Exhibit

FILED May 17, 2010 Missouri Public Service Commission

MISSOURI PUBLIC SERVICE COMMISSION UTILITY SERVICES DIVISION STAFF ACCOUNTING SCHEDULES TRUE-UP DIRECT

LAKE REGION WATER & SEWER COMPANY

CASE NO. SR-2010-0110

Horseshoe Bend Sewer Shawnee Bend Sewer

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CASE NO. WR-2010-0111

Shawnee Bend Water

Jefferson City, Missouri April, 2010

Exhibit No Date ------ Reporter File No.

Exhibit No.: Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staff Case No: SR-2010-0110 Horseshoe Bend Sewer Date Prepared: April 16,2010



MISSOURI PUBLIC SERVICE COMMISSION

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UTILITY SERVICES DIVISION

True Up Direct through March 31, 2010

STAFF ACCOUNTING SCHEDULES

LAKE REGION WATER AND SEWER COMPANY

CASE NO. SR-2010-0110 Horseshoe Bend Sewer

Jefferson City, Missouri

April 2010

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	Account		Company/	D		E Starte	G G
Line	Number		Test Year-cond	Adjustment		lurisdictional 🐇	Adjusted 😜
Number	(Optional)	Expense Description	Amount Amount	R Number L	Adjustments	Allocation Cont	Jurisdictional
1		OPERATIONS EXPENSES					
2	710.000	Purchased Wastewater Maintenance	\$4,710	S-2	\$367	64.02%	\$3,250
3	715.000	Power for Treatment Plants -HB Only	\$12,331	S-3	\$6,204	100.00%	\$18,535
4	715.100	Power for Treatment Plants-Other-2	\$0	S-4	\$D	100.00%	\$0
5	711.100	Sludge Removal	\$1,330 \$0	S-5 S-6	\$9,800	100.00%	\$10,930
6 7	718.100 719.000	Chemicals Wastewater Testing Other	\$0 \$0	5-0 S-7	\$4,615 \$4,761	100.00% 100.00%	\$4,615 \$4,761
5 8	719.100	Effluent Testing Expenses-HB	\$8,997	S-8	-\$8,997	100.00%	\$0
9	721.100	HB Sewer Operating Expenses	\$762	S-9	\$1,799	100.00%	\$2,561
10		TOTAL OPERATIONS EXPENSE	\$28,130		\$18,349	-	\$44,652
11		MAINTENANCE EXPENSES					
12	720.000	Supplies and Materials (Other)	\$2,184	S-12	\$1,201	64.02%	\$2,167
13	720,100	HB Sewer Supplies	\$7,739	S-13	-\$5,468	64.02%	\$1,454
14 45	720.200	SB Sewer Supplies Lagoon Supplies	\$1,906 \$32	S-14 S-15	-\$371	64.02%	\$983 \$D
15 18	720.400 720.500	Sewer Operating Expenses HB	\$32 \$1,776	S-15 S-16	-\$32 \$0	64.02% 64.02%	\$U \$1,137
17	722.000	Tools and Shop Supplies (Sewer)	\$285	S-17	\$790	64.02%	\$688
18	745.100	Maintenance of Treatment Equip	\$2,628	S-18	\$0	84.02%	\$1,682
19	745.900	HB Miscellanous Operating Expense	\$1,893	S-19	-\$1,893	100.00%	\$0
20		TOTAL MAINTENANCE EXPENSE	\$18,443		-\$5,773	_	\$8,111
21		CUSTOMER ACCOUNT EXPENSE					
22	732.000	Contracted Accounting Fees	\$10,930	S-22	\$0	47.68%	\$5,211
23	733.000	Contracted Legal Fees	\$3,386	S-23	\$129	64.02%	\$2,250
24	737.000	PWSD#4 Contracted Labor	\$194,850	S-24	\$8,707	47.68%	\$97,056
25 26	742.000 742.100	Rent Rent (Lake Region)	\$18,000 \$0	S-25 S-26	\$0 \$8,082	47.68% 47.68%	\$8,582 \$3,853
- 20 27	742.100	TOTAL CUSTOMER ACCOUNT EXPENSE	\$227,188	3-20	\$16,918	47.00 %	\$116,952
					••••		•••••
28		ADMINISTRATIVE & GENERAL EXPENSES					
29	755.000	Property Insurance	\$3,272	S-29	\$0	85.86%	\$2,809
30	756.000	Auto Insurance (Sewer)	\$5,313	S-30	\$0	64.02%	\$3,401
31	757.000	General Liability (Sewer)	\$2,098	S-31	\$0	64.02%	\$1,343
* 32	759.000	Other Insurance (Sewer)	\$1,963	S-32	-\$1,953	64.02%	\$0
33	921.000	Office Supplies	\$11,218	S-33	-\$1,993	10.56%	\$974
34 35	921.500 922.000	Billing Expenses	\$2,962	5-34 5-35	\$0 -\$240,000	10.56%	\$313
35	922.000	Management Fees Executive Management Oversite	\$240,000 \$0	5-35 S-36	-\$240,000 \$27,901	47.68% 47.68%	\$0 \$13,303
37	923.000	Outside Services	\$947	5-37	\$0	47.68%	\$452
38	925.000	Telephone	\$1,247	5-38	\$0	47.68%	\$595
39	927.000	Travel & Entertainment	\$155	5-39	\$0	47.68%	\$74
40	933.000	Transportation Expense	\$26,580	S-40	\$0	47.68%	\$12,673
41	940.000	Customer Refunds	\$868	S-41	\$0	47.68%	\$414
42	950.000	Bad Debt Expense	\$691	S-42	\$0	47.68%	\$329
43	975.000	Miscellanous Expense	\$969	S-43	\$357	47.68%	\$632
44	980.000	Rate Case Expense	\$0	S-44	\$2,500	100.00% _	\$2,500
45		TOTAL ADMINISTRATIVE AND GENERAL	\$298,273		-\$213,188		\$39,812
46		OTHER OPERATING EXPENSES					
47	767.000	PSC Assessment	\$23,499	S-47	\$11,904	100.00%	\$35,403
48	779.000	License and Permits (Other-2)	\$75	S-48	-\$75	84.02%	\$0
49	779.100	HB Licenses and Permits	\$8,100	S-49	\$1,192	-100.00%	\$9,292
50	406.300	Amortization of CIAC (Sewer	\$0	S-50	-\$31,289	100.00%	-\$31,289
51		Depreclation	\$0	S-51	\$110,844	100.00%	\$110,844
52		TOTAL OTHER OPERATING EXPENSES	\$31,674		\$92,576		\$124,250
_ _							
53			** ***				 .
54	967.000	Real Estate Taxes	\$3,324	S-54	\$0	20.90%	\$695
55	967.300	Property Taxes	\$372	S-55	\$0	20.90%	\$78

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

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Ē	Line:	Account Number (Ontional)	n suddin 1 - An I - An I		B the second	Company/ Test Year	D Adjustment Number		Jurisdictional -	G Adjusted
-	56 57	967.200	Other Ta	axes TAXES OTHER T		\$4 \$3,74		-\$46	47,68%	\$0 \$773
2	58 0	- 19 (19 A)		OPERATING EXP		\$607,42		 		\$334,550

Accounting Schedule:1 Sponsor: Karen Herrington Pege: 2 of 2 Ū

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A Expense Adj Number Adjustment Description	State of the second
S-2 Purchased Wastewater Maintenance	\$367.
Made adjustment based on a 2 year average (2006- 2007) Herrington	\$367
S-3 Power for Treatment Plants -HB Only	\$6,204
Made adjustment to update amount to reflect accounting change by Company (Herrington)	\$6,204
Size Size Power for Treatment Plants-Other-2	\$0
Staff used Test Year, No adjustment (Herrington)	\$0
S-5 S-5 Sludge Removal 5	\$9,600
Made adjustment based on September 30, 2009. Company had to make changes on how sludge removed. (Herrington)	\$9,600
S-6	\$4,615
Made adjustment based on September 30, 2009. Chemicals were booked incorrectly in 2008 (Herrington)	\$4,615
S-7 Wastewater Testing Other	\$4.761
Adjust to reflect update period September 30, 2009. Based on recent changes causing Company increased costs. (Herrington)	\$4,761
S8 Effluent Testing Expenses HB 24	\$8,997
Adjust to reflect update period September 30, 2009. Accounting Changes made by Company. (Herrington)	-\$8,997
S-9 S-9 HB Sewer Operating Expenses	100 St. 1799
	Accounting Schedule:2

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

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A Expense Adj	₩D Adjustment
Number	AND THE TAKE AND AND THE AND THE ADDRESS AND AD
Made adjustment based on the K&M period. Staff used most recent data (Herringon)	\$1,799
S-12 Supplies and Materials (Other) - 720.000	\$1,201
Made adjustment based on the K&M period. Staff used most recent data (Herringon)	\$1,201
S-13 HB Sewer Supplies : 720.100	\$5,468
Made adjustment based on the K&M period. Staff used most recent data (Herringon). Account allocated between HB and SB Sewer	-\$5,468
S-14 SB Sewer Supplies 720:200	\$371
Made adjustment based on the K&M period. Staff used most recent data (Herringon). Account allocated between HB and SB Sewer	-\$371
Intersection Supplies	\$32
Adjust to reflect update period September 30, 2009. Lagoon no longer used. (Herrington)	-\$32
S-16 Sewer Operating Expenses HB	\$0
Test Year Used by Staff, No adjustment.	\$0
Sent Sent Tools and Shop Supplies (Sewer)	\$790
Adjust to reflect update period September 30, 2009 (Herrington)	\$790
S-18 Maintenance of Treatment Equip	So So
Used Test Year, no adjustment. K&M amount appeared to be abnormal based on historical data	\$0

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

	Lake Region Water and Sewer Company Horseshoe Bend Sewer Tracking Number SR-2010-0110 Test Year Ending 12-31-2008 updated through 9-30-2009 True Expense Adjustment Schedule - Sewer	e up ending 3-31-2010
A Expense Adj Numbers	B Accou Adjustment Description	int Adjustment , T Adjustment Adjustment Adjustment
S-19	HB Miscellanous Operating Expense 745.9	00
	Made adjustment to remove Test Year. No activity in account for K&M (Herrington)	-\$1,893
S-22	Contracted Accounting Fees	00
	No adjustment necessary. Company does not anticipate increased accounting fees. (Herrington)	\$0
S-23	Contracted Legal Fees	00
	Made adjustment to reflect the update period, Sept. 30, 2009. Amount allocated between HB and SB sewer only. (Herrington)	\$129
S-24	PWSD#4 Contracted Labor	00
	Made adjustment to reflect an annualized payroll for the update period September 30, 2009 (Prenger)	\$8,707
S-25	Rent 742.00	90.
	No Adjustment issued. Test Year reflects an accurate amount for the rent. (Herrington)	\$0
S-26	Rent (Lake Region)	00
	Include annualized amount for rent expense-Lake Office. K&M amount used as there was no test year amount. (Herrington)	\$8,082
S-29 566	Property Insurance 755.00	10
	No adjustment made. Company does not anticipate increase. (Herrington)	\$0
555530 4 H 2	Auto Insurance (Sewer)	
		Accounting S Sponsor: Karen F Pa

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Expense Adji di	Adjustment Description	Account Adjustment Adjustment
-	ustment made. Company does not anticipate se. (Herrington)	\$0
S-31 Genera	I Liability (Sewer)	757:000 \$0
	ustment made. Company does not anticipate se. (Herrington)	\$0
S-32 Other I	nsurance (Sewer)	759.000
	red Health Care Insurance that is considered onal expense. (Herrington)	-\$1,953
##SS33	Supplies 2	921/000 10991 1999 999 999 999 999 999
	on fluctuations in historical data, Staffed two year average (2007-2008).Herrington	-\$1,993
SI-14. SI-14.	Expenses	1921.500 \$0
-	ustment, test year used. Based on upward (Herrington)	\$0
Manage	ement Fees and a support of the support of the support	922.000
Remove	e Management Fees in Test Year (Herrington)	-\$240,000
S-36 ALL Execut	ve Management Oversite	922:100 527:901
	costs for Executive Oversite for Lake (William Harris)	\$27,901
S-37 Outside	Services	923.000 \$0
-	ustment, test year used. Historical data ed to be abnormal. (Herrington)	\$0
S-38	one.	925:000
		Accounting Schedule:2 Sponsor: Karen Herrington

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A B C B Expense Adj Account Number Adjustment Description Number	Adjustment 1 Total
No adjustment, test year used. No historical data to review (Herrington)	\$0
S-39 S-39 S-39 S-39 S-39 S-39 S-39 S-39	<u>\$0</u>
No adjustment, test year used. (Herrington)	\$0
S-40 Transportation Expense 933.000 4	\$0
No adjustment, test year used. (Herrington)	\$0
S-41 Customer Refunds	\$0
No adjustment, test year used. (Herrington)	\$0
S-42 Bad Debt Expense	\$0
Test Year-No adjustment	\$0
S-43 Miscellanous Expense	\$357
Adjust to reflect update period September 30, 2009 (Herrington)	\$357
S-44 Rate Case Expense 34 State Case 980.000	\$2,500
Made adjustment to Include expenses associated with current rate case-5 year amortization (Herrington)	\$150
Include Rate Case Expense through True Up Period, March 31, 2010. 3-Year Amortization	\$2,350
S-47 PSC Assessment	\$11,904
Adjust PSC Assessment to reflect 2010 Fiscal Year (Herrington)	\$11,904
S-48 License and Permits (Other-2)	\$75
	Accounting Schedule:2

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

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Expense Adj Number_	Adjustment Description	Account Adjustment Total
	Made adjustment to remove test year. Account change by Company. (Herrington)	-\$75
S-49 77 (42)	HB:Licenses and Permits:	\$1,19
	Made adjustment to reflect update period September 30, 2009. Increase due to changes in permit requirements. (Herrington)	\$1,192
S-50	Amortization of CIAC (Sewer)	406.300
	CIAC Depreciation updated through Sept 30, 2009	-\$31,289
2019 S 51 85 4	Depreciation	5 State 1 State
	1. To Annualize Depreciation	\$110,844
S-54	Real Estate Taxes	967.000
	No adjustment, Test Year. Review during True Up (Herrington)	\$0
S-55	Property Taxes	S. 967.300 S
	No adjustment, Test Year. Review during True Up (Herrington)	\$0
S-562		967.200
	Made adjustment to remove test year. Review during True Up. (Herrington)	-\$46
	Total Expense Adjustments	4

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

A B B Company Account Line D Number III Number O (Optionst) Number O (Optionst)

Rev-1	ANNUALIZED REVENUES					
Rev-2	Annualized Rete Revenues	\$0	Rev-2	\$159,427	100.00%	\$159,427
Rev-3	Miscellaneous Revenues	\$0	Rev-3	\$167,731	100.00%	\$167,731
Rev 4	TOTAL ANNUALIZED REVENUES	\$0 ST	1 . A MARCH	\$327,158	Section 1	\$327,158

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

A Constant Revenue Adj		C E C Adjustment C Total Adjustment Adjustment
Rev-2	Annualized Rate Revenues	\$159;427
	1. To Annualize Rate Revenues	\$159,427
	2. Description	\$0
	3. Description	\$0
Rev-3	Miscellaneous Revenues	3167,731
	1. To Annualize Miscellaneous Revenues	\$167,731
	2. Description	\$0

Total Revenue Adjustments a construction of the second s

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

Line j Line j	Description	East Residential	HB Residential Flat Rate Fourplex-HB D T
1	Customer Charge Revenues:		}
2	Customer Number	129	4
3	Bills Per Year	12	12
4	Customer Bills Per year	1,548	48
5	Current Customer Charge	\$25.54	\$25.54
6	Annualized Customer Charge Revenues	\$39,536	\$1,22
7	Commodity Charge Revenues:		
8	Total Gallons Sold	0	o
9	Less: Base Gallons Included in Customer Charge	0	0
10	Commodity Gallons	0	o
11	Block 1, Commodity Gallons per Block	0	0
12	Block 1, Number of Commodity Gallons per Unit	0	<u> </u>
13	Block 1, Commodity Bliling Units	0.00	0.00
14	Block 1, Existing Commodity Charge	\$0.00	\$0.00
15	Block 1, Annualized Commodity Charge Rev.	\$0	\$

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 gabons for thet rate would be divided by 1,000 to arrive at the number of commodity billing units.

> Accounting Schedule:4-1 Sponsor: Bret Prenger

Line Number Description

4 Total Miscellaneous Revenues _____\$167,731

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

Line - Number		HB Commercial Sector Flat Ram	HB Commercial HK Rest HI HI Amount Amou	ilia nt 4
1	Customer Charge Revenues:			
2	Cüstomer Number	0	1	
3	Bills Per Year	0	12	
4	Customer Bills Per year	0	12	
5	Current Customer Charge	\$0.00	\$30.80	
6	Annualized Customer Charge Revenues	\$		\$370
7	Commodity Charge Revenues;			
8	Total Gallons Sold	0	0	
9	Less: Base Gallons Included In Customer Charge	0_	<u> </u>	
10	Commodity Gallons	o	0	
11	Block 1, Commodity Gallons per Block	0	0	
12	Block 1, Number of Commodity Gallons per Unit	1,000	1,000	
13	Block 1, Commodity Billing Units	0.00	0.00	
14	Block 1, Existing Commodity Charge	\$3.57	\$3.57	
15	Block 1, Annualized Commodity Charge Rev.	S.		\$0

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.

Line. Lumber	Description in	Racquet Club C	ondo POA	Amount	ondo 📲
1	Customer Charge Revenues:		ļ		
2	Customer Number	1		1	
3	Bills Per Year	12	ļ	12	
4	Customer Bills Per year	12		12	
5	Current Customer Charge	\$947.05	ļ	\$299.75	
6	Annualized Customer Charge Revenues		\$11,365		\$3,59
7	Commodity Charge Revenues:				
8	Total Gallons Sold	14,502,073		0	
9	Less: Base Gallons Included In Customer Charge	6,000		0	
10	Commodity Gallons	14,496,073		0	
11	Block 1, Commodity Gallons per Block	14,496,073		0	
12	Block 1, Number of Commodity Galions per Unit	1,000		1,000	
13	Block 1, Commodity Billing Units	14,496.07		0.00	
14	Block 1, Existing Commodity Charge	\$3.57		\$3.57	
15	Block 1, Annualized Commodity Charge Rev.		\$51,751		. \$

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

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Line Number		HB Commercial FT FSL-POA-Lounge N Amount Amount	HB Commer Monarch Cove	Condo 🕈
1	<u>Customer Charge Revenues:</u>			
2	Customer Number	1	1 1	
3	Bills Per Year	12	12	
4	Customer Bills Per year	12	12	
5	Current Customer Charge	\$7.97	\$432.20	
6	Annualized Customer Charge Revenues		\$96	\$5,186
7	Commodity Charge Revenues:			
8	Total Gallons Sold	O	0	
9	Less: Base Gallons Included In Customer Charge	0	<u> </u>	
10	Commodity Gallons	o	0	
11	Block 1, Commodity Gallons per Block	0	0	
12	Block 1, Number of Commodity Gallons per Unit	1,000	1,000	
13	Block 1, Commodity Billing Units	0.00	0.00	
14	Block 1, Existing Commodity Charge	\$3.57	\$3.57	
15	Block 1, Annualized Commodity Charge Rev.	1	\$0	\$0

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

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Line . Line .	A Description	HB Commercial Duckfread Townhom B B Amount S	es	HB Commen HRS I Amount I	<u>ੇਹ</u>
1	Customer Charge Revenues:				
2	Customer Number	1	- 1	1	
3	Bills Per Year	12		12	
4	Customer Bills Per year	12		12	
5	Current Customer Charge	\$33.10		\$603.35	
6	Annualized Customer Charge Revenues		\$397		\$7,24
7	Commodity Charge Revenues:				
8	Total Gallons Sold	0		0	
9	Less: Base Gallons Included In Customer Charge	0		0	
10	Commodity Gallons	o		0	
11	Block 1, Commodity Gallons per Block	0		0	
12	Block 1, Number of Commodity Gallons per Unit	1,000		1,000	
13	Block 1, Commodity Billing Units	0.00	ļ	0.00	
14	Block 1, Existing Commodity Charge	\$3.57		\$3.57	
15	Block 1, Annualized Commodity Charge Rev.		\$0		:

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 rete of \$2.50 per 1,000 gallons of usage, the commodity gallons for that rate would be divided by 1,000 to arrive at the number of commodity billing units.

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Line Line		HB Commercial Lodge WWTF <u>Y</u> Amount Amount	HB Commercia Vintage Landing X Amount Amo	
1	Customer Charge Revenues;	ļ	[[
2	Customer Number	1	1	
3	Bills Per Year	12	12	
4	Customer Bills Per year	12	12	
5	Current Customer Charge	\$2,262.70	\$180.92	
6	Annualized Customer Charge Revenues	\$27,152		\$2,171
7	Commodity Charge Revenues:			
8	Total Gallons Sold	0	(o	
9	Less: Base Gallons Included In Customer Charge	<u> </u>	0	
10	Commodity Gallons	O	0	
11	Block 1, Commodity Gallons per Block		0	
12	Block 1, Number of Commodity Gallons per Unit	1,000	1,000_	
13	Block 1, Commodity Billing Units	0.00	0.00	
14	Block 1, Existing Commodity Charge	\$3.57	\$3.57	
15	Block 1, Annualized Commodity Charge Rev.	\$0]	\$

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

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Line	Percentation	HB Commercial Big Bear Z	HB Commerical Treetop Village B Amount Amount
1	Customer Charge Revenues;	Not Philodelle with the Pathodian of	
2 3	Customer Number Bills Per Year	1 12	1 12
4	Customer Bills Per year	12	12
5	Current Customer Charge	\$71.30	\$240.70
6	Annualized Customer Charge Revenues	\$856	\$2,888
7	Commodity Charge Revenues:	}	
8	Total Gallons Sold	0	o
9	Less: Base Galions Included in Customer Charge	0	0_
10	Commodity Gailons	0	o
11	Block 1, Commodity Gallons per Block	0	0
12	Block 1, Number of Commodity Gallons per Unit	1,000	1,000
13	Block 1, Commodity Billing Units	0.00	0.00
14	Block 1, Existing Commodity Charge	\$3.57	\$3.57
15	Block 1, Annualized Commodity Charge Rev.	\$0	\$0
	Total Annualized Sewer Rate Revenues	STATES STATES	\$2 888

16 Total Annualized Sewer Rate Revenues 52:888

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

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, Line Number	A Description marries and the second	HB Commercial CCC Main FD Manount Amount	HB Commercia PWSD #4 E + + + + + + + + + + + + + + + + + + +	
1	Customer Charge Revenues;			
2	Customer Number	1	1 1	
3	Bills Per Year	12	12	
4	Customer Bills Per year	12	12	
5	Current Customer Charge	\$6.72	\$33.63	
6	Annualized Customer Charge Revenues	\$	31	\$40
7	Commodity Charge Revenues:			
8	Total Gallons Sold	Ŭ	o	
9	Less: Base Gallons Included in Customer Charge	·0		
10	Commodity Gallons	o	0	
11	Block 1, Commodity Gallons per Block	0	0	
12	Block 1, Number of Commodity Gallons per Unit	1,000	1,000	
13	Block 1, Commodity Billing Units	0.00	0.00	
14	Block 1, Existing Commodity Charge	\$3.57	\$3.57	
15	Block 1, Annualized Commodity Charge Rev.	4		\$

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

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Accounting Schedule:4-1 Sponsor: Bret Prenger

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Line Line		HB Comme Waters Ed H H Amount :	ge 斗	Tota J Amount	K Amount
1	Customer Charge Revenues:				
2	Customer Number	1		147	
3	Bills Per Year	12			
4	Customer Bille Per year	12		1,764	
5	Current Customer Charge	\$425.92			
5	Annualized Customer Charge Revenues		\$5,111		\$107,67
7	Commodity Charge Revenues:				
8	Total Gallons Sold	D]]	14,502,073	
9	Less: Base Gallons Included in Customer Charge	C	ÌÌ	6,000	
10	Commodity Gallons	D		14,496,073	
11	Block 1, Commodity Gallons per Block	0			
12	Block 1, Number of Commodity Gallons per Unit	1,000			
13	Block 1, Commodity Billing Units	0.00			
14	Block 1, Existing Commodity Charge	\$3.57	[]		
15	Biock 1, Annualized Commodity Charge Rev.		\$0	•	\$51,7

