

Exhibit No.:
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: SR-2013-0321
Date Prepared: 8/22/2013



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

STAFF ACCOUNTING SCHEDULES

LINCOLN CNTY SEWER & WATER, LLC-RP SEWER

CASE NO. SR-2013-0321

Jefferson City, Missouri

August 2013

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

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) \$29,436			
Rev-3	Miscellaneous Revenues		(1) \$841			
Rev-4	TOTAL ANNUALIZED REVENUES		<u>\$30,277</u>			
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		\$4,147	\$0	\$4,147	0.00%
5	Chemicals		\$190	\$0	\$190	0.00%
6	Sludge Removal		\$793	\$0	\$793	0.00%
7	TOTAL OPERATIONS EXPENSE		<u>\$12,240</u>	<u>\$0</u>	<u>\$12,240</u>	
8	MAINTENANCE EXPENSES					
9	Supplies Expense		\$33	\$0	\$33	0.00%
10	TOTAL MAINTENANCE EXPENSE		<u>\$33</u>	<u>\$0</u>	<u>\$33</u>	
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		<u>\$416</u>	<u>\$0</u>	<u>\$416</u>	
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		\$445	\$0	\$445	0.00%
20	Property & Liability Insurance		\$58	\$0	\$58	0.00%
21	Rent		\$2,380	\$0	\$2,380	0.00%
22	Other Misc. Expenses		\$46	\$0	\$46	0.00%
23	TOTAL ADMINISTRATIVE AND GENERAL		<u>\$6,460</u>	<u>\$0</u>	<u>\$6,460</u>	
24	OTHER OPERATING EXPENSES					
25	MO DNR Fees		\$550	\$0	\$550	0.00%
26	PSC Assessment		\$1,369	\$0	\$1,369	0.00%
27	Corporate Registration		\$15	\$0	\$15	0.00%
28	Depreciation		\$2,275	\$0	\$2,275	0.00%
29	TOTAL OTHER OPERATING EXPENSES		<u>\$4,209</u>	<u>\$0</u>	<u>\$4,209</u>	
30	TAXES OTHER THAN INCOME					
31	TOTAL TAXES OTHER THAN INCOME		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
32	TOTAL OPERATING EXPENSES		<u>\$23,358</u>	<u>\$0</u>	<u>\$23,358</u>	
33	Interest Expense		(3) \$1,004	\$0	\$1,004	0.00%
34	Return on Equity		(3) \$995	\$0	\$995	0.00%
35	Income Taxes		(3) \$0	\$0	\$0	0.00%
36	TOTAL INTEREST RETURN & TAXES		<u>\$1,999</u>	<u>\$0</u>	<u>\$1,999</u>	
37	TOTAL COST OF SERVICE		<u>\$25,357</u>	<u>\$0</u>	<u>\$25,357</u>	
38	Less: Miscellaneous Revenues		<u>\$841</u>	<u>\$0</u>	<u>\$841</u>	0.00%
39	COST TO RECOVER IN RATES		<u>\$24,516</u>	<u>\$0</u>	<u>\$24,516</u>	
40	INCREMENTAL INCREASE IN RATE REVENUES		<u><u>-\$4,920</u></u>			
41	PERCENTAGE OF INCREASE		<u><u>-16.25%</u></u>			

Lincoln County Sewer Water, LLC (Rockport Sewer)
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 Test Year Ending 12-31-2012
 Rate Design Schedule - Sewer

A	B	C	D	E	F
Line Number	Account Number (Optional)	Staff Annualized	Customer Charge	Commodity	Percentage Rate
42	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 County Sewer Water, LLC (Rockport 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	\$44,473 From Plant Schedule
2	Less Accumulated Depreciation Reserve	<u>\$14,720</u> 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	<u>\$29,753</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>\$1,999</u></u>

Lincoln County Sewer Water, LLC (Rockport Sewer)
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 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 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:

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 County Sewer Water, LLC (Rockport Sewer)
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 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	\$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	<u>\$29,753</u>	<u>100.00%</u>		<u>6.720%</u>

To PreTax Return Rate Schedule

Lincoln County Sewer Water, LLC (Rockport Sewer)
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 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>		<u>\$0</u>		<u>\$74</u>
4		SOURCE OF SUPPLY PLANT					
5		TOTAL SOURCE OF SUPPLY PLANT	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
6		COLLECTION PLANT					
7		TOTAL COLLECTION PLANT	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
8		PUMPING PLANT					
9		TOTAL PUMPING PLANT	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
10		TREATMENT & DISPOSAL PLANT					
11	373.000	Treatment and Disposal Equipment	\$191,450	P-11	-\$147,417	100.00%	\$44,033
12		TOTAL TREATMENT & DISPOSAL PLANT	<u>\$191,450</u>		<u>-\$147,417</u>		<u>\$44,033</u>
13		GENERAL PLANT					
14	391.100	Office Computer Equipment	\$366			100.00%	\$366
15		TOTAL GENERAL PLANT	<u>\$366</u>		<u>\$0</u>		<u>\$366</u>
16		TOTAL PLANT IN SERVICE	<u><u>\$191,890</u></u>		<u><u>-\$147,417</u></u>		<u><u>\$44,473</u></u>

To Rate Base & Depreciation Schedules

Lincoln County Sewer Water, LLC (Rockport 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 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-11	Treatment and Disposal Equipment	373.000		-\$147,417
	1. To include capacity adjustment from last case (Merciel)		-\$147,417	
Total Plant Adjustments				-\$147,417

