MISSOURI PUBLIC SERVICE COMMISSION UTILITY SERVICES DIVISION STAFF ACCOUNTING SCHEDULES

STAFF RESPONSE TO MISSOURI PUBLIC
SERVICE COMMISSION'S JULY 19, 2010
ORDER REGARDING JULY 16, 2010 REVENUE
REQUIREMENT SCENARIO MODELS

REPORT VOLUME 1 OF 2

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 July 20, 2010

Exhibit No.:

Issue: Accounting Schedules
Witness: MO PSC Auditors

Sponsoring Party: MO PSC Staff

Case No: SR-2010-0110 Horseshoe Bend Sewer

Date Prepared: July 16, 2010



MISSOURI PUBLIC SERVICE COMMISSION UTILITY SERVICES DIVISION June 24 Order Scenario 1- Non Avail-CIAC Only STAFF ACCOUNTING SCHEDULES

LAKE REGION WATER AND SEWER COMPANY

CASE NO. SR-2010-0110 Horseshoe Bend Sewer

Jefferson City, Missouri

July 2010

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
1	740 000	OPERATIONS EXPENSES	¢4.740		¢267	C4 020/	¢2.250
2	710.000	Purchased Wastewater Maintenance	\$4,710	S-2 S-3	\$367	64.02%	\$3,250
3	715.000	Power for Treatment Plants -HB Only	\$12,331	S-3 S-4	\$6,204	100.00% 100.00%	\$18,535
4	715.100	Power for Treatment Plants-Other-2	\$0 \$4.330	S-4 S-5	\$0 \$0.600		\$0 \$40.030
5 6	711.100	Sludge Removal Chemicals	\$1,330	S-6	\$9,600 \$4,645	100.00%	\$10,930 \$4,645
7	718.100 719.000	Wastewater Testing Other	\$0 \$0	S-7	\$4,615 \$4,761	100.00% 100.00%	\$4,615 \$4,761
8	719.000	Effluent Testing Expenses-HB	\$8,997	S-8	-\$8,997	100.00%	\$4,761
9	713.100	HB Sewer Operating Expenses	\$762	S-9	\$1,799	100.00%	\$2,561
10	721.100	TOTAL OPERATIONS EXPENSE	\$28,130	3-9	\$18,349	100.00 /0	\$44,652
10		TOTAL OF ENATIONS EXPENSE	φ20, 130		\$10,543		\$44,03Z
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	745.100	HB Miscellanous Operating Expense	\$1,893	S-10 S-19	-\$1,893	100.00%	\$0
20	743.300	TOTAL MAINTENANCE EXPENSE	\$18,443	0-13	-\$5,773	100.00 /0	\$8,111
20		TOTAL MAINTENANGE EXITENSE	ψ10,440		Ψ0,110		ΨΟ,ΤΤΤ
21		CUSTOMER ACCOUNT EXPENSE					
22	732.000	Contracted Accounting Fees	\$10,930	S-22	\$0	47.68%	\$5,211
23	733.000	Contracted Legal Fees	\$3,386	S-23	\$129	64.02%	\$2,250
24	737.000	PWSD#4 Contracted Labor	\$194,850	S-24	\$8,707	47.68%	\$97,056
25	742.000	Rent	\$18,000	S-25	\$0	47.68%	\$8,582
26	742.100	Rent (Lake Region)	\$0	S-26	\$8,082	47.68%	\$3,853
27	1-12.100	TOTAL CUSTOMER ACCOUNT EXPENSE	\$227,166	0 20	\$16,918	41.0070	\$116,952
			V ==:,: V		4.0,0.0		¥110,00±
28		ADMINISTRATIVE & GENERAL EXPENSES					
29	755.000	Property Insurance	\$3,272	S-29	\$0	85.86%	\$2,809
30	756.000	Auto Insurance (Sewer)	\$5,313	S-30	\$0	64.02%	\$3,401
31	757.000	General Liability (Sewer)	\$2,098	S-31	\$0	64.02%	\$1,343
32	759.000	Other Insurance (Sewer)	\$1,953	S-32	-\$1,953	64.02%	\$0
33	921.000	Office Supplies	\$11,218	S-33	-\$1,993	10.56%	\$974
34	921.500	Billing Expenses	\$2,962	S-34	\$0	10.56%	\$313
35	922.000	Management Fees	\$240,000	S-35	-\$240,000	47.68%	\$0
36	922.100	Executive Management Oversite	\$0	S-36	\$27,901	47.68%	\$13,303
37	923.000	Outside Services	\$947	S-37	\$0	47.68%	\$452
38	925.000	Telephone	\$1,247	S-38	\$0	47.68%	\$595
39	927.000	Travel & Entertainment	\$155	S-39	\$0	47.68%	\$74
40	933.000	Transportation Expense	\$26,580	S-40	\$0	47.68%	\$12,673
41	940.000	Customer Refunds	\$868	S-41	\$0	47.68%	\$414
42	950.000	Bad Debt Expense	\$691	S-42	\$0	47.68%	\$329
43	975.000	Miscellanous Expense	\$969	S-43	\$357	47.68%	\$632
44	980.000	Rate Case Expense	\$0	S-44	\$2,919	100.00%	\$2,919
45		TOTAL ADMINISTRATIVE AND GENERAL	\$298,273		-\$212,769		\$40,231
46		OTHER OPERATING EXPENSES					
47	767.000	PSC Assessment	\$23,499	S-47	\$11,904	100.00%	\$35,403
48	779.000	License and Permits (Other-2)	\$75	S-48	-\$75	64.02%	\$0
49	779.100	HB Licenses and Permits	\$8,100	S-49	\$1,192	100.00%	\$9,292
50	406.300	Amortization of CIAC (Sewer)	\$0	S-50	-\$1,688	100.00%	-\$1,688
51		Depreciation	\$0	S-51	\$113,381	100.00%	\$113,381
52		TOTAL OTHER OPERATING EXPENSES	\$31,674		\$124,714		\$156,388
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		-\$58,607		\$367,107