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

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Rev-1 ANNUALIZED REVENUES (1) \$169,427 Rev-3 Annualizad Rate Revenues (1) \$169,723 Rev-4 TOTAL ANNUALIZED REVENUES (1) \$169,723 Rev-4 TOTAL ANNUALIZED REVENUES (1) \$169,723 Rev-4 TOTAL ANNUALIZED REVENUES (2) Prechased Wasteware Maintenance 710,000 \$15,525 \$0 \$13,550 0.00% Power for Treatmer Maintenance 710,000 \$15,535 \$0 \$10,830 \$0 0.00% Stadge Removal 711,100 \$10,830 \$0 \$10,830 \$0 0.00% Yewer for Treatmer Plants - UB Only 711,100 \$4,855 \$0 \$52,651 \$0 \$2,651 \$0 \$2,651 \$0 \$2,651 \$0 \$2,661 0.00% Yewer Opending Expenses 721,100 \$2,657 \$0 \$2,651 \$0 \$2,651 \$0 \$2,651 \$0 \$2,661 0.00% \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	100 million 100		Number Street	Staff 7- Annualized	Customer, 201		
Re-2 Annualized Rate Revenues (1) 5186,271 Re-3 Micelineous Revenues (1) 5186,271 Re-4 TOTAL ANNULZED REVENUES (2) 532,715 1 OPERATIONS EXPENSES (2) 532,715 2 Purchased Maintance (1) 5186,271 3 State Sta	<u> </u>						
Rev-4 Minocaliannous Revenues (i) Siz/231 1 OPERATIONS EXPENSES (i) Siz/250 (i) 1 OPERATIONS EXPENSES (ii) Siz/250 (iii) 2 Patcholo MV antibarted 710.000 Siz/250 Siz/250 (iii) 3 Prover for Tratimant Plants-400 nov.2 715.000 Siz/250 Siz/250 Siz/250 (iii) 4 Prover for Tratimant Plants-400 nov.2 715.000 Siz/251 Siz/251 0.00% 5 Sizdage Removal 711.100 Siz/251 Siz/251 0.00% 6 Chemicals 718.100 Siz/251 Siz/251 0.00% 7 Minor Sepress 721.00 Siz/251 Siz/251 0.00% 10 TOTAL OPERATIONS EXPENSES				(1) \$159.427	•		
Rev-4 TOTAL ANNUALIZED REVENUES 5327,158 1 OPERATIONS EXPENSES (2) 2 Purchased Wastewater Maintennee 710,000 \$3,250 \$50 \$3,250 \$0,00% 3 Power for Testemmer Maintennee 710,000 \$16,355 \$10 \$0,00% 4 Power for Testemmer Maintennee 711,100 \$10,835 \$10 \$10,830 \$0,00% 4 Power for Testemmer Maintennee 719,000 \$4,751 \$10 \$40 \$10,830 \$0,00% 6 Chemicals 719,100 \$40 \$10 \$25,561 \$0,00% 7 Wastewater Fasting Conter 719,000 \$1,452 \$10 \$44,652 \$10 \$44,652 \$10 \$2,5161 \$0,00% 1 MAINTENANCE EXPENSE 720,000 \$1,453 \$10 \$1,137 \$10 \$1,377 \$10 \$1,377 \$10 \$1,137 \$10 \$1,137 \$10,00% \$16,852 \$10,00% \$10,137 \$10,00% \$10,137 \$10,00% \$10,137							
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s Siudge Removal 711.100 \$10,930 0.00% c Chemicals 718.100 \$4,615 50 \$4,615 0.00% r Wastawater Tresting Coher 719.000 \$4,761 \$0 \$4,615 \$0 \$5,01 \$0.00% 8 Efficient Testing Expenses 721.100 \$2,561 \$0 \$2,661 \$0.00% 10 TOTAL OPERATIONS EXPENSE 50 \$2,661 \$0.00% \$44,652 \$0 \$2,661 \$0.00% 11 Maintrenance (Strems Supplies 720.000 \$2,167 \$0 \$2,167 \$0.00% 14 Sever Supplies 720.000 \$3,464 \$0	3	Power for Treatment Plants -HB Only	715.000	\$18,535	\$0	\$18,535	0.00%
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39 Traval & Entertainment 927.000 \$74 \$0 \$74 0.00% 40 Transportation Expense 933.000 \$12,673 \$0 \$12,673 0.00% 41 Customer Refunds 940.000 \$414 \$0 \$414 0.00% 42 Bad Oebt Expense 950.000 \$329 \$0 \$329 0.00% 43 Miacalianous Expense 975.000 \$329 \$0 \$329 0.00% 44 Rate Case Expense 975.000 \$632 \$0 \$632 0.00% 45 TOTAL ADMINISTRATIVE AND GENERAL \$39.812 \$0 \$35,403 0.00% 45 TOTAL ADMINISTRATIVE COther-2) 779.000 \$35,403 \$0 \$0.00% 46 OTHER OPERATING EXPENSES 779.000 \$0 \$0 \$0.00% 47 PSC Assessment 767.000 \$35,403 \$0 \$0.00% 48 License and Permits (Other-2) 779.000 \$0 \$0 \$0 \$0.00% 49 HB Licanaes and Permits 779.100 \$9,292 \$0 \$9,292					••	-	
40 Transportation Expense 933.000 \$12,673 \$0 \$12,673 0.00% 41 Customer Refunds 940.000 \$414 \$0 \$414 0.00% 42 Bad Oebt Expense 950.000 \$3229 \$0 \$3229 0.00% 43 Miacalianous Expense 950.000 \$3229 \$0 \$3229 0.00% 44 Rate Case Expense 975.000 \$632 \$0 \$22,500 0.00% 45 TOTAL ADMINISTRATIVE AND GENERAL \$80.000 \$2,500 \$0 \$2,500 0.00% 46 OTHER OPERATING EXPENSES 767.000 \$35,403 \$0 \$35,403 0.00% 48 License and Permits (Other-2) 779.000 \$0 \$0 \$0 0.00% 49 HB Licenaes and Permits 779.100 \$9,292 \$0 \$9,292 0.00% 50 Amortization of CIAC (Sawer) 406.300 \$31,289 \$0 \$31,289 0.00% 61 Depreciation \$110,844 \$0 \$110,844 0.00%							
41 Customer Refunds 940,000 \$414 \$0 \$414 0.00% 42 Bad Oebt Expense 950,000 \$329 \$0 \$329 0.00% 43 Miacellanous Expense 975,000 \$632 \$0 \$632 0.00% 44 Rate Case Expense 980,000 \$2,500 \$0 \$2,500 0.00% 44 Rate Case Expense 980,000 \$2,500 \$0 \$2,500 0.00% 45 TOTAL ADMINISTRATIVE AND GENERAL \$39,812 \$0 \$39,812 \$0 \$39,812 46 OTHER OPERATING EXPENSES 767.000 \$35,403 \$0 \$0.00% 48 License and Permits (Other-2) 779.000 \$0 \$0 \$0 0.00% 49 HB Licenses and Permits 779.100 \$9,292 \$0 \$9,292 0.00% 50 Amortization of CIAC (Sawer) 406.300 \$31,289 \$0 \$31,283 0.00% 61 Depreciation \$110,844 \$0 \$110,844 0.00%							
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43 Miacellanous Expense 975.000 \$632 \$0 \$632 0.00% 44 Rate Case Expense 980.000 \$2,500 \$0 \$2,500 0.00% 45 TOTAL ADMINISTRATIVE AND GENERAL \$39,812 \$0 \$39,812 \$0 \$39,812 46 OTHER OPERATING EXPENSES 767.000 \$35,403 \$0 \$35,403 0.00% 48 License and Permits (Other-2) 779.000 \$0 \$0 \$0 0.00% 49 HB Licenses and Permits 779.100 \$9,292 \$0 \$9,292 0.00% 50 Amortization of CIAC (Sawer) 406.300 \$31,289 \$0 \$31,289 0.00% 61 Depreciation \$110,844 \$0 \$110,844 0.00%					•	•	
44 Rate Case Expense 980.000 \$2,500 \$0 \$2,500 0.00% 45 TOTAL ADMINISTRATIVE AND GENERAL \$39,812 \$0 \$39,812 \$0 \$39,812 \$0 \$0 \$0.00% 46 OTHER OPERATING EXPENSES 767.000 \$35,403 \$0 \$35,403 0.00% 47 PSC Assessment 767.000 \$0 \$0 \$0 0.00% 48 License and Permits (Other-2) 779.000 \$0 \$0 \$0 0.00% 49 HB Licenaes and Permits 779.100 \$9,292 \$0 \$9,292 0.00% 50 Amortization of CIAC (Sawer) 406.300 -\$31,289 \$0 -\$31,289 0.00% 61 Depreciation \$110,844 \$0 \$110,844 0.00%							
45 TOTAL ADMINISTRATIVE AND GENERAL \$39,812 \$0 \$39,812 46 OTHER OPERATING EXPENSES 767.000 \$35,403 \$0 \$35,403 0.00% 47 PSC Assessment 767.000 \$35,403 \$0 \$30,812 0.00% 48 License and Permits (Other-2) 779.000 \$0 \$0 0.00% 49 HB Licenaes and Permits 779.100 \$9,292 \$0 \$9,292 0.00% 50 Amortization of CIAC (Sawer) 406.300 -\$31,289 \$0 \$31,289 0.00% 61 Depreciation \$110,844 \$0 \$110,844 0.00%							
47 PSC Assessment 767.000 \$35,403 \$0 \$35,403 0.00% 48 License and Permits (Other-2) 779.000 \$0 \$0 \$0 0.00% 49 HB Licenses and Permits 779.100 \$9,292 \$0 \$9,292 0.00% 50 Amortization of CIAC (Sawer) 406.300 \$31,289 \$0 \$31,289 0.00% 61 Depreciation \$110,844 \$0 \$110,844 0.00%		· · · · · · · · · · · · · · · · · · ·	360.000				0.00%
47 PSC Assessment 767.000 \$35,403 \$0 \$35,403 0.00% 48 License and Permits (Other-2) 779.000 \$0 \$0 \$0 0.00% 49 HB Licenses and Permits 779.100 \$9,292 \$0 \$9,292 0.00% 50 Amortization of CIAC (Sawer) 406.300 \$31,289 \$0 \$31,289 0.00% 61 Depreciation \$110,844 \$0 \$110,844 0.00%							
48 License and Permits (Other-2) 779.000 \$0 \$0 \$0 0.00% 49 HB Licenses and Permits 779.100 \$9,292 \$0 \$9,292 0.00% 50 Amortization of CIAC (Sawer) 406.300 \$31,289 \$0 \$31,283 0.00% 61 Depreciation \$110,844 \$0 \$110,844 0.00%			767.000	\$35.403	50	\$35,403	0.00%
49 HB Licenses and Permits 779.100 \$9,292 \$0 \$9,292 0.00% 50 Amortization of CIAC (Sawer) 406.300 \$31,289 \$0 \$31,289 0.00% 61 Depreciation \$10,844 \$0 \$110,844 0.00%							0.00%
50 Amortization of CIAC (Sawer) 406.300 \$31,289 \$0 -\$31,289 0.00% \$1 Depreciation \$110,844 \$0 \$110,844 0.00%				\$9,292	\$0	\$9,292	0.00%
61 Depreciation					\$0		0.00%
		• •			\$0	\$110,844	0.00%
	52	TOTAL OTHER OPERATING EXPENSES		\$124,250	\$0	\$124,250	

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

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Line	n an an Antonio (Arra). An an Antonio (Arra)	Account A		C Staff 1	2010 (1997) 1997 - 1997 (1997) 1997 - 1997 (1997)	E e e	Percentage
Number	A Property of Description	(Optional)	ind S	Annualized L	Charge Sto	Commodity	
53	TAXES OTHER THAN INCOME						
54	Real Estate Taxes	967.000		\$695	\$0	\$695	0.00%
55	Property Taxes	967.300		\$78	\$0	\$78	0.00%
56	Other Taxes	967.200	-	\$0	<u>\$0</u>	\$0	0.00%
57	TOTAL TAXES OTHER THAN INCOME			\$773	\$0	\$773	
58	TOTAL OPERATING EXPENSES		-	\$334,550	\$0	\$334,550	
59	Interest Expense		(3)	\$17,674	\$0	\$17,674	0.00%
60	Return on Equity		(3)	\$5,868	\$0	\$5,868	0.00%
61	Income Taxes		(3)	\$1,460	\$0	\$1,460	0.00%
62	TOTAL INTEREST RETURN & TAXES		-	\$25,002	\$0	\$25,002	
63	TOTAL COST OF SERVICE			\$359,552	\$0	\$359,552	
64	Less: Miscellaneous Revenues		-	\$167,731	\$0	\$167,731	0.00%
65	COST TO RECOVER IN RATES		_	\$191,821	\$0	\$191,821	
66	INCREMENTAL INCREASE IN RATE REVENUES		-	\$32,394		·	
67	PERCENTAGE OF INCREASE		-	9.90%			
68	REQUESTED INCREASE IN REVENUES			\$0			

(1) From Revenue Schedule

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

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

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

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1	State Income T	Tax Rate Statutory / Effe	ective	6.25% (2	2) 5.81	% (1 - (82 x .5)) x A1
2	Federal Income	e Tax Rate Statutory / E	ffective	14.99% (1) 8	k (2) <u>14.12</u>	<u>%</u> (1 - 81) x A2
3	Composite Effe	ective income Tax Rate			19.93	% B1 + B2
4	Equity Tax Fac	tor			1.248	9 1 / (1-B3)
5		Weighted Rate of Return Nd Preferred	m on Equity -		1.39	K From Capital Structure Schedu
6	Weighted Rate	of Return on Equity Incl	uding Income Tax		1.74	% B4 x B5
7		Weighted Rate of Retur and Short-Term	π on Debt -		4.19	% From Capital Structure Schedu
8	Total Weighted	Rate of Return Including	j income Tax		5.93	<u>%</u> B6+B7
)	If Sub-Chapter S	i Corporation, Enter Y:	N	Equity Income Requir		
)	lf Sub-Chapter S		N Rate Table	Equity Income Requir & Preliminary Federa	red \$6,91	
, [• •	red \$6,91	
) 		Taj		• •	red \$6,91	33
, 	Net Inco	me Range	k Rate Table	& Preliminary Federa	red \$6,91 biTax	e.
, [Net Incor Start	Tax me Range End	x Rate Table	& Preliminary Federa	red \$6,90 al Tax Tax on Rang \$1,03	e.
	Net Inco Start \$0 \$50,001 \$75,001	Tax me Range End \$50,000 \$75,000 \$100,000	x Rate Table Tax Rate 15.00% 25.00% 34.00%	& Preliminary Federa Amount in Range \$6,903 \$0 \$0	red \$6,90 al Tax 	e_ 5 00
	Net Inco Start \$0 \$50,001	Tax me Range End \$50,000 \$75,000 \$100,000 \$335,000	Tax Rate 15.00% 25.00%	& Preliminary Federa Amount in Range \$6,903 \$0 \$0 \$0 \$0	red \$6,90 al Tax 	e_ 5 0
	Net Inco Start \$0 \$50,001 \$75,001	Tax me Range End \$50,000 \$75,000 \$100,000	x Rate Table Tax Rate 15.00% 25.00% 34.00%	& Preliminary Federa Amount in Range \$6,903 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	red \$6,90 al Tax 	e_ 5 00
	Net Inco Start \$0 \$50,001 \$75,001 \$100,001	Tax me Range End \$50,000 \$75,000 \$100,000 \$335,000	Tax Rate Tax Rate 15.00% 25.00% 34.00% 39.00%	& Preliminary Federa Amount in Range \$6,903 \$0 \$0 \$0 \$0	red \$6,90 al Tax Tax on Rang \$1,03 \$1,03 \$1,03 \$1,03	e_ 5 0 0 0 0

Accounting Schedule:8 Sponsor: Karen Herrington Page: 1 of 1

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Line Number Rate Base Description

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1	Plant In Service	\$2,165,421 From Plant Schedule				
2	Less Accumulated Depreciation Reserve	\$838,910 Fm	om Depreciation Reserve Scheduk	e		
3	Net Plant In Service	\$1,326,511	•			
4	Other Rate Base Items:	\$0	- ·			
	Materials and Supplies	\$429				
•	Contribution of Aid of Construction	-\$1,106,806				
	CIAC Depreciation	\$234,722	• • • • • • • •			
	Deferred Taxes	-\$33,036	•			
5	Total Rate Base	\$421,820	·**			
6	Total Weighted Rate of Return Including Income Tax	<u>5.93%</u> Fro	om PreTax Return & Taxes Schedt	ule		
7	Required Return & Income Tax	\$25,002				

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

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Curre Numbe		Barting and a second se	Percentage Of Total Capital Structure	D Embedded Cost of Capital	Weighted Cost of Serri Capital	
1	Common Stock	\$514,405	16.36%	8.50%	1.391%	
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	
3	Preferred Stock	\$0	0.00%	, 0.00%	0.000%	
4	Long Term Debt	\$2,629,091	83.64%	5.01%	4.190%	
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	
6	Other Security-Tax Deductible	\$0	0.00%	0.00%	0.000%	

5.581% State 100.00%

To PreTax Return Rate Schedule

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

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1		INTANGIBLE PLANT					
2	301.000	Organization	\$22,970			34.42%	\$7,90
3	302.000	Franchises	\$0			100.00%	S
4	303.000	Miscellaneous Intangible Plant	\$0			100.00%	\$
5		TOTAL INTANGIBLE PLANT	\$22,970		\$0		\$7,906
6		SOURCE OF SUPPLY PLANT					
7	350.000	Land & Land Rights	\$5,985			34.42%	\$2,061
8	351.000	Structures & Improvements	\$4,650			100.00%	\$4,65(
9		TOTAL SOURCE OF SUPPLY PLANT	\$10,635		\$0		\$6,710
10		COLLECTION PLANT					
11	352.200	Collection Sewers - Gravity HB	\$162,667	•		100.00%	\$162,667
12	352.100	Collection Sewers-Force HB	\$51,957	P-12	\$203,921	100.00%	\$255,878
13	353.000	Services to Customers	\$194,980	P-13	-\$194,980	34.42%	\$(
14	353.100	Services to Customer (HB)	\$194,980	P-14	-\$5,779	41.71%	\$78,916
15	354.000	Flow Measuring Devices	\$11,297			100.00%	\$11,297
16	355.000	Flow Measuring Devices Installation TOTAL COLLECTION PLANT	<u>\$689</u> \$616,570		\$3,162	100.00%	\$6 <u>89</u> \$509,447
17		TOTAL COLLECTION PEANT	\$010,070		\$3,102		\$309,447
18		PUMPING PLANT					• • • • • •
19	363.000	Electric Pumping Other	\$0	P-19	\$41,588	34.42%	\$14,315
20	363.100	Pumping Equipment (Elec.,Diesel, other) TOTAL PUMPING PLANT	<u>\$435,527</u> \$435,527		<u> </u>	100.00%	\$435,527 \$449,842
21		TOTAL FUNEING FLANT	₽ ₩30,3 <i>21</i>		\$41,588		
22		TREATMENT & DISPOSAL PLANT					
23	372.000	Treatment and Disposal Equip HB	\$838,416	P-23	\$6,760	100.00%	\$845,176
24	373.000	Plant Sewers HB	\$316,647			100.00%	\$316,647
25	375.000	Other Treatment & Disposal Plant Equip.	\$411			34.42% _	\$141
26		TOTAL TREATEMENT & DISPOSAL PLANT	\$1,155,474		\$6,760		\$1,161,964
27		GENERAL PLANT					.
28	391.000	Office Furniture and Equipment	\$11,485			20.90%	\$2,400
29	391.100	Computer Equipment	\$9,989			20.90%	\$2,088
30	392.000	Transportation Equipment	\$10,579			34.42%	\$3,641
31	392.100	Transportation Equipment (Pump Truck)	\$33,445			34.42%	\$11,512
32	392.200	Transportation Equipment (Sierra Truck)	\$19,703			20.90%	\$4,118
33	394.000	Tools, Shop and Garage Equipment	\$6,626			20.90%	\$1,385
34 35	395.000 396.000	Laboratory Equipment Power Operated Equipment (Company Owned)	\$1,284 \$11,523			34.42% 34.42%	\$442 \$3,966
			\$104,634			_	\$29,552

To Rate Base & Depreciation Schedules

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

Lake Region Water and Sewer Company Horseshoe Bend Sewer Tracking Number SR-2010-0110 Test Year Ending 12-31-2008 updated through 9-30-2009 True up ending 3-31-2010 Schedule of Adjustments for Plant in Service - Sewer					
<u>A</u> Plant Adjustment Number	学说,"你们还是我们,你说是一些是我们的你是一个,你们这些一个,你就是你们不知道吗?"他说道,你是我们们就是我们都是我们的问题,"你们我们不能能能。"	<u>C</u> E Account Adjustment se Total Number Amount Adjustmen			
9 P-12 3.8	Collection Sewers-Force HB Include costs of new Duckhead lift station (Herrington)	\$203,921 \$203,921			
P-13.84	Services to Customers Services to Customers Removed balance per company email. Reallocated to two different accounts. (Herrington)	<u>21-353.000 - 194,9</u> -\$194,980			
P34)	Services to Customer (HB) Services to Customer (HB) Removed Plant (Cornett Cove (HB from 2003. Water District has authority for this property				
P-193	Electric Pumping Other Rebuilt Pump during Update Period, Sept. 30, 2009 (Herrington)	363.000 \$41,5 \$2,905			
n Line y y	Include pumping equipment costs of new Duckhead lift station (Herrington)	\$38,683			
P-23	Treatment and Disposal Equip HB	\$6,760			
	Total Plant Adjustments about the state of the second	<u></u>			

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

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

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Adjusted	Urisdictional	Adjustments	Adjustment A Number 🎌	Reserve	Depreciation Reserve Description	Account Number *	Line Number <u>e</u>
					INTANGIBLE PLANT		1
\$	34.42%			\$0	Organization	301.000	2
\$	100.00%			\$0	Franchises	302.000	3
\$	100.00%			\$0	Miscellaneous Intangible Plant	303.000	4
\$		\$0		\$0			5
					SOURCE OF SUPPLY PLANT		6
\$(100.00%			\$0	Land & Land Rights	350.000	7
\$914	100.00%	\$279	R-8	\$635	Structures & Improvements	351.000	8
\$914		\$279 ·		\$635	TOTAL SOURCE OF SUPPLY PLANT		9
					COLLECTION PLANT		10
\$38,434	100.00%	\$6,507	R-11	\$31,927	Collection Sewers - Gravity HB	352,200	11
\$9,80	100.00%	\$2,078	R-12	\$7,731	Collection Sewers-Force HB	352.100	12
\$(0.00%			\$0	Services to Customers	353.000	13
\$7,59	41.71%	\$7,259	R-14	\$10,941	Services to Customer (HB)	353.100	14
\$3,27	100.00%	\$746	R-15	\$2,525	Flow Measuring Devices	354.000	15
\$272	100.00%	\$45	R-16	\$227	Flow Measuring Devices Installation	355.000	16
\$59,377		\$16,635		\$53,351	TOTAL COLLECTION PLANT	_	17
					PUMPING PLANT		18
\$0	34.42%			\$0	Electric Pumping Other	363.000	19
\$272,653	100.00%	\$87,106	R-20	\$185,547	Pumping Equipment (Elec., Diesel, other)	363.100	20
\$272,653		\$87,106		\$185,547	TOTAL PUMPING PLANT		21
					TREATMENT & DISPOSAL PLANT		22
\$440,543	100.00%	\$75,957	R-23	\$364,586	Treatment and Disposal Equip HB	372.000	23
\$44,937	100.00%	\$28,498	R-24	\$16,439	Plant Sewers HB	373.000	24
\$76	34.42%	\$41	R-25	\$180	Other Treatment & Disposal Plant Equip.	375.000	25
\$485,556	• ··· - ·· _	\$104,496		\$381,205	TOTAL TREATEMENT & OISPOSAL PLANT		26
					GENERAL PLANT		27
\$1,287	20.90%	\$1,149	R-28	\$5,010	Office Furniture and Equipment	391.000	28
\$1,124	20.90%	\$999	R-29	\$4,381	Computer Equipment	391.100	29
\$9,144	34.42%	\$2,750	R-30	\$23,817	Transportation Equipment	392.000	30
\$5,097	34.42%	\$8,696	R-31	\$6,111	Transportation Equipment (Pump Truck)	392.100	31
\$1,188	20.90%	\$5,123	R-32	\$465	Transportation Equipment (Sierra Truck)	392.200	32
\$739	20.90%	\$662	R-33	\$2,875	Tools, Shop and Garage Equipment	394.000	33
\$249	34.42%	\$128	R-34	\$596	Laboratory Egulpment	395.000	34
\$1,601	34.42%	\$1,644	R-35	\$3,108	Power Operated Equipment (Company Owned)	396.000	35
\$20,409	_	\$21,051	-	\$46,361	TOTAL GENERAL PLANT		36

To Rate Base Schedule

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

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Reserve		<u>Constants Dorigonal E</u> Total	
Adjustment Number	Accumulated Depreciation Reserve to a Adjustments Description	Account ::: Adjustment Adjustme Number Amount Amount	40.0
R-8 2.5	Structures & Improvements	351.000	279
	Adjust Depreclation to reflect the update period. Sept. 30, 2009 (Herrington)	\$105	
	Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington)	\$174	
R-11	Collection Sewers - Gravity HB	\$6.5	.07 ,
	Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)	\$2,440	
	Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington)	\$4,067	
R-12.45-	Collection Sewers-Force HB	352:100	78
	Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)	\$779	
	Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington)	\$1,299	
R-14	Services to Customer (HB)	353.100	59
	Made adjustment to correct depreciation related to Cornett Cove (HB)	-\$520	
	Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington)	\$7,779	
R-15	Flow Measuring Devices	\$7	46

Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)

\$280

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

Lake Region Water and Sewer Company Horseshoe Bend Sewer Tracking Number SR-2010-0110 Test Year Ending 12-31-2008 updated through 9-30-2009 True up ending 3-31-2010					
	Schedule of Adjustments for Accumulated Deprecreciation	Reserve - Sewer			
Adjustmen Number		in the star produces on the star and articles. And the started was the started of the			
<u> </u>	Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington)	\$466			
🤐 R-16 🛓	Flow Measuring Devices Installation =355.(000 # 54			
	Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)	\$17			
	Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington)	\$28			
R-20	Rumping Equipment (Elec., Diesel, other)	100 Strate State 2014 State 2887.10			
	Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)	\$32,665			
	Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington)	\$54,441			
nR-23	Treatment and Disposal Equip HB	000			
	Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)	\$28,416			
	Adjust Reserve to reflect the True Up period. March, 31, 2010 (HerrIngton)	\$47, 54 1			
R-24	Plant Sewers HB	000			
	Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)	\$10,687			
	Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington)	\$17,811			
	Other Treatment & Disposal Plant Equip				

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

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A Reserve	алан <u>В</u> аран (1996) - сайта (1996)	<u>C</u> ADO
Adjustment Number	Accumulated Depreciation Reserve	Account C Adjustment & Adjustment Number Adjustment
MARNHUIDEL NO. Y.	Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)	\$15
	Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington)	\$26
R-28	Office Furniture and Equipment	<u>391.000</u> \$1.149
	Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)	\$431
	Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington)	\$718
R-29	Computer Equipment	391.100
	Adjust Depreciation to reflect the update period. Sept. 30, 2009 <u>(</u> Herrington)	\$375
	Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington)	\$624
R-30	Transportation Equipment is the research and	392.000 \$2,750
	Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)	\$1,031
	Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington)	\$1,719
6.R-31	Transportation Equipment (Pump Truck)	392.100 \$8,696
	Adjust Depreciation to reflect the update period. Sept. 30, 2009 (HerrIngton)	\$3,261
	Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington)	\$5,435

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

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

Adjustment Number	Adjustments Description	Account Adjustment Adjustr Number Amount Amou
	Transportation Equipment (Sierra Truck)	392.200
	Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)	\$1,921
	Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington)	\$3,202
C R-33	Tools, Shop and Garage Equipment	394.000
	Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)	\$248
	Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington)	\$414
<u>, 7</u> R-34	Laboratory Equipment	395.000
	Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)	\$48
	Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington)	\$80
R-35	Power Operated Equipment (Company Owned)	396.000
	Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)	\$579
	Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington)	\$965

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

•	isc na cá	<u>Α</u>	B			E
Ē	Number	Account Number	Plant Account Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
Ţ	MUMDer	<u> Araminet and Ara</u>	新たい。 「「「」」、 「」」、 「」」、 「」」、 「」」、 「」」、 「」」、 「」」、 「」」、 「」」、 「」」、 「」」、 「」、 「	2001SOICTONAL#		Expense
æ	1		INTANGIBLE PLANT			
ĺ	2	301.000	Organization	\$7,906	0.00%	\$0
E	3	302.000	Franchises	\$0 \$0	0.00%	\$0 \$0
	4	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0
	5	000.000	TOTAL INTANGIBLE PLANT	\$7,906	0.00%	\$0
\$	6		SOURCE OF SUPPLY PLANT			
	7	350.000	Land & Land Rights	\$2,060	0.00%	\$0
l	8	351.000	Structures & Improvements	\$4,650	3.00%	\$140
-	9	•••••••	TOTAL SOURCE OF SUPPLY PLANT	\$6,710	0.00,0	\$140
5	10		COLLECTION PLANT			
J .	11	352.200	Collection Sewers - Gravity HB	\$162,667	2.00%	\$3,253
	12	352,100	Collection Sewers-Force HB	\$255,878	2.00%	\$5,118
نتع	13	353.000	Services to Customers	\$0	0.00%	\$0
	14	353.100	Services to Customer (HB)	\$78,916	2.00%	\$1,578
7	15	354.000	Flow Measuring Devices	\$11,297	3.30%	\$373
	16	355.000	Flow Measuring Devices Installation	\$689	3.30%	\$23
	17		TOTAL COLLECTION PLANT	\$509,447		\$10,345
	18		PUMPING PLANT			
, منع	19	363.000	Electric Pumping Other	\$14,315	10.00%	\$1,431
	20	363.100	Pumping Equipment (Elec.,Diesel, other)	\$435,527	10.00%	\$43,553
	21	000.100	TOTAL PUMPING PLANT	\$449,842		\$44,984
-	22		TREATMENT & DISPOSAL PLANT			
1	23	372,000	Treatment and Disposal Equip HB	\$845,176	4.50%	\$38,033
	24	373.000	Plant Sewers HB	\$316,647	4.50%	\$14,249
ن ن	25	375.000	Other Treatment & Disposal Plant Equip.	\$141	5.00%	\$7
	26	0.0000	TOTAL TREATEMENT & DISPOSAL PLANT	\$1,161,964		\$52,289
	27		GENERAL PLANT			
÷.	28	391.000	Office Furniture and Equipment	\$2,400	5.00%	\$120
	29	391.100	Computer Equipment	\$2,088	5.00%	\$104
	30	392.000	Transportation Equipment	\$3,641	13.00%	\$473
<u>.</u>	31	392.100	Transportation Equipment (Pump Truck)	\$11,512	13.00%	\$1,497
)	32	392.200	Transportation Equipment (Sierra Truck)	\$4,118	13.00%	\$535
	33	394.000	Tools, Shop and Garage Equipment	\$1,385	5.00%	\$69
	34	395.000	Laboratory Equipment	\$442	5.00%	\$22
<u>⊶</u> į	35	396.000	Power Operated Equipment (Company Owned)	\$3,966	6.70%	\$266
1	36		TOTAL GENERAL PLANT	\$29,552		\$3,086
		- HUPPERSON - Ser and Tababy U.S.	TOTAL GENERAL PLANT			

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

Exhibit No.: Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staff Case No: SR-2010-0110 Shawnee Bend Sewer Date Prepared: 4/16/2010



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MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

