| Exhibit |
|---------|
|---------|

MISSOURI PUBLIC SERVICE COMMISSION UTILITY SERVICES DIVISION STAFF ACCOUNTING SCHEDULES

STAFF RESPONSE TO MISSOURI PUBLIC SERVICE COMMISSION'S APRIL 8, 2010 ORDER REGARDING AVAILABILITY CHARGES

VOLUME 2 OF 3

LAKE REGION WATER & SEWER COMPANY

CASE NO. SR-2010-0110

Horseshoe Bend Sewer Shawnee Bend Sewer



CASE NO. WR-2010-0111

Shawnee Bend Water

Jefferson City, Missouri May 18, 2010

Lake Region Water & Sewer Company

Case No. SR-2010-0110

Horseshoe Bend Sewer Shawnee Bend Sewer

&

Case No. WR-2010-0111

Shawnee Bend Water

COMMISSION ORDERED SCENARIO 1 - VOLUME 1 OF 3

SCENARIO 2 - VOLUME 2 OF 3

SCENARIO 3 - VOLUME 3 OF 3

Lake Region Water and Sewer Post True Up Scenarios Case No SR-2010-0110 and Case No. SW-2010-0111

| Lake Region Utility Operating System | True Up Filing- March 31,2010 Corrected May 18, 2010 | Scenario 1 Removal of CIACadd back to Rate Base | Scenario 2 Partial Removal of CIAC partial add back to Rate Base | Scenario 3 Revenues Only Availability Charges | Scenario 3 Revenues Only Availability Charges Staff Recommendation |
|--------------------------------------|---|---|--|---|--|
| Revenue Requirement-Scenarios | | | | | |
| Horseshoe Bend Sewer | \$44,552 | \$117,033 | \$80,655 | \$44,552 | \$44,552 |
| Shawnee Bend Sewer | 112,327 | 61,349 | (10,634) | (82,073) | 0 |
| Shawnee Bend Water | 22,252 | 55,914 | (20,633) | (107,348) | 0 |
| Total Revenue Requirement | \$179,131 | \$234,296 | \$49,388 | (\$144,869) | \$44,552 |

| Lake Region Water and Sewer Post True Up Scenarios | |
|--|--|
| Case No SR-2010-0110 and Case No. SW-2010-0111 | |

| | Case | No SR-2010-01 | | lo. SW-2010-0111 | | | | |
|---|----------------------------------|----------------|----------------------------------|-----------------------|---------------------------------------|-----------------------|-----------------------------|----------------|
| | True Up Filing- March 31,2010 | | Scenario 1 Removal of CIAC | | Scenario 2 Partial Removal of CIAC | | Scenario 3 Revenues Only | |
| Revenues-Availability Charges | | | | | | | | |
| Shawnee Bend Water | | | \$ 129,600 | | \$ 129,600 | | \$ 129,600 | |
| Shawnee Bend Sewer | | | \$ 194,400 | | \$ 194,400 | | \$ 194,400 | |
| Horseshoe Bend Sewer | | | \$ - | | \$ - | | \$ - | |
| | | | \$ 324,000 | | \$ 324,000 | | \$ 324,000 | |
| Rate Base Component | | | | | | | | |
| Total CIAC-True Up March 31, 2010 | | | \$ 6,231,651 | | \$ 6,231,651 | | | |
| CIAC to be removed for Scenarios | | | \$ 5,273,850 | | \$ 5,273,850 | | | |
| on to to be followed for decidated | | | Ψ 0,270,000 | | \$ 957,801 | | | |
| Scenario 2-Partial add back of existing CIAC | | | | | \$ 3,197,100 | | | |
| CIAC remaining for Scenarios | | | \$ 957,801 | | \$ 4,154,901 | | | |
| Actual Water CIAC | | | \$ 646,127 | | | Featherstone | | |
| Actual Sewer CIAC | | | \$ 311,675 | | | True Up Direct | | |
| | | | | | | Direct page 17 | | |
| CIAC remaining for Scenarios (Check) | | | \$ 957,801 | | \$ 4,154,901 | | | |
| | | | | | | | | |
| Allocation of CIAC-Based on Updated True Up April 21, 2010 | | Staff True Up | | Post True Up Scenario | | Post True Up Scenario | | |
| Horseshoe Bend Sewer | \$ 1,106,806 | To Rate Base | . , | To Rate Base | | To Rate Base | \$ 1,106,806 | To Rate Base |
| Shawnee Bend Sewer | \$ 2,190,169 | To Rate Base | \$ 207,045 | To Rate Base | \$ 1,481,338 | To Rate Base | \$ 2,190,169 | To Rate Base |
| Total Sewer | \$ 3,296,975 | | \$ 311,675 | | | | \$ 3,296,975 | |
| | | | | | | | | |
| Shawnee Bend Water | \$ 2,934,676 | To Rate Base | \$ 646,127 | To Rate Base | \$ 1,924,967 | To Rate Base | \$ 2,934,676 | To Rate Base |
| Total CIAC | \$ 6,231,651 | | \$ 957,802 | | \$ 4,154,902 | | \$ 6,231,651 | |
| Allocation of CIAC related Dep. Reserve-Based on True Up run (as corrected) | | | | | | | | |
| Horseshoe Bend Sewer | \$ 292,643 | To Rate Base | \$ 13,862 | To Rate Base | \$ 190,677 | To Rate Base | \$ 292,643 | To Rate Base |
| Shawnee Bend Sewer | \$ 579,087 | To Rate Base | \$ 27,430 | To Rate Base | \$ 377,315 | To Rate Base | \$ 579,087 | To Rate Base |
| Shawnee Bend Water | \$ 402,590 | To Rate Base | \$ 54,307 | To Rate Base | \$ 248.927 | To Rate Base | \$ 402,590 | To Rate Base |
| Total CIAC related Dep. Reserve | \$ 1,274,320 | | \$ 95,598 | | \$ 816,918 | | \$ 1,274,320 | |
| Allocation of CIAC related Dep. Expense-Based on April 21, 2010 Run | | | | | | | | |
| Horseshoe Bend Sewer | \$ 31,289 | To Expenses | \$ 1,688 | To Expenses | \$ 10,376 | To Expenses | \$ 31,289 | To Expenses |
| Shawnee Bend Sewer | | To Expenses | | To Expenses | | To Expenses | | To Expenses |
| | * ****** | · · | | • | | | | · |
| Shawnee Bend Water | | To Expenses | | To Expenses | | To Expenses | | To Expenses |
| Total CIAC related Dep. Expense | \$ 148,182 | | \$ 11,731 | | \$ 49,890 | | \$ 148,182 | |
| Revenue Requirement-Scenarios | | | | | | | | |
| Horseshoe Bend Sewer | | To Rate Design | | To Rate Design | \$ 80,655 | To Rate Design | | To Rate Design |
| Shawnee Bend Sewer | | To Rate Design | | To Rate Design | \$ (10,634) | To Rate Design | | To Rate Design |
| Shawnee Bend Water | \$ 22,252 \$ 179,131 | To Rate Design | \$ 55,914 \$ 234,296 | To Rate Design | | To Rate Design | | To Rate Design |
| Total Revenue Requirement | | 1 | | ii ee | \$ 49,388 | 11 | \$ (144,869) | 1 |

**Gross Plant

Total Plant

\$ 1,983,779 \$ 3,925,541 Horseshoe Bend Sewer 33.57% Shawnee Bend Sewer 66.43% 59.81% 100.00% **Total Sewer** 5,909,320 40.19% 100.00% Shawnee Bend Water 3,970,671

9,879,991

Lake Region General Ledger

| Total Water CIAC | \$ 2,934,677 |
|------------------|-----------------|
| Total Sewer CIAC | \$ 3,390,179 |
| Total CIAC | \$ 6,324,856 |

| Total CIAC | \$ 6,324,856 |
|------------------|-----------------|
| Total Sewer CIAC | \$ 3,390,179 |
| Total Water CIAC | \$ 2,934,677 |

Exhibit No.:

Issue: Accounting Schedules
Witness: MO PSC Auditors

Sponsoring Party: MO PSC Staff

Case No: SR-2010-0110 Horseshoe Bend Sewer

Date Prepared: 5/18/2010



MISSOURI PUBLIC SERVICE COMMISSION UTILITY SERVICES DIVISION Post True-Up Report Scenario Two STAFF ACCOUNTING SCHEDULES

LAKE REGION WATER AND SEWER COMPANY
CASE NO. SR-2010-0110 Horseshoe Bend Sewer

Jefferson City, Missouri

May 2010

Lake Region Water and Sewer Company Horseshoe Bend Sewer Tracking Number SR-2010-0110 |2-31-2008 updated through 9-30-2009 True up ending 3-31-2

Test Year Ending 12-31-2008 updated through 9-30-2009 True up ending 3-31-2010 Expense Schedule - Sewer

| | <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 1 | (Optional) | Expense Description OPERATIONS EXPENSES | Amount | Number | Adjustments | Allocation | Jurisdictional |
| 2 | 710.000 | Purchased Wastewater Maintenance | \$4,710 | S-2 | \$367 | 64.02% | \$3,250 |
| 3 | 715.000 | Power for Treatment Plants -HB Only | \$12,331 | S-3 | \$6,204 | 100.00% | \$18,535 |
| 4 | 715.100 | Power for Treatment Plants-Other-2 | \$0 | S-4 | \$0 | 100.00% | \$0 |
| 5 | 711.100 | Sludge Removal | \$1,330 | S-5 | \$9,600 | 100.00% | \$10,930 |
| 6 | 718.100 | Chemicals | \$0 | S-6 | \$4,615 | 100.00% | \$4,615 |
| 7 | 719.000 | Wastewater Testing Other | \$0 | S-7 | \$4,761 | 100.00% | \$4,761 |
| 8 | 719.100 | Effluent Testing Expenses-HB | \$8,997 | S-8 | -\$8,997 | 100.00% | \$0 |
| 9 | 721.100 | HB Sewer Operating Expenses TOTAL OPERATIONS EXPENSE | \$762 | S-9 | \$1,799 | 100.00% | \$2,561 |
| 10 | | TOTAL OPERATIONS EXPENSE | \$28,130 | | \$18,349 | | \$44,652 |
| 11 | | MAINTENANCE EXPENSES | | | | | |
| 12 | 720.000 | Supplies and Materials (Other) | \$2,184 | S-12 | \$1,201 | 64.02% | \$2,167 |
| 13 | 720.100 | HB Sewer Supplies | \$7,739 | S-13 | -\$5,468 | 64.02% | \$1,454 |
| 14 | 720.200 | SB Sewer Supplies | \$1,906 | S-14 | -\$371 | 64.02% | \$983 |
| 15 | 720.400 | Lagoon Supplies | \$32 | S-15 | -\$32 | 64.02% | \$0 |
| 16 | 720.500 | Sewer Operating Expenses HB | \$1,776 | S-16 | \$0 | 64.02% | \$1,137 |
| 17 | 722.000 | Tools and Shop Supplies (Sewer) | \$285 | S-17 | \$790 | 64.02% | \$688 |
| 18 | 745.100 | Maintenance of Treatment Equip | \$2,628 | S-18 | \$0 | 64.02% | \$1,682 |
| 19 | 745.900 | HB Miscellanous Operating Expense | \$1,893 | S-19 | -\$1,893 | 100.00% | \$0 |
| 20 | | TOTAL MAINTENANCE EXPENSE | \$18,443 | | -\$5,773 | | \$8,111 |
| 24 | | CUSTOMED ACCOUNT EXPENSE | | | | | |
| 21 22 | 732.000 | CUSTOMER ACCOUNT EXPENSE Contracted Accounting Fees | \$10,930 | S-22 | \$0 | 47.68% | \$5,211 |
| 23 | 732.000 | Contracted Legal Fees | \$3,386 | S-22 S-23 | \$129 | 64.02% | \$2,250 |
| 24 | 737.000 | PWSD#4 Contracted Labor | \$194,850 | S-24 | \$8,707 | 47.68% | \$97,056 |
| 25 | 742.000 | Rent | \$18,000 | S-25 | \$0,707 | 47.68% | \$8,582 |
| 26 | 742.100 | Rent (Lake Region) | \$0 | S-26 | \$8,082 | 47.68% | \$3,853 |
| 27 | | TOTAL CUSTOMER ACCOUNT EXPENSE | \$227,166 | | \$16,918 | | \$116,952 |
| | | | | | | | |
| 28 | | ADMINISTRATIVE & GENERAL EXPENSES | | | | | |
| 29 | 755.000 | Property Insurance | \$3,272 | S-29 | \$0 | 85.86% | \$2,809 |
| 30 | 756.000 | Auto Insurance (Sewer) | \$5,313 | S-30 | \$0 | 64.02% | \$3,401 |
| 31 | 757.000 | General Liability (Sewer) | \$2,098 | S-31 | \$0 | 64.02% | \$1,343 |
| 32 | 759.000 | Other Insurance (Sewer) | \$1,953 | S-32 | -\$1,953 | 64.02% | \$0 |
| 33 | 921.000 | Office Supplies | \$11,218 | S-33 | -\$1,993 | 10.56% | \$974 |
| 34 35 | 921.500 922.000 | Billing Expenses Management Fees | \$2,962 \$240,000 | S-34 S-35 | \$0 -\$240,000 | 10.56% 47.68% | \$313 \$0 |
| 36 | 922.100 | Executive Management Oversite | \$240,000 | S-36 | \$27,901 | 47.68% | \$13,303 |
| 37 | 923.000 | Outside Services | \$947 | S-37 | \$27,901 | 47.68% | \$13,303 \$452 |
| 38 | 925.000 | Telephone | \$1,247 | S-38 | \$0 | 47.68% | \$595 |
| 39 | 927.000 | Travel & Entertainment | \$155 | S-39 | \$0 | 47.68% | \$74 |
| 40 | 933.000 | Transportation Expense | \$26,580 | S-40 | \$0 | 47.68% | \$12.673 |
| 41 | 940.000 | Customer Refunds | \$868 | S-41 | \$0 | 47.68% | \$414 |
| 42 | 950.000 | Bad Debt Expense | \$691 | S-42 | \$0 | 47.68% | \$329 |
| 43 | 975.000 | Miscellanous Expense | \$969 | S-43 | \$357 | 47.68% | \$632 |
| 44 | 980.000 | Rate Case Expense | \$0 | S-44 | \$2,500 | 100.00% | \$2,500 |
| 45 | | TOTAL ADMINISTRATIVE AND GENERAL | \$298,273 | | -\$213,188 | | \$39,812 |
| 40 | | OTHER ORERATING EVERNORS | | | | | |
| 46 | 707.000 | OTHER OPERATING EXPENSES | ¢22.400 | 0.47 | ¢44.004 | 400.000/ | £25 402 |
| 47 48 | 767.000 779.000 | PSC Assessment License and Permits (Other-2) | \$23,499 \$75 | S-47 S-48 | \$11,904 -\$75 | 100.00% 64.02% | \$35,403 \$0 |
| 46 49 | 779.000 | HB Licenses and Permits | \$75 \$8,100 | S-46 S-49 | -575 \$1,192 | 100.00% | \$0 \$9,292 |
| 50 | 406.300 | Amortization of CIAC (Sewer) | \$0,100 | S-50 | -\$10,376 | 100.00% | -\$10,376 |
| 50 51 | 400.500 | Depreciation | \$0 | S-50 S-51 | \$113,381 | 100.00% | \$113,381 |
| 52 | | TOTAL OTHER OPERATING EXPENSES | \$31,674 | . | \$116,026 | | \$147,700 |
| | | | 40.,014 | | + , | | ÷ · · · , · • • |
| 53 | | TAXES OTHER THAN INCOME | | | | | |
| 54 | 967.000 | Real Estate Taxes | \$3,324 | S-54 | \$0 | 20.90% | \$695 |
| 55 | 967.300 | Property Taxes | \$372 | S-55 | \$0 | 20.90% | \$78 |
| | | | | | | | |

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

Lake Region Water and Sewer Company Horseshoe Bend Sewer Tracking Number SR-2010-0110

Test Year Ending 12-31-2008 updated through 9-30-2009 True up ending 3-31-2010 Expense Schedule - Sewer

| | <u>A</u> | <u>B</u> | <u>c</u> | <u>D</u> | <u>E</u> | <u>F</u> | <u>G</u> |
|--------|------------|-------------------------------|-----------|------------|-------------|----------------|----------------|
| | Account | | Company/ | | | | |
| Line | Number | | Test Year | Adjustment | | Jurisdictional | Adjusted |
| Number | (Optional) | Expense Description | Amount | Number | Adjustments | Allocation | Jurisdictional |
| 56 | 967.200 | Other Taxes | \$46 | S-56 | -\$46 | 47.68% | \$0 |
| 57 | | TOTAL TAXES OTHER THAN INCOME | \$3,742 | | -\$46 | | \$773 |
| | | | | | | | |
| 58 | | TOTAL OPERATING EXPENSES | \$607,428 | | -\$67,714 | | \$358,000 |

Tracking Number SR-2010-0110

Test Year Ending 12-31-2008 updated through 9-30-2009 True up ending 3-31-2010 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 |
|-----------------------------------|---|-------------------------------|----------------------------------|---------------------------------|
| Humber | Adjustilient Description | Humber | Amount | Aujustillellt |
| S-2 | Purchased Wastewater Maintenance | 710.000 | | \$367 |
| | Made adjustment based on a 2 year average (2006-2007) Herrington | | \$367 | |
| S-3 | Power for Treatment Plants -HB Only | 715.000 | | \$6,204 |
| | Made adjustment to update amount to reflect accounting change by Company (Herrington) | | \$6,204 | |
| S-4 | Power for Treatment Plants-Other-2 | 715.100 | | \$0 |
| | Staff used Test Year, No adjustment (Herrington) | | \$0 | |
| S-5 | Sludge Removal | 711.100 | | \$9,600 |
| | Made adjustment based on September 30, 2009. Company had to make changes on how sludge removed. (Herrington) | | \$9,600 | |
| S-6 | Chemicals | 718.100 | | \$4,615 |
| | Made adjustment based on September 30, 2009. Chemicals were booked incorrectly in 2008 (Herrington) | | \$4,615 | |
| S-7 | Wastewater Testing Other | 719.000 | | \$4,761 |
| | Adjust to reflect update period September 30, 2009. Based on recent changes causing Company increased costs. (Herrington) | | \$4,761 | |
| S-8 | Effluent Testing Expenses-HB | 719.100 | | -\$8,997 |
| | Adjust to reflect update period September 30, 2009. Accounting Changes made by Company. (Herrington) | | -\$8,997 | |
| S-9 | HB Sewer Operating Expenses | 721.100 | | \$1,799 |

Accounting Schedule:2 Sponsor: Karen Herrington Page: 1 of 6

Tracking Number SR-2010-0110

Test Year Ending 12-31-2008 updated through 9-30-2009 True up ending 3-31-2010 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 |
| | Made adjustment based on the K&M period. Staff used most recent data (Herringon) | | \$1,799 | |
| S-12 | Supplies and Materials (Other) | 720.000 | | \$1,201 |
| | Made adjustment based on the K&M period. Staff used most recent data (Herringon) | | \$1,201 | |
| S-13 | HB Sewer Supplies | 720.100 | | -\$5,468 |
| | Made adjustment based on the K&M period. Staff used most recent data (Herringon). Account allocated between HB and SB Sewer | | -\$5,468 | |
| S-14 | SB Sewer Supplies | 720.200 | | -\$371 |
| | Made adjustment based on the K&M period. Staff used most recent data (Herringon). Account allocated between HB and SB Sewer | | -\$371 | |
| S-15 | Lagoon Supplies | 720.400 | | -\$32 |
| | Adjust to reflect update period September 30, 2009 Lagoon no longer used. (Herrington) | | -\$32 | |
| S-16 | Sewer Operating Expenses HB | 720.500 | | \$0 |
| | Test Year Used by Staff, No adjustment. | | \$0 | |
| S-17 | Tools and Shop Supplies (Sewer) | 722.000 | | \$790 |
| | Adjust to reflect update period September 30, 2009 (Herrington) | | \$790 | |
| S-18 | Maintenance of Treatment Equip | 745.100 | | \$0 |
| | Used Test Year, no adjustment. K&M amount appeared to be abnormal based on historical data | | \$0 | |

Accounting Schedule:2 Sponsor: Karen Herrington Page: 2 of 6

Tracking Number SR-2010-0110

Test Year Ending 12-31-2008 updated through 9-30-2009 True up ending 3-31-2010 Expense Adjustment Schedule - Sewer

| <u>A</u> Expense Adj Number | <u>B</u> Adjustment Description | <u>C</u> Account Number | <u>D</u> Adjustment Amount | <u>E</u> Total Adjustment |
|-----------------------------------|---|-------------------------------|----------------------------------|---------------------------------|
| S-19 | HB Miscellanous Operating Expense | 745.900 | | -\$1,893 |
| 0-13 | Made adjustment to remove Test Year. No activity in account for K&M (Herrington) | 743.900 | -\$1,893 | - - 1,093 |
| S-22 | Contracted Accounting Fees | 732.000 | | \$0 |
| | No adjustment necessary. Company does not anticipate increased accounting fees. (Herrington) | | \$0 | |
| S-23 | Contracted Legal Fees | 733.000 | | \$129 |
| | Made adjustment to reflect the update period, Sept. 30, 2009. Amount allocated between HB and SB sewer only. (Herrington) | | \$129 | |
| S-24 | PWSD#4 Contracted Labor | 737.000 | | \$8,707 |
| | Made adjustment to reflect an annualized payroll for the update period September 30, 2009 (Prenger) | | \$8,707 | |
| S-25 | Rent | 742.000 | | \$0 |
| | No Adjustment issued. Test Year reflects an accurate amount for the rent. (Herrington) | | \$0 | |
| S-26 | Rent (Lake Region) | 742.100 | | \$8,082 |
| | Include annualized amount for rent expense-Lake Office. K&M amount used as there was no test year amount. (Herrington) | | \$8,082 | |
| S-29 | Property Insurance | 755.000 | | \$0 |
| | No adjustment made. Company does not anticipate increase. (Herrington) | | \$0 | |
| S-30 | Auto Insurance (Sewer) | 756.000 | | \$0 |
| | | | | |

Accounting Schedule:2 Sponsor: Karen Herrington Page: 3 of 6

Tracking Number SR-2010-0110

Test Year Ending 12-31-2008 updated through 9-30-2009 True up ending 3-31-2010 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 |
| | No adjustment made. Company does not anticipate increase. (Herrington) | | \$0 | |
| S-31 | General Liability (Sewer) | 757.000 | | \$0 |
| | No adjustment made. Company does not anticipate increase. (Herrington) | | \$0 | |
| S-32 | Other Insurance (Sewer) | 759.000 | | -\$1,953 |
| | Removed Health Care Insurance that is considered a personal expense. (Herrington) | | -\$1,953 | |
| S-33 | Office Supplies | 921.000 | | -\$1,993 |
| | Based on fluctuations in historical data, Staffed used a two year average (2007-2008).Herrington | | -\$1,993 | |
| S-34 | Billing Expenses | 921.500 | | \$0 |
| | No adjustment, test year used. Based on upward trend. (Herrington) | | \$0 | |
| S-35 | Management Fees | 922.000 | | -\$240,000 |
| | Remove Management Fees in Test Year (Herrington) | | -\$240,000 | |
| S-36 | Executive Management Oversite | 922.100 | | \$27,901 |
| | Include costs for Executive Oversite for Lake Region (William Harris) | | \$27,901 | |
| S-37 | Outside Services | 923.000 | | \$0 |
| | No adjustment, test year used. Historical data appeared to be abnormal. (Herrington) | | \$0 | |
| S-38 | Telephone | 925.000 | | \$0 |
| | | | | |

Accounting Schedule:2 Sponsor: Karen Herrington Page: 4 of 6

Tracking Number SR-2010-0110

Test Year Ending 12-31-2008 updated through 9-30-2009 True up ending 3-31-2010 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 |
| | No adjustment, test year used. No historical data to review (Herrington) | | \$0 | |
| S-39 | Travel & Entertainment | 927.000 | | \$0 |
| | No adjustment, test year used. (Herrington) | | \$0 | |
| S-40 | Transportation Expense | 933.000 | | \$0 |
| | No adjustment, test year used. (Herrington) | | \$0 | |
| S-41 | Customer Refunds | 940.000 | | \$0 |
| | No adjustment, test year used. (Herrington) | | \$0 | |
| S-42 | Bad Debt Expense | 950.000 | | \$0 |
| | Test Year-No adjustment | | \$0 | |
| S-43 | Miscellanous Expense | 975.000 | | \$357 |
| | Adjust to reflect update period September 30, 2009 (Herrington) | | \$357 | |
| S-44 | Rate Case Expense | 980.000 | | \$2,500 |
| | Made adjustment to Include expenses associated with current rate case-5 year amortization (Herrington) | | \$150 | |
| | Include Rate Case Expense through True Up Period, March 31, 2010. 3-Year Amortization | | \$2,350 | |
| S-47 | PSC Assessment | 767.000 | | \$11,904 |
| | Adjust PSC Assessment to reflect 2010 Fiscal Year (Herrington) | | \$11,904 | . , |
| S-48 | License and Permits (Other-2) | 779.000 | | -\$75 |
| | | | | |

Accounting Schedule:2 Sponsor: Karen Herrington Page: 5 of 6

Tracking Number SR-2010-0110

Test Year Ending 12-31-2008 updated through 9-30-2009 True up ending 3-31-2010 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 |
| | Made adjustment to remove test year. Account change by Company. (Herrington) | | -\$75 | |
| S-49 | HB Licenses and Permits | 779.100 | | \$1,192 |
| | Made adjustment to reflect update period September 30, 2009. Increase due to changes in permit requirements. (Herrington) | | \$1,192 | |
| S-50 | Amortization of CIAC (Sewer) | 406.300 | | -\$10,376 |
| | CIAC Depreciation Expense updated for Scenario (Herrington) | | -\$10,376 | |
| S-51 | Depreciation | | | \$113,381 |
| | 1. To Annualize Depreciation | | \$113,381 | |
| S-54 | Real Estate Taxes | 967.000 | | \$0 |
| | No adjustment, Test Year. Review during True Up (Herrington) | | \$0 | |
| S-55 | Property Taxes | 967.300 | | \$0 |
| | No adjustment, Test Year. Review during True Up (Herrington) | | \$0 | |
| S-56 | Other Taxes | 967.200 | | -\$46 |
| | Made adjustment to remove test year. Review during True Up. (Herrington) | | -\$46 | |
| | Total Expense Adjustments | | | -\$67,714 |
| | | | _ | |

Accounting Schedule:2 Sponsor: Karen Herrington Page: 6 of 6

| | <u>A</u> Account | <u>B</u> | <u>C</u> Company/ | <u>D</u> | Ē | <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 | | | | | |
| Rev-2 | | Annualized Rate Revenues | \$0 | Rev-2 | \$159,427 | 100.00% | \$159,427 |
| Rev-3 | | Miscellaneous Revenues | \$0 | Rev-3 | \$167,731 | 100.00% | \$167,731 |
| Rev-4 | | TOTAL ANNUALIZED REVENUES | \$0 | | \$327,158 | | \$327,158 |

