FILED

ovember 20, 2013 Data Center Exhibit No.: Missouri Public Issue: Accounting Schedules rvice Commission 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

St. 16

Data 11-05-13 Reporter XV File No.32 -203 - 032 2-2013-0322

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

Line Number Start Catomer Percentage Rev-1 ANNUALIZED REVENUES (1) \$24,107 Cmmodity Patter Rev-2 Annualized Rate Revenues (1) \$24,107 Start Start <th></th> <th>A</th> <th><u>B</u> Account</th> <th><u>2</u></th> <th>D</th> <th>E</th> <th>E</th>		A	<u>B</u> Account	<u>2</u>	D	E	E
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30 TAXES OTHER THAN INCOME 31 Real & Personal Property Taxes 32 TOTAL TAXES OTHER THAN INCOME 33 TOTAL OPERATING EXPENSES 34 Interest Expense 35 Return on Equity 36 Income Taxes 37 TOTAL INTEREST RETURN & TAXES 38 TOTAL COST OF SERVICE 38 TOTAL COST OF SERVICE 39 Less: Miscellaneous Revenues \$2277 \$0 \$21,936 \$0	28	Depreciation		\$3,236	\$0	\$3,236	0.00%
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 \$0.00% 35 Return on Equity (3) \$676 \$0.00% 36 Income Taxes (3) \$676 \$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 \$21,936 40 COST TO RECOVER IN RATES \$21,936 \$0 \$21,936	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 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 \$0 \$21,936							
33 TOTAL OPERATING EXPENSES \$20,855 \$0 \$20,855 34 Interest Expense (3) \$682 \$0.00% 35 Return on Equity (3) \$676 \$0.00% 36 Income Taxes (3) \$676 \$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 40 COST TO RECOVER IN RATES \$21,936 \$0 \$21,936							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 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 \$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 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 \$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 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 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%
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	
40 COST TO RECOVER IN RATES \$21,936 \$0 \$21,936	38	TOTAL COST OF SERVICE		\$22,213	\$0	\$22,213	
	39	Less: Miscellaneous Revenues		\$277	\$0	\$277	0.00%
41 INCREMENTAL INCREASE IN RATE REVENUES	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

	A	B Account	Ē	₽	E	E
Line Number	Description	Number (Optional)	Staff Annualized	Customer Charge	Commodity	Percentage Rate
42 PERCE	NTAGE OF INCREASE		-8.90%		2	

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

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

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	<u>B</u> Dollar Amount	
1	Plant In Service	\$64,017 From Plant Schedule	
2	Less Accumulated Depreciation Reserve	\$43,807 From Depreciation Reserve Schedu	le
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 Sche	dule
7	Required Return & Income Tax	\$1,358	

Accounting Schedule:02 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 Rate of Return Including Income Tax - Sewer

		建造工作的工作和工作		A		B	formulas
1	State Income Ta	ax Rate Statutory / Effe	ctive	0.00%	(2)	0.00%	(1 - (B2 x .5)) x A1
2	Federal Income	Tax Rate Statutory / E	ffective	0.00%	(1) & (2)	0.00%	(1 - B1) x A2
3	Composite Effe	ctive Income Tax Rate				0.00%	B1 + B2
4	Equity Tax Fact	or				1.0000	1 / (1-B3)
5	Recommended Common an	Weighted Rate of Retur	n on Equity -			3.35%	From Capital Structure Schedule
6	Weighted Rate	of Return on Equity Inclu	iding Income Tax			3.35%	B4 x B5
7		Weighted Rate of Retur and Short-Term	n on Debt -			3.38%	From Capital Structure Schedule
8	Total Weighted	Rate of Return Including	Income Tax			6.72%	B6+B7
					То	Rate Base Schedu	ıle
(1)	If Sub-Chapter S	Corporation, Enter Y:	Y	Equity Income R & Preliminary Fe	100	\$0	
_		Тах	Rate Table				
	Net Incor	ne Range					
	Start	End	Tax Rate	Amount in Ra	inge	Tax on Range	
	\$0	\$50,000	15.00%	\$0	and the construction of the	\$0	1
	\$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	
		1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 -		\$0		\$0	
				Consolidated T Average Ta		0	

Accounting Schedule:03 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 Capital Structure Schedule - Sewer

Line Number	A Description	<u>B</u> Dollar Amount	<u>C</u> 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	\$20,211	100.00%		6.720%

To PreTax Return Rate Schedule

Accounting Schedule:04 Sponsor: Zephania Marevangepo 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 Plant In Service - Sewer