True Up Direct through March 31,2010

STAFF ACCOUNTING SCHEDULES

LAKE REGION WATER AND SEWER COMPANY

CASE NO. SR-2010-0110 Shawnee Bend Sewer

Jefferson City, Missouri

April 2010
Line Company Company <thcompany< th=""> <thcompany< th=""> <thcomp< th=""><th>Account Humber Copressive Test, Void Compensive August Mumber Lumber Adjustment Lumber Adjustment Adjustment<th></th><th>A GAM</th><th></th><th></th><th>D</th><th></th><th></th><th>G</th></th></thcomp<></thcompany<></thcompany<>	Account Humber Copressive Test, Void Compensive August Mumber Lumber Adjustment Lumber Adjustment Adjustment <th></th> <th>A GAM</th> <th></th> <th></th> <th>D</th> <th></th> <th></th> <th>G</th>		A GAM			D			G
Number Openant Copenant Copenant Number Adjustment Adjustment Adjustment Adjustment 1 OPERATIONS EXPENSES 5-2 1367 35284 1 3 711.00 Slugs Removal 562 5.3 12/125 100.00% 5 3 711.00 Slugs Removal 523.652 5.4 511.778 100.00% 5 5 715.00 WWTP Chemicals 53.242 5.7 45.748 100.00% 5 6 715.00 Billweit Testing Chemicals 53.278 5-4 51.818 100.00% 1 10 721.00 Billweit Testing Chemicals 52.77 51.4181 100.00% 1 11 71.00 Billweit Testing Chemicals 52.71 51.4181 100.00% 1 12 MAINTENACE EXPENSE 544.527 41.3100 41.3300 41.3300 12 MAINTENACE EXPENSE 51.779 5.14 53.4854 55.844 13 720.000<	Number Coperating Compare Description Amount Number Adjustments A	1.5.10 Section 41			Companyl				Adjusted
2 710,000 Purchased Wastewater Wajhtegang.c 54,710 5-2 5357 35,89% 3 7711.00 Slugge Removal 5625 52,122 100.00% 5 4 715.000 Power for Trastmont Plants Other 50 5-4 51,651 100.00% 5 5 715.100 WITP Chemical Display 52,273 5-4 51,651 100.00% 5 7 712.00 SB Urit Status, Power 52,874 5-4 51,841 100.00% 1 10 721.00 SB Operating Expense 52,77 5-4 51,841 100.00% 1 11 MAINTENANCE EXPENSE 546,527 - 51,3310 - 51 12 MAINTENANCE EXPENSE 546,527 - 51,341 100.00% 1 13 720.000 Supering Expense 52,78 5-4 51,202 35.88% 1 14 720.000 Supering Expense 51,202 35.88% 1 35.88% 1 35.88% 1 35.88% 1 35.88% 1 35.88% 1 <th>2 770.000 Purchased Westwater Maintenance 14,710 5-2 5367 35.95%, 5 3 711.300 Sludge Removal 1625 5-3 122,115 100.00%, 5 4 715.000 Power for Treatment Plans Other 50 5-4 51,661 100.00%, 55 5 716.200 SB Urt Station Power 52,225 5-7 5-7,45,748 100.00%, 55 6 716.200 SB Urt Station Power 52,226 5-7 5-7,45,748 100.00%, 55 6 716.200 SB Urt Station Power 52,227 5-7,45,748 100.00%, 55 10 771.200 SB Operating Expense 50 5-10 51,861 100.00%, 51 11 720.000 Supplies (Sover) 52,184 5-13 51,202 35,98%, 51 12 MAINTENANCE EXPENSE 54,651 431,3100 53,58%, 51 53,58%, 51 13 720.000 Supplies Otherse 13,106 5-15 431,71 33,98%, 51 14 720.000 Supplies Dinneri</th> <th></th> <th>in the feat water with</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th>	2 770.000 Purchased Westwater Maintenance 14,710 5-2 5367 35.95%, 5 3 711.300 Sludge Removal 1625 5-3 122,115 100.00%, 5 4 715.000 Power for Treatment Plans Other 50 5-4 51,661 100.00%, 55 5 716.200 SB Urt Station Power 52,225 5-7 5-7,45,748 100.00%, 55 6 716.200 SB Urt Station Power 52,226 5-7 5-7,45,748 100.00%, 55 6 716.200 SB Urt Station Power 52,227 5-7,45,748 100.00%, 55 10 771.200 SB Operating Expense 50 5-10 51,861 100.00%, 51 11 720.000 Supplies (Sover) 52,184 5-13 51,202 35,98%, 51 12 MAINTENANCE EXPENSE 54,651 431,3100 53,58%, 51 53,58%, 51 13 720.000 Supplies Otherse 13,106 5-15 431,71 33,98%, 51 14 720.000 Supplies Dinneri		in the feat water with						
3 711.200 Sludge Removal 1522 S-1 S2,125 100.00% 4 715.00 Power for Trastment Plants Other 50 S-4 50 100.00% 5 715.100 WWTP Power 50 S-4 51 100.00% 7 718.200 SB WWTP Chemicals 50 S-6 51,61 100.00% 8 719.200 Watewater Testing Other- 50 S-10 51,124 100.00% 1 10 721.00 S0 purpties and Materials (Other, 32,125 S-10 51,124 100.00% 1 11 720.000 Supplies and Materials (Other, 32,144 S-13 S1,202 35.88% 1 12 MAINTENANCE EXPENSE 521 S-16 -532 35.88% 1 1 100.00% 1 14 720.000 Sewer Supplies \$3,779 S-14 -54,64 35.88% 1 1 35.88% 1 35.88% 1 35.88% 1 35.88% <	3 711.00 Sludge Removal 1402 5.3 5.2 5.3 15.125 100.00% 5 4 715.00 Power for Traitinon Plants Other 523.652 5.5 4511.778 100.00% 5 7 715.00 SB LITS Elistion Power 50 5.5 451.61 100.00% 5 7 715.00 WATTP Chemicals 58.222 5.7 45.748 100.00% 5 7 715.00 WITP Chemicals 58.222 5.7 41.811 100.00% 5 7 716.00 Filter Testing Chymese 58.5 51.0 51.242 100.00% 5 7 707AL OPERATIONE EXPENSE 58.5 51.202 15.98% 51 53.25 51 43.21 100.00% 5 7 70.000 Supplies and Maprials (Other) 52.14 53.98% 51 53.28% 51 53.98% 51 53.98% 51 720.00 S9 Sewer Supplies 51.77.38 51.4 53.488 58.88% </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
4 715.000 Power for Tratiment Plants Other 50 5.4 50 100.00% 5 7715.000 WPT Power 529.522 5.5 511,773 100.00% 5 6 716.200 SB WHT Chemicals 58.222 5.7 5.7.44 100.00% 1 7 716.200 SB WHT Chemicals 58.222 5.7 5.7.44 100.00% 1 9 713.00 Watswater Testing Chemes 54.271 5.40 51.824 100.00% 1 11 TOTAL OPERATIONS EXPENSE 540.527 \$11.811 100.00% 1 12 MAINTENANCE EXPENSES 541.51 \$12.02 35.88% 1 13 720.000 Supplies and Matorials Given'1 \$2.164 5.13 \$1.202 35.88% 1 14 720.000 Supplies Given'1 \$2.763 \$32 \$2.88% 1 16 720.000 Supplies Given'1 \$2.716 \$30 \$3.88% 1 \$3.88% 1 <	4 715.000 Power for Treatmant Plants Other 50 5-4 100.00% 51 5 715.200 SB LIR Station Power 50 5-5 51,851 100.00% 55 7 715.200 SB WATP Chemicals 58,222 5-7 57,74 100.00% 55 8 715.000 Westewater Testing Chences 52,278 5-9 51,841 100.00% 53 10 721.200 SB Owrating Expenses 50 5-10 51,244 100.00% 53 11 TOTAL OPERATIONS ExpENSES 54 51,310 51.202 35.98% 53 12 MAINTENANCE EXPENSES 51 51.31 15.202 35.98% 54 13 720.000 Supplies ind Matrials (Other, 199 52.628 5-13 51.202 35.98% 14 720.000 HB Sower Supplies 51.96 51.31 35.98% 56 33.98% 57 50.0 35.98% 56 35.98% 56 35.98% 57 57.0 35.98% 56 35.98% 57 57.77 50 35.98%	2	710.000	Purchased Wastewater Maintenance	\$4,710	S-2	\$367	35.98%	\$1,8;
s 115:100 FWTP Power 528,652 5.3 511.772 100.00% 5 6 715:200 SB WYTP Chemicals 50 5.4 511.611 100.00% 5 7 718:200 SB WYTP Chemicals 50 5.4 511.611 100.00% 5 8 719:00 Vastwater Testing Dyneses 50 51.0 11.444 100.00% 1 10 721.20 SB Operating Expenses 50 5.13 51.002 35.84% 1 11 721.00 Stopperating Expenses 12.144 51.00 35.84% 1 12 MAINTENANCE EXPENSES 52.2 5.16 53.00 35.84% 1 13 720.00 Supplies mol Matrinsio (Oher, 1 51.76 5.11 51.00 35.84% 1 14 720.00 Supplies (Swert) 52.85 51.6 53.00 35.95% 1 35.84% 1 16 720.00 Colas and Shop Supplies (Swert) 52.622 5.16<	5 715.00 WHTP Power 528.652 5-5 511.778 100.00% 57 6 715.200 SB UMTP Chemicals 50 5-5 51.811 100.00% 5 7 715.200 SB UMTP Chemicals 50 5-7 5-7 5-7.81 100.00% 5 9 713.00 Elfuent Testing Expenses 51.278 5-9 51.841 100.00% 5 10 721.00 SB QMTP Chemicals 50 5-1 11.224 100.00% 5 10 721.00 SUpersting Expenses 51.77 5-9 51.841 100.00% 5 11 720.000 Supplies and Marinis (Other) 52 516 53.22 5.16 53.23 5.16 53.28% 5 16 722.000 Tools and Shop Supplies 51.76 5.17 50 53.98% 5 17 720.000 Somer Supplies (Sever) 52.42 5.16 57.09 53.98% 17 720.000 Somer Supplies (Sever) 52.42 51.99 53.98% 18 722.000 Tools and Shop Supplies (Sever) 52.42 51.99 53.98% 19 745.00 Torational Accountr Equip 52.42		711.200	Sludge Removal	\$625	S-3	\$2,125	100.00%	\$2,7
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7 7 718.200 SB WWTP Chemicals 58.748 100.00% 100.00% 9 719.100 Effluent Tasting Expenses 35.778 S-9 51.811 100.00% 100.00% 10 721.20 SB Operating Expenses 35.778 S-9 51.344 100.00% 100.00% 11 712.00 SB Operating Expenses 548.527 S-10 51.344 100.00% 100.00% 12 MAINTENANCE EXPENSES 548.527 S-13 51.202 35.88% 100.00%	7 716.200 SB WWTP Chemicals 52,22 S.7 45,748 100.00%, S 9 713.100 Effluent Testing Expenses 53,278 S-9 41,841 100.00%, S 10 721.00 SB Operating Expenses 50 51,1441 100.00%, S 11 720.00 Supprise 546,527 413,310 S S 12 MAINTENANCE EXPENSES 546,527 513 51,202 35,98%, S 13 720.00 Supprise 31,366 5,15 4,37,13 35,98%, S 14 720.00 Tobic and Matrinals (Other,' 52,164 513 32,21 35,98%, S 15 722,000 Tobic and Supplies 513,65 516 32,23 35,98%, S 16 722,000 Tobic aphron Supplies (Green') 12,268 516 52,27 52,98%, S 17 745,000 Maintenance of Trastment Equip 22,628 516,325 52,07 26,79%, S 21 732,000 Contracted Lagal Fees 51,336								\$17,8
8 719.000 Wastsweter Teating Coher- 9 50 100.00% 100.00% 10 721.200 SB Operating Expenses 52,77 5-9 51.341 100.00% 2 11 TOTAL OPERATION EXPENSE 548.527 5-13 51.202 35.89%, 1 12 MAINTENANCE EXPENSE 548.527 5-14 55.468 35.89%, 1 14 720.00 BS Sewer Supplies 51,69 5.12 35.89%, 1 14 720.00 Sewer Supplies 51,66 5.23 5.16 5.32 35.89%, 16 722.000 Golds and Shop Supplies (Sever) 2.285 5.16 5.19 33.89%, 17 720.500 Sever Dperting Expenses 51.623 -37 100.05%, 20 745.900 Maintenance of Treatment Equip 2.2628 S.18 510 33.89%, 21 742.000 Rota Stotal Stop Supplies 510.827 -43.808 2.27.9%, 100.05%, 21 751.000	8 719.000 Washwater Testing Other- 50 100.00% 3 9 713.100 Efficient Testing Expenses 55.278 5-9 51.881 100.00% 5 11 TOTAL OPERATIONS EXPENSE 548.527 -513.910 51.222 35.98% 5 12 MAINTENANCE EXPENSES 548.527 -513.910 51.222 35.98% 5 13 720.000 Bysplies and Matorials (Other; 52.18 51.77 5.14 45.468 35.98% 14 720.000 BS Evere Supplies 51.776 5-17 50 35.98% 16 720.400 Lagoon Supplies Start 522 5-16 53.20 55.98% 17 720.500 Sewer Operating Expenses 51.776 5-17 50 35.98% 17 720.500 Sewer Operating Expenses 5127.5 5-18 3700 35.98% 17 720.000 Fort and Shop Supplies (Swert) 52.220 577 100.00% 5 17 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>\$1,60</td></t<>								\$1,60
9 719:100 Effluent Tasting Expenses 35.278 S-9 41.841 100.00% 1 10 TOTAL OPERATIONS EXPENSE 546.527 5-10 51.244 100.00% 1 11 TOTAL OPERATIONS EXPENSE 546.527 5-13 51.242 35.89% 5 12 TOTAL OPERATIONS EXPENSE 52.184 S-13 51.202 35.89% 5 13 720.000 Supplies 35.773 S-14 45.464 35.89% 5 16 722.000 Stever Supplies 51.773 S-14 53.09% 5 53.89% 5 17 720.000 Super Operating Expenses 51.776 S 10 35.89% 5 53.89% 5 53.89% 5 53.89% 5 53.89% 5 53.89% 5 53.89% 5 53.89% 5 53.89% 5 53.89% 5 53.89% 5 53.89% 5 53.89% 5 53.89% 5 53.89% 5 53.89% 5 53.89% 5 53.89% 5 53.89% 5 53.89%<	9 713,100 Effluent Texting Expenses 50 5-10 513,444 100.00% 3 11 721.00 S8 Operating Expenses 50 5-10 513,444 100.00% 3 12 MAINTENANCE EXPENSE 548,527 5-13 51,022 35,98%, 53 13 720.000 Supplies and Matrial (Other); 52,144 5-13 51,022 35,98%, 54 14 720.000 Supplies and Matrial (Other); 52,514 5,323 35,98%, 54 16 722,000 Supplies 517,753 5,17 50 35,98%, 54 17 725,000 Swer Supplies 517,753 5,17 50 35,98%, 57 17 725,000 Swer Supplies 517,753 5,17 50 35,98%, 56 17 725,000 Swer Supplies 517,753 5,17 50 35,98%, 50 35,98%, 52 17 725,000 Forting Expenses 527 5,20 57 50 35,98%, 52 17 726,000					S-7	-\$5,748		\$2,5
10 721.200 SR Operating Expenses 50 S-10 51,244 100.00%	10 721.200 SB Operating Expenses 50 S-10 41,340 100.00% 3 11 TOTAL OPERATIONS EXPENSE 546,527 413,910 51 12 MAINTENANCE EXPENSES 52,154 S-13 51,202 35,98%, 5 13 720,000 Supplies and Materials (Other, ' 52,154 S-13 51,202 35,98%, 5 14 720,000 SB Sewer Supplies 31,906 S-14 453,468 35,98%, 5 15 720,000 SB Sewer Supplies 31,906 S-16 5,323 5,88%, 5 16 720,000 Sewer Operating Expenses 51,776 S-17 50 35,88%, 5 17 70,000 Sewer Operating Expenses 5227 977 100,000, 35,88%, 5 10 742,000 Radio Shop Supplies (Sewer) 5285 S16,825 -33,802 5 17 70,000 Sewer Operating Expenses 5277 5,20 2777 100,30 S.24 5129 17 74,2000 Radio Labor (Sewer) 513,485 5,23 56,707 26,79%, 5 57,79%, 55 <td< td=""><td></td><td></td><td>-</td><td></td><td>-</td><td></td><td></td><td></td></td<>			-		-			
11 TOTAL OPERATIONS EXPENSE \$48,527 \$13,910 \$1 12 MAINTENANCE EXPENSES \$2,184 \$-13 \$1,202 \$5,98%, \$1,202 \$5,98%, \$1,202 \$5,98%, \$1,202 \$5,98%, \$1,202 \$5,98%, \$1,202 \$5,98%, \$5,98%, \$1,773 \$-14 \$5,466 \$5,98%, \$1,775 \$5,14 \$5,98%, \$5,98%, \$1,776 \$5,14 \$5,98%, \$5,98%, \$1,776 \$5,17 \$5,98%, \$5,99%, \$17,772,500 \$5,99%, \$5,99%, \$17,750 \$5,176 \$5,99%, \$17,750,772,000 \$5,99%, \$17,750,000 \$5,99%, \$17,750,000 \$5,99%, \$17,750,000 \$5,99%, \$10,320,579,720,772,772,772,772,772,772,772,772,772	11 TOTAL OPERATIONS EXPENSE 546,527 413,910 53 12 MAINTENANCE EXPENSES 52,164 5-13 51,202 35,98%, 5 13 720,000 Supplies and Matrianis (other; 52,164 5-13 51,202 35,98%, 5 14 720,100 HB Sewer Supplies 51,906 541,5 5,371 35,98%, 5 15 772,000 Super Supplies 51,776 5-17 50 35,98%, 16 722,000 Tools and Shop Supplies (Sever) 52,855 5-18 5790 35,98%, 17 720,500 Siver Operating Expenses 52,75 5-20 577 100,00%, 21 TOTAL MAINTENANCE EXPENSE \$10,930 5-23 50 26,79%, 5 22 CUSTOMER ACCOUNT EXPENSE \$10,930 5-23 \$0 26,79%, 5 23 73000 PMSDM4 Contracted Labor (Sever) \$19,48,50 5-22 \$6,77 26,79%, 5 24 751,000					-			\$3,39
12 MAINTENANCE EXPENSES 13 720.000 Buspiles and Mabrials (Other) \$2,184 \$-13 \$1,202 35.98%, 35.98\%, 35.98\%,	12 MAINTENANCE EXPENSES 13 720.000 Supplies and Matarials (Other, 100 MH 3 Sewer Supplies \$2,184 \$-13 \$1,202 35.88%, 35.88%, 15 \$2,000 \$35.88%, 16 \$2,120 \$35.88%, 17 \$35.88%, 16 \$32.88%, 17 \$35.88%, 17 \$35.88%, 18 \$35.28 \$16 \$32.2 \$5.68%, 10 \$35.88%, 17 \$35.88%, 18 \$35.88%, 19 \$35.88%, 19 \$35.88%, 10 \$35.88%, 12 \$35.88%, 12 </td <td></td> <td>721.200</td> <td>· • • ·</td> <td></td> <td>5-10</td> <td></td> <td>100.00%</td> <td>\$1,34</td>		721.200	· • • ·		5-10		100.00%	\$1,34
11 720.000 Supplies and Materials (Other); \$2,184 \$-13 \$1,202 35.88%; 1 14 720.000 SB Sewer Supplies \$1,906 \$-15 4.3371 35.88%; 15 720.200 SB Sewer Supplies \$322 \$-16 \$323 35.88%; 16 720.400 Lagoon Supplies \$322 \$-16 \$323 35.88%; 17 720.500 Sewer Operating Expenses \$1,776 \$-17 \$50 35.88%; 18 722.000 Tools and Shop Supplies (Sewer) \$2,628 \$-19 \$0 35.88%; 20 745.500 Biscelancus Operating Expenses \$16,825 \$-51 \$3002 \$1 21 CUSTOMER ACCOUNT EXPENSE \$10,930 \$-23 \$0 \$2,79%; \$1 22 732.000 Contracted Accounting Fees \$10,830 \$-24 \$129 \$1,74,50 \$2,79%; \$1 23 732.000 Rent \$18,450 \$-25 \$8,022 \$2,79%; \$1 24 742.000 Rent \$18,000 \$2,79%; \$1	13 720.000 Supplies and Materials (Other): \$2,184 S-13 \$1,202 33,88%, 14 720.000 HS Sever Supplies \$1,206 S-14 35,484 35,686, 15 720.200 SB Sever Supplies \$1,206 S-15 -53,71 33,88%, 16 720.400 Lagoon Supplies \$1,276 S-17 \$10 35,88%, 17 720.500 Sever Operating Expenses \$1,776 S-17 \$10 35,88%, 18 722.000 Tools and Shop Supplies (Saver) \$2,628 S-18 \$190 35,88%, 19 745.990 SB Micoellanous Operating Expenses \$2,72 S-20 \$177 100.00%, \$ 21 722.000 Contracted Accountria Press \$19,480 S-23 \$0 25,79%, \$ 23 742.000 Rent (Lake Office) \$19,480 \$-24 \$129 \$1,21%, \$ 24 732.000 Contracted Lagal Fees \$13,386 \$-24 \$129 \$5,11%, \$ 25 737.000 Property Insurance \$19,810 <td< td=""><td>11</td><td></td><td>TOTAL OPERATIONS EXPENSE</td><td>\$48,527</td><td></td><td>-\$13,910</td><td></td><td>\$31,36</td></td<>	11		TOTAL OPERATIONS EXPENSE	\$48,527		-\$13,910		\$31,36
14 720.100 HB Sever Supplies \$7,739 5-14 55,468 35,88% 15 720.400 B Sever Supplies \$1306 5-15 5321 35,88% 16 720.400 Lagoon Supplies \$322 5-16 5322 35,88% 16 720.400 Tools and Shop Supplies (Sever) \$2285 5-18 5790 35,88% 19 745.100 Maintenance of Treatment Equip \$22,628 5-19 \$0 35,88% 20 705.000 Contracted Accounting Fees \$10,930 5-23 \$0 25,79% 100.00% 21 CUSTOMER ACCOUNT EXPENSE \$10,930 5-23 \$0 26,79% 3 24 732.000 Contracted Labor (Sever) \$194,850 5-25 \$6,707 26,79% 3 25 742.000 Rent \$18,000 \$6 54,97% 3 \$6 \$2,79% \$1 26 742.100 Rent \$10,850 \$27 \$8,002 \$6,79% \$2 27 742.100 Rent \$12,217 \$50 \$14,13%	14 720.100 HB Sever Supplies \$7,739 S-14 45,468 35.88% 15 722.000 SB Sever Supplies \$132 S-16 -5371 35.88% 16 722.000 Tools and Shop Supplies (Expenses \$17,76 S-17 \$20 35.88% 17 722.000 Tools and Shop Supplies (Expenses \$17,776 S-17 \$20 35.88% 18 722.000 Tools and Shop Supplies (Expenses \$225 S-18 \$790 35.88% 20 745.950 SB Miscellanous Operating Expenses \$275 S-20 \$77 100.00% \$2 21 TOTAL MAINTENANCE EXPENSE \$16,825 -53,802 \$3 \$2 \$77.90 \$100.00% \$2 22 CUSTOMER ACCOUNT EXPENSE \$227,166 \$10,930 \$-23 \$0 \$2,79% \$5 23 732.000 Contracted Accounting Fees \$13,830 \$-23 \$0 \$2,79% \$5 24 733.000 Contracted Accounting Fees \$12,717 \$10 \$2,79% \$5 27 742.100 Rent (Lake Office) </td <td>12</td> <td></td> <td>MAINTENANCE EXPENSES</td> <td></td> <td></td> <td></td> <td></td> <td></td>	12		MAINTENANCE EXPENSES					
15 720.200 SB Sever Supplies \$1,906 \$-15 \$-271 35.98% 16 720.400 Lagoon Supplies \$22 \$-16 \$32 35.98% 17 720.500 Sewer Operating Expanses \$1,776 \$-17 \$30 35.98% 18 722.000 Toola and Shop Supplies (Sever) \$225 \$-18 \$70 35.98% 20 745.500 SB Miscellanous Operating Expanses \$277 \$-20 \$77 100.00% \$2 21 TOTAL MAINTENANCE EXPENSE \$16,825 \$33,805 \$-23 \$30 \$26,79% \$1 22 CUSTOMER ACCOUNT EXPENSE \$16,825 \$33,306 \$-24 \$129 \$1,21% \$1 23 732.000 Contracted Lagel Fees \$13,386 \$-24 \$129 \$1,21% \$1 24 733.000 Contracted Lagel Fees \$194,850 \$-25 \$8,070 \$2,79% \$2 25 742.000 Rent \$194,850 \$-27 \$6,082 \$2,79% \$2 26 742.000 Rent \$10 \$5,371 <td>15 720.200 SB Sewer Supplies \$1,006 \$-15 \$-371 35,98% 16 720.500 Sewer Operating Expanses \$1,776 \$5-16 \$32 \$5.99% 17 720.500 Sewer Operating Expanses \$1,776 \$5-17 \$10 35,98% 18 722.000 Tots and Shon Supplies (Sewer) \$2,828 \$5-18 \$799 35,98% 20 745.950 SB iniccilanous Operating Expanse: \$2,727 \$2.0 \$5.77 100.00% \$ 21 CUSTOMER ACCOUNT EXPENSE \$16,825 \$10,930 \$-23 \$0 \$26,79% \$ 22 CUSTOMER ACCOUNT EXPENSE \$10,930 \$-23 \$0 \$26,79% \$ 23 732,000 Contracted Laper Ifees \$3,386 \$-24 \$129 \$1,27% \$ 24 733,000 Contracted Laper Ifees \$3,860 \$-24 \$13,800 \$26,78% \$ 26 742,100 Rent (Lake Office) \$10 \$5,314 \$30 \$5,807 \$2,898 \$5 27 742,1000 General Liability (Sewer)<</td> <td>13</td> <td>720.000</td> <td>Supplies and Materials (Other)</td> <td>\$2,184</td> <td>S-13</td> <td>\$1,202</td> <td>35.98%</td> <td>\$1,21</td>	15 720.200 SB Sewer Supplies \$1,006 \$-15 \$-371 35,98% 16 720.500 Sewer Operating Expanses \$1,776 \$5-16 \$32 \$5.99% 17 720.500 Sewer Operating Expanses \$1,776 \$5-17 \$10 35,98% 18 722.000 Tots and Shon Supplies (Sewer) \$2,828 \$5-18 \$799 35,98% 20 745.950 SB iniccilanous Operating Expanse: \$2,727 \$2.0 \$5.77 100.00% \$ 21 CUSTOMER ACCOUNT EXPENSE \$16,825 \$10,930 \$-23 \$0 \$26,79% \$ 22 CUSTOMER ACCOUNT EXPENSE \$10,930 \$-23 \$0 \$26,79% \$ 23 732,000 Contracted Laper Ifees \$3,386 \$-24 \$129 \$1,27% \$ 24 733,000 Contracted Laper Ifees \$3,860 \$-24 \$13,800 \$26,78% \$ 26 742,100 Rent (Lake Office) \$10 \$5,314 \$30 \$5,807 \$2,898 \$5 27 742,1000 General Liability (Sewer)<	13	720.000	Supplies and Materials (Other)	\$2,184	S-13	\$1,202	35.98%	\$1,21
