Exhibit No.:

Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff

Case No: SR-2013-0321 **Date Prepared:** 9/25/2013



MISSOURI PUBLIC SERVICE COMMISSION REGULATORY REVIEW DIVISION

Revised - Sept. 25, 2013

STAFF ACCOUNTING SCHEDULES

LINCOLN CNTY SEWER & WATER,LLC (BEN SEWER) CASE NO. SR-2013-0321

Jefferson City, Missouri

September 2013

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

Operators Salary Contractor Services \$5,548 0.00		<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>
Number Description Optional)	Line			Staff	Customer		Percentage
Rev-3	Number	Description	(Optional)	Annualized		Commodity	
Rev-3	Rev-1	ANNUALIZED REVENUES					
TOTAL ANNUALIZED REVENUES \$24,384			(1) \$24,107			
OPERATIONS EXPENSES 2	Rev-3	Miscellaneous Revenues	(1				
Management Salary \$1,636 \$0 \$1,636 \$0 \$1,636 \$0 \$1,636 \$0 \$1,636 \$0 \$1,636 \$0 \$1,636 \$0 \$1,636 \$0 \$1,636 \$0 \$1,636 \$0 \$1,636 \$0 \$1,636 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Rev-4	TOTAL ANNUALIZED REVENUES		\$24,384			
Management Salary \$1,636 \$0 \$1,938 \$0 \$1,938 \$0 \$1,938 \$0 \$1,938 \$0 \$1,938 \$0 \$0 \$1,938 \$0 \$0 \$1,938 \$0 \$0 \$1,938 \$0 \$0 \$1,035 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	1	OPERATIONS EXPENSES	G)			
Electricity - Pumping Treatment \$1,351 \$0 \$1,351 \$0 \$0.00			,-		\$0	\$1,636	0.00%
Some	3	Operators Salary / Contractor Services		\$5,548	\$0	\$5,548	0.00%
Sludge Removal \$1,988 \$0 \$1,388 \$0 \$11,329 \$1 \$10 \$11,329 \$1 \$12,329 \$1							0.00%
## TOTAL OPERATIONS EXPENSE ## MAINTERNANCE EXPENSES ## Supplies Expense ## \$23							0.00%
MAINTENANCE EXPENSES Supplies Expense \$23							0.00%
Supplies Expense \$23 \$0 \$23 \$0.00	7	TOTAL OPERATIONS EXPENSE		\$11,329	\$0	\$11,329	
TOTAL MAINTENANCE EXPENSE \$23 \$0 \$23				***	**	¢00	0.00%
CUSTOMER ACCOUNT EXPENSE Silling & Collections S407 S0 S407 O.0.							0.00%
12 Billing & Collections \$407 \$0 \$407 \$0.00 13 Office Supplies \$48 \$0 \$48 \$0.00 14 Postage Expense \$16 \$0 \$16 \$0.00 15 TOTAL CUSTOMER ACCOUNT EXPENSES \$471 \$0 \$471 16 ADMINISTRATIVE & GENERAL EXPENSES \$471 \$0 \$471 17 Administration & General Salaries \$2,199 \$0 \$2,199 \$0.00 18 Telephone & Pagers \$302 \$0 \$302 \$0.00 19 Vehicle Expense \$315 \$0.00 \$0 \$306 \$0.00 10 Property & Liability Insurance \$96 \$0 \$96 \$0.00 12 Rent \$1,866 \$0.00 \$0.00 12 Coller Misc. Expenses \$339 \$0 \$339 \$0.00 12 Coller Misc. Expenses \$339 \$0 \$339 \$0.00 12 Coller Office Registrative \$370 \$0.00 \$0.00 13 College Registration \$316 \$0.00 14 College Registration \$316 \$0.00 15 Corporate Registration \$315 \$0.00 \$0.00 16 College Registration \$315 \$0.00 \$0.00 17 Corporate Registration \$315 \$0.00 \$0.00 18 College Registration \$315 \$0.00 \$0.00 19 College Registration \$315 \$0.00 \$0.00 10 College Registration \$315 \$0.00 \$0.00 10 College Registration \$315 \$0.00 \$0.00 11 College Registration \$315 \$0.00 \$0.00 12 Corporate Registration \$315 \$0.00 \$0.00 13 TAXES OTHER THAN INCOME \$74 \$0.00 \$74 14 Real & Personal Property Taxes \$74 \$0.00 \$74 15 College Registration \$30 \$682 \$0.00 16 Income Taxes \$30 \$682 \$0.00 17 College Registration \$30 \$682 \$0.00 18 College Registration \$30 \$0.00 \$0.00 19 College Registration \$30 \$0.00 \$0.00 10 College Registration \$30 \$0.00 \$0.00	10	TOTAL MAINTENANCE EXPENSE		\$23	\$0	\$23	
