MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

STAFF ACCOUNTING SCHEDULES

LAKE REGION WATER & SEWER COMPANY

CASE NO. SR-2010-0110

Horseshoe Bend Sewer Shawnee Bend Sewer

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CASE NO. WR-2010-0111

Shawnee Bend Water

Jefferson City, Missouri January, 2010

Exhibit No.: Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staff Case No: SR-2010-0110 Date Prepared: 1/14/2010



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

STAFF ACCOUNTING SCHEDULES

LAKE REGION WATER AND SEWER COMPANY

CASE NO. SR-2010-0110

Jefferson City, Missouri

January 2010

	<u>A</u> Account	<u>B</u>	<u>C</u> Company/	<u>D</u>	Ē	Ē	<u>G</u>
Line	Number		Test Year	Adjustment		Jurisdictional	Adjusted
Number	(Optional)	Expense Description	Amount	Number	Adjustments	Allocation	Jurisdictional
1	<u> </u>	OPERATIONS EXPENSES					
2	710.000	Purchased Wastewater Maintenance	\$4,710	S-2	\$367	64.02%	\$3,250
3	715.000	Power for Treatment Plants -HB Only	\$12,331	S-3	\$0	100.00%	\$12,331
4	715.100	Power for Treatment Plants-Other-2	\$0	S-4	\$0	100.00%	\$0
5	711.100	Sludge Removal	\$1,330	S-5	\$9,600	100.00%	\$10,930
6	718.100	Chemicals	\$0	S-6	\$4,615	100.00%	\$4,615
7	719.000	Wastewater Testing Other	\$0	S-7	\$4,761	100.00%	\$4,761
8	719.100	Effluent Testing Expenses-HB	\$8,997	S-8	-\$8,997	100.00%	\$0
9	721.100	HB Sewer Operating Expenses	\$762	S-9	\$1,799	100.00%	\$2,561
10		TOTAL OPERATIONS EXPENSE	\$28,130		\$12,145		\$38,448
11		MAINTENANCE EXPENSES					
12	720.000	Supplies and Materials (Other)	\$2,184	S-12	\$1,201	64.02%	\$2,167
13	720.100	HB Sewer Supplies	\$7,739	S-13	-\$5,468	64.02%	\$1,454
14	720.200	SB Sewer Supplies	\$1,906	S-14	-\$371	64.02%	\$983
15	720.400	Lagoon Supplies	\$32	S-15	-\$32	64.02%	\$0
16	720.500	Sewer Operating Expenses HB	\$1,776	S-16	\$0	64.02%	\$1,137
17	722.000	Tools and Shop Supplies (Sewer)	\$285	S-17	\$790	64.02%	\$688
18	745.100	Maintenance of Treatment Equip	\$2,628	S-18	\$0	64.02%	\$1,682
19	745.900	HB Miscellanous Operating Expense	\$1,893	S-19	-\$1,893	100.00%	\$0
20		TOTAL MAINTENANCE EXPENSE	\$18,443		-\$5,773		\$8,111
21		CUSTOMER ACCOUNT EXPENSE					
22	732.000	Contracted Accounting Fees	\$10,930	S-22	\$0	47.67%	\$5,210
23	733.000	Contracted Legal Fees	\$3,386	S-23	\$129	64.02%	\$2,250
24	737.000	PWSD#4 Contracted Labor	\$194,850	S-24	-\$49,022	47.67%	\$69,516
25	742.000	Rent	\$18,000	S-25	\$0	47.67%	\$8,581
26	742.100	Rent (Lake Region)	\$0	S-26	\$8,082	47.67%	\$3,853
27		TOTAL CUSTOMER ACCOUNT EXPENSE	\$227,166		-\$40,811		\$89,410
28		ADMINISTRATIVE & GENERAL EXPENSES					
29	755.000	Property Insurance	\$3,272	S-29	\$0	85.86%	\$2,809
30	756.000	Auto Insurance (Sewer)	\$5,313	S-30	\$0	64.02%	\$3,401
31	757.000	General Liability (Sewer)	\$2,098	S-31	\$0	64.02%	\$1,343
32	759.000	Other Insurance (Sewer)	\$1,953	S-32	-\$1,953	64.02%	\$0
33	921.000	Office Supplies	\$11,218	S-33	-\$1,993	10.56%	\$974
34	921.500	Billing Expenses	\$2,962	S-34	\$0	10.56%	\$313
35	922.000	Management Fees	\$240,000	S-35	-\$240,000	47.68%	\$0
36	922.100	Executive Management Oversite	\$0	S-36	\$27,901	47.68%	\$13,303
37	923.000	Outside Services	\$947	S-37	\$0	47.68%	\$452
38	925.000	Telephone	\$1,247	S-38	\$0	47.68%	\$595
39	927.000	Travel & Entertainment	\$155	S-39	\$0	47.68%	\$74
40	933.000	Transportation Expense	\$26,580	S-40	\$0	47.68%	\$12,673
41	940.000	Customer Refunds	\$868	S-41	\$0	47.68%	\$414
42	950.000	Bad Debt Expense	\$691	S-42	\$0	47.68%	\$329
43	975.000	Miscellanous Expense	\$969	S-43	\$357	47.68%	\$632
44	980.000	Rate Case Expense	\$0	S-44	\$150	100.00%	\$150
45		TOTAL ADMINISTRATIVE AND GENERAL	\$298,273		-\$215,538		\$37,462
46		OTHER OPERATING EXPENSES					
40	767.000	PSC Assessment	\$23,499	S-47	\$11,904	100.00%	\$35,403
47	779.000	License and Permits (Other-2)	\$23,499 \$75	S-47 S-48	-\$75	64.02%	\$35,403 \$0
40	779.100	HB Licenses and Permits	\$8,100	S-48 S-49	\$1,192	100.00%	\$0 \$9,292
49 50	406.300	Amortization of CIAC (Sewer)	\$8,100 \$0	S-49 S-50	-\$29,931	100.00%	-\$29,931
50	400.000	Depreciation	\$0 \$0	S-50 S-51	\$105,198	100.00%	\$105,198
52		TOTAL OTHER OPERATING EXPENSES	\$31,674	0.01	\$88,288	.00.0070	\$119,962
			• •		. , -		· ·
53		TAXES OTHER THAN INCOME	.		.		.
54	967.000	Real Estate Taxes	\$3,324	S-54	\$0	20.90%	\$695
55	967.300	Property Taxes	\$372	S-55	\$0	20.90%	\$78

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
	Account		Company/				
Line	Number		Test Year	Adjustment		Jurisdictional	Adjusted
Number	(Optional)	Expense Description	Amount	Number	Adjustments	Allocation	Jurisdictional
56	967.200	Other Taxes	\$46	S-56	-\$46	47.68%	\$0
57		TOTAL TAXES OTHER THAN INCOME	\$3,742		-\$46		\$773
58		TOTAL OPERATING EXPENSES	\$607,428		-\$161,735		\$294,166

<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	Purchased Wastewater Maintenance	710.000		\$367
	Made adjustment based on a 2 year average (2006- 2007) Herrington		\$367	
S-3	Power for Treatment Plants -HB Only	715.000		\$0
	Staff used Test Year, No adjustment (Herrington)		\$0	
S-4	Power for Treatment Plants-Other-2	715.100		\$0
	Staff used Test Year, No adjustment (Herrington)		\$0	
S-5	Sludge Removal	711.100		\$9,600
	Made adjustment based on September 30, 2009. Company had to make changes on how sludge removed. (Herrington)		\$9,600	
S-6	Chemicals	718.100		\$4,615
	Made adjustment based on September 30, 2009. Chemicals were booked incorrectly in 2008 (Herrington)		\$4,615	
S-7	Wastewater Testing Other	719.000		\$4,761
	Adjust to reflect update period September 30, 2009. Based on recent changes causing Company increased costs. (Herrington)		\$4,761	
S-8	Effluent Testing Expenses-HB	719.100		-\$8,997
	Adjust to reflect update period September 30, 2009. Accounting Changes made by Company. (Herrington)		-\$8,997	
S-9	HB Sewer Operating Expenses	721.100		\$1,799

<u>A</u> Expense Adj Number	<u>B</u>	<u>C</u> Account	<u>D</u> Adjustment	<u>E</u> Total Adjustmont
Number	Adjustment Description Made adjustment based on the K&M period. Staff used most recent data (Herringon)	Number	Amount \$1,799	Adjustment
S-12	Supplies and Materials (Other)	720.000		\$1,201
	Made adjustment based on the K&M period. Staff used most recent data (Herringon)		\$1,201	
S-13	HB Sewer Supplies	720.100		-\$5,468
	Made adjustment based on the K&M period. Staff used most recent data (Herringon). Account allocated between HB and SB Sewer		-\$5,468	
S-14	SB Sewer Supplies	720.200		-\$371
	Made adjustment based on the K&M period. Staff used most recent data (Herringon). Account allocated between HB and SB Sewer		-\$371	
S-15	Lagoon Supplies	720.400		-\$32
	Adjust to reflect update period September 30, 2009. Lagoon no longer used. (Herrington)		-\$32	
S-16	Sewer Operating Expenses HB	720.500		\$0
	Test Year Used by Staff, No adjustment.		\$0	
S-17	Tools and Shop Supplies (Sewer)	722.000		\$790
	Adjust to reflect update period September 30, 2009 (Herrington)		\$790	
S-18	Maintenance of Treatment Equip	745.100		\$0
	Used Test Year, no adjustment. K&M amount appeared to be abnormal based on historical data		\$0	

<u>A</u> Expense Adj Number S-19	B Adjustment Description HB Miscellanous Operating Expense	<u>C</u> Account Number 745.900	D Adjustment Amount	<u>E</u> Total Adjustment -\$1,893
	Made adjustment to remove Test Year. No activity in account for K&M (Herrington)		-\$1,893	
S-22	Contracted Accounting Fees No adjustment necessary. Company does not anticipate increased accounting fees. (Herrington)	732.000	\$0	\$0
S-23	Contracted Legal Fees Made adjustment to reflect the update period, Sept. 30, 2009. Amount allocated between HB and SB sewer only. (Herrington)	733.000	\$129	\$129
S-24	PWSD#4 Contracted Labor Made adjustment to reflect an annualized payroll for the update period September 30, 2009 (Prenger)	737.000	-\$49,022	-\$49,022
S-25	Rent No Adjustment issued. Test Year reflects an accurate amount for the rent. (Herrington)	742.000	\$0	\$0
S-26	Rent (Lake Region) Include annualized amount for rent expense-Lake Office. K&M amount used as there was no test year amount. (Herrington)	742.100	\$8,082	\$8,082
S-29	Property Insurance No adjustment made. Company does not anticipate increase. (Herrington)	755.000	\$0	\$0
S-30	Auto Insurance (Sewer)	756.000		\$0

<u>A</u> Expense Adj	<u>B</u>	<u>C</u> Account	<u>D</u> Adjustment	<u>E</u> Total
Number	Adjustment Description	Number	Amount	Adjustment
	No adjustment made. Company does not anticipate increase. (Herrington)		\$0	
S-31	General Liability (Sewer)	757.000		\$0
	No adjustment made. Company does not anticipate increase. (Herrington)		\$0	
S-32	Other Insurance (Sewer)	759.000		-\$1,953
	Removed Health Care Insurance that is considered a personal expense. (Herrington)		-\$1,953	
S-33	Office Supplies	921.000		-\$1,993
	Based on fluctuations in historical data, Staffed used a two year average (2007-2008).Herrington		-\$1,993	
S-34	Billing Expenses	921.500		\$0
	No adjustment, test year used. Based on upward trend. (Herrington)		\$0	
S-35	Management Fees	922.000		-\$240,000
	Remove Management Fees in Test Year (Herrington)		-\$240,000	
S-36	Executive Management Oversite	922.100		\$27,901
	Include costs for Executive Oversite for Lake Region (William Harris)		\$27,901	
S-37	Outside Services	923.000		\$0
	No adjustment, test year used. Historical data appeared to be abnormal. (Herrington)		\$0	
S-38	Telephone	925.000		\$0

<u>A</u> Expense Adj	<u>B</u>	<u>C</u> Account	<u>D</u> Adjustment	<u>E</u> Total
Number	Adjustment Description No adjustment, test year used. No historical data to review (Herrington)	Number	Amount \$0	Adjustment
S-39	Travel & Entertainment No adjustment, test year used. (Herrington)	927.000	\$0	\$0
S-40	Transportation Expense No adjustment, test year used. (Herrington)	933.000	\$0	\$0
S-41	Customer Refunds No adjustment, test year used. (Herrington)	940.000	\$0	\$0
S-42	Bad Debt Expense Test Year-No adjustment	950.000	\$0	\$0
S-43	Miscellanous Expense Adjust to reflect update period September 30, 2009 (Herrington)	975.000	\$357	\$357
S-44	Rate Case Expense Made adjustment to Include expenses associated with current rate case-5 year amortization (Herrington)	980.000	\$150	\$150
S-47	PSC Assessment Adjust PSC Assessment to reflect 2010 Fiscal Year (Herrington)	767.000	\$11,904	\$11,904
S-48	License and Permits (Other-2) Made adjustment to remove test year. Account change by Company. (Herrington)	779.000	-\$75	-\$75

<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-49	HB Licenses and Permits	779.100		\$1,192
	Made adjustment to reflect update period September 30, 2009. Increase due to changes in permit requirements. (Herrington)		\$1,192	
S-50	Amortization of CIAC (Sewer)	406.300		-\$29,931
	CIAC Depreciation updated through Sept 30, 2009		-\$29,931	
S-51	Depreciation			\$105,198
	1. To Annualize Depreciation		\$105,198	
S-54	Real Estate Taxes	967.000		\$0
	No adjustment, Test Year. Review during True Up (Herrington)		\$0	
S-55	Property Taxes	967.300		\$0
	No adjustment, Test Year. Review during True Up (Herrington)		\$0	
S-56	Other Taxes	967.200		-\$46
	Made adjustment to remove test year. Review during True Up. (Herrington)		-\$46	
	Total Expense Adjustments			-\$161,735

	<u>A</u> Account	<u>B</u>	<u>C</u> Company/	D	<u>E</u>	<u>F</u>	<u>G</u>
Line	Number		Test Year	Adjustment	Jurisdictional	Jurisdictional	Adjusted
Number	(Optional)	Revenue Description	Amount	Number	Adjustments	Allocation	Jurisdictional
Rev-1 Rev-2		ANNUALIZED REVENUES Annualized Rate Revenues	\$0	Rev-2	\$204,268	100.00%	\$204,268
Rev-3		Miscellaneous Revenues	\$0	Rev-3	\$167,731	100.00%	\$167,731
Rev-4		TOTAL ANNUALIZED REVENUES	\$0		\$371,999		\$371,999

<u>A</u>	<u>B</u>	<u>C</u>	D	Ē
Revenue Adj Number	Adjustment Description	Account	Adjustment Amount	Total
Number	Adjustment Description	Number	Amount	Adjustment
Rev-2	Annualized Rate Revenues			\$204,268
	1. To Annualize Rate Revenues		\$204,268	
	2. Description		\$0	
	3. Description		\$0	
Rev-3	Miscellaneous Revenues			\$167,731
	1. To Annualize Miscellaneous Revenues		\$167,731	
	2. Description		\$0	
	Total Revenue Adjustments			\$371,999

		Reside Flat R		HB Resid Flat Rate Fo	
Line	٨	B	<u>C</u>	<u>D</u>	<u>E</u>
-	A	_	_	_	—
Number	Description	Amount	Amount	Amount	Amount
1	Customer Charge Revenues:				
2	Customer Number	131		2	
3	Bills Per Year	12		12	
4	Customer Bills Per year	1,572		24	
	2	,			
5	Current Customer Charge	\$25.54		\$25.54	
	J. J	· · · · ·		· · · ·	
6	Annualized Customer Charge Revenues		\$40,149		\$613
	5		. ,		
7	Commodity Charge Revenues:				
8	Total Gallons Sold	0		0	
9	Less: Base Gallons Included In Customer Charge	0		0	
	-				
10	Commodity Gallons	0		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		\$40,149	-	\$613
		=	,,	=	4

		HB Comr Flat R		HB Commerci HK Rest	
Line	A	E	G	<u>H</u>	1
Number	Description	Amount	Amount	Amount	Amount
1	Customer Charge Revenues:				
2	Customer Number	0		1	
3	Bills Per Year	0		12	
4	Customer Bills Per year	0		12	
-		, i i i i i i i i i i i i i i i i i i i			
5	Current Customer Charge	\$0.00		\$30.80	
6	Annualized Customer Charge Revenues		\$0		\$370
7	Commodity Charge Revenues:				
8	Total Gallons Sold	0		0	
9	Less: Base Gallons Included In Customer Charge	0		0	
10	Commodity Gallons	0		0	
11	Block 1, Commodity Gallons per Block	0		0	
12	Block 1, Number of Commodity Gallons per Unit	1,000		1,000	
13	Block 1, Commodity Billing Units	0.00		0.00	
14	Block 1, Existing Commodity Charge	\$3.57		\$3.57	
15	Block 1, Annualized Commodity Charge Rev.		\$0		\$0
16	Total Annualized Sewer Rate Revenues		\$0	-	\$370

		HB Com Racquet Club		HB Comr Charlestor	
Line	А	J	<u>K</u>	<u>L</u>	<u>M</u>
Number		Amount	Amount	Amount	Amount
Number	Description	Amount	Amount	Amount	Amount
1	Customer Charge Revenues:				
2	Customer Number	1		1	
3	Bills Per Year	12		12	
4	Customer Bills Per year	12		12	
5	Current Customer Charge	\$1,036.84		\$299.75	
	5	· · ·		· · ·	
6	Annualized Customer Charge Revenues		\$12,442		\$3,597
	-				
7	Commodity Charge Revenues:				
8	Total Gallons Sold	24,327,530		0	
9	Less: Base Gallons Included In Customer Charge	6,000		0	
10	Commodity Gallons	24,321,530		0	
11	Block 1, Commodity Gallons per Block	24,327,530		0	
12	Block 1, Number of Commodity Gallons per Unit	1,000		1,000	
13	Block 1, Commodity Billing Units	24,327.53		0.00	
14	Block 1, Existing Commodity Charge	\$3.57		\$3.57	
15	Block 1, Annualized Commodity Charge Rev.		\$86,849		\$0
16	Total Annualized Sewer Rate Revenues	_	\$99,291	_	\$3,597

		HB Com FSL POA		HB Commercial Monarch Cove Condo	
Line	٨	N N	-	P	
Number	A		<u>0</u>		<u>Q</u>
Number	Description	Amount	Amount	Amount	Amount
1	Customer Charge Revenues:				
2	Customer Number	1		1	
3	Bills Per Year	12		12	
4	Customer Bills Per year	12		12	
-					
5	Current Customer Charge	\$7.97		\$432.20	
•		<i></i>		+ ···	
6	Annualized Customer Charge Revenues		\$96		\$5,186
Ů			ψ30		ψ0,100
7	Commodity Charge Revenues:				
'	commounty charge nevenues.				
8	Total Gallons Sold	0		0	
0		U		v	
9	Less: Base Gallons Included In Customer Charge	0		0	
9	Less: Base Gallons included in Customer Charge			<u> </u>	
40	Commodity College			•	
10	Commodity Gallons	0		0	
11	Block 1, Commodity Gallons per Block	0		0	
12	Block 1, Number of Commodity Gallons per Unit	1,000		1,000	
13	Block 1, Commodity Billing Units	0.00		0.00	
14	Block 1, Existing Commodity Charge	\$3.57		\$3.57	
15	Block 1, Annualized Commodity Charge Rev.		\$0		\$0
-	,,,				
16	Total Annualized Sewer Rate Revenues	-	\$96	-	\$5,186
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		HB Com Duckhead To		HB Commercial HRS	
Line	A	<u>R</u>	<u>S</u>	I	<u>U</u>
Number	Description	Amount	Amount	Amount	Amount
1	Customer Charge Revenues:				
2	Customer Number	1		1	
3	Bills Per Year	12		12	
4	Customer Bills Per year	12		12	
5	Current Customer Charge	\$33.10		\$603.35	
6	Annualized Customer Charge Revenues		\$397		\$7,240
7	Commodity Charge Revenues:				
8	Total Gallons Sold	0		0	
9	Less: Base Gallons Included In Customer Charge	0		0	
10	Commodity Gallons	0		0	
11	Block 1, Commodity Gallons per Block	0		0	
12	Block 1, Number of Commodity Gallons per Unit	1,000		1,000	
13	Block 1, Commodity Billing Units	0.00		0.00	
14	Block 1, Existing Commodity Charge	\$3.57		\$3.57	
15	Block 1, Annualized Commodity Charge Rev.		\$0		\$0
16	Total Annualized Sewer Rate Revenues		\$397		\$7,240

		HB Com Lodge V		HB Comr Vintage L	
Line	A	<u>v</u>	<u>w</u>	<u>X</u>	<u>Y</u>
Number	Description	Amount	Amount	Amount	Amount
1	Customer Charge Revenues:				
2	Customer Number	1		1	
3	Bills Per Year	12		12	
4	Customer Bills Per year	12		12	
5	Current Customer Charge	\$2,262.70		\$180.92	
6	Annualized Customer Charge Revenues		\$27,152		\$2,171
7	Commodity Charge Revenues:				
8	Total Gallons Sold	0		0	
9	Less: Base Gallons Included In Customer Charge	0		0	
10	Commodity Gallons	0		0	
11	Block 1, Commodity Gallons per Block	0		0	
12	Block 1, Number of Commodity Gallons per Unit	1,000		1,000	
13	Block 1, Commodity Billing Units	0.00		0.00	
14	Block 1, Existing Commodity Charge	\$3.57		\$3.57	
15	Block 1, Annualized Commodity Charge Rev.		\$0		\$0
16	Total Annualized Sewer Rate Revenues		\$27,152		\$2,171

		HB Com Big B		HB Commerical Treetop Village	
Line	A	<u>z</u>		<u>B</u>	<u>c</u>
Number	Description	Amount	Amount	Amount	Amount
1	Customer Charge Revenues:				
2	Customer Number	1		4	
3	Bills Per Year	12		12	
4	Customer Bills Per year	12		48	
5	Current Customer Charge	\$71.30		\$240.70	
6	Annualized Customer Charge Revenues		\$856		\$11,554
7	Commodity Charge Revenues:				
8	Total Gallons Sold	0		0	
9	Less: Base Gallons Included In Customer Charge	0		0	
10	Commodity Gallons	0		0	
11	Block 1, Commodity Gallons per Block	0		0	
12	Block 1, Number of Commodity Gallons per Unit	1,000		1,000	
13	Block 1, Commodity Billing Units	0.00		0.00	
14	Block 1, Existing Commodity Charge	\$3.57		\$3.57	
15	Block 1, Annualized Commodity Charge Rev.		\$0		\$0
16	Total Annualized Sewer Rate Revenues		\$856	-	\$11,554