16 720.400 Lagoon Supplies \$22 5-16 -322 35.88% 17 720.500 Sever Operating Expenses \$1,776 \$5-16 \$3790 35.88% 18 722.000 Tools and Shop Supplies (Saver) \$225 \$5-18 \$3790 35.88% 20 745.920 SB Miscellanous Operating Expenser \$2275 \$-20 \$577 100.00%	16 720.400 Lagoon Supplies 132 5-16 -532 35,98% 17 720.00 Sever Operating Expenses 51,776 5-17 30 35,98% 18 722.000 Tools and Shop Supplies (Sever) 5285 5-18 5790 35,98% 20 745,900 SB Miscellanous Operating Expenses 5275 5-20 577 100.00% 5 21 TOTAL MAINTENANCE EXPENSE \$16,825 -533 50 26.79% 5 22 CUSTOMER ACCOUNT EXPENSE \$10,930 5-23 \$0 26.79% 5 23 732.000 Contracted Labor (Sever) \$194,850 5-25 \$8,002 26.79% 5 24 737.000 PWSD4/ Contracted Labor (Sever) \$194,850 5-27 \$5.082 26.79% 5 27 742.100 Rent \$10 \$0 5-27 \$5.082 26.79% \$5 29 ADMINTRATVE & GENERAL EXPENSE \$0 \$5.94% \$16,918 \$10,126 \$3.94% 31 755.000 Property Insurance \$1,949 \$-31 \$0 \$5.94% \$5 32 757.000 General Liability (Sever) \$2,948 \$-32 \$0 \$5.	14	720.100	HB Sewer Supplies	\$7,739	S-14	-\$5,468	35.98%	\$8 [.]
17 720.500 Sever Operating Expenses \$1,776 \$-17 \$0 35.89% 18 722.000 Toola and Shop Supplies (Sever) \$225 \$-18 \$70 35.89% 20 745.900 BM Miscellanous Operating Expenses \$275 \$-20 \$77 100.00% 1 21 TOTAL MAINTENANCE EXPENSE \$16,825 \$33,802 \$100.00% 1 22 CUSTOMER ACCOUNT EXPENSE \$10,930 \$-23 \$30 25.79% 1 23 732.000 Contracted Accounting Fees \$31,366 \$-24 \$129 \$1,17% \$3 24 733.000 Contracted Lagel Fees \$31,366 \$-24 \$129 \$1,21% \$3 25 742.000 Rent (Lak Office) \$194,850 \$-25 \$8,070 28,79% \$3 26 742.000 Rent (Lak Office) \$30 \$-27 \$8,082 \$4 \$127 \$400 \$36,98% \$3 \$3277 \$5,00 \$4,14% \$3 \$35,89% \$4 \$4 \$4 \$4 \$4 \$4 \$4 \$4 \$4 <td>17 720.500 Sover Operating Expanses \$1,776 \$5.77 \$10 35.98% 18 722.000 Tools and Shop Supplies (Swerey) \$2,825 \$5.18 \$790 35.98% 20 745.000 Maintenance of Treatment Equip \$2,828 \$5.19 \$10 35.98% 20 745.900 Sisticollanuos Operating Expenses \$2775 \$2.0 \$777 100.00% \$ 21 CUSTOMER ACCOUNT EXPENSE \$10,825 \$2.3 \$0 \$25.79% \$ 22 CUSTOMER ACCOUNT EXPENSE \$10,830 \$-23 \$0 \$26.79% \$ 24 732.000 Contracted Accounting Fees \$13,860 \$-24 \$12.7% \$ 25 737.000 Contracted Laps (Sawer) \$194,850 \$-25 \$8,707 \$26.79% \$ 26 742.100 Rent (Lake Office) \$ \$ \$ \$ \$ \$ \$ 27 742.100 Rent (Lake Office) \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$</td> <td>15 7</td> <td>720.200</td> <td>SB Sewer Supplies</td> <td>\$1,906</td> <td>S-15</td> <td>-\$371</td> <td>35.98%</td> <td>\$5!</td>	17 720.500 Sover Operating Expanses \$1,776 \$5.77 \$10 35.98% 18 722.000 Tools and Shop Supplies (Swerey) \$2,825 \$5.18 \$790 35.98% 20 745.000 Maintenance of Treatment Equip \$2,828 \$5.19 \$10 35.98% 20 745.900 Sisticollanuos Operating Expenses \$2775 \$2.0 \$777 100.00% \$ 21 CUSTOMER ACCOUNT EXPENSE \$10,825 \$2.3 \$0 \$25.79% \$ 22 CUSTOMER ACCOUNT EXPENSE \$10,830 \$-23 \$0 \$26.79% \$ 24 732.000 Contracted Accounting Fees \$13,860 \$-24 \$12.7% \$ 25 737.000 Contracted Laps (Sawer) \$194,850 \$-25 \$8,707 \$26.79% \$ 26 742.100 Rent (Lake Office) \$ \$ \$ \$ \$ \$ \$ 27 742.100 Rent (Lake Office) \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	15 7	720.200	SB Sewer Supplies	\$1,906	S-15	-\$371	35.98%	\$5!
18 722.00 Tools and Shop Supplies (Sever) 5265 5-16 5790 35.98% 20 745.00 Minitenance of treatment Equip 52.628 5-19 50 35.98% 20 745.900 SB Miscellanous Operating Expense: 5275 5-20 577 109.00%	18 722.000 Tools and Shop Supplies (Sewer) \$285 5-18 \$790 \$5.98% 19 745.950 SIB Miscellanous Operating Expenses \$275 \$5.20 \$77 109.00%	, 16 🕻	720.400		\$32	S-16	-\$32	35.98%	:
19 745.00 Maintenance of Treatment Equip 52,628 S-19 50 35.98% 21 TOTAL MAINTENANCE EXPENSE \$16,825 -\$3,802 100.00% 1 22 CUSTOMER ACCOUNT EXPENSE \$16,825 -\$3,802 1 100.00% 1 22 CUSTOMER ACCOUNT EXPENSE \$10,930 S-23 \$0 26.79% 1 24 733.000 Contracted Laper [Fees \$13,386 S-24 \$129 51.21% 1 25 737.000 PWSDM4 Contracted Labor (Sewer) \$194,850 S-25 \$8,707 26.79% 3 26 742.000 Rent (Lake Office) \$10 50 S-27 \$50.082 26.79% 3 27 742.000 Rent (Lake Office) \$10 \$227,165 S-27 \$16,918 \$6 30 755.000 Property Insurance \$3,272 S-30 \$0 14.14% \$1 31 766.000 Auto Insurance (Sewer) \$3,318 S-31 \$0 35.98% 3 \$3.98% \$2 \$3 35.98% \$3 \$3.98%	19 745.100 Maintenance of Traitment Equip \$2,628 \$-19 \$0 35.98% 20 745.950 SB Miscellanous Operating Expenses: \$2775 \$-20 \$77 100.00% \$ 21 TOTAL MAINTENANCE EXPENSE \$16,825 \$-53,802 \$ \$ \$ 22 CUSTOMER ACCOUNT EXPENSE \$10,930 \$-23 \$0 \$ \$ 23 732.000 Contracted Accounting Fees \$13,386 \$-24 \$129 \$1.21% \$ 24 733.000 Contracted Lagel Fees \$3,386 \$-23 \$8,707 \$2.67% \$ 25 737.000 PWSDM4 Contracted Lagel Fees \$194,800 \$-27 \$8,8707 \$2.67% \$ 26 742.100 Rent \$10 \$0 \$-27 \$16,918 \$60 29 ADMINISTRATIVE & GENERAL EXPENSES \$27,166 \$21 \$30 \$14,14% \$31 \$35,59% \$32 \$35,99% \$32 \$35,99% \$32 \$35,99% \$32 \$35,99% \$33 755,000 Propenty Insurance (Sewer) \$1,953 \$-32,426	17	720.500	Sewer Operating Expenses	\$1,776	S-17	\$0	35.98%	\$6:
20 748.950 SB Miscellanous Operating Expense: \$275 \$-20 \$77 100.0% 21 TOTAL MAINTENANCE EXPENSE \$16,825 -53,802 -53,802 22 CUSTOMER ACCOUNT EXPENSE \$10,800 \$-23 \$0 25,79% \$1 23 732,000 Contracted Accounting Fees \$10,800 \$-23 \$0 25,79% \$1 24 733,000 Contracted Lagal Fees \$13,866 \$-24 \$129 \$1,217 \$1 25 737,000 PWSDM4 Contracted Lator (Sewer) \$19,450 \$-25 \$8,707 26,79% \$2 26 742.000 Rent \$10,000 \$2,77 \$3,000 \$26,79% \$3 27 742.100 Rent (Lake Office) \$10 \$5,27 \$3,00 \$0 \$1,414% 31 755.000 Property Insurance \$1,277 \$2,098 \$32 \$3,598% \$4 32 757.000 General Liabitify (Sewer) \$1,935 \$33 \$1,853 \$5,98% \$4 33 750.000 Property Insurance (Sewer) \$1,935	20 745.950 SB Miscellanous Operating Expense: <u>\$275</u> 5-20 <u>\$77</u> 100.00% 21 TOTAL MAINTENANCE EXPENSE \$16,825 -\$3,802 \$ 22 CUSTOMER ACCOUNT EXPENSE \$3,386 \$-23 \$0 25.79% \$ 24 733.000 Contracted Accounting Fees \$3,386 \$-24 \$129 \$1,21% \$ 25 737.000 PROMA Contracted Labor (Sawer) \$194,850 \$-25 \$8,070 26.79% \$ 26 742.000 Rent \$180,000 26.79% \$ \$ 27 742.100 Rent (Lake Office) \$0 \$-27 \$30.05 \$ \$16,918 \$ 28 TOTAL CUSTOMER ACCOUNT EXPENSE \$227,166 \$16,918 \$ \$ \$ \$ 29 ADMINISTRATUVE & GENERAL EXPENSES \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	18 1	722.000		\$285	S-18	\$790	35.98%	\$38
21 TOTAL MAINTENANCE EXPENSE \$16,825 -\$3,802 22 CUSTOMER ACCOUNT EXPENSE - <td>21 TOTAL MAINTENANCE EXPENSE \$16,825 -53,802 \$ 22 CUSTOMER ACCOUNT EXPENSE \$10,930 \$-23 \$0 25.79% \$ 23 732,000 Contracted Accounting Fees \$10,930 \$-23 \$0 25.79% \$ 24 733,000 Contracted Legal Fees \$3,386 \$-24 \$129 \$1.21% \$ 25 737,000 PWSDM4 Contracted Labor (Sewer) \$194,850 \$-22 \$6,77% \$ 26 742.000 Rent \$10,800 -26.79% \$ \$ 27 742.100 Rent (Lake Office) \$0 \$-27 \$6,082 \$ 28 TOTAL CUSTOMER ACCOUNT EXPENSE \$227,166 \$16,918 \$ \$ 30 755.000 Property Insurance \$3,272 \$-30 \$ \$ \$ 31 756.000 Anto Insurance (Sewer) \$ \$2,068 \$-32 \$ \$ \$ 32 757.000 General Liability (Sewer)</td> <td></td> <td></td> <td>Maintenance of Treatment Equip</td> <td></td> <td></td> <td></td> <td></td> <td>\$94</td>	21 TOTAL MAINTENANCE EXPENSE \$16,825 -53,802 \$ 22 CUSTOMER ACCOUNT EXPENSE \$10,930 \$-23 \$0 25.79% \$ 23 732,000 Contracted Accounting Fees \$10,930 \$-23 \$0 25.79% \$ 24 733,000 Contracted Legal Fees \$3,386 \$-24 \$129 \$1.21% \$ 25 737,000 PWSDM4 Contracted Labor (Sewer) \$194,850 \$-22 \$6,77% \$ 26 742.000 Rent \$10,800 -26.79% \$ \$ 27 742.100 Rent (Lake Office) \$0 \$-27 \$6,082 \$ 28 TOTAL CUSTOMER ACCOUNT EXPENSE \$227,166 \$16,918 \$ \$ 30 755.000 Property Insurance \$3,272 \$-30 \$ \$ \$ 31 756.000 Anto Insurance (Sewer) \$ \$2,068 \$-32 \$ \$ \$ 32 757.000 General Liability (Sewer)			Maintenance of Treatment Equip					\$94
22 CUSTOMER ACCOUNT EXPENSE 23 732.000 Contracted Accounting Fees \$10,300 \$-23 \$0 25.79% \$129 24 733.000 Contracted Legal Fees \$3,386 \$24 \$129 \$1,21% \$1 25 737.000 PRISDM2 Contracted Labor (Sewer) \$194,850 \$-25 \$8,707 26,79% \$1 26 742.000 Rent \$100 \$26,79% \$1 \$16,918 \$26 27 742.100 Rent (Lake Office) \$10 \$5.27 \$8,082 \$27,745 \$16,918 \$5 28 TOTAL CUSTOMER ACCOUNT EXPENSE \$227,165 \$10,930 \$5.30 \$14,14% 31 755.000 Property Insurance (Sewer) \$13,272 \$-30 \$0 \$14,14% 32 75.000 General Liability (Sewer) \$2,098 \$-32 \$0 \$5,99% \$1 33 759.000 Office Supplies \$11,218 \$3,44% \$1 \$23 \$21,500 \$116,918 \$240,000	22 CUSTOMER ACCOUNT EXPENSE 23 732.000 Contracted Accounting Fees \$10,330 \$-23 \$0 26.79% \$ 24 733.000 Contracted Legal Fees \$3,386 \$-24 \$129 \$1.21% \$ 25 737.000 PROBME Contracted Labor (Sewer) \$184,850 \$-25 \$8,707 26.79% \$ 26 742.000 Rent \$18,000 \$26.79% \$ \$ 27 742.100 Rent (Lake Office) \$50 \$-27 \$50.082 \$26.79% \$ 28 TOTAL CUSTOMER ACCOUNT EXPENSE \$227,166 \$16,918 \$ \$ 30 755.000 Property Insurance \$\$3,272 \$-30 \$ \$ \$ 31 756.000 Auto Insurance (Sever) \$\$1,145 \$ \$ \$ \$ \$ 32 757.000 General Liability (Sever) \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		745.950			S-20		100.00%	\$3
121 732.000 Contracted Accounting Fees \$10,300 \$-23 \$0 26,79% \$1 124 733.000 Contracted Legal Fees \$3,336 \$-24 \$129 \$1,21% \$1 126 737.000 PWSDM4 Contracted Labor (Sewer) \$194,850 \$-25 \$4,070 \$26,79% \$2 126 742.000 Rent (Lak Office) 50 \$-27 \$5,000 \$26,79% \$3 127 774.100 Rent (Lak Office) 50 \$-27 \$5,000 \$26,79% \$3 28 TOTAL CUSTOMER ACCOUNT EXPENSE \$227,166 \$16,918 \$3 30 755.000 Property Insurance (Sewer) \$3,372 \$-30 \$0 \$14,14% 31 756.000 Auto Insurance (Sewer) \$3,998 \$-32 \$0 35,98% \$3 32 757.000 General Labihity (Sewer) \$19,953 \$5-33 \$1,515 \$3 \$1,585 33 759.000 Office Supplies \$11,218 \$-34 \$1,328 43,84% \$3 34 921.000 Office Supplies \$	12 732.000 Contracted Accounting Fees \$10,301 \$-23 \$0 26,79% \$ 24 733.000 Contracted Legal Fees \$3,336 \$-24 \$123 \$1,21% \$ 25 737.000 PWSDM4 Contracted Labor (Sewer) \$184,850 \$-25 \$8,707 \$26,79% \$\$ 26 742.000 Rent \$180,000 \$2-7 \$8,082 \$26,79% \$\$ 28 TOTAL CUSTOMER ACCOUNT EXPENSE \$227,166 \$16,918 \$\$ \$\$ 30 755.000 Property Insurance \$\$ \$\$227,166 \$\$ \$\$ \$\$ \$\$ 31 756.000 Auto Insurance (Sewer) \$\$ </td <td>* 21</td> <td></td> <td>TOTAL MAINTENANCE EXPENSE</td> <td>\$16,825</td> <td></td> <td>-\$3,802</td> <td></td> <td>\$4,91</td>	* 21		TOTAL MAINTENANCE EXPENSE	\$16,825		-\$3,802		\$4,91
23 732.000 Contracted Accounting Fees \$10,300 5-23 \$30 26,79% \$3 24 733.000 Contracted Laple Fees \$3.366 5-24 \$129 \$51,21% \$3 25 737.000 PWSDM4 Contracted Labor (Sewer) \$194,850 \$-25 \$8,707 26,79% \$3 26 742.000 Rent \$10 \$5-27 \$50,062 26,79% \$3 27 774.100 Rent (Lak Office) \$10 \$5-77 \$50,062 26,79% \$3 28 TOTAL CUSTOMER ACCOUNT EXPENSE \$227,166 \$16,918 \$4 30 755.000 Property Insurance \$3,272 \$-30 \$0 14,14% 31 756.000 Auto Insurance (Sewer) \$2,998 \$-32 \$0 35,98% \$3 32 757.000 General Liability (Sewer) \$1,953 \$-33 \$1,953 \$3,98% \$4 33 751.000 Office Supplies \$11,218 \$-34 \$1,328 43,84% \$5 34 921.000 Executive Management Fees \$2,262	23 732.000 Contracted Accounting Fees \$10,300 S-23 \$0 26,79% \$ 24 733.000 Contracted Acgi Fees \$3,386 S-24 \$113 \$117% \$ 25 737.000 PWSD#4 Contracted Labor (Sewer) \$194,850 S-25 \$8,082 26,79% \$ 26 742.000 Rent \$10 S-27 \$8,082 26,79% \$ 28 TOTAL CUSTOMER ACCOUNT EXPENSE \$227,166 \$16,918 \$ \$ \$ 29 ADMINISTRATIVE & GENERAL EXPENSES \$	22		CUSTOMER ACCOUNT EXPENSE					
24 733.000 Contracted Legal Fees \$3.366 \$-24 \$129 \$1.21% 51 25 737.000 PWSD#4 Contracted Labor (Sewer) \$194,850 \$-25 \$8,070 26.79% 52 26 742.000 Rent \$10 \$2.25 \$8,082 26.79% 52 27 742.100 Rent (Lake Office) \$0 \$-27 \$8,082 26.79% 54 28 TOTAL CUSTOMER ACCOUNT EXPENSE \$227,166 \$16,918 \$6 29 ADMINISTRATIVE & GENERAL EXPENSES \$27,7000 \$6,000 \$14,14% \$6 31 756.000 Property Insurance (Sewer) \$1,32,71 \$0 \$14,14% \$6 32 757.000 General Libility (Sewer) \$2,098 \$-33 \$1,53 \$3,58%, \$1 33 759.000 Other Insurance (Sewer) \$1,1218 \$3,44 \$4 \$1,328 \$4,344% \$5 35 921.000 Office Supplies \$11,218 \$3,58%, \$2 \$2,355 \$10 \$1,847, \$3 36 922.000 Billing Expense	24 733.000 Contracted Legal Fees \$3,386 5-24 \$129 \$1,21% \$5 25 737.000 PWSD#4 Contracted Labor (Sewer) \$194,850 \$-25 \$8,707 26,79% \$5 26 742.000 Rent (Lake Office) \$10 \$-27 \$5,8082 26.79% \$5 28 TOTAL CUSTOMER ACCOUNT EXPENSE \$10 \$-27 \$5,8082 26.79% \$5 29 ADMINISTRATIVE & GENERAL EXPENSES \$10 \$14,14% \$5,314 \$-31 \$0 \$14,14% 31 755,000 Property Insurance \$3,272 \$-30 \$0 \$14,14% 31 755,000 Auto Insurance (Sewer) \$5,314 \$-31 \$0 \$14,14% 31 756,000 Other Insurance (Sewer) \$12,986 \$-32 \$0 \$5,98% \$3 32 757,000 General Liability (Sewer) \$12,983 \$-33 \$5,1983 \$3,98% \$3 33 759,000 Other Insurance (Sewer) \$11,218 \$-34,844 \$5 34 921,000 Other Insurance (Sewer) \$1		732.000	Contracted Accounting Fees	\$10,930	S-23	\$0	26.79%	\$2,9
26 742.000 Rent \$18,000 26.79% 3 27 742.00 Rent (Lake Office) \$0 \$-27 \$50,082 26.79% \$ 28 TOTAL CUSTOMER ACCOUNT EXPENSE \$227,166 \$16,918 26.79% \$ 29 ADMINISTRATIVE & GENERAL EXPENSES \$ \$175,000 Property Insurance \$\$3,272 \$-30 \$0 14.14% 31 756,000 Auto Insurance (Sewer) \$\$1,314 \$-31 \$0 35.98% \$ 32 757,000 General Liability (Sewer) \$\$2,098 \$-32 \$0 35.98% \$ 33 799,000 Other Insurance (Sewer) \$\$11,218 \$-34 \$-31,328 43.84% \$ 34 921,000 Office Supplies \$\$11,218 \$-34 \$-31,328 43.84% \$ 35 921,000 Office Supplies \$\$14,124 \$-39 \$ \$ \$ 36 922,000 Executive Management Fees \$\$24,960 \$-37 \$ \$ \$ \$ 37 922,100 Disting Expenses	26 742.000 Rent \$18,000 26.79% \$2 27 742.100 Rent (Lake Office) \$0 \$-27 \$8,082 26.79% \$5 28 TOTAL CUSTOMER ACCOUNT EXPENSE \$227,166 \$16,918 \$6 29 ADMINISTRATIVE & GENERAL EXPENSES \$227,166 \$16,918 \$6 30 755.000 Property Insurance \$3,272 \$-30 \$0 \$14,14% 31 756.000 Auto Insurance (Sewer) \$5,314 \$5.31 \$5.98% \$3 32 757.000 General Liability (Sewer) \$1,953 \$-33 \$-51,923 \$33 \$-51,923 \$33 \$5.98% \$3 33 759.000 Other insurance (Sewer) \$11,218 \$5.44 \$51,328 \$43.84% \$5 36 921.000 Other insurance (Sewer) \$11,218 \$5.34 \$41.947 \$53 \$43.84% \$5 37 922.000 Billing Expenses \$240,000 \$5.35 \$40 \$6.79% \$5 38 923.000 Outside Services \$947 \$-38 \$0	24	733.000	—	\$3,386	S-24	\$129	51.21%	\$1,8
26 742.000 Rent \$18,000 26.79% 3 27 742.00 Rent (Lake Office) \$10 \$-27 \$16,918 26.79% 3 28 TOTAL CUSTOMER ACCOUNT EXPENSE \$227,166 \$16,918 26.79% 3 29 ADMINISTRATIVE & GENERAL EXPENSES \$227,166 \$10 \$5.31 \$0 14.14% 31 756.000 Auto Insurance (Sewer) \$5.314 \$-31 \$0 35.98% \$1 32 757.000 General Liability (Sewer) \$2.098 \$-32 \$0 35.98% \$1 33 759.000 Other Insurance (Sewer) \$11,218 \$-34 \$-31,323 35.98% \$1 34 921.000 Office Supplies \$11,218 \$-34 \$-31,328 43.84% \$1 35 921.000 Office Supplies \$24,962 \$-35 \$0 43.84% \$1 36 922.000 Management Fees \$22,962 \$-35 \$0 \$27,99% \$2 37 922.100 Executive Management Fees \$24,962 \$-32 \$0	26 742.000 Rent \$18,000 26.79% \$2 27 742.100 Rent (Lake Office) \$0 \$-27 \$8,082 26.79% \$5 28 TOTAL CUSTOMER ACCOUNT EXPENSE \$227,166 \$16,918 \$6 29 ADMINISTRATIVE & GENERAL EXPENSES \$227,166 \$16,918 \$6 30 755.000 Property Insurance \$3,272 \$-30 \$0 \$14,14% 31 756.000 Auto Insurance (Sewer) \$5,314 \$5.31 \$5.98% \$3 32 757.000 General Liability (Sewer) \$1,953 \$-33 \$-51,923 \$33 \$-51,923 \$33 \$5.98% \$3 33 759.000 Other insurance (Sewer) \$11,218 \$5.44 \$51,328 \$43.84% \$5 36 921.000 Other insurance (Sewer) \$11,218 \$5.34 \$41.947 \$53 \$43.84% \$5 37 922.000 Billing Expenses \$240,000 \$5.35 \$40 \$6.79% \$5 38 923.000 Outside Services \$947 \$-38 \$0	25	737.000	PWSD#4 Contracted Labor (Sewer)	\$194,850	S-25	\$8,707	26.79%	\$54,5
28 TOTAL CUSTOMER ACCOUNT EXPENSE \$227,165 \$16,918 \$6 29 ADMINISTRATIVE & GENERAL EXPENSES 53,272 S-30 \$0 14,14% \$6 30 755,000 Property Insurance \$3,272 S-30 \$0 14,14% 31 756,000 Auto Insurance (Sewer) \$5,314 S-31 \$0 35,98% \$1 32 757,000 General Liability (Sewer) \$2,098 S-32 \$0 35,98% \$1 33 759,000 Office Supplies \$11,218 S-33 -51,323 35,98% 34 921,000 Diffice Supplies \$11,218 S-33 -51,327 84 43,84% \$5 36 922,000 Maragement Pees \$2,240,000 S-37 \$27,088 26,79% \$5 38 923,000 Outside Services \$947 S-38 \$0 26,79% \$2 40 927,000 Transportation Expense \$26,580 S-44 \$0 26,79% \$2	28 TOTAL CUSTOMER ACCOUNT EXPENSE \$227,165 \$16,918 \$6 29 ADMINISTRATIVE & GENERAL EXPENSES \$3,272 \$-30 \$0 14,14% 31 755.000 Property Insurance \$5,314 \$-31 \$0 35,98% \$ 32 757.000 General Liability (Sewer) \$2,098 \$-32 \$0 35,98% \$ 33 759.000 Other Insurance (Sewer) \$19,953 \$-33 \$-51,928 \$34 \$-91,926 \$-35 \$0 43,84% \$ 34 921.000 Office Supplies \$11,218 \$-34 \$-51,928 \$32,972 \$0 3.598% 35 921.000 Management Dversighi \$0 \$-37 \$27,998 \$2,962 \$-35 \$0 43,84% \$ 36 922.000 Reactive Management Oversighi \$0 \$-57,798 \$ \$ \$ 38 920.000 Telephone \$1,247 \$-38 \$0 26,79% \$ \$ \$	26	742.000	•	\$18,000			26.79%	\$4,82
29 ADMINISTRATIVE & GENERAL EXPENSES 30 755.000 Property Insurance \$3,272 \$-30 \$0 14.14% 31 756.000 Auto Insurance (Sewer) \$5,314 \$-31 \$0 35,98% \$1 32 757.000 General Liability (Sewer) \$2,098 \$-32 \$0 35,98% \$1 33 759.000 Other Insurance (Sewer) \$1,953 \$-33 \$1,953 \$35 \$4 \$4,44% \$1 34 921.000 Billing Expenses \$2,262 \$-35 \$0 43,84% \$1 36 922.000 Management Pees \$240,000 \$-36 \$240,000 26,79% \$3 38 921.000 Outside Services \$947 \$-38 \$0 26,79% \$3 39 925.000 Traisportation Expense \$26,580 \$-41 \$0 26,79% \$3 40 927.000 Datamer Refunds \$868 \$-42 \$0 26,79% \$3 41<	29 ADMINISTRATIVE & GENERAL EXPENSES 30 755.000 Property Insurance \$3,272 \$-30 \$0 14.14% 31 755.000 Auto Insurance (Sewer) \$5,314 \$-31 \$0 35,98% \$ 32 757.000 General Liability (Sewer) \$2,098 \$-32 \$0 35,98% \$ 33 759.000 Other Insurance (Sewer) \$1,953 \$-33 \$1,828 43,84% \$ 34 921.000 Office Supplies \$11,218 \$-34 \$-51,328 43,84% \$ 36 922.000 Management Fees \$24,000 \$-36 \$-5240,000 \$-36 \$-5240,000 \$-36 \$-5240,000 \$-56 \$-5240,000 \$-57% \$ 37 922.000 Trake Amagement Oversight \$0 \$-5.37 \$27,998 26,79% \$ 39 925.000 Trake Detainon Expense \$245,580 \$-41 \$0 26,79% \$ 41 933.000 Trake Dateinon Expense	27	742.100	Rent (Lake Office)	\$0	S-27	\$8,082	26.79%	\$2,10
29 ADMINISTRATIVE & GENERAL EXPENSES 30 755.000 Property Insurance \$3,272 \$-30 \$0 14.14% 31 755.000 Auto Insurance (Sewer) \$5,314 \$-31 \$0 35,98% \$1 32 757.000 General Liability (Sewer) \$2,098 \$-32 \$0 35,98% \$1 33 759.000 Office Supplies \$11,953 \$-33 \$1,953 \$3,373 \$1,853 35,98% \$1 34 921.000 Office Supplies \$11,218 \$5.34 \$1,324 \$1,84% \$1 35 921.000 Management Fees \$2240,000 \$-36 \$240,000 \$26.79% \$2 36 922.000 Management Fees \$242,922 \$-35 \$0 43.84% \$2 38 923.000 Diside Services \$2447 \$-39 \$0 26.79% \$2 40 927.000 Travel & Entertainment \$155 \$-40 \$0 26.79% \$2	30 755.000 Property Insurance \$3,272 \$-30 \$0 14.14% 31 756.000 Auto Insurance (Sewer) \$5,314 \$-31 \$0 35,98% \$ 32 757.000 General Liability (Sewer) \$2,098 \$-32 \$0 35,98% \$ 33 759.000 Other Insurance (Sewer) \$1,953 \$-33 \$-1,953 35,98% 34 921.000 Billing Expenses \$2,962 \$-35 \$0 43,84% \$ 36 922.000 Management Fees \$2,400.00 \$-36 \$-22,79% \$ 37 92.100 Executive Management Oversight \$0 \$-37 \$22,788 \$26,79% \$ 38 \$23.000 Outside Services \$947 \$-38 \$0 \$26,79% \$ 39 925.000 Telephone \$1,247 \$-39 \$0 \$26,79% \$ 40 927.000 Transportation Expense \$26,800 \$-41 \$0 \$26,79% \$ 42 940,000 Customer Refunds \$668 \$-42			TOTAL CUSTOMER ACCOUNT EXPENSE	\$227,166		\$16,918		\$66,24