13 Office Supplies \$48 \$0 \$48 \$0.01 14 Postage Expense \$16 \$0 \$16 \$0.01 15 TOTAL CUSTOMER ACCOUNT EXPENSE \$471 \$0 \$471 16 ADMINISTRATIVE & GENERAL EXPENSES \$17 Administration & General Salaries \$2,199 \$0.00 17 Vehicle Expense \$302 \$0 \$302 \$0.00 18 Telephone & Pagers \$302 \$0 \$302 \$0.00 19 Vehicle Expense \$315 \$0 \$315 \$0.00 10 Property & Liability Insurance \$96 \$0 \$06 \$0.00 11 Rent \$16,666 \$0 \$1,686 \$0.00 12 Rent \$1,686 \$0 \$1,686 \$0.00 13 TOTAL ADMINISTRATIVE AND GENERAL \$4,637 \$0 \$4,637 14 OTHER OPERATING EXPENSES \$39 \$0 \$39 \$0.00 15 OTOAL ADMINISTRATIVE AND GENERAL \$370 \$0 \$100 \$0.00 16 PSC Assessment \$970 \$0 \$970 \$0.00 17 Corporate Registration \$15 \$0 \$15 \$0.00 18 Depreciation \$3,236 \$0 \$3,236 \$0.00 19 TOTAL OTHER OPERATING EXPENSES \$4,321 \$0 \$4,321 10 TAXES OTHER THAN INCOME \$74 \$0 \$74 10 Real & Personal Property Taxes \$74 \$0 \$74 11 Real & Personal Property Taxes \$74 \$0 \$74 12 TOTAL TAXES OTHER THAN INCOME \$74 \$0 \$74 13 TOTAL OPERATING EXPENSES \$20,855 \$0 \$20,855 14 Interest Expense \$3 \$662 \$0.00 15 Return on Equity \$3 \$662 \$0 \$662 \$0.00 16 Income Taxes \$3 \$0 \$1,358 \$0 \$1,358 17 TOTAL INTEREST RETURN & TAXES \$1,358 \$0 \$1,358 18 TOTAL COST OF SERVICE \$22,213 \$0 \$22,213 18 Less: Miscellaneous Revenues \$277 \$0 \$277 \$0.00 10 COST TO RECOVER IN RATES \$21,936 \$0 \$21,936				£407	¢0	£407	0.000/
14				·	•	•	0.00%
TOTAL CUSTOMER ACCOUNT EXPENSE \$471 \$0 \$471				•		•	0.00%
Administration & General Salaries \$2,199 \$ 0 \$2,199 \$0.00							0.0070
Administration & General Salaries \$2,199 \$0 \$2,199 \$0.00 Telephone & Pagers \$302 \$0 \$302 \$0.00 Vehicle Expense \$315 \$0 \$315 \$0.00 Vehicle Expense \$315 \$0 \$315 \$0.00 Property & Liability Insurance \$96 \$0 \$96 \$0.00 Rent \$1,686 \$0 \$31,686 \$0.00 22 Other Misc. Expenses \$339 \$0 \$339 \$0.00 23 TOTAL ADMINISTRATIVE AND GENERAL \$4,637 \$0 \$4,637 OTHER OPERATING EXPENSES \$100 \$0 \$100 \$0.00 26 PSC Assessment \$970 \$0 \$970 \$0.00 27 Corporate Registration \$3,236 \$0 \$3,256 \$0.00 28 Depreciation \$3,236 \$0 \$3,256 \$0.00 29 TOTAL OTHER OPERATING EXPENSES \$4,321 \$0 \$4,321 30 TAXES OTHER THAN INCOME \$74 \$0 \$74	16	ADMINISTRATIVE & GENERAL EXPENSES					
