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Acquisitions and Cost of Service Paul R. Harrison MoPSC Staff Rebuttal Testimony WA-2012-0066 May 11, 2012

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DEPARTMENT

REBUTTAL TESTIMONY

OF

PAUL R. HARRISON

MISSOURI-AMERICAN WATER COMPANY

CASE NO. WA-2012-0066

Jefferson City, Missouri May 2012

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1	REBUTTAL TESTIMONY				
2	OF				
3	PAUL R. HARRISON				
4	MISSOURI-AMERICAN WATER COMPANY				
5	CASE NO. WA-2012-0066				
6	Q. Please state your name and business address.				
7	A. Paul R. Harrison, P. O. Box 360, Jefferson City, Missouri 65102.				
8	Q. By whom are you employed and in what capacity?				
9	A. I am a Regulatory Auditor with the Missouri Public Service Commission				
10	("Commission").				
11	Q. Did you participate in the preparation of the Missouri Public Service				
12	Commission Staff's ("Staff") Recommendation, filed January 6, 2012 in this case?				
13	A. Yes.				
14	Q. What is the purpose of your Rebuttal Testimony?				
15	A. The purpose of my testimony is to identify Staff's position concerning the rate				
16	base treatment should the Commission approve Missouri-American Water Company's				
17	(MAWC's or "Company") acquisition of Saddlebrooke Water and Sewer Infrastructure, LLC				
18	or properties, to respond to The Office of the Public Counsel's ("Public Counsel")				
19	Recommendation concerning use of the "purchase price" to value Saddlebrooke's assets; and				
20	to respond to the AG Processing Inc. ("AGP") witness Donald E. Johnstone's Direct				
21	Testimony concerning his recommended conditions on approval of MAWC's acquisition of				
22	Saddlebrooke's water and sewer properties. In addition, I will be discussing specific areas				
23	concerning Staff's recommended Cost of Service for Saddlebrooke.				

A.

- 1 Q. Have you testified before this Commission in other rate case proceedings?
- 2

Yes. Please see Schedule PRH-1 attached to this Testimony.

- EXECUTIVE SUMMARY
- 4

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Q. In summary, what does your Rebuttal testimony cover?

A. In this Rebuttal Testimony, I will address the Staff's position concerning the
following areas:

The first issue I address concerns whether the Staff's estimated net book value or the purchase price of the acquired properties should be included in MAWC's rate base if MAWC were to acquire Saddlebrooke's water and sewer systems. Both Staff and MAWC have proposed to use the estimated net book value of the acquired Saddlebrooke properties as of December 31, 2011 in establishing rates for this property. In Public Counsel's Recommendation they state "... MAWC should earn a return-on and a return of their investment (i.e. purchase price) rather than the net book value of the plant."

14 The second issue concerns Staff's methodology in proposing Saddlebrooke's Cost of 15 Service. Currently, Saddlebrooke is a non-regulated water and sewer company that is being 16 acquired by MAWC and, as such, many of the normal records that are used by Staff in the 17 development of a cost of service are not available or do not exist at this time. Staff used 18 actual costs to develop its proposed Cost of Service when the data was available, but had to 19 rely on estimates of some of the expense and capital items when there were no source 20 documents available. Such estimates are based on Staff's reasonable approximation of plant 21 in service by using the information that was available, documentation of the developer's 22 activities, and estimates of the cost of existing plant.

Rebuttal Testimony of Paul R. Harrison

1	Finally, I will be addressing AGP witness Donald E. Johnstone's Direct Testimony			
2	concerning his recommended conditions on approving the acquisition of Saddlebrooke's			
3	water and sewer properties and his concerns with Staff's proposed Cost of Service			
4	for Saddlebrooke.			
5	MISSOURI-AMERICAN WATER COMPANY'S ACQUISITION			
6	Q. What properties is MAWC requesting to acquire in its Certificate of			
7	Convenience and Necessity (CCN) Application for this case?			
8	A. MAWC has requested a CCN to purchase Saddlebrooke, which is a non-			
9	regulated water and sewer company, located near Branson, Missouri. Saddlebrooke has			
10	approximately 81 water and 81 sewer customers.			
11	Q. Who currently owns and operates the Saddlebrooke water and sewer systems?			
12	A. Clyde Lorance, the developer of Saddlebrooke Village, currently owns			
13	Saddlebrooke. White River Valley Environmental Services maintains and operates the			
14	system.			
15	Q. When was the Saddlebrooke water and sewer system built?			
16	A. The initial construction of Saddlebrooke began during calendar year 2004 and			
17	ended in calendar year 2006.			
18	Q. Is Staff recommending use of the estimated net book value or the purchase			
19	price to value rate base for the Saddlebrooke properties?			
20	A. Staff is recommending use of an estimated net book value of \$445,628 for rate			
21	base valuation in this case.			
22	Q. What is the estimated net book value of Saddlebrooke?			

Rebuttal Testimony of Paul R. Harrison

- A. Staff calculated the total plant for Saddlebrooke's water and sewer properties
 to be \$2,121,872 and \$2,256,588, respectively. Staff witness James A. Merciel of the Water
 and Sewer Unit will provide supporting testimony on the estimated net plant.
- 4

Q. What sources did Staff use to value the rate base for Saddlebrooke in this case?

A. Staff reviewed MAWC's *Application*, supporting documents, and other
available information during its investigation. Staff was unable to obtain complete records
regarding the cost of the original construction of the utility systems from the developer or any
affiliated entity because the records no longer exist. Despite the unavailability of these
records, Staff was able to determine a reasonable approximation of plant in service by using
the information that was available, documentation of the developer's activities, its experience
and estimates of the cost of existing plant.

12

Q.

Did Staff make any adjustments to its estimated plant values?

A. Yes. First, Staff made an adjustment to transfer the cost of water distribution mains and collection sewers from plant in service accounts to the Contributions in Aid of Construction (CIAC) account. Typically, relating to the construction of water distribution mains and collection sewers in a subdivision, the developer of the subdivision pays for these items. Staff believes this should also apply in this case and the water distribution mains and collection sewers should be considered as CIAC.

Second, Staff made a capacity adjustment to remove \$178,758 from plant in service.
Staff witness Merciel will provide supporting testimony on this capacity adjustment.

21 22 Finally, Staff adjusted plant in service to include \$31,000, that upon acquisition, are intended to correct safety, security, construction and operating deficiencies of both systems.

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Staff witness Merciel of the Water and Sewer Unit will provide supporting testimony on the
 additional plant.

Q. Does Public Counsel agree with Staff's inclusion of the \$31,000 for improvements in safety, security and operating deficiencies for this case?

A. No. In Public Counsel's Recommendation, one of the primary concerns
expressed regarding Staff's proposed inclusion of these costs in Saddlebrooke's Cost of
Service was that the associated plant is not currently in-service and is not currently "used and
useful."

9 Unlike in a rate case, in a CCN case valuation of numerous cost of service items, 10 including plant, reserve, revenues and expenses are based upon an engineering feasibility 11 study spread out over a five year period or more into the future. Staff attempts to include as 12 much actual plant in service, revenues and expense information as is available when it makes 13 its Recommendation to the Commission in a CCN case; however, this data is normally not 14 available. It is important for utilities to begin lawful operation upon the approval of a CCN 15 application. Staff will perform a review of these estimated amounts the next time MAWC 16 files a company-wide rate case.

Q. Is Public Counsel recommending the use of estimated net book value or
purchase price for purposes of establishing Saddlebrooke's rate base in this case?

A. It is my understanding from reviewing Public Counsel's Recommendation in
this case that they propose the use of the purchase price to value rate base.

Q. Could you explain the difference between the two different methods
(net book value verses purchase price) that was used to value the plant for Saddlebrooke
in this proceeding?

Rebuttal Testimony of Paul R. Harrison

1	А.	Yes. Normally, if the purchase price is used instead of net book value to value	
2	the plant assets, an "acquisition premium" or an "acquisition discount" adjustment is used in		
3	valuing rate base.		
4	Q.	What is an acquisition premium or discount?	
5	А.	An acquisition premium occurs when the purchase price is greater than net	
6	book value o	f the assets. An acquisition discount means that the purchase price is less than	
7	net book valu	e of the assets.	
8	Q.	What is Staff's position on inclusion of acquisition premiums or acquisition	
9	discounts in u	utility rate base?	
10	А.	Staff has taken a consistent position over a very long period of time to value	
11	acquired asse	ets in rate base at net original cost to the initial owner of the assets, and has	
12	consistently of	opposed efforts to recognize either acquisition premiums or acquisition discounts	
13	in utility rate	base.	
14	Q.	Did Staff include an acquisition premium or discount adjustment in rate base	
15	for the acquir	red properties in this case?	
16	А.	No.	
17	Q.	Is Staff opposed to Public Counsel's proposal to recognize an acquisition	
18	discount for t	his case?	
19	А.	Yes. Staff's position is appropriate because using the net original cost, (to the	
20	original owner) for valuation of plant in service in rate base provides the most objective value		
21	for cost base	d regulation and does not penalize or benefit the purchasing company in any	
22	single case.	The use of acquisition premiums or discounts leads to assets being either	

over-or-under-valued in rate base when determining a utilities cost of service to provide
 service to ratepayers.

SADDLEBROOKE'S COST OF SERVICE

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Q. How did Staff determine the Cost of Service for the Saddlebrooke properties in this case?

A Staff reviewed MAWC's *Application*, supporting documents, and other
available information during its investigation. Staff was unable to obtain complete records for
the recent operation and maintenance expenses from the developer or its affiliated companies
because the records no longer exist. Despite the unavailability of these records, Staff was able
to determine a reasonable approximation of rate base, revenues and expenses by using the
information that was available, documentation of the developer's activities, and estimates of
the cost of existing plant.

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Q. How was the revenue requirement for this case determined?

A. Staff conducted a review of all cost of service components (capital structure and rate of return, rate base, revenues, depreciation expense, and operating expenses) which comprise Saddlebrooke's revenue requirement. This audit was in response to MAWC's Application to acquire Saddlebrooke.

18 Staff's recommended revenue requirement for Saddlebrooke's combined water 19 and sewer service at the midpoint of its return on equity (ROE) range of 9.45 percent 20 is approximately \$109,841. The weighted cost of capital for this case is the same that 21 was developed in the last MAWC rate case, No. WR-2011-0337. Please see the 22 Staff Accounting Schedules that are attached and incorporated herein as Schedule PRH-2 and

- PRH-3 to this testimony for a more detailed breakout of Saddlebrooke's water and sewer
 proposed Cost of Service.
- 3

AGP'S RECOMMENDED CONDITIONS FOR APPROVAL

- Q. On page 8 and page 9 of Mr. Johnstone's Direct Testimony, he raises several
 concerns or proposed conditions that he believes are needed in this case to avoid a detriment
 to existing MAWC customers, would you respond to these concerns?
- 7 A. Yes. My response is included after listing each of the concerns Mr. Johnstone
 8 raises in his Direct Testimony.

9 His first concern is that "Saddlebrooke's rates should be set at the cost of service."
10 (Johnstone Direct page 8, Lines 5-11). Response: Staff has conducted an audit of all costs
11 associated with Saddlebrooke's water and sewer service and the rates were developed in this
12 case based upon Saddlebrooke's cost of providing service to its ratepayers.

His second concern is "if there is to be an excess capacity adjustment, then a process should be defined for resolving the excess capacity over time." (Johnston Direct Page 8, Lines 12-16). Response: Staff made a capacity adjustment in this case to transfer a portion of the costs currently booked to plant accounts to Saddlebrooke's Plant Held for Future Use account. As new customers are added to the system, then these assets can be included into rate base. The reason for this adjustment is that there are not currently enough customers to fully utilize the water and sewer systems.

His third concern is "It is his understanding that MAWC and Staff will be supporting a rate base valuation that exceeds the price to be paid by MAWC for the assets." (Johnstone Direct page 8, Lines 17-20). Response: Staff has used estimated net book value to value rate base for this case and Staff is opposed to using either an acquisition discount or premium to

Rebuttal Testimony of Paul R. Harrison

His fourth concern regards MAWC's corporate overheads (Johnstone Direct Page 8,
Line 26 through Page 9, Line 5), wherein he states, "An appropriate level should be included
in the cost of service used to design the rates." Response: Staff and Company have included
an amount of incremental corporate costs in Saddlebrooke's cost of service which is based
upon the expected level of additional costs to be charged to Saddlebrooke as a result of the
acquisition.

His last concern regards Saddlebrooke's return on rate base and taxes. In his testimony on Page 9, Lines 6-8, Mr. Johnstone states that "the return and income taxes that flow from it should be even with return and taxes for existing customers." Staff has included the same weighted cost of capital in the current case as the one that was included in the MAWC most recent rate case, Case No. WR-2011-0337. Staff has also included the appropriate amount of taxes in this current case which is based upon the Internal Revenue Service and Missouri State tax code.

In conclusion, most if not all of AGP's concerns were appropriately addressed in
Staff's original filed Recommendation for this CCN case on January 6, 2012.

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Q. Does this conclude your Rebuttal Testimony?

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A. Yes, it does.

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of Missouri-American Water) Company for a Certificate of Convenience and) Necessity Authorizing it to Install, Own,) Acquire, Construct, Operate, Control, Manage) and Maintain Water and Sewer Systems in) Christian and Taney Counties, Missouri)

Case No. WA-2012-0066

Case No. SA-2012-0067

AFFIDAVIT OF PAUL R. HARRISON

STATE OF MISSOURI)) SS. COUNTY OF COLE)

Paul R. Harrison, of lawful age, on his oath states: that he has participated in the preparation of the foregoing Rebuttal Testimony in question and answer form, consisting of 9 pages to be presented in the above case; that the answers in the foregoing Rebuttal Testimony were given by him; that he has knowledge of the matters set forth in such answers; and that such matters are true and correct to the best of his knowledge and belief.

10th Subscribed and sworn to before me this day of May, 2012.

D. SUZIE MANKIN Notary Public - Notary Seal State of Missouri Commissioned for Cole County My Commission Expires: December 08, 2012 Commission Number: 08412071

Notary Public

Education, Background and Case Participation

Paul R. Harrison

I am a Utility Regulatory Auditor IV with the Missouri Public Service Commission (PSC or Commission). I have performed duties as a Utility Regulatory Auditor within the Auditing Unit at the Commission since January 18, 2000. I have also been responsible for the supervision of other Auditing Unit employees in rate cases and other regulatory proceedings before the Commission.

I graduated from Park College, Kansas City, Missouri, where I earned Bachelor of Science degrees in both Accounting and Management with Magna Cum Laude honors in July 1995. I earned an Associate degree in Missile Technology from the Community College of the Air Force in June 1990. I attended and received a certificate of completion of an 86-hour H&R Block income tax training course in July 1996 and begin my own tax practice during the same year. Each year, I receive Continuing Professional Education (CPE) through the Accounting CPE Network (ACPEN) concerning current accounting and auditing updates.

Prior to coming to work at the Commission, I was the manager for Tool Warehouse Inc. for four and one-half years. As the manager, I managed; supervised, coordinated and scheduled daily activities of personnel assigned to the Tool Warehouse. In addition, I created and maintained corporate monthly budgets; performed monthly inventory and generated inventory loss reports to corporate headquarters. I was responsible for the daily sales volume, performed break-even sales analysis and maintained all merchandise, (\$2.5 million), for the tool warehouse in accordance with Tool Warehouse policy and procedures.

Prior to being the manager of the Tool Warehouse Inc, I was in the United States Air Force (USAF) for twenty-three years. During my career in the USAF, I was assigned many different duty positions with various levels of responsibility. I retired from active duty on May 1, 1994 as Superintendent of the 321st Strategic Missile Wing Missile Mechanical Flight. In that capacity, I supervised 95 missile maintenance technicians and managed assets valued in excess of \$50 million.

My duties at the Commission include performing audits of the books and records of regulated public utilities under the jurisdiction of the MoPSC, in conjunction with other Commission Staff (Staff) members. In this capacity, I am required to prepare testimony and serve as a Staff expert witness on rate cases concerning the ratemaking philosophy and methodology of issues that I am assigned. I have also participated in and supervised the work on a number of informal rate proceedings. As a senior auditor and the Lead Auditor on a number of cases, I have participated in the supervision and instruction of new accountants and auditors within the Utility Services Department.

I acquired general knowledge of these topics through my experience and analyses in prior rate cases before this Commission. I acquired knowledge of these topics through review of Staff work papers from prior rate cases brought before this Commission. I reviewed prior Commission decisions with regard to these areas. I reviewed the Company's testimony, annual reports, work papers and responses to Staff's data requests addressing these topics. In addition, my college coursework included accounting and auditing classes. Since commencing employment with the Commission, I have attended various in house training seminars and National Association of Regulatory Utility Commission (NARUC) training conferences. I have participated in approximately thirty formal rate case proceedings.

The Schedule below lists the rate cases and issues in which I filed testimony, the issues that I have been assigned; and the small informal rate cases that I have completed.