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 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)	000.000	\$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		\$2,919
	Made adjustment to Include expenses associated with current rate case-5 year amortization (Herrington)		\$0	
	Include Rate Case Expense through True Up Period, March 31, 2010. 3-Year Amortization		\$2,919	
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		-\$1,688
	CIAC Depreciation Based on Commission Order (June 24-2010)		-\$1,688	
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			-\$58,607

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 Residential Flat Rate Fourplex-HB	
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

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.

Accounting Schedule:4-1 Sponsor: Bret Prenger Page 1 of 9

		HB Com		HB Com	
1.200		Flat F		HK R	est
Line	_ <u>A</u>	<u> </u>	<u>G</u>	<u> </u>	<u>. l</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	
	3 -	70.00		70000	
6	Annualized Customer Charge Revenues		\$0		\$370
	g		**		****
7	Commodity Charge Revenues:				
-					
8	Total Gallons Sold	0		0	
	Total Gallons Colu				
9	Less: Base Gallons Included In Customer Charge	0		0	
	Less. Dase Gallons included in Gustomer Gharge				
10	Commodity Gallons	0		0	
10	Commonly Ganons	•		•	
11	Block 1, Commodity Gallons per Block	0		0	
11	Block 1, Commodity Gallons per Block	•			
40	Disale 4. Normalism of Common differ Callians was I light	4 000		4 000	
12	Block 1, Number of Commodity Gallons per Unit	1,000		1,000	
4.0	B1 1 4 6 19 B199 11 9				
13	Block 1, Commodity Billing Units	0.00		0.00	
14	Block 1, Existing Commodity Charge	\$3.57		\$3.57	
15	Block 1, Annualized Commodity Charge Rev.		\$0		\$0
16	Total Annualized Sewer Rate Revenues	_	\$0	_	\$370

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.

Accounting Schedule:4-1 Sponsor: Bret Prenger Page 2 of 9

		HB Com		HB Comr Charlestor	
Line	Δ.	Racquet Club			
Number	<u>A</u> Description	Amount	<u>K</u> Amount	<u>L</u>	<u>M</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	\$947.05		\$299.75	
	-				
6	Annualized Customer Charge Revenues		\$11,365		\$3,597
7	Commodity Charge Revenues:				
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	
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	
14	Block 1, Existing Commodity Charge	\$3.57		\$3.57	
					_
15	Block 1, Annualized Commodity Charge Rev.		\$51,751		\$0
		_	400 411		40.5
16	Total Annualized Sewer Rate Revenues	_	\$63,116	_	\$3,597

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.

Accounting Schedule:4-1 Sponsor: Bret Prenger Page 3 of 9

		HB Com		HB Comr	
1.1		FSL POA	•	Monarch Co	
Line	<u>A</u>	<u>N</u>	<u>o</u> ,	<u>P</u>	Q
Number	Description	Amount	Amount	Amount	Amount
1	Customer Charge Revenues:				
2	Customer Number	1		1	
3	Bills Per Year	12		12	
4	Customer Bills Per year	12		12	
5	Current Customer Charge	\$7.97		\$432.20	
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	
15	Block 1, Annualized Commodity Charge Rev.		\$0		\$0
16	Total Annualized Sewer Rate Revenues	<u>-</u>	\$96	<u> </u>	\$5,186

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.

Accounting Schedule:4-1 Sponsor: Bret Prenger Page 4 of 9

		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

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.

Accounting Schedule:4-1 Sponsor: Bret Prenger Page 5 of 9

		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		φ3.57	
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

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.

