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Missouri Public  
Service Commission



**MISSOURI PUBLIC SERVICE COMMISSION**

**UTILITY SERVICES DIVISION**

**Revised - Post Surrebuttal**

**STAFF ACCOUNTING SCHEDULES**

**LINCOLN CNTY SEWER & WATER, LLC (RP WATER)**

**CASE NO. WR-2013-0322**

Jefferson City, Missouri

Oct-13

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

Staff Exhibit No. 110  
Date 11-05-13 Reporter XF  
File No. SR-2013-0321  
WR-2013-0322

Lincoln Cnty Sewer Water, LLC (RP 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	\$220,446	From Plant Schedule
2	Less Accumulated Depreciation Reserve	<u>\$48,828</u>	From Depreciation Reserve Schedule
3	Net Plant In Service	\$171,618	
4	Other Rate Base Items:	\$0	
5	Total Rate Base	<u>\$171,618</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>\$11,533</u></u>	

Lincoln Cnty Sewer Water, LLC (RP Water)  
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 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		<u>3.35%</u>	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		<u>3.38%</u>	From Capital Structure Schedule
8	Total Weighted Rate of Return Including Income Tax		<u><u>6.72%</u></u>	B6+B7

To Rate Base Schedule

(1) If Sub-Chapter S Corporation, Enter 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
			<u>\$0</u>	<u>\$0</u>
			Consolidated Tax Rate:	
			Average Tax Rate:                    0	

Lincoln Cnty Sewer Water, LLC (RP Water)  
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 Test Year Ending 12-31-2012  
 Capital Structure Schedule - Water

A	B	C	D	E	
Line Number	Description	Dollar Amount	Percentage of Total Capital Structure	Embedded Cost of Capital	Weighted Cost of Capital
1	Common Stock	\$42,905	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	\$128,714	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	<b>TOTAL CAPITALIZATION</b>	<b>\$171,619</b>	<b>100.00%</b>		<b>6.720%</b>

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 (RP Water)  
 Informal Rate Case  
 WR-2013-0322/SR-2013-0321  
 Test Year Ending 12-31-2012  
 Capital Structure Schedule - Water

Line Number	Description	Dollar Amount	Percentage of Total Capital Structure	Expected Cost of Capital	Weighted Cost of Capital
1	Common Stock	\$42,905	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	\$128,714	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%
<b>7</b>	<b>TOTAL CAPITALIZATION</b>	<b>\$171,619</b>	<b>100.00%</b>		<b>6.720%</b>

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 (RP 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	\$115,212			100.00%	\$115,212
6		TOTAL SOURCE OF SUPPLY PLANT	\$115,212		\$0		\$115,212
7		PUMPING PLANT					
8	326.100	Submersible Pumping Equipment	\$61,884	P-8	-\$17,407	100.00%	\$44,477
9		TOTAL PUMPING PLANT	\$61,884		-\$17,407		\$44,477
10		WATER TREATMENT PLANT					
11		TOTAL WATER TREATMENT PLANT	\$0		\$0		\$0
12		TRANSMISSION & DISTRIBUTION PLANT					
13	342.000	Distribution Reservoirs & Standpipes	\$108,583	P-13	-\$76,008	100.00%	\$32,575
14	346.000	Meters	\$17,964			100.00%	\$17,964
15	347.000	Meter Installations	\$2,082			100.00%	\$2,082
16		TOTAL TRANS. & DISTRIBUTION PLANT	\$128,629		-\$76,008		\$52,621
17		GENERAL PLANT					
18	372.100	Office Computer Equipment	\$8,046			100.00%	\$8,046
19	393.000	Other General Equipment	\$17			100.00%	\$17
20		TOTAL GENERAL PLANT	\$8,062		\$0		\$8,062
21		<b>TOTAL PLANT IN SERVICE</b>	<b>\$313,861</b>		<b>-\$93,415</b>		<b>\$220,446</b>

