Exhibit No.: Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staff Case No: SR-2013-0321 Date Prepared: 10/31/2013

EILED³

NOV 2 0 2013

Missouri Public Service Commission

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

Revised - Post Surrebuttal

STAFF ACCOUNTING SCHEDULES

LINCOLN CNTY SEWER & WATER, LLC (RP SEWER)

CASE NO. SR-2013-0321

Jefferson City, Missouri

October 2013

Staff Exhibit No. 11P Datell-05-13 Reporter KF File No. 3R - 2013 -032 -2013-0322



· ,

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

٤

.

,

Line Number	-∆	<u>B</u> Dollar Amount
1	Plant In Service	\$44,473 From Plant Schedule
2	Less Accumulated Depreciation Reserve	\$14,720 From Depreciation Reserve Schedule
3	Net Plant In Service	\$29,753
4	Other Rate Base Items:	\$0
	Contribution of Aid of Construction	\$0
	CIAC Depreciation	\$0
5	Total Rate Base	\$29,753
6	Total Weighted Rate of Return Including Income Tax	6.72% From PreTax Return & Taxes Schedule
7	Required Return & Income Tax	\$1,999

Accounting Schedule:02 Sponsor: Lisa Hanneken Page: 1 of 1

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

ı e

·

7897 1		Α	Bara -	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 F	tate Base Schedu	le
(1)	If Sub-Chapter S Corporation, Enter Y: Y	Equity Income Required & Preliminary Federal Tax	\$0	

Net Incol	Ta: me Range	KRate Table		·····
Start	End	Tax Rate	Amount in Range	Tax on Rang
\$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	5
			Consolidated Tax Rate: Average Tax Rate:	11 ⁻¹

Accounting Schedule:03 Sponsor: Lisa Hanneken Page: 1 of 1

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

Line Number	A Description	B. Dollar Amount	<u>C</u> Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital
1	Common Stock	\$7,438	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	\$22,315	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 \$29,763 100.00%

To PreTax Return Rate Schedule

Accounting Schedule:04 Sponsor: Zephania Marevangepo Page: 1 of 1

.

· • •

Line	A Account #	B	<u>C</u> Total	<u>D</u> Adjustment	<u>Е</u>	E Jurisdictional	<u>G</u> Adjusted
Númber 5	(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		TOTAL COLLECTION PLANT	\$0		\$0		\$0
			• -		• -		
8		PUMPING PLANT					
9		TOTAL PUMPING PLANT	\$0		\$0		\$0
10		TREATMENT & DISPOSAL PLANT					
10	373.000		\$404 4F0	D 44	64 47 447	400.000/	644.022
	373.000	Treatment and Disposal Equipment	\$191,450	P-11	\$147,417	100.00%	\$44,033
12		TOTAL TREATEMENT & DISPOSAL PLANT	\$191,450		-\$147,417		\$44,033
13		GENERAL PLANT					
14	391.100	Office Computer Equipment	\$366			100.00%	\$366
15		TOTAL GENERAL PLANT	\$366		\$0		\$366
							-
16		TOTAL PLANT IN SERVICE	\$191,890		\$147,417		\$44,473

To Rate Base & Depreciation Schedules

Accounting Schedule:05 Sponsor: Lisa Hanneken Page: 1 of 1

,

.

