

Exhibit No.:
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2013-0322
Date Prepared: 10/22/2013



MISSOURI PUBLIC SERVICE COMMISSION

REGULATORY REVIEW DIVISION

Revised - Surrebuttal

STAFF ACCOUNTING SCHEDULES

LINCOLN CNTY SEWER & WATER, LLC (RP WATER)

CASE NO. WR-2013-0322

Jefferson City, Missouri

Oct-13

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

| Line Number | A Description | B Account Number (Optional) | C Staff Annualized | D Customer Charge | E Commodity | F 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) | | \$1,727 | \$0 | \$1,727 | 0.00% |
| 5 | Testing Expense | | \$200 | \$0 | \$200 | 0.00% |
| 6 | TOTAL OPERATIONS EXPENSE | | <u>\$4,237</u> | <u>\$0</u> | <u>\$4,237</u> | |
| 7 | MAINTENANCE EXPENSES | | | | | |
| 8 | Misc. Supplies | | \$33 | \$0 | \$33 | 0.00% |
| 9 | TOTAL MAINTENANCE EXPENSE | | <u>\$33</u> | <u>\$0</u> | <u>\$33</u> | |
| 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> | <u>\$0</u> | <u>\$481</u> | |
| 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 | | \$1,151 | \$0 | \$1,151 | 0.00% |
| 22 | Other Misc. Expenses | | \$46 | \$0 | \$46 | 0.00% |
| 23 | TOTAL ADMINISTRATIVE AND GENERAL | | <u>\$8,466</u> | <u>\$0</u> | <u>\$8,466</u> | |
| 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> | <u>\$0</u> | <u>\$9,602</u> | |
| 29 | TAXES OTHER THAN INCOME | | | | | |
| 30 | TOTAL TAXES OTHER THAN INCOME | | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | |
| 31 | TOTAL OPERATING EXPENSES | | <u>\$22,819</u> | <u>\$0</u> | <u>\$22,819</u> | |
| 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> | <u>\$0</u> | <u>\$11,533</u> | |
| 36 | TOTAL COST OF SERVICE | | <u>\$34,352</u> | <u>\$0</u> | <u>\$34,352</u> | |
| 37 | Less: Miscellaneous Revenues | | <u>\$841</u> | <u>\$0</u> | <u>\$841</u> | 0.00% |
| 38 | COST TO RECOVER IN RATES | | <u>\$33,511</u> | <u>\$0</u> | <u>\$33,511</u> | |
| 39 | INCREMENTAL INCREASE IN RATE REVENUES | | <u><u>-\$55</u></u> | | | |
| 40 | PERCENTAGE OF INCREASE | | <u><u>-0.16%</u></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 | 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

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 | <u>A</u> Rate Base Description | <u>B</u> 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)
 Informal Rate Case
 WR-2013-0322/SR-2013-0321
 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 | | 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: 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 |
| | | | \$0 | \$0 |
| Consolidated Tax Rate: | | | | |
| Average Tax Rate: | | | | 0 |

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 | A Description | B Dollar Amount | C Percentage of Total Capital Structure | D Embedded Cost of Capital | E 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 | TOTAL CAPITALIZATION | <u>\$171,619</u> | <u>100.00%</u> | | <u>6.720%</u> |

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 | 325.100 | 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 | \$8,045 | | | 100.00% | \$8,045 |
| 19 | 393.000 | Other General Equipment | \$17 | | | 100.00% | \$17 |
| 20 | | TOTAL GENERAL PLANT | \$8,062 | | \$0 | | \$8,062 |
| 21 | | TOTAL PLANT IN SERVICE | \$313,861 | | -\$93,415 | | \$220,446 |

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

| <u>A</u> Plant Adjustment Number | <u>B</u> Plant In Service Adjustment Description | <u>C</u> Account Number | <u>D</u> Adjustment Amount | <u>E</u> 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 | |
| Total Plant Adjustments | | | | <u><u>-\$93,415</u></u> |

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 | | Total Depreciation | <u><u>\$220,446</u></u> | | <u><u>\$9,511</u></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 | 393.000 | Other General Equipment | \$1 | | | 100.00% | \$1 |
| 20 | | TOTAL GENERAL PLANT | \$901 | | \$0 | | \$901 |
| 21 | | TOTAL DEPRECIATION RESERVE | \$69,337 | | -\$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

| <u>A</u> Reserve Adjustment Number | <u>B</u> Accumulated Depreciation Reserve Adjustments Description | <u>C</u> Account Number | <u>D</u> Adjustment Amount | <u>E</u> 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 | |
| Total Reserve Adjustments | | | | <u><u>-\$20,509</u></u> |

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

| 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 | \$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)
 Informal Rate Case
 WR-2013-0322/SR-2013-0321
 Test Year Ending 12-31-2012
 Revenue Adjustment Schedule - Water

| <u>A</u> Revenue Adj Number | <u>B</u> Adjustment Description | <u>C</u> Account Number | <u>D</u> Adjustment Amount | <u>E</u> 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 | |
| Total Revenue Adjustments | | | | \$34,407 |

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

| 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 | 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 | Total Annualized Water Rate Revenues | | <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)
 Informal Rate Case
 WR-2013-0322/SR-2013-0321
 Test Year Ending 12-31-2012
 Rate Revenue Feeder Schedule - Water

| Line Number | A Description | Total | |
|-------------|------------------------------------------------|-------------|------------------------|
| | | F 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 | Total Annualized Water Rate Revenues | | <u>\$33,566</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)
Informal Rate Case
WR-2013-0322/SR-2013-0321
Test Year Ending 12-31-2012
Miscellaneous Revenues Feeder - Water

| Line Number | <u>A</u> Description | <u>B</u> Amount |
|----------------|------------------------------|--------------------|
| 1 | Late Fees | \$816 |
| 2 | Return Check Fees | \$25 |
| 3 | Total Miscellaneous Revenues | <u>\$841</u> |

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

| A | B | C | D | E | F | G | |
|----------------|---------------------------------|----------------------------------------------|---------------------------------|----------------------|-----------------|------------------------------|----------------------------|
| Line Number | Account Number (Optional) | Expense Description | Company/ Test Year Amount | Adjustment Number | Adjustments | Jurisdictional Allocation | 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 | \$1,727 | 100.00% | \$1,727 |
| 5 | | Testing Expense | \$0 | W-5 | \$200 | 100.00% | \$200 |
| 6 | | TOTAL OPERATIONS EXPENSE | \$0 | | \$4,237 | | \$4,237 |
| 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 | \$1,151 | 100.00% | \$1,151 |
| 22 | | Other Misc. Expenses | \$0 | W-22 | \$46 | 100.00% | \$46 |
| 23 | | TOTAL ADMINISTRATIVE AND GENERAL | \$0 | | \$8,466 | | \$8,466 |
| 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 | | \$22,819 | | \$22,819 |

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

| <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 |
|-----------------------------------|------------------------------------------------|-------------------------------|----------------------------------|---------------------------------|
| 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) | | | \$1,727 |
| | 1. To annualize to ongoing level (Boateng) | | \$1,727 | |
| 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 |

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

| <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 |
|-----------------------------------|--------------------------------------------------------------------|-------------------------------|----------------------------------|---------------------------------|
| | 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 | | | \$1,151 |
| | 1. To include rate case expense (Hanneken) | | \$1,151 | |
| 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 | |

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

| <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 |
| Total Expense Adjustments | | | | <u>\$22,819</u> |