Removal	711.100		\$9,600
	Made adjustment based on September 30, 2009. Company had to make changes on how sludge removed. (Herrington)		\$9,600	
S-6	Chemicals	718.100		\$4,615
	Made adjustment based on September 30, 2009. Chemicals were booked incorrectly in 2008 (Herrington)		\$4,615	
S-7	Wastewater Testing Other	719.000		\$4,761
	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		-\$8,997
	Adjust to reflect update period September 30, 2009. Accounting Changes made by Company. (Herrington)		-\$8,997	
S-9	HB Sewer Operating Expenses	721.100		\$1,799
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<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
	Made adjustment based on the K&M period. Staff used most recent data (Herringon)		\$1,799	
S-12	Supplies and Materials (Other)	720.000		\$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		-\$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		-\$32
	Adjust to reflect update period September 30, 2009. Lagoon no longer used. (Herrington)		-\$32	
S-16	Sewer Operating Expenses HB	720.500		\$0
	Test Year Used by Staff, No adjustment.		\$0	
S-17	Tools and Shop Supplies (Sewer)	722.000		\$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> Expense Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
S-19	HB Miscellanous Operating Expense	745.900		-\$1,893
	Made adjustment to remove Test Year. No activity in account for K&M (Herrington)		-\$1,893	. ,
S-22	Contracted Accounting Fees	732.000		\$0
	No adjustment necessary. Company does not anticipate increased accounting fees. (Herrington)		\$0	
S-23	Contracted Legal Fees	733.000		\$129
	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		\$8,707
	Made adjustment to reflect an annualized payroll for the update period September 30, 2009 (Prenger)		\$8,707	
S-25	Rent	742.000		\$0
	No Adjustment issued. Test Year reflects an accurate amount for the rent. (Herrington)		\$0	
S-26	Rent (Lake Region)	742.100		\$8,082
	Include annualized amount for rent expense-Lake Office. K&M amount used as there was no test year amount. (Herrington)		\$8,082	
S-29	Property Insurance	755.000		\$0
	No adjustment made. Company does not anticipate increase. (Herrington)		\$0	
S-30	Auto Insurance (Sewer)	756.000		\$0

<u>A</u> Expense Adj	<u>B</u>	<u>C</u> Account	<u>D</u> Adjustment	<u>E</u> Total
Number	Adjustment Description	Number	Amount	Adjustment
	No adjustment made. Company does not anticipate increase. (Herrington)		\$0	
S-31	General Liability (Sewer)	757.000		\$0
	No adjustment made. Company does not anticipate increase. (Herrington)		\$0	
S-32	Other Insurance (Sewer)	759.000		-\$1,953
	Removed Health Care Insurance that is considered a personal expense. (Herrington)		-\$1,953	
S-33	Office Supplies	921.000		-\$1,993
	Based on fluctuations in historical data, Staffed used a two year average (2007-2008).Herrington		-\$1,993	
S-34	Billing Expenses	921.500		\$0
	No adjustment, test year used. Based on upward trend. (Herrington)		\$0	
S-35	Management Fees	922.000		-\$240,000
	Remove Management Fees in Test Year (Herrington)		-\$240,000	
S-36	Executive Management Oversite	922.100		\$27,901
	Include costs for Executive Oversite for Lake Region (William Harris)		\$27,901	
S-37	Outside Services	923.000		\$0
	No adjustment, test year used. Historical data appeared to be abnormal. (Herrington)		\$0	
S-38	Telephone	925.000		\$0
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<u>A</u> Expense Adj	<u>B</u>	<u>C</u> Account	<u>D</u> Adjustment	<u>E</u> Total
Number	Adjustment Description	Number	Amount	Adjustment
	No adjustment, test year used. No historical data to review (Herrington)		\$0	
S-39	Travel & Entertainment	927.000		\$0
	No adjustment, test year used. (Herrington)		\$0	
S-40	Transportation Expense	933.000		\$0
	No adjustment, test year used. (Herrington)		\$0	
S-41	Customer Refunds	940.000		\$0
	No adjustment, test year used. (Herrington)		\$0	
S-42	Bad Debt Expense	950.000		\$0
	Test Year-No adjustment		\$0	
S-43	Miscellanous Expense	975.000		\$357
	Adjust to reflect update period September 30, 2009 (Herrington)		\$357	
S-44	Rate Case Expense	980.000		\$2,919
	Made adjustment to Include expenses associated with current rate case-5 year amortization (Herrington)		\$0	
	Include Rate Case Expense through True Up Period, March 31, 2010. 3-Year Amortization		\$2,919	
S-47	PSC Assessment	767.000		\$11,904
	Adjust PSC Assessment to reflect 2010 Fiscal Year (Herrington)		\$11,904	
S-48	License and Permits (Other-2)	779.000		-\$75

<u>A</u> Expense Adj	<u>B</u>	<u>C</u> Account	<u>D</u> Adjustment	<u>E</u> Total
Number	Adjustment Description	Number	Amount	Adjustment
	Made adjustment to remove test year. Account change by Company. (Herrington)		-\$75	
S-49	HB Licenses and Permits	779.100		\$1,192
	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		-\$31,289
	CIAC Depreciation updated through Sept 30, 2009		-\$31,289	
S-51	Depreciation			\$113,381
	1. To Annualize Depreciation		\$113,381	
S-54	Real Estate Taxes	967.000		\$0
	No adjustment, Test Year. Review during True Up (Herrington)		\$0	
S-55	Property Taxes	967.300		\$0
	No adjustment, Test Year. Review during True Up (Herrington)		\$0	
S-56	Other Taxes	967.200		-\$46
	Made adjustment to remove test year. Review during True Up. (Herrington)		-\$46	
	Total Expense Adjustments			-\$88,208

Line	<u>A</u> Account Number	<u>B</u>	<u>C</u> Company/ Test Year	<u>D</u> Adjustment	<u>E</u> Jurisdictional	<u>F</u> Jurisdictional	<u>G</u> Adjusted
Number	(Optional)	Revenue Description	Amount	Number	Adjustments	Allocation	Jurisdictional
Rev-1 Rev-2 Rev-3		ANNUALIZED REVENUES Annualized Rate Revenues Miscellaneous Revenues	\$0 \$0	Rev-2 Rev-3	\$159,427 \$167.731	100.00% 100.00%	\$159,427 \$167,731
Rev-4		TOTAL ANNUALIZED REVENUES	\$0		\$327,158	100.007.0	\$327,158

<u>A</u> Bayanya Adi	B	<u>C</u> Account	<u>D</u> Adjustment	<u>E</u> Total
Revenue Adj Number	Adjustment Description	Number	Adjustment Amount	Total Adjustment
	· ·			
Rev-2	Annualized Rate Revenues			\$159,427
	1. To Annualize Rate Revenues		\$159,427	
	2. Description		\$0	
	3. Description		\$0	
Rev-3	Miscellaneous Revenues			\$167,731
	1. To Annualize Miscellaneous Revenues		\$167,731	
	2. Description		\$0	
	Total Revenue Adjustments			\$327,158

		HB Comm Flat R		HB Comr HK R	
Line	A	E	G	н	
Number	_	Amount	Amount	Amount	Amount
1	Customer Charge Revenues:				
2	Customer Number	0		1	
3	Bills Per Year	0		12	
4	Customer Bills Per year	0		12	
5	Current Customer Charge	\$0.00		\$30.80	
6	Annualized Customer Charge Revenues		\$0		\$370
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	Block 1, Existing Commodity Charge	\$3.57		\$3.57	
15	Block 1, Annualized Commodity Charge Rev.		\$0		\$0
16	Total Annualized Sewer Rate Revenues		\$0	-	\$370

		HB Commercial Racquet Club Condo POA			nercial n Condo
Line	А	J	K	<u>L</u>	<u>M</u>
Number		Amount	Amount	Amount	Amount
Number	Description	Amount	Amount	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	\$947.05		\$299.75	
	-				
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		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

		HB Comr FSL POA		HB Comr Monarch Co	
Line	Α		•		
	A	N	<u>0</u>	<u>P</u>	<u>Q</u>
Number	Description	Amount	Amount	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	\$7.97		\$432.20	
6	Annualized Customer Charge Revenues		\$96		\$5,186
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	Block 1, Existing Commodity Charge	\$3.57		\$3.57	
15	Block 1, Annualized Commodity Charge Rev.		\$0		\$0
16	Total Annualized Sewer Rate Revenues	-	\$96	-	\$5,186

		HB Com Duckhead To		HB Comr HR	
Line	Δ	<u>R</u>	<u>S</u>	I	<u>U</u>
Number	Description	Amount	Amount	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	\$33.10		\$603.35	
6	Annualized Customer Charge Revenues		\$397		\$7,240
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	Block 1, Existing Commodity Charge	\$3.57		\$3.57	
15	Block 1, Annualized Commodity Charge Rev.		\$0		\$0
16	Total Annualized Sewer Rate Revenues		\$397		\$7,240

		HB Com Lodge V		HB Comr Vintage L	
Line	A	<u>⊻</u>	w	<u>×</u>	Ϋ́
Number	Description	Amount	Amount	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	\$2,262.70		\$180.92	
6	Annualized Customer Charge Revenues		\$27,152		\$2,171
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	Block 1, Existing Commodity Charge	\$3.57		\$3.57	
15	Block 1, Annualized Commodity Charge Rev.		\$0		\$0
16	Total Annualized Sewer Rate Revenues		\$27,152		\$2,171

		HB Com Big B		HB Comr Treetop	
Line	A	<u>Z</u>	- Cul	<u>B</u>	<u>C</u>
Number	Description	Amount	Amount	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	\$71.30		\$240.70	
6	Annualized Customer Charge Revenues		\$856		\$2,888
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	Block 1, Existing Commodity Charge	\$3.57		\$3.57	
15	Block 1, Annualized Commodity Charge Rev.		\$0		\$0
16	Total Annualized Sewer Rate Revenues	-	\$856		\$2,888

		HB Com CCC M		HB Comr PWSE	
Line Number	<u>A</u> Description	<u>D</u> Amount	<u>E</u> Amount	<u>F</u> Amount	<u>G</u> 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	Block 1, Existing Commodity Charge	\$3.57		\$3.57	
15	Block 1, Annualized Commodity Charge Rev.		\$0		\$0
16	Total Annualized Sewer Rate Revenues		\$81		\$404

		HB Com Waters		Tot	al
Line Number	<u>A</u> Description	<u>H</u> 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	0		6,000	
10	Commodity Gallons	0		14,496,073	
11	Block 1, Commodity Gallons per Block	0			
12	Block 1, Number of Commodity Gallons per Unit	1,000			
13	Block 1, Commodity Billing Units	0.00			
14	Block 1, Existing Commodity Charge	\$3.57			
15	Block 1, Annualized Commodity Charge Rev.		\$0		\$51,751
16	Total Annualized Sewer Rate Revenues	-	\$5,111		\$159,427

	<u>A</u>	<u>B</u>
Line Number	Description	Amount
4	Total Miscellaneous Revenues	\$167 731
4	i otar miscenarieous Revenues	\$167,731

