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



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

STAFF ACCOUNTING SCHEDULES

LINCOLN CNTY SEWER & WATER, LLC-BEN WATER

CASE NO. WR-2013-0322

Jefferson City, Missouri

Aug-13

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

Line Number Staff Custome Percentage Rev-1 ANNUALIZED REVENUES (1) \$16,018 Charge Commodity Rete Rev-3 Annualized Revenues (1) \$16,018 Revenues (1) \$16,018 Rev-4 TOTAL ANNUALIZED REVENUES (1) \$16,018 Staff \$0 \$1,604 \$0 1 OPERATIONS EXPENSES (2) \$16,664 \$0 \$1,664 \$0 \$0,000 2 Management Siary (1) \$16,865 \$0 \$1,866 \$0 \$2000 \$0,000 5 Total ANNUALIZED REVENSES \$23 \$0 \$220 \$0 \$0 6 Total Annone EXPENSES \$23 \$0 \$220 \$0 \$0 7 MAINTENANCE EXPENSE \$23 \$0 \$23 \$0 \$23 \$0 \$23 \$0 \$23 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0<		A	<u>B</u> Account	<u>C</u>	D	Ē	Ē
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34Income Taxes(3)\$0\$0\$00.0035TOTAL INTEREST RETURN & TAXES\$3,660\$0\$3,66036TOTAL COST OF SERVICE\$19,481\$0\$19,48137Less: Miscellaneous Revenues\$277\$0\$27738COST TO RECOVER IN RATES\$19,204\$0\$19,20439INCREMENTAL INCREASE IN RATE REVENUES\$1,18640PERCENTAGE OF INCREASE6.48%	32	Interest Expense	(3)	\$1,838	\$0	\$1,838	0.00%
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36 TOTAL COST OF SERVICE \$19,481 \$0 \$19,481 37 Less: Miscellaneous Revenues \$277 \$0 \$277 0.00 38 COST TO RECOVER IN RATES \$19,204 \$0 \$19,204 \$0 \$19,204 39 INCREMENTAL INCREASE IN RATE REVENUES \$1,186 \$1,186 \$1,186 \$1,186 40 PERCENTAGE OF INCREASE 6.48% \$1,186 \$1,186 \$1,186 \$1,186	34	Income Taxes	(3)	\$0	\$0	\$0	0.00%
37 Less: Miscellaneous Revenues \$277 \$0 \$277 0.00 38 COST TO RECOVER IN RATES \$19,204 \$0 \$19,204 39 INCREMENTAL INCREASE IN RATE REVENUES \$1,186 40 PERCENTAGE OF INCREASE 6.48%	35	TOTAL INTEREST RETURN & TAXES		\$3,660	\$0	\$3,660	
38 COST TO RECOVER IN RATES \$19,204 \$0 \$19,204 39 INCREMENTAL INCREASE IN RATE REVENUES \$1,186 40 PERCENTAGE OF INCREASE 6.48%	36	TOTAL COST OF SERVICE		\$19,481	\$0	\$19,481	
39 INCREMENTAL INCREASE IN RATE REVENUES 40 PERCENTAGE OF INCREASE 6.48%	37	Less: Miscellaneous Revenues		\$277	\$0	\$277	0.00%
40 PERCENTAGE OF INCREASE <u>6.48%</u>	38	COST TO RECOVER IN RATES		\$19,204	\$0	\$19,204	
	39	INCREMENTAL INCREASE IN RATE REVENUES		\$1,186			
41 REQUESTED INCREASE IN REVENUES \$3,785	40	PERCENTAGE OF INCREASE		6.48%			
	41	REQUESTED INCREASE IN REVENUES		\$3,785			

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>
		Account				
Line		Number	Staff	Customer		Percentage
Number	Description	(Optional)	Annualized	Charge	Commodity	Rate

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

Lincoln County Sewer Water, LLC (Bennington Water) Informal Rate Case WR-2013-0322/SR-2013-0321 Test Year Ending 12-31-2012 Rate Base Required Return on Investment Schedule - Water