18 Telephone & Pagers \$302 \$0 \$302 \$0.00 19 Vehicle Expense \$315 \$0.00 20 Property & Liability Insurance \$396 \$0.00 21 Rent \$1,686 \$0.00 \$396 \$0.00 22 Other Misc. Expenses \$339 \$0.00 23 TOTAL ADMINISTRATIVE AND GENERAL \$4,637 \$0 \$4,637 24 OTHER OPERATING EXPENSES \$100 \$0.00 25 MO DNR Fees \$100 \$0.00 26 PSC Assessment \$3970 \$0.00 27 Corporate Registration \$15 \$0.00 28 Depreciation \$15 \$0.00 29 TOTAL OTHER OPERATING EXPENSES \$4,321 \$0.00 30 TAXES OTHER THAN INCOME \$374 \$0.00 31 Real & Personal Property Taxes \$74 \$0.00 32 TOTAL TAXES OTHER THAN INCOME \$74 \$0.00 33 TOTAL OPERATING EXPENSES \$20,855 \$0.00 34 Interest Expense \$30,00 \$0.00 35 Return on Equity \$3.00 \$662 \$0.00 36 Income Taxes \$3.00 \$0.00 37 TOTAL INTEREST RETURN & TAXES \$1,358 \$0.00 39 Less: Miscellaneous Revenues \$22,213 \$0.00 40 COST TO RECOVER IN RATES \$22,213 \$0.00 50 \$21,936 \$0.00 50 \$21,936 \$0.00 50 \$0.				\$2,199	\$0	\$2.199	0.00%
Property & Liability Insurance \$96							0.00%
21 Rent	19	Vehicle Expense		\$315	\$0	\$315	0.00%
22 Other Misc. Expenses \$39 \$0 \$39 \$0.00					•	•	0.00%
TOTAL ADMINISTRATIVE AND GENERAL \$4,637 \$0 \$4,637							0.00%
24 OTHER OPERATING EXPENSES \$100 \$0 \$100 0.0 26 PSC Assessment \$970 \$0 \$970 0.0 27 Corporate Registration \$15 \$0 \$15 0.0 28 Depreciation \$3,236 \$0 \$3,236 0.0 \$3,236 \$0.0 \$3,236 0.0 29 TOTAL OTHER OPERATING EXPENSES \$4,321 \$0 \$4,321 \$0 \$4,321 30 TAXES OTHER THAN INCOME \$4,321 \$0 \$74 \$0 \$74 31 Real & Personal Property Taxes \$74 \$0 \$74 \$0 \$74 32 TOTAL TAXES OTHER THAN INCOME \$74 \$0 \$74 \$0 \$74 33 TOTAL OPERATING EXPENSES \$20,855 \$0 \$20,855 \$0 \$20,855 34 Interest Expense (3) \$682 \$0 \$682 0.00 35 Return on Equity (3) \$676 \$0 \$676 0.00 36 Income Taxes \$1,358 \$0 \$1,358							0.00%
Section Sect	23	TOTAL ADMINISTRATIVE AND GENERAL		\$4,637	\$0	\$4,637	
26 PSC Assessment \$970 \$0 \$970 0.00 27 Corporate Registration \$15 \$0 \$15 0.00 28 Depreciation \$3,236 \$0 \$3,236 0.00 29 TOTAL OTHER OPERATING EXPENSES \$4,321 \$0 \$4,321 30 TAXES OTHER THAN INCOME \$74 \$0 \$74 31 Real & Personal Property Taxes \$74 \$0 \$74 32 TOTAL TAXES OTHER THAN INCOME \$74 \$0 \$74 33 TOTAL OPERATING EXPENSES \$20,855 \$0 \$20,855 34 Interest Expense (3) \$682 \$0 \$682 0.00 35 Return on Equity (3) \$676 \$0 \$676 0.00 36 Income Taxes (3) \$0 \$0 \$0 0.00 37 TOTAL INTEREST RETURN & TAXES \$1,358 \$0 \$1,358 38 TOTAL COST OF SERVICE \$22,213 \$0 \$22,213 39 Less: Miscellaneous Revenues \$21,936 \$0 \$2							
27 Corporate Registration \$15 \$0 \$15 \$0.00 28 Depreciation \$3,236 \$0 \$3,236 \$0.00 29 TOTAL OTHER OPERATING EXPENSES \$4,321 \$0 \$4,321 30 TAXES OTHER THAN INCOME \$1 Real & Personal Property Taxes \$74 \$0 \$74 32 TOTAL TAXES OTHER THAN INCOME \$74 \$0 \$74 33 TOTAL OPERATING EXPENSES \$20,855 \$0 \$20,855 34 Interest Expense (3) \$682 \$0 \$682 \$0.00 35 Return on Equity (3) \$676 \$0 \$676 \$0.00 36 Income Taxes (3) \$0 \$0 \$0 \$0.00 37 TOTAL INTEREST RETURN & TAXES \$1,358 \$0 \$1,358 38 TOTAL COST OF SERVICE \$22,213 \$0 \$22,213 39 Less: Miscellaneous Revenues \$277 \$0 \$277 \$0.00 40 COST TO RECOVER IN RATES \$21,936 \$0 \$21,936 50 \$21,936 \$0 \$21,936 50 \$21,936 \$0 \$21,936 50 \$21,936 \$0 \$21,936 50 \$0.00 50 \$0.00 50 \$				·			0.00%
Depreciation \$3,236 \$0 \$3,236 \$0 \$3,236 \$0 \$3,236 \$0 \$3,236 \$0 \$3,236 \$0 \$3,236 \$0 \$4,321 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$				·	•		0.00%