	Α	<u>B</u> Account	<u>C</u>	<u>D</u>	E	E
Line Number	Description	Number	Staff	Customer	Commoditu	Percentage
Number	Description	(Optional)	Annualized	Charge	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		(2)			
2	Purchased Wastewater Maintenance	710.000	\$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	\$0	\$0	\$0	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		\$44,652	\$0	\$44,652	
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	\$0	0.00%
16	Sewer Operating Expenses HB	720.500	\$1,137	\$0	\$1,137	0.00%
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	\$0	\$0	0.00%
20	TOTAL MAINTENANCE EXPENSE		\$8,111	\$0	\$8,111	
21	CUSTOMER ACCOUNT EXPENSE					
22	Contracted Accounting Fees	732.000	\$5,211	\$0	\$5,211	0.00%
23	Contracted Legal Fees	733.000	\$2,250	\$0	\$2,250	0.00%
24	PWSD#4 Contracted Labor	737.000	\$97,056	\$0	\$97,056	0.00%
25	Rent	742.000	\$8,582	\$0	\$8,582	0.00%
26	Rent (Lake Region)	742.100	\$3,853	\$0	\$3,853	0.00%
27	TOTAL CUSTOMER ACCOUNT EXPENSE		\$116,952	\$0	\$116,952	
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 \$0	\$13,303	0.00%
37	Outside Services	923.000	\$452	\$0 \$0	\$452	0.00%
38 39	Telephone	925.000	\$595 \$74	\$0 \$0	\$595 \$74	0.00%
39 40	Travel & Entertainment Transportation Expense	927.000 933.000	\$74 \$12 673	\$U \$0	\$74 \$12 673	0.00% 0.00%
40 41	Customer Refunds	933.000 940.000	\$12,673 \$414	\$U \$0	\$12,673 \$414	0.00%
				•	•	
42 43	Bad Debt Expense Miscellanous Expense	950.000 975.000	\$329 \$632	\$0 \$0	\$329 \$632	0.00% 0.00%
43 44	•	980.000		•		
44 45	Rate Case Expense TOTAL ADMINISTRATIVE AND GENERAL	300.000	<u>\$2,919</u> \$40,231	\$0 \$0	<u>\$2,919</u> \$40,231	0.00%
46	OTHER OPERATING EXPENSES					
47	PSC Assessment	767.000	\$35,403	\$0	\$35,403	0.00%
48	License and Permits (Other-2)	779.000	\$0	\$0	\$0	0.00%
49	HB Licenses and Permits	779.100	\$9,292	\$0	\$9,292	0.00%
50	Amortization of CIAC (Sewer)	406.300	-\$31,289	\$0	-\$31,289	0.00%
51	Depreciation		\$113,381	\$0	\$113,381	0.00%
52	TOTAL OTHER OPERATING EXPENSES		\$126,787	\$0	\$126,787	
				-	-	

	A	<u>B</u> Account		<u>C</u>	<u>D</u>	E	E
Line		Number		Staff	Customer		Percentage
Number	Description	(Optional)		Annualized	Charge	Commodity	Rate
53	TAXES OTHER THAN INCOME	007 000		****	**	A005	0.00%
54	Real Estate Taxes	967.000 967.300		\$695	\$0 \$0	\$695 \$78	0.00%
55 56	Property Taxes Other Taxes	967.200		\$78 \$0	\$0 \$0	• •	0.00% 0.00%
56 57	TOTAL TAXES OTHER THAN INCOME	967.200		\$0	\$0 \$0	\$0 \$773	0.00%
57	TOTAL TAKES OTHER THAN INCOME			\$113	2 0	\$113	
58	TOTAL OPERATING EXPENSES			\$337,506	\$0	\$337,506	
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			\$372,129	\$0	\$372,129	
64	Less: Miscellaneous Revenues			\$167,731	\$0	\$167,731	0.00%
65	COST TO RECOVER IN RATES			\$204,398	\$0	\$204,398	
66	INCREMENTAL INCREASE IN RATE REVENUES			\$44,971			
67	PERCENTAGE OF INCREASE			13.75%			
68	REQUESTED INCREASE IN REVENUES			\$0			

(1) From Revenue Schedule

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

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

				Α		В	formulas
1	State Income Tax	c Rate Statutory / Effe	ective	6.25%	(2)	5.81%	(1 - (B2 x .5)) x A1
2	Federal Income	Fax Rate Statutory / E	Effective	15.00%	(1) & (2)	14.13%	(1 - B1) x A2
3	Composite Effec	tive Income Tax Rate				19.94%	B1 + B2
4	Equity Tax Facto	r				1.2490	1 / (1-B3)
5	Recommended N Common and	Weighted Rate of Retu I Preferred	rn on Equity -		_	1.39%	From Capital Structure Schedule
6	Weighted Rate of	f Return on Equity Incl	uding Income Tax			1.74%	B4 x B5
7	7 Recommended Weighted Rate of Return on Debt - Long-Term and Short-Term				_	4.19%	From Capital Structure Schedule
8	Total Weighted R	Rate of Return Including	g Income Tax		=	5.93%	B6+B7
					To R	Rate Base Schedu	le
(1)	If Sub-Chapter S C	Corporation, Enter Y:	N	Equity Income F & Preliminary F	•	\$9,559	
		Та	x Rate Table				_
	Net Incom	e Range					
	Start	End	Tax Rate	Amount in Ra	ange	Tax on Range	
	\$0	\$50,000	15.00%	\$9,559	-	\$1,434	1
	\$50,001	\$75,000	25.00%	\$0		\$0	

Start	End	Tax Rate	Amount in Range	Tax on Range
\$0	\$50,000	15.00%	\$9,559	\$1,434
\$50,001	\$75,000	25.00%	\$0	\$0
\$75,001	\$100,000	34.00%	\$0	\$0
\$100,001	\$335,000	39.00%	\$0	\$0
\$335,001	\$9,999,999,999	34.00%	\$0	\$0
			\$9,559	\$1,434
			Consolidated Tax Rate:	
			Average Tax Rate:	0.15

Line	A	<u>B</u> Dollar
Number	Rate Base Description	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	Total 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

	Ā	<u>B</u>	<u>C</u> Percentage of Total	<u>D</u> Embedded	<u>E</u> Weighted
Line		Dollar	Capital	Cost of	Cost of
Number	Description	Amount	Structure	Capital	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

	•	D	6	P	F	F	6
Line	<u>A</u> Account #	B	<u>C</u> Total	<u>D</u> Adjustment	<u>E</u>	<u>F</u> Jurisdictional	<u>G</u> Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Allocation	Jurisdictional
Number	(Optional)	Plant Account Description	Fidili	Number	Aujustinents	Anocation	Junsuictional
1		INTANGIBLE PLANT					
2	301.000	Organization	\$22,970			34.42%	\$7,906
3	302.000	Franchises	\$0			100.00%	\$0
4	303.000	Miscellaneous Intangible Plant	\$0			100.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$22,970		\$0		\$7,906
6		SOURCE OF SUPPLY PLANT					
7	350.000	Land & Land Rights	\$5,985			34.42%	\$2,060
8	351.000	Structures & Improvements	\$4,650			100.00%	\$4,650
9	331.000	TOTAL SOURCE OF SUPPLY PLANT	\$10,635		\$0	100.00 /6	\$6,710
5		TOTAL SOURCE OF SUFFET FLANT	\$10,035		ψŪ		φ0,710
10		COLLECTION PLANT					
11	352.200	Collection Sewers - Gravity HB	\$162,667			100.00%	\$162,667
12	352.100	Collection Sewers-Force HB	\$51,957	P-12	\$203,921	100.00%	\$255,878
13	353.000	Services to Customers	\$194,980	P-13	-\$194,980	34.42%	\$0
14	353.100	Services to Customer (HB)	\$194,980	P-14	-\$5,779	41.71%	\$78,916
15	354.000	Flow Measuring Devices	\$11,297			100.00%	\$11,297
16	355.000	Flow Measuring Devices Installation	\$689			100.00%	\$689
17		TOTAL COLLECTION PLANT	\$616,570		\$3,162		\$509,447
18		PUMPING PLANT					
19	363.000	Electric Pumping Other	\$0	P-19	\$2,905	34.42%	\$1,000
20	363.100	Pumping Equipment (Elec.,Diesel, other)	\$435,527	P-20	\$38,683	100.00%	\$474,210
21	000.100	TOTAL PUMPING PLANT	\$435,527	1-20	\$41,588	100.0070	\$475,210
			\$100,021		<i>Q</i> 11,000		¢0,2.10
22		TREATMENT & DISPOSAL PLANT					
23	372.000	Treatment and Disposal Equip HB	\$838,416	P-23	\$6,760	100.00%	\$845,176
24	373.000	Plant Sewers HB	\$316,647			100.00%	\$316,647
25	375.000	Other Treatment & Disposal Plant Equip.	\$411			34.42%	\$141
26		TOTAL TREATEMENT & DISPOSAL PLANT	\$1,155,474		\$6,760		\$1,161,964
27		GENERAL PLANT					
28	391.000	Office Furniture and Equipment	\$11,485			20.90%	\$2,400
29	391.100	Computer Equipment	\$9,989			20.90%	\$2.088
30	392.000	Transportation Equipment	\$10,579			34.42%	\$3,641
31	392.100	Transportation Equipment (Pump Truck)	\$33,445			34.42%	\$11,512
32	392.200	Transportation Equipment (Sierra Truck)	\$19,703			20.90%	\$4,118
33	394.000	Tools, Shop and Garage Equipment	\$6,626			20.90%	\$1,385
34	395.000	Laboratory Equipment	\$1,284			34.42%	\$442
35	396.000	Power Operated Equipment (Company Owned)	\$11,523			34.42%	\$3,966
36		TOTAL GENERAL PLANT	\$104,634		\$0		\$29,552
37		TOTAL PLANT IN SERVICE	\$2,345,810		\$51,510		\$2,190,789
			φ <u></u> 2,0 1 0,010		φ01,010		φ2,130,109

To Rate Base & Depreciation Schedules

<u>A</u> Plant	<u>B</u>	<u>C</u>	D	Ē
Adjustment Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Total Adjustment
	- · ·			/
P-12	Collection Sewers-Force HB	352.100		\$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		-\$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		\$2,905
	Rebuilt Pump during Update Period, Sept. 30, 2009 (Herrington)		\$2,905	
P-20	Pumping Equipment (Elec.,Diesel, other)	363.100		\$38,683
	Include pumping equipment costs of new Duckhead lift station (Herrington)		\$38,683	
P-23	Treatment and Disposal Equip HB	372.000		\$6,760
	Include Irrigation Pump added during update period of Sept. 30, 2009 (Herrington)		\$6,760	
	Total Plant Adjustments			\$51,510

	Α	<u>B</u>	<u>C</u>	D	E	F	G
Line	Account	<u>P</u>	<u>c</u> Total	<u>D</u> Adjustment	5	<u>-</u> Jurisdictional	Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Allocation	Jurisdictional
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Anocation	ounsulctional
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0			34.42%	\$0
3	302.000	Franchises	\$0			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			100.00%	\$0
8	351.000	Structures & Improvements	\$635	R-8	\$175	100.00%	\$810
9		TOTAL SOURCE OF SUPPLY PLANT	\$635		\$175		\$810
10		COLLECTION PLANT					
10	352.200		\$31,927	R-11	\$4,067	100.00%	\$35,994
12	352.200	Collection Sewers - Gravity HB Collection Sewers-Force HB	\$31,927 \$7,731	R-11 R-12	\$4,087 \$1,299	100.00%	\$35,994 \$9,030
12	352.100	Services to Customers	\$7,731	R-12	\$1,299	0.00%	\$9,030 \$0
13	353.000		ەر \$10,941	R-14	\$4,354	41.71%	ەر \$6,380
14	353.100	Services to Customer (HB)		R-14 R-15	\$466	100.00%	\$0,380 \$2,991
		Flow Measuring Devices	\$2,525				
16	355.000	Flow Measuring Devices Installation	\$227	R-16	\$28	100.00%	\$255
17		TOTAL COLLECTION PLANT	\$53,351		\$10,214		\$54,650
18		PUMPING PLANT					
19	363.000	Electric Pumping Other	\$0			34.42%	\$0
20	363.100	Pumping Equipment (Elec.,Diesel, other)	\$185,547	R-20	\$54,441	100.00%	\$239,988
21		TOTAL PUMPING PLANT	\$185,547		\$54,441		\$239,988
22		TREATMENT & DISPOSAL PLANT					
23	372.000	Treatment and Disposal Equip HB	\$364,586	R-23	\$47,432	100.00%	\$412,018
24	373.000	Plant Sewers HB	\$16,439	R-24	\$17,812	100.00%	\$34,251
25	375.000	Other Treatment & Disposal Plant Equip.	\$180	R-25	\$25	34.42%	\$71
26		TOTAL TREATEMENT & DISPOSAL PLANT	\$381,205		\$65,269		\$446,340
27		GENERAL PLANT					
28	391.000	Office Furniture and Equipment	\$5,010	R-28	\$718	20.90%	\$1,197
29	391.100	Computer Equipment	\$4,381	R-29	\$625	20.90%	\$1,046
30	392.000	Transportation Equipment	\$23,817	R-30	\$1,719	34.42%	\$8,789
31	392.100	Transportation Equipment (Pump Truck)	\$6,111	R-31	\$5,435	34.42%	\$3,974
32	392.200	Transportation Equipment (Sierra Truck)	\$465	R-32	\$3,202	20.90%	\$766
32	394.000	Tools, Shop and Garage Equipment	\$2,875	R-32 R-33	\$414	20.90%	\$687
33 34	394.000	Laboratory Equipment	\$596	R-33 R-34	\$80	34.42%	\$233
34	396.000	Power Operated Equipment (Company Owned)	\$3,106	R-34	\$965	34.42%	\$233 \$1,401
36		TOTAL GENERAL PLANT	\$46,361		\$13,158		\$18,095
			ψ-τ0,001				ψ10,030
37		TOTAL DEPRECIATION RESERVE	\$667,099		\$143,257		\$759,882