		HB Com CCC M		HB Commercial PWSD #4	
Line Number	<u>A</u> Description	<u>D</u> Amount	<u>E</u> Amount	<u>F</u> Amount	<u>G</u> Amount
1	Customer Charge Revenues:				
2	Customer Number	1		1	
3	Bills Per Year	12		12	
4	Customer Bills Per year	12		12	
5	Current Customer Charge	\$6.72		\$33.63	
6	Annualized Customer Charge Revenues		\$81		\$404
7	Commodity Charge Revenues:				
8	Total Gallons Sold	0		0	
9	Less: Base Gallons Included In Customer Charge	0		0	
10	Commodity Gallons	0		0	
11	Block 1, Commodity Gallons per Block	0		0	
12	Block 1, Number of Commodity Gallons per Unit	1,000		1,000	
13	Block 1, Commodity Billing Units	0.00		0.00	
14	Block 1, Existing Commodity Charge	\$3.57		\$3.57	
15	Block 1, Annualized Commodity Charge Rev.		\$0		\$0
16	Total Annualized Sewer Rate Revenues		\$81		\$404

		HB Com Waters		Total	
Line	A	Н	Lugo	J	ĸ
Number		Amount	Amount	Amount	Amount
Number	Boothpilon	7 mount	7 thio and	7 inio ant	7 ano ano
1	Customer Charge Revenues:				
2	Customer Number	1		150	
3	Bills Per Year	12			
4	Customer Bills Per year	12		1,800	
-				.,	
5	Current Customer Charge	\$425.92			
	0				
6	Annualized Customer Charge Revenues		\$5,111		\$117,419
	-				
7	Commodity Charge Revenues:				
8	Total Gallons Sold	0		24,327,530	
9	Less: Base Gallons Included In Customer Charge	0		6,000	
10	Commodity Gallons	0		24,321,530	
11	Block 1, Commodity Gallons per Block	0			
12	Block 1, Number of Commodity Gallons per Unit	1,000			
13	Block 1, Commodity Billing Units	0.00			
14	Block 1, Existing Commodity Charge	\$3.57			
1					
15	Block 1, Annualized Commodity Charge Rev.		\$0		\$86,849
				_	
16	Total Annualized Sewer Rate Revenues		\$5,111		\$204,268

Lake Region Water and Sewer Company Horseshoe Bend Sewer Tracking Number SR-2010-0110 Test Year Ending 12-31-2008 Miscellaneous Revenues Feeder - Sewer

Line	Δ	<u>B</u>
Line Number	Description	Amount
4	Total Miscellaneous Revenues	\$167,731

Line Number Staff Closer Percental Rate Number Description (Optional) Annualized Charge Commodity Rate Rev-1 ANNUALIZED REVENUES (1) 5204,268 (1) 5204,268 Rev-4 TOTAL ANNUALIZED REVENUES (1) 527,721 (1) 537,1392 1 OPERATIONS EXPENSES (2) 53,250 50 53,250 50 53,250 60 2 Purchased Wastewater Maintenance 710,000 54,233 50 510,330 0 4 Power for Tratement Plants-Uher-2 715,100 50 50 50 50 50 50 510,330 0 510,330 0 5 510,436 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 10 10 10 52,261 10 10 10 10 52,167 50 52,167 <td< th=""><th></th><th>A</th><th><u>B</u> Account</th><th><u>C</u></th><th><u>D</u></th><th>E</th><th>E</th></td<>		A	<u>B</u> Account	<u>C</u>	<u>D</u>	E	E
Rev-1 ANNUALIZED REVENUES (1) \$204,265 Rev-3 Annualized Rate Revenues (1) \$207,731 Rev-4 TOTAL ANNUALIZED REVENUES (1) \$507,731 1 OPERATIONS EXPENSES (2) 2 Purchased Wastewater Maintenance 710,000 \$12,231 \$40 \$12,231 \$40 \$12,231 \$40 \$12,231 \$40 \$12,231 \$40 \$12,231 \$40 \$12,231 \$40 \$10,850 \$46,855 \$46,855 \$46,855 \$46,855 \$46,855 \$46,855 \$46,855 \$46,855 \$46,855 \$46,855 \$46,855 \$46,855 \$46,855 \$46,855 \$46,855 \$46,855 \$50 \$52,561 \$50 \$52,561 \$50 \$52,561 \$50 \$52,561 \$50 \$52,561 \$50 \$52,561 \$50 \$52,561 \$50 \$52,661 \$50 \$52,661 \$50 \$52,661 \$50 \$52,661 \$50 \$52,661 \$50 \$52,661 \$50 \$52,661 \$50 \$50 \$50	Line		Number		Customer		Percentage
Rev-2 Annualized fate Revenues (1) \$204,268 Rev-3 Miscelineous Revenues (1) \$17,1995 Rev-4 TOTAL ANNUALIZED REVENUES (2) 1 OPERATIONS EXPENSES (2) 2 Purchased Wastewater Maintenance 710,000 \$3,250 \$0 \$3,250 3 Power for Treatment Plants -HB Only 715,000 \$12,331 \$0 \$10,330 \$10,350 \$10,350 \$10,350 \$10,350 \$10,350 \$10,350 \$10,350 \$10,350 \$10,350 \$10,350 \$10,350	Number	Description	(Optional)	Annualized	Charge	Commodity	Rate
Rev-3 Miscellaneous Revenues (1) <u>\$167,731</u> Rev-4 TOTAL ANNUALZED REVENUES (2) 1 OPERATIONS EXPENSES (2) 2 Purchased Wasteware Maintenance 710.000 \$12,331 \$0 \$12,331 \$0 \$12,331 \$0 \$12,331 \$0 \$12,331 \$0 \$12,331 \$0 \$12,331 \$0 \$12,331 \$0 \$12,331 \$0 \$12,331 \$0 \$12,331 \$0 \$12,331 \$0 \$12,331 \$0 \$12,331 \$0 \$12,331 \$0 \$16,50 \$1,651 \$10,50 \$2,167 \$10 \$13,751 \$10,50 \$1,651 \$10,50 \$2,167 \$10 \$13,751 \$10,50 \$1,651 \$10,50 \$2,167 \$10 \$13,731 \$10 \$13,751 \$10,50 \$11,517 \$10 \$13,751 \$10 \$13,751 \$10 \$11,717 \$10 \$13,751 \$10 \$10,721,721	Rev-1	ANNUALIZED REVENUES					
Rev-4 TOTAL ANNUALIZED REVENUES 5371,999 1 OPERATIONS EXPENSES (2) 2 Purchased Wastewater Maintenance 710,000 3 Power for Treatment Plants-Bio Inby 715,100 \$12,231 \$0 4 Power for Treatment Plants-Other-2 715,100 \$13,030 \$0 \$12,331 5 Studge Renoval 711,100 \$10,930 \$0 \$4,615 \$0 7 Wastewater Testing Other 713,100 \$4,615 \$0 \$4,615 \$0 \$4,615 \$0 \$5,61 \$0 \$2,561 \$0 \$2,561 \$0 \$2,561 \$0 \$2,561 \$0 \$2,561 \$0 \$2,561 \$0 \$3,448 \$0 \$38,448 \$0 \$38,448 \$0 \$38,448 \$0 \$31,454 \$0 \$1,454 \$0 \$1,454 \$0 \$1,454 \$0 \$1,454 \$0 \$1,454 \$0 \$1,454 \$0 \$1,454 \$0 \$1,454 \$0 \$1,454 \$0 \$1,454 \$0 </td <td>Rev-2</td> <td>Annualized Rate Revenues</td> <td></td> <td>(1) \$204,268</td> <td></td> <td></td> <td></td>	Rev-2	Annualized Rate Revenues		(1) \$204,268			
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2 Purchased Wastewater Maintenance 710.000 \$3,250 \$0 \$3,250 \$0 \$3,250 \$0 \$3,250 \$0 \$3,250 \$0 \$3,250 \$0 \$3,250 \$0 \$3,250 \$0 \$3,250 \$0 \$3,050 \$10,330 \$11,37 \$11,31 \$11,31 \$11,31 \$11,31 \$11,31 \$11,31							
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4 Power for Treatment Plants-Other-2 715.100 52 50 52 50 52 50 52 50 52 50 52 50 52 50 52 50 52 50 52 50 52 50 51 50							0.00% 0.00%
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6 Chomicals 718.100 \$4,615 \$0 \$4,761 7 Wastewater Testing Expanses-HB 719.100 \$0 \$0 \$0 \$0 9 HB Sewer Operating Expanses-HB 719.100 \$2,561 \$0 \$0 <td></td> <td></td> <td></td> <td>• -</td> <td></td> <td>• -</td> <td>0.00%</td>				• -		• -	0.00%
7 Wastewater Testing Other 719.000 \$4,761 \$0 \$4,761 \$0 \$4,761 \$0 \$6,761 \$0 \$6		-		. ,	• -		0.00%
8 Effluent Testing Expenses +HB 719.100 50 50 50 50 9 HB Sewer Operating Expenses 721.100 52.561 50 52.561 60 10 TOTAL OPERATIONS EXPENSE 721.100 52.561 50 52.561 60 11 MAINTENANCE EXPENSES 720.000 52.167 50 52.167 60 12 Supplies and Materials (Other) 720.000 52.467 50 52.167 60 14 SB Sewer Supplies 720.000 \$14.454 50 \$14.454 50 \$14.454 50 \$14.454 50 \$14.454 50 \$14.454 50 \$14.454 50 \$14.454 50 \$14.454 \$14.454 \$14.454 \$1662 \$160 \$14.454 \$16 \$14.454 \$16 \$14.454 \$16 \$14.454 \$16 \$14.454 \$16 \$16 \$14.454 \$16 \$16 \$16 \$16 \$16 \$16 \$16 \$17 \$1005 \$14.157 \$					• -	. ,	0.00%
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10 TOTAL OPERATIONS EXPENSE \$38,448 11 MAINTENANCE EXPENSES \$38,448 11 MAINTENANCE EXPENSES \$2,167 12 Supplies and Materials (Other) 720.000 \$2,167 \$0 13 HB Sewer Supplies 720.100 \$1,454 \$0 \$1,454 14 SB Sewer Supplies 720.400 \$0 \$0 \$0 \$0 15 Lagoon Supplies 720.400 \$0 \$0 \$0 \$0 16 Sewer Operating Expenses HB 720.500 \$1,137 \$0 \$1,137 17 Tools and Shop Supplies (Sewer) 722.000 \$688 \$0 \$688.1 10 Maintenance of Treatment Equip 745.100 \$1,682 \$0 \$50 20 TOTAL MAINTENANCE EXPENSE \$3,000 \$2,250 \$0 \$2,250 \$0 \$2,250 \$0 \$2,250 \$0 \$2,250 \$0 \$2,250 \$0 \$2,250 \$0 \$2,250 \$0 \$2,250 \$0 \$2,250					• -		0.00%
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20 TOTAL MAINTENANCE EXPENSE \$8,111 \$0 \$8,111 21 CUSTOMER ACCOUNT EXPENSE 22 Contracted Accounting Fees 732.000 \$5,210 \$0 \$5,210 0 22 Contracted Legal Fees 733.000 \$2,250 \$0 \$2,250 \$0 \$2,250 \$0 24 PWSD#4 Contracted Labor 737.000 \$69,516 \$0 \$89,581 \$0 \$89,581 \$0 \$89,581 \$0 \$89,581 \$0 \$89,581 \$0 \$88,581 \$0 \$88,581 \$0 \$89,410 \$0 \$89,410 \$0 \$89,410 \$0 \$89,410 \$0 \$89,410 \$0 \$89,410 \$0 \$89,410 \$0 \$89,410 \$0 \$3,461 \$0 \$60 \$0 \$0 \$0 \$3,401 \$0 \$3,401 \$0 \$3,401 \$0 \$3,401 \$0 \$3,401 \$0 \$3,401 \$0 \$3,401 \$0 \$3,401 \$0 \$3,401 \$0 \$3,401 \$0 \$3,401 <td></td> <td></td> <td></td> <td></td> <td>• -</td> <td></td> <td>0.00%</td>					• -		0.00%
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25 Rent 742.000 \$8,581 \$0 \$8,581 \$0 \$8,581 \$0 \$3,853 \$0 \$3,803 \$0 \$3,801 \$0 \$3,801 \$0	23	Contracted Legal Fees	733.000	\$2,250	\$0	\$2,250	0.00%
26 Rent (Lake Region) 742.100 \$3,853 \$0 \$0 \$0							0.00%
27 TOTAL CUSTOMER ACCOUNT EXPENSE \$89,410 28 ADMINISTRATIVE & GENERAL EXPENSES 29 Property Insurance 755.000 \$2,809 \$0 \$2,809 30 Auto Insurance (Sewer) 756.000 \$3,401 \$0 \$3,401 31 General Liability (Sewer) 757.000 \$1,343 \$0 \$1,343 32 Other Insurance (Sewer) 757.000 \$0 \$0 \$0 \$0 33 Office Supplies 921.000 \$974 \$0 \$974 \$0 34 Billing Expenses 921.000 \$313 \$0 \$13,303 \$0 \$13,303 \$0 35 Management Fees 922.000 \$0 \$0 \$0 \$0 \$0 36 Executive Management Oversite 922.000 \$13,303 \$0 \$13,303 \$0 37 Outside Services 923.000 \$452 \$0 \$595 \$0 38 Felephone 925.000 \$595 \$0 \$595 \$0 39 Travel & Entertainment 927.000 \$74 <td< td=""><td></td><td></td><td></td><td></td><td>• -</td><td></td><td>0.00%</td></td<>					• -		0.00%
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40 Transportation Expense 933.000 \$12,673 \$0 \$12,673 \$0 41 Customer Refunds 940.000 \$414 \$0 \$414 \$0 42 Bad Debt Expense 950.000 \$329 \$0 \$329 \$0 43 Miscellanous Expense 975.000 \$632 \$0 \$632 \$0 44 Rate Case Expense 980.000 \$150 \$0 \$150 \$0 45 TOTAL ADMINISTRATIVE AND GENERAL \$37,462 \$0 \$37,462 \$37,462 46 OTHER OPERATING EXPENSES OTHER OPERATING EXPENSES \$37,462 \$37,462 \$37,462						•	0.00%
41 Customer Refunds 940.000 \$414 \$0 \$414 \$0 42 Bad Debt Expense 950.000 \$329 \$0 \$329 \$0 43 Miscellanous Expense 975.000 \$632 \$0 \$632 \$0 44 Rate Case Expense 980.000 \$150 \$0 \$150 \$0 45 TOTAL ADMINISTRATIVE AND GENERAL \$37,462 \$0 \$37,462 \$37,462 46 OTHER OPERATING EXPENSES \$37,462 \$37,462 \$37,462 \$37,462							0.00%
42 Bad Debt Expense 950.000 \$329 \$0 \$329 \$0 43 Miscellanous Expense 975.000 \$632 \$0 \$632 \$0 44 Rate Case Expense 980.000 \$150 \$0 \$150 \$0 45 TOTAL ADMINISTRATIVE AND GENERAL \$37,462 \$0 \$37,462 \$0 46 OTHER OPERATING EXPENSES \$10 \$10 \$10		· ·					0.00%
43 Miscellanous Expense 975.000 \$632 \$0 \$632 \$0 44 Rate Case Expense 980.000 \$150 \$0 \$150 \$0 45 TOTAL ADMINISTRATIVE AND GENERAL \$37,462 \$0 \$37,462 \$0 46 OTHER OPERATING EXPENSES 6 0 \$150 \$0 \$150 \$0							0.00%
44 Rate Case Expense 980.000 \$150 \$0 \$150 \$0 45 TOTAL ADMINISTRATIVE AND GENERAL \$37,462 \$0 \$37,462 46 OTHER OPERATING EXPENSES							0.00%
45 TOTAL ADMINISTRATIVE AND GENERAL \$37,462 \$0 \$37,462 46 OTHER OPERATING EXPENSES		•					0.00%
		-					
	46	OTHER OPERATING EXPENSES					
			767.000	\$35,403	\$0	\$35,403	0.00%
48 License and Permits (Other-2) 779.000 \$0 \$0 \$0 0	48	License and Permits (Other-2)	779.000	\$0	\$0	\$0	0.00%
	49	HB Licenses and Permits	779.100		\$0	\$9,292	0.00%
			406.300			-\$29,931	0.00%
		•					0.00%
52 TOTAL OTHER OPERATING EXPENSES \$119,962 \$0 \$119,962	52	TOTAL OTHER OPERATING EXPENSES		\$119,962	\$0	\$119,962	

	۸	<u>B</u> Account		<u>C</u>	D	E	E
Line		Number		Staff	Customer		Percentage
Number	Description	(Optional)		Annualized	Charge	Commodity	Rate
53	TAXES OTHER THAN INCOME						
54	Real Estate Taxes	967.000		\$695	\$0	\$695	0.00%
55	Property Taxes	967.300		\$78	\$0	\$78	0.00%
56	Other Taxes	967.200		\$0	\$0	\$0	0.00%
57	TOTAL TAXES OTHER THAN INCOME			\$773	\$0	\$773	
58	TOTAL OPERATING EXPENSES			\$294,166	\$0	\$294,166	
50	TOTAL OF ERATING EXPENSES			φ 2 34,100	40	\$254,100	
59	Interest Expense		(3)	\$15,565	\$0	\$15,565	0.00%
60	Return on Equity		(3)	\$5,167	\$0	\$5,167	0.00%
61	Income Taxes		(3)	\$1,287	\$0	\$1,287	0.00%
62	TOTAL INTEREST RETURN & TAXES			\$22,019	\$0	\$22,019	
63	TOTAL COST OF SERVICE			\$316,185	\$0	\$316,185	
64	Less: Miscellaneous Revenues			\$167,731	\$0	\$167,731	0.00%
65	COST TO RECOVER IN RATES			\$148,454	\$0	\$148,454	
66	INCREMENTAL INCREASE IN RATE REVENUES			-\$55,814			
67	PERCENTAGE OF INCREASE		•	-15.00%			
68	REQUESTED INCREASE IN REVENUES			\$0			
69	ALLOWANCE FOR KNOWN AND MEASURABLE CHANGE	S		\$60,000			
70	TOTAL ANNUAL REVENUE REQUIREMENT			\$4,186			

(1) From Revenue Schedule
 (2) From Expense Schedule
 (3) From PreTax Rate of Return Schedule, Rate Base & Return Schedule

Lake Region Water and Sewer Company Horseshoe Bend Sewer Tracking Number SR-2010-0110 Test Year Ending 12-31-2008 Rate of Return Including Income Tax - Sewer

				Α		В	formulas
1	State Income Ta	ax Rate Statutory / Effe	ctive	6.25%	(2)	5.81%	(1 - (B2 x .5)) x A1
2	Federal Income	Tax Rate Statutory / E	ffective	15.00%	(1) & (2)	14.13%	(1 - B1) x A2
3	Composite Effe	ctive Income Tax Rate				19.94%	B1 + B2
4	Equity Tax Fact	or				1.2490	1 / (1-B3)
5	Recommended Common an	Weighted Rate of Retur d Preferred	n on Equity -			1.39%	From Capital Structure Schedule
6	Weighted Rate	of Return on Equity Inclu	Iding Income Tax			1.74%	B4 x B5
7		Weighted Rate of Retur and Short-Term	n on Debt -			4.19%	From Capital Structure Schedul
8	Total Weighted	Rate of Return Including	Income Tax		:	5.93%	B6+B7
(1)	If Sub-Chapter S	Corporation, Enter Y:	N	Equity Income (Rate Base Schedu	ıle
				Equity Income F	•	\$6,079	
		Тау	Rate Table	& Preliminary F	ederal lax		
ſ	Net Incor	ne Range					
	Start	End	Tax Rate	Amount in Ra	ange	Tax on Range	
ſ	\$0	\$50,000	15.00%	\$6,079		\$912]
	\$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	
				\$6,079		\$912	

Consolidated Tax Rate:

Average Tax Rate:

0.15

Lake Region Water and Sewer Company Horseshoe Bend Sewer Tracking Number SR-2010-0110 Test Year Ending 12-31-2008 Rate Base Required Return on Investment Schedule - Sewer

Line	<u>A</u>	<u>B</u> Dollar
Number	Rate Base Description	Amount
1	Plant In Service	\$1,936,382 From Plant Schedule
2	Less Accumulated Depreciation Reserve	\$707,710 From Depreciation Reserve Schedule
3	Net Plant In Service	\$1,228,672
4	Other Rate Base Items:	\$0
	Materials and Supplies	\$429
	Contribution of Aid of Construction	-\$1,057,958
	CIAC Depreciation	\$233,364
	Deferred Taxes	-\$33,036
5	Total Rate Base	\$371,471
6	Total Weighted Rate of Return Including Income Tax	5.93% From PreTax Return & Taxes Schedule
7	Required Return & Income Tax	\$22,019

	A	<u>B</u>	<u>C</u> Percentage of Total	<u>D</u> Embedded	<u>E</u> Weighted	
Line		Dollar	Capital	Cost of	Cost of	
Number	Description	Amount	Structure	Capital	Capital	
1	Common Stock	\$514,405	16.36%	8.50%	1.391%	
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	\$2,629,091	83.64%	5.01%	4.190%	
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	\$3,143,496	100.00%		5.581%	

To PreTax Return Rate Schedule

Lake Region Water and Sewer Company Horseshoe Bend Sewer Tracking Number SR-2010-0110 Test Year Ending 12-31-2008 Plant In Service - Sewer