TOTAL OTHER OPERATING EXPENSES \$4,321 \$0 \$4,321 \$0 \$4,321 \$0 \$4,321 \$0 \$4,321 \$0 \$1 \$4,321 \$0 \$1 \$4,321 \$0 \$1 \$4,321 \$0 \$1 \$4,321 \$0 \$1 \$4,321 \$0 \$1 \$4,321 \$0 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1							0.00%
TAXES OTHER THAN INCOME							0.00%
Real & Personal Property Taxes \$74 \$0 \$14 \$0 \$14 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	29	TOTAL OTHER OPERATING EXPENSES		\$4,321	\$0	\$4,321	
32 TOTAL TAXES OTHER THAN INCOME \$74 \$0 \$74 33 TOTAL OPERATING EXPENSES \$20,855 \$0 \$20,855 34 Interest Expense (3) \$682 \$0 \$682 0.00 35 Return on Equity (3) \$676 \$0 \$676 0.00 36 Income Taxes (3) \$0 \$0 \$0 0.00 37 TOTAL INTEREST RETURN & TAXES \$1,358 \$0 \$1,358 38 TOTAL COST OF SERVICE \$22,213 \$0 \$22,213 39 Less: Miscellaneous Revenues \$277 \$0 \$277 0.00 40 COST TO RECOVER IN RATES \$21,936 \$0 \$21,936 \$0 \$21,936				074	**	A74	2.222/
\$20,855 \$0 \$20		• •					0.00%
34 Interest Expense (3) \$682 \$0 \$682 0.00 35 Return on Equity (3) \$676 \$0 \$676 0.00 36 Income Taxes (3) \$0 \$0 \$0 0.00 37 TOTAL INTEREST RETURN & TAXES \$1,358 \$0 \$1,358 \$0 \$1,358 38 TOTAL COST OF SERVICE \$22,213 \$0 \$22,213 \$0 \$22,213 39 Less: Miscellaneous Revenues \$277 \$0 \$277 0.00 40 COST TO RECOVER IN RATES \$21,936 \$0 \$21,936	32	TOTAL TAXES OTHER THAN INCOME		\$74	\$0	\$74	
35 Return on Equity (3) \$676 \$0 \$676 0.00 36 Income Taxes (3) \$0 \$0 \$0 0.00 37 TOTAL INTEREST RETURN & TAXES \$1,358 \$0 \$1,358 38 TOTAL COST OF SERVICE \$22,213 \$0 \$22,213 39 Less: Miscellaneous Revenues \$277 \$0 \$277 0.00 40 COST TO RECOVER IN RATES \$21,936 \$0 \$21,936	33	TOTAL OPERATING EXPENSES		\$20,855	\$0	\$20,855	
36 Income Taxes (3) \$0 \$0 \$0 0.00 37 TOTAL INTEREST RETURN & TAXES \$1,358 \$0 \$1,358 38 TOTAL COST OF SERVICE \$22,213 \$0 \$22,213 39 Less: Miscellaneous Revenues \$277 \$0 \$277 0.00 40 COST TO RECOVER IN RATES \$21,936 \$0 \$21,936	34	Interest Expense	(3	\$682	\$0	\$682	0.00%
37 TOTAL INTEREST RETURN & TAXES \$1,358 \$0 \$1,358 38 TOTAL COST OF SERVICE \$22,213 \$0 \$22,213 39 Less: Miscellaneous Revenues \$277 \$0 \$277 0.00 40 COST TO RECOVER IN RATES \$21,936 \$0 \$21,936	35	Return on Equity	(3	\$676	\$0	\$676	0.00%
38 TOTAL COST OF SERVICE \$22,213 \$0 \$22,213 39 Less: Miscellaneous Revenues \$277 \$0 \$277 0.00 40 COST TO RECOVER IN RATES \$21,936 \$0 \$21,936	36	Income Taxes	(3	\$) \$0	\$0	\$0	0.00%
38 TOTAL COST OF SERVICE \$22,213 \$0 \$22,213 39 Less: Miscellaneous Revenues \$277 \$0 \$277 0.00 40 COST TO RECOVER IN RATES \$21,936 \$0 \$21,936	37	TOTAL INTEREST RETURN & TAXES		\$1 358	\$0	\$1 358	
39 Less: Miscellaneous Revenues \$277 \$0 \$277 0.00 40 COST TO RECOVER IN RATES \$21,936 \$0 \$21,936					·		
40 COST TO RECOVER IN RATES \$21,936 \$0 \$21,936							
	39	Less: Miscellaneous Revenues		\$277	\$0	\$277	0.00%
41 INCREMENTAL INCREASE IN RATE REVENUES -\$2,171	40	COST TO RECOVER IN RATES		\$21,936	\$0	\$21,936	
	41	INCREMENTAL INCREASE IN RATE REVENUES		-\$2,171			