To Rate Base Schedule

<u>A</u> Reserve	<u>B</u>	<u>C</u>	D	<u>E</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount
R-8	Structures & Improvements	351.000		\$175
	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	
R-11	Collection Sewers - Gravity HB	352.200		\$4,067
	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	
R-12	Collection Sewers-Force HB	352.100		\$1,299
	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	
R-14	Services to Customer (HB)	353.100		\$4,354
	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	
R-15	Flow Measuring Devices	354.000		\$466
	Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)		\$280	

	D	^	P	
<u>A</u> Reserve	<u>B</u>	<u>C</u>	D	<u>E</u> Total
Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Adjustment
Number	Adjustments Description	Number	Amount	Amount
	Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington)		\$186	
R-16	Flow Measuring Devices Installation	355.000		\$28
	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		\$54,441
	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		\$47,432
	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		\$17,812
	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	
R-25	Other Treatment & Disposal Plant Equip.	375.000		\$25

A	<u>B</u>	<u>C</u>	<u>D</u>	E
Reserve	<u> </u>	<u> </u>	<u> </u>	 Total
Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Adjustment
Number	Adjustments Description	Number	Amount	Amount
	Adjust Depreciation to reflect the update		\$15	
	period. Sept. 30, 2009 (Herrington)			
	Adjust Reserve to reflect the True Up period.		\$10	
	March, 31, 2010 (Herrington)			
R-28	Office Furniture and Equipment	391.000		\$718
				.
	Adjust Depreciation to reflect the update		\$431	
	period. Sept. 30, 2009 (Herrington)			
	Adjust Reserve to reflect the True Up period.		\$287	
	March, 31, 2010 (Herrington)		• -	
R-29	Computer Equipment	391.100		\$625
				V
	Adjust Depreciation to reflect the update		\$375	
	period. Sept. 30, 2009 (Herrington)			
	Adjust Reserve to reflect the True Up period.		\$250	
	March, 31, 2010 (Herrington)		• • • •	
R-30	Transportation Equipment	392.000		\$1,719
		002.000		ψι,113
	Adjust Depreciation to reflect the update		\$1,031	
	period. Sept. 30, 2009 (Herrington)			
	Adjust Reserve to reflect the True Up period.		\$688	
	March, 31, 2010 (Herrington)		+ ••••	
R-31	Transportation Equipment (Pump Truck)	392.100		\$5,435
1.01		332.100		φ 0,4 35
	Adjust Depreciation to reflect the update		\$3,261	
	period. Sept. 30, 2009 (Herrington)			
	Adjust Reserve to reflect the True Up period.		\$2,174	
	March, 31, 2010 (Herrington)		ΨΖ,Ι/4	

٨	D	C		E
<u>A</u> Reserve	<u>B</u>	<u>C</u>	<u>D</u>	⊑ Total
Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Adjustment
Number	Adjustments Description	Number	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		\$80
	Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)		\$48	
	Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington)		\$32	
R-35	Power Operated Equipment (Company Owned)	396.000		\$965
	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	

Line Account Adjusted Depreciation Depreciation Number Number Plant Account Description Jurisdictional Rate Depreciation 1 INTANGIBLE PLANT \$7,906 0.00% \$50 3 302.000 Franchises \$0 0.00% \$50 5 TOTAL INTANGIBLE PLANT \$7,906 0.00% \$50 6 SOURCE OF SUPPLY PLANT \$7,906 0.00% \$50 7 350.000 Land & Land Rights \$2,060 0.00% \$10 9 TOTAL SOURCE OF SUPPLY PLANT \$6,710 \$144 \$144 10 COLLECTION PLANT \$162,667 2.00% \$5,517 11 352.000 Collection Sewers - Force HB \$255,578 2.00% \$5,157 13 353.000 Services to Customers \$30 \$0.00% \$32 14 353.000 Flow Measuring Devices \$14,297 3.30% \$22 17 TOTAL COLLECTION PLANT \$10,000 \$10,00%		<u>A</u>	<u>B</u>	C	D	E
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	37		Total Depreciation	\$2,190,789		\$113,381

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

Exhibit No.: Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staff Case No: SR-2010-0110 Shawnee Bend Sewer Date Prepared: July 23, 2010



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

July 23 Order Scen 1 Rev \$5.3M + \$957,801 CIAC

STAFF ACCOUNTING SCHEDULES

LAKE REGION WATER AND SEWER COMPANY

CASE NO. SR-2010-0110 Shawnee Bend Sewer

Jefferson City, Missouri

July 2010

Line Tog Yor Adjustment Jurisdictional Adjustant 1 OPERATIONS EXPENSES Anount Allocation Jurisdictional 2 71000 Purchase (Nationania) State State State 3 711200 Sudge Removal State State State State 4 711200 Sudge Removal State		A	<u>B</u>	<u>C</u>	<u>D</u>	E	<u>F</u>	<u>G</u>
Number Optional Dependence product Amount Number Adjustments Allocation Jurrstitional 2 710.000 Purchased Wastewater Maintenance \$4,710 \$-2 \$367 35.84% \$1,212 3 711.200 Sludge Removal \$625 \$-3 \$2,125 \$100.00% \$2,750 4 715.000 Power for Treatment Plants Other \$30 \$-4 \$30 \$100.00% \$2,920 5 715.200 SB WMTP Chonicals \$4,822 \$-7 \$5,748 \$100.00% \$2,134 7 716.200 SB WMTP Chonicals \$45,278 \$-9 \$1,344 \$100.00% \$3,1344 10 701.000 Effuent Testing Expenses \$50 \$10.400 \$3,1344 \$100.00% \$3,1344 11 TOTAL OPERATIONS EXPENSE \$45,277 \$13,310 \$10.000% \$3,344 14 720.000 Supplies and Materials (Other) \$2,214 \$13,272 \$3,89% \$352 14 720.000 Supplies and Materi		Account		Company/	A		leade all atterned	A allowed and
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53TOTAL OTHER OPERATING EXPENSES\$16,281\$55,752\$72,03354TAXES OTHER THAN INCOME								\$110,905
								\$72,033
	54		TAXES OTHER THAN INCOME					
	55	967.000	Real Property Taxes	\$3,324			39.82%	\$1,324

	<u>A</u> Account	<u>B</u>	<u>C</u> Company/	<u>D</u>	Ē	Ē	<u>G</u>
Line	Number		Test Year	Adjustment		Jurisdictional	Adjusted
Number	(Optional)	Expense Description	Amount	Number	Adjustments	Allocation	Jurisdictional
56	967.300	Property Taxes	\$372			39.82%	\$148
57	967.200	Other Taxes	\$46	S-57	-\$46	26.79%	\$0
58		TOTAL TAXES OTHER THAN INCOME	\$3,742		-\$46		\$1,472
59		TOTAL OPERATING EXPENSES	\$610,815		-\$157,195		\$203,713

<u>A</u> Expense Adj	<u>B</u>	<u>C</u> Account	<u>D</u> Adjustment	<u>E</u> Total
Number	Adjustment Description	Number	Amount	Adjustment
S-2	Purchased Wastewater Maintenance	710.000		\$367
	Made and adjustment based on a two year average (2006-2007) (Herrington-Prenger)		\$367	
S-3	Sludge Removal	711.200		\$2,125
	Made adjustment based on Sept. 30, 2009. Company had to make changes on how sludge was removed. (Herrington-Prenger)		\$2,125	
S-4	Power for Treatment Plants Other	715.000		\$0
	Remove initial adjust of \$616 per general manager email indicating this was a district charge.		\$0	
S-5	WWTP Power	715.100		-\$11,778
	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		\$1,661
	Made adjustment to reflect accounting changes made by the Company (Herrington)		\$1,661	
S-7	SB WWTP Chemicals	718.200		-\$5,748
	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		-\$1,881

<u>A</u> Expense Adj	B	<u>C</u> Account	<u>D</u> Adjustment	<u>E</u> Total
Number	Adjustment Description Made adjustment to reflect update period Sept.30,	Number	Amount -\$1,881	Adjustment
	2009. Adjustment to reflect update period dept.oc, 2009. Adjustment based on recent changes with requirements. (Herrington-Prenger)		-\$1,001	
S-10	SB Operating Expenses	721.200		\$1,344
	Made adjustment based on most current data, Update period Sept. 30, 2009 (Herrington-Prenger)		\$1,344	
S-13	Supplies and Materials (Other)	720.000		\$1,202
	Made adjust to reflect update period, Sept. 30, 2009. (Prenger)		\$1,202	
S-14	HB Sewer Supplies	720.100		-\$5,468
	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		-\$371
	Made adjustment to reflect Sept. 30, 2009. Company allocates account between SB and HB Sewer (Herrington-Prenger)		-\$371	
S-16	Lagoon Supplies	720.400		-\$32
	Removed Test Year, no activity in account. (Herrington-Prenger)		-\$32	
S-17	Sewer Operating Expenses	720.500		\$0
	Test Year used by Staff, no adjustment		\$0	
S-18	Tools and Shop Supplies (Sewer)	722.000		\$790
	Adjust to reflect update period, Sept. 30, 2009 (Herrington-Prenger)		\$790	

<u>A</u> Expense Adj	B	<u>C</u> Account	<u>D</u> Adjustment	<u>E</u> Total
Number	Adjustment Description	Number	Amount	Adjustment
S-19	Maintenance of Treatment Equip	745.100		\$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		\$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	<i>voj: e</i> .
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		\$0
			Accour	nting Schedule:2

<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
	No adjustment, Test Year used. Company does not anticipate increase during rate case. (Herrington)		\$0	
S-32	General Liability (Sewer)	757.000		\$0
	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		-\$1,328
	Based on fluctuations in historical data, Staff used a 2 year average (2007-2008) (Herrington-Prenger)		-\$1,328	
S-35	Billing Expenses	921.500		\$0
	No adjustment necessary. Test Year used. (Herrington)		\$0	
S-36	Management Fees	922.000		-\$240,000
	Remove Management Fees from Test Year. (Harris)		-\$240,000	
S-37	Executive Management Oversight	922.100		\$27,898
	Include costs for Executive oversight (Harris)		\$27,898	
S-38	Outside Services	923.000		\$0
	No adjustment necessary. Test Year used. (Herrington-Prenger)		\$0	

<u>A</u> Expense Adj	<u>B</u>	<u>C</u> Account	<u>D</u> Adjustment	<u>E</u> Total
Number	Adjustment Description	Number	Amount	Adjustment
S-39	Telephone	925.000		\$0
	No Adjustment necessary. Test Year used. No historical date to review. (Herrington)		\$0	
S-40	Travel & Entertainment	927.000		\$0
	No adjustment necessary. Test Year used. (Herrington)		\$0	
S-41	Transportation Expense	933.000		\$0
	No adjustment necessary. Test Year used. (Herrington)		\$0	
S-42	Customer Refunds	940.000		\$0
	No adjustment necessary. Test Year used. (Herrington)		\$0	
S-43	Bad Debt Expense	950.000		\$0
	Test Year-No adjustment		\$0	
S-44	Miscellanous Expense	975.000		\$357
	Adjust to reflect update period, Sept. 30, 2009 (Herrington-Prenger)		\$357	
S-45	Rate Case Expense	980.000		\$2,919
	Include expenses associated with current rate case- 5 Year amortization (Herrington)		\$0	
	Include Rate Case expense through the True Up period, March, 31 2010. 3-Year Amortization		\$2,919	
S-48	PSC Assessment	767.000		\$6,690