To Rate Base & Depreciation Schedules

Lincoln Cnty Sewer Water, LLC (RP 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 Plant Adjustment Number	B Plant in Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment
P-8	Submersible Pumping Equipment	325.100		-\$17,407
	1. To include capacity adjustment from last case (Merciel)		-\$16,407	
	2. To adjust for Cost of Removal (Rice)		-\$1,000	
P-13	Distribution Reservoirs & Standpipes	342.000		-\$76,008
	1. To include capacity adjustment from last case (Merciel)		-\$76,008	
<b>Total Plant Adjustments</b>				<b>-\$93,415</b>

Lincoln Cnty Sewer Water, LLC (RP 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	<u>\$74</u>		<u>\$0</u>
4		SOURCE OF SUPPLY PLANT			
5	314.000	Wells and Springs	\$115,212	2.00%	\$2,304
6		TOTAL SOURCE OF SUPPLY PLANT	<u>\$115,212</u>		<u>\$2,304</u>
7		PUMPING PLANT			
8	325.100	Submersible Pumping Equipment	\$44,477	6.60%	\$2,935
9		TOTAL PUMPING PLANT	<u>\$44,477</u>		<u>\$2,935</u>
10		WATER TREATMENT PLANT			
11		TOTAL WATER TREATMENT PLANT	<u>\$0</u>		<u>\$0</u>
12		TRANSMISSION & DISTRIBUTION PLANT			
13	342.000	Distribution Reservoirs & Standpipes	\$32,575	2.50%	\$814
14	346.000	Meters	\$17,964	10.00%	\$1,796
15	347.000	Meter Installations	\$2,082	2.50%	\$52
16		TOTAL TRANS. & DISTRIBUTION PLANT	<u>\$52,621</u>		<u>\$2,662</u>
17		GENERAL PLANT			
18	372.100	Office Computer Equipment	\$8,045	20.00%	\$1,609
19	393.000	Other General Equipment	\$17	6.70%	\$1
20		TOTAL GENERAL PLANT	<u>\$8,062</u>		<u>\$1,610</u>
21		<b>Total Depreciation</b>	<u><b>\$220,446</b></u>		<u><b>\$9,511</b></u>



Lincoln Cnty Sewer Water, LLC (RP 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	\$14,867			100.00%	\$14,867
6		TOTAL SOURCE OF SUPPLY PLANT	\$14,867		\$0		\$14,867
7		PUMPING PLANT					
8	325.100	Submersible Pumping Equipment	\$34,369	R-8	-\$7,952	100.00%	\$26,417
9		TOTAL PUMPING PLANT	\$34,369		-\$7,952		\$26,417
10		WATER TREATMENT PLANT					
11		TOTAL WATER TREATMENT PLANT	\$0		\$0		\$0
12		TRANSMISSION & DISTRIBUTION PLANT					
13	342.000	Distribution Reservoirs & Standpipes	\$17,939	R-13	-\$12,557	100.00%	\$5,382
14	346.000	Meters	\$1,225			100.00%	\$1,225
15	347.000	Meter Installations	\$36			100.00%	\$36
16		TOTAL TRANS. & DISTRIBUTION PLANT	\$19,200		-\$12,557		\$6,643
17		GENERAL PLANT					
18	372.100	Office Computer Equipment	\$900			100.00%	\$900
19	383.000	Other General Equipment	\$1			100.00%	\$1
20		TOTAL GENERAL PLANT	\$901		\$0		\$901
21		TOTAL DEPRECIATION RESERVE	\$68,337		-\$20,509		\$48,828

To Rate Base Schedule

Lincoln Cnty Sewer Water, LLC (RP 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 Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount
R-8	Submersible Pumping Equipment	325.100		-\$7,952
	1. To include and update capacity adjustment from last case (Merciel)		-\$6,952	
	2. To adjust for Cost of Removal (Rice)		-\$1,000	
R-13	Distribution Reservoirs & Standpipes	342.000		-\$12,557
	1. To include and update capacity adjustment from last case (Merciel)		-\$12,557	
<b>Total Reserve Adjustments</b>				<b>-\$20,509</b>

