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Missouri Public
Service Commission

Exhibit No.:
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2013-0322
Date Prepared: 10/31/2013



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

Revised - Post Surrebuttal

STAFF ACCOUNTING SCHEDULES

LINCOLN CNTY SEWER & WATER, LLC (BEN WATER)

CASE NO. WR-2013-0322

Jefferson City, Missouri

Oct-13

Staff Exhibit No. 11C
Date 11-05-13 Reporter KF
File No. SR-2013-0321
WR-2013-0322

Lincoln Cnty Sewer Water, LLC (Ben Water)
 Informal Rate Case
 WR-2013-0322/SR-2013-0321
 Test Year Ending 12-31-2012
 Rate Base Required Return on Investment Schedule - Water

Line Number	A Rate Base Description	B Dollar Amount	
1	Plant In Service	\$142,380	From Plant Schedule
2	Less Accumulated Depreciation Reserve	<u>\$66,541</u>	From Depreciation Reserve Schedule
3	Net Plant in Service	\$75,839	
4	Other Rate Base Items:	\$0	
5	Total Rate Base	<u>\$75,839</u>	
6	Total Weighted Rate of Return Including Income Tax	<u>6.72%</u>	From PreTax Return & Taxes Schedule
7	Required Return & Income Tax	<u><u>\$5,096</u></u>	

Lincoln Cnty Sewer Water, LLC (Ben Water)
 Informal Rate Case
 WR-2013-0322/SR-2013-0321
 Test Year Ending 12-31-2012
 Rate of Return Including Income Tax - Water

	A		B	formulas
1	State Income Tax Rate Statutory / Effective	0.00% (2)	0.00%	(1 - (B2 x .5)) x A1
2	Federal Income Tax Rate Statutory / Effective	0.00% (1) & (2)	0.00%	(1 - B1) x A2
3	Composite Effective Income Tax Rate		0.00%	B1 + B2
4	Equity Tax Factor		1.0000	1 / (1-B3)
5	Recommended Weighted Rate of Return on Equity - Common and Preferred		3.35%	From Capital Structure Schedule
6	Weighted Rate of Return on Equity Including Income Tax		3.35%	B4 x B5
7	Recommended Weighted Rate of Return on Debt - Long-Term and Short-Term		3.38%	From Capital Structure Schedule
8	Total Weighted Rate of Return Including Income Tax		6.72%	B6+B7

To Rate Base Schedule

(1) If Sub-Chapter S Corporation, Enter Y: Y

Equity Income Required \$0
 & Preliminary Federal Tax

Tax Rate Table

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

Lincoln Cnty Sewer Water, LLC (Ben Water)
 Informal Rate Case
 WR-2013-0322/SR-2013-0321
 Test Year Ending 12-31-2012
 Plant In Service - Water

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjustment Number	E Adjustments	F Jurisdictional Allocation	G Adjusted Jurisdictional
1		INTANGIBLE PLANT					
2	301.000	Organization	\$74			100.00%	\$74
3		TOTAL INTANGIBLE PLANT	\$74		\$0		\$74
4		SOURCE OF SUPPLY PLANT					
5	314.000	Wells and Springs	\$55,010			100.00%	\$55,010
6		TOTAL SOURCE OF SUPPLY PLANT	\$55,010		\$0		\$55,010
7		PUMPING PLANT					
8	325.100	Submersible Pumping Equipment	\$39,356			100.00%	\$39,356
9		TOTAL PUMPING PLANT	\$39,356		\$0		\$39,356
10		WATER TREATMENT PLANT					
11		TOTAL WATER TREATMENT PLANT	\$0		\$0		\$0
12		TRANSMISSION & DISTRIBUTION PLANT					
13	346.000	Meters	\$12,484			100.00%	\$12,484
14	347.000	Meter Installations	\$28,186			100.00%	\$28,186
15		TOTAL TRANS. & DISTRIBUTION PLANT	\$40,670		\$0		\$40,670
16		GENERAL PLANT					
17	372.100	Office Computer Equipment	\$7,258			100.00%	\$7,258
18	393.000	Other General Equipment	\$12			100.00%	\$12
19		TOTAL GENERAL PLANT	\$7,270		\$0		\$7,270
20		TOTAL PLANT IN SERVICE	\$142,380		\$0		\$142,380

To Rate Base & Depreciation Schedules

Lincoln Cnty Sewer Water, LLC (Ben Water)
 Informal Rate Case
 WR-2013-0322/SR-2013-0321
 Test Year Ending 12-31-2012
 Schedule of Adjustments for Plant in Service - Water

A	B	C	D	E
Plant Adjustment Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Total Adjustment
Total Plant Adjustments				\$0.