Line Number	<u>A</u> Rate Base Description	<u>B</u> Dollar Amount	
1	Plant In Service	\$119,706	From Plant Schedule
2	Less Accumulated Depreciation Reserve	\$65,233	From Depreciation Reserve Schedule
3	Net Plant In Service	\$54,473	
4	Other Rate Base Items:	\$0	
5	Total Rate Base	\$54,473	
6	Total Weighted Rate of Return Including Income Tax	6.72%	From PreTax Return & Taxes Schedule
7	Required Return & Income Tax	\$3,661	

Lincoln County Sewer Water, LLC (Bennington Water) Informal Rate Case WR-2013-0322/SR-2013-0321 Test Year Ending 12-31-2012 Rate of Return Including Income Tax - Water

				Α		В	formulas
1	State Income Ta	ax Rate Statutory / Effe	ctive	0.00%	(2)	0.00%	(1 - (B2 x .5)) x A1
2	Federal Income	Tax Rate Statutory / Et	ffective	0.00%	(1) & (2)	0.00%	(1 - B1) x A2
3	Composite Effe	ctive Income Tax Rate				0.00%	B1 + B2
4	Equity Tax Fact	or				1.0000	1 / (1-B3)
5	Recommended Common an	Weighted Rate of Return d Preferred	n on Equity -			3.35%	From Capital Structure Schedul
6	Weighted Rate	of Return on Equity Inclu	ding Income Tax			3.35%	B4 x B5
7		Weighted Rate of Return and Short-Term	n on Debt -			3.38%	From Capital Structure Schedul
8	Total Weighted	Rate of Return Including	Income Tax			6.72%	B6+B7
(1)	lf Sub-Chapter S	Corporation, Enter Y:	Y	Equity Income R & Preliminary Fo	equired	Rate Base Schedu \$0	le
		Tax	Rate Table				•
	Net Incor	ne Range					
	Start	End	Tax Rate	Amount in Ra	inge	Tax on Range	
ŀ	\$0	\$50,000	15.00%	\$0		\$0	1
	\$50,001	\$75,000	25.00%	\$0		\$0	
	\$75,001	\$100,000	34.00%	\$0		\$0	
	\$100,001	\$335,000	39.00%	\$0		\$0	
	\$335,001	\$9,999,999,999	34.00%	\$0		\$0	
				\$0		\$0	
				Consolidated T		-	
_ L				Average Ta	ax Rate:	0	1

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

	A	<u>B</u>	<u>C</u> Percentage of Total	<u>D</u> Embedded	<u>E</u> Weighted
Line		Dollar	Capital	Cost of	Cost of
Number	Description	Amount	Structure	Capital	Capital
1	Common Stock	\$13,618	25.00%	13.38%	3.345%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%
4	Long Term Debt	\$40,855	75.00%	4.50%	3.375%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%
6	Other Security-Tax Deductible	\$0	0.00%	0.00%	0.000%
7	TOTAL CAPITALIZATION	\$54,473	100.00%		6.720%

To PreTax Return Rate Schedule

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

Lincoln County Sewer Water, LLC (Bennington Water) Informal Rate Case WR-2013-0322/SR-2013-0321 Test Year Ending 12-31-2012 Plant In Service - Water