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

Line Number	A Account Number (Optional)	B Revenue Description	C Company/ Test Year Amount	D Adjustment Number	E Jurisdictional Adjustments	E Jurisdictional Allocation	G Adjusted Jurisdictional
Rev-1		ANNUALIZED REVENUES					
Rev-2		Annualized Rate Revenues	\$0	Rev-2	\$33,566	100.00%	\$33,566
Rev-3		Miscellaneous Revenues	\$0	Rev-3	\$841	100.00%	\$841
Rev-4		TOTAL ANNUALIZED REVENUES	\$0		\$34,407		\$34,407

Lincoln Cnty Sewer Water, LLC (RP Water)  
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 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			\$33,566
	1. To Annualize Rate Revenues		\$33,566	
Rev-3	Miscellaneous Revenues			\$841
	1. To Annualize Miscellaneous Revenues		\$841	
<b>Total Revenue Adjustments</b>				<b>\$34,407</b>

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

Line Number	A Description	Residential 6/8"		Commercial 2"	
		B Amount	C Amount	D Amount	E Amount
1	<u>Customer Charge Revenues:</u>				
2	Customer Number	72		0	
3	Bills Per Year	12		0	
4	Customer Bills Per year	864		0	
5	Current Customer Charge	<u>\$13.91</u>		<u>\$0.00</u>	
6	Annualized Customer Charge Revenues		\$12,018		\$0
7	<u>Commodity Charge Revenues:</u>				
8	Total Gallons Sold	3,868,652		0	
9	Less: Base Gallons Included In Customer Charge	<u>0</u>		<u>0</u>	
10	Commodity Gallons	3,868,652		0	
11	Block 1, Commodity Gallons per Block	3,868,652		0	
12	Block 1, Number of Commodity Gallons per Unit	<u>1,000</u>		<u>0</u>	
13	Block 1, Commodity Billing Units	3,868.65		0.00	
14	Block 1, Existing Commodity Charge	<u>\$5.57</u>		<u>\$0.00</u>	
15	Block 1, Annualized Commodity Charge Rev.		\$21,548		\$0
16	<b>Total Annualized Water Rate Revenues</b>		<u>\$33,566</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 (RP Water)  
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 Test Year Ending 12-31-2012  
 Rate Revenue Feeder Schedule - Water

Line Number	A Description	Total	
		E Amount	G Amount
1	<u>Customer Charge Revenues:</u>		
2	Customer Number	72	
3	Bills Per Year		
4	Customer Bills Per year	864	
5	Current Customer Charge		
6	Annualized Customer Charge Revenues		\$12,018
7	<u>Commodity Charge Revenues:</u>		
8	Total Gallons Sold	3,868,652	
9	Less: Base Gallons Included In Customer Charge	0	
10	Commodity Gallons	3,868,652	
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.		\$21,548
16	<b>Total Annualized Water Rate Revenues</b>		<b>\$33,566</b>

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	Description	Amount
1	Late Fees	\$816
2	Return Check Fees	\$25
3	Total Miscellaneous Revenues	<u>\$841</u>