Tracking Number SR-2010-0110

Test Year Ending 12-31-2008 updated through 9-30-2009 True up ending 3-31-2010 Revenue Adjustment Schedule - Sewer

| <u> </u> | <u>B</u> | <u>C</u> | <u>D</u> | _ <u>E</u> . |
|-------------|--|----------|------------|--------------|
| Revenue Adj | A discours and Decembrish | Account | Adjustment | Total |
| Number | Adjustment Description | Number | Amount | Adjustment |
| | | | | |
| Rev-2 | Annualized Rate Revenues | | | \$159,427 |
| | 1. To Annualize Rate Revenues | | \$159,427 | |
| | 2. Description | | \$0 | |
| | 3. Description | | \$0 | |
| | | | | |
| Rev-3 | Miscellaneous Revenues | | | \$167,731 |
| | 1. To Annualize Miscellaneous Revenues | | \$167,731 | |
| | 2. Description | | \$0 | |
| | | | | |
| | Total Revenue Adjustments | | | \$327,158 |

| | | Resid | | HB Resid | |
|--------|--|----------|--------------------|----------|----------------------|
| Line | Δ. | B Flat F | | D D | шріех-пь <u>Е</u> |
| Number | A Description | _ | <u>C</u> Amount | Amount | <u>⊑</u> Amount |
| Number | Description | Amount | Amount | Amount | Amount |
| 1 | Customer Charge Revenues: | | | | |
| 2 | Customer Number | 129 | | 4 | |
| 3 | Bills Per Year | 12 | | 12 | |
| 4 | Customer Bills Per year | 1,548 | | 48 | |
| | • | , | | | |
| 5 | Current Customer Charge | \$25.54 | | \$25.54 | |
| | - | | | | |
| 6 | Annualized Customer Charge Revenues | | \$39,536 | | \$1,226 |
| | - | | | | |
| 7 | Commodity Charge Revenues: | | | | |
| | | | | | |
| 8 | Total Gallons Sold | 0 | | 0 | |
| | | | | | |
| 9 | Less: Base Gallons Included In Customer Charge | 0 | | 0 | |
| | _ | | | | |
| 10 | Commodity Gallons | 0 | | 0 | |
| | • | | | | |
| 11 | Block 1, Commodity Gallons per Block | 0 | | 0 | |
| | | | | | |
| 12 | Block 1, Number of Commodity Gallons per Unit | 0 | | 0 | |
| | , | | | | |
| 13 | Block 1, Commodity Billing Units | 0.00 | | 0.00 | |
| | , , , | | | | |
| 14 | Block 1, Existing Commodity Charge | \$0.00 | | \$0.00 | |
| | | | | | |
| 15 | Block 1, Annualized Commodity Charge Rev. | | \$0 | | \$0 |
| | , , , , , , , , , , , , , , , , , , , | | • • | | • |
| 16 | Total Annualized Sewer Rate Revenues | <u> </u> | \$39,536 | | \$1,226 |

| | | HB Com | | HB Comr | |
|--------|--|----------|----------|----------|------------|
| 1.200 | | Flat F | | HK R | est |
| Line | <u>A</u> | <u> </u> | <u>G</u> | <u> </u> | <u>. i</u> |
| Number | Description | Amount | Amount | Amount | Amount |
| 1 | Customer Charge Revenues: | | | | |
| 2 | Customer Number | 0 | | 1 | |
| 3 | Bills Per Year | 0 | | 12 | |
| 4 | Customer Bills Per year | 0 | | 12 | |
| 5 | Current Customer Charge | \$0.00 | | \$30.80 | |
| 6 | Annualized Customer Charge Revenues | | \$0 | | \$370 |
| 7 | Commodity Charge Revenues: | | | | |
| 8 | Total Gallons Sold | 0 | | 0 | |
| 9 | Less: Base Gallons Included In Customer Charge | 0 | | 0 | |
| 10 | Commodity Gallons | 0 | | 0 | |
| 11 | Block 1, Commodity Gallons per Block | 0 | | 0 | |
| 12 | Block 1, Number of Commodity Gallons per Unit | 1,000 | | 1,000 | |
| 13 | Block 1, Commodity Billing Units | 0.00 | | 0.00 | |
| 14 | Block 1, Existing Commodity Charge | \$3.57 | | \$3.57 | |
| 15 | Block 1, Annualized Commodity Charge Rev. | | \$0 | | \$0 |
| 16 | Total Annualized Sewer Rate Revenues | · - | \$0 | <u> </u> | \$370 |

| Racquet Club Condo POA Land Manual Lan |
|--|
| Number Description Amount Amount Amount Amount 1 Customer Charge Revenues: 1 |
| 1 Customer Charge Revenues: 2 Customer Number 1 1 3 Bills Per Year 12 12 4 Customer Bills Per year 12 12 5 Current Customer Charge \$947.05 \$299.75 6 Annualized Customer Charge Revenues \$11,365 \$3,59 7 Commodity Charge Revenues: 14,502,073 0 8 Total Gallons Sold 14,502,073 0 9 Less: Base Gallons Included In Customer Charge 6,000 0 10 Commodity Gallons 14,496,073 0 |
| 2 Customer Number 1 1 1 1 1 1 1 1 1 |
| 3 Bills Per Year 12 12 4 Customer Bills Per year 12 12 5 Current Customer Charge \$947.05 \$299.75 6 Annualized Customer Charge Revenues \$11,365 \$3,59 7 Commodity Charge Revenues: 14,502,073 0 8 Total Gallons Sold 14,502,073 0 9 Less: Base Gallons Included In Customer Charge 6,000 0 10 Commodity Gallons 14,496,073 0 |
| 4 Customer Bills Per year 12 12 5 Current Customer Charge \$947.05 \$299.75 6 Annualized Customer Charge Revenues \$11,365 \$3,59 7 Commodity Charge Revenues: 14,502,073 0 8 Total Gallons Sold 14,502,073 0 9 Less: Base Gallons Included In Customer Charge 6,000 0 10 Commodity Gallons 14,496,073 0 |
| 5 Current Customer Charge \$947.05 \$299.75 6 Annualized Customer Charge Revenues \$11,365 \$3,59 7 Commodity Charge Revenues: 14,502,073 0 8 Total Gallons Sold 14,502,073 0 9 Less: Base Gallons Included In Customer Charge 6,000 0 10 Commodity Gallons 14,496,073 0 |
| 5 Current Customer Charge \$947.05 \$299.75 6 Annualized Customer Charge Revenues \$11,365 \$3,59 7 Commodity Charge Revenues: 14,502,073 0 8 Total Gallons Sold 14,502,073 0 9 Less: Base Gallons Included In Customer Charge 6,000 0 10 Commodity Gallons 14,496,073 0 |
| 6 Annualized Customer Charge Revenues \$11,365 \$3,59 7 Commodity Charge Revenues: 14,502,073 0 8 Total Gallons Sold 14,502,073 0 9 Less: Base Gallons Included In Customer Charge 6,000 0 10 Commodity Gallons 14,496,073 0 |
| 6 Annualized Customer Charge Revenues \$11,365 \$3,59 7 Commodity Charge Revenues: 14,502,073 0 8 Total Gallons Sold 14,502,073 0 9 Less: Base Gallons Included In Customer Charge 6,000 0 10 Commodity Gallons 14,496,073 0 |
| 7 Commodity Charge Revenues: 14,502,073 0 8 Total Gallons Sold 14,502,073 0 9 Less: Base Gallons Included In Customer Charge 6,000 0 10 Commodity Gallons 14,496,073 0 |
| 7 Commodity Charge Revenues: 14,502,073 0 8 Total Gallons Sold 14,502,073 0 9 Less: Base Gallons Included In Customer Charge 6,000 0 10 Commodity Gallons 14,496,073 0 |
| 8 Total Gallons Sold 14,502,073 0 9 Less: Base Gallons Included In Customer Charge 6,000 0 10 Commodity Gallons 14,496,073 0 |
| 8 Total Gallons Sold 14,502,073 0 9 Less: Base Gallons Included In Customer Charge 6,000 0 10 Commodity Gallons 14,496,073 0 |
| 9 Less: Base Gallons Included In Customer Charge 6,000 0 10 Commodity Gallons 14,496,073 0 |
| 10 Commodity Gallons 14,496,073 0 |
| 10 Commodity Gallons 14,496,073 0 |
| 10 Commodity Gallons 14,496,073 0 |
| |
| |
| |
| 11 Block 1, Commodity Gallons per Block 14,496,073 0 |
| '', '', '', '' |
| 12 Block 1, Number of Commodity Gallons per Unit 1,000 1,000 |
| |
| 13 Block 1, Commodity Billing Units 14,496.07 0.00 |
| list block i, seminoutly blining since |
| 14 Block 1, Existing Commodity Charge \$3.57 \$3.57 |
| The state of the s |
| 15 Block 1, Annualized Commodity Charge Rev. \$51,751 \$ |
| 10 Block 1, Gillianized Sollinoutly Stialge New. |
| 16 Total Annualized Sewer Rate Revenues \$63,116 \$3,59 |

| | | HB Com | | HB Comr Monarch Co | |
|----------|--|--------|--------|-----------------------|---------------|
| Line | Δ. | N N | O O | P Wonarch Co | Q |
| Number | A Description | Amount | Amount | Amount | Amount |
| Nullibel | Description | Amount | Amount | Amount | Aillouit |
| 1 | Customer Charge Revenues: | | | | |
| 2 | Customer Number | 1 | | 1 | |
| 3 | Bills Per Year | 12 | | 12 | |
| 4 | Customer Bills Per year | 12 | | 12 | |
| | • | | | | |
| 5 | Current Customer Charge | \$7.97 | | \$432.20 | |
| | | | | | |
| 6 | Annualized Customer Charge Revenues | | \$96 | | \$5,186 |
| | | | | | |
| 7 | Commodity Charge Revenues: | | | | |
| | | | | | |
| 8 | Total Gallons Sold | 0 | | 0 | |
| | | | | | |
| 9 | Less: Base Gallons Included In Customer Charge | 0 | | 0 | |
| | | | | | |
| 10 | Commodity Gallons | 0 | | 0 | |
| | | | | | |
| 11 | Block 1, Commodity Gallons per Block | 0 | | 0 | |
| | | | | | |
| 12 | Block 1, Number of Commodity Gallons per Unit | 1,000 | | 1,000 | |
| | | | | | |
| 13 | Block 1, Commodity Billing Units | 0.00 | | 0.00 | |
| | | | | | |
| 14 | Block 1, Existing Commodity Charge | \$3.57 | | \$3.57 | |
| | 51 1 4 4 11 10 11 10 F | | • | | • |
| 15 | Block 1, Annualized Commodity Charge Rev. | | \$0 | | \$0 |
| 40 | T-4-1 A | l . | *** | <u> </u> | AF 400 |
| 16 | Total Annualized Sewer Rate Revenues | | \$96 | _ | \$5,186 |

| | | HB Com | | HB Comr | |
|--------|--|---------|--------|----------|----------|
| Line | A | R | S S | I | <u>U</u> |
| Number | | Amount | Amount | Amount | Amount |
| 1 | Customer Charge Revenues: | | | | |
| | <u></u> | | | | |
| 2 | Customer Number | 1 | | 1 | |
| 3 | Bills Per Year | 12 | | 12 | |
| 4 | Customer Bills Per year | 12 | | 12 | |
| 5 | Current Customer Charge | \$33.10 | | \$603.35 | |
| 6 | Annualized Customer Charge Revenues | | \$397 | | \$7,240 |
| 7 | Commodity Charge Revenues: | | | | |
| 8 | Total Gallons Sold | 0 | | 0 | |
| 9 | Less: Base Gallons Included In Customer Charge | 0 | | 0 | |
| 10 | Commodity Gallons | 0 | | 0 | |
| 11 | Block 1, Commodity Gallons per Block | 0 | | 0 | |
| 12 | Block 1, Number of Commodity Gallons per Unit | 1,000 | | 1,000 | |
| 13 | Block 1, Commodity Billing Units | 0.00 | | 0.00 | |
| 14 | Block 1, Existing Commodity Charge | \$3.57 | | \$3.57 | |
| 15 | Block 1, Annualized Commodity Charge Rev. | | \$0 | | \$0 |
| 16 | Total Annualized Sewer Rate Revenues | <u></u> | \$397 | | \$7,240 |

| | | HB Comi | | HB Comr Vintage L | |
|--------|--|------------|----------|----------------------|---------|
| Line | A | V | <u>w</u> | X | Y |
| Number | _ | _ | Amount | _ | Amount |
| Number | Description | Amount | Amount | Amount | Amount |
| 1 | Customer Charge Revenues: | | | | |
| 2 | Customer Number | 1 | | 1 | |
| 3 | Bills Per Year | 12 | | 12 | |
| 4 | Customer Bills Per year | 12 | | 12 | |
| | • | | | | |
| 5 | Current Customer Charge | \$2,262.70 | | \$180.92 | |
| | · · | | | | |
| 6 | Annualized Customer Charge Revenues | | \$27,152 | | \$2,171 |
| | | | . , | | . , |
| 7 | Commodity Charge Revenues: | | | | |
| | | | | | |
| 8 | Total Gallons Sold | 0 | | 0 | |
| | | | | | |
| 9 | Less: Base Gallons Included In Customer Charge | 0 | | 0 | |
| | | | | | |
| 10 | Commodity Gallons | 0 | | 0 | |
| | y | | | | |
| 11 | Block 1, Commodity Gallons per Block | 0 | | 0 | |
| | Zioon i, commount come por Zioon | | | | |
| 12 | Block 1, Number of Commodity Gallons per Unit | 1,000 | | 1,000 | |
| | Blook 1, Italiasi of Commonly Canonic per Cinc | 1,000 | | .,000 | |
| 13 | Block 1, Commodity Billing Units | 0.00 | | 0.00 | |
| | Diock 1, Commounty Diming Office | 0.00 | | 0.00 | |
| 14 | Block 1, Existing Commodity Charge | \$3.57 | | \$3.57 | |
| 144 | Diock 1, Existing Commodity Charge | φ3.51 | | φυ.57 | |
| 15 | Block 1, Annualized Commodity Charge Rev. | | \$0 | | \$0 |
| 19 | Block 1, Almualized Collinioulty Charge Rev. | | φu | | φu |
| 16 | Total Annualized Sewer Rate Revenues | _ | \$27.452 | _ | ¢2 474 |
| 16 | Total Allitualized Sewer Rate Revellues | _ | \$27,152 | _ | \$2,171 |

| | | HB Com | | HB Comr Treetop | |
|--------|--|-----------|--------|--------------------|----------|
| Line | A | <u>z</u> | Jear | B B | <u>C</u> |
| Number | | Amount | Amount | Amount | Amount |
| | | 1 222 222 | 1 | | |
| 1 | Customer Charge Revenues: | | | | |
| 2 | Customer Number | 1 | | 1 | |
| 3 | Bills Per Year | 12 | | 12 | |
| 4 | Customer Bills Per year | 12 | | 12 | |
| | • | | | | |
| 5 | Current Customer Charge | \$71.30 | | \$240.70 | |
| | | | | | |
| 6 | Annualized Customer Charge Revenues | | \$856 | | \$2,888 |
| | | | | | |
| 7 | Commodity Charge Revenues: | | | | |
| | T | | | | |
| 8 | Total Gallons Sold | 0 | | 0 | |
| 9 | Less: Base Gallons Included In Customer Charge | 0 | | 0 | |
| 9 | Less: base Gallons included in Customer Charge | <u> </u> | | <u> </u> | |
| 10 | Commodity Gallons | 0 | | 0 | |
| | Commounty Canons | | | | |
| 11 | Block 1, Commodity Gallons per Block | 0 | | 0 | |
| | Ziook i, commount per Ziook | | | | |
| 12 | Block 1, Number of Commodity Gallons per Unit | 1,000 | | 1,000 | |
| | , | , | | ,,,,, | |
| 13 | Block 1, Commodity Billing Units | 0.00 | | 0.00 | |
| | | | | | |
| 14 | Block 1, Existing Commodity Charge | \$3.57 | | \$3.57 | |
| | | | | | |
| 15 | Block 1, Annualized Commodity Charge Rev. | | \$0 | | \$0 |
| | | | | | |
| 16 | Total Annualized Sewer Rate Revenues | | \$856 | _ | \$2,888 |

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

| | | HB Commercial | | HB Commercial Waters Edge | | Tot | al |
|--------|--|---------------|----------|------------------------------|-----------|-----|----|
| Line | A | H Waters | <u>I</u> | <u>J</u> | <u>K</u> | | |
| Number | Description | Amount | Amount | Amount | Amount | | |
| 1 | Customer Charge Revenues: | | | | | | |
| 2 | Customer Number | 1 | | 147 | | | |
| 3 | Bills Per Year | 12 | | | | | |
| 4 | Customer Bills Per year | 12 | | 1,764 | | | |
| 5 | Current Customer Charge | \$425.92 | | | | | |
| 6 | Annualized Customer Charge Revenues | | \$5,111 | | \$107,676 | | |
| 7 | Commodity Charge Revenues: | | . , | | , , | | |
| 8 | Total Gallons Sold | 0 | | 14,502,073 | | | |
| 9 | Less: Base Gallons Included In Customer Charge | 0 | | 6,000 | | | |
| 10 | Commodity Gallons | 0 | | 14,496,073 | | | |
| 11 | Block 1, Commodity Gallons per Block | 0 | | | | | |
| 12 | Block 1, Number of Commodity Gallons per Unit | 1,000 | | | | | |
| 13 | Block 1, Commodity Billing Units | 0.00 | | | | | |
| 14 | Block 1, Existing Commodity Charge | \$3.57 | | | | | |
| 15 | Block 1, Annualized Commodity Charge Rev. | | \$0 | | \$51,751 | | |
| 16 | Total Annualized Sewer Rate Revenues | <u> </u> | \$5,111 | _ | \$159,427 | | |

Tracking Number SR-2010-0110

Test Year Ending 12-31-2008 updated through 9-30-2009 True up ending 3-31-2010 Miscellaneous Revenues Feeder - Sewer

| | <u>A</u> | <u>B</u> |
|--------|-------------|----------|
| Line | | |
| Number | Description | Amount |

4 Total Miscellaneous Revenues

\$167,731

Accounting Schedule:4-2 Sponsor: Bret Prenger Page: 1 of 1

Lake Region Water and Sewer Company Horseshoe Bend Sewer Tracking Number SR-2010-0110 Test Year Ending 12-31-2008 updated through 9-30-2009 True up ending 3-31-2010

Rate Design Schedule - Sewer

| Rev-1 | | <u>A</u> | <u>B</u> Account | | <u>C</u> | <u>D</u> | E | E |
|--|--------|---|---------------------|-----|-----------------|----------|-----------|--------|
| Rev-1 ANUALIZED REVENUES (1) \$159,427 Rev-3 Miscellaneous Revenues (1) \$159,427 Rev-4 TOTAL ANUALIZED REVENUES (1) \$157,721 Rev-4 TOTAL ANUALIZED REVENUES (2) (2) (2) (2) (2) (2) (3) (2) (| | Description | Number | | | | Commodity | |
| Rev-3 Michael Revenues 11 \$167,731 | Number | Description | (Optional) | | Ailitualizeu | Onlarge | Commodity | Nate |
| Rev-4 | | | | | | | | |
| TOTAL ANNUALIZED REVENUES | | | | | | | | |
| OPERATIONS EXPENSES 2 | | | | (1) | | | | |
| 2 Purchased Wastewater Maintenance | 1101-4 | TOTAL ANNOALIZED REVENUES | | _ | 4027,100 | | | |
| Power for Treatment Plants - His Only | 1 | OPERATIONS EXPENSES | | (2) | | | | |
| Power for Treatment Plants-Other-2 | | | | | | | | |
| Siludge Removal | | • | | | | | | |
| 6 Chemicals 718.100 \$4,615 \$0 \$4,615 0.00% 7 Wastwater Testing Cypenses+HB 719.100 \$0 \$0 \$0 0.00% 8 Effluent Testing Expenses + HB 719.100 \$2,2691 \$0 \$2,000 10 TOTAL OPERATIONS EXPENSE \$44,652 \$0 \$44,652 11 MAINTENANCE EXPENSES \$44,652 \$0 \$2,167 0.00% 12 Supplies and Materials (Other) 720.200 \$1,454 \$0 \$1,454 0.00% 13 HB Sewer Supplies 720.100 \$1,454 \$0 \$1,454 0.00% 14 SB Sewer Supplies 720.200 \$983 \$0 \$3 0.00% 15 Lagoon Supplies (Sewer) 720.000 \$1,454 \$0 \$1,454 0.00% 16 Sewer Operating Expenses HB 720.500 \$1,317 \$0 \$1,37 0.00% 17 TOTAL Intermediate Expense 720.000 \$688 \$0 \$888 0.00% 18 Sewer Operating Expenses HB 720.000 \$8688 \$0 \$868 0.00% \$0 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>• •</td> <td></td> | | | | | | | • • | |
| Wastewater Testing Other | | · · | | | . , | | . , | |
| Belliuent Testing Expenses | | | | | | | | |
| HB Sewer Operating Expenses 721.100 \$2,561 \$0 \$2,561 \$0.00% | | | | | | | | |
| TOTAL OPERATIONS EXPENSE \$44,652 \$0 \$44,652 \$1 | | <u> </u> | | | | | • | |
| MAINTENANCE EXPENSES Supplies and Materials (Other) 720.000 \$2,167 \$0 \$2,167 0.00% \$1.454 \$0 \$1,454 \$0 \$1,454 \$0 \$1,454 \$0 \$1,454 \$0 \$1,454 \$0 \$1,454 \$0 \$1,454 \$0 \$1,454 \$0 \$1,454 \$0 \$1,454 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | | | | _ | | | | 0.0070 |
| 12 Supplies and Materials (Other) 720.000 \$2,167 \$0 \$2,167 \$0.00% 13 HB Sewer Supplies 720.100 \$14.54 \$0.51,454 \$0.00% 14 SB Sewer Supplies 720.200 \$9.83 \$0.5983 \$0.00% 15 Lagoon Supplies 720.200 \$9.83 \$0.5983 \$0.00% 16 Sewer Operating Expenses HB 720.500 \$1,137 \$0.51,137 \$0.00% 17 Tools and Shop Supplies (Sewer) 722.000 \$68.88 \$0.5888 \$0.00% 18 Maintenance of Treatment Equip 745.100 \$1,622 \$0.51,832 \$0.00% 19 HB Miscollanous Operating Expense 745.900 \$0.00% \$0.00% 10 TOTAL MAINTENANCE EXPENSE \$8,111 \$0.00% 10 COUTTACTED (Accounting Fees 732.000 \$5,211 \$0.52,211 \$0.00% 12 COUSTOMER ACCOUNT EXPENSE \$733.000 \$2,250 \$0.52,250 \$0.00% 14 PWSD#4 Contracted Labor 737.000 \$7.906 \$0.57,056 \$0.00% 15 Rent 742.000 \$3,852 \$0.53,853 \$0.00% 16 Rent (Lake Region) 742.100 \$3,852 \$0.53,853 \$0.00% 17 TOTAL CUSTOMER ACCOUNT EXPENSE \$755.000 \$3,853 \$0.53,853 \$0.00% 18 AUMINISTRATIVE & GENERAL EXPENSES \$755.000 \$3,401 \$0.00% 19 Auto Insurance (Sewer) 755.000 \$3,401 \$0.53,401 \$0.00% 10 General Liability (Sewer) 757.000 \$1,343 \$0.51,433 \$0.00% 20 Other Insurance (Sewer) 755.000 \$3,401 \$0.50 \$0.00% 30 Mining Expenses 921.500 \$3.33 \$0.53,401 \$0.00% 31 Mining Expenses 921.500 \$3.33 \$0.53,401 \$0.00% 32 Other Insurance (Sewer) 755.000 \$3,401 \$0.50 \$0.00% 33 Office Supplies 921.000 \$37,43 \$0.51,333 \$0.00% 34 Billing Expenses 921.500 \$3.33 \$0.53,401 \$0.00% 35 Management Fees 922.000 \$0.50 \$0.50 \$0.00% 36 Executive Management Oversite 922.000 \$0.50 \$0.50 \$0.00% 37 Tavel & Entertainment 927.000 \$34.50 \$0.50 \$0.00% 38 Tavel & Entertainment 927.000 \$3.50 \$0.50 \$0.00% 40 Transportation Expense 930.000 \$3.50 \$0.00% 41 Customer Refunds 940.000 \$4.14 | | | | | , ,,,, | | , , | |
| 13 | | | | | | | | |
| SB Sewer Supplies 720,200 \$983 \$0 \$983 0.00% | | • | | | | | . , | |
| 15 Lagoon Supplies 720.400 50 50 0.00% 16 Sewer Operating Expenses HB 720.500 \$1,137 \$0 \$1,137 \$0.00% 17 Tools and Shop Supplies (Sewer) 722.000 \$688 \$50 \$688 \$0.00% 18 Maintenance of Treatment Equip 745.100 \$1,682 \$50 \$1,682 \$0.00% 19 M Miscellanous Operating Expense 745.900 \$0.00 \$0.00% 20 TOTAL MAINTENANCE EXPENSE \$8,111 \$0 \$51,682 \$0.00% 21 CUSTOMER ACCOUNT EXPENSE \$8,111 \$0 \$55,111 22 Contracted Accounting Fees 732.000 \$5,211 \$0 \$5,211 \$0.00% 23 Contracted Legal Fees 733.000 \$2,250 \$0 \$2,250 \$0.00% 24 PWSDM4 Contracted Labor 737.000 \$37,065 \$0 \$87,056 \$0.00% 25 Rent 742.000 \$8,582 \$0 \$8,582 \$0.00% 26 Rent (Lake Region) 742.000 \$3,853 \$50 \$3,853 \$0.00% 27 TOTAL CUSTOMER ACCOUNT EXPENSE \$116,952 \$0 \$116,952 28 ADMINISTRATIVE & GENERAL EXPENSES \$75.000 \$2,809 \$0 \$2,809 \$0.00% 30 Auto Insurance (Sewer) 755.000 \$3,401 \$0.00% 31 General Liability (Sewer) 755.000 \$1,343 \$0 \$1,343 \$0.00% 32 Other Insurance (Sewer) 755.000 \$1,343 \$0 \$1,343 \$0.00% 33 Office Supplies 921.000 \$974 \$0 \$974 \$0 \$974 \$0.00% 34 Billing Expenses 921.500 \$313 \$0 \$13.303 \$0.00% 35 Management Fees 922.000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | | | | | | | | |
| 16 Sewer Operating Expenses HB | | • • | | | | | • | |
| 17 Tools and Shop Supplies (Sewer) 722.000 \$688 \$0 \$688 \$0.00% 18 Maintenance of Treatment Equip 745.100 \$1,882 \$0 \$5,888 \$0.00% 19 HB Miscellanous Operating Expense 745.900 \$0 \$50 \$50 \$0.00% 20 TOTAL MAINTENANCE EXPENSE 745.900 \$5,111 \$0 \$5,111 21 CUSTOMER ACCOUNT EXPENSE 20 \$5,211 \$0 \$5,211 \$0.00% 22 Contracted Accounting Fees 732.000 \$5,211 \$0 \$5,211 \$0.00% 23 Contracted Legal Fees 733.000 \$2,250 \$0 \$2,250 \$0.00% 24 PWSD#4 Contracted Labor 737.000 \$3,7065 \$0 \$97,056 \$0.00% 25 Rent 742.000 \$3,853 \$0 \$3,582 \$0.00% 26 Rent (Lake Region) 742.100 \$3,853 \$0 \$3,853 \$0.00% 27 TOTAL CUSTOMER ACCOUNT EXPENSE \$116,952 \$0 \$116,952 28 ADMINISTRATIVE & GENERAL EXPENSES 29 Property Insurance 755.000 \$3,401 \$0 \$3,401 \$0.00% 30 Auto Insurance (Sewer) 755.000 \$3,401 \$0 \$3,401 \$0.00% 31 General Liability (Sewer) 755.000 \$1,343 \$0 \$1,343 \$0.00% 32 Other Insurance (Sewer) 755.000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | | • | | | | | • | |
| 18 Maintenance of Treatment Equip 745.100 \$1,682 \$0 \$1,682 \$0.00% \$0 \$0.00% \$0 \$0.00% \$ | | . • . | | | | | | |
| 19 HB Miscellanous Operating Expense 745,900 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | | | | | | • | • | |
| CUSTOMER ACCOUNT EXPENSE | | • • | | | | | | |
| Contracted Accounting Fees 732.000 \$5,211 \$0 \$5,211 0.00% | 20 | TOTAL MAINTENANCE EXPENSE | | | \$8,111 | \$0 | \$8,111 | |
| Contracted Accounting Fees 732.000 \$5,211 \$0 \$5,211 0.00% | 21 | CUSTOMER ACCOUNT EXPENSE | | | | | | |
| 24 PWSD#4 Contracted Labor 737.000 \$97,056 \$0 \$97,056 \$0.00% | | | 732.000 | | \$5,211 | \$0 | \$5,211 | 0.00% |
| 25 Rent | 23 | Contracted Legal Fees | 733.000 | | \$2,250 | \$0 | \$2,250 | 0.00% |
| 26 Rent (Lake Region) 742.100 \$3,853 \$0 \$3,853 27 TOTAL CUSTOMER ACCOUNT EXPENSE \$116,952 \$0 \$116,952 28 ADMINISTRATIVE & GENERAL EXPENSES \$755.000 \$2,809 \$0 \$2,809 \$0.00% 30 Auto Insurance (Sewer) 756.000 \$3,401 \$0 \$3,401 \$0.00% 31 General Liability (Sewer) 757.000 \$1,343 \$0 \$1,343 \$0.00% 32 Other Insurance (Sewer) 759.000 \$0 | 24 | PWSD#4 Contracted Labor | 737.000 | | \$97,056 | \$0 | \$97,056 | 0.00% |
| TOTAL CUSTOMER ACCOUNT EXPENSE \$116,952 \$0 \$116,952 \$ | | | | | | | \$8,582 | |
| 28 | | ` <i>'</i> | 742.100 | _ | | | | 0.00% |
| Property Insurance 755.000 \$2,809 \$0 \$2,809 \$0.00% | 27 | TOTAL CUSTOMER ACCOUNT EXPENSE | | | \$116,952 | \$0 | \$116,952 | |
| 30 Auto Insurance (Sewer) 756.000 \$3,401 \$0 \$3,401 0.00% 31 General Liability (Sewer) 757.000 \$1,343 \$0 \$1,343 0.00% 32 Other Insurance (Sewer) 759.000 \$0 \$0 \$0 \$0 0.00% 33 Office Supplies 921.000 \$974 \$0 \$974 0.00% 34 Billing Expenses 921.500 \$313 \$0 \$313 0.00% 35 Management Fees 922.000 \$0 \$0 \$0 \$0 0.00% 36 Executive Management Oversite 922.100 \$13,303 \$0 \$13,303 0.00% 36 Executive Management Oversite 922.000 \$452 \$0 \$452 0.00% 38 Telephone 925.000 \$595 \$0 \$595 0.00% 38 Telephone 925.000 \$595 \$0 \$595 0.00% 39 Travel & Entertainment 927.000 \$74 \$0 \$74 0.00% 40 Transportation Expense 933.000 \$412,673 \$0 \$12,673 0.00% 41 Customer Refunds 940.000 \$414 \$0 \$414 0.00% 42 Bad Debt Expense 950.000 \$329 \$0 \$329 \$0 \$229 0.00% 43 Miscellanous Expense 975.000 \$632 \$0 \$632 0.00% 45 TOTAL ADMINISTRATIVE AND GENERAL \$39,812 \$0 \$39,812 \$0 \$0.00% 48 License and Permits (Other-2) 779.000 \$0 \$0 \$0 \$0 \$0 \$0 0.00% 48 License and Permits (Other-2) 779.000 \$0 \$0 \$0 \$0 \$0 0.00% 49 HB Licenses and Permits (Other-2) 779.000 \$9,292 \$0 \$9,292 0.00% 50 Amortization of CIAC (Sewer) 406.300 \$9,123,75 \$0 \$113,381 \$0 \$113,381 \$0 0.00% 5113,381 \$0 \$ | | | | | | | | |
| 31 General Liability (Sewer) 757.000 \$1,343 \$0 \$1,343 \$0.00% | | • • | | | | | . , | |
| 32 Other Insurance (Sewer) 759.000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | | • • | | | | | | |
| 33 Office Supplies 921.000 \$974 \$0 \$974 0.00% 34 Billing Expenses 921.500 \$313 \$0 \$313 0.00% 35 Management Fees 922.000 \$0 \$0 \$0 0.00% 36 Executive Management Oversite 922.100 \$13,303 \$0 \$13,303 0.00% 37 Outside Services 923.000 \$452 \$0 \$452 0.00% 38 Telephone 925.000 \$595 \$0 \$595 0.00% 39 Travel & Entertainment 927.000 \$74 \$0 \$74 0.00% 40 Transportation Expense 933.000 \$12,673 \$0 \$12,673 0.00% 41 Customer Refunds 940.000 \$414 \$0 \$414 0.00% 42 Bad Debt Expense 950.000 \$329 \$0 \$329 0.00% 43 Miscellanous Expense 975.000 \$632 \$0 \$632 0.00 | | • · · · · · · · · · · · · · · · · · · · | | | | | | |
| 34 Billing Expenses 921.500 \$313 \$0 \$313 0.00% 35 Management Fees 922.000 \$0 \$0 \$0 0.00% 36 Executive Management Oversite 922.100 \$13,303 \$0 \$13,303 0.00% 37 Outside Services 923.000 \$452 \$0 \$452 0.00% 38 Telephone 925.000 \$595 \$0 \$595 0.00% 39 Travel & Entertainment 927.000 \$74 \$0 \$74 0.00% 40 Transportation Expense 933.000 \$12,673 \$0 \$12,673 0.00% 41 Customer Refunds 940.000 \$414 \$0 \$414 0.00% 42 Bad Debt Expense 950.000 \$329 \$0 \$329 0.00% 43 Miscellanous Expense 975.000 \$632 \$0 \$632 0.00% 44 Rate Case Expense 980.000 \$2,500 \$0 \$2,500 | | , , | | | | | • | |
| 35 Management Fees 922.000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | | • • | | | | • | • | |
| Secutive Management Oversite 922.100 \$13,303 \$0 \$13,303 \$0.00% | | - • | | | | • | • | |
| 37 Outside Services 923.000 \$452 \$0 \$452 0.00% 38 Telephone 925.000 \$595 \$0 \$595 0.00% 39 Travel & Entertainment 927.000 \$74 \$0 \$74 0.00% 40 Transportation Expense 933.000 \$12,673 \$0 \$12,673 0.00% 41 Customer Refunds 940.000 \$414 \$0 \$414 0.00% 42 Bad Debt Expense 950.000 \$329 \$0 \$329 0.00% 43 Miscellanous Expense 975.000 \$632 \$0 \$632 0.00% 44 Rate Case Expense 980.000 \$2,500 \$0 \$2,500 0.00% 45 TOTAL ADMINISTRATIVE AND GENERAL \$39,812 \$0 \$339,812 \$0 \$39,812 46 OTHER OPERATING EXPENSES 779.000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | | 9 | | | | • • | • | |
| 39 Travel & Entertainment 927.000 \$74 \$0 \$74 0.00% 40 Transportation Expense 933.000 \$12,673 \$0 \$12,673 0.00% 41 Customer Refunds 940.000 \$414 \$0 \$414 0.00% 42 Bad Debt Expense 950.000 \$329 \$0 \$329 0.00% 43 Miscellanous Expense 975.000 \$632 \$0 \$632 0.00% 44 Rate Case Expense 980.000 \$2,500 \$0 \$2,500 0.00% 45 TOTAL ADMINISTRATIVE AND GENERAL \$39,812 \$0 \$39,812 \$0 \$39,812 46 OTHER OPERATING EXPENSES 47 PSC Assessment 767.000 \$35,403 \$0 \$35,403 0.00% 48 License and Permits (Other-2) 779.000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | | S . | | | | | | |
| 40 Transportation Expense 933.000 \$12,673 \$0 \$12,673 0.00% 41 Customer Refunds 940.000 \$414 \$0 \$414 0.00% 42 Bad Debt Expense 950.000 \$329 \$0 \$329 0.00% 43 Miscellanous Expense 975.000 \$632 \$0 \$632 0.00% 44 Rate Case Expense 980.000 \$2,500 \$0 \$2,500 0.00% 45 TOTAL ADMINISTRATIVE AND GENERAL \$39,812 \$0 \$39,812 \$0 \$39,812 46 OTHER OPERATING EXPENSES 795.000 \$35,403 \$0 \$35,403 0.00% 48 License and Permits (Other-2) 779.000 \$0 \$0 \$0 \$0 49 HB Licenses and Permits 779.100 \$9,292 \$0 \$9,292 0.00% 50 Amortization of CIAC (Sewer) 406.300 -\$10,376 \$0 -\$10,376 0.00% 51 Depreciation \$113,381 \$0 \$113,381 0.00% | 38 | Telephone | 925.000 | | \$595 | \$0 | \$595 | 0.00% |
| 41 Customer Refunds 940.000 \$414 \$0 \$414 0.00% 42 Bad Debt Expense 950.000 \$329 \$0 \$329 0.00% 43 Miscellanous Expense 975.000 \$632 \$0 \$632 0.00% 44 Rate Case Expense 980.000 \$2,500 \$0 \$2,500 0.00% 45 TOTAL ADMINISTRATIVE AND GENERAL \$39,812 \$0 \$39,812 \$0 \$39,812 46 OTHER OPERATING EXPENSES 47 PSC Assessment 767.000 \$35,403 \$0 \$35,403 0.00% 48 License and Permits (Other-2) 779.000 \$0 \$0 \$0 \$0 0.00% 49 HB Licenses and Permits 779.100 \$9,292 \$0 \$9,292 0.00% 50 Amortization of CIAC (Sewer) 406.300 -\$10,376 \$0 -\$10,376 0.00% 51 Depreciation \$113,381 \$0 \$113,381 0.00% | 39 | Travel & Entertainment | 927.000 | | \$74 | \$0 | \$74 | 0.00% |
| 42 Bad Debt Expense 950.000 \$329 \$0 \$329 0.00% 43 Miscellanous Expense 975.000 \$632 \$0 \$632 0.00% 44 Rate Case Expense 980.000 \$2,500 \$0 \$2,500 0.00% 45 TOTAL ADMINISTRATIVE AND GENERAL \$39,812 \$0 \$39,812 \$0 \$39,812 46 OTHER OPERATING EXPENSES 767.000 \$35,403 \$0 \$35,403 0.00% 48 License and Permits (Other-2) 779.000 \$0 \$0 \$0 \$0 0.00% 49 HB Licenses and Permits 779.100 \$9,292 \$0 \$9,292 0.00% 50 Amortization of CIAC (Sewer) 406.300 -\$10,376 \$0 -\$10,376 0.00% 51 Depreciation \$113,381 \$0 \$113,381 \$0 \$00% | 40 | Transportation Expense | 933.000 | | \$12,673 | \$0 | \$12,673 | 0.00% |
| 43 Miscellanous Expense 975.000 \$632 \$0 \$632 0.00% 44 Rate Case Expense 980.000 \$2,500 \$0 \$2,500 0.00% 45 TOTAL ADMINISTRATIVE AND GENERAL \$39,812 \$0 \$39,812 \$0 \$39,812 46 OTHER OPERATING EXPENSES 767.000 \$35,403 \$0 \$35,403 0.00% 48 License and Permits (Other-2) 779.000 \$0 \$0 \$0 0.00% 49 HB Licenses and Permits 779.100 \$9,292 \$0 \$9,292 0.00% 50 Amortization of CIAC (Sewer) 406.300 -\$10,376 \$0 -\$10,376 0.00% 51 Depreciation \$113,381 \$0 \$113,381 0.00% | | | | | | | | |
| 44 Rate Case Expense 980.000 \$2,500 \$0 \$2,500 45 TOTAL ADMINISTRATIVE AND GENERAL \$39,812 \$0 \$39,812 46 OTHER OPERATING EXPENSES 47 PSC Assessment 767.000 \$35,403 \$0 \$35,403 0.00% 48 License and Permits (Other-2) 779.000 \$0 \$0 \$0 \$0 0.00% 49 HB Licenses and Permits 779.100 \$9,292 \$0 \$9,292 0.00% 50 Amortization of CIAC (Sewer) 406.300 -\$10,376 \$0 -\$10,376 0.00% 51 Depreciation \$113,381 \$0 \$113,381 0.00% | | • | | | | | | |
| 45 TOTAL ADMINISTRATIVE AND GENERAL \$39,812 \$0 \$39,812 46 OTHER OPERATING EXPENSES 47 PSC Assessment 767.000 \$35,403 \$0 \$35,403 0.00% 48 License and Permits (Other-2) 779.000 \$0 \$0 \$0 \$0 0.00% 49 HB Licenses and Permits 779.100 \$9,292 \$0 \$9,292 0.00% 50 Amortization of CIAC (Sewer) 406.300 -\$10,376 \$0 -\$10,376 0.00% 51 Depreciation \$113,381 \$0 \$113,381 0.00% | | • | | | | | | |
| 46 OTHER OPERATING EXPENSES 47 PSC Assessment 767.000 \$35,403 \$0 \$35,403 0.00% 48 License and Permits (Other-2) 779.000 \$0 \$0 \$0 \$0 0.00% 49 HB Licenses and Permits 779.100 \$9,292 \$0 \$9,292 0.00% 50 Amortization of CIAC (Sewer) 406.300 -\$10,376 \$0 -\$10,376 0.00% 51 Depreciation \$113,381 \$0 \$113,381 0.00% | | • | 980.000 | _ | | | | 0.00% |
| 47 PSC Assessment 767.000 \$35,403 \$0 \$35,403 0.00% 48 License and Permits (Other-2) 779.000 \$0 \$0 \$0 0.00% 49 HB Licenses and Permits 779.100 \$9,292 \$0 \$9,292 0.00% 50 Amortization of CIAC (Sewer) 406.300 -\$10,376 \$0 -\$10,376 0.00% 51 Depreciation \$113,381 \$0 \$113,381 0.00% | | | | | | | • | |
| 48 License and Permits (Other-2) 779.000 \$0 \$0 \$0 0.00% 49 HB Licenses and Permits 779.100 \$9,292 \$0 \$9,292 0.00% 50 Amortization of CIAC (Sewer) 406.300 -\$10,376 \$0 -\$10,376 0.00% 51 Depreciation \$113,381 \$0 \$113,381 0.00% | | | 767.000 | | \$35.403 | \$0 | \$35.403 | 0.00% |
| 49 HB Licenses and Permits 779.100 \$9,292 \$0 \$9,292 0.00% 50 Amortization of CIAC (Sewer) 406.300 \$10,376 \$0 -\$10,376 0.00% 51 Depreciation \$113,381 \$0 \$113,381 0.00% | | | | | | | | |
| 50 Amortization of CIAC (Sewer) 406.300 -\$10,376 \$0 -\$10,376 0.00% 51 Depreciation \$113,381 \$0 \$113,381 0.00% | | ` , | | | | | | |
| 51 Depreciation \$113,381 \$0 \$113,381 0.00% | | | | | | | | |
| 52 TOTAL OTHER OPERATING EXPENSES \$147,700 \$0 \$147,700 | | · , | | | | | | |
| | 52 | TOTAL OTHER OPERATING EXPENSES | | | \$147,700 | \$0 | \$147,700 | |