Accounting Schedule:4-1 Sponsor: Bret Prenger Page 6 of 9

		HB Com		HB Comr	
Line	A	<u>z</u>	Jear	B B	<u>C</u>
Number		Amount	Amount	Amount	Amount
		1 2 2	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

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.

Accounting Schedule:4-1 Sponsor: Bret Prenger Page 7 of 9

		HB Com		HB Comr	
Line	A	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Number	_	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

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.

Accounting Schedule:4-1 Sponsor: Bret Prenger Page 8 of 9

		HB Com Waters		Tot	al
Line	A	H H	Lugo	<u>J</u>	<u>K</u>
Number		Amount	Amount	Amount	Amount
Italiiboi	Boompton	Amount	runount	Timount	ranounc
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	
10	Commodity Gallons			14,490,073	
11	Block 1, Commodity Gallons per Block	0			
	Block 1, Commonly Canons per Block	•			
12	Block 1, Number of Commodity Gallons per Unit	1,000			
	Zioon i, italiaa si sommouni, sumono poi simi	.,,,,,			
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		\$5,111		\$159,427

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.

Accounting Schedule:4-1 Sponsor: Bret Prenger Page 9 of 9

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

	<u>A</u>	<u>B</u> Account	<u>C</u>	D	E	E
Line Number	Description	Number (Optional)	Staff Annualized	Customer Charge	Commodity	Percentage Rate
Number	Description	(Optional)	Allitualizeu	Charge	Commounty	Nate
Rev-1	ANNUALIZED REVENUES					
Rev-2	Annualized Rate Revenues		(1) \$159,427			
Rev-3	Miscellaneous Revenues		(1) \$167,731			
Rev-4	TOTAL ANNUALIZED REVENUES		\$327,158			
1	OPERATIONS EXPENSES		(2)			
2	Purchased Wastewater Maintenance	710.000	\$3,250	\$0	\$3,250	0.00%
3	Power for Treatment Plants -HB Only	715.000	\$18,535	\$0	\$18,535	0.00%
4	Power for Treatment Plants-Other-2	715.100 711.100	\$0	\$0	\$0	0.00%
5 6	Sludge Removal Chemicals	711.100 718.100	\$10,930	\$0 \$0	\$10,930	0.00% 0.00%
7	Wastewater Testing Other	719.000	\$4,615 \$4,761	\$0 \$0	\$4,615 \$4,761	0.00%
8	Effluent Testing Expenses-HB	719.100	\$0	\$0 \$0	\$4,761	0.00%
9	HB Sewer Operating Expenses	721.100	\$2,561	\$0	\$2,561	0.00%
10	TOTAL OPERATIONS EXPENSE	7211100	\$44,652	\$0	\$44,652	0.0070
			*,	**	,	
11	MAINTENANCE EXPENSES					
12	Supplies and Materials (Other)	720.000	\$2,167	\$0	\$2,167	0.00%
13	HB Sewer Supplies	720.100	\$1,454	\$0	\$1,454	0.00%
14	SB Sewer Supplies	720.200	\$983	\$0	\$983	0.00%
15	Lagoon Supplies	720.400	\$0	\$0	\$0	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	\$0	\$688	0.00%
18	Maintenance of Treatment Equip	745.100	\$1,682	\$0	\$1,682	0.00%
19 20	HB Miscellanous Operating Expense TOTAL MAINTENANCE EXPENSE	745.900	\$0 \$8,111	\$0 \$0	\$0 \$8,111	0.00%
20	TOTAL MAINTENANCE EXPENSE		Φ 0,111	ΦU	φο, ι ι ι	
21	CUSTOMER ACCOUNT EXPENSE					
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	\$97,056	\$0	\$97,056	0.00%
25	Rent	742.000	\$8,582	\$0	\$8,582	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	\$2,809	\$0	\$2,809	0.00%
30	Auto Insurance (Sewer)	756.000	\$3,401	\$0	\$3,401	0.00%
31 32	General Liability (Sewer)	757.000 759.000	\$1,343 \$0	\$0 \$0	\$1,343	0.00% 0.00%
33	Other Insurance (Sewer) Office Supplies	921.000	\$974	\$0 \$0	\$0 \$974	0.00%
34	Billing Expenses	921.500	\$313	\$0 \$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	\$2,919	\$0 \$0	\$2,919	0.00%
45	TOTAL ADMINISTRATIVE AND GENERAL		\$40,231	φu	\$40,231	
46 47	OTHER OPERATING EXPENSES	707.000	605 400	6 0	625 402	0.000/
47 48	PSC Assessment	767.000 779.000	\$35,403 \$0	\$0 \$0	\$35,403 \$0	0.00% 0.00%
48 49	License and Permits (Other-2) HB Licenses and Permits	779.000 779.100	\$0 \$9,292	\$0 \$0	\$0 \$9,292	0.00% 0.00%
50	Amortization of CIAC (Sewer)	406.300	-\$1,688	\$0 \$0	-\$1,688	0.00%
50 51	Depreciation	700.500	\$113,381	\$0 \$0	\$113,381	0.00%
52	TOTAL OTHER OPERATING EXPENSES		\$156,388	\$0 \$0	\$156,388	J.UU /0
32	TO THE OTHER OF ENATING EXPENSES		φ130,300	φυ	ψ 130,300	