Number(Optional)Plant Account DescriptionPlantNumberAdjustmentsAllocation1301.000Organization\$74100.00%3314.000Organization\$74\$04SOURCE OF SUPPLY PLANT\$74\$05314.000Wells and Springs\$55,010100.00%6TOTAL SOURCE OF SUPPLY PLANT\$55,010\$07PUMPING PLANT\$55,010\$08325.100Submersible Pumping Equipment\$39,356\$010WATER TREATMENT PLANT\$0\$011TOTAL WATER TREATMENT PLANT\$0\$012TRANSMISSION & DISTRIBUTION PLANT\$4,250100.00%13346.000Meters- Plastic Chamber\$4,250100.00%14347.000Meter Installations- Plastic\$20,750\$016GENERAL PLANT\$0\$0	G	<u>F</u>	<u>E</u>	D	<u>C</u>	<u>B</u>	<u>A</u>	1 Prove
1 INTANGIBLE PLANT 2 2 301.000 Organization \$74 \$0 3 TOTAL INTANGIBLE PLANT \$74 \$0 4 SOURCE OF SUPPLY PLANT \$55,010 \$0 5 314.000 Wells and Springs \$55,010 \$0 6 TOTAL SOURCE OF SUPPLY PLANT \$55,010 \$0 7 PUMPING PLANT \$39,356 \$0 8 325.100 Submersible Pumping Equipment \$39,356 \$0 9 TOTAL PUMPING PLANT \$0 \$0 100.00% 9 TOTAL PUMPING PLANT \$39,356 \$0 100.00% 10 WATER TREATMENT PLANT \$0 \$0 \$0 11 TOTAL WATER TREATMENT PLANT \$0 \$0 \$0 12 TRANSMISSION & DISTRIBUTION PLANT \$0 \$0 \$0 13 346.000 Meters- Plastic Chamber \$4,250 \$100.00% 14 347.000 Meter Installations- Plastic \$22,0,750 \$0 \$0 <td></td> <td>Jurisdictional</td> <td></td> <td>•</td> <td></td> <td></td> <td></td> <td></td>		Jurisdictional		•				
2301.000Organization TOTAL INTANGIBLE PLANT\$74100.00%3TOTAL INTANGIBLE PLANT\$74\$04SOURCE OF SUPPLY PLANT\$74\$05314.000Wells and Springs\$55,010100.00%6TOTAL SOURCE OF SUPPLY PLANT\$55,010\$0100.00%7PUMPING PLANT\$55,010\$0100.00%7PUMPING PLANT\$39,356\$0100.00%9TOTAL PUMPING PLANT\$39,356\$0100.00%10WATER TREATMENT PLANT\$0\$0\$011TOTAL WATER TREATMENT PLANT\$0\$0\$012TRANSMISSION & DISTRIBUTION PLANT\$4,250100.00%13346.000Meter Installations- Plastic\$20,750100.00%14347.000Meter Installations- Plastic\$20,750\$016GENERAL PLANT\$100.00%\$0\$0	Jurisdictional	Allocation	Adjustments	Number	Plant	Plant Account Description	(Optional)	Number
2301.000Organization TOTAL INTANGIBLE PLANT\$74100.00%3TOTAL INTANGIBLE PLANT\$74\$04SOURCE OF SUPPLY PLANT\$74\$05314.000Wells and Springs\$55,010100.00%6TOTAL SOURCE OF SUPPLY PLANT\$55,010\$0100.00%7PUMPING PLANT\$55,010\$0100.00%7PUMPING PLANT\$39,356\$0100.00%9TOTAL PUMPING PLANT\$39,356\$0100.00%10WATER TREATMENT PLANT\$0\$0\$011TOTAL WATER TREATMENT PLANT\$0\$0\$012TRANSMISSION & DISTRIBUTION PLANT\$4,250100.00%13346.000Meter Installations- Plastic\$20,750100.00%14347.000Meter Installations- Plastic\$20,750\$016GENERAL PLANT\$100.00%\$0\$0								