	<u>A</u>	<u>B</u>	<u>_</u>	<u>D</u>	<u>E</u>	<u> </u>	<u>G</u>
Line	Account #		Total	Adjustment		Jurisdictional	Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Allocation	Jurisdictional
1		INTANGIBLE PLANT					
2	301.000	Organization	\$22,970			34.42%	\$7,906
3	302.000	Franchises	\$0			100.00%	\$0
4	303.000	Miscellaneous Intangible Plant	\$0			100.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$22,970		\$0		\$7,906
6		SOURCE OF SUPPLY PLANT					
7	350.000	Land & Land Rights	\$5,985			34.42%	\$2,060
8	351.000	Structures & Improvements	\$4,650			100.00%	\$4,650
9		TOTAL SOURCE OF SUPPLY PLANT	\$10,635		\$0		\$6,710
10		COLLECTION PLANT					
11	352.200	Collection Sewers - Gravity HB	\$162,667			100.00%	\$162,667
12	352.100	Collection Sewers-Force HB	\$51,957			100.00%	\$51,957
13	353.000	Services to Customers	\$194,980			34.42%	\$67,112
14	354.000	Flow Measuring Devices	\$11,297			100.00%	\$11,297
15	355.000	Flow Measuring Devices Installation	\$689			100.00%	\$689
16		TOTAL COLLECTION PLANT	\$421,590		\$0		\$293,722
17		PUMPING PLANT					
18	363.000	Electric Pumping Other	\$0	P-18	\$2,905	34.42%	\$1,000
19	363.100	Pumping Equipment (Elec., Diesel, other)	\$435,527		• • • •	100.00%	\$435,527
20		TOTAL PUMPING PLANT	\$435,527		\$2,905		\$436,527
21		TREATMENT & DISPOSAL PLANT					
22	372.000	Treatment and Disposal Equip HB	\$838,416	P-22	\$6,760	100.00%	\$845,176
23	373.000	Plant Sewers HB	\$316,647	1-22	ψ0,700	100.00%	\$316,647
24	375.000	Other Treatment & Disposal Plant Equip.	\$411			34.42%	\$141
25		TOTAL TREATEMENT & DISPOSAL PLANT	\$1,155,474		\$6,760	•	\$1,161,964
26		GENERAL PLANT					
26 27	391.000	Office Furniture and Equipment	\$11,485			20.90%	\$2,400
28	391.100	Computer Equipment	\$9,989			20.90%	\$2,088
29	392.000	Transportation Equipment	\$10,579			34.42%	\$3,641
30	392.100	Transportation Equipment (Pump Truck)	\$33,445			34.42%	\$11,512
31	392.200	Transportation Equipment (Sierra Truck)	\$19,703			20.90%	\$4,118
32	394.000	Tools, Shop and Garage Equipment	\$6,626			20.90%	\$1,385
33	395.000	Laboratory Equipment	\$1,284			34.42%	\$442
34	396.000	Power Operated Equipment (Company Owned)	\$11,523			34.42%	\$3,966
35		TOTAL GENERAL PLANT	\$104,634		\$0		\$29,552
36		TOTAL PLANT IN SERVICE	\$2,150,830		\$9,665		\$1,936,382

To Rate Base & Depreciation Schedules

Lake Region Water and Sewer Company Horseshoe Bend Sewer Tracking Number SR-2010-0110 Test Year Ending 12-31-2008 Schedule of Adjustments for Plant in Service - Sewer

<u>A</u> Plant	<u>B</u>	<u>C</u>	D	Ē
Adjustment		Account	Adjustment	Total
Number	Plant In Service Adjustment Description	Number	Amount	Adjustment
P-18	Electric Pumping Other	363.000		\$2,905
	Rebuilt Pump during Update Period, Sept. 30, 2009 (Herrington)		\$2,905	
P-22	Treatment and Disposal Equip HB	372.000		\$6,760
	Include Irrigation Pump added during update period of Sept. 30, 2009 (Herrington)		\$6,760	
	Total Plant Adjustments		-	\$9,665

Lake Region Water and Sewer Company Horseshoe Bend Sewer Tracking Number SR-2010-0110 Test Year Ending 12-31-2008 Accumulated Depreciation Reserve - Sewer

	Α	B	<u>C</u>	D	<u>E</u>	F	G
Line	Account	_	Total	Adjustment	_	Jurisdictional	Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Allocation	Jurisdictional
					-		
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0			64.02%	\$0
3	302.000	Franchises	\$0			100.00%	\$0
4	303.000	Miscellaneous Intangible Plant	\$0			100.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$0		\$0		\$0
6		SOURCE OF SUPPLY PLANT					
7	350.000	Land & Land Rights	\$0			100.00%	\$0
8	351.000	Structures & Improvements	\$635	R-8	\$105	34.42%	\$255
9		TOTAL SOURCE OF SUPPLY PLANT	\$635		\$105		\$255
10		COLLECTION PLANT					
11	352.200	Collection Sewers - Gravity HB	\$31,927	R-11	\$2,440	100.00%	\$34,367
12	352.100	Collection Sewers-Force HB	\$7,731	R-12	\$779	100.00%	\$8,510
13	353.000	Services to Customers	\$16,168	R-13	\$2,925	34.42%	\$6,572
14	354.000	Flow Measuring Devices	\$2,525	R-14	\$280	100.00%	\$2,805
15	355.000	Flow Measuring Devices Installation	\$227	R-15	\$17	100.00%	\$244
16		TOTAL COLLECTION PLANT	\$58,578		\$6,441		\$52,498
17		PUMPING PLANT					
18	363.000	Electric Pumping Other	\$0			100.00%	\$0
19	363.100	Pumping Equipment (Elec.,Diesel, other)	\$185,547	R-19	\$32,665	100.00%	\$218,212
20		TOTAL PUMPING PLANT	\$185,547		\$32,665		\$218,212
21		TREATMENT & DISPOSAL PLANT					
22	372.000	Treatment and Disposal Equip HB	\$364,586	R-22	\$28,416	100.00%	\$393,002
23	373.000	Plant Sewers HB	\$16,439	R-23	\$10,687	100.00%	\$27,126
24	375.000	Other Treatment & Disposal Plant Equip.	\$180	R-24	\$15	34.02%	\$66
25		TOTAL TREATEMENT & DISPOSAL PLANT	\$381,205		\$39,118		\$420,194
26		GENERAL PLANT					
27	391.000	Office Furniture and Equipment	\$4,381	R-27	\$431	20.90%	\$1,006
28	391.100	Computer Equipment	\$5,010	R-28	\$375	20.90%	\$1,125
29	392.000	Transportation Equipment	\$23,817	R-29	\$1,031	34.42%	\$8,553
30	392.100	Transportation Equipment (Pump Truck)	\$6,111	R-30	\$3,261	34.42%	\$3,226
31	392.200	Transportation Equipment (Sierra Truck)	\$465	R-31	\$1,921	20.90%	\$499
32	394.000	Tools, Shop and Garage Equipment	\$2,875	R-32	\$248	20.90%	\$653
33	395.000	Laboratory Equipment	\$596	R-33	\$48	34.42%	\$222
34	396.000	Power Operated Equipment (Company Owned)	\$3,106	R-34	\$579	34.42%	\$1,268
35		TOTAL GENERAL PLANT	\$46,361		\$7,894		\$16,551
36		TOTAL DEPRECIATION RESERVE	\$672,326		\$86,223		\$707,710

To Rate Base Schedule

Lake Region Water and Sewer Company Horseshoe Bend Sewer Tracking Number SR-2010-0110 Test Year Ending 12-31-2008 Schedule of Adjustments for Accumulated Deprecreciation Reserve - Sewer

<u>A</u>	<u>B</u>	<u>C</u>	D	E
Reserve		• •		Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount
Number	Aujustinents Description	Rumber	Amount	Amount
R-8	Structures & Improvements	351.000		\$105
	Adjust Depreciation to reflect the update		\$105	
	period. Sept. 30, 2009 (Herrington)			
R-11	Collection Sewers - Gravity HB	352.200		\$2,440
			•• • • •	
	Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)		\$2,440	
	pendu. Sept. 30, 2009 (nernington)			
D 40				A ==0
R-12	Collection Sewers-Force HB	352.100		\$779
	Adjust Depreciation to reflect the update		\$779	
	period. Sept. 30, 2009 (Herrington)			
R-13	Services to Customers	353.000		\$2,925
	Adjust Depressistion to reflect the undete		\$2,925	
	Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)		\$ 2,925	
R-14	Flow Measuring Devices	354.000		\$280
N 14	Tiow measuring Devices	334.000		ψ200
	Adjust Depreciation to reflect the update		\$280	
	period. Sept. 30, 2009 (Herrington)			
R-15	Flow Measuring Devices Installation	355.000		\$17
	Adjust Depreciation to reflect the update		\$17	
	period. Sept. 30, 2009 (Herrington)		ψ.r.	
R-19	Pumping Equipment (Elec., Diesel, other)	363.100		\$32,665
	Adjust Depreciation to reflect the update		\$32,665	
	period. Sept. 30, 2009 (Herrington)			

Lake Region Water and Sewer Company Horseshoe Bend Sewer Tracking Number SR-2010-0110 Test Year Ending 12-31-2008 Schedule of Adjustments for Accumulated Deprecreciation Reserve - Sewer

A	<u>B</u>	<u>C</u>	D	E
Reserve				Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount
Number		Number	Amount	Amount
R-22	Treatment and Disposal Equip HB	372.000		\$28,416
	Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)		\$28,416	
R-23	Plant Sewers HB	373.000		\$10,687
	Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)		\$10,687	
R-24	Other Treatment & Disposal Plant Equip.	375.000		\$15
	Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)		\$15	
R-27	Office Furniture and Equipment	391.000		\$431
	Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)		\$431	
R-28	Computer Equipment	391.100		\$375
	Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)		\$375	
R-29	Transportation Equipment	392.000		\$1,031
	Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)		\$1,031	
R-30	Transportation Equipment (Pump Truck)	392.100		\$3,261
	Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)		\$3,261	

Lake Region Water and Sewer Company Horseshoe Bend Sewer Tracking Number SR-2010-0110 Test Year Ending 12-31-2008 Schedule of Adjustments for Accumulated Deprecreciation Reserve - Sewer

	-	•	-	_
<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Reserve				Total
Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Adjustment
Number	Adjustments Description	Number	Amount	Amount
R-31	Transportation Equipment (Sierra Truck)	392.200		\$1,921
	Adjust Depreciation to reflect the update		\$1,921	
	period. Sept. 30, 2009 (Herrington)			
	,			
R-32	Tools, Shop and Garage Equipment	394.000		\$248
	Adjust Depreciation to reflect the update		\$248	
	period. Sept. 30, 2009 (Herrington)			
	, , , , , , , , , , , , , , , , , , ,			
R-33	Laboratory Equipment	395.000		\$48
	Adjust Depreciation to reflect the update		\$48	
	period. Sept. 30, 2009 (Herrington)		• •••	
R-34	Power Operated Equipment (Company Owned)	396.000		\$579
				,,,,
	Adjust Depreciation to reflect the update		\$579	
	period. Sept. 30, 2009 (Herrington)		4010	
	Total Reserve Adjustments			\$86.223
			-	ψ00,22J

Lake Region Water and Sewer Company Horseshoe Bend Sewer Tracking Number SR-2010-0110 Test Year Ending 12-31-2008 Depreciation Expense - Sewer

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Line	Account		Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$7,906	0.00%	\$0
3	302.000	Franchises	\$0	0.00%	\$0
4	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$7,906		\$0
6		SOURCE OF SUPPLY PLANT			
6 7	350.000	Land & Land Rights	\$2,060	0.00%	\$0
8	351.000	Structures & Improvements	\$2,000 \$4,650	3.00%	\$0 \$140
8 9	331.000	TOTAL SOURCE OF SUPPLY PLANT	<u>\$4,830</u> \$6,710	5.00 %	\$140
9		IOTAL SOURCE OF SUFFLI FLANT	φ0,710		\$140
10		COLLECTION PLANT			
11	352.200	Collection Sewers - Gravity HB	\$162,667	2.00%	\$3,253
12	352.100	Collection Sewers-Force HB	\$51,957	2.00%	\$1,039
13	353.000	Services to Customers	\$67,112	2.00%	\$1,342
14	354.000	Flow Measuring Devices	\$11,297	3.30%	\$373
15	355.000	Flow Measuring Devices Installation	\$689	3.30%	\$23
16		TOTAL COLLECTION PLANT	\$293,722		\$6,030
17		PUMPING PLANT			
18	363.000	Electric Pumping Other	\$1,000	10.00%	\$100
19	363.100	Pumping Equipment (Elec.,Diesel, other)	\$435,527	10.00%	\$43,553
20	0001100	TOTAL PUMPING PLANT	\$436,527	1010070	\$43,653
21		TREATMENT & DISPOSAL PLANT			
22	372.000	Treatment and Disposal Equip HB	\$845,176	4.50%	\$38,033
23	373.000	Plant Sewers HB	\$316,647	4.50%	\$14,249
24	375.000	Other Treatment & Disposal Plant Equip.	\$141	5.00%	\$7
25		TOTAL TREATEMENT & DISPOSAL PLANT	\$1,161,964		\$52,289
26		GENERAL PLANT			
27	391.000	Office Furniture and Equipment	\$2,400	5.00%	\$120
28	391.100	Computer Equipment	\$2,088	5.00%	\$104
29	392.000	Transportation Equipment	\$3,641	13.00%	\$473
30	392.100	Transportation Equipment (Pump Truck)	\$11,512	13.00%	\$1,497
31	392.200	Transportation Equipment (Sierra Truck)	\$4,118	13.00%	\$535
32	394.000	Tools, Shop and Garage Equipment	\$1,385	5.00%	\$69
33	395.000	Laboratory Equipment	\$442	5.00%	\$22
34	396.000	Power Operated Equipment (Company Owned)	\$3,966	6.70%	\$266
35		TOTAL GENERAL PLANT	\$29,552		\$3,086
36		Total Depreciation	\$1,936,382		\$105,198
			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,

Exhibit No.: Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staff Case No: SR-2010-0110 Date Prepared: 1/14/2010



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

REVISED

STAFF ACCOUNTING SCHEDULES

LAKE REGION WATER AND SEWER COMPANY

CASE NO. SR-2010-0110

Jefferson City, Missouri

January 2010

	<u>A</u> Account	<u>B</u>	<u>C</u> Company/	D	Ē	Ē	<u>G</u>
Line	Number		Test Year	Adjustment		Jurisdictional	Adjusted
Number	(Optional)	Expense Description	Amount	Number	Adjustments	Allocation	Jurisdictional
1		OPERATIONS EXPENSES	•				• • • • • •
2	710.000	Purchased Wastewater Maintenance	\$4,710	S-2	\$367	35.98%	\$1,827
3	711.200	Sludge Removal	\$625	S-3	\$2,125	100.00%	\$2,750
4 5	715.000 715.100	Power for Treatment Plants Other WWTP Power	\$0 \$20.652	S-4 S-5	\$616 \$11,778-	100.00%	\$616 \$17 874
5 6	718.200	SB WWTP Chemicals	\$29,652 \$8,262	S-6	-\$11,778 -\$5,748	100.00% 100.00%	\$17,874 \$2,514
7	719.000	Wastewater Testing Other-	\$0,202	3-0	-40,740	100.00%	\$0
8	719.100	Effluent Testing Expenses	\$5,278	S-8	-\$1,881	100.00%	\$3,397
9	721.200	SB Operating Expenses	\$0	S-9	\$1,344	100.00%	\$1,344
10		TOTAL OPERATIONS EXPENSE	\$48,527		-\$14,955		\$30,322
11		MAINTENANCE EXPENSES					
12	720.000	Supplies and Materials (Other)	\$2,184	S-12	\$1,202	35.98%	\$1,218
13	720.100	HB Sewer Supplies	\$7,739	S-13	-\$5,468	35.98%	\$817
14	720.200	SB Sewer Supplies	\$1,906	S-14	-\$371	35.98%	\$552
15	720.400	Lagoon Supplies	\$32	S-15	-\$32	35.98%	\$0
16	720.500	Sewer Operating Expenses	\$1,776	S-16	\$0	35.98%	\$639
17	722.000	Tools and Shop Supplies (Sewer)	\$285	S-17	\$790	35.98%	\$387
18	745.100	Maintenance of Treatment Equip	\$2,628	S-18	\$0	35.98%	\$946
19	745.950	SB Miscellanous Operating Expenses	\$275	S-19	\$77	100.00%	\$352
20		TOTAL MAINTENANCE EXPENSE	\$16,825		-\$3,802		\$4,911
21		CUSTOMER ACCOUNT EXPENSE					
22	732.000	Contracted Accounting Fees	\$10,930	S-22	\$0	26.79%	\$2,928
23	733.000	Contracted Legal Fees	\$3,386	S-23	\$129	51.21%	\$1,800
24	737.000	PWSD#4 Contracted Labor (Sewer)	\$194,850	S-24	-\$49,022	26.79%	\$39,067
25	742.000	Rent	\$18,000			26.79%	\$4,822
26	742.100	Rent (Lake Office)	\$0	S-26	\$8,082	26.79%	\$2,165
27		TOTAL CUSTOMER ACCOUNT EXPENSE	\$227,166		-\$40,811		\$50,782
28		ADMINISTRATIVE & GENERAL EXPENSES					
29	755.000	Property Insurance	\$3,272	S-29	\$0	14.14%	\$463
30	756.000	Auto Insurance (Sewer)	\$5,314	S-30	\$0	35.98%	\$1,912
31	757.000	General Liability (Sewer)	\$2,098	S-31	\$0	35.98%	\$755
32	759.000	Other Insurance (Sewer)	\$1,953	S-32	-\$1,953	35.98%	\$0
33	921.000	Office Supplies	\$11,218	S-33	-\$1,328	43.84%	\$4,336
34	921.500	Billing Expenses	\$2,962	S-34	\$0	43.84%	\$1,299
35	922.000	Management Fees	\$240,000	S-35	-\$240,000	26.79%	\$0
36	922.100	Executive Management Oversight	\$0 \$0.47	S-36	\$27,901	100.00%	\$27,901
37 38	923.000 925.000	Outside Services Telephone	\$947	S-37 S-38	\$0 \$0	26.79% 26.79%	\$254
30 39	925.000 927.000	Travel & Entertainment	\$1,247 \$155	S-30 S-39	\$0 \$0	26.79%	\$334 \$42
40	933.000	Transportation Expense	\$26,580	S-40	\$0 \$0	26.79%	\$7,121
40	940.000	Customer Refunds	\$868	S-40 S-41	\$0 \$0	26.79%	\$233
42	950.000	Bad Debt Expense	\$691	S-42	\$0	26.79%	\$185
43	975.000	Miscellanous Expense	\$969	S-43	\$357	26.79%	\$355
44	980.000	Rate Case Expense	\$0	S-44	\$150	100.00%	\$150
45		TOTAL ADMINISTRATIVE AND GENERAL	\$298,274	• • •	-\$214,873		\$45,340
46		OTHER OPERATING EXPENSES					
47	767.000	PSC Assessment	\$13,206	S-47	\$6,690	100.00%	\$19,896
48	779.000	License and Permits (Other)	\$75	S-48	-\$75	35.98%	\$0
49	779.100	SB Licenses and Permits	\$3,000	S-49	\$147	100.00%	\$3,147
50	406.300	Amortization of CIAC (Sewer)	\$0	S-50	-\$59,228	100.00%	-\$59,228
51		Depreciation	\$0	S-51	\$115,174	100.00%	\$115,174
52		TOTAL OTHER OPERATING EXPENSES	\$16,281		\$62,708		\$78,989
53		TAXES OTHER THAN INCOME					
54	967.000	Real Property Taxes	\$3,324			39.82%	\$1,324
55	967.300	Property Taxes	\$372			39.82%	\$148

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
	Account		Company/				
Line	Number		Test Year	Adjustment		Jurisdictional	Adjusted
Number	(Optional)	Expense Description	Amount	Number	Adjustments	Allocation	Jurisdictional
56	967.200	Other Taxes	\$46	S-56	-\$46	26.79%	\$0
57		TOTAL TAXES OTHER THAN INCOME	\$3,742		-\$46		\$1,472
58		TOTAL OPERATING EXPENSES	\$610,815		-\$211,779		\$211,816

<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	Purchased Wastewater Maintenance Made and adjustment based on a two year average (2006-2007) (Herrington-Prenger)	710.000	\$367	\$367
S-3	Sludge Removal	711.200	_	\$2,125
	Made adjustment based on Sept. 30, 2009. Company had to make changes on how sludge was removed. (Herrington-Prenger)		\$2,125	
S-4	Power for Treatment Plants Other	715.000		\$616
	Adjust to reflect update period, Sept. 30, 2009. Most current information (Herrington-Prenger)		\$616	
S-5	WWTP Power	715.100		-\$11,778
	Adjust to reflect update period, Sept. 30, 2009. Company made adjustment to Test Year that appeared abnormal when compared to historical data.(Herrington-Prenger)		-\$11,778	
S-6	SB WWTP Chemicals	718.200		-\$5,748
	Made adjustment based most current September 30, 2009. Chemicals were booked incorrectly during the test year. (Herrington-Prenger)		-\$5,748	
S-8	Effluent Testing Expenses	719.100		-\$1,881
	Made adjustment to reflect update period Sept.30, 2009. Adjustment based on recent changes with requirements. (Herrington-Prenger)		-\$1,881	
S-9	SB Operating Expenses	721.200		\$1,344

<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
	Made adjustment based on most current data, Update period Sept. 30, 2009 (Herrington-Prenger)	Humber	\$1,344	Rujuolmont
S-12	Supplies and Materials (Other)	720.000		\$1,202
	Made adjust to reflect update period, Sept. 30, 2009. (Prenger)		\$1,202	
S-13	HB Sewer Supplies	720.100		-\$5,468
	Made adjustment to reflect Sept. 30, 2009. Company allocates account between SB and HB Sewer (Herrington-Prenger)		-\$5,468	
S-14	SB Sewer Supplies	720.200		-\$371
	Made adjustment to reflect Sept. 30, 2009. Company allocates account between SB and HB Sewer (Herrington-Prenger)		-\$371	
S-15	Lagoon Supplies	720.400		-\$32
	Removed Test Year, no activity in account. (Herrington-Prenger)		-\$32	
S-16	Sewer Operating Expenses	720.500		\$0
	Test Year used by Staff, no adjustment		\$0	
S-17	Tools and Shop Supplies (Sewer)	722.000		\$790
	Adjust to reflect update period, Sept. 30, 2009 (Herrington-Prenger)		\$790	
S-18	Maintenance of Treatment Equip	745.100		\$0
	No adjustment, Test Year used. K&M appeared abnormal based on historical data		\$0	

<u>A</u> Expense Adj	<u>B</u>	<u>C</u> Account	<u>D</u> Adjustment	<u>E</u> Total
Number	Adjustment Description	Number	Amount	Adjustment
S-19	SB Miscellanous Operating Expenses	745.950		\$77
	Adjust to reflect update period, Sept. 30, 2009 (Herrington-Prenger)		\$77	
S-22	Contracted Accounting Fees	732.000		\$0
	No adjustment necessary. Test Year used. Company does not anticipate increased costs. (Herrington-Prenger)		\$0	
S-23	Contracted Legal Fees	733.000		\$129
	Made adjustment to reflect the update period Sept. 30, 2009. Allocated between HB and SB Sewer (Herrington-Prenger)		\$129	
S-24	PWSD#4 Contracted Labor (Sewer)	737.000		-\$49,022
	Adjust to reflect update period, Sept. 30, 2009 (Prenger)		-\$49,022	
S-26	Rent (Lake Office)	742.100		\$8,082
	Include annualized rent for the Lake Office (Prenger)		\$8,082	
S-29	Property Insurance	755.000		\$0
	No adjustment, Test Year used. Company does not anticipate increase during rate case. (Herrington)		\$0	
S-30	Auto Insurance (Sewer)	756.000		\$0
	No adjustment, Test Year used. Company does not anticipate increase during rate case. (Herrington)		\$0	
S-31	General Liability (Sewer)	757.000		\$0