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

Contrast Text Land and A 197 in the Period State (Section 2019) in the Period State			the second state in the second state of the	🕂 👝 an a thé long balance in the same in Table and 📻 deriver weight	ವರ್ಷವರ್ಷ ಮಾತ್ರದ ಮಾಡಿದ್ದ ಮಾಡಿದ್
<u> </u>	장애 소비가 영감 것 수 있는 것 같은 것 같			<u>C</u>	12월 26일 전 27일 전 26일 🖬 전 27일 전 27일 🚺
[14월2] 일급경제 📥 전 (24년 36월 26일) 전 26일 (24)	a standard a standard a standard a seconda		et en de de la Carlos de la Carlo	이 같은 것은 아이들은 것은 것이 같은 것이 같이 많이	
- 1919년 2월 2017년 1월 20일 전문					र्थे 🖓 मन्द्रिके स्टार्थे के स्टार्थिक स्टार्थ के स्टार्थ के स्टार्थ के स्टार्थ के स्टार्थ के स्टार्थ के स्टार
Plant					
1.7 Station Constraints and the second se					en en la ser a se ander a se
			이 전에 운영하는 것은 것을 알았는데.	경찰 승규는 것을 많는 것을 하는 것을 하는 것은 것을 것을 것을 수 있다.	
Aduntmont					A service of the second s
Adjustment	and a standard and a standard of the standard of the standard			count Adjustmen	
A STATE AND A STATE AN				e si i china manana ang ang ang ang ang ang ang ang an	
			1996名 法法国的法法公共	the second distance of the second	
1200 A NUMBAR AND A PL	ant in Service Adi	listment i Jascrint	innes as Nil	mner Amount:	i staante lingtmonte l
Number		dominite woooript	NY 11전(무실 양관 수영이 했다.	IIIIN ALSO WE IN LUINAULT.	seeses and no monthly it will be

P-11 Treatment and Disposal Equipment 373.000 -\$147,417

1. To include capacity adjustment from last case (Merciel)

-\$147,417

> Accounting Schedule:05-1 Sponsor: Lisa Hanneken Page: 1 of 1

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

Line Number	Account Number	Blant Assault Describer	<u>C</u> Adjusted	Depreciation	<u>E</u> Depreciation
MUNDer		Plant Account Description	Jurisdictional	Rate	Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$74	0.00%	\$0
3		TOTAL INTANGIBLE PLANT	\$74		\$0
4		SOURCE OF SUPPLY PLANT			
5		TOTAL SOURCE OF SUPPLY PLANT	\$0		\$0
6		COLLECTION PLANT			
7		TOTAL COLLECTION PLANT	\$0		\$0
8		PUMPING PLANT			
9		TOTAL PUMPING PLANT	\$0		\$0
10		TREATMENT & DISPOSAL PLANT			
11	373.000	Treatment and Disposal Equipment	\$44,033	5.00%	\$2,202
12		TOTAL TREATEMENT & DISPOSAL PLANT	\$44,033		\$2,202
13		GENERAL PLANT			
14	391.100	Office Computer Equipment	\$366	20.00%	\$73
15		TOTAL GENERAL PLANT	\$366		\$73
16		Total Depreciation	\$44,473		\$2,275

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

_Line Number	<u>A</u> Account Number	<u>B</u> Depreciation Reserve Description	<u>C</u> Total Reserve	<u>D</u> Adjustmen Number	<u>E</u> L Adjustments	<u>E</u> Jurisdictional Allocation	<u>G</u> Adjusted Jurisdictional
Indinioon as			1997-1999 (17000 (10 1999-1999	and in Delige	Adjustitionts	Allocation-	Juliadictional
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		TOTAL COLLECTION PLANT	\$0		\$0		\$0
8		PUMPING PLANT					
9		TOTAL PUMPING PLANT	\$0		\$0		\$0
10		TREATMENT & DISPOSAL PLANT					
11	373.000	Treatment and Disposal Equipment	\$63,755	R-11	-\$49,092	100.00%	\$14,663
12		TOTAL TREATEMENT & DISPOSAL PLANT	\$63,755		-\$49,092	·	\$14,663
13		GENERAL PLANT					
14	391.100	Office Computer Equipment	\$57			100.00%	\$57
15		TOTAL GENERAL PLANT	\$57		\$0	-	\$57
16		TOTAL DEPRECIATION RESERVE	\$63,812	(No. de textos	-\$49,092		\$14,720

To Rate Base Schedule

Lincoln Cnty Sewer Water, LLC (RP 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>C D E</u> Total Account Adjustment Adjustmer Number Amount Amount
R-11 T	reatment and Disposal Equipment	373.000 -\$49,0
	. To include and update capacity adjustment rom last case (Merciel)	-\$49,092

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

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

. .

