

FILED
November 20, 2013
Data Center
Missouri Public
Service Commission

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

Staff 6
A

~~Staff~~ Exhibit No. 6A
Date 11-05-13 Reporter KF
File No. SR-2013-0321
WR-2013-0322

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

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)	\$24,107			
Rev-3	Miscellaneous Revenues	(1)	\$277			
Rev-4	TOTAL ANNUALIZED REVENUES		<u>\$24,384</u>			
1	OPERATIONS EXPENSES	(2)				
2	Management Salary		\$1,636	\$0	\$1,636	0.00%
3	Operators Salary / Contractor Services		\$5,548	\$0	\$5,548	0.00%
4	Electricity - Pumping Treatment		\$1,851	\$0	\$1,851	0.00%
5	Chemicals		\$306	\$0	\$306	0.00%
6	Sludge Removal		\$1,988	\$0	\$1,988	0.00%
7	TOTAL OPERATIONS EXPENSE		<u>\$11,329</u>	\$0	\$11,329	
8	MAINTENANCE EXPENSES					
9	Supplies Expense		\$23	\$0	\$23	0.00%
10	TOTAL MAINTENANCE EXPENSE		<u>\$23</u>	\$0	\$23	
11	CUSTOMER ACCOUNT EXPENSE					
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 EXPENSE		<u>\$471</u>	\$0	\$471	
16	ADMINISTRATIVE & GENERAL EXPENSES					
17	Administration & General Salaries		\$2,199	\$0	\$2,199	0.00%
18	Telephone & Pagers		\$302	\$0	\$302	0.00%
19	Vehicle Expense		\$315	\$0	\$315	0.00%
20	Property & Liability Insurance		\$96	\$0	\$96	0.00%
21	Rent		\$1,686	\$0	\$1,686	0.00%
22	Other Misc. Expenses		\$39	\$0	\$39	0.00%
23	TOTAL ADMINISTRATIVE AND GENERAL		<u>\$4,637</u>	\$0	\$4,637	
24	OTHER OPERATING EXPENSES					
25	MO DNR Fees		\$100	\$0	\$100	0.00%
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		<u>\$4,321</u>	\$0	\$4,321	
30	TAXES OTHER THAN INCOME					
31	Real & Personal Property Taxes		\$74	\$0	\$74	0.00%
32	TOTAL TAXES OTHER THAN INCOME		<u>\$74</u>	\$0	\$74	
33	TOTAL OPERATING EXPENSES		<u>\$20,855</u>	\$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		<u>\$1,358</u>	\$0	\$1,358	
38	TOTAL COST OF SERVICE		<u>\$22,213</u>	\$0	\$22,213	
39	Less: Miscellaneous Revenues		<u>\$277</u>	\$0	\$277	0.00%
40	COST TO RECOVER IN RATES		<u>\$21,936</u>	\$0	\$21,936	
41	INCREMENTAL INCREASE IN RATE REVENUES		<u><u>-\$2,171</u></u>			

Lincoln Cnty Sewer Water, LLC (Ben Sewer)
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 Rate Design Schedule - Sewer

A	B	C	D	E	F
Line Number	Account Number (Optional)	Staff Annualized	Customer Charge	Commodity	Percentage Rate
42	PERCENTAGE OF INCREASE	<u>-8.90%</u>			
43	REQUESTED INCREASE IN REVENUES	\$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	A Rate Base Description	B Dollar Amount
1	Plant In Service	\$64,017 From Plant Schedule
2	Less Accumulated Depreciation Reserve	<u>\$43,807</u> From Depreciation Reserve Schedule
3	Net Plant In Service	\$20,210
4	Other Rate Base Items:	\$0
5	Total Rate Base	<u>\$20,210</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>\$1,358</u></u>

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

		A		B	formulas
1	State Income Tax Rate Statutory / Effective	0.00%	(2)	0.00%	$(1 - (B2 \times .5)) \times A1$
2	Federal Income Tax Rate Statutory / Effective	0.00%	(1) & (2)	<u>0.00%</u>	$(1 - B1) \times A2$
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: 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 (Ben 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	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of 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	<u>\$20,211</u>	<u>100.00%</u>		<u>6.720%</u>

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

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	<u>\$74</u>		\$0		<u>\$74</u>
4		SOURCE OF SUPPLY PLANT					
5		TOTAL SOURCE OF SUPPLY PLANT	<u>\$0</u>		\$0		<u>\$0</u>
6		COLLECTION PLANT					
7	352.200	Collection Sewers - Gravity	\$121			100.00%	\$121
8		TOTAL COLLECTION PLANT	<u>\$121</u>		\$0		<u>\$121</u>
9		PUMPING PLANT					
10		TOTAL PUMPING PLANT	<u>\$0</u>		\$0		<u>\$0</u>
11		TREATMENT & DISPOSAL PLANT					
12	373.000	Treatment and Disposal Equipment	\$63,483			100.00%	\$63,483
13		TOTAL TREATMENT & DISPOSAL PLANT	<u>\$63,483</u>		\$0		<u>\$63,483</u>
14		GENERAL PLANT					
15	391.100	Office Computer Equipment	\$259			100.00%	\$259
16	393.000	Other General Equipment, includes stores, tools shop & garage, lab, power operated, communication, and other tangible equipment.	\$80			100.00%	\$80
17		TOTAL GENERAL PLANT	<u>\$339</u>		\$0		<u>\$339</u>
18		TOTAL PLANT IN SERVICE	<u>\$64,017</u>		<u>\$0</u>		<u>\$64,017</u>

