Exhibit No.:

Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff

Case No: SR-2013-0459

Date Prepared: November 15, 2013



MISSOURI PUBLIC SERVICE COMMISSION UTILITY SERVICES DEPARTMENT HORSESHOE BEND SEWER STAFF ACCOUNTING SCHEDULES

LAKE REGION WATER AND SEWER COMPANY CASE NO. SR-2013-0459

Jefferson City, Missouri

November 2013

Lake Region Water and Sewer Company Horseshoe Bend Sewer SR-2013-0459 Test Year Ending 06/30/2013 Rate Design Schedule - Sewer

Rev-1 ANNUALIZED REVENUES Rate Annualized Charge Commodity Rate Rate Annualized Rate Revenues (1) S445,135 S		<u>A</u>	<u>B</u>	<u>C</u>	D	Ē	<u>F</u>
Rev-1	Line		Account Number	Staff	Customer		Percentage
Rev-3	Number	Description	(Optional)	Annualized	Charge	Commodity	Rate
Rev-4	Rev-1	ANNUALIZED REVENUES					
TOTAL ANNUALIZED REVENUES	Rev-2	Annualized Rate Revenues		(1) \$445,135			
1 OPERATIONS EXPENSES 2 Purchased Wastewater Maintenance 710.100 \$3.0 \$0 \$3.0 \$0 \$0 \$0 \$0 \$0 \$0 \$0							
2 Purchased Wastewater Maintenance 710.100 \$0 \$0 \$0 \$0 \$0 \$1.4 Power for Treatment Plants - Other 715.000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Rev-4	TOTAL ANNUALIZED REVENUES		\$446,695			
Sludge Removal		OPERATIONS EXPENSES		(2)			
Power for Treatment Plants - Other				• 1	•	•	0.00%
5 Power for Treatment Plants - HB Only 715.100 \$9,009 \$0 \$9,009 \$0 \$0.000 \$1.000 \$1.000 \$20.433 \$0.000 \$20.433 \$0.0000 \$20.433 \$0.0000 \$20.433 \$0.0000 \$20.433 \$0.0000 \$20.433 \$0.0000 \$20.433 \$0.0000 \$20.433 \$0.0000 \$20.433 \$0.0000 \$20.433 \$0.0000 \$20.433 \$0.0000 \$20.433 \$0.0000 \$20.433 \$0.0000 \$20.433 \$0.0000 \$20.430 \$0.0000		_			•		0.00%
6 Power for Lifstations - HB 716.100 \$20.439 \$0 \$20.439 \$1 7 Chemicals 718.100 \$19.124 \$0 \$19.124 \$0 \$19.124 \$0 8 Effluent Testing Expenses - HB 719.100 \$9.962 \$0 \$9.962 \$0 \$9.962 \$0 9 Sewer Operating Expense 721.100 \$6.771 \$0 \$6.771 \$0 9 Sever Operating Expense 737.100 \$52.732 \$0 \$82.732 \$0 10 PWSD#4 Labor 737.100 \$52.732 \$0 \$82.732 \$0 11 TOTAL OPERATIONS EXPENSE \$171.227 \$0 \$171.227 \$10 12 MAINTENANCE EXPENSES 13 Sewer Supplies 722.100 \$5.949 \$0 \$5.949 \$0 14 Tools and Shop Supplies 722.100 \$9.999 \$0 \$9.99 \$0 15 Contractual Services - Other 730.000 \$3.279 \$0 \$3.279 \$0 16 Equipment Maintenance 745.900 \$3.507 \$0 \$3.507 \$0 17 Equipment Maintenance 745.900 \$3.507 \$0 \$3.507 \$0 18 Outside Services Employed 923.000 \$0 \$0 19 TOTAL MAINTENANCE EXPENSE 20 CUSTOMER ACCOUNT EXPENSE 21 Billing Expenses 921.500 \$721 \$0 \$721 \$0 \$18.145 22 Ead Dobt Expense 950.000 \$3.38 \$0 \$15.599 23 TOTAL CUSTOMER ACCOUNT EXPENSE 24 ADMINISTRATIVE & GENERAL EXPENSES 25 Accounting Fees 733.100 \$1.544 \$0 \$1.559 26 Contracted Legal Fees 733.100 \$1.544 \$0				•	•	•	0.00% 0.00%
Temperate Temp					•		0.00%
8 Effluent Testing Expenses - HB					•		0.00%
10 PWSD#A Labor 737.100 \$82,732 \$0 \$82,732 \$0 \$171,227 \$1 TOTAL OPERATIONS EXPENSE \$171,227 \$0 \$171,227 \$1 TOTAL OPERATIONS EXPENSE \$171,227 \$0 \$171,227 \$1 TOTAL OPERATIONS EXPENSE	8	Effluent Testing Expenses - HB	719.100		•		0.00%
TOTAL OPERATIONS EXPENSE \$171,227 \$0 \$171,227 \$1	9	Sewer Operating Expense	721.100	\$6,771	\$0	\$6,771	0.00%
MAINTENANCE EXPENSES 720.100 \$5,949 \$0 \$5,949 \$0 \$1,544 \$0 \$1,546 \$0 \$1,544 \$0 \$1,546	10	PWSD#4 Labor	737.100			\$82,732	0.00%
13 Sewer Supplies 720,100 \$5,949 \$0 \$5,949 \$1 Tools and Shop Supplies 722,100 \$899 \$0 \$899 \$0 \$899 \$1 Some Supplies 722,100 \$899 \$1 \$23,279 \$23,279 \$23,299 \$23,	11	TOTAL OPERATIONS EXPENSE		\$171,227	\$0	\$171,227	
14				*			
15 Contractual Services - Other 730,000 \$3,279 \$0 \$3,279 \$16 Equipment Rental - Other 742,000 \$4,511 \$0 \$4,511 \$17 \$2,000 \$3,507 \$18 \$3,507 \$18 \$2,500 \$2,000 \$2,000 \$3,507 \$2,000 \$							0.00%
16					•		0.00% 0.00%
17 Equipment Maintenance 745,900 \$3,507 \$0 \$3,507 \$0 \$3,507 \$0 \$3,507 \$0 \$0 \$0 \$0 \$0 \$0 \$0					•		0.00%
18		• •			•		0.00%
TOTAL MAINTENANCE EXPENSE \$18,145 \$0 \$18,155 \$0 \$		• •			•		0.00%
21 Billing Expenses 921.500 \$721 \$0 \$721 \$0 \$721 \$0 \$238 \$0 \$838	19			\$18,145	\$0	\$18,145	
22 Bad Debt Expense 950.000 \$838 \$0 \$838 \$0 \$838 \$2 \$1,559 \$3 \$1,544 \$3 \$1,544 \$3 \$1,544 \$3 \$1,544 \$4 \$1,544 \$4 \$1,544 \$4 \$1,554 \$4 \$1,554 \$4 \$1,554 \$4 \$1,554 \$4 \$1,554 \$4 \$1,554 \$4 \$1,554 \$4 \$1,554 \$4 \$1,554 \$4 \$1,554 \$4 \$1,554 \$4 \$1,554 \$4 \$1,554 \$4 \$1,554 \$4 \$1,555 \$4 \$1,554 \$4 \$1,555 \$4 \$1,554 \$4 \$1,555 \$4 \$1,554 \$4 \$1,555 \$4 \$1	20	CUSTOMER ACCOUNT EXPENSE					
TOTAL CUSTOMER ACCOUNT EXPENSE \$1,559 \$0 \$1,544 \$0 \$1,544 \$0 \$1,544 \$0 \$1,544 \$0 \$1,544 \$0 \$1,801 \$0 \$1,801 \$0 \$1,801 \$0 \$1,801 \$0 \$1,801 \$0 \$1,801 \$0 \$1,801 \$0 \$1,801 \$0 \$1,801 \$0 \$1,801 \$0 \$1,801 \$0 \$1,801 \$0 \$1,801 \$0 \$1,801 \$0 \$1,801 \$0 \$1,801 \$0 \$1,801 \$0 \$1,801 \$0 \$1,801 \$0 \$1,406				·		•	0.00%
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25 Accounting Fees 732.100 \$6,582 \$0 \$6,582 \$0 \$1,544 \$0 \$1,546 \$0 \$1,546 \$0 \$1,546 \$1 \$0 \$1,50 \$0 \$1,50 \$0 \$1	23	TOTAL CUSTOMER ACCOUNT EXPENSE		\$1,559	\$0	\$1,559	
26 Contracted Legal Fees 733.100 \$1,544 \$0 \$1,544 \$1,801 \$1,801 \$0 \$1,801 \$1,801 \$0 \$1,801 \$1,801 \$0 \$1,801 \$1,801 \$0 \$1,801 \$0 \$1,801 \$0 \$1,801 \$0 \$1,801 \$0 \$1,801 \$0 \$1,801 \$0 \$1,801 \$0 \$1,801 \$0 \$1,801 \$0 \$1,801 \$0 \$1,801 \$0 \$1,801 \$0 \$1,801 \$0 \$1,801 \$0 \$0 \$1,544 \$0 \$1,801 \$0 \$0 \$1,544 \$0 \$1,801 \$0 \$0 \$1,801 \$0 \$0 \$1,544 \$0 \$1,801 \$0 \$1,801 \$0 \$0 \$1,1406 \$0 \$1,1406 \$0 \$11,406 \$0 \$11,406 \$0 \$11,406 \$0 \$11,406 \$0 \$11,406 \$0 \$13 \$1 \$13 \$1 \$13 \$1 \$13 \$1 \$13 \$1 \$1							
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28 Office Supplies 921.000 \$752 \$0 \$752 \$0 \$752 \$0 \$752 \$0 \$752 \$0 \$752 \$0 \$11,406 \$0 \$133 \$0 \$133 \$0 \$133 \$0 \$133 \$0 \$133 \$0 \$133 \$0 \$133 \$0 \$133 \$0 \$133 \$0 \$133 \$0 \$150 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0					•		0.00%
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31 Travel and Entertainment - Other 927.000 \$133 \$0 \$10 \$0 \$0 \$0 \$0 \$0 \$					•		0.00%
33 Transportation - Airline/Car 927.200 \$0 \$0 \$0 \$0 \$0 \$0 \$34 Transportation Expense 933.000 \$20,864 \$0 \$20,864 \$0 \$20,864 \$35 Customer Refunds 940.000 \$15 \$0 \$15 \$0 \$15 \$0 \$35 \$0 \$36 Building Rental 941.000 \$5,040 \$0 \$5,040 \$0 \$5,040 \$0 \$37 \$0 \$60 \$15 \$0 \$15 \$0 \$15 \$0 \$37 \$0 \$15 \$0 \$37 \$0 \$37 \$0 \$38 \$35 \$0 \$38 \$35 \$0 \$38 \$35 \$0 \$38 \$35 \$0 \$38 \$35 \$0 \$37 \$0 \$3				·	•	•	0.00%
34 Transportation Expense 933.000 \$20,864 \$0 \$20,864 \$0 35 Customer Refunds 940.000 \$15 \$0 \$15 \$0 36 Building Rental 941.000 \$5,040 \$0 \$5,040 \$0 37 Other Misc. Expense 975.000 \$835 \$0 \$835 \$0 38 Rate Case Expense 981.000 \$710 \$0 \$710 \$0 39 TOTAL ADMINISTRATIVE AND GENERAL \$50,579 \$0 \$50,579 \$0 \$50,579 40 OTHER OPERATING EXPENSES 767.250 \$47,053 \$0 \$47,053 \$0 42 Licenses and Permits 779.100 \$8,750 \$0 \$8,750 \$0 43 Discounts Taken 929.000 -\$23 \$0 -\$23 \$0 -\$23 \$0 44 Loss on Disposition of Assets 930.000 -\$513 \$0 -\$2,697 \$0 45 CIAC Amortization Expense -\$2,697 \$0 -\$2,697 \$0 \$88,397 \$0	32	Travel and Entertainment - Lodging	927.100	\$0	\$0	\$0	0.00%
35 Customer Refunds 940.000 \$15 \$0 \$10				* -	•	•	0.00%
36 Building Rental 941.000 \$5,040 \$0 \$5,040 \$0 37 Other Misc. Expense 975.000 \$835 \$0 \$835 \$0 38 Rate Case Expense 981.000 \$710 \$0 \$0 \$710 \$0		· · · · · · · · · · · · · · · · · · ·			•		0.00%
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38 Rate Case Expense 981.000 \$710 \$0 \$710 \$0 39 TOTAL ADMINISTRATIVE AND GENERAL \$50,579 \$0 \$50,579 \$0 \$50,579 \$0 \$50,579 \$0 \$50,579 \$0 \$50,579 \$0 \$50,579 \$0 \$50,579 \$0 \$50,579 \$0 \$50,579 \$0 \$50,579 \$0 \$50,579 \$0 \$50,579 \$0 \$50,579 \$0 \$50,579 \$0 \$50,579 \$0 \$50,579 \$0 \$50,579 \$0 \$0 \$50,579 \$0							0.00%
39 TOTAL ADMINISTRATIVE AND GENERAL \$50,579 \$0 \$50,579 40 OTHER OPERATING EXPENSES 41 PSC Assessment 767.250 \$47,053 \$0 \$47,053 \$0 42 Licenses and Permits 779.100 \$8,750 \$0 \$8,750 \$0 43 Discounts Taken 929.000 -\$23 \$0 -\$23 \$0 44 Loss on Disposition of Assets 930.000 -\$513 \$0 \$513 \$0 45 CIAC Amortization Expense -\$2,697 \$0 \$88,397 \$0 46 Depreciation \$88,397 \$0 \$88,397							0.00% 0.00%
41 PSC Assessment 767.250 \$47,053 \$0 \$47,053 \$0 42 Licenses and Permits 779.100 \$8,750 \$0 \$8,750 \$0 43 Discounts Taken 929.000 -\$23 \$0 -\$23 \$0 44 Loss on Disposition of Assets 930.000 -\$513 \$0 -\$513 \$0 45 CIAC Amortization Expense -\$2,697 \$0 -\$2,697 \$0 46 Depreciation \$88,397 \$0 \$88,397 \$0		• • • • • • • • • • • • • • • • • • • •	901.000				0.00%
41 PSC Assessment 767.250 \$47,053 \$0 \$47,053 \$0 42 Licenses and Permits 779.100 \$8,750 \$0 \$8,750 \$0 43 Discounts Taken 929.000 -\$23 \$0 -\$23 \$0 44 Loss on Disposition of Assets 930.000 -\$513 \$0 -\$513 \$0 45 CIAC Amortization Expense -\$2,697 \$0 -\$2,697 \$0 46 Depreciation \$88,397 \$0 \$88,397 \$0	40	OTHER OPERATING EXPENSES					
43 Discounts Taken 929.000 -\$23 \$0 -\$23 \$0 44 Loss on Disposition of Assets 930.000 -\$513 \$0 -\$513 \$0 45 CIAC Amortization Expense -\$2,697 \$0 -\$2,697 \$0 46 Depreciation \$88,397 \$0 \$88,397 \$0	41	PSC Assessment	767.250	\$47,053	\$0	\$47,053	0.00%
44 Loss on Disposition of Assets 930.000 -\$513 \$0 -\$513 \$0 45 CIAC Amortization Expense -\$2,697 \$0 -\$2,697 \$0 46 Depreciation \$88,397 \$0 \$88,397 \$0	42	Licenses and Permits	779.100	\$8,750	\$0	\$8,750	0.00%
45 CIAC Amortization Expense -\$2,697 \$0 -\$2,697 \$0 46 Depreciation \$88,397 \$0 \$88,397 \$0							0.00%
46 Depreciation \$88,397 \$0 \$88,397 (930.000				0.00%
		• • • • • • • • • • • • • • • • • • •					0.00%
		•					0.00%
48 TAXES OTHER THAN INCOME	48	TAXES OTHER THAN INCOME					
			967.200	\$770	\$0	\$770	0.00%
50 TOTAL TAXES OTHER THAN INCOME \$770 \$0 \$770							
51 TOTAL OPERATING EXPENSES \$383,247 \$0 \$383,247	51	TOTAL OPERATING EXPENSES		\$383,247	\$0	\$383,247	

Lake Region Water and Sewer Company Horseshoe Bend Sewer SR-2013-0459 Test Year Ending 06/30/2013 Rate Design Schedule - Sewer

	A	<u>B</u> Account	<u>C</u>	<u>D</u>	Ē	<u>E</u>
Line Number	Description	Number (Optional)	Staff Annualized	Customer Charge	Commodity	Percentage Rate
52	Interest Expense	(3)	\$47,791	\$0	\$47,791	0.00%
53	Return on Equity	(3)	\$44,261	\$0	\$44,261	0.00%
54	Income Taxes	(3)	\$11,308	\$0	\$11,308	0.00%
55	TOTAL INTEREST RETURN & TAXES		\$103,360	\$0	\$103,360	
56	TOTAL COST OF SERVICE		\$486,607	\$0	\$486,607	
57	Less: Miscellaneous Revenues		\$1,560	\$0	\$1,560	0.00%
58	COST TO RECOVER IN RATES		\$485,047	\$0	\$485,047	
59	INCREMENTAL INCREASE IN RATE REVENUES		\$39,912			
60	PERCENTAGE OF INCREASE		8.93%			
61	REQUESTED INCREASE IN REVENUES		\$142,892			

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

Test Year Ending 06/30/2013 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	\$2,124,399 From Plant Schedule	
2	Less Accumulated Depreciation Reserve	\$765,670 From Depreciation Reserve Schedule	
3	Net Plant In Service	\$1,358,729	
4	Other Rate Base Items:	\$0	
	Deferred Taxes	-\$19,672	
	Material and Supplies	\$644	
	Contribution of Aid of Construction	-\$160,524	
	CIAC Depreciation	\$95,254	
5	Total Rate Base	\$1,274,431	
6	Total Weighted Rate of Return Including Income Tax	8.11% From PreTax Return & Taxes Schedule	
7	Required Return & Income Tax	\$103,360	

Lake Region Water and Sewer Company Horseshoe Bend Sewer SR-2013-0459 Test Year Ending 06/30/2013 Rate of Return Including Income Tax - Sewer

		Α	В	formulas
1	State Income Tax Rate Statutory / Effective	6.25% (2)	5.80%	(1 - (B2 x .5)) x A1
2	Federal Income Tax Rate Statutory / Effective	15.45% (1) & (2)	14.55%	(1 - B1) x A2
3	Composite Effective Income Tax Rate		20.35%	B1 + B2
4	Equity Tax Factor		1.2555	1 / (1-B3)
5	Recommended Weighted Rate of Return on Equity - Common and Preferred		3.47%	From Capital Structure Schedule
6	Weighted Rate of Return on Equity Including Income Tax		4.36%	B4 x B5
7	Recommended Weighted Rate of Return on Debt - Long-Term and Short-Term		3.75%	From Capital Structure Schedule
8	Total Weighted Rate of Return Including Income Tax		8.11%	B6+B7
		To Rat	e Base Schedu	ıle
(1)	If Sub-Chapter S Corporation, Enter Y: N	Equity Income Required	\$52,348	

& Preliminary Federal Tax

Tax Rate Table

Net Inco	me Range			
Start	End	Tax Rate	Amount in Range	Tax on Range
\$0	\$50,000	15.00%	\$50,000	\$7,500
\$50,001	\$75,000	25.00%	\$2,348	\$587
\$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
			\$52,348	\$8,087
			Consolidated Tax Rate:	0 1545

Lake Region Water and Sewer Company Horseshoe Bend Sewer SR-2013-0459 Test Year Ending 06/30/2013 Capital Structure Schedule - Sewer

	<u>A</u>	<u>B</u>	<u>C</u> Percentage	<u>D</u>	<u>E</u>
			of Total	Embedded	Weighted
Line		Dollar	Capital	Cost of	Cost of
Number	Description	Amount	Structure	Capital	Capital
1	Common Stock	\$658,892	25.00%	13.89%	3.473%
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	\$1,976,675	75.00%	5.00%	3.750%
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	\$2,635,567	100.00%		7.223%

To PreTax Return Rate Schedule

Accounting Schedule:04 Sponsor: Shana Atkinson Page: 1 of 1

Lake Region Water and Sewer Company Horseshoe Bend Sewer SR-2013-0459 Test Year Ending 06/30/2013 Plant In Service - Sewer