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>
		Account				
Line		Number	Staff	Customer		Percentage
Number	Description	(Optional)	Annualized	Charge	Commodity	Rate
42	PERCENTAGE OF INCREASE		-8.90%			

REQUESTED INCREASE IN REVENUES 43

\$6,691

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

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

Rate Base Required Return on Investment Schedule - Sewer

Line Number	<u>A</u> Rate Base Description	<u>B</u> Dollar Amount
1	Plant In Service	\$64,017 From Plant Schedule
2	Less Accumulated Depreciation Reserve	\$43,807 From Depreciation Reserve Schedule
3	Net Plant In Service	\$20,210
4	Other Rate Base Items:	\$0
5	Total Rate Base	\$20,210
6	Total Weighted Rate of Return Including Income Tax	6.72% From PreTax Return & Taxes Schedule
7	Required Return & Income Tax	\$1,35 8

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

		Α	В	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:

Υ

Equity Income Required

& Preliminary Federal Tax

\$0

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

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

	<u>A</u>	<u>B</u>	<u>C</u> Percentage	<u>D</u>	<u>E</u>	
Line		Dollar	of Total Capital	Embedded Cost of	Weighted Cost of	
Number	Description	Amount	Structure	Capital	Capital	
1	Common Stock	\$5,053	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	\$15,158	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	\$20,211	100.00%		6.720%	

To PreTax Return Rate Schedule

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

	A	<u>B</u>	<u>C</u>	D	<u>E</u>	<u>F</u>	<u>G</u>
Line	Account #	_	Total	Adjustment	_	Jurisdictional	Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Allocation	Jurisdictional
1		INTANGIBLE PLANT					
2	301.000	Organization	\$74			100.00%	\$74
3		TOTAL INTANGIBLE PLANT	\$74		\$0		\$74
4		SOURCE OF SUPPLY PLANT					
5		TOTAL SOURCE OF SUPPLY PLANT	\$0		\$0		\$0
6		COLLECTION PLANT					
7	352.200	Collection Sewers - Gravity	\$121			100.00%	\$121
8		TOTAL COLLECTION PLANT	\$121		\$0		\$121
9		PUMPING PLANT					
10		TOTAL PUMPING PLANT	\$0		\$0		\$0
11		TREATMENT & DISPOSAL PLANT					
12	373.000	Treatment and Disposal Equipment	\$63,483			100.00%	\$63,483
13		TOTAL TREATEMENT & DISPOSAL PLANT	\$63,483		\$0		\$63,483
14		GENERAL PLANT					
15	391.100	Office Computer Equipment	\$259			100.00%	\$259
16	393.000	Other General Equipment, includes stores,	\$80			100.00%	\$80
		tools shop & garage, lab, power operated,	·				•
		communication, and other tangible equipment.					
17		TOTAL GENERAL PLANT	\$339		\$0		\$339
18		TOTAL PLANT IN SERVICE	\$64,017		\$0		\$64,017

To Rate Base & Depreciation Schedules

Accounting Schedule:05 Sponsor: Lisa Hanneken

Page: 1 of 1

Lincoln Cnty Sewer Water,LLC (Ben Sewer) Informal Rate Case

WR-2013-0322/SR-2013-0321

Test Year Ending 12-31-2012

Schedule of Adjustments for Plant in Service - Sewer

<u>A</u> Plant	<u>B</u>	<u>C</u>	<u>D</u>	Ē
Adjustment Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Total Adjustment
	·			
	Total Plant Adjustments			\$0