| | A | <u>B</u> Account | | <u>C</u> | <u>D</u> | Ē | E |
|--------|---------------------------------------|---------------------|-----|------------|-------------|-----------|------------|
| Line | | Number | | Staff | Customer | | Percentage |
| Number | Description | (Optional) | | Annualized | Charge | Commodity | Rate |
| | | (opinomin) | | | | | 1000 |
| 53 | TAXES OTHER THAN INCOME | | | | | | |
| 54 | Real Estate Taxes | 967.000 | | \$695 | \$0 | \$695 | 0.00% |
| 55 | Property Taxes | 967.300 | | \$78 | \$0 | \$78 | 0.00% |
| 56 | Other Taxes | 967.200 | | \$0 | \$0 | \$0 | 0.00% |
| 57 | TOTAL TAXES OTHER THAN INCOME | | | \$773 | \$0 | \$773 | |
| | | | | | | | |
| 58 | TOTAL OPERATING EXPENSES | | | \$358,000 | \$0 | \$358,000 | |
| 59 | Interest Frances | | (2) | £25.040 | ¢0 | £25.040 | 0.000/ |
| 59 | Interest Expense | | (3) | \$35,212 | \$0 | \$35,212 | 0.00% |
| 60 | Return on Equity | | (3) | \$11,690 | \$0 | \$11,690 | 0.00% |
| 00 | Return on Equity | | (0) | ψ11,000 | Ψ | Ψ11,000 | 0.0070 |
| 61 | Income Taxes | | (3) | \$2,911 | \$0 | \$2,911 | 0.00% |
| | | | . , | , , | | . , | |
| 62 | TOTAL INTEREST RETURN & TAXES | | • | \$49,813 | \$0 | \$49,813 | |
| | | | | | | | |
| 63 | TOTAL COST OF SERVICE | | | \$407,813 | \$0 | \$407,813 | |
| | | | | | | | / |
| 64 | Less: Miscellaneous Revenues | | | \$167,731 | \$0 | \$167,731 | 0.00% |
| 65 | COST TO RECOVER IN RATES | | | \$240,082 | \$0 | ¢240.002 | |
| 65 | COST TO RECOVER IN RATES | | • | \$240,062 | \$ 0 | \$240,082 | |
| 66 | INCREMENTAL INCREASE IN RATE REVENUES | | | \$80,655 | | | |
| 00 | MONEMENTAL MONEAUE IN NATE REVENUE | | : | ψου,σσσ | | | |
| 67 | PERCENTAGE OF INCREASE | | • | 24.65% | | | |
| ٠. | | | : | 24.0070 | | | |
| 68 | REQUESTED INCREASE IN REVENUES | | | \$0 | | | |

⁽¹⁾ From Revenue Schedule

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

Lake Region Water and Sewer Company Horseshoe Bend Sewer Tracking Number SR-2010-0110 Test Year Ending 12-31-2008 updated through 9-30-2009 True up ending 3-31-2010

Rate of Return Including Income Tax - Sewer

| | | 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 | | 1.39% | From Capital Structure Schedule |
| 6 | Weighted Rate of Return on Equity Including Income Tax | | 1.74% | B4 x B5 |
| 7 | Recommended Weighted Rate of Return on Debt - Long-Term and Short-Term | | 4.19% | From Capital Structure Schedule |
| 8 | Total Weighted Rate of Return Including Income Tax | _ | 5.93% | B6+B7 |
| | | To Rat | e Base Schedı | ule |
| (1) | If Sub-Chapter S Corporation, Enter Y: | Equity Income Required | \$13,753 | |
| | | & Preliminary Federal Tax | | |

Tax Rate Table

| ne Range | | | |
|-----------------|---|--|---|
| End | Tax Rate | Amount in Range | Tax on Rang |
| \$50,000 | 15.00% | \$13,753 | \$2,06 |
| \$75,000 | 25.00% | \$0 | \$ |
| \$100,000 | 34.00% | \$0 | \$ |
| \$335,000 | 39.00% | \$0 | \$ |
| \$9,999,999,999 | 34.00% | \$0 | \$ |
| | | \$13,753 | \$2,06 |
| | | Consolidated Tax Rate: Average Tax Rate: | 0.1 |
| | End \$50,000 \$75,000 \$100,000 \$335,000 | End Tax Rate \$50,000 15.00% \$75,000 25.00% \$100,000 34.00% \$335,000 39.00% | End Tax Rate Amount in Range \$50,000 15.00% \$13,753 \$75,000 25.00% \$0 \$100,000 34.00% \$0 \$335,000 39.00% \$0 \$9,999,999,999 34.00% \$0 \$13,753 Consolidated Tax Rate: |

Lake Region Water and Sewer Company Horseshoe Bend Sewer Tracking Number SR-2010-0110

Test Year Ending 12-31-2008 updated through 9-30-2009 True up ending 3-31-2010 Rate Base Required Return on Investment Schedule - Sewer

| | A | _ <u>B</u> |
|----------------|--|--|
| Line Number | Rate Base Description | Dollar Amount |
| 1 | Plant In Service | \$2,190,789 From Plant Schedule |
| 2 | Less Accumulated Depreciation Reserve | \$759,882 From Depreciation Reserve Schedule |
| 3 | Net Plant In Service | \$1,430,908 |
| 4 | Other Rate Base Items: | \$0 |
| | Materials and Supplies | \$429 |
| | Contribution of Aid of Construction | -\$748,597 |
| | CIAC Depreciation | \$190,677 |
| | Deferred Taxes | -\$33,036 |
| 5 | Total Rate Base | \$840,381 |
| 6 | Total Weighted Rate of Return Including Income Tax | 5.93% From PreTax Return & Taxes Schedule |
| 7 | Required Return & Income Tax | \$49,813 |

| | 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 |
| 110 | 2000р | 7.11104111 | 01.4014.0 | - upital | - aprilai |
| 1 | Common Stock | \$514,405 | 16.36% | 8.50% | 1.391% |
| 2 | Other Security-Non Tax Deductible | \$0 | 0.00% | 0.00% | 0.000% |
| 3 | Preferred Stock | \$0 | 0.00% | 0.00% | 0.000% |
| 4 | Long Term Debt | \$2,629,091 | 83.64% | 5.01% | 4.190% |
| 5 | Short Term Debt | \$0 | 0.00% | 0.00% | 0.000% |
| 6 | Other Security-Tax Deductible | \$0 | 0.00% | 0.00% | 0.000% |
| 7 | TOTAL CAPITALIZATION | \$3,143,496 | 100.00% | | 5.581% |

To PreTax Return Rate Schedule

Accounting Schedule:8 Sponsor: Shana Atkinson

Page: 1 of 1

Lake Region Water and Sewer Company Horseshoe Bend Sewer Tracking Number SR-2010-0110

Test Year Ending 12-31-2008 updated through 9-30-2009 True up ending 3-31-2010 Plant In Service - Sewer

| | ۸ | P | <u>C</u> | D | F | F | G |
|--------|-----------------------|--|-------------------|------------------------|--------------------|----------------------------|----------------------|
| Line | <u>A</u> Account # | <u>B</u> | <u>C</u> Total | <u>ט</u> Adjustment | <u>E</u> | <u>r</u> Jurisdictional | <u>G</u> Adjusted |
| Number | (Optional) | Plant Account Description | Plant | Number | Adjustments | Allocation | Jurisdictional |
| Hamboi | (Optional) | Train Account Bookington | T IUIT | Hamboi | rajuotinonto | 711100011011 | Garioaiotionai |
| | | | | | | | |
| 1 | | INTANGIBLE PLANT | | | | | |
| 2 | 301.000 | Organization | \$22,970 | | | 34.42% | \$7,906 |
| 3 | 302.000 | Franchises | \$0 | | | 100.00% | \$0 |
| 4 | 303.000 | Miscellaneous Intangible Plant | \$0 | | | 100.00% | \$0 |
| 5 | | TOTAL INTANGIBLE PLANT | \$22,970 | | \$0 | | \$7,906 |
| 6 | | SOURCE OF SUPPLY PLANT | | | | | |
| 7 | 350.000 | Land & Land Rights | \$5,985 | | | 34.42% | \$2,060 |
| 8 | 351.000 | Structures & Improvements | \$4,650 | | | 100.00% | \$4,650 |
| 9 | 001.000 | TOTAL SOURCE OF SUPPLY PLANT | \$10,635 | | \$0 | 100.0070 | \$6,710 |
| | | | | | | | |
| 10 | | COLLECTION PLANT | | | | | |
| 11 | 352.200 | Collection Sewers - Gravity HB | \$162,667 | | | 100.00% | \$162,667 |
| 12 | 352.100 | Collection Sewers-Force HB | \$51,957 | P-12 | \$203,921 | 100.00% | \$255,878 |
| 13 | 353.000 | Services to Customers | \$194,980 | P-13 | -\$194,980 | 34.42% | \$0 |
| 14 | 353.100 | Services to Customer (HB) | \$194,980 | P-14 | -\$5,779 | 41.71% | \$78,916 |
| 15 | 354.000 | Flow Measuring Devices | \$11,297 | | | 100.00% | \$11,297 |
| 16 | 355.000 | Flow Measuring Devices Installation | \$689 | | | 100.00% | \$689 |
| 17 | | TOTAL COLLECTION PLANT | \$616,570 | | \$3,162 | | \$509,447 |
| 18 | | PUMPING PLANT | | | | | |
| 19 | 363.000 | Electric Pumping Other | \$0 | P-19 | \$2,905 | 34.42% | \$1,000 |
| 20 | 363,100 | Pumping Equipment (Elec., Diesel, other) | \$435,527 | P-20 | \$38,683 | 100.00% | \$474,210 |
| 21 | | TOTAL PUMPING PLANT | \$435,527 | | \$41,588 | | \$475,210 |
| | | | | | | | |
| 22 | | TREATMENT & DISPOSAL PLANT | | | | | |
| 23 | 372.000 | Treatment and Disposal Equip HB | \$838,416 | P-23 | \$6,760 | 100.00% | \$845,176 |
| 24 | 373.000 | Plant Sewers HB | \$316,647 | | | 100.00% | \$316,647 |
| 25 | 375.000 | Other Treatment & Disposal Plant Equip. | \$411 | | | 34.42% | \$141 |
| 26 | | TOTAL TREATEMENT & DISPOSAL PLANT | \$1,155,474 | | \$6,760 | | \$1,161,964 |
| 27 | | GENERAL PLANT | | | | | |
| 28 | 391.000 | Office Furniture and Equipment | \$11,485 | | | 20.90% | \$2,400 |
| 29 | 391.100 | Computer Equipment | \$9,989 | | | 20.90% | \$2,088 |
| 30 | 392.000 | Transportation Equipment | \$10,579 | | | 34.42% | \$3,641 |
| 31 | 392.100 | Transportation Equipment (Pump Truck) | \$33,445 | | | 34.42% | \$11,512 |
| 32 | 392,200 | Transportation Equipment (Sierra Truck) | \$19,703 | | | 20.90% | \$4,118 |
| 33 | 394.000 | Tools, Shop and Garage Equipment | \$6,626 | | | 20.90% | \$1,385 |
| 34 | 395.000 | Laboratory Equipment | \$1,284 | | | 34.42% | \$442 |
| 35 | 396.000 | Power Operated Equipment (Company Owned) | \$11,523 | | | 34.42% | \$3,966 |
| 36 | | TOTAL GENERAL PLANT | \$104,634 | | \$0 | | \$29,552 |
| 37 | | TOTAL PLANT IN SERVICE | \$2,345,810 | | \$51,510 | | \$2,190,789 |
| | | | <u> </u> | | 401,010 | | 42,100,.00 |

To Rate Base & Depreciation Schedules

Tracking Number SR-2010-0110

Test Year Ending 12-31-2008 updated through 9-30-2009 True up ending 3-31-2010 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-12 | Collection Sewers-Force HB | 352.100 | | \$203,921 |
| | | 0021100 | | * , |
| | Include costs of new Duckhead lift station | | \$203,921 | |
| | (Herrington) | | | |
| D 40 | | 0.70.000 | | |
| P-13 | Services to Customers | 353.000 | | -\$194,980 |
| | Removed balance per company email. | | -\$194,980 | |
| | Reallocated to two different accounts. | | | |
| | (Herrington) | | | |
| | | | | |
| P-14 | Services to Customer (HB) | 353.100 | | -\$5,779 |
| | Removed Plant (Cornett Cove (HB from 2003. | | -\$5,779 | |
| | Water District has authority for this property | | | |
| | | | | |
| | | | | |
| P-19 | Electric Pumping Other | 363.000 | | \$2,905 |
| | Rebuilt Pump during Update Period, Sept. 30, | | \$2,905 | |
| | 2009 (Herrington) | | | |
| | | | | |
| P-20 | Pumping Equipment (Elec.,Diesel, other) | 363.100 | | \$38,683 |
| | Include pumping equipment costs of new | | \$38,683 | |
| | Duckhead lift station (Herrington) | | \$30,003 | |
| | | | | |
| P-23 | Treatment and Disposal Equip HB | 372.000 | | \$6,760 |
| | | | | |
| | Include Irrigation Pump added during update period of Sept. 30, 2009 (Herrington) | | \$6,760 | |
| | period of dept. 30, 2003 (Herrington) | | | |
| | Total Diant Adjustments | | | ¢54.540 |
| | Total Plant Adjustments | | - | \$51,510 |

Accounting Schedule:10 Sponsor: Karen Herrington Page: 1 of 1

Tracking Number SR-2010-0110

Test Year Ending 12-31-2008 updated through 9-30-2009 True up ending 3-31-2010 Accumulated Depreciation Reserve - Sewer

| Account Number | Depreciation Reserve Description | Total | Adjustment | | Transfer all a 41 a second | |
|-------------------|--|---|---|--------------|---|---|
| Number | Depreciation Reserve Description | | • | | Jurisdictional | Adjusted |
| | | Reserve | Number | Adjustments | Allocation | Jurisdictional |
| | | | | | | |
| | INTANGIBLE PLANT | | | | | |
| 301.000 | Organization | \$0 | | | 34.42% | \$0 |
| 302.000 | Franchises | \$0 | | | 100.00% | \$0 |
| 303.000 | Miscellaneous Intangible Plant | \$0 | | | 100.00% | \$0 |
| | TOTAL INTANGIBLE PLANT | \$0 | | \$0 | | \$0 |
| | SOURCE OF SUPPLY PLANT | | | | | |
| 350.000 | Land & Land Rights | \$0 | | | 100.00% | \$0 |
| 351.000 | Structures & Improvements | \$635 | R-8 | \$175 | 100.00% | \$810 |
| | TOTAL SOURCE OF SUPPLY PLANT | \$635 | | \$175 | | \$810 |
| | COLLECTION PLANT | | | | | |
| 352 200 | | \$31 927 | R-11 | \$4.067 | 100 00% | \$35,994 |
| | • | | | | | \$9,030 |
| | | | | Ų., <u>_</u> | | \$0 |
| | | • • | R-14 | \$4.354 | | \$6,380 |
| | ` , | . , | | . , | | \$2,991 |
| | | | R-16 | | | \$255 |
| | TOTAL COLLECTION PLANT | \$53,351 | | \$10,214 | | \$54,650 |
| | PLIMPING PLANT | | | | | |
| 363 000 | | \$0 | | | 34 42% | \$0 |
| | | • | R-20 | \$54 441 | | \$239,988 |
| 303.100 | | | 11-20 | | 100.00 /0 | \$239,988 |
| | TOTAL TOWN INGT LANT | Ψ100,047 | | Ψ0,1 | | Ψ200,000 |
| | TREATMENT & DISPOSAL PLANT | | | | | |
| 372.000 | Treatment and Disposal Equip HB | \$364,586 | R-23 | \$47,432 | 100.00% | \$412,018 |
| 373.000 | Plant Sewers HB | \$16,439 | R-24 | \$17,812 | 100.00% | \$34,251 |
| 375.000 | Other Treatment & Disposal Plant Equip. | \$180 | R-25 | \$25 | 34.42% | \$71 |
| | TOTAL TREATEMENT & DISPOSAL PLANT | \$381,205 | | \$65,269 | | \$446,340 |
| | GENERAL PLANT | | | | | |
| 391.000 | Office Furniture and Equipment | \$5,010 | R-28 | \$718 | 20.90% | \$1,197 |
| 391.100 | Computer Equipment | \$4,381 | R-29 | \$625 | 20.90% | \$1,046 |
| 392.000 | Transportation Equipment | \$23,817 | R-30 | \$1,719 | 34.42% | \$8,789 |
| 392.100 | Transportation Equipment (Pump Truck) | \$6,111 | R-31 | \$5,435 | 34.42% | \$3,974 |
| 392.200 | Transportation Equipment (Sierra Truck) | \$465 | R-32 | \$3,202 | 20.90% | \$766 |
| 394.000 | Tools, Shop and Garage Equipment | \$2,875 | R-33 | \$414 | 20.90% | \$687 |
| 395.000 | Laboratory Equipment | \$596 | R-34 | \$80 | 34.42% | \$233 |
| 396.000 | Power Operated Equipment (Company Owned) | \$3,106 | R-35 | \$965 | 34.42% | \$1,401 |
| | TOTAL GENERAL PLANT | \$46,361 | | \$13,158 | | \$18,095 |
| | TOTAL DEPRECIATION RESERVE | \$667,099 | | \$143,257 | | \$759,882 |
| | 351.000 352.200 352.100 353.000 353.100 355.000 363.000 363.100 372.000 373.000 375.000 391.000 391.100 392.000 392.100 392.200 394.000 395.000 | 350.000 Land & Land Rights 351.000 Structures & Improvements TOTAL SOURCE OF SUPPLY PLANT COLLECTION PLANT 352.200 Collection Sewers - Gravity HB 352.100 Collection Sewers - Force HB 353.000 Services to Customers 353.100 Services to Customer (HB) 354.000 Flow Measuring Devices 355.000 Flow Measuring Devices Installation TOTAL COLLECTION PLANT PUMPING PLANT 363.000 Electric Pumping Other 363.100 Pumping Equipment (Elec.,Diesel, other) TOTAL PUMPING PLANT TREATMENT & DISPOSAL PLANT TREATMENT & DISPOSAL PLANT Treatment and Disposal Equip HB 373.000 Other Treatment & Disposal Plant Equip. TOTAL TREATEMENT & DISPOSAL PLANT GENERAL PLANT 391.000 Office Furniture and Equipment 391.100 Computer Equipment 392.100 Transportation Equipment (Pump Truck) 392.200 Transportation Equipment (Sierra Truck) 394.000 Tools, Shop and Garage Equipment 395.000 Laboratory Equipment Power Operated Equipment (Company Owned) TOTAL GENERAL PLANT | 350.000 Land & Land Rights \$0 351.000 Structures & Improvements \$635 TOTAL SOURCE OF SUPPLY PLANT \$635 COLLECTION PLANT 352.200 Collection Sewers - Gravity HB \$31,927 352.100 Collection Sewers-Force HB \$7,731 353.000 Services to Customer (HB) \$10,941 354.000 Flow Measuring Devices \$2,525 355.000 Flow Measuring Devices Installation \$227 TOTAL COLLECTION PLANT \$53,351 PUMPING PLANT \$0 363.100 Pumping Equipment (Elec., Diesel, other) \$185,547 TOTAL PUMPING PLANT \$185,547 TOTAL PUMPING PLANT \$185,547 TREATMENT & DISPOSAL PLANT \$16,439 372.000 Treatment and Disposal Equip HB \$364,586 373.000 Plant Sewers HB \$16,439 375.000 Other Treatment & Disposal Plant Equip. \$180 TOTAL TREATEMENT & DISPOSAL PLANT \$381,205 GENERAL PLANT \$381,205 GENERAL | Section | Structures & Improvements \$635 R-8 \$175 | Section Structures & Improvements \$635 R-8 \$175 100.00% |

To Rate Base Schedule

Tracking Number SR-2010-0110

Test Year Ending 12-31-2008 updated through 9-30-2009 True up ending 3-31-2010 Schedule of Adjustments for Accumulated Deprecreciation Reserve - Sewer

| <u>A</u> Reserve | <u>B</u> | <u>C</u> | <u>D</u> | <u>E</u> Total |
|----------------------|---|-------------------|----------------------|-------------------|
| Adjustment Number | Accumulated Depreciation Reserve | Account Number | Adjustment Amount | Adjustment |
| Number | Adjustments Description | Number | Amount | Amount |
| R-8 | Structures & Improvements | 351.000 | | \$175 |
| | Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington) | | \$105 | |
| | Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington) | | \$70 | |
| R-11 | Collection Sewers - Gravity HB | 352.200 | | \$4,067 |
| | Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington) | | \$2,440 | |
| | Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington) | | \$1,627 | |
| R-12 | Collection Sewers-Force HB | 352.100 | | \$1,299 |
| | Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington) | | \$779 | |
| | Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington) | | \$520 | |
| R-14 | Services to Customer (HB) | 353.100 | | \$4,354 |
| | Made adjustment to correct depreciation related to Cornett Cove (HB) | | -\$520 | |
| | Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington) | | \$4,874 | |
| R-15 | Flow Measuring Devices | 354.000 | | \$466 |
| | Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington) | | \$280 | |

Accounting Schedule:12 Sponsor: Karen Herrington

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Lake Region Water and Sewer Company Horseshoe Bend Sewer Tracking Newsbar CR 2010 2440

Tracking Number SR-2010-0110

Test Year Ending 12-31-2008 updated through 9-30-2009 True up ending 3-31-2010 Schedule of Adjustments for Accumulated Deprecreciation Reserve - Sewer

| <u>A</u> | <u>B</u> | <u>C</u> | <u>D</u> | <u>E</u> |
|------------|---|----------|-----------------|--------------|
| Reserve | = | _ | _ | = Total |
| Adjustment | Accumulated Depreciation Reserve | Account | Adjustment | Adjustment |
| Number | Adjustments Description | Number | Amount | Amount |
| | Adjust Reserve to reflect the True Up period. | | \$186 | |
| | March, 31, 2010 (Herrington) | | | |
| | | | | |
| - 10 | | | | |
| R-16 | Flow Measuring Devices Installation | 355.000 | | \$28 |
| | Adjust Depression to reflect the undete | | \$17 | |
| | Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington) | | \$17 | |
| | period. Sept. 30, 2003 (Herrington) | | | |
| | Adjust Reserve to reflect the True Up period. | | \$11 | |
| | March, 31, 2010 (Herrington) | | | |
| | | | | |
| D 00 | D : 5 : (/5) D: (/1) | 202 422 | | 65444 |
| R-20 | Pumping Equipment (Elec.,Diesel, other) | 363.100 | | \$54,441 |
| | Adjust Depreciation to reflect the update | | \$32,665 | |
| | period. Sept. 30, 2009 (Herrington) | | 402,000 | |
| | portour coper co, zoos (r.e.m.g.e) | | | |
| | Adjust Reserve to reflect the True Up period. | | \$21,776 | |
| | March, 31, 2010 (Herrington) | | | |
| | | | | |
| R-23 | Treatment and Disposal Equip UP | 272 000 | | ¢47.420 |
| R-23 | Treatment and Disposal Equip HB | 372.000 | | \$47,432 |
| | Adjust Depreciation to reflect the update | | \$28,416 | |
| | period. Sept. 30, 2009 (Herrington) | | 4_0, 110 | |
| | , , , , , , , , , , , , , , , , , , , | | | |
| | Adjust Reserve to reflect the True Up period. | | \$19,016 | |
| | March, 31, 2010 (Herrington) | | | |
| | | | | |
| R-24 | Plant Sewers HB | 373.000 | | \$17,812 |
| 117-24 | Figure Sewers FID | 3/3.000 | | Ψ11,012 |
| | Adjust Depreciation to reflect the update | | \$10,687 | |
| | period. Sept. 30, 2009 (Herrington) | | **** | |
| | . , , , , , , , , , , , , , , , , , , , | | | |
| | Adjust Reserve to reflect the True Up period. | | \$7,125 | |
| | March, 31, 2010 (Herrington) | | | |
| | | | | |
| R-25 | Other Treatment & Disposal Plant Equip. | 375.000 | | \$25 |
| 11-20 | Other Treatment & Disposal Flant Equip. | 373.000 | | φΖΰ |