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</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			27.77%	\$6,379
3		TOTAL INTANGIBLE PLANT	\$22,970		\$0		\$6,379
			, ,-		•		, -,-
4		SOURCE OF SUPPLY PLANT					
5	350.000	Land & Land Rights	\$5,985			27.77%	\$1,662
6	351.000	Structures & Improvements	\$4,650			100.00%	\$4,650
7		TOTAL SOURCE OF SUPPLY PLANT	\$10,635		\$0		\$6,312
8		COLLECTION PLANT					
9	352.110	Collection Sewers - Force - HB	\$349,553	P-9	\$59.774	100.00%	\$409,327
10	352.210	Collection Sewers - Gravity - HB	\$164,187	P-10	\$207,341	100.00%	\$371,528
11	353.100	Services to Customers HB	\$80,963		, ,	100.00%	\$80,963
12	354.100	Flow Measuring Devices HB	\$30,747	P-12	-\$5,993	100.00%	\$24,754
13		TOTAL COLLECTION PLANT	\$625,450		\$261,122		\$886,572
14		PUMPING PLANT					
15	362.100	Receiving Wells and Pump Pits HB	\$10,861	P-15	\$76,866	100.00%	\$87,727
16	363.100	Pumping Equipment HB	\$497,402	P-16	-\$312,466	100.00%	\$184,936
17		TOTAL PUMPING PLANT	\$508,263		-\$235,600		\$272,663
18		TREATMENT & DISPOSAL PLANT					
19	372.100		¢1 100 E07	P-19	¢240 244	100.00%	¢070.252
19	3/2.100	Treatment and Disposal Equipment (Lodge, RC, Char, Bhawk) - HB	\$1,188,597	F-19	-\$318,344	100.00%	\$870,253
20	372.110	Grandview Treatment Plant - HB	\$40,932			100.00%	\$40,932
21	372.120	Palisades Point Treatment Plant - HB	\$7,437			100.00%	\$7,437
22	372.130	Maywood Condo Treatment Plant - HB	\$1,378	P-22	\$812	100.00%	\$2,190
23		TOTAL TREATEMENT & DISPOSAL PLANT	\$1,238,344		-\$317,532		\$920,812
24		GENERAL PLANT					
25	391.000	Office Furniture & Equipment	\$11,172			15.89%	\$1,775
26	391,100	Office Electronic Equipment	\$15,443			15.89%	\$2,454
27	392.000	Transportation Equipment - GP	\$10,579			27.77%	\$2,938
28	392.100	Transportation Equipment - Pump Truck	\$36,520			27.77%	\$10,142
29	392.200	Transportation Equipment - Sierra Truck	\$19,703			15.89%	\$3,131
30	394.000	Tools, Shop and Garage Equipment	\$6,727			15.89%	\$1,069
31	395.000	Laboratory Equipment	\$1,284			27.77%	\$357
32	396.000	Power Operated Equipment - Company Owned	\$11,523			27.77%	\$3,200
33	397.000	Communication Equipment	\$6,596			100.00%	\$6,596
34		TOTAL GENERAL PLANT	\$119,547		\$0		\$31,661
35		TOTAL PLANT IN SERVICE	\$2,525,209		-\$292,010		\$2,124,399

To Rate Base & Depreciation Schedules

Accounting Schedule:05 Sponsor: Ashley Sarver Page: 1 of 1

Test Year Ending 06/30/2013 Schedule of Adjustments for Plant in Service - Sewer

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>		
Plant Adjustment		Account	Adjustment	Total		
Number	Plant In Service Adjustment Description	Number	Amount	Adjustment		
D 0		252 442		\$59,774		
P-9	P-9 Collection Sewers - Force - HB 352.110					
	1 - Reclass from "Plant Sewers" account. A. Rice		\$59,774			
P-10	Collection Sewers - Gravity - HB	352.210		\$207,341		
	1 - Reclass \$207,341 from "Plant Sewers" account. A. Rice		\$207,341			
P-12	Flow Measuring Devices HB	354.100		-\$5,993		
	1 - Transfer plant to Shawnee Bend Sewer, improperly booked to Horseshoe Bend Sewer, Staff last case. A. Rice		-\$5,993			
P-15	Receiving Wells and Pump Pits HB	362.100		\$76,866		
	1 - Transfer (reclass) plant from Acct. 363.10 HB Pumping Equip. A. Rice		\$5,471			
	2 - Transfer (reclass) plant from Acct. 363.10 HB Pumping Equip. A. Rice		\$949			
	3 - Transfer (reclass) plant of CC Cove project from Acct. 363.10 HB Pumping Equip. A. Rice		\$53,659			
	4 - Transfer (reclass) plant from Acct. 372.10 HB Treatment & Disposal Equip. A. Rice		\$167			
	5 - Transfer from Acct. 363.10 Pumping Equip., portion of Duck Head plant from previous case. A. Rice		\$16,620			
P-16	Pumping Equipment HB	363.100		-\$312,466		
	1 - Transfer (reclass) plant from Acct. 362.10. A. Rice		-\$5,471			

Accounting Schedule:05-1 Sponsor: Ashley Sarver Page: 1 of 3

Test Year Ending 06/30/2013 Schedule of Adjustments for Plant in Service - Sewer

<u>A</u> Plant	<u>B</u>	<u>C</u>	<u>D</u>	Ē
Adjustment Number	Plant In Sarvice Adjustment Description	Account Number	Adjustment Amount	Total
Number	Plant In Service Adjustment Description 2 - Transfer (reclass) plant to Acct. 362.10. A. Rice	Number	-\$949	Adjustment
	3 - Transfer (reclass) of CC Cove project to Acct. 362.10. A. Rice		-\$53,659	
	4 - Transfer to Receiving Wells Acct. 362.10 - Duck Head plant from previous case. A. Rice		-\$16,620	
	5 - Transfer (reclass) to Acct. 363.20 SB Pumping Equip. from HB. A. Rice		-\$240,000	
	6 - Transfer (reclass) from HB Acct. 372.10. A. Rice		\$54	
	7 - Transfer from SB Receiving Wells Acct. 362.20. A. Rice		\$2,383	
	8 - Transfer to HB Acct. 372.10 - Charlston Blower. A. Rice		-\$2,677	
	9 - Plant not included in previous case true-up. A. Rice		\$2,374	
	10 - Capitalize pumps and controls from previous case. A. Rice		\$2,099	
P-19	Treatment and Disposal Equipment (Lodge, RC, Char, Bhawk) - HB	372.100		-\$318,344
	1 - Reclass "Plant Sewers" from previous case to adjustments P-9 and P-10 above. A. Rice		-\$267,115	
	2 - Transfer \$38,535 of improperly recorded SB Force Mains as HB "Plant Sewers". A. Rice		-\$38,535	
	3 - Transfer (reclass) to HB Acct. 363.10, Pumping Equip. A. Rice		-\$54	
	4 - Transfer (reclass) plant to Acct. 362.10 HB Receiving Wells. A. Rice		-\$167	

Accounting Schedule:05-1 Sponsor: Ashley Sarver Page: 2 of 3

Test Year Ending 06/30/2013 Schedule of Adjustments for Plant in Service - Sewer

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Plant				
Adjustment		Account	Adjustment	Total
Number	Plant In Service Adjustment Description	Number	Amount	Adjustment
	5 - Transfer from HB Acct. 363.10 - Charlston		\$2,677	
	Blower. A. Rice			
	6 - Reverse Company 12/31/2000 entry of \$15,150 of "Plant Sewers" est. cost for the Villages recorded as HB "Plant Sewer" rather than SB Gravity associated with the SBDC law suit. A. Rice		-\$15,150	
P-22	Maywood Condo Treatment Plant - HB	372.130		\$812
	1 - Payne and Jones additional fees. A. Rice		\$812	
	Total Plant Adjustments			-\$292,010

Test Year Ending 06/30/2013 **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	\$6,379	0.00%	\$0
3	0011000	TOTAL INTANGIBLE PLANT	\$6,379	0.0070	\$0
· ·			ψο,στο		***
4		SOURCE OF SUPPLY PLANT			
5	350.000	Land & Land Rights	\$1,662	0.00%	\$0
6	351.000	Structures & Improvements	\$4,650	4.00%	\$186
7		TOTAL SOURCE OF SUPPLY PLANT	\$6,312		\$186
8		COLLECTION PLANT			
9	352.110	Collection Sewers - Force - HB	\$409,327	2.00%	\$8,187
10	352.210	Collection Sewers - Gravity - HB	\$371,528	2.00%	\$7,431
11	353.100	Services to Customers HB	\$80,963	2.00%	\$1,619
12	354.100	Flow Measuring Devices HB	\$24,754	3.30%	\$817
13		TOTAL COLLECTION PLANT	\$886,572		\$18,054
14		PUMPING PLANT			
15	362.100	Receiving Wells and Pump Pits HB	\$87,727	4.00%	\$3,509
16	363.100	Pumping Equipment HB	\$184,936	10.00%	\$18,494
17		TOTAL PUMPING PLANT	\$272,663		\$22,003
18		TREATMENT & DISPOSAL PLANT			
19	372.100	Treatment and Disposal Equipment (Lodge,	\$870,253	5.00%	\$43,513
	0.200	RC, Char, Bhawk) - HB	40.0,200	0.0070	Ψ10,010
20	372.110	Grandview Treatment Plant - HB	\$40,932	5.00%	\$2,047
21	372.120	Palisades Point Treatment Plant - HB	\$7,437	5.00%	\$372
22	372.130	Maywood Condo Treatment Plant - HB	\$2,190	5.00%	\$110
23		TOTAL TREATEMENT & DISPOSAL PLANT	\$920,812		\$46,042
24		GENERAL PLANT			
25	391.000	Office Furniture & Equipment	\$1,775	5.00%	\$89
26	391.100	Office Electronic Equipment	\$2,454	14.30%	\$351
27	392.000	Transportation Equipment - GP	\$2,938	0.00%	\$0
28	392.100	Transportation Equipment - Pump Truck	\$10,142	5.30%	\$538
29	392.200	Transportation Equipment - Sierra Truck	\$3,131	13.00%	\$407
30	394.000	Tools, Shop and Garage Equipment	\$1,069	5.00%	\$53
31	395.000	Laboratory Equipment	\$357	5.00%	\$18
32	396.000	Power Operated Equipment - Company Owned	\$3,200	6.70%	\$214
33	397.000	Communication Equipment	\$6,596	6.70%	\$442
34		TOTAL GENERAL PLANT	\$31,661	311 374	\$2,112
35		Total Depreciation	\$2,124,399		\$88,397
			_		

Accounting Schedule:06 Sponsor: Ashley Sarver Page: 1 of 1

Test Year Ending 06/30/2013 Accumulated Depreciation Reserve - Sewer

Introduction Depreciation Reserve Description Total Reserve Number Adjustment Adjust		<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	F	<u>G</u>
Number Number Number Depreciation Reserve Description Reserve Number Adjustments Allocation Jurisdiction	Line		<u> =</u>			-	_	Adjusted
1	_		Depreciation Reserve Description		•	Adjustments		Jurisdictional
2 301,000 Organization S0 \$0 \$0 \$0 \$0 \$0 \$0 \$0								
2 301,000 Organization S0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	1		INTANGIBLE PLANT					
SOUNCE OF SUPPLY PLANT \$0		301.000		\$0			100.00%	\$0
5 350.000 Land & Land Rights \$0 100.00% \$1 6 351.000 Structures & Improvements \$1,237 \$0 100.00% \$1 7 TOTAL SOURCE OF SUPPLY PLANT \$1,237 \$0 \$1 8 COLLECTION PLANT \$1,237 \$0 \$14,794 100.00% \$44 10 352,210 Collection Sewers - Grove - HB \$29,913 R-9 \$14,794 100.00% \$44 11 353,100 Services to Customers HB \$11,255 100.00% \$11 12 354,100 Flow Measuring Devices HB \$2,276 R-12 -\$2,373 100.00% \$14 14 PUMPING PLANT \$80,038 \$63,738 \$63,738 \$143 14 PUMPING PLANT \$360,308 \$63,738 \$143, 15 362,100 Receiving Wells and Pump Pits HB \$1,510 R-15 \$18,624 100.00% \$20 16 363,100 Pumping Equipment HB \$36,687 R-16 -\$318,995	3		TOTAL INTANGIBLE PLANT			\$0		\$0
Structures & Improvements	4		SOURCE OF SUPPLY PLANT					
TOTAL SOURCE OF SUPPLY PLANT \$1,237 \$0 \$1, \$1, \$1, \$2, \$3, \$3, \$3, \$3, \$3, \$3, \$3, \$3, \$3, \$3	5	350.000	Land & Land Rights	\$0			100.00%	\$0
8 COLLECTION PLANT 9 352.110 Collection Sewers - Force - HB \$29,913 R-9 \$14,794 100.00% \$44, 10 352.210 Collection Sewers - Gravity - HB \$35,994 R-10 \$51,317 100.00% \$17, 11 353.100 Services to Customers HB \$11,255 100.00% \$11, 12 354.100 Flow Measuring Devices HB \$2,876 R-12 \$2,373 100.00% \$11, 13 100.00% \$11, 14 PUMPING PLANT \$80,038 \$63,738 \$143, 14 PUMPING PLANT 15 362.100 Receiving Wells and Pump Pits HB \$1,510 R-15 \$18,624 100.00% \$20, 16 363,100 Pumping Equipment HB \$367,687 R-16 \$318,995 100.00% \$48, 17 TOTAL CPUMPING PLANT \$369,197 \$-\$300,371 \$68, 17 TOTAL PUMPING PLANT \$369,197 \$-\$300,371 \$68, 18 TREATMENT & DISPOSAL PLANT \$369,197 \$-\$300,371 \$0.00% \$527, 17 Treatment and Disposal Equipment (Lodge, \$601,178 R-19 \$-\$74,015 100.00% \$527, 17 Treatment and Disposal Equipment Plant - HB \$1,842 \$100.00% \$527, 17 Treatment Plant - HB \$51,242 \$100.00% \$1,243, 17 Treatment Plant - HB \$1,842 \$100.00% \$1,243, 17 Treatment Plant - HB \$1,244 \$100.00% \$1,244 \$1,245, 17 Treatment Plant - HB \$1,245 \$1,245, 17 Treatment Plant - HB \$1,245 \$1,245, 17 Treatment Plant - HB \$1,245 \$1,245, 17 Trea	6	351.000	Structures & Improvements	\$1,237			100.00%	\$1,237
352.110 Collection Sewers - Force - HB \$29,913 R-9 \$14,794 100.00% \$44,	7		TOTAL SOURCE OF SUPPLY PLANT	\$1,237		\$0		\$1,237
10 352.210 Collection Sewers - Gravity - HB \$35,994 R-10 \$51,317 100.00% \$87, 111 353.100 Services to Customers HB \$11,255 100.00% \$11, 123 \$13 \$100 Measuring Devices HB \$2,876 R-12 -\$2,373 100.00% \$11, 123 \$13 TOTAL COLLECTION PLANT \$80,038 \$63,738 \$143, 144 PUMPING PLANT \$362,100 R-15 \$18,624 100.00% \$20, 166 363,100 Pumping Equipment HB \$367,687 R-16 -\$318,995 100.00% \$48, 170	8		COLLECTION PLANT					
11 353.100 Services to Customers HB \$11,255 100.00% \$11, 12 354.100 Flow Measuring Devices HB \$2,876 \$2,876 \$12 \$-\$2,373 100.00% \$11, 12 354.100 Flow Measuring Devices HB \$2,876 R-12 \$-\$2,373 100.00% \$143, 100.00	9	352.110	Collection Sewers - Force - HB	\$29,913	R-9	\$14,794	100.00%	\$44,707
12 354.100 Flow Measuring Devices HB \$2,876 R-12 -\$2,373 100.00% \$3	10	352.210	Collection Sewers - Gravity - HB	\$35,994	R-10	\$51,317	100.00%	\$87,311
TOTAL COLLECTION PLANT \$80,038 \$63,738 \$143,	11	353.100	Services to Customers HB	\$11,255			100.00%	\$11,255
Pumping Plant	12	354.100	Flow Measuring Devices HB	\$2,876	R-12	-\$2,373	100.00%	\$503
15 362.100 Receiving Wells and Pump Pits HB \$1,510 R-15 \$18,624 100.00% \$20,10 16 363.100 Pumping Equipment HB \$367,687 R-16 -\$318,995 100.00% \$48,10 17 TOTAL PUMPING PLANT \$369,197 -\$300,371 \$68,10 18 TREATMENT & DISPOSAL PLANT Treatment and Disposal Equipment (Lodge, RC, Char, Bhawk) - HB \$601,178 R-19 -\$74,015 100.00% \$527,10 20 372.110 Grandview Treatment Plant - HB \$1,842 100.00% \$1,21 372.120 Palisades Point Treatment Plant - HB \$527 100.00% \$1,22 372.130 Maywood Condo Treatment Plant - HB \$527 100.00% \$2,20	13		TOTAL COLLECTION PLANT	\$80,038		\$63,738		\$143,776
16	14		PUMPING PLANT					
TOTAL PUMPING PLANT \$369,197 -\$300,371 \$68,	15	362.100	Receiving Wells and Pump Pits HB	\$1,510	R-15	\$18,624	100.00%	\$20,134
TREATMENT & DISPOSAL PLANT Treatment and Disposal Equipment (Lodge, RC, Char, Bhawk) - HB Co 372.100 Grandview Treatment Plant - HB \$1,842 \$100.00% \$1,21 372.120 Palisades Point Treatment Plant - HB \$527 \$100.00% \$1,22 372.130 Maywood Condo Treatment Plant - HB \$62 \$100.00% \$1,22 372.130 Maywood Condo Treatment Plant - HB \$62 \$100.00% \$1,22 372.130 Maywood Condo Treatment Plant - HB \$62 \$100.00% \$1,22 372.130 Maywood Condo Treatment Plant - HB \$62 \$100.00% \$1,22 372.130 Maywood Condo Treatment Plant - HB \$62 \$100.00% \$1,22 372.130 Maywood Condo Treatment Plant - HB \$62 \$100.00% \$1,22 372.130 Maywood Condo Treatment Plant - HB \$62 \$100.00% \$1,22 372.130 Maywood Condo Treatment Plant - HB \$62 \$100.00% \$1,22 372.130 Maywood Condo Treatment Plant - HB \$62 \$100.00% \$1,22 372.130 Maywood Condo Treatment Plant - HB \$62 \$100.00% \$1,22 372.130 Maywood Condo Treatment Plant - HB \$62 \$100.00% \$1,22 372.130 Maywood Condo Treatment Plant - HB \$62 \$100.00% \$1,22 372.130 Maywood Condo Treatment Plant - Pump Truck \$2,2 392.100 Transportation Equipment - Pump Truck \$2,2 392.100 Transportation Equipment Pump Truck \$2,2 392.200 Transportation Equipment Pump Truck \$4,851 \$15.89% \$1,229 \$15.89% \$1,229 \$15.89% \$1,220 \$15.89% \$1,229 \$15.89% \$1,229 \$15.89% \$1,229 \$15.89% \$1,229 \$100.00% \$1,20 \$10.00% \$1,20	16	363.100		\$367,687	R-16	-\$318,995	100.00%	\$48,692
19 372.100 Treatment and Disposal Equipment (Lodge, RC, Char, Bhawk) - HB 1,842 100.00% \$527, RC, Char, Bhawk) - HB \$1,842 100.00% \$1,21 372.120 Palisades Point Treatment Plant - HB \$527 100.00% \$1,22 372.130 Maywood Condo Treatment Plant - HB \$62 100.00% \$529, Amage	17		TOTAL PUMPING PLANT	\$369,197		-\$300,371		\$68,826
RC, Char, Bhawk) - HB 20 372.110 Grandview Treatment Plant - HB \$1,842 \$100.00% \$1 21 372.120 Palisades Point Treatment Plant - HB \$527 \$100.00% \$2 22 372.130 Maywood Condo Treatment Plant - HB \$62 \$100.00% \$3 23 TOTAL TREATEMENT & DISPOSAL PLANT \$603,609 \$-\$74,015 \$529, 24 GENERAL PLANT 25 391.000 Office Furniture & Equipment \$7,349 \$15.89% \$1,26 391.100 Office Electronic Equipment \$6,823 \$15.89% \$1,27 392.000 Transportation Equipment - GP \$29,748 \$27.77% \$8,28 392.100 Transportation Equipment - Pump Truck \$25,261 \$27.77% \$7,29 392.200 Transportation Equipment - Sierra Truck \$4,851 \$15.89% \$1,30 394.000 Tools, Shop and Garage Equipment \$4,274 \$15.89% \$30 394.000 Tools, Shop and Garage Equipment \$4,274 \$15.89% \$31 395.000 Laboratory Equipment \$874 \$27.77% \$1,30 395.000 Power Operated Equipment - Company Owned \$6,435 \$27.77% \$1,30 397.000 Communication Equipment \$1,229 \$100.00% \$1,30 \$22,30 \$30 \$300.000 Communication Equipment \$1,229 \$100.00% \$1,30 \$22,30 \$300.000 Communication Equipment \$1,229 \$100.00% \$1,30 \$22,30 \$300.000 Communication Equipment \$1,229 \$300.000 \$100.00% \$1,30 \$300.000 Communication Equipment \$1,200 \$300.000 \$300.000 \$300.000 Communication Equipment \$3,200 \$300.000 \$300.000 \$300.000 Communication Equipment \$3,200 \$300.000 \$300.000 Communication Equipment \$3,200 \$300.000 \$300.000 \$300.000 Communication Equipment \$3,200 \$300.0000 \$300.000 \$300.000 \$300.000 \$300.000 \$300.000 \$300.000 \$300.000 \$300.000 \$300.000 \$3	18		TREATMENT & DISPOSAL PLANT					
20 372.110 Grandview Treatment Plant - HB \$1,842 100.00% \$1,211 372.120 Palisades Point Treatment Plant - HB \$527 100.00% \$2,252 372.130 Maywood Condo Treatment Plant - HB \$62 100.00% \$2,252 \$2,	19	372.100		\$601,178	R-19	-\$74,015	100.00%	\$527,163
21 372.120 Palisades Point Treatment Plant - HB \$527 100.00% \$ 22 372.130 Maywood Condo Treatment Plant - HB \$62 100.00% 100.00% 23 TOTAL TREATEMENT & DISPOSAL PLANT \$603,609 -\$74,015 \$529 24 GENERAL PLANT \$603,609 -\$74,015 \$529 25 391.000 Office Furniture & Equipment \$7,349 15.89% \$1 26 391.100 Office Electronic Equipment \$6,823 15.89% \$1 27 392.000 Transportation Equipment - GP \$29,748 27.77% \$8 28 392.100 Transportation Equipment - Pump Truck \$25,261 27.77% \$7 29 392.200 Transportation Equipment - Sierra Truck \$4,851 15.89% \$ 30 394.000 Tools, Shop and Garage Equipment \$4,274 15.89% \$ 31 395.000 Laboratory Equipment - Company Owned \$6,435 27.77% \$1 33 397.000 Communication Equipment \$1,229 100.00% \$1 34 TOTAL	20	372 110		\$1.842			100 00%	\$1,842
22 372.130 Maywood Condo Treatment Plant - HB \$62 100.00% 23 TOTAL TREATEMENT & DISPOSAL PLANT \$603,609 -\$74,015 \$529, 24 GENERAL PLANT \$603,609 -\$74,015 \$529, 25 391.000 Office Furniture & Equipment \$7,349 15.89% \$1 26 391.100 Office Electronic Equipment \$6,823 15.89% \$1 27 392.000 Transportation Equipment - GP \$29,748 27.77% \$8 28 392.100 Transportation Equipment - Pump Truck \$25,261 27.77% \$7 29 392.200 Transportation Equipment - Sierra Truck \$4,851 15.89% \$ 30 394.000 Tools, Shop and Garage Equipment \$4,274 15.89% \$ 31 395.000 Laboratory Equipment \$874 27.77% \$1 32 396.000 Power Operated Equipment - Company Owned \$6,435 27.77% \$1 33 397.000 Communication Equipment \$86,844 \$0 \$22				. ,				\$527
23 TOTAL TREATEMENT & DISPOSAL PLANT \$603,609 -\$74,015 \$529, 24 GENERAL PLANT 25 391.000 Office Furniture & Equipment \$7,349 \$15.89% \$1, 26 391.100 Office Electronic Equipment \$6,823 \$15.89% \$1, 27 392.000 Transportation Equipment - GP \$29,748 \$27.77% \$8, 28 392.100 Transportation Equipment - Pump Truck \$25,261 \$27.77% \$7, 29 392.200 Transportation Equipment - Sierra Truck \$4,851 \$15.89% \$30 394.000 Tools, Shop and Garage Equipment \$4,274 \$15.89% \$30 395.000 Laboratory Equipment \$874 \$27.77% \$30 395.000 Laboratory Equipment \$874 \$27.77% \$30 396.000 Power Operated Equipment \$6,435 \$27.77% \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,0000 \$1				·				\$62
25 391.000 Office Furniture & Equipment \$7,349 15.89% \$1 26 391.100 Office Electronic Equipment \$6,823 15.89% \$1 27 392.000 Transportation Equipment - GP \$29,748 27.77% \$8 28 392.100 Transportation Equipment - Pump Truck \$25,261 27.77% \$7 29 392.200 Transportation Equipment - Sierra Truck \$4,851 15.89% \$ 30 394.000 Tools, Shop and Garage Equipment \$4,274 15.89% \$ 31 395.000 Laboratory Equipment \$874 27.77% \$ 32 396.000 Power Operated Equipment - Company Owned \$6,435 27.77% \$1 33 397.000 Communication Equipment \$1,229 100.00% \$1 34 TOTAL GENERAL PLANT \$86,844 \$0 \$22		0.200				-\$74,015	10010070	\$529,594
25 391.000 Office Furniture & Equipment \$7,349 15.89% \$1 26 391.100 Office Electronic Equipment \$6,823 15.89% \$1 27 392.000 Transportation Equipment - GP \$29,748 27.77% \$8 28 392.100 Transportation Equipment - Pump Truck \$25,261 27.77% \$7 29 392.200 Transportation Equipment - Sierra Truck \$4,851 15.89% \$ 30 394.000 Tools, Shop and Garage Equipment \$4,274 15.89% \$ 31 395.000 Laboratory Equipment \$874 27.77% \$1 32 396.000 Power Operated Equipment - Company Owned \$6,435 27.77% \$1 33 397.000 Communication Equipment \$1,229 100.00% \$1 34 TOTAL GENERAL PLANT \$86,844 \$0 \$22	24		GENERAL PLANT					
26 391.100 Office Electronic Equipment \$6,823 15.89% \$1 27 392.000 Transportation Equipment - GP \$29,748 27.77% \$8 28 392.100 Transportation Equipment - Pump Truck \$25,261 27.77% \$7 29 392.200 Transportation Equipment - Sierra Truck \$4,851 15.89% \$ 30 394.000 Tools, Shop and Garage Equipment \$4,274 15.89% \$ 31 395.000 Laboratory Equipment \$874 27.77% \$ 32 396.000 Power Operated Equipment - Company Owned \$6,435 27.77% \$1 33 397.000 Communication Equipment \$1,229 100.00% \$1 34 TOTAL GENERAL PLANT \$86,844 \$0 \$22	25	391.000	Office Furniture & Equipment	\$7.349			15.89%	\$1,168
27 392.000 Transportation Equipment - GP \$29,748 27.77% \$8,28 28 392.100 Transportation Equipment - Pump Truck \$25,261 27.77% \$7,277% \$7,277% \$7,277% \$7,277% \$7,277% \$1,277% \$1,229 \$1,229 \$1,229 \$1,229 \$2,277% \$1,229 \$2,272 \$2,2	26	391.100	Office Electronic Equipment	\$6,823			15.89%	\$1,084
29 392.200 Transportation Equipment - Sierra Truck \$4,851 15.89% \$ 30 394.000 Tools, Shop and Garage Equipment \$4,274 15.89% \$ 31 395.000 Laboratory Equipment \$874 27.77% \$ 32 396.000 Power Operated Equipment - Company Owned \$6,435 27.77% \$1 33 397.000 Communication Equipment \$1,229 100.00% \$1 34 TOTAL GENERAL PLANT \$86,844 \$0 \$22	27	392.000	Transportation Equipment - GP	\$29,748			27.77%	\$8,261
30 394.000 Tools, Shop and Garage Equipment \$4,274 15.89% \$ 31 395.000 Laboratory Equipment \$874 27.77% \$ 32 396.000 Power Operated Equipment - Company Owned \$6,435 27.77% \$1 33 397.000 Communication Equipment \$1,229 100.00% \$1 34 TOTAL GENERAL PLANT \$86,844 \$0 \$22	28	392.100	Transportation Equipment - Pump Truck	\$25,261			27.77%	\$7,015
31 395.000 Laboratory Equipment \$874 27.77% \$ 32 396.000 Power Operated Equipment - Company Owned \$6,435 27.77% \$1 33 397.000 Communication Equipment \$1,229 100.00% \$1 34 TOTAL GENERAL PLANT \$86,844 \$0 \$22	29	392.200	Transportation Equipment - Sierra Truck	\$4,851			15.89%	\$771
32 396.000 Power Operated Equipment - Company Owned \$6,435 27.77% \$1 33 397.000 Communication Equipment \$1,229 100.00% \$1 34 TOTAL GENERAL PLANT \$86,844 \$0 \$22	30	394.000	Tools, Shop and Garage Equipment	\$4,274			15.89%	\$679
33 397.000 Communication Equipment \$1,229 100.00% \$1,34 TOTAL GENERAL PLANT \$86,844 \$0 \$22,	31	395.000	Laboratory Equipment	\$874			27.77%	\$243
34 TOTAL GENERAL PLANT \$86,844 \$0 \$22,	32	396.000	Power Operated Equipment - Company Owned	\$6,435			27.77%	\$1,787
	33	397.000		\$1,229			100.00%	\$1,229
35 TOTAL DEPRECIATION RESERVE \$1,140,925 -\$310,648 \$765,	34		TOTAL GENERAL PLANT	\$86,844		\$0		\$22,237
	35		TOTAL DEPRECIATION RESERVE	\$1,140,925		-\$310,648		\$765,670