Lincoln Cnty Sewer Water, LLC (Ben Water)
 Informal Rate Case
 WR-2013-0322/SR-2013-0321
 Test Year Ending 12-31-2012
 Capital Structure Schedule - Water

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital
1	Common Stock	\$18,960	25.00%	13.38%	3.345%
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	\$56,879	75.00%	4.50%	3.375%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%
6	Other Security-Tax Deductible	\$0	0.00%	0.00%	0.000%
7	TOTAL CAPITALIZATION	\$75,839	100.00%		6.720%

To PreTax Return Rate Schedule

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

Lincoln Cnty Sewer Water, LLC (Ben Water)
 Informal Rate Case
 WR-2013-0322/SR-2013-0321
 Test Year Ending 12-31-2012
 Depreciation Expense - Water

Line Number	A Account Number	B Plant Account Description	C Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$74	0.00%	\$0
3		TOTAL INTANGIBLE PLANT	\$74		\$0
4		SOURCE OF SUPPLY PLANT			
5	314.000	Wells and Springs	\$55,010	2.00%	\$1,100
6		TOTAL SOURCE OF SUPPLY PLANT	\$55,010		\$1,100
7		PUMPING PLANT			
8	325.100	Submersible Pumping Equipment	\$39,356	6.60%	\$2,597
9		TOTAL PUMPING PLANT	\$39,356		\$2,597
10		WATER TREATMENT PLANT			
11		TOTAL WATER TREATMENT PLANT	\$0		\$0
12		TRANSMISSION & DISTRIBUTION PLANT			
13	346.000	Meters	\$12,484	10.00%	\$1,248
14	347.000	Meter Installations	\$28,186	2.50%	\$705
15		TOTAL TRANS. & DISTRIBUTION PLANT	\$40,670		\$1,953
16		GENERAL PLANT			
17	372.100	Office Computer Equipment	\$7,258	20.00%	\$1,452
18	393.000	Other General Equipment	\$12	6.70%	\$1
19		TOTAL GENERAL PLANT	\$7,270		\$1,453
20		Total Depreciation	\$142,380		\$7,103

Lincoln Cnty Sewer Water, LLC (Ben Water)
 Informal Rate Case
 WR-2013-0322/SR-2013-0321
 Test Year Ending 12-31-2012
 Accumulated Depreciation Reserve - Water

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjustment Number	E Adjustments	F Jurisdictional Allocation	G Adjusted Jurisdictional
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0			100.00%	\$0
3		TOTAL INTANGIBLE PLANT	\$0		\$0		\$0
4		SOURCE OF SUPPLY PLANT					
5	314.000	Wells and Springs	\$14,131			100.00%	\$14,131
6		TOTAL SOURCE OF SUPPLY PLANT	\$14,131		\$0		\$14,131
7		PUMPING PLANT					
8	325.100	Submersible Pumping Equipment	\$50,548			100.00%	\$50,548
9		TOTAL PUMPING PLANT	\$50,548		\$0		\$50,548
10		WATER TREATMENT PLANT					
11		TOTAL WATER TREATMENT PLANT	\$0		\$0		\$0
12		TRANSMISSION & DISTRIBUTION PLANT					
13	346.000	Meters	\$681			100.00%	\$681
14	347.000	Meter Installations	\$385			100.00%	\$385
15		TOTAL TRANS. & DISTRIBUTION PLANT	\$1,066		\$0		\$1,066
16		GENERAL PLANT					
17	372.100	Office Computer Equipment	\$796			100.00%	\$796
18	393.000	Other General Equipment	\$0			100.00%	\$0
19		TOTAL GENERAL PLANT	\$796		\$0		\$796
20		TOTAL DEPRECIATION RESERVE	\$66,541		\$0		\$66,541

To Rate Base Schedule

Lincoln Cnty Sewer Water, LLC (Ben Water)
 Informal Rate Case
 WR-2013-0322/SR-2013-0321
 Test Year Ending 12-31-2012
 Schedule of Adjustments for Accumulated Depreciation Reserve - Water

A	B	C	D	E
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount
Total Reserve Adjustments				\$0

Lincoln Cnty Sewer Water, LLC (Ben Water)
 Informal Rate Case
 WR-2013-0322/SR-2013-0321
 Test Year Ending 12-31-2012
 Revenue Schedule - Water