3 TOTAL INTANGIBLE PLANT \$74 \$0 4 SOURCE OF SUPPLY PLANT \$55,010 100.00% 6 314.000 Wells and Springs \$55,010 \$0 7 TOTAL SOURCE OF SUPPLY PLANT \$55,010 \$0 100.00% 7 PUMPING PLANT \$39,356 \$0 100.00% 9 325.100 Submersible Pumping Equipment \$39,356 \$0 100.00% 10 WATER TREATMENT PLANT \$39,356 \$0 \$0 \$0 10 WATER TREATMENT PLANT \$0 \$0 \$0 11 TOTAL WATER TREATMENT PLANT \$0 \$0 \$0 12 TRANSMISSION & DISTRIBUTION PLANT \$4,250 100.00% 13 346.000 Meters- Plastic Chamber \$4,250 100.00% 14 347.000 Meter Installations- Plastic \$25,000 \$0 15 TOTAL TRANS. & DISTRIBUTION PLANT \$25,000 \$0 \$0 16 GENERAL PLANT \$25,000 \$0 \$0						INTANGIBLE PLANT		-
4SOURCE OF SUPPLY PLANT\$55,010100.00%5314.000Wells and Springs\$55,010\$06TOTAL SOURCE OF SUPPLY PLANT\$55,010\$07PUMPING PLANT\$39,356\$08325.100Submersible Pumping Equipment\$39,356\$09TOTAL PUMPING PLANT\$39,356\$010WATER TREATMENT PLANT\$0\$011TOTAL WATER TREATMENT PLANT\$0\$012TRANSMISSION & DISTRIBUTION PLANT\$0\$014347.000Meter Installations- Plastic\$20,750100.00%16GENERAL PLANT\$0\$0		100.00%				Organization	301.000	2
5 314.000 Wells and Springs TOTAL SOURCE OF SUPPLY PLANT \$55,010 100.00% 6 PUMPING PLANT \$55,010 \$0 \$0 7 PUMPING PLANT \$39,356	\$74		\$0		\$74	TOTAL INTANGIBLE PLANT		3
6TOTAL SOURCE OF SUPPLY PLANT\$55,010\$07PUMPING PLANT\$39,356100.00%8325.100Submersible Pumping Equipment\$39,356100.00%9TOTAL PUMPING PLANT\$39,356\$010WATER TREATMENT PLANT\$0\$011TOTAL WATER TREATMENT PLANT\$0\$012TRANSMISSION & DISTRIBUTION PLANT\$0\$013346.000Meters- Plastic Chamber\$4,250100.00%14347.000Meter Installations- Plastic\$20,750100.00%15TOTAL TRANS. & DISTRIBUTION PLANT\$25,000\$016GENERAL PLANT\$25,000\$0						SOURCE OF SUPPLY PLANT		4
7PUMPING PLANT\$39,356100.00%9325.100Submersible Pumping Equipment\$39,356\$09TOTAL PUMPING PLANT\$39,356\$010WATER TREATMENT PLANT\$0\$011TOTAL WATER TREATMENT PLANT\$0\$012TRANSMISSION & DISTRIBUTION PLANT\$0\$013346.000Meters- Plastic Chamber\$4,250100.00%14347.000Meter Installations- Plastic\$20,750100.00%15TOTAL TRANS. & DISTRIBUTION PLANT\$25,000\$016GENERAL PLANT\$25,000\$0	\$55,010	100.00%			\$55,010	Wells and Springs	314.000	5