Accounting Schedule:12 Sponsor: Karen Herrington

Page: 2 of 4

Tracking Number SR-2010-0110

Test Year Ending 12-31-2008 updated through 9-30-2009 True up ending 3-31-2010 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 Number | Adjustment | Adjustment |
| Number | Adjustments Description Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington) | Number | Amount \$15 | Amount |
| | Adjust Reserve to reflect the True Up period. | | \$10 | |
| | March, 31, 2010 (Herrington) | | | |
| R-28 | Office Furniture and Equipment | 391.000 | | \$718 |
| | Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington) | | \$431 | |
| | Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington) | | \$287 | |
| R-29 | Computer Equipment | 391.100 | | \$625 |
| | Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington) | | \$375 | |
| | Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington) | | \$250 | |
| R-30 | Transportation Equipment | 392.000 | | \$1,719 |
| | Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington) | | \$1,031 | |
| | Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington) | | \$688 | |
| R-31 | Transportation Equipment (Pump Truck) | 392.100 | | \$5,435 |
| | Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington) | | \$3,261 | ,.,, |
| | Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington) | | \$2,174 | |

Accounting Schedule:12 Sponsor: Karen Herrington

Page: 3 of 4

Lake Region Water and Sewer Company Horseshoe Bend Sewer Tracking Newsbar CR 2010 2440

Tracking Number SR-2010-0110

Test Year Ending 12-31-2008 updated through 9-30-2009 True up ending 3-31-2010 Schedule of Adjustments for Accumulated Deprecreciation Reserve - Sewer

| <u>A</u> | <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 | Amount | Amount |
| R-32 | Transportation Equipment (Sierra Truck) | 392.200 | | \$3,202 |
| | Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington) | | \$1,921 | |
| | Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington) | | \$1,281 | |
| R-33 | Tools, Shop and Garage Equipment | 394.000 | | \$414 |
| | Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington) | | \$248 | |
| | Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington) | | \$166 | |
| R-34 | Laboratory Equipment | 395.000 | | \$80 |
| | Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington) | | \$48 | |
| | Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington) | | \$32 | |
| R-35 | Power Operated Equipment (Company Owned) | 396.000 | | \$965 |
| | Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington) | | \$579 | |
| | Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington) | | \$386 | |
| | Total Reserve Adjustments | | | \$143,257 |

Accounting Schedule:12 Sponsor: Karen Herrington

Page: 4 of 4

Lake Region Water and Sewer Company Horseshoe Bend Sewer

Tracking Number SR-2010-0110

Test Year Ending 12-31-2008 updated through 9-30-2009 True up ending 3-31-2010 Depreciation Expense - Sewer

| Line | <u>A</u> | <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 |
| Number | Number | riant Account Description | Julisalctional | Nate | Lxperise |
| | | | | | |
| 1 | | INTANGIBLE PLANT | | | |
| 2 | 301.000 | Organization | \$7,906 | 0.00% | \$0 |
| 3 | 302.000 | Franchises | \$0 | 0.00% | \$0 |
| 4 | 303.000 | Miscellaneous Intangible Plant | <u>\$0</u> | 0.00% | <u>\$0</u> |
| 5 | | TOTAL INTANGIBLE PLANT | \$7,906 | | \$0 |
| 6 | | SOURCE OF SUPPLY PLANT | | | |
| 7 | 350.000 | Land & Land Rights | \$2,060 | 0.00% | \$0 |
| 8 | 351.000 | Structures & Improvements | \$4,650 | 3.00% | \$140 |
| 9 | | TOTAL SOURCE OF SUPPLY PLANT | \$6,710 | | \$140 |
| 10 | | COLLECTION PLANT | | | |
| 11 | 352.200 | Collection Sewers - Gravity HB | \$162,667 | 2.00% | \$3,253 |
| 12 | 352.100 | Collection Sewers-Force HB | \$255,878 | 2.00% | \$5,118 |
| 13 | 353.000 | Services to Customers | \$0 | 0.00% | \$0 |
| 14 | 353.100 | Services to Customer (HB) | \$78,916 | 2.00% | \$1,578 |
| 15 | 354.000 | Flow Measuring Devices | \$11,297 | 3.30% | \$373 |
| 16 | 355.000 | Flow Measuring Devices Installation | \$689 | 3.30% | \$23 |
| 17 | | TOTAL COLLECTION PLANT | \$509,447 | | \$10,345 |
| 18 | | PUMPING PLANT | | | |
| 19 | 363.000 | Electric Pumping Other | \$1,000 | 10.00% | \$100 |
| 20 | 363.100 | Pumping Equipment (Elec.,Diesel, other) | \$474,210 | 10.00% | \$47,421 |
| 21 | | TOTAL PUMPING PLANT | \$475,210 | | \$47,521 |
| 22 | | TREATMENT & DISPOSAL PLANT | | | |
| 23 | 372.000 | Treatment and Disposal Equip HB | \$845,176 | 4.50% | \$38,033 |
| 24 | 373.000 | Plant Sewers HB | \$316,647 | 4.50% | \$14,249 |
| 25 | 375.000 | Other Treatment & Disposal Plant Equip. | \$141 | 5.00% | <u>\$7</u> |
| 26 | | TOTAL TREATEMENT & DISPOSAL PLANT | \$1,161,964 | | \$52,289 |
| 27 | | GENERAL PLANT | | | |
| 28 | 391.000 | Office Furniture and Equipment | \$2,400 | 5.00% | \$120 |
| 29 | 391.100 | Computer Equipment | \$2,088 | 5.00% | \$104 |
| 30 | 392.000 | Transportation Equipment | \$3,641 | 13.00% | \$473 |
| 31 | 392.100 | Transportation Equipment (Pump Truck) | \$11,512 | 13.00% | \$1,497 |
| 32 | 392.200 | Transportation Equipment (Sierra Truck) | \$4,118 | 13.00% | \$535 |
| 33 | 394.000 | Tools, Shop and Garage Equipment | \$1,385 | 5.00% | \$69 |
| 34 | 395.000 | Laboratory Equipment | \$442 | 5.00% | \$22 |
| 35 | 396.000 | Power Operated Equipment (Company Owned) | \$3,966 | 6.70% | \$266 |
| 36 | | TOTAL GENERAL PLANT | \$29,552 | | \$3,086 |
| 37 | | Total Depreciation | \$2,190,789 | | \$113,381 |
| | | | | | |

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

Exhibit No.:

Issue: Accounting Schedules
Witness: MO PSC Auditors

Sponsoring Party: MO PSC Staff

Case No: SR-2010-0110 Shawnee Bend Sewer

Date Prepared: 5/18/2010



MISSOURI PUBLIC SERVICE COMMISSION UTILITY SERVICES DIVISION Post True Up Report Scenario Two STAFF ACCOUNTING SCHEDULES

LAKE REGION WATER AND SEWER COMPANY
CASE NO. SR-2010-0110 Shawnee Bend Sewer

Jefferson City, Missouri
May 2010

Tracking Number SR-2010-0110

Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 Expense Schedule - Sewer

| | <u>A</u> Account | <u>B</u> | <u>C</u> | <u>D</u> | <u>E</u> | <u>F</u> | <u>G</u> |
|----------|---------------------|--|-----------------------|--------------|------------------------|--------------------|------------------------|
| Line | Number | | Company/ Test Year | Adjustment | | Jurisdictional | Adjusted |
| Number | (Optional) | Expense Description | Amount | Number | Adjustments | Allocation | Jurisdictional |
| 1 | · · | OPERATIONS EXPENSES | | | • | | |
| 2 | 710.000 | Purchased Wastewater Maintenance | \$4,710 | S-2 | \$367 | 35.98% | \$1,827 |
| 3 | 711.200 | Sludge Removal | \$625 | S-3 | \$2,125 | 100.00% | \$2,750 |
| 4 | 715.000 | Power for Treatment Plants Other | \$0 | S-4 | \$0 | 100.00% | \$0 |
| 5 | 715.100 | WWTP Power | \$29,652 | S-5 | -\$11,778 | 100.00% | \$17,874 |
| 6 | 716.200 | SB Lift Station Power | \$0 | S-6 | \$1,661 | 100.00% | \$1,661 |
| 7 | 718.200 | SB WWTP Chemicals | \$8,262 | S-7 | -\$5,748 | 100.00% | \$2,514 |
| 8 | 719.000 | Wastewater Testing Other- | \$0 | | | 100.00% | \$0 |
| 9 | 719.100 | Effluent Testing Expenses | \$5,278 | S-9 | -\$1,881 | 100.00% | \$3,397 |
| 10 | 721.200 | SB Operating Expenses | \$0 | S-10 | \$1,344 | 100.00% | \$1,344 |
| 11 | | TOTAL OPERATIONS EXPENSE | \$48,527 | | -\$13,910 | | \$31,367 |
| 12 | | MAINTENANCE EXPENSES | | | | | |
| 13 | 720.000 | Supplies and Materials (Other) | \$2,184 | S-13 | \$1,202 | 35.98% | \$1,218 |
| 14 | 720.100 | HB Sewer Supplies | \$7,739 | S-14 | -\$5,468 | 35.98% | \$817 |
| 15 | 720.200 | SB Sewer Supplies | \$1,906 | S-15 | -\$371 | 35.98% | \$552 |
| 16 | 720.400 | Lagoon Supplies | \$32 | S-16 | -\$32 | 35.98% | \$0 |
| 17 | 720.500 | Sewer Operating Expenses | \$1,776 | S-17 | \$0 | 35.98% | \$639 |
| 18 | 722.000 | Tools and Shop Supplies (Sewer) | \$285 | S-18 | \$790 | 35.98% | \$387 |
| 19 | 745.100 | Maintenance of Treatment Equip | \$2,628 | S-19 | \$0 | 35.98% | \$946 |
| 20 | 745.950 | SB Miscellanous Operating Expenses | \$275 | S-20 | \$77 | 100.00% | \$352 |
| 21 | | TOTAL MAINTENANCE EXPENSE | \$16,825 | | -\$3,802 | | \$4,911 |
| | | | | | , | | |
| 22 | | CUSTOMER ACCOUNT EXPENSE | | | | | |
| 23 | 732.000 | Contracted Accounting Fees | \$10,930 | S-23 | \$0 | 26.79% | \$2,928 |
| 24 | 733.000 | Contracted Legal Fees | \$3,386 | S-24 | \$129 | 51.21% | \$1,800 |
| 25 | 737.000 | PWSD#4 Contracted Labor (Sewer) | \$194,850 | S-25 | \$8,707 | 26.79% | \$54,533 |
| 26 | 742.000 | Rent | \$18,000 | | | 26.79% | \$4,822 |
| 27 | 742.100 | Rent (Lake Office) | \$0 | S-27 | \$8,082 | 26.79% | \$2,165 |
| 28 | | TOTAL CUSTOMER ACCOUNT EXPENSE | \$227,166 | | \$16,918 | | \$66,248 |
| 29 | | ADMINISTRATIVE & GENERAL EXPENSES | | | | | |
| 30 | 755.000 | Property Insurance | \$3,272 | S-30 | \$0 | 14.14% | \$463 |
| 31 | 756.000 | Auto Insurance (Sewer) | \$5,314 | S-31 | \$0 | 35.98% | \$1,912 |
| 32 | 757.000 | General Liability (Sewer) | \$2,098 | S-32 | \$0 | 35.98% | \$755 |
| 33 | 759.000 | Other Insurance (Sewer) | \$1,953 | S-33 | -\$1,953 | 35.98% | \$0 |
| 34 | 921.000 | Office Supplies | \$11,218 | S-34 | -\$1,328 | 43.84% | \$4,336 |
| 35 | 921.500 | Billing Expenses | \$2,962 | S-35 | \$0 | 43.84% | \$1,299 |
| 36 | 922.000 | Management Fees | \$240,000 | S-36 | -\$240,000 | 26.79% | \$0 |
| 37 | 922.100 | Executive Management Oversight | \$0 | S-37 | \$27,898 | 26.79% | \$7,474 |
| 38 | 923.000 | Outside Services | \$947 | S-38 | \$0 | 26.79% | \$254 |
| 39 | 925.000 | Telephone | \$1,247 | S-39 | \$0 | 26.79% | \$334 |
| 40 | 927.000 | Travel & Entertainment | \$155 | S-40 | \$0 | 26.79% | \$42 |
| 41 | 933.000 | Transportation Expense | \$26,580 | S-41 | \$0 | 26.79% | \$7,121 |
| 42 | 940.000 | Customer Refunds | \$868 | S-42 | \$0 | 26.79% | \$233 |
| 43 | 950.000 | Bad Debt Expense | \$691 | S-43 | \$0 | 26.79% | \$185 |
| 44 | 975.000 | Miscellanous Expense | \$969 | S-44 | \$357 | 26.79% | \$355 |
| 45 | 980.000 | Rate Case Expense | \$0 | S-45 | \$2,500 | 100.00% | \$2,500 |
| 46 | | TOTAL ADMINISTRATIVE AND GENERAL | \$298,274 | | -\$212,526 | | \$27,263 |
| 47 | | OTHER ORERATING EVERYORS | | | | | |
| 47 | 707 000 | OTHER OPERATING EXPENSES | *40.000 | 0.40 | ** *** | 400.000/ | #40.000 |
| 48 40 | 767.000 | PSC Assessment | \$13,206 | S-48 | \$6,690 *75 | 100.00% | \$19,896 |
| 49 50 | 779.000 779.100 | License and Permits (Other) | \$75 \$2,000 | S-49 | -\$75 \$147 | 35.98% 400.00% | \$0 \$2.147 |
| 50 51 | 779.100 | SB Licenses and Permits Amortization of CIAC (Sewer) | \$3,000 \$0 | S-50 S-51 | \$147 \$20,531 | 100.00% | \$3,147 \$20,531 |
| 51 52 | 406.300 | Depreciation | \$0 \$0 | S-51 S-52 | -\$20,531 \$110,905 | 100.00% 100.00% | -\$20,531 \$110,905 |
| 52 53 | | TOTAL OTHER OPERATING EXPENSES | \$16,281 | 3-32 | \$110,905 | 100.00 /0 | \$110,905 \$113,417 |
| | | TO THE OTHER OF ENAMED EXICENSES | ψ10,201 | | ψ51,130 | | ψ110,717 |
| 54 | | TAXES OTHER THAN INCOME | | | | | |
| 55 | 967.000 | Real Property Taxes | \$3,324 | | | 39.82% | \$1,324 |
| | | - | • | | | | • |

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

Tracking Number SR-2010-0110

Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 Expense Schedule - Sewer

| | <u>A</u> | <u>B</u> | <u>C</u> | <u>D</u> | <u>E</u> | <u>F</u> | <u>G</u> |
|--------|------------|-------------------------------|-----------|------------|-------------|----------------|----------------|
| | Account | | Company/ | | | | |
| Line | Number | | Test Year | Adjustment | | Jurisdictional | Adjusted |
| Number | (Optional) | Expense Description | Amount | Number | Adjustments | Allocation | Jurisdictional |
| 56 | 967.300 | Property Taxes | \$372 | | | 39.82% | \$148 |
| 57 | 967.200 | Other Taxes | \$46 | S-57 | -\$46 | 26.79% | \$0 |
| 58 | | TOTAL TAXES OTHER THAN INCOME | \$3,742 | | -\$46 | | \$1,472 |
| | | | | | | | |
| 59 | | TOTAL OPERATING EXPENSES | \$610,815 | | -\$116,230 | | \$244,678 |

Tracking Number SR-2010-0110

Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 **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 |
| | | | | _ |
| S-2 | Purchased Wastewater Maintenance | 710.000 | | \$367 |
| | Made and adjustment based on a two year average (2006-2007) (Herrington-Prenger) | | \$367 | |
| S-3 | Sludge Removal | 711.200 | | \$2,125 |
| | Made adjustment based on Sept. 30, 2009. Company had to make changes on how sludge was removed. (Herrington-Prenger) | | \$2,125 | |
| S-4 | Power for Treatment Plants Other | 715.000 | | \$0 |
| | Remove initial adjust of \$616 per general manager email indicating this was a district charge. | | \$0 | |
| S-5 | WWTP Power | 715.100 | | -\$11,778 |
| | Adjust to reflect update period, Sept. 30, 2009. Company made adjustment to Test Year that appeared abnormal when compared to historical data.(Herrington-Prenger) | | -\$11,778 | |
| S-6 | SB Lift Station Power | 716.200 | | \$1,661 |
| | Made adjustment to reflect accounting changes made by the Company (Herrington) | | \$1,661 | |
| S-7 | SB WWTP Chemicals | 718.200 | | -\$5,748 |
| | Made adjustment based most current September 30, 2009. Chemicals were booked incorrectly during the test year. (Herrington-Prenger) | | -\$5,748 | |
| S-9 | Effluent Testing Expenses | 719.100 | | -\$1,881 |
| | | | | |

Accounting Schedule:2 Sponsor: Karen Herrington

Page: 1 of 6

Tracking Number SR-2010-0110

Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 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 |
| | Made adjustment to reflect update period Sept.30, 2009. Adjustment based on recent changes with requirements. (Herrington-Prenger) | | -\$1,881 | |
| S-10 | SB Operating Expenses | 721.200 | | \$1,344 |
| | Made adjustment based on most current data, Update period Sept. 30, 2009 (Herrington-Prenger) | | \$1,344 | |
| S-13 | Supplies and Materials (Other) | 720.000 | | \$1,202 |
| | Made adjust to reflect update period, Sept. 30, 2009. (Prenger) | | \$1,202 | |
| S-14 | HB Sewer Supplies | 720.100 | | -\$5,468 |
| | Made adjustment to reflect Sept. 30, 2009. Company allocates account between SB and HB Sewer (Herrington-Prenger) | | -\$5,468 | |
| S-15 | SB Sewer Supplies | 720.200 | | -\$371 |
| | Made adjustment to reflect Sept. 30, 2009. Company allocates account between SB and HB Sewer (Herrington-Prenger) | | -\$371 | |
| S-16 | Lagoon Supplies | 720.400 | | -\$32 |
| | Removed Test Year, no activity in account. (Herrington-Prenger) | | -\$32 | |
| S-17 | Sewer Operating Expenses | 720.500 | | \$0 |
| | Test Year used by Staff, no adjustment | | \$0 | |
| S-18 | Tools and Shop Supplies (Sewer) | 722.000 | | \$790 |
| | Adjust to reflect update period, Sept. 30, 2009 (Herrington-Prenger) | | \$790 | |

Accounting Schedule:2 Sponsor: Karen Herrington Page: 2 of 6

Tracking Number SR-2010-0110

Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 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 | Ámount | Adjustment |
| | | | | |
| S-19 | Maintenance of Treatment Equip | 745.100 | | \$0 |
| | No adjustment, Test Year used. K&M appeared abnormal based on historical data | | \$0 | |
| S-20 | SB Miscellanous Operating Expenses | 745.950 | | \$77 |
| | Adjust to reflect update period, Sept. 30, 2009 (Herrington-Prenger) | | \$77 | |
| S-23 | Contracted Accounting Fees | 732.000 | | \$0 |
| | No adjustment necessary. Test Year used. Company does not anticipate increased costs. (Herrington-Prenger) | | \$0 | |
| S-24 | Contracted Legal Fees | 733.000 | | \$129 |
| | Made adjustment to reflect the update period Sept. 30, 2009. Allocated between HB and SB Sewer (Herrington-Prenger) | | \$129 | |
| S-25 | PWSD#4 Contracted Labor (Sewer) | 737.000 | | \$8,707 |
| | Adjust to reflect update period, Sept. 30, 2009 (Prenger) | | \$8,707 | |
| S-27 | Rent (Lake Office) | 742.100 | | \$8,082 |
| | Include annualized rent for the Lake Office (Prenger) | | \$8,082 | |
| S-30 | Property Insurance | 755.000 | | \$0 |
| | No adjustment, Test Year used. Company does not anticipate increase during rate case. (Herrington) | | \$0 | |
| S-31 | Auto Insurance (Sewer) | 756.000 | | \$0 |
| | | | | |

Accounting Schedule:2 Sponsor: Karen Herrington Page: 3 of 6

Tracking Number SR-2010-0110

Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 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 |
|-----------------------------------|--|-------------------------------|----------------------------------|---------------------------------|
| Rumbo | No adjustment, Test Year used. Company does not anticipate increase during rate case. (Herrington) | rumo. | \$0 | Aujuotinont |
| S-32 | General Liability (Sewer) | 757.000 | | \$0 |
| | No adjustment, Test Year used. Company does not anticipate increase during rate case. (Herrington) | | \$0 | |
| S-33 | Other Insurance (Sewer) | 759.000 | | -\$1,953 |
| | Removed Health Insurance that is considered personal insurance (Herrington) | | -\$1,953 | |
| S-34 | Office Supplies | 921.000 | | -\$1,328 |
| | Based on fluctuations in historical data, Staff used a 2 year average (2007-2008) (Herrington-Prenger) | | -\$1,328 | |
| S-35 | Billing Expenses | 921.500 | | \$0 |
| | No adjustment necessary. Test Year used. (Herrington) | | \$0 | |
| S-36 | Management Fees | 922.000 | | -\$240,000 |
| | Remove Management Fees from Test Year. (Harris) | | -\$240,000 | |
| S-37 | Executive Management Oversight | 922.100 | | \$27,898 |
| | Include costs for Executive oversight (Harris) | | \$27,898 | |
| S-38 | Outside Services | 923.000 | | \$0 |
| | No adjustment necessary. Test Year used. (Herrington-Prenger) | | \$0 | |

Accounting Schedule:2 Sponsor: Karen Herrington Page: 4 of 6

Tracking Number SR-2010-0110

Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 **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 |
| S-39 | Telephone | 925.000 | | \$0 |
| | No Adjustment necessary. Test Year used. No historical date to review. (Herrington) | | \$0 | |
| S-40 | Travel & Entertainment | 927.000 | | \$0 |
| | No adjustment necessary. Test Year used. (Herrington) | | \$0 | |
| S-41 | Transportation Expense | 933.000 | | \$0 |
| | No adjustment necessary. Test Year used. (Herrington) | | \$0 | |
| S-42 | Customer Refunds | 940.000 | | \$0 |
| | No adjustment necessary. Test Year used. (Herrington) | | \$0 | |
| S-43 | Bad Debt Expense | 950.000 | | \$0 |
| | Test Year-No adjustment | | \$0 | |
| S-44 | Miscellanous Expense | 975.000 | | \$357 |
| | Adjust to reflect update period, Sept. 30, 2009 (Herrington-Prenger) | | \$357 | |
| S-45 | Rate Case Expense | 980.000 | | \$2,500 |
| | Include expenses associated with current rate case-5 Year amortization (Herrington) | | \$150 | |
| | Include Rate Case expense through the True Up period, March, 31 2010. 3-Year Amortization | | \$2,350 | |
| S-48 | PSC Assessment | 767.000 | | \$6,690 |
| | | | | |

Accounting Schedule:2 Sponsor: Karen Herrington Page: 5 of 6

Tracking Number SR-2010-0110

Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 Expense Adjustment Schedule - Sewer

| <u>A</u> | <u>B</u> | <u>C</u> | <u>D</u> | Ē |
|-------------|--|----------|------------|------------|
| Expense Adj | | Account | Adjustment | Total |
| Number | Adjustment Description | Number | Amount | Adjustment |
| | Adjust to reflect PSC Assessment for Fiscal 2010 (Herrington) | | \$6,690 | |
| S-49 | License and Permits (Other) | 779.000 | | -\$75 |
| | Adjust to reflect update period, Sept. 30, 2009 (Herrington-Prenger) | | -\$75 | |
| S-50 | SB Licenses and Permits | 779.100 | | \$147 |
| | Made adjustment to reflect update period Sept. 30, 2009. Increase due to changes in permit requirements (Herrington-Prenger) | | \$147 | |
| S-51 | Amortization of CIAC (Sewer) | 406.300 | | -\$20,531 |
| | Update CIAC Depreciation Expense for Scenario (Herrington) | | -\$20,531 | |
| S-52 | Depreciation | | | \$110,905 |
| | 1. To Annualize Depreciation | | \$110,905 | |
| S-57 | Other Taxes | 967.200 | | -\$46 |
| | Made adjustment to remove test year. Review during True-Up (Herrington-Prenger) | | -\$46 | |
| | Total Expense Adjustments | | | -\$116,230 |

Lake Region Water and Sewer Company Shawnee Bend Sewer Tracking Number SR-2010-0110 Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 Revenue Schedule - Sewer

| | <u>A</u> Account | <u>B</u> | <u>C</u> Company/ | <u>D</u> | Ē | <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 | | | | | |
| Rev-2 | | Annualized Rate Revenues | \$0 | Rev-2 | \$162,065 | 100.00% | \$162,065 |
| Rev-3 | | Miscellaneous Revenues | \$0 | Rev-3 | \$211,424 | 100.00% | \$211,424 |
| Rev-4 | | TOTAL ANNUALIZED REVENUES | \$0 | | \$373,489 | | \$373,489 |

Tracking Number SR-2010-0110

Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 Revenue Adjustment Schedule - Sewer

| _ <u>A</u> | <u>B</u> | <u>C</u> | <u>D</u> | _ <u>=</u> _ |
|-------------|--|----------|------------|--------------|
| Revenue Adj | | Account | Adjustment | Total |
| Number | Adjustment Description | Number | Amount | Adjustment |
| | | | | |
| Rev-2 | Annualized Rate Revenues | | | \$162,065 |
| | 1. To Annualize Rate Revenues | | \$162,065 | |
| | 2. Description | | \$0 | |
| | 3. Description | | \$0 | |
| Rev-3 | Miscellaneous Revenues | | | \$211,424 |
| | 1. To Annualize Miscellaneous Revenues | | \$211,424 | |
| | 2. Description | | \$0 | |
| | | | | |
| | Total Revenue Adjustments | | | \$373,489 |

Lake Region Water and Sewer Company Shawnee Bend Sewer Tracking Number SR-2010-0110 Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 Revenue Summary Schedule - Sewer

| | | Reside | | Shawnee Co | |
|----------------|--|--------------------|--------------------|-----------------|--------------------|
| Line Number | <u>A</u> Description | B Amount | <u>C</u> Amount | D Amount | <u>E</u> Amount |
| 1 | Customer Charge Revenues: | | | | |
| 2 3 4 | Customer Number Bills Per Year Customer Bills Per year | 603 12 7,236 | | 12 12 144 | |
| 5 | Current Customer Charge | \$21.96 | | \$21.96 | |
| 6 | Annualized Customer Charge Revenues | | \$158,903 | | \$3,162 |
| 7 | Commodity Charge Revenues: | | | | |
| 8 | Total Gallons Sold | 0 | | 0 | |
| 9 | Less: Base Gallons Included In Customer Charge | 0 | | 0 | |
| 10 | Commodity Gallons | 0 | | 0 | |
| 11 | Block 1, Commodity Gallons per Block | 0 | | 0 | |
| 12 | Block 1, Number of Commodity Gallons per Unit | 1,000 | | 1,000 | |
| 13 | Block 1, Commodity Billing Units | 0.00 | | 0.00 | |
| 14 | Block 1, Existing Commodity Charge | \$3.66 | | \$3.66 | |
| 15 | Block 1, Annualized Commodity Charge Rev. | | \$0 | | \$0 |
| 16 | Total Annualized Sewer Rate Revenues | | \$158,903 | | \$3,162 |

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

Lake Region Water and Sewer Company Shawnee Bend Sewer Tracking Number SR-2010-0110 Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 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 | 615 | |
| 3 | Bills Per Year | | |
| 4 | Customer Bills Per year | 7,380 | |
| 5 | Current Customer Charge | | |
| 6 | Annualized Customer Charge Revenues | | \$162,065 |
| 7 | Commodity Charge Revenues: | | |
| 8 | Total Gallons Sold | 0 | |
| 9 | Less: Base Gallons Included In Customer Charge | 0 | |
| 10 | Commodity Gallons | 0 | |
| 11 | Block 1, Commodity Gallons per Block | | |
| 12 | Block 1, Number of Commodity Gallons per Unit | | |
| 13 | Block 1, Commodity Billing Units | | |
| 14 | Block 1, Existing Commodity Charge | | |
| 15 | Block 1, Annualized Commodity Charge Rev. | | \$0 |
| 16 | Total Annualized Sewer Rate Revenues | | \$162,065 |

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.