A	B	C	D	E	F	G	
Line Number	Account Number (Optional)	Revenue Description	Company/ Test Year Amount	Adjustment Number	Jurisdictional Adjustments	Jurisdictional Allocation	Adjusted Jurisdictional
Rev-1		ANNUALIZED REVENUES					
Rev-2		Annualized Rate Revenues	\$0	Rev-2	\$18,018	100.00%	\$18,018
Rev-3		Miscellaneous Revenues	\$0	Rev-3	\$277	100.00%	\$277
Rev-4		TOTAL ANNUALIZED REVENUES	\$0		\$18,295		\$18,295

Lincoln Cnty Sewer Water, LLC (Ben Water)
 Informal Rate Case
 WR-2013-0322/SR-2013-0321
 Test Year Ending 12-31-2012
 Revenue Adjustment Schedule - Water

A Revenue Adj Number	B Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment
Rev-2	Annualized Rate Revenues			\$18,018
	1. To Annualize Rate Revenues		\$18,018	
Rev-3	Miscellaneous Revenues			\$277
	1. To Annualize Miscellaneous Revenues		\$277	
Total Revenue Adjustments				\$18,295

Lincoln Cnty Sewer Water, LLC (Ben Water)
 Informal Rate Case
 WR-2013-0322/SR-2013-0321
 Test Year Ending 12-31-2012
 Rate Revenue Feeder Schedule - Water

Line Number	A Description	Residential 5/8"		Commercial 2"	
		B Amount	C Amount	D Amount	E Amount
1	<u>Customer Charge Revenues:</u>				
2	Customer Number	50		0	
3	Bills Per Year	12		0	
4	Customer Bills Per year	600		0	
5	Current Customer Charge	<u>\$15.10</u>		<u>\$0.00</u>	
6	Annualized Customer Charge Revenues		\$9,060		\$0
7	<u>Commodity Charge Revenues:</u>				
8	Total Gallons Sold	2,596,394		0	
9	Less: Base Gallons Included in Customer Charge	<u>0</u>		<u>0</u>	
10	Commodity Gallons	2,596,394		0	
11	Block 1, Commodity Gallons per Block	2,596,394		0	
12	Block 1, Number of Commodity Gallons per Unit	<u>1,000</u>		<u>0</u>	
13	Block 1, Commodity Billing Units	2,596.39		0.00	
14	Block 1, Existing Commodity Charge	<u>\$3.45</u>		<u>\$0.00</u>	
15	Block 1, Annualized Commodity Charge Rev.		\$8,958		\$0
16	Total Annualized Water Rate Revenues		<u>\$18,018</u>		<u>\$0</u>

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

Lincoln Cnty Sewer Water, LLC (Ben Water)
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 Test Year Ending 12-31-2012
 Rate Revenue Feeder Schedule - Water

Line Number	A Description	Total	
		F Amount	G Amount
1	<u>Customer Charge Revenues:</u>		
2	Customer Number	50	
3	Bills Per Year		
4	Customer Bills Per year	600	
5	Current Customer Charge		
6	Annualized Customer Charge Revenues		\$9,060
7	<u>Commodity Charge Revenues:</u>		
8	Total Gallons Sold	2,596,394	
9	Less: Base Gallons Included In Customer Charge	0	
10	Commodity Gallons	2,596,394	
11	Block 1, Commodity Gallons per Block		
12	Block 1, Number of Commodity Gallons per Unit		
13	Block 1, Commodity Billing Units		
14	Block 1, Existing Commodity Charge		
15	Block 1, Annualized Commodity Charge Rev.		\$8,958
16	Total Annualized Water Rate Revenues		\$18,018

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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Miscellaneous Revenues Feeder - Water

Line Number	A Description	B Amount
1	Late Fees	\$252
2	Return Check Fee	\$25
3	Total Miscellaneous Revenues	<u>\$277</u>

Lincoln Cnty Sewer Water, LLC (Ben Water)
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 Test Year Ending 12-31-2012
 Expense Schedule - Water