<u>A</u> Expense Adj	<u>B</u>	<u>C</u> Account	<u>D</u> Adjustment	<u>E</u> Total
Number	Adjustment Description No adjustment, Test Year used. Company does not anticipate increase during rate case. (Herrington)	Number	Amount \$0	Adjustment
S-32	Other Insurance (Sewer)	759.000		-\$1,953
	Removed Health Insurance that is considered personal insurance (Herrington)		-\$1,953	
S-33	Office Supplies	921.000		-\$1,328
	Based on fluctuations in historical data, Staff used a 2 year average (2007-2008) (Herrington-Prenger)		-\$1,328	
S-34	Billing Expenses	921.500		\$0
	No adjustment necessary. Test Year used. (Herrington)		\$0	
S-35	Management Fees	922.000		-\$240,000
	Remove Management Fees from Test Year. (Harris)		-\$240,000	
S-36	Executive Management Oversight	922.100		\$27,901
	Include costs for Executive oversight (Harris)		\$27,901	
S-37	Outside Services	923.000		\$0
	No adjustment necessary. Test Year used. (Herrington-Prenger)		\$0	
S-38	Telephone	925.000		\$0
	No Adjustment necessary. Test Year used. No historical date to review. (Herrington)		\$0	
S-39	Travel & Entertainment	927.000		\$0
			A 2001	ting Schedule:2

<u>A</u> Expense Adj	<u>B</u>	<u>C</u> Account	<u>D</u> Adjustment	<u>E</u> Total
Number	Adjustment Description	Number	Amount	Adjustment
	No adjustment necessary. Test Year used. (Herrington)		\$0	
S-40	Transportation Expense	933.000		\$0
	No adjustment necessary. Test Year used. (Herrington)		\$0	
S-41	Customer Refunds	940.000		\$0
	No adjustment necessary. Test Year used. (Herrington)		\$0	
S-42	Bad Debt Expense	950.000		\$0
	Test Year-No adjustment		\$0	
S-43	Miscellanous Expense	975.000		\$357
	Adjust to reflect update period, Sept. 30, 2009 (Herrington-Prenger)		\$357	
S-44	Rate Case Expense	980.000		\$150
	Include expenses associated with current rate case- 5 Year amortization (Herrington)		\$150	
S-47	PSC Assessment	767.000		\$6,690
	Adjust to reflect PSC Assessment for Fiscal 2010 (Herrington)		\$6,690	
S-48	License and Permits (Other)	779.000		-\$75
	Adjust to reflect update period, Sept. 30, 2009 (Herrington-Prenger)		-\$75	
S-49	SB Licenses and Permits	779.100		\$147

<u>A</u> Expanse Adi	<u>B</u>	<u>C</u> Account	<u>D</u> A divotment	<u>E</u> Total
Expense Adj Number	Adjustment Description	Number	Adjustment Amount	Adjustment
Number	Made adjustment to reflect update period Sept. 30, 2009. Increase due to changes in permit requirements (Herrington-Prenger)	NUIIIDEI	\$147	Αυμυσιπιστιτ
S-50	Amortization of CIAC (Sewer)	406.300		-\$59,228
	Update CIAC Depreciation for SB (Herrington)		-\$59,228	
S-51	Depreciation			\$115,174
	1. To Annualize Depreciation		\$115,174	
S-56	Other Taxes	967.200		-\$46
	Made adjustment to remove test year. Review during True-Up (Herrington-Prenger		-\$46	
	Total Expense Adjustments		-	-\$211,779

	<u>A</u> Account	<u>B</u>	<u>C</u> Company/	D	Ē	Ē	<u>G</u>
Line	Number		Test Year	Adjustment	Jurisdictional	Jurisdictional	Adjusted
Number	(Optional)	Revenue Description	Amount	Number	Adjustments	Allocation	Jurisdictional
Rev-1 Rev-2		ANNUALIZED REVENUES Annualized Rate Revenues	\$0	Rev-2	\$164,173	100.00%	\$164,173
Rev-3		Miscellaneous Revenues	\$0	Rev-3	\$17,024	100.00%	\$17,024
Rev-4		TOTAL ANNUALIZED REVENUES	\$0		\$181,197		\$181,197

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u> A divetment	<u>E</u>
Revenue Adj Number	Adjustment Description	Account Number	Adjustment Amount	Total Adjustment
Rev-2	Annualized Rate Revenues			\$164,173
	1. To Annualize Rate Revenues		\$164,173	
	2. Description		\$0	
	3. Description		\$0	
Rev-3	Miscellaneous Revenues			\$17,024
	1. To Annualize Miscellaneous Revenues		\$17,024	
	2. Description		\$0	
	Total Revenue Adjustments		_	\$181,197

		Reside 5/8		Shawnee Co 5/8	
Line Number	<u>A</u> Description	<u>B</u> Amount	<u>C</u> Amount	<u>D</u> Amount	<u>E</u> Amount
1	Customer Charge Revenues:				
2	Customer Number	612		11	
3	Bills Per Year	12		12	
4	Customer Bills Per year	7,344		132	
5	Current Customer Charge	\$21.96		\$21.96	
6	Annualized Customer Charge Revenues		\$161,274		\$2,899
7	Commodity Charge Revenues:				
8	Total Gallons Sold	0		0	
9	Less: Base Gallons Included In Customer Charge	0		0	
10	Commodity Gallons	0		0	
11	Block 1, Commodity Gallons per Block	0		0	
12	Block 1, Number of Commodity Gallons per Unit	1,000		1,000	
13	Block 1, Commodity Billing Units	0.00		0.00	
14	Block 1, Existing Commodity Charge	\$3.66		\$3.66	
15	Block 1, Annualized Commodity Charge Rev.		\$0		\$0
16	Total Annualized Sewer Rate Revenues	-	\$161,274	-	\$2,899

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.

		Tot	al
Line Number	<u>A</u> Description	<u>F</u> Amount	<u>G</u> Amount
1	Customer Charge Revenues:		
2	Customer Number	623	
3	Bills Per Year		
4	Customer Bills Per year	7,476	
5	Current Customer Charge		
6	Annualized Customer Charge Revenues		\$164,173
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.		\$0
16	Total Annualized Sewer Rate Revenues		\$164,173

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.

Lake Region Water and Sewer Company Shawnee Bend Sewer Tracking Number SR-2010-0110 Test Year Ending 12-31-2008 Miscellaneous Revenues Feeder - Sewer

Line	A	<u>B</u>
Number	Description	Amount
2	Total Miscellaneous Revenues	\$17,024

	A	<u>B</u> Account	<u>C</u>	D	E	E
Line		Number	Staff	Customer	•	Percentage
Number	Description	(Optional)	Annualized	Charge	Commodity	Rate
Rev-1	ANNUALIZED REVENUES					
Rev-2	Annualized Rate Revenues		(1) \$164,173			
Rev-3	Miscellaneous Revenues		(1) \$17,024			
Rev-4	TOTAL ANNUALIZED REVENUES		\$181,197			
1	OPERATIONS EXPENSES		(2)			
2	Purchased Wastewater Maintenance	710.000	\$1,827	\$0	\$1,827	0.00%
3	Sludge Removal	711.200	\$2,750	\$0	\$2,750	0.00%
4	Power for Treatment Plants Other	715.000	\$616	\$0	\$616	0.00%
5	WWTP Power	715.100	\$17,874	\$0	\$17,874	0.00%
6	SB WWTP Chemicals	718.200	\$2,514	\$0 \$0	\$2,514	0.00%
7 8	Wastewater Testing Other- Effluent Testing Expenses	719.000 719.100	\$0 \$3,397	\$0 \$0	\$0 \$3,397	0.00% 0.00%
о 9	SB Operating Expenses	719.100	\$3,397 \$1,344	\$0 \$0		0.00%
9 10	TOTAL OPERATIONS EXPENSE	721.200	\$1,344	\$0	\$1,344 \$30,322	0.00%
10			\$30,322	ψυ	430,322	
11	MAINTENANCE EXPENSES					
12	Supplies and Materials (Other)	720.000	\$1,218	\$0	\$1,218	0.00%
13	HB Sewer Supplies	720.100	\$817	\$0	\$817	0.00%
14	SB Sewer Supplies	720.200	\$552	\$0	\$552	0.00%
15	Lagoon Supplies	720.400	\$0	\$0	\$0	0.00%
16	Sewer Operating Expenses	720.500	\$639	\$0	\$639	0.00%
17	Tools and Shop Supplies (Sewer)	722.000	\$387	\$0	\$387	0.00%
18	Maintenance of Treatment Equip	745.100	\$946	\$0	\$946	0.00%
19	SB Miscellanous Operating Expenses	745.950	\$352	\$0	\$352	0.00%
20	TOTAL MAINTENANCE EXPENSE		\$4,911	\$0	\$4,911	
21	CUSTOMER ACCOUNT EXPENSE					
22	Contracted Accounting Fees	732.000	\$2,928	\$0	\$2,928	0.00%
23	Contracted Legal Fees	733.000	\$1,800	\$0	\$1,800	0.00%
24	PWSD#4 Contracted Labor (Sewer)	737.000	\$39,067	\$0	\$39,067	0.00%
25	Rent	742.000	\$4,822	\$0	\$4,822	0.00%
26	Rent (Lake Office)	742.100	\$2,165	\$0	\$2,165	0.00%
27	TOTAL CUSTOMER ACCOUNT EXPENSE		\$50,782	\$0	\$50,782	
28	ADMINISTRATIVE & GENERAL EXPENSES					
29	Property Insurance	755.000	\$463	\$0	\$463	0.00%
30	Auto Insurance (Sewer)	756.000	\$1,912	\$0	\$1,912	0.00%
31	General Liability (Sewer)	757.000	\$755	\$0	\$755	0.00%
32	Other Insurance (Sewer)	759.000	\$0	\$0	\$0	0.00%
33	Office Supplies	921.000	\$4,336	\$0	\$4,336	0.00%
34 35	Billing Expenses	921.500 922.000	\$1,299 \$0	\$0 \$0	\$1,299 \$0	0.00% 0.00%
35	Management Fees Executive Management Oversight	922.000	ەن \$27,901	\$0 \$0	ەن \$27,901	0.00%
30	Outside Services	923.000	\$254	\$0 \$0	\$254	0.00%
37	Telephone	925.000	\$254	\$0 \$0	\$254	0.00%
39	Travel & Entertainment	927.000	\$42	\$0	\$42	0.00%
40	Transportation Expense	933.000	\$7,121	\$0 \$0	\$7,121	0.00%
41	Customer Refunds	940.000	\$233	\$0	\$233	0.00%
42	Bad Debt Expense	950.000	\$185	\$0	\$185	0.00%
43	Miscellanous Expense	975.000	\$355	\$0	\$355	0.00%
44	Rate Case Expense	980.000	\$150	\$0	\$150	0.00%
45	TOTAL ADMINISTRATIVE AND GENERAL		\$45,340	\$0	\$45,340	
46	OTHER OPERATING EXPENSES					
47	PSC Assessment	767.000	\$19,896	\$0	\$19,896	0.00%
48	License and Permits (Other)	779.000	\$0	\$0	\$0	0.00%
49	SB Licenses and Permits	779.100	\$3,147	\$0	\$3,147	0.00%
50	Amortization of CIAC (Sewer)	406.300	-\$59,228	\$0	-\$59,228	0.00%
51	Depreciation		\$115,174	\$0	\$115,174	0.00%
52	TOTAL OTHER OPERATING EXPENSES		\$78,989	\$0	\$78,989	

	A	<u>B</u> Account		<u>C</u>	D	Ē	E
Line		Number		Staff	Customer		Percentage
Number	Description	(Optional)		Annualized	Charge	Commodity	Rate
	-						
53	TAXES OTHER THAN INCOME						
54	Real Property Taxes	967.000		\$1,324	\$0	\$1,324	0.00%
55	Property Taxes	967.300		\$148	\$0	\$148	0.00%
56	Other Taxes	967.200		\$0	\$0	\$0	0.00%
57	TOTAL TAXES OTHER THAN INCOME			\$1,472	\$0	\$1,472	
58	TOTAL OPERATING EXPENSES			\$211,816	\$0	\$211,816	
59	Interest Expense		(3)	\$65,305	\$0	\$65,305	0.00%
60	Return on Equity		(3)	\$21,680	\$0	\$21,680	0.00%
61	Income Taxes		(3)	\$5,399	\$0	\$5,399	0.00%
62	TOTAL INTEREST RETURN & TAXES			\$92,384	\$0	\$92,384	
63	TOTAL COST OF SERVICE			\$304,200	\$0	\$304,200	
64	Less: Miscellaneous Revenues			\$17,024	\$0	\$17,024	0.00%
65	COST TO RECOVER IN RATES			\$287,176	\$0	\$287,176	
66	INCREMENTAL INCREASE IN RATE REVENUES			\$123,003			
67	PERCENTAGE OF INCREASE		•	67.88%			
68	REQUESTED INCREASE IN REVENUES			\$0			

(1) From Revenue Schedule
 (2) From Expense Schedule
 (3) From PreTax Rate of Return Schedule, Rate Base & Return Schedule

Lake Region Water and Sewer Company Shawnee Bend Sewer Tracking Number SR-2010-0110 Test Year Ending 12-31-2008 Rate of Return Including Income Tax - Sewer

							(and the second se
				Α		В	formulas
1	State Income Ta	x Rate Statutory / Effe	ective	6.25%	(2)	5.81%	(1 - (B2 x .5)) x A1
2	Federal Income	Tax Rate Statutory / E	ffective	15.00%	(1) & (2)	14.13%	(1 - B1) x A2
3	Composite Effect	tive Income Tax Rate				19.94%	B1 + B2
4	Equity Tax Facto	or				1.2490	1 / (1-B3)
5	Recommended Common and	Weighted Rate of Return Preferred	rn on Equity -		_	1.39%	From Capital Structure Schedu
6	Weighted Rate o	f Return on Equity Incl	uding Income Tax			1.74%	B4 x B5
7		Weighted Rate of Retuined Retuin	rn on Debt -		_	4.19%	From Capital Structure Schedu
8	Total Weighted F	Rate of Return Including	g Income Tax		_	5.93%	B6+B7
					To Ra	ate Base Schedu	le
(1)	If Sub-Chapter S (Corporation, Enter Y:	N	Equity Income R & Preliminary Fe	•	\$25,506	
		Та	x Rate Table				
ſ	Net Incom	e Range]
Ļ	Start	End	Tax Rate	Amount in Ra	inge	Tax on Range	4
	\$0 \$50.001	\$50,000 \$75,000	15.00%	\$25,506		\$3,826	
	\$50,001	\$75,000	25.00%	\$0		\$0	

Start	End	Tax Rate	Amount in Range	Tax on Range
\$0	\$50,000	15.00%	\$25,506	\$3,826
\$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
			\$25,506	\$3,826
			Consolidated Tax Rate:	
			Average Tax Rate:	0.15

Lake Region Water and Sewer Company Shawnee Bend Sewer Tracking Number SR-2010-0110 Test Year Ending 12-31-2008 Rate Base Required Return on Investment Schedule - Sewer

Line	Δ	<u>B</u> Dollar
Number	Rate Base Description	Amount
1	Plant In Service	\$4,001,601 From Plant Schedule
2	Less Accumulated Depreciation Reserve	\$791,925 From Depreciation Reserve Schedule
3	Net Plant In Service	\$3,209,676
4	Other Rate Base Items:	\$0
	Materials And Supplies	\$805
	Contribution of Aid of Construction	-\$2,095,105
	CIAC Depreciation	\$461,785
	Deferred Taxes	-\$18,562
5	Total Rate Base	\$1,558,599
6	Total Weighted Rate of Return Including Income Tax	5.93% From PreTax Return & Taxes Schedule
7	Required Return & Income Tax	\$92,384

	A	<u>B</u>	<u>C</u> Percentage of Total	<u>D</u> Embedded	<u>E</u> Weighted	
Line		Dollar	Capital	Cost of	Cost of	
Number	Description	Amount	Structure	Capital	Capital	
	20001		011401410	eupitui	- up nun	
1	Common Stock	\$514,405	16.36%	8.50%	1.391%	
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	\$2,629,091	83.64%	5.01%	4.190%	
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	\$3,143,496	100.00%		5.581%	

To PreTax Return Rate Schedule

Lake Region Water and Sewer Company Shawnee Bend Sewer Tracking Number SR-2010-0110 Test Year Ending 12-31-2008 Plant In Service - Sewer

Line	<u>A</u>	<u>B</u>	<u>C</u> Total	<u>D</u>	Ē	<u>F</u> Jurisdictional	<u>G</u>
Line Number	Account # (Optional)	Plant Account Description	Plant	Adjustment Number	Adjustments	Allocation	Adjusted Jurisdictional
Number	(Optional)		Fidilt	Number	Aujustinents	Allocation	Junsuictional
1		INTANGIBLE PLANT					
2	301.000	Organization	\$22,970	P-2	\$0	65.58%	\$15,064
3	302.000	Franchises	\$0		* *	100.00%	\$0
4	303.000	Miscellaneous Intangible Plant	\$0			100.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$22,970		\$0		\$15,064
6		SOURCE OF SUPPLY PLANT					
7	350.000	Land & Land Rights	\$5,985			65.58%	\$3,925
8	351.000	Structures & Improvements	\$0			0.00%	\$0
9		TOTAL SOURCE OF SUPPLY PLANT	\$5,985		\$0		\$3,925
10		COLLECTION PLANT					
11	352.100	Collection Sewers - Force- SB	\$2,765,735			100.00%	\$2,765,735
12	353.000	Services to Customers	\$194,980			65.58%	\$127,868
13	354.000	Flow Measuring Devices	\$0			0.00%	\$0
14	355.000	Flow Measuring Devices Installations	\$0			0.00%	\$0
15		TOTAL COLLECTION PLANT	\$2,960,715		\$0		\$2,893,603
16		PUMPING PLANT					
17	362.000	Receiving Wells and Pump Pits (SB)	\$296,578			100.00%	\$296,578
18	363.000	Pumping Equipment -Other	\$0	P-18	\$2,905	65.58%	\$1,905
19	363.100	Pumping Equipment (Elec.,Diesel, other) (SB)	\$6,828	P-19	\$3,570	100.00%	\$10,398
20		TOTAL PUMPING PLANT	\$303,406		\$6,475		\$308,881
21		TREATMENT & DISPOSAL PLANT					
22	370.100	Oxidation Lagoon	\$0			0.00%	\$0
23	372.200	Treatment and Disposal Equipment-SB	\$148,798	P-23	\$962	100.00%	\$149,760
24	372.300	Treatment Plant Labor -SB	\$6,006			100.00%	\$6,006
25	373.000	Plant Sewer -SB	\$0			0.00%	\$0
26	375.000	Treatment Plant Other-SB	\$571,087			100.00%	\$571,087
27	375.100	Other Treatment & Disposal Plant Equip.	\$411			65.58%	\$270
28		TOTAL TREATEMENT & DISPOSAL PLANT	\$726,302		\$962		\$727,123
29		GENERAL PLANT					Aa c =-
30	390.100	Office Computer and Software	\$9,989			39.82%	\$3,978
31	390.000	Office Furniture & Equipment	\$11,485			39.82%	\$4,573
32	392.000	Transportation Equipment	\$10,579			65.58%	\$6,938
33	392.100	Transportation Equipment (Pump Truck)	\$33,445			65.58%	\$21,933
34	392.200	Transportation Equipment (Sierra Truck)	\$19,703			39.82%	\$7,846
35	394.000	Tools, Shop and Garage Equipment	\$6,626			39.82%	\$2,638
36 37	395.000 396.000	Laboratory Equipment Power Operated Equipment (Company Owned)	\$1,284 \$11,523			39.82% 39.82%	\$511 \$4,588
38		TOTAL GENERAL PLANT	\$104,634		\$0		\$53,006
39		TOTAL PLANT IN SERVICE	\$4,124,012		\$7,437		\$4,001,601
- 39		TOTAL PLANT IN SERVICE	φ 4,124,012		Φ1,43 7		94,001,001

To Rate Base & Depreciation Schedules

Lake Region Water and Sewer Company Shawnee Bend Sewer Tracking Number SR-2010-0110 Test Year Ending 12-31-2008 Schedule of Adjustments for Plant in Service - Sewer

<u>A</u> Plant	B	<u>C</u>	D	E
Adjustment		Account	Adjustment	Total
Number	Plant In Service Adjustment Description	Number	Amount	Adjustment
P-2	Organization	301.000		\$0
F-2	Organization	301.000		\$ 0
	Description		\$0	
P-18	Pumping Equipment -Other	363.000		\$2,905
	Included addition for Pumping Equipment- Other (Herrington)		\$2,905	
P-19	Pumping Equipment (Elec.,Diesel, other) (SB)	363.100		\$3,570
	Update for addition added to Pumping Equipment for SB (Herrington)		\$3,570	
P-23	Treatment and Disposal Equipment-SB	372.200		\$962
	Include Irrigation Pump added during the Update Period, Sept. 30, 2009		\$962	
	Total Plant Adjustments			\$7,437

Lake Region Water and Sewer Company Shawnee Bend Sewer Tracking Number SR-2010-0110 Test Year Ending 12-31-2008 Accumulated Depreciation Reserve - Sewer