<u>A</u> Expense Adj	<u>B</u>	<u>C</u> Account	<u>D</u> Adjustment	<u>E</u> Total
Number	Adjustment Description	Number	Adjustment	Adjustment
Rambol	Adjust to reflect PSC Assessment for Fiscal 2010 (Herrington)	Humbor	\$6,690	
S-49	License and Permits (Other)	779.000		-\$75
	Adjust to reflect update period, Sept. 30, 2009 (Herrington-Prenger)		-\$75	
S-50	SB Licenses and Permits	779.100		\$147
	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		-\$61,915
	Update CIAC Depreciation for SB (Herrington)		-\$61,915	
S-52	Depreciation			\$110,905
	1. To Annualize Depreciation		\$110,905	
S-57	Other Taxes	967.200		-\$46
	Made adjustment to remove test year. Review during True-Up (Herrington-Prenger		-\$46	
	Total Expense Adjustments			-\$157,195

	<u>A</u> Account	B	<u>C</u> Company/	<u>D</u>	Ē	Ē	<u>G</u>
Line	Number		Test Year	Adjustment	Jurisdictional	Jurisdictional	Adjusted
Number	(Optional)	Revenue Description	Amount	Number	Adjustments	Allocation	Jurisdictional
Rev-1 Rev-2 Rev-3 Rev-4		ANNUALIZED REVENUES Annualized Rate Revenues Miscellaneous Revenues TOTAL ANNUALIZED REVENUES	\$0 \$0 \$0	Rev-2 Rev-3	\$162,065 <u>\$215,417</u> \$377,482	100.00% 100.00%	\$162,065 \$215,417 \$377,482

<u>A</u> Revenue Adj	B	<u>C</u> Account	<u>D</u> Adjustment	<u>E</u> Total
Number	Adjustment Description	Number	Adjustment	Adjustment
Rev-2	Annualized Rate Revenues			\$162,065
	1. To Annualize Rate Revenues		\$162,065	
	2. Description		\$0	
	3. Description		\$0	
Rev-3	Miscellaneous Revenues			\$215,417
	1. To Annualize Miscellaneous Revenues		\$17,024	
	2. To include Availability Fee Charges based on July 23 Scenario-60% of \$330,665		\$198,393	

Total Revenue Adjustments

Accounting Schedule:4 Sponsor: Bret Prenger

Page: 1 of 1

\$377,482

	A	<u>B</u> Account	<u>C</u>	<u>D</u>	E	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) \$215,417			
Rev-4	TOTAL ANNUALIZED REVENUES		\$377,482			
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 \$17.074	\$0	\$0 ¢47.074	0.00%
5	WWTP Power	715.100	\$17,874	\$0	\$17,874	0.00%
6 7	SB Lift Station Power	716.200	\$1,661	\$0	\$1,661	0.00%
8	SB WWTP Chemicals	718.200	\$2,514	\$0	\$2,514	0.00%
о 9	Wastewater Testing Other-	719.000 719.100	\$0 \$3,397	\$0 \$0	\$0 \$2.207	0.00% 0.00%
9 10	Effluent Testing Expenses	719.100	\$3,397 \$1,344	\$0 \$0	\$3,397	0.00%
10	SB Operating Expenses TOTAL OPERATIONS EXPENSE	/21.200	\$1,344	\$0 \$0	\$1,344 \$31,367	0.00%
11	IOTAL OPERATIONS EXPENSE		\$31,307	\$ 0	\$31,307	
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	742.000	\$4,822	\$0	\$4,822	0.00%
27	Rent (Lake Office)	742.100	\$2,165	\$0	\$2,165	0.00%
28	TOTAL CUSTOMER ACCOUNT EXPENSE		\$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 Liability (Sewer)	757.000	\$755	\$0	\$755	0.00%
33	Other Insurance (Sewer)	759.000	\$0	\$0	\$0	0.00%
34	Office Supplies	921.000	\$4,336	\$0	\$4,336	0.00%
35	Billing Expenses	921.500	\$1,299	\$0	\$1,299	0.00%
36	Management Fees	922.000	\$0	\$0	\$0	0.00%
37	Executive Management Oversight	922.100	\$7,474	\$0	\$7,474	0.00%
38	Outside Services	923.000	\$254	\$0	\$254	0.00%
39	Telephone	925.000	\$334	\$0	\$334	0.00%
40	Travel & Entertainment	927.000	\$42	\$0	\$42	0.00%
41	Transportation Expense	933.000	\$7,121	\$0	\$7,121	0.00%
42	Customer Refunds	940.000	\$233	\$0	\$233	0.00%
43	Bad Debt Expense	950.000	\$185	\$0	\$185	0.00%
44	Miscellanous Expense	975.000	\$355	\$0	\$355	0.00%
45 46	Rate Case Expense TOTAL ADMINISTRATIVE AND GENERAL	980.000	\$2,919 \$27,682	\$0 \$0	\$2,919 \$27,682	0.00%
47	OTHER OPERATING EXPENSES	767.000	\$40.000	¢0	\$40 00C	0.000/
48	PSC Assessment		\$19,896 \$0	\$0 \$0	\$19,896	0.00%
49	License and Permits (Other)	779.000	\$0 \$2.4.47	\$0	\$0 \$2,447	0.00%
50 51	SB Licenses and Permits	779.100	\$3,147	\$0 \$0	\$3,147	0.00%
51 52	Amortization of CIAC (Sewer)	406.300	-\$61,915	\$0 \$0	-\$61,915	0.00%
52	Depreciation		\$110,905	\$0	\$110,905	0.00%

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

	A	<u>B</u> Account		<u>C</u>	<u>D</u>	E	E
Line		Number		Staff	Customer		Percentage
Number	Description	(Optional)		Annualized	Charge	Commodity	Rate
53	TOTAL OTHER OPERATING EXPENSES	(optional)		\$72,033	\$0	\$72,033	Rato
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			\$203,713	\$0	\$203,713	
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			\$291,835	\$0	\$291,835	
65	Less: Miscellaneous Revenues			\$215,417	\$0	\$215,417	0.00%
66	COST TO RECOVER IN RATES			\$76,418	\$0	\$76,418	
67	INCREMENTAL INCREASE IN RATE REVENUES			-\$85,647			
68	PERCENTAGE OF INCREASE			-22.69%			
69	REQUESTED INCREASE IN REVENUES			\$0			

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

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

1 State Income Tax Rate Statutory / Effective 6.25% (2) 5.81% (1 - (B2 x .5)) x A1 2 Federal Income Tax Rate Statutory / Effective 15.00% (1) & (2) 14.13% (1 - B1) x A2 3 Composite Effective Income Tax Rate 19.94% B1 + B2 4 Equity Tax Factor 1.2490 1/(1-B3) 5 Recommended Weighted Rate of Return on Equity - Common and Preferred 1.39% From Capital Structure Sc 6 Weighted Rate of Return on Equity Including Income Tax 1.74% B4 x B5 7 Recommended Weighted Rate of Return on Debt - Long-Term and Short-Term 66+B7 8 Total Weighted Rate of Return Including Income Tax 5.93% B6+B7 7 Recomportation, Enter Y: N To Rate Base Schedule (1) If Sub-Chapter S Corporation, Enter Y: N Equity Income Required & Preliminary Federal Tax Tax Rate Table Net Income Range Start End Start End Tax Rate Start End Tax Rate Ston Range <t< th=""><th>_</th><th></th><th></th><th></th><th>Α</th><th></th><th>В</th><th>formulas</th></t<>	_				Α		В	formulas
2 Federal Income Tax Rate Statutory / Effective 15.00% (1) & (2) 14.13% (1-B1) × A2 3 Composite Effective Income Tax Rate 19.94% B1 + B2 4 Equity Tax Factor 1.2490 1/(1-B3) 5 Recommended Weighted Rate of Return on Equity - Common and Preferred 1.39% From Capital Structure Sc 6 Weighted Rate of Return on Equity Including Income Tax 1.74% B4 × B5 7 Recommended Weighted Rate of Return on Debt - Long-Term and Short-Term From Capital Structure Sc 8 Total Weighted Rate of Return Including Income Tax 5.93% B6+B7 11 If Sub-Chapter S Corporation, Enter Y: N Equity Income Required \$24,329 8 Total Neighted Rate of Return Sc Start Equity Income Range 11 If Sub-Chapter S Corporation, Enter Y: N Equity Income Required \$24,329 8 Total Income Range 12 Net Income Range 13 Tax Rate Table					A		D	Iomulas
3 Composite Effective Income Tax Rate 19.94% B1 + B2 4 Equity Tax Factor 1.2490 1/(1-B3) 5 Recommended Weighted Rate of Return on Equity - Common and Preferred 1.39% From Capital Structure Sc 6 Weighted Rate of Return on Equity Including Income Tax 1.74% B4 x B5 7 Recommended Weighted Rate of Return on Debt - Long-Term and Short-Term 4.19% From Capital Structure Sc 8 Total Weighted Rate of Return Including Income Tax 5.93% B6+B7 11 If Sub-Chapter S Corporation, Enter Y: N To Rate Base Schedule (1) If Sub-Chapter S Corporation, Enter Y: N Equity Income Required & Preliminary Federal Tax Tax Rate Table Net Income Range §0 \$50,000 15.00% \$24,329 \$3,649	1	State Income Ta	x Rate Statutory / Effe	ctive	6.25%	(2)	5.81%	(1 - (B2 x .5)) x A1
4 Equity Tax Factor 1.2490 1/(1-B3) 5 Recommended Weighted Rate of Return on Equity - Common and Preferred 1.39% From Capital Structure Sch 6 Weighted Rate of Return on Equity Including Income Tax 1.74% B4 x B5 7 Recommended Weighted Rate of Return on Debt - Long-Term and Short-Term 4.19% From Capital Structure Sch 8 Total Weighted Rate of Return Including Income Tax 5.93% B6+B7 7 Recomponention, Enter Y: N To Rate Base Schedule (1) If Sub-Chapter S Corporation, Enter Y: N Equity Income Required & Preliminary Federal Tax Tax Rate Table Net Income Range Start End Tax Rate Amount in Range Tax on Range §0 \$50,000 15.00% \$24,329 \$3,649	2	Federal Income	Tax Rate Statutory / E	fective	15.00%	(1) & (2)	14.13%	(1 - B1) x A2
5 Recommended Weighted Rate of Return on Equity - Common and Preferred 1.39% From Capital Structure So 6 Weighted Rate of Return on Equity Including Income Tax 1.74% B4 x B5 7 Recommended Weighted Rate of Return on Debt - Long-Term and Short-Term 4.19% From Capital Structure So 8 Total Weighted Rate of Return Including Income Tax 5.93% B6+B7 8 Total Weighted Rate of Return Including Income Tax 5.93% B6+B7 To Rate Base Schedule (1) If Sub-Chapter S Corporation, Enter Y: N Equity Income Required & Preliminary Federal Tax Tax Rate Table Net Income Range Start End Tax Rate Amount in Range Tax on Range §0 \$50,000 15.00% \$24,329 \$3,649	3	Composite Effect	ctive Income Tax Rate				19.94%	B1 + B2
Common and Preferred 6 Weighted Rate of Return on Equity Including Income Tax 1.74% B4 x B5 7 Recommended Weighted Rate of Return on Debt - Long-Term and Short-Term 4.19% From Capital Structure Sc 8 Total Weighted Rate of Return Including Income Tax 5.93% B6+B7 8 Total Weighted Rate of Return Including Income Tax 5.93% B6+B7 To Rate Base Schedule (1) If Sub-Chapter S Corporation, Enter Y: N Equity Income Required & Preliminary Federal Tax Tax Rate Table Net Income Range \$2 \$20 \$50,000 15.00% \$24,329 \$3,649	4	Equity Tax Factor	or				1.2490	1 / (1-B3)
7 Recommended Weighted Rate of Return on Debt - Long-Term and Short-Term 4.19% From Capital Structure Sc 8 Total Weighted Rate of Return Including Income Tax 5.93% B6+B7 To Rate Base Schedule (1) If Sub-Chapter S Corporation, Enter Y: N Equity Income Required \$24,329 & Preliminary Federal Tax Tax Rate Table Net Income Range \$0 \$50,000 15.00% \$24,329 \$3,649	5		•	n on Equity -		-	1.39%	From Capital Structure Schedule
Long-Term and Short-Term 8 Total Weighted Rate of Return Including Income Tax 5.93% B6+B7 To Rate Base Schedule (1) If Sub-Chapter S Corporation, Enter Y: N Equity Income Required \$24,329 & Preliminary Federal Tax Tax Rate Table Net Income Range Start End Tax Rate Amount in Range Tax on Range \$0 \$50,000 15.00% \$24,329 \$3,649	6	Weighted Rate of	of Return on Equity Inclu	ding Income Tax			1.74%	B4 x B5
To Rate Base Schedule (1) If Sub-Chapter S Corporation, Enter Y: N Equity Income Required \$24,329 & Preliminary Federal Tax Tax Rate Table Net Income Range Start End Tax Rate Amount in Range Tax on Range \$0 \$50,000 15.00% \$24,329 \$3,649	7		-	n on Debt -			4.19%	From Capital Structure Schedule
N Equity Income Required \$24,329 & Preliminary Federal Tax \$24,329 Tax Rate Table Net Income Range Tax Rate Amount in Range Tax on Range \$0 \$50,000 15.00% \$24,329 \$3,649	8	Total Weighted	Rate of Return Including	Income Tax		=	5.93%	B6+B7
Equity Income Required \$24,329 & Preliminary Federal Tax Tax Rate Table Net Income Range Start End Tax Rate Amount in Range Tax on Range \$0 \$50,000 15.00% \$24,329 \$3,649	(1)	f Sub-Chapter S	Corporation. Enter Y:	Ν		To I	Rate Base Schedu	le
Net Income Range Start End Tax Rate Amount in Range Tax on Range \$0 \$50,000 15.00% \$24,329 \$3,649	()					•		
Start End Tax Rate Amount in Range Tax on Range \$0 \$50,000 15.00% \$24,329 \$3,649			Тах	Rate Table				_
\$0 \$50,000 15.00% \$24,329 \$3,649	ſ	Net Incon	ne Range					
		Start	End	Tax Rate	Amount in Ra	ange	Tax on Range	
\$50,001 \$75,000 25,00% \$0 \$0		\$0	\$50,000	15.00%	\$24,329	-	\$3,649	1
		\$50,001	\$75,000	25.00%	\$0		\$0	
\$75,001 \$100,000 34.00% \$0 \$0		\$75,001	\$100,000	34.00%	\$0		\$0	