8325.100Submersible Pumping Equipment TOTAL PUMPING PLANT\$39,356100.00%9TOTAL PUMPING PLANT\$39,356\$010WATER TREATMENT PLANT TOTAL WATER TREATMENT PLANT\$0\$012TRANSMISSION & DISTRIBUTION PLANT\$0\$013346.000 Meters- Plastic Chamber\$4,250 	\$55,010		\$0		\$55,010			
8325.100Submersible Pumping Equipment TOTAL PUMPING PLANT\$39,356100.00%9TOTAL PUMPING PLANT\$39,356\$010WATER TREATMENT PLANT TOTAL WATER TREATMENT PLANT\$0\$012TRANSMISSION & DISTRIBUTION PLANT\$0\$013346.000 Meters- Plastic Chamber\$4,250 \$20,750100.00%14347.000 TOTAL TRANS. & DISTRIBUTION PLANT\$25,000\$016GENERAL PLANT\$25,000\$0								7
9TOTAL PUMPING PLANT\$39,356\$010WATER TREATMENT PLANT	\$39,356	100 00%			\$20.256		225 100	
10WATER TREATMENT PLANT\$0\$011TOTAL WATER TREATMENT PLANT\$0\$012TRANSMISSION & DISTRIBUTION PLANT\$0\$013346.000Meters- Plastic Chamber\$4,250100.00%14347.000Meter Installations- Plastic\$20,750100.00%15TOTAL TRANS. & DISTRIBUTION PLANT\$25,000\$016GENERAL PLANT\$25,000\$0	\$39,356	100.00 /8	02				525.100	
11TOTAL WATER TREATMENT PLANT\$0\$012TRANSMISSION & DISTRIBUTION PLANT\$0\$013346.000Meters- Plastic Chamber\$4,250100.00%14347.000Meter Installations- Plastic\$20,750100.00%15TOTAL TRANS. & DISTRIBUTION PLANT\$25,000\$016GENERAL PLANT\$25,000\$0	459,550		φυ		409,000			5
12TRANSMISSION & DISTRIBUTION PLANT13346.000Meters- Plastic Chamber\$4,250100.00%14347.000Meter Installations- Plastic\$20,750100.00%15TOTAL TRANS. & DISTRIBUTION PLANT\$25,000\$016GENERAL PLANT\$25,000\$0						WATER TREATMENT PLANT		10
13 346.000 Meters- Plastic Chamber \$4,250 100.00% 14 347.000 Meter Installations- Plastic \$20,750 100.00% 15 TOTAL TRANS. & DISTRIBUTION PLANT \$25,000 \$0 16 GENERAL PLANT	\$0		\$0		\$0	TOTAL WATER TREATMENT PLANT		11
14347.000Meter Installations- Plastic\$20,750100.00%15TOTAL TRANS. & DISTRIBUTION PLANT\$25,000\$016GENERAL PLANT						TRANSMISSION & DISTRIBUTION PLANT		12
15 TOTAL TRANS. & DISTRIBUTION PLANT \$25,000 \$0 16 GENERAL PLANT \$25,000 \$0	\$4,250	100.00%			\$4,250	Meters- Plastic Chamber	346.000	13
16 GENERAL PLANT		100.00%				Meter Installations- Plastic	347.000	14
	\$25,000		\$0		\$25,000	TOTAL TRANS. & DISTRIBUTION PLANT		15
						GENERAL PLANT		16
	\$254	100.00%			\$254		372,100	
······································	+	100.00%						
19 TOTAL GENERAL PLANT \$266 \$0	\$266		\$0					
					-			
20 TOTAL PLANT IN SERVICE <u>\$119,706</u> <u>\$0</u>	\$119,706		\$0		\$119,706	TOTAL PLANT IN SERVICE		20