A	B	C	D	E	F	G	
Line Number	Account Number (Optional)	Expense Description	Company/ Test Year Amount	Adjustment Number	Adjustments	Jurisdictional Allocation	Adjusted Jurisdictional
1		OPERATIONS EXPENSES					
2		Management Salary (1)	\$0	W-2	\$1,604	100.00%	\$1,604
3		Operators Salary/Contract Services (1)	\$0	W-3	\$0	100.00%	\$0
4		Electricity-(Pumping)	\$0	W-4	\$1,856	100.00%	\$1,856
5		Testing Expense	\$0	W-5	\$200	100.00%	\$200
6		TOTAL OPERATIONS EXPENSE	\$0		\$3,660		\$3,660
7		MAINTENANCE EXPENSES					
8		Misc. Supplies	\$0	W-8	\$23	100.00%	\$23
9		TOTAL MAINTENANCE EXPENSE	\$0		\$23		\$23
10		CUSTOMER ACCOUNT EXPENSE					
11		Billing & Collections	\$0	W-11	\$400	100.00%	\$400
12		Office Supplies	\$0	W-12	\$66	100.00%	\$66
13		Postage	\$0	W-13	\$13	100.00%	\$13
14		TOTAL CUSTOMER ACCOUNT EXPENSE	\$0		\$479		\$479
15		ADMINISTRATIVE & GENERAL EXPENSES					
16		Administration & General Salary (1)	\$0	W-16	\$2,156	100.00%	\$2,156
17		Telephone & Pagers	\$0	W-17	\$296	100.00%	\$296
18		Vehicle Expense	\$0	W-18	\$648	100.00%	\$648
19		Property & Liability Insurance	\$0	W-19	\$179	100.00%	\$179
20		Building Rent	\$0	W-20	\$1,653	100.00%	\$1,653
21		Rate Case Expense	\$0	W-21	\$994	100.00%	\$994
22		Other Misc. Expenses	\$0	W-22	\$38	100.00%	\$38
23		TOTAL ADMINISTRATIVE AND GENERAL	\$0		\$5,964		\$5,964
24		OTHER OPERATING EXPENSES					
25		PSC Assessment	\$0	W-25	\$53	100.00%	\$53
26		Corporate Registration	\$0	W-26	\$15	100.00%	\$15
27		Depreciation	\$0	W-27	\$7,103	100.00%	\$7,103
28		TOTAL OTHER OPERATING EXPENSES	\$0		\$7,171		\$7,171
29		TAXES OTHER THAN INCOME					
30		Real & Personal Property Taxes	\$0	W-30	\$74	100.00%	\$74
31		TOTAL TAXES OTHER THAN INCOME	\$0		\$74		\$74
32		TOTAL OPERATING EXPENSES	\$0		\$17,371		\$17,371

Lincoln Cnty Sewer Water, LLC (Ben Water)
 Informal Rate Case
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 Test Year Ending 12-31-2012
 Expense Adjustment Schedule - Water

A Expense Adj Number	B Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment
W-2	Management Salary (1)			\$1,604
	1. To annualize to ongoing level (Hanneken)		\$1,604	
W-3	Operators Salary/Contract Services (1)			\$0
	1. To include costs related to meter reading (Boateng)		\$0	
W-4	Electricity-(Pumping)			\$1,856
	1. To annualize to ongoing level (Boateng)		\$1,856	
W-5	Testing Expense			\$200
	1. To annualize to ongoing level (Boateng)		\$200	
W-8	Misc. Supplies			\$23
	1. To annualize to ongoing level (Boateng)		\$23	
W-11	Billing & Collections			\$400
	1. To annualize to ongoing level (Ferguson)		\$400	
W-12	Office Supplies			\$66
	1. To annualize to ongoing level (Ferguson)		\$66	
W-13	Postage			\$13
	1. To annualize to ongoing level (Ferguson)		\$13	
W-16	Administration & General Salary (1)			\$2,156
	1. To annualize to ongoing level (Hanneken)		\$2,156	

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 Expense Adjustment Schedule - Water

A Expense Adj Number	B Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment
W-17	Telephone & Pagers			\$296
	1. To annualize to ongoing level (Boateng)		\$296	
W-18	Vehicle Expense			\$648
	1 To annualize to ongoing level (Hanneken)		\$648	
W-19	Property & Liability Insurance			\$179
	1. To annualize to ongoing level (Hanneken)		\$179	
W-20	Building Rent			\$1,653
	1. To include rental expense (Boateng)		\$1,653	
W-21	Rate Case Expense			\$994
	1. To include rate case expense (Hanneken)		\$994	
W-22	Other Misc. Expenses			\$38
	1. To include bank fees related to customer's NSF items (Ferguson)		\$20	
	2. To include technical support for computer (Hanneken)		\$18	
W-25	PSC Assessment			\$53
	1. To annualize to ongoing level (Ferguson)		\$53	
W-26	Corporate Registration			\$15
	1. To annualize to ongoing level (Ferguson)		\$15	
W-27	Depreciation			\$7,103
	1. To Annualize Depreciation		\$7,103	