30 755.000 Property Insurance \$3,272 \$-30 \$0 14,14% 31 756.000 Auto Insurance (Sewer) \$5,314 \$-31 \$0 35,88% \$1 32 757.000 General Liability (Sewer) \$2,098 \$-32 \$0 35,88% \$1 33 759.000 Other Insurance (Sewer) \$1,953 \$-33 -\$1,953 \$35,98% \$3 34 921.000 Billing Expenses \$2,962 \$-35 \$0 43,84% \$2 36 922.000 Management Fees \$2,962 \$-35 \$0 43,84% \$2 36 922.000 Management Oversight \$0 \$-37 \$27,898 26,79% \$2 37 922.100 Executive Management Oversight \$0 \$-37 \$27,898 26,79% \$2 38 920.000 Telephone \$1,247 \$-39 \$0 26,79% \$2 40 927,000 Travel & Entertainment \$155 \$40 \$0 26,79% \$3 42 940,000 Customer Refunds	30 755.000 Property Insurance \$3,272 \$-30 \$0 14.14% 31 756.000 Auto Insurance (Sewer) \$5,314 \$-31 \$0 35,98% \$ 32 757.000 General Liability (Sewer) \$2,098 \$-32 \$0 35,98% \$ 33 759.000 Other Insurance (Sewer) \$1,953 \$-33 \$-1,953 35,98% 34 921.000 Billing Expenses \$2,962 \$-35 \$0 43,84% \$ 36 922.000 Management Fees \$2,400.00 \$-36 \$-22,79% \$ 37 92.100 Executive Management Oversight \$0 \$-37 \$22,788 \$26,79% \$ 38 \$23.000 Outside Services \$947 \$-38 \$0 \$26,79% \$ 39 925.000 Telephone \$1,247 \$-39 \$0 \$26,79% \$ 40 927.000 Transportation Expense \$26,800 \$-41 \$0 \$26,79% \$ 42 940,000 Customer Refunds \$668 \$-42			ADMINISTRATIVE & GENERAL EXPENSES					
31 755.000 Auto Insurance (Sewer) \$5,314 \$-31 \$0 35,98% \$1 32 757.000 General Liability (Sewer) \$2,098 \$-32 \$0 35,98% \$1 33 755.000 Other Insurance (Sewer) \$1,953 \$-33 \$1,953 \$35,98% \$3 34 921.000 Office Supplies \$11,218 \$-34 \$1,328 \$43,84% \$2 35 921.000 Management Fees \$2,962 \$-35 \$0 \$43,84% \$2 36 922.000 Management Oversight \$0 \$-37 \$227,898 \$2,79% \$2 38 923.000 Outside Services \$947 \$-38 \$0 \$2,79% \$2 40 927.000 Travel & Entertainment \$155 \$-40 \$0 \$2,79% \$2 41 933.000 Transportation Expense \$26,580 \$-41 \$0 \$2,79% \$2 42 940.000 Customer Refunds \$868 \$-42 \$0 \$2,79% \$3 43 950.000 Bad Debt	31 756.000 Auto Insurance (Sewer) \$5,314 \$-31 \$0 35.98% \$ 32 757.000 General Liability (Sewer) \$2,098 \$-32 \$0 35.98% \$ 33 759.000 Other Insurance (Sewer) \$1,953 \$-33 \$-1,153 35.98% 34 921.000 Office Supplies \$11,218 \$-34 \$-1,328 43.84% \$ 35 921.500 Billing Expenses \$2,962 \$-35 \$0 43.84% \$ 36 922.000 Management Fees \$2,4000 \$-36 \$-240,000 26.79% \$ 37 922.100 Executive Management Oversight \$0 \$-37 \$27.898 26.79% \$ 38 923.000 Outside Services \$947 \$-38 \$0 26.79% \$ 40 927.000 Travet & Entertainment \$155 \$-40 \$0 26.79% \$ 41 933.000 Transportation Expense \$26,580 \$-41 \$0 26.79% \$ 42 940.000 Customer Refunds </td <td></td> <td>755.000</td> <td></td> <td>\$3,272</td> <td>S-30</td> <td>\$0</td> <td>14.14%</td> <td>\$46</td>		755.000		\$3,272	S-30	\$0	14.14%	\$46
32 757.000 General Liability (Sewer) \$2,098 \$-32 \$0 35,98% 33 759.000 Other Insurance (Sewer) \$1,953 \$-33 \$51,953 35.98% 34 921.000 Office Supplies \$11,218 \$-34 \$51,328 \$43,84% \$2 35 921.500 Billing Expenses \$2,962 \$-35 \$0 \$43,84% \$2 36 922.000 Management Fees \$240,000 \$-36 \$-5240,000 \$2.679% \$2 37 922.100 Executive Management Oversight \$0 \$-37 \$27.7898 \$26.79% \$2 38 923.000 Outside Services \$947 \$-38 \$0 \$26.79% \$2 40 927.000 Travels Entertainment \$155 \$-40 \$0 \$26.79% \$2 41 933.000 Transportation Expense \$26,580 \$-41 \$0 \$26.79% \$2 42 940.000 Customer Refunds \$868 \$-42 \$0 \$26.79% \$2 43 950.000 Bad Debt Expense	32 757.000 General Liability (Sewer) \$2,098 \$-32 \$0 35,98% 33 759.000 Other Insurance (Sewer) \$1,953 \$-33 -\$1,953 35,98% 34 921.000 Office Supplies \$11,218 \$-34 -\$1,328 43.84% \$ 35 921.500 Billing Expenses \$2,962 \$-35 \$0 43.84% \$ 36 922.000 Management Fees \$240,000 \$-36 -\$240,000 26.79% \$ 37 922.100 Executive Management Oversight \$0 \$-37 \$27,988 26.79% \$ 38 923.000 Outside Services \$947 \$-38 \$0 26.79% \$ 40 927.000 Travel & Entertainment \$155 \$-40 \$0 26.79% \$ 41 933.000 Transportation Expense \$26,580 \$-41 \$0 26.79% \$ 42 940.000 Customer Refunds \$868 \$-42 \$0 26.79% \$ 43 950.000 Bad Debt Expense \$5691		756.000		-	S-31		35.98%	\$1,9
33 759.000 Other Insurance (Sewer) \$1,953 S-33 -\$1,953 35.98% 34 921.000 Office Supplies \$11,218 S-34 -\$1,328 43.84% \$1 35 921.000 Billing Expenses \$2,962 S-35 \$0 43.84% \$1 36 922.000 Management Fees \$240,000 S-36 -\$240,000 26.79% \$1 37 922.100 Executive Management Oversight \$0 S-37 \$27,898 26.79% \$1 38 923.000 Outside Services \$947 S-38 \$0 26.79% \$1 40 927.000 Travel & Entertainment \$155 S-40 \$0 26.79% \$2 41 933.000 Customer Refunds \$3668 S-42 \$0 26.79% \$2 42 940.000 Customer Refunds \$3668 S-42 \$0 26.79% \$2 43 950.000 Bad Debt Expense \$26691 S-43 \$0 26.79% \$2 44 975.000 Miscellanous Expense	33 759.000 Other Insurance (Sewer) \$1,953 \$-33 \$1,953 \$34 34 921.000 Office Supplies \$11,218 \$-34 \$51,328 43.84% \$ 35 921.500 Billing Expenses \$2,962 \$-35 \$0 43.84% \$ 36 922.000 Management Fees \$240,000 \$-36 -\$240,000 26.79% \$ 37 922.100 Executive Management Oversight \$0 \$-37 \$27,898 26.79% \$ 38 923.000 Duside Services \$947 \$-38 \$0 26.79% \$ 40 927.000 Traevel & Entertainment \$11,247 \$-39 \$0 26.79% \$ 41 933.000 Custome Refunds \$866 \$-42 \$0 26.79% \$ 42 940.000 Custome Refunds \$866 \$-42 \$0 26.79% \$ 43 950.000 Bad Debt Expense \$591 \$-43 \$0 26.79% 44 975.000 Macellanous Expense \$50 \$2.500		757.000	· · ·		S-32			\$7
34 921.000 Office Supplies \$11,218 \$-34 -\$1,328 43.84% \$3 35 921.500 Billing Expenses \$2,962 \$-35 \$0 43.84% \$3 36 922.000 Executive Management Pees \$240,000 \$-36 \$240,000 \$6.79% \$3 37 922.100 Executive Management Oversight \$0 \$-37 \$27,898 26.79% \$3 38 923.000 Outside Services \$947 \$-38 \$0 26.79% \$3 40 927.000 Travel & Entertainment \$155 \$-40 \$0 26.79% \$3 41 933.000 Transportation Expense \$26,580 \$-41 \$0 26.79% \$4 42 940.000 Customer Refunds \$868 \$-42 \$0 26.79% \$4 43 950.000 Bad Debt Expense \$691 \$-43 \$0 26.79% \$4 44 975.000 Miscellanous Expense \$691 \$-43 \$0 26.79% \$5 45 980.000 Rate Case	34 921.000 Office Supplies \$11,218 \$-34 -\$1,328 43.84% \$ 35 921.500 Billing Expenses \$22,962 \$-35 \$0 43.84% \$ 36 922.000 Management Fees \$240,000 \$-36 -\$240,000 26.79% 37 922.100 Executive Management Oversight \$0 \$-37 \$27,898 26.79% \$ 38 923.000 Outside Services \$947 \$-38 \$0 26.79% \$ 39 925.000 Telephone \$1,247 \$-39 \$0 26.79% \$ 40 927.000 Travel & Entertainment \$155 \$-40 \$0 26.79% 41 933.000 Transportation Expense \$26,580 \$-41 \$0 26.79% 42 940.000 Customer Refunds \$868 \$-42 \$0 26.79% 43 950.000 Bad Debt Expense \$26,580 \$-41 \$0 26.79% 43 960.000 Rate Case Expense					S-33	-\$1,953	35.98%	
35 921.500 Billing Expenses \$2,962 \$-35 \$0 43,84% \$1 36 922.000 Management Fees \$240,000 \$-36 -5240,000 26.79% \$1 37 922.100 Executive Management Oversight \$0 \$-37 \$27,898 26.79% \$1 38 923.000 Outside Services \$947 \$-38 \$0 26.79% \$2 39 925.000 Telephone \$1,247 \$-39 \$0 26.79% \$2 40 927.000 Travel & Entertainment \$155 \$-40 \$0 26.79% \$2 41 933.000 Customer Refunds \$868 \$-42 \$0 26.79% \$2 42 940.000 Customer Refunds \$868 \$-42 \$0 26.79% \$2 43 950.000 Bad Debt Expense \$26,580 \$-41 \$50 26.79% \$2 44 975.000 Miscellanous Expense \$26,591 \$-43 \$0 26.79% \$2 45 980.000 Rate Case Expense	35 921.500 Billing Expenses \$2,962 S-35 \$0 43.84% \$ 36 922.000 Management Fees \$240,000 S-36 -\$240,000 26.79% 37 922.100 Executive Management Oversight \$0 S-37 \$27,898 26.79% \$ 38 923.000 Outside Services \$947 S-38 \$0 26.79% \$ 39 925.000 Telephone \$1,247 S-39 \$0 26.79% \$ 40 927.000 Travel & Entertainment \$155 S-40 \$0 26.79% 41 933.000 Customer Refunds \$1655 S-40 \$0 26.79% 42 940.000 Customer Refunds \$868 S-42 \$0 26.79% 43 950.000 Bad Debt Expense \$2651 S-44 \$357 26.79% 44 975.000 Miscellanous Expense \$691 S-43 \$0 26.79% 45 980.000 Rate Case Expense \$0 \$-44 \$357 26.79% 46 <t< td=""><td></td><td>921.000</td><td></td><td></td><td>S-34</td><td>-\$1,328</td><td>43.84%</td><td>\$4,3</td></t<>		921.000			S-34	-\$1,328	43.84%	\$4,3
36 922.000 Management Fees \$240,000 \$-36 \$-5240,000 26.79% 37 922.100 Executive Management Oversight \$0 \$-37 \$27,898 26.79% \$1 38 922.000 Outside Services \$947 \$-38 \$0 26.79% \$1 39 925.000 Telephone \$1,247 \$-39 \$20 26.79% \$2 40 927.000 Travel & Entertainment \$155 \$-40 \$0 26.79% \$2 41 933.000 Transportation Expense \$26,580 \$-41 \$0 26.79% \$2 42 940.000 Customer Refunds \$155 \$-40 \$0 26.79% \$2 43 950.000 Bad Debt Expense \$26,580 \$-41 \$0 26.79% \$2 44 975.000 Miscellanous Expense \$26,580 \$-44 \$357 26.79% 45 980.000 Rate Case Expense \$0 \$-45 \$2,500 100.00% \$5 46 TOTAL ADMINISTRATIVE AND GENERAL \$298,274 \$212,5	36 922.000 Management Fees \$240,000 \$-36 -\$240,000 26.79% 37 922.100 Executive Management Oversight \$0 \$-37 \$27.898 26.79% \$ 38 923.000 Outside Services \$947 \$-38 \$0 26.79% \$ 39 925.000 Telephone \$1,247 \$-39 \$0 26.79% 40 927.000 Travel & Entertainment \$155 \$-40 \$0 26.79% 41 933.000 Transportation Expense \$26,580 \$-41 \$0 26.79% 42 940.000 Customer Refunds \$155 \$-40 \$0 26.79% 42 940.000 Customer Refunds \$155 \$-40 \$0 26.79% 43 950.000 Bad Debt Expense \$26,580 \$-41 \$0 26.79% 44 975.000 Miscellanous Expense \$26,580 \$-44 \$357 26.79% 45 980.000 Rate Case Expense \$20 \$-44 \$357 26.79% 46 TOTAL ADMINISTRATIVE	35 9	921.500	Billing Expenses	\$2,962	S-35	\$0	43.84%	\$1,29
37 Str.100 Customer Refunds \$00 Str.100 20.79% 38 \$22.000 Telephone \$1,247 S-38 \$0 26.79% 40 \$27.000 Travel & Entertainment \$155 S-40 \$0 26.79% 41 \$33.000 Travel & Entertainment \$155 S-40 \$0 26.79% 42 \$94.000 Customer Refunds \$26,580 S-41 \$0 26.79% 43 \$50.000 Bad Debt Expense \$26,580 S-42 \$0 26.79% 44 \$950.000 Bad Debt Expense \$26,580 S-41 \$0 26.79% 43 \$50.000 Bad Debt Expense \$26,580 S-42 \$0 26.79% 44 \$975.000 Miscellanous Expense \$5691 S-43 \$0 26.79% 45 \$980.000 Rate Case Expense	38 923.000 Outside Services \$947 \$-38 \$0 26.79% 39 925.000 Telephone \$1,247 \$-39 \$0 26.79% 40 927.000 Travel & Entertainment \$155 \$-40 \$0 26.79% 41 933.000 Transportation Expense \$26,580 \$-41 \$0 26.79% 42 940.000 Customer Refunds \$26,580 \$-41 \$0 26.79% 43 950.000 Bad Debt Expense \$26,580 \$-42 \$0 26.79% 44 975.000 Miscellanous Expense \$266,580 \$-42 \$0 26.79% 45 980.000 Rate Case Expense \$691 \$-43 \$0 26.79% 45 980.000 Rate Case Expense	36 9	922.000	Management Fees	\$240,000	S-36	-\$240,000	26.79%	5
39 925.000 Telephone \$1,247 S-39 \$0 26.79% 40 927.000 Travel & Entertainment \$155 S-40 \$0 26.79% 41 933.000 Transportation Expense \$26,580 S-41 \$0 26.79% \$ 42 940.000 Customer Refunds \$868 S-42 \$0 26.79% \$ 43 950.000 Bad Debt Expense \$691 S-43 \$0 26.79% \$ 44 975.000 Miscellanous Expense \$691 S-43 \$0 26.79% 45 980.000 Rate Case Expense	39 925.000 Telephone \$1,247 \$-39 \$0 26.79% 40 927.000 Travel & Entertainment \$155 \$-40 \$0 26.79% 41 933.000 Transportation Expense \$26,580 \$-41 \$0 26.79% \$ 42 940.000 Customer Refunds \$868 \$-42 \$0 26.79% \$ 43 950.000 Bad Debt Expense \$691 \$-43 \$0 26.79% \$ 44 975.000 Miscellanous Expense \$691 \$-43 \$0 26.79% \$ 45 980.000 Rate Case Expense	• 37 §	922.100	Executive Management Oversight	\$0	S-37	\$27,898	26.79%	\$7,47
40 927.000 Travel & Entertainment \$155 \$-40 \$0 26.79% 41 933.000 Transportation Expense \$26,580 \$-41 \$0 26.79% \$1 42 940.000 Customer Refunds \$868 \$-42 \$0 26.79% \$1 43 950.000 Bad Debt Expense \$691 \$-43 \$0 26.79% 44 975.000 Miscellanous Expense \$691 \$-43 \$0 26.79% 44 975.000 Rate Case Expense \$969 \$-44 \$357 26.79% 45 980.000 Rate Case Expense	40 927.000 Travel & Entertainment \$155 S-40 \$0 26.79% 41 933.000 Transportation Expense \$26,580 S-41 \$0 26.79% \$ 42 940.000 Customer Refunds \$868 S-42 \$0 26.79% \$ 43 950.000 Bad Debt Expense \$691 S-43 \$0 26.79% 44 975.000 Miscellanous Expense \$699 S-44 \$3357 26.79% 45 980.000 Rate Case Expense \$0 S-45 \$2,500 100.00% \$ 46 TOTAL ADMINISTRATIVE AND GENERAL \$298,274 -\$212,526 \$27 47 OTHER OPERATING EXPENSES \$ \$46 \$13,206 \$-48 \$6,690 100.00% \$19 49 779.000 License and Permits (Other) \$75 \$-49 \$75 35.98% \$50 \$79,100 \$8 Licenses and Permits \$3,000 \$-50 \$147 100.00% \$51 \$46 \$6,690 100.00% \$55 \$52 Depreciation \$50 \$51 \$56,690	38 9	923.000	Outside Services	\$947	S-38	\$0	26.79%	\$25
41 933.000 Transportation Expense \$26,580 S-41 \$0 26.79% \$ 42 940.000 Customer Refunds \$868 S-42 \$0 26.79% \$ 43 950.000 Bad Debt Expense \$691 S-43 \$0 26.79% \$ 44 975.000 Miscellanous Expense \$691 S-43 \$0 26.79% 44 975.000 Miscellanous Expense \$969 S-44 \$3357 26.79% 45 980.000 Rate Case Expense	41 933.000 Transportation Expense \$26,580 S-41 \$0 26,79% \$ 42 940.000 Customer Refunds \$868 S-42 \$0 26,79% 43 950.000 Bad Debt Expense \$691 S-43 \$0 26,79% 44 975.000 Miscellanous Expense \$969 S-44 \$357 26,79% 45 980.000 Rate Case Expense	39 9	925.000	Telephone	\$1,247	S-39	\$0	26.79%	\$33
42 940.000 Customer Refunds \$868 \$-42 \$0 26.79% 43 950.000 Bad Debt Expense \$691 \$-43 \$0 26.79% 44 975.000 Miscellanous Expense \$969 \$-44 \$357 26.79% 45 980.000 Rate Case Expense	42 940.000 Customer Refunds \$868 \$5-42 \$0 26.79% 43 950.000 Bad Debt Expense \$691 \$5-43 \$0 26.79% 44 975.000 Miscellanous Expense \$969 \$5-44 \$357 26.79% 45 980.000 Rate Case Expense	40 9	927.000	Travel & Entertainment	\$155	S-40	\$0	26.79%	\$4
43 950.000 Bad Debt Expense \$691 \$-43 \$0 26.79% 44 975.000 Miscellanous Expense \$969 \$-44 \$357 26.79% 45 980.000 Rate Case Expense	43 950.000 Bad Debt Expense \$691 \$-43 \$0 26.79% 44 975.000 Miscellanous Expense \$969 \$-44 \$357 26.79% 45 980.000 Rate Case Expense \$0 \$-45 \$2,500 100.00% \$ 46 TOTAL ADMINISTRATIVE AND GENERAL \$298,274 -\$212,526 \$ \$ 47 OTHER OPERATING EXPENSES	41 9	933.000	Transportation Expense	\$26,580	S-41		26.79%	\$7,12
44 975.000 Miscellanous Expense \$969 \$-44 \$357 26.79% 45 980.000 Rate Case Expense	44 975.000 Miscellanous Expense \$969 \$-44 \$357 26.79% 45 980.000 Rate Case Expense	42 9	340.000	Customer Refunds	\$868	S-42	\$0		\$23
45 980.000 Rate Case Expense	45 980.000 Rate Case Expense	43 9	950.000	Bad Debt Expense	\$691	S-43	\$0	26.79%	\$18
46 TOTAL ADMINISTRATIVE AND GENERAL \$298,274 -\$212,525 \$2 47 OTHER OPERATING EXPENSES \$13,206 \$-48 \$6,690 100.00% \$1 48 767.000 PSC Assessmen1 \$13,206 \$-48 \$6,690 100.00% \$1 49 779.000 License and Permits (Other) \$75 \$-49 -\$75 35.98% 50 779.100 SB Licenses and Permits \$3,000 \$-50 \$147 100.00% \$ 51 406.300 Amortization of CIAC (Sewer) \$0 \$-51 -\$61,915 100.00% \$ 52 Depreciation \$0 \$-52 \$110,905 100.00% \$ 53 TOTAL OTHER OPERATING EXPENSES \$16,281 \$55,752 \$7 54 TAXES OTHER THAN INCOME \$16,281 \$55,752 \$7	46 TOTAL ADMINISTRATIVE AND GENERAL \$298,274 -\$212,526 \$23 47 OTHER OPERATING EXPENSES \$13,206 \$-48 \$6,690 100.00% \$19 48 767.000 PSC Assessment \$13,206 \$-48 \$6,690 100.00% \$19 49 779.000 License and Permits (Other) \$75 \$-49 \$-575 35.98% 50 779.100 SB Licenses and Permits \$33,000 \$-50 \$147 100.00% \$3 51 406.300 Amortization of CIAC (Sewer' \$0 \$-51 -\$61,915 100.00% \$36 52 Depreciation 50 \$-52 \$110,905 100.00% \$114 53 TOTAL OTHER OPERATING EXPENSES \$16,281 \$55,752 \$77 54 TAXES OTHER THAN INCOME \$16,281 \$55,752 \$77	44 9	975.000	Miscellanous Expense	\$969	S-44	\$357	26.79%	\$3!
47 OTHER OPERATING EXPENSES 48 767.000 PSC Assessmen1 \$13,206 S-48 \$6,690 100.00% \$1 49 779.000 License and Permits (Other) \$75 S-49 -\$75 35.98% 50 779.100 SB Licenses and Permits \$3,000 S-50 \$147 100.00% \$ 51 406.300 Amortization of CIAC (Sewer) \$0 S-51 -\$61,915 100.00% \$ 52 Depreciation	47 OTHER OPERATING EXPENSES 48 767.000 PSC Assessment \$13,206 S-48 \$6,690 100.00% \$19 49 779.000 License and Permits (Other) \$75 S-49 -\$75 35.98% 50 779.100 SB Licenses and Permits \$33,000 S-50 \$147 100.00% \$15 51 406.300 Amortization of CIAC (Sewer) \$0 S-51 -\$61,915 100.00% -\$66 52 Depreciation	45 9	980.000	Rate Case Expense		S-45		100.00%	\$2,50
48 767.000 PSC Assessmen1 \$13,206 S-48 \$6,690 100.00% \$1 49 779.000 License and Permits (Other) \$75 S-49 -\$75 35.98% 50 779.100 SB Licenses and Permits \$3,000 S-50 \$147 100.00% \$ 51 406.300 Amortization of CIAC (Sewer) \$0 S-51 -\$61,915 100.00% \$ 52 Depreciation	48 767.000 PSC Assessmen1 \$13,206 S-48 \$6,690 100.00% \$19 49 779.000 License and Permits (Other) \$75 S-49 -\$75 35.98% 50 779.100 SB Licenses and Permits \$3,000 S-50 \$147 100.00% \$5 51 406.300 Amortization of CIAC (Sewer) \$0 S-51 -\$61,915 100.00% \$56 52 Depreciation	46		TOTAL ADMINISTRATIVE AND GENERAL	\$298,274		-\$212,526		\$27, 2 6
48 767.000 PSC Assessmen1 \$13,206 S-48 \$6,690 100.00% \$1 49 779.000 License and Permits (Other) \$75 S-49 -\$75 35.98% 50 779.100 SB Licenses and Permits \$3,000 S-50 \$147 100.00% \$ 51 406.300 Amortization of CIAC (Sewer) \$0 S-51 -\$61,915 100.00% \$ 52 Depreciation	48 767.000 PSC Assessmen1 \$13,206 S-48 \$6,690 100.00% \$19 49 779.000 License and Permits (Other) \$75 S-49 -\$75 35.98% 50 779.100 SB Licenses and Permits \$3,000 S-50 \$147 100.00% \$5 51 406.300 Amortization of CIAC (Sewer) \$0 S-51 -\$61,915 100.00% \$56 52 Depreciation	47		OTHER OPERATING EXPENSES					
49 779.000 License and Permits (Other) \$75 S-49 -\$75 35.98% 50 779.100 SB Licenses and Permits \$3,000 S-50 \$147 100.00% \$ 51 406.300 Amortization of CIAC (Sewer) \$0 S-51 -\$61,915 100.00% \$ 52 Depreciation	49 779.000 License and Permits (Other) \$75 \$-\$75 35.98% 50 779.100 SB Licenses and Permits \$3,000 \$-50 \$147 100.00% \$5 51 406.300 Amortization of CIAC (Sewer) \$0 \$-51 -\$61,915 100.00% \$56 52 Depreciation				\$13,206	S-48	\$6,690	100.00%	\$19,8
50 779.100 SB Licenses and Permits \$3,000 S-50 \$147 100.00% \$ 51 406.300 Amortization of CIAC (Sewer) \$0 S-51 -\$61,915 100.00% \$6 52 Depreciation	50 779.100 SB Licenses and Permits \$3,000 S-50 \$147 100.00% \$3 51 406.300 Amortization of CIAC (Sewer) \$0 \$-51 -\$61,915 100.00% \$56 52 Depreciation	-					,		1
51 406.300 Amortization of CIAC (Sewer) \$0 S-51 -\$61,915 100.00% \$66 52 Depreciation	51 406.300 Amortization of CIAC (Sewer) \$0 \$-51 -\$61,915 100.00% \$56 52 Depreciation \$0 \$-52 \$110,905 100.00% \$16 53 TOTAL OTHER OPERATING EXPENSES \$16,281 \$55,752 \$72 54 TAXES OTHER THAN INCOME			· · · ·					\$3,14
52 Depreciation \$0 S-52 \$110,905 100.00% \$11 53 TOTAL OTHER OPERATING EXPENSES \$16,281 \$55,752 \$7 54 TAXES OTHER THAN INCOME \$20 \$100,00% \$11	52 Depreciation \$0 S-52 \$110,905 100.00% \$110 53 TOTAL OTHER OPERATING EXPENSES \$16,281 \$55,752 \$72 54 TAXES OTHER THAN INCOME \$100,000 \$110				· · ·				-\$61,91
53 TOTAL OTHER OPERATING EXPENSES \$16,281 \$55,752 \$7 54 TAXES OTHER THAN INCOME	53 TOTAL OTHER OPERATING EXPENSES \$16,281 \$55,752 \$75 54 TAXES OTHER THAN INCOME	-							\$110,90
54 TAXES OTHER THAN INCOME		53		•		-			\$72,0
					\$3,324			39.82%	\$1,32