Lies	A	B	<u>C</u> Total	<u>D</u> A divetment	<u>E</u>	<u>F</u>	<u>G</u> Adjusted
Line	Account	Depresiation Description	Total	Adjustment	Adiustmente	Jurisdictional	Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Allocation	Jurisdictional
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0			100.00%	\$0
3	302.000	Franchises	\$0			100.00%	\$0
4	303.000	Miscellaneous Intangible Plant	<u>\$0</u>			100.00%	<u>\$0</u>
5		TOTAL INTANGIBLE PLANT	\$0		\$0		\$0
6		SOURCE OF SUPPLY PLANT					
7	350.000	Land & Land Rights	\$0			100.00%	\$0
8	351.000	Structures & Improvements	\$635	R-8	\$105	65.58%	\$485
9		TOTAL SOURCE OF SUPPLY PLANT	\$635		\$105		\$485
10		COLLECTION PLANT					
11	352.100	Collection Sewers - Force- SB	\$334,025	R-11	\$41,486	100.00%	\$375,511
12	353.000	Services to Customers	\$16,168	R-12	\$2,925	58.29%	\$11,129
13	354.000	Flow Measuring Devices	\$0		+_,•_•	0.00%	\$0
14	355.000	Flow Measuring Devices Installations	\$0			0.00%	\$0
15		TOTAL COLLECTION PLANT	\$350,193		\$44,411		\$386,640
16		PUMPING PLANT					
10	362.000	Receiving Wells and Pump Pits (SB)	\$94,297	R-17	\$11,122	100.00%	\$105,419
18	363.000	Pumping Equipment -Other	\$0 \$0	N-17	ΨΤΙ,ΤΖΖ	0.00%	\$103,419 \$0
19	363.100	Pumping Equipment (Elec.,Diesel, other) (SB)	\$28,283	R-19	\$567	100.00%	\$28,850
			·		<u> </u>		
20		TOTAL PUMPING PLANT	\$122,580		\$11,689		\$134,269
21		TREATMENT & DISPOSAL PLANT					
22	370.100	Oxidation Lagoon	\$0			0.00%	\$0
23	372.200	Treatment and Disposal Equipment-SB	\$66,371	R-23	\$5,038	100.00%	\$71,409
24	372.300	Treatment Plant Labor -SB	\$1,685	R-24	\$270	100.00%	\$1,955
25	373.000	Plant Sewer -SB	\$0			100.00%	\$0
26	375.000	Treatment Plant Other-SB	\$146,076	R-26	\$19,274	100.00%	\$165,350
27	375.100	Other Treatment & Disposal Plant Equip.	\$180	R-27	\$15	65.58%	\$128
28		TOTAL TREATEMENT & DISPOSAL PLANT	\$214,312		\$24,597		\$238,842
29		GENERAL PLANT					
30	390.100	Office Computer and Software	\$4,381	R-30	\$375	39.82%	\$1,894
31	390.000	Office Furniture & Equipment	\$5,010	R-31	\$431	39.82%	\$2,167
32	392.000	Transportation Equipment	\$23,817	R-32	\$1,031	65.98%	\$16,395
33	392.100	Transportation Equipment (Pump Truck)	\$6,111	R-33	\$3,261	65.98%	\$6,184
34	392.200	Transportation Equipment (Sierra Truck)	\$465	R-34	\$1,921	39.82%	\$950
35	394.000	Tools, Shop and Garage Equipment	\$2,875	R-35	\$248	39.82%	\$1,244
36	395.000	Laboratory Equipment	\$596	R-36	\$48	65.98%	\$425
37	396.000	Power Operated Equipment (Company Owned)	\$3,106	R-37	\$579	65.98%	\$2,431
38		TOTAL GENERAL PLANT	\$46,361		\$7,894		\$31,689
39		TOTAL DEPRECIATION RESERVE	\$734,081		\$88,696		\$791,925

To Rate Base Schedule

Lake Region Water and Sewer Company Shawnee Bend Sewer Tracking Number SR-2010-0110 Test Year Ending 12-31-2008 Schedule of Adjustments for Accumulated Deprecreciation Reserve - Sewer

<u>A</u> Reserve	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount
R-8	Structures & Improvements	351.000		\$105
	Adjust Depreciation through Sept. 30, 2009 (Herrington)		\$105	
R-11	Collection Sewers - Force- SB	352.100		\$41,486
	Adjust Depreciation through Sept. 30, 2009 (Herrington)		\$41,486	
R-12	Services to Customers	353.000		\$2,925
	Adjust Depreciation through Sept. 30, 2009 (Herrington)		\$2,925	
R-17	Receiving Wells and Pump Pits (SB)	362.000		\$11,122
	Adjust Depreciation through Sept. 30, 2009 (Herrington)		\$11,122	
R-19	Pumping Equipment (Elec.,Diesel, other) (SB)	363.100		\$567
	Adjust Depreciation through Sept. 30, 2009 (Herrington)		\$567	
R-23	Treatment and Disposal Equipment-SB	372.200		\$5,038
	Adjust Depreciation through Sept. 30, 2009 (Herrington)		\$5,038	
R-24	Treatment Plant Labor -SB	372.300		\$270
	Adjust Depreciation through Sept. 30, 2009 (Herrington)		\$270	

Lake Region Water and Sewer Company Shawnee Bend Sewer Tracking Number SR-2010-0110 Test Year Ending 12-31-2008 Schedule of Adjustments for Accumulated Deprecreciation Reserve - Sewer

<u>A</u> Reserve	<u>B</u>	<u>C</u>	D	<u>E</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount
Humber	Aujustinente Desemption	Number	Anount	Amount
R-26	Treatment Plant Other-SB	375.000		\$19,274
	Adjust Depreciation through Sept. 30, 2009 (Herrington)		\$19,274	
R-27	Other Treatment & Disposal Plant Equip.	375.100		\$15
	Adjust Depreciation through Sept. 30, 2009 (Herrington)		\$15	
R-30	Office Computer and Software	390.100		\$375
	Adjust Depreciation through Sept. 30, 2009 (Herrington)		\$375	
R-31	Office Furniture & Equipment	390.000		\$431
	Adjust Depreciation through Sept. 30, 2009 (Herrington)		\$431	
R-32	Transportation Equipment	392.000		\$1,031
	Adjust Depreciation through Sept. 30, 2009 (Herrington)		\$1,031	
R-33	Transportation Equipment (Pump Truck)	392.100		\$3,261
	Adjust Depreciation through Sept. 30, 2009 (Herrington)		\$3,261	
R-34	Transportation Equipment (Sierra Truck)	392.200		\$1,921
	Adjust Depreciation through Sept. 30, 2009 (Herrington)		\$1,921	

Lake Region Water and Sewer Company Shawnee Bend Sewer Tracking Number SR-2010-0110 Test Year Ending 12-31-2008 Schedule of Adjustments for Accumulated Deprecreciation Reserve - Sewer

<u>A</u> Reserve	<u>B</u>	<u>C</u>	D	<u>E</u> Total
Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Adjustment
Number	Adjustments Description	Number	Amount	Amount
R-35	Tools, Shop and Garage Equipment	394.000		\$248
	Adjust Depreciation through Sept. 30, 2009 (Herrington)		\$248	
R-36	Laboratory Equipment	395.000		\$48
	Adjust Depreciation through Sept. 30, 2009 (Herrington)		\$48	
R-37	Power Operated Equipment (Company Owned)	396.000		\$579
	Adjust Depreciation through Sept. 30, 2009 (Herrington)		\$579	
	Total Reserve Adjustments			\$88,696

Lake Region Water and Sewer Company Shawnee Bend Sewer Tracking Number SR-2010-0110 Test Year Ending 12-31-2008 Depreciation Expense - Sewer

	A	B	<u>C</u>	D	E
Line	Account		Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
		· · · · · · · · · · · · · · · · · · ·			
4		INTANGIBLE PLANT			
1 2	301.000	Organization	\$15,064	0.00%	¢ŋ
2 3	301.000	Franchises	\$15,084 \$0	0.00%	\$0 \$0
4	303.000	Miscellaneous Intangible Plant	\$0 \$0	0.00%	\$0 \$0
- 5	303.000	TOTAL INTANGIBLE PLANT	<u>\$0</u> \$15,064	0.0078	<u>\$0</u> \$0
J			ψ10,00 4		ΨŪ
6		SOURCE OF SUPPLY PLANT			
7	350.000	Land & Land Rights	\$3,925	0.00%	\$0
8	351.000	Structures & Improvements	\$0	3.00%	\$0
9		TOTAL SOURCE OF SUPPLY PLANT	\$3,925		\$0
10		COLLECTION PLANT			
11	352.100	Collection Sewers - Force- SB	\$2,765,735	2.00%	\$55,315
12	353.000	Services to Customers	\$127,868	2.00%	\$2,557
13	354.000	Flow Measuring Devices	\$0	0.00%	\$0
14	355.000	Flow Measuring Devices Installations	\$0	0.00%	\$0
15		TOTAL COLLECTION PLANT	\$2,893,603		\$57,872
16		PUMPING PLANT			
17	362.000	Receiving Wells and Pump Pits (SB)	\$296,578	5.00%	\$14,829
18	363.000	Pumping Equipment -Other	\$1,905	10.00%	\$191
19	363.100	Pumping Equipment (Elec.,Diesel, other) (SB)	\$10,398	10.00%	\$1,040
20			<u> </u>		
20		TOTAL PUMPING PLANT	\$308,881		\$16,060
21		TREATMENT & DISPOSAL PLANT			
22	370.100	Oxidation Lagoon	\$0	0.00%	\$0
23	372.200	Treatment and Disposal Equipment-SB	\$149,760	4.50%	\$6,739
24	372.300	Treatment Plant Labor -SB	\$6,006	4.50%	\$270
25	373.000	Plant Sewer -SB	\$0	0.00%	\$0
26	375.000	Treatment Plant Other-SB	\$571,087	5.00%	\$28,554
27	375.100	Other Treatment & Disposal Plant Equip.	\$270	5.00%	\$13
28		TOTAL TREATEMENT & DISPOSAL PLANT	\$727,123		\$35,576
29		GENERAL PLANT			
30	390.100	Office Computer and Software	\$3,978	5.00%	\$199
31	390.000	Office Furniture & Equipment	\$4,573	5.00%	\$229
32	392.000	Transportation Equipment	\$6,938	13.00%	\$902
33	392.100	Transportation Equipment (Pump Truck)	\$21,933	13.00%	\$2,851
34	392.200	Transportation Equipment (Sierra Truck)	\$7,846	13.00%	\$1,020
35	394.000	Tools, Shop and Garage Equipment	\$2,638	5.00%	\$132
36	395.000	Laboratory Equipment	\$511	5.00%	\$26
37	396.000	Power Operated Equipment (Company Owned)	\$4,588	6.70%	\$307
38		TOTAL GENERAL PLANT	\$53,006		\$5,666
50			φ55,000		4 5,000

Accounting Schedule:13 Sponsor: Karen Herrington Page: 1 of 2

Lake Region Water and Sewer Company Shawnee Bend Sewer Tracking Number SR-2010-0110 Test Year Ending 12-31-2008 Depreciation Expense - Sewer

Line	<u>A</u> Account	<u>B</u>	<u>C</u> Adjusted	<u>D</u> Depreciation	<u>E</u> Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
39		Total Depreciation	\$4.001.601		\$115.174

Exhibit No.: Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staff Case No: WR-2010-0111 Date Prepared: 1/14/2010



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

STAFF ACCOUNTING SCHEDULES

LAKE REGION WATER AND SEWER COMPANY

CASE NO. WR-2010-0111

Jefferson City, Missouri

January 2010

	A	<u>B</u>	<u>c</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Line	Account Number		Company/ Test Year	Adjuctment		Jurisdictional	Adjusted
Number	(Optional)	Expense Description	Amount	Adjustment Number	Adjustments	Allocation	Adjusted Jurisdictional
1	(optional)	OPERATIONS EXPENSES	, anount	Humber	Auguotinonito	Allocation	ounouronal
2	615.100	Water Tower Power	\$8,881	W-2	\$775	100.00%	\$9,656
3	615.200	Well Pump Power	\$0	W-3	\$1,863	100.00%	\$1,863
4	618.000	Chemicals (Chlorine)	\$2,847	W-4	\$520	100.00%	\$3,367
5	619.000	Water Testing	\$555	W-5	\$470	100.00%	\$1,025
6		TOTAL OPERATIONS EXPENSE	\$12,283		\$3,628		\$15,911
7		MAINTENANCE EXPENSES					
8	620.000	Supplies and Materials	\$2,153	W-8	-\$980	100.00%	\$1,173
9	622.000	Tools and Shop Supplies-	\$749	W-9	-\$666	100.00%	\$83
10	645.100	Maintenance of Well #1 Grand Point	\$200	W-10	\$260	100.00%	\$460
11	645.110	Maintenance of Well #2 Villages	\$1,855	W-11	-\$1,632	100.00%	\$223
12	645.300	Maintenance of Mains	\$4,227	W-12	-\$2,227	100.00%	\$2,000
13	645.400	Maintenance of Services	\$1,120	W-13	\$0	100.00%	\$1,120
14	645.600	Maintenance of Other Plant	\$706	W-14	\$0	100.00%	\$706
15		TOTAL MAINTENANCE EXPENSE	\$11,010		-\$5,245		\$5,765
16			\$0		\$0		\$0
17		TOTAL CUSTOMER ACCOUNT EXPENSE	20		20		\$ 0
18		ADMINISTRATIVE & GENERAL EXPENSES					
19	632.000	Contracted Accounting Fee	\$10,930	W-19	\$0	25.52%	\$2,789
20	633.000	Contracted Legal Fee (Water Only)	\$255	W-20	-\$255	100.00%	\$0
21	733.000	Contracted Legal Fee SB Water and Sewer Split	\$3,386	W-21	\$0	48.79%	\$1,652
22	637.000	PWSD#4 Contract Labor	\$194,850	W-22	-\$49,022	25.52%	\$37,215
23	642.000	Building Rent	\$18,000	W-23	\$0	25.52%	\$4,594
24	642.100	Rent (Lake Region)	\$0	W-24	\$8,083	25.52%	\$2,063
25	655.000	Property Insurance (Water Only)	\$463	W-25	\$0	100.00%	\$463
26	656.000	Auto Insurance (Water Only)	\$663	W-26	\$0	100.00%	\$663
27	657.000	General Liability (Water Only)	\$720	W-27	\$0	100.00%	\$720
28	659.000	Other Insurance (Water Only)	\$669	W-28	-\$669	100.00%	\$0
29	921.000	Office Supplies-	\$11,218	W-29	-\$1,993	45.60%	\$4,207
30	921.500	Billing Expenses	\$2,962	W-30	\$0	45.60%	\$1,351
31	922.000	Management Fees	\$240,000	W-31	-\$240,000	25.52%	\$0 \$07.004
32 33	922.100 923.000	Executive Management Oversight Outside Services	\$0 \$947	W-32 W-33	\$27,901 \$0	100.00% 25.52%	\$27,901 \$242
33 34	923.000 925.000		\$947 \$1,247	W-33 W-34	\$0 \$0	25.52%	\$242 \$318
34 35	925.000 927.000	Telephone Travel & Entertainment	\$1,247	W-34 W-35	\$0 \$0	25.52%	\$40
36	933.000	Transportation Expense	\$26,582	W-35 W-36	\$0 \$0	25.52%	\$6,784
30	940.000	Customer Refunds	\$868	W-30 W-37	\$0 \$0	25.52%	\$222
38	950.000	Bad Debt Expense	\$691	W-38	\$0 \$0	25.52%	\$176
39	975.000	Other Misc. Expenses	\$969	W-39	\$357	25.52%	\$338
40	980.000	Rate Case Expense	\$0	W-40	\$150	100.00%	\$150
41		TOTAL ADMINISTRATIVE AND GENERAL	\$515,575		-\$255,448		\$91,888
42		OTHER OPERATING EXPENSES					
43		MO DNR Fees	\$200	W-43	\$0	100.00%	\$200
44	626.100	John Summers Annual Corp Registration	\$10	W-44	\$0	100.00%	\$10
45	667.000	PSC Assessment	\$1,213	W-45	\$228	100.00%	\$1,441
46	406.200	Water Amortization of CIAC	\$0	W-46	-\$48,889	100.00%	-\$48,889
47		Depreciation	\$0	W-47	\$84,207	100.00%	\$84,207
48		TOTAL OTHER OPERATING EXPENSES	\$1,423		\$35,546		\$36,969
49		TAXES OTHER THAN INCOME					
50	967.000	Real Estate Taxes	\$3,324	W-50	\$0	39.28%	\$1,306
51	967.300	Property Taxes	\$372	W-51	\$0	39.28%	\$146
52	967.200	Other Taxes	\$46	W-52	-\$46	25.52%	\$0
53		TOTAL TAXES OTHER THAN INCOME	\$3,742		-\$46		\$1,452

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
	Account		Company/				
Line	Number		Test Year	Adjustment		Jurisdictional	Adjusted
Number	(Optional)	Expense Description	Amount	Number	Adjustments	Allocation	Jurisdictional
54		TOTAL OPERATING EXPENSES	\$544,033		-\$221,565		\$151,985

W-2Water Tower Power615.100Adjust to reflect update period, Sept. 30, 2009. Account trending upward (Herrington)\$775W-3Well Pump Power615.200Adjust to reflect update period, Sept. 30, 2009. Account trending upward (Herrington)\$1,863Adjust to reflect update period, Sept. 30, 2009. Account trending upward (Herrington)\$1,863	\$775 \$1,863
Adjust to reflect update period, Sept. 30, 2009.\$775Account trending upward (Herrington)\$1,863W-3Well Pump PowerAdjust to reflect update period, Sept. 30, 2009.\$1,863	\$1,863
Account trending upward (Herrington) W-3 Well Pump Power 615.200 Adjust to reflect update period, Sept. 30, 2009. \$1,863	
Adjust to reflect update period, Sept. 30, 2009. \$1,863	
· · · · · ·	
W-4 Chemicals (Chlorine) 618.000	\$520
Adjust to reflect update period, Sept. 30, 2009. Also \$520 based on how Company is accounting for Chemicals. (Herrington)	
W-5 Water Testing 619.000	\$470
Adjust to reflect update period, Sept. 30, 2009. Most \$470 current data (Herrington)	
W-8 Supplies and Materials 620.000	-\$980
Adjust to reflect update period, Sept. 30, 2009 -\$980 (Herrington)	
W-9 Tools and Shop Supplies- 622.000	-\$666
Adjust to reflect update period, Sept. 30, 2009 -\$666 (Herrington)	
W-10 Maintenance of Well #1 Grand Point 645.100	\$260
Adjust to reflect update period, Sept. 30, 2009 \$260 (Herrington)	
W-11 Maintenance of Well #2 Villages 645.110	-\$1,632

<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
Humber	Adjust to reflect update period, Sept. 30, 2009 (Herrington)	Number	-\$1,632	Aujuotinent
W-12	Maintenance of Mains	645.300		-\$2,227
	Included \$2000 in case. Need further information from the Company		-\$2,227	
W-13	Maintenance of Services	645.400		\$0
	No adjustment issued. Revisit during true up (Herrington)		\$0	
W-14	Maintenance of Other Plant	645.600		\$0
	No adjustment issued. Revisit during true up (Herrington)		\$0	
W-19	Contracted Accounting Fee	632.000		\$0
	Test Year, No adjustment issued. Amount allocated between all three systems		\$0	
W-20	Contracted Legal Fee (Water Only)	633.000		-\$255
	Removed Test Year. Appears legal costs for Shawnee Bend for Water and Sewer handled in account 733		-\$255	
W-21	Contracted Legal Fee SB Water and Sewer Split	733.000		\$0
	Test Year, no adjustment. Balance allocated between Shawnee Bend Water and Sewer (Herrington)		\$0	
W-22	PWSD#4 Contract Labor	637.000		-\$49,022
	Made adjustment to annualize payroll to reflect update period, Sept. 30, 2009 (Prenger)		-\$49,022	

<u>A</u> Expense Adj	<u>B</u>	<u>C</u> Account	<u>D</u> Adjustment	<u>E</u> Total
Number	Adjustment Description	Number	Amount	Adjustment
W-23	Building Rent Test Year amount used, no adjustment issued. Allocated between all three systems (Herrington)	642.000	\$0	\$0
W-24	Rent (Lake Region)	642.100		\$8,083
	Include an annualized amount for rent -Lake Office (Prenger)		\$8,083	
W-25	Property Insurance (Water Only)	655.000		\$0
	Test Year used. Company did not anticipate increase during rate case. (Herrington)		\$0	
W-26	Auto Insurance (Water Only)	656.000		\$0
	Test Year used. Company did not anticipate increase during rate case. (Herrington)		\$0	
W-27	General Liability (Water Only)	657.000		\$0
	Test Year used. Company did not anticipate increase during rate case. (Herrington)		\$0	
W-28	Other Insurance (Water Only)	659.000		-\$669
	Remove Health Insurance that is considered personal insurance. (Herrington)		-\$669	
W-29	Office Supplies-	921.000		-\$1,993
	Used 2 Year average based on historical data (2007- 2008) Herrington		-\$1,993	
W-30	Billing Expenses	921.500		\$0
	Test Year, no adjustment. Review during True Up. (Herrington)		\$0	

<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-31	Management Fees	922.000		-\$240,000
	Remove Test Year Management Fees (Herrington		-\$240,000	, ,
W-32	Executive Management Oversight	922.100		\$27,901
	Include costs for Executive Oversight		\$27,901	
W-33	Outside Services	923.000		\$0
	Test Year, no adjustment (Herrington)		\$0	
W-34	Telephone	925.000		\$0
	Test Year, no adjustment. Lack of historical data to review (Herrington)		\$0	
W-35	Travel & Entertainment	927.000		\$0
	Test Year, no adjustment		\$0	
W-36	Transportation Expense	933.000		\$0
	Test Year, no adjustment. Review during True Up. (Herrington)		\$0	
W-37	Customer Refunds	940.000		\$0
	Test Year, no adjustment. (Herrington)		\$0	
W-38	Bad Debt Expense	950.000		\$0
	Test Year-No Adjustment		\$0	
W-39	Other Misc. Expenses	975.000		\$357
	Adjust to reflect update period, Sept. 30, 2009 (Herrington)		\$357	

<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-40	Rate Case Expense	980.000	_	\$150
	Include expenses associated with current rate case- 5 Year amortization (Herrington)		\$150	¢100
W-43	MO DNR Fees			\$0
	Test Year, No adjustment		\$0	
W-44	John Summers Annual Corp Registration	626.100		\$0
	Test Year, No adjustment		\$0	
W-45	PSC Assessment	667.000		\$228
	Increase PSC Assessment amount to 2010 Fiscal Year (Herrington)		\$228	
W-46	Water Amortization of CIAC	406.200		-\$48,889
	Update Amortized CIAC through Update Period Sept. 30, 2009(Herrington)		-\$48,889	
W-47	Depreciation			\$84,207
	1. To Annualize Depreciation		\$84,207	
	Adjustment		\$0	
W-50	Real Estate Taxes	967.000		\$0
	Test Year, no adjustment. Revisit during True Up (Herrington)		\$0	
W-51	Property Taxes	967.300		\$0
	Test Year, no adjustment. Revisit during True Up (Herrington)		\$0	

<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-52	Other Taxes	967.200		-\$46
	Remove Test Year. Need more information for Company (Herrington)		-\$46	
	Total Expense Adjustments			-\$221,565

	<u>A</u> Account	<u>B</u>	<u>C</u> Company/	D	E	E	<u>G</u>
Line	Number		Test Year	Adjustment	Jurisdictional	Jurisdictional	Adjusted
Number	(Optional)	Revenue Description	Amount	Number	Adjustments	Allocation	Jurisdictional
Rev-1 Rev-2 Rev-3 Rev-4		ANNUALIZED REVENUES Annualized Rate Revenues Miscellaneous Revenues TOTAL ANNUALIZED REVENUES	\$0 \$0 \$0	Rev-2 Rev-3	\$116,019 \$58,388 \$174,407	100.00% 100.00%	\$116,019 \$58,388 \$174,407