1. 通行的变形器 法自己	A B count mber tional) Revenue Description	<u>C D E E E O</u> Company/ Tost Year Adjustment Jurtsdictional Jurtsdictional Adjusted Amount Number Adjustments Allocation Jurisdictional
Rev-1	ANNUALIZED REVENUES	

Rev-2	Annualized Rate Revenues	\$0	Rev-2	\$29,436	100.00%	\$29,436
Rev-3	Miscellaneous Revenues	\$0	Rev-3	\$841	100.00%	\$841
Rev-4	TOTAL ANNUALIZED REVENUES	\$0		\$30,277		\$30,277

Accounting Schedule:08 Sponsor: Lisa Ferguson Page: 1 of 1

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

A Revenue Adj Number	B Adjustment Description	<u>C</u> <u>D</u> <u>E</u> Account Adjustment Total Number Amount Adjustmer
·		
Rev-2	Annualized Rate Revenues	\$29,4
	1. To Annualize Rate Revenues	\$29,436
	2. Description	\$0
	3. Description	\$0
Rev-3	Miscellaneous Revenues	\$8
	1. To Annualize Miscellaneous Revenues	\$841
	2. Description	\$0

Total Revenue Adjustments

Accounting Schedule:08-1 Sponsor: Lisa Ferguson Page: 1 of 1

\$30,277

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

		Residential	Commercial
Line	<u> </u>	<u>B</u>	<u>D</u>
Number		Amount Amount	Amount
1	Customer Charge Revenues:		
2	Customer Number	72	0
3	Bills Per Year	12	0
4	Customer Bills Per year	864	0
5	Current Customer Charge	\$34.07	\$0.00
6	Annualized Customer Charge Revenues	\$29,436	\$0
7	Commodity Charge Revenues:		
8	Total Gallons Sold	0	0
9	Less: Base Gallons Included in Customer Charge	<u>0</u>	<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	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	\$29,436	\$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

.

.

Accounting Schedule:08-2 Sponsor: Lisa Ferguson

.

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

	and the second	Total
Line Number	A Description	<u>E</u> <u>G</u> Amount Amount
1	Customer Charge Revenues:	
2	Customer Number	72
3	Bilis Per Year	
4	Customer Bills Per year	864
5	Current Customer Charge	
6	Annualized Customer Charge Revenues	\$29,436
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	\$29,4

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

,

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

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

Accounting Schedule:08-3 Sponsor: Lisa Ferguson Page: 1 of 1

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

Account	<u></u>	<u>C</u> Company/	<u>.</u>	<u>E</u>	<u>E</u>	<u> </u>
Line Number Number (Optional)	Expense Description	Test Year Amount	Adjustment Number	Adjustments	Jurisdictional - Allocation	Adjusted Jurisdictional
Numper (Optional)	Expense Description	Amount	se nampelse	Adjustments	Allocation	
1	OPERATIONS EXPENSES			-		
2	Management Salary	\$0	S-2	\$2,310	100.00%	\$2,310
3	Operators Salary / Contractor Services	\$0	S-3	\$4,800	100.00%	\$4,800
4	Electricity - Pumping Treatment	~\$0	S-4	\$4,600	100.00%	\$4,600
5	Chemicals	\$0	S-5	\$190	100.00%	\$190
6	Sludge Removal	\$0	S-6	\$793	100.00%	\$793
7	TOTAL OPERATIONS EXPENSE	\$0		\$12,693		\$12,693
8	MAINTENANCE EXPENSES					
9	Supplies Expense	\$0	S-9	\$33	100.00%	\$33
10	TOTAL MAINTENANCE EXPENSE	\$0		\$33		\$33
11	CUSTOMER ACCOUNT EXPENSE					
12	Billing & Collections	\$0	S-12	\$381	100.00%	\$381
13	Office Supplies	\$0	S-13	\$20	100.00%	\$20
14	Postage Expense	\$0_	S-14	<u>\$15</u>	100.00%	\$15
15	TOTAL CUSTOMER ACCOUNT EXPENSE	\$0		\$416		\$416
16	ADMINISTRATIVE & GENERAL EXPENSES					
17	Administration & General Salaries	\$0	S-17	\$3,104	100.00%	\$3,104
18	Telephone & Pagers	\$0	S-18	\$427	100.00%	\$427
19	Vehicle Expense	\$0	S-19	\$143	100.00%	\$143
20	Property & Liability Insurance	\$0	S-20	\$58	100.00%	\$58
21	Rent	\$0	S-21	\$2,380	100.00%	\$2,380
22	Rate Case Expense	\$0	S-22	\$1,431	100.00%	\$1,431
23	Other Misc. Expenses	\$0	S-23	\$46	100.00%	\$46
24	TOTAL ADMINISTRATIVE AND GENERAL	\$0		\$7,589		\$7,589
25	OTHER OPERATING EXPENSES					
26	MO DNR Fees	\$0	S-26	\$550	100.00%	\$550
27	PSC Assessment	\$0	S-27	\$1,369	100.00%	\$1,369
28	Corporate Registration	\$0	S-28	\$15	100.00%	\$15
29	Depreciation	\$0	S-29	\$2,275	100.00%	\$2,275
30	TOTAL OTHER OPERATING EXPENSES	\$0		\$4,209		\$4,209
31	TAXES OTHER THAN INCOME			<u> </u>		,
32	TOTAL TAXES OTHER THAN INCOME	\$0		\$0		\$0
33		\$0		\$24,940		\$24,940