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

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Ē	Line	Account Account Number (Optional)	B Expense Description	Company/ Company/ Test Year	D Adjustment Number	E Ju Adjustments	E Inisdictional Allocation	<u>G</u> Adjusted is urisdictional
	56	967.300	Property Taxes	\$372			39.82%	\$148
-	57	967.200	Other Taxes	\$46	S-57 _	-\$46	26.79%	\$0
	58		TOTAL TAXES OTHER THAN INCOME	\$3,742	-	-\$46		\$1,472
Ē	59	क्रोस्टर- १९४४, <i>ध</i> न्		\$610,815		\$157,614	t print i mili de sere	*** \$203,294

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

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Number Number Number	D E Adjustment Total er Amount Adjustment
S-2 Purchased Wastewater Maintenance Made and adjustment based on a two year average (2006-2007) (Herrington-Prenger)	\$367
S-3 Sludge Removali	00
Made adjustment based on Sept. 30, 2009. Company had to make changes on how sludge was removed. (Herrington-Prenger)	. \$2,125
S4 Power for Treatment Plants Other	00
Remove initial adjust of \$616 per general manager email indicating this was a district charge.	\$0
SS SS WWTP. Power Control of Cont	00
Adjust to reflect update period, Sept. 30, 2009. Company made adjustment to Test Year that appeared abnormal when compared to historical data.(Herrington-Prenger)	-\$11,778
S-6 SB Lift Station Power	00 \$1,661
Made adjustment to reflect accounting changes made by the Company (Herrington)	\$1,661
S-7 SB WWTP Chemicals	0
Made adjustment based most current September 30, 2009. Chemicals were booked incorrectly during the test year. (Herrington-Prenger)	-\$5,748

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

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

<u>A</u> Expense Adj	D Adjustment
Number Adjustment Description Number. Made adjustment to reflect update period Sept.30, 2009. Adjustment based on recent changes with requirements. (Herrington-Prenger)	
S-10 17-17-58 Operating Expenses	\$1,344
Made adjustment based on most current data, Update period Sept. 30, 2009 (Herrington-Prenger)	\$1,344
S-13 Supplies and Materials (Other)	\$1,202
Made adjust to reflect update period, Sept. 30, 2009. (Prenger)	\$1,202
S-14 HB Sewer Supplies 720-100	\$5,468
Made adjustment to reflect Sept. 30, 2009. Company allocates account between SB and HB Sewer (Herrington-Prenger)	-\$5,468
S-15 SB Sewer Supplies 720.200	\$371
Made adjustment to reflect Sept. 30, 2009. Company allocates account between SB and HB Sewer (Herrington-Prenger)	-\$37 1
S-16 S-16 S-16 S-16 S-16 S-16 S-16 S-16	\$32
Removed Test Year, no activity in account. (Herrington-Prenger)	-\$32
S-17 Sewer Operating Expenses	\$0
Test Year used by Staff, no adjustment	\$0
S-18 Tools and Shop Supplies (Sewer)	\$790
Adjust to reflect update period, Sept. 30, 2009 (Herrington-Prenger)	\$790
	Accounting Schedule:2

Accounting Schedule:2 Sponsor: Karen Herrington Page: 2 of 6 ٢

Lake Region Water and Sewer Company Shawnee Bend Sewer Tracking Number SR-2010-0110 Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 Expense Adjustment Schedule - Sewer						
	Adjustment Adjustment Amount Adjustment					
S-19 Maintenance of Treatment Equip	\$0					
No adjustment, Test Year used. K&M appeared abnormal based on historical data	\$0					
S-20 SB Miscellanous Operating Expenses	577 ST					
Adjust to reflect update period, Sept. 30, 2009 (Herrington-Prenger)	\$77					
S-23 Contracted Accounting Fees Accounting Fees Accounting Fees	\$0					
No adjustment necessary. Test Year used. Company does not anticipate increased costs. (Herrington-Prenger)	\$0					
S-24 Contracted Legal Fees	\$129					
Made adjustment to reflect the update period Sept. 30, 2009. Allocated between HB and SB Sewer (Herrington-Prenger)	\$129					
S-25 PWSD#4 Contracted Labor (Sewer) 737.000	\$8,707					
Adjust to reflect update period, Sept. 30, 2009 (Prenger)	\$8,707					
S-27 Rent (Lake Office) 742.100.	\$8,082					
Include annualized rent for the Lake Office (Prenger)	\$8,082					
S-30 Property Insurance	50 SO					
No adjustment, Test Year used. Company does not anticipate increase during rate case. (Herrington)	\$0					
S-31 Auto Insurance (Sewer)	se na normal provincia de se se so so					
	Accounting Schedule:2					

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

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LA Expense Adj Number Adjustment Description	nt Adjustment Total
No adjustment, Test Year used. Company does not anticipate increase during rate case. (Herrington)	\$0
General Liability (Sewer)	0
No adjustment, Test Year used. Company does not anticipate increase during rate case. (Herrington)	\$0
S-33 Other Insurance (Sewer)	0
Removed Health Insurance that is considered personal insurance (Herrington)	-\$1,953
S-34 Office Supplies in the second	0
Based on fluctuations in historical data, Staff used a 2 year average (2007-2008) (Herrington-Prenger)	-\$1,328
S/S-35 Billing Expenses the second	0
No adjustment necessary. Test Year used. (Herrington)	\$0
S-36 Management Fees Management Fees 902 - 20 State	0
Remove Management Fees from Test Year. (Harris)	-\$240,000
S-S-37 Executive Management Oversight	0
Include costs for Executive oversight (Harris)	\$27,898
S-38 Outside Services Services Services	0.
No adjustment necessary. Test Year used. (Herrington-Prenger)	\$0

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

<u>A</u> Expense Adj Number	Adjustment Description	<u>C</u> <u>E</u> Account Adjustment Total Number Amount Adjustme
S-39	Telephone	925.000
	No Adjustment necessary. Test Year used. No historical date to review. (Herrington)	\$0
S-40	Travel & Entertainment	927.000
	No adjustment necessary. Test Year used. (Herrington)	\$0
S-41	Transportation Expense	933.000 🚠 斗
	No adjustment necessary. Test Year used. (Herrington)	\$0
. S-42	Customer Refunds	940.000
	No adjustment necessary. Test Year used. (Herrington)	\$0
€S-43	Bad Debt Expense	950.000
	Test Year-No adjustment	\$0
S-44	Miscellanous Expense	975.000
	Adjust to reflect update period, Sept. 30, 2009 (Herrington-Prenger)	\$357
* S-45	Rate Case Expense	980.000 \$2,5
	Include expenses associated with current rate case- 5 Year amortization (Herrington)	\$150
	Include Rate Case expense through the True Up period, March, 31 2010. 3-Year Amortization	\$2,350

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

<u>A</u> Expense Adj Number	<u>B</u> Adjustment Description	<u>C</u> <u>E</u> Account Adjustment Total Number Amount Adjustment
	Adjust to reflect PSC Assessment for Fiscal 2010 (Herrington)	\$6,690
S-49	License and Permits (Other)	779.000
	Adjust to reflect update period, Sept. 30, 2009 (Herrington-Prenger)	- \$ 75
S-50	SB Licenses and Permits	\$14 \$14
	Made adjustment to reflect update period Sept. 3 2009. Increase due to changes in permit requirements (Herrington-Prenger)	0, \$147
S-51	Amortization of CIAC (Sewer)	406.300 -\$61,91
	Update CIAC Depreciation for SB (Herrington)	-\$61,915
S-52	Depreciation	\$110,908
	1. To Annualize Depreciation	\$110,905
ĨŢĨŜ-57	Other Taxes	967.200
	Made adjustment to remove test year. Review during True-Up (Herrington-Prenger	-\$46
م م ک م کر م م ک م کر م	Total Expense Adjustments	- \$157,614

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Rev-1	ANNUALIZED REVENUES	

Rev-2	Annualized Rate Revenues	\$0	Rev-2	\$162,065	100.00%	\$162,055
Rev-3	Miscellaneous Revenues	\$0	Rev-3	\$17,024	100.00%	\$17,024
Rov-4 sade	AND AND TOTAL ANNUALIZED REVENUES I	SO STATES OF SOME SOME SO	7 ² 374 000 1	Star \$179,089	ad the Day of the Second	sic \$179,069

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

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A <u>D</u>E Revenue Adj Number Adjustment Description Adjustment Adjustment Adjustment Adjustment Adjustment

Rev-200 Annualized Rate Revenues	\$162,065
1. To Annualize Rate Revenues	\$162,065
2. Description	\$0
3. Description	\$0
Rev-3 Miscellaneous Revenues	\$17,024
1. To Annualize Miscellaneous Revenues	\$17,024
2. Description	\$0

Total Revenue Adjustments \$179,089

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

Line Line	Description	B Canada Silari B Canada Silari Amount	itial on the second s	Shawnee Com 5/8 D Amount	E
1	Customer Charge Revenues;				
2	Customer Number	603		12	
3	Bills Per Year	12		12	
4	Customer Bills Per year	7,236	ļ	144	
5	Current Customer Charge	\$21.96		\$21.96	
6	Annualized Customer Charge Revenues		\$158,903		\$3,16
7	Commodity Charge Revenues:				
8	Total Gallons Sold	0		0	
9	Less: Base Gallona included in Customer Charge	0		0	
10	Commodity Gallons	. 0		0	
11	Block 1, Commodity Gallons per Block	0		o	
12	Block 1, Number of Commodity Gallons per Unit	1,000		1,000	
13	Block 1, Commodity Billing Units	0.00		0.00	
14	Block 1, Existing Commodity Charge	\$3.66		\$3.66	
15	Block 1, Annualized Commodity Charge Rev.		\$0		;

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

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ustomer Charge Revenues: ustomer Number lls Per Year ustomer Bills Per year urrent Customer Charge unualized Customer Charge Revsnuss ommodity Charge Revenues: tal Gallona Sold	615 7,380 \$162,065
lls Per Year ustomer Bilts Per year urrent Customer Charge unualized Customer Charge Revsnuss ommodity Charge Revenues:	7,380 \$162,069
istomer Bills Per year Irrrent Customer Charge Invalized Customer Charge Revsnuss Inmodity Charge Revenues:	\$162,06
urrent Customer Charge Inualized Customer Charge Revsnuss Inmodity Charge Revenues:	\$162,06
nualized Customer Charge Revsnuss	
mmodity Charge Revenues:	
tal Gallona Sold	•
	U U
ss: Base Gallons Included In Customer Charge	o
mmodity Galions	o
ock 1, Commodity Gallons per Block	
ock 1, Number of Commodity Gallons per Unit	
ock 1, Commodity Billing Units	
ock 1, Existing Commodity Charge	
ock 1, Annualized Commodity Charge Rev.	\$
	nck 1, Commodity Gallons per Block nck 1, Number of Commodity Gallons per Unit nck 1, Commodity Billing Units nck 1, Existing Commodity Charge

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

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2 Total Miscellaneous Revenues

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\$17,024

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

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Line		Account Number	Staff	Customer		Percentage
Number	Description	1. See Franke, See Franker, State and Stat State and State and Stat State and State	Annualized	1. J. S.	Commodity	Rate
Rev-1	ANNUALIZED REVENUES					
Rev-2	Annualized Rate Revenues		(1) \$162,065			
Rev-3	Miscellaneous Revenues		(1) \$17,024			
Rev-4	TOTAL ANNUALIZED REVENUES		\$179,089			
1	OPERATIONS EXPENSES		(2)			
2	Purchased Wastewater Maintenance	710.000	\$1,827	\$0	\$1,827	0.00%
3	Sludge Removal	711.200	\$2,750	\$0	\$2,750	0.00%
4	Power for Treatment Plants Other	715.000	\$0	\$0	\$D	0.00%
5	WWTP Power	715.100	\$17,874	\$0	\$17,874	0.00%
6	SB Lift Station Power	716.200	\$1,661	\$0	\$1,661	0.00%
7	SB WWTP Chemicals	718.200	\$2,514	\$0	\$2,514	0.00%
8	Wastewater Testing Other-	719.000	\$0	\$0	\$0	0.00%
9 10	Effluent Testing Expenses	719.100 721.200	\$3,397	\$0	\$3,397	0.00%
10	SB Operating Expenses TOTAL OPERATIONS EXPENSE	721.200	\$1,344 \$31,367	<u>\$0</u> \$0	<u>\$1,344</u> \$31,367	0.00%
			301,007	4 0	431 <u>1</u> 307	
12	MAINTENANCE EXPENSES					
13	Supplies and Materials (Other)	720.000	\$1,218	\$0	\$1,218	0.00%
14	HB Sewer Supplies	720.100	\$817	\$0	\$817	0.00%
15	SB Sewer Supplies	720.200	\$552	\$0	\$552	0.00%
16	Lagoon Supplies	720.400	\$0	\$0	\$0	0.00%
17 18	Sewer Operating Expenses	720.500	\$639	\$0	\$639	0.00%
19	Tools and Shop Supplies (Sewer) Maintenance of Treatment Equip	722.000 745.100	\$387 \$946	\$0 \$0	\$387 \$946	0.00% 0.00%
20	SB Miscellanous Operating Expenses	745.100	\$352	\$0 \$0	\$352	0.00%
21	TOTAL MAINTENANCE EXPENSE	145.550	\$4,911	\$0	\$352	0.00 %
			+-,511	•••	**,**1	
22	CUSTOMER ACCOUNT EXPENSE		.			
23	Contracted Accounting Fees	732.000	\$2,928	\$0	\$2,928	0.00%
24	Contracted Legal Fees	733.000	\$1,800	\$D	\$1,800	0.00%
25 26	PWSD#4 Contracted Labor (Sewer) Rent	737.000	\$54,533	\$0	\$54,533	0.00%
20	Rent (Lake Office)	742.000 742.100	\$4,822 \$2,165	\$0 \$0	\$4,822	0.00% 0.00%
28	TOTAL CUSTOMER ACCOUNT EXPENSE	/ 42.100	\$66,248	\$0	<u>\$2,165</u> \$66,248	0.00 %
			••••,-••			
29 30	ADMINISTRATIVE & GENERAL EXPENSES	755.000	P.603	*0	£ 460	0.00%
30	Property Insurance Auto Insurance (Sewer)	755.000	\$463 \$1,912	\$0 \$0	\$463 \$1,912	0.00% 0.00%
32	General Liability (Sewer)	757.000	\$755	\$0 \$0	\$755	0.00%
33	Other insurance (Sewer)	759.000	\$0	\$0	\$0	0.00%
34	Office Supplies	921.000	\$4,336	\$0	\$4,336	0.00%
35	Billing Expenses	921.500	\$1,299	\$0	\$1,299	0.00%
36	Management Fees	922.000	\$0	\$0	\$0	0.00%
37	Executive Management Oversight	922.100	\$7,474	\$0	\$7,474	0.00%
38	Outside Services	923.000	\$254	\$0	\$254	0.00%
39	Telephone	925.000	\$334	\$0	\$334	0.00%
40	Travel & Entertainment	927.000	\$42	\$0	\$42	0.00%
41	Transportation Expense	933.000	\$7,121	\$0	\$7,121	0.00%
42	Customer Refunds	940.000	\$233	\$0	\$233	0.00%
43	Bad Debt Expense	950.000	\$185	\$0	\$185	0.00%
44	Miscellanous Expense	975.000	\$355	\$0	\$355	0.00%
45 46	Rate Case Expense TOTAL ADMINISTRATIVE AND GENERAL	980.000	\$2,500 \$27,263	\$0 \$0	<u>\$2,500</u> \$27,263	0.00%
				••	~ , 	
47 48	OTHER OPERATING EXPENSES PSC Assessment	767.000	\$19,896	\$0	\$40 BDC	0.00%
40	License and Permits (Other)	779.000	\$19,895	\$0 \$0	\$19,896 \$0	0.00%
50	SB Licenses and Permits	779.100	\$3,147	\$0 \$0	ەن \$3,147	0.00%
51	Amortization of CIAC (Sewer)	406.300	-\$61,915	\$0	-\$61,915	0.00%
52	Depreciation		\$110,905	\$0	\$110,905	0.00%
			····,•••	*-		

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

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Line		<u>B</u> Account Number		Staff	Customer	Eners Table er	Percentage
Number	Description	(Optional)		Annualized	Charge	Commodity	Rate
53	TOTAL OTHER OPERATING EXPENSES	deprovent in	NIN TO LAND	\$72,033	\$0	\$72,033	1999 (1997) (199
54	TAXES OTHER THAN INCOME			1			
55	Real Property Taxes	967.000		\$1,324	\$0	\$1,324	0.00%
56	Property Taxes	967.300		\$148	\$0	\$148	0.00%
57	Other Taxes	967.200		\$0	\$0	\$0	0.00%
58	TOTAL TAXES OTHER THAN INCOME			\$1,472	\$0	\$1,472	
59	TOTAL OPERATING EXPENSES		_	\$203,294	\$0	\$203,294	
60	Interest Expense		(3)	\$54,429	\$0	\$54,429	0.00%
61	Return on Equity		(3)	\$18,070	\$0	\$18,070	0.00%
62	Income Taxes		(3)	\$4,500	\$0	\$4,500	0.00%
63	TOTAL INTEREST RETURN & TAXES			\$76,999	\$0	\$76,999	
64	TOTAL COST OF SERVICE			\$280,293	\$0	\$280,293	
65	Less: Miscellaneous Revenues		_	\$17,024	\$0	\$17,024	0.00%
66	COST TO RECOVER IN RATES		_	\$26 <u>3</u> ,269	\$0	\$263,269	
67	INCREMENTAL INCREASE IN RATE REVENUES		_	\$101,204			
68	PERCENTAGE OF INCREASE		-	<u>56.51%</u>			
69	REQUESTED INCREASE IN REVENUES			\$0			

(1) From Revenue Schedule

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

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

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

	Ch	au Data - Ctatutan - 184		C 070/ 101	F # 49/	(4 (00 ··· E)) ··· 84
1	State Income 1	ax Rate Statutory / Effe	ective	6.25% (2)	5.81%	(1 - (B2 x .5)) x A1
2	Federal Income	Tax Rate Statutory / E	ffective	15.00% (1) & (2)	14.13%	(1 - B1) x A2
3	Composite Effe	ctive Income Tax Rate			19.94%	B 1 + B2
4	Equity Tax Fact	or			1.2490	1 / (1-83)
5	Recommended Common an	Weighted Rate of Retur d Preferred	n on Equity -		1.39%	From Capital Structure Sched
6	Weighted Rate	of Return on Equity Inclu	uding Income Tax		1.74%	B4 × B 5
7		Weighted Rate of Retur and Short-Term	n on Debt -		4.19%	From Capital Structure Sched
8	Total Weighted	Rate of Return Including	g income Tax		5.93%	B6+B 7
				Τα	Rate Base Sched	le
1)	f Sub-Chapter S	Corporation, Enter Y:	N			
					\$21,259	
				Equity Income Required	•	
		Та	r Rate Table	& Preliminary Federal Tax	•	
ſ	Net incor		k Rate Table	• •	•	7
ſ	Net incor	ne Range	k Rate Table	• •	•	1
ſ	Net Incor Start		k Rate Table	• •	•	
ſ		ne Range		& Preliminary Federal Ta	ι 	
ļ	Start	End	Tax Rate	& Prellminary Federal Tax	Tax on Range	
ļ	Start \$0	End \$50,000	Tax Rate 15.00%	& Prellminary Federal Tax	Tax on Range \$3,189	
Ĺ	Start \$0 \$50,001	End \$50,000 \$75,000	Tax Rate 15.00% 25.00%	& Preliminary Federal Tax Amount in Range \$21,259 \$0	Tax on Range \$3,189 \$0	
Ĺ	Start \$0 \$50,001 \$75,001	End \$50,000 \$75,000 \$100,000	Tax Rate 15.00% 25.00% 34.00%	& Preliminary Federal Tax Amount in Range \$21,259 \$0 \$0 \$0	Tax on Range \$3,189 \$0 \$0	
	Start \$0 \$50,001 \$75,001 \$100,001	End \$50,000 \$75,000 \$100,000 \$335,000	Tax Rate 15.00% 25.00% 34.00% 39.00%	& Preliminary Federal Tax Amount in Range \$21,259 \$0 \$0 \$0 \$0	Tax on Range \$3,189 \$0 \$0 \$0	
ļ	Start \$0 \$50,001 \$75,001 \$100,001	End \$50,000 \$75,000 \$100,000 \$335,000	Tax Rate 15.00% 25.00% 34.00% 39.00%	& Preliminary Federal Tax Amount in Range \$21,259 \$0 \$0 \$0 \$0 \$0 \$0	Tax on Range \$3,189 \$0 \$0 \$0 \$0 \$0	

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

Line	Rate Base Description	Bollar Dollar Amount
1	Plant In Service	\$3,952,151 From Plant Schedule
2	Less Accumulated Depreciation Reserve	\$909,664 From Depreciation Reserve Schedule
3	Net Plant In Service	\$3,042,487
4	Other Rate Base Items:	\$0
	Materials And Supplies	\$805
	Contribution of Aid of Construction	-\$2,190,169
	CIAC Depreciation	\$464,472
	Deferred Taxes	-\$18,562
5	Total Rate Base	\$1,299,033
6	Total Weighted Rate of Return Including Income Tax	5.93% From PreTax Return & Taxes Schedule
7	Required Return & Income Tax	\$76,999

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

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

To PreTax Return Rate Schedule

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

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-	Line Number	Account # (Optional)	Plant Account Description	Total State	Adjustment - Number	Adjustments	E Jurisdictional Allocation	Adjusted Jurisdictiona
	1		INTANGIBLE PLANT					
	2	301.000	Organization	\$22,970	P-2	\$0	65.58%	\$15,064
	3	302.000	Franchises	\$0			100.00%	\$0
	4	303.000	Miscellaneous Intangible Plant	\$0			100.00%	\$0
	5		TOTAL INTANGIBLE PLANT	\$22,970		\$0	-	\$15,064
	6		SOURCE OF SUPPLY PLANT					
	7	350.000	Land & Land Rights	\$5,985			65.58%	\$3,925
	8	351.000	Structures & Improvements	\$0			0.00%	\$0
	9		TOTAL SOURCE OF SUPPLY PLANT	\$5,985		\$0		\$3,925
	10		COLLECTION PLANT					
	11	352.100	Collection Sewers - Force- SB	\$2,765,735		_	100.00%	\$2,765,735
	12	353.000	Services to Customers	\$194,980	P-12	-\$194,980	65.58%	\$0
	13	353.100	Services To Customers SB	\$194,980			58.29%	\$113,654
	14	354.000	Flow Measuring Devices	\$0			0.00%	\$0
	15	355.000	Flow Measuring Devices Installations	\$0			0.00%	\$0
	16		TOTAL COLLECTION PLANT	\$3,155,695		-\$194,980		\$2,879,389
	17		PUMPING PLANT					
	18	362.000	Receiving Wells and Pump Pits (SB)	\$258,043			100.00%	\$258,043
	19	363.000	Pumping Equipment -Other	\$0	P-19	\$2,905	65.58%	\$1,905
	20	363.100	Pumping Equipment (Elec.,Diesel, other) (SB)	\$6,828	P-20	\$3,570	100.00%	\$10,398
	21		TOTAL PUMPING PLANT	\$264,871		\$6,475	-	\$270,346
	22		TREATMENT & DISPOSAL PLANT					
	23	370.100	Oxidation Lagoon	\$0			0.00%	\$0
	24	372.000	Treatment and Disposal Equipment-SB	\$148,798	P-24	\$962	100.00%	\$149,760
	25	372.100	Treatment Plant Labor -SB	\$6,006			100.00%	\$6,006
	26	373.000	Plant Sewer -SB	\$0			0.00%	\$0
	27	375.000	Treatment Plant Other-SB	\$571,087			100.00%	\$571,087
	28	375.100	Other Treatment & Disposal Plant Equip.	<u>\$411</u>			65.58%	\$270
	29		TOTAL TREATEMENT & DISPOSAL PLANT	\$726,302		\$962		\$727,123
	30		GENERAL PLANT					
	31	391.000	Office Computer and Software	\$9,989			39.82%	\$3,978
•	32	391.100	Office Furniture & Equipment	\$11,485			39.82%	\$4,573
	33	392.000	Transportation Equipment	\$10,579			65.58%	\$6,938
	34	392.100	Transportation Equipment (Pump Truck)	\$33,445			65.58%	\$21,933
	35	392.200	Transportation Equipment (Sierra Truck)	\$19,703			39.82%	\$7,848
	36	394.000	Tools, Shop and Garage Equipment	\$6,626			39.82%	\$2,638
	37 38	395.000 396.000	Laboratory Equipment Power Operated Equipment (Company Owned)	\$1,284 \$11,523			65.58% 65.58%	\$842 \$7,557
	39		TOTAL GENERAL PLANT	\$104,634			~	\$56,305

To Rate Base & Depreciation Schedules

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

	Lake Region Water and Sewer Comp Shawnee Bend Sewer Tracking Number SR-2010-0110 Test Year Ending 12-31-2008 updated through 9-30-2009	True-up ending 3-31-2010
	Schedule of Adjustments for Plant in Service	ce - Sewer
Adjustmen Number	B t Plant In Service Adjustment Description	miner and the state of the stat
P-2 -	Organization (1992)	0
	Description	\$0
P-12	Services to Customers 353:00	0
	Removed balance per Company, reallocated to another account. (Herrington)	-\$194,980
⊚¥ P 219	Pumping Equipment Other 34, 200 and 363.00	0
	Included addition for Pumping Equipment- Other (Herrington)	\$2,905
P-20	Pumping Equipment (Elec. Diesel, other) (SB) 363:10	0,
	Update for addition added to Pumping Equipment for SB (Herrington)	\$3,570
P-24	Treatment and Disposal Equipment-SB	0
	Include Irrigation Pump added during the Update Period, Sept. 30, 2009	\$962
	Total Plant Adjustments	\$187.