<u>A</u> Revenue Adj	<u>B</u>	<u>C</u> Account	<u>D</u> Adjustment	<u>E</u> Total
Number	Adjustment Description	Number	Amount	Adjustment
	· · · · ·			
Rev-2	Annualized Rate Revenues			\$116,019
	1. To Annualize Rate Revenues		\$116,019	
Rev-3	Miscellaneous Revenues			\$58,388
	1. To Annualize Miscellaneous Revenues		\$58,388	
	Description		\$0	
	Description		\$0	

Total Revenue Adjustments

\$174,407

		Residential 5/8"		Reside	
Line Number	<u>A</u> Description	<u>B</u> Amount	<u>C</u> Amount	<u>D</u> Amount	<u>E</u> Amount
1	Customer Charge Revenues:				
2	Customer Number	573		13	
3	Bills Per Year	12		12	
4	Customer Bills Per year	6,876		156	
5	Current Customer Charge	\$11.29		\$21.01	
6	Annualized Customer Charge Revenues		\$77,630		\$3,278
7	Commodity Charge Revenues:				
8	Total Gallons Sold	0		0	
9	Less: Base Gallons Included In Customer Charge	0		0	
10	Commodity Gallons	0		0	
11	Block 1, Commodity Gallons per Block	0 `		0 `	
12	Block 1, Number of Commodity Gallons per Unit	1,000		1,000	
13	Block 1, Commodity Billing Units	0.00		0.00	
14	Block 1, Existing Commodity Charge	\$2.16		\$2.16	
15	Block 1, Annualized Commodity Charge Rev.		\$0		\$0
16	Total Annualized Water Rate Revenues		\$77,630		\$3,278

		Residential 1.5"		Reside 2"	
Line Number	<u>A</u> Description	<u>F</u> Amount	<u>G</u> Amount	<u>H</u> Amount	<u>I</u> Amount
1	Customer Charge Revenues:				
2	Customer Number	23		6	
3	Bills Per Year	12		12	
4	Customer Bills Per year	276		72	
5	Current Customer Charge	\$37.21		\$56.65	
6	Annualized Customer Charge Revenues		\$10,270		\$4,079
7	Commodity Charge Revenues:				
8	Total Gallons Sold	0		0	
9	Less: Base Gallons Included In Customer Charge	0		0	
10	Commodity Gallons	0		0	
11	Block 1, Commodity Gallons per Block	0 `		0 `	
12	Block 1, Number of Commodity Gallons per Unit	1,000		1,000	
13	Block 1, Commodity Billing Units	0.00		0.00	
14	Block 1, Existing Commodity Charge	\$2.16		\$2.16	
15	Block 1, Annualized Commodity Charge Rev.		\$0		\$0
16	Total Annualized Water Rate Revenues		\$10,270		\$4,079

		Commercial 5/8"		Comme	ercial
Line Number	<u>A</u> Description	<u>J</u> Amount	<u>K</u> Amount	L Amount	<u>M</u> Amount
1	Customer Charge Revenues:				
2	Customer Number	10		7	
3	Bills Per Year	12		12	
4	Customer Bills Per year	120		84	
5	Current Customer Charge	\$11.29		\$21.01	
6	Annualized Customer Charge Revenues		\$1,355		\$1,765
7	Commodity Charge Revenues:				
8	Total Gallons Sold	0		0	
9	Less: Base Gallons Included In Customer Charge	0		0	
10	Commodity Gallons	0		0	
11	Block 1, Commodity Gallons per Block	0 `		0 `	
12	Block 1, Number of Commodity Gallons per Unit	1,000		1,000	
13	Block 1, Commodity Billing Units	0.00		0.00	
14	Block 1, Existing Commodity Charge	\$2.16		\$2.16	
15	Block 1, Annualized Commodity Charge Rev.		\$0		\$0
16	Total Annualized Water Rate Revenues		\$1,355		\$1,765

		Commercial 1.5"		Comme 2"	
Line Number	<u>A</u> Description	<u>N</u> Amount	<u>O</u> Amount	P Amount	<u>Q</u> Amount
1	Customer Charge Revenues:				
2	Customer Number	2		10	
3	Bills Per Year	12		12	
4	Customer Bills Per year	24		120	
5	Current Customer Charge	\$37.21		\$56.65	
6	Annualized Customer Charge Revenues		\$893		\$6,798
7	Commodity Charge Revenues:				
8	Total Gallons Sold	0		0	
9	Less: Base Gallons Included In Customer Charge	0		0	
10	Commodity Gallons	0		0	
11	Block 1, Commodity Gallons per Block	0 `		0 `	
12	Block 1, Number of Commodity Gallons per Unit	1,000		1,000	
13	Block 1, Commodity Billing Units	0.00		0.00	
14	Block 1, Existing Commodity Charge	\$2.16		\$2.16	
15	Block 1, Annualized Commodity Charge Rev.		\$0		\$0
16	Total Annualized Water Rate Revenues	-	\$893		\$6,798

		Commercial 4"		Comme 6"	ercial
Line Number	<u>A</u> Description	<u>R</u> Amount	<u>S</u> Amount	<u>T</u> Amount	<u>U</u> Amount
1	Customer Charge Revenues:				
2	Customer Number	3		1	
3	Bills Per Year	12		12	
4	Customer Bills Per year	36		12	
5	Current Customer Charge	\$166.81		\$328.81	
6	Annualized Customer Charge Revenues		\$6,005		\$3,946
7	Commodity Charge Revenues:				
8	Total Gallons Sold	0		0	
9	Less: Base Gallons Included In Customer Charge	0		0	
10	Commodity Gallons	0		0	
11	Block 1, Commodity Gallons per Block	0 `		0	
12	Block 1, Number of Commodity Gallons per Unit	1,000		1,000	
13	Block 1, Commodity Billing Units	0.00		0.00	
14	Block 1, Existing Commodity Charge	\$2.16		\$2.16	
15	Block 1, Annualized Commodity Charge Rev.		\$0		\$0
16	Total Annualized Water Rate Revenues		\$6,005		\$3,946

		Tot	al
Line Number	<u>A</u> Description	<u>V</u> Amount	<u>W</u> Amount
1	Customer Charge Revenues:		
2	Customer Number	648	
3	Bills Per Year		
4	Customer Bills Per year	7,776	
5	Current Customer Charge		
6	Annualized Customer Charge Revenues		\$116,019
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.		\$0
16	Total Annualized Water Rate Revenues		\$116,019

1	A	<u>B</u>
Line Number	Description	Amount
4	Total Miscellaneous Revenues	\$58,388

	<u>A</u>	<u>B</u> Account		<u>C</u>	<u>D</u>	Ē	Ē
Line		Number		Staff	Customer		Percentage
Number	Description	(Optional)		Annualized	Charge	Commodity	Rate
Rev-1	ANNUALIZED REVENUES						
Rev-2	Annualized Rate Revenues		(1)	\$116,019			
Rev-3	Miscellaneous Revenues		(1)	\$58,388			
Rev-4	TOTAL ANNUALIZED REVENUES		-	\$174,407			
1	OPERATIONS EXPENSES		(2)				
2	Water Tower Power	615.100		\$9,656	\$0	\$9,656	0.00%
3	Well Pump Power	615.200		\$1,863	\$0	\$1,863	0.00%
4	Chemicals (Chlorine)	618.000		\$3,367	\$0	\$3,367	0.00%
5	Water Testing	619.000	-	\$1,025	\$0	\$1,025	0.00%
6	TOTAL OPERATIONS EXPENSE			\$15,911	\$0	\$15,911	
7	MAINTENANCE EXPENSES						
8	Supplies and Materials	620.000		\$1,173	\$0	\$1,173	0.00%
9	Tools and Shop Supplies-	622.000		\$83	\$0	\$83	0.00%
10	Maintenance of Well #1 Grand Point	645.100		\$460	\$0	\$460	0.00%
11	Maintenance of Well #2 Villages	645.110		\$223	\$0	\$223	0.00%
12	Maintenance of Mains	645.300		\$2,000	\$0	\$2,000	0.00%
13	Maintenance of Services	645.400		\$1,120	\$0	\$1,120	0.00%
14 15	Maintenance of Other Plant TOTAL MAINTENANCE EXPENSE	645.600	-	\$706 \$5,765	\$0 \$0	\$706 \$5,765	0.00%
15	TOTAL MAINTENANCE EXPENSE			\$5,705	\$ 0	φ 3 ,703	
16	CUSTOMER ACCOUNT EXPENSE		_				
17	TOTAL CUSTOMER ACCOUNT EXPENSE			\$0	\$0	\$0	
18	ADMINISTRATIVE & GENERAL EXPENSES						
19	Contracted Accounting Fee	632.000		\$2,789	\$0	\$2,789	0.00%
20	Contracted Legal Fee (Water Only)	633.000		\$0	\$0	\$0	0.00%
21	Contracted Legal Fee SB Water and Sewer Split	733.000		\$1,652	\$0	\$1,652	0.00%
22	PWSD#4 Contract Labor	637.000		\$37,215	\$0	\$37,215	0.00%
23	Building Rent	642.000		\$4,594	\$0	\$4,594	0.00%
24	Rent (Lake Region)	642.100		\$2,063	\$0	\$2,063	0.00%
25	Property Insurance (Water Only)	655.000		\$463	\$0	\$463	0.00%
26	Auto Insurance (Water Only)	656.000		\$663	\$0	\$663	0.00%
27	General Liability (Water Only)	657.000		\$720	\$0	\$720	0.00%
28	Other Insurance (Water Only)	659.000		\$0	\$0	\$0	0.00%
29	Office Supplies-	921.000		\$4,207	\$0	\$4,207	0.00%
30	Billing Expenses	921.500		\$1,351	\$0	\$1,351	0.00%
31	Management Fees	922.000		\$0 \$07.001	\$0	\$0	0.00%
32	Executive Management Oversight	922.100		\$27,901	\$0 ¢0	\$27,901	0.00%
33 34	Outside Services Telephone	923.000 925.000		\$242 \$318	\$0 \$0	\$242 \$318	0.00% 0.00%
34	Travel & Entertainment	927.000		\$40	\$0 \$0	\$40	0.00%
36	Transportation Expense	933.000		\$6,784	\$0 \$0	\$6,784	0.00%
37	Customer Refunds	940.000		\$222	\$0	\$222	0.00%
38	Bad Debt Expense	950.000		\$176	\$0	\$176	0.00%
39	Other Misc. Expenses	975.000		\$338	\$0	\$338	0.00%
40	Rate Case Expense	980.000		\$150	\$0	\$150	0.00%
41	TOTAL ADMINISTRATIVE AND GENERAL		_	\$91,888	\$0	\$91,888	
42	OTHER OPERATING EXPENSES						
43	MO DNR Fees			\$200	\$0	\$200	0.00%
44	John Summers Annual Corp Registration	626.100		\$10	\$0	\$10	0.00%
45	PSC Assessment	667.000		\$1,441	\$0	\$1,441	0.00%
46	Water Amortization of CIAC	406.200		-\$48,889	\$0	-\$48,889	0.00%
47	Depreciation		_	\$84,207	\$0	\$84,207	0.00%
48	TOTAL OTHER OPERATING EXPENSES			\$36,969	\$0	\$36,969	
49	TAXES OTHER THAN INCOME						
50	Real Estate Taxes	967.000		\$1,306	\$0	\$1,306	0.00%
51	Property Taxes	967.300		\$146	\$0	\$146	0.00%

	<u>A</u>	B		<u>C</u>	<u>D</u>	<u>E</u>	Ē
Line		Account Number		Staff	Customer		Percentage
Number	Description	(Optional)		Annualized	Charge	Commodity	Rate
52	Other Taxes	967.200		\$0	\$0	\$0	0.00%
53	TOTAL TAXES OTHER THAN INCOME	907.200	-	\$0	<u>\$0</u> \$0	\$1,452	0.00 /8
55	TOTAL TAXES OTHER THAN INCOME			ψ1,452	ψŪ	φ1, 4 52	
54	TOTAL OPERATING EXPENSES		-	\$151,985	\$0	\$151,985	
0.1			-	\$101,000	ψŪ	<i><i><i></i></i></i>	
55	Interest Expense		(3)	\$50,843	\$0	\$50,843	0.00%
			(-)		• -	••••	
56	Return on Equity		(3)	\$16,879	\$0	\$16,879	0.00%
			. ,				
57	Income Taxes		(3)	\$4,203	\$0	\$4,203	0.00%
58	TOTAL INTEREST RETURN & TAXES			\$71,925	\$0	\$71,925	
59	TOTAL COST OF SERVICE			\$223,910	\$0	\$223,910	
60	Less: Miscellaneous Revenues		_	\$58,388	\$0	\$58,388	0.00%
61	COST TO RECOVER IN RATES		_	\$165,522	\$0	\$165,522	
			-				
62	INCREMENTAL INCREASE IN RATE REVENUES		=	\$49,503			
			_				
63	PERCENTAGE OF INCREASE		=	28.38%			
			-				
64	REQUESTED INCREASE IN REVENUES			\$0			

(1) From Revenue Schedule
 (2) From Expense Schedule
 (3) From PreTax Rate of Return Schedule, Rate Base & Return Schedule

Lake Region Water and Sewer Company Shawnee Bend Water Tracking Number WR-2010-0111 Test Year Ending 12-31-2008 Rate of Return Including Income Tax - Water

				Α	В	formulas
1	State Income Ta	ax Rate Statutory / Effe	ective	6.25% (2)	5.81%	(1 - (B2 x .5)) x A1
2	Federal Income	e Tax Rate Statutory / E	ffective	15.00% (1) & (2)	14.13%	(1 - B1) x A2
3	Composite Effe	ective Income Tax Rate			19.94%	B1 + B2
4	Equity Tax Fact	tor			1.2490	1 / (1-B3)
5	Recommended Common ar	Weighted Rate of Retur nd Preferred	n on Equity -		1.39%	From Capital Structure Schedul
6	Weighted Rate	of Return on Equity Inclu	uding Income Tax		1.74%	B4 x B5
7		Weighted Rate of Retur and Short-Term	n on Debt -		4.19%	From Capital Structure Schedule
8	Total Weighted	Rate of Return Including	g Income Tax		5.93%	B6+B7
				То	Rate Base Sched	ule
(1)	If Sub-Chapter S	Corporation, Enter Y:	N	Equity Income Required & Preliminary Federal Tax	\$19,858	
		Та	x Rate Table	& Freinnindry Feueral Tax		
	Net Incor Start	me Range End	Tax Rate	Amount in Range	Tax on Range]
				_	2	
	\$0	\$50,000	15.00%	\$19,858	\$2,979	1
	\$50,001	\$75,000	25.00%	\$0 \$0	\$0	1
	\$75,001 \$100,001	\$100,000 \$225,000	34.00%	\$0 \$0	\$0 \$0	1
	\$100,001 \$335,001	\$335,000	39.00%	• •	• -	1
	\$335,001	\$9,999,999,999	34.00%	\$0	\$0	1
				\$19,858 Consolidated Tax Rate:	\$2,979	1
				Consolidated Tax Rate:	0.45	

Average Tax Rate:

0.15

Lake Region Water and Sewer Company Shawnee Bend Water Tracking Number WR-2010-0111 Test Year Ending 12-31-2008 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	\$3,970,632	From Plant Schedule
2	Less Accumulated Depreciation Reserve	\$553,484	From Depreciation Reserve Schedule
3	Net Plant In Service	\$3,417,148	
4	Other Rate Base Items:	\$0	
	Materials and Supplies	\$817	
	Contribution in Aid of Construction	-\$2,560,767	
	CIAC Depreciation	\$373,910	
	Deferred Taxes	-\$17,682	
5	Total Rate Base	\$1,213,426	
6	Total Weighted Rate of Return Including Income Tax	5.93%	From PreTax Return & Taxes Schedule
7	Required Return & Income Tax	\$71,924	

	A	<u>B</u>	<u>C</u> Percentage	D	Ē	
			of Total	Embedded	Weighted	
Line		Dollar	Capital	Cost of	Cost of	
Number	Description	Amount	Structure	Capital	Capital	
1	Common Stock	\$514,405	16.36%	8.50%	1.391%	
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	\$2,629,091	83.64%	5.01%	4.190%	
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	\$3,143,496	100.00%		5.581%	