CASE PROCEEDING/PARTICIPATION

PAUL R. HARRISON

COMPANY	CASE NO.	TESTIMONY/ISSUES			
	SUMMARY OF FORMAL CASES				
Missouri American Water Company	WR-2011-0337 SR-2011-0338	February 2012 Surrebuttal Testimony-Unamortized Balance of the Security AAO; Roark Sewer Plant Operating Expenses and MAWC's Acquisitions.			
		Lead Auditor			
Missouri American Water Company	WR-2011-0337 SR-2011-0338	January 2012 Rebuttal Testimony-Pension Tracker Mechanism and Acquisitions of Loma Linda, Aqua Missouri and Roark Water & Sewer.			
		Lead Auditor			
Missouri American Water Company	WR-2011-0337 SR-2011-0338	November 2011 Cost of Service Report- Pensions & OPEBS; Amortization of Regulatory Assets; Acquisitions; Plant in Service; Depreciation Reserve, Depreciation Expense, CIAC Amortization;Other Rate Base Items; Net Negative Salvage; Current & Deferred Income Taxes; ADIT; and Accounting Schedules.			
		Lead Auditor			
Missouri American Water Company	WR-2011-0336	August 2011 Infrastructure System Replacement Surcharge (ISRS)-2011			
The Empire District Electric Company	ER-2011-0004	February 2011 Surrebuttal Testimony-Infrastructure Remediation Costs; FAS 123 Accumulated Deferred Income Taxes			
The Empire District Electric Company	ER-2011-0004	February 2011 Cost of Service Report-Current & Deferred Income Taxes; ADIT; and Infrastructure & Tree Trimming Expense			
KCPL-GMO MPS & L&P Electric	ER-2010-0356	January 2011 Surrebuttal Testimony- Advanced Coal Credits ITC; KC Earnings Tax			
		True-Up - Pensions & OPEBS; Current Income & Deferred Taxes			
		Litigated- Advanced Coal Credit ITC			

COMPANY	CASE NO.	TESTIMONY/ISSUES
Kansas City Power & Light (KCPL)	ER-2010-0355	January 2011 Surrebuttal Testimony- Advanced Coal Credits ITC; KC Earnings
		True-Up - Pensions & OPEBS; Current Income & Deferred Taxes
		Litigated- Advanced Coal Credit ITC
Kansas City Power & Light (KCPL)	ER-2010-0355	December 2010 Rebuttal Testimony- Regulatory Plan Amortization Impact on Income Taxes
KCPL-GMO MPS & L&P Electric	ER-2010-0356	November 2010 Cost of Service Report- Pensions & OPEBS; Current & Deferred Income Taxes; Advanced Coal Credits ITC; KC Earnings Tax and Regulatory Plan Amortization Impact on Income Taxes
Kansas City Power & Light (KCPL)	ER-2010-0355	November 2010 Cost of Service Report- Pensions & OPEBS; Current & Deferred Income Taxes; Advanced Coal Credits ITC; KC Earnings Tax and Regulatory Plan Amortization Impact on Income Taxes
The Empire District Electric Company	ER-2010-0130	April 2010 Surrebuttal Testimony – Bad Debt Expense; Infrastructure Rule Expense; State Income Tax Flow Through Prior to 1994 – Tax Timing Differences Lead Auditor
		April 2010
The Empire District Electric Company	ER-2010-0130	Rebuttal Testimony – State Income Tax Flow-Through Prior to 1994 – Tax Timing Differences
		Lead Auditor
The Empire District Electric Company	ER-2010-0130	February 2010 Cost of Service Report- Allocations; Pensions & OPEBS; DSM Program; Amortization Rate Base & Expense; Revenues; Bad Debt; Banking Fees; Infrastructure & Tree Trimming Expense; Employee Benefits; Lease Expense; O&M Expenses New Plant; Carrying Cost New Plant; Current & Deferred Income Taxes.
		Lead Auditor
The Empire District Gas Company	GR-2009-0434	October 2009 Cost of Service Report- Allocations/Rents; Right-of- Way Clearing; AAO-MGP Costs; Franchise Fees; Reconciliation; Current & Deferred Income Taxes.

COMPANY	CASE NO.	TESTIMONY/ISSUES
		Lead Auditor
Kansas City Power & Light (KCPL)	ER-2009-0089	April 2009 Surrebuttal- Non-Talent Assessment Severance Costs True-Up - Pensions & OPEBS; Current & Deferred Income Taxes
KCPL-GMO MPS & L&P Electric	ER-2009-0090	April 2009 Surrebuttal-Cost of Removal-Income Taxes, Regulatory Asset Amortization.
		True-Up - Pensions & OPEBS; Income & Deferred Taxes
		Lead Auditor
Kansas City Power & Light (KCPL)	ER-2009-0089	March 2009 Cost of Service Report- Pensions & OPEBS; Non- Talent Assessment Severance Costs; Officer Expenses; Meals & Entertainment Expense; Employee Relocation Expense; Lobbying Expense; Lease Expenses; Non- Operating Cost Adjustment; Current & Deferred Income Taxes
KCPL-GMO MPS & L&P Electric	ER-2009-0090	March 2009 Cost of Service Report- Pensions & OPEBS; Miscellaneous Adjustments; SJLP Merger Transition Costs; Employee Relocation Expense; Lease Expenses; Current & Deferred Income Taxes
		Lead Auditor
KCPL-GMO L&P Steam	HR-2009-0092	March 2009 Cost of Service Report- Pensions & OPEBS; Miscellaneous Adjustments; Current & Deferred Income Taxes
		Lead Auditor
		October 2008 Surrebuttal- Belleville Lab Allocations; Compensation for Services MAWC Provided to AWR
Missouri American Water	WR-2008-0311	Litigated- Corporate Allocations
Company	W IX-2000-0311	True-Up - Corporate Allocations; Income & Deferred Taxes
		Lead Auditor
		August 2008

COMPANY	CASE NO.	TESTIMONY/ISSUES
Missouri American Water Company	WR-2008-0311	Cost of Service Report- Case Reconciliation; Corporate Allocations & Expenses; Belleville Lab Allocations; Compensation for Services MAWC Provided to AWR; Current & Deferred Income Taxes
		Lead Auditor
Laclede Gas Company		Separate Docket Investigation of Affiliated Transactions, Corporate Allocations & Appropriate Time Charges Between Laclede's Regulated & Unregulated Subsidiaries
Missouri Gas Utility	GR-2008-0060	February 2008 Cost of Service Report- Revenue Requirement Run (EMS) Merger & Acquisition Costs (Start-Up Costs); Corporate Allocations; Current & Deferred Income Taxes
		Lead Auditor
Missouri Gas Energy	GU-2007-0480	July 2008 Rebuttal- AAO Manufactured Gas Plant
		Litigated- Manufactured Gas Plant
		Lead Auditor
Missouri Gas Energy	GU-2007-0480	September 2007 Memorandum – AAO Manufactured Gas Plant
		Lead Auditor
Laclede Gas Company	GR-2007-0208	May 2007 Direct – Affiliated Operations; HVAC & Home Sale Inspection; Injuries & Damages; Insurance; 401 (k) Expenses; Pensions & OPEBS; Non-Qualified Pension Plan Expenses; Current & Deferred Income Taxes
		True-UP – Current & Deferred Income Taxes
Missouri Gas Energy	GR-2006-0422	November 2006 Rebuttal- Environmental Response Fund, Manufactured Gas Plant
		Litigated- Manufactured Gas Plant
		October 2006 Direct– Revenues; Purchased Gas Adjustments; Bad Debt Expense; ECWR AAO Bad Debt: Rent; Pensions & OPEBS; Income Taxes; Franchise Taxes; Manufactured

COMPANY	CASE NO.	TESTIMONY/ISSUES
Missouri Gas Energy	GR-2006-0422	Gas Plant, and Case Reconciliation
		Litigated- Emergency Cold Weather Rule
		True-Up - Revenues; Bad Debt Expense; Pensions
		& OPEBS; Income Taxes
The Empire Electric Company	ER-2006-0315	July 2006
		Rebuttal- Storm Damage Tracker
The Empire Electric Company	ER-2006-0315	June 2006 Direct- Tree Trimming Expense and Construction Over- Run Costs
Missouri Pipeline & Missouri Gas Company LLC	GC-2006-0378	November 2006 Plant in Service, Depreciation Reserve, Depreciation Expense, Transactions & Acquisition Costs and Current & Deferred Income Taxes
New Florence Telephone	TC-2006-0184	October 2006 Plant in Service; Depreciation Reserve; Depreciation Expense; Plant Overage; and Materials & Supplies
Cass County Telephone	ТС-2005-0357	July 2006 Plant in Service; Depreciation Reserve; Depreciation Expense; Plant Overage; Plant Held for Future Use and Missouri Universal Service Fund
Cass County Telephone & New Florence Telephone Fraud Investigation Case	TO-2005-0237	May 2006 Fraud Investigation case involving Cass County Telephone and New Florence Telephone
Missouri Gas Energy	GR-2004-0209	June 2004 Surrebuttal - Revenues and Bad Debt Expense
		True-Up - Revenues; Bad Debt Expense; Current & Deferred Income Taxes
Missouri Gas Energy	GR-2004-0209	May 2004 Rebuttal - Revenues; Bad Debt Expense; and Manufactured Gas Plant Litigated- Manufactured Gas Plant
Missouri Gas Energy	GR-2004-0209	April 2004 Direct – Revenues; Purchased Gas Adjustments; Bad Debt Expense; Medical Expense; Rents; Incentive

COMPANY	CASE NO.	TESTIMONY/ISSUES
		Compensation and Current & Deferred Income Taxes
Union Electric Company d/b/a AmerenUE (Gas)	GR-2003-0517	October 2003 Direct – Corporate Allocations; UEC Missouri Gas Allocations; CILCORP Allocations; Rent Expense; Maintenance of General Plant Expense; Lease Agreements; and Employee Relocation Expense
Union Electric Company d/b/a AmerenUE (Electric)	EC-2002-1	June 2002
		Surrebuttal - Coal Inventory; Venice Power Plant Fire; Tree Trimming Expense; and Automated Meter Reading Service
Laclede Gas Company	GR-2002-356	June 2002 Direct - Payroll; Payroll Taxes; 401k Pension Plan; Health Care Expenses; Pension Plan Trustee Fees; Incentive Compensation and Clearing Account:
		True- Up – Payroll; Payroll Taxes; and Clearing Accounts
Union Electric Company d/b/a AmerenUE (2 nd period, 3 rd EARP) (Electric)	EC-2002-1025	April 2002 Direct - Revenue Requirement Run; Plant in Service; Depreciation Reserve; Other Rate Base items; Venice Power Plant Fire expenditures; Tree Trimming Expense; and Coal Inventory
2 nd Complaint Case, Union Electric Company d/b/a AmerenUE (Electric) New Test Year ordered by	EC-2002-1	March 2002 Direct - Materials and Supplies; Prepayments; Fuel Inventory; Customer Advances for Construction; Customer Deposits; Plant in Service; Depreciation Reserve; Venice Power Plant Fire Expenditures; Tree- Trimming Expense; Automated Meter Reading Expense; Customer Deposit Interest Expense; Year 2000
the Commission.		Computer Modification Expense; Regulatory Advisor's Consulting Fees; and Property Taxes Deposition – April 11, 2002

COMPANY	CASE NO.	TESTIMONY/ISSUES
COMPANY	CASE NO.	1E51100/1/1550E5
1 st Complaint Case, Union Electric Company d/b/a AmerenUE (Electric)	EC-2002-1	July 2001 Direct - Materials and Supplies; Prepayments; Fuel Inventory; Customer Advances for Construction; Customer Deposits; Plant in Service; Depreciation Reserve; Power Plant Maintenance Expense; Tree- Trimming Expense; Automated Meter Reading Expense; Customer Deposit Interest Expense; Year 2000 Computer Modification Expense; Computer Software Expense; Regulatory Advisor's Consulting Fees; Board of Directors Advisor's Fees and Property Taxes. Deposition – November 27 2001
		February 2001
Union Electric Company d/b/a AmerenUE (2 nd period, 2 nd EARP) (Electric)	EC-2001-431	Coal Inventory
Union Electric Company d/b/a AmerenUE (Gas)	GR-2000-512	August 2000 Direct - Cash Working Capital; Advertising Expense; Missouri PSC Assessment; Dues and Donations; Automated Meter Reading Expenses; Computer System Software Expenses (CSS); Computer System Software Expenses (Y2K); Computer System Software Expenses (EMPRV); Generation Strategy Project Expenses; Regulatory Advisor's Consulting fees and Board of Directors Advisor's fees.
	SUMMARY OF I	NFORMAL CASES
Missouri American Water Company's Acquisition of Saddlebrooke	GA-2012-0066	IN Progress Rebuttal Testimony- Acquisition Adjustment; Cost of Service to included Rate Base; Revenues & Expenses
Summit Natural Gas of Missouri, Inc.	GA-2012-0285	January 2012 Staff Recommendation - Summit Natural Gas of Missouri, Inc. Certificate of Convenience & Necessarily Concerning review of Feasibility Study and Development of Expenses & Revenues.
Missouri American Water Company	WA-2012-0066	IN Progress Staff Recommendation - Saddlebrooke Acquisition & Certificate of Convenience & Necessarily Concerning review of MAWC Application and Development of Cost of Service; Rate Base; Revenues & Expenses.

COMPANY	CASE NO.	TESTIMONY/ISSUES
Missouri American Water Company & Roark Water Acquisition Case	WO-2011-0213 SO-2011-0214	March 2011 Memorandum Plant in Service; Depreciation Reserve; Other Rate Base Items including CIAC & CIAC Amortization Lead Auditor
Tri-State Water Company	WR-2011-0037	March 2011 Cost of Service; Rate Case Expense; Medical; Insurance; Communications Expense; Transportation Expense; Office Expense: Miscellaneous maintenance expenses; Rate Base and Current & Deferred Income Taxes Lead Auditor
Raytown Water Company	WR-2010-0304	February 2011 Cost of Service; Affiliated Transactions; Tank Painting; Hydrant Maintenance; City Permit Fees; EIERA Insurance Costs; I&D & Workers Comp; CIAC; Board of Directors Fees; DNR Fees; Education Expense; Software & IT Expenses; Office Expense & Lease Equipment; Franchise Taxes; Current & Deferred Income Taxes Lead Auditor
Noel Water Company	WR-2009-0395	August 2009 Cost of Service; All Revenues & Expenses related to Noel Water Company; Plant in Service; Depreciation Reserve & other Rate Base Items. Lead Auditor
Tri-State Water Company	WR-2009-0058	May 2008 Cost of Service; Payroll; rent expense; miscellaneous maintenance expenses; Rate Base and Current & Deferred Income Taxes. Lead Auditor
Big Island Water & Sewer	WA-2006-0480 SA-2006-0482	January 2007 Direct - Certificate of Necessitate Application Case: Cost of Service; All Revenues & Expenses related to Big Island Water & Sewer; Plant in Service; Depreciation Reserve & other Rate Base Items. Lead Auditor

COMPANY	CASE NO.	TESTIMONY/ISSUES
Aqua Missouri Water and Sewer	QS-2005-0008 QW-2005-009 QS-2005-0010 QW-2005-0011	October 2006 All Revenues & Expenses related to Aqua MO Water & Sewer; Plant in Service; Depreciation Reserve & other Rate Base Items. Lead Auditor
Lake Region Water and Sewer Certificate Case	WA-2005-0463	October 2006 Certificate of Necessitate Application Case Lead Auditor
		May 2006 Certificate of Necessitate Application Case
Tri-State Utility Inc.	WA-2006-0241	Lead Auditor
Osage Water Company		February 2005
Environmental Utilities	WO-2005-0086	Rate Base; Cost of Service; Income Statement Items; Pre-Post Sale of OWC, Sale of EU Assets to MAWC
Missouri American Water		
North Suburban Water & Sewer	WF-2005-0164	December 2004 Sale of All Stocks of Lake Region Water & Sewer to North Suburban Water & Sewer, Value of Rate Base Assets, Acquisition Premium Lead Auditor
Mill Creek Sewer	SR-2005-0116	December 2004 Cost of Service; All Revenues & Expenses related to Mill Creek Sewer; Plant in Service; Depreciation Reserve & other Rate Base Items. Lead Auditor
Roark Water and Sewer	WR-2005-0153 SR-2005-0154	September 2004 Cost of Service; All Revenues & Expenses related to Roark Water & Sewer; Plant in Service; Depreciation Reserve & other Rate Base Items. Lead Auditor
Osage Water Company	WT-2003-0583	December 2003 Cost of Service; All Revenues & Expenses related to Osage Water; Plant in Service; Depreciation Reserve &
	SR-2003-0584	other Rate Base Items

COMPANY	CASE NO.	TESTIMONY/ISSUES				
SUMMARY OF NON-CASE RELATED AUDITS						
January 2006 – Environmental Utilities and Osage Water Company Audit Concerning Provision of Service to Eagle Woods Subdivision and Disconnect Notice						
		vice Commission (PSC) Fixed Assets, Physical ass and Location of Assets				

Exhibit No.: Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staf No: WA-2012-0066 Date Prepared: 5/11/2012



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES

STAFF ACCOUNTING SCHEDULES

SADDLEBROOKE WATER

NO. WA-2012-0066

Jefferson City, Missouri

May-12

Saddlebrooke Water Small Company Cost of Service Tracking Number WA-2012-0066 12-Month Ending 12/31/2012 Rate Design Schedule - Water