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

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

	A			D		E STATE	8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8
Line 2	Account					Jurisdictional	Adjusted
IUMDer 🦓	Number	www.webuepreclation Reserve Description & Amarkan	Keserve at an	«» Numper	Adjustnents *	Allocation	unsaictiona
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0			65.58%	\$0
3	302.000	Franchises	\$0			100.00%	\$0
4	303.000	Miscellaneous Intangible Plant	\$0			100.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$0		\$0	_	\$0
6		SOURCE OF SUPPLY PLANT					
7	350.000	Land & Land Rights	\$0			65.58%	\$0
8	351.000	Structures & improvements	\$0			0.00%	\$0
9		TOTAL SOURCE OF SUPPLY PLANT	\$0		\$0	_	\$0
10		COLLECTION PLANT					
11	352.100	Collection Sewers - Force- SB	\$334,025	R-11	\$110,629	100.00%	\$444,654
12	353.000	Services to Customers	\$0			65.58%	\$0
13	353.100	Services To Customers SB	\$10,941	R-13	\$7,799	58.29%	\$10,924
14	354.000	Flow Measuring Devices	\$0			0.00%	\$0
15	355.000	Flow Measuring Devices Installations	\$0			0.00%	\$0
16		TOTAL COLLECTION PLANT	\$344,966		\$118,428	_	\$455,578
17		PUMPING PLANT					
18	362.000	Receiving Wells and Pump Pits (SB)	\$88,998	R-18	\$16,309	100.00%	\$105,307
19	363.000	Pumping Equipment -Other	\$0			65.58%	\$0
20	363.100	Pumping Equipment (Elec.,Diesel, other) (SB)	\$28,283	R-20	\$1,867	100.00%	\$30,150
21			\$117,281		\$18,176	. —	\$135,457
22		TREATMENT & DISPOSAL PLANT					
23	370.100	Oxidation Lagoon	\$0			0.00%	\$0
24	372.000	Treatment and Disposal Equipment-SB	\$66,371	R-24	\$13,461	100.00%	\$79,832
25	372.100	Treatment Plant Labor -SB	\$1,685	R-25	\$608	100.00%	\$2,293
26	373.000	Plant Sewer -SB	\$0			100.00%	\$0
27	375.000	Treatment Plant Other-SB	\$146,076	R-27	\$51,396	100.00%	\$197,474
28	375.100	Other Treatment & Disposal Plant Equip.	\$180	R-28	\$41	65.58%	\$145
29		TOTAL TREATEMENT & DISPOSAL PLANT	\$214,312		\$65,508	_	\$279,744
30		GENERAL PLANT					
31	391.000	Office Computer and Software	\$4,381	R-31	\$999	39.82%	\$2,142
32	391.100	Office Furniture & Equipment	\$5,010	R-32	\$1,149	39.82%	\$2,453
33	392.000	Transportation Equipment	\$23,817	R-33	\$2,750	65.58%	\$17,423
34	392.100	Transportation Equipment (Pump Truck)	\$6,111	R-34	\$8,696	65.58%	\$9,710
35	392.200	Transportation Equipment (Sierra Truck)	\$465	R-35	\$5,123	39.82%	\$2,225
36	394.000	Tools, Shop and Garage Equipment	\$2,875	R-36	\$662	39.82%	\$1,408
37	395.000	Laboratory Equipment	\$596	R-37	\$128	65.58%	\$475
38	396.000	Power Operated Equipment (Company Owned)	\$3,106	R-38	\$1,544	65.58%	\$3,049
39		TOTAL GENERAL PLANT	\$46,361		\$21,051	_	\$38,886

40 TOTAL DEPRECIATION RESERVE

To Rate Base Schedule

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

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

Reserve	Accumulated Depreciation Reserve	<u>C</u> Account Adjustment	Total Adjustm
Adjustment Number	Adjustments Description	Number Aujustnent	Adjusui
R-11	Collection Sewers - Force-SB	352.100	\$1 1
	Adjust Depreciation through Sept. 30, 2009 (Herrington)	\$41,486	
	Adjust reserve through True Up period, March 31, 2010 (Herrington)	\$69,143	
R-13	Services To Customers SB	353,100	57
	Adjust reserve through True Up period, March 31, 2010 (Herrington)	\$7,799	
R-18	Receiving Wells and Pump Pits (SB)	362.000	≟\$1€
	Adjust Depreciation through Sept. 30, 2009 (Herrington)	\$0	
	Adjust reserve through True Up period, March 31, 2010 (Herrington)	\$16,309	
2 R-20	Pumping Equipment (Elec.,Diesel, other) (SB)	363.100	51 51
	Adjust Depreciation through Sept. 30, 2009 (Herrington)	\$567	
	Adjust reserve through True Up period, March 31, 2010 (Herrington)	\$1,300	
R-24	Treatment and Disposal Equipment-SB	372.000	\$13
	Adjust Depreciation through Sept. 30, 2009 (Herrington)	\$5,038	
	Adjust reserve through True Up period, March 31, 2010 (Herrington)	\$8,423	

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

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

Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	nt Adjustment Adjustme
* * R-25	Treatment Plant Labor -SB	
	Adjust Depreciation through Sept. 30, 2009 (Herrington)	\$270
	Adjust reserve through True Up period, March 31, 2010 (Herrington)	\$338
R-27	Treatment Plant Other-SB	0
	Adjust Depreciation through Sept. 30, 2009 (Herrington)	\$19,274
	Adjust reserve through True Up period, March 31, 2010 (Herrington)	\$32,124
:R-28	Other Treatment & Disposal Plant Equip. 375.10	O
	Adjust Depreciation through Sept. 30, 2009 (Herrington)	\$15
	Adjust reserve through True Up period, March 31, 2010 (Herrington)	\$26
R-31	Office Computer and Software 391.00	0 *** *************************
	Adjust Depreciation through Sept. 30, 2009 (Herrington)	\$375
	Adjust reserve through True Up period, March 31, 2010 (Herrington)	\$624
R-32	Office Furniture & Equipment	0
	Adjust Depreciation through Sept. 30, 2009 (Herrington)	\$431

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

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

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A Reserve	<u></u>	<u><u>c</u></u>	<u>D</u>	<u>E</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment _Amount
	Adjust reserve through True Up period, March 31, 2010 (Herrington)		\$718	
R-33	Transportation Equipment	392. 00 0		\$2,750
	Adjust Depreciation through Sept. 30, 2009 (Herrington)		\$1,031	
	Adjust reserve through True Up period, March 31, 2010 (Herrington)		\$1,719	
R-34	Transportation Equipment (Pump Truck)	392.100		\$8,696
	Adjust Depreciation through Sept. 30, 2009 (Herrington)		\$3,261	
	Adjust reserve through True Up period, March 31, 2010 (Herrington)		\$5,435	
R-35	Transportation Equipment (Sierra Truck)	392.200	-	\$5,123
	Adjust Depreciation through Sept. 30, 2009 (Herrington)		\$1,921	
	Adjust reserve through True Up period, March 31, 2010 (Herrington)		\$3,202	
. R-36 ्र	Tools, Shop and Garage Equipment	394.000 🚕		§ \$662
	Adjust Depreciation through Sept. 30, 2009 (Herrington)		\$248	
	Adjust reserve through True Up period, March 31, 2010 (Herrington)		\$414	
R-37	Laboratory Equipment	395.000		\$128

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

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

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A Reserve f Adjustment Accumulated Depreciation Reserve Account Number Adjustments Description Number	D. E. Total Adjustment Adjustment Amount Amount
Adjust Depreciation through Sept. 30, 2009	\$48
(Herrington)	
Adjust reserve through True Up period, March	\$80
31, 2010 (Herrington)	
R-38 Power Operated Equipment (Company Owned) 396:000	\$1,544
Adjust Depreciation through Sept. 30, 2009	\$579
(Herrington)	
Adjust reserve through True Up period, March	\$965
31, 2010 (Herrington)	

Total Reserve Adjustments 5223,163

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

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1		INTANGIBLE PLANT			
2	301.000	Organization	\$15,064	0.00%	\$0
3	302.000	Franchises	\$0	0.00%	\$0
4	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$15,064		\$0
6		SOURCE OF SUPPLY PLANT			
7	350.000	Land & Land Rights	\$3,925	0.00%	\$0
8	351.000	Structures & Improvements	\$0	3.00%	\$0
9	د ا	TOTAL SOURCE OF SUPPLY PLANT	\$3,925		\$0
10		COLLECTION PLANT			
11	352.100	Collection Sewers - Force- SB	\$2,765,735	2.00%	\$55,315
12	353.000	Services to Customers	\$0	2.00%	\$0
13	353.100	Services To Customers SB	\$113,654	0.00%	\$0
14	354.000	Flow Measuring Devices	\$0	0.00%	\$0
15	355.000	Flow Measuring Devices Installations	<u>\$0</u>	0.00%	<u>\$0</u>
16	-	TOTAL COLLECTION PLANT	\$2,879,389		\$55,315 -
17		PUMPING PLANT			
18	362.000	Receiving Wells and Pump Pits (SB)	\$258,043	5.00%	\$12,902
19	363.000	Pumping Equipment -Other	\$1,905	10.00%	\$191
20	363.100	Pumping Equipment (Elec.,Diesel, other) (SB)	\$10,398	10.00%	\$1,040
21		TOTAL PUMPING PLANT	\$270,346	-	\$14,133
22		TREATMENT & DISPOSAL PLANT			
23	370.100	Oxidation Lagoon	\$0	0.00%	\$0
24	372.000	Treatment and Disposal Equipment-SB	\$149,760	4.50%	\$6,739
25	372.100	Treatment Plant Labor -SB	\$6,006	4.50%	\$270
26	373.000	Plant Sewer -SB	\$0	0.00%	\$0
27	375.000	Treatment Plant Other-SB	\$571,087	5.00%	\$28,554
28	375.100	Other Treatment & Disposal Plant Equip.	\$270	5.00%	<u>\$13</u>
29		TOTAL TREATEMENT & DISPOSAL PLANT	\$727,123		\$35,576
30		GENERAL PLANT			
31	391.000	Office Computer and Software	\$3,978	5.00%	\$199
32	391.100	Office Furniture & Equipment	\$4,573	5.00%	\$229
33	392.000	 Transportation Equipment 	\$6,938	13.00%	\$902
34	392.100	Transportation Equipment (Pump Truck)	\$21,933	13.00%	\$2,851
35	392.200	Transportation Equipment (Sierra Truck)	\$7,846	13.00%	\$1,020
36	394.000	Tools, Shop and Garage Equipment	\$2,638	5.00%	\$132
37	395.000	Laboratory Equipment	\$842	5.00%	\$42
38	396.000	Power Operated Equipment (Company Owned)	\$7,557	6.70%	\$506

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

Ċ	Line. Number	Account Number	<u>C</u> Adjusted Depreciatio	n 2 Depreciation
۳,	39	TOTAL GENERAL PLANT	\$56,305	\$5,881
C	40 🗇 🕬	Total Depreciation	A	\$110,905

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

Exhibit No.: Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staff Case No: WR-2010-0111 Shawnee Bend Water Date Prepared: 4/16/2010



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

True Up Direct through March 31, 2010

STAFF ACCOUNTING SCHEDULES

LAKE REGION WATER AND SEWER COMPANY

CASE NO. WR-2010-0111 Shawnee Bend Water

Jefferson City, Missouri

April 2010

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	Account	B. North Street St	<u>C</u> Company/	P.	ta i te	ALL ELLER	<u>G</u>
Line 🗠	Number		Test Year	Adjustment		Jurisdictional	Adjusted
Number	(Optional)		Amount	Number 🔅	Adjustments 🔌	Allocation	Jurisdictional
1		OPERATIONS EXPENSES	40.004			400 000/	40.000
2	615.100	Water Tower Power	\$8,881	W-2 W-3	\$775	100.00%	\$9,656
3	615.200	Well Pump Power	\$0 \$2.947	W-3 W-4	\$1,863	100.00%	\$1,863
4	618.000	Chemicals (Chlorine)	\$2,847	W-4 W-5	\$520	100.00% 100.00%	\$3,367
5 6	619.000	Water Testing TOTAL OPERATIONS EXPENSE	<u>\$555</u> \$12,283	W -3	<u> </u>	100.00%	\$1,025 \$15,911
7		MAINTENANCE EXPENSES					
8	620.000	Supplies and Materials	\$2,153	W-8	-\$980	100.00%	\$1,173
9	622.000	Tools and Shop Supplies-	\$749	W-9	-\$666	100.00%	\$83
10	645.100	Maintenance of Well #1 Grand Point	\$200	W-10	\$260	100.00%	\$460
11	645.110	Maintenance of Well #2 Villages	\$1,855	W-11	-\$1,632	100.00%	\$223
12	645.300	Maintenance of Mains	\$4,227	W-12	-\$2,227	100.00%	\$2,000
13	645.400	Maintenance of Services	\$1,120	W-13	\$0	100.00%	\$1,120
14	645.600	Maintenance of Other Plani	\$706	W-14	\$0	100.00%	\$706
15		TOTAL MAINTENANCE EXPENSE	\$11,010		-\$5,245		\$5,765
16		CUSTOMER ACCOUNT EXPENSE					
17		TOTAL CUSTOMER ACCOUNT EXPENSE	\$0		\$0		· \$0
18		ADMINISTRATIVE & GENERAL EXPENSES					
19	632.000	Contracted Accounting Fee	\$10,930	W-19	\$0	25.52%	\$2,789
20	633.000	Contracted Legal Fee (Water Only)	\$255	W-20	-\$255	100.00%	\$0
21	733.000	Contracted Legal Fee SB Water and Sewer Split	\$3,386	W-21	\$0	48.79%	\$1,652
22	637.000	PWSD#4 Contract Labor	\$194,850	W-22	\$8,707	25.52%	\$51,948
23	642.000	Building Rent	\$18,000	W-23	\$0	25.52%	\$4,594
24	642.100	Rent (Lake Region)	\$0	₩-24	\$8,083	25.52%	\$2,063
25	655.000	Property Insurance (Water Only)	\$463	W-25	\$0	100.00%	\$463
26	656.000	Auto Insurance (Water Only)	\$663	W-26	\$0	100.0 0%	\$663
27	657.000	General Lisbility (Water Only)	\$720	W-27	\$0	100.00%	\$720
28	659.000	Other insurance (Water Only)	\$669	W-28	-\$669	100.00%	\$0
29	921.000	Office Supplies-	\$11,218	W-29	-\$1,993	45.60%	\$4,207
30	921.500	Billing Expenses	\$2,962	W-30	\$0	45.60%	\$1,351
31	922.000	Management Fees	\$240,000	W-31	-\$240,000	25.52%	\$0
32	922.100	Executive Management Oversight	\$0	W-32	\$27,898	25.52%	\$7,120
33	923.000	Outside Services	\$947	W-33	\$0	25.52%	\$242
34	925.000	Telephone	\$1,247	W-34	\$0	25.52%	\$318
35	927.000	Travel & Entertainment	\$155	W-35	\$0	25.52%	\$40
36	933.000	Transportation Expense	\$26,582	W-36	\$0	25.52%	\$6,784
37	940.000	Customer Refunds	\$868	W-37	\$0	25.52%	\$222
38	950.000	Bad Debt Expense	\$691	W-38	\$0	25.52%	\$176
39	975.000	Other Misc. Expenses	\$969	W-39	\$357	25.52%	\$338
40 41	980.000	Rate Case Expense TOTAL ADMINISTRATIVE AND GENERAL	<u>\$0</u> \$515,575	W-40	<u>\$2,500</u> -\$195,372	100.00%	\$2,500 \$88,190
		OTHER OPERATING EXPENSES					
42			\$200	W-43	\$0	100.00%	\$200
43	626.100	MO DNR Fees John Summers Annual Corp Registration	\$200 \$10	W-43 W-44	\$0 \$0	100.00%	\$200
44 45	626.100 667.000	PSC Assessment	\$1,213	W-45	\$228	100.00%	\$1,441
45 46	406.200	Water Amortization of CIAC	a1,∠13 \$0	W-45 W-46	-\$54,978	100.00%	-\$54,978
40	400.200	Depreciation	\$0	W-47	\$84,209	100.00%	\$84,209
47 46		TOTAL OTHER OPERATING EXPENSES	\$1,423	**-*/	\$29,459	100.00 /4	\$30,882
49		TAXES OTHER THAN INCOME					
50	967.000	Real Estate Taxes	\$3,324	W-5 0	\$0	39.28%	\$1,306
50 51	967.300	Property Taxes	\$372	W-51	\$0	39.28%	\$146
w 1							
52	967.200	Other Taxes	\$46	W-52	-\$46	25.52%	\$0

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

B Company/ Test Year Expense Description
Company/ Test Year Adjustment Adjustment Adjustment Adjustments Adjustments Adjustments Adjustments Adjustments Adjustments A Account Line Number Number (Optional) 3. A 🚬 Accounting Schedule: 1 Sponsor, Karen Herrington

Page: 2 of 2

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	<u>C</u> CCOUNT Adjustment Cotal Lumber: Amount Adjustment
W-2 Water Tower Power	15.100
Adjust to reflect update period, Sept. 30, 2009. Account trending upward (Herrington)	\$775
W-3 CALWell Pump Power	15.200 \$1,863
Adjust to reflect update period, Sept. 30, 2009. Account trending upward (Herrington)	\$1,863
W4 Chemicals (Chlorine)	18.000 \$520
Adjust to reflect update period, Sept. 30, 2009. Also based on how Company is accounting for Chemicals. (Herrington)	\$520
W-5 Water Testing	19.000 \$470
Adjust to reflect update period, Sept. 30, 2009. Most current data (Herrington)	\$470
W-8 Supplies and Materials	20.000
Adjust to reflect update period, Sept. 30, 2009 (Herrington)	<u>20.000</u> \$980 -\$980
Adjust to reflect update period, Sept. 30, 2009 (Herrington)	στ. Σ. Σ. Σ. Τ. Μ. Μ ΑΝΑΝΙΚΑΝΤΥΝ ΑΝΙΑΝΙΑΝΙΑΝΙΑΝΙΑΝΙΑΝΙΑΝΙΑΝΙΑΝΙΑΝΙΑΝΙΑΝΙΑ
Adjust to reflect update period, Sept. 30, 2009 (Herrington)	-\$980
Adjust to reflect update period, Sept. 30, 2009 (Herrington) W-9 Tools and Shop Supplies Adjust to reflect update period, Sept. 30, 2009	-\$980 22.000 -\$666
Adjust to reflect update period, Sept. 30, 2009 (Herrington) W-9 Tools and Shop Supplies Adjust to reflect update period, Sept. 30, 2009 (Herrington)	-\$980 22.000

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

Expense Adj Number	Adjustment Description	Account Adjustment Tota Number Amount Adjust
	Adjust to reflect update period, Sept. 30, 2009 (Herrington)	-\$1,632
W-12	Maintenance of Mains	645,300
	Included \$2000 in case. Need further information from the Company	-\$2,227
W-13	Maintenance of Services	645.400
	No adjustment issued. Revisit during true up (Herrington)	\$0
W-14	Maintenance of Other Plant	645.600
	No adjustment issued. Revisit during true up (Herrington)	\$0
W-19	Contracted Accounting Fee	632.000
	Test Year, No adjustment issued. Amount allocated between all three systems	\$0
₩-20	Contracted Legal Fee (Water Only)	633.000
	Removed Test Year. Appears legal costs for Shawnee Bend for Water and Sewer handled in account 733	-\$255
W-21	Contracted Legal Fee SB Water and Sewer Split	733.000
	Test Year, no adjustment. Balance allocated between Shawnee Bend Water and Sewer (Herrington)	\$0
W-22	PWSD#4 Contract Labor	6 37.000
	Made adjustment to annualize payroll to reflect update period, Sept. 30, 2009 (Prenger)	\$8,707

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

Expense Adj		t Adjustment To r Amount Adju
W-23	Building Rent 642,000	
	Test Year amount used, no adjustment issued. Allocated between all three systems (Herrington)	\$0
W-24	Rent (Lake Region) 642.100	
	Include an annualized amount for rent -Lake Office (Prenger)	\$8,083
W-25	Property Insurance (Water Only)	
	Test Year used. Company did not anticipate increase during rate case. (Herrington)	\$0
W-26	Auto Insurance (Water Only)	
	Test Year used. Company did not anticipate increase during rate case. (Herrington)	\$0
W-27 🛒	General Liability (Water Only)	
	Test Year used. Company did not anticipate increase during rate case. (Herrington)	\$0
W-28	Other Insurance (Water Only)	
	Remove Health Insurance that is considered personal insurance. (Herrington)	-\$669
. W-29	Office Supplies	
	Used 2 Year average based on historical data (2007- 2008) Herrington	-\$1,993
₩-30 ¥	Billing Expenses 921.500	
	Test Year, no adjustment. Review during True Up. (Herrington)	\$0

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

Expense Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	Adjustment Amount	E Total Adjustment
W-31	Management Fees	922.000	ೆ 40+20% ಶಿಕ್ಷಣದ – ಸ್ಥಿತಿ ಸ್ಥಾನಕ್ಕೆ	-\$240,000
	Remove Test Year Management Fees (Herrington		-\$240,000	
W-32	Executive Management Oversight	922.100	n san sana Ari Jintan san s	\$27 ,8 98
	Include costs for Executive Oversight		\$27,898	
W-33	Outside Services	923.000	~	<u> </u>
	Test Year, no adjustment (Herrington)		\$0	
₩-34	Telephone	925,000	. ,.' 	\$O
	Test Year, no adjustment. Lack of historical data to review (Herrington)		\$0	
` W-35	Travel & Entertainment	927.000		<u> </u>
	Test Year, no adjustment		\$0	
W-36	Transportation Expense	933.000	gan an a na an tha ag ar yw	
		200.000	ter a referencia da seguir en a	yar ua£is j¥¥
	Test Year, no adjustment. Review during True Up. (Herrington)	(30 <u>3</u> .000 ,	\$0	, z with 1990
₩- 37 %	Test Year, no adjustment. Review during True Up.		\$0	
4 .	Test Year, no adjustment. Review during True Up. (Herrington)		\$0	
₩ -37 98	Test Year, no adjustment. Review during True Up. (Herrington)		\$0 	<u></u>
₩ -37 98	Test Year, no adjustment. Review during True Up. (Herrington) Customer Refunds		\$0 	<u></u>
₩-37 ** ` ₩-38,	Test Year, no adjustment. Review during True Up. (Herrington) Customer Refunds Test Year, no adjustment. (Herrington) Bad Debt Expense	\$40.000	\$0 \$0 \$0	\$0 \$0

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

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	D Adjustment Total Amount Adjustment
W-40, Rate Case Expense 980.00	012
Include expenses associated with current rate case- 5 Year amortization (Herrington)	\$150
Include rate expenses through the True Up period, March 31, 2010- 3-Year Amortization	\$2,350
W-43 MO DNR Fees	30
Test Year, No adjustment	\$0
W-44 John Summers Annual Corp Registration 626.10	0
Test Year, No adjustment	\$0
W-45 PSC Assessment 667.00	0.41
Increase PSC Assessment amount to 2010 Fiscal Year (Herrington)	\$228
Year (Herrington)	
Year (Herrington) Water Amortization of CIAC Update Amortized CIAC through Update Period	0
Year (Herrington) W-46 Water Amortization of CIAC Update Amortized CIAC through Update Period Sept. 30, 2009(Herrington)	0
Year (Herrington) W-46 Water Amortization of CIAC Update Amortized CIAC through Update Period Sept. 30, 2009(Herrington) W-47 Depreciation	0\$54,978 -\$54,978 \$84,209
Year (Herrington) W-46 Water Amortization of CIAC 406.20 Update Amortized CIAC through Update Period Sept. 30, 2009(Herrington) W-47 Depreciation 1. To Annualize Depreciation	0
Year (Herrington) W-46 Water Amortization of CIAC 406-20 Update Amortized CIAC through Update Period Sept. 30, 2009(Herrington) W-47 Depreciation 1 1. To Annualize Depreciation Adjustment	0

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

	Adjustment Description Number	r <u>Amount</u> Adjustme \$0
	(Herrington)	
W-52	Other Taxes 967,200	
	Remove Test Year. Need more information for	-\$46

Total Expense Adjustments

Accounting Schedule: 2 Sponsor: Karen Herrington Page: 6 of 6
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Line Nu	A E	Company Company Test Year Amount	Adjustment Number	Side inter a same inter and second and second	urisdictional Allocation	<u>G</u> Adjusted urisdictional
Rev-1 Rev-2 Rev-3 Rev-4	ANNUALIZED REVENUES Annualized Rate Revenues Miscellaneous Revenues TOTAL ANNUALIZED REVENUES	\$0 <u>50</u> \$0	Rev-2 Rev-3	\$113,381 \$58,388 \$171,769	100.00% 100.00%	\$113,381 <u>\$58,388</u> \$171,789

v-3	Miscellaneous Revenues	\$0	Rev-3	\$58,388	100.00%	\$58,388
	Miscellaneous Revenues 10 TAL ANNUALIZED REVENUES	S		\$171,769		\$171,789

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A B Revenue Adj Number Adjustment Description	C D E Account Adjustment Total Number Amount Adjustment
Rev-2 Annualized Rate Revenues	\$113,381 \$113,381
Rev-3 Miscellaneous Revenues	\$58,388 \$58,388
Description	\$0
Description	\$0

Total Revenue Adjustments

Line Numbe	A Description	B. <u>C</u> Amount Amount	Resident <u>D</u> Amount	al totel Des E Amount
1	Customer Charge Revenues:			
2	Customer Number	565	14	
3	Bills Per Year	12	12	
4	Customer Bills Per year	6,780	168	
5	Current Customer Charge	\$11.29	\$21.01	
6	Annualized Customer Charge Revenues	\$76,5	46	\$3,530
7	Commodity Charge Revenues:			
8	Total Gallons Sold	0	o	
9	Less: Base Gailons Included In Customer Charge	0_	<u>0</u> .	
10	Commodity Gallons	O	0	
11	Block 1, Commodity Galions per Block	0	0	
12	Block 1, Number of Commodity Gallons per Unit	1,000	1,000	
13	Block 1, Commodity Billing Units	0.00	0.00	
14	Block 1, Existing Commodity Charge	\$2.16	\$2.16	
15	Block 1, Annualized Commodity Charge Rev.		50	\$0

16 15 Total Annualized Water Rate Revenues (2.4) Annualized (2.4) Annualized Water Rate Revenues (2.4) Annualized (2.4)

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.

					•	
Line Number	Creactiption	The Carlot State	Residential E <u>G</u> Amount Amount	ಿಯುವ ನಡಡುವುದ	Residential 2" C <u>H</u> Amount Am	1 1 0 0 0 0 0 0 0 0 0
1	Customer Charge Revenues:					
2	Customer Number	l	21		6	
3	Bills Per Year		12		12	
4	Customer Blils Per year		252		72	
5	Current Customer Charge		\$37.21		\$56.65	
6	Annualized Customer Charge Revenues		\$9,377			\$4,079
7	Commodity Charge Revenues:					
8	Total Gallons Sold		O		O	
9	Less: Base Gallons Included in Customer Charge	ľ	<u> </u>		0	
10	Commodity Gallons		o		0	
11	Block 1, Commodity Gallons per Block		0 .		0 `	
12	Block 1, Number of Commodity Gallons per Unit		1,000		1,000	
13	Block 1, Commodity Billing Units		0.00		0.00	
14	Block 1, Existing Commodity Charge		\$2.16		\$2.16	
15	Block 1, Annualized Commodity Charge Rev.		\$0			\$0
19 16 1	Total Annualized Water Rate Revenues		NAME OF THE STREET SPISTO			\$4,079

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

Line Numbe	A Description	Sia Commercial Sia	Commercial (* 22) Commercial (* 22) Commercial (* 22) (* 2	ict. 1 Junt
1	Customer Charge Revenues:			
2	Customer Number Bills Per Year	10 12	7	
34	Customer Bills Per year	120	84	
5	Current Customer Charge	\$11.29	\$21.01	
6	Annualized Customer Charge Revenues	\$1,3	55	\$1,765
7	Commodity Charge Revenues:			
8	Total Galions Sold	o	o	
9	Less: Base Gallons Included In Customer Charge	0	<u> </u>	
10	Commodity Gallons	0	0	
11	Block 1, Commodity Gallons per Block	0 `	0 `	
12	Block 1, Number of Commodity Gallons per Unit	1,000	1,000	
13	Block 1, Commodity Billing Units	0.00	0.00	
14	Block 1, Existing Commodity Charge	\$2.16	\$2.16	
15	Block 1, Annualized Commodity Charge Rev.		50 .	\$0
			•	

16 St Total Annualized Water Rate Revenues Advisor 19 11 19

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

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	Commercial to 1.5 TN	Commercial E	g 🕈
	Anoun star Anoant.		icont ini
anotonici olio(de Hovenbez.			
Customer Number	3	8	
Bills Per Year	12	12	
Customer Bills Per year	36	96	
Current Customer Charge	\$37.21	\$56.65	
Annualized Customer Charge Revenues	\$1,34	0	\$5,438
Commodity Charge Revenues:			
Total Gallons Sold	0	0	
Less: Base Gallons Included In Customer Charge		0	
Commodity Gallons	0	0	
Block 1, Commodity Gallons per Block	0`	0.	
Block 1, Number of Commodity Gallons per Unit	1,000	1,000	
Block 1, Commodity Billing Units	0.00	0.00	
Block 1, Existing Commodity Charge	\$2.16	\$2.16	
Block 1, Annualized Commodity Charge Rev.	۱	0	\$0
	Bills Per Year Customer Bills Per year Current Customer Charge Annualized Customer Charge Revenues <u>Commodity Charge Revenues:</u> Total Galions Sold Less: Base Galions Included In Customer Charge Commodity Galions Block 1, Commodity Galions per Block Block 1, Commodity Galions per Block Block 1, Commodity Galions per Unit Block 1, Commodity Billing Units Block 1, Existing Commodity Charge	A A Description Image: Amount Customer Charge Revenues: 3 Customer Number 3 Bills Per Year 12 Customer Bills Per year 36 Current Customer Charge \$37.21 Annualized Customer Charge Revenues \$1,34 Commodity Charge Revenues: 0 Total Gallons Sold 0 Less: Base Gallons Included In Customer Charge 0 Block 1, Commodity Gallons per Block 0 Block 1, Commodity Gallons per Block 0 Block 1, Commodity Billing Units 0.00 Block 1, Existing Commodity Charge \$2.16	And Section 1. And Section 1

11 16 Total Annualized Water Rate Revenues and second and second and second sec

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

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Line j Numbe	ACA: Description	Commerc R Amount - K	tal second	Commerce 6° Amount	tial U Amount
1	Customer Charge Revenues:				
2	Customer Number	3		1	
3	Bills Per Year	12		12	
4	Customer Bills Per year	36		12	
5	Current Customer Charge	\$166.81		\$328.81	
6	Annualized Customer Charge Revenues		\$6,005		\$3,946
7	Commodity Charge Revenues:				
8	Total Gallons Sold	O	.	0	
9	Less: Base Gallons Included in Customer Charge	<u>o</u>		0	
10	Commodity Gallons	0		0	
11	Block 1, Commodity Gallons per Block	0 .	- 	0	_
12	Block 1, Number of Commodity Gallons per Unit	1,000	-	1,000	
13	Block 1, Commodity Billing Units	0.00	Į Į	0.00	
14	Block 1, Existing Commodity Charge	\$2.16	.	\$2.16	
15	Block 1, Annualized Commodity Charge Rav.		\$0		\$0

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

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	Barrie Anna Anna Anna Anna Anna Anna Anna Ann	escription Car		historia a s	Amour 🕅	t Marshamount
Custom	r Charge Revenues:			ľ	Ì	
Custor	r Number					638
Bills Pe	Year				1	•
Custom	r Bills Per year				7,0	656
Current	Sustomer Charge					
Annual	ed Customer Charga	Revenues				\$113,38
<u>Commo</u>	ity Charge Revenues	<u>.</u>				
Total G	lons Sold					0
Less: B	se Gallons Included I	n Customer Cl	harge			û
Comma	ity Gallons					0
Block 1	Commodity Gallons p	er Block				
Block 1	Number of Commodif	y Gallons per	Unit			
Block 1	Commodity Billing Ur	nits				
Block 1	Existing Commodity	Charge				
Block 1	Annualized Commodi	ty Charge Rev	-			1
			mmodity Charge Rev Rate Revenues	mmodity Charge Rev. Rate Revenues		