To Rate Base Schedule

Test Year Ending 06/30/2013

Schedule of Adjustments for Accumulated Deprecreciation Reserve - Sewer

<u>A</u> Posorvo	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	
Reserve Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Adjustment	
Number	Adjustments Description	Number	Number Amount		
R-9	Collection Sewers - Force - HB	352.110		\$14,794	
	1 - Reclass from Plant Sewers. A. Rice		\$14,794		
R-10	Collection Sewers - Gravity - HB	352.210		\$51,317	
	1 - Reclass from Plant Sewers. A. Rice		\$51,317		
R-12	Flow Measuring Devices HB	354.100		-\$2,373	
	1 - Transfer plant improperly booked to Horseshoe Bend Sewer. A. Rice		-\$2,373		
R-15	Receiving Wells and Pump Pits HB	362.100		\$18,624	
	1 - Transfer (reclass) plant from Acct. 363.10 HB Pumping Equip. A. Rice		\$7,932		
	2 - Transfer (reclass) plant from Acct. 363.10 HB Pumping Equip. A. Rice		\$699		
	3 - Transfer (reclass) plant in CC Cove Project from Acct. 363.10 HB Pumping Equip. A. Rice		\$29,513		
	4 - Transfer (reclass) plant from Acct. 372.10 Treatment and Disposal Equipment. A. Rice		\$78		
	5 - Transfer from Pumping Equip. Acct. 363.10, portion of Duck Head plant from previous case. A. Rice		\$5,402		

Accounting Schedule:07-1 Sponsor: Ashley Sarver

Page: 1 of 3

Test Year Ending 06/30/2013

Schedule of Adjustments for Accumulated Deprecreciation Reserve - Sewer

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Reserve Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Total Adjustment
Number	Adjustments Description	Number	Amount	Amount
	6 - Transfer of depreciation reserves between Receiving Wells and Pumping Equipment Acct. 363.10 is prudent action to correct for past description accruals having been distorted due to recording of plant in improper accounts. A. Rice		-\$25,000	
R-16	Pumping Equipment HB	363.100		-\$318,995
	1 - Transfer (reclass) plant to Acct. 372.10. A. Rice		\$26	
	2 - Transfer (reclass) plant to Acct. 362.10. A. Rice		-\$699	
	3 - Transfer (reclass) of CC Cove project to Acct. 362.10. A. Rice		-\$29,513	
	4 - Transfer to Receiving Wells Acct. 362.10 - Duck Head plant from previous case. A. Rice		-\$5,402	
	5 - Transfer (reclass) to Acct. 363.20 SB Receiving Wells from HB. A. Rice		\$1,262	
	6 - Transfer to HB Acct. 372.10 - Charlston Blower. A. Rice		-\$1,737	
	7 - Transfer (reclass) to Acct. 363.20 SB from HB. A. Rice		-\$300,000	
	8 - Transfer (reclass) plant to Acct. 362.10. A. Rice		-\$7,932	
	9 - Transfer of depreciation reserves between Receiving Wells 362.10 and Pumping Equipment HB is prudent action to correct for past description accruals having been distorted due to recording of plant in improper accounts. A. Rice		\$25,000	

Accounting Schedule:07-1 Sponsor: Ashley Sarver

Page: 2 of 3

Test Year Ending 06/30/2013

Schedule of Adjustments for Accumulated Deprecreciation Reserve - Sewer

A Posorvo	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Reserve Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Total Adjustment
Number	•	Number	Amount	Amount
11011111001	Adjustments Description		Amount	
R-19	Treatment and Disposal Equipment (Lodge, RC,	372.100		-\$74,015
	1 - Reclass Plant Sewers from previous case. (Horseshoe Bend adjustment No. R-9 \$14,794; R-10 \$51,317; and Shawnee Bend Sewer adjustment No. R-9 \$9,537) A. Rice		-\$75,648	
	2 - Transfer (reclass) plant to Acct. 363.10. A. Rice		-\$26	
	3 - Transfer (reclass) plant to Acct. 362.10. A. Rice		-\$78	
	4 - Transfer to HB Acct. 363.10 - Charlston Blower. A. Rice		\$1,737	
	Total Reserve Adjustments			-\$310,648

Accounting Schedule:07-1 Sponsor: Ashley Sarver

Page: 3 of 3

Lake Region Water and Sewer Company Horseshoe Bend Sewer SR-2013-0459 Test Year Ending 06/30/2013 Revenue Schedule - Sewer

	<u>A</u> Account	В	<u>C</u> Company/	<u>D</u>	<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	\$ 435.417	Rev-2	\$9.718	100.00%	\$445,135
			,		, .		
Rev-3		Miscellaneous Revenues	\$1,560	Rev-3	\$0	100.00%	\$1,560
Rev-4		TOTAL ANNUALIZED REVENUES	\$436,977		\$9,718		\$446,695

Test Year Ending 06/30/2013 Revenue Adjustment Schedule - Sewer

A 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			\$9,718
	1. To Annualize Rate Revenues		\$9,718	
	2. Description		\$0	
	3. Description		\$0	
Rev-3	Miscellaneous Revenues			\$0
	1. To Annualize Miscellaneous Revenues		\$0	
	2. Description		\$0	
	Total Revenue Adjustments			\$9,718

Test Year Ending 06/30/2013 Revenue Summary Schedule - Sewer

		Reside Sev		Comme	
Line	A	<u>B</u>	<u>C</u>	D D	<u>E</u>
Number	-	Amount	Amount	Amount	<u>⊏</u> Amount
Nullibel	Description	Amount	Amount	Amount	Amount
1	Customer Charge Revenues:				
2	Customer Number	225		18	
3	Bills Per Year	12		12	
4	Customer Bills Per year	2,700		216	
5	Current Customer Charge	\$29.39		\$29.39	
	ourrent oustomer only ge	Ψ25.05		Ψ23.03	
6	Annualized Customer Charge Revenues		\$79,353		\$6,348
7	Commodity Charge Revenues:				
8	Total Gallons Sold	0		68,333,521	
9	Less: Base Gallons Included In Customer Charge	0		0	
10	Commodity Gallons	0		68,333,521	
	commonly cultons			00,000,021	
11	Block 1, Commodity Gallons per Block	0		68,333,521	
12	Block 1, Number of Commodity Gallons per Unit	0		1,000	
	,				
13	Block 1, Commodity Billing Units	0.00		68,333.52	
14	Block 1, Existing Commodity Charge	\$0.00		\$5.26	
15	Block 1, Annualized Commodity Charge Rev.		\$0		\$359,434
			·	_	•
16	Total Annualized Sewer Rate Revenues		\$79,353		\$365,782

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 Horseshoe Bend Sewer SR-2013-0459 Test Year Ending 06/30/2013

Revenue Summary Schedule - Sewer

		Tot	al
Line Number	<u>A</u> Description	<u>F</u> Amount	<u>G</u> Amount
1	Customer Charge Revenues:		
2	Customer Number	243	
3	Bills Per Year		
4	Customer Bills Per year	2,916	
5	Current Customer Charge		
6	Annualized Customer Charge Revenues		\$85,701
7	Commodity Charge Revenues:		
8	Total Gallons Sold	68,333,521	
9	Less: Base Gallons Included In Customer Charge	0	
10	Commodity Gallons	68,333,521	
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.		\$359,434
16	Total Annualized Sewer Rate Revenues	_	\$445,135

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.

Test Year Ending 06/30/2013 Miscellaneous Revenues Feeder - Sewer

Line	<u>A</u>	<u>B</u>
Number	Description	Amount
1	To annualize late fees	\$1,560
2	Total Miscellaneous Revenues	\$1,560

Lake Region Water and Sewer Company Horseshoe Bend Sewer SR-2013-0459 Test Year Ending 06/30/2013 Expense Schedule - Sewer