Start	End	Tax Rate	Amount in Range	Tax on Range
\$0	\$50,000	15.00%	\$24,329	\$3,649
\$50,001	\$75,000	25.00%	\$0	\$0
\$75,001	\$100,000	34.00%	\$0	\$0
\$100,001	\$335,000	39.00%	\$0	\$0
\$335,001	\$9,999,999,999	34.00%	\$0	\$0
			\$24,329	\$3,649
			Consolidated Tax Rate	
			Average Tax Rate:	0.15

Line	Ā	<u>B</u> Dollar
Number	Rate Base Description	Amount
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

	A	<u>B</u>	<u>C</u> Percentage of Total	<u>D</u> Embedded	<u>E</u> Weighted
Line		Dollar	Capital	Cost of	Cost of
Number	Description	Amount	Structure	Capital	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

Line Number 1	Account # (Optional)	Plant Account Description	Total Plant	Adjustment		Jurisdictional	Adjusted
	(Optional)	Plant Account Description	Diant				•
1			Fidili	Number	Adjustments	Allocation	Jurisdictional
1							
		INTANGIBLE PLANT					
2	301.000	Organization	\$22,970	P-2	\$0	65.58%	\$15,064
3	302.000	Franchises	\$0			100.00%	\$0
4	303.000	Miscellaneous Intangible Plant	\$0			100.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$22,970		\$0		\$15,064
6		SOURCE OF SUPPLY PLANT					
7	350.000	Land & Land Rights	\$5,985			65.58%	\$3,925
8	351.000	Structures & Improvements	\$0			0.00%	\$0
9		TOTAL SOURCE OF SUPPLY PLANT	\$5,985		\$0		\$3,925
10		COLLECTION PLANT					
11	352.100	Collection Sewers - Force- SB	\$2,765,735			100.00%	\$2,765,735
12	353.000	Services to Customers	\$194,980	P-12	-\$194,980	65.58%	\$0
13	353.100	Services To Customers SB	\$194,980			58.29%	\$113,654
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	\$3,155,695		-\$194,980		\$2,879,389
17		PUMPING PLANT					
18	362.000	Receiving Wells and Pump Pits (SB)	\$258,043			100.00%	\$258,043
19	363.000	Pumping Equipment -Other	\$0	P-19	\$2,905	65.58%	\$1,905
20	363.100	Pumping Equipment (Elec.,Diesel, other) (SB)	\$6,828	P-20	\$3,570	100.00%	\$10,398
21		TOTAL PUMPING PLANT	\$264,871		\$6,475		\$270,346
22		TREATMENT & DISPOSAL PLANT					
23	370.100	Oxidation Lagoon	\$0			0.00%	\$0
24	372.000	Treatment and Disposal Equipment-SB	\$148,798	P-24	\$962	100.00%	\$149,760
25	372.100	Treatment Plant Labor -SB	\$6,006		• • •	100.00%	\$6,006
26	373.000	Plant Sewer -SB	\$0			0.00%	\$0
27	375.000	Treatment Plant Other-SB	\$571,087			100.00%	\$571,087
28	375.100	Other Treatment & Disposal Plant Equip.	\$411			65.58%	\$270
29		TOTAL TREATEMENT & DISPOSAL PLANT	\$726,302		\$962		\$727,123
30		GENERAL PLANT					
31	391.000	Office Computer and Software	\$9,989			39.82%	\$3,978
32	391.100	Office Furniture & Equipment	\$11,485			39.82%	\$4,573
33	392.000	Transportation Equipment	\$10,579			65.58%	\$6,938
34	392.100	Transportation Equipment (Pump Truck)	\$33,445			65.58%	\$21,933
35	392.200	Transportation Equipment (Sierra Truck)	\$19,703			39.82%	\$7,846
36	394.000	Tools, Shop and Garage Equipment	\$6,626			39.82%	\$2,638
37	395.000	Laboratory Equipment	\$1,284			65.58%	\$842
38	396.000	Power Operated Equipment (Company Owned)	\$11,523			65.58%	\$7,557
39		TOTAL GENERAL PLANT	\$104,634		\$0		\$56,305
40		TOTAL PLANT IN SERVICE	\$4,280,457		-\$187,543		\$3,952,151

To Rate Base & Depreciation Schedules

<u>A</u> Plant	B	<u>C</u>	D	Ē
Adjustment		Account	Adjustment	Total
Number	Plant In Service Adjustment Description	Number	Amount	Adjustment
P-2	Organization	301.000		\$0
	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		\$2,905
	Included addition for Pumping Equipment- Other (Herrington)		\$2,905	
P-20	Pumping Equipment (Elec.,Diesel, other) (SB)	363.100		\$3,570
	Update for addition added to Pumping Equipment for SB (Herrington)		\$3,570	
P-24	Treatment and Disposal Equipment-SB	372.000		\$962
	Include Irrigation Pump added during the Update Period, Sept. 30, 2009		\$962	
	Total Plant Adjustments		-	-\$187,543

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Line	Account		Total	Adjustment		Jurisdictional	Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Allocation	Jurisdictional
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0			65.58%	\$0
3	302.000	Franchises	\$0			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		COLLECTION PLANT					
11	352.100	Collection Sewers - Force- SB	\$334,025	R-11	\$69,143	100.00%	\$403,168
12	353.000	Services to Customers	\$0	N II	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	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	\$00,990 \$0	K-10	\$10,200	65.58%	\$105,198 \$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		\$255,201
30		GENERAL PLANT					
31	391.000	Office Computer and Software	\$4,381	R-31	\$625	39.82%	\$1,993
32	391.100	Office Furniture & Equipment	\$5,010	R-32	\$718	39.82%	\$2,281
33	392.000	Transportation Equipment	\$23,817	R-33	\$1,719	65.58%	\$16,747
34	392.100	Transportation Equipment (Pump Truck)	\$6,111	R-34	\$5,435	65.58%	\$7,572
35	392.200	Transportation Equipment (Sierra Truck)	\$465	R-35	\$3,202	39.82%	\$1,460
36	394.000	Tools, Shop and Garage Equipment	\$2,875	R-36	\$414	39.82%	\$1,310
37	395.000	Laboratory Equipment	\$596	R-37	\$80	65.58%	\$443
38	396.000	Power Operated Equipment (Company Owned)	\$3,106	R-38	\$965	65.58%	\$2,670
39		TOTAL GENERAL PLANT	\$46,361		\$13,158		\$34,476
40		TOTAL DEPRECIATION RESERVE	\$722,920		\$145,422		\$836,632

To Rate Base Schedule

<u>A</u> Bosonyo	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total
Reserve Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Adjustment
Number	Adjustments Description	Number	Amount	Amount
R-11	Collection Sources - Fores SP	252 400		¢60.442
K-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	

A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Totol
Reserve Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Total Adjustment
Number	Adjustments Description	Number	Amount	Amount
R-25	Treatment Plant Labor -SB	372.100		\$405
	Adjust Depreciation through Sept. 30, 2009 (Herrington)		\$270	
	Adjust reserve through True Up period, March 31, 2010 (Herrington)		\$135	
R-27	Treatment Plant Other-SB	375.000		\$32,123
	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		\$25
	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		\$625
	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		\$718
	Adjust Depreciation through Sept. 30, 2009 (Herrington)		\$431	

A	<u>B</u>	<u>C</u>	D	E
A Reserve	<u>2</u>	<u> </u>	<u>D</u>	⊑ Total
Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Adjustment
Number	Adjustments Description Adjust reserve through True Up period, March	Number	Amount \$287	Amount
	31, 2010 (Herrington)		φ207	
R-33	Transportation Equipment	392.000		\$1,719
				¢ 1,1 10
	Adjust Depreciation through Sept. 30, 2009		\$1,031	
	(Herrington)			
	Adjust reserve through True Up period, March		\$688	
	31, 2010 (Herrington)			
R-34	Transportation Equipment (Pump Truck)	392.100		\$5,435
	Adjust Depreciation through Sept. 30, 2009		\$3,261	
	(Herrington)			
	Adjust reserve through True Up period, March		\$2,174	
	31, 2010 (Herrington)		Ψ2,114	
R-35	Transportation Equipment (Sierra Truck)	392.200		\$3,202
	Adjust Depreciation through Sept. 30, 2009 (Herrington)		\$1,921	
	(nernigton)			
	Adjust reserve through True Up period, March		\$1,281	
	31, 2010 (Herrington)			
R-36	Tools, Shop and Garage Equipment	394.000		\$414
	Adjust Depreciation through Sept. 30, 2009		\$248	
	(Herrington)			
	Adjust reserve through True Up period, March		\$166	
	31, 2010 (Herrington)		÷	
R-37	Laboratory Equipment	395.000		\$80

<u>A</u> Reserve	<u>B</u>	<u>C</u>	D	<u>E</u> Total
Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Adjustment
Number	Adjustments Description	Number	Amount	Amount
	Adjust Depreciation through Sept. 30, 2009 (Herrington)		\$48	
	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	
	Total Reserve Adjustments			\$145,422