Tracking Number SR-2010-0110

Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 Miscellaneous Revenues Feeder - Sewer

| | | <u> </u> |
|--------|-------------|----------|
| Line | | |
| Number | Description | Amount |

3 Total Miscellaneous Revenues

\$211,424

Accounting Schedule:4-2 Sponsor: Bret Prenger Page: 1 of 1

Lake Region Water and Sewer Company

Shawnee Bend Sewer Tracking Number SR-2010-0110 Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 Rate Design Schedule - Sewer

| | A | <u>B</u> Account | <u>C</u> | <u>D</u> | Ē | E |
|----------------|--|----------------------|-----------------------------------|--------------------|---------------------|--------------------|
| Line Number | Description | Number (Optional) | Staff Annualized | Customer Charge | Commodity | Percentage Rate |
| | • | (Optional) | 7 | ona.go | - Commounty | 71000 |
| Rev-1 | ANNUALIZED REVENUES | | (4) \$400.005 | | | |
| Rev-2 Rev-3 | Annualized Rate Revenues Miscellaneous Revenues | | (1) \$162,065 (1) \$211,424 | | | |
| Rev-3 | TOTAL ANNUALIZED REVENUES | | (1) <u>\$211,424</u> \$373,489 | | | |
| | | | | | | |
| 1 | OPERATIONS EXPENSES | | (2) | | | |
| 2 | Purchased Wastewater Maintenance | 710.000 | \$1,827 | \$0 | \$1,827 | 0.00% |
| 3 | Sludge Removal | 711.200 | \$2,750 | \$0 | \$2,750 | 0.00% |
| 4 | Power for Treatment Plants Other | 715.000 | \$0 | \$0 | \$0 | 0.00% |
| 5 | WWTP Power | 715.100 | \$17,874 | \$0 \$0 | \$17,874 \$4,664 | 0.00% |
| 6 7 | SB Lift Station Power SB WWTP Chemicals | 716.200 718.200 | \$1,661 \$2,514 | \$0 \$0 | \$1,661 \$2,514 | 0.00% 0.00% |
| 8 | Wastewater Testing Other- | 719.000 | \$2,514 \$0 | \$0 \$0 | \$2,514 \$0 | 0.00% |
| 9 | Effluent Testing Expenses | 719.100 | \$3,397 | \$0 \$0 | \$3,397 | 0.00% |
| 10 | SB Operating Expenses | 721.200 | \$1,344 | \$0 | \$1,344 | 0.00% |
| 11 | TOTAL OPERATIONS EXPENSE | | \$31,367 | \$0 | \$31,367 | |
| 12 | MAINTENANCE EXPENSES | | | | | |
| 13 | Supplies and Materials (Other) | 720.000 | \$1,218 | \$0 | \$1,218 | 0.00% |
| 14 | HB Sewer Supplies | 720.100 | \$817 | \$0 | \$817 | 0.00% |
| 15 | SB Sewer Supplies | 720.200 | \$552 | \$0 | \$552 | 0.00% |
| 16 | Lagoon Supplies | 720.400 | \$0 | \$0 | \$0 | 0.00% |
| 17 | Sewer Operating Expenses | 720.500 | \$639 | \$0 | \$639 | 0.00% |
| 18 | Tools and Shop Supplies (Sewer) | 722.000 | \$387 | \$0 | \$387 | 0.00% |
| 19 20 | Maintenance of Treatment Equip | 745.100 745.950 | \$946 \$352 | \$0 \$0 | \$946 | 0.00% 0.00% |
| 21 | SB Miscellanous Operating Expenses TOTAL MAINTENANCE EXPENSE | 745.550 | \$392 \$4,911 | \$0 | \$352 \$4,911 | 0.00 /6 |
| 22 | CUSTOMER ACCOUNT EXPENSE | | | | | |
| 23 | Contracted Accounting Fees | 732.000 | \$2,928 | \$0 | \$2,928 | 0.00% |
| 24 | Contracted Legal Fees | 733.000 | \$1,800 | \$0 | \$1,800 | 0.00% |
| 25 | PWSD#4 Contracted Labor (Sewer) | 737.000 | \$54,533 | \$0 | \$54,533 | 0.00% |
| 26 | Rent | 742.000 | \$4,822 | \$0 | \$4,822 | 0.00% |
| 27 | Rent (Lake Office) | 742.100 | \$2,165 | \$0 | \$2,165 | 0.00% |
| 28 | TOTAL CUSTOMER ACCOUNT EXPENSE | | \$66,248 | \$0 | \$66,248 | |
| 29 | ADMINISTRATIVE & GENERAL EXPENSES | | | | | |
| 30 | Property Insurance | 755.000 | \$463 | \$0 | \$463 | 0.00% |
| 31 | Auto Insurance (Sewer) | 756.000 | \$1,912 | \$0 | \$1,912 | 0.00% |
| 32 | General Liability (Sewer) | 757.000 | \$755 | \$0 | \$755 | 0.00% |
| 33 34 | Other Insurance (Sewer) Office Supplies | 759.000 921.000 | \$0 \$4,336 | \$0 \$0 | \$0 \$4,336 | 0.00% 0.00% |
| 35 | Billing Expenses | 921.500 | \$4,336 \$1,299 | \$0 \$0 | \$1,299 | 0.00% |
| 36 | Management Fees | 922.000 | \$0 | \$0 \$0 | \$0 | 0.00% |
| 37 | Executive Management Oversight | 922.100 | \$7,474 | \$0 | \$7,47 4 | 0.00% |
| 38 | Outside Services | 923.000 | \$254 | \$0 | \$254 | 0.00% |
| 39 | Telephone | 925.000 | \$334 | \$0 | \$334 | 0.00% |
| 40 | Travel & Entertainment | 927.000 | \$42 | \$0 | \$42 | 0.00% |
| 41 | Transportation Expense | 933.000 | \$7,121 | \$0 | \$7,121 | 0.00% |
| 42 | Customer Refunds | 940.000 | \$233 | \$0 | \$233 | 0.00% |
| 43 | Bad Debt Expense | 950.000 | \$185 | \$0 | \$185 | 0.00% |
| 44 | Miscellanous Expense | 975.000 | \$355 | \$0 | \$355 | 0.00% |
| 45 46 | Rate Case Expense TOTAL ADMINISTRATIVE AND GENERAL | 980.000 | \$2,500 \$27,263 | \$0 \$0 | \$2,500 \$27,263 | 0.00% |
| 47 | OTHER OPERATING EXPENSES | | . , | , - | | |
| 47 48 | PSC Assessment | 767.000 | \$19,896 | \$0 | \$19,896 | 0.00% |
| 46 49 | License and Permits (Other) | 779.000 | \$19,696 | \$0 \$0 | \$19,090 \$0 | 0.00% |
| 50 | SB Licenses and Permits | 779.100 | \$3,147 | \$0 \$0 | \$3,147 | 0.00% |
| 51 | Amortization of CIAC (Sewer) | 406.300 | -\$20,531 | \$0 | -\$20,531 | 0.00% |
| 52 | Depreciation | | \$110,905 | \$0 | \$110,905 | 0.00% |

Accounting Schedule:5 Sponsor: Karen Herrington Page: 1 of 2

Lake Region Water and Sewer Company Shawnee Bend Sewer Tracking Number SR-2010-0110

Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 Rate Design Schedule - Sewer

| | Δ | <u>B</u> Account | | <u>C</u> | D | E | E |
|--------|---------------------------------------|---------------------|-----|--------------------|----------|-----------|--------------------|
| Line | | Account Number | | Staff | Customer | | Porcentage |
| Number | Description | (Optional) | | Staπ Annualized | Customer | Commodity | Percentage Rate |
| 53 | TOTAL OTHER OPERATING EXPENSES | (Optional) | | \$113,417 | \$0 | \$113.417 | Nate |
| | TOTAL OTHER OF ERVENING EXICENSES | | | V 110, 111 | 40 | Ψ110,-11 | |
| 54 | TAXES OTHER THAN INCOME | | | | | | |
| 55 | Real Property Taxes | 967.000 | | \$1,324 | \$0 | \$1,324 | 0.00% |
| 56 | Property Taxes | 967.300 | | \$148 | \$0 | \$148 | 0.00% |
| 57 | Other Taxes | 967.200 | | \$0 | \$0 | \$0 | 0.00% |
| 58 | TOTAL TAXES OTHER THAN INCOME | | | \$1,472 | \$0 | \$1,472 | |
| 59 | TOTAL OPERATING EXPENSES | | • | \$244,678 | \$0 | \$244,678 | |
| 60 | Interest Expense | | (3) | \$83,538 | \$0 | \$83,538 | 0.00% |
| 00 | interest Expense | | (3) | \$65,556 | φυ | φου,υυο | 0.00 /6 |
| 61 | Return on Equity | | (3) | \$27,733 | \$0 | \$27,733 | 0.00% |
| 62 | Income Taxes | | (3) | \$6,906 | \$0 | \$6,906 | 0.00% |
| 63 | TOTAL INTEREST RETURN & TAXES | | • | \$118,177 | \$0 | \$118,177 | |
| 64 | TOTAL COST OF SERVICE | | | \$362,855 | \$0 | \$362,855 | |
| 65 | Less: Miscellaneous Revenues | | | \$211,424 | \$0 | \$211,424 | 0.00% |
| 66 | COST TO RECOVER IN RATES | | | \$151,431 | \$0 | \$151,431 | |
| 67 | INCREMENTAL INCREASE IN RATE REVENUES | | | -\$10,634 | | | |
| 68 | PERCENTAGE OF INCREASE | | - | -2.85% | | | |
| 69 | REQUESTED INCREASE IN REVENUES | | | \$0 | | | |

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

Lake Region Water and Sewer Company

Shawnee Bend Sewer Tracking Number SR-2010-0110 Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 Rate of Return Including Income Tax - Sewer

| | | 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 | | 1.39% | From Capital Structure Schedule |
| 6 | Weighted Rate of Return on Equity Including Income Tax | | 1.74% | B4 x B5 |
| 7 | Recommended Weighted Rate of Return on Debt - Long-Term and Short-Term | | 4.19% | From Capital Structure Schedule |
| 8 | Total Weighted Rate of Return Including Income Tax | _ | 5.93% | B6+B7 |
| | <u></u> | To Rat | e Base Schedu | ıle |
| (1) | If Sub-Chapter S Corporation, Enter Y: N | Equity Income Required | \$32,627 | |

Tax Rate Table

& Preliminary Federal Tax

| Net Incor | ne Range | | | |
|-----------|-----------------|----------|------------------------|-------------|
| Start | End | Tax Rate | Amount in Range | Tax on Rang |
| \$0 | \$50,000 | 15.00% | \$32,627 | \$4,89 |
| \$50,001 | \$75,000 | 25.00% | \$0 | \$ |
| \$75,001 | \$100,000 | 34.00% | \$0 | 5 |
| \$100,001 | \$335,000 | 39.00% | \$0 | \$ |
| \$335,001 | \$9,999,999,999 | 34.00% | \$0 | \$ |
| | | | \$32,627 | \$4,89 |
| | | | Consolidated Tax Rate: | |
| | | | Average Tax Rate: | 0.1 |

Tracking Number SR-2010-0110

Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 Rate Base Required Return on Investment Schedule - Sewer

| Line | A | <u>B</u> Dollar | |
|--------|--|--|--|
| Number | Rate Base Description | Amount | |
| 1 | Plant In Service | \$3,952,151 From Plant Schedule | |
| 2 | Less Accumulated Depreciation Reserve | \$836,632 From Depreciation Reserve Schedule | |
| 3 | Net Plant In Service | \$3,115,519 | |
| 4 | Other Rate Base Items: | \$0 | |
| | Materials And Supplies | \$805 | |
| | Contribution of Aid of Construction | -\$1,481,338 | |
| | CIAC Depreciation Reserve | \$377,315 | |
| | Deferred Taxes | -\$18,562 | |
| 5 | Total Rate Base | \$1,993,739 | |
| 6 | Total Weighted Rate of Return Including Income Tax | 5.93% From PreTax Return & Taxes Schedule | |
| 7 | Required Return & Income Tax | \$118,177 | |

Lake Region Water and Sewer Company Shawnee Bend Sewer Tracking Number SR-2010-0110 Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 Capital Structure Schedule - Sewer

| | A | <u>B</u> | <u>C</u> Percentage | <u>D</u> | <u>E</u> |
|----------------|-----------------------------------|------------------|----------------------------------|--------------------------------|--------------------------------|
| Line Number | Description | Dollar Amount | of Total Capital Structure | Embedded Cost of Capital | Weighted Cost of Capital |
| 1 | Common Stock | \$514,405 | 16.36% | 8.50% | 1.391% |
| 2 | Other Security-Non Tax Deductible | \$0 | 0.00% | 0.00% | 0.000% |
| 3 | Preferred Stock | \$0 | 0.00% | 0.00% | 0.000% |
| 4 | Long Term Debt | \$2,629,091 | 83.64% | 5.01% | 4.190% |
| 5 | Short Term Debt | \$0 | 0.00% | 0.00% | 0.000% |
| 6 | Other Security-Tax Deductible | \$0 | 0.00% | 0.00% | 0.000% |
| 7 | TOTAL CAPITALIZATION | \$3,143,496 | 100.00% | | 5.581% |

To PreTax Return Rate Schedule

Accounting Schedule:8 Sponsor: Shana Atkinson

Page: 1 of 1

Tracking Number SR-2010-0110

Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 Plant In Service - Sewer

| Number Optional Plant Account Description Plant Number Adjustments Allocation Jurisdictions | Line | <u>A</u> Account # | <u>B</u> | <u>C</u> Total | <u>D</u> Adjustment | Ē | <u>F</u> Jurisdictional | <u>G</u> Adjusted |
|---|--------|-----------------------|--|-------------------|------------------------|--------------|----------------------------|----------------------|
| 1 | - | | Plant Account Description | | • | Adjustments | | |
| 2 301,000 Organization \$22,970 P-2 \$0 \$65,58% \$15,06 | Hambor | (Optional) | Tidik Account Seconption | Tan | - Italiio | rajuotinonto | 711100011011 | Caricaloticilai |
| 3 302,000 Franchises 50 100,00% \$ \$ \$ \$ \$ \$ \$ \$ \$ | 1 | | INTANGIBLE PLANT | | | | | |
| SOURCE OF SUPPLY PLANT S22,970 \$0 \$0 \$0 \$100,00% \$15,06\$ | 2 | 301.000 | Organization | \$22,970 | P-2 | \$0 | 65.58% | \$15,064 |
| SOURCE OF SUPPLY PLANT S22,970 S0 S15,06 | 3 | 302.000 | Franchises | \$0 | | | 100.00% | \$0 |
| SOURCE OF SUPPLY PLANT | 4 | 303.000 | Miscellaneous Intangible Plant | \$0 | | | 100.00% | \$0 |
| Total Repairs Section | 5 | | TOTAL INTANGIBLE PLANT | \$22,970 | | \$0 | | \$15,064 |
| Structures & Improvements S0 | 6 | | SOURCE OF SUPPLY PLANT | | | | | |
| TOTAL SOURCE OF SUPPLY PLANT \$5,985 \$0 \$3,322 | 7 | 350.000 | Land & Land Rights | \$5,985 | | | | \$3,925 |
| COLLECTION PLANT 10 352.100 Collection Sewers - Force- SB \$2,765,735 10 353.000 Services to Customers \$194,880 P-12 -\$194,980 65.58% \$13,655 \$13,655,700 \$13,650,700 \$14,650 \$13,650 \$13,650 \$13,650 \$13,650 \$13,650 \$13,650 \$13,650 \$14,850 | 8 | 351.000 | | | | | 0.00% | \$0 |
| 11 352.100 Collection Sewers - Force - SB \$2,765,735 100.00% \$2,765,735 12 353.000 Services to Customers \$194,980 P-12 \$194,980 65.58% \$3 353.100 Services To Customers SB \$194,980 0.00% \$5 535.000 Flow Measuring Devices Installations \$0 0.00% \$1 535.000 Flow Measuring Devices Installations \$0 0.00% \$1 535.000 Flow Measuring Devices Installations \$0 0.00% \$1 535.000 Flow Measuring Devices Installations \$0 0.00% \$2,767,938 \$13,65 \$1 535.000 Flow Measuring Devices Installations \$0 0.00% \$2,767,938 \$13,000 Flow Measuring Devices Installations \$0 0.00% \$2,767,938 \$1,000 | 9 | | TOTAL SOURCE OF SUPPLY PLANT | \$5,985 | | \$0 | | \$3,925 |
| 12 353.000 Services to Customers S194,980 P-12 \$194,980 58.29% \$113,65 | | | | | | | | |
| 13 353.100 Services To Customers SB \$194,980 \$68.29% \$113,65 14 354.000 Flow Measuring Devices \$0 0.00% \$1 15 355.000 Flow Measuring Devices Installations \$0 0.00% \$2,879,38! 16 TOTAL COLLECTION PLANT \$3,155,695 -\$194,980 \$2,879,38! 17 PUMPING PLANT \$258,043 100.00% \$258,044 18 362.000 Receiving Wells and Pump Pits (SB) \$258,043 100.00% \$258,044 19 363.000 Pumping Equipment Other \$0 P-19 \$2,905 65.58% \$1,900 20 363.100 Pumping Equipment (Elec.,Diesel, other) (SB) \$6,828 P-20 \$3,570 100.00% \$10,39 21 TOTAL PUMPING PLANT \$264,871 \$6,475 \$270,34 22 TREATMENT & DISPOSAL PLANT \$0 \$0 \$0.00% \$149,76 23 370.100 Oxidation Lagoon \$0 \$0.00% \$149,76 24 372.000 Treatment AD Disposal Equipment-SB \$148,798 P-24 \$962 100.00% \$149,76 25 372.100 Treatment Plant Labor -SB \$6,006 100.00% \$6,000 26 373.000 Plant Sewer -SB \$50 \$0.00% \$71,08 28 375.100 Other Treatment & Disposal Plant Equip. \$411 \$65.58% \$277 29 TOTAL TREATEMENT & DISPOSAL PLANT \$726,302 \$962 \$727,12 30 GENERAL PLANT \$11,485 \$39.82% \$3.97 31 391.000 Office Computer and Software \$9,989 \$39.82% \$3.97 32 391.100 Office Furniture & Equipment \$11,455 \$39.20% \$4.57 33 332.000 Transportation Equipment \$10,579 \$65.58% \$6,33 34 392.100 Transportation Equipment \$10,579 \$65.58% \$6,33 35 392.000 Transportation Equipment \$10,579 \$65.58% \$21,93 36 394.000 Tools, Shop and Garage Equipment \$6,626 \$39.82% \$5.53 39 39 39 39 39 39 39 | | | | | _ | | | \$2,765,735 |
| 14 354,000 Flow Measuring Devices \$0 0.00% \$ \$15 355,000 Flow Measuring Devices Installations \$0 0.00% \$2,879,381 \$16 TOTAL COLLECTION PLANT \$3,155,695 \$-\$194,980 \$2,879,381 \$17 PUMPING PLANT \$362,000 Receiving Wells and Pump Pits (SB) \$258,043 P-19 \$2,905 65.58% \$1,900 \$258,043 \$100,00% \$258,043 \$100,00% \$363,000 Pumping Equipment Other \$0 P-19 \$2,905 65.58% \$1,900 \$10,339 \$10,300 \$10,339 \$10,300 \$10,339 \$10,300 \$10,339 \$10,300 \$ | | | | | P-12 | -\$194,980 | | \$0 |
| Flow Measuring Devices Installations S0 TOTAL COLLECTION PLANT \$3,155,695 \$-\$194,980 \$0.00% \$2,879,381 | | | | | | | | |
| TOTAL COLLECTION PLANT \$3,155,695 \$-\$194,980 \$2,279,38 | | | • | · | | | | \$0 |
| 17 | | 355.000 | | | | 2424 222 | 0.00% | \$0 |
| 18 | 16 | | TOTAL COLLECTION PLANT | \$3,155,695 | | -\$194,980 | | \$2,879,389 |
| 19 363.000 Pumping Equipment -Other \$0 P-19 \$2,905 65.58% \$1,900 | 17 | | PUMPING PLANT | | | | | |
| 20 363.100 Pumping Equipment (Elec.,Diesel, other) (SB) \$6,828 P-20 \$3,570 100.00% \$10,39\$ | 18 | 362.000 | Receiving Wells and Pump Pits (SB) | \$258,043 | | | 100.00% | \$258,043 |
| TOTAL PUMPING PLANT \$264,871 \$6,475 \$270,344 \$220,344 | | 363.000 | Pumping Equipment -Other | \$0 | P-19 | \$2,905 | 65.58% | \$1,905 |
| TREATMENT & DISPOSAL PLANT 3 | 20 | 363.100 | Pumping Equipment (Elec.,Diesel, other) (SB) | \$6,828 | P-20 | \$3,570 | 100.00% | \$10,398 |
| 370.100 | 21 | | TOTAL PUMPING PLANT | \$264,871 | | \$6,475 | | \$270,346 |
| 24 372.000 Treatment and Disposal Equipment-SB \$148,798 P-24 \$962 100.00% \$149,766 25 372.100 Treatment Plant Labor -SB \$6,006 100.00% \$6,000 26 373.000 Plant Sewer -SB \$0 0.00% \$571,087 27 375.000 Treatment Plant Other-SB \$571,087 100.00% \$571,087 28 375.100 Other Treatment & Disposal Plant Equip. \$411 \$65.58% \$27 29 TOTAL TREATEMENT & DISPOSAL PLANT \$726,302 \$962 \$727,12 30 GENERAL PLANT \$726,302 \$962 \$727,12 31 391.000 Office Computer and Software \$9,989 \$9,82% \$3,97 32 391.100 Office Furniture & Equipment \$11,485 39,82% \$4,57 33 392.000 Transportation Equipment (Pump Truck) \$33,445 65,58% \$6,93 34 392.200 Transportation Equipment (Pump Truck) \$19,703 39,82% \$7,84 36 | 22 | | TREATMENT & DISPOSAL PLANT | | | | | |
| 25 372.100 Treatment Plant Labor -SB \$6,006 100.00% \$6,00 26 373.000 Plant Sewer -SB \$0 0.00% \$ 27 375.000 Treatment Plant Other-SB \$571,087 100.00% \$571,08 28 375.100 Other Treatment & Disposal Plant Equip. \$411 65.58% \$27 29 TOTAL TREATEMENT & DISPOSAL PLANT \$726,302 \$962 \$727,12 30 GENERAL PLANT \$726,302 \$962 \$727,12 31 391.000 Office Computer and Software \$9,989 39.82% \$3,97 32 391.100 Office Furniture & Equipment \$11,485 39.82% \$4,57 33 392.000 Transportation Equipment \$10,579 65.58% \$6,93 34 392.100 Transportation Equipment (Pump Truck) \$33,445 65.58% \$21,93 35 392.200 Transportation Equipment (Sierra Truck) \$19,703 39.82% \$2,63 37 395.000 Laboratory Equipment | | | • | • - | | | | \$0 |
| 26 373.000 Plant Sewer -SB \$0 0.00% \$\$ 27 375.000 Treatment Plant Other-SB \$571,087 100.00% \$571,08 28 375.100 Other Treatment & Disposal Plant Equip. \$411 65.58% \$27 29 TOTAL TREATEMENT & DISPOSAL PLANT \$726,302 \$962 \$727,12 30 GENERAL PLANT 391.000 Office Computer and Software \$9,989 39.82% \$3,97 32 391.100 Office Furniture & Equipment \$11,485 39.82% \$4,57 33 392.000 Transportation Equipment \$10,579 65.58% \$6,93 34 392.100 Transportation Equipment (Pump Truck) \$33,445 65.58% \$21,93 35 392.200 Transportation Equipment (Sierra Truck) \$19,703 39.82% \$7,84 36 394.000 Tools, Shop and Garage Equipment \$6,626 39.82% \$2,63 37 395.000 Laboratory Equipment (Company Owned) \$11,523 65.58% \$7,55 39 TOTAL GENERAL PLANT \$104,634 \$0 \$56,30 <td></td> <td></td> <td></td> <td>\$148,798</td> <td>P-24</td> <td>\$962</td> <td></td> <td>\$149,760</td> | | | | \$148,798 | P-24 | \$962 | | \$149,760 |
| 27 375.000 Treatment Plant Other-SB \$571,087 100.00% \$571,08 28 375.100 Other Treatment & Disposal Plant Equip. \$411 65.58% \$27 29 TOTAL TREATEMENT & DISPOSAL PLANT \$726,302 \$962 \$727,12 30 GENERAL PLANT \$726,302 \$962 \$727,12 31 391.000 Office Computer and Software \$9,989 39.82% \$3,97 32 391.100 Office Furniture & Equipment \$11,485 39.82% \$4,57 33 392.000 Transportation Equipment \$10,579 65.58% \$6,93 34 392.100 Transportation Equipment (Pump Truck) \$33,445 65.58% \$21,93 35 392.200 Transportation Equipment (Sierra Truck) \$19,703 39.82% \$7,84 36 394.000 Tools, Shop and Garage Equipment \$6,626 39.82% \$2,63 37 395.000 Laboratory Equipment (Company Owned) \$11,523 65.58% \$84 38 396.000 Power Operated Equipment (Company Owned) \$11,523 \$0 \$56,30 | | | | . , | | | | \$6,006 |
| 28 375.100 Other Treatment & Disposal Plant Equip. \$411 65.58% \$270 29 TOTAL TREATEMENT & DISPOSAL PLANT \$726,302 \$962 \$727,12 30 GENERAL PLANT \$726,302 \$962 \$727,12 31 391.000 Office Computer and Software \$9,989 39.82% \$3,97 32 391.100 Office Furniture & Equipment \$11,485 39.82% \$4,57 33 392.000 Transportation Equipment \$10,579 65.58% \$6,93 34 392.100 Transportation Equipment (Pump Truck) \$33,445 65.58% \$21,93 35 392.200 Transportation Equipment (Sierra Truck) \$19,703 39.82% \$7,84 36 394.000 Tools, Shop and Garage Equipment \$6,626 39.82% \$2,63 37 395.000 Laboratory Equipment \$1,284 65.58% \$7,55 39 TOTAL GENERAL PLANT \$104,634 \$0 \$56,300 | | | | · | | | | \$0 |
| TOTAL TREATEMENT & DISPOSAL PLANT \$726,302 \$962 \$727,12: 30 | | | | . , | | | | |
| 30 GENERAL PLANT 31 391.000 Office Computer and Software \$9,989 39.82% \$3,97. 32 391.100 Office Furniture & Equipment \$11,485 39.82% \$4,57. 33 392.000 Transportation Equipment \$10,579 65.58% \$6,93. 34 392.100 Transportation Equipment (Pump Truck) \$33,445 65.58% \$21,93. 35 392.200 Transportation Equipment (Sierra Truck) \$19,703 39.82% \$7,84. 36 394.000 Tools, Shop and Garage Equipment \$6,626 39.82% \$2,63. 37 395.000 Laboratory Equipment \$1,284 65.58% \$84. 38 396.000 Power Operated Equipment (Company Owned) \$11,523 65.58% \$7,55. | | 3/5.100 | | | | **** | 65.58% | |
| 31 391.000 Office Computer and Software \$9,989 39.82% \$3,97 32 391.100 Office Furniture & Equipment \$11,485 39.82% \$4,57 33 392.000 Transportation Equipment \$10,579 65.58% \$6,93 34 392.100 Transportation Equipment (Pump Truck) \$33,445 65.58% \$21,93 35 392.200 Transportation Equipment (Sierra Truck) \$19,703 39.82% \$7,84 36 394.000 Tools, Shop and Garage Equipment \$6,626 39.82% \$2,63 37 395.000 Laboratory Equipment \$1,284 65.58% \$84 38 396.000 Power Operated Equipment (Company Owned) \$11,523 65.58% \$7,55 39 TOTAL GENERAL PLANT \$104,634 \$0 \$56,306 | 29 | | TOTAL TREATEMENT & DISPOSAL PLANT | \$726,302 | | \$962 | | \$727,123 |
| 32 391.100 Office Furniture & Equipment \$11,485 39.82% \$4,57 33 392.000 Transportation Equipment \$10,579 65.58% \$6,93 34 392.100 Transportation Equipment (Pump Truck) \$33,445 65.58% \$21,93 35 392.200 Transportation Equipment (Sierra Truck) \$19,703 39.82% \$7,84 36 394.000 Tools, Shop and Garage Equipment \$6,626 39.82% \$2,63 37 395.000 Laboratory Equipment \$1,284 65.58% \$84 38 396.000 Power Operated Equipment (Company Owned) \$11,523 65.58% \$7,55 39 TOTAL GENERAL PLANT \$104,634 \$0 \$56,306 | 30 | | GENERAL PLANT | | | | | |
| 33 392.000 Transportation Equipment \$10,579 65.58% \$6,93 34 392.100 Transportation Equipment (Pump Truck) \$33,445 65.58% \$21,93 35 392.200 Transportation Equipment (Sierra Truck) \$19,703 39.82% \$7,84 36 394.000 Tools, Shop and Garage Equipment \$6,626 39.82% \$2,63 37 395.000 Laboratory Equipment \$1,284 65.58% \$84 38 396.000 Power Operated Equipment (Company Owned) \$11,523 65.58% \$7,55 | 31 | 391.000 | Office Computer and Software | \$9,989 | | | 39.82% | \$3,978 |
| 34 392.100 Transportation Equipment (Pump Truck) \$33,445 65.58% \$21,93 35 392.200 Transportation Equipment (Sierra Truck) \$19,703 39.82% \$7,84 36 394.000 Tools, Shop and Garage Equipment \$6,626 39.82% \$2,63 37 395.000 Laboratory Equipment \$1,284 65.58% \$84 38 396.000 Power Operated Equipment (Company Owned) \$11,523 65.58% \$7,55 39 TOTAL GENERAL PLANT \$104,634 \$0 \$56,308 | 32 | 391.100 | Office Furniture & Equipment | \$11,485 | | | 39.82% | \$4,573 |
| 35 392.200 Transportation Equipment (Sierra Truck) \$19,703 39.82% \$7,84 36 394.000 Tools, Shop and Garage Equipment \$6,626 39.82% \$2,63 37 395.000 Laboratory Equipment \$1,284 65.58% \$84 38 396.000 Power Operated Equipment (Company Owned) \$11,523 65.58% \$7,55 39 TOTAL GENERAL PLANT \$104,634 \$0 \$56,308 | | | | \$10,579 | | | | \$6,938 |
| 36 394.000 Tools, Shop and Garage Equipment \$6,626 39.82% \$2,63 37 395.000 Laboratory Equipment \$1,284 65.58% \$84 38 396.000 Power Operated Equipment (Company Owned) \$11,523 65.58% \$7,55 39 TOTAL GENERAL PLANT \$104,634 \$0 \$56,306 | | | | | | | | \$21,933 |
| 37 | | | | | | | | \$7,846 |
| 38 396.000 Power Operated Equipment (Company Owned) \$11,523 65.58% \$7,55 39 TOTAL GENERAL PLANT \$104,634 \$0 \$56,300 | | | | : 1 | | | | \$2,638 |
| 39 TOTAL GENERAL PLANT \$104,634 \$0 \$56,300 | | | | | | | | \$842 |
| | 38 | 396.000 | Power Operated Equipment (Company Owned) | \$11,523 | | | 65.58% | \$7,557 |
| 40 TOTAL PLANT IN SERVICE \$4,280,457 -\$187,543 \$3,952,15 | 39 | | TOTAL GENERAL PLANT | \$104,634 | | \$0 | | \$56,305 |
| | 40 | | TOTAL PLANT IN SERVICE | \$4,280,457 | | -\$187,543 | | \$3,952,151 |

To Rate Base & Depreciation Schedules

Tracking Number SR-2010-0110

Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 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-2 | Organization | 301.000 | | \$0 |
| | Olganization . | 001.000 | | Ψ |
| | Description | | \$0 | |
| | | | | |
| P-12 | Services to Customers | 353.000 | | -\$194,980 |
| | Removed balance per Company, reallocated to | | -\$194,980 | |
| | another account. (Herrington) | | -\$ 1 <i>5</i> 4,500 | |
| | | | | |
| P-19 | Pumping Equipment -Other | 363.000 | | \$2,905 |
| | | | | , , |
| | Included addition for Pumping Equipment- Other (Herrington) | | \$2,905 | |
| | Other (Herrington) | | | |
| | | | | 40.550 |
| P-20 | Pumping Equipment (Elec., Diesel, other) (SB) | 363.100 | | \$3,570 |
| | | | | |
| | Update for addition added to Pumping | | \$3,570 | |
| | Equipment for SB (Herrington) | | | |
| | | | | |
| P-24 | Treatment and Disposal Equipment-SB | 372.000 | | \$962 |
| | Include Irrigation Pump added during the | | \$962 | |
| | Update Period, Sept. 30, 2009 | | | |
| | | | | |
| | Total Plant Adjustments | | | -\$187,543 |

Accounting Schedule:10 Sponsor: Karen Herrington Page: 1 of 1

Tracking Number SR-2010-0110

Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 Accumulated Depreciation Reserve - Sewer

| Line | <u>A</u> | <u>B</u> | <u>C</u> | <u>D</u> | <u>E</u> | <u>F</u> | <u>G</u> |
|--------|----------|--|------------|------------|-------------|----------------|----------------------------|
| Line | Account | Denveciation Recommo Description | Total | Adjustment | Adiustments | Jurisdictional | Adjusted Jurisdictional |
| Number | Number | Depreciation Reserve Description | Reserve | Number | Adjustments | Allocation | Jurisaictional |
| 1 | | INTANGIBLE PLANT | | | | | |
| 2 | 301.000 | Organization | \$0 | | | 65.58% | \$0 |
| 3 | 302.000 | Franchises | \$0 | | | 100.00% | \$0 |
| 4 | 303.000 | Miscellaneous Intangible Plant | \$0 | | | 100.00% | \$0 |
| 5 | | TOTAL INTANGIBLE PLANT | \$0 | | \$0 | | \$0 |
| 6 | | SOURCE OF SUPPLY PLANT | | | | | |
| 7 | 350.000 | Land & Land Rights | \$0 | | | 65.58% | \$0 |
| 8 | 351.000 | Structures & Improvements | \$0 | | | 0.00% | \$0 |
| 9 | | TOTAL SOURCE OF SUPPLY PLANT | \$0 | | \$0 | | \$0 |
| 10 | | COLLECTION PLANT | | | | | |
| 11 | 352.100 | Collection Sewers - Force- SB | \$334,025 | R-11 | \$69,143 | 100.00% | \$403,168 |
| 12 | 353.000 | Services to Customers | \$0 | | | 65.58% | \$0 |
| 13 | 353.100 | Services To Customers SB | \$10,941 | R-13 | \$4,874 | 58.29% | \$9,219 |
| 14 | 354.000 | Flow Measuring Devices | \$0 \$0 | | | 0.00% | \$0 \$0 |
| 15 | 355.000 | Flow Measuring Devices Installations | \$0 | | 674.047 | 0.00% | \$0 |
| 16 | | TOTAL COLLECTION PLANT | \$344,966 | | \$74,017 | | \$412,387 |
| 17 | | PUMPING PLANT | | | | | |
| 18 | 362.000 | Receiving Wells and Pump Pits (SB) | \$88,998 | R-18 | \$16,200 | 100.00% | \$105,198 |
| 19 | 363.000 | Pumping Equipment -Other | \$0 | | | 65.58% | \$0 |
| 20 | 363.100 | Pumping Equipment (Elec.,Diesel, other) (SB) | \$28,283 | R-20 | \$1,087 | 100.00% | \$29,370 |
| 21 | | TOTAL PUMPING PLANT | \$117,281 | | \$17,287 | | \$134,568 |
| 22 | | TREATMENT & DISPOSAL PLANT | | | | | |
| 23 | 370.100 | Oxidation Lagoon | \$0 | | | 0.00% | \$0 |
| 24 | 372.000 | Treatment and Disposal Equipment-SB | \$66,371 | R-24 | \$8,407 | 100.00% | \$74,778 |
| 25 | 372.100 | Treatment Plant Labor -SB | \$1,685 | R-25 | \$405 | 100.00% | \$2,090 |
| 26 | 373.000 | Plant Sewer -SB | \$0 | | | 100.00% | \$0 |
| 27 | 375.000 | Treatment Plant Other-SB | \$146,076 | R-27 | \$32,123 | 100.00% | \$178,199 |
| 28 | 375.100 | Other Treatment & Disposal Plant Equip. | \$180 | R-28 | \$25 | 65.58% | \$134 |
| 29 | | TOTAL TREATEMENT & DISPOSAL PLANT | \$214,312 | | \$40,960 | | \$255,201 |
| 30 | | GENERAL PLANT | | | | | |
| 31 | 391.000 | Office Computer and Software | \$4,381 | R-31 | \$625 | 39.82% | \$1,993 |
| 32 | 391.100 | Office Furniture & Equipment | \$5,010 | R-32 | \$718 | 39.82% | \$2,281 |
| 33 | 392.000 | Transportation Equipment | \$23,817 | R-33 | \$1,719 | 65.58% | \$16,747 |
| 34 | 392.100 | Transportation Equipment (Pump Truck) | \$6,111 | R-34 | \$5,435 | 65.58% | \$7,572 |
| 35 | 392.200 | Transportation Equipment (Sierra Truck) | \$465 | R-35 | \$3,202 | 39.82% | \$1,460 |
| 36 | 394.000 | Tools, Shop and Garage Equipment | \$2,875 | R-36 | \$414 | 39.82% | \$1,310 |
| 37 | 395.000 | Laboratory Equipment | \$596 | R-37 | \$80 | 65.58% | \$443 |
| 38 | 396.000 | Power Operated Equipment (Company Owned) | \$3,106 | R-38 | \$965 | 65.58% | \$2,670 |
| 39 | | TOTAL GENERAL PLANT | \$46,361 | | \$13,158 | | \$34,476 |
| 40 | | TOTAL DEPRECIATION RESERVE | \$722,920 | | \$145,422 | | \$836,632 |