	<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
Rev-1 Rev-2	ANNUALIZED REVENUES Annualized Rate Revenues		(4) \$62.567			
Rev-2 Rev-3	Miscellaneous Revenues		(1) \$62,567 (1) \$0			
Rev-4	TOTAL ANNUALIZED REVENUES		\$62,567			
100 4						
1	OPERATIONS EXPENSES		(2)			
2	Operation Labor & Expenses	601.000	\$6,075	\$2,025	\$4,050	33.33%
3	Salaries/Wages - Admin & General - 96 USOA	601.200	\$0	\$0	\$0	0.00%
4	Salaries/Wages - Off. & Directors - 96 USOA	603.000	\$0	\$0	\$0	0.00%
5	Employee Pension and Benefits - 96 USOA	604.000	\$0	\$0	\$0	0.00%
6	Purchased Power - 96 USOA	615.000	\$0	\$0	\$0	0.00%
7 8	Chemicals - 96 USOA	618.000	\$0 \$0	\$0 \$0	\$0 \$0	0.00% 0.00%
9	Materials & Supplies (small tools) - 96 USOA Water Testing Expense - 96 USOA	620.000 619.000	\$5,832	\$0 \$0	\$0 \$5,832	0.00%
10	Purchased Water	602.000	\$0,052	\$0 \$0	\$0,852	0.00%
11	Fuel or Power Purchased	623.000	\$14,350	\$0 \$0	\$14,350	0.00%
12	Chemicals	641.000	\$900	\$0	\$900	0.00%
13	Misc. Expense - Water Testing	643.000	\$0	\$0	\$0	0.00%
14	Storage Facilities Expenses	661.000	\$0	\$0	\$0	0.00%
15	Meter Expenses	663.000	\$0	\$0	\$0	0.00%
16	Customer Installations Expenses	664.000	\$0	\$0	\$0	0.00%
17	Misc. Expenses	665.000	\$0	\$0	\$0	0.00%
18	TOTAL OPERATIONS EXPENSE		\$27,157	\$2,025	\$25,132	
19	MAINTENANCE EXPENSES					
20	Maintenance Pumping Plant - 96 USOA	625.000	\$0	\$0	\$0	0.00%
21	Maint. Super Engine (Trans & Distr) - 96 USOA	672.100	\$0	\$0	\$0	0.00%
22	Maint. of Services (Trans. & Distr) - 96 USOA	672.200	\$0	\$0	\$0	0.00%
23	Maint. of Meters (Trans. & Distr) - 96 USOA	672.300	\$0	\$0	\$0	0.00%
24	Other Trans. & Distr Expenses - 96 USOA	672.900	\$0	\$0	\$0	0.00%
25	Maintenance of General Plant - 96 USOA	675.500	\$0	\$0	\$0	0.00%
26	Maintenance of Structures & Improvements	671.000	\$0 ©	\$0 \$0	\$0 \$0	0.00%
27 28	Maintenance of Distribution Reservoirs Maintenance of Trans. & Distribution Mains	672.000	\$0 \$0	\$0 \$0	\$0 \$0	0.00% 0.00%
20	Maintenance of Fire Mains	673.000 674.000	\$0	\$0 \$0	\$0 \$0	0.00%
30	Maintenance of Services	675.000	\$0	\$0 \$0	\$0 \$0	0.00%
31	Maintenance of Meters	676.000	\$0	\$0	\$0	0.00%
32	Maintenance of Hydrants	677.000	\$0	\$0	\$0	0.00%
33	Maintenance of Misc. Plant	678.000	\$0	\$0	\$0	0.00%
34	TOTAL MAINTENANCE EXPENSE		\$0	\$0	\$0	
35	CUSTOMER ACCOUNT EXPENSE					
36	Meter Read	902.000	\$0	\$0	\$0	0.00%
37	Customer Records & Collections	903.000	\$0	\$0	\$0	0.00%
38	Postage	903.100	\$0	\$0	\$0	0.00%
39	Uncollectible Accounts	904.000	\$0	\$0	\$0	0.00%
40	Misc. Customer Accounts Expenses	905.000	\$0	\$0	\$0	0.00%
41	TOTAL CUSTOMER ACCOUNT EXPENSE		\$0	\$0	\$0	
42	ADMINISTRATIVE & GENERAL EXPENSES	694 000	60	**	**	0.000/
43	Contractual Services (Engineer) - 96 USOA	631.000	\$0 ©0	\$0 \$0	\$0 \$0	0.00%
44 45	Contractual Services (Accounting) - 96 USOA Contractual Services (Legal) - 96 USOA	632.000 633.000	\$0 \$0	\$0 \$0	\$0 \$0	0.00% 0.00%
45 46	Contractual Services (Legal) - 96 USOA Contractual Services (Mgmt Fees) - 96 USOA	634.000	\$0 \$0	\$0 \$0	\$0 \$0	0.00%
40	Contractual Services (Mgnit Fees) - 56 030A	636.000	\$0 \$0	\$0 \$0	\$0 \$0	0.00%
48	Rental of Building (Real Prop.) - 96 USOA	641.000	\$0 \$0	\$0 \$0	\$0 \$0	0.00%
49	Transportation Expenses - 96 USOA	650.000	\$0	\$0 \$0	\$0	0.00%
50	Insurance - Vehicle - 96 USOA	656.000	\$0	\$0	\$0	0.00%
51	Insurance General Liability - 96 USOA	657.000	\$0	\$0	\$0	0.00%
52	Insurance (Workman's Comp) - 96 USOA	658.000	\$0	\$0	\$0	0.00%

Accounting Schedule: 1 Sponsor: Paul R. Harrison Page: 1 of 3

Saddlebrooke Water Small Company Cost of Service Tracking Number WA-2012-0066 12-Month Ending 12/31/2012 Rate Design Schedule - Water

	<u>A</u>	<u>B</u> Account	<u>C</u>	D	Ē	Ē
Line		Number	Staff	Customer		Percentage
Number	Description	(Optional)	Annualized	Charge	Commodity	Rate
53	Insurance - Life	659.100	\$0	\$0	\$0	0.00%
54	Insurance - Property - 96 USOA	659.200	\$0	\$0	\$0	0.00%
55	Bad Debt Expense - 96 USOA	670.000	\$0	\$0	\$0	0.00%
56	Misc. Expenses - Other Rents - 96 USOA	675.100	\$0	\$0	\$0	0.00%
57	Misc. Expense Uniforms 96- USOA	675.300	\$0	\$0	\$0	0.00%
58	Misc. Travel Expenses - 96 USOA	675.600	\$0	\$0	\$0	0.00%
59	Misc. Expense - Sales Tax Short/Long	675.625	\$0	\$0	\$0	0.00%
60	Misc. Expense - Payroll Taxes	675.650	\$0	\$0	\$0	0.00%
61	Misc. Expenses Other - 96 USOA	675.950	\$0 \$0	\$0 \$0	\$0 \$0	0.00%
62 63	Misc. Expense Telephone - 96 USOA Misc. Expense Penalties - 96 USOA	930.100 930.200	\$0 \$0	\$0 \$0	\$0 \$0	0.00% 0.00%
64	Misc. Expense Office Utilities - 96 USOA	930.300	\$0	\$0 \$0	\$0 \$0	0.00%
65	Misc. Expense - Sec. of State Fees - 96 USOA	930.500	\$0	\$0 \$0	\$0 \$0	0.00%
66	Misc. Expense - Other A&G - 96 USOA	930.900	\$0	\$0	\$0 \$0	0.00%
67	Misc. General Expense - 96 USOA	930.950	\$0	\$0	\$0	0.00%
68	Administration & General Salary - Officers & Directors	920.000	\$0	\$0	\$0	0.00%
69	Corporate Allocations	920.100	\$1,620	\$810	\$810	50.00%
70	Office Supplies and Other Expenses	921.000	\$0	\$0	\$0	0.00%
71	Office Utilities	921.100	\$0	\$0	\$0	0.00%
72	Outside Services - Accounting	923.000	\$0	\$0	\$0	0.00%
73	Outside Service - Engineering	923.100	\$0	\$0	\$0	0.00%
74	Outside Services - Legal	923.200	\$0	\$0	\$0	0.00%
75	Outside Service - Other	923.300	\$0	\$0	\$0	0.00%
76	Insurance - General Liability	924.000	\$0	\$0	\$0	0.00%
77	Insurance - Property	924.100	\$0	\$0	\$0	0.00%
78	Insurance - Vehicle	924.200	\$0	\$0	\$0	0.00%
79	Insurance (Workman's Comp)	925.000	\$0	\$0	\$0	0.00%
80	Life Insurance Expense	925.100	\$0	\$0	\$0	0.00%
81	Employee Medical, Dental & Vision	926.000	\$0	\$0	\$0	0.00%
82	Regulatory Commission Expenses	928.000	\$352	\$117	\$235 \$0	33.33%
83 84	Regulatory Commisson Expenses - DNR Fees Rate Case Expense	928.100 928.200	\$0 \$0	\$0 \$0	\$0 \$0	0.00% 0.00%
85	Advertising Expense	930.100	\$0	\$0 \$0	\$0 \$0	0.00%
86	Misc. General Expenses	930.200	\$648	\$333	\$315	51.38%
87	Misc. Lunch & Meals	930.400	\$0	\$0	\$0	0.00%
88	Officer & Director Travel Expenses	930.500	\$0	\$0	\$0	0.00%
89	Telephone Expense	930.600	\$0	\$0	\$0	0.00%
90	Dues & Subscriptions	930.560	\$0	\$0	\$0	0.00%
91	Rents	931.000	\$0	\$0	\$0	0.00%
92	Rents - Equipment	931.100	\$0	\$0	\$0	0.00%
93	Transportation Expenses	933.000	\$0	\$0	\$0	0.00%
94	TOTAL ADMINISTRATIVE AND GENERAL		\$2,620	\$1,260	\$1,360	
95	OTHER OPERATING EXPENSES					
96	Interest on Customer Deposits	431.100	\$0	\$0	\$0	0.00%
97	Depreciation - CIAC Offset	251.000	\$0	\$0	\$0	0.00%
98	Corporate Registration		\$0	\$0	\$0	0.00%
99	Other Operating Expense		\$0	\$0	\$0	0.00%
100	Amortization Expense		\$0	\$0	\$0	0.00%
101	CIAC Depreciation Offset		\$0	\$0	\$0	0.00%
102 103	Depreciation TOTAL OTHER OPERATING EXPENSES		\$6,205 \$6,205	\$2,068 \$2,068	\$4,137 \$4,137	33.33%
			ψ 0,200	ψ2,000	ψτ,157	
104		ATE AT -	A	**		
105	Misc. Expense (Other Taxes) - 96 USOA	675.675	\$0 \$0	\$0 \$0	\$0 \$0	0.00%
106	Misc. Expense (Property Tax) - 96 USOA	930.600	\$0 \$0	\$0 \$0	\$0 \$0	0.00%
107 108	Payroll Taxes Property Taxes	408.000 408.100	\$0 \$3,644	\$0 \$1,215	\$0 \$2,429	0.00% 33.33%
108	Other Taxes	408.200	\$3,644 \$0	\$1,215 \$0	\$2,429 \$0	0.00%
110	TOTAL TAXES OTHER THAN INCOME		\$3,644	\$1,215	\$2,429	0.00 /0
111	TOTAL OPERATING EXPENSES		\$39,626	\$6,568	\$33,058	
					· · ·	

Accounting Schedule: 1 Sponsor: Paul R. Harrison Page: 2 of 3

Saddlebrooke Water Small Company Cost of Service Tracking Number WA-2012-0066 12-Month Ending 12/31/2012 Rate Design Schedule - Water

	<u>A</u>	<u>B</u> Account		<u>C</u>	<u>D</u>	Ē	Ē
Line		Number		Staff	Customer		Percentage
Number	Description	(Optional)		Annualized	Charge	Commodity	Rate
112	Interest Expense		(3)	\$9,322	\$3,107	\$6,215	33.33%
113	Return on Equity		(3)	\$10,896	\$3,632	\$7,264	33.33%
114	Income Taxes		(3)	\$2,713	\$904	\$1,809	33.33%
115	TOTAL INTEREST RETURN & TAXES		-	\$22,931	\$7,643	\$15,288	
116	TOTAL COST OF SERVICE			\$62,557	\$14,211	\$48,346	
117	Less: Miscellaneous Revenues		_	\$0	\$0	\$0	0.00%
118	COST TO RECOVER IN RATES		_	\$62,557	\$14,211	\$48,346	
119	INCREMENTAL INCREASE IN RATE REVENUES		_	-\$10			
120	PERCENTAGE OF INCREASE		-	-0.02%			
121	REQUESTED INCREASE IN REVENUES			\$0			

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

Accounting Schedule: 1 Sponsor: Paul R. Harrison Page: 3 of 3

Saddlebrooke Water Small Company Cost of Service Tracking Number WA-2012-0066 12-Month Ending 12/31/2012 Rate Base Required Return on Investment Schedule - Water

Line	A	<u>B</u> Dollar	
Number	Rate Base Description	Amount	
1	Plant In Service	\$312,026	From Plant Schedule
2	Less Accumulated Depreciation Reserve	\$45,366	From Depreciation Reserve Schedule
3	Net Plant In Service	\$266,660	
4	Other Rate Base Items:	\$0	
	CIAC Depreciation Offset	\$0	
	Contribution in Aid of Construction	\$0	
5	Total Rate Base	\$266,660	
6	Total Weighted Rate of Return Including Income Tax	8.60%	From PreTax Return & Taxes Schedule
7	Required Return & Income Tax	\$22,931	

Acccounting Schedule: 2 Sponsor: Paul R. Harrison Page: 1 of 1

Schedule PRH-2

Saddlebrooke Water Small Company Cost of Service Tracking Number WA-2012-0066 12-Month Ending 12/31/2012 Rate of Return Including Income Tax - Water

				А		В	formulas
1	State Income Ta	ax Rate Statutory / Effe	ctive	6.25%	(2)	5.81%	(1 - (B2 x .5)) x A1
2	Federal Income	Tax Rate Statutory / Ef	fective	15.00%	(1) & (2)	14.13%	(1 - B1) x A2
3	Composite Effe	ective Income Tax Rate				19.94%	B1 + B2
4	Equity Tax Fact	tor				1.2490	1 / (1-B3)
5		Weighted Rate of Return nd Preferred	n on Equity -		-	4.09%	From Capital Structure Schedu
6	Weighted Rate	of Return on Equity Inclu	ding Income Tax			5.10%	B4 x B5
7		Weighted Rate of Return and Short-Term	ו on Debt -		-	3.50%	From Capital Structure Schedu
8	Total Weighted	Rate of Return Including	Income Tax		=	8.60%	B6+B7
					To F	Rate Base Schedu	ıle
(1)	If Sub-Chapter S	Corporation, Enter Y:	N	Equity Income F & Preliminary F	Required	\$12,819	
_		Тах	Rate Table	, ,			_
	Net Inco	me Range					
	Start	End	Tax Rate	Amount in Ra	ange	Tax on Range	
	\$0	\$50,000	15.00%	\$12,819		\$1,923	1
	\$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	
				\$12,819	_	\$1,923	
				Consolidated 1 Average T		0.15	

Accounting Schedule: 3 Sponsor: Paul R. Harrison Page: 1 of 1

Saddlebrooke Water Small Company Cost of Service Tracking Number WA-2012-0066 12-Month Ending 12/31/2012 Capital Structure Schedule - Water

	A	<u>B</u>	<u>C</u> Percentage of Total	<u>D</u> Embedded	<u>E</u> Weighted
Line Number	Description	Dollar Amount	Capital Structure	Cost of Capital	Cost of Capital
1	Common Stock	\$4,127,725	42.95%	9.45%	4.059%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%
3	Preferred Stock	\$27,818	0.29%	9.21%	0.027%
4	Long Term Debt	\$5,455,031	56.76%	6.16%	3.496%
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	\$9,610,574	100.00%		7.582%

To PreTax Return Rate Schedule

Note: column C: is 6 positions with 4 that are displayed (if not totaled correctly, due to rounding)

Accounting Schedule: 4 Sponsor: Paul R. Harrison Page: 1 of 1

Schedule PRH-2

Saddlebrooke Water Small Company Cost of Service Tracking Number WA-2012-0066 12-Month Ending 12/31/2012 Plant In Service - Water

	<u>A</u>	B	<u>C</u>	<u>D</u>	Ē	<u>F</u>	G
Line	Account #		Total	Adjustment		Jurisdictional	Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Allocation	Jurisdictional
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0			100.00%	\$0
3	302.000	Franchises and Consents	\$0			100.00%	\$0
4	303.000	Misc. Intangible Plant	\$0			100.00%	<u>\$0</u>
5		TOTAL INTANGIBLE PLANT	\$0		\$0		\$0
6		SOURCE OF SUPPLY PLANT					
7	310.000	Land & Land Rights	\$20,000			100.00%	\$20,000
8	311.000	Structures & Improvements	\$15,000			100.00%	\$15,000
9	311.000	Structures & Improvements 2 FENCE	\$11,500			100.00%	\$11,500
10	312.000	Collection & Impounding Reservoirs	\$0			100.00%	\$0
11 12	313.000	Lake, River & Other Intakes	\$0 \$104 872			100.00%	\$0 \$404 872
12	314.000 316.000	Wells & Springs Supply Mains	\$101,872 \$0			100.00% 100.00%	\$101,872 \$0
14	317.000	Other Water Source Plant	\$0 \$0			100.00%	\$0 \$0
15	0111000	TOTAL SOURCE OF SUPPLY PLANT	\$148,372		\$0	100100 /0	\$148,372
							. ,
16		PUMPING PLANT					
17	321.000	Structures & Improvements - PP	\$0	5.40	A= = /A	100.00%	\$0
18	325.000	Electric Pumping Equipment	\$10,000	P-18	-\$7,540	100.00%	\$2,460
19 20	326.000 327.000	Diesel Pumping Equipment Hydraulic Pumping Equipment	\$0 \$0			100.00% 100.00%	\$0 \$0
20	328.000	Other Pumping Equipment	\$5,500			100.00%	\$5,500
22		TOTAL PUMPING PLANT	\$15,500		-\$7,540		\$7,960
			. ,				. ,
23		WATER TREATMENT PLANT					
24	330.000	Land & Land Rights-WTP	\$0			100.00%	\$0
25 26	331.000 332.000	Structures & Improvements - WTP Water Treatment Equipment	\$0 \$0			100.00% 100.00%	\$0 \$0
20	332.000	TOTAL WATER TREATMENT PLANT	<u>\$0</u> \$0		\$0	100.00%	<u>\$0</u> \$0
			ψ υ		ψu		ΨŬ
28		TRANSMISSION & DISTRIBUTION PLANT					
29	340.000	Land & Land Rights-T&D	\$0			100.00%	\$0
30	341.000	Structures & Improvements - T&D	\$0		A 1 - 1 - 0 - 0	100.00%	\$0
31 32	342.000	Distribution Reservoirs & Standpipes Transmission and Distribution Mains	\$320,000	P-31 P-32	-\$174,306	100.00%	\$145,694
32	343.000 344.000	Fire Mains	\$1,645,000 \$0	F-32	-\$1,645,000	100.00% 100.00%	\$0 \$0
34	345.000	Services	\$0 \$0			100.00%	\$0 \$0
35	346.000	Meters- Bronze Chamber	\$0			100.00%	\$0
36	346.000	Meters- Plastic Chamber	\$10,000			100.00%	\$10,000
37	347.000	Meter Installations- Bronze	\$0			100.00%	\$0
38	347.000	Meter Installations- Plastic	\$0			100.00%	\$0
39	348.000	Hydrants Other Transmission and Distribution Plant	\$0 \$0			100.00%	\$0
40 41	349.000	Other Transmission and Distribution Plant TOTAL TRANS. & DISTRIBUTION PLANT	<u>\$0</u> \$1,975,000		-\$1,819,306	100.00%	<u>\$0</u> \$155,694
			ψ1,575,000		-\$1,010,000		ψ100,00 1
42		GENERAL PLANT					
43	389.000	Land & Land Rights-GP	\$0			100.00%	\$0
44	390.000	Structures & Improvements - GP	\$0			100.00%	\$0
45	391.000	Office Furniture & Equipment	\$0			100.00%	\$0 \$0
46	302 000	Office Computer Equipment	\$0 \$0			100.00%	\$0 \$0
47 48	392.000 393.000	Transportation Equipment - GP Stores Equipment	\$0 \$0			100.00% 100.00%	\$0 \$0
40	394.000	Tools, Shop and Garage Equip	\$0 \$0			100.00%	\$0 \$0
50	395.000	Laboratory Equipment	\$0 \$0			100.00%	\$0
51	396.000	Power-Operated Equip	\$0			100.00%	\$0
52	397.000	Communication Equipment	\$0			100.00%	\$0

Accounting Schedule: 5 Sponsor: Paul R. Harrison Page: 1 of 2

Saddlebrooke Water Small Company Cost of Service Tracking Number WA-2012-0066 12-Month Ending 12/31/2012 Plant In Service - Water