	<u>A</u>	<u>B</u>	<u>C</u>	D	E
Line	Account		Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
4					
1 2	301.000	INTANGIBLE PLANT	\$15,064	0.00%	¢ŋ
2 3	302.000	Organization Franchises	\$15,084 \$0	0.00%	\$0 \$0
3 4	302.000	Miscellaneous Intangible Plant	\$0 \$0	0.00%	\$0 \$0
4 5	303.000	TOTAL INTANGIBLE PLANT	<u> </u>	0.00 /0	<u> </u>
5			φ15,00 4		φυ
6		SOURCE OF SUPPLY PLANT			
7	350.000	Land & Land Rights	\$3,925	0.00%	\$0
8	351.000	Structures & Improvements	\$0	3.00%	\$0
9		TOTAL SOURCE OF SUPPLY PLANT	\$3,925		\$0
10		COLLECTION PLANT			
11	352.100	Collection Sewers - Force- SB	\$2,765,735	2.00%	\$55,315
12	353.000	Services to Customers	\$0	2.00%	\$0
13	353.100	Services To Customers SB	\$113,654	0.00%	\$0
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	\$2,879,389	0.0070	\$55,315
17		PUMPING PLANT			
18	362.000	Receiving Wells and Pump Pits (SB)	\$258,043	5.00%	\$12,902
19	363.000	Pumping Equipment -Other	\$1,905	10.00%	\$191
20	363.100	Pumping Equipment (Elec.,Diesel, other) (SB)	\$10,398	10.00%	\$1,040
21		TOTAL PUMPING PLANT	\$270,346		\$14,133
22		TREATMENT & DISPOSAL PLANT			
23	370.100	Oxidation Lagoon	\$0	0.00%	\$0
24	372.000	Treatment and Disposal Equipment-SB	\$149,760	4.50%	\$6,739
25	372.100	Treatment Plant Labor -SB	\$6,006	4.50%	\$270
26	373.000	Plant Sewer -SB	\$0	0.00%	\$0
27	375.000	Treatment Plant Other-SB	\$571,087	5.00%	\$28,554
28	375.100	Other Treatment & Disposal Plant Equip.	\$270	5.00%	\$13
29		TOTAL TREATEMENT & DISPOSAL PLANT	\$727,123		\$35,576
30		GENERAL PLANT			
30 31	391.000	Office Computer and Software	\$3,978	5.00%	\$199
32	391.100	Office Furniture & Equipment	\$4,573	5.00%	\$229
33	392.000	Transportation Equipment	\$6,938	13.00%	\$902
34	392.100	Transportation Equipment (Pump Truck)	\$21,933	13.00%	\$2,851
35	392.200	Transportation Equipment (Sierra Truck)	\$7,846	13.00%	\$1,020
36	394.000	Tools, Shop and Garage Equipment	\$2,638	5.00%	\$132
37	395.000	Laboratory Equipment	\$842	5.00%	\$42
38	396.000	Power Operated Equipment (Company Owned)	\$7,557	6.70%	\$506
		, ,	· ·		-

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E
Line	Account		Adjusted	Depreciation	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: July 23, 2010



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

July 23 Order Scen 1 Rev \$5.3M + \$957,801 CIAC

STAFF ACCOUNTING SCHEDULES

LAKE REGION WATER AND SEWER COMPANY

CASE NO. WR-2010-0111 Shawnee Bend Water

Jefferson City, Missouri

July 2010

			-	_			
	<u>A</u>	B	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Line	Account Number		Company/ Test Year	Adjustment		Jurisdictional	Adjusted
Number	(Optional)	Expense Description	Amount	Number	Adjustments	Allocation	Jurisdictional
1	(2,2,2,2,1,2,1)	OPERATIONS EXPENSES					
2	615.100	Water Tower Power	\$8,881	W-2	\$775	100.00%	\$9,656
3	615.200	Well Pump Power	\$0	W-3	\$1,863	100.00%	\$1,863
4	618.000	Chemicals (Chlorine)	\$2,847	W-4	\$520	100.00%	\$3,367
5	619.000	Water Testing	\$555	W-5	\$470	100.00%	\$1,025
6		TOTAL OPERATIONS EXPENSE	\$12,283		\$3,628		\$15,911
7		MAINTENANCE EXPENSES					
8	620.000	Supplies and Materials	\$2,153	W-8	-\$980	100.00%	\$1,173
9	622.000	Tools and Shop Supplies-	\$749	W-9	-\$666	100.00%	\$83
10	645.100	Maintenance of Well #1 Grand Point	\$200	W-10	\$260	100.00%	\$460
11	645.110	Maintenance of Well #2 Villages	\$1,855	W-11	-\$1,632	100.00%	\$223
12	645.300	Maintenance of Mains	\$4,227	W-12	-\$2,227	100.00%	\$2,000
13	645.400	Maintenance of Services	\$1,120	W-13	\$0	100.00%	\$1,120
14	645.600	Maintenance of Other Plant	\$706	W-14	\$0	100.00%	\$706
15		TOTAL MAINTENANCE EXPENSE	\$11,010		-\$5,245		\$5,765
40							
16 17		CUSTOMER ACCOUNT EXPENSE TOTAL CUSTOMER ACCOUNT EXPENSE	\$0		\$0		\$0
17		TOTAL COSTOMER ACCOUNT EXPENSE	\$ 0		\$ 0		φU
18		ADMINISTRATIVE & GENERAL EXPENSES					
19	632.000	Contracted Accounting Fee	\$10,930	W-19	\$0	25.52%	\$2,789
20	633.000	Contracted Legal Fee (Water Only)	\$255	W-20	-\$255	100.00%	\$0
21	733.000	Contracted Legal Fee SB Water and Sewer Split	\$3,386	W-21	\$0	48.79%	\$1,652
22	637.000	PWSD#4 Contract Labor	\$194,850	W-22	\$8,707	25.52%	\$51,948
23	642.000	Building Rent	\$18,000	W-23	\$0	25.52%	\$4,594
24	642.100	Rent (Lake Region)	\$0	W-24	\$8,083	25.52%	\$2,063
25 26	655.000 656.000	Property Insurance (Water Only)	\$463 \$663	W-25 W-26	\$0 \$0	100.00% 100.00%	\$463
26 27	657.000	Auto Insurance (Water Only) General Liability (Water Only)	\$720	W-26 W-27	\$0 \$0	100.00%	\$663 \$720
28	659.000	Other Insurance (Water Only)	\$669	W-27 W-28	-\$669	100.00%	\$720
29	921.000	Office Supplies.	\$11,218	W-20 W-29	-\$1,993	45.60%	\$4,207
30	921.500	Billing Expenses	\$2,962	W-30	\$0	45.60%	\$1,351
31	922.000	Management Fees	\$240,000	W-31	-\$240,000	25.52%	\$0
32	922.100	Executive Management Oversight	\$0	W-32	\$27,898	25.52%	\$7,120
33	923.000	Outside Services	\$947	W-33	\$0	25.52%	\$242
34	925.000	Telephone	\$1,247	W-34	\$0	25.52%	\$318
35	927.000	Travel & Entertainment	\$155	W-35	\$0	25.52%	\$40
36	933.000	Transportation Expense	\$26,582	W-36	\$0	25.52%	\$6,784
37	940.000	Customer Refunds	\$868	W-37	\$0	25.52%	\$222
38	950.000	Bad Debt Expense	\$691	W-38	\$0	25.52%	\$176
39	975.000	Other Misc. Expenses	\$969	W-39	\$357	25.52%	\$338
40	980.000	Rate Case Expense	\$0	W-40	\$2,919	100.00%	\$2,919
41		TOTAL ADMINISTRATIVE AND GENERAL	\$515,575		-\$194,953		\$88,609
42		OTHER OPERATING EXPENSES					
43		MO DNR Fees	\$200	W-43	\$0	100.00%	\$200
44	626.100	John Summers Annual Corp Registration	\$10	W-44	\$0	100.00%	\$10
45	667.000	PSC Assessment	\$1,213	W-45	\$228	100.00%	\$1,441
46	406.200	Water Amortization of CIAC	\$0	W-46	-\$54,978	100.00%	-\$54,978
47		Depreciation	\$0	W-47	\$84,209	100.00%	\$84,209
48		TOTAL OTHER OPERATING EXPENSES	\$1,423		\$29,459		\$30,882
40							
49 50	967.000	TAXES OTHER THAN INCOME Real Estate Taxes	\$3,324	W-50	\$0	39.28%	\$1,306
50 51	967.000	Property Taxes	\$3,324 \$372	W-50 W-51	\$0 \$0	39.28%	\$1,306
52	967.200	Other Taxes	\$46	W-51 W-52	-\$46	25.52%	\$140
53	001.200	TOTAL TAXES OTHER THAN INCOME	\$3,742		-\$46	20.02 /0	\$1,452
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	<u>A</u>	B	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
	Account		Company/				
Line	Number		Test Year	Adjustment		Jurisdictional	Adjusted
Number	(Optional)	Expense Description	Amount	Number	Adjustments	Allocation	Jurisdictional
54		TOTAL OPERATING EXPENSES	\$544,033		-\$167,157		\$142,619

<u>A</u> Expense Adj	<u>B</u>	<u>C</u> Account	<u>D</u> Adjustment	<u>E</u> Total
Number	Adjustment Description	Number	Amount	Adjustment
W-2	Water Tower Power	615.100		\$775
	Adjust to reflect update period, Sept. 30, 2009. Account trending upward (Herrington)		\$775	
W-3	Well Pump Power	615.200		\$1,863
	Adjust to reflect update period, Sept. 30, 2009. Account trending upward (Herrington)		\$1,863	
W-4	Chemicals (Chlorine)	618.000		\$520
	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		\$470
	Adjust to reflect update period, Sept. 30, 2009. Most current data (Herrington)		\$470	
W-8	Supplies and Materials	620.000		-\$980
	Adjust to reflect update period, Sept. 30, 2009 (Herrington)		-\$980	
W-9	Tools and Shop Supplies-	622.000		-\$666
	Adjust to reflect update period, Sept. 30, 2009 (Herrington)		-\$666	
W-10	Maintenance of Well #1 Grand Point	645.100		\$260
	Adjust to reflect update period, Sept. 30, 2009 (Herrington)		\$260	
W-11	Maintenance of Well #2 Villages	645.110		-\$1,632

<u>A</u> Expense Adj	B	<u>C</u> Account	<u>D</u> Adjustment	<u>E</u> Total
Number	Adjustment Description	Number	Amount	Adjustment
	Adjust to reflect update period, Sept. 30, 2009 (Herrington)		-\$1,632	
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		\$0
	No adjustment issued. Revisit during true up (Herrington)		\$0	
W-19	Contracted Accounting Fee	632.000		\$0
	Test Year, No adjustment issued. Amount allocated between all three systems		\$0	
W-20	Contracted Legal Fee (Water Only)	633.000		-\$255
	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		\$0
	Test Year, no adjustment. Balance allocated between Shawnee Bend Water and Sewer (Herrington)		\$0	
W-22	PWSD#4 Contract Labor	637.000		\$8,707
	Made adjustment to annualize payroll to reflect update period, Sept. 30, 2009 (Prenger)		\$8,707	

<u>A</u> Expanse Adi	<u>B</u>	<u>C</u>	<u>D</u> Adjustment	<u>E</u> Total
Expense Adj Number	Adjustment Description	Account Number	Adjustment Amount	Total Adjustment
W-23	Building Rent	642.000	741104111	\$0
	Test Year amount used, no adjustment issued. Allocated between all three systems (Herrington)		\$0	
W-24	Rent (Lake Region)	642.100		\$8,083
	Include an annualized amount for rent -Lake Office (Prenger)		\$8,083	. ,
W-25	Property Insurance (Water Only)	655.000		\$0
	Test Year used. Company did not anticipate increase during rate case. (Herrington)		\$0	
W-26	Auto Insurance (Water Only)	656.000		\$0
	Test Year used. Company did not anticipate increase during rate case. (Herrington)		\$0	
W-27	General Liability (Water Only)	657.000		\$0
	Test Year used. Company did not anticipate increase during rate case. (Herrington)		\$0	
W-28	Other Insurance (Water Only)	659.000		-\$669
	Remove Health Insurance that is considered personal insurance. (Herrington)		-\$669	
W-29	Office Supplies-	921.000		-\$1,993
	Used 2 Year average based on historical data (2007- 2008) Herrington		-\$1,993	
W-30	Billing Expenses	921.500		\$0
	Test Year, no adjustment. Review during True Up. (Herrington)		\$0	

<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
W-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		\$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		\$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		\$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	