To Rate Base & Depreciation Schedules

Lincoln County Sewer Water, LLC (Bennington Water) Informal Rate Case WR-2013-0322/SR-2013-0321 Test Year Ending 12-31-2012 Schedule of Adjustments for Plant in Service - Water

<u>A</u> Plant	B	<u>C</u>	<u>D</u>	Ē
Adjustment		Account	Adjustment	Total
Number	Plant In Service Adjustment Description	Number	Amount	Adjustment

Total Plant Adjustments

Accounting Schedule: 05-1 Sponsor: Lisa Hanneken Page: 1 of 1

\$0

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

	<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	\$74	0.00%	\$0
3		TOTAL INTANGIBLE PLANT	\$74		\$0
4		SOURCE OF SUPPLY PLANT			
5	314.000	Wells and Springs	\$55,010	2.00%	\$1,100
6		TOTAL SOURCE OF SUPPLY PLANT	\$55,010		\$1,100
7		PUMPING PLANT			
8	325.100	Submersible Pumping Equipment	\$39,356	10.00%	\$3,936
9		TOTAL PUMPING PLANT	\$39,356		\$3,936
10		WATER TREATMENT PLANT			
11		TOTAL WATER TREATMENT PLANT	\$0		\$0
12		TRANSMISSION & DISTRIBUTION PLANT			
13	346.000	Meters- Plastic Chamber	\$4,250	10.00%	\$425
14	347.000	Meter Installations- Plastic	\$20,750	2.50%	\$519
15		TOTAL TRANS. & DISTRIBUTION PLANT	\$25,000		\$944
16		GENERAL PLANT			
17	372.100	Office Computer Equipment	\$254	20.00%	\$51
18	393.000	Other General Equipment	\$12	6.70%	\$1
19		TOTAL GENERAL PLANT	\$266		\$52
20		Total Depreciation	\$119,706		\$6,032

Lincoln County Sewer Water, LLC (Bennington Water) Informal Rate Case WR-2013-0322/SR-2013-0321 Test Year Ending 12-31-2012 Accumulated Depreciation Reserve - Water

	Α	<u>B</u>	С	D	E	F	G
Line	Account	-	Total	Adjustment	-	Jurisdictional	Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Allocation	Jurisdictional
4		INTANGIBLE PLANT					
1	201 000		¢o			400.000/	¢0
2	301.000	Organization	<u>\$0</u>			100.00%	<u>\$0</u>
3		TOTAL INTANGIBLE PLANT	\$0		\$0		\$0
4		SOURCE OF SUPPLY PLANT					
5	314.000	Wells and Springs	\$14,131			100.00%	\$14,131
6		TOTAL SOURCE OF SUPPLY PLANT	\$14,131		\$0		\$14,131
-		PUMPING PLANT					
7			AFA F (A				AFA F (A
8	325.100	Submersible Pumping Equipment	\$50,548			100.00%	\$50,548
9		TOTAL PUMPING PLANT	\$50,548		\$0		\$50,548
10		WATER TREATMENT PLANT					
11		TOTAL WATER TREATMENT PLANT	\$0		\$0		\$0
12		TRANSMISSION & DISTRIBUTION PLANT					
13	346.000	Meters- Plastic Chamber	\$232			100.00%	\$232
14	340.000	Meter Installations- Plastic	\$283			100.00%	\$283
14	547.000	TOTAL TRANS. & DISTRIBUTION PLANT	\$515		\$0	100.00 %	\$203
15		TOTAL TRANS. & DISTRIBUTION PLANT	\$315		\$ 0		\$212
16		GENERAL PLANT					
17	372.100	Office Computer Equipment	\$39			100.00%	\$39
18	393.000	Other General Equipment	\$0			100.00%	\$0
19		TOTAL GENERAL PLANT	\$39		\$0		\$39
20		TOTAL DEPRECIATION RESERVE	\$65,233		\$0		\$65,233
20		TOTAL DEFRECIATION RESERVE	#UJ,Z33		<u> </u>		φ0J,233

To Rate Base Schedule

Lincoln County Sewer Water, LLC (Bennington Water) Informal Rate Case WR-2013-0322/SR-2013-0321 Test Year Ending 12-31-2012 Schedule of Adjustments for Accumulated Depreciation Reserve - Water

A 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

Total Reserve Adjustments

\$0

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

	<u>A</u> Account	B	<u>C</u> Company/	<u>D</u>	<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		ANNUALIZED REVENUES	\$0	Rev-2	\$18.018	100.00%	\$18,018
			\$0		• • • • •		
Rev-3		Miscellaneous Revenues		Rev-3	\$277	100.00%	\$277
Rev-4		TOTAL ANNUALIZED REVENUES	\$0		\$18,295		\$18,295

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

<u>A</u> Revenue Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
Rev-2	Annualized Rate Revenues			\$18,018
	1. To Annualize Rate Revenues		\$18,018	
Rev-3	Miscellaneous Revenues			\$277
	1. To Annualize Miscellaneous Revenues		\$277	
	Total Revenue Adjustments			\$18,295