. -

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

•

	<u>C D</u> E ccount Adjustment Total umber Amount Adjustment
S-2 Management Salary	\$2,310
1. To annualize to ongoing level (Hanneken)	\$2,310
S-3 Operators Salary / Contractor Services	\$4,800
1. To annualize contracted operator fees (Boateng)	\$4,800
S-4 Electricity - Pumping Treatment	\$4,600
1. To annualize to ongoing level (Boateng)	\$4,600
S-5 Chemicals	\$190
1. To annualize to ongoing level (Boateng)	\$190
S-6 Sludge Removal	\$793 *700
1. To annualize to ongoing level (Hanneken)	\$793
S-9 Supplies Expense	\$33
1. To annualize to ongoing level (Boateng)	\$33
S-12 Billing & Collections	\$381
1. To annualize to ongoing level (Ferguson)	\$381
6.42 or 2	
S-13 Office Supplies	\$20 \$20
i. To annuanze to ongoing level (Perguson)	φ <i></i> υ
S-14 Postage Expense	\$15
1. To annualize to ongoing level (Ferguson)	\$15

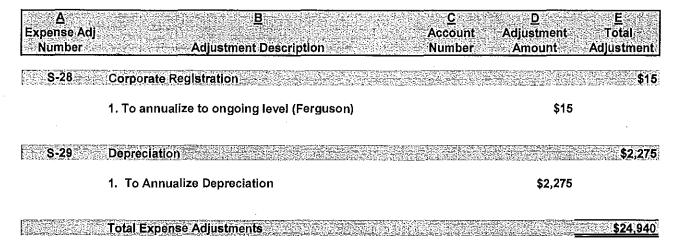
Accounting Schedule:09-1 Sponsor: Lisa Hanneken Page: 1 of 3

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

A Expense Adj Number	Adjustment Description	<u>C</u> <u>D</u> Account Adjustment Number Amount	<u>'E</u> Total Adjustment
S-17	Administration & General Salaries		\$3,104
	1. To annualize to ongoing level (Hanneken)	\$3,104	
S-18	Telephone & Pagers		\$427
	1. To annualize to ongoing level (Boateng)	\$427	
S-19	Vehicle Expense		\$143
	1. To annualize to ongoing level (Hanneken)	\$143	
S-20	Property & Liability Insurance		\$58
	1. To annualize to ongoing level (Hanneken)	\$58	
S-21	Rent		\$2,38 0
	1. To annualize to ongoing level (Boateng)	\$2,380	
S-22	Rate Case Expense		\$1,431
	1. To include rate case expense (Hanneken)	\$1,431	
S-23	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	
S-26	MO DNR Fees		\$550
	1. To annualize to ongoing level (Ferguson)	\$550	
S-27	PSC Assessment		\$1,369
	1. To annualize to ongoing level (Ferguson)	\$1,369	