	<u>A</u>	B	<u>C</u>	<u>D</u>	E	<u>F</u>	<u>G</u>
Line	Account #		Total	Adjustment		Jurisdictional	Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Allocation	Jurisdictional
53	398.000	Misc. Equipment	\$0			100.00%	\$0
54	399.000	Other Tangible Property	\$0			100.00%	\$0
55		TOTAL GENERAL PLANT	\$0		\$0		\$0
56		TOTAL PLANT IN SERVICE	\$2,138,872		-\$1,826,846		\$312,026

To Rate Base & Depreciation Schedules

Accounting Schedule: 5 Sponsor: Paul R. Harrison Page: 2 of 2

Schedule PRH-2

Saddlebrooke Water Small Company Cost of Service Tracking Number WA-2012-0066 12-Month Ending 12/31/2012 Schedule of Adjustments for Plant in Service - Water

A Plant	<u>B</u>	<u>C</u>	<u>D</u>	Ē
Adjustment Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Total Adjustment
Number	Frank in dervice Aujustinent Description	Number	Amount	Aujustment
P-18	Electric Pumping Equipment	325.000		-\$7,540
	Adjustment to disallow 75.4% of pumping equipment (Merciel)		-\$7,540	
P-31	Distribution Reservoirs & Standpipes	342.000		-\$174,306
	Adjustment to disallow 85.11% of \$204,800 of distribution reservoir and standpipes (Merciel)		-\$174,306	
P-32	Transmission and Distribution Mains	343.000		-\$1,645,000
	Adjustment to disallow Mains as investment (Merciel)		-\$1,645,000	
	Total Plant Adjustments		=	-\$1,826,846

Saddlebrooke Water Small Company Cost of Service Tracking Number WA-2012-0066 12-Month Ending 12/31/2012 Depreciation Expense - Water

Line Account Adjusted Depreciation Depreciation Depreciation 1 INTANGIBLE PLANT \$0 0.00% \$0 2 301.000 Organization \$0 0.00% \$0 3 302.000 Franchises and Consents \$0 0.00% \$0 4 303.000 Misc. Intangible Plant .50 0.00% \$0 5 TOTAL INTANGIBLE PLANT \$0 0.00% \$0 6 SOURCE OF SUPPLY PLANT \$0 0.00% \$0 7 310.000 Land & Land Rights \$20,000 0.00% \$0 8 311.000 Structures & Improvements 2 FENCE \$11,500 2.38% \$354 9 31.000 Collection & Impounding Reservoirs \$0 0.00% \$0 11 312.000 Collection & Impounding Reservoirs \$0 0.00% \$0 14 317.000 Other Water Source Plant \$0 0.00% \$0 15 TOTAL SOURCE OF SUPPLY PLANT		<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
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29 340.000 Land & Land Rights-T&D \$0 0.00% \$0 30 341.000 Structures & Improvements - T&D \$0 0.00% \$0 31 342.000 Distribution Reservoirs & Standpipes \$145,694 2.25% \$3,278 32 343.000 Transmission and Distribution Mains \$0 1.39% \$0 33 344.000 Fire Mains \$0 1.56% \$0 34 345.000 Services \$0 2.92% \$0 35 346.000 Meters- Bronze Chamber \$0 0.00% \$0 36 346.000 Meters- Plastic Chamber \$10,000 2.40% \$240 37 347.000 Meter Installations- Bronze \$0 2.40% \$0 38 347.000 Meter Installations- Plastic \$0 2.40% \$0 39 348.000 Hydrants \$0 2.00% \$0 40 349.000 Other Transmission and Distribution Plant \$0 0.00% \$0	28		TRANSMISSION & DISTRIBUTION PLANT			
30 341.000 Structures & Improvements - T&D \$0 0.00% \$0 31 342.000 Distribution Reservoirs & Standpipes \$145,694 2.25% \$3,278 32 343.000 Transmission and Distribution Mains \$0 1.39% \$0 33 344.000 Fire Mains \$0 1.56% \$0 34 345.000 Services \$0 2.92% \$0 35 346.000 Meters- Bronze Chamber \$0 0.00% \$0 36 346.000 Meters- Plastic Chamber \$10,000 2.40% \$240 37 347.000 Meter Installations- Bronze \$0 2.40% \$0 38 347.000 Meter Installations- Plastic \$0 2.40% \$0 39 348.000 Hydrants \$0 2.00% \$0 40 349.000 Other Transmission and Distribution Plant \$0 0.00% \$0		340.000		\$0	0.00%	\$0
31 342.000 Distribution Reservoirs & Standpipes \$145,694 2.25% \$3,278 32 343.000 Transmission and Distribution Mains \$0 1.39% \$0 33 344.000 Fire Mains \$0 1.56% \$0 34 345.000 Services \$0 2.92% \$0 35 346.000 Meters- Bronze Chamber \$0 0.00% \$0 36 346.000 Meters- Plastic Chamber \$10,000 2.40% \$240 37 347.000 Meter Installations- Bronze \$0 2.40% \$0 38 347.000 Meter Installations- Plastic \$0 2.40% \$0 39 348.000 Hydrants \$0 2.00% \$0 40 349.000 Other Transmission and Distribution Plant \$0 0.00% \$0			—			
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35 346.000 Meters- Bronze Chamber \$0 0.00% \$0 36 346.000 Meters- Plastic Chamber \$10,000 2.40% \$240 37 347.000 Meter Installations- Bronze \$0 2.40% \$0 38 347.000 Meter Installations- Plastic \$0 2.40% \$0 39 348.000 Hydrants \$0 2.00% \$0 40 349.000 Other Transmission and Distribution Plant \$0 0.00% \$0						
36 346.000 Meters- Plastic Chamber \$10,000 2.40% \$240 37 347.000 Meter Installations- Bronze \$0 2.40% \$0 38 347.000 Meter Installations- Plastic \$0 2.40% \$0 39 348.000 Hydrants \$0 2.00% \$0 40 349.000 Other Transmission and Distribution Plant \$0 0.00% \$0						
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38 347.000 Meter Installations- Plastic \$0 2.40% \$0 39 348.000 Hydrants \$0 2.00% \$0 40 349.000 Other Transmission and Distribution Plant \$0 0.00% \$0						
39 348.000 Hydrants \$0 2.00% \$0 40 349.000 Other Transmission and Distribution Plant \$0 0.00% \$0						
40349.000Other Transmission and Distribution Plant\$00.00%\$0						
			-			

Accounting Schedule: 7 Sponsor: Paul R. Harrison Page: 1 of 2 Schedule PRH-2

Saddlebrooke Water Small Company Cost of Service Tracking Number WA-2012-0066 12-Month Ending 12/31/2012 Depreciation Expense - Water

	<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
42		GENERAL PLANT			
43	389.000	Land & Land Rights-GP	\$0	0.00%	\$0
44	390.000	Structures & Improvements - GP	\$0 \$0	0.00%	\$0 \$0
45	391.000	Office Furniture & Equipment	\$0 \$0	0.00%	\$0 \$0
46	001.000	Office Computer Equipment	\$0 \$0	0.00%	\$0 \$0
47	392.000	Transportation Equipment - GP	\$0 \$0	0.00%	\$0 \$0
48	393.000	Stores Equipment	\$0 \$0	0.00%	\$0 \$0
49	394.000	Tools, Shop and Garage Equip	\$0 \$0	0.00%	\$0 \$0
50	395.000	Laboratory Equipment	\$0	0.00%	\$0
51	396.000	Power-Operated Equip	\$0	0.00%	\$0
52	397.000	Communication Equipment	\$0	0.00%	\$0
53	398.000	Misc. Equipment	\$0	0.00%	\$0
54	399.000	Other Tangible Property	\$0	0.00%	\$0
55		TOTAL GENERAL PLANT	\$0	0.0070	\$0
56		Total Depreciation	\$312,026		\$6,205

Saddlebrooke Water Small Company Cost of Service Tracking Number WA-2012-0066 12-Month Ending 12/31/2012 Accumulated Depreciation Reserve - Water

	<u>A</u>	B	<u>C</u>	D	E	F	G
Line	Account	-	Total	Adjustment	=	Jurisdictional	Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Allocation	Jurisdictional
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0			100.00%	\$0
3	302.000	Franchises and Consents	\$0			100.00%	\$0
4	303.000	Misc. Intangible Plant	\$0			100.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$0		\$0		\$0
6		SOURCE OF SUPPLY PLANT					
7	310.000	Land & Land Rights	\$0			100.00%	\$0
8	311.000	Structures & Improvements	\$2,832			100.00%	\$2,832
9	311.000	Structures & Improvements 2 FENCE	\$0			100.00%	\$0
10	312.000	Collection & Impounding Reservoirs	\$0			100.00%	\$0
11	313.000	Lake, River & Other Intakes	\$0			100.00%	\$0
12	314.000	Wells & Springs	\$14,833			100.00%	\$14,833
13	316.000	Supply Mains	\$0			100.00%	\$0
14	317.000	Other Water Source Plant	\$0			100.00%	\$0
15		TOTAL SOURCE OF SUPPLY PLANT	\$17,665		\$0		\$17,665
16		PUMPING PLANT					
17	321.000	Structures & Improvements - PP	\$0			100.00%	\$0
18	325.000	Electric Pumping Equipment	\$2,096	R-18	-\$1,580	100.00%	\$516
19	326.000	Diesel Pumping Equipment	\$0			100.00%	\$0
20 21	327.000 328.000	Hydraulic Pumping Equipment Other Pumping Equipment	\$0 \$0			100.00% 100.00%	\$0 \$0
21	320.000	TOTAL PUMPING PLANT	\$2,096		-\$1,580	100.00%	\$516
			ψ2,000		\$1,000		\$ 010
23		WATER TREATMENT PLANT					
24	330.000	Land & Land Rights-WTP	\$0			100.00%	\$0
25	331.000	Structures & Improvements - WTP	\$0			100.00%	\$0
26	332.000	Water Treatment Equipment	\$0			100.00%	\$0
27		TOTAL WATER TREATMENT PLANT	\$0		\$0		\$0
28		TRANSMISSION & DISTRIBUTION PLANT					
29	340.000	Land & Land Rights-T&D	\$0			100.00%	\$0
30	341.000	Structures & Improvements - T&D	\$0			100.00%	\$0
31	342.000	Distribution Reservoirs & Standpipes	\$57,600	R-31	-\$31,375	100.00%	\$26,225
32	343.000	Transmission and Distribution Mains	\$0			100.00%	\$0
33	344.000	Fire Mains	\$0			100.00%	\$0
34	345.000	Services	\$0			100.00%	\$0
35 36	346.000	Meters- Bronze Chamber	\$0 \$0			100.00% 100.00%	\$0 \$0
36 37	346.000 347.000	Meters- Plastic Chamber Meter Installations- Bronze	\$960 \$0			100.00%	\$960 \$0
38	347.000	Meter Installations- Plastic	\$0 \$0			100.00%	\$0 \$0
39	348.000	Hydrants	\$0 \$0			100.00%	\$0 \$0
40	349.000	Other Transmission and Distribution Plant	\$0 \$0			100.00%	\$0 \$0
41		TOTAL TRANS. & DISTRIBUTION PLANT	\$58,560		-\$31,375		\$27,185
42		CENEDAL DI ANT					
42 43	389.000	GENERAL PLANT Land & Land Rights-GP	\$0			100.00%	\$0
43 44	390.000	Structures & Improvements - GP	\$0 \$0			100.00%	\$0 \$0
44	391.000	Office Furniture & Equipment	\$0 \$0			100.00%	\$0 \$0
46		Office Computer Equipment	\$0 \$0			100.00%	\$0 \$0
47	392.000	Transportation Equipment - GP	\$0 \$0			100.00%	\$0 \$0
48	393.000	Stores Equipment	\$0			100.00%	\$0
49	394.000	Tools, Shop and Garage Equip	\$0			100.00%	\$0
50	395.000	Laboratory Equipment	\$0			100.00%	\$0
51	396.000	Power-Operated Equip	\$0			100.00%	\$0
52	397.000	Communication Equipment	\$0			100.00%	\$0

Accounting Schedule: 8 Sponsor: Paul R. Harrison Page: 1 of 2

Saddlebrooke Water Small Company Cost of Service Tracking Number WA-2012-0066 12-Month Ending 12/31/2012 Accumulated Depreciation Reserve - Water

Line	<u>A</u> Account	<u>B</u>	<u>C</u> Total	<u>D</u> Adjustment	E	<u>F</u> Jurisdictional	<u>G</u> Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adiustments	Allocation	Jurisdictional
		• •		Number	Aujustinents		
53	398.000	Misc. Equipment	\$0			100.00%	\$0
54	399.000	Other Tangible Property	\$0			100.00%	\$0
55		TOTAL GENERAL PLANT	\$0		\$0		\$0
56		TOTAL DEPRECIATION RESERVE	\$78,321		-\$32,955		\$45,366

To Rate Base Schedule

Accounting Schedule: 8 Sponsor: Paul R. Harrison Page: 2 of 2

Saddlebrooke Water Small Company Cost of Service Tracking Number WA-2012-0066 12-Month Ending 12/31/2012 Schedule of Adjustments for Accumulated Depreciation Reserve - Water

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount
Nulliber	Adjustments Description	Humber Amount		Amount
R-18	Electric Pumping Equipment	325.000		-\$1,580
	Adjust to remove 75.4% of \$2,096 (Merciel)		-\$1,580	
R-31	Distribution Reservoirs & Standpipes	342.000		-\$31,375
	Adjust to remove 54.47% of \$57,600 (Merciel)		-\$31,375	
	Total Reserve Adjustments			-\$32,955

Saddlebrooke Water Small Company Cost of Service Tracking Number WA-2012-0066 12-Month Ending 12/31/2012 Expense Schedule - Water

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
	Account		Company/				
Line	Number	European Description	Test Year	Adjustment	A	Jurisdictional	Adjusted
Number 1	(Optional)	Expense Description OPERATIONS EXPENSES	Amount	Number	Adjustments	Allocation	Jurisdictional
2	601.000	Operation Labor & Expenses	\$6,075			100.00%	\$6,075
3	601.200	Salaries/Wages - Admin & General - 96 USOA	\$0,010			100.00%	\$0
4	603.000	Salaries/Wages - Off. & Directors - 96 USOA	\$0			100.00%	\$0
5	604.000	Employee Pension and Benefits - 96 USOA	\$0			100.00%	\$0
6	615.000	Purchased Power - 96 USOA	\$0			100.00%	\$0
7	618.000	Chemicals - 96 USOA	\$0			100.00%	\$0
8	620.000	Materials & Supplies (small tools) - 96 USOA	\$0			100.00%	\$0
9	619.000	Water Testing Expense - 96 USOA	\$5,832			100.00%	\$5,832
10	602.000	Purchased Water	\$0			100.00%	\$0
11	623.000	Fuel or Power Purchased	\$14,350			100.00%	\$14,350
12 13	641.000	Chemicals	\$900			100.00%	\$900
13	643.000 661.000	Misc. Expense - Water Testing Storage Facilities Expenses	\$0 \$0			100.00% 100.00%	\$0 \$0
14	663.000	Meter Expenses	\$0 \$0			100.00%	\$0 \$0
16	664.000	Customer Installations Expenses	\$0 \$0			100.00%	\$0 \$0
17	665.000	Misc. Expenses	\$0			100.00%	\$0
18		TOTAL OPERATIONS EXPENSE	\$27,157		\$0		\$27,157
			. ,				. ,
19		MAINTENANCE EXPENSES					
20	625.000	Maintenance Pumping Plant - 96 USOA	\$0			100.00%	\$0
21	672.100	Maint. Super Engine (Trans & Distr) - 96 USOA	\$0			100.00%	\$0
22	672.200	Maint. of Services (Trans. & Distr) - 96 USOA	\$0			100.00%	\$0
23	672.300	Maint. of Meters (Trans. & Distr) - 96 USOA	\$0			100.00%	\$0
24	672.900	Other Trans. & Distr Expenses - 96 USOA	\$0			100.00%	\$0 \$0
25	675.500	Maintenance of General Plant - 96 USOA	\$0 \$0			100.00%	\$0 \$0
26 27	671.000 672.000	Maintenance of Structures & Improvements Maintenance of Distribution Reservoirs	\$0 \$0			100.00% 100.00%	\$0 \$0
28	673.000	Maintenance of Trans. & Distribution Mains	\$0 \$0			100.00%	\$0 \$0
29	674.000	Maintenance of Fire Mains	\$0 \$0			100.00%	\$0 \$0
30	675.000	Maintenance of Services	\$0 \$0			100.00%	\$0
31	676.000	Maintenance of Meters	\$0			100.00%	\$0
32	677.000	Maintenance of Hydrants	\$0			100.00%	\$0
33	678.000	Maintenance of Misc. Plant	\$0			100.00%	\$0
34		TOTAL MAINTENANCE EXPENSE	\$0		\$0		\$0
35		CUSTOMER ACCOUNT EXPENSE					
36	902.000	Meter Read	\$0			100.00%	\$0
37	903.000	Customer Records & Collections	\$0			100.00%	\$0 \$0
38 39	903.100 904.000	Postage Uncollectible Accounts	\$0 \$0			100.00% 100.00%	\$0 \$0
39 40	905.000	Misc. Customer Accounts Expenses	\$0 \$0			100.00%	\$0 \$0
41	303.000	TOTAL CUSTOMER ACCOUNT EXPENSE	\$0		\$0	100.0070	\$0
			÷÷		÷.		÷.
42		ADMINISTRATIVE & GENERAL EXPENSES					
43	631.000	Contractual Services (Engineer) - 96 USOA	\$0			100.00%	\$0
44	632.000	Contractual Services (Accounting) - 96 USOA	\$0			100.00%	\$0
45	633.000	Contractual Services (Legal) - 96 USOA	\$0			100.00%	\$0
46	634.000	Contractual Services (Mgmt Fees) - 96 USOA	\$0			100.00%	\$0
47	636.000	Contractual Services (Other) - 96 USOA	\$0			100.00%	\$0
48	641.000	Rental of Building (Real Prop.) - 96 USOA	\$0			100.00%	\$0 \$0
49	650.000	Transportation Expenses - 96 USOA Insurance - Vehicle - 96 USOA	\$0 \$0			100.00%	\$0 \$0
50 51	656.000 657.000	Insurance - Venicle - 96 USOA Insurance General Liability - 96 USOA	\$0 \$0			100.00% 100.00%	\$0 \$0
51	658.000	Insurance General Liability - 96 USOA Insurance (Workman's Comp) - 96 USOA	\$0 \$0			100.00%	\$0 \$0
52	659.100	Insurance - Life	\$0 \$0			100.00%	\$0 \$0
54	659.200	Insurance - Property - 96 USOA	\$0 \$0			100.00%	\$0 \$0
55	670.000	Bad Debt Expense - 96 USOA	\$0			100.00%	\$0
56	675.100	Misc. Expenses - Other Rents - 96 USOA	\$0			100.00%	\$0
57	675.300	Misc. Expense Uniforms 96- USOA	\$0			100.00%	\$0
58	675.600	Misc. Travel Expenses - 96 USOA	\$0			100.00%	\$0