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 Expense Adjustment Schedule - Water

A	B	C	D	E
Expense Adj Number	Adjustment Description	Account Number	Adjustment Amount	Total Adjustment
W-30	Real & Personal Property Taxes			\$74
	1. To annualize to ongoing level (Hanneken)		\$74	
Total Expense Adjustments				\$17,371

Lincoln Cnty Sewer Water, LLC (Ben Water)
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 Test Year Ending 12-31-2012
 Rate Design Schedule - Water

Line Number	Description	Account Number (Optional)	Staff Annualized	Customer Charge	Commodity	Percentage Rate
Rev-1	ANNUALIZED REVENUES					
Rev-2	Annualized Rate Revenues	(1)	\$18,018			
Rev-3	Miscellaneous Revenues	(1)	\$277			
Rev-4	TOTAL ANNUALIZED REVENUES		\$18,295			
1	OPERATIONS EXPENSES	(2)				
2	Management Salary (1)		\$1,604	\$0	\$1,604	0.00%
3	Operators Salary/Contract Services (1)		\$0	\$0	\$0	0.00%
4	Electricity-(Pumping)		\$1,856	\$0	\$1,856	0.00%
5	Testing Expense		\$200	\$0	\$200	0.00%
6	TOTAL OPERATIONS EXPENSE		\$3,660	\$0	\$3,660	
7	MAINTENANCE EXPENSES					
8	Misc. Supplies		\$23	\$0	\$23	0.00%
9	TOTAL MAINTENANCE EXPENSE		\$23	\$0	\$23	
10	CUSTOMER ACCOUNT EXPENSE					
11	Billing & Collections		\$400	\$0	\$400	0.00%
12	Office Supplies		\$66	\$0	\$66	0.00%
13	Postage		\$13	\$0	\$13	0.00%
14	TOTAL CUSTOMER ACCOUNT EXPENSE		\$479	\$0	\$479	
15	ADMINISTRATIVE & GENERAL EXPENSES					
16	Administration & General Salary (1)		\$2,156	\$0	\$2,156	0.00%
17	Telephone & Pagers		\$296	\$0	\$296	0.00%
18	Vehicle Expense		\$648	\$0	\$648	0.00%
19	Property & Liability Insurance		\$179	\$0	\$179	0.00%
20	Building Rent		\$1,653	\$0	\$1,653	0.00%
21	Rate Case Expense		\$994	\$0	\$994	0.00%
22	Other Misc. Expenses		\$38	\$0	\$38	0.00%
23	TOTAL ADMINISTRATIVE AND GENERAL		\$5,964	\$0	\$5,964	
24	OTHER OPERATING EXPENSES					
25	PSC Assessment		\$53	\$0	\$53	0.00%
26	Corporate Registration		\$16	\$0	\$16	0.00%
27	Depreciation		\$7,103	\$0	\$7,103	0.00%
28	TOTAL OTHER OPERATING EXPENSES		\$7,171	\$0	\$7,171	
29	TAXES OTHER THAN INCOME					
30	Real & Personal Property Taxes		\$74	\$0	\$74	0.00%
31	TOTAL TAXES OTHER THAN INCOME		\$74	\$0	\$74	
32	TOTAL OPERATING EXPENSES		\$17,371	\$0	\$17,371	
33	Interest Expense	(3)	\$2,560	\$0	\$2,560	0.00%
34	Return on Equity	(3)	\$2,537	\$0	\$2,537	0.00%
35	Income Taxes	(3)	\$0	\$0	\$0	0.00%
36	TOTAL INTEREST RETURN & TAXES		\$5,097	\$0	\$5,097	
37	TOTAL COST OF SERVICE		\$22,468	\$0	\$22,468	
38	Less: Miscellaneous Revenues		\$277	\$0	\$277	0.00%
39	COST TO RECOVER IN RATES		\$22,191	\$0	\$22,191	
40	INCREMENTAL INCREASE IN RATE REVENUES		\$4,173			
41	PERCENTAGE OF INCREASE		22.81%			

Lincoln Cnty Sewer Water, LLC (Ben Water)
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 Test Year Ending 12-31-2012
 Rate Design Schedule - Water

Line Number	A Description	B Account Number (Optional)	C Staff Annualized	D Customer Charge	E Commodity	E Percentage Rate
42	REQUESTED INCREASE IN REVENUES		\$3,785			

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