To Rate Base Schedule

Tracking Number SR-2010-0110

Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 Schedule of Adjustments for Accumulated Deprecreciation Reserve - Sewer

| <u>A</u> Reserve | <u>B</u> | <u>C</u> | <u>D</u> | <u>E</u> Total |
|----------------------|--|-------------------|----------------------|-------------------|
| Adjustment Number | Accumulated Depreciation Reserve | Account Number | Adjustment Amount | Adjustment |
| Number | Adjustments Description | Number | Amount | Amount |
| R-11 | Collection Sewers - Force- SB | 352.100 | | \$69,143 |
| | Adjust Depreciation through Sept. 30, 2009 (Herrington) | | \$41,486 | |
| | Adjust reserve through True Up period, March 31, 2010 (Herrington) | | \$27,657 | |
| R-13 | Services To Customers SB | 353.100 | | \$4,874 |
| | Adjust reserve through True Up period, March 31, 2010 (Herrington) | | \$4,874 | |
| R-18 | Receiving Wells and Pump Pits (SB) | 362.000 | | \$16,200 |
| | Adjust Depreciation through Sept. 30, 2009 (Herrington) | | \$0 | |
| | Adjust reserve through True Up period, March 31, 2010 (Herrington) | | \$16,200 | |
| R-20 | Pumping Equipment (Elec., Diesel, other) (SB) | 363.100 | | \$1,087 |
| | Adjust Depreciation through Sept. 30, 2009 (Herrington) | | \$567 | |
| | Adjust reserve through True Up period, March 31, 2010 (Herrington) | | \$520 | |
| R-24 | Treatment and Disposal Equipment-SB | 372.000 | | \$8,407 |
| | Adjust Depreciation through Sept. 30, 2009 (Herrington) | | \$5,038 | |
| | Adjust reserve through True Up period, March 31, 2010 (Herrington) | | \$3,369 | |

Accounting Schedule:12 Sponsor: Karen Herrington Page: 1 of 4

Tracking Number SR-2010-0110

Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 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 |
| R-25 | Treatment Plant Labor -SB | 372.100 | | \$405 |
| R-23 | Treatment Flant Labor -35 | 372.100 | | \$405 |
| | Adjust Depreciation through Sept. 30, 2009 (Herrington) | | \$270 | |
| | Adjust reserve through True Up period, March 31, 2010 (Herrington) | | \$135 | |
| R-27 | Treatment Plant Other-SB | 375.000 | | \$32,123 |
| | Adjust Depreciation through Sept. 30, 2009 (Herrington) | | \$19,274 | |
| | Adjust reserve through True Up period, March 31, 2010 (Herrington) | | \$12,849 | |
| R-28 | Other Treatment & Disposal Plant Equip. | 375.100 | | \$25 |
| | Adjust Depreciation through Sept. 30, 2009 (Herrington) | | \$15 | |
| | Adjust reserve through True Up period, March 31, 2010 (Herrington) | | \$10 | |
| R-31 | Office Computer and Software | 391.000 | | \$625 |
| | Adjust Depreciation through Sept. 30, 2009 (Herrington) | 0011000 | \$375 | V |
| | Adjust reserve through True Up period, March 31, 2010 (Herrington) | | \$250 | |
| R-32 | Office Furniture & Equipment | 391.100 | | \$718 |
| | Adjust Depreciation through Sept. 30, 2009 (Herrington) | | \$431 | |

Accounting Schedule:12 Sponsor: Karen Herrington Page: 2 of 4

Tracking Number SR-2010-0110

Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 Schedule of Adjustments for Accumulated Deprecreciation Reserve - Sewer

| <u>A</u> | <u>B</u> | <u>C</u> | <u>D</u> | <u>E</u> |
|------------|---|----------|------------|---------------|
| Reserve | - | _ | _ | Total |
| Adjustment | Accumulated Depreciation Reserve | Account | Adjustment | Adjustment |
| Number | Adjustments Description | Number | Amount | Amount |
| | Adjust reserve through True Up period, March | | \$287 | |
| | 31, 2010 (Herrington) | | | |
| | | | | |
| D 22 | Towns on the Control of the Control | 200 200 | | 64 740 |
| R-33 | Transportation Equipment | 392.000 | | \$1,719 |
| | Adjust Depreciation through Sept. 30, 2009 | | \$1,031 | |
| | (Herrington) | | Ψ1,031 | |
| | (Herrington) | | | |
| | Adjust reserve through True Up period, March | | \$688 | |
| | 31, 2010 (Herrington) | | | |
| | | | | |
| R-34 | Transportation Favringsont (Duran Turck) | 202 400 | | ¢E 40E |
| K-34 | Transportation Equipment (Pump Truck) | 392.100 | | \$5,435 |
| | Adjust Depreciation through Sept. 30, 2009 | | \$3,261 | |
| | (Herrington) | | **,=* | |
| | , | | | |
| | Adjust reserve through True Up period, March | | \$2,174 | |
| | 31, 2010 (Herrington) | | | |
| | | | | |
| R-35 | Transportation Equipment (Sierra Truck) | 392.200 | | \$3,202 |
| 14-55 | Transportation Equipment (Sierra Truck) | 332.200 | | Ψ3,202 |
| | Adjust Depreciation through Sept. 30, 2009 | | \$1,921 | |
| | (Herrington) | | • • | |
| | • | | | |
| | Adjust reserve through True Up period, March | | \$1,281 | |
| | 31, 2010 (Herrington) | | | |
| | | | | |
| R-36 | Tools, Shop and Garage Equipment | 394.000 | | \$414 |
| | 10010, Onop and Odrage Equipment | 334.000 | | 71 FW |
| | Adjust Depreciation through Sept. 30, 2009 | | \$248 | |
| | (Herrington) | | | |
| | | | | |
| | Adjust reserve through True Up period, March | | \$166 | |
| | 31, 2010 (Herrington) | | | |
| | | | | |
| R-37 | Laboratory Equipment | 395.000 | | \$80 |
| 14-01 | Euroratory Equipment | 033.000 | | ΨΟΟ |

Accounting Schedule:12 Sponsor: Karen Herrington

Page: 3 of 4

Tracking Number SR-2010-0110

Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 Schedule of Adjustments for Accumulated Deprecreciation Reserve - Sewer

| _ <u>A</u> | <u>B</u> | <u>C</u> | <u>D</u> | _ <u>E</u> . |
|------------|---|----------|------------|--------------|
| Reserve | | | | Total |
| Adjustment | Accumulated Depreciation Reserve | Account | Adjustment | Adjustment |
| Number | Adjustments Description | Number | Amount | Amount |
| | Adjust Depreciation through Sept. 30, 2009 | | \$48 | |
| | (Herrington) | | | |
| | Adjust reserve through True Up period, March | | \$32 | |
| | 31, 2010 (Herrington) | | | |
| D 00 | | | | **** |
| R-38 | Power Operated Equipment (Company Owned) | 396.000 | | \$965 |
| | | | | |
| | Adjust Depreciation through Sept. 30, 2009 (Herrington) | | \$579 | |
| | Adjust reserve through True Up period, March | | \$386 | |
| | 31, 2010 (Herrington) | | | |
| | | | | |
| | Total Reserve Adjustments | | | \$145,422 |

Accounting Schedule:12 Sponsor: Karen Herrington

Page: 4 of 4

Tracking Number SR-2010-0110

Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 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 | \$15,064 | 0.00% | \$0 |
| 3 | 302.000 | Franchises | \$0 | 0.00% | \$0 |
| 4 | 303.000 | Miscellaneous Intangible Plant | \$0 | 0.00% | \$0 |
| 5 | | TOTAL INTANGIBLE PLANT | \$15,064 | | \$0 |
| 6 | | SOURCE OF SUPPLY PLANT | | | |
| 7 | 350.000 | Land & Land Rights | \$3,925 | 0.00% | \$0 |
| 8 | 351.000 | Structures & Improvements | \$0 | 3.00% | \$0 |
| 9 | | TOTAL SOURCE OF SUPPLY PLANT | \$3,925 | | \$0 |
| 10 | | COLLECTION PLANT | | | |
| 11 | 352.100 | Collection Sewers - Force- SB | \$2,765,735 | 2.00% | \$55,315 |
| 12 | 353.000 | Services to Customers | \$0 | 2.00% | \$0 |
| 13 | 353.100 | Services To Customers SB | \$113,654 | 0.00% | \$0 |
| 14 | 354.000 | Flow Measuring Devices | \$0 | 0.00% | \$0 |
| 15 | 355.000 | Flow Measuring Devices Installations | \$0 | 0.00% | <u>\$0</u> |
| 16 | | TOTAL COLLECTION PLANT | \$2,879,389 | | \$55,315 |
| 17 | | PUMPING PLANT | | | |
| 18 | 362.000 | Receiving Wells and Pump Pits (SB) | \$258,043 | 5.00% | \$12,902 |
| 19 | 363.000 | Pumping Equipment -Other | \$1,905 | 10.00% | \$191 |
| 20 | 363.100 | Pumping Equipment (Elec.,Diesel, other) (SB) | \$10,398 | 10.00% | \$1,040 |
| 21 | | TOTAL PUMPING PLANT | \$270,346 | | \$14,133 |
| 22 | | TREATMENT & DISPOSAL PLANT | | | |
| 23 | 370.100 | Oxidation Lagoon | \$0 | 0.00% | \$0 |
| 24 | 372.000 | Treatment and Disposal Equipment-SB | \$149,760 | 4.50% | \$6,739 |
| 25 | 372.100 | Treatment Plant Labor -SB | \$6,006 | 4.50% | \$270 |
| 26 | 373.000 | Plant Sewer -SB | \$0 | 0.00% | \$0 |
| 27 | 375.000 | Treatment Plant Other-SB | \$571,087 | 5.00% | \$28,554 |
| 28 | 375.100 | Other Treatment & Disposal Plant Equip. | \$270 | 5.00% | \$13 |
| 29 | | TOTAL TREATEMENT & DISPOSAL PLANT | \$727,123 | | \$35,576 |
| 30 | | GENERAL PLANT | | | |
| 31 | 391.000 | Office Computer and Software | \$3,978 | 5.00% | \$199 |
| 32 | 391.100 | Office Furniture & Equipment | \$4,573 | 5.00% | \$229 |
| 33 | 392.000 | Transportation Equipment | \$6,938 | 13.00% | \$902 |
| 34 | 392.100 | Transportation Equipment (Pump Truck) | \$21,933 | 13.00% | \$2,851 |
| 35 | 392.200 | Transportation Equipment (Sierra Truck) | \$7,846 | 13.00% | \$1,020 |
| 36 | 394.000 | Tools, Shop and Garage Equipment | \$2,638 | 5.00% | \$132 |
| 37 | 395.000 | Laboratory Equipment | \$842 | 5.00% | \$42 |
| 38 | 396.000 | Power Operated Equipment (Company Owned) | \$7,557 | 6.70% | \$506 |

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

Tracking Number SR-2010-0110

Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 Depreciation Expense - Sewer

| Line | <u>A</u> Account | <u>B</u> | <u>C</u> Adjusted | <u>D</u> Depreciation | <u>E</u> Depreciation |
|--------|---------------------|---------------------------|----------------------|--------------------------|--------------------------|
| Number | Number | Plant Account Description | Jurisdictional | Rate | Expense |
| 39 | | TOTAL GENERAL PLANT | \$56,305 | | \$5,881 |
| 40 | | Total Depreciation | \$3,952,151 | | \$110,905 |

Exhibit No.:

Issue: Accounting Schedules
Witness: MO PSC Auditors

Sponsoring Party: MO PSC Staff Case No: WR-2010-0111 Shawnee Bend Water

Date Prepared: 5/18/2010



MISSOURI PUBLIC SERVICE COMMISSION UTILITY SERVICES DIVISION Post True-Up Report Scenario Two STAFF ACCOUNTING SCHEDULES

LAKE REGION WATER AND SEWER COMPANY
CASE NO. WR-2010-0111 Shawnee Bend Water

Jefferson City, Missouri

May 2010

Tracking Number WR-2010-0111

Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 **Expense Schedule - Water**

| | <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 | C4E 400 | OPERATIONS EXPENSES | 60.004 | W 0 | ¢775 | 400.000/ | ¢0.050 |
| 2 3 | 615.100 615.200 | Water Tower Power Well Pump Power | \$8,881 \$0 | W-2 W-3 | \$775 \$1,863 | 100.00% 100.00% | \$9,656 \$1,863 |
| 4 | 618.000 | Chemicals (Chlorine) | \$2,847 | W-4 | \$1,003 \$520 | 100.00% | \$3,367 |
| 5 | 619.000 | Water Testing | \$555 | W-5 | \$470 | 100.00% | \$1,025 |
| 6 | 0.0.00 | TOTAL OPERATIONS EXPENSE | \$12,283 | | \$3,628 | 100.00% | \$15,911 |
| 7 | | MAINTENANCE EXPENSES | | | | | |
| 8 | 620.000 | Supplies and Materials | \$2,153 | W-8 | -\$980 | 100.00% | \$1,173 |
| 9 | 622.000 | Tools and Shop Supplies- | \$749 | W-9 | -\$666 | 100.00% | \$83 |
| 10 11 | 645.100 | Maintenance of Well #1 Grand Point | \$200 \$4.855 | W-10 | \$260 | 100.00% | \$460 |
| 11 | 645.110 645.300 | Maintenance of Well #2 Villages Maintenance of Mains | \$1,855 \$4,227 | W-11 W-12 | -\$1,632 -\$2,227 | 100.00% 100.00% | \$223 \$2,000 |
| 13 | 645.400 | Maintenance of Services | \$4,227 \$1,120 | W-12 W-13 | -\$2,227 \$0 | 100.00% | \$2,000 \$1,120 |
| 14 | 645.600 | Maintenance of Other Plant | \$706 | W-13 W-14 | \$0 \$0 | 100.00% | \$1,120 \$706 |
| 15 | 043.000 | TOTAL MAINTENANCE EXPENSE | \$11,010 | VV-14 | -\$5,245 | 100.00 /0 | \$5,765 |
| .0 | | 101/12 11/11/11/02 2/4 2/102 | \$11,010 | | ψ0,2-10 | | ψο,. σσ |
| 16 17 | | CUSTOMER ACCOUNT EXPENSE TOTAL CUSTOMER ACCOUNT EXPENSE | \$0 | | \$0 | | \$0 |
| 17 | | TOTAL GOSTOWIER ACCOUNT EXPENSE | φυ | | φυ | | φυ |
| 18 | | ADMINISTRATIVE & GENERAL EXPENSES | | | | | |
| 19 | 632.000 | Contracted Accounting Fee | \$10,930 | W-19 | \$0 | 25.52% | \$2,789 |
| 20 | 633.000 | Contracted Legal Fee (Water Only) | \$255 | W-20 | -\$255 | 100.00% | \$0 |
| 21 | 733.000 | Contracted Legal Fee SB Water and Sewer Split | \$3,386 | W-21 | \$0 | 48.79% | \$1,652 |
| 22 | 637.000 | PWSD#4 Contract Labor | \$194,850 | W-22 | \$8,707 | 25.52% | \$51,948 |
| 23 | 642.000 | Building Rent | \$18,000 | W-23 | \$0 | 25.52% | \$4,594 |
| 24 | 642.100 | Rent (Lake Region) | \$0 | W-24 | \$8,083 | 25.52% | \$2,063 |
| 25 | 655.000 | Property Insurance (Water Only) | \$463 | W-25 | \$0 | 100.00% | \$463 |
| 26 | 656.000 | Auto Insurance (Water Only) | \$663 | W-26 | \$0 | 100.00% | \$663 |
| 27 | 657.000 | General Liability (Water Only) | \$720 | W-27 | \$0 | 100.00% | \$720 |
| 28 | 659.000 | Other Insurance (Water Only) | \$669 | W-28 | -\$669 | 100.00% | \$0 |
| 29 | 921.000 | Office Supplies- | \$11,218 | W-29 | -\$1,993 | 45.60% | \$4,207 |
| 30 31 | 921.500 922.000 | Billing Expenses | \$2,962 | W-30 W-31 | \$0 \$240,000 | 45.60% 25.52% | \$1,351 \$0 |
| 32 | 922.000 | Management Fees Executive Management Oversight | \$240,000 \$0 | W-32 | -\$240,000 \$27,898 | 25.52% 25.52% | \$7,120 |
| 33 | 923.000 | Outside Services | \$947 | W-32 W-33 | \$27,096 \$0 | 25.52 % 25.52% | \$7,120 \$242 |
| 34 | 925.000 | Telephone | \$1,247 | W-34 | \$0 \$0 | 25.52% | \$318 |
| 35 | 927.000 | Travel & Entertainment | \$1,247 \$155 | W-35 | \$0 | 25.52% | \$40 |
| 36 | 933.000 | Transportation Expense | \$26,582 | W-36 | \$0 | 25.52% | \$6,784 |
| 37 | 940.000 | Customer Refunds | \$868 | W-37 | \$0 | 25.52% | \$222 |
| 38 | 950.000 | Bad Debt Expense | \$691 | W-38 | \$0 | 25.52% | \$176 |
| 39 | 975.000 | Other Misc. Expenses | \$969 | W-39 | \$357 | 25.52% | \$338 |
| 40 | 980.000 | Rate Case Expense | \$0 | W-40 | \$2,500 | 100.00% | \$2,500 |
| 41 | | TOTAL ADMINISTRATIVE AND GENERAL | \$515,575 | | -\$195,372 | | \$88,190 |
| 42 | | OTHER OPERATING EXPENSES | | | | | |
| 43 | | MO DNR Fees | \$200 | W-43 | \$0 | 100.00% | \$200 |
| 44 | 626.100 | John Summers Annual Corp Registration | \$10 | W-44 | \$0 | 100.00% | \$10 |
| 45 | 667.000 | PSC Assessment | \$1,213 | W-45 | \$228 | 100.00% | \$1,441 |
| 46 | 406.200 | Water Amortization of CIAC | \$0 | W-46 | -\$18,984 | 100.00% | -\$18,984 |
| 47 | | Depreciation | \$0 | W-47 | \$84,209 | 100.00% | \$84,209 |
| 48 | | TOTAL OTHER OPERATING EXPENSES | \$1,423 | | \$65,453 | | \$66,876 |
| 49 | | TAXES OTHER THAN INCOME | | | | | |
| 50 | 967.000 | Real Estate Taxes | \$3,324 | W-50 | \$0 | 39.28% | \$1,306 |
| 51 | 967.300 | Property Taxes | \$372 | W-51 | \$0 | 39.28% | \$146 |
| 52 | 967.200 | Other Taxes | \$46 | W-52 | -\$46 | 25.52% | \$0 |
| 53 | | TOTAL TAXES OTHER THAN INCOME | \$3,742 | | -\$46 | | \$1,452 |

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

Lake Region Water and Sewer Company Shawnee Bend Water Tracking Number WR-2010-0111

Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 Expense Schedule - Water

| | <u>A</u> | <u>B</u> | <u>C</u> | <u>D</u> | <u>E</u> | <u>F</u> | <u>G</u> |
|--------|------------|--------------------------|-----------|------------|-------------|----------------|----------------|
| | Account | | Company/ | | | | |
| Line | Number | | Test Year | Adjustment | | Jurisdictional | Adjusted |
| Number | (Optional) | Expense Description | Amount | Number | Adjustments | Allocation | Jurisdictional |
| 54 | | TOTAL OPERATING EXPENSES | \$544,033 | | -\$131,582 | | \$178,194 |

Tracking Number WR-2010-0111

Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 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 |
| | | | | |
| W-2 | Water Tower Power | 615.100 | | \$775 |
| | Adjust to reflect update period, Sept. 30, 2009. Account trending upward (Herrington) | | \$775 | |
| W-3 | Well Pump Power | 615.200 | | \$1,863 |
| | Adjust to reflect update period, Sept. 30, 2009. Account trending upward (Herrington) | | \$1,863 | |
| W-4 | Chemicals (Chlorine) | 618.000 | | \$520 |
| | Adjust to reflect update period, Sept. 30, 2009. Also based on how Company is accounting for Chemicals. (Herrington) | | \$520 | |
| W-5 | Water Testing | 619.000 | | \$470 |
| | Adjust to reflect update period, Sept. 30, 2009. Most current data (Herrington) | | \$470 | |
| W-8 | Supplies and Materials | 620.000 | | -\$980 |
| | Adjust to reflect update period, Sept. 30, 2009 (Herrington) | | -\$980 | |
| W-9 | Tools and Shop Supplies- | 622.000 | | -\$666 |
| | Adjust to reflect update period, Sept. 30, 2009 (Herrington) | | -\$666 | |
| W-10 | Maintenance of Well #1 Grand Point | 645.100 | | \$260 |
| | Adjust to reflect update period, Sept. 30, 2009 (Herrington) | | \$260 | |
| W-11 | Maintenance of Well #2 Villages | 645.110 | | -\$1,632 |
| | | | | |

Accounting Schedule: 2 Sponsor: Karen Herrington

Page: 1 of 6

Tracking Number WR-2010-0111

Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 **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 |
| | Adjust to reflect update period, Sept. 30, 2009 (Herrington) | rumo. | -\$1,632 | rajuotinont |
| W-12 | Maintenance of Mains | 645.300 | | -\$2,227 |
| | Included \$2000 in case. Need further information from the Company | | -\$2,227 | |
| W-13 | Maintenance of Services | 645.400 | | \$0 |
| | No adjustment issued. Revisit during true up (Herrington) | | \$0 | |
| W-14 | Maintenance of Other Plant | 645.600 | | \$0 |
| | No adjustment issued. Revisit during true up (Herrington) | | \$0 | |
| W-19 | Contracted Accounting Fee | 632.000 | | \$0 |
| | Test Year, No adjustment issued. Amount allocated between all three systems | | \$0 | |
| W-20 | Contracted Legal Fee (Water Only) | 633.000 | | -\$255 |
| | Removed Test Year. Appears legal costs for Shawnee Bend for Water and Sewer handled in account 733 | | -\$255 | |
| W-21 | Contracted Legal Fee SB Water and Sewer Split | 733.000 | | \$0 |
| | Test Year, no adjustment. Balance allocated between Shawnee Bend Water and Sewer (Herrington) | | \$0 | |
| W-22 | PWSD#4 Contract Labor | 637.000 | | \$8,707 |
| | Made adjustment to annualize payroll to reflect update period, Sept. 30, 2009 (Prenger) | | \$8,707 | |

Accounting Schedule: 2 Sponsor: Karen Herrington Page: 2 of 6

Tracking Number WR-2010-0111

Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 Expense Adjustment Schedule - Water

| _ <u>A</u> | <u>B</u> | <u>C</u> | <u>D</u> | <u> </u> |
|-----------------------|---|-------------------|----------------------|---------------------|
| Expense Adj Number | Adjustment Description | Account Number | Adjustment Amount | Total Adjustment |
| W-23 | Building Rent | 642.000 | 7 | \$0 |
| | Test Year amount used, no adjustment issued. Allocated between all three systems (Herrington) | | \$0 | |
| W-24 | Rent (Lake Region) | 642.100 | | \$8,083 |
| | Include an annualized amount for rent -Lake Office (Prenger) | | \$8,083 | . , |
| W-25 | Property Insurance (Water Only) | 655.000 | | \$0 |
| | Test Year used. Company did not anticipate increase during rate case. (Herrington) | | \$0 | |
| W-26 | Auto Insurance (Water Only) | 656.000 | | \$0 |
| | Test Year used. Company did not anticipate increase during rate case. (Herrington) | | \$0 | |
| W-27 | General Liability (Water Only) | 657.000 | | \$0 |
| | Test Year used. Company did not anticipate increase during rate case. (Herrington) | | \$0 | |
| W-28 | Other Insurance (Water Only) | 659.000 | | -\$669 |
| | Remove Health Insurance that is considered personal insurance. (Herrington) | | -\$669 | |
| W-29 | Office Supplies- | 921.000 | | -\$1,993 |
| | Used 2 Year average based on historical data (2007-2008) Herrington | | -\$1,993 | |
| W-30 | Billing Expenses | 921.500 | | \$0 |
| | Test Year, no adjustment. Review during True Up. (Herrington) | | \$0 | |

Accounting Schedule: 2 Sponsor: Karen Herrington

Page: 3 of 6

Tracking Number WR-2010-0111

Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 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 |
| W-31 | Management Fees | 922.000 | | -\$240,000 |
| | Remove Test Year Management Fees (Herrington | | -\$240,000 | |
| W-32 | Executive Management Oversight | 922.100 | | \$27,898 |
| | Include costs for Executive Oversight | | \$27,898 | . , |
| W-33 | Outside Services | 923.000 | | \$0 |
| | Test Year, no adjustment (Herrington) | | \$0 | |
| W-34 | Telephone | 925.000 | | \$0 |
| | Test Year, no adjustment. Lack of historical data to review (Herrington) | | \$0 | |
| W-35 | Travel & Entertainment | 927.000 | | \$0 |
| | Test Year, no adjustment | | \$0 | |
| W-36 | Transportation Expense | 933.000 | | \$0 |
| | Test Year, no adjustment. Review during True Up. (Herrington) | | \$0 | |
| W-37 | Customer Refunds | 940.000 | | \$0 |
| | Test Year, no adjustment. (Herrington) | | \$0 | |
| W-38 | Bad Debt Expense | 950.000 | | \$0 |
| | Test Year-No Adjustment | | \$0 | |
| W-39 | Other Misc. Expenses | 975.000 | | \$357 |
| | Adjust to reflect update period, Sept. 30, 2009 (Herrington) | | \$357 | |

Accounting Schedule: 2 Sponsor: Karen Herrington

Page: 4 of 6

Tracking Number WR-2010-0111

Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 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 |
| W-40 | Rate Case Expense | 980.000 | | \$2,500 |
| | Include expenses associated with current rate case-5 Year amortization (Herrington) | | \$150 | |
| | Include rate expenses through the True Up period, March 31, 2010- 3-Year Amortization | | \$2,350 | |
| W-43 | MO DNR Fees | | | \$0 |
| | Test Year, No adjustment | | \$0 | |
| W-44 | John Summers Annual Corp Registration | 626.100 | | \$0 |
| | Test Year, No adjustment | | \$0 | |
| W-45 | PSC Assessment | 667.000 | | \$228 |
| | Increase PSC Assessment amount to 2010 Fiscal Year (Herrington) | | \$228 | |
| W-46 | Water Amortization of CIAC | 406.200 | | -\$18,984 |
| | Update CIAC Depreciation Expense for Scenario (Herrington) | | -\$18,984 | |
| W-47 | Depreciation | | | \$84,209 |
| | 1. To Annualize Depreciation | | \$84,209 | |
| | Adjustment | | \$0 | |
| W-50 | Real Estate Taxes | 967.000 | | \$0 |
| | Test Year, no adjustment. Revisit during True Up (Herrington) | | \$0 | |
| | | | | |

Accounting Schedule: 2 Sponsor: Karen Herrington

Page: 5 of 6

Tracking Number WR-2010-0111

Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 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 |
| | Test Year, no adjustment. Revisit during True Up (Herrington) | | \$0 | |
| W-52 | Other Taxes | 967.200 | | -\$46 |
| | Remove Test Year. Need more information for Company (Herrington) | | -\$46 | |
| | Total Expense Adjustments | | | -\$131,582 |

| | <u>A</u> Account | <u>B</u> | <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 | | ANNUALIZED REVENUES | | | | | |
| Rev-2 | | Annualized Rate Revenues | \$0 | Rev-2 | \$113,381 | 100.00% | \$113,381 |
| Rev-3 | | Miscellaneous Revenues | \$0 | Rev-3 | \$187,988 | 100.00% | \$187,988 |
| Rev-4 | | TOTAL ANNUALIZED REVENUES | \$0 | | \$301,369 | | \$301,369 |

Tracking Number WR-2010-0111

Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 Revenue Adjustment Schedule - Water

| <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 | | | \$113,381 |
| | | | | |
| | 1. To Annualize Rate Revenues | | \$113,381 | |
| | | | | |
| Rev-3 | Miscellaneous Revenues | | | \$187,988 |
| | 4 - 4 1: 40: 11 | | 4407 600 | |
| | 1. To Annualize Miscellaneous Revenues | | \$187,988 | |
| | Description | | \$0 | |
| | Bescription | | Ψ | |
| | Description | | \$0 | |
| | · | | | |
| | | | | |
| | Tatal Danis Advantus at | | | 0004 000 |
| | Total Revenue Adjustments | | _ | \$301,369 |