Line	<u>A</u> Account #	B	<u>C</u> Total	<u>D</u> Adjustment	Ē	<u>F</u> Jurisdictional	<u>G</u> Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Allocation	Jurisdictional
1	301.000	INTANGIBLE PLANT Organization	A-4			400.000/	6 - 4
2 3	301.000		<u>\$74</u> \$74		¢o	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	070.000	TOTAL TREATEMENT & DISPOSAL PLANT	\$63,483		\$0	100.00 %	\$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%	\$259
10	000.000	tools shop & garage, lab, power operated,	\$00			100.00 %	\$00
		communication, and other tangible equipment.					
17		TOTAL GENERAL PLANT	\$339		\$0		\$339
18	19-19-19-19-19-19-19-19-19-19-19-19-19-1	TOTAL PLANT IN SERVICE	\$64,017		\$0		\$64,017
1.00	AN ADDRESS OF MANY AND ADDRESS OF	INTEL LAN IN SERVICE	\$04,017	to part to the state of the	30		\$U4,017.

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

Number	Plant In Service Adjustment Description	Number	Amount	Adjustment
Adjustment		Account	Adjustment	Total
<u>A</u> Plant	<u>B</u>	<u>C</u>	<u>D</u>	E

Total Plant Adjustments

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

\$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	<u>A</u> Account	B	<u>C</u> Adjusted	<u>D</u> Depreciation	<u>E</u> Depreciation
Number	Number	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	352.200	Collection Sewers - Gravity	\$121	2.00%	\$2
8		TOTAL COLLECTION PLANT	\$121		\$2
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	and in the	Total Depreciation	\$64,017		\$3,236

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	<u>A</u> Account	B	<u>C</u> Total	<u>D</u> Adjustment	E	<u>F</u> Jurisdictional	<u>G</u> 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					4
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	100.0070	\$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.					(2)
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

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u> </u>
Reserve				Total
Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Adjustment
Number	Adjustments Description	Number	Amount	Amount

Total Reserve Adjustments

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

\$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

Line Number	<u>A</u> Account Number (Optional)	B Revenue Description	<u>C</u> Company/ Test Year Amount		D Adjustment Number	E Jurisdictional Adjustments	E Jurisdictional Allocation	<u>G</u> 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

Accounting Schedule:08 Sponsor: Lisa Ferguson 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 Revenue Adjustment Schedule - Sewer

<u>A</u> Revenue Adj	B	<u>C</u> Account	<u>D</u> Adjustment	<u>E</u> Total
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

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

\$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"		Commercial 2"		
Line	A	B	<u>C</u>	D	Ē
Number	Description	Amount	Amount	Amount	Amount
1	Customer Charge Revenues:				
2	Customer Number	51		0	
3	Bills Per Year	12		0	
4	Customer Bills Per year	612	¥ 9.1	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	o		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	l Marine and the second	\$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	E 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	1	
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.		\$
16	Total Annualized Sewer Rate Revenues		\$24,10

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	A	
Number	Description	Amount
1	Late Fees	\$252
2	Return Check Fee	\$25
3	Total Miscellaneous Revenues	\$277

Accounting Schedule:08-3 Sponsor: Lisa Ferguson 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 Expense Schedule - Sewer

	A		<u> </u>	D	E	E E	<u>G</u>
Line	Account Number		Company/ Test Year	Adjustment		Jurisdictional	Adjusted
Number	(Optional)	Expense Description	Amount	Number	Adjustments	Allocation	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	\$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		\$4,637		\$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		\$4,321		\$4,321
30		TAXES OTHER THAN INCOME					
31		Real & Personal Property Taxes	\$0	S-31	\$74	100.00%	\$74
32		TOTAL TAXES OTHER THAN INCOME	\$0		\$74		\$74
- 33		TOTAL OPERATING EXPENSES	\$0	C. Charles	\$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 Number	<u>B</u> Adjustment Description	<u>C</u> <u>D</u> Account Adjustment Number Amount	<u>E</u> 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	

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> Expense Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> 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	

Accounting Schedule:09-1 Sponsor: Lisa Hanneken Page: 2 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> Expense Adj	B. Andread B	<u>C</u> Account	<u>D</u> Adjustment	<u>E</u> Total
Number	Adjustment Description	Number	Amount	Adjustment
S-28 De	preciation			\$3,236
1.	To Annualize Depreciation		\$3,236	
S-31 Re	al & Personal Property Taxes			\$74
1. 1	To annualize to ongoing level (Hanneken)		\$74	
То	tal Expense Adjustments		A States and A	\$20,855

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