Accounting Schedule: 10 Sponsor: Paul R. Harrison Page: 1 of 2

Saddlebrooke Water Small Company Cost of Service Tracking Number WA-2012-0066 12-Month Ending 12/31/2012 Expense Schedule - Water

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
	Account		Company/				
Line	Number	Evenence Description	Test Year	Adjustment	Adiustwanta	Jurisdictional	Adjusted
Number 59	(Optional) 675.625	Expense Description Misc. Expense - Sales Tax Short/Long	Amount \$0	Number	Adjustments	Allocation 100.00%	Jurisdictional \$0
60	675.650	Misc. Expense - Payroll Taxes	\$0 \$0			100.00%	\$0 \$0
61	675.950	Misc. Expenses Other - 96 USOA	\$0 \$0			100.00%	\$0 \$0
62	930.100	Misc. Expense Telephone - 96 USOA	\$0			100.00%	\$0
63	930.200	Misc. Expense Penalties - 96 USOA	\$0			100.00%	\$0
64	930.300	Misc. Expense Office Utilities - 96 USOA	\$0			100.00%	\$0
65	930.500	Misc. Expense - Sec. of State Fees - 96 USOA	\$0			100.00%	\$0
66	930.900	Misc. Expense - Other A&G - 96 USOA	\$0			100.00%	\$0
67	930.950	Misc. General Expense - 96 USOA	\$0			100.00%	\$0
68	920.000	Administration & General Salary - Officers & Directors	\$0			100.00%	\$0
69	920.100	Corporate Allocations	\$1,620			100.00%	\$1,620
70	921.000	Office Supplies and Other Expenses	\$0			100.00%	\$0
71	921.100	Office Utilities	\$0			100.00%	\$0
72	923.000	Outside Services - Accounting	\$0			100.00%	\$0
73	923.100	Outside Service - Engineering	\$0			100.00%	\$0
74	923.200	Outside Services - Legal	\$0			100.00%	\$0
75	923.300	Outside Service - Other	\$0			100.00%	\$0
76	924.000	Insurance - General Liability	\$0 \$0			100.00%	\$0
77 78	924.100 924.200	Insurance - Property	\$0 \$0			100.00% 100.00%	\$0 \$0
78	924.200 925.000	Insurance - Vehicle Insurance (Workman's Comp)	\$0 \$0			100.00%	\$0 \$0
80	925.000	Life Insurance Expense	\$0 \$0			100.00%	\$0 \$0
81	926.000	Employee Medical, Dental & Vision	\$0 \$0			100.00%	\$0 \$0
82	928.000	Regulatory Commission Expenses	\$352			100.00%	\$352
83	928.100	Regulatory Commission Expenses - DNR Fees	\$0			100.00%	\$0
84	928.200	Rate Case Expense	\$0			100.00%	\$0
85	930.100	Advertising Expense	\$0			100.00%	\$0
86	930.200	Misc. General Expenses	\$648			100.00%	\$648
87	930.400	Misc. Lunch & Meals	\$0			100.00%	\$0
88	930.500	Officer & Director Travel Expenses	\$0			100.00%	\$0
89	930.600	Telephone Expense	\$0			100.00%	\$0
90	930.560	Dues & Subscriptions	\$0			100.00%	\$0
91	931.000	Rents	\$0			100.00%	\$0
92	931.100	Rents - Equipment	\$0			100.00%	\$0
93	933.000	Transportation Expenses	\$0			100.00%	\$0
94		TOTAL ADMINISTRATIVE AND GENERAL	\$2,620		\$0		\$2,620
95		OTHER OPERATING EXPENSES					
96	431.100	Interest on Customer Deposits	\$0			100.00%	\$0
97	251.000	Depreciation - CIAC Offset	\$0			100.00%	\$0
98		Corporate Registration	\$0			100.00%	\$0
99		Other Operating Expense	\$0			100.00%	\$0
100		Amortization Expense	\$0			100.00%	\$0
101		CIAC Depreciation Offset	\$0 ¢C 205	14/ 400	¢0.	100.00%	\$0
102		Depreciation TOTAL OTHER OPERATING EXPENSES	\$6,205	W-102	<u>\$0</u> \$0	100.00%	\$6,205
103			\$6,205		\$U		\$6,205
104		TAXES OTHER THAN INCOME					
105	675.675	Misc. Expense (Other Taxes) - 96 USOA	\$0			100.00%	\$0
106	930.600	Misc. Expense (Property Tax) - 96 USOA	\$0			100.00%	\$0
107	408.000	Payroll Taxes	\$0			100.00%	\$0
108	408.100	Property Taxes	\$3,644			100.00%	\$3,644
109	408.200	Other Taxes	\$0			100.00%	\$0
110		TOTAL TAXES OTHER THAN INCOME	\$3,644		\$0		\$3,644
111		TOTAL OPERATING EXPENSES	\$39,626		\$0		\$39,626

Accounting Schedule: 10 Sponsor: Paul R. Harrison Page: 2 of 2

Saddlebrooke Water Small Company Cost of Service Tracking Number WA-2012-0066 12-Month Ending 12/31/2012 Expense Adjustment Schedule - Water

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	Ξ <u>Ε</u>
Expense Adj		Account	Adjustment	Total
Number	Adjustment Description	Number	Amount	Adjustment
W-102	Depreciation			\$0
	 To Annualize Depreciation To Eliminate Depreciation on CIAC 		\$0 \$0	
	Total Expense Adjustments			\$0

Accounting Schedule: 11 Sponsor: Paula Mapeka Page: 1 of 1 Schedule PRH-2

Saddlebrooke Water Small Company Cost of Service Tracking Number WA-2012-0066 12-Month Ending 12/31/2012 Revenue Schedule - Water

	<u>A</u> Account	<u>B</u>	<u>C</u> Company/	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Line	Number		Test Year	Adjustment	Jurisdictional	Jurisdictional	Adjusted
Number	(Optional)	Revenue Description	Amount	Number	Adjustments	Allocation	Jurisdictional
Rev-1		ANNUALIZED REVENUES					
Rev-2		Annualized Rate Revenues	\$0	Rev-2	\$62,567	100.00%	\$62,567
Rev-3		Miscellaneous Revenues	\$0	Rev-3	\$0	100.00%	\$0
Rev-4		TOTAL ANNUALIZED REVENUES	\$0		\$62,567		\$62,567

Saddlebrooke Water Small Company Cost of Service Tracking Number WA-2012-0066 12-Month Ending 12/31/2012 Revenue Adjustment Schedule - Water

<u>A</u> Revenue Adj	B	<u>C</u> Account	<u>D</u> Adjustment	<u>E</u> Total
Number	Adjustment Description	Number	Amount	Adjustment
Rev-2	Annualized Rate Revenues			\$62,567
	1. To Annualize Rate Revenues		\$62,567	
Rev-3	Miscellaneous Revenues			\$0
	1. To Annualize Miscellaneous Revenues		\$0	
	Total Revenue Adjustments			\$62,567

Saddlebrooke Water Small Company Cost of Service Tracking Number WA-2012-0066 12-Month Ending 12/31/2012 Rate Revenue Feeder Schedule - Water

		Reside 5/8		Tot	tal
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:				
23	Customer Number Bills Per Year	81 12		81	
4	Customer Bills Per year	972		972	
5	Current Customer Charge	\$14.62			
6	Annualized Customer Charge Revenues		\$14,211		\$14,211
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	17,713,000 `			
12	Block 1, Number of Commodity Gallons per Unit	1,000			
13	Block 1, Commodity Billing Units	17,713.00			
14	Block 1, Existing Commodity Charge	\$2.73			
15	Block 1, Annualized Commodity Charge Rev.		\$48,356		\$48,356
16	Summer, Commodity Gallons per Block	0 `			
17	Summer, Number of Commodity Gallons per Unit	1,000			
18	Summer, Commodity Billing Units	0.00			
19	Summer, Existing Commodity Charge	\$0.00			
20	Summer, Annualized Commodity Charge Rev.		\$0		\$0
21	Total Annualized Water Rate Revenues	=	\$62,567	-	\$62,567

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.

Saddlebrooke Water Small Company Cost of Service Tracking Number WA-2012-0066 12-Month Ending 12/31/2012 Miscellaneous Revenues Feeder - Water

Line	<u>A</u>	<u>B</u>
Number	Description	Amount
13	Total Miscellaneous Revenues	\$0

Accounting Schedule: 14-2 Sponsor: Paul R. Harrison

Exhibit No.: Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staff No: SA-2012-0067 Date Prepared: 5/11/2012



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES

STAFF ACCOUNTING SCHEDULES

SADDLEBROOKE SEWER

NO. SA-2012-0067

Jefferson City, Missouri

May-12

Saddlebrooke Sewer Small Company Cost of Service Tracking Number SA-2012-0067 12-Month Ending 12/31/2011 Rate Design Schedule - Sewer

	<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
	•				.	
Rev-1	ANNUALIZED REVENUES					
Rev-2	Annualized Rate Revenues		(1) \$47,280			
Rev-3	Miscellaneous Revenues		(1) \$0			
Rev-4	TOTAL ANNUALIZED REVENUES		\$47,280			
1	OPERATIONS EXPENSES		(2)			
2	Operation Labor & Expenses	601.000	\$6,075	\$2,025	\$4,050	33.33%
3	Salaries/Wages - Admin & General - 96 USOA	601.200	\$0	\$0	\$0	0.00%
4	Salaries/Wages - Off. & Directors - 96 USOA	603.000	\$0	\$0	\$0	0.00%
5	Employee Pension and Benefits - 96 USOA	604.000	\$0	\$0	\$0	0.00%
6	Purchased Power - 96 USOA	615.000	\$0	\$0	\$0	0.00%
7	Chemicals - 96 USOA	618.000	\$0	\$0	\$0	0.00%
8	Materials & Supplies (small tools) - 96 USOA	620.000	\$0	\$0	\$0	0.00%
9	Water Testing Expense - 96 USOA	619.000	\$0	\$0	\$0	0.00%
10	Purchased Water	602.000	\$0	\$0	\$0	0.00%
11	Fuel or Power Purchased	623.000	\$2,484	\$0	\$2,484	0.00%
12	Chemicals	641.000	\$0	\$0	\$0	0.00%
13 14	Misc. Equipment - Mtce Water Testing	652.000	\$5,832	\$0 \$0	\$5,832	0.00% 0.00%
14	Storage Facilities Expenses Meter Expenses	661.000 663.000	\$0 \$0	\$0 \$0	\$0 \$0	0.00%
16	Customer Installations Expenses	664.000	\$0	\$0 \$0	\$0 \$0	0.00%
17	Misc. Expenses	665.000	\$0	\$0 \$0	\$0 \$0	0.00%
18	TOTAL OPERATIONS EXPENSE	000.000	\$14,391	\$2,025	\$12,366	0.0070
19	MAINTENANCE EXPENSES					
20	Maintenance Pumping Plant - 96 USOA	625.000	\$0	\$0	\$0	0.00%
21	Maint. Super Engine (Trans & Distr) - 96 USOA	672.100	\$0	\$0	\$0	0.00%
22	Maint. of Services (Trans. & Distr) - 96 USOA	672.200	\$0	\$0	\$0	0.00%
23	Maint. of Meters (Trans. & Distr) - 96 USOA	672.300	\$0	\$0	\$0	0.00%
24	Other Trans. & Distr Expenses - 96 USOA	672.900	\$0	\$0	\$0	0.00%
25	Maintenance of General Plant - 96 USOA	675.500	\$0	\$0	\$0	0.00%
26	Maintenance of Structures & Improvements	671.000	\$0	\$0	\$0	0.00%
27	Maintenance of Distribution Reservoirs	672.000	\$0	\$0	\$0	0.00%
28	Maintenance of Trans. & Distribution Mains	673.000	\$0	\$0 \$0	\$0 \$0	0.00%
29 30	Maintenance of Fire Mains Maintenance of Services	674.000 675.000	\$0 \$0	\$0 \$0	\$0 \$0	0.00% 0.00%
31	Maintenance of Meters	676.000	\$0	\$0 \$0	\$0 \$0	0.00%
32	Maintenance of Hydrants	677.000	\$0	\$0 \$0	\$0 \$0	0.00%
33	Maintenance of Misc. Plant	678.000	\$0	\$0 \$0	\$0	0.00%
34	TOTAL MAINTENANCE EXPENSE	010.000	\$0	\$0	\$0	0.0070
35	CUSTOMER ACCOUNT EXPENSE					
36	Meter Read	902.000	\$0	\$0	\$0	0.00%
37	Customer Records & Collections	903.000	\$0	\$0	\$0	0.00%
38	Postage	903.100	\$0	\$0	\$0	0.00%
39	Uncollectible Accounts	904.000	\$0	\$0	\$0	0.00%
40 41	Misc. Customer Accounts Expenses TOTAL CUSTOMER ACCOUNT EXPENSE	905.000	\$0 \$0	\$0 \$0	\$0 \$0	0.00%
42	ADMINISTRATIVE & GENERAL EXPENSES					
42	Contractual Services (Engineer) - 96 USOA	631.000	\$0	\$0	\$0	0.00%
43	Contractual Services (Accounting) - 96 USOA	632.000	\$0	\$0 \$0	\$0 \$0	0.00%
44	Contractual Services (Accounting) - 56 USOA	633.000	\$0	\$0 \$0	\$0 \$0	0.00%
46	Contractual Services (Mgmt Fees) - 96 USOA	634.000	\$0	\$0 \$0	\$0 \$0	0.00%
47	Contractual Services (Other) - 96 USOA	636.000	\$0 \$0	\$0 \$0	\$0	0.00%
48	Rental of Building (Real Prop.) - 96 USOA	641.000	\$0	\$0	\$0	0.00%
49	Transportation Expenses - 96 USOA	650.000	\$0	\$0	\$0	0.00%
50	Insurance - Vehicle - 96 USOA	656.000	\$0	\$0	\$0	0.00%
51	Insurance General Liability - 96 USOA	657.000	\$0	\$0	\$0	0.00%
52	Insurance (Workman's Comp) - 96 USOA	658.000	\$0	\$0	\$0	0.00%

Accounting Schedule: 1 Sponsor: Paul R. Harrison Page: 1 of 3

Saddlebrooke Sewer Small Company Cost of Service Tracking Number SA-2012-0067 12-Month Ending 12/31/2011 Rate Design Schedule - Sewer

	A	B	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>
Line		Account	Stoff	Customer		Dereentere
Line Number	Description	Number (Optional)	Staff Annualized	Customer Charge	Commodity	Percentage Rate
53	Insurance - Life	659.100	\$0	\$0	\$0	0.00%
54	Insurance - Property - 96 USOA	659.200	\$0	\$0	\$0	0.00%
55	Bad Debt Expense - 96 USOA	670.000	\$0	\$0	\$0	0.00%
56	Misc. Expenses - Other Rents - 96 USOA	675.100	\$0	\$0	\$0	0.00%
57	Misc. Expense Uniforms 96- USOA	675.300	\$0	\$0	\$0	0.00%
58	Misc. Travel Expenses - 96 USOA	675.600	\$0	\$0	\$0	0.00%
59	Misc. Expense - Sales Tax Short/Long	675.625	\$0	\$0	\$0	0.00%
60 61	Misc. Expense - Payroll Taxes	675.650	\$0	\$0	\$0	0.00%
61 62	Misc. Expenses Other - 96 USOA Misc. Expense Telephone - 96 USOA	675.950 930.100	\$0 \$0	\$0 \$0	\$0 \$0	0.00% 0.00%
63	Misc. Expense Penalties - 96 USOA	930.200	\$0 \$0	\$0 \$0	\$0 \$0	0.00%
64	Misc. Expense Office Utilities - 96 USOA	930.300	\$0	\$0 \$0	\$0 \$0	0.00%
65	Misc. Expense - Sec. of State Fees - 96 USOA	930.500	\$0	\$0	\$0	0.00%
66	Misc. Expense - Other A&G - 96 USOA	930.900	\$0	\$0	\$0	0.00%
67	Misc. General Expense - 96 USOA	930.950	\$0	\$0	\$0	0.00%
68	Administration & General Salary - Officers & Directors	920.000	\$0	\$0	\$0	0.00%
69	Corporate Allocations	920.100	\$0	\$0	\$0	0.00%
70	Office Supplies and Other Expenses	921.000	\$0	\$0	\$0	0.00%
71	Office Utilities	921.100	\$0	\$0	\$0	0.00%
72	Admin. Expenses Transferred - Corporate	922.000	\$1,620	\$810	\$810	50.00%
73	Outside Service - Engineering	923.100	\$0	\$0	\$0	0.00%
74 75	Outside Services - Legal Outside Service - Other	923.200 923.300	\$0 \$0	\$0 \$0	\$0 \$0	0.00% 0.00%
75	Insurance - General Liability	924.000	\$0 \$0	\$0 \$0	\$0 \$0	0.00%
77	Insurance - Property	924.100	\$0	\$0 \$0	\$0	0.00%
78	Insurance - Vehicle	924.200	\$0	\$0	\$0	0.00%
79	Insurance (Workman's Comp)	925.000	\$0	\$0	\$0	0.00%
80	Life Insurance Expense	925.100	\$0	\$0	\$0	0.00%
81	Employee Medical, Dental & Vision	926.000	\$0	\$0	\$0	0.00%
82	Regulatory Commission Expenses	928.000	\$5,031	\$1,677	\$3,354	33.33%
83	Regulatory Commisson Expenses - DNR Fees	928.100	\$0	\$0	\$0	0.00%
84	Rate Case Expense	928.200	\$0	\$0	\$0	0.00%
85	Advertising Expense	930.100	\$0 ©0	\$0 \$0	\$0	0.00%
86 87	Misc. General Expenses Misc. Lunch & Meals	930.200 930.400	\$0 \$0	\$0 \$0	\$0 \$0	0.00% 0.00%
88	Officer & Director Travel Expenses	930.500	\$0 \$0	\$0 \$0	\$0 \$0	0.00%
89	Telephone Expense	930.600	\$0	\$0 \$0	\$0 \$0	0.00%
90	Dues & Subscriptions	930.560	\$0	\$0	\$0	0.00%
91	Rents	931.000	\$0	\$0	\$0	0.00%
92	Maint. Of General Plant - AGE	932.000	\$648	\$333	\$315	51.38%
93	Transportation Expenses	933.000	\$0	\$0	\$0	0.00%
94	TOTAL ADMINISTRATIVE AND GENERAL		\$7,299	\$2,820	\$4,479	
95	OTHER OPERATING EXPENSES					
96	Interest on Customer Deposits	431.100	\$0	\$0	\$0	0.00%
97	Depreciation - CIAC Offset	251.000	\$0	\$0	\$0	0.00%
98	Corporate Registration		\$0 \$0	\$0 \$0	\$0 \$0	0.00%
99 100	Other Operating Expense		\$0 \$0	\$0 \$0	\$0 \$0	0.00%
100 101	Amortization Expense CIAC Depreciation Offset		\$0 \$0	\$0 \$0	\$0 \$0	0.00% 0.00%
101	Depreciation		\$0 \$7,127	\$0 \$2,375	\$0 \$4,752	33.33%
102	TOTAL OTHER OPERATING EXPENSES		\$7,127	\$2,375	\$4,752	00.0070
104	TAXES OTHER THAN INCOME					
105	Misc. Expense (Other Taxes) - 96 USOA	675.675	\$0	\$0	\$0	0.00%
106	Misc. Expense (Property Tax) - 96 USOA	930.600	\$0	\$0	\$0	0.00%
107	Payroll Taxes	408.000	\$0	\$0	\$0	0.00%
108	Property Taxes	408.100	\$3,076	\$1,025	\$2,051	33.33%
109	Current Income Taxes	409.000	\$0	\$0	\$0	0.00%
110	TOTAL TAXES OTHER THAN INCOME		\$3,076	\$1,025	\$2,051	
111	TOTAL OPERATING EXPENSES		\$31,893	\$8,245	\$23,648	
			I			