<u>A</u> Expense Adj	B	<u>C</u> Account	<u>D</u> Adjustment	<u>E</u> Total
Number	Adjustment Description	Number	Amount	Adjustment
W-40	Rate Case Expense	980.000		\$2,919
	Include expenses associated with current rate case- 5 Year amortization (Herrington)		\$0	
	Include rate expenses through the True Up period, March 31, 2010- 3-Year Amortization		\$2,919	
W-43	MO DNR Fees			\$0
	Test Year, No adjustment		\$0	
W-44	John Summers Annual Corp Registration	626.100		\$0
	Test Year, No adjustment		\$0	
W-45	PSC Assessment	667.000		\$228
	Increase PSC Assessment amount to 2010 Fiscal Year (Herrington)		\$228	
W-46	Water Amortization of CIAC	406.200		-\$54,978
	Update Amortized CIAC through Update Period Sept. 30, 2009(Herrington)		-\$54,978	
W-47	Depreciation			\$84,209
	1. To Annualize Depreciation		\$84,209	
	-			
	Adjustment		\$0	
W-50	Real Estate Taxes	967.000		\$0
	Test Year, no adjustment. Revisit during True Up (Herrington)		\$0	
W-51	Property Taxes	967.300		\$0

<u>A</u> Expense Adj Number	<u>B</u> Adjustment Description Test Year, no adjustment. Revisit during True Up (Herrington)	<u>C</u> Account Number	D Adjustment Amount \$0	<u>E</u> Total Adjustment
W-52	Other Taxes Remove Test Year. Need more information for Company (Herrington)	967.200	-\$46	-\$46
	Total Expense Adjustments			-\$167,157

Line	<u>A</u> Account Number	<u>B</u>	<u>C</u> Company/ Test Year	<u>D</u> Adjustment	<u>E</u> Jurisdictional	<u>F</u> Jurisdictional	<u>G</u> Adjusted
Number	(Optional)	Revenue Description	Amount	Number	Adjustments	Allocation	Jurisdictional
Rev-1		ANNUALIZED REVENUES					
Rev-2		Annualized Rate Revenues	\$0	Rev-2	\$113,381	100.00%	\$113,381
Rev-3		Miscellaneous Revenues	\$0	Rev-3	\$190,650	100.00%	\$190,650
Rev-4		TOTAL ANNUALIZED REVENUES	\$0		\$304,031		\$304,031

<u>A</u> Revenue Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
Number		Number	Anount	Aujustinent
Rev-2	Annualized Rate Revenues			\$113,381
	1. To Annualize Rate Revenues		\$113,381	
Rev-3	Miscellaneous Revenues			\$190,650
	1. To Annualize Miscellaneous Revenues		\$58,388	
	2. To include Availability Fee Charges based on June 24 Commission Order-40% of \$330,665		\$132,262	
	Description		\$0	

Total Revenue Adjustments

\$304,031

		Reside 5/8		Reside	
Line Number	<u>A</u> Description	<u>B</u> Amount	<u>C</u> Amount	<u>D</u> Amount	<u>E</u> 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	\$11.29		\$21.01	
6	Annualized Customer Charge Revenues		\$76,546		\$3,530
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	Block 1, Existing Commodity Charge	\$2.16		\$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.

		Reside 1.5		Reside 2"	
Line Number	A Description	<u>F</u> Amount	<u>G</u> Amount	<u>H</u> Amount	<u>l</u> Amount
1	Customer Charge Revenues:				
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		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	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 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.

		Commercial 5/8"		Comme	
Line Number	A Description	<u>J</u> Amount	<u>K</u> Amount	<u>L</u> Amount	<u>M</u> 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		\$1,355		\$1,765
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	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

		Commercial 1.5"		Comme	
Line Number	A Description	<u>N</u> Amount	<u>O</u> Amount	<u>P</u> Amount	<u>Q</u> 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	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	Block 1, Existing Commodity Charge	\$2.16		\$2.16	
15	Block 1, Annualized Commodity Charge Rev.		\$0		\$0
16	Total Annualized Water Rate Revenues		\$1,340		\$5,438

		Commercial 4"		Commercial 6"	
Line Number	<u>A</u> Description	<u>R</u> Amount	<u>S</u> Amount	<u>T</u> Amount	<u>U</u> Amount
1	Customer Charge Revenues:				
2	Customer Number	3		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 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	Block 1, Existing Commodity Charge	\$2.16		\$2.16	
15	Block 1, Annualized Commodity Charge Rev.		\$0		\$0
16	Total Annualized Water Rate Revenues		\$6,005		\$3,946

		Tot	al
Line Number	<u>A</u> Description	<u>V</u> Amount	<u>W</u> Amount
1	Customer Charge Revenues:		
2	Customer Number	638	
3	Bills Per Year		
4	Customer Bills Per 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.		\$0
16	Total Annualized Water Rate Revenues		\$113,381

Line	A	<u>B</u>
Number	Description	Amount
5	Total Miscellaneous Revenues	\$190,650

	<u>A</u>	<u>B</u> Account		<u>c</u>	<u>D</u>	Ē	Ē
Line Number	Description	Number (Optional)		Staff Annualized	Customer Charge	Commodity	Percentage Rate
Humbon	Becomption	(optional)		Annaunzou	onaigo	connouncy	Huto
Rev-1	ANNUALIZED REVENUES						
Rev-2	Annualized Rate Revenues		(1)	\$113,381			
Rev-3	Miscellaneous Revenues		(1)	\$190,650			
Rev-4	TOTAL ANNUALIZED REVENUES		-	\$304,031			
1	OPERATIONS EXPENSES		(2)				
2	Water Tower Power	615.100	.,	\$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	\$1,025	0.00%
6	TOTAL OPERATIONS EXPENSE		_	\$15,911	\$0	\$15,911	
7	MAINTENANCE EXPENSES						
8	Supplies and Materials	620.000		\$1,173	\$0	\$1,173	0.00%
9	Tools and Shop Supplies-	622.000		\$83	\$0	\$83	0.00%
10	Maintenance of Well #1 Grand Point	645.100		\$460	\$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	
16	CUSTOMER ACCOUNT EXPENSE						
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		\$1,652	\$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	\$720	0.00%
28	Other Insurance (Water Only)	659.000 921.000		\$0	\$0	\$0	0.00%
29	Office Supplies- Billing Expenses			\$4,207	\$0 \$0	\$4,207	0.00%
30 31	Management Fees	921.500 922.000		\$1,351 \$0	\$0 \$0	\$1,351 \$0	0.00% 0.00%
32	Executive Management Oversight	922.000		\$0 \$7,120	\$0 \$0	\$0 \$7,120	0.00%
33	Outside Services	923.000		\$242	\$0 \$0	\$242	0.00%
34	Telephone	925.000		\$318	\$0 \$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	Rate Case Expense	980.000		\$2,919	\$0	\$2,919	0.00%
41	TOTAL ADMINISTRATIVE AND GENERAL		_	\$88,609	\$0	\$88,609	
42	OTHER OPERATING EXPENSES						
43	MO DNR Fees			\$200	\$0	\$200	0.00%
44	John Summers Annual Corp Registration	626.100		\$10	\$0	\$10	0.00%
45	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	007 000		<i>64</i> 000	**	** ~~~	0.000/
50	Real Estate Taxes	967.000		\$1,306	\$0 \$0	\$1,306	0.00%
51	Property Taxes	967.300		\$146	\$0	\$146	0.00%

	A	B		<u>c</u>	<u>D</u>	E	<u>F</u>
Line		Account Number		Staff	Customer		Percentage
Number	Description	(Optional)		Annualized	Charge	Commodity	Rate
52	Other Taxes	967.200		\$0	\$0	\$0	0.00%
53	TOTAL TAXES OTHER THAN INCOME		_	\$1,452	\$0	\$1,452	
54	TOTAL OPERATING EXPENSES		-	\$142,619	\$0	\$142,619	
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			\$194,440	\$0	\$194,440	
60	Less: Miscellaneous Revenues		_	\$190,650	\$0	\$190,650	0.00%
61	COST TO RECOVER IN RATES		_	\$3,790	\$0	\$3,790	
62	INCREMENTAL INCREASE IN RATE REVENUES		-	-\$109,591			
63	PERCENTAGE OF INCREASE		-	-36.05%			
64	REQUESTED INCREASE IN REVENUES			\$0			

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

				Α		В	formulas
1	State Income Ta	x Rate Statutory / Effe	ective	6.25%	(2)	5.81%	(1 - (B2 x .5)) x A1
2	Federal Income	Tax Rate Statutory / E	ffective	15.00%	(1) & (2)	14.13%	(1 - B1) x A2
3	Composite Effec	tive Income Tax Rate				19.94%	B1 + B2
4	Equity Tax Facto	or				1.2490	1 / (1-B3)
5	Recommended Common and	Weighted Rate of Retur d Preferred	n on Equity -			1.39%	From Capital Structure Schedule
6	Weighted Rate o	f Return on Equity Incl	uding Income Tax			1.74%	B4 x B5
7		Weighted Rate of Retur nd Short-Term	n on Debt -			4.19%	From Capital Structure Schedule
8	Total Weighted F	Rate of Return Including	g Income Tax			5.93%	B6+B7
					То	Rate Base Schedu	ıle
(1)	If Sub-Chapter S (Corporation, Enter Y:	N	Equity Income R & Preliminary F	•	\$14,307	
r		Ta	x Rate Table				1
	Net Incom	e Range					
	Start	End	Tax Rate	Amount in Ra	ange	Tax on Range	
	\$0	\$50,000	15.00%	\$14,307		\$2,146	1
	\$50,001	\$75,000	25.00%	\$0		\$0	

	\$75,001	\$100,000	34.00%	\$0		\$0	

\$0

\$14,307

Consolidated Tax Rate: Average Tax Rate:

34.00%

\$335,001

\$9,999,999,999

\$0

\$2,146

0.15

Line Number	<u>A</u> Rate Base Description	<u>B</u> 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	

	A	<u>B</u>	<u>C</u> Percentage of Total	<u>D</u> Embedded	<u>E</u> Weighted
Line		Dollar	Capital	Cost of	Cost of
Number	Description	Amount	Structure	Capital	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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	Ē	<u>E</u>	<u>G</u>
Line	Account #		Total	Adjustment		Jurisdictional	Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Allocation	Jurisdictional
1		INTANGIBLE PLANT					
2	301.000	Organization	\$31,666			100.00%	\$31,666
3	302.000	Franchises	\$0			100.00%	\$0
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 10	314.100 314.200	SB Well Interconnections SB Water Tower	\$79,315 \$275,225			100.00%	\$79,315 \$275,225
10	314.200	TOTAL SOURCE OF SUPPLY PLANT	<u>\$275,235</u> \$483,697		\$2,676	100.00%	<u>\$275,235</u> \$486,373
		TOTAL SOURCE OF SUFFEI FLANT	φ + 03,037		φ2,070		\$ 4 00,575
12		PUMPING PLANT					
13	321.000	Structures & Improvements - PP	\$0			100.00%	\$0
14	325.000	Electric Pumping Equipment	\$11,793			100.00%	\$11,793
15	326.000	Diesel Pumping Equipment	\$0			100.00%	\$0
16	328.000	Other Pumping Equipment	\$0			100.00%	\$0
17		TOTAL PUMPING PLANT	\$11,793		\$0		\$11,793
18		WATER TREATMENT PLANT					
19	330.000	Land & Land Rights-WTP	\$0			100.00%	\$0
20	331.000	Structures & Improvements - WTP	\$12,799			100.00%	\$12,799
21	332.000	Water Treatment Equipment	\$16,564			100.00%	\$16,564
22		TOTAL WATER TREATMENT PLANT	\$29,363		\$0		\$29,363
23		TRANSMISSION & DISTRIBUTION PLANT					
24	340.000	Land & Land Rights-T&D	\$0			100.00%	\$0
25	341.000	Structures & Improvements - T&D	\$0			100.00%	\$0
26	342.000	Distribution Reservoirs & Standpipes	\$0			100.00%	\$0
27	344.000	Fire Mains	\$0			100.00%	\$0
28	345.000	Services	\$254,704	P-28	-\$1,080	100.00%	\$253,624
29	343.000	Transmission & Distribution Mains	\$325,704			100.00%	\$325,704
30	343.100	Transmission & Distribution Mains SB	\$2,716,565			100.00%	\$2,716,565
31	346.000	Meters	\$77,865	P-31	\$1,080	100.00%	\$78,945
32	347.000	Meter Installations Other Transmission & Distribution Plant	\$17,861			100.00%	\$17,861
33 34	349.000 348.000	Hydrants	\$0 \$0			100.00% 100.00%	\$0 \$0
34	340.000	TOTAL TRANS. & DISTRIBUTION PLANT	\$3,392,699		\$0	100.00 %	\$3,392,699
20							
36 37	370.000	GENERAL PLANT Land & Land Rights-GP	ŕn			100.00%	¢0.
37 38	370.000	Structures & Improvements - GP	\$0 \$0			100.00%	\$0 \$0
39	372.000	Office Furniture & Equipment	\$0 \$11,485			39.28%	\$0 \$4,511
40	372.100	Computer Equipment	\$9,989			39.28%	\$3,924
41	373.000	Transportation Equipment - GP	\$10,579			0.00%	¢0,024 \$0
42	373.100	Transportation Equipment-(Pump Truck)	\$33,445			0.00%	\$0
43	373.200	Transportation Equipment (Sierra Truck)	\$19,703			39.28%	\$7,739
44	379.000	Tools, Shop and Garage Equipment	\$6,626			39.28%	\$2,603
45	379.100	Laboratory Equipment	\$0			0.00%	\$0
46		TOTAL GENERAL PLANT	\$91,827		\$0		\$18,777
47		TOTAL PLANT IN SERVICE	\$4,041,045		\$2,676		\$3,970,671