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

Line Number	A Account Number (Optional)	B Expense Description	C Company/ Test Year Amount	D Adjustment Number	E Adjustments	F Jurisdictional Allocation	G Adjusted Jurisdictional
1		OPERATIONS EXPENSES					
2		Management Salary (1)	\$0	W-2	\$2,310	100.00%	\$2,310
3		Operators Salary/Contract Services (1)	\$0	W-3	\$0	100.00%	\$0
4		Electricity-(Pumping)	\$0	W-4	\$1,943	100.00%	\$1,943
5		Testing Expense	\$0	W-5	\$200	100.00%	\$200
6		TOTAL OPERATIONS EXPENSE	\$0		\$4,453		\$4,453
7		MAINTENANCE EXPENSES					
8		Misc. Supplies	\$0	W-8	\$33	100.00%	\$33
9		TOTAL MAINTENANCE EXPENSE	\$0		\$33		\$33
10		CUSTOMER ACCOUNT EXPENSE					
11		Billing & Collections	\$0	W-11	\$381	100.00%	\$381
12		Office Supplies	\$0	W-12	\$87	100.00%	\$87
13		Postage	\$0	W-13	\$13	100.00%	\$13
14		TOTAL CUSTOMER ACCOUNT EXPENSE	\$0		\$481		\$481
15		ADMINISTRATIVE & GENERAL EXPENSES					
16		Administration & General Salary (1)	\$0	W-16	\$3,104	100.00%	\$3,104
17		Telephone & Pagers	\$0	W-17	\$427	100.00%	\$427
18		Vehicle Expense	\$0	W-18	\$1,061	100.00%	\$1,061
19		Property & Liability Insurance	\$0	W-19	\$297	100.00%	\$297
20		Building Rent	\$0	W-20	\$2,380	100.00%	\$2,380
21		Rate Case Expense	\$0	W-21	\$1,431	100.00%	\$1,431
22		Other Misc. Expenses	\$0	W-22	\$46	100.00%	\$46
23		TOTAL ADMINISTRATIVE AND GENERAL	\$0		\$8,746		\$8,746
24		OTHER OPERATING EXPENSES					
25		PSC Assessment	\$0	W-25	\$76	100.00%	\$76
26		Corporate Registration	\$0	W-26	\$15	100.00%	\$15
27		Depreciation	\$0	W-27	\$9,511	100.00%	\$9,511
28		TOTAL OTHER OPERATING EXPENSES	\$0		\$9,602		\$9,602
29		TAXES OTHER THAN INCOME					
30		TOTAL TAXES OTHER THAN INCOME	\$0		\$0		\$0
31		TOTAL OPERATING EXPENSES	\$0		\$23,315		\$23,315



Lincoln Cnty Sewer Water, LLC (RP Water)  
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 WR-2013-0322/SR-2013-0321  
 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)			\$2,310
	1. To annualize to ongoing level (Hanneken)		\$2,310	
W-3	Operators Salary/Contract Services (1)			\$0
	1. To include meter reading expense (Boateng)		\$0	
W-4	Electricity (Pumping)			\$1,943
	1. To annualize to ongoing level (Boateng)		\$1,943	
W-5	Testing Expense			\$200
	1. To annualize to ongoing level (Boateng)		\$200	
W-8	Misc. Supplies			\$33
	1. To annualize to ongoing level (Boateng)		\$33	
W-11	Billing & Collections			\$381
	1. To annualize to ongoing level (Ferguson)		\$381	
W-12	Office Supplies			\$87
	1. To annualize to ongoing level (Ferguson)		\$87	
W-13	Postage			\$13
	1. To annualize to ongoing level (Ferguson)		\$13	
W-16	Administration & General Salary (1)			\$3,104
	1. To annualize to ongoing level (Hanneken)		\$3,104	
W-17	Telephone & Pagers			\$427

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 Expense Adjustment Schedule - Water

A Expense Adj Number	B Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment
	1. To annualize to ongoing level (Boateng)		\$427	
W-18	Vehicle Expense			\$1,061
	1. To annualize to ongoing level (Hanneken)		\$1,061	
W-19	Property & Liability Insurance			\$297
	1. To annualize to ongoing level (Hanneken)		\$297	
W-20	Building Rent			\$2,380
	1. To annualize to ongoing level (Boateng)		\$2,380	
W-21	Rate Case Expense			\$1,431
	1. To include rate case expense (Hanneken)		\$1,431	
W-22	Other Misc. Expenses			\$46
	1. To include bank fees related to customer's NSF items (Ferguson)		\$20	
	2. To include technical support for computer (Hanneken)		\$26	
W-25	PSC Assessment			\$76
	1. To annualize to ongoing level (Ferguson)		\$76	
W-26	Corporate Registration			\$15
	1. To annualize to ongoing level (Ferguson)		\$15	
W-27	Depreciation			\$9,511
	1. To Annualize Depreciation		\$9,511	

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 Expense Adjustment Schedule - Water