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Line	Account		Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$74	0.00%	\$0
3	301.000	TOTAL INTANGIBLE PLANT	\$74 \$74	0.00 /6	\$0
3		TOTAL INTANGIBLE PLANT	\$74		\$0
4		SOURCE OF SUPPLY PLANT			
5		TOTAL SOURCE OF SUPPLY PLANT	\$0		\$0
6		COLLECTION PLANT			
7	352.200	Collection Sewers - Gravity	\$121	2.00%	\$2
8	332.200	TOTAL COLLECTION PLANT	\$121	2.00 /0	\$2
0		TOTAL COLLECTION PLANT	Φ121		ΨZ
9		PUMPING PLANT			
10		TOTAL PUMPING PLANT	\$0		\$0
11		TREATMENT & DISPOSAL PLANT			
12	373.000	Treatment and Disposal Equipment	\$63,483	5.00%	\$3,174
13		TOTAL TREATEMENT & DISPOSAL PLANT	\$63,483		\$3,174
14		GENERAL PLANT			
15	391.100	Office Computer Equipment	\$259	20.00%	\$52
16	393.000	Other General Equipment, includes stores,	\$80	10.00%	\$8
		tools shop & garage, lab, power operated,			
		communication, and other tangible equipment.			
17		TOTAL GENERAL PLANT	\$339		\$60
18		Total Depreciation	\$64,017		\$3,236

Accounting Schedule:06 Sponsor: David Williams Page: 1 of 1

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	G
Line	Account	_	Total	Adjustment	_	Jurisdictional	Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Allocation	Jurisdictional
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0			100.00%	\$0
3		TOTAL INTANGIBLE PLANT	\$0		\$0		\$0
4		SOURCE OF SUPPLY PLANT					
5		TOTAL SOURCE OF SUPPLY PLANT	\$0		\$0		\$0
6		COLLECTION PLANT					
7	352.200	Collection Sewers - Gravity	\$8			100.00%	\$8
8		TOTAL COLLECTION PLANT	\$8		\$0		\$8
9		PUMPING PLANT					
10		TOTAL PUMPING PLANT	\$0		\$0		\$0
11		TREATMENT & DISPOSAL PLANT					
12	373.000	Treatment and Disposal Equipment	\$43,734			100.00%	\$43,734
13		TOTAL TREATEMENT & DISPOSAL PLANT	\$43,734		\$0		\$43,734
14		GENERAL PLANT					
15	391.100	Office Computer Equipment	\$40			100.00%	\$40
16	393.000	Other General Equipment, includes stores,	\$25			100.00%	\$25
		tools shop & garage, lab, power operated,					
		communication, and other tangible equipment.					
17		TOTAL GENERAL PLANT	\$65		\$0		\$65
18		TOTAL DEPRECIATION RESERVE	\$43,807		\$0		\$43,807

To Rate Base Schedule

Accounting Schedule:07 Sponsor: Lisa Hanneken Page: 1 of 1

Lincoln Cnty Sewer Water,LLC (Ben Sewer) Informal Rate Case WR-2013-0322/SR-2013-0321

Test Year Ending 12-31-2012

Schedule of Adjustments for Accumulated Deprecreciation Reserve - Sewer

A Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	-		<u>E</u> Total Adjustment Amount
	Total Reserve Adjustments			\$0

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

	<u>A</u> Account	<u>B</u>	<u>C</u> Company/	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Line	Number		Test Year	Adjustment	Jurisdictional	Jurisdictional	Adjusted
Number	(Optional)	Revenue Description	Amount	Number	Adjustments	Allocation	Jurisdictional
Rev-1 Rev-2		ANNUALIZED REVENUES Annualized Rate Revenues	\$0	Rev-2	\$24,107	100.00%	\$24,107
Rev-3		Miscellaneous Revenues	\$0	Rev-3	\$277	100.00%	\$277
Rev-4		TOTAL ANNUALIZED REVENUES	\$0		\$24,384	10000,0	\$24,384

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

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Revenue Adj		Account	Adjustment	Total
Number	Adjustment Description	Number	Amount	Adjustment
Manibol	Adjustment Description	Hamboi	, unount	, ajaoun