To PreTax Return Rate Schedule

Number Optional) Plant Account Description Plant Number Adjustments Allocation Jurisdictions 1 301.000 Organization \$31,666 100.00% \$31,666 3 302.000 Franchises 50 100.00% \$31,666 5 SOURCE OF SUPPLY PLANT \$427 100.00% \$31,666 6 310.000 Land A Land Rights SP \$20,815 100.00% \$242 7 311.000 Structures & Improvements - SSP \$20,815 100.00% \$272 11 314.200 BWater Tower cloins 2272,323 100.00% \$275,233 11 314.200 BS Water Tower cloins 2277,233 100.00% \$217,933 12 PUMPIND PLANT \$463,697 \$2,676 100.00% \$117,93 13 321.000 Structures & Improvements - PP \$0 100.00% \$11,79 14 323.000 Lined Rights-FRD \$0 100.00% \$11,79 15 328.000 Lined Rights-FRD<	Line	<u>A</u> Account #	<u>B</u>	<u>C</u> Total	<u>D</u> Adjustment	E	<u>F</u> Jurisdictional	<u>G</u> Adjusted
1 INTANGIBLE PLANT S31,666 100.00% S31,666 3 302.000 Franchises 50 100.00% S31,666 4 TOTAL INTANGIBLE PLANT \$51,666 50 100.00% \$531,666 5 SOURCE OF SUPPLY PLANT \$427 100.00% \$542 6 314,000 Wells As Springs \$100.00% \$225 10 314,000 SB Well Interconnections \$73,315 100.00% \$275,235 10 314,200 SB Well Interconnections \$57,313 100.00% \$275,235 11 TOTAL SOURCE OF SUPPLY PLANT \$483,897 \$2,676 100.00% \$17,93 12 PUMPINO PLANT \$11,793 100.00% \$17,93 100.00% \$17,93 13 321.000 Structures & Improvements - PP \$0 100.00% \$17,93 15 322.000 Disele Pumping Equipment \$10,90 \$10,00% \$17,93 16 328.000 Disele Pumping Equipment \$10,00% \$22,93			Plant Account Description		•	Adjustments		•
2 301.000 Organization \$31666 100.00% \$3166 3 302.000 Franchises \$0 100.00% \$\$31,66 4 302.000 Franchises \$0 100.00% \$\$31,66 5 SOURCE OF SUPPLY PLANT \$\$31,666 \$0 \$00.00% \$\$22,51 6 310.000 Land & Land Rights SP \$\$20,515 100.00% \$\$22,51 8 314.000 Wells & Springs \$100.20% \$\$170,315 100.00% \$\$170,31 10 314.200 SB Well Inscronnections \$\$79,315 100.00% \$\$2,676 100.00% \$\$2,576 11 314.200 SB Weater Tower \$\$2,576,235 100.00% \$\$17,83 12 PUMPING PLANT \$\$483,697 \$\$2,676 100.00% \$\$17,83 13 321.000 Structures & Improvements - PP \$0 100.00% \$\$2,576 13 321.000 Structures & Improvements - S0 100.00% \$\$2,57 100.00% \$\$2,57,73 14		(optional)		T failt	Humbor	hajaotinonito	Allocation	ounourononal
2 301.000 Organization \$31666 100.00% \$3166 3 302.000 Franchises \$0 100.00% \$\$31,66 4 302.000 Franchises \$0 100.00% \$\$31,66 5 SOURCE OF SUPPLY PLANT \$\$31,666 \$0 \$00.00% \$\$22,51 6 310.000 Land & Land Rights SP \$\$20,515 100.00% \$\$22,51 8 314.000 Wells & Springs \$100.20% \$\$170,315 100.00% \$\$170,31 10 314.200 SB Well Inscronnections \$\$79,315 100.00% \$\$2,676 100.00% \$\$2,576 11 314.200 SB Weater Tower \$\$2,576,235 100.00% \$\$17,83 12 PUMPING PLANT \$\$483,697 \$\$2,676 100.00% \$\$17,83 13 321.000 Structures & Improvements - PP \$0 100.00% \$\$2,576 13 321.000 Structures & Improvements - S0 100.00% \$\$2,57 100.00% \$\$2,57,73 14								
3 32.2000 Franchises S0 100.00%, 5 4 TOTAL INTANGIBLE PLANT \$31,666 \$0 \$0 \$31,66 5 SOURCE OF SUPPLY PLANT Land & Land Rights SP \$427 100.00%, \$22 7 311.000 Structures & Improvements - SSP \$20,515 100.00%, \$23 8 314.000 Wells & Springs \$106,205 P-3 \$2,676 100.00%, \$275,23 10 314.200 SB Water Tower \$275,235 100.00%, \$275,23 11 TOTAL ISOURCE OF SUPPLY PLANT \$483,697 \$22,676 100.00%, \$17,79 13 321,000 Structures & Improvements - PP \$0 100.00%, \$11,79 16 326,000 Diesel Pumping Equipment \$11,793 \$0 \$100.00%, \$17,72 17 TOTAL PUMPING PLANT \$11,793 \$0 \$100.00%, \$17,72 18 Water Treatment Pulant \$11,793 \$0 \$100.00%, \$17,72 19 3			-					
4 TOTAL INTANGIBLE PLANT \$31,666 \$0 \$31,666 5 SOURCE OF SUPPLY PLANT \$31,666 \$0 \$0 \$31,667 6 310,000 Land & Land Rights SP \$427 100,00% \$242 7 311,000 Bit & Springs \$108,205 P-8 \$2,676 100,00% \$275,235 100 314,100 SB Well Interconnections \$79,315 100,00% \$275,235 11 314,200 SB Well Interconnections \$79,315 100,00% \$775,235 12 PUMPING PLANT \$433,697 \$2,676 100,00% \$51,757 13 321,000 Structures & Improvements - PP \$0 100,00% \$51,757 13 326,000 Diesel Pumping Equipment \$11,793 100,00% \$51,757 16 328,000 Other Pumping Equipment \$11,793 \$0 100,00% \$11,793 18 WATER TREATMENT PLANT \$11,793 \$0 100,00% \$12,79 19 330,000 Struc			•					
5 SOURCE OF SUPPLY PLANT 5427 100.00% 5427 6 310.000 Land & Land Rights SP \$427 100.00% \$520.51 8 314.000 Wells & Springs \$108.205 P-8 \$2.676 100.00% \$275.235 10 314.200 SB Water Tower \$275.235 100.00% \$275.235 11 TOTAL SOURCE OF SUPPLY PLANT \$483.697 \$2.676 \$486.597 12 PUMPING PLANT \$435.697 \$2.676 \$466.377 13 321.000 Structures & Improvements - PP \$0 100.00% \$11.79 16 326.000 Diesel Pumping Equipment \$0 100.00% \$11.79 17 TOTAL PUMPING PLANT \$11.793 \$0 \$100.00% \$22.37 18 WATER TREATMENT PLANT \$11.793 \$0 \$00.00% \$22.37 20 331.000 Structures & Improvements - NTP \$12.799 \$100.00% \$25.564 21 320.000 Land Rights-TaD \$0 \$00.00%		302.000				02	100.00%	\$0
6 310.000 Land & Land Rights SP \$427 100.00% \$320.51 7 311.000 Wells & Springs \$100.205 P-8 \$2,676 100.00% \$320.51 8 314.000 Wells & Springs \$100.205 P-8 \$2,676 100.00% \$100.207 9 314.200 SB Water Tower \$275.235 100.00% \$275.33 10 314.200 Structures & Improvements - PP \$0 100.00% \$3 14 325.000 Diesel Pumping Equipment \$11.793 100.00% \$11.79 16 326.000 Diesel Pumping Equipment \$11.793 \$0 100.00% \$2 17 TOTAL PUMPING PLANT \$11.793 \$0 100.00% \$2 \$11.793 18 WATER TREATMENT PLANT \$11.793 \$0 100.00% \$2 \$2 20 331.000 Land & Land Rights-WTP \$12.799 100.00% \$2 \$2 21 332.000 Water Treatmet Equipment \$15.564 100.00% \$2 \$2 22 31.000 Structures & Improvemen	4		TOTAL INTANGIBLE FLANT	\$51,000		φυ		φ 31,000
7 311.000 Structures & Improvements - SSP \$20,515 100.00% \$20,515 8 314.000 SB Well Interconnections \$77,315 100.00% \$73,315 10 314.200 SB Well Interconnections \$77,315 100.00% \$73,315 10 314.200 SB Well Interconnections \$77,315 100.00% \$275,235 11 TOTAL SOURCE OF SUPPLY PLANT \$483,697 \$2,676 100.00% \$17,335 12 PUMPING PLANT \$483,697 \$2,676 100.00% \$17,735 13 321.000 Electric Pumping Equipment \$0 100.00% \$11,793 15 328.000 Other Pumping Equipment \$0 100.00% \$11,793 18 WATE TREATMENT PLANT \$11,793 \$0 100.00% \$12,79 18 WATER TREATMENT PLANT \$10,00% \$12,72 \$20,331.000 Land & Land Rights-WTP \$0 100.00% \$12,75 20 331.000 Land & Land Rights-TAD \$0 100.00% \$22,75,25 \$23,33 \$0 \$20,253,62 21 340.000	5		SOURCE OF SUPPLY PLANT					
8 314.000 Wells & Springs \$100.205 P-8 \$2,675 100.00% \$110.80 9 314.200 SB Water Tower \$275,235 100.00% \$275,31 10 314.200 SB Water Tower \$275,235 100.00% \$275,33 11 TOTAL SOURCE OF SUPPLY PLANT \$483,697 \$2,676 \$400.00% \$275,33 12 PUMPING PLANT \$11.783 100.00% \$51,73 \$468,37 13 321.000 Electric Pumping Equipment \$11.783 100.00% \$11,79 13 320.000 Diesel Pumping Equipment \$0 100.00% \$11,79 16 326.000 Land A Land Rights-WTP \$0 100.00% \$11,79 18 WATER TREATMENT PLANT \$11,793 \$0 100.00% \$2,293 18 WATER TREATMENT PLANT \$10,000% \$12,79 100.00% \$2,293 20 331.000 Land A Land Rights-TAD \$0 100.00% \$2,293 23 TRANSMISSION & DISTRIBUTION PLANT <td>6</td> <td>310.000</td> <td>Land & Land Rights SP</td> <td>\$427</td> <td></td> <td></td> <td>100.00%</td> <td>\$427</td>	6	310.000	Land & Land Rights SP	\$427			100.00%	\$427
s 314.100 SB Well micronnections \$79,31 100.00% \$779,31 10 314.200 SB Water Tower \$277,235 100.00% \$275,31 11 TOTAL SOURCE OF SUPPLY PLANT \$277,235 100.00% \$257,823 12 PUMPING PLANT \$3456,37 \$2,676 \$00.00% \$577,31 12 PUMPING PLANT \$11,793 100.00% \$511,793 100.00% \$511,793 16 326,000 Diesel Pumping Equipment \$11,793 \$0 100.00% \$511,793 18 WATER TREATMENT PLANT \$11,793 \$0 100.00% \$12,79 18 WATER TREATMENT PLANT \$12,799 100.00% \$12,79 18 WATER TREATMENT PLANT \$12,799 100.00% \$12,79 20 331.000 Land & Land Rights-WTP \$0 100.00% \$12,79 21 332.000 Mater Treatment Equipment \$16,5564 100.00% \$22,936 22 341.000 Structures & Improvements - T&D \$0 <			•					\$20,515
10 314.200 SB Water Tower TOTAL SOURCE OF SUPPLY PLANT 5275.23 5483,897 100.00% 5275.23 526,076 11 314.200 Structures & Improvements - PP 50 100.00% 511.793 12 PUMPING PLANT 511.793 100.00% 511.793 13 320.000 Electric Pumping Equipment 50 100.00% 511.793 15 326.000 Diesel Pumping Equipment 50 100.00% 511.793 16 328.000 Diesel Pumping Equipment 50 100.00% 511.793 18 WATER TREATMENT PLANT 511.793 50 100.00% 511.793 18 WATER TREATMENT PLANT 512.799 100.00% 512.799 21 332.000 Land & Land Rights-VTP 50 100.00% 512.793 22 TRANSMISSION & DISTRIBUTION PLANT 529.363 50 100.00% \$22.39.36 23 TRANSMISSION & DISTRIBUTION PLANT 52.35.704 100.00% \$25.32.35.704 24 340.000 Distribution Reservoirs & Standpipes					P-8	\$2,676		\$110,881
11 TOTAL SOURCE OF SUPPLY PLANT \$485,697 \$2,676 \$466,37 12 PUMPING PLANT \$465,697 \$2,676 \$466,37 13 321,000 Structures & Improvements - PP \$0 100,00% \$11,79 14 325,000 Diesel Pumping Equipment \$11,793 100,00% \$11,79 16 326,000 Diesel Pumping Equipment \$0 100,00% \$11,79 17 TOTAL PUMPING PLANT \$11,793 \$0 100,00% \$11,79 18 WATER TREATMENT PLANT \$11,793 \$0 100,00% \$12,79 19 330,000 Land & Land Rights-WTP \$0 100,00% \$12,79 20 331,000 Structures & Improvements - WTP \$12,799 100,00% \$12,79 21 332,000 Mater Treatmetic Equipment \$15,554 100,00% \$25 23 TRANSMISSION & DISTRIBUTION PLANT \$26,363 \$0 100,00% \$25 24 340,000 Fire Mains \$325,704 \$24,310,000	-							· ·
12 PUMPING PLANT 50 100.00% S1 13 321.000 Structures & Improvements - PP \$0 100.00% \$51.793 14 325.000 Electric Pumping Equipment \$0 100.00% \$51.793 16 328.000 Other Pumping Equipment \$0 100.00% \$51.79 17 TOTAL PUMPING PLANT \$11,793 \$0 \$11,793 \$0 18 WATER TREATMENT PLANT \$11,793 \$0 \$100.00% \$11,793 18 WATER TREATMENT PLANT \$11,793 \$0 \$100.00% \$12,79 19 330.000 Land & Land Rights-WTP \$0 \$100.00% \$12,79 21 332.000 Water Treatment Equipment \$16,564 \$100.00% \$12,79 23 TRANSMISSION & DISTRIBUTION PLANT \$23,963 \$0 \$100.00% \$22,363 24 340.000 Land & Land Rights-TAD \$0 \$100.00% \$22,365 25 341.000 Structures & Improvements - TAD \$0 \$100.00% </td <td>-</td> <td>314.200</td> <td></td> <td></td> <td></td> <td>¢0.676</td> <td>100.00%</td> <td></td>	-	314.200				¢0.676	100.00%	
13 321.000 Structures & Improvements - PP \$0 100.00%, \$11,793 14 325.000 Electric Pumping Equipment \$11,793 100.00%, \$11,793 15 326.000 Diesel Pumping Equipment \$0 100.00%, \$11,793 16 328.000 Other Pumping Equipment \$0 100.00%, \$11,793 17 TOTAL PUMPING PLANT \$11,793 \$0 \$100.00%, \$11,793 18 WATER TREATMENT PLANT \$11,793 \$0 100.00%, \$12,79 18 WATER TREATMENT PLANT \$16,564	11		TOTAL SOURCE OF SUPPLY PLANT	\$483,697		\$2,070		\$480,373
13 321.000 Structures & Improvements - PP \$0 100.00%, \$11,793 14 325.000 Electric Pumping Equipment \$11,793 100.00%, \$11,793 15 326.000 Diesel Pumping Equipment \$0 100.00%, \$11,793 16 328.000 Other Pumping Equipment \$0 100.00%, \$11,793 17 TOTAL PUMPING PLANT \$11,793 \$0 \$100.00%, \$11,793 18 WATER TREATMENT PLANT \$11,793 \$0 100.00%, \$12,79 18 WATER TREATMENT PLANT \$16,564	12		PUMPING PLANT					
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16 328.000 Other Pumping Equipment \$0 100.00% \$\$ 17 TOTAL PUMPING PLANT \$11,793 \$0 \$11,793 18 WATER TREATMENT PLANT \$100.00% \$11,793 19 330.000 Land & Land Rights-WTP \$0 100.00% \$12,79 20 331.000 Structures & Improvements - WTP \$12,799 100.00% \$12,79 21 332.000 Water Treatment Equipment \$16,564	14	325.000	Electric Pumping Equipment	\$11,793			100.00%	\$11,793
17 TOTAL PUMPING PLANT \$11,793 \$0 \$11,793 18 WATER TREATMENT PLANT \$0 100.00% \$ 19 330.000 Land & Land Rights-WTP \$0 100.00% \$11,793 20 331.000 Structures & Improvements - WTP \$12,799 100.00% \$12,799 21 332.000 Water Treatment Equipment \$16,564 100.00% \$12,279 23 TOTAL WATER TREATMENT PLANT \$29,363 \$0 \$29,36 23 TRANSMISSION & DISTRIBUTION PLANT \$24 340.000 Land & Land Rights-T&D \$0 100.00% \$ 24 340.000 Fire Mains \$100.00% \$ \$ \$ 25 341.000 Structures & Improvements - T&D \$0 100.00% \$ \$ 26 342.000 Distribution Reservoirs & Standpipes \$0 100.00% \$ \$ 27 344.000 Fire Mains \$325,704 P-28 \$10.800 100.00% \$ \$ \$ <t< td=""><td>15</td><td>326.000</td><td>Diesel Pumping Equipment</td><td></td><td></td><td></td><td>100.00%</td><td>\$0</td></t<>	15	326.000	Diesel Pumping Equipment				100.00%	\$0
18 WATER TREATMENT PLANT \$0 100.00% \$12,799 19 330.000 Land & Land Rights-WTP \$12,799 100.00% \$12,799 21 332.000 Water Treatment Equipment \$16,564		328.000					100.00%	\$0
19 330.000 Land & Land Rights-WTP \$0 100.00% \$12,79 20 331.000 Structures & Improvements - WTP \$12,79 100.00% \$12,79 21 332.000 Wate Treatment Equipment \$16,564	17		TOTAL PUMPING PLANT	\$11,793		\$0		\$11,793
19 330.000 Land & Land Rights-WTP \$0 100.00% \$12,79 20 331.000 Structures & Improvements - WTP \$12,79 100.00% \$12,79 21 332.000 Wate Treatment Equipment \$16,564	18							
20 331.000 Structures & Improvements - WTP \$12,799 100.00% \$12,799 21 332.000 Water Treatment Equipment \$16,564		330 000		\$0			100 00%	\$0
21 332.000 Water Treatment Equipment \$16,564 100.00% \$16,56 22 TRANSMISSION & DISTRIBUTION PLANT \$29,363 \$0 100.00% \$29,363 23 TRANSMISSION & DISTRIBUTION PLANT \$0 100.00% \$ 24 340.000 Land & Land Rights-T&D \$0 100.00% \$ 25 341.000 Structures & Improvements - T&D \$0 100.00% \$ 26 342.000 Distribution Reservoirs & Standpipes \$0 100.00% \$ 28 345.000 Services \$254,704 P-28 \$1,080 100.00% \$\$23,502 29 343.000 Transmission & Distribution Mains \$322,716,565 100.00% \$\$23,673 31 346.000 Meters \$17,865 P-31 \$1,080 100.00% \$\$23,673 32 347.000 Meter Installations \$17,865 P-31 \$1,080 100.00% \$\$3,392,693 33 348.000 Other Transmission & Distribution Plant \$0 100.00% \$\$3,392,693 \$0 \$00.000% \$\$3,392,693 3	-		•					\$12,799
23 TRANSMISSION & DISTRIBUTION PLANT 24 340.000 Land & Land Rights-T&D \$0 100.00% \$\$ 25 341.000 Structures & Improvements - T&D \$0 100.00% \$\$ 26 342.000 Distribution Reservoirs & Standpipes \$0 100.00% \$\$ 27 344.000 Fire Mains \$0 100.00% \$\$ 28 345.000 Services \$\$254,704 P-28 -\$1,080 100.00% \$\$253,62 29 343.000 Transmission & Distribution Mains \$\$325,704 100.00% \$\$27,716,55 31 346.000 Meters \$\$77,865 P-31 \$1,080 100.00% \$\$78,94 32 347.000 Meter Installations \$\$17,861 100.00% \$\$3,392,69 34 349.000 Hydrants \$\$0 100.00% \$\$\$3,392,69 36 GENERAL PLANT \$\$0 100.00% \$\$\$3,392,69 \$\$0 \$\$10,00% \$\$\$\$3,392,69 36 GENERAL PLANT \$\$19,97								\$16,564
24 340.000 Land & Land Rights-T&D \$0 100.00% \$ 25 341.000 Structures & Improvements - T&D \$0 100.00% \$ 26 342.000 Distribution Reservoirs & Standpipes \$0 100.00% \$ 27 344.000 Fire Mains \$0 100.00% \$ 28 345.000 Services \$254,704 P-28 -\$1,080 100.00% \$225,704 29 343.000 Transmission & Distribution Mains \$325,704 P-28 -\$1,080 100.00% \$22,716,565 30 343.100 Transmission & Distribution Mains SB \$2,716,565 100.00% \$2,716,565 31 346.000 Meters \$17,861 100.00% \$78,94 32 347.000 Meter Installations \$17,865 P-31 \$1,080 100.00% \$\$ 33 348.000 Other Transmission & Distribution Plant \$0 100.00% \$\$ \$3,392,699 \$0 \$\$ \$3,392,699 \$0 \$\$ \$3,	22		TOTAL WATER TREATMENT PLANT	\$29,363		\$0		\$29,363
24 340.000 Land & Land Rights-T&D \$0 100.00% \$ 25 341.000 Structures & Improvements - T&D \$0 100.00% \$ 26 342.000 Distribution Reservoirs & Standpipes \$0 100.00% \$ 27 344.000 Fire Mains \$0 100.00% \$ 28 345.000 Services \$254,704 P-28 -\$1,080 100.00% \$225,704 29 343.000 Transmission & Distribution Mains \$325,704 P-28 -\$1,080 100.00% \$22,716,565 30 343.100 Transmission & Distribution Mains SB \$2,716,565 100.00% \$2,716,565 31 346.000 Meters \$17,861 100.00% \$78,94 32 347.000 Meter Installations \$17,865 P-31 \$1,080 100.00% \$\$ 33 348.000 Other Transmission & Distribution Plant \$0 100.00% \$\$ \$3,392,699 \$0 \$\$ \$3,392,699 \$0 \$\$ \$3,	~~							
25 341.000 Structures & Improvements - T&D \$0 100.00% \$ 26 342.000 Distribution Reservoirs & Standpipes \$0 100.00% \$ 27 344.000 Fire Mains \$0 100.00% \$ 28 345.000 Services \$254,704 P-28 -\$1,080 100.00% \$\$253,62 29 343.000 Transmission & Distribution Mains \$325,704 100.00% \$\$253,62 30 343.100 Transmission & Distribution Mains SB \$\$25,704 100.00% \$\$25,778,94 31 346.000 Meters \$\$77,865 P-31 \$1,080 100.00% \$\$27,78,94 32 347.000 Meter Installations \$\$17,865 P-31 \$1,080 100.00% \$\$17,865 33 348.000 Other Transmission & Distribution Plant \$\$0 100.00% \$\$ \$\$3,392,699 \$\$0 \$\$3,392,699 \$\$0 \$\$3,392,699 \$\$0 \$\$3,392,699 \$\$0 \$\$3,392,69 \$\$3 36 GENERAL PLANT \$\$0 \$\$0 \$\$0,00% \$\$\$3,392,8% \$\$4,51 <t< td=""><td></td><td>240.000</td><td></td><td>¢o</td><td></td><td></td><td>400.00%</td><td>¢0,</td></t<>		240.000		¢o			400.00%	¢0,
26 342.000 Distribution Reservoirs & Standpipes \$0 100.00% \$\$ 27 344.000 Fire Mains \$0 100.00% \$\$ 28 345.000 Services \$254,704 P-28 -\$1,080 100.00% \$\$253,62 29 343.000 Transmission & Distribution Mains \$\$225,704 100.00% \$\$253,62 30 343.100 Transmission & Distribution Mains SB \$\$2,716,565 100.00% \$\$2,716,565 31 346.000 Meters \$77,865 P-31 \$1,080 100.00% \$\$78,94 32 347.000 Meter Installations \$17,861 100.00% \$\$17,863 33 348.000 Other Transmission & Distribution Plant \$0 100.00% \$\$ 34 349.000 Hydrants \$0 100.00% \$\$ 35 TOTAL TRANS. & DISTRIBUTION PLANT \$3,392,699 \$0 \$3.3322,69 36 GENERAL PLANT \$10,485 39.28% \$4,51 39 391.000 Office Furniture & Equipment - GP \$0 100.00% \$ 3								\$0 \$0
27 344.000 Fire Mains \$0 100.00% \$2 28 345.000 Services \$254,704 P-28 -\$1,080 100.00% \$253,62 29 343.000 Transmission & Distribution Mains \$325,704 100.00% \$225,70 30 343.100 Transmission & Distribution Mains SB \$2,716,565 100.00% \$2,716,565 31 346.000 Meters \$77,865 P-31 \$1,080 100.00% \$27,716,565 32 347.000 Meter Installations \$17,861 100.00% \$27,716,565 33 348.000 Other Transmission & Distribution Plant \$0 100.00% \$2,716,565 34 349.000 Hydrants \$0 100.00% \$2,716,565 35 TOTAL TRANS. & DISTRIBUTION PLANT \$3,392,699 \$0 \$0.00% \$3,392,699 36 GENERAL PLANT \$3,392,699 \$0 \$0.00% \$3,392,699 \$0 37 389.000 Land & Land Rights-GP \$0 \$0.00% \$3,392,699 \$0 \$0.00% \$3,392,869 \$3,282% \$4,51								\$0 \$0
28 345.000 Services \$254,704 P-28 -\$1,080 100.00% \$253,62 29 343.000 Transmission & Distribution Mains \$325,704 100.00% \$325,70 30 343.100 Transmission & Distribution Mains SB \$2,716,565 100.00% \$2,25,70 31 346.000 Meters \$77,865 P-31 \$1,080 100.00% \$2,716,56 32 347.000 Meter Installations \$17,861 100.00% \$17,861 100.00% \$17,861 33 348.000 Other Transmission & Distribution Plant \$0 \$0 \$100.00% \$17,861 34 349.000 Hydrants \$0 \$0 \$0 \$3,392,699 \$0 \$0 \$3,392,699 36 GENERAL PLANT \$3,392,699 \$0 \$00.00% \$\$3,392,699 \$0 \$3,392,69 \$0 \$3,392,69 \$0 \$3,392,69 \$0 \$3,392,69 \$0 \$3,392,69 \$0 \$3,392,69 \$0 \$3,392,69 \$0 \$3,392,69 \$0 \$3,392,69 \$0 \$3,392,69 \$0 \$3,392,69 \$3,445								\$0
30 343.100 Transmission & Distribution Mains SB \$2,716,565 100.00% \$2,716,565 31 346.000 Meters \$77,865 P-31 \$1,080 100.00% \$78,94 32 347.000 Meter Installations \$17,861 100.00% \$17,86 33 348.000 Other Transmission & Distribution Plant \$0 100.00% \$17,86 34 349.000 Hydrants \$0 100.00% \$3,392,69 36 GENERAL PLANT \$3,392,699 \$0 \$3,392,69 36 GENERAL PLANT \$100.00% \$\$3,392,699 36 GENERAL PLANT \$100.00% \$\$ 37 389.000 Land & Land Rights-GP \$0 100.00% \$\$ 39 391.000 Office Furniture & Equipment \$11,485 39.28% \$4,51 40 391.100 Computer Equipment - GP \$10,579 0.00% \$\$ 41 392.000 Transportation Equipment - (Pump Truck) \$33,3445 0.00% \$\$ 43 392.200 Transportation Equipment (Sierra Truck) \$19,703 3	28	345.000	Services	\$254,704	P-28	-\$1,080	100.00%	\$253,624
31 346.000 Meters \$77,865 P-31 \$1,080 100.00% \$78,94 32 347.000 Meter Installations \$17,861 100.00% \$17,861 33 348.000 Other Transmission & Distribution Plant \$0 100.00% \$\$17,861 34 349.000 Hydrants \$0 100.00% \$\$ 35 TOTAL TRANS. & DISTRIBUTION PLANT \$3,392,699 \$0 \$3,392,699 36 GENERAL PLANT \$0 \$0,00% \$\$ 37 389.000 Land & Land Rights-GP \$0 100.00% \$\$ 38 390.000 Structures & Improvements - GP \$0 100.00% \$\$ 39 391.000 Office Furniture & Equipment \$\$,889 39.28% \$4,51 40 391.100 Computer Equipment - GP \$10,579 0.00% \$\$ 42 392.100 Transportation Equipment - GP \$10,579 0.00% \$\$ 43 392.200 Transportation Equipment - GP \$10,579 0.00% \$\$ 43 392.200 Transportation Equipment	29	343.000	Transmission & Distribution Mains	\$325,704			100.00%	\$325,704
32 347.000 Meter Installations \$17,861 100.00% \$17,861 33 348.000 Other Transmission & Distribution Plant \$0 100.00% \$ 34 349.000 Hydrants \$0 100.00% \$ 35 TOTAL TRANS. & DISTRIBUTION PLANT \$3,392,699 \$0 \$3,392,699 36 GENERAL PLANT \$0 100.00% \$ 37 389.000 Land & Land Rights-GP \$0 100.00% \$ 38 390.000 Structures & Improvements - GP \$0 100.00% \$ 39 391.000 Office Furniture & Equipment \$11,485 39.28% \$4,51 40 391.100 Computer Equipment - GP \$10,579 0.00% \$ 42 392.100 Transportation Equipment - GP \$10,579 0.00% \$ 43 392.200 Transportation Equipment (Sierra Truck) \$19,703 39.28% \$7,73 44 393.000 Tools, Shop and Garage Equipment \$6,626 39.28% \$2,60 45 395.000 Laboratory Equipment \$1,284 <td>30</td> <td></td> <td></td> <td>\$2,716,565</td> <td></td> <td></td> <td></td> <td>\$2,716,565</td>	30			\$2,716,565				\$2,716,565
33 348.000 Other Transmission & Distribution Plant \$0 100.00% \$ 34 349.000 Hydrants \$0 \$0 \$ 35 TOTAL TRANS. & DISTRIBUTION PLANT \$3,392,699 \$0 \$3,392,699 36 GENERAL PLANT \$3,392,699 \$0 \$3,392,699 36 GENERAL PLANT \$0 100.00% \$ 37 389.000 Land & Land Rights-GP \$0 100.00% \$ 38 390.000 Structures & Improvements - GP \$0 100.00% \$ 39 391.000 Office Furniture & Equipment \$11,485 39.28% \$4,51 40 391.100 Computer Equipment - GP \$10,579 0.00% \$ 42 392.100 Transportation Equipment-(Pump Truck) \$33,445 0.00% \$ 43 392.200 Transportation Equipment (Sierra Truck) \$19,703 39.28% \$7,73 44 393.000 Tools, Shop and Garage Equipment \$6,626 39.28% \$2,60 45 395.000 Laboratory Equipment \$19,30,11 \$0					P-31	\$1,080		\$78,945
34 349.000 Hydrants \$0 100.00% \$\$ 35 TOTAL TRANS. & DISTRIBUTION PLANT \$3,392,699 \$0 \$3,392,699 36 GENERAL PLANT \$0 100.00% \$\$ 37 389.000 Land & Land Rights-GP \$0 100.00% \$\$ 38 390.000 Structures & Improvements - GP \$0 100.00% \$\$ 39 391.000 Office Furniture & Equipment \$11,485 39.28% \$4,51 40 391.100 Computer Equipment - GP \$10,579 0.00% \$\$ 41 392.000 Transportation Equipment-(Pump Truck) \$33,445 0.00% \$\$ 43 392.200 Transportation Equipment (Sierra Truck) \$19,703 39.28% \$7,73 44 393.000 Tools, Shop and Garage Equipment \$6,626 39.28% \$2,60 45 395.000 Laboratory Equipment \$1,284 0.00% \$ 46 TOTAL GENERAL PLANT \$93,011 \$0 \$18,73								
35 TOTAL TRANS. & DISTRIBUTION PLANT \$3,392,699 \$0 \$3,392,699 36 GENERAL PLANT								\$0 \$0
36 GENERAL PLANT 37 389.000 Land & Land Rights-GP \$0 100.00% \$\$ 38 390.000 Structures & Improvements - GP \$0 100.00% \$\$ 39 391.000 Office Furniture & Equipment \$11,485 39.28% \$4,51 40 391.100 Computer Equipment \$9,889 39.28% \$3,88 41 392.000 Transportation Equipment - GP \$10,579 0.00% \$\$ 42 392.100 Transportation Equipment-(Pump Truck) \$33,445 0.00% \$\$ 43 392.200 Transportation Equipment (Sierra Truck) \$19,703 39.28% \$7,73 44 393.000 Tools, Shop and Garage Equipment \$6,626 39.28% \$2,60 45 395.000 Laboratory Equipment \$1,284 0.00% \$ 46 TOTAL GENERAL PLANT \$93,011 \$0 \$118,73		349.000	-			\$0	100.00%	\$3 392 699
37 389.000 Land & Land Rights-GP \$0 100.00% \$ 38 390.000 Structures & Improvements - GP \$0 100.00% \$ 39 391.000 Office Furniture & Equipment \$11,485 39.28% \$4,51 40 391.100 Computer Equipment \$9,889 39.28% \$3,88 41 392.000 Transportation Equipment - GP \$10,579 0.00% \$ 42 392.100 Transportation Equipment-(Pump Truck) \$33,445 0.00% \$ 43 392.200 Transportation Equipment (Sierra Truck) \$19,703 39.28% \$7,73 44 393.000 Tools, Shop and Garage Equipment \$6,626 39.28% \$2,60 45 395.000 Laboratory Equipment \$1,284 0.00% \$ 46 TOTAL GENERAL PLANT \$93,011 \$0 \$18,73	55			ψ0,002,000		ψυ		40,002,000
38 390.000 Structures & Improvements - GP \$0 100.00% \$ 39 391.000 Office Furniture & Equipment \$11,485 39.28% \$4,51 40 391.100 Computer Equipment \$9,889 39.28% \$3,88 41 392.000 Transportation Equipment - GP \$10,579 0.00% \$\$ 42 392.100 Transportation Equipment-(Pump Truck) \$33,445 0.00% \$\$ 43 392.200 Transportation Equipment (Sierra Truck) \$19,703 39.28% \$7,73 44 393.000 Tools, Shop and Garage Equipment \$6,626 39.28% \$2,60 45 395.000 Laboratory Equipment \$1,284 0.00% \$ 46 TOTAL GENERAL PLANT \$93,011 \$0 \$118,73	36		GENERAL PLANT					
39 391.000 Office Furniture & Equipment \$11,485 39.28% \$4,51 40 391.100 Computer Equipment \$9,889 39.28% \$3,88 41 392.000 Transportation Equipment - GP \$10,579 0.00% \$\$ 42 392.100 Transportation Equipment-(Pump Truck) \$33,445 0.00% \$\$ 43 392.200 Transportation Equipment (Sierra Truck) \$19,703 39.28% \$7,73 44 393.000 Tools, Shop and Garage Equipment \$6,626 39.28% \$2,60 45 395.000 Laboratory Equipment \$1,284 0.00% \$ 46 TOTAL GENERAL PLANT \$93,011 \$0 \$18,73	37	389.000					100.00%	\$0
40 391.100 Computer Equipment \$9,889 39.28% \$3,88 41 392.000 Transportation Equipment - GP \$10,579 0.00% \$\$ 42 392.100 Transportation Equipment-(Pump Truck) \$33,445 0.00% \$\$ 43 392.200 Transportation Equipment (Sierra Truck) \$19,703 39.28% \$7,73 44 393.000 Tools, Shop and Garage Equipment \$6,626 39.28% \$2,60 45 395.000 Laboratory Equipment \$1,284 0.00% \$ 46 TOTAL GENERAL PLANT \$93,011 \$0 \$18,73								\$0
41 392.000 Transportation Equipment - GP \$10,579 0.00% \$ 42 392.100 Transportation Equipment-(Pump Truck) \$33,445 0.00% \$ 43 392.200 Transportation Equipment (Sierra Truck) \$19,703 39.28% \$7,73 44 393.000 Tools, Shop and Garage Equipment \$6,626 39.28% \$2,60 45 395.000 Laboratory Equipment \$1,284 0.00% \$ 46 TOTAL GENERAL PLANT \$93,011 \$0 \$18,73								\$4,511
42 392.100 Transportation Equipment-(Pump Truck) \$33,445 0.00% \$ 43 392.200 Transportation Equipment (Sierra Truck) \$19,703 39.28% \$7,73 44 393.000 Tools, Shop and Garage Equipment \$6,626 39.28% \$2,60 45 395.000 Laboratory Equipment \$1,284 0.00% \$ 46 TOTAL GENERAL PLANT \$93,011 \$0 \$18,73			• • • •					\$3,884
43 392.200 Transportation Equipment (Sierra Truck) \$19,703 39.28% \$7,73 44 393.000 Tools, Shop and Garage Equipment \$6,626 39.28% \$2,60 45 395.000 Laboratory Equipment \$1,284 0.00% \$ 46 TOTAL GENERAL PLANT \$93,011 \$0 \$18,73								\$0 \$0
44 393.000 Tools, Shop and Garage Equipment \$6,626 39.28% \$2,60 45 395.000 Laboratory Equipment \$1,284 0.00% \$\$ 46 TOTAL GENERAL PLANT \$93,011 \$0 \$18,73								
45 395.000 Laboratory Equipment \$1,284 0.00% \$ 46 TOTAL GENERAL PLANT \$93,011 \$0 \$18,73								
46 TOTAL GENERAL PLANT \$93,011 \$0 \$18,73			, , , , , , , , , , , , , , , , , , , ,					\$0
						\$0		\$18,738
4/ I UTAL PLANT IN SERVICE <u>\$4,042,229</u> <u>\$2,676</u> \$3,970,63	47		TOTAL PLANT IN SERVICE	\$4,042,229		\$2,676		\$3,970,632