Accounting Schedule:09-1 Sponsor: Lisa Hanneken Page: 2 of 3

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



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

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

	<u> </u>	<u>B</u> Account	<u> </u>	<u>D</u>		E
Elne Number	Description	Number (Optional)	Staff Annualized	Customer Charge	Commodity	Percentage.
Rev-1	ANNUALIZED REVENUES					
Rev-2	Annualized Rate Revenues	(1)	\$29,436			
Rev-3	Miscellaneous Revenues	(1)	\$841			
Rev-4	TOTAL ANNUALIZED REVENUES		\$30,277			
1	OPERATIONS EXPENSES	(2)				
2	Management Salary		\$2,310	\$0	\$2,310	0.00%
3	Operators Salary / Contractor Services		\$4,800	\$0	\$4,800	0.00%
4	Electricity - Pumping Treatment		\$4,600	\$0	\$4,600	0.00%
5	Chemicals		\$190	\$0	\$190	0.00%
6	Sludge Removal		\$793	<u>\$0</u>	\$793	0.00%
7	TOTAL OPERATIONS EXPENSE		\$12,693	\$0	\$12,693	
8 9	MAINTENANCE EXPENSES Supplies Expense		\$33	\$0	\$33	0.00%
10	TOTAL MAINTENANCE EXPENSE		\$33	\$0	\$33	0.0076
11	CUSTOMER ACCOUNT EXPENSE					
12	Billing & Collections		\$381	\$0	\$381	0.00%
13	Office Supplies		\$20	\$0	\$20	0.00%
14	Postage Expense		\$15	\$0	\$15	0.00%
15	TOTAL CUSTOMER ACCOUNT EXPENSE		\$416	\$0	\$416	
16	ADMINISTRATIVE & GENERAL EXPENSES					
17	Administration & General Salaries		\$3,104	\$0	\$3,104	0.00%
18	Telephone & Pagers		\$427	\$0	\$427	0.00%
19	Vehicle Expense		\$143	\$0	\$143	0.00%
20	Property & Liability Insurance		\$58	\$0	\$58	0.00%
21	Rent		\$2,380	\$0	\$2,380	0.00%
22	Rate Case Expense		\$1,431	\$0	\$1,431	0.00%
23	Other Misc. Expenses		\$46	<u>\$0</u>	\$46	0.00%
24	TOTAL ADMINISTRATIVE AND GENERAL		\$7,589	\$0	\$7,589	
25	OTHER OPERATING EXPENSES					
28	MO DNR Fees		\$550	\$0	\$550	0.00%
27	PSC Assessment		\$1,369	\$0	\$1,369	0.00%
28	Corporate Registration		\$15	\$0	\$15	0.00%
29	Depreciation		\$2,275	\$ <u>0</u>	\$2,275	0.00%
30	TOTAL OTHER OPERATING EXPENSES		\$4,209	\$ 0	\$4,209	
31	TAXES OTHER THAN INCOME		ł			
32	TOTAL TAXES OTHER THAN INCOME		\$0	\$0	\$0	
33	TOTAL OPERATING EXPENSES		\$24,940	\$0	\$24,940	
34	Interest Expense	(3)	\$1,004	\$0	\$1,004	0.00%
35	Return on Equity	(3)	\$995	\$0	\$995	0.00%
36	Income Taxes	(3)	\$0	\$0	\$0	0.00%
37	TOTAL INTEREST RETURN & TAXES	_	\$1,999	\$0	\$1,999	
38	TOTAL COST OF SERVICE		\$26,939	\$0	\$26,939	
39	Less: Miscellaneous Revenues		\$841	\$0	\$841	0.00%
40	COST TO RECOVER IN RATES		\$26,098	, <u>+</u>	\$26,098	
41	INCREMENTAL INCREASE IN RATE REVENUES		-\$3,338			
			-40,000			

Accounting Schedule:01 Sponsor: Water/Sewer Unit Page: 1 of 2

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

i Line Number	Description	<u>B</u> <u>C</u> <u>D</u> <u>E</u> <u>E</u> Account Number Staff Customer Percentage (Optional) Annualized Charge Commodity Rate
42	PERCENTAGE OF INCREASE	-11.02%
43	REQUESTED INCREASE IN REVENUES	\$6,691

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

Accounting Schedule:01 Sponsor: Water/Sewer Unit Page: 2 of 2 •