Accounting Schedule: 1 Sponsor: Paul R. Harrison Page: 2 of 3

Saddlebrooke Sewer Small Company Cost of Service Tracking Number SA-2012-0067 12-Month Ending 12/31/2011 Rate Design Schedule - Sewer

	Δ	<u>B</u> Account	<u>C</u>	D	Ē	<u>F</u>
Line Number	Description	Number (Optional)	Staff Annualized	Customer Charge	Commodity	Percentage Rate
112	Interest Expense	(3) \$6,257	\$2,085	\$4,172	33.33%
113	Return on Equity	(3) \$7,313	\$2,437	\$4,876	33.33%
114	Income Taxes	(3) \$1,821	\$607	\$1,214	33.33%
115	TOTAL INTEREST RETURN & TAXES		\$15,391	\$5,129	\$10,262	
116	TOTAL COST OF SERVICE		\$47,284	\$13,374	\$33,910	
117	Less: Miscellaneous Revenues		\$0	\$0	\$0	0.00%
118	COST TO RECOVER IN RATES		\$47,284	\$13,374	\$33,910	
119	INCREMENTAL INCREASE IN RATE REVENUES		\$4			
120	PERCENTAGE OF INCREASE		0.01%			
121	REQUESTED INCREASE IN REVENUES		\$0			

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

Accounting Schedule: 1 Sponsor: Paul R. Harrison Page: 3 of 3

Rate Base Required Return on Investment Schedule - Sewer

Line Number	<u>A</u> Rate Base Description	<u>B</u> Dollar Amount	
1	Plant In Service	\$233,383	From Plant Schedule
2	Less Accumulated Depreciation Reserve	\$54,417	From Depreciation Reserve Schedule
3	Net Plant In Service	\$178,966	
4	Other Rate Base Items:	\$0	
	CIAC Depreciation Offset	\$0	
	Contribution in Aid of Construction	\$0	
5	Total Rate Base	\$178,966	
6	Total Weighted Rate of Return Including Income Tax	8.60%	From PreTax Return & Taxes Schedule
7	Required Return & Income Tax	\$15,390	

Acccounting Schedule: 2 Sponsor: Paul R. Harrison Page: 1 of 1

Rate of Return Including Income Tax - Sewer

1 State Income Tax Rate Statutory / Effective 6.25% (2) 5.81% (1 - (B2 x . 5)) x. 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 B1 + B2 4 Equity Tax Factor 1.2490 1/(1-B3) 5 Recommended Weighted Rate of Return on Equity - Common and Preferred 4.09% From Capital St 6 Weighted Rate of Return on Equity Including Income Tax 5.10% B4 x B5 7 Recommended Weighted Rate of Return on Debt - Long-Term and Short-Term 5.00% From Capital St 8 Total Weighted Rate of Return Including Income Tax 8.60% B6+B7 10 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	\ 1
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 4.09% From Capital St 6 Weighted Rate of Return on Equity Including Income Tax 5.10% B4 x B5 7 Recommended Weighted Rate of Return on Debt - Long-Term and Short-Term 3.50% From Capital St 8 Total Weighted Rate of Return Including Income Tax 8.60% B6+B7 To Rate Base Schedule (1) If Sub-Chapter S Corporation, Enter Y: N Equity Income Required & Preliminary Federal Tax	
4 Equity Tax Factor 1.2490 1/(1-B3) 5 Recommended Weighted Rate of Return on Equity - Common and Preferred 4.09% From Capital St 6 Weighted Rate of Return on Equity Including Income Tax 5.10% B4 x B5 7 Recommended Weighted Rate of Return on Debt - Long-Term and Short-Term 3.50% From Capital St 8 Total Weighted Rate of Return Including Income Tax 8.60% B6+B7 To Rate Base Schedule (1) If Sub-Chapter S Corporation, Enter Y: N To Rate Base Schedule Equity Income Required & Preliminary Federal Tax	
5 Recommended Weighted Rate of Return on Equity - Common and Preferred 4.09% From Capital St 6 Weighted Rate of Return on Equity Including Income Tax 5.10% B4 x B5 7 Recommended Weighted Rate of Return on Debt - Long-Term and Short-Term 3.50% From Capital St 8 Total Weighted Rate of Return Including Income Tax 8.60% B6+B7 (1) 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	
Common and Preferred 6 Weighted Rate of Return on Equity Including Income Tax 7 Recommended Weighted Rate of Return on Debt - Long-Term and Short-Term 8 Total Weighted Rate of Return Including Income Tax 8 Total Weighted Rate of Return Including Income Tax 8 Total Weighted Rate of Return Including Income Tax 8 Total Weighted Rate of Return Including Income Tax 8 Total Weighted Rate of Return Including Income Tax 8 Total Weighted Rate of Return Including Income Tax 8 Total Weighted Rate of Return Including Income Tax 8 Equity Income Required & \$8,604 8 Preliminary Federal Tax	
7 Recommended Weighted Rate of Return on Debt - Long-Term and Short-Term 3.50% From Capital St 8 Total Weighted Rate of Return Including Income Tax 8.60% B6+B7 (1) If Sub-Chapter S Corporation, Enter Y: N To Rate Base Schedule Equity Income Required & Preliminary Federal Tax \$8,604	ucture Schedule
Long-Term and Short-Term 8 Total Weighted Rate of Return Including Income Tax 8 Total Weighted Rate of Return Including Income Tax 10 Rate Base Schedule 11 If Sub-Chapter S Corporation, Enter Y: N Equity Income Required \$8,604 & Preliminary Federal Tax	
(1) If Sub-Chapter S Corporation, Enter Y: N Equity Income Required \$8,604 & Preliminary Federal Tax	ucture Schedule
(1) If Sub-Chapter S Corporation, Enter Y: N Equity Income Required \$8,604 & Preliminary Federal Tax	
Equity Income Required \$8,604 & Preliminary Federal Tax	
•	
Net Income Range	
Start End Tax Rate Amount in Range Tax on Range	
\$0 \$50,000 15.00% \$8,604 \$1,291	
\$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 34.00% \$0 \$0	

\$8,604

Consolidated Tax Rate: Average Tax Rate: \$1,291

0.15

Accounting Schedule: 3 Sponsor: Paul R. Harrison Page: 1 of 1

Saddlebrooke Sewer Small Company Cost of Service Tracking Number SA-2012-0067 12-Month Ending 12/31/2011 Capital Structure Schedule - Sewer

	Ā	<u>B</u>	<u>C</u> Percentage of Total	<u>D</u> Embedded	<u>E</u> Weighted
Line Number	Description	Dollar Amount	Capital Structure	Cost of Capital	Cost of Capital
Number	Description	Amount	Siluciule	Capital	Capital
1	Common Stock	\$4,127,725	42.95%	9.45%	4.059%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%
3	Preferred Stock	\$27,818	0.29%	9.21%	0.027%
4	Long Term Debt	\$5,455,031	56.76%	6.16%	3.496%
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	\$9,610,574	100.00%		7.582%

To PreTax Return Rate Schedule

Note: column C: is 6 positions with 4 that are displayed (if not totaled correctly, due to rounding)

Accounting Schedule: 4 Sponsor: David Murray Page: 1 of 1

Plant In Service - Sewer

Line	<u>A</u> Account #	<u>B</u>	<u>C</u> Total	<u>D</u> Adjustment	Ē	<u>F</u> Jurisdictional	<u>G</u> Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Allocation	Jurisdictional
		the second s					
1			^			400.000/	**
2	301.000 302.000	Organization	\$0 ¢0			100.00%	\$0 \$0
3 4	302.000	Franchises and Consents Misc. Intangible Plant	\$0 \$0			100.00% 100.00%	\$0 \$0
4 5	303.000		\$0		\$0	100.00 /0	\$0 \$0
•			ţ.		ψu		ψu
6		SOURCE OF SUPPLY PLANT					
7	350.000	Land & Land Rights	\$30,000			100.00%	\$30,000
8	351.000	Structures & Improvements	\$0			100.00%	\$0
9	351.100	Structures & Improvements 2 FENCE	\$0			100.00%	\$0
10	352.000	Collection Mains - Forced - CP	\$0	D 44	\$4 0FF 000	100.00%	\$0
11	352.100	Collection Mains - Gravity - CP	\$1,855,000	P-11	-\$1,855,000	100.00%	\$0 \$0
12 13	353.000 356.000	Service to other Customers Other Collection Plant	\$0 \$0			100.00% 100.00%	\$0 \$0
13	350.000	TOTAL SOURCE OF SUPPLY PLANT	\$1,885,000		-\$1,855,000	100.00 /6	\$30,000
14			<i>\\</i> ,000,000		-\$1,000,000		<i>400,000</i>
15		PUMPING PLANT					
16	360.000	Land and Land Rights - SPP	\$0			100.00%	\$0
17	361.000	Structures and Improvements - SPP	\$0			100.00%	\$0
18	362.000	Receiving Wells - SPP	\$0			100.00%	\$0
19	363.000	Electric Pumping Equipment - SPP	\$0			100.00%	\$0
20	364.000	Diesel Pumping Equipment - SPP	\$0			100.00%	\$0
21		TOTAL PUMPING PLANT	\$0		\$0		\$0
22		WATER TREATMENT PLANT					
23	370.000	Land & Land Rights-WTP	\$0			100.00%	\$0
24	371.000	Structures & Improvements - WTP	\$15,000			100.00%	\$15,000
25	371.100	Water Treatment Equipment	\$9,000			100.00%	\$9,000
26	372.000	Treatment & Disposal Equipment - TDP	\$185,493	P-26	-\$97,516	100.00%	\$87,977
27	372.100	Treatment & Disposal Units Electrical	\$10,000			100.00%	\$10,000
		Components					
28	373.000	Plant Sewers - TDP	\$161,095	P-28	-\$84,689	100.00%	\$76,406
29	374.000	Outfall Sewer Lines - TDP - sampling well TOTAL WATER TREATMENT PLANT	\$5,000		£492.205	100.00%	\$5,000
30		TOTAL WATER TREATMENT PLANT	\$385,588		-\$182,205		\$203,383
31		TRANSMISSION & DISTRIBUTION PLANT					
32	342.000	Distribution Reservoirs & Standpipes	\$0			100.00%	\$0
33	343.000	Transmission and Distribution Mains	\$0			100.00%	\$0
34		TOTAL TRANS. & DISTRIBUTION PLANT	\$0		\$0		\$0
35		GENERAL PLANT					
36	389.000	Land & Land Rights-GP	\$0			100.00%	\$0
37	390.000	Structures & Improvements - GP	\$0 \$0			100.00%	\$0 \$0
38 39	391.000	Office Furniture & Equipment Office Computer Equipment	\$0 \$0			100.00% 100.00%	\$0 \$0
39 40	392.000	Transportation Equipment - GP	\$0 \$0			100.00%	\$0 \$0
40	393.000	Stores Equipment	\$0 \$0			100.00%	\$0 \$0
42	394.000	Tools, Shop and Garage Equip	\$0			100.00%	\$0
43	395.000	Laboratory Equipment	\$0			100.00%	\$0
44	396.000	Power-Operated Equip	\$0			100.00%	\$0
45	397.000	Communication Equipment	\$0			100.00%	\$0
46	398.000	Misc. Equipment	\$0			100.00%	\$0
47	399.000	Other Tangible Property	\$0			100.00%	\$0
48		TOTAL GENERAL PLANT	\$0		\$0		\$0
49		TOTAL PLANT IN SERVICE	\$2,270,588		-\$2,037,205		\$233,383
			Q_,210,000		<i>42,001,200</i>		\$100,000

Accounting Schedule: 5 Sponsor: Paul R. Harrison Page: 1 of 2

Plant In Service - Sewer

	A	B	<u>C</u>	D	Ē	E	G
Line	Account #		Total	Adjustment		Jurisdictional	Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Allocation	Jurisdictional
1			To Rate Base & Depreciation Schedules				

Accounting Schedule: 5 Sponsor: Paul R. Harrison Page: 2 of 2

Schedule of Adjustments for Plant in Service - Sewer

<u>A</u> Plant	<u>B</u>	<u>C</u>	<u>D</u>	Ē
Adjustment Number	Plant In Samuica Adjustment Description	Account Number	Adjustment Amount	Total Adjustment
Number	Plant In Service Adjustment Description	Number	Amount	Adjustment
P-11	Collection Mains - Gravity - CP	352.100		-\$1,855,000
	Adjusment to disallow mains for investment (Merciel)		-\$1,855,000	
P-26	Treatment & Disposal Equipment - TDP	372.000		-\$97,516
	Adjustment to disallow 52.57% of plant components (Merciel)		-\$97,516	
P-28	Plant Sewers - TDP	373.000		-\$84,689
	Adjustment to disallow 52.57% of drain field (Merciel)		-\$84,689	
	Total Plant Adjustments		-	-\$2,037,205

Accounting Schedule: 6 Sponsor: Paul R. Harrison Page: 1 of 1

Saddlebrooke Sewer Small Company Cost of Service Tracking Number SA-2012-0067 12-Month Ending 12/31/2011 Depreciation Expense - Sewer

	A	<u> </u>	<u>C</u>	<u>D</u>	E
Line	Account	<u> </u>	<u>o</u> Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$0	0.00%	\$0
3	302.000	Franchises and Consents	\$0	0.00%	\$0
4	303.000	Misc. Intangible Plant	\$0	0.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$0		\$0
6		SOURCE OF SUPPLY PLANT			
7	350.000	Land & Land Rights	\$30,000	0.00%	\$0
8	351.000	Structures & Improvements	\$0	3.00%	\$0
9	351.100	Structures & Improvements 2 FENCE	\$0	2.00%	\$0
10	352.000	Collection Mains - Forced - CP	\$0	2.00%	\$0
11	352.100	Collection Mains - Gravity - CP	\$0	2.00%	\$0
12	353.000	Service to other Customers	\$0	2.00%	\$0
13	356.000	Other Collection Plant	\$0	2.00%	\$0
14		TOTAL SOURCE OF SUPPLY PLANT	\$30,000		\$0
45					
15		PUMPING PLANT	* •	0.000/	¢0
16	360.000	Land and Land Rights - SPP	\$0 \$0	0.00%	\$0 \$0
17	361.000	Structures and Improvements - SPP	\$0 \$0	0.00%	\$0 \$0
18	362.000	Receiving Wells - SPP	\$0 \$0	0.00%	\$0 \$0
19	363.000	Electric Pumping Equipment - SPP	\$0 \$0	0.00%	\$0 \$0
20	364.000	Diesel Pumping Equipment - SPP	\$0	0.00%	<u>\$0</u>
21		TOTAL PUMPING PLANT	\$0		\$0
22		WATER TREATMENT PLANT			
23	370.000	Land & Land Rights-WTP	\$0	0.00%	\$0
24	371.000	Structures & Improvements - WTP	\$15,000	2.50%	\$375
25	371.100	Water Treatment Equipment	\$9,000	2.50%	\$225
26	372.000	Treatment & Disposal Equipment - TDP	\$87,977	5.00%	\$4,399
27	372.100	Treatment & Disposal Units Electrical	\$10,000	5.00%	\$500
		Components			
28	373.000	Plant Sewers - TDP	\$76,406	2.00%	\$1,528
29	374.000	Outfall Sewer Lines - TDP - sampling well	\$5,000	2.00%	\$100
30		TOTAL WATER TREATMENT PLANT	\$203,383		\$7,127
31		TRANSMISSION & DISTRIBUTION PLANT			
32	342.000	Distribution Reservoirs & Standpipes	\$0	0.00%	\$0
33	343.000	Transmission and Distribution Mains	\$0 \$0	0.00%	\$0 \$0
34	545.000	TOTAL TRANS. & DISTRIBUTION PLANT	<u> </u>	0.0078	\$0
			÷		÷
35		GENERAL PLANT		-	
36	389.000	Land & Land Rights-GP	\$0	0.00%	\$0
37	390.000	Structures & Improvements - GP	\$0	2.50%	\$0
38	391.000	Office Furniture & Equipment	\$0	0.00%	\$0
39		Office Computer Equipment	\$0	5.00%	\$0
				Accounting S	Schedule: 7

Sponsor: Paul R. Harrison Page: 1 of 2

Depreciation Expense - Sewer

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	Ē
Line	Account		Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
40	392.000	Transportation Equipment - GP	\$0	0.00%	\$0
41	393.000	Stores Equipment	\$0	4.00%	\$0
42	394.000	Tools, Shop and Garage Equip	\$0	5.00%	\$0
43	395.000	Laboratory Equipment	\$0	0.00%	\$0
44	396.000	Power-Operated Equip	\$0	0.00%	\$0
45	397.000	Communication Equipment	\$0	0.00%	\$0
46	398.000	Misc. Equipment	\$0	0.00%	\$0
47	399.000	Other Tangible Property	\$0	0.00%	\$0
48		TOTAL GENERAL PLANT	\$0		\$0
49		Total Depreciation	\$233,383		\$7,127