To Rate Base & Depreciation Schedules

<u>A</u> Plant	B	<u>C</u>	<u>D</u>	E
Adjustment Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Total Adjustment
Rumon		Humber	/ inount	Adjuotinont
P-8	Wells & Springs	314.000		\$2,676
	Include addition for Chlorinator Repair. Update through Sept. 30, 2009 (Herrington)		\$2,676	
P-28	Services	345.000		-\$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		=	\$2,676

	A	<u>B</u>	<u><u>c</u></u>	D	E	<u> </u>	<u>G</u>
Line	Account	Denne infine Denne Dennis film	Total	Adjustment	A	Jurisdictional	Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Allocation	Jurisdictional
1	204 000		¢o			400.00%	¢o
2	301.000	Organization	\$0 \$0			100.00%	\$0 \$0
3	302.000	Franchises	<u>\$0</u> \$0		\$0	100.00%	<u>\$0</u> \$0
4		TOTAL INTANGIBLE PLANT	\$ 0		\$ 0		\$ 0
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land & Land Rights SP	\$0			100.00%	\$0
7	311.000	Structures & Improvements - SSP	\$5,129	R-7	\$641	100.00%	\$5,770
8	314.000	Wells & Springs	\$17,958	R-8	\$2,732	100.00%	\$20,690
9	314.100	SB Well Interconnections	\$10,112	R-9	\$1,983	100.00%	\$12,095
10	314.200	SB Water Tower	\$22,440	R-10	\$6,881	100.00%	\$29,321
11		TOTAL SOURCE OF SUPPLY PLANT	\$55,639		\$12,237		\$67,876
12		PUMPING PLANT					
13	321.000	Structures & Improvements - PP	\$0			100.00%	\$0
14	325.000	Electric Pumping Equipment	\$11,620	R-14	\$1,474	100.00%	\$13,094
15	326.000	Diesel Pumping Equipment	\$0			100.00%	\$0
16	328.000	Other Pumping Equipment	\$0			100.00%	\$0
17		TOTAL PUMPING PLANT	\$11,620		\$1,474		\$13,094
18		WATER TREATMENT PLANT					
19	330.000	Land & Land Rights-WTP	\$0			100.00%	\$0
20	331.000	Structures & Improvements - WTP	\$3,200	R-20	\$400	100.00%	\$3,600
21	332.000	Water Treatment Equipment	\$4,294	R-21	\$600	100.00%	\$4,894
22		TOTAL WATER TREATMENT PLANT	\$7,494		\$1,000		\$8,494
23		TRANSMISSION & DISTRIBUTION PLANT					
24	340.000	Land & Land Rights-T&D	\$0			100.00%	\$0
25	341.000	Structures & Improvements - T&D	\$0			100.00%	\$0
26	342.000	Distribution Reservoirs & Standpipes	\$0			100.00%	\$0
27	344.000	Fire Mains	\$0			100.00%	\$0
28	345.000	Services	\$15,013	R-28	\$11,064	100.00%	\$26,077
29	343.000	Transmission & Distribution Mains	\$14,578	R-29	\$9,771	100.00%	\$24,349
30	343.100	Transmission & Distribution Mains SB	\$324,447	R-30	\$67,914	100.00%	\$392,361
31	346.000	Meters	\$495	R-31	\$3,168	100.00%	\$3,663
32	347.000	Meter Installations	\$5,672	R-32	\$777	100.00%	\$6,449
33	349.000	Other Transmission & Distribution Plant	\$0			100.00%	\$0
34	348.000	Hydrants	\$0			100.00%	\$0
35		TOTAL TRANS. & DISTRIBUTION PLANT	\$360,205		\$92,694		\$452,899
36		GENERAL PLANT					
37	370.000	Land & Land Rights-GP	\$0			100.00%	\$0
38	371.000	Structures & Improvements - GP	\$1,779	R-38	-\$1,779	100.00%	\$0
39	372.000	Office Furniture & Equipment	\$4,780	R-39	\$718	39.28%	\$2,160
40	372.100	Computer Equipment	\$4,227	R-40	\$624	39.28%	\$1,905
41	373.000	Transportation Equipment - GP	\$22,821	R-41	\$5,483	0.00%	\$0
42	373.100	Transportation Equipment-(Pump Truck)	\$6,111	R-42	\$4,221	0.00%	\$0
43	373.200	Transportation Equipment (Sierra Truck)	\$287	R-43	\$0	39.28%	\$113
44	379.000	Tools, Shop and Garage Equipment	\$2,785	R-44	\$414	39.28%	\$1,257
45	379.100	Laboratory Equipment	\$0			100.00%	\$0
46		TOTAL GENERAL PLANT	\$42,790		\$9,681		\$5,434
47		TOTAL DEPRECIATION RESERVE	\$477,748		\$117,086		\$547,797
			411,140		÷111,000		

	<u>A</u>	<u>B</u>	<u>c</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Line	Account		Total	Adjustment		Jurisdictional	Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Allocation	Jurisdictional

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Reserve Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Total Adjustment
Number	Adjustments Description	Number	Amount	Amount
R-7	Structures & Improvements - SSP	311.000		\$641
	Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington)		\$385	
	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	

	D	•		F
<u>A</u> Reserve	<u>B</u>	<u>C</u>	D	<u>E</u> Total
Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Adjustment
Number	Adjustments Description	Number	Amount	Amount
	Update Accumulated Reserve thru True Up Period, March 31, 2010. (Herrington)		\$590	
R-20	Structures & Improvements - WTP	331.000		\$400
	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		\$600
	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		\$11,064
	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		\$9,771
	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	
R-30	Transmission & Distribution Mains SB	343.100		\$67,914

<u>A</u> Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington) Update Accumulated Reserve thru True Up Period, March 31, 2010. (Herrington)	<u>C</u> Account Number	D Adjustment Amount \$40,748 \$27,166	<u>E</u> Total Adjustment Amount
Number	Adjustments Description Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington) Update Accumulated Reserve thru True Up		<u>Amount</u> \$40,748	-
	Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington) Update Accumulated Reserve thru True Up	Number	\$40,748	Amount
D 64	Period Sept. 30, 2009. (Herrington) Update Accumulated Reserve thru True Up			
D 64	Update Accumulated Reserve thru True Up		\$27,166	
D 64			\$27,166	
D 04	Period, March 31, 2010. (Herrington)			
D 24				
D 04				
R-31	Meters	346.000		\$3,168
	Update Accumulated Reserve to Updated		\$2,102	
	Period Sept. 30, 2009. (Herrington)			
	Update Accumulated Reserve thru True Up		\$1,066	
	Period, March 31, 2010. (Herrington)			
R-32	Meter Installations	347.000		\$777
			A- / A	
	Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington)		\$518	
	renou Sept. 30, 2009. (nernington)			
	Update Accumulated Reserve thru True Up		\$259	
	Period, March 31, 2010. (Herrington)			
R-38	Structures & Improvements - GP	371.000		-\$1,779
	• •		-\$1,779	
	i enea dept. ou, 2000. (nennigton) nethed Flant			
	Description		\$0	
	Description		\$0	
R-39	Description Office Furniture & Equipment	372.000	\$0	\$718
R-39	Office Furniture & Equipment	372.000	_	\$718
R-39	Office Furniture & Equipment Update Accumulated Reserve to Updated	372.000	\$0 \$574	\$718
R-39	Office Furniture & Equipment	372.000	_	\$718
R-39	Office Furniture & Equipment Update Accumulated Reserve to Updated	372.000	_	\$718
R-38		371.000	-\$1,779	-\$

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E
Reserve		•	A .11 [•]	Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount
R-40	Computer Equipment	372.100	Anount	\$624
	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		\$5,483
	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		\$4,221
	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		\$0
	Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington)		\$0	
R-44	Tools, Shop and Garage Equipment	379.000		\$414
	Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington)		\$248	
	Update Accumulated Reserve thru True Up Period, March 31, 2010. (Herrington)		\$166	
	Total Reserve Adjustments			\$117,086

Accounting Schedule: 12 Sponsor: Karen Herrington Page: 4 of 5

<u>A</u> Reserve	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total
Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Adjustment
Number	Adjustments Description	Number	Amount	Amount

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Line	Account		Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$31,666	0.00%	\$0
3	302.000	Franchises	\$0	0.00%	\$0
4		TOTAL INTANGIBLE PLANT	\$31,666		\$0
_					
5		SOURCE OF SUPPLY PLANT	A		
6	310.000	Land & Land Rights SP	\$427	0.00%	\$0
7	311.000	Structures & Improvements - SSP	\$20,515	2.50%	\$513
8	314.000	Wells & Springs	\$110,881	2.00%	\$2,218
9	314.100	SB Well Interconnections	\$79,315	2.00%	\$1,586
10	314.200	SB Water Tower	\$275,235	2.00%	\$5,505
11		TOTAL SOURCE OF SUPPLY PLANT	\$486,373		\$9,822
12		PUMPING PLANT			
13	321.000	Structures & Improvements - PP	\$0	0.00%	\$0
14	325.000	Electric Pumping Equipment	\$11,793	10.00%	\$1,179
15	326.000	Diesel Pumping Equipment	\$0	0.00%	\$0
16	328.000	Other Pumping Equipment	\$0	0.00%	\$0
17		TOTAL PUMPING PLANT	\$11,793		\$1,179
18		WATER TREATMENT PLANT			
19	330.000	Land & Land Rights-WTP	\$0	0.00%	\$0
20	331.000	Structures & Improvements - WTP	\$12,799	2.50%	\$320
21	332.000	Water Treatment Equipment	\$16,564	2.90%	\$480
22		TOTAL WATER TREATMENT PLANT	\$29,363		\$800
23		TRANSMISSION & DISTRIBUTION PLANT			
24	340.000	Land & Land Rights-T&D	\$0	0.00%	\$0
25	341.000	Structures & Improvements - T&D	\$0	0.00%	\$0
26	342.000	Distribution Reservoirs & Standpipes	\$0	0.00%	\$0
27	344.000	Fire Mains	\$0	0.00%	\$0
28	345.000	Services	\$253,624	2.90%	\$7,355
29	343.000	Transmission & Distribution Mains	\$325,704	2.00%	\$6,514
30	343.100	Transmission & Distribution Mains SB	\$2,716,565	2.00%	\$54,331
31	346.000	Meters	\$78,945	2.70%	\$2,132
32	347.000	Meter Installations	\$17,861	2.90%	\$518
33	349.000	Other Transmission & Distribution Plant	\$0	0.00%	\$0
34	348.000	Hydrants	\$0	2.50%	\$0
35	• • • • • • • •	TOTAL TRANS. & DISTRIBUTION PLANT	\$3,392,699	,	\$70,850
36	070 000	GENERAL PLANT	* -		* -
37	370.000	Land & Land Rights-GP	\$0	0.00%	\$0
38	371.000	Structures & Improvements - GP	\$0	0.00%	\$0
39	372.000	Office Furniture & Equipment	\$4,511	5.00%	\$226
40	372.100	Computer Equipment	\$3,924	5.00%	\$196
				Accounting S	Schedule: 13

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	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E
Line	Account		Adjusted	Depreciation	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	13.00%	\$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