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

		Residential 5/8"		Commercial 2"	
Line Number	<u>A</u> Description	<u>B</u> Amount	<u>C</u> Amount	<u>D</u> Amount	<u>E</u> Amount
1	Customer Charge Revenues:				
2	Customer Number	50		o	
3	Bills Per Year	12		0	
4	Customer Bills Per year	600		0	
5	Current Customer Charge	\$15.10		\$0.00	
6	Annualized Customer Charge Revenues		\$9,060		\$0
7	Commodity Charge Revenues:				
8	Total Gallons Sold	2,596,394		0	
9	Less: Base Gallons Included In Customer Charge	0		0	
10	Commodity Gallons	2,596,394		0	
11	Block 1, Commodity Gallons per Block	2,596,394	`	0	
12	Block 1, Number of Commodity Gallons per Unit	1,000		0	
13	Block 1, Commodity Billing Units	2,596.39		0.00	
14	Block 1, Existing Commodity Charge	\$3.45		\$0.00	
15	Block 1, Annualized Commodity Charge Rev.		\$8,958		\$0
16	Total Annualized Water Rate Revenues		\$18,018		\$0

Commodity Billing Units are based on the number of commodity gallons applicable to each block, divided by the tariff usage rate gallons (e.g. for tariff rate of \$2.50 per 1,000 gallons of usage, the commodity gallons for that rate would be divided by 1,000 to arrive at the number of commodity billing units.

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

		Total	
Line Number	<u>A</u> Description	<u>F</u> Amount	<u>G</u> Amount
1	Customer Charge Revenues:		
2	Customer Number	50	
3	Bills Per Year		
4	Customer Bills Per year	600	
5	Current Customer Charge		
6	Annualized Customer Charge Revenues		\$9,060
7	Commodity Charge Revenues:		
8	Total Gallons Sold	2,596,394	
9	Less: Base Gallons Included In Customer Charge	0	
10	Commodity Gallons	2,596,394	
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.		\$8,958
16	Total Annualized Water Rate Revenues	=	\$18,018

Commodity Billing Units are based on the number of commodity gallons applicable to each block, divided by the tariff usage rate gallons (e.g. for tariff rate of \$2.50 per 1,000 gallons of usage, the commodity gallons for that rate would be divided by 1,000 to arrive at the number of commodity billing units.

Lincoln County Sewer Water, LLC (Bennington Water) Informal Rate Case WR-2013-0322/SR-2013-0321 Test Year Ending 12-31-2012 Miscellaneous Revenues Feeder - Water

	<u>A</u>	<u>B</u>
Line		
Number	Description	Amount
1	Late Fees	\$252
2	Return Check Fee	\$25
3	Total Miscellaneous Revenues	\$277