Accounting Schedule: 4 Sponsor: Bret Prenger Page: 1 of 1

| | | Reside | | Reside | |
|--------|--|----------|----------|------------|----------|
| Line | <u>A</u> | <u>B</u> | <u>c</u> | <u>D</u> . | <u>E</u> |
| Number | Description | Amount | Amount | Amount | Amount |
| 1 | Customer Charge Revenues: | | | | |
| 2 | Customer Number | 565 | | 14 | |
| 3 | Bills Per Year | 12 | | 12 | |
| 4 | Customer Bills Per year | 6,780 | | 168 | |
| 5 | Current Customer Charge | \$11.29 | | \$21.01 | |
| 6 | Annualized Customer Charge Revenues | | \$76,546 | | \$3,530 |
| 7 | Commodity Charge Revenues: | | | | |
| 8 | Total Gallons Sold | 0 | | 0 | |
| 9 | Less: Base Gallons Included In Customer Charge | 0 | | 0 | |
| 10 | Commodity Gallons | 0 | | 0 | |
| 11 | Block 1, Commodity Gallons per Block | 0 | • | 0 , | |
| 12 | Block 1, Number of Commodity Gallons per Unit | 1,000 | | 1,000 | |
| 13 | Block 1, Commodity Billing Units | 0.00 | | 0.00 | |
| 14 | Block 1, Existing Commodity Charge | \$2.16 | | \$2.16 | |
| 15 | Block 1, Annualized Commodity Charge Rev. | | \$0 | | \$0 |
| 16 | Total Annualized Water Rate Revenues | _ | \$76,546 | _ | \$3,530 |

| | | Resid | | Reside | ntial |
|--------|--|----------|------------|------------|---------|
| Line | <u>A</u> | <u>E</u> | , <u>G</u> | <u>н</u> - | L |
| Number | Description | Amount | Amount | Amount | Amount |
| 1 | Customer Charge Revenues: | | | | |
| 2 | Customer Number | 21 | | 6 | |
| 3 | Bills Per Year | 12 | | 12 | |
| 4 | Customer Bills Per year | 252 | | 72 | |
| 5 | Current Customer Charge | \$37.21 | | \$56.65 | |
| 6 | Annualized Customer Charge Revenues | | \$9,377 | | \$4,079 |
| 7 | Commodity Charge Revenues: | | | | |
| 8 | Total Gallons Sold | 0 | | 0 | |
| 9 | Less: Base Gallons Included In Customer Charge | 0 | | 0 | |
| 10 | Commodity Gallons | 0 | | 0 | |
| 11 | Block 1, Commodity Gallons per Block | 0 | ` | 0 , | |
| | Slook I, Commonly Canonic per Blook | | | | |
| 12 | Block 1, Number of Commodity Gallons per Unit | 1,000 | | 1,000 | |
| 13 | Block 1, Commodity Billing Units | 0.00 | | 0.00 | |
| 14 | Block 1, Existing Commodity Charge | \$2.16 | | \$2.16 | |
| 15 | Block 1, Annualized Commodity Charge Rev. | | \$0 | | \$0 |
| 16 | Total Annualized Water Rate Revenues | | \$9,377 | | \$4,079 |

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

| | | Comm | | Comme | |
|--------|--|----------|----------|------------|---------|
| Line | A | <u>N</u> | <u>o</u> | <u>P</u> - | Q |
| Number | Description | Amount | Amount | Amount | Amount |
| 1 | Customer Charge Revenues: | | | | |
| 2 | Customer Number | 3 | | 8 | |
| 3 | Bills Per Year | 12 | | 12 | |
| 4 | Customer Bills Per year | 36 | | 96 | |
| 5 | Current Customer Charge | \$37.21 | | \$56.65 | |
| 6 | Annualized Customer Charge Revenues | | \$1,340 | | \$5,438 |
| 7 | Commodity Charge Revenues: | | | | |
| 8 | Total Gallons Sold | 0 | | 0 | |
| 9 | Less: Base Gallons Included In Customer Charge | 0 | | 0 | |
| 10 | Commodity Gallons | 0 | | 0 | |
| 11 | Block 1, Commodity Gallons per Block | 0 | ` | 0 . | |
| | | | | | |
| 12 | Block 1, Number of Commodity Gallons per Unit | 1,000 | | 1,000 | |
| 13 | Block 1, Commodity Billing Units | 0.00 | | 0.00 | |
| 14 | Block 1, Existing Commodity Charge | \$2.16 | | \$2.16 | |
| 15 | Block 1, Annualized Commodity Charge Rev. | | \$0 | | \$0 |
| 16 | Total Annualized Water Rate Revenues | 1 | \$1,340 | _ | \$5,438 |

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

| | | Tot | al |
|----------------|--|--------------------|--------------------|
| Line Number | <u>A</u> Description | <u>V</u> Amount | <u>W</u> Amount |
| 1 | Customer Charge Revenues: | | |
| 2 | Customer Number | 638 | |
| 3 | Bills Per Year | | |
| 4 | Customer Bills Per year | 7,656 | |
| 5 | Current Customer Charge | | |
| 6 | Annualized Customer Charge Revenues | | \$113,381 |
| 7 | Commodity Charge Revenues: | | |
| 8 | Total Gallons Sold | 0 | |
| 9 | Less: Base Gallons Included In Customer Charge | 0 | |
| 10 | Commodity Gallons | 0 | |
| 11 | Block 1, Commodity Gallons per Block | | |
| 12 | Block 1, Number of Commodity Gallons per Unit | | |
| 13 | Block 1, Commodity Billing Units | | |
| 14 | Block 1, Existing Commodity Charge | | |
| 15 | Block 1, Annualized Commodity Charge Rev. | | \$0 |
| 16 | Total Annualized Water Rate Revenues | <u> </u> | \$113,381 |

Tracking Number WR-2010-0111

Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 Miscellaneous Revenues Feeder - Water

| | <u>A</u> | <u>B</u> |
|--------|-------------|----------|
| Line | | |
| Number | Description | Amount |

5 Total Miscellaneous Revenues

\$187,988

Accounting Schedule: 4-2 Sponsor: Bret Prenger Page: 1 of 1

| | A | <u>B</u> | | <u>C</u> | <u>D</u> | <u>E</u> | <u>F</u> |
|----------|---|---|-------|------------------------|------------|-----------------------|--------------------|
| Line | | Account Number | | Staff | Customer | | Percentage |
| Number | Description | (Optional) | | Starr Annualized | Customer | Commodity | Percentage Rate |
| | • | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | | | | |
| Rev-1 | ANNUALIZED REVENUES | | | 6445 55: | | | |
| Rev-2 | Annualized Rate Revenues | | (1) | \$113,381 | | | |
| Rev-3 | Miscellaneous Revenues TOTAL ANNUALIZED REVENUES | | (1) _ | \$187,988 \$301,369 | | | |
| Rev-4 | TOTAL ANNUALIZED REVENUES | | _ | \$301,369 | | | |
| 1 | OPERATIONS EXPENSES | | (2) | | | | |
| 2 | Water Tower Power | 615.100 | . , | \$9,656 | \$0 | \$9,656 | 0.00% |
| 3 | Well Pump Power | 615.200 | | \$1,863 | \$0 | \$1,863 | 0.00% |
| 4 | Chemicals (Chlorine) | 618.000 | | \$3,367 | \$0 | \$3,367 | 0.00% |
| 5 | Water Testing | 619.000 | _ | \$1,025 | \$0 | \$1,025 | 0.00% |
| 6 | TOTAL OPERATIONS EXPENSE | | | \$15,911 | \$0 | \$15,911 | |
| 7 | MAINTENANCE EXPENSES | | | | | | |
| 8 | Supplies and Materials | 620.000 | | \$1,173 | \$0 | \$1,173 | 0.00% |
| 9 | Tools and Shop Supplies- | 622.000 | | \$83 | \$0 | \$83 | 0.00% |
| 10 | Maintenance of Well #1 Grand Point | 645.100 | | \$460 | \$0 | \$460 | 0.00% |
| 11 | Maintenance of Well #2 Villages | 645.110 | | \$223 | \$0 \$0 | \$223 | 0.00% |
| 12 | Maintenance of Mains | 645.300 | | \$2,000 | \$0 \$0 | \$2,000 | 0.00% |
| 13 14 | Maintenance of Services Maintenance of Other Plant | 645.400 645.600 | | \$1,120 \$706 | \$0 \$0 | \$1,120 \$706 | 0.00% 0.00% |
| 14 15 | TOTAL MAINTENANCE EXPENSE | 043.000 | _ | \$706 \$5,765 | \$0 \$0 | \$706 \$5,765 | 0.00% |
| 13 | TOTAL MAINTENANCE EAFEINGE | | | φυ, 1 00 | ψU | φυ, 1 00 | |
| 16 | CUSTOMER ACCOUNT EXPENSE | | _ | | | | |
| 17 | TOTAL CUSTOMER ACCOUNT EXPENSE | | _ | \$0 | \$0 | \$0 | |
| 18 | ADMINISTRATIVE & GENERAL EXPENSES | | | | | | |
| 19 | Contracted Accounting Fee | 632.000 | | \$2,789 | \$0 | \$2,789 | 0.00% |
| 20 | Contracted Legal Fee (Water Only) | 633.000 | | \$0 | \$0 | \$0 \$4.050 | 0.00% |
| 21 | Contracted Legal Fee SB Water and Sewer Split | 733.000 | | \$1,652 | \$0 | \$1,652 | 0.00% |
| 22 | PWSD#4 Contract Labor | 637.000 | | \$51,948 | \$0 | \$51,948 | 0.00% |
| 23 | Building Rent | 642.000 | | \$4,594 | \$0 | \$4,594 | 0.00% |
| 24 | Rent (Lake Region) | 642.100 | | \$2,063 | \$0 \$0 | \$2,063 | 0.00% |
| 25 | Property Insurance (Water Only) | 655.000 | | \$463 | \$0 £0 | \$463 | 0.00% |
| 26 27 | Auto Insurance (Water Only) | 656.000 657.000 | | \$663 \$720 | \$0 \$0 | \$663 \$720 | 0.00% |
| 27 28 | General Liability (Water Only) Other Insurance (Water Only) | 657.000 659.000 | | \$720 \$0 | \$0 \$0 | \$720 \$0 | 0.00% 0.00% |
| 29 | Office Supplies- | 921.000 | | \$4.207 | \$0 \$0 | \$4,207 | 0.00% |
| 30 | Billing Expenses | 921.500 | | \$4,207 \$1,351 | \$0 \$0 | \$4,207 \$1,351 | 0.00% |
| 31 | Management Fees | 922.000 | | \$0 | \$0 \$0 | \$0 | 0.00% |
| 32 | Executive Management Oversight | 922.100 | | \$7,120 | \$0 | \$7,120 | 0.00% |
| 33 | Outside Services | 923.000 | | \$242 | \$0 | \$242 | 0.00% |
| 34 | Telephone | 925.000 | | \$318 | \$0 | \$318 | 0.00% |
| 35 | Travel & Entertainment | 927.000 | | \$40 | \$0 | \$40 | 0.00% |
| 36 | Transportation Expense | 933.000 | | \$6,784 | \$0 | \$6,784 | 0.00% |
| 37 | Customer Refunds | 940.000 | | \$222 | \$0 | \$222 | 0.00% |
| 38 | Bad Debt Expense | 950.000 | | \$176 | \$0 | \$176 | 0.00% |
| 39 | Other Misc. Expenses | 975.000 | | \$338 | \$0 | \$338 | 0.00% |
| 40 41 | Rate Case Expense TOTAL ADMINISTRATIVE AND GENERAL | 980.000 | - | \$2,500 \$88,190 | \$0 \$0 | \$2,500 \$88 190 | 0.00% |
| 41 | TOTAL ADMINISTRATIVE AND GENERAL | | | \$00,13U | φU | \$88,190 | |
| 42 | OTHER OPERATING EXPENSES | | | 6000 | ė^ | £202 | 0.000/ |
| 43 | MO DNR Fees | 626.100 | | \$200 \$10 | \$0 \$0 | \$200 \$10 | 0.00% 0.00% |
| 44 45 | John Summers Annual Corp Registration PSC Assessment | 626.100 667.000 | | \$10 \$1,441 | \$0 \$0 | \$10 \$1,441 | 0.00% |
| 45 46 | Water Amortization of CIAC | 406.200 | | \$1,441 -\$18,984 | \$0 \$0 | \$1,441 -\$18,984 | 0.00% |
| 46 47 | Depreciation | 400.200 | | -\$16,964 \$84,209 | \$0 \$0 | -\$10,964 \$84,209 | 0.00% |
| 48 | TOTAL OTHER OPERATING EXPENSES | | _ | \$66,876 | \$0 | \$66,876 | 0.00 /0 |
| 49 | TAXES OTHER THAN INCOME | | | | | | |
| 50 | Real Estate Taxes | 967.000 | | \$1,306 | \$0 | \$1,306 | 0.00% |
| 51 | Property Taxes | 967.300 | | \$146 | \$0 | \$146 | 0.00% |
| | | | | | | | |

| | <u>A</u> | <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 |
| 52 | Other Taxes | 967.200 | | \$0 | \$0 | \$0 | 0.00% |
| 53 | TOTAL TAXES OTHER THAN INCOME | | - | \$1,452 | \$0 | \$1,452 | |
| 54 | TOTAL OPERATING EXPENSES | | - | \$178,194 | \$0 | \$178,194 | |
| 55 | Interest Expense | | (3) | \$72,486 | \$0 | \$72,486 | 0.00% |
| 56 | Return on Equity | | (3) | \$24,064 | \$0 | \$24,064 | 0.00% |
| 57 | Income Taxes | | (3) | \$5,992 | \$0 | \$5,992 | 0.00% |
| 58 | TOTAL INTEREST RETURN & TAXES | | - | \$102,542 | \$0 | \$102,542 | |
| 59 | TOTAL COST OF SERVICE | | | \$280,736 | \$0 | \$280,736 | |
| 60 | Less: Miscellaneous Revenues | | _ | \$187,988 | \$0 | \$187,988 | 0.00% |
| 61 | COST TO RECOVER IN RATES | | - | \$92,748 | \$0 | \$92,748 | |
| 62 | INCREMENTAL INCREASE IN RATE REVENUES | | - | -\$20,633 | | | |
| 63 | PERCENTAGE OF INCREASE | | = | -6.85% | | | |
| 64 | REQUESTED INCREASE IN REVENUES | | | \$0 | | | |

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

Tracking Number WR-2010-0111

Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010

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 | | 1.39% | From Capital Structure Schedule |
| 6 | Weighted Rate of Return on Equity Including Income Tax | | 1.74% | B4 x B5 |
| 7 | Recommended Weighted Rate of Return on Debt - Long-Term and Short-Term | | 4.19% | From Capital Structure Schedule |
| 8 | Total Weighted Rate of Return Including Income Tax | | 5.93% | B6+B7 |
| | | To Rate | Base Schedu | ule |
| (1) | If Sub-Chapter S Corporation, Enter Y: | Equity Income Required & Preliminary Federal Tax | \$28,311 | |

Tax Rate Table

| Net Incor | ne Range | | | |
|-----------|-----------------|----------|------------------------|-------------|
| Start | End | Tax Rate | Amount in Range | Tax on Rang |
| \$0 | \$50,000 | 15.00% | \$28,311 | \$4,2 |
| \$50,001 | \$75,000 | 25.00% | \$0 | ; |
| \$75,001 | \$100,000 | 34.00% | \$0 | |
| \$100,001 | \$335,000 | 39.00% | \$0 | : |
| \$335,001 | \$9,999,999,999 | 34.00% | \$0 | : |
| | | | \$28,311 | \$4,2 |
| | | | Consolidated Tax Rate: | |
| | | | Average Tax Rate: | 0. |

Tracking Number WR-2010-0111 Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 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 | \$3,970,671 | From Plant Schedule |
| 2 | Less Accumulated Depreciation Reserve | \$547,797 | From Depreciation Reserve Schedule |
| 3 | Net Plant In Service | \$3,422,874 | |
| 4 | Other Rate Base Items: | \$0 | |
| | Materials and Supplies | \$817 | |
| | Contribution in Aid of Construction | -\$1,924,967 | |
| | CIAC Depreciation Reserve | \$248,927 | |
| | Deferred Taxes | -\$17,682 | |
| 5 | Total Rate Base | \$1,729,969 | |
| 6 | Total Weighted Rate of Return Including Income Tax | 5.93% | From PreTax Return & Taxes Schedule |
| 7 | Required Return & Income Tax | \$102,542 | |

Lake Region Water and Sewer Company Shawnee Bend Water Tracking Number WR-2010-0111

Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 Capital Structure Schedule - Water

| | <u>A</u> | <u>B</u> | <u>C</u> Percentage of Total | <u>D</u> Embedded | <u>E</u> Weighted |
|--------|--------------------------------------|-------------|------------------------------------|----------------------|----------------------|
| Line | | Dollar | Capital | Cost of | Cost of |
| Number | Description | Amount | Structure | Capital | Capital |
| | • | | | • | · · · |
| 1 | Common Stock | \$514,405 | 16.36% | 8.50% | 1.391% |
| | | | | | |
| 2 | Other Security-Non Tax Deductible | \$0 | 0.00% | 0.00% | 0.000% |
| 3 | Preferred Stock | \$0 | 0.00% | 0.00% | 0.000% |
| 4 | Long Torm Dobt | \$2,629,091 | 83.64% | 5.01% | 4.190% |
| 4 | Long Term Debt | \$2,629,091 | 03.04% | 5.01% | 4.190% |
| 5 | Short Term Debt | \$0 | 0.00% | 0.00% | 0.000% |
| 6 | Other Security-Tax | \$0 | 0.00% | 0.00% | 0.000% |
| · | Deductible | ** | 0.0070 | 3.00 /0 | 3.33370 |
| 7 | TOTAL CAPITALIZATION | \$3,143,496 | 100.00% | | 5.581% |

To PreTax Return Rate Schedule

Accounting Schedule: 8 Sponsor: Shana Atkinson Page: 1 of 1

Tracking Number WR-2010-0111 Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 Plant In Service - Water

| Line | <u>A</u> 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 |
| Humber | (Optional) | Train Account Description | riunt | Humber | Aujustinonts | Anocation | Garisaletionar |
| | | | | | | | |
| 1 | | INTANGIBLE PLANT | | | | | |
| 2 | 301.000 | Organization | \$31,666 | | | 100.00% | \$31,666 |
| 3 | 302.000 | Franchises | \$0 | | | 100.00% | <u>\$0</u> |
| 4 | | TOTAL INTANGIBLE PLANT | \$31,666 | | \$0 | | \$31,666 |
| 5 | | SOURCE OF SUPPLY PLANT | | | | | |
| 6 | 310.000 | Land & Land Rights SP | \$427 | | | 100.00% | \$427 |
| 7 | 311.000 | Structures & Improvements - SSP | \$20,515 | | | 100.00% | \$20,515 |
| 8 | 314.000 | Wells & Springs | \$108,205 | P-8 | \$2,676 | 100.00% | \$110,881 |
| 9 | 314.100 | SB Well Interconnections | \$79,315 | | | 100.00% | \$79,315 |
| 10 | 314.200 | SB Water Tower | \$275,235 | | | 100.00% | \$275,235 |
| 11 | | TOTAL SOURCE OF SUPPLY PLANT | \$483,697 | | \$2,676 | | \$486,373 |
| 12 | | PUMPING PLANT | | | | | |
| 13 | 321.000 | Structures & Improvements - PP | \$0 | | | 100.00% | \$0 |
| 14 | 325.000 | Electric Pumping Equipment | \$11,793 | | | 100.00% | \$11,793 |
| 15 | 326.000 | Diesel Pumping Equipment | \$0 | | | 100.00% | \$0 |
| 16 | 328.000 | Other Pumping Equipment | \$0 | | | 100.00% | \$0 |
| 17 | | TOTAL PUMPING PLANT | \$11,793 | | \$0 | | \$11,793 |
| | | | | | | | |
| 18 | 222 222 | WATER TREATMENT PLANT | ** | | | 400.000/ | ** |
| 19 20 | 330.000 | Land & Land Rights-WTP | \$0 \$42,700 | | | 100.00% | \$0 |
| 20 21 | 331.000 332.000 | Structures & Improvements - WTP Water Treatment Equipment | \$12,799 \$16,564 | | | 100.00% 100.00% | \$12,799 \$16,564 |
| 22 | 332.000 | TOTAL WATER TREATMENT PLANT | \$29,363 | | \$0 | 100.00% | \$29,363 |
| | | TOTAL WATER TREATMENT FEAT | 425,000 | | Ψ | | Ψ20,000 |
| 23 | | TRANSMISSION & DISTRIBUTION PLANT | | | | | |
| 24 | 340.000 | Land & Land Rights-T&D | \$0 | | | 100.00% | \$0 |
| 25 | 341.000 | Structures & Improvements - T&D | \$0 | | | 100.00% | \$0 |
| 26 | 342.000 | Distribution Reservoirs & Standpipes | \$0 | | | 100.00% | \$0 |
| 27 | 344.000 | Fire Mains | \$0 | | | 100.00% | \$0 |
| 28 | 345.000 | Services | \$254,704 | P-28 | -\$1,080 | 100.00% | \$253,624 |
| 29 | 343.000 | Transmission & Distribution Mains | \$325,704 | | | 100.00% | \$325,704 |
| 30 | 343.100 | Transmission & Distribution Mains SB | \$2,716,565 | D 04 | 04.000 | 100.00% | \$2,716,565 |
| 31 | 346.000 347.000 | Meters | \$77,865 | P-31 | \$1,080 | 100.00% | \$78,945 |
| 32 33 | 347.000 349.000 | Meter Installations Other Transmission & Distribution Plant | \$17,861 \$0 | | | 100.00% 100.00% | \$17,861 \$0 |
| 34 | 348.000 | Hydrants | \$0 \$0 | | | 100.00% | \$0 \$0 |
| 35 | 340.000 | TOTAL TRANS. & DISTRIBUTION PLANT | \$3,392,699 | | \$0 | 100.00 /6 | \$3,392,699 |
| | | | +-, <u>-</u> , | | *** | | + -, -, - -,, |
| 36 | | GENERAL PLANT | | | | | |
| 37 | 370.000 | Land & Land Rights-GP | \$0 | | | 100.00% | \$0 |
| 38 | 371.000 | Structures & Improvements - GP | \$0 | | | 100.00% | \$0 |
| 39 | 372.000 | Office Furniture & Equipment | \$11,485 | | | 39.28% | \$4,511 |
| 40 | 372.100 | Computer Equipment | \$9,989 | | | 39.28% | \$3,924 |
| 41 42 | 373.000 | Transportation Equipment - GP | \$10,579 | | | 0.00% | \$0 \$0 |
| 42 | 373.100 373.200 | Transportation Equipment-(Pump Truck) Transportation Equipment (Sierra Truck) | \$33,445 \$10,703 | | | 0.00% | \$0 \$7.730 |
| 43 44 | 373.200 379.000 | Tools, Shop and Garage Equipment | \$19,703 \$6,626 | | | 39.28% 39.28% | \$7,739 \$2,603 |
| 44 45 | 379.000 379.100 | Laboratory Equipment | \$6,626 \$0 | | | 39.28% 0.00% | \$2,603 \$0 |
| 46 | 373.100 | TOTAL GENERAL PLANT | \$91,827 | | \$0 | 0.00 /0 | \$18,777 |
| | | | | | | | Ţ.Q, |
| 47 | | TOTAL PLANT IN SERVICE | \$4,041,045 | | \$2,676 | | \$3,970,671 |
| | | | | | | | |

To Rate Base & Depreciation Schedules

Accounting Schedule: 9 Sponsor: Karen Herrington Page: 1 of 1

Tracking Number WR-2010-0111

Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 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 |
| | | | | |
| P-8 | Wells & Springs | 314.000 | | \$2,676 |
| | Include addition for Chlorinator Repair. Update through Sept. 30, 2009 (Herrington) | | \$2,676 | |
| P-28 | Services | 345.000 | | -\$1,080 |
| | Removed Meters that were retired during the update period of Sept. 30, 2009 (Herrington) | | -\$1,080 | |
| P-31 | Meters | 346.000 | | \$1,080 |
| | Include meter additions for the update period of Sept.30, 2009 (Herrington) | | \$1,080 | |
| | Total Plant Adjustments | | _ | \$2,676 |

Accounting Schedule: 10 Sponsor: Karen Herrington Page: 1 of 1

Lake Region Water and Sewer Company Shawnee Bend Water Tracking Number WR 2010 0111

Tracking Number WR-2010-0111 Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 Accumulated Depreciation Reserve - Water

