

Exhibit No.:
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2013-0322
Date Prepared: 8/22/2013



MISSOURI PUBLIC SERVICE COMMISSION
UTILITY SERVICES DIVISION
STAFF ACCOUNTING SCHEDULES

LINCOLN CNTY SEWER & WATER, LLC-RP WATER
CASE NO. WR-2013-0322

Jefferson City, Missouri

Aug-13

Lincoln County Sewer Water, LLC (Rockport 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)		\$1,296	\$0	\$1,296	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>\$5,533</u>	<u>\$0</u>	<u>\$5,533</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		\$20	\$0	\$20	0.00%
13	Postage		\$13	\$0	\$13	0.00%
14	TOTAL CUSTOMER ACCOUNT EXPENSE		<u>\$414</u>	<u>\$0</u>	<u>\$414</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		\$445	\$0	\$445	0.00%
19	Property & Liability Insurance		\$297	\$0	\$297	0.00%
20	Building Rent		\$2,380	\$0	\$2,380	0.00%
21	Other Misc. Expenses		\$46	\$0	\$46	0.00%
22	TOTAL ADMINISTRATIVE AND GENERAL		<u>\$6,699</u>	<u>\$0</u>	<u>\$6,699</u>	
23	OTHER OPERATING EXPENSES					
24	PSC Assessment		\$76	\$0	\$76	0.00%
25	Corporate Registration		\$15	\$0	\$15	0.00%
26	Depreciation		\$8,469	\$0	\$8,469	0.00%
27	TOTAL OTHER OPERATING EXPENSES		<u>\$8,560</u>	<u>\$0</u>	<u>\$8,560</u>	
28	TAXES OTHER THAN INCOME					
29	TOTAL TAXES OTHER THAN INCOME		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
30	TOTAL OPERATING EXPENSES		<u>\$21,239</u>	<u>\$0</u>	<u>\$21,239</u>	
31	Interest Expense		(3) \$5,275	\$0	\$5,275	0.00%
32	Return on Equity		(3) \$5,228	\$0	\$5,228	0.00%
33	Income Taxes		(3) \$0	\$0	\$0	0.00%
34	TOTAL INTEREST RETURN & TAXES		<u>\$10,503</u>	<u>\$0</u>	<u>\$10,503</u>	
35	TOTAL COST OF SERVICE		<u>\$31,742</u>	<u>\$0</u>	<u>\$31,742</u>	
36	Less: Miscellaneous Revenues		<u>\$841</u>	<u>\$0</u>	<u>\$841</u>	0.00%
37	COST TO RECOVER IN RATES		<u>\$30,901</u>	<u>\$0</u>	<u>\$30,901</u>	
38	INCREMENTAL INCREASE IN RATE REVENUES		<u><u>-\$2,665</u></u>			
39	PERCENTAGE OF INCREASE		<u><u>-7.75%</u></u>			
40	REQUESTED INCREASE IN REVENUES		\$3,785			

Lincoln County Sewer Water, LLC (Rockport Water)
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 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 County Sewer Water, LLC (Rockport 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	\$204,521	From Plant Schedule
2	Less Accumulated Depreciation Reserve	\$48,221	From Depreciation Reserve Schedule
3	Net Plant In Service	\$156,300	
4	Other Rate Base Items:	\$0	
5	Total Rate Base	\$156,300	
6	Total Weighted Rate of Return Including Income Tax	6.72%	From PreTax Return & Taxes Schedule
7	Required Return & Income Tax	\$10,503	

Lincoln County Sewer Water, LLC (Rockport Water)
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 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:

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 Water)
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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	\$39,075	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	\$117,225	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>\$156,300</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 County Sewer Water, LLC (Rockport 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	-\$16,407	100.00%	\$45,477
9		TOTAL PUMPING PLANT	\$61,884		-\$16,407		\$45,477
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- Plastic Chamber	\$6,120			100.00%	\$6,120
15	347.000	Meter Installations- Plastic	\$4,680			100.00%	\$4,680
16		TOTAL TRANS. & DISTRIBUTION PLANT	\$119,383		-\$76,008		\$43,375
17		GENERAL PLANT					
18	372.100	Office Computer Equipment	\$366			100.00%	\$366
19	393.000	Other General Equipment	\$17			100.00%	\$17
20		TOTAL GENERAL PLANT	\$383		\$0		\$383
21		TOTAL PLANT IN SERVICE	\$296,936		-\$92,415		\$204,521