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

	Account	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>
Line	Account Number		Company/ Test Year	Adjustment		Jurisdictional	Adjusted
Number	(Optional)	Expense Description	Amount	Number	Adjustments	Allocation	Jurisdictional
Number	(Optional)		Anount	Number	Aujustments	Allocation	Julisalcional
1		OPERATIONS EXPENSES					
2		Management Salary (1)	\$0	W-2	\$1.604	100.00%	\$1,604
3		Operators Salary/Contract Services (1)	\$0	W-3	\$900	100.00%	\$900
4		Electricity-(Pumping)	\$0	W-4	\$1,856	100.00%	\$1,856
5		Testing Expense	\$0	W-5	\$200	100.00%	\$200
6		TOTAL OPERATIONS EXPENSE	\$0		\$4,560		\$4,560
7		MAINTENANCE EXPENSES					
8		Misc. Supplies	\$0	W-8	\$23	100.00%	\$23
9		TOTAL MAINTENANCE EXPENSE	\$0		\$23		\$23
10		CUSTOMER ACCOUNT EXPENSE					
11		Billing & Collections	\$0	W-11	\$400	100.00%	\$400
12		Office Supplies	\$0	W-12	\$20	100.00%	\$20
13		Postage	\$0	W-13	\$13	100.00%	\$13
14		TOTAL CUSTOMER ACCOUNT EXPENSE	\$0		\$433		\$433
15		ADMINISTRATIVE & GENERAL EXPENSES					
16		Administration & General Salary (1)	\$0	W-16	\$2,156	100.00%	\$2,156
17		Telephone & Pagers	\$0	W-17	\$296	100.00%	\$296
18		Vehicle Expense	\$0	W-18	\$309	100.00%	\$309
19		Property & Liability Insurance	\$0	W-19	\$179	100.00%	\$179
20		Building Rent	\$0	W-20	\$1,653	100.00%	\$1,653
21		Other Misc. Expenses	<u>\$0</u>	W-21	\$38	100.00%	\$38
22		TOTAL ADMINISTRATIVE AND GENERAL	\$0		\$4,631		\$4,631
23		OTHER OPERATING EXPENSES					
24		PSC Assessment	\$0	W-24	\$53	100.00%	\$53
25		Corporate Registration	\$0	W-25	\$15	100.00%	\$15
26		Depreciation	\$0	W-26	\$6,032	100.00%	\$6,032
27		TOTAL OTHER OPERATING EXPENSES	\$0		\$6,100		\$6,100
28		TAXES OTHER THAN INCOME					
29		Real & Personal Property Taxes	\$0	W-29	\$74	100.00%	\$74
30		TOTAL TAXES OTHER THAN INCOME	\$0		\$74		\$74
31		TOTAL OPERATING EXPENSES	\$0		\$15,821		\$15,821

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

<u>A</u> Expense Adj	<u>B</u>	<u>C</u> <u>D</u> Account Adjustment	<u>E</u> Total
Number	Adjustment Description	Number Amount	Adjustment
W-2	Management Salary (1)		\$1,604
	1. To annualize to ongoing level (Hanneken)	\$1,604	
W-3	Operators Salary/Contract Services (1)		\$900
	1. To include costs related to meter reading (Boateng)	\$900	
W-4	Electricity-(Pumping)		\$1,856
	1. To annualize to ongoing level (Boateng)	\$1,856	
W-5	Testing Expense		\$200
	1. To annualize to ongoing level (Boateng)	\$200	
W-8	Misc. Supplies		\$23
	1. To annualize to ongoing level (Boateng)	\$23	
W-11	Billing & Collections		\$400
	1. To annualize to ongoing level (Ferguson)	\$400	
W-12	Office Supplies		\$20
	1. To annualize to ongoing level (Ferguson)	\$20	
W-13	Postage		\$13
	1. To annualize to ongoing level (Ferguson)	\$13	
W-16	Administration & General Salary (1)		\$2,156
	1. To annualize to ongoing level (Hanneken)	\$2,156	

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

<u>A</u> Expense Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
W-17	Telephone & Pagers			\$296
	1. To annualize to ongoing level (Boateng)		\$296	
W-18	Vehicle Expense			\$309
	1 To annualize to ongoing level (Hanneken)		\$309	
W-19	Property & Liability Insurance			\$179
	1. To annualize to ongoing level (Hanneken)		\$179	
W-20	Building Rent			\$1,653
	1. To include rental expense (Boateng)		\$1,653	
W-21	Other Misc. Expenses			\$38
	1. To include bank fees related to customer's NSF items (Ferguson)		\$20	
	2. To include technical support for computer (Hanneken)		\$18	
W-24	PSC Assessment			\$53
	1. To annualize to ongoing level (Ferguson)		\$53	
W-25	Corporate Registration			\$15
	1. To annualize to ongoing level (Ferguson)		\$15	
W-26	Depreciation			\$6,032
	1. To Annualize Depreciation		\$6,032	
W-29	Real & Personal Property Taxes			\$74
	1. To annualize to ongoing level (Hanneken)		\$74	

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

<u>A</u> Expense Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
	Total Expense Adjustments			\$15,821