To Rate Base & Depreciation Schedules

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>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Plant 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

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		TOTAL SOURCE OF SUPPLY PLANT	<u>\$0</u>		<u>\$0</u>
6		COLLECTION PLANT			
7	352.200	Collection Sewers - Gravity	\$121	2.00%	\$2
8		TOTAL COLLECTION PLANT	<u>\$121</u>		<u>\$2</u>
9		PUMPING PLANT			
10		TOTAL PUMPING PLANT	<u>\$0</u>		<u>\$0</u>
11		TREATMENT & DISPOSAL PLANT			
12	373.000	Treatment and Disposal Equipment	\$63,483	5.00%	\$3,174
13		TOTAL TREATMENT & DISPOSAL PLANT	<u>\$63,483</u>		<u>\$3,174</u>
14		GENERAL PLANT			
15	391.100	Office Computer Equipment	\$259	20.00%	\$52
16	393.000	Other General Equipment, includes stores, tools shop & garage, lab, power operated, communication, and other tangible equipment.	\$80	10.00%	\$8
17		TOTAL GENERAL PLANT	<u>\$339</u>		<u>\$60</u>
18		Total Depreciation	<u>\$64,017</u>		<u>\$3,236</u>

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

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		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 TREATMENT & 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, tools shop & garage, lab, power operated, communication, and other tangible equipment.	\$25			100.00%	\$25
17		TOTAL GENERAL PLANT	\$65		\$0		\$65
18		TOTAL DEPRECIATION RESERVE	\$43,807		\$0		\$43,807

To Rate Base Schedule

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 Depreciation Reserve - Sewer

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
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 Sewer)
 Informal Rate Case
 WR-2013-0322/SR-2013-0321
 Test Year Ending 12-31-2012
 Revenue Schedule - Sewer

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	\$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		\$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

A Revenue Adj Number	B Adjustment Description	C Account Number	D Adjustment Amount	E Total 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

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	51		0	
3	Bills Per Year	12		0	
4	Customer Bills Per year	612		0	
5	Current Customer Charge	<u>\$39.39</u>		<u>\$0.00</u>	
6	Annualized Customer Charge Revenues		\$24,107		\$0
7	<u>Commodity Charge Revenues:</u>				
8	Total Gallons Sold	0		0	
9	Less: Base Gallons Included In Customer Charge	<u>0</u>		<u>0</u>	
10	Commodity Gallons	0		0	
11	Block 1, Commodity Gallons per Block	0		0	
12	Block 1, Number of Commodity Gallons per Unit	<u>0</u>		<u>0</u>	
13	Block 1, Commodity Billing Units	0.00		0.00	
14	Block 1, Existing Commodity Charge	<u>\$0.00</u>		<u>\$0.00</u>	
15	Block 1, Annualized Commodity Charge Rev.		\$0		\$0
16	Total Annualized Sewer Rate Revenues		<u>\$24,107</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 Sewer)
 Informal Rate Case
 WR-2013-0322/SR-2013-0321
 Test Year Ending 12-31-2012
 Revenue Summary Schedule - Sewer

Line Number	A Description	Total	
		F Amount	G Amount
1	<u>Customer Charge Revenues:</u>		
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	<u>Commodity Charge Revenues:</u>		
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		\$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

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 Sewer)
 Informal Rate Case
 WR-2013-0322/SR-2013-0321
 Test Year Ending 12-31-2012
 Expense Schedule - Sewer

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	\$0	S-2	\$1,636	100.00%	\$1,636
3		Operators Salary / Contractor Services	\$0	S-3	\$5,548	100.00%	\$5,548
4		Electricity - Pumping Treatment	\$0	S-4	\$1,851	100.00%	\$1,851
5		Chemicals	\$0	S-5	\$306	100.00%	\$306
6		Sludge Removal	\$0	S-6	\$1,988	100.00%	\$1,988
7		TOTAL OPERATIONS EXPENSE	<u>\$0</u>		<u>\$11,329</u>		<u>\$11,329</u>
8		MAINTENANCE EXPENSES					
9		Supplies Expense	\$0	S-9	\$23	100.00%	\$23
10		TOTAL MAINTENANCE EXPENSE	<u>\$0</u>		<u>\$23</u>		<u>\$23</u>
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	<u>\$0</u>		<u>\$471</u>		<u>\$471</u>
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	<u>\$0</u>		<u>\$4,637</u>		<u>\$4,637</u>
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	<u>\$0</u>		<u>\$4,321</u>		<u>\$4,321</u>
30		TAXES OTHER THAN INCOME					
31		Real & Personal Property Taxes	\$0	S-31	\$74	100.00%	\$74
32		TOTAL TAXES OTHER THAN INCOME	<u>\$0</u>		<u>\$74</u>		<u>\$74</u>
33		TOTAL OPERATING EXPENSES	<u>\$0</u>		<u>\$20,855</u>		<u>\$20,855</u>

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

A Expense Adj Number	B Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment
S-2	Management Salary			\$1,636
	1. To annualize to ongoing level (Hanneken)		\$1,636	
S-3	Operators Salary / Contractor Services			\$5,548
	1. 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	

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 Expense Adjustment Schedule - Sewer

A Expense Adj Number	B Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment
S-17	Administration & General Salaries			\$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
	1. To included bank fees related to customer's NSF items (Ferguson)		\$20	
	1. 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	

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 Expense Adjustment Schedule - Sewer

A Expense Adj Number	B Adjustment Description	C Account Number	D Adjustment Amount	E Total 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