Company					_	_	_	
Line Number Expense Description Test Year Adjustment Adjus			<u>B</u>	Company/	<u>D</u>	Ē	E	<u>G</u>
Number Optional Expense Description Amount Number Adjustments Allocation Jurisdictional	Line			•	Adjustment		Jurisdictional	Adjusted
2			Expense Description		-	Adjustments		
2								
2	4		ODED ATIONS EVDENSES					
3		710 100		\$8	S-2	-\$8	100 00%	\$0
4 715.000 Power for Treatment Plants - Other 5 75.15 S-4 \$155 S-4 \$155 D0.00% \$30.00 6 716.100 Power for Treatment Plants - HB Only \$7.800 S-5 \$1,119 100.00% \$30.00 6 716.100 Power for Lititatations - HB \$18,933 S-6 \$1,446 100.00% \$20,439 7 718.00 Chemicals \$18,124 8 719.100 Elithuent Testing Expenses - HB \$8,961 S-8 \$1,001 100.00% \$3,962 9 721.100 Sower Operating Expenses - HB \$8,961 S-8 \$1,001 100.00% \$3,962 17 737.100 PWSDM Labor Troll All Comments - 100.00% \$3,962 17 737.100 PWSDM Labor Troll All Comments - 100.00% \$3,962 17 737.100 PWSDM Labor Troll All Comments - 100.00% \$3,962 18 722.100 Sower Supplies 18 6,792 S-13 S-843 100.00% \$8,949 14 722.100 Tools and Shop Supplies 18 6,792 S-13 S-843 100.00% \$8,949 15 730.000 Contractual Services - Other 17 745.000 Equipment Maintenance 15 730.000 Contractual Services - Other 18 923.000 Contractual Services - Other 19 921.500 Equipment Maintenance 15 730.000 Contractual Services - Other 19 921.500 Billing Expenses 15 4,889 S-21 S-352 15,90% \$10.00% \$3.00 10 TOTAL MAINTENANCE EXPENSE 15 732.100 Billing Expenses 15 732.000 Contractual Services Employee 15 732.000 Contractual Services - Other 17 745.000 Equipment Maintenance 17 75 75 00 Billing Expenses 18 4,889 S-21 S-352 15,90% \$15.90 17 75 1.000 Billing Expenses 18 4,889 S-21 S-352 15,90% \$15.90 17 75 1.000 Billing Expenses 18 22.205 S-22 S-396 46.35% \$15.30 17 75 1.000 Billing Expenses 18 22.205 S-22 S-396 46.35% \$15.30 19 75 1.000 Billing Expenses 18 4,889 S-21 S-352 15,900 S-35,900 S					02	ΨΟ		
6 716.100 Power for Liftstations - HB \$18,933 \$-6 \$1,446 100,00% \$120,439 771,100 Chemicals \$19,124 \$100,00% \$131,426 \$171,100 \$			•		S-4	-\$155		
7 718.100 Chemicals S19,124 S19,100 Fiftee Herit Testing Expenses - HB S8,961 S-8 S1,001 100,00% S9,926 721,100 Sewer Operating Expense S6,314 S-9 S457 100,00% S8,771 737,100 PWSDML Jabor S120,299 S-10 S43,627 100,00% S8,771 S120,299 S17,100 S6,771 S120,299 S17,1227 S17,100 S6,771 S120,299 S17,1227 S17,1227 S17,100 S6,721 S17,1227 S17,122	5	715.100	Power for Treatment Plants - HB Only	\$7,890	S-5	\$1,119	100.00%	\$9,009
8 719.100 Effluent Tosting Expenses - HB \$3,961 S-8 \$1,001 100.00% \$3,962 9 721.00 Sewer Operating Expenses \$6,314 S-9 \$4547 100.00% \$6,771 10 737.100 PWSD#4 Labor \$126,259 S-10 \$43,527 100.00% \$82,721 11 TOTAL OPERATIONS EXPENSE \$210,894 \$-39,667 100.00% \$82,722 12 MAINTENANCE EXPENSES \$210,894 \$-33,567 100.00% \$5,949 14 722.00 Tools and Shop Supplies \$649 S-14 \$330 100.00% \$5,949 15 730,000 Contractual Services - Other \$9,750 \$33,697 \$32,791 17 745,900 Equipment Rental - Other \$3,750 \$31,000 Contractual Services - Other \$3,750 \$31,000 Contractual Services - Other \$3,547 \$31,000 Contractual Legal Fees \$4,414 \$37 \$31,000 Contractual Legal Fees \$4,414 \$37 \$31,000 Contractual Legal Fees \$4,414 \$31,000 \$31,540 \$31,000 \$31,540 \$31,000 Contractual Legal Fees \$4,414 \$37 \$31,000 Contractual Legal Fees \$4,414 \$37 \$31,000 Contractual Legal Fees \$4,414 \$31,000 \$31		716.100	Power for Liftstations - HB	\$18,993	S-6	\$1,446	100.00%	
9 721.100 Sewer Operating Expense \$6.314 S-9 \$457 100.00% \$5.771 10 737.100 PWSDM Labor \$126,259 S-10 \$-\$43,527 100.00% \$5.771 11 737.100 PWSDM Labor \$126,259 S-10 \$-\$43,527 100.00% \$5.2732 11 707AL OPERATIONS EXPENSE \$210.894 \$-\$39,667 \$100.00% \$5.949 14 722.100 Sewer Supplies \$6.792 S-13 \$-\$843 100.00% \$5.949 14 722.100 Tools and Shop Supplies \$5.99 S-14 \$350 100.00% \$8.99 15 73,000 Contractual Services - Other \$31,647 S-16 \$-\$1,832 38.63% \$3.279 16 742.000 Equipment Rental - Other \$13,647 S-16 \$-\$1,832 38.18% \$4.511 7 745,900 Equipment Maintenance \$3.170 \$-\$177 TOTAL MAINTENANCE EXPENSE \$3.750 Outside Services Employed \$1,407 \$1.00								
10 737.100 PWSD#4 Labor \$126,259 \$-10 \$-445,527 100.00% \$82,725 \$210,844 \$-39,667 \$171,227 \$171,227 \$171,227 \$172,207 \$172,207 \$172,207 \$172,207 \$172,207 \$172,207 \$172,207 \$172,207 \$172,207 \$172,207 \$172,207 \$172,207 \$172,207 \$172,207 \$172,207 \$172,207 \$172,200 \$172,2				* - ,				
TOTAL OPERATIONS EXPENSE \$210,894 \$39,667 \$171,227				•				
MAINTENANCE EXPENSES \$6,792		737.100			S-10		100.00%	
13 720.100 Sewer Supplies \$6,792 \$-13 -\$843 100.00% \$5,949 14 772.100 Tools and Shop Supplies \$548 \$5.14 \$350 100.00% \$899 15 730.000 Contractual Services - Other \$9,750 \$3.63% \$3.279 16 742.000 Equipment Rental - Other \$13,467 \$5.16 \$-\$1,832 \$38.18% \$45,111 17 745.900 Equipment Maintenance \$3,170 \$5.17 \$337 100.00% \$3,507 18 923.000 Outside Services Employed \$1,407 \$1,986 \$100.00% \$3,507 19 TOTAL MAINTENANCE EXPENSE \$35,315 \$-\$1,986 \$0.00% \$3,507 19 CUSTOMER ACCOUNT EXPENSE \$35,315 \$-\$1,986 \$0.00% \$3,507 21 921.500 Billing Expenses \$4,889 \$-21 \$-\$352 \$15.90% \$721 22 950.000 Bad Debt Expense \$2,205 \$-\$22 \$-\$396 \$46.35% \$338 23 TOTAL CUSTOMER ACCOUNT EXPENSE \$1,599 \$-\$748 \$1,559 24 ADMINISTRATIVE & GENERAL EXPENSES \$6,771 \$-2.5 \$-\$189 \$100.00% \$6,582 25 732.100 Contracted Legal Fees \$4,812 \$-\$26 \$-\$2,768 \$100.00% \$1,544 27 757.100 General Liability - Sewer \$4,414 \$-\$27 \$-\$2,513 \$100.00% \$1,544 28 921.000 Office Supplies \$12,869 \$-\$30 \$-\$11,725 \$3.18% \$11,408 29 92.000 Management Fees \$211,000 \$-\$29 \$-\$161,125 \$3.18% \$11,408 30 925.000 Telephone \$3,694 \$-\$30 \$-\$17,729 \$46,35% \$333 32 927.000 Travel and Entertainment - Other \$17,516 \$-\$32 \$-\$57,769 \$46,35% \$353 31 927.000 Travel and Entertainment - Lodging \$85 \$-\$22 \$-\$35 \$46,35% \$353 31 927.000 Travel and Entertainment - September \$3,694 \$-\$30 \$-\$17,729 \$46,35% \$353 32 927.000 Travel and Entertainment - September \$3,694 \$-\$30 \$-\$17,729 \$46,35% \$353 31 927.000 Travel and Entertainment - September \$3,694 \$-\$30 \$-\$17,729 \$46,35% \$353 32 927.000 Travel and Entertainment - September \$3,694 \$-\$30 \$-\$17,729 \$46,35% \$353 33 93 93 93 93 93 93	11		TOTAL OPERATIONS EXPENSE	\$210,894		-\$39,667		\$171,227
14 722.100 Tools and Shop Supplies \$5.49 \$-14 \$350 100.00% \$8.899	12		MAINTENANCE EXPENSES					
15 730,000 Contractual Services - Other \$3,750 \$3,63% \$3,279 \$16 742,000 Equipment Rental - Other \$13,647 \$-16 \$-18,323 33,83% \$4,511 77 745,200 Equipment Maintenance \$3,700 \$-17 \$337 100,00% \$3,507 \$19 \$100,00% \$3,507 \$19 \$100,00% \$3,507 \$19 \$100,00% \$3,507 \$19 \$100,00% \$3,507 \$19 \$100,00% \$3,507 \$1,509	13	720.100	Sewer Supplies	\$6,792	S-13	-\$843	100.00%	\$5,949
16 742.000 Equipment Rental - Other \$13,647 \$-16 \$-51,832 38.18% \$4,511 17 745.900 Equipment Maintenance \$3,70 \$-17 \$337 100.00% \$3,507 18 923.000 Outside Services Employed \$1,407 \$35,507 \$1,407 \$0.00% \$3,507 \$1,40					S-14	\$350		•
17 745.90								
18				· ·				
TOTAL MAINTENANCE EXPENSE \$35,315 \$1,988 \$18,145					S-17	\$337		
CUSTOMER ACCOUNT EXPENSE \$4,889 \$-21 \$-\$352 \$15,90% \$721 \$22 \$950.00 Bad Debt Expense \$2,205 \$-\$22 \$-\$396 \$46.35% \$838 \$322 \$350 \$15,00% \$15,509 \$373 \$350 \$		923.000				£1 000	0.00%	
211 921.500 Billing Expenses \$4,889 \$-21 \$-\$352 \$15.90% \$721 \$22 \$95.000 Bad Debt Expense \$2,205 \$-\$22 \$-\$396 \$46.35% \$838 \$1.559 \$25 \$73.100 \$25 \$73.100 \$25 \$25 \$3.100 \$3.100	19		TOTAL MAINTENANCE EXPENSE	Ф33,313		-\$1,500		\$10,145
22 950.000 Bad Debt Expense \$2.205 \$-32 \$-\$396 \$46.35% \$838 \$1,559 \$	20		CUSTOMER ACCOUNT EXPENSE					
TOTAL CUSTOMER ACCOUNT EXPENSE \$7,094 -\$748 \$1,559		921.500	Billing Expenses					
ADMINISTRATIVE & GENERAL EXPENSES \$6,771 \$-25 \$-\$189 100.00% \$6,582		950.000	•		S-22		46.35%	
25 732.100 Accounting Fees \$8,771 S-25 -\$189 100.00% \$6,582 26 733.100 Contracted Legal Fees \$4,312 S-26 -\$2,768 100.00% \$1,801 27 757.100 General Liability - Sewer \$4,414 S-27 -\$2,613 100.00% \$1,801 28 921.000 Office Supplies \$12,969 S-28 -\$8,237 15.90% \$752 29 292.000 Management Fees \$211,000 S-29 -\$181,125 38.18% \$11,466 30 925.000 Telephone \$3,694 S-30 -\$1,759 46.35% \$897 31 927.000 Travel and Entertainment - Other \$17,516 S-31 -\$17,229 46.35% \$933 32 927.100 Transportation - Airline/Car \$227 S-33 -\$227 46.35% \$0 34 933.000 Transportation - Expense \$46,778 S-34 -\$1,764 46.35% \$20,864 \$40,000 \$8,66 \$1,7	23		TOTAL CUSTOMER ACCOUNT EXPENSE	\$7,094		-\$748		\$1,559
26 733.100 Contracted Legal Fees \$4,312 \$-26 \$-2,768 100.00% \$1,841 27 757.100 General Liability - Sewer \$4,414 \$-27 \$-2,613 100.00% \$1,801 28 921.000 Office Supplies \$12,969 \$-28 \$-8,237 15.90% \$752 29 922.000 Management Fees \$211,000 \$-29 \$-181,125 38.18% \$11,406 30 925.000 Telephone \$3,694 \$-30 \$-\$1,759 46.35% \$897 31 927.000 Travel and Entertainment - Other \$17,516 \$-31 \$-\$17,229 46.35% \$897 31 927.100 Travel and Entertainment - Lodging \$85 \$-32 \$-\$85 46.35% \$0 33 927.100 Travel and Entertainment - Lodging \$85 \$-32 \$-\$85 46.35% \$0 34 933.000 Transportation - Airline/Car \$227 \$-33 \$-\$21 46.35% \$0 36 9	24		ADMINISTRATIVE & GENERAL EXPENSES					
27 757.100 General Liability - Sewer \$4.414 \$-27 -\$2,613 100.00% \$1,801 28 921.000 Office Supplies \$12,969 \$-28 -\$88,237 15.90% \$752 29 922.000 Management Fees \$211,000 \$-29 -\$181,125 38.18% \$11,406 30 925,000 Telephone \$3,694 \$-30 -\$1,759 46.35% \$897 31 927,000 Travel and Entertainment - Other \$17,516 \$-31 -\$17,229 46.35% \$133 32 927.100 Travel and Entertainment - Lodging \$85 \$-32 -\$85 46.35% \$0 33 927.200 Transportation - Airline/Car \$22.27 \$-33 -\$227 46.35% \$0 34 933.000 Transportation - Expense \$46,778 \$-34 -\$1,764 46.35% \$0 35 940.000 Customer Refunds \$19 \$6 \$15.90% \$15 36 941.000 Building Rental <td>25</td> <td>732.100</td> <td>Accounting Fees</td> <td>\$6,771</td> <td>S-25</td> <td>-\$189</td> <td>100.00%</td> <td>\$6,582</td>	25	732.100	Accounting Fees	\$6,771	S-25	-\$189	100.00%	\$6,582
28 921.000 Office Supplies \$12,969 \$-28 -\$8,237 15,90% \$752 29 922.000 Management Fees \$211,000 \$-29 -\$181,125 38.18% \$11,406 30 925.000 Telephone \$3,694 \$-30 -\$1,759 46.35% \$897 31 927.000 Travel and Entertainment - Other \$17,516 \$-31 -\$17,229 46.35% \$133 32 927.100 Travel and Entertainment - Lodging \$85 \$-32 -\$85 46.35% \$0 33 927.200 Transportation - Airline/Car \$227 \$-33 \$227 46.35% \$0 34 933.000 Transportation Expense \$46,778 \$-34 \$1,764 46.35% \$20,864 35 940.000 Customer Refunds \$96 15,90% \$15 \$10 \$15 36 941.000 Building Rental \$13,200 38.18% \$5,040 \$15 \$1 \$1,640 \$1 \$1,640 \$1	26	733.100	Contracted Legal Fees	\$4,312	S-26	-\$2,768	100.00%	\$1,544
29 922.000 Management Fees \$211,000 \$-29 \$181,125 38.18% \$11,406 30 925.000 Telephone \$3,694 \$-30 \$-\$1,759 46.35% \$897 31 927.000 Travel and Entertainment - Lodging \$85 \$-32 \$-\$17,229 46.35% \$0 32 927.100 Travel and Entertainment - Lodging \$85 \$-32 \$-\$85 46.35% \$0 33 927.200 Transportation - Airline/Car \$227 \$-33 \$227 46.35% \$0 34 933.000 Transportation Expense \$46,778 \$-34 \$1,764 46.35% \$20 35 940.000 Customer Refunds \$96 \$15,90% \$15 36 941.000 Building Rental \$13,200 \$2,715 46.35% \$835 38 981.000 Rate Case Expense \$322 \$-38 \$388 100.00% \$710 40 OTHER OPERATING EXPENSES \$35,641 \$-41 \$11,412	27	757.100	General Liability - Sewer	\$4,414	S-27		100.00%	\$1,801
30 925.000 Telephone \$3,694 \$-30 \$-\$1,759 \$46.35% \$897 \$31 927.000 Travel and Entertainment - Other \$17,616 \$-31 \$-\$17,229 \$46.35% \$133 \$27.000 Travel and Entertainment - Lodging \$85 \$-32 \$-\$85 \$46.35% \$0 \$33 927.200 Transportation - Airline/Car \$227 \$-33 \$-\$227 \$46.35% \$0 \$0 \$34 \$93.000 Transportation Expense \$46,778 \$-34 \$-\$1,764 \$46.35% \$20,864 \$35 \$940.000 Customer Refunds \$86 \$-\$1,764 \$46.35% \$20,864 \$35 \$940.000 Customer Refunds \$13,200 \$38.18% \$5,040 \$37 \$975.000 Other Misc. Expense \$4,516 \$-37 \$-\$2,715 \$46.35% \$835 \$38 \$981.000 Rate Case Expense \$322 \$-38 \$388 \$100.00% \$710 \$39 \$100.00% \$30.000			• •	. ,				
31 927.000 Travel and Entertainment - Other \$17,516 \$-31 -\$17,229 46.35% \$133 32 927.100 Travel and Entertainment - Lodging \$85 \$-32 -\$85 46.35% \$0 33 927.200 Transportation - Airline/Car \$227 \$-33 \$-\$227 46.35% \$0 34 933.000 Transportation Expense \$46,778 \$-34 \$1,764 46.35% \$20,864 35 940.000 Customer Refunds \$96 15.90% \$15 36 941.000 Building Rental \$13,200 38.18% \$5,040 37 975.000 Other Misc. Expense \$4,516 \$-37 \$2,715 46.35% \$835 38 981.000 Rate Case Expense \$322 \$-38 \$388 100.00% \$710 40 OTHER OPERATING EXPENSES **** **** **** **** 41 767.250 PSC Assessment \$35,641 \$-41 \$11,412 100.00% \$47,053			_					
32 927.100 Travel and Entertainment - Lodging \$85 \$-32 -\$85 46.35% \$0 33 927.200 Transportation - Airline/Car \$227 \$-33 -\$227 46.35% \$0 34 933.000 Transportation Expense \$46,778 \$-34 -\$1,764 46.35% \$20,864 35 940.000 Customer Refunds \$96 15.90% \$15 36 941.000 Building Rental \$13,200 38.18% \$5,040 37 975.000 Other Misc. Expense \$4,516 \$-37 -\$2,715 46.35% \$835 38 981.000 Rate Case Expense \$322 \$-38 \$388 100.00% \$710 40 OTHER OPERATING EXPENSES 41 767.250 PSC Assessment \$35,641 \$-41 \$11,412 100.00% \$47,053 42 779.100 Licenses and Permits \$10,179 \$-42 -\$1,429 100.00% \$8,750 43 929.000 Discounts Taken -\$49 <td></td> <td></td> <td>•</td> <td>•</td> <td></td> <td></td> <td></td> <td>•</td>			•	•				•
33 927.200 Transportation - Airline/Car \$227 \$-33 \$-\$227 \$46.35% \$0 \$34 933.000 Transportation Expense \$46,778 \$5-34 \$-\$1,764 \$46.35% \$20,864 \$35 \$940.000 Customer Refunds \$96 \$15.90% \$15 \$36 941.000 Building Rental \$13,200 \$38.18% \$5,040 \$37 975.000 Other Misc. Expense \$4,516 \$5-37 \$-\$2,715 \$46.35% \$835 \$38 981.000 Rate Case Expense \$322 \$5-38 \$388 \$100.00% \$770 \$75.000 TOTAL ADMINISTRATIVE AND GENERAL \$325,900 \$-\$218,323 \$50,579 \$370								•
34 933.000 Transportation Expense \$46,778 \$-34 -\$1,764 46.35% \$20,864 35 940.000 Customer Refunds \$96 15.90% \$15 36 941.000 Building Rental \$13,200 38.18% \$5,040 37 975.000 Other Misc. Expense \$4,516 \$-37 -\$2,715 46.35% \$835 38 981.000 Rate Case Expense \$322 \$-38 \$388 100.00% \$710 39 OTHER OPERATING EXPENSES TOTAL ADMINISTRATIVE AND GENERAL \$325,900 -\$218,323 \$0.00% \$47,053 40 OTHER OPERATING EXPENSES ***<				·				
35 940.000 Customer Refunds \$96 15.90% \$15 36 941.000 Building Rental \$13,200 38.18% \$5,040 37 975.000 Other Misc. Expense \$4,516 S-37 -\$2,715 46.35% \$835 38 981.000 Rate Case Expense \$322 S-38 \$388 100.00% \$710 40 OTHER OPERATING EXPENSES TOTAL ADMINISTRATIVE AND GENERAL \$325,900 -\$218,323 \$50,579 40 OTHER OPERATING EXPENSES *** *				•				* -
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48 TAXES OTHER THAN INCOME 49 967.200 Real Estate Taxes \$4,025 S-49 -\$239 20.35% \$770 50 TOTAL TAXES OTHER THAN INCOME \$4,025 -\$239 \$770			•		5-46		100.00%	
49 967.200 Real Estate Taxes \$4,025 S-49 -\$239 20.35% \$770 50 TOTAL TAXES OTHER THAN INCOME \$4,025 -\$239 -\$239 \$770	41		TOTAL OTHER OPERATING EXPENSES	⊅43,∠5 1		\$90,063		φ14U,90 <i>1</i>
50 TOTAL TAXES OTHER THAN INCOME \$4,025 -\$239 \$770	48		TAXES OTHER THAN INCOME					
		967.200			S-49		20.35%	
51 TOTAL OPERATING EXPENSES \$626,479 -\$165,282 \$383,247	50		TOTAL TAXES OTHER THAN INCOME	\$4,025		-\$239		\$770
\$1017E 01 ENATING ENTEROLO \$500,241	51		TOTAL OPERATING EXPENSES	\$626 479		-\$165 282		\$383 247
	<u> </u>		The state of the s	Ψ020,413		Ψ100,202		4000,24 1

Test Year Ending 06/30/2013 Expense Adjustment Schedule - Sewer

<u>A</u> Expense Adj	В	<u>C</u> Account	<u>D</u> Adjustment	<u>E</u> Total
Number	Adjustment Description	Number	Amount	Adjustment
S-2	Purchased Wastewater Maintenance	710.100		-\$8
	1 - To adjust sewer maintenance to a normalized level. E. Carle		-\$8	
S-4	Power for Treatment Plants - Other	715.000		-\$155
	1 - To remove amount booked to incorrect account. A. Sarver		-\$126	
	2 - To remove Ozark Shores expenses. A. Sarver		-\$29	
S-5	Power for Treatment Plants - HB Only	715.100		\$1,119
	1 - To annualize power to reflect rate increase. A. Sarver		\$1,321	
	2 - To add amount booked to incorrect account. A. Sarver		\$149	
	3 - To remove Ozark Shores expenses. A. Sarver		-\$211	
	4 - To remove Camden County PSWD #4 expense. A. Sarver		-\$140	
S-6	Power for Liftstations - HB	716.100		\$1,446
	1 - To annualize power to reflect rate increase. A. Sarver		\$1,446	
S-8	Effluent Testing Expenses - HB	719.100		\$1,001
	1 - To add amounts booked to incorrect accounts. A. Sarver		\$1,001	
S-9	Sewer Operating Expense	721.100		\$457
	1 - To normalize sewer operating expense. K. Bolin		\$110	

Accounting Schedule:09-1 Sponsor: Keith Foster Page: 1 of 6

Test Year Ending 06/30/2013 Expense Adjustment Schedule - Sewer

<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
	2 - To annualize water used in operating treatment plant. K. Bolin		\$347	
S-10	PWSD#4 Labor	737.100		-\$43,527
	1 - To annualize payroll, employee benefits, payroll taxes, and workers' compensation. K. Foster		-\$43,527	
S-13	Sewer Supplies	720.100		-\$843
	1 - To remove items no necessary to provide safe and adequate service. A. Sarver		-\$22	
	2 - To remove amounts booked to incorrect account. A. Sarver		-\$821	
S-14	Tools and Shop Supplies	722.100		\$350
	1 - To add amounts booked to incorrect account. A. Sarver		\$350	
S-16	Equipment Rental - Other	742.000		-\$1,832
	1 - To adjust equipment rental expense to reflect Staff's annualized rental expense. E. Carle		-\$1,832	
S-17	Equipment Maintenance	745.900		\$337
	1 - To normalize equipment maintenance. K. Bolin		\$337	
S-21	Billing Expenses	921.500		-\$352
	1 - To annualize billing expense based on current postal rates. K. Foster		-\$352	
S-22	Bad Debt Expense	950.000		-\$396

Accounting Schedule:09-1 Sponsor: Keith Foster Page: 2 of 6

Test Year Ending 06/30/2013 Expense Adjustment Schedule - Sewer

<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
	1 - To adjust bad debt expense to a normalized level. E. Carle		-\$396	
S-25	Accounting Fees	732.100		-\$189
	1 - To reallocate accounting fees according to the revenue allocation factor. K. Foster		-\$189	
S-26	Contracted Legal Fees	733.100		-\$2,768
	1 - To remove legal fees for Maywood Estates, Corporate stock transfer, and 2012 Finance Authority. K. Foster		-\$3,669	
	2 - To annualize legal fees for 2012 Finance Authority to a three-year average. K. Foster		\$901	
S-27	General Liability - Sewer	757.100		-\$2,613
	1 - To annualize insurance to reflect allocation based on plant. A. Sarver		-\$2,613	
S-28	Office Supplies	921.000		-\$8,237
	1 - To remove amount booked to incorrect account. A. Sarver		-\$2,350	
	2 - To remove non-recurring expenses. A. Sarver		-\$250	
	3 - To remove account analysis charge. A. Sarver		-\$3,132	
	4 - To remove expenses not necessary to provide safe and adequate service. A. Sarver		-\$2,255	
	5 - To remove expenses already accounted for in payroll. A. Sarver		-\$250	
S-29	Management Fees	922.000		-\$181,125
<u> </u>	management i coo	JLL:000		Ψ101,123

Accounting Schedule:09-1 Sponsor: Keith Foster Page: 3 of 6

Test Year Ending 06/30/2013 Expense Adjustment Schedule - Sewer

<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
	To replace executive management fees in test year with costs for executive oversight. K. Foster		-\$181,125	
S-30	Telephone	925.000		-\$1,759
	1 - To annualize cell phone for a two-year average. A. Sarver		-\$81	
	2 - To annualize wireless service to reflect allocation based on payroll. A. Sarver		-\$484	
	3 - To remove disallowed expense. A. Sarver		-\$225	
	4 - To remove wireless service no longer activated. A. Sarver		-\$969	
S-31	Travel and Entertainment - Other	927.000		-\$17,229
	1 - To remove expenses covered by executive oversight adjustment to account 922.00 and other miscellaneous expenses. K. Foster		-\$17,229	
S-32	Travel and Entertainment - Lodging	927.100		-\$85
	1 - To remove expenses covered by executive oversight adjustment to account 922.00. K. Foster		-\$85	
S-33	Transportation - Airline/Car	927.200		-\$227
	1 - To remove expenses covered by executive oversight adjustment to account 922.00. K. Foster		-\$227	
S-34	Transportation Expense	933.000		-\$1,764
	1 - To adjust out misapplied expenses and expenses related to the Shawnee Bend Development Lawsuit, and to adjust expenses related to the 2012 Finance Authority to a three-year average. K. Foster		-\$1,764	