To Rate Base & Depreciation Schedules

Lincoln County Sewer Water, LLC (Rockport 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		-\$16,407
	1. To include capacity adjustment from last case (Merciel)		-\$16,407	
P-13	Distribution Reservoirs & Standpipes	342.000		-\$76,008
	1. To include capacity adjustment from last case (Merciel)		-\$76,008	
Total Plant Adjustments				-\$92,415

Lincoln County Sewer Water, LLC (Rockport 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	\$45,477	10.00%	\$4,548
9		TOTAL PUMPING PLANT	<u>\$45,477</u>		<u>\$4,548</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- Plastic Chamber	\$6,120	10.00%	\$612
15	347.000	Meter Installations- Plastic	\$4,680	2.50%	\$117
16		TOTAL TRANS. & DISTRIBUTION PLANT	<u>\$43,375</u>		<u>\$1,543</u>
17		GENERAL PLANT			
18	372.100	Office Computer Equipment	\$366	20.00%	\$73
19	393.000	Other General Equipment	\$17	6.70%	\$1
20		TOTAL GENERAL PLANT	<u>\$383</u>		<u>\$74</u>
21		Total Depreciation	<u><u>\$204,521</u></u>		<u><u>\$8,469</u></u>

Lincoln County Sewer Water, LLC (Rockport 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	-\$6,952	100.00%	\$27,417
9		TOTAL PUMPING PLANT	\$34,369		-\$6,952		\$27,417
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- Plastic Chamber	\$417			100.00%	\$417
15	347.000	Meter Installations- Plastic	\$80			100.00%	\$80
16		TOTAL TRANS. & DISTRIBUTION PLANT	\$18,436		-\$12,557		\$5,879
17		GENERAL PLANT					
18	372.100	Office Computer Equipment	\$57			100.00%	\$57
19	393.000	Other General Equipment	\$1			100.00%	\$1
20		TOTAL GENERAL PLANT	\$58		\$0		\$58
21		TOTAL DEPRECIATION RESERVE	\$67,730		-\$19,509		\$48,221

To Rate Base Schedule

Lincoln County Sewer Water, LLC (Rockport 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		-\$6,952
	1. To include and update capacity adjustment from last case (Merciel)		-\$6,952	
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>-\$19,509</u></u>

Lincoln County Sewer Water, LLC (Rockport 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 County Sewer Water, LLC (Rockport Water)
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WR-2013-0322/SR-2013-0321
Test Year Ending 12-31-2012
Revenue Adjustment Schedule - Water

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Revenue Adj Number	Adjustment Description	Account Number	Adjustment Amount	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 County Sewer Water, LLC (Rockport Water)
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 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><u>\$33,566</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.

Lincoln County Sewer Water, LLC (Rockport Water)
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 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.

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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 County Sewer Water, LLC (Rockport Water)
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 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	\$1,296	100.00%	\$1,296
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		\$5,533		\$5,533
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	\$20	100.00%	\$20
13		Postage	\$0	W-13	\$13	100.00%	\$13
14		TOTAL CUSTOMER ACCOUNT EXPENSE	\$0		\$414		\$414
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	\$445	100.00%	\$445
19		Property & Liability Insurance	\$0	W-19	\$297	100.00%	\$297
20		Building Rent	\$0	W-20	\$2,380	100.00%	\$2,380
21		Other Misc. Expenses	\$0	W-21	\$46	100.00%	\$46
22		TOTAL ADMINISTRATIVE AND GENERAL	\$0		\$6,699		\$6,699
23		OTHER OPERATING EXPENSES					
24		PSC Assessment	\$0	W-24	\$76	100.00%	\$76
25		Corporate Registration	\$0	W-25	\$15	100.00%	\$15
26		Depreciation	\$0	W-26	\$8,469	100.00%	\$8,469
27		TOTAL OTHER OPERATING EXPENSES	\$0		\$8,560		\$8,560
28		TAXES OTHER THAN INCOME					
29		TOTAL TAXES OTHER THAN INCOME	\$0		\$0		\$0
30		TOTAL OPERATING EXPENSES	\$0		\$21,239		\$21,239

Lincoln County Sewer Water, LLC (Rockport Water)
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 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)			\$1,296
	1. To include meter reading expense (Boateng)		\$1,296	
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			\$20
	1. To annualize to ongoing level (Ferguson)		\$20	
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

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 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			\$445
	1. To annualize to ongoing level (Hanneken)		\$445	
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	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-24	PSC Assessment			\$76
	1. To annualize to ongoing level (Ferguson)		\$76	
W-25	Corporate Registration			\$15
	1. To annualize to ongoing level (Ferguson)		\$15	
W-26	Depreciation			\$8,469
	1. To Annualize Depreciation		\$8,469	
Total Expense Adjustments				\$21,239