Accounting Schedule: 7 Sponsor: Paul R. Harrison Page: 2 of 2

Accumulated Depreciation Reserve - Sewer

Number Number Depreciation Reserve Description Reserve Number Adjustments Allocation Jurisdiction 1 INTANGIBLE PLANT 50 100.00% 33 302.000 Franchises and Consents \$50 100.00% 4 3 302.000 Misc. Intangible Plant \$50 100.00% 50 100.00% 50 6 SOURCE OF SUPPLY PLANT \$50 \$50 100.00% 50 50 50 50 50 100.00% 50 50 50 50 50 100.00% 50 50 50 50 50 50 100.00% 50 50 50 50 50 100.00% 50 50 100.00% 50 50 100.00% 50 50 100.00% 50 50 100.00% 50 50 100.00% 50 50 100.00% 50 50 100.00% 50 50 100.00% 50 50 50 50 50 50 50		<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
1 NTANCIBLE PLANT 50 100.00% 3 302.000 Pranchises and Consents \$0 100.00% 4 303.000 Misc. Intrangible Plant \$0 \$0 \$00.00% 5 303.000 SOURCE OF SUPPLY PLANT \$0 \$0 \$00.00% 6 SOURCE OF SUPPLY PLANT \$0 \$0 \$00.00% \$0 7 350.000 Land & Land Rights \$0 \$0 \$00.00% \$0 10 351.000 Structures & Improvements & FENCE \$0 \$0 \$00.00% \$0 \$00.00% \$0 12 353.000 Structures & Improvements & FENCE \$0	_				•			Adjusted
2 301.000 Organization \$0 100.00% 3 302.000 Franchises and Consents \$0 100.00% 4 303.000 Misc, intangible Plant \$0 50 5 TOTAL INTANGIBLE PLANT \$0 \$0 100.00% 6 SOURCE OF SUPPLY PLANT \$0 100.00% \$0 7 356.000 Land & Land Rights \$0 100.00% 8 351.000 Structures & Improvements 2 FENCE \$0 100.00% 10 355.000 Collection Mains - Gravity - CP \$0 100.00% 11 352.000 Structures & Improvements 2 FENCE \$0 100.00% 12 353.000 Ditter Collection Plant \$0 100.00% 13 388.000 Unter Collection Plant \$0 \$0 16 350.000 Land Rights - SPP \$0 110.00% 18 382.000 Electric Pumping Equipment - SPP \$0 100.00% 18 382.000 Dissolument - SPP \$0	Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Allocation	Jurisdictional
2 301.000 Organization \$0 100.00% 3 302.000 Franchises and Consents \$0 100.00% 4 303.000 Misc, Intanglibe Plant \$0 \$0 5 TOTAL INTANGIBLE PLANT \$0 \$0 100.00% 6 SOURCE OF SUPPLY PLANT \$0 100.00% \$0 7 355.000 Land & Land Rights \$0 100.00% \$0 8 351.000 Structures & Improvements 2 FENCE \$0 100.00% \$0 10 355.000 Collection Mains - Gravity - CP \$0 100.00% \$0 12 355.000 Structures & Improvements - SPP \$0 100.00% \$0 13 356.000 Land H and Rights - SPP \$0 100.00% \$0 14 TOTAL SOURCE OF SUPPLY PLANT \$0 \$0 100.00% \$0 16 350.000 Land Rights - SPP \$0 100.00% \$0 13 351.000 Structures and Improvement - SPP \$0								
2 301.000 Organization \$0 100.00% 3 302.000 Franchises and Consents \$0 100.00% 4 303.000 Misc. Intangible Plant \$0 \$0 5 TOTAL INTANGIBLE PLANT \$0 \$0 \$0 6 SOURCE OF SUPPLY PLANT \$0 \$0 100.00% 7 355.000 Land & Land Rights \$0 100.00% 8 351.00 Structures & Improvements 2 FENCE \$0 100.00% 10 352.00 Collection Mains - Gravity - CP \$0 100.00% 11 352.00 Structures & Improvements - SPP \$0 100.00% 13 386.00 Unther GPLANT \$0 \$0 14 TOTAL SOURCE OF SUPPLY PLANT \$0 \$0 100.00% 13 386.00 Land Rights - SPP \$0 100.00% 14 TOTAL DUMPING PLANT \$0 \$0 100.00% 13 386.00 Land Rights-NPP \$0 100.00%	1		INTANGIBLE PLANT					
4 303.000 Misc. Intanglibe Plant 50 100.00% 6 SOURCE OF SUPPLY PLANT 50 50 50 7 350.000 Land & Land Rights 50 100.00% 8 351.000 Structures & Improvements 50 100.00% 9 351.100 Structures & Improvements 50 100.00% 11 352.100 Collection Mains - Gravity - CP 50 100.00% 12 353.000 Service to other Customeres 50 100.00% 13 356.000 Other Collection Plant 50 50 15 PUMPINO PLANT 50 50 100.00% 16 380.000 Land and Land Rights - SPP 50 100.00% 17 361.000 Structures and Improvements - SPP 50 100.00% 20 384.000 Diesel Pumping Equipment - SPP 50 100.00% 21 TOTAL INMENT PLANT 50 50 100.00% 23 370.000 Land & Land Rights - SPP 50<		301.000	Organization	\$0			100.00%	\$0
5 TOTAL INTANGENE PLANT \$0 \$0 6 SOURCE OF SUPPLY PLANT \$0 100.00% 7 350.000 Land & Land Rights \$0 100.00% 9 351.000 Structures & Improvements 2 FENCE \$0 100.00% 10 352.000 Collection Mains - Forced - CP \$0 100.00% 11 352.000 Collection Mains - Forced - CP \$0 100.00% 12 353.000 Service to other Customers \$0 100.00% 14 TOTAL SOURCE OF SUPPLY PLANT \$0 \$0 100.00% 16 360.000 Land and Land Rights - SPP \$0 100.00% 18 362.000 Land and Land Rights - SPP \$0 100.00% 18 362.000 Bicetric Pumping Equipment - SPP \$0 100.00% 23 WATER TREATMENT PLANT \$0 \$0 100.00% 24 371.000 Structures & Improvements - WTP \$3,000 100.00% \$3,1,1 24 371.000 Structures & Improvement	3	302.000	Franchises and Consents	\$0			100.00%	\$0
6 SOURCE OF SUPPLY PLANT 7 350.000 100.00% 8 351.000 Structures & Improvements \$0 100.00% 9 351.000 Structures & Improvements 2 FENCE \$0 100.00% 10 352.000 Collection Mains - Gravity - CP \$0 100.00% 12 353.000 Service to other Customers \$0 100.00% 13 356.000 Other Collection Plant \$0 \$0 14 TOTAL SOURCE OF SUPPLY PLANT \$0 \$0 \$0 15 PUMPING PLANT \$0 \$0 100.00% 14 TOTAL SOURCE OF SUPPLY PLANT \$0 \$0 100.00% 15 PUMPING PLANT \$0 \$0 100.00% 16 360.000 Land A Rights- SPP \$0 100.00% 21 TOTAL PUMPING PLANT \$0 \$0 100.00% 22 WATER TREATMENT PLANT \$100.00% \$33.100 100.00% \$33.2 23 370.000 Land & Land Rights-MTP <t< td=""><td>4</td><td>303.000</td><td>Misc. Intangible Plant</td><td></td><td></td><td></td><td>100.00%</td><td>\$0</td></t<>	4	303.000	Misc. Intangible Plant				100.00%	\$0
7 350.000 Land & Land Rights \$0 100.00% 8 351.000 Structures & Improvements \$0 100.00% 9 351.100 Structures & Improvements \$0 100.00% 11 352.100 Collection Mains - Gravity - OP \$0 100.00% 12 353.000 Other Collection Plant \$0 100.00% 13 356.000 Other Collection Plant \$0 \$0 100.00% 14 TOTAL SOURCE OF SUPPLY PLANT \$0 \$0 \$0 \$0 15 PUMPING PLANT \$0 \$0 \$00.00% \$0	5		TOTAL INTANGIBLE PLANT	\$0		\$0		\$0
7 350.000 Land & Land Rights \$0 100.00% 8 351.000 Structures & Improvements \$0 100.00% 9 351.100 Structures & Improvements \$0 100.00% 10 352.000 Collection Mains - Gravity - OP \$0 100.00% 12 353.000 Other Collection Plant \$0 100.00% 13 356.000 Other Collection Plant \$0 100.00% 14 TOTAL SOURCE OF SUPPLY PLANT \$0 \$0 100.00% 15 PUMPING PLANT \$0 \$0 100.00% 16 360.000 Land and Land Rights - SPP \$0 100.00% 17 381.000 Electric Pumping Equipment - SPP \$0 100.00% 18 362.000 Electric Pumping Equipment - SPP \$0 100.00% 20 364.000 Electric Pumping Equipment - SPP \$0 100.00% 21 VATER TREATMENT PLANT \$0 \$0 100.00% 23 370.000 Land Rights-MTP \$0 \$0 100.00% 24 371.000	c							
8 351.000 Structures & Improvements / ENCE 50 100.00% 9 351.100 Structures & Improvements / ENCE 50 100.00% 11 352.000 Collection Mains - Gravity - CP 50 100.00% 12 353.000 Service to other Customers 30 100.00% 13 366.000 Other Collection Plant 50 100.00% 14 TOTAL SOURCE OF SUPPLY PLANT 50 50 100.00% 15 PUMPING PLANT 50 100.00% 100.00% 16 360.000 Land and Land Rights - SPP 50 100.00% 18 362.000 Receiving Wells - SPP 50 100.00% 21 TOTAL PUMPING PLANT 50 50 100.00% 22 WATER TREATMENT PLANT 50 100.00% 50 23 370.000 Land & Land Rights-MTP 50 100.00% 53, 24 371.100 Structures & Improvements - SPP 50 100.00% 54, 25 371		250 000		¢0			100 00%	\$0
9 351:100 Structures & Improvements 2 FENCE 50 100.00%, 10 352:000 Collection Mains - Forced - CP 50 100.00%, 12 353:000 Servito to other Customers 50 100.00%, 13 356:000 Other Collection Plant 50 100.00%, 14 TOTAL SOURCE OF SUPPLY PLANT \$0 \$0 100.00%, 15 PUMPING PLANT \$0 \$0 100.00%, 16 360.000 Land and Land Rights - SPP \$0 100.00%, 17 361.000 Structures and Improvements - SPP \$0 100.00%, 18 362.000 Recel Pumping Equipment - SPP \$0 100.00%, 20 WATER TREATMENT PLANT \$0 \$0 100.00%, 21 TOTAL PUMPING PLANT \$0 \$0 100.00%, 22 WATER TREATMENT PLANT \$0 \$0 100.00%, 23 370.000 Land Rights-MTP \$0 \$0 100.00%, 24 371.000 Kata			•					\$0 \$0
10 352.000 Collection Mains - Forced - CP \$0 100.00%, 11 352.000 Service to other Customers \$0 100.00%, 13 356.000 Other Collection Plant \$0 100.00%, 14 TOTAL SOURCE OF SUPPLY PLANT \$0 \$0 100.00%, 14 TOTAL SOURCE OF SUPPLY PLANT \$0 \$0 100.00%, 15 PUMPING PLANT \$0 \$0 100.00%, 16 360.000 Land and Land Rights - SPP \$0 100.00%, 19 363.000 Electric Pumping Equipment - SPP \$0 100.00%, 20 364.000 Diesel Pumping Equipment - SPP \$0 100.00%, 21 TOTAL TREATMENT PLANT \$0 \$0 100.00%, 23 370.000 Land & Land Rights-WTP \$0 100.00%, 24 371.000 Structures & Improvements - SVP \$00 100.00%, 26 372.000 Treatment & Disposal Units Electrical \$4,000 100.00%, \$4,000, 27<								\$0 \$0
11 352.100 Collection Mains - Gravity - CP \$0 100.00% 12 353.000 Sortics to other Customers \$0 100.00% 13 356.000 Other Collection Plant \$0 100.00% 14 TOTAL SOURCE OF SUPPLY PLANT \$0 \$0 16 360.000 Land and Land Rights - SPP \$0 100.00% 17 361.000 Burd and Land Rights - SPP \$0 100.00% 18 362.000 Receiving Wells - SPP \$0 100.00% 20 364.000 Discel Pumping Equipment - SPP \$0 100.00% 21 TOTAL PUMPING PLANT \$0 \$0 100.00% 22 WATER TREATMENT PLANT \$0 \$0 100.00% 23 370.000 Land & Land Rights-WTP \$0 100.00% \$3,1 24 371.000 Structures & Improvements - VTP \$3,000 100.00% \$3,4 26 372.000 Treatment & Disposal Equipment - TDP \$7,4197 R-26 \$39,005 100.00% \$12,2 28 373.000 Plant Sewers - TDP - sampling well			•					\$0 \$0
12 353.000 Service to other Customers 50 100.00% 13 356.000 Other Collection Plant 50 50 14 TOTAL SOURCE OF SUPPLY PLANT \$0 \$0 \$0 15 PUMPING PLANT \$0 \$0 100.00% 16 360.000 Receiving Wells - SPP \$0 100.00% 17 361.000 Structures and Improvements - SPP \$0 100.00% 19 363.000 Electric Pumping Equipment - SPP \$0 100.00% 20 364.000 Diesel Pumping Equipment - SPP \$0 100.00% 21 TOTAL PUMPING PLANT \$0 \$0 \$0 22 WATER TREATMENT PLANT \$0 \$0 \$0 23 370.000 Land & Land Rights-WTP \$0.00 \$00.00% \$3.5; 24 371.100 Water Treatment & Disposal Equipment - TDP \$7.4,197 R-26 \$39.005 \$100.00% \$4.0 28 373.000 Plant Severs TDP \$0 \$0 \$00.00% \$12.; 29 374.000 Distribution Reservoirs & Standpips								\$0 \$0
13 356.000 Other Collection Plant 50 100.00% 14 TOTAL SOURCE OF SUPPLY PLANT \$0 \$0 \$0 15 PUMPING PLANT \$0 \$0 100.00% 16 360.000 Land and Land Rights - SPP \$0 100.00% 17 361.000 Structures and Improvements - SPP \$0 100.00% 19 363.000 Electric Pumping Equipment - SPP \$0 100.00% 20 364.000 Diesel Pumping Equipment - SPP \$0 100.00% 21 WATER TREATMENT PLANT \$0 \$0 100.00% 23 370.000 Land & Land Rights-WTP \$0 100.00% 24 371.000 Structures & Improvements - WTP \$3,000 100.00% \$33,1 26 372.000 Treatment & Dieposal Equipment - TDP \$74,197 R-26 -\$13,550 100.00% \$44,2 27 372.000 Plant Sewers - TDP \$30 100.00% \$12,2 28 373.000 Utall Sewer Lines - TDP - sampling			-					\$0 \$0
14 TOTAL SOURCE OF SUPPLY PLANT \$0 \$0 15 PUMPING PLANT \$0 \$0 \$0 16 360,000 Land and Land Rights - SPP \$0 100,00% 17 361,000 Receiving Wells - SPP \$0 100,00% 19 365,000 Electric Pumping Equipment - SPP \$0 100,00% 20 364,000 Diesel Pumping Equipment - SPP \$0 100,00% 21 TOTAL PUMPING PLANT \$0 \$0 \$0 22 WATER TREATMENT PLANT \$0 \$0 100,00% 23 370,000 Land & Land Rights-WTP \$0 100,00% \$3,1 23 370,000 Land & Supposel Units Electrical \$4,000 100,00% \$3,1 26 372,000 Treatment & Disposal Units Electrical \$4,000 100,00% \$4,1 28 374,000 Outfall Sewer Lines - TDP - sampling well \$25,775 R-28 \$13,550 100,00% 30 TOTAL WATER TREATMENT PLANT \$100,00% \$50								\$0
15 PUMPING PLANT 100.00% 16 360.000 Land and Land Rights - SPP \$0 100.00% 17 361.000 Structures and Improvements - SPP \$0 100.00% 18 362.000 Receiving Wells - SPP \$0 100.00% 20 364.000 Discole Pumping Equipment - SPP \$0 100.00% 21 TOTAL PUMPING PLANT \$0 \$0 \$0 22 WATER TREATMENT PLANT \$0 \$0 \$0 23 370.000 Land & Land Rights-VTP \$0 \$0 \$0 24 371.100 Water treatment Equipment - TDP \$3,000 100.00% \$3,5; 26 372.000 Treatment & Disposal Units Electrical \$4,000 \$00.00% \$4,000 28 373.000 Outfail Sever : TOP sampling well \$0 \$100.00% \$12,2 29 374.000 Outfail Sever : TOP - sampling well \$0 \$0 \$0 \$50 31 TRANSMISSION & DISTRIBUTION PLANT \$100.00% <t< td=""><td></td><td>000.000</td><td></td><td></td><td></td><td>\$0</td><td>100.0070</td><td>\$0</td></t<>		000.000				\$0	100.0070	\$0
16 360.000 Land and Land Rights - SPP \$0 100.00% 17 361.000 Structures and Improvements - SPP \$0 100.00% 18 362.000 Receiving Weils - SPP \$0 100.00% 20 364.000 Disel Pumping Equipment - SPP \$0 100.00% 21 TOTAL PUMPING PLANT \$0 \$0 \$0 22 WATER TREATMENT PLANT \$0 \$0 100.00% 23 370.000 Land & Land Rights-WTP \$0 100.00% 24 371.000 Structures & Improvements - WTP \$3,000 100.00% \$3,1 25 371.100 Water Treatment & Disposal Equipment - TDP \$74,197 R-26 \$39,005 100.00% \$34,1 26 372.000 Treatment & Disposal Equipment - TDP \$74,197 R-26 \$39,005 100.00% \$44,0 27 372.000 Plant Severs : TDP \$25,775 R-28 \$13,550 100.00% \$12,2 29 374.000 Distribution Reservoirs & Standpipes \$0 100.00% \$54,4 31 TRANSMISSION & DISTRIB				֥		+-		÷.
17 361.000 Structures and Improvements - SPP \$0 100.00% 18 362.000 Receiving Wells - SPP \$0 100.00% 20 363.000 Electric Pumping Equipment - SPP \$0 100.00% 21 TOTAL PUMPING PLANT \$0 \$0 \$0 22 WATER TREATMENT PLANT \$0 \$0 \$0 23 370.000 Land & Land Rights-WTP \$0 \$0 \$0.00% 24 371.000 Water Treatment Equipment - TDP \$74.197 R-26 \$39,000 \$35,5 26 372.000 Treatment & Disposal Equipment - TDP \$74.197 R-26 \$39,005 \$100.00% \$34,40 28 373.000 Plant Sewors - TDP sampling well \$0 \$0 \$100.00% \$12,7 30 TOTAL WATER TREATMENT PLANT \$106,972 -\$13,550 \$100.00% \$12,7 31 TRANSMISSION & DISTRIBUTION PLANT \$100.007 \$12,7 \$25,555 \$54,755 32 342.000 Distribution Reservoirs & Standpipes \$0 \$0 \$0 33 340.00	15		PUMPING PLANT					
18 362.000 Receiving Weils - SPP \$0 100.00% 19 363.000 Electric Pumping Equipment - SPP \$0 100.00% 21 S64.000 Diesel Pumping Equipment - SPP \$0 100.00% 21 TOTAL PUMPING PLANT \$0 \$0 \$0 22 WATER TREATMENT PLANT \$0 100.00% \$3,1 23 370.000 Land & Land Rights-WTP \$3,000 100.00% \$3,1 24 371.000 Structures & Improvements - WTP \$3,000 100.00% \$3,1 25 371.100 Water Treatment Equipment - TDP \$74,197 R-26 \$39,005 100.00% \$3,1 26 372.000 Treatment & Disposal Units Electrical \$4,000 100.00% \$12,1 29 374.000 Outfall Sewer - TDP \$255,775 R-28 \$13,550 100.00% \$12,1 30 TOTAL WATER TREATMENT PLANT \$106,972 \$52,555 \$54,4 \$54,4 31 TRANSMISSION & DISTRIBUTION PLANT \$0 \$0 \$0 \$0 \$0 33 343.000 <t< td=""><td>16</td><td>360.000</td><td>Land and Land Rights - SPP</td><td>\$0</td><td></td><td></td><td>100.00%</td><td>\$0</td></t<>	16	360.000	Land and Land Rights - SPP	\$0			100.00%	\$0
19 363.000 Electric Pumping Equipment - SPP \$0 100.00% 20 364.000 Diesel Pumping Equipment - SPP \$0 \$0 21 TOTAL PUMPING PLANT \$0 \$0 22 WATER TREATMENT PLANT \$0 \$0 23 370.000 Land & Land Rights-WTP \$0 \$0 24 371.000 Structures & Improvements - WTP \$3,000 \$100.00% 25 371.000 Water Treatment Equipment \$0 \$100.00% \$3,1 26 372.000 Treatment Equipment - TDP \$74,197 R-26 \$39,005 \$100.00% \$4,0 28 373.000 Plant Severs - TDP \$25,775 R-28 \$13,550 \$100.00% \$4,12 30 TOTAL WATER TREATMENT PLANT \$106,972 -\$52,555 \$54,4 31 TRANSMISSION & DISTRIBUTION PLANT \$100.00% \$12,4 32 342.000 Distribution Mains \$20 \$100.00% \$54,4 33 33.000 Transmission and Distribution Mains \$0 \$0 \$0 33 GENERAL PLANT	17	361.000	Structures and Improvements - SPP	\$0			100.00%	\$0
20 364.000 Diesel Pumping Equipment - SPP 50 100.00% 21 TOTAL PUMPING PLANT \$0 \$0 \$0 22 WATER TREATMENT PLANT \$0 100.00% \$3,000 24 371.000 Structures & Improvements - WTP \$0 100.00% \$3,1 25 371.100 Water Treatment Equipment - TDP \$1/4,197 R-26 \$39,005 100.00% \$34,7 26 372.000 Treatment & Disposal Equipment - TDP \$1/4,197 R-26 \$39,005 100.00% \$34,7 27 372.000 Treatment & Disposal Equipment - TDP \$25,775 R-28 \$13,550 100.00% \$12,2 28 373.000 Plant Severs - TDP sampling well \$0 100.00% \$12,2 29 374.000 Outfall Severs - TDP - sampling well \$0 100.00% \$12,2 31 TRANSMISSION & DISTRIBUTION PLANT \$100.00% \$50 \$54,4 32 342.000 Distribution Reservoirs & Standpipes \$0 100.00%	18	362.000	Receiving Wells - SPP	\$0			100.00%	\$0
21 TOTAL PUMPING PLANT \$0 \$0 22 WATER TREATMENT PLANT \$0 100.00% 23 370.000 Land & Land Rights-WTP \$0 100.00% 24 371.000 Structures & Improvements - WTP \$3,000 100.00% 24 371.000 Water Treatment Equipment \$0 100.00% 25 371.100 Water Treatment Equipment - TDP \$74,197 R-26 \$39,005 100.00% \$34,000 26 372.000 Treatment & Disposal Units Electrical \$4,000 100.00% \$44,000 28 373.000 Plant Sewers - TDP \$25,775 R-28 -\$13,550 100.00% 29 374.000 Outfall Sewer Lines - TDP - sampling well \$106,972 -\$52,555 \$54,4 31 TRANSMISSION & DISTRIBUTION PLANT \$106,972 -\$52,555 \$54,4 32 342.000 Distribution Reservoirs & Standpipes \$0 \$0 \$0 34 TOTAL RANS. & DISTRIBUTION PLANT \$0 \$0 \$0 \$0 <t< td=""><td>19</td><td>363.000</td><td></td><td>\$0</td><td></td><td></td><td>100.00%</td><td>\$0</td></t<>	19	363.000		\$0			100.00%	\$0
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49 TOTAL DEPRECIATION RESERVE \$106,972 -\$52,555 \$54,4	49		TOTAL DEPRECIATION RESERVE	\$106,972		-\$52,555		\$54,417