Accounting Schedule:09-1 Sponsor: Keith Foster Page: 4 of 6

Test Year Ending 06/30/2013 Expense Adjustment Schedule - Sewer

<u>A</u> Expense Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
0.07				40 = 1=
S-37	Other Misc. Expense	975.000		-\$2,715
	1 - To adjust Misc. Expense to a normalized level. E. Carle		-\$3,529	
	2 - To annualize bank service charge. A. Sarver		\$814	
S-38	Rate Case Expense	981.000		\$388
	1 - To normalize rate case expense over a three year period. E. Carle		\$388	
S-41	PSC Assessment	767.250		\$11,412
	1 - To adjust PSC/OPC Assessment to the 2014 assessment level. E. Carle		\$11,412	
S-42	Licenses and Permits	779.100		-\$1,429
	1 - To correct amount booked to incorrect account A. Sarver		-\$750	
	2 - To remove non-recurring expenses. A. Sarver		-\$679	
S-45	CIAC Amortization Expense			-\$2,697
	1 - Update Amortized CIAC based on new allocation factors. A. Sarver		-\$2,697	
S-46	Depreciation			\$88,397
	1. To Annualize Depreciation		\$88,397	
S-49	Real Estate Taxes	967.200		-\$239
	1 - To annualize taxes to reflect allocation based on Company's plant. A. Sarver		-\$239	
	Total Expense Adjustments			-\$165,282

Accounting Schedule:09-1 Sponsor: Keith Foster Page: 5 of 6

Test Year Ending 06/30/2013 Expense Adjustment Schedule - Sewer

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

Exhibit No.:

Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff

Case No: SR-2013-0459

Date Prepared: November 15, 2013



MISSOURI PUBLIC SERVICE COMMISSION UTILITY SERVICES DEPARTMENT SHAWNEE BEND SEWER STAFF ACCOUNTING SCHEDULES

LAKE REGION WATER AND SEWER COMPANY CASE NO. SR-2013-0459

Jefferson City, Missouri

November 2013

Lake Region Water and Sewer Company Shawnee Bend Sewer Tracking Number SR-2013-0459 Test Year Ending 06/30/2013 Rate Design Schedule - Sewer

	<u>A</u>	<u>B</u>	<u>c</u>	<u>D</u>	<u>E</u>	<u>F</u>
	_	Account			_	
Line Number	Description	Number (Optional)	Staff Annualized	Customer Charge	Commodity	Percentage Rate
Humber	Description	(Optional)	Aimainzea	Onlarge	Commodity	Rute
Rev-1	ANNUALIZED REVENUES					
Rev-2	Annualized Rate Revenues		(1) \$294,062			
Rev-3 Rev-4	Miscellaneous Revenues		(1) \$205,254			
Rev-4	TOTAL ANNUALIZED REVENUES		\$499,316			
1	OPERATIONS EXPENSES		(2)			
2	Sludge Removal	711.200	3530	\$0	\$3,530	0
3	Power for Treatment Plants - Other	715.000	\$0	\$0	\$0	0.00%
4 5	Power for Littetetions SB Only	715.200	\$12,963 \$40,406	\$0 \$0	\$12,963 \$10,406	0.00%
5 6	Power for Liftstations - SB Chemicals	716.200 718.200	\$19,106 \$8,529	\$0 \$0	\$19,106 \$8,529	0.00% 0.00%
7	Effluent Testing Expenses - SB	719.200	\$3,339	\$0 \$0	\$3,339	0.00%
8	Sewer Operating Expense	721.200	\$3,257	\$0	\$3,257	0.00%
9	PWSD#4 Labor	737.200	\$81,867	\$0	\$81,867	0.00%
10	TOTAL OPERATIONS EXPENSE		\$132,591	\$0	\$132,591	
11	MAINTENANCE EXPENSES					
12	Sewer Supplies	720.200	\$3,102	\$0	\$3,102	0.00%
13	Tools and Shop Supplies	722.200	\$516	\$0	\$516	0.00%
14 15	Contractual Services - Other Equipment Rental - Other	730.000 742.000	\$6,471	\$0 \$0	\$6,471 \$4,409	0.00% 0.00%
16	Equipment Maintenance	745.950	\$4,498 \$2,245	\$0 \$0	\$4,498 \$2,245	0.00%
17	Outside Services Employed	923.000	\$709	\$0 \$0	\$709	0.00%
18	TOTAL MAINTENANCE EXPENSE	020.000	\$17,541	\$0	\$17,541	0.00%
19	CUSTOMER ACCOUNT EXPENSE					
20	Billing Expense	921.500	\$1,874	\$0	\$1,874	0.00%
21	Bad Debt Expense	950.000	\$552	\$0	\$552	0.00%
22	TOTAL CUSTOMER ACCOUNT EXPENSE		\$2,426	\$0	\$2,426	
23	ADMINISTRATIVE & GENERAL EXPENSES					
24	Accounting Fees	732.200	\$4,332	\$0	\$4,332	0.00%
25 26	Contracted Legal Fees General Liability - Sewer	733.200 757.200	\$597 \$3.554	\$0 \$0	\$597	0.00% 0.00%
26 27	Office Supplies	921.000	\$3,554 \$1,954	\$0 \$0	\$3,554 \$1,954	0.00%
28	Management Fees	922.000	\$11,373	\$0 \$0	\$11,373	0.00%
29	Telephone	925.000	\$590	\$0	\$590	0.00%
30	Travel and Entertainment - Other	927.000	\$88	\$0	\$88	0.00%
31	Travel and Entertainment - Lodging	927.100	\$0	\$0	\$0	0.00%
32	Transportation - Airline/Car	927.200	\$0	\$0	\$0	0.00%
33	Transportation Expense	933.000	\$13,734	\$0	\$13,734	0.00%
34	Customer Refunds	940.000	\$40	\$0	\$40	0.00%
35 36	Building Rental Other Misc. Expenses	941.000 975.000	\$5,025 \$549	\$0 \$0	\$5,025 \$549	0.00% 0.00%
37	Rate Case Expense	981.000	\$710	\$0 \$0	\$710	0.00%
38	TOTAL ADMINISTRATIVE AND GENERAL	301.000	\$42,546	\$0	\$42,546	0.0070
39	OTHER OPERATING EXPENSES					
40	PSC Assessment	767.500	\$30,975	\$0	\$30,975	0.00%
41	Licenses and Permits	779.200	\$750	\$0	\$750	0.00%
42	Discounts Taken	929.000	-\$15	\$0	-\$15	0.00%
43	Loss on Disposition of Assets	930.000	-\$1,012	\$0	-\$1,012	0.00%
44	CIAC Amortization Expense		-\$75,853	\$0	-\$75,853	0.00%
45 46	Depreciation TOTAL OTHER OPERATING EXPENSES		<u>\$129,815</u> \$84,660	<u>\$0</u> \$0	\$129,815 \$84,660	0.00%
47	TAXES OTHER THAN INCOME					
48	Real Estate Taxes	967.200	\$1,520	\$0	\$1,520	0.00%
49	TOTAL TAXES OTHER THAN INCOME		\$1,520	\$0	\$1,520	5.5570
50	TOTAL OPERATING EXPENSES		\$281,284	\$0	\$281,284	

Lake Region Water and Sewer Company Shawnee Bend Sewer Tracking Number SR-2013-0459 Test Year Ending 06/30/2013 Rate Design Schedule - Sewer

	<u>A</u>	<u>B</u>		<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>
		Account		o			
Line		Number		Staff	Customer		Percentage
Number	Description	(Optional)		Annualized	Charge	Commodity	Rate
51	Interest Expense	(3	3)	\$10,382	\$0	\$10,382	0.00%
52	Return on Equity	(3)	\$9,615	\$0	\$9,615	0.00%
53	Income Taxes	(3)	\$2,394	\$0	\$2,394	0.00%
54	TOTAL INTEREST RETURN & TAXES		-	\$22,391	\$0	\$22,391	
55	TOTAL COST OF SERVICE			\$303,675	\$0	\$303,675	
56	Less: Miscellaneous Revenues		_	\$205,254	\$0	\$205,254	0.00%
57	COST TO RECOVER IN RATES		_	\$98,421	\$0	\$98,421	
58	INCREMENTAL INCREASE IN RATE REVENUES		=	-\$195,641			
59	PERCENTAGE OF INCREASE		-	-39.18%			
60	REQUESTED INCREASE IN REVENUES			\$1,673			

⁽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-2013-0459 Test Year Ending 06/30/2013 Rate Base Required Return on Investment Schedule - Sewer

Line	Δ	<u>B</u> Dollar	
Number	Rate Base Description	Amount	
1	Plant In Service	\$4,193,337 F	rom Plant Schedule
2	Less Accumulated Depreciation Reserve	\$1,264,730 F	rom Depreciation Reserve Schedule
3	Net Plant In Service	\$2,928,607	
4	Other Rate Base Items:	\$0	
	Deffered Taxes	-\$38,822	
	Customer Advances	-\$163,950	
	Material and Supplies	\$1,271	
	Contribution of Aid of Construction	-\$3,422,910	
	CIAC Depreciation	\$972,668	
5	Total Rate Base	\$276,864	
6	Total Weighted Rate of Return Including Income Tax	8.09%_F	rom PreTax Return & Taxes Schedule
7	Required Return & Income Tax	\$22,392	

Lake Region Water and Sewer Company Shawnee Bend Sewer Tracking Number SR-2013-0459 Test Year Ending 06/30/2013 Rate of Return Including Income Tax - Sewer

		A	В	formulas
1	State Income Tax Rate Statutory / Effective	6.25% (2)	5.81%	(1 - (B2 x .5)) x A1
2	Federal Income Tax Rate Statutory / Effective	15.00% (1) & (2)	14.13%	(1 - B1) x A2
3	Composite Effective Income Tax Rate		19.94%	B1 + B2
4	Equity Tax Factor		1.2490	1 / (1-B3)
5	Recommended Weighted Rate of Return on Equity - Common and Preferred		3.47%	From Capital Structure Schedule
6	Weighted Rate of Return on Equity Including Income Tax		4.34%	B4 x B5
7	Recommended Weighted Rate of Return on Debt - Long-Term and Short-Term		3.75%	From Capital Structure Schedule
8	Total Weighted Rate of Return Including Income Tax		8.09%	B6+B7
			5 0 1 1	

(1) If Sub-Chapter S Corporation, Enter Y:

N

To Rate Base Schedule

\$11,312

Equity Income Required & Preliminary Federal Tax

Tax Rate Table

Net Inco	me Range			
Start	End	Tax Rate	Amount in Range	Tax on Range
\$0	\$50,000	15.00%	\$11,312	\$1,697
\$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
			\$11,312	\$1,697
			Consolidated Tax Rate:	
			Average Tax Rate:	0.15

Lake Region Water and Sewer Company Shawnee Bend Sewer Tracking Number SR-2013-0459 Test Year Ending 06/30/2013 Capital Structure Schedule - Sewer

	A	<u>B</u>	<u>C</u> Percentage	<u>D</u>	<u>E</u>	
Line		Dollar	of Total	Embedded Cost of	Weighted Cost of	
Number	Description	Amount	Capital Structure	Capital	Capital	
Number	Description	Amount	Otracture	Capitai	Capital	
1	Common Stock	\$658,892	25.00%	13.89%	3.473%	
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	\$1,976,675	75.00%	5.00%	3.750%	
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	\$2,635,567	100.00%		7.223%	

To PreTax Return Rate Schedule

Accounting Schedule:04 Sponsor: Shana Atkinson

Page: 1 of 1

Lake Region Water and Sewer Company Shawnee Bend Sewer Tracking Number SR-2013-0459 Test Year Ending 06/30/2013 Plant In Service - Sewer

	•	D	•	<u> </u>	-	-	0
1 :	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	<u>F</u> Jurisdictional	<u>G</u>
Line Number	Account #	Plant Account Description	Total Plant	Adjustment Number	Adimatmanta	Allocation	Adjusted Jurisdictional
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Allocation	Jurisdictional
1		INTANGIBLE PLANT					
2	301.000	Organization	\$22,970			72.23%	\$16,591
3		TOTAL INTANGIBLE PLANT	\$22,970		\$0		\$16.591
			,		**		4 · • ,• • ·
4		SOURCE OF SUPPLY PLANT					
5	350.000	Land & Land Rights	\$5,985			72.23%	\$4,323
6		TOTAL SOURCE OF SUPPLY PLANT	\$5,985		\$0		\$4,323
7		COLLECTION PLANT					
8	352.120	Collection Sewers - Force - SB	\$2,777,585	P-8	\$55,935	100.00%	\$2,833,520
9	353.200	Services to Customers SB	\$129,981	P-9	\$49,477	100.00%	\$179,458
10	354.200	Flow Measuring Devices SB	\$0	P-10	\$5,993	100.00%	\$5,993
11		TOTAL COLLECTION PLANT	\$2,907,566		\$111,405		\$3,018,971
12		PUMPING PLANT					
13	362,200	Receiving Wells and Pump Pits SB	\$258,043	P-13	-\$8,470	100.00%	\$249,573
14	363.200	Pumping Equipment SB	\$18,206	P-14	\$243,737	100.00%	\$261,943
15	555.255	TOTAL PUMPING PLANT	\$276,249		\$235,267	10010070	\$511,516
		101/121 01111 11101 2/1111	ΨΞ. 0,Ξ.10		4200,20 1		ψοι.,σ.σ
16		TREATMENT & DISPOSAL PLANT					
17	372.200	Treatment and Disposal Equipment - SB	\$576,742			100.00%	\$576,742
18		TOTAL TREATEMENT & DISPOSAL PLANT	\$576,742		\$0		\$576,742
19		GENERAL PLANT					
20	391.000	Office Furniture and Equipment	\$11.172			41.33%	\$4.617
21	391.100	Office Electronic Equipment	\$15,443			41.33%	\$6,383
22	392.000	Transportation Equipment - GP	\$10,579			72.23%	\$7,641
23	392.100	Transportation Equipment - Of Transportation Equipment - Pump Truck	\$36,520			72.23%	\$26,378
24	392.200	Transportation Equipment - Sierra Truck	\$19,703			41.33%	\$8,143
25	394.000	Tools, Shop and Garage Equipment	\$6,727			41.33%	\$2,780
26	395.000	Laboratory Equipment	\$1,284			72.23%	\$927
26 27	396.000	Power Operated Equipment - Company Owned	\$1,264 \$11,523			72.23% 72.23%	\$8,323
21	390.000	r ower operated Equipment - Company Owned	φ11,323			12.23%	ФО,323
28		TOTAL GENERAL PLANT	\$112,951		\$0		\$65,194
29		TOTAL PLANT IN SERVICE	\$3,902,463		\$346,672		\$4,193,337
			1 . ,		, , , , , ,		, , , , , , ,

To Rate Base & Depreciation Schedules

Accounting Schedule:05 Sponsor: Ashley Sarver Page: 1 of 1

Lake Region Water and Sewer Company Shawnee Bend Sewer

Tracking Number SR-2013-0459

Test Year Ending 06/30/2013

Schedule of Adjustments for Plant in Service - Sewer

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Plant Adjustment		Account	Adjustment	Total
Number	Plant In Service Adjustment Description	Number	Amount	Adjustment
P-8	Collection Sewers - Force - SB	352.120		\$55,935
	1 - Transfer (Reclass) plant recorded as Horseshoe Bend "Plant Sewers" in previous case. A. Rice		\$38,535	
	2 - Reverse original cost, Villages 12/31/2000. A. Rice		-\$5,400	
	3 - Reverse original cost, Villages 12/31/2001. A. Rice		-\$1,500	
	4 - Reverse original cost, Villages 12/31/2001. A. Rice		-\$4,650	
	5 - Sewer line upgrade, Villages lawsuit determined original cost. A. Rice		\$28,950	
P-9	Services to Customers SB	353.200		\$49,477
	1 - Update plant balance from previous case. A. Rice		\$42,330	
	2 - Adjust inventory to actual. A. Rice		\$4,447	
	3 - Capitalize labor from previous case. A. Rice		\$2,700	
P-10	Flow Measuring Devices SB	354.200		\$5,993
	1 - Transfer plant improperly booked from Horseshoe Bend Sewer Acct. 354.10. A. Rice		\$5,993	
P-13	Receiving Wells and Pump Pits SB	362.200		-\$8,470
	1 - Transfer plant improperly booked to Shawnee Bend Sewer. Transfer to HB Pumping Equip. Acct. 363.10. A. Rice		-\$2,383	

Accounting Schedule:05-1 Sponsor: Ashley Sarver Page: 1 of 2

Lake Region Water and Sewer Company Shawnee Bend Sewer

Tracking Number SR-2013-0459 Test Year Ending 06/30/2013

Schedule of Adjustments for Plant in Service - Sewer

<u>A</u> Plant	<u>B</u>	<u>C</u>	<u>D</u>	E
Adjustment		Account	Adjustment	Total
Number	Plant In Service Adjustment Description	Number	Ámount	Adjustment
	2 - Transfer to SB Pumping Equip. Acct. 363.00. A. Rice		-\$6,087	
P-14	Pumping Equipment SB	363.200		\$243,737
	1 - Capitalize pumps and control panels from previous case 12/31/2009. A. Rice		\$4,164	
	2 - Lift station pump retirement (Prior to 3/31/2010). A. Rice		-\$6,514	
	3 - Transfer from SB Receiving Wells Acct. 362.20. A. Rice		\$6,087	
	4 - Transfer (reclass) from account 363.10 HB Pumping Equip. to SB. A. Rice		\$240,000	
	Total Plant Adjustments			\$346,672

Lake Region Water and Sewer Company Shawnee Bend Sewer Tracking Number SR-2013-0459 Test Year Ending 06/30/2013 Depreciation Expense - Sewer

Lina	Account	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Line Number	Account Number	Plant Account Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
Nullibel	Number	Flant Account Description	Jurisulctional	Nate	Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$16,591	0.00%	\$0
3		TOTAL INTANGIBLE PLANT	\$16,591		\$0
4		SOURCE OF SUPPLY PLANT			
5	350.000	Land & Land Rights	\$4,323	0.00%	\$0
6		TOTAL SOURCE OF SUPPLY PLANT	\$4,323		\$0
7		COLLECTION PLANT			
8	352.120	Collection Sewers - Force - SB	\$2,833,520	2.00%	\$56,670
9	353.200	Services to Customers SB	\$179,458	2.00%	\$3,589
10	354.200	Flow Measuring Devices SB	\$5,993	3.30%	\$198
11		TOTAL COLLECTION PLANT	\$3,018,971		\$60,457
12		PUMPING PLANT			
13	362.200	Receiving Wells and Pump Pits SB	\$249,573	4.00%	\$9,983
14	363.200	Pumping Equipment SB	\$261,943	10.00%	\$26,194
15		TOTAL PUMPING PLANT	\$511,516		\$36,177
16		TREATMENT & DISPOSAL PLANT			
17	372.200	Treatment and Disposal Equipment - SB	\$576,742	5.00%	\$28,837
18		TOTAL TREATEMENT & DISPOSAL PLANT	\$576,742		\$28,837
19		GENERAL PLANT			
20	391.000	Office Furniture and Equipment	\$4,617	5.00%	\$231
21	391.100	Office Electronic Equipment	\$6,383	14.30%	\$ 913
22	392.000	Transportation Equipment - GP	\$7,641	0.00%	\$0
23	392.100	Transportation Equipment - Pump Truck	\$26,378	5.30%	\$1,398
24	392.200	Transportation Equipment - Sierra Truck	\$8,143	13.00%	\$1,059
25	394.000	Tools, Shop and Garage Equipment	\$2,780	5.00%	\$139
26	395.000	Laboratory Equipment	\$927	5.00%	\$46
27	396.000	Power Operated Equipment - Company Owned	\$8,323	6.70%	\$558
28		TOTAL GENERAL PLANT	\$65,194		\$4,344
29		Total Depreciation	\$4,193,337		\$129,815

Accounting Schedule:06 Sponsor: Ashley Sarver Page: 1 of 1

Lake Region Water and Sewer Company Shawnee Bend Sewer Tracking Number SR-2013-0459 Test Year Ending 06/30/2013 Accumulated Depreciation Reserve - Sewer