Lincoln County Sewer Water, LLC (Rockport Sewer)
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 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		TOTAL COLLECTION PLANT	<u>\$0</u>		<u>\$0</u>
8		PUMPING PLANT			
9		TOTAL PUMPING PLANT	<u>\$0</u>		<u>\$0</u>
10		TREATMENT & DISPOSAL PLANT			
11	373.000	Treatment and Disposal Equipment	\$44,033	5.00%	\$2,202
12		TOTAL TREATMENT & DISPOSAL PLANT	<u>\$44,033</u>		<u>\$2,202</u>
13		GENERAL PLANT			
14	391.100	Office Computer Equipment	\$366	20.00%	\$73
15		TOTAL GENERAL PLANT	<u>\$366</u>		<u>\$73</u>
16		Total Depreciation	<u>\$44,473</u>		<u>\$2,275</u>

Lincoln County Sewer Water, LLC (Rockport 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		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 TREATMENT & 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	<u>\$63,812</u>		<u>-\$49,092</u>		<u>\$14,720</u>

To Rate Base Schedule

Lincoln County Sewer Water, LLC (Rockport Sewer)
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Schedule of Adjustments for Accumulated Depreciation Reserve - Sewer

<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-11	Treatment and Disposal Equipment	373.000		-\$49,092
	1. To include and update capacity adjustment from last case (Merciel)		-\$49,092	
Total Reserve Adjustments				<u>-\$49,092</u>

Lincoln County Sewer Water, LLC (Rockport Sewer)
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 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	\$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

Lincoln County Sewer Water, LLC (Rockport Sewer)
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 Test Year Ending 12-31-2012
 Revenue Adjustment Schedule - Sewer

<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			\$29,436
	1. To Annualize Rate Revenues		\$29,436	
	2. Description		\$0	
	3. Description		\$0	
Rev-3	Miscellaneous Revenues			\$841
	1. To Annualize Miscellaneous Revenues		\$841	
	2. Description		\$0	
Total Revenue Adjustments				\$30,277

Lincoln County Sewer Water, LLC (Rockport Sewer)
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 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	72		0	
3	Bills Per Year	12		0	
4	Customer Bills Per year	864		0	
5	Current Customer Charge	<u>\$34.07</u>		<u>\$0.00</u>	
6	Annualized Customer Charge Revenues		\$29,436		\$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><u>\$29,436</u></u>		<u><u>\$0</u></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.

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 Revenue Summary Schedule - Sewer

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		\$29,436
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		\$29,436

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.

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Miscellaneous Revenues Feeder - Sewer

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

Lincoln County Sewer Water, LLC (Rockport Sewer)
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 Test Year Ending 12-31-2012
 Expense Schedule - Sewer

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	\$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	\$4,147	100.00%	\$4,147
5		Chemicals	\$0	S-5	\$190	100.00%	\$190
6		Sludge Removal	\$0	S-6	\$793	100.00%	\$793
7		TOTAL OPERATIONS EXPENSE	<u>\$0</u>		<u>\$12,240</u>		<u>\$12,240</u>
8		MAINTENANCE EXPENSES					
9		Supplies Expense	\$0	S-9	\$33	100.00%	\$33
10		TOTAL MAINTENANCE EXPENSE	<u>\$0</u>		<u>\$33</u>		<u>\$33</u>
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	\$15	100.00%	\$15
15		TOTAL CUSTOMER ACCOUNT EXPENSE	<u>\$0</u>		<u>\$416</u>		<u>\$416</u>
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	\$445	100.00%	\$445
20		Property & Liability Insurance	\$0	S-20	\$58	100.00%	\$58
21		Rent	\$0	S-21	\$2,380	100.00%	\$2,380
22		Other Misc. Expenses	\$0	S-22	\$46	100.00%	\$46
23		TOTAL ADMINISTRATIVE AND GENERAL	<u>\$0</u>		<u>\$6,460</u>		<u>\$6,460</u>
24		OTHER OPERATING EXPENSES					
25		MO DNR Fees	\$0	S-25	\$550	100.00%	\$550
26		PSC Assessment	\$0	S-26	\$1,369	100.00%	\$1,369
27		Corporate Registration	\$0	S-27	\$15	100.00%	\$15
28		Depreciation	\$0	S-28	\$2,275	100.00%	\$2,275
29		TOTAL OTHER OPERATING EXPENSES	<u>\$0</u>		<u>\$4,209</u>		<u>\$4,209</u>
30		TAXES OTHER THAN INCOME					
31		TOTAL TAXES OTHER THAN INCOME	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
32		TOTAL OPERATING EXPENSES	<u>\$0</u>		<u>\$23,358</u>		<u>\$23,358</u>

Lincoln County Sewer Water, LLC (Rockport Sewer)
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 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-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			\$4,147
	1. To annualize to ongoing level (Boateng)		\$4,147	
S-5	Chemicals			\$190
	1. To annualize to ongoing level (Boateng)		\$190	
S-6	Sludge Removal			\$793
	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	
S-13	Office Supplies			\$20
	1. To annualize to ongoing level (Ferguson)		\$20	
S-14	Postage Expense			\$15
	1. To annualize to ongoing level (Ferguson)		\$15	

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<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			\$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			\$445
	1. To annualize to ongoing level (Hanneken)		\$445	
S-20	Property & Liability Insurance			\$58
	1. To annualize to ongoing level (Hanneken)		\$58	
S-21	Rent			\$2,380
	1. To annualize to ongoing level (Boateng)		\$2,380	
S-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	
S-25	MO DNR Fees			\$550
	1. To annualize to ongoing level (Ferguson)		\$550	
S-26	PSC Assessment			\$1,369
	1. To annualize to ongoing level (Ferguson)		\$1,369	
S-27	Corporate Registration			\$15
	1. To annualize to ongoing level (Ferguson)		\$15	

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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-28	Depreciation			\$2,275
	1. To Annualize Depreciation		\$2,275	
Total Expense Adjustments				\$23,358