Accounting Schedule: 8 Sponsor: Paul R. Harrison Page: 1 of 2

Accumulated Depreciation Reserve - Sewer

	A	B	<u>C</u>	D	E	E	G
Line	Account		Total	Adjustment		Jurisdictional	Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Allocation	Jurisdictional
1						To Rate Base	Schedule

Accounting Schedule: 8 Sponsor: Paul R. Harrison Page: 2 of 2

Schedule of Adjustments for Accumulated Depreciation Reserve - Sewer

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount
R-26	Treatment & Disposal Equipment - TDP	372.000		-\$39,005
	Adjustment to remove 52.57% of \$74,197 (Merciel)		-\$39,005	
R-28	Plant Sewers - TDP	373.000		-\$13,550
	Adjustment to remove 52.57% of \$25,775 (Merciel)		-\$13,550	
	Total Reserve Adjustments			-\$52,555

Accounting Schedule: 9 Sponsor: Paul R. Harrison Page: 1 of 1

Saddlebrooke Sewer Small Company Cost of Service Tracking Number SA-2012-0067 12-Month Ending 12/31/2011 Expense Schedule - Sewer

Account Number Company (Detroit) Adjustment Number Adjustment Adjustment Jurisdictional Allocation Adjustment Allocation Jurisdictional Allocation 2 601.000 Operational bark & Expenses 56.075 100.00% 58.075 3 601.000 Statice/Wages - Afmin & General - Stu USOA 50 100.00% 50 4 663.000 Employee Pension and Berefits - St USOA 50 100.00% 50 5 664.000 Purchased Power - 90 USOA 50 100.00% 50 5 665.000 Water fisting Expense - 90 USOA 50 100.00% 50 16 662.000 Purchased Water 50 100.00% 52 16 663.000 Fuior Power Purchased 52.484 100.00% 52.484 16 663.000 Uncertexpenses 50 100.00% 52.484 16 663.000 Uncertexpenses 50 100.00% 52.484 16 664.000 Commer Paratity Bertexpenses 50 100.00% 52.484		<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	G
Number Optional Expense Description Amount Number Adjustments Allocation Juriadictional 2 601.000 Operation Labor & Expenses \$8,075 100.00% \$8,075 3 601.200 Staintes/Wages - Anin & General - 80 USOA \$0 100.00% \$8,075 4 601.800 Staintes/Wages - Anin & Storphice (small tool) - 50 USOA \$0 100.00% \$80 6 615.000 Chemicals - 80 USOA \$0 100.00% \$0 7 618.000 Mater Testing Expense - 80 USOA \$0 100.00% \$0 10 602.00 Mater Testing Expense - 80 USOA \$0 100.00% \$0 11 26.00 Mater Testing Expense - 80 USOA \$0 100.00% \$5.532 14 661.000 Storage Facilities Expenses \$0 100.00% \$0 15 663.000 Mater Testing Expenses \$0 100.00% \$0 16 664.000 Customer Installations Expenses \$0 100.00% \$0 <tr< td=""><td></td><td></td><td></td><td>• •</td><td></td><td></td><td></td><td></td></tr<>				• •				
1 00 FERATIONS EXCENSES 46,075 100.00% 50.075 2 601.200 Statrice Wrage - Arthin & General - 98 USOA 30 100.00% 80 4 601.500 Statrice Wrage - Orf. & Discorts - 98 USOA 30 100.00% 80 5 601.500 Encisyee Presion and USOA 50 100.00% 80 7 615.000 Characteria - 98 USOA 50 100.00% 50 7 615.000 Characteria - 98 USOA 50 100.00% 50 9 615.000 Funder Overe Purchased 52.44 100.00% 50 10 602.000 Purchased Water 50 100.00% 50 11 625.000 Mater Expenses 50 100.00% 50 11 625.000 Mater Expenses 50 100.00% 50 12 625.000 Maint Sepret Seprese 514.391 50 100.00% 50 13 625.000 Maint Sepret Seprese 50.3 1000.00% 50 <	-		Expanse Description		•	Adjustments		-
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Accounting Schedule: 10 Sponsor: Paul R. Harrison

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Saddlebrooke Sewer Small Company Cost of Service Tracking Number SA-2012-0067 12-Month Ending 12/31/2011 Expense Schedule - Sewer

	<u>A</u>	<u>B</u>	<u>c</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
	Account		Company/				
Line	Number (Optional)	Evenes Description	Test Year Amount	Adjustment	Adjustments	Jurisdictional	Adjusted
Number 59	675.625	Expense Description Misc. Expense - Sales Tax Short/Long	\$0	Number	Adjustments	Allocation 100.00%	Jurisdictional \$0
60	675.650	Misc. Expense - Payroll Taxes	\$0			100.00%	\$0
61	675.950	Misc. Expenses Other - 96 USOA	\$0			100.00%	\$0
62	930.100	Misc. Expense Telephone - 96 USOA	\$0			100.00%	\$0
63	930.200	Misc. Expense Penalties - 96 USOA	\$0			100.00%	\$0
64	930.300	Misc. Expense Office Utilities - 96 USOA	\$0			100.00%	\$0
65	930.500	Misc. Expense - Sec. of State Fees - 96 USOA	\$0			100.00%	\$0
66	930.900	Misc. Expense - Other A&G - 96 USOA	\$0			100.00%	\$0
67	930.950	Misc. General Expense - 96 USOA	\$0			100.00%	\$0
68	920.000	Administration & General Salary - Officers & Directors	\$0			100.00%	\$0
69	920.100	Corporate Allocations	\$0			100.00%	\$0
70	921.000	Office Supplies and Other Expenses	\$0			100.00%	\$0
71	921.100	Office Utilities	\$0			100.00%	\$0
72	922.000	Admin. Expenses Transferred - Corporate Allocations	\$1,620			100.00%	\$1,620
73	923.100	Outside Service - Engineering	\$0			100.00%	\$0
74	923.200	Outside Services - Legal	\$0			100.00%	\$0
75 76	923.300	Outside Service - Other	\$0 \$0			100.00%	\$0 \$0
76 77	924.000 924.100	Insurance - General Liability Insurance - Property	\$0 \$0			100.00% 100.00%	\$0 \$0
78	924.200	Insurance - Vehicle	\$0 \$0			100.00%	\$0 \$0
79	925.000	Insurance (Workman's Comp)	\$0 \$0			100.00%	\$0 \$0
80	925.100	Life Insurance Expense	\$0			100.00%	\$0 \$0
81	926.000	Employee Medical, Dental & Vision	\$0			100.00%	\$0
82	928.000	Regulatory Commission Expenses	\$5,031			100.00%	\$5,031
83	928.100	Regulatory Commisson Expenses - DNR Fees	\$0			100.00%	\$0
84	928.200	Rate Case Expense	\$0			100.00%	\$0
85	930.100	Advertising Expense	\$0			100.00%	\$0
86	930.200	Misc. General Expenses	\$0			100.00%	\$0
87	930.400	Misc. Lunch & Meals	\$0			100.00%	\$0
88	930.500	Officer & Director Travel Expenses	\$0			100.00%	\$0
89	930.600	Telephone Expense	\$0			100.00%	\$0
90	930.560	Dues & Subscriptions	\$0 ¢0			100.00%	\$0
91 92	931.000 932.000	Rents Maint. Of General Plant - AGE	\$0 \$648			100.00% 100.00%	\$0 \$648
92	932.000	Transportation Expenses	\$040 \$0			100.00%	\$040 \$0
94	333.000	TOTAL ADMINISTRATIVE AND GENERAL	\$7,299		\$0	100.00 /8	\$7,299
95	404 400	OTHER OPERATING EXPENSES	<u>^</u>			400.000	**
96	431.100	Interest on Customer Deposits	\$0 \$0			100.00%	\$0 \$0
97 98	251.000	Depreciation - CIAC Offset	\$0 \$0			100.00% 100.00%	\$0 \$0
90		Corporate Registration Other Operating Expense	\$0 \$0			100.00%	\$0 \$0
100		Amortization Expense	\$0 \$0			100.00%	\$0 \$0
100		CIAC Depreciation Offset	\$0 \$0			100.00%	\$0 \$0
102		Depreciation	\$0	W-102	\$7,127	100.00%	\$7,127
103		TOTAL OTHER OPERATING EXPENSES	\$0		\$7,127		\$7,127
104	·	TAXES OTHER THAN INCOME					
105	675.675	Misc. Expense (Other Taxes) - 96 USOA	\$0 \$0			100.00%	\$0 \$0
106	930.600	Misc. Expense (Property Tax) - 96 USOA	\$0 \$0			100.00%	\$0
107	408.000 408.100	Payroll Taxes	\$0 \$2.076			100.00%	\$0 \$2.076
108 109	408.100 409.000	Property Taxes Current Income Taxes	\$3,076 \$0			100.00% 100.00%	\$3,076 \$0
110	403.000	TOTAL TAXES OTHER THAN INCOME	\$3,076		\$0	100.00 /0	\$3,076
111		TOTAL OPERATING EXPENSES	\$24,766		\$7,127		\$31,893

Accounting Schedule: 10 Sponsor: Paul R. Harrison Page: 2 of 2

Saddlebrooke Sewer Small Company Cost of Service Tracking Number SA-2012-0067 12-Month Ending 12/31/2011 Expense Adjustment Schedule - Sewer

<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-102	Depreciation			\$7,127
	1. To Annualize Depreciation		\$7,127	
	2. To Eliminate Depreciation on CIAC		\$0	
	Total Expense Adjustments			\$7,127

Accounting Schedule: 11 Sponsor: Paul R. Harrison Page: 1 of 1 Schedule PRH-3

Saddlebrooke Sewer Small Company Cost of Service Tracking Number SA-2012-0067 12-Month Ending 12/31/2011 Revenue Schedule - Sewer

1	<u>A</u> Account	B	<u>C</u> Company/	<u>D</u>	E	E	G
Line	Number		Test Year	Adjustment	Jurisdictional	Jurisdictional	Adjusted
Number	(Optional)	Revenue Description	Amount	Number	Adjustments	Allocation	Jurisdictional
Rev-1		ANNUALIZED REVENUES					
Rev-1 Rev-2		ANNUALIZED REVENUES Annualized Rate Revenues	\$0	Rev-2	\$47,280	100.00%	\$47,280
			\$0 \$0	Rev-2 Rev-3	\$47,280 \$0	100.00% 100.00%	\$47,280 \$(

Accounting Schedule: 12 Sponsor: Paul R. Harrison Schedule PRH-3

Saddlebrooke Sewer Small Company Cost of Service Tracking Number SA-2012-0067 12-Month Ending 12/31/2011 Revenue Adjustment Schedule - Sewer

<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
Rev-2	Annualized Rate Revenues			\$47,280
	1. To Annualize Rate Revenues		\$47,280	
Rev-3	Miscellaneous Revenues			\$0
	1. To Annualize Miscellaneous Revenues		\$0	
	Total Revenue Adjustments			\$47,280

Accounting Schedule: 13 Sponsor: Paul R. Harrison

Rate Revenue Feeder Schedule - Sewer

	Residential 5/8"		Tot	al	
Line Number	<u>A</u> Description	<u>B</u> Amount	<u>C</u> Amount	<u>D</u> Amount	<u>E</u> Amount
Number	·	Anount	Anount	Anount	Anount
1	Customer Charge Revenues:				
2	Customer Number	81		81	
3	Bills Per Year Customer Bills Per year	12 972		972	
-		512		512	
5	Current Customer Charge	\$13.74			
6	Annualized Customer Charge Revenues		\$13,355		\$13,355
7	Commodity Charge Revenues:				
8	Total Gallons Sold	7,391,250		7,391,250	
9	Less: Base Gallons Included In Customer Charge	0		0	
10	Commodity Gallons	7,391,250		7,391,250	
11	Block 1, Commodity Gallons per Block	7,391,000 `			
12	Block 1, Number of Commodity Gallons per Unit	1,000			
13	Block 1, Commodity Billing Units	7,391.00			
14	Block 1, Existing Commodity Charge	\$4.59			
15	Block 1, Annualized Commodity Charge Rev.		\$33,925		\$33,925
16	Summer, Commodity Gallons per Block	0 `			
17	Summer, Number of Commodity Gallons per Unit	1,000			
18	Summer, Commodity Billing Units	0.00			
19	Summer, Existing Commodity Charge	\$0.00			
20	Summer, Annualized Commodity Charge Rev.		\$0		\$0
21	Total Annualized Water Rate Revenues	-	\$47,280		\$47,280

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.

Accounting Schedule: 14 -1 Sponsor: Paul R. Harrison

Miscellaneous Revenues Feeder - Sewer

	<u>A</u>	<u>B</u>
Line Number	Description	Amount
13	Total Miscellaneous Revenues	\$0

Accounting Schedule: 14 - 2 Sponsor: Paul R. Harrison