	Α	D.	•	D			•
Line	<u>A</u> Account	<u>B</u>	<u>C</u> Total	Adjustment	<u>E</u>	<u>F</u> Jurisdictional	<u>G</u> Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Allocation	Jurisdictional
Number	Number	Depreciation Reserve Description	Reserve	Nullibei	Aujustinents	Allocation	Jurisulctional
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0			100.00%	\$0
3		TOTAL INTANGIBLE PLANT	\$0		\$0		\$0
4		SOURCE OF SUPPLY PLANT					
5	350.000	Land & Land Rights	<u>\$0</u>			100.00%	<u>\$0</u>
6		TOTAL SOURCE OF SUPPLY PLANT	\$0		\$0		\$0
7		COLLECTION PLANT					
8	352.120	Collection Sewers - Force - SB	\$573,228	R-8	\$9,537	100.00%	\$582,765
9	353.200	Services to Customers SB	\$16,959	11.0	ψ5,501	100.00%	\$16,959
10	354.200	Flow Measuring Devices SB	\$0	R-10	\$2,373	100.00%	\$2,373
11	0011200	TOTAL COLLECTION PLANT	\$590,187		\$11,910	10010070	\$602,097
			4000 ,.0.		V.1,010		400 2,001
12		PUMPING PLANT					
13	362.200	Receiving Wells and Pump Pits SB	\$144,711	R-13	-\$4,442	100.00%	\$140,269
14	363.200	Pumping Equipment SB	\$16,106	R-14	\$178,180	100.00%	\$194,286
15		TOTAL PUMPING PLANT	\$160,817		\$173,738		\$334,555
40		TOPATMENT & DICDOCAL DI ANT					
16 17	372.200	TREATMENT & DISPOSAL PLANT	¢4.40.407	R-17	¢405 000	100.00%	¢070 407
	372.200	Treatment and Disposal Equipment - SB TOTAL TREATEMENT & DISPOSAL PLANT	\$148,437	R-17	\$125,000	100.00%	\$273,437
18		TOTAL TREATEMENT & DISPOSAL PLANT	\$148,437		\$125,000		\$273,437
19		GENERAL PLANT					
20	391.000	Office Furniture and Equipment	\$7,349			41.33%	\$3,037
21	391.100	Office Electronic Equipment	\$6,823			41.33%	\$2,820
22	392.000	Transportation Equipment - GP	\$29,748			72.23%	\$21,487
23	392.100	Transportation Equipment - Pump Truck	\$25,261			72.23%	\$18,246
24	392.200	Transportation Equipment - Sierra Truck	\$4,851			41.33%	\$2,005
25	394.000	Tools, Shop and Garage Equipment	\$4,274			41.33%	\$1,766
26	395.000	Laboratory Equipment	\$874			72.23%	\$631
27	396.000	Power Operated Equipment - Company Owned	\$6,435			72.23%	\$4,648
28		TOTAL GENERAL PLANT	\$85,615		\$0		\$54,641
29		TOTAL DEPRECIATION RESERVE	\$985,056		\$310,648		\$1,264,730
			,				, , ,

To Rate Base Schedule

Lake Region Water and Sewer Company Shawnee Bend Sewer Tracking Number SR-2013-0459 Test Year Ending 06/30/2013

Schedule of Adjustments for Accumulated Deprecreciation Reserve - Sewer

<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>
Reserve	므	<u>C</u>	<u> </u>	⊑ Total
Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Adjustment
Number	Adjustments Description	Number	Number Amount	
R-8	Collection Sewers - Force - SB	352.120		\$9,537
	1 - Transfer (reclass) of \$38,535 plant recorded as Horseshoe Bend "Plant Sewers" in previous		\$9,537	
	case. A. Rice			
R-10	Flow Measuring Devices SB	354.200		\$2,373
11-10	Tiow Measuring Devices 3B	334.200		Ψ2,373
	1 - Transfer of \$5,993 plant improperly booked		\$2,373	
	to Horseshoe Bend Sewer. A. Rice			
R-13	Receiving Wells and Pump Pits SB	362.200		-\$4,442
	1 - Transfer to Horseshoe Bend Sewer of \$2,383		-\$1,262	
	of plant improperly booked to Shawnee Bend		Ψ1,202	
	Sewer. Transfer to Acct. 363.10. A. Rice			
	2 - Transfer of \$6,087 of plant to SB Pumping		-\$3,180	
	Acct. 363.20. A. Rice		. ,	
R-14	Pumping Equipment SB	363.200		\$178,180
	4. Transfer from CD Descriping Wells Aget		\$2.400	
	1 - Transfer from SB Receiving Wells Acct. 362.20. A. Rice		\$3,180	
	302.20. 71. 11.03			
	2 - Transfer (reclass) from Acct. 363.10 HB to		\$300,000	
	SB. Accrued reserves associated with the \$240,000 Pumping Plant transfer from HB to			
	SB. A. Rice			
			*	
	3 - Pumping Equip. is over accrued. Reserve rebalance with under accrued Treatment &		-\$125,000	
	Disposal Equip. Acct. 372.20. A. Rice			
R-17	Treatment and Disposal Equipment - SB	372.200		\$125,000

Accounting Schedule:07-1 Sponsor: Ashley Sarver Page: 1 of 2

Lake Region Water and Sewer Company Shawnee Bend Sewer Tracking Number SR-2013-0459 Test Year Ending 06/30/2013

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	Accumulated Depreciation Reserve	Account	Adjustment	Adjustment
Number	Adjustments Description	Number Amount		Amount
	1 - Treatment and Disposal Equip. is under accrued. Reserve rebalance with over accrued Pumping Equip. Acct. 363.20. A. Rice	\$125,000 I		
	Total Reserve Adjustments			\$310,648

Page: 2 of 2

	<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		ANNUALIZED REVENUES	\$202.4C0	Day 2	\$40,000	400 00%	#204.002
Rev-2		Annualized Rate Revenues	\$283,160	Rev-2	\$10,902	100.00%	\$294,062
Rev-3		Miscellaneous Revenues	-\$260	Rev-3	<u>\$205,514</u>	100.00%	\$205,254
Rev-4		TOTAL ANNUALIZED REVENUES	\$282,900		\$216,416		\$499,316

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Revenue Adj		Account	Adjustment	Total
Number	Adjustment Description	Number	Amount	Adjustment
Rev-2	Annualized Rate Revenues			\$10,902
	1. To Annualize Rate Revenues		\$10,902	
	2. Description		\$0	
	2 Description		¢o.	
	3. Description		\$0	
Rev-3	Miscellaneous Revenues			\$205,514
	1. To Annualize Miscellaneous Revenues		\$205,514	
	2. Description		\$0	
			_	
	Total Revenue Adjustments			\$216,416

		Residential Sewer		Commercial Sewer	
Line	A	B Sew	<u>C</u>	D D	<u>E</u>
Number	-	Amount	Amount	Amount	<u>⊏</u> Amount
Nullibel	Description	Amount	Amount	Amount	Amount
1	Customer Charge Revenues:				
2	Customer Number	620		12	
3	Bills Per Year	12		12	
4	Customer Bills Per year	7,440		144	
5	Current Customer Charge	\$36.19		\$36.19	
6	Annualized Customer Charge Revenues		\$269,254		\$5,211
7	Commodity Charge Revenues:				
8	Total Gallons Sold	0		3,806,260	
9	Less: Base Gallons Included In Customer Charge	0		556,372	
10	Commodity Gallons	0		3,249,888	
11	Block 1, Commodity Gallons per Block	0		3,249,888	
12	Block 1, Number of Commodity Gallons per Unit	0		1,000	
13	Block 1, Commodity Billing Units	0.00		3,249.89	
14	Block 1, Existing Commodity Charge	\$0.00		\$6.03	
15	Block 1, Annualized Commodity Charge Rev.		\$0		\$19,597
16	Total Annualized Sewer Rate Revenues	<u> </u>	\$269,254		\$24,808

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	632	
3	Bills Per Year		
4	Customer Bills Per year	7,584	
5	Current Customer Charge		
6	Annualized Customer Charge Revenues		\$274,465
7	Commodity Charge Revenues:		
8	Total Gallons Sold	3,806,260	
9	Less: Base Gallons Included In Customer Charge	556,372	
10	Commodity Gallons	3,249,888	
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.		\$19,597
16	Total Annualized Sewer Rate Revenues	' -	\$294,062

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-2013-0459 Test Year Ending 06/30/2013 Miscellaneous Revenues Feeder - Sewer

	A	<u>B</u>
Line Number	Description	Amount
1	To remove clearing account 536	\$0
2	To include Availability Fees	\$205,254
3	Total Miscellaneous Revenues	\$205,254

	<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
1		OPERATIONS EXPENSES					
2	711.200	Sludge Removal	\$3,530			100.00%	\$3,530
3	715.000	Power for Treatment Plants - Other	\$155	S-3	-\$155	100.00%	\$0
4	715.200	Power for Treatment Plants - SB Only	\$13,095	S-4	-\$132	100.00%	\$12,963
5	716.200	Power for Liftstations - SB	\$20,765	S-5	-\$1,659	100.00%	\$19,106
6	718.200	Chemicals	\$8,529	0.7	#054	100.00%	\$8,529
7 8	719.200 721.200	Effluent Testing Expenses - SB Sewer Operating Expense	\$2,685 \$3,487	S-7 S-8	\$654 -\$230	100.00% 100.00%	\$3,339 \$3,257
9	737.200	PWSD#4 Labor	\$3,467 \$73,577	S-9	\$8,290	100.00%	\$3,257 \$81.867
10	707.200	TOTAL OPERATIONS EXPENSE	\$125,823	0.5	\$6,768	100.0070	\$132,591
			, ,,,		, , , , ,		, ,,,,
11		MAINTENANCE EXPENSES					
12	720.200	Sewer Supplies	\$3,967	S-12	-\$865	100.00%	\$3,102
13	722.200	Tools and Shop Supplies	\$319	S-13	\$197	100.00%	\$516
14 15	730.000 742.000	Contractual Services - Other	\$9,750	C 1E	¢4 022	66.37%	\$6,471 \$4,408
16	742.000 745.950	Equipment Rental - Other Equipment Maintenance	\$13,647 -\$277	S-15 S-16	-\$1,832 \$2,522	38.07% 100.00%	\$4,498 \$2,245
17	923.000	Outside Services Employed	\$1,407	3-10	Φ 2,322	50.42%	\$2,245 \$709
18	020.000	TOTAL MAINTENANCE EXPENSE	\$28,813		\$22	00.1270	\$17,541
					•		, ,
19		CUSTOMER ACCOUNT EXPENSE					
20	921.500	Billing Expense	\$4,889	S-20	-\$352	41.30%	\$1,874
21	950.000	Bad Debt Expense	\$2,205	S-21	-\$396	30.51%	\$552
22		TOTAL CUSTOMER ACCOUNT EXPENSE	\$7,094		-\$748		\$2,426
23		ADMINISTRATIVE & GENERAL EXPENSES					
24	732,200	Accounting Fees	\$3,805	S-24	\$527	100.00%	\$4,332
25	733.200	Contracted Legal Fees	\$9,373	S-25	-\$8,776	100.00%	\$597
26	757.200	General Liability - Sewer	\$2,480	S-26	\$1,074	100.00%	\$3,554
27	921.000	Office Supplies	\$12,969	S-27	-\$8,237	41.30%	\$1,954
28	922.000	Management Fees	\$211,000	S-28	-\$181,125	38.07%	\$11,373
29	925.000	Telephone	\$3,694	S-29	-\$1,759	30.51%	\$590
30	927.000	Travel and Entertainment - Other	\$17,516	S-30	-\$17,229	30.51%	\$88
31 32	927.100 927.200	Travel and Entertainment - Lodging	\$85 \$227	S-31 S-32	-\$85 -\$227	30.51% 30.51%	\$0 \$0
33	933.000	Transportation - Airline/Car Transportation Expense	\$227 \$46,778	S-32 S-33	-\$227 -\$1,764	30.51% 30.51%	\$0 \$13.734
34	940.000	Customer Refunds	\$96	3-33	-φ1,704	41.30%	\$13,734 \$40
35	941.000	Building Rental	\$13,200			38.07%	\$5,025
36	975.000	Other Misc. Expenses	\$4,516	S-36	-\$2,715	30.51%	\$549
37	981.000	Rate Case Expense	\$322	S-37	\$388	100.00%	\$710
38		TOTAL ADMINISTRATIVE AND GENERAL	\$326,061		-\$219,928		\$42,546
25		OTHER OREDATING EVENING					
39 40	767 500	OTHER OPERATING EXPENSES	640 0 7 0	6 40	\$44.40F	400.000/	620.07 5
40 41	767.500 779.200	PSC Assessment Licenses and Permits	\$19,870 \$1,500	S-40 S-41	\$11,105 -\$750	100.00%	\$30,975 \$750
41 42	929.000	Discounts Taken	\$1,500 -\$49	3-41	-\$750	100.00% 30.51%	\$750 -\$15
43	930.000	Loss on Disposition of Assets	-\$2,520			40.16%	-\$1,012
44	000.000	CIAC Amortization Expense	\$0	S-44	-\$75,853	100.00%	-\$75,853
45		Depreciation	\$0	S-45	\$129,815	100.00%	\$129,815
46		TOTAL OTHER OPERATING EXPENSES	\$18,801		\$64,317		\$84,660
47	007.000	TAXES OTHER THAN INCOME	* * * * * * * * * * * * * * * * * * *	0.40	***	40.400	A4 FA-
48 40	967.200	Real Estate Taxes	\$4,025 \$4,025	S-48	-\$239	40.16%	\$1,520 \$1,520
49		TOTAL TAXES OTHER THAN INCOME	\$4,025		-\$239		\$1,520
50		TOTAL OPERATING EXPENSES	\$510,617		-\$149,808		\$281,284

<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-3	Power for Treatment Plants - Other	715.000		-\$155
0-3		113.000		-φ133
	1 - To remove Ozark Shores expenses - A. Sarver		-\$29	
	2 - To remove amounts booked to incorrect accounts. A. Sarver		-\$126	
S-4	Power for Treatment Plants - SB Only	715.200		-\$132
	1 - To remove account no longer in service. A. Sarver		-\$132	
S-5	Power for Liftstations - SB	716.200		-\$1,659
	1 - To annualize power to reflect rate increase. A. Sarver		\$76	
	2 - To remove amounts booked to incorrect account. A. Sarver		-\$23	
	3 - To remove Ozark Shores expenses. A. Sarver		-\$15	
	4 - To remove amounts booked to incorrect account, transfer to Well Pump Power Acct. 615.20. A. Sarver		-\$1,697	
S-7	Effluent Testing Expenses - SB	719.200		\$654
	1 - To add amounts booked to incorrect accounts. A. Sarver		\$654	
S-8	Sewer Operating Expense	721.200		-\$230
	1 - To normalize sewer operating expense. K. Bolin		-\$230	
S-9	PWSD#4 Labor	737.200		\$8,290

Accounting Schedule:09-1 Sponsor: Keith Foster Page: 1 of 5

<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
	1 - To annualize payroll, employee benefits, payroll taxes, and workers' compensation. K. Foster		\$8,290	
S-12	Sewer Supplies	720.200		-\$865
	1 - To remove items not necessary to provide safe and adequate service. A. Sarver		-\$12	
	2 - To remove amounts booked to incorrect account. A. Sarver		-\$853	
S-13	Tools and Shop Supplies	722.200		\$197
	1 - To add amount booked to incorrect account. A. Sarver		\$197	
S-15	Equipment Rental - Other	742.000		-\$1,832
	1 - To adjust equipment rental expense to reflect Staff's annualized rental expense. E. Carle		-\$1,832	
S-16	Equipment Maintenance	745.950		\$2,522
	1 - To normalize equipment maintenance. K. Bolin		\$2,522	
S-20	Billing Expense	921.500		-\$352
	1 - To annualize billing expense based on current postal rates. K. Foster		-\$352	
S-21	Bad Debt Expense	950.000		-\$396
	1 - To adjust bad debt expense to a normalized level. E. Carle		-\$396	
S-24	Accounting Fees	732.200		\$527

Accounting Schedule:09-1 Sponsor: Keith Foster Page: 2 of 5

<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
	To reallocate accounting fees according to the revenue allocation factor. K. Foster		\$527	
S-25	Contracted Legal Fees	733.200		-\$8,776
	1 - To remove legal fees for Shawnee Bend Litigation and 2012 Finance Authority. K. Foster		-\$9,282	
	2 - To annualize legal fees for 2012 Finance Authority to a three-year average. K. Foster		\$506	
S-26	General Liability - Sewer	757.200		\$1,074
	1 - To annualize insurance to reflect allocation based on plant. A. Sarver		\$1,074	
S-27	Office Supplies	921.000		-\$8,237
	1 - To remove amount booked to incorrect account. A. Sarver		-\$2,350	
	2 - To remove non-recurring expenses. A. Sarver		-\$250	
	3 - To remove account analysis charge. A. Sarver		-\$3,132	
	4 - To remove expenses not necessary to provide safe and adequate service. A. Sarver		-\$2,255	
	5 - To remove expenses already accounted for in payroll. A. Sarver		-\$250	
S-28	Management Fees	922.000		-\$181,125
	1 - To replace executive management fees in test year with costs for executive oversight. K. Foster		-\$181,125	
S-29	Telephone	925.000		-\$1,759
	1 - To annualize cell phone for a two-year average. A. Sarver		-\$81	

Accounting Schedule:09-1 Sponsor: Keith Foster Page: 3 of 5

<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
Ramoi	2 - To annualize wireless service to reflect allocation based on payroll. A. Sarver	- rumboi	-\$484	Aujustment
	3 - To remove disallowed expense. A. Sarver		-\$225	
	4 - To remove wireless service no longer activated. A. Sarver		-\$969	
S-30	Travel and Entertainment - Other	927.000		-\$17,229
	1 - To remove expenses covered by executive oversight adjustment to account 922.00 and other miscellaneous expenses. K. Foster		-\$17,229	
S-31	Travel and Entertainment - Lodging	927.100		-\$85
	1 - To remove expenses covered by executive oversight adjustment to account 922.00. K. Foster		-\$85	
S-32	Transportation - Airline/Car	927.200		-\$227
	1 - To remove expenses covered by executive oversight adjustment to account 922.00. K. Foster		-\$227	
S-33	Transportation Expense	933.000		-\$1,764
	1 - To adjust out misapplied expenses and expenses related to the Shawnee Bend Development Lawsuit, and to adjust expenses related to the 2012 Finance Authority to a three-year average. K. Foster		-\$1,764	
S-36	Other Misc. Expenses	975.000		-\$2,715
	1 - To ajust Misc. Expense to a normalized level. E. Carle		-\$3,529	
	2 - To annualize bank service charges. A. Sarver		\$814	

Accounting Schedule:09-1 Sponsor: Keith Foster Page: 4 of 5

<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
	,	110	7 11110 11110	ranjuotiment.
S-37	Rate Case Expense	981.000		\$388
	1 - To normalize rate case expense over a three year period. E. Carle		\$388	
S-40	PSC Assessment	767.500		\$11,105
	1 - To adjust PSC/OPC Assessment to the 2014 assessment level. E. Carle		\$11,105	, , , , ,
S-41	Licenses and Permits	779.200		-\$750
	1 - To removed non-recurring expenses. A. Sarver		-\$750	
S-44	CIAC Amortization Expense			-\$75,853
	1 - Update Amortized CIAC based on new allocation factors. A. Sarver		-\$75,853	, ,
S-45	Depreciation			\$129,815
	1. To Annualize Depreciation		\$129,815	
S-48	Real Estate Taxes	967.200		-\$239
	1 - To annualize taxes to reflect allocation based on Company's plant. A. Sarver		-\$239	
	Total Expense Adjustments			-\$149,808

Exhibit No.:

Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff

Case No: WR-2013-0461 Date Prepared: November 15, 2013



MISSOURI PUBLIC SERVICE COMMISSION UTILITY SERVICES DEPARTMENT SHAWNEE BEND WATER STAFF ACCOUNTING SCHEDULES

LAKE REGION WATER AND SEWER COMPANY CASE NO. WR-2013-0461

Jefferson City, Missouri

November 2013

	A	<u>B</u> Account		<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>
Line		Number		Staff	Customer		Percentage
Number	Description	(Optional)		Annualized	Charge	Commodity	Rate
Rev-1	ANNUALIZED REVENUES						
Rev-2	Annualized Rate Revenues		(1)	\$216,556			
Rev-3	Miscellaneous Revenues		(1)	\$143,299			
Rev-4	TOTAL ANNUALIZED REVENUES		` _	\$359,855			
1	OPERATIONS EXPENSES		(2)				
2	Well Pump Power	615.200		\$15,844	\$0	\$15,844	0.00%
3	Chemicals-(Chlorine)	618.000		\$750	\$0	\$750	0.00%
4	Testing	619.000		\$849	\$0	\$849	0.00%
5	PWSD#4 Labor - Water	637.000	_	\$50,834	\$0	\$50,834	0.00%
6	TOTAL OPERATIONS EXPENSE			\$68,277	\$0	\$68,277	
7	MAINTENANCE EXPENSES						
8	Supplies and Materials	620.000		\$498	\$0	\$498	0.00%
9	Tools and Shop Supplies	622.000		\$802	\$0	\$802	0.00%
10	Equipment Rental - Water	642.000		\$2,806	\$0	\$2,806	0.00%
11	Maintenance of Well #1 Grand Point	645.100		\$396	\$0	\$396	0.00%
12	Maintenance of Well #2 Villages	645.110		\$278	\$0	\$278	0.00%
13	Maintenance of Mains	645.300		\$1,425	\$0	\$1,425	0.00%
14	Maintenance of Services	645.400		\$2,772	\$0	\$2,772	0.00%
15 46	Maintenance of Other Plant	645.600		\$351	\$0 \$0	\$351 \$600	0.00%
16 17	Outside Services TOTAL MAINTENANCE EXPENSE	923.000	-	\$698 \$10,026	\$0 \$0	\$698 \$10,026	0.00%
17	TOTAL MAINTENANCE EXPENSE			\$10,026	ΨU	\$10,026	
18	CUSTOMER ACCOUNT EXPENSE						
19	Billing Expense	921.500		\$1,942	\$0	\$1,942	0.00%
20	Bad Debt Expense	950.000	_	\$419	\$0	\$419	0.00%
21	TOTAL CUSTOMER ACCOUNT EXPENSE			\$2,361	\$0	\$2,361	
22	ADMINISTRATIVE & GENERAL EXPENSES						
23	Contracted Accounting Fees	632.000		\$3,286	\$0	\$3,286	0.00%
24	Contracted Legal Fees	633.000		\$685	\$0	\$685	0.00%
25	General Liability - Water	657.000		\$3,495	\$0	\$3,495	0.00%
26 27	Office Supplies	921.000		\$2,025	\$0 \$0	\$2,025 \$7,005	0.00% 0.00%
2 <i>1</i> 28	Management Fees Telephone	922.000 925.000		\$7,095 \$448	\$0 \$0	\$7,095 \$448	0.00%
29	Travel and Entertainment - Other	927.000		\$66	\$0 \$0	\$66	0.00%
30	Travel and Entertainment - Lodging	927.100		\$0	\$0	\$0	0.00%
31	Transportation - Airline/Car	927.200		\$0	\$0	\$0	0.00%
32	Transportation Expense	933.000		\$10,416	\$0	\$10,416	0.00%
33	Customer Refunds	940.000		\$41	\$0	\$41	0.00%
34	Building Rent	941.000		\$3,135	\$0	\$3,135	0.00%
35	Other Misc. Expenses	975.000		\$417	\$0	\$417	0.00%
36	Rate Case Expense	981.000	_	\$710	\$0	\$710	0.00%
37	TOTAL ADMINISTRATIVE AND GENERAL			\$31,819	\$0	\$31,819	
38	OTHER OPERATING EXPENSES						
39	Licenses and Permits	626.000		\$513	\$0	\$513	0.00%
40	PSC Assessment	667.000		\$1,260	\$0	\$1,260	0.00%
41	Discounts Taken	929.000		-\$11	\$0	-\$11	0.00%
42	Loss on Disposition of Assets	930.000		-\$995	\$0	-\$995	0.00%
43	CIAC Amortization Expense			-\$48,773	\$0	-\$48,773	0.00%
44	Depreciation		_	\$102,506	\$0	\$102,506	0.00%
45	TOTAL OTHER OPERATING EXPENSES			\$54,500	\$0	\$54,500	
46	TAXES OTHER THAN INCOME						
47	Real Estate Taxes	967.200		\$1,495	\$0	\$1,495	0.00%
48	TOTAL TAXES OTHER THAN INCOME		_	\$1,495	\$0	\$1,495	
49	TOTAL OPERATING EXPENSES		-	\$168,478	\$0	\$168,478	
			-				
50	Interest Expense		(3)	\$40,660	\$0	\$40,660	0.00%