To Rate Base & Depreciation Schedules

Lake Region Water and Sewer Company Shawnee Bend Water Tracking Number WR-2010-0111 Test Year Ending 12-31-2008 Schedule of Adjustments for Plant in Service - Water

<u>A</u> Plant	<u>B</u>	<u>C</u>	D	E
Adjustment Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Total Adjustment
Number		Number	Amount	Aujustment
P-8	Wells & Springs	314.000		\$2,676
	Include addition for Chlorinator Repair. Update through Sept. 30, 2009 (Herrington)		\$2,676	
P-28	Services	345.000		-\$1,080
	Removed Meters that were retired during the update period of Sept. 30, 2009 (Herrington)		-\$1,080	
P-31	Meters	346.000		\$1,080
	Include meter additions for the update period of Sept.30, 2009 (Herrington)		\$1,080	
	Total Plant Adjustments			\$2,676

Lake Region Water and Sewer Company Shawnee Bend Water Tracking Number WR-2010-0111 Test Year Ending 12-31-2008 Accumulated Depreciation Reserve - Water

	A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u></u>	<u>G</u>
Line	Account	Demociation Decomes Decomination	Total	Adjustment	A diversion and a	Jurisdictional	Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Allocation	Jurisdictional
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0			100.00%	\$0
3	302.000	Franchises	\$0			100.00%	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0		\$0
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land & Land Rights SP	\$0			100.00%	\$0
7	311.000	Structures & Improvements - SSP	\$5,129	R-7	\$385	100.00%	\$5,514
8	314.000	Wells & Springs	\$17,958	R-8	\$1,623	100.00%	\$19,581
9	314.100	SB Well Interconnections	\$10,112	R-9	\$1,190	100.00%	\$11,302
10	314.200	SB Water Tower	\$22,440	R-10	\$4,129	100.00%	\$26,569
11		TOTAL SOURCE OF SUPPLY PLANT	\$55,639		\$7,327		\$62,966
12		PUMPING PLANT	•-				
13	321.000	Structures & Improvements - PP	\$0		* ~~ <i>i</i>	100.00%	\$0
14	325.000	Electric Pumping Equipment	\$11,620	R-14	\$884	100.00%	\$12,504
15	326.000	Diesel Pumping Equipment	\$0 \$0			100.00%	\$0 \$0
16 17	328.000	Other Pumping Equipment TOTAL PUMPING PLANT	\$0 \$11,620		\$884	100.00%	<u>\$0</u> \$12,504
17			\$11,020		\$604		\$12,304
18		WATER TREATMENT PLANT					
19	330.000	Land & Land Rights-WTP	\$0			100.00%	\$0
20	331.000	Structures & Improvements - WTP	\$3,200	R-20	\$240	100.00%	\$3,440
21	332.000	Water Treatment Equipment	\$4,294	R-21	\$360	100.00%	\$4,654
22		TOTAL WATER TREATMENT PLANT	\$7,494		\$600		\$8,094
23		TRANSMISSION & DISTRIBUTION PLANT					
24	340.000	Land & Land Rights-T&D	\$0			100.00%	\$0
25	341.000	Structures & Improvements - T&D	\$0			100.00%	\$0
26	342.000	Distribution Reservoirs & Standpipes	\$0			100.00%	\$0
27 28	344.000	Fire Mains	\$0 \$15 042	R-28	¢7 300	100.00%	\$0 \$22,200
28 29	345.000 343.000	Services Transmission & Distribution Mains	\$15,013 \$14,578	R-28 R-29	\$7,386 \$6,514	100.00% 100.00%	\$22,399 \$21,092
29 30	343.000 343.100	Transmission & Distribution Mains	\$324,447	R-29 R-30	\$40,748	100.00%	\$365,195
30	346.000	Meters	\$324,447 \$495	R-30	\$2,102	100.00%	\$303,195 \$2,597
32	347.000	Meters Meter Installations	\$5,672	R-31	\$518	100.00%	\$6,190
33	348.000	Other Transmission & Distribution Plant	\$0	N- 5 2	ψ010	100.00%	\$0,150 \$0
34	349.000	Hydrants	\$0 \$0			100.00%	\$0 \$0
35		TOTAL TRANS. & DISTRIBUTION PLANT	\$360,205		\$57,268		\$417,473
36		GENERAL PLANT					
37	389.000	Land & Land Rights-GP	\$0			100.00%	\$0
38	390.000	Structures & Improvements - GP	\$1,779	R-38	\$0	100.00%	\$1,779
39	391.000	Office Furniture & Equipment	\$4,780	R-39	\$499	100.00%	\$5,279
40	391.100	Computer Equipment	\$4,227	R-40	\$574	100.00%	\$4,801
41	392.000	Transportation Equipment - GP	\$22,821	R-41	\$4,795	100.00%	\$27,616
42	392.100	Transportation Equipment-(Pump Truck)	\$6,111	R-42	\$2,940	100.00%	\$9,051
43	392.200	Transportation Equipment (Sierra Truck)	\$287	R-43	\$0	100.00%	\$287
44	393.000	Tools, Shop and Garage Equipment	\$2,785	R-44	\$248	100.00%	\$3,033
45	395.000	Laboratory Equipment	\$553	R-45	\$48	100.00%	\$601
46		TOTAL GENERAL PLANT	\$43,343		\$9,104		\$52,447
47		TOTAL DEPRECIATION RESERVE	\$478,301		\$75,183		\$553,484

Lake Region Water and Sewer Company Shawnee Bend Water Tracking Number WR-2010-0111 Test Year Ending 12-31-2008 Accumulated Depreciation Reserve - Water

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Line	Account		Total	Adjustment		Jurisdictional	Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Allocation	Jurisdictional

Lake Region Water and Sewer Company Shawnee Bend Water Tracking Number WR-2010-0111 Test Year Ending 12-31-2008 Schedule of Adjustments for Accumulated Depreciation Reserve - Water

<u>A</u> Reserve	<u>B</u>	<u>C</u>	D	<u>E</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount
R-7	Structures & Improvements - SSP	311.000		\$385
	Update Accumulated Reserve to Updated Period Spet. 30, 2009. (Herrington)		\$385	
R-8	Wells & Springs	314.000		\$1,623
	Update Accumulated Reserve to Updated Period Spet. 30, 2009. (Herrington)		\$1,623	
R-9	SB Well Interconnections	314.100		\$1,190
	Update Accumulated Reserve to Updated Period Spet. 30, 2009. (Herrington)		\$1,190	
R-10	SB Water Tower	314.200		\$4,129
	Update Accumulated Reserve to Updated Period Spet. 30, 2009. (Herrington)		\$4,129	
R-14	Electric Pumping Equipment	325.000		\$884
	Update Accumulated Reserve to Updated Period Spet. 30, 2009. (Herrington)		\$884	
R-20	Structures & Improvements - WTP	331.000		\$240
	Update Accumulated Reserve to Updated Period Spet. 30, 2009. (Herrington)		\$240	
R-21	Water Treatment Equipment	332.000		\$360
	Update Accumulated Reserve to Updated Period Spet. 30, 2009. (Herrington)		\$360	

Lake Region Water and Sewer Company Shawnee Bend Water Tracking Number WR-2010-0111 Test Year Ending 12-31-2008 Schedule of Adjustments for Accumulated Depreciation Reserve - Water

A	<u>B</u>	<u>C</u>	<u>D</u>	E
Reserve			_	Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount
Number	Aujustinents Description	Number	Amount	Amount
R-28	Services	345.000		\$7,386
	Update Accumulated Reserve to Updated Period Spet. 30, 2009. (Herrington)		\$7,386	
R-29	Transmission & Distribution Mains	343.000		\$6,514
	Update Accumulated Reserve to Updated Period Spet. 30, 2009. (Herrington)		\$6,514	
R-30	Transmission & Distribution Mains SB	343.100		\$40,748
	Update Accumulated Reserve to Updated Period Spet. 30, 2009. (Herrington)		\$40,748	
R-31	Meters	346.000		\$2,102
	Update Accumulated Reserve to Updated Period Spet. 30, 2009. (Herrington)		\$2,102	
R-32	Meter Installations	347.000		\$518
	Update Accumulated Reserve to Updated Period Spet. 30, 2009. (Herrington)		\$518	
R-38	Structures & Improvements - GP	390.000		\$0
	Update Accumulated Reserve to Updated Period Spet. 30, 2009. (Herrington)		\$0	
R-39	Office Furniture & Equipment	391.000		\$499
	Update Accumulated Reserve to Updated Period Spet. 30, 2009. (Herrington)		\$499	

Lake Region Water and Sewer Company Shawnee Bend Water Tracking Number WR-2010-0111 Test Year Ending 12-31-2008 Schedule of Adjustments for Accumulated Depreciation Reserve - Water

				_
A	B	<u>C</u>	D	<u>E</u> Totol
Reserve Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Total Adjustment
Number	Adjustments Description	Number	Adjustment	Adjustment
R-40	Computer Equipment	391.100	Amount	\$574
		0011100		ψŪΤΨ
	Update Accumulated Reserve to Updated Period Spet. 30, 2009. (Herrington)		\$574	
R-41	Transportation Equipment - GP	392.000		\$4,795
	Update Accumulated Reserve to Updated Period Spet. 30, 2009. (Herrington)		\$4,795	
R-42	Transportation Equipment-(Pump Truck)	392.100		\$2,940
N-42	mansportation Equipment-(Fump Truck)	392.100		42,940
	Update Accumulated Reserve to Updated		\$2,940	
	Period Spet. 30, 2009. (Herrington)		· /· ·	
R-43	Transportation Equipment (Sierra Truck)	392.200		\$0
			* •	
	Update Accumulated Reserve to Updated		\$0	
	Period Spet. 30, 2009. (Herrington)			
R-44	Tools, Shop and Garage Equipment	393.000		\$248
	Update Accumulated Reserve to Updated		\$248	
	Period Spet. 30, 2009. (Herrington)			
R-45	Laboratory Equipment	395.000		\$48
	Update Accumulated Reserve to Updated		\$48	
	Period Spet. 30, 2009. (Herrington)			
	Total Reserve Adjustments			\$75,183

Lake Region Water and Sewer Company Shawnee Bend Water Tracking Number WR-2010-0111 Test Year Ending 12-31-2008 Depreciation Expense - Water

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u> </u>
Line	Account		Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$31,666	0.00%	\$0
3	302.000	Franchises	\$0	0.00%	\$0
4		TOTAL INTANGIBLE PLANT	\$31,666		\$0
5		SOURCE OF SUPPLY PLANT			
6	310.000	Land & Land Rights SP	\$427	0.00%	\$0
7	311.000	Structures & Improvements - SSP	\$20,515	2.50%	\$513
8	314.000	Wells & Springs	\$110,881	2.00%	\$2,218
9	314.100	SB Well Interconnections	\$79,315	2.00%	\$1,586
10	314.200	SB Water Tower	\$275,235	2.00%	\$5,505
11	•••••••	TOTAL SOURCE OF SUPPLY PLANT	\$486,373		\$9,822
12		PUMPING PLANT			
13	321.000	Structures & Improvements - PP	\$0	0.00%	\$0
14	325.000	Electric Pumping Equipment	\$11,793	10.00%	\$1,179
15	326.000	Diesel Pumping Equipment	\$0	0.00%	\$0
16	328.000	Other Pumping Equipment	\$0 \$0	0.00%	\$0 \$0
17	520.000	TOTAL PUMPING PLANT	<u>\$11,793</u>	0.0070	<u>\$0</u> \$1,179
17			ψ11,755		ψ1,175
18		WATER TREATMENT PLANT			
19	330.000	Land & Land Rights-WTP	\$0	0.00%	\$0
20	331.000	Structures & Improvements - WTP	\$12,799	2.50%	\$320
21	332.000	Water Treatment Equipment	\$16,564	2.90%	\$480
22		TOTAL WATER TREATMENT PLANT	\$29,363		\$800
23		TRANSMISSION & DISTRIBUTION PLANT			
24	340.000	Land & Land Rights-T&D	\$0	0.00%	\$0
25	341.000	Structures & Improvements - T&D	\$0	0.00%	\$0
26	342.000	Distribution Reservoirs & Standpipes	\$0	0.00%	\$0
27	344.000	Fire Mains	\$0	0.00%	\$0
28	345.000	Services	\$253,624	2.90%	\$7,355
29	343.000	Transmission & Distribution Mains	\$325,704	2.00%	\$6,514
30	343.100	Transmission & Distribution Mains SB	\$2,716,565	2.00%	\$54,331
31	346.000	Meters	\$78,945	2.70%	\$2,132
32	347.000	Meter Installations	\$17,861	2.90%	\$518
33	348.000	Other Transmission & Distribution Plant	\$0	0.00%	\$0
34	349.000	Hydrants	\$0	2.50%	\$0
35		TOTAL TRANS. & DISTRIBUTION PLANT	\$3,392,699		\$70,850
36		GENERAL PLANT			
37	389.000	Land & Land Rights-GP	\$0	0.00%	\$0
38	390.000	Structures & Improvements - GP	\$0	0.00%	\$0
39	391.000	Office Furniture & Equipment	\$4,511	5.00%	\$226
40	391.100	Computer Equipment	\$3,884	5.00%	\$194
				Accounting S	Schedule: 13

Lake Region Water and Sewer Company Shawnee Bend Water Tracking Number WR-2010-0111 Test Year Ending 12-31-2008 Depreciation Expense - Water

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E
Line	Account		Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
41	392.000	Transportation Equipment - GP	\$0	13.00%	\$0
42	392.100	Transportation Equipment-(Pump Truck)	\$0	13.00%	\$0
43	392.200	Transportation Equipment (Sierra Truck)	\$7,739	13.00%	\$1,006
44	393.000	Tools, Shop and Garage Equipment	\$2,603	5.00%	\$130
45	395.000	Laboratory Equipment	\$0	5.00%	\$0
46		TOTAL GENERAL PLANT	\$18,738		\$1,556
47		Total Depreciation	\$3,970,632		\$84,207