Number	Adjustment Description	Number	Amount	Adjustment
Rev-2	Annualized Rate Revenues			\$24,107
	1. To Annualize Rate Revenues		\$24,107	
	2. Description		\$0	
	3. Description		\$0	
Rev-3	Miscellaneous Revenues			\$277
	1. To Annualize Miscellaneous Revenues		\$277	
	2. Description		\$0	
	Total Revenue Adjustments		_	\$24,384

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

		Residential 5/8"		Comme	
Line Number	<u>A</u> Description	B Amount	<u>C</u> Amount	D Amount	<u>E</u> Amount
1	Customer Charge Revenues:				
2 3	Customer Number Bills Per Year	51 12		0	
4	Customer Bills Per year	612		0	
5	Current Customer Charge	\$39.39		\$0.00	
6	Annualized Customer Charge Revenues		\$24,107		\$0
7	Commodity Charge Revenues:				
8	Total Gallons Sold	0		0	
9	Less: Base Gallons Included In Customer Charge	0		0	
10	Commodity Gallons	0		0	
11	Block 1, Commodity Gallons per Block	0		0	
12	Block 1, Number of Commodity Gallons per Unit	0		0	
13	Block 1, Commodity Billing Units	0.00		0.00	
14	Block 1, Existing Commodity Charge	\$0.00		\$0.00	
15	Block 1, Annualized Commodity Charge Rev.		\$0		\$0
16	Total Annualized Sewer Rate Revenues		\$24,107		\$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.

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

		Tota	al
Line Number	<u>A</u> Description	<u>F</u> Amount	<u>G</u> Amount
1	Customer Charge Revenues:		
2	Customer Number	51	
3	Bills Per Year		
4	Customer Bills Per year	612	
5	Current Customer Charge		
6	Annualized Customer Charge Revenues		\$24,107
7	Commodity Charge Revenues:		
8	Total Gallons Sold	0	
9	Less: Base Gallons Included In Customer Charge	0	
10	Commodity Gallons	0	
11	Block 1, Commodity Gallons per Block		
12	Block 1, Number of Commodity Gallons per Unit		
13	Block 1, Commodity Billing Units		
14	Block 1, Existing Commodity Charge		
15	Block 1, Annualized Commodity Charge Rev.		\$0
16	Total Annualized Sewer Rate Revenues	' <u>-</u>	\$24,107

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 Sewer) Informal Rate Case WR-2013-0322/SR-2013-0321 Test Year Ending 12-31-2012 Miscellaneous Revenues Feeder - Sewer

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

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

	<u>A</u> Account	<u>B</u>	<u>C</u> Company/	<u>D</u>	E	<u>E</u>	<u>G</u>
Line	Number		Test Year	Adjustment		Jurisdictional	Adjusted
Number	(Optional)	Expense Description	Amount	Number	Adjustments	Allocation	Jurisdictional
		OPERATIONS EXPENSES					
1 2		OPERATIONS EXPENSES	\$0	S-2	\$1,636	100.00%	\$1,636
3		Management Salary Operators Salary / Contractor Services	\$0 \$0	S-2 S-3	\$1,636 \$5,548	100.00%	\$1,636 \$5,548
3 4		Electricity - Pumping Treatment	\$0 \$0	S-3 S-4	\$5,546 \$1,851	100.00%	\$5,546 \$1,851
5		Chemicals	\$0 \$0	S-5	\$306	100.00%	\$306
6		Sludge Removal	* -	S-6	\$306 \$1,988	100.00%	\$306 \$1,988
7		TOTAL OPERATIONS EXPENSE	<u>\$0</u>	3-0	\$11,329	100.00%	\$1,329
1		TOTAL OPERATIONS EXPENSE	\$0		\$11,329		\$11,329
8		MAINTENANCE EXPENSES					
9		Supplies Expense	\$0	S-9	\$23	100.00%	\$23
10		TOTAL MAINTENANCE EXPENSE	\$0		\$23		\$23
11		CUSTOMER ACCOUNT EXPENSE					
12		Billing & Collections	\$0	S-12	\$407	100.00%	\$407
13		Office Supplies	\$0	S-13	\$48	100.00%	\$48
14		Postage Expense	\$0	S-14	\$16	100.00%	\$16
15		TOTAL CUSTOMER ACCOUNT EXPENSE	\$0		\$471		\$471
16		ADMINISTRATIVE & GENERAL EXPENSES					
17		Administration & General Salaries	\$0	S-17	\$2,199	100.00%	\$2,199
18		Telephone & Pagers	\$0	S-18	\$302	100.00%	\$302
19		Vehicle Expense	\$0	S-19	\$315	100.00%	\$315
20		Property & Liability Insurance	\$0	S-20	\$96	100.00%	\$96
21		Rent	\$0	S-21	\$1.686	100.00%	\$1,686
22		Other Misc. Expenses	\$0	S-22	\$39	100.00%	\$39
23		TOTAL ADMINISTRATIVE AND GENERAL	\$0	V	\$4,637	100.0070	\$4,637
24		OTHER OPERATING EXPENSES					
25		MO DNR Fees	\$0	S-25	\$100	100.00%	\$100
26		PSC Assessment	\$0	S-26	\$970	100.00%	\$970
27		Corporate Registration	\$0	S-27	\$15	100.00%	\$15
28		Depreciation	\$0	S-28	\$3,236	100.00%	\$3,236
29		TOTAL OTHER OPERATING EXPENSES	\$0	0 20	\$4,321	100.0070	\$4,321
30		TAXES OTHER THAN INCOME					
30 31		Real & Personal Property Taxes	\$0	S-31	\$74	100.00%	¢ 7.4
31		TOTAL TAXES OTHER THAN INCOME	\$0 \$0	3-31	\$74 \$74	100.00%	\$74 \$74
V-			ΨΟ		Ψιτ		Ψ/ ¬
33		TOTAL OPERATING EXPENSES	\$0		\$20,855		\$20,855