	<u>A</u>	<u>B</u> Account		<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>
Line		Number		Staff	Customer		Percentage
Number	Description	(Optional)		Annualized	Charge	Commodity	Rate
51	Return on Equity		(3)	\$37,657	\$0	\$37,657	0.00%
52	Income Taxes		(3)	\$9,377	\$0	\$9,377	0.00%
53	TOTAL INTEREST RETURN & TAXES		-	\$87,694	\$0	\$87,694	
54	TOTAL COST OF SERVICE			\$256,172	\$0	\$256,172	
55	Less: Miscellaneous Revenues		_	\$143,299	\$0	\$143,299	0.00%
56	COST TO RECOVER IN RATES		_	\$112,873	\$0	\$112,873	
57	INCREMENTAL INCREASE IN RATE REVENUES		-	-\$103,683			
58	PERCENTAGE OF INCREASE		=	-28.81%			
59	REQUESTED INCREASE IN REVENUES			\$74,197			

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

Test Year Ending 06/30/2013

Rate Base Required Return on Investment Schedule - Water

Line	<u>A</u>	<u>B</u> Dollar	
Number	Rate Base Description	Amount	
1	Plant In Service	\$4,123,633	From Plant Schedule
2	Less Accumulated Depreciation Reserve	\$796,638	From Depreciation Reserve Schedule
3	Net Plant In Service	\$3,326,995	
4	Other Rate Base Items:	\$0	
	Deferred Taxes	-\$38,174	
	Customer Advances	-\$245,925	
	Material and Supplies	\$1,250	
	Contribution in Aid of Construction	-\$2,673,463	
	CIAC Depreciation	\$713,588	
5	Total Rate Base	\$1,084,271	
6	Total Weighted Rate of Return Including Income Tax	8.09%	From PreTax Return & Taxes Schedule
7	Required Return & Income Tax	\$87,694	

Lake Region Water and Sewer Company Shawnee Bend Water WR-2013-0461 Test Year Ending 06/30/2013 Rate of Return Including Income Tax - Water

		Α	В	formulas
1	State Income Tax Rate Statutory / Effective	6.25% (2)	5.81%	(1 - (B2 x .5)) x A1
2	Federal Income Tax Rate Statutory / Effective	15.00% (1) & (2)	14.13%	(1 - B1) x A2
3	Composite Effective Income Tax Rate		19.94%	B1 + B2
4	Equity Tax Factor		1.2490	1 / (1-B3)
5	Recommended Weighted Rate of Return on Equity - Common and Preferred	_	3.47%	From Capital Structure Schedule
6	Weighted Rate of Return on Equity Including Income Tax		4.34%	B4 x B5
7	Recommended Weighted Rate of Return on Debt - Long-Term and Short-Term	_	3.75%	From Capital Structure Schedule
8	Total Weighted Rate of Return Including Income Tax	=	8.09%	B6+B7
		To Ra	ate Base Schedu	ıle
(1)	If Sub-Chapter S Corporation, Enter Y: N	Equity Income Required & Preliminary Federal Tax	\$44,302	

Tax Rate Table

Net Inco	me Range			
Start	End	Tax Rate	Amount in Range	Tax on Range
\$0	\$50,000	15.00%	\$44,302	\$6,645
\$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
			\$44,302	\$6,645
			Consolidated Tax Rate:	
			Average Tax Rate:	0.15

Test Year Ending 06/30/2013 Capital Structure Schedule - Water

	<u>A</u>	<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	\$658,892	25.00%	13.89%	3.473%
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	\$1,976,675	75.00%	5.00%	3.750%
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	\$2,635,567	100.00%		7.223%

To PreTax Return Rate Schedule

Note: column C: is 6 positions with 4 that are displayed (if not totaled correctly, due to rounding)

Accounting Schedule: 04 Sponsor: Shana Atkinson

Page: 1 of 1

Lake Region Water and Sewer Company Shawnee Bend Water WR-2013-0461 Test Year Ending 06/30/2013 Plant In Service - Water

	Α	P	•				•
Line	Account #	<u>B</u>	<u>C</u> Total	<u>D</u> Adjustment	Ē	<u>F</u> Jurisdictional	<u>G</u> Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Allocation	Jurisdictional
Nullibel	(Optional)	Flant Account Description	Fiant	Number	Aujustillelits	Allocation	Julisuictional
1		INTANGIBLE PLANT					
2	301.000	Organization	\$31,666			100.00%	\$31,666
3		TOTAL INTANGIBLE PLANT	\$31,666		\$0		\$31,666
4		SOURCE OF SUPPLY PLANT					
5	310.000	Land & Land Rights - SSP	\$427			100.00%	\$427
6	311.000	Structures & Improvements - SSP	\$22,015	P-6	\$33,583	100.00%	\$55,598
7	314.000	Wells and Springs	\$110,881	P-7	-\$50,090	100.00%	\$60,791
8	316.000	Supply Mains - Well Interconnections	\$79,315	• •	400,000	100.00%	\$79,315
9	0.0.000	TOTAL SOURCE OF SUPPLY PLANT	\$212,638		-\$16,507	10010070	\$196,131
10		PUMPING PLANT	440.070	5.44	A- 4	400.000/	404.000
11	325.000	Electric Pumping Equipment	\$16,378	P-11	\$74,897	100.00%	\$91,275
12		TOTAL PUMPING PLANT	\$16,378		\$74,897		\$91,275
13		WATER TREATMENT PLANT					
14	331.000	Structures & Improvements - WTP	\$12,799			100.00%	\$12,799
15	332.000	Water Treatment Equipment	\$16,564	P-15	\$2,676	100.00%	\$19,240
16		TOTAL WATER TREATMENT PLANT	\$29,363		\$2,676		\$32,039
17		TRANSMISSION & DISTRIBUTION PLANT					
18	342.000	Distribution Reservoirs & Standpipes	\$275,235			100.00%	\$275,235
19	343.000	Transmission & Distribution Mains SB	\$3,042,269	P-19	-\$14,700	100.00%	\$3,027,569
20	345.000	Services	\$291,887	P-20	\$14,036	100.00%	\$305,923
21	346.000	Meters	\$83,320	P-21	\$15,333	100.00%	\$98,653
22	347.000	Meter Installations	\$17,861		, -,	100.00%	\$17,861
23	348.000	Hydrants	\$594	P-23	\$24,000	100.00%	\$24,594
24		TOTAL TRANS. & DISTRIBUTION PLANT	\$3,711,166		\$38,669		\$3,749,835
25		GENERAL PLANT					
25 26	391.000	Office Furniture & Equipment	\$11,172			42.77%	\$4,778
27	391.100	Office Electronic Equipment	\$11,172 \$15,443			42.77%	\$6,605
28	392.200	Transportation Equipment - Sierra Truck	\$19,703			42.77%	\$8,427
29	394.000	Tools, Shop and Garage Equipment	\$6,727			42.77%	\$2,877
30	30	TOTAL GENERAL PLANT	\$53,045		\$0	70	\$22,687

31		TOTAL PLANT IN SERVICE	\$4,054,256		\$99,735		\$4,123,633

To Rate Base & Depreciation Schedules

Test Year Ending 06/30/2013 Schedule of Adjustments for Plant in Service - Water

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Plant Adjustment	Dient in Coming Adirestment Description	Account	Adjustment	Total
Number	Plant In Service Adjustment Description	Number	Amount	Adjustment
D.0				*** ***
P-6	Structures & Improvements - SSP	311.000		\$33,583
	1 - Third of original engineering cost well #2, Attachment to Bowden 1998 letter. A. Rice		\$1,783	
	2 - Add in #2 well original cost, Attachment to Bowden 1998 letter. A. Rice		\$31,800	
P-7	Wells and Springs	314.000		-\$50,090
	1 - Reverse - Estimated #2 well original cost 12/31/2000. A. Rice		-\$36,000	
	2 - Reverse - Estimated #2 well original cost 12/31/2001. A. Rice		-\$10,000	
	3 - Third of original engineering cost well #2, Attachment to Bowden 1998 letter. A. Rice		\$1,783	
	4 - Add in #2 well original cost, Attachment to Bowden 1998 letter. A. Rice		\$27,673	
	5 - Transfer - Acct. 314.00 to Acct. 325.00, est elect and controls orig. cost well #1. #2 well known cost \$27,673 subt from original balance in wells \$47,819 in 1999. Leaves \$20,000 to transfer. A. Rice		-\$20,000	
	6 - Transfer (reclass) to Pumping Equip. Acct. 325.00. (prior last case 11/7/2003). A. Rice		-\$403	
	7 - Transfer - (reclass) to Pumping Equip. Acct. 325.00 (prior last case 4/8/2004). A. Rice		-\$1,250	
	8 - Transfer - (reclass) to Pumping Equip. Acct. 325.00 (prior last case 6/4/2004). A. Rice		-\$267	

Accounting Schedule: 05-1 Sponsor: Ashley Sarver Page: 1 of 4

Test Year Ending 06/30/2013 Schedule of Adjustments for Plant in Service - Water

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Plant Adjustment Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Total Adjustment
	9 - Transfer - (reclass) to Pumping Equip. Acct. 325.00 (prior last case 6/21/2004). A. Rice		-\$8,950	
	10 - Transfer - (reclass) to Water Treatment Equip. Acct 332.00 (prior last case 4/17/2009). A. Rice		-\$2,676	
P-11	Electric Pumping Equipment	325.000		\$74,897
	1 - Transfer - from Wells and Springs Acct. 314.00, est elect and controls orig cost well #1. A. Rice		\$20,000	
	2 - Transfer (reclass) from Wells and Springs Acct. 314.00, (prior last case 11/7/2003). A. Rice		\$403	
	3 - Transfer (reclass) from Wells and Springs Acct. 314.00, (prior last case 4/8/2004). A. Rice		\$1,250	
	4 - Transfer (reclass) from Wells and Springs Acct. 314.00, (prior last case 6/4/2004). A. Rice		\$267	
	5 - Transfer (reclass) from Wells and Springs Acct. 314.00, (prior last case 6/21/2004). A. Rice		\$8,950	
	6 - Add in #2 well pumping original cost, Attachment to Bowden 1998 letter. A. Rice		\$46,852	
	7 - Third of original engineering cost well #2, Attachment to Bowden 1998 letter. A. Rice		\$1,783	
	8 - Retirement of #2 well controls replaced with new upgrade 6/21/04, at 50% of new upgrade cost. A. Rice		-\$4,608	
P-15	Water Treatment Equipment	332.000		\$2,676

Accounting Schedule: 05-1 Sponsor: Ashley Sarver

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Test Year Ending 06/30/2013

Schedule of Adjustments for Plant in Service - Water

<u>A</u> Plant	<u>В</u>	<u>C</u>	<u>D</u>	<u>E</u>
Adjustme Number		Account Number	Adjustment Amount	Total Adjustment
Number	1 - Transfer (reclass) from Acct 314.00. A. Rice	Number	\$2,676	Aujustinent
P-19	Transmission & Distribution Mains SB	343.000		-\$14,700
	1 - Transfer eight fire hydrant original cost (\$3,000 each) to Acct 348.00. A. Rice		-\$24,000	
	2 - Reverse - Villages T&D original cost - 12/31/2000. A. Rice		-\$30,825	
	3 - Reverse - Villages T&D original cost - 12/31/2001. A. Rice		-\$2,250	
	4 - Water connects and crossing, Villages lawsuit determined original cost. A. Rice		\$42,375	
P-20	Services	345.000		\$14,036
	1 - Plant not included in previous case true-up. A. Rice		\$14,036	
P-21	Meters	346.000		\$15,333
	1 - Meter upgrade installations from previous case. A. Rice		\$4,614	
	2 - Five new water service from previous case. A. Rice		\$845	
	3 - Reclass meters from previous case. A. Rice		\$19,958	
	4 - Record retired meters from previous case. A. Rice		-\$8,160	
	5 - Reclass between accounts from previous case. A. Rice		-\$1,924	

Accounting Schedule: 05-1 Sponsor: Ashley Sarver

Page: 3 of 4

Test Year Ending 06/30/2013 Schedule of Adjustments for Plant in Service - Water

<u>A</u> Plant	<u>B</u>	<u>C</u>	<u>D</u>	Ē
Adjustment		Account	Adjustment	Total
Number	Plant In Service Adjustment Description	Number	Amount	Adjustment
	1 - Transfer eight fire hydrant original cost		\$24,000	
	(\$3,000 each) from Acct 343.00. A. Rice			
	Total Plant Adjustments			\$99,735

Test Year Ending 06/30/2013 Depreciation Expense - Water

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
Number	Hullibel	riant Account Description	Julisalctional	Nate	Lxperise
1		INTANGIBLE PLANT			
2	301.000	Organization	\$31,666	0.00%	<u>\$0</u>
3		TOTAL INTANGIBLE PLANT	\$31,666		\$0
4		SOURCE OF SUPPLY PLANT			
5	310.000	Land & Land Rights - SSP	\$427	0.00%	\$0
6	311.000	Structures & Improvements - SSP	\$55,598	2.50%	\$1,390
7	314.000	Wells and Springs	\$60,791	2.00%	\$1,216
8	316.000	Supply Mains - Well Interconnections	\$79,315	2.00%	\$1,586
9		TOTAL SOURCE OF SUPPLY PLANT	\$196,131		\$4,192
10		PUMPING PLANT			
11	325.000	Electric Pumping Equipment	\$91,275	10.00%	\$9,128
12		TOTAL PUMPING PLANT	\$91,275		\$9,128
13		WATER TREATMENT PLANT			
14	331.000	Structures & Improvements - WTP	\$12,799	2.50%	\$320
15	332.000	Water Treatment Equipment	\$12,799 \$19,240	2.90%	\$558
16	332.000	TOTAL WATER TREATMENT PLANT	\$32,039	2.90 /0	\$878
10		TOTAL WATER TREATMENT FEART	Ψ32,033		ΨΟΙΟ
17		TRANSMISSION & DISTRIBUTION PLANT			
18	342.000	Distribution Reservoirs & Standpipes	\$275,235	2.50%	\$6,881
19	343.000	Transmission & Distribution Mains SB	\$3,027,569	2.00%	\$60,551
20	345.000	Services	\$305,923	2.50%	\$7,648
21	346.000	Meters	\$98,653	10.00%	\$9,865
22	347.000	Meter Installations	\$17,861	2.50%	\$447
23	348.000	Hydrants	\$24,594	2.00%	\$492
24		TOTAL TRANS. & DISTRIBUTION PLANT	\$3,749,835		\$85,884
25		GENERAL PLANT			
26	391.000	Office Furniture & Equipment	\$4,778	5.00%	\$239
27	391.100	Office Electronic Equipment	\$6,605	14.30%	\$945
28	392.200	Transportation Equipment - Sierra Truck	\$8,427	13.00%	\$1,096
29	394.000	Tools, Shop and Garage Equipment	\$2,877	5.00%	\$144
30		TOTAL GENERAL PLANT	\$22,687		\$2,424
31		Total Depreciation	\$4,123,633		\$102,506
			* / 1,000		, , , , , ,

Accounting Schedule: 06 Sponsor: Ashley Sarver Page: 1 of 1

Test Year Ending 06/30/2013 Accumulated Depreciation Reserve - Water

	<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>	F	<u>G</u>
Line	Account	<u> =</u>	Total	Adjustment	=	Jurisdictional	Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Allocation	Jurisdictional
					710,000	7	
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0			100.00%	\$0
3		TOTAL INTANGIBLE PLANT	\$0		\$0		\$0
4		SOURCE OF SUPPLY PLANT					
5	310.000	Land & Land Rights - SSP	\$0			100.00%	\$0
6	311.000	Structures & Improvements - SSP	\$12,025			100.00%	\$12,025
7	314.000	Wells and Springs	\$46,056	R-7	-\$7,998	100.00%	\$38,058
8	316.000	Supply Mains - Well Interconnections	\$0		. ,	100.00%	\$0
9		TOTAL SOURCE OF SUPPLY PLANT	\$58,081		-\$7,998		\$50,083
40		DUMBING BLANT					
10	225 000	PUMPING PLANT	¢0.420	R-11	¢2.46E	100.00%	¢44.604
11 12	325.000	Electric Pumping Equipment TOTAL PUMPING PLANT	\$8,439 \$8,439	K-11	\$3,165 \$3,165	100.00%	\$11,604 \$11,604
12		TOTAL PUMPING PLANT	\$6,439		\$3,105		\$11,004
13		WATER TREATMENT PLANT					
14	331.000	Structures & Improvements - WTP	\$0			100.00%	\$0
15	332.000	Water Treatment Equipment	\$6,365	R-15	\$225	100.00%	\$6,590
16		TOTAL WATER TREATMENT PLANT	\$6,365		\$225		\$6,590
17		TRANSMISSION & DISTRIBUTION PLANT					
18	342.000	Distribution Reservoirs & Standpipes	\$46,179			100.00%	\$46,179
19	343.000	Transmission & Distribution Mains SB	\$603,049	R-19	-\$5,025	100.00%	\$598,024
20	345.000	Services	\$49,974		**,*=*	100.00%	\$49,974
21	346.000	Meters	\$10,373			100.00%	\$10,373
22	347.000	Meter Installations	\$8,035			100.00%	\$8,035
23	348.000	Hydrants	-\$579	R-23	\$5,025	100.00%	\$4,446
24		TOTAL TRANS. & DISTRIBUTION PLANT	\$717,031		\$0		\$717,031
25		GENERAL PLANT					
25 26	391.000	Office Furniture & Equipment	\$7,349			42.77%	\$3,143
20 27	391.000	Office Electronic Equipment	\$6,823			42.77% 42.77%	\$3,143 \$2,918
2 <i>1</i> 28	392.200	Transportation Equipment - Sierra Truck	\$8,045			42.77% 42.77%	\$2,916 \$3,441
29	394.000	Tools, Shop and Garage Equipment	\$4,274			42.77%	\$1.828
30	334.000	TOTAL GENERAL PLANT	\$26,491		\$0	72.11/0	\$11,330
30		TOTAL GENERAL LEART	Ψ20,431		ΨΟ		ψ11,330
31		TOTAL DEPRECIATION RESERVE	\$816,407		-\$4,608		\$796,638

To Rate Base Schedule

Test Year Ending 06/30/2013

Schedule of Adjustments for Accumulated Depreciation Reserve - Water

<u>A</u> Reserve	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total
Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Adjustment
Number	Adjustments Description	Number	Amount	Amount
R-7	Wells and Springs	314.000		-\$7,998
	1 - Transfer to Pumping Equipment Acct. 325.00, est elect and controls orig. cost well #1. #2 well known cost \$27,673 subt from original balance in wells \$47,819. Leaves \$20,000 to transfer. A. Rice		-\$5,799	
	2 - Transfer - (reclass) to Pumping Equip. Acct 325.00 (prior last case 11/7/2003). A. Rice		-\$80	
	3 - Transfer - (reclass) to Pumping Equip. Acct. 325.00 (prior last case 4/8/2004). A. Rice		-\$231	
	4 - Transfer - (reclass) to Pumping Equip. Acct 325.00 (prior last case 6/4/2004). A. Rice		-\$48	
	5 - Transfer - (reclass) to Pumping Equip. Acct. 325.00 (prior last case 6/21/2004). A. Rice		-\$1,615	
	6 - Transfer - (reclass) to Water Treatment Equipment Acct. 332.00 (prior last case 4/17/2009). A. Rice		-\$225	
R-11	Electric Pumping Equipment	325.000		\$3,165
	1 - Transfer from Wells and Springs Acct. 314.00, est elect and controls orig cost well #1. A. Rice		\$5,799	
	2 - Transfer (reclass) from Wells and Springs Acct. 314.00 (prior last case bookings). A. Rice		\$80	