A	B	C	D	E
Expense Adj Number	Adjustment Description	Account Number	Adjustment Amount	Total Adjustment
<b>Total Expense Adjustments</b>				<b>\$23,315</b>

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

A	B	C	D	E	F	
Line Number	Description	Account Number (Optional)	Staff Annualized	Customer Charge	Commodity	Percentage Rate
Rev-1	ANNUALIZED REVENUES					
Rev-2	Annualized Rate Revenues		(1) \$33,566			
Rev-3	Miscellaneous Revenues		(1) \$841			
Rev-4	TOTAL ANNUALIZED REVENUES		<u>\$34,407</u>			
1	OPERATIONS EXPENSES		(2)			
2	Management Salary (1)		\$2,310	\$0	\$2,310	0.00%
3	Operators Salary/Contract Services (1)		\$0	\$0	\$0	0.00%
4	Electricity-(Pumping)		\$1,943	\$0	\$1,943	0.00%
5	Testing Expense		\$200	\$0	\$200	0.00%
6	TOTAL OPERATIONS EXPENSE		<u>\$4,453</u>	\$0	\$4,453	
7	MAINTENANCE EXPENSES					
8	Misc. Supplies		\$33	\$0	\$33	0.00%
9	TOTAL MAINTENANCE EXPENSE		<u>\$33</u>	\$0	\$33	
10	CUSTOMER ACCOUNT EXPENSE					
11	Billing & Collections		\$381	\$0	\$381	0.00%
12	Office Supplies		\$87	\$0	\$87	0.00%
13	Postage		\$13	\$0	\$13	0.00%
14	TOTAL CUSTOMER ACCOUNT EXPENSE		<u>\$481</u>	\$0	\$481	
15	ADMINISTRATIVE & GENERAL EXPENSES					
16	Administration & General Salary (1)		\$3,104	\$0	\$3,104	0.00%
17	Telephone & Pagers		\$427	\$0	\$427	0.00%
18	Vehicle Expense		\$1,061	\$0	\$1,061	0.00%
19	Property & Liability Insurance		\$297	\$0	\$297	0.00%
20	Building Rent		\$2,380	\$0	\$2,380	0.00%
21	Rate Case Expense		\$1,431	\$0	\$1,431	0.00%
22	Other Misc. Expenses		\$46	\$0	\$46	0.00%
23	TOTAL ADMINISTRATIVE AND GENERAL		<u>\$8,746</u>	\$0	\$8,746	
24	OTHER OPERATING EXPENSES					
25	PSC Assessment		\$76	\$0	\$76	0.00%
26	Corporate Registration		\$15	\$0	\$15	0.00%
27	Depreciation		\$9,511	\$0	\$9,511	0.00%
28	TOTAL OTHER OPERATING EXPENSES		<u>\$9,602</u>	\$0	\$9,602	
29	TAXES OTHER THAN INCOME					
30	TOTAL TAXES OTHER THAN INCOME		<u>\$0</u>	\$0	\$0	
31	TOTAL OPERATING EXPENSES		<u>\$23,315</u>	\$0	\$23,315	
32	Interest Expense		(3) \$5,792	\$0	\$5,792	0.00%
33	Return on Equity		(3) \$5,741	\$0	\$5,741	0.00%
34	Income Taxes		(3) \$0	\$0	\$0	0.00%
35	TOTAL INTEREST RETURN & TAXES		<u>\$11,533</u>	\$0	\$11,533	
36	TOTAL COST OF SERVICE		<u>\$34,848</u>	\$0	\$34,848	
37	Less: Miscellaneous Revenues		<u>\$841</u>	\$0	\$841	0.00%
38	COST TO RECOVER IN RATES		<u>\$34,007</u>	\$0	\$34,007	
39	INCREMENTAL INCREASE IN RATE REVENUES		<u>\$441</u>			
40	PERCENTAGE OF INCREASE		<u>1.28%</u>			
41	REQUESTED INCREASE IN REVENUES		\$3,785			

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

A	B	C	D	E	F	
Line Number	Description	Account Number (Optional)	Staff Annualized	Customer Charge	Commodity	Percentage Rate

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