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

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Line B Number Te Description Amount

4 Total Miscellaneous Revenues

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\$58,388

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

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Line	A Construction of the second sec	Account la Number, Optional)	C Start Annualized	L L ustomer Lharge	Commodity	ercentage Rate
Rev-1	ANNUALIZED REVENUES					
Rev-2	Annualized Rate Revenues		(1) \$113,381			
Rev-3	Miscellaneous Revenues		(1) \$58,388			
Rev-4	TOTAL ANNUALIZED REVENUES		\$171,769			
1	OPERATIONS EXPENSES		(2)			
2	Water Tower Power	615.100	\$9,656	\$0	\$9,656	0.00%
3	Well Pump Power	616.200	, \$1,863	\$0	\$1,863	0.00%
4	Chemicals (Chiorine)	618.000	\$3,367	\$0	\$3,367	0.00%
6	Water Testing	619.000	\$1,025	\$0	\$1,025	0.00%
6	TOTAL OPERATIONS EXPENSE		\$15,911	\$0	\$16,911	
7	MAINTENANCE EXPENSES					
8	Supplies and Materials	620.000	\$1,173	\$0	\$1,173	0.00%
9	Tools and Shop Supplies-	622.000	\$83	\$0	\$83	0.00%
10	Maintenance of Well #1 Grand Point	645.100	\$460	\$0	\$460	0.00%
11	Maintenance of Well #2 Villages Maintenance of Mains	645.110 545.100	\$223	\$0	\$223	0.00%
12		645.300 645.400	\$2,000	\$0	\$2,000	0.00%
13 14	Maintenance of Services Maintenance of Other Plant	645.400 645.500	\$1,120 \$706	\$0 \$0	\$1,120 \$706	0.00% 0.00%
14	TOTAL MAINTENANCE EXPENSE	040.500	\$5,766	\$0 \$0	\$5,765	0.00%
16	CUSTOMER ACCOUNT EXPENSE					
17	TOTAL CUSTOMER ACCOUNT EXPENSE		\$0	\$0	\$0	
18	ADMINISTRATIVE & GENERAL EXPENSES		(
19	Contracted Accounting Fee	632.000	\$2,789	\$0	\$2,789	0.00%
20	Contracted Legal Fee (Water Only)	633.000	\$0	\$0	\$0	0.00%
21	Contracted Legal Fee SB Water and Sewer Split	733.000	\$1,652	\$0	\$1,552	0.00%
22	PWSD#4 Contract Labor	637.000	\$51,948	\$0	\$51,948	0.00%
23	Building Rent	642.000	\$4,594	\$0	\$4,594	0.00%
24	Rent (Lake Region)	642.100	\$2,063	\$0	\$2,063	0.00%
26	Property Insurance (Water Only)	655.000	\$463	\$0	\$463	0.00%
26	Auto Insurance (Water Only)	656.000	\$663	\$0	\$653	0.00%
27	General Liability (Water Only)	667.000	\$720	50	\$720	0.00%
28	Other Insurance (Water Only)	669.000	\$0	\$0	\$0 64 007	0.00%
29	Office Supplies	921.000	\$4,207	\$0	\$4,207	0.00% 0.00%
30	Billing Expenses	921.600 922.000	\$1,361 \$0	\$D \$0	\$1,361 \$0	0.00%
31 32	Management Fees Executive Management Oversight	922.100	\$7,120	\$0 \$0 ·	\$7,120	0.00%
33	Outside Services	923.000	\$242	\$0	\$242	0.00%
34	Telephone	925.000	\$318	\$0	\$318	0.00%
36	Travel & Entertainment	927.000	\$40	50	\$40	0.00%
36	Transportation Expense	933.000	\$6,784	50	\$6,764	0.00%
37	Customer Refunds	940.000	\$222	\$0	\$222	0.00%
38	Bad Debt Expense	950.000	\$176	\$0	\$176	0.00%
39	Other Misc. Expenses	976.000	\$338	\$0	\$338	0.00%
40	Rate Case Expense	980.000	\$2,600	\$0	\$2,500	0.00%
41	TOTAL ADMINISTRATIVE AND GENERAL		\$88,190	\$0	\$88,190	
42	OTHER OPERATING EXPENSES					
43	MO DNR Fees		\$200	\$0	\$200	0.00%
44	John Summers Annual Corp Registration	625.100	\$10	\$0	\$10	0.00%
46	PSC Assessment	667.000	\$1,441	\$0	\$1,441	0.00%
46	Water Amortization of CIAC	405.200	-\$54,978	\$0	-\$64,978	0.00%
47	Depreciation		\$84,209	\$0	\$84,209	0.00%
48	TOTAL OTHER OPERATING EXPENSES		\$30,682	\$0	\$30,882	
49	TAXES OTHER THAN INCOME				64 705	0.00%
50	Real Estate Taxes	957.000	\$1,306	\$0 \$0	\$1,306	0.00%
61	Property Taxes	967.300	\$146	\$0	\$146	0.00%

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

62	Other Taxes	967.200	\$0	harge \$0	\$0	0.00
53	TOTAL TAXES OTHER THAN INCOME		\$1,452	\$ 0	\$1,452	
54	TOTAL OPERATING EXPENSES		\$142,200	\$0	\$142,200	
55	Interast Expense	(3)	\$34,596	\$0	\$34,696	0.00
66	Return on Equity	(3)	\$11,485	\$0	\$11,485	0.00
57	Income Taxes	(3)	\$2,860	\$0	\$2,860	0.00
58	TOTAL INTEREST RETURN & TAXES		\$48,941	\$0	\$48,941	
59	TOTAL COST OF SERVICE		\$191,141	\$0	\$191,141	
60	Less: Miscellaneoue Revenues	_	\$ <u>58,</u> 388	\$0	\$58,388	0.00
61	COST TO RECOVER IN RATES		\$132,753	\$0	\$132,753	
52	INCREMENTAL INCREASE IN RATE REVENUES		\$19,372			
53	PERCENTAGE OF INCREASE		11.28%			

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

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

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ng an Ng an				A		formulas
1	State Income T	ax Rate Statutory / Eff	ective	6.25% (2) 5.81%	(1 - (B2 x .5)) x A1
2	Federal Income	e Tax Rate Statutory / E	ffective	15.00% (1) &	(2)14.13%	(1 - B1) x A2
3	Composite Effe	ective Income Tax Rate			19.94%	B1 + B2
4	Equity Tax Fac	tor			1.2490	1 / (1- B3)
5		Weighted Rate of Retu nd Preferred	m on Equity -		1.39%	From Capital Structure Schedu
6	Weighted Rate	of Return on Equity Incl	uding Income Tax		1.74%	B4 x B5
7		Weighted Rate of Return and Short-Term	m on Debt -		4.19%	From Capital Structure Schedu
8	Total Weighted	Rate of Return Including	g Income Tax		5.93%	B6+B7
					To Rate Base Schedu	Jle
1)	If Sub-Chapter S	Corporation, Enter Y:	N	Equity Income Require & Preliminary Federal		
_		Ta	x Rate Table			_
	Net Inco	me Range				
		End	Tax Rate	Amount in Range	Tax on Range	
	Start	End				
	Start \$0	\$50,000	15.00%	\$13,512	\$2,027	1
			15.00% 25.00%	\$ <u>13,51</u> 2 \$0	\$2,027 \$0	1
	\$0	\$50,000				
	\$0 \$50,001	\$50,000 \$75,000	25.00%	\$0	\$0	
	\$0 \$50,001 \$75,001	\$50,000 \$75,000 \$100,000	25.00% 34.00%	\$0 \$0	\$0 \$0	
	\$0 \$50,001 \$75,001 \$100,001	\$50,000 \$75,000 \$100,000 \$335,000	25.00% 34.00% 39.00%	\$0 \$0 \$0	\$0 \$0 \$0	

1	Plant In Service	\$3,970,671	From Plant Schedule
2	Less Accumulated Depreciation Reserve	\$610,303	From Depreciation Reserve Schedul
3	Net Plant In Service	\$3,360,368	
4	Other Rate Base Items:	\$0	
	Materials and Supplies	\$817	
	Contribution In Aid of Construction	-\$2,934,677	
	CIAC Depreciation	\$416,850	
	Deferred Taxes	-\$17,682	
5	Total Rate Base	\$825,676	
6	Total Weighted Rate of Return Including Income Tax	5.93%	From PreTax Return & Taxes Sched
7	Required Return & Income Tax	<u>\$48,941</u>	

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

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

To PreTax Return Rate Schedule

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

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	Line	Account #	 B 	<u>- C</u> - Total	<u>D</u> Adjustment	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	Jurisdictional	Adjusted
• IN	Number	えんだいしん さいさいさい しじり	Plant Account Description	Plant	Number	Adjustments	المتحاج والمتحاج والمحمول والمحاج المتحري الأخار	Jurisdictions
	1		INTANGIBLE PLANT					
-	2	301.000	Organization	\$31,666			100.00%	\$31,66
	3 4	302.000	Franchises TOTAL INTANGIBLE PLANT	<u>\$0</u> \$31,666		\$ 0	100.00%	\$31,66
	_							
_	5	240.000	SOURCE OF SUPPLY PLANT	\$ 477			100.00%	\$42
	6 7	310.000 311.000	Land & Land Rights SP Structures & Improvements - SSP	\$427 \$20,515			100.00%	\$44 \$20,51
	8	314.000	Wells & Springs	\$108,205	P-8	\$2,676	100.00%	\$110,88
	9	314.100	SB Well Interconnections	\$79,315	F-0	\$2,070	100.00%	\$79,31
	9 10	314.200	SB Water Tower				100.00%	\$275,23
•	10	314.200	TOTAL SOURCE OF SUPPLY PLANT	<u>\$275,235</u> \$483,697		\$2,676	100.00 %	\$486,37
	11			e-00,007		•=;0/0		¥-100,01
	12	321.000	PUMPING PLANT Structures & Improvements - PP	\$0			100.00%	9
•	13		Electric Pumping Equipment				100.00%	\$11,79
	14	325.000 326.000	Diesel Pumping Equipment	\$11,793 \$0			100.00%	ə 11,7 ت إ
	15 16	328.000	Other Pumping Equipment	30 50			100.00%	
	17	328.000	TOTAL PUMPING PLANT	\$11,793		\$0	100.00 /8 -	\$11,79
	17		TOTAL FOMPING FLANT	411,734		40		، برا الله
	18		WATER TREATMENT PLANT					
	19	330.000	Land & Land Rights-WTP	\$0			100.00%	
	20	331.000	Structures & Improvements - WTP	\$12,799			100.00%	\$12,7
	21	332.000	Water Treatment Equipment	\$16,564			100.00%	\$16,5
1	22		TOTAL WATER TREATMENT PLANT	\$29,363		\$0	_	\$29,3
	23		TRANSMISSION & DISTRIBUTION PLANT					
	24	340.000	Land & Land Rights-T&D	\$0			100.00%	:
1	25	341.000	Structures & Improvements - T&D	\$0			100.00%	:
	26	342,000	Distribution Reservoirs & Standpipes	\$0			100.00%	:
	27	344.000	Fire Mains	\$0			100.00%	
	28	345.000	Services	\$254,704	P-28	-\$1,080	100.00%	\$253,6
	29	343.000	Transmission & Distribution Mains	\$325,704		•	100.00%	\$325,7
	30	343.100	Transmission & Distribution Mains SB	\$2,716,565			100.00%	\$2,716,5
	31	346.000	Meters	\$77,865	P-31	\$1,080	100.00%	\$78,9
	32	347.000	Meter Installations	\$17,861			100.00%	\$17,8
	33	349.000	Other Transmission & Distribution Plant	\$0			100.00%	
	34	348.000	Hydrants	\$0			100.00%	
	35		TOTAL TRANS. & DISTRIBUTION PLANT	\$3,392,699		\$0	-	\$3,392,6
	36		GENERAL PLANT					
	37	370.000	Land & Land Rights-GP	\$0			100.00%	
	38	371.000	Structures & Improvements - GP	\$0			100.00%	
	39	372.000	Office Furniture & Equipment	\$11,485			39.28%	\$4,5
	40	372.100	Computer Equipment	\$9,989			39.28%	\$3,9
	41	373.000	Transportation Equipment - GP	\$10,579			0.00%	•-,•
	42	373.100	Transportation Equipment-(Pump Truck)	\$33,445			0.00%	
	43	373.200	Transportation Equipment (Sierra Truck)	\$19,703			39.28%	\$7,7
	44	379.000	Tools, Shop and Garage Equipment	\$6,626			39.28%	\$2,6
	45	379.100	Laboratory Equipment	\$0			0.00%	
	46		TOTAL GENERAL PLANT	\$91,827		\$0		\$18,7
				,-=-		•-		

To Rate Base & Depreciation Schedules

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

Number	Plant In Service Adjustment Description Number	
P-8	Wells & Springs	0 \$2 ,
	Include addition for Chlorinator Repair. Update through Sept. 30, 2009 (Herrington)	\$2,676
P-28	Services 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	0
	Removed Meters that were retired during the update period of Sept. 30, 2009 (Herrington)	-\$1,080
Ĩ P-31	Meters 346.00	0 ************************************
	Include meter additions for the update period of Sept.30, 2009 (Herrington)	\$1,080

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

	Jurisdictional Allocation	endering sin her her and a start sine and a start where her a start was a start where her a start was a start w	Adjustment Number	Total Reserve	Depreciation Reserve Description	Account Number	Line
<u>;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;</u>	Anocation	Adjustments	**** FUUIDSE &#**</th><th></th><th></th><th>Number</th><th>Number</th></tr><tr><td></td><td></td><td></td><td></td><td></td><td>INTANGIBLE PLANT</td><td></td><td>1</td></tr><tr><td></td><td>100.00%</td><td></td><td></td><td>\$0</td><td>Organization</td><td>301.000</td><td>2</td></tr><tr><td></td><td>100.00%</td><td></td><td></td><td><u>\$0</u></td><td>Franchises</td><td>302.000</td><td>3</td></tr><tr><td></td><td></td><td>\$0</td><td></td><td>\$0</td><td>TOTAL INTANGIBLE PLANT</td><td></td><td>4</td></tr><tr><td></td><td>100.00%</td><td></td><td></td><td>£0</td><td>SOURCE OF SUPPLY PLANT</td><td>240.000</td><td>5 6</td></tr><tr><td>\$6,</td><td>100.00%</td><td>\$1,026</td><td>R-7</td><td>\$0 \$5,129</td><td>Land & Land Rights SP Structures & Improvements - SSP</td><td>310.000 311.000</td><td>7</td></tr><tr><td>\$0, \$22,</td><td>100.00%</td><td>\$4,395</td><td>R-7 R-8</td><td>\$3,129 \$17,958</td><td>Wells & Springs</td><td>314.000</td><td>8</td></tr><tr><td>\$13,3</td><td>100.00%</td><td>\$3,173</td><td>R-9</td><td>\$10,112</td><td>Si3 Well Interconnections</td><td>314.000</td><td>9</td></tr><tr><td>\$33,4</td><td>100.00%</td><td>\$11,010</td><td>R-10</td><td>\$22,440</td><td>SI3 Water Tower</td><td>314,200</td><td>j 10</td></tr><tr><td>\$75,</td><td></td><td>\$19,604</td><td></td><td>\$55,639</td><td>TOTAL SOURCE OF SUPPLY PLANT</td><td>0.4,200</td><td>11</td></tr><tr><td></td><td></td><td></td><td></td><td></td><td>PUMPING PLANT</td><td></td><td>12</td></tr><tr><td></td><td>100.00%</td><td></td><td></td><td>\$0</td><td>Structures & Improvements - PP</td><td>321.000</td><td>13</td></tr><tr><td>\$13,9</td><td>100.00%</td><td>\$2,358</td><td>R-14</td><td>\$11,620</td><td>Electric Pumping Equipment</td><td>325.000</td><td>14</td></tr><tr><td></td><td>100.00%</td><td></td><td></td><td>\$0</td><td>Diesel Pumping Equipment</td><td>326.000</td><td>15</td></tr><tr><td></td><td>100.00%</td><td></td><td></td><td>\$0</td><td>Other Pumping Equipment</td><td>328.000</td><td>16</td></tr><tr><td>\$13,9</td><td></td><td>\$2,358</td><td></td><td>\$11,620</td><td>TOTAL PUMPING PLANT</td><td></td><td>17</td></tr><tr><td></td><td></td><td></td><td></td><td></td><td>WATER TREATMENT PLANT</td><td></td><td>18</td></tr><tr><td></td><td>100.00%</td><td></td><td></td><td>\$0</td><td>Land & Land Rights-WTP</td><td>330.000</td><td>19</td></tr><tr><td>\$3,8</td><td>100.00%</td><td>\$640</td><td>R-20</td><td>\$3,200</td><td>Structures & Improvements - WTP</td><td>331.000</td><td>20</td></tr><tr><td>\$5,</td><td>100.00%</td><td>\$960</td><td>R-21</td><td>\$4,294</td><td>Water Treatment Equipment</td><td>332.000</td><td>21</td></tr><tr><td>\$9,0</td><td></td><td>\$1,600</td><td></td><td>\$7,494</td><td>TOTAL WATER TREATMENT PLANT</td><td></td><td>22</td></tr><tr><td></td><td>, ,</td><td></td><td></td><td></td><td>TRANSMISSION & DISTRIBUTION PLANT</td><td></td><td>23</td></tr><tr><td></td><td>100.00%</td><td></td><td></td><td>\$0</td><td>Land & Land Rights-T&D</td><td>340.000</td><td>24</td></tr><tr><td></td><td>100.00%</td><td></td><td></td><td>\$0</td><td>Structures & Improvements - T&D</td><td>341.000</td><td>25</td></tr><tr><td></td><td>100.00%</td><td></td><td></td><td>\$0</td><td>Distribution Reservoirs & Standpipes</td><td>342.000</td><td>26</td></tr><tr><td></td><td>100.00%</td><td></td><td></td><td>\$0</td><td>Fire Mains</td><td>344.000</td><td>27</td></tr><tr><td>\$31,</td><td>100.00%</td><td>\$16,580</td><td>R-28</td><td>\$15,013</td><td>Services</td><td>345.000</td><td>28</td></tr><tr><td>\$29,2</td><td>100.00%</td><td>\$14,657</td><td>R-29</td><td>\$14,578</td><td>Transmission & Distribution Mains</td><td>343.000</td><td>29</td></tr><tr><td>\$433,</td><td>100.00% 100.00%</td><td>\$108,662 \$4,766</td><td>R-30 R-31</td><td>\$324,447</td><td>Transmission & Distribution Mains SB</td><td>343.100</td><td>30</td></tr><tr><td>\$5,2 \$6,8</td><td>100.00%</td><td>\$1,165</td><td>R-31 R-32</td><td>\$495 \$5,672</td><td>Meters Meter Installations</td><td>346.000 347.000</td><td>31</td></tr><tr><td>φ0,6</td><td>100.00%</td><td>\$1,103</td><td>N-74</td><td>\$3,672 \$0</td><td>Other Transmission & Distribution Plant</td><td>347.000</td><td>32 33</td></tr><tr><td></td><td>100.00%</td><td></td><td></td><td>\$0</td><td>Hydrants</td><td>348.000</td><td>34</td></tr><tr><td>\$506,0</td><td></td><td>\$145,830</td><td></td><td>\$360,205</td><td>TOTAL TRANS. & DISTRIBUTION PLANT</td><td>0-10.000</td><td>35</td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td>GENERAL PLANT</td><td></td><td>36</td></tr><tr><td></td><td>100.00%</td><td></td><td></td><td>\$0</td><td>Land & Land Rights-GP</td><td>370.000</td><td>37</td></tr><tr><td>60 (</td><td>100.00%</td><td>-\$1,779</td><td>R-38</td><td>\$1,779</td><td>Structures & Improvements - GP</td><td>371.000</td><td>38</td></tr><tr><td>\$2,: \$2,⁻</td><td>39.28% 39.28%</td><td>\$1,292</td><td>R-39</td><td>\$4,780</td><td>Office Furniture & Equipment</td><td>372.000</td><td>39</td></tr><tr><td>φ∠,</td><td>0.00%</td><td>\$1,123 \$5,514</td><td>R-40 R-41</td><td>\$4,227</td><td>Computer Equipment Transportation Equipment - GP</td><td>372.100</td><td>40</td></tr><tr><td></td><td>0.00%</td><td>\$6,514 \$6,142</td><td>R-42</td><td>\$22,821 \$6,111</td><td>Transportation Equipment-(Pump Truck)</td><td>373.000 373.100</td><td>41 42</td></tr><tr><td>\$1</td><td>39.28%</td><td>\$0,142</td><td>R-43</td><td>\$287</td><td>Transportation Equipment (Sierra Truck)</td><td>373.100</td><td>42</td></tr><tr><td>\$1,:</td><td>39.28%</td><td>\$662</td><td>R-44</td><td>\$2,785</td><td>Tools, Shop and Garage Equipment</td><td>379.000</td><td>44</td></tr><tr><td>÷ 13</td><td>100.00%</td><td></td><td></td><td>\$0</td><td>Laboratory Equipment</td><td>379.100</td><td>45</td></tr><tr><td>\$5,9</td><td></td><td>\$13,954</td><td></td><td>\$42,790</td><td>TOTAL GENERAL PLANT</td><td>0.0,100</td><td>46</td></tr></tbody></table>				

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		A D Line Account Adjustment Number Number Depreciation Reserve Description Reserve	t <u>E</u> <u>E</u> <u>E</u> Adjustments Allocation Jurisdictional
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Reserve Adjustment Number	Accumulated Depreciation Reserve	Account
MARKAU (DEL MARK)	Update Accumulated Reserve thru True Up Period, March 31, 2010. (Herrington)	\$1,474
R-20 AR	Structures & Improvements - WTP	\$640
	Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington)	\$240
	Update Accumulated R es erve thru True Up Period, March 31, 2010. (Herrington)	\$400
(a) R-21	Water Treatment Equipment (\$960
	Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington)	\$360
	Update Accumulated Reserve thru True Up Period, March 31, 2010. (Herrington)	\$600
R-28	Services a service of the service of	\$16,580
	Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington)	\$7,386
	Update Accumulated Reserve thru True Up Period, March 31, 2010. (Herrington)	\$9,194
R-29,	Transmission & Distribution Mains	343.000
	Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington)	\$6,514
	Update Accumulated Reserve thru True Up Period, March 31, 2010. (Herrington)	\$8,143

R:30 **** Transmission & Distribution Mains SB:

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	B	<u>C</u> States <u>D</u>
Reserve Adjustment Number	3. C. C. C. Martin M. C. M. Construction and Construction 1977. August Martin Martin Martin Construction and Construction 1977.	ccount Adjustment Adjustment umber Amount Amount
	Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington)	\$40,748
	Update Accumulated Reserve thru True Up Period, March 31, 2010. (Herrington)	\$67,914
	zMeters	46.000
	Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington)	\$2,102
	Update Accumulated Reserve thru True Up Period, March 31, 2010. (Herrington)	\$2,664
87 AN R-32	Meter-Installations 211	47.000 /
	Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington)	\$518
	Update Accumulated Reserve thru True Up Period, March 31, 2010. (Herrington)	\$647
N. R.384	Structures & Improvements = GP (25) = 3	71.000
	Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington) Retired Plant	-\$1,779
	Description	\$0
R-39	Office Furniture & Equipment	72.000
	Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington)	\$574
	Update Accumulated Reserve thru True Up Period, March 31, 2010. (Herrington)	\$718
		Accounting Schedule: 12 Sponsor: Karen Herrington Page: 3 of 5

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Adjustment Number	Accumulated Depreciation Reserve	Account Adjustment Adjustment Number Adjustment Adjustment
	Adjustments Description	Number // Amount // Amount // Amount // Signature // Si
	Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington)	\$499
	Update Accumulated Reserve thru True Up Period, March 31, 2010. (Herrington)	\$624
1200 R41 2200	Transportation Equipment - GP	373.000 \$6,51
	Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington)	\$4,795
	Update Accumulated Reserve thru True Up Period, March 31, 2010. (Herrington)	\$1,719
R42	Transportation Equipment (Pump Truck)	373.100
	Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington)	\$2,940
	Update Accumulated Reserve thru True Up Period, March 31, 2010. (Herrington)	\$3,202
R431	Transportation Equipment (Sierra Truck)	373.200
	Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington)	\$0
R	Tools, Shop and Garage Equipment	-379.000 \$66
	Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington)	\$248
	Update Accumulated Reserve thru True Up Period, March 31, 2010. (Herrington)	\$414
	-Total Reserve Adjustments	<u></u>
		Accounting Schedule: 12

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Line	<u>A</u> Account			Depreciation &	
Number.	Number a	Plant Account Description	Jurisdictional	Rate Correction	Expense 🔛
1		INTANGIBLE PLANT			
2	301.000	Organization	\$31,666	0.00%	\$(
3	302.000	Franchises	\$0	0.00%	\$(
4	502.000	TOTAL INTANGIBLE PLANT	\$31,666		\$
5		SOURCE OF SUPPLY PLANT			
6	310.000	Land & Land Rights SP	\$427	0.00%	\$(
7	311.000	Structures & Improvements - SSP	\$20,515	2.50%	\$513
8	314.000	Wells & Springs	\$110,881	2.00%	\$2,218
9	314.100	SB Well Interconnections	\$79,315	2.00%	\$1,580
10	314.200	SB Water Tower	\$275,235	2.00%	\$5,50
11	017.200	TOTAL SOURCE OF SUPPLY PLANT	\$486,373		\$9,822
12		PUMPING PLANT			
13	321.000	Structures & Improvements - PP	\$0	0.00%	\$0
14	325.000	Electric Pumping Equipment	\$11,793	10.00%	\$1,179
15	326.000	Diesel Pumping Equipment	\$0	0.00%	\$0
16	328.000	Other Pumping Equipment	\$0	0.00%	\$0
17		TOTAL PUMPING PLANT	\$11,793		\$1,179
18		WATER TREATMENT PLANT			
19	330.000	Land & Land Rights-WTP	\$0	0.00%	\$0
20	331.000	Structures & Improvements - WTP	\$12,799	2.50%	\$320
21	332.000	Water Treatment Equipment	\$16,564	2.90%	\$480
22		TOTAL WATER TREATMENT PLANT	\$29,363		\$800
23		TRANSMISSION & DISTRIBUTION PLANT			
24	340.000	Land & Land Rights-T&D	\$0	0.00%	\$0
25	341.000	Structures & Improvements - T&D	\$0	0.00%	\$0
26	342.000	Distribution Reservoirs & Standpipes	\$0	0.00%	\$0
27	344.000	Fire Mains	\$0	0.00%	\$0
28	345.000	Services	\$253,624	2.90%	\$7,355
29	343.000	Transmission & Distribution Mains	\$325,704	2.00%	\$6,514
30	343.100	Transmission & Distribution Mains SB	\$2,716,565	2.00%	\$54,331
31	346.000	Meters	\$78,945	2.70%	\$2,132
32	347.000	Meter Installations	\$17,861	2.90%	\$518
33	349.000	Other Transmission & Distribution Plant	\$0	0.00%	\$0
34	348.000	Hydrants	\$0	2.50%	\$0
35		TOTAL TRANS, & DISTRIBUTION PLANT	\$3,392,699		\$70,850
36		GENERAL PLANT			
37	370.000	Land & Land Rights-GP	\$0	0.00%	\$0
38	371.000	Structures & Improvements - GP	\$0	0.00%	\$0
39	372.000	Office Furniture & Equipment	\$4,511	5.00%	\$226
40	372.100	Computer Equipment	\$3,924	5.00%	\$196

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Line	Account Number	Plant Account Description V. Human	Adjusted D	epreciation D	epreciation Expense
41	373.000	Transportation Equipment - GP	\$0	13.00%	<u>= xpense </u> \$(
42	373.100	Transportation Equipment-(Pump Truck)	\$0	13.00%	\$0
43	373.200	Transportation Equipment (Sierra Truck)	\$7,739	13.00%	\$1,006
44	379.000	Tools, Shop and Garage Equipment	\$2,603	5.00%	\$130
45	379.100	Laboratory Equipment	\$0	5.00%	\$0
46		TOTAL GENERAL PLANT	\$18,777		\$1,558

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