Accounting Schedule: 07-1 Sponsor: Ashley Sarver

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Test Year Ending 06/30/2013

Schedule of Adjustments for Accumulated Depreciation Reserve - Water

<u>A</u> Reserve	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total
Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Adjustment
Number	Adjustments Description	Number	Amount	Amount
	3 - Transfer (reclass) from Wells and Springs		\$231	
	Acct. 314.00, (prior last case bookings). A. Rice			
	4 - Transfer (reclass) from Wells and Springs		\$48	
	Acct. 314.00, (prior last case bookings). A. Rice		·	
	F. Transfer (realizes) from Walls and Springs		\$1,615	
	5 - Transfer (reclass) from Wells and Springs Acct. 314.00, (prior last case bookings). A. Rice		\$1,615	
	Addi. 014.00, (prior last case socialings). Al falor			
	6 - Retirement of #2 well controls, were		-\$4,608	
	replaced in 2004. A. Rice			
R-15	Water Treatment Equipment	332.000		\$225
	1 - Transfer (reclass) from Acct 314.00. A. Rice		\$225	
	Transfer (resides) from Act of 4.00. At the		ΨΣΣΟ	
R-19	Transmission & Distribution Mains SB	343.000		-\$5,025
K-19	Transmission & distribution Mains 36	343.000		-\$5,025
	1 - Transfer eight fire hydrant original cost		-\$5,025	
	(\$3,000 each) 67 yrs @ 2.5% to Acct. 348.00. A			
	Rice			
R-23	Hydrants	348.000		\$5,025
	1 - Transfer eight fire hydrant original cost		\$5,025	
	(\$3,000 each) 67 yrs @ 2.5% from Acct. 343.00.			
	A. Rice			
			_	
	Total Reserve Adjustments			-\$4,608

Accounting Schedule: 07-1 Sponsor: Ashley Sarver

Page: 2 of 2

	<u>A</u> Account	<u>B</u>	<u>C</u> Company/	D	<u>E</u>	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	\$208,623 \$6,632 \$215,255	Rev-2 Rev-3	\$7,933 <u>\$136,667</u> \$144,600	100.00% 100.00%	\$216,556 \$143,299 \$359,855

Test Year Ending 06/30/2013 Revenue Adjustment Schedule - Water

<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			\$7,933
	1. To Annualize Rate Revenues		\$7,933	
Rev-3	Miscellaneous Revenues			\$136,667
	1. To Annualize Miscellaneous Revenues		\$136,667	
	Total Revenue Adjustments		_	\$144,600

Page: 1 of 1

		Residential 5/8"			
Line	A	<u>B</u>	<u>c</u>	<u>D</u> '	E
Number	-	Amount	Amount	Amount	Amount
1	Customer Charge Revenues:				
2	Customer Number	585		13	
3	Bills Per Year	12		12	
4	Customer Bills Per year	7,020		156	
5	Current Customer Charge	\$12.99		\$24.18	
6	Annualized Customer Charge Revenues		\$91,190		\$3,772
7	Commodity Charge Revenues:		·		
8	Total Gallons Sold	39,401,172		1,334,019	
9	Less: Base Gallons Included In Customer Charge	10,530,000		682,500	
10	Commodity Gallons	28,871,172		651,519	
11	Block 1, Commodity Gallons per Block	28,871,172 `		651,519 `	
12	Block 1, Number of Commodity Gallons per Unit	1,000		1,000	
13	Block 1, Commodity Billing Units	28,871.17		651.52	
14	Block 1, Existing Commodity Charge	\$2.49		\$2.49	
15	Block 1, Annualized Commodity Charge Rev.		\$71,889		\$1,622
16	Total Annualized Water Rate Revenues		\$163,079	· _	\$5,394

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.

		Reside		Residential 2"	
Line	A	<u>F</u>	<u>G</u>	<u>H</u> 2	
Number	-	Amount	Amount	Amount	Amount
Itamboi	Bookinption	7 unount	7 anount	7 unount	, unount
1	Customer Charge Revenues:				
2	Customer Number	18		8	
3	Bills Per Year	12		12	
4	Customer Bills Per year	216		96	
5	Current Customer Charge	\$42.82		\$65.19	
6	Annualized Customer Charge Revenues		\$9,249		\$6,258
7	Commodity Charge Revenues:				
8	Total Gallons Sold	31,656,267		279,446	
9	Less: Base Gallons Included In Customer Charge	30,858,622		276,646	
10	Commodity Gallons	797,645		2,800	
11	Block 1, Commodity Gallons per Block	797,645		2,800 `	
12	Block 1, Number of Commodity Gallons per Unit	1,000		1,000	
13	Block 1, Commodity Billing Units	797.65		2.80	
14	Block 1, Existing Commodity Charge	\$2.49		\$2.49	
15	Block 1, Annualized Commodity Charge Rev.		\$1,986		\$7
16	Total Annualized Water Rate Revenues	·	\$11,235	<u> </u>	\$6,265

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.

		Commecial 5/8"		Commercial 1"	
Line	A	<u>J</u>	<u>к</u>	L '	М
Number	-	Amount	Amount	Amount	Amount
	·				
1	Customer Charge Revenues:				
2	Customer Number	9		7	
3	Bills Per Year	12		12	
4	Customer Bills Per year	108		84	
_	oustomer sine i si your	100			
5	Current Customer Charge	\$12.99		\$24.18	
6	Annualized Customer Charge Revenues		\$1,403		\$2,031
7	Commodity Charge Revenues:				
8	Total Gallons Sold	705,680		953,695	
	Lana Bara Oallana kashadadha Oastanaa Okanaa	407.444		475 705	
9	Less: Base Gallons Included In Customer Charge	167,411		175,795	
10	Commodity Gallons	E20 260		777,900	
10	Commodity Gallons	538,269		777,900	
11	Block 1, Commodity Gallons per Block	538,269		777,900 `	
''	Block 1, Commonly Canons per Block	330,203		777,300	
12	Block 1, Number of Commodity Gallons per Unit	1,000		1,000	
	,,,	.,,,,,		.,,	
13	Block 1, Commodity Billing Units	538.27		777.90	
	, ,				
14	Block 1, Existing Commodity Charge	\$2.49		\$2.49	
15	Block 1, Annualized Commodity Charge Rev.		\$1,340		\$1,937
16	Total Annualized Water Rate Revenues	_	\$2,743	_	\$3,968

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.

		Commercial 1 1/2"		Comme	
Line	A	<u>N</u>	<u>o</u>	P	Q
Number	-	Amount	Amount	Amount	Amount
1	Customer Charge Revenues:				
2	Customer Number	3		7	
3	Bills Per Year	12		12	
4	Customer Bills Per year	36		84	
5	Current Customer Charge	\$42.82		\$65.19	
6	Annualized Customer Charge Revenues		\$1,542		\$5,476
7	Commodity Charge Revenues:				
8	Total Gallons Sold	982,711		2,034,375	
9	Less: Base Gallons Included In Customer Charge	276,220		867,372	
10	Commodity Gallons	706,491		1,167,003	
11	Block 1, Commodity Gallons per Block	706,491		1,167,003 `	
12	Block 1, Number of Commodity Gallons per Unit	1,000		1,000	
13	Block 1, Commodity Billing Units	706.49		1,167.00	
14	Block 1, Existing Commodity Charge	\$2.49		\$2.49	
15	Block 1, Annualized Commodity Charge Rev.		\$1,759		\$2,906
16	Total Annualized Water Rate Revenues		\$3,301		\$8,382

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.

		Commercial 4"		Commercial 6"	
Line	<u>A</u>	<u>R</u>	<u>s</u>	I	<u>U</u>
Number	Description	Amount	Amount	Amount	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	\$191.95		\$378.37	
6	Annualized Customer Charge Revenues		\$6,910		\$4,540
7	Commodity Charge Revenues:				
8	Total Gallons Sold	1,949,017		739,000	
9	Less: Base Gallons Included In Customer Charge	1,658,784		732,667	
10	Commodity Gallons	290,233		6,333	
11	Block 1, Commodity Gallons per Block	290,233		6,333	
12	Block 1, Number of Commodity Gallons per Unit	1,000		1,000	
13	Block 1, Commodity Billing Units	290.23		6.33	
14	Block 1, Existing Commodity Charge	\$2.49		\$2.49	
15	Block 1, Annualized Commodity Charge Rev.	_	\$723	_	\$16
16	Total Annualized Water Rate Revenues		\$7,633		\$4,556

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.

		Total	
Line Number	<u>A</u> Description	<u>V</u> Amount	<u>W</u> Amount
1	Customer Charge Revenues:		
2	Customer Number	654	
3	Bills Per Year		
4	Customer Bills Per year	7,848	
5	Current Customer Charge		
6	Annualized Customer Charge Revenues		\$132,371
7	Commodity Charge Revenues:		
8	Total Gallons Sold	80,035,382	
9	Less: Base Gallons Included In Customer Charge	46,226,017	
10	Commodity Gallons	33,809,365	
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.		\$84,185
16	Total Annualized Water Rate Revenues	_	\$216,556

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.

Test Year Ending 06/30/2013 Miscellaneous Revenues Feeder - Water

Line	<u>A</u>	<u>B</u>
Number	Description	Amount
1	To annualize Late Fees	\$4,641
2	To remove Clearing Account 471.10	\$0
3	To annualize Non-Utility Revenue	\$1,034
4	To annualize Other Water Revenue	\$788
5	To include Availability Fees	\$136,836
6	Total Miscellaneous Revenues	\$143,299

	<u>A</u> Account	<u>B</u>	<u>C</u> Company/	D	<u>E</u>	<u>E</u>	<u>G</u>
Line	Number		Test Year	Adjustment		Jurisdictional	Adjusted
Number	(Optional)	Expense Description	Amount	Number	Adjustments	Allocation	Jurisdictional
					-		<u>.</u>
1	045.000	OPERATIONS EXPENSES	£40.000	W 0	£4.070	400.000/	\$45.044
2 3	615.200 618.000	Well Pump Power Chemicals-(Chlorine)	\$13,866 \$750	W-2	\$1,978	100.00% 100.00%	\$15,844 \$750
4	619.000	Testing	\$1,195	W-4	-\$346	100.00%	\$750 \$849
5	637.000	PWSD#4 Labor - Water	\$67,914	W-5	-\$17,080	100.00%	\$50,834
6		TOTAL OPERATIONS EXPENSE	\$83,725		-\$15,448	10010070	\$68,277
							, ,
7		MAINTENANCE EXPENSES					
8	620.000	Supplies and Materials	\$906	W-8	-\$408	100.00%	\$498
9	622.000	Tools and Shop Supplies	\$615	W-9	\$187	100.00%	\$802
10	642.000	Equipment Rental - Water	\$4,500	W-10 W-11	\$7,315 \$46	23.75%	\$2,806 \$306
11 12	645.100 645.110	Maintenance of Well #1 Grand Point Maintenance of Well #2 Villages	\$350 \$175	W-11 W-12	\$46 \$103	100.00% 100.00%	\$396 \$278
13	645.300	Maintenance of Mains	\$175 \$0	W-12 W-13	\$103 \$1,425	100.00%	\$276 \$1,425
14	645.400	Maintenance of Mains Maintenance of Services	\$7,773	W-13 W-14	-\$5,001	100.00%	\$1,425 \$2,772
15	645.600	Maintenance of Other Plant	\$271	W-15	\$80	100.00%	\$351
16	923.000	Outside Services	\$1,407		ψou	49.58%	\$698
17	0_0.000	TOTAL MAINTENANCE EXPENSE	\$15,997		\$3,747	10.0070	\$10,026
							, ,
18		CUSTOMER ACCOUNT EXPENSE					
19	921.500	Billing Expense	\$4,889	W-19	-\$352	42.80%	\$1,942
20	950.000	Bad Debt Expense	\$2,205	W-20	-\$396	23.14%	\$419
21		TOTAL CUSTOMER ACCOUNT EXPENSE	\$7,094		-\$748		\$2,361
22		ADMINISTRATIVE & GENERAL EXPENSES					
23	632.000	Contracted Accounting Fees	\$3,624	W-23	-\$338	100.00%	\$3,286
24	633.000	Contracted Legal Fees	\$9,354	W-24	-\$8,669	100.00%	\$685
25	657.000	General Liability - Water	\$2,363	W-25	\$1,132	100.00%	\$3,495
26	921.000	Office Supplies	\$12,969	W-26	-\$8,237	42.80%	\$2,025
27	922.000	Management Fees	\$211,000	W-27	-\$181,125	23.75%	\$7,095
28	925.000	Telephone	\$3,694	W-28	-\$1,759	23.14%	\$448
29	927.000	Travel and Entertainment - Other	\$17,516	W-29	-\$17,229	23.14%	\$66
30	927.100	Travel and Entertainment - Lodging	\$85	W-30	-\$85	23.14%	\$0
31	927.200	Transportation - Airline/Car	\$227	W-31	-\$227	23.14%	\$0
32	933.000	Transportation Expense	\$46,778	W-32	-\$1,764	23.14%	\$10,416
33	940.000	Customer Refunds	\$96			42.80%	\$41
34	941.000 975.000	Building Rent	\$13,200	W-35	¢0.745	23.75% 23.14%	\$3,135
35 36	975.000 981.000	Other Misc. Expenses Rate Case Expense	\$4,516 \$333	w-35 W-36	-\$2,715	23.14% 100.00%	\$417 \$710
36 37	961.000	TOTAL ADMINISTRATIVE AND GENERAL	\$322 \$325,744	W-30	<u>\$388</u> -\$220,628	100.00%	\$31,819
0,		TOTAL ADMINIOTRATIVE AND GENERAL	ψ020,144		Ψ220,020		ψοι,σιο
38		OTHER OPERATING EXPENSES					
39	626.000	Licenses and Permits	\$693	W-39	-\$180	100.00%	\$513
40	667.000	PSC Assessment	\$1,584	W-40	-\$324	100.00%	\$1,260
41	929.000	Discounts Taken	-\$49			23.14%	-\$11
42	930.000	Loss on Disposition of Assets	-\$2,520			39.49%	-\$995
43		CIAC Amortization Expense	\$0	W-43	-\$48,773	100.00%	-\$48,773
44		Depreciation	\$0	W-44	\$102,506	100.00%	\$102,506
45		TOTAL OTHER OPERATING EXPENSES	-\$292		\$53,229		\$54,500
46		TAXES OTHER THAN INCOME					
47	967.200	Real Estate Taxes	\$4,025	W-47	-\$239	39.49%	\$1,495
48		TOTAL TAXES OTHER THAN INCOME	\$4,025		-\$239	301-1070	\$1,495
49		TOTAL OPERATING EXPENSES	\$436,293		-\$180,087		\$168,478

Test Year Ending 06/30/2013 Expense Adjustment Schedule - Water

<u>A</u> Expense Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
Number	Adjustment Description	Number	Amount	Aujustinent
W-2	Well Pump Power	615.200		\$1,978
	1 - To annualize power to reflect rate increase. A. Sarver		\$281	
	2 - To add amount booked to incorrect account. A. Sarver		\$1,697	
W-4	Testing	619.000		-\$346
	1 - To remove amounts booked to incorrect accounts. A. Sarver		-\$346	
W-5	PWSD#4 Labor - Water	637.000		-\$17,080
	1 - To annualize payroll, employee benefits, payroll taxes, and workers' compensation. K. Foster		-\$17,080	
W-8	Supplies and Materials	620.000		-\$408
	1 - To remove items not necessary to provide safe and adequate service. A. Sarver		-\$27	
	2 - To remove amounts booked to incorrect accounts. A. Sarver		-\$381	
W-9	Tools and Shop Supplies	622.000		\$187
	1 - To add amount booked to incorrect account. A. Sarver		\$187	
W-10	Equipment Rental - Water	642.000		\$7,315
	1 - To adjust equipment rental expense to reflect Staff's annualized rental expense. E. Carle		\$7,315	
W-11	Maintenance of Well #1 Grand Point	645.100		\$46

Accounting Schedule: 09-1 Sponsor: Keith Foster Page: 1 of 5

Test Year Ending 06/30/2013 Expense Adjustment Schedule - Water

<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
	1 - To adjust water maintenance to a normalized level. E. Carle		\$46	
W-12	Maintenance of Well #2 Villages	645.110		\$103
	1 - To adjust water maintenance to a normalized level. E. Carle		\$103	
W-13	Maintenance of Mains	645.300		\$1,425
	1 - To adjust water maintenance to a normalized level. E. Carle		\$1,425	
W-14	Maintenance of Services	645.400		-\$5,001
	1 - To adjust water maintenance to a normalized level. E. Carle		-\$5,001	
W-15	Maintenance of Other Plant	645.600		\$80
	1 - To adjust water maintenance to a normalized level. E. Carle		\$80	
W-19	Billing Expense	921.500		-\$352
	1 - To annualize billing expense based on current postal rates. K. Foster		-\$352	
W-20	Bad Debt Expense	950.000		-\$396
	1 - To adjust bad debt expense to a normalized level. E. Carle		-\$396	
W-23	Contracted Acccounting Fees	632.000		-\$338
	1 - To reallocate accounting fees according to the revenue allocation factor. K. Foster		-\$338	
W-24	Contracted Legal Fees	633.000		-\$8,669

Accounting Schedule: 09-1 Sponsor: Keith Foster Page: 2 of 5

Test Year Ending 06/30/2013 Expense Adjustment Schedule - Water

<u>A</u> Expense Adj	<u>B</u>	<u>C</u> Account	<u>D</u> Adjustment	<u>E</u> Total
Number	Adjustment Description 1 - To remove legal fees for Shawnee Bend Litigation and 2012 Finance Authority. K. Foster	Number	-\$9,184	Adjustment
	2 - To annualize legal fees for 2012 Finance Authority to a three-year average. K. Foster		\$515	
W-25	General Liability - Water	657.000		\$1,132
	1 - To annualize insurance to reflect allocation based on plant. A. Sarver		\$1,132	
W-26	Office Supplies	921.000		-\$8,237
	1 - To remove amount booked to incorrect account. A. Sarver		-\$2,350	
	2 - To remove non-recurring expenses. A. Sarver		-\$250	
	3 - To remove account analysis charge. A. Sarver		-\$3,132	
	4 - To remove expense not necessary to provide safe and adequate service. A. Sarver		-\$2,255	
	5 - To remove expenses accounted for in payroll. A. Sarver		-\$250	
W-27	Management Fees	922.000		-\$181,125
	1 - To replace executive management fees in test year with costs for executive oversight. K. Foster		-\$181,125	
W-28	Telephone	925.000		-\$1,759
	1 - To annualize cell phone for a two-year average. A. Sarver		-\$81	
	2 - To annualize wireless service to reflect allocation based on payroll. A. Sarver		-\$484	
	3 - To remove disallowed expense. A. Sarver		-\$225	

Accounting Schedule: 09-1 Sponsor: Keith Foster

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Test Year Ending 06/30/2013 Expense Adjustment Schedule - Water

<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
	4 - To remove wireless service no longer activated. A. Sarver		-\$969	
W-29	Travel and Entertainment - Other	927.000		-\$17,229
	1 - To remove expenses covered by executive oversight adjustment to account 922.00 and other miscellaneous expenses. K. Foster		-\$17,229	
W-30	Travel and Entertainment - Lodging	927.100		-\$85
	1 - To remove expenses covered by executive oversight adjustment to account 922.00. K. Foster		-\$85	
W-31	Transportation - Airline/Car	927.200		-\$227
	1 - To remove expenses covered by executive oversight adjustment to account 922.00. K. Foster		-\$227	
W-32	Transportation Expense	933.000		-\$1,764
	1 - To adjust out misapplied expenses and expenses related to the Shawnee Bend Development Lawsuit, and to adjust expenses related to the 2012 Finance Authority to a three-year average. K. Foster		-\$1,764	
W-35	Other Misc. Expenses	975.000		-\$2,715
	1 - To adjust Misc. Expense to a normalized level. E. Carle		-\$3,529	
	2 - To annualize bank service charge. A. Sarver		\$814	
W-36	Rate Case Expense	981.000		\$388
	1 - To normalize rate case expense over a three year period. E. Carle		\$388	

Accounting Schedule: 09-1 Sponsor: Keith Foster

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Test Year Ending 06/30/2013 Expense Adjustment Schedule - Water

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Expense Adj		Account	Adjustment	Total
Number	Adjustment Description	Number	Amount	Adjustment
W-39	Licenses and Permits	626.000		-\$180
	1 - To correct amounts booked to incorrect account A. Sarver		\$20	
	2 - To remove non-recurring expenses. A. Sarver		-\$200	
W-40	PSC Assessment	667.000		-\$324
	1 - To adjust PSC/OPC Assessment to the 2014 assessment level. E. Carle		-\$324	
W-43	CIAC Amortization Expense			-\$48,773
	1 - Update Amortized CIAC based on new allocation factors. A. Sarver		-\$48,773	
W-44	Depreciation			\$102,506
	1. To Annualize Depreciation		\$102,506	
W-47	Real Estate Taxes	967.200		-\$239
	1 - To annualize taxes to reflect allocation based on Company's plant. A. Sarver		-\$239	
	Total Expense Adjustments		_	-\$180,087

Accounting Schedule: 09-1 Sponsor: Keith Foster

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