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

Expense Adjustment Schedule - Sewer

<u>A</u> Expense Adj	<u>B</u>	<u>C</u> Account	<u>D</u> Adjustment	<u>E</u> Total
Number	Adjustment Description	Number	Amount	Adjustment
S-2	Management Salary			\$1,636
	1. To annualize to ongoing level (Hanneken)		\$1,636	
S-3	Operators Salary / Contractor Services			\$5,548
	To annualize contracted operator expense to ongoing level (Boateng)		\$5,548	
S-4	Electricity - Pumping Treatment			\$1,851
	1. To annualize to ongoing level (Boateng)		\$1,851	
S-5	Chemicals			\$306
	1. To annualize to ongoing level (Boateng)		\$306	
S-6	Sludge Removal			\$1,988
	1. To annualize to ongoing level (Hanneken)		\$1,988	
S-9	Supplies Expense			\$23
	1. To annualize to ongoing level (Boateng)		\$23	
S-12	Billing & Collections			\$407
	1. To annualize to ongoing level (Ferguson)		\$407	
S-13	Office Supplies			\$48
	1. To annualize to ongoing level (Ferguson)		\$48	
S-14	Postage Expense			\$16
	1. To annualize to ongoing level (Ferguson)		\$16	

Accounting Schedule:09-1 Sponsor: Lisa Hanneken Page: 1 of 3

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

Expense Adjustment Schedule - Sewer

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Expense Adj Number	Adjustment Description	Account Number	Adjustment Amount	Total Adjustment
S-17	Administration & General Salaries	- Humbon	, uno unit	\$2,199
	1. To annualize to ongoing level (Hanneken)		\$2,199	
S-18	Telephone & Pagers			\$302
	1. To annualize to ongoing level (Boateng)		\$302	
S-19	Vehicle Expense			\$315
	1. To annualize to ongoing level (Hanneken)		\$315	
S-20	Property & Liability Insurance			\$96
	1. To annualize to ongoing level (Hanneken)		\$96	
S-21	Rent			\$1,686
	1. To include office rental costs (Boateng)		\$1,686	
S-22	Other Misc. Expenses			\$39
	To included bank fees related to customer's NSF items (Ferguson)		\$20	
	To include technical support for computer (Hanneken)		\$19	
S-25	MO DNR Fees			\$100
	1. To annualize to ongoing level (Ferguson)		\$100	
S-26	PSC Assessment			\$970
	1. To annualize to ongoing level (Ferguson)		\$970	
S-27	Corporate Registration			\$15
	1. To annualize to ongoing level (Ferguson)		\$15	

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

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Expense Adj		Account	Adjustment	Total
Number	Adjustment Description	Number	Amount	Adjustment
S-28	Depreciation			\$3,236
	1. To Annualize Depreciation		\$3,236	
S-31	Real & Personal Property Taxes			\$74
	1. To annualize to ongoing level (Hanneken)		\$74	
	Total Expense Adjustments		=	\$20,855