| Number Number Depreciation Reserve Description Reserve Number Adjustments Allocation | | <u>A</u> | <u>B</u> | <u>C</u> | <u>D</u> | <u>E</u> | <u>E</u> | <u>G</u> |
|--|--------|----------|----------------------------------|------------|----------|-----------------|----------------|----------------------------|
| 1 | _ | | | | | | Jurisdictional | Adjusted |
| 2 301.000 Organization \$0 100.009 3 302.000 Franchises \$0 100.009 4 TOTAL INTANGIBLE PLANT \$0 \$0 5 SOURCE OF SUPPLY PLANT 6 310.000 | Number | Number | Depreciation Reserve Description | Reserve | Number | Adjustments | Allocation | Jurisdictional |
| 2 301,000 Organization \$0 100,009 3 302,000 Franchises \$0 100,009 4 TOTAL INTANGIBLE PLANT \$0 \$0 5 SOURCE OF SUPPLY PLANT 6 310,000 Land & Land Rights SP \$0 \$100,009 7 311,000 Structures & Improvements - SSP \$5,129 R-7 \$441 100,009 8 314,000 Wells & Springs \$17,958 R-8 \$2,732 100,009 9 314,100 Structures & Improvements - SSP \$5,129 R-7 \$441 100,009 10 314,200 SB Water Tower \$22,2440 R-10 \$6,881 100,009 11 TOTAL SOURCE OF SUPPLY PLANT \$55,639 \$11,237 12 PUMPING PLANT \$11,620 R-14 \$1,474 100,009 13 321,000 Structures & Improvements - PP \$0 \$0 \$100,009 14 325,000 Electric Pumping Equipment \$1,620 R-14 \$1,474 100,009 16 328,000 Other Pumping Equipment \$0 \$100,009 17 TOTAL PUMPING PLANT \$11,620 R-14 \$1,474 100,009 18 WATER TREATMENT PLANT \$11,620 \$1,474 19 330,000 Land & Land Rights-WTP \$0 \$100,009 21 332,000 Structures & Improvements - WTP \$3,200 R-20 \$400 100,009 21 332,000 Structures & Improvements - WTP \$3,200 R-20 \$400 100,009 22 TRANSMISSION & DISTRIBUTION PLANT \$1,400 R-21 \$100,009 23 341,000 Structures & Improvements - T&D \$0 \$100,009 24 340,000 Land & Land Rights-T&D \$0 \$100,009 25 341,000 Structures & Improvements - T&D \$0 \$100,009 26 342,000 Structures & Improvements - T&D \$0 \$100,009 27 344,000 Fransmission & Distribution Mains \$14,578 R-29 \$9,771 100,009 28 345,000 Services \$15,013 R-28 \$11,064 100,009 29 343,000 Transmission & Distribution PlANT \$0 \$100,009 30 343,100 Transmission & Distribution PlANT \$0 \$0 \$0 \$0 \$0 30 343,000 Transmission & Distribution Plant \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | 4 | | INTANCIDI E DI ANT | | | | | |
| 3 30,000 Franchises 50 100,009 50 50 50 50 50 50 50 | | 201 000 | | e 0 | | | 100 00% | \$0 |
| 5 SOURCE OF SUPPLY PLANT \$0 \$0 6 310.000 Land & Land Rights SP \$0 100.009 7 311.000 Structures & Improvements - SSP \$5,129 R-7 \$641 100.009 8 314.000 Weils & Springs \$17,958 R-8 \$2,2732 100.009 10 314.200 SB Water Tower \$22,440 R-10 \$6,881 100.009 11 TOTAL SOURCE OF SUPPLY PLANT \$55,639 \$12,237 12 PUMPING PLANT \$11,620 R-14 \$1,474 100.009 14 325,000 Electric Pumping Equipment \$0 \$10,009 15 326,000 Diesel Pumping Equipment \$0 \$1,474 100.009 16 328,000 Other Pumping Equipment \$0 \$1,474 100.009 17 TOTAL PUMPING PLANT \$11,620 R-14 \$1,474 100.009 18 WATER TREATMENT PLANT \$1,000 \$1,474 \$100.009 20 331,000 <t< td=""><td></td><td></td><td><u> </u></td><td></td><td></td><td></td><td></td><td>\$0 \$0</td></t<> | | | <u> </u> | | | | | \$0 \$0 |
| 100.009 | | 302.000 | | | | \$0 | 100.00 /6 | \$0 |
| Table | 5 | | SOURCE OF SUPPLY PLANT | | | | | |
| 8 314,000 Wells & Springs \$17,958 R.8 \$2,732 100,009 9 314,100 SB Well Interconnections \$10,112 R-9 \$1,983 100,009 10 314,200 SB Water Tower \$22,440 R-10 \$8,881 100,009 11 TOTAL SOURCE OF SUPPLY PLANT \$55,639 \$12,237 12 PUMPING PLANT \$100,009 \$14 325,000 Electric Pumping Equipment \$11,620 R-14 \$1,474 100,009 15 326,000 Electric Pumping Equipment \$0 100,009 \$100,009 16 328,000 Other Pumping Equipment \$0 \$1,474 \$100,009 17 ZEX.000 Other Pumping Equipment \$0 \$1,474 \$100,009 18 WATER TREATMENT PLANT \$11,620 \$1,474 \$100,009 20 331,000 Land & Land Rights-WTP \$0 \$400 100,009 21 332,000 Structures & Improvements - WTP \$3,200 \$2 \$400 100,009 <td>6</td> <td>310.000</td> <td>Land & Land Rights SP</td> <td>\$0</td> <td></td> <td></td> <td>100.00%</td> <td>\$0</td> | 6 | 310.000 | Land & Land Rights SP | \$0 | | | 100.00% | \$0 |
| 9 314.100 SB Well Interconnections \$10,112 R-9 \$1,983 100.00° 10 314.200 SB Water Tower \$22,440 R-10 \$6,881 100.00° 11 TOTAL SOURCE OF SUPPLY PLANT \$55,639 \$12,237 12 | 7 | 311.000 | | | R-7 | • | 100.00% | \$5,770 |
| 10 | | | . • | | | | 100.00% | \$20,690 |
| TOTAL SOURCE OF SUPPLY PLANT \$55,639 \$12,237 | | | | | | | 100.00% | \$12,095 |
| PUMPING PLANT | | 314.200 | | | R-10 | | 100.00% | \$29,321 |
| 13 321,000 Structures & Improvements - PP \$0 100,009 14 325,000 Electric Pumping Equipment \$11,620 R-14 \$1,474 100,009 15 326,000 Diesel Pumping Equipment \$0 100,009 16 328,000 Other Pumping Equipment \$0 100,009 17 TOTAL PUMPING PLANT \$11,620 \$1,474 18 WATER TREATMENT PLANT \$11,620 \$1,474 18 WATER TREATMENT PLANT \$0 100,009 20 331,000 Structures & Improvements - WTP \$3,200 R-20 \$400 100,009 21 332,000 Water Treatment Equipment \$4,294 R-21 \$600 100,009 22 TOTAL WATER TREATMENT PLANT \$7,494 \$1,000 23 TRANSMISSION & DISTRIBUTION PLANT \$1,000 24 340,000 Structures & Improvements - T&D \$0 100,009 25 341,000 Structures & Improvements - T&D \$0 100,009 26 342,000 Distribution Reservoirs & Standpipes \$0 100,009 27 344,000 Fire Mains \$0 100,009 28 345,000 Services \$15,013 R-28 \$11,064 100,009 29 343,000 Transmission & Distribution Mains \$14,578 R-29 \$9,771 100,009 20 343,000 Transmission & Distribution Mains \$34,578 R-29 \$9,771 100,009 30 343,100 Transmission & Distribution Plant \$0 \$0 \$0 \$0 \$0 31 346,000 Meters \$495 R-31 \$3,168 100,009 32 347,000 Meter Installations \$5,672 R-32 \$777 100,009 33 349,000 Other Transmission & Distribution Plant \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | 11 | | TOTAL SOURCE OF SUPPLY PLANT | \$55,639 | | \$12,237 | | \$67,876 |
| 14 325.000 Electric Pumping Equipment \$11,620 R-14 \$1,474 100.00° 15 326.000 Diesel Pumping Equipment \$0 100.00° 17 TOTAL PUMPING PLANT \$11,620 \$1,474 18 WATER TREATMENT PLANT \$0 100.00° 19 330.000 Land & Land Rights-WTP \$0 \$0 100.00° 20 331.000 Structures & Improvements - WTP \$3,200 R-20 \$400 100.00° 21 332.000 Water Treatment Equipment \$4,294 R-21 \$600 100.00° 22 TRANSMISSION & DISTRIBUTION PLANT \$1,000 23 TRANSMISSION & DISTRIBUTION PLANT \$1,000 24 340.000 Land & Land Rights-T&D \$0 100.00° 25 341.000 Structures & Improvements - T&D \$0 100.00° 26 342.000 Distribution Reservoirs & Standpipes \$0 100.00° 26 342.000 Distribution Reservoirs & Standpipes \$0 100.00° 27 344.000 Fire Mains \$0 100.00° 28 345.000 Services \$15,013 R-28 \$11,064 100.00° 29 343.000 Transmission & Distribution Mains SB \$324,447 R-30 \$67,914 100.00° 30 343.000 Transmission & Distribution Mains SB \$324,447 R-30 \$57,914 100.00° 31 346.000 Meters \$495 R-31 \$3,168 100.00° 32 347.000 Meter Installations \$5,672 R-32 \$777 100.00° 33 349.000 Other Transmission & Distribution Plant \$0 100.00° 34 348.000 Other Transmission & Distribution Plant \$0 100.00° 35 GENERAL PLANT \$360,205 \$92,694 37 370.000 Computer Equipment \$4,780 R-39 \$7,118 39,28° 40 372.000 Office Furniture & Equipment \$4,227 R-40 \$624 39,28° 41 373.000 Transportation Equipment GP \$2,221 R-41 \$5,483 0.00° 42 373.000 Transportation Equipment GP \$2,2821 R-41 \$5,483 0.00° 43 373.00 Transportation Equipment \$4,780 R-39 \$7,18 39,28° 44 379.000 Tools, Shop and Garage Equipment \$2,785 R-44 \$4,421 0.00° 45 379.000 Laboratory Equipment \$2,785 R-44 \$4,421 0.00° | | | | •• | | | 400 000/ | •• |
| 15 326.00 Diesel Pumping Equipment \$0 100.00% | | | • | • | D 44 | 64 474 | | \$0 \$42.004 |
| 16 328.000 Other Pumping Equipment \$0 \$11,620 \$1,474 \$100.00° 17 TOTAL PUMPING PLANT \$11,620 \$11,474 \$100.00° 18 WATER TREATMENT PLANT \$0 \$100.00° 20 331.000 Structures & Improvements - WTP \$3,200 R-20 \$400 100.00° 21 332.000 Water Treatment Equipment \$4,294 R-21 \$600 100.00° 22 TOTAL WATER TREATMENT PLANT \$7,494 \$1,000 23 TRANSMISSION & DISTRIBUTION PLANT \$1,000 24 340.000 Land & Land Rights-T&D \$0 \$100.00° 25 341.000 Structures & Improvements - T&D \$0 \$100.00° 26 342.000 Distribution Reservoirs & Standpipes \$0 \$100.00° 27 344.000 Fire Mains \$0 \$100.00° 28 345.000 Services \$15,013 R-28 \$11,064 100.00° 29 343.000 Transmission & Distribution Mains \$14,578 R-29 \$9,771 100.00° 29 343.000 Transmission & Distribution Mains \$14,578 R-29 \$9,771 100.00° 30 343.100 Transmission & Distribution Mains \$134,578 R-29 \$9,771 100.00° 31 346.000 Meter \$4,995 R-31 \$3,168 100.00° 32 347.000 Meter Installations \$5,672 R-32 \$777 100.00° 33 349.000 Other Transmission & Distribution Plant \$0 \$0.00° 34 348.000 Hydrants \$0 \$0.00° 35 GENERAL PLANT \$0 \$1,779 R-38 \$-\$1,779 100.00° 36 GENERAL PLANT \$0 \$1,779 R-38 \$-\$1,779 100.00° 37 370.000 Computer Equipment \$4,780 R-39 \$718 39,28° 40 372.100 Computer Equipment \$4,780 R-39 \$718 39,28° 41 373.000 Transportation Equipment GP \$22,821 R-41 \$5,483 0.00° 42 373.100 Transportation Equipment GP \$22,821 R-41 \$5,483 0.00° 43 373.200 Transportation Equipment Gera Truck \$2,785 R-44 \$44,221 0.00° 44 379.000 Tools, Shop and Garage Equipment \$0.00° \$ | | | | , , | R-14 | \$1,474 | | \$13,094 \$0 |
| TOTAL PUMPING PLANT \$11,620 \$1,474 | | | | · | | | | \$0 \$0 |
| 18 | | 320.000 | | | | \$1 A7A | 100.00 /6 | \$13,094 |
| 19 330.000 | 17 | | TOTAL POWIFING PLANT | \$11,020 | | φ1,4 <i>1</i> 4 | | \$13,094 |
| 20 331.000 Structures & Improvements - WTP \$3,200 R-20 \$400 100.009 | | | WATER TREATMENT PLANT | | | | | |
| 21 332.000 Water Treatment Equipment \$4,294 R-21 \$600 100.009 | 19 | | <u> </u> | | | | 100.00% | \$0 |
| TOTAL WATER TREATMENT PLANT \$7,494 \$1,000 | 20 | 331.000 | • | | | \$400 | 100.00% | \$3,600 |
| TRANSMISSION & DISTRIBUTION PLANT 24 | | 332.000 | | | R-21 | | 100.00% | \$4,894 |
| 24 340.000 Land & Land Rights-T&D \$0 100.009 25 341.000 Structures & Improvements - T&D \$0 100.009 26 342.000 Distribution Reservoirs & Standpipes \$0 100.009 27 344.000 Fire Mains \$0 100.009 28 345.000 Services \$15,013 R-28 \$11,064 100.009 29 343.000 Transmission & Distribution Mains \$14,578 R-29 \$9,771 100.009 30 343.100 Transmission & Distribution Mains SB \$324,447 R-30 \$67,914 100.009 31 346.000 Meters \$495 R-31 \$3,168 100.009 32 347.000 Meter Installations \$5,672 R-32 \$777 100.009 34 348.000 Hydrants \$0 100.009 \$92,694 36 GENERAL PLANT \$360,205 \$92,694 37 370.000 Land & Land Rights-GP \$0 100.009 <t< td=""><td>22</td><td></td><td>TOTAL WATER TREATMENT PLANT</td><td>\$7,494</td><td></td><td>\$1,000</td><td></td><td>\$8,494</td></t<> | 22 | | TOTAL WATER TREATMENT PLANT | \$7,494 | | \$1,000 | | \$8,494 |
| 25 341.000 Structures & Improvements - T&D \$0 100.009 | | | | | | | | |
| 26 342.000 Distribution Reservoirs & Standpipes \$0 100.009 | | | | • | | | 100.00% | \$0 |
| 27 344.000 Fire Mains \$0 100.009 | | | | | | | | \$0 |
| 28 345.000 Services \$15,013 R-28 \$11,064 100.00% 29 343.000 Transmission & Distribution Mains \$14,578 R-29 \$9,771 100.00% 30 343.100 Transmission & Distribution Mains SB \$324,447 R-30 \$67,914 100.00% 31 346.000 Meters \$495 R-31 \$3,168 100.00% 32 347.000 Meter Installations \$5,672 R-32 \$777 100.00% 34 349.000 Other Transmission & Distribution Plant \$0 100.00% 34 348.000 Hydrants \$0 100.00% 35 TOTAL TRANS. & DISTRIBUTION PLANT \$360,205 \$92,694 36 GENERAL PLANT \$0 100.00% 37 370.000 Land & Land Rights-GP \$0 100.00% 38 371.000 Structures & Improvements - GP \$1,779 R-38 -\$1,779 100.00% 39 372.000 Office Furniture & Equipment \$4,227 R-40 </td <td></td> <td></td> <td>• •</td> <td></td> <td></td> <td></td> <td></td> <td>\$0</td> | | | • • | | | | | \$0 |
| 29 343.000 Transmission & Distribution Mains \$14,578 R-29 \$9,771 100.00% 30 343.100 Transmission & Distribution Mains SB \$324,447 R-30 \$67,914 100.00% 31 346.000 Meters \$495 R-31 \$3,168 100.00% 32 347.000 Meter Installations \$5,672 R-32 \$777 100.00% 33 349.000 Other Transmission & Distribution Plant \$0 100.00% 34 348.000 Hydrants \$0 100.00% 35 TOTAL TRANS. & DISTRIBUTION PLANT \$360,205 \$92,694 36 GENERAL PLANT \$0 \$92,694 37 370.000 Land & Land Rights-GP \$0 100.00% 38 371.000 Structures & Improvements - GP \$1,779 R-38 -\$1,779 100.00% 39 372.000 Office Furniture & Equipment \$4,780 R-39 \$718 39.28% 40 372.100 Computer Equipment - GP \$22,821 R-41 \$5,483 0.00% 42 373.100 Tr | | | | | D 00 | 644.004 | | \$0 |
| 30 343.100 Transmission & Distribution Mains SB \$324,447 R-30 \$67,914 100.00% 31 346.000 Meters \$495 R-31 \$3,168 100.00% 32 347.000 Meter Installations \$5,672 R-32 \$777 100.00% 33 349.000 Other Transmission & Distribution Plant \$0 100.00% 34 348.000 Hydrants \$0 100.00% 100.00% 35 TOTAL TRANS. & DISTRIBUTION PLANT \$360,205 \$92,694 | | | | | | . , | | \$26,077 \$24,340 |
| 31 346.000 Meters \$495 R-31 \$3,168 100.00% 32 347.000 Meter Installations \$5,672 R-32 \$777 100.00% 33 349.000 Other Transmission & Distribution Plant \$0 100.00% 34 348.000 Hydrants \$0 100.00% 35 TOTAL TRANS. & DISTRIBUTION PLANT \$360,205 \$92,694 36 GENERAL PLANT \$0 100.00% 37 370.000 Land & Land Rights-GP \$0 100.00% 38 371.000 Structures & Improvements - GP \$1,779 R-38 -\$1,779 100.00% 39 372.000 Office Furniture & Equipment \$4,780 R-39 \$718 39.28% 40 372.100 Computer Equipment \$4,227 R-40 \$624 39.28% 41 373.000 Transportation Equipment - GP \$22,821 R-41 \$5,483 0.00% 42 373.100 Transportation Equipment (Sierra Truck) \$287 R-43 \$0 39.28% 44 379.000 Tools, Shop and Garage | | | | | | | | \$24,349 \$392,361 |
| 32 347.000 Meter Installations \$5,672 R-32 \$777 100.00% 33 349.000 Other Transmission & Distribution Plant \$0 100.00% 34 348.000 Hydrants \$0 100.00% 35 TOTAL TRANS. & DISTRIBUTION PLANT \$360,205 \$92,694 36 GENERAL PLANT \$0 100.00% 37 370.000 Land & Land Rights-GP \$0 100.00% 38 371.000 Structures & Improvements - GP \$1,779 R-38 -\$1,779 100.00% 39 372.000 Office Furniture & Equipment \$4,780 R-39 \$718 39.28% 40 372.100 Computer Equipment - GP \$22,821 R-40 \$624 39.28% 41 373.000 Transportation Equipment-(Pump Truck) \$6,111 R-42 \$4,221 0.00% 43 373.200 Transportation Equipment (Sierra Truck) \$287 R-43 \$0 39.28% 44 379.000 Tools, Shop and Garage Equipment \$2,785 R-44 \$414 39.28% 45 379.100 | | | | • | | | | \$3,663 |
| 33 349.000 Other Transmission & Distribution Plant \$0 100.00% 34 348.000 Hydrants \$0 100.00% 35 TOTAL TRANS. & DISTRIBUTION PLANT \$360,205 \$92,694 36 GENERAL PLANT \$0 100.00% 37 370.000 Land & Land Rights-GP \$0 100.00% 38 371.000 Structures & Improvements - GP \$1,779 R-38 -\$1,779 100.00% 39 372.000 Office Furniture & Equipment \$4,780 R-39 \$718 39.28% 40 372.100 Computer Equipment \$4,227 R-40 \$624 39.28% 41 373.000 Transportation Equipment - GP \$22,821 R-41 \$5,483 0.00% 42 373.100 Transportation Equipment (Sierra Truck) \$6,111 R-42 \$4,221 0.00% 43 373.200 Transportation Equipment (Sierra Truck) \$287 R-43 \$0 39.28% 44 379.000 Tools, Shop and Garage Equipment \$0 \$0 \$414 39.28% 45 379.10 | | | | · | | | | \$6,449 |
| 34 348.000 Hydrants \$0 100.00% 35 TOTAL TRANS. & DISTRIBUTION PLANT \$360,205 \$92,694 36 GENERAL PLANT \$0 100.00% 37 370.000 Land & Land Rights-GP \$0 100.00% 38 371.000 Structures & Improvements - GP \$1,779 R-38 -\$1,779 100.00% 39 372.000 Office Furniture & Equipment \$4,780 R-39 \$718 39.28% 40 372.100 Computer Equipment \$4,227 R-40 \$624 39.28% 41 373.000 Transportation Equipment - GP \$22,821 R-41 \$5,483 0.00% 42 373.100 Transportation Equipment (Pump Truck) \$6,111 R-42 \$4,221 0.00% 43 373.200 Transportation Equipment (Sierra Truck) \$287 R-43 \$0 39.28% 44 379.000 Tools, Shop and Garage Equipment \$2,785 R-44 \$414 39.28% 45 379.100 Labor | | | | | 11-02 | Ψιιι | | φυ, -1-3 \$0 |
| 35 TOTAL TRANS. & DISTRIBUTION PLANT \$360,205 \$92,694 36 GENERAL PLANT 37 370.000 Land & Land Rights-GP \$0 100.00% 38 371.000 Structures & Improvements - GP \$1,779 R-38 -\$1,779 100.00% 39 372.000 Office Furniture & Equipment \$4,780 R-39 \$718 39.28% 40 372.100 Computer Equipment \$4,227 R-40 \$624 39.28% 41 373.000 Transportation Equipment - GP \$22,821 R-41 \$5,483 0.00% 42 373.100 Transportation Equipment (Pump Truck) \$6,111 R-42 \$4,221 0.00% 43 373.200 Transportation Equipment (Sierra Truck) \$287 R-43 \$0 39.28% 44 379.000 Tools, Shop and Garage Equipment \$2,785 R-44 \$414 39.28% 45 379.100 Laboratory Equipment | | | | | | | | \$0 |
| 37 370.000 Land & Land Rights-GP \$0 100.00% 38 371.000 Structures & Improvements - GP \$1,779 R-38 -\$1,779 100.00% 39 372.000 Office Furniture & Equipment \$4,780 R-39 \$718 39.28% 40 372.100 Computer Equipment \$4,227 R-40 \$624 39.28% 41 373.000 Transportation Equipment - GP \$22,821 R-41 \$5,483 0.00% 42 373.100 Transportation Equipment - (Pump Truck) \$6,111 R-42 \$4,221 0.00% 43 373.200 Transportation Equipment (Sierra Truck) \$287 R-43 \$0 39.28% 44 379.000 Tools, Shop and Garage Equipment \$2,785 R-44 \$414 39.28% 45 379.100 Laboratory Equipment \$0 100.00% | | 0.0.000 | | | | \$92,694 | 10010070 | \$452,899 |
| 37 370.000 Land & Land Rights-GP \$0 100.00% 38 371.000 Structures & Improvements - GP \$1,779 R-38 -\$1,779 100.00% 39 372.000 Office Furniture & Equipment \$4,780 R-39 \$718 39.28% 40 372.100 Computer Equipment \$4,227 R-40 \$624 39.28% 41 373.000 Transportation Equipment - GP \$22,821 R-41 \$5,483 0.00% 42 373.100 Transportation Equipment - (Pump Truck) \$6,111 R-42 \$4,221 0.00% 43 373.200 Transportation Equipment (Sierra Truck) \$287 R-43 \$0 39.28% 44 379.000 Tools, Shop and Garage Equipment \$2,785 R-44 \$414 39.28% 45 379.100 Laboratory Equipment \$0 100.00% | 36 | | GENERAL PLANT | | | | | |
| 38 371.000 Structures & Improvements - GP \$1,779 R-38 -\$1,779 100.00% 39 372.000 Office Furniture & Equipment \$4,780 R-39 \$718 39.28% 40 372.100 Computer Equipment \$4,227 R-40 \$624 39.28% 41 373.000 Transportation Equipment - GP \$22,821 R-41 \$5,483 0.00% 42 373.100 Transportation Equipment - (Pump Truck) \$6,111 R-42 \$4,221 0.00% 43 373.200 Transportation Equipment (Sierra Truck) \$287 R-43 \$0 39.28% 44 379.000 Tools, Shop and Garage Equipment \$2,785 R-44 \$414 39.28% 45 379.100 Laboratory Equipment \$0 100.00% | | 370.000 | | \$0 | | | 100.00% | \$0 |
| 40 372.100 Computer Equipment \$4,227 R-40 \$624 39.28% 41 373.000 Transportation Equipment - GP \$22,821 R-41 \$5,483 0.00% 42 373.100 Transportation Equipment - (Pump Truck) \$6,111 R-42 \$4,221 0.00% 43 373.200 Transportation Equipment (Sierra Truck) \$287 R-43 \$0 39.28% 44 379.000 Tools, Shop and Garage Equipment \$2,785 R-44 \$414 39.28% 45 379.100 Laboratory Equipment \$0 100.00% | | 371.000 | Structures & Improvements - GP | | R-38 | -\$1,779 | 100.00% | \$0 |
| 41 373.000 Transportation Equipment - GP \$22,821 R-41 \$5,483 0.00% 42 373.100 Transportation Equipment-(Pump Truck) \$6,111 R-42 \$4,221 0.00% 43 373.200 Transportation Equipment (Sierra Truck) \$287 R-43 \$0 39.28% 44 379.000 Tools, Shop and Garage Equipment \$2,785 R-44 \$414 39.28% 45 379.100 Laboratory Equipment \$0 100.00% | 39 | 372.000 | Office Furniture & Equipment | \$4,780 | R-39 | \$718 | 39.28% | \$2,160 |
| 42 373.100 Transportation Equipment-(Pump Truck) \$6,111 R-42 \$4,221 0.00% 43 373.200 Transportation Equipment (Sierra Truck) \$287 R-43 \$0 39.28% 44 379.000 Tools, Shop and Garage Equipment \$2,785 R-44 \$414 39.28% 45 379.100 Laboratory Equipment \$0 | 40 | 372.100 | Computer Equipment | \$4,227 | R-40 | \$624 | 39.28% | \$1,905 |
| 43 373.200 Transportation Equipment (Sierra Truck) \$287 R-43 \$0 39.28% 44 379.000 Tools, Shop and Garage Equipment \$2,785 R-44 \$414 39.28% 45 379.100 Laboratory Equipment \$0 | | | • • • • | | | | 0.00% | \$0 |
| 44 379.000 Tools, Shop and Garage Equipment \$2,785 R-44 \$414 39.28% 45 379.100 Laboratory Equipment \$0 | | | | | | | 0.00% | \$0 |
| 45 379.100 Laboratory Equipment \$0 100.00% | | | | | | | 39.28% | \$113 |
| | | | | | R-44 | \$414 | 39.28% | \$1,257 |
| 46 TOTAL GENERAL PLANT \$42,790 \$9,681 | | 379.100 | | | | | 100.00% | \$0 |
| | 46 | | TOTAL GENERAL PLANT | \$42,790 | | \$9,681 | | \$5,434 |
| 47 TOTAL DEPRECIATION RESERVE \$477,748 \$117,086 | 47 | | TOTAL DEPRECIATION RESERVE | \$477,748 | | \$117,086 | | \$547,797 |

Accounting Schedule: 11 Sponsor: Karen Herrington Page: 1 of 2

Tracking Number WR-2010-0111

Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 Accumulated Depreciation Reserve - Water

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

To Rate Base Schedule

Tracking Number WR-2010-0111

Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 Schedule of Adjustments for Accumulated Depreciation Reserve - Water

| <u>A</u> Reserve | <u>B</u> | <u>C</u> | D | <u>E</u> Total |
|---------------------|---|----------|------------|-------------------|
| Adjustment | Accumulated Depreciation Reserve | Account | Adjustment | Adjustment |
| Number | Adjustments Description | Number | Amount | Amount |
| R-7 | Structures & Improvements - SSP | 311.000 | | \$641 |
| | | 011.000 | | ΨΟΨΙ |
| | Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington) | | \$385 | |
| | Update Accumulated Reserve thru True Up Period, March 31, 2010. (Herrington) | | \$256 | |
| R-8 | Wells & Springs | 314.000 | | \$2,732 |
| | Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington) | | \$1,623 | |
| | Update Accumulated Reserve thru True Up Period, March 31, 2010. (Herrington) | | \$1,109 | |
| R-9 | SB Well Interconnections | 314.100 | | \$1,983 |
| | Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington) | | \$1,190 | |
| | Update Accumulated Reserve thru True Up Period, March 31, 2010. (Herrington) | | \$793 | |
| R-10 | SB Water Tower | 314.200 | | \$6,881 |
| | Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington) | | \$4,129 | |
| | Update Accumulated Reserve thru True Up Period, March 31, 2010. (Herrington) | | \$2,752 | |
| R-14 | Electric Pumping Equipment | 325.000 | | \$1,474 |
| | Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington) | | \$884 | |

Accounting Schedule: 12 Sponsor: Karen Herrington

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Tracking Number WR-2010-0111

Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 Schedule of Adjustments for Accumulated Depreciation Reserve - Water

| <u>A</u> | <u>B</u> | <u>C</u> | D | <u>E</u> |
|------------|--|----------|--------------|------------|
| Reserve | = | _ | _ | = Total |
| Adjustment | Accumulated Depreciation Reserve | Account | Adjustment | Adjustment |
| Number | Adjustments Description | Number | Amount | Ámount |
| | Update Accumulated Reserve thru True Up | | \$590 | |
| | Period, March 31, 2010. (Herrington) | | | |
| | | | | |
| | | | | |
| R-20 | Structures & Improvements - WTP | 331.000 | | \$400 |
| | | | 40.40 | |
| | Update Accumulated Reserve to Updated | | \$240 | |
| | Period Sept. 30, 2009. (Herrington) | | | |
| | Update Accumulated Reserve thru True Up | | \$160 | |
| | Period, March 31, 2010. (Herrington) | | Ψ100 | |
| | renou, march or, zoro. (nerrington) | | | |
| | | | | |
| R-21 | Water Treatment Equipment | 332.000 | | \$600 |
| | | | | |
| | Update Accumulated Reserve to Updated | | \$360 | |
| | Period Sept. 30, 2009. (Herrington) | | | |
| | Undata Acquimulated Baserya thru True Un | | \$240 | |
| | Update Accumulated Reserve thru True Up Period, March 31, 2010. (Herrington) | | \$240 | |
| | renou, march 31, 2010. (Herrington) | | | |
| | | | | |
| R-28 | Services | 345.000 | | \$11,064 |
| | | | | |
| | Update Accumulated Reserve to Updated | | \$7,386 | |
| | Period Sept. 30, 2009. (Herrington) | | | |
| | Hedeta Assessed to J. Basses of the Toronto | | 40.070 | |
| | Update Accumulated Reserve thru True Up | | \$3,678 | |
| | Period, March 31, 2010. (Herrington) | | | |
| | | | | |
| R-29 | Transmission & Distribution Mains | 343.000 | | \$9,771 |
| | | | | , , |
| | Update Accumulated Reserve to Updated | | \$6,514 | |
| | Period Sept. 30, 2009. (Herrington) | | | |
| | | | | |
| | Update Accumulated Reserve thru True Up | | \$3,257 | |
| | Period, March 31, 2010. (Herrington) | | | |
| | | | | |
| R-30 | Transmission & Distribution Mains SB | 343.100 | | \$67,914 |
| 11-00 | Hansinission & Distribution Mains 30 | 343.100 | | ψ01,314 |

Accounting Schedule: 12 Sponsor: Karen Herrington

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Tracking Number WR-2010-0111

Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 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 |
| | Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington) | | \$40,748 | |
| | Update Accumulated Reserve thru True Up Period, March 31, 2010. (Herrington) | | \$27,166 | |
| R-31 | Meters | 346.000 | | \$3,168 |
| | Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington) | | \$2,102 | |
| | Update Accumulated Reserve thru True Up Period, March 31, 2010. (Herrington) | | \$1,066 | |
| R-32 | Meter Installations | 347.000 | | \$777 |
| | Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington) | | \$518 | |
| | Update Accumulated Reserve thru True Up Period, March 31, 2010. (Herrington) | | \$259 | |
| R-38 | Structures & Improvements - GP | 371.000 | | -\$1,779 |
| | Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington) Retired Plant | | -\$1,779 | |
| | Description | | \$0 | |
| R-39 | Office Furniture & Equipment | 372.000 | | \$718 |
| | Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington) | | \$574 | |
| | Update Accumulated Reserve thru True Up Period, March 31, 2010. (Herrington) | | \$144 | |

Accounting Schedule: 12 Sponsor: Karen Herrington

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Tracking Number WR-2010-0111

Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 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 Number | Accumulated Depreciation Reserve Adjustments Description | Account Number | Adjustment Amount | Adjustment Amount |
| R-40 | Computer Equipment | 372.100 | | \$624 |
| | Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington) | | \$499 | |
| | Update Accumulated Reserve thru True Up Period, March 31, 2010. (Herrington) | | \$125 | |
| R-41 | Transportation Equipment - GP | 373.000 | | \$5,483 |
| | Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington) | | \$4,795 | |
| | Update Accumulated Reserve thru True Up Period, March 31, 2010. (Herrington) | | \$688 | |
| R-42 | Transportation Equipment-(Pump Truck) | 373.100 | | \$4,221 |
| | Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington) | | \$2,940 | |
| | Update Accumulated Reserve thru True Up Period, March 31, 2010. (Herrington) | | \$1,281 | |
| R-43 | Transportation Equipment (Sierra Truck) | 373.200 | | \$0 |
| | Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington) | | \$0 | |
| R-44 | Tools, Shop and Garage Equipment | 379.000 | | \$414 |
| | Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington) | | \$248 | |
| | Update Accumulated Reserve thru True Up Period, March 31, 2010. (Herrington) | | \$166 | |
| | Total Reserve Adjustments | | | \$117,086 |
| | • | | | |

Accounting Schedule: 12 Sponsor: Karen Herrington

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Tracking Number WR-2010-0111

Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 Schedule of Adjustments for Accumulated Depreciation Reserve - Water

| _ <u>A</u> | <u>B</u> | <u>C</u> | <u>D</u> | _ <u>E</u> . |
|-----------------------|----------------------------------|----------|------------|---------------------|
| Reserve Adjustment | Accumulated Depreciation Reserve | Account | Adiustment | Total Adiustment |
| Number | Adjustments Description | Number | Amount | Amount |

Accounting Schedule: 12 Sponsor: Karen Herrington

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Tracking Number WR-2010-0111

Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 Depreciation Expense - Water

| | <u>A</u> | <u>B</u> | <u>c</u> | <u>D</u> | <u> </u> |
|----------|--------------------|---|--------------------|----------------|-----------------|
| Line | Account | Diant Assessed Description | Adjusted | Depreciation | Depreciation |
| Number | Number | Plant Account Description | Jurisdictional | Rate | Expense |
| | | | | | |
| 1 | | INTANGIBLE PLANT | | | |
| 2 | 301.000 | Organization | \$31,666 | 0.00% | \$0 |
| 3 | 302.000 | Franchises | \$0 | 0.00% | \$0 |
| 4 | | TOTAL INTANGIBLE PLANT | \$31,666 | | \$0 |
| | | | | | |
| 5 | | SOURCE OF SUPPLY PLANT | | | |
| 6 | 310.000 | Land & Land Rights SP | \$427 | 0.00% | \$0 |
| 7 | 311.000 | Structures & Improvements - SSP | \$20,515 | 2.50% | \$513 |
| 8 | 314.000 | Wells & Springs | \$110,881 | 2.00% | \$2,218 |
| 9 | 314.100 | SB Well Interconnections | \$79,315 | 2.00% | \$1,586 |
| 10 | 314.200 | SB Water Tower | \$275,235 | 2.00% | \$5,505 |
| 11 | | TOTAL SOURCE OF SUPPLY PLANT | \$486,373 | | \$9,822 |
| 12 | | PUMPING PLANT | | | |
| 13 | 321.000 | Structures & Improvements - PP | \$0 | 0.00% | \$0 |
| 14 | 325.000 | Electric Pumping Equipment | \$11,793 | 10.00% | \$1,179 |
| 15 | 326.000 | Diesel Pumping Equipment | \$0 | 0.00% | \$0 |
| 16 | 328.000 | Other Pumping Equipment | \$0 | 0.00% | \$0 |
| 17 | | TOTAL PUMPING PLANT | \$11,793 | | \$1,179 |
| | | | | | |
| 18 | | WATER TREATMENT PLANT | | | |
| 19 | 330.000 | Land & Land Rights-WTP | \$0 | 0.00% | \$0 |
| 20 | 331.000 | Structures & Improvements - WTP | \$12,799 | 2.50% | \$320 |
| 21 | 332.000 | Water Treatment Equipment | <u>\$16,564</u> | 2.90% | \$480 |
| 22 | | TOTAL WATER TREATMENT PLANT | \$29,363 | | \$800 |
| 23 | | TRANSMISSION & DISTRIBUTION PLANT | | | |
| 24 | 340.000 | Land & Land Rights-T&D | \$0 | 0.00% | \$0 |
| 25 | 341.000 | Structures & Improvements - T&D | \$0 | 0.00% | \$0 |
| 26 | 342.000 | Distribution Reservoirs & Standpipes | \$0 | 0.00% | \$0 |
| 27 | 344.000 | Fire Mains | \$0 | 0.00% | \$0 |
| 28 | 345.000 | Services | \$253,624 | 2.90% | \$7,35 5 |
| 29 | 343.000 | Transmission & Distribution Mains | \$325,704 | 2.00% | \$6,514 |
| 30 | 343.100 | Transmission & Distribution Mains SB | \$2,716,565 | 2.00% | \$54,331 |
| 31 | 346.000 | Meters | \$78,945 | 2.70% | \$2,132 |
| 32 | 347.000 | Meter Installations | \$17,861 | 2.90% | \$518 |
| 33 | 349.000 | Other Transmission & Distribution Plant | \$0 | 0.00% | \$0 |
| 34 | 348.000 | Hydrants | \$0 | 2.50% | \$0 |
| 35 | 0.101000 | TOTAL TRANS. & DISTRIBUTION PLANT | \$3,392,699 | 2.007,0 | \$70,850 |
| 20 | | CENEDAL DI ANT | | | |
| 36 27 | 270 000 | GENERAL PLANT | 60 | 0.000/ | ¢o. |
| 37 29 | 370.000 | Land & Land Rights-GP | \$0 \$0 | 0.00% | \$0 \$0 |
| 38 | 371.000 | Structures & Improvements - GP | \$0 \$4.544 | 0.00% | \$0 \$336 |
| 39 40 | 372.000 372.100 | Office Furniture & Equipment | \$4,511 \$2,924 | 5.00% 5.00% | \$226 \$106 |
| 40 | 372.100 | Computer Equipment | \$3,924 | 5.00% | \$196 |

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

Tracking Number WR-2010-0111

Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 **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 |
| 41 | 373.000 | Transportation Equipment - GP | \$0 | 13.00% | \$0 |
| 42 | 373.100 | Transportation Equipment-(Pump Truck) | \$0 | 13.00% | \$0 |
| 43 | 373.200 | Transportation Equipment (Sierra Truck) | \$7,739 | 13.00% | \$1,006 |
| 44 | 379.000 | Tools, Shop and Garage Equipment | \$2,603 | 5.00% | \$130 |
| 45 | 379.100 | Laboratory Equipment | \$0 | 5.00% | \$0 |
| 46 | | TOTAL GENERAL PLANT | \$18,777 | | \$1,558 |
| 47 | | Total Depreciation | \$3,970,671 | | \$84,209 |

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