	Δ	<u>B</u> Account		<u>C</u>	<u>D</u>	Ē	E
Line		Number		Staff	Customer		Percentage
Number	Description	(Optional)		Annualized	Charge	Commodity	Rate
		(-)/			J		
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			\$367,107	\$0	\$367,107	
						_	
59	Interest Expense		(3)	\$54,786	\$0	\$54,786	0.00%
	- · - ·		(0)	440.400		440.400	
60	Return on Equity		(3)	\$18,188	\$0	\$18,188	0.00%
61	Income Taxes		(2)	\$4,529	\$0	\$4,529	0.00%
01	income raxes		(3)	\$4,525	φU	\$4,529	0.00 /6
62	TOTAL INTEREST RETURN & TAXES		-	\$77,503	\$0	\$77,503	
02	TOTAL INTEREST RETORN & TAXES			Ψ11,303	ΨΟ	Ψ11,505	
63	TOTAL COST OF SERVICE			\$444,610	\$0	\$444,610	
•				* · · · ·, · · · ·	**	¥ , o . o	
64	Less: Miscellaneous Revenues			\$167,731	\$0	\$167,731	0.00%
			-	******		+	
65	COST TO RECOVER IN RATES			\$276,879	\$0	\$276,879	
				•			
66	INCREMENTAL INCREASE IN RATE REVENUES			\$117,452			
			-				
67	PERCENTAGE OF INCREASE		-	35.90%			
			-				
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

		A	В	formulas
1	State Income Tax Rate Statutory / Effective	6.25% (2)	5.81%	(1 - (B2 x .5)) x A1
2	Federal Income Tax Rate Statutory / Effective	15.00% (1) & (2)	14.13%	(1 - B1) x A2
3	Composite Effective Income Tax Rate		19.94%	B1 + B2
4	Equity Tax Factor		1.2490	1 / (1-B3)
5	Recommended Weighted Rate of Return on Equity - Common and Preferred		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
(4)	If Sub-Chantas S Councieties Enter V	To Rat	e Base Schedu	ıle
(1)	If Sub-Chapter S Corporation, Enter Y:	Equity Income Required & Preliminary Federal Tax	\$21,398	
	Tou Data Table			

Tax	Rate	Table

Net Incor	ne Range			
Start	End	Tax Rate	Amount in Range	Tax on Range
\$0	\$50,000	15.00%	\$21,398	\$3,210
\$50,001	\$75,000	25.00%	\$0	\$0
\$75,001	\$100,000	34.00%	\$0	\$0
\$100,001	\$335,000	39.00%	\$0	\$0
\$335,001	\$9,999,999,999	34.00%	\$0	\$0
			\$21,398	\$3,210
			Consolidated Tax Rate:	
			Average Tax Rate:	0.15

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

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

	Α	
	<u>A</u>	<u>B</u>
Line		Dollar
Number	Rate Base Description	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
	June 24-2010 Commission Order CIAC	-\$104,629
	CIAC Depreciation (June 24-2010 Order)	\$13,862
	Deferred Taxes	-\$33,036
5	Total Rate Base	\$1,307,534
6	Total Weighted Rate of Return Including Income Tax	5.93% From PreTax Return & Taxes Schedule
7	Required Return & Income Tax	\$77,503

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

To PreTax Return Rate Schedule

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

	<u>A</u>	<u>B</u>	С	D	<u>E</u>	F	<u>G</u>
Line	Account #	=	<u>∪</u> Total	Adjustment	=	Jurisdictional	Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Allocation	Jurisdictional
	, ,	•			•		
		INTANCIDI E DI ANT					
1 2	301.000	INTANGIBLE PLANT Organization	\$22,970			34.42%	\$7,906
3	302.000	Franchises	\$22,970			100.00%	\$7,900 \$0
4	303.000	Miscellaneous Intangible Plant	\$0 \$0			100.00%	\$0 \$0
5	303.000	TOTAL INTANGIBLE PLANT	\$22,970		\$0	100.00%	\$7,906
3		TOTAL INTANGIBLE FLANT	Ψ 22 ,970		ΨΟ		φ1,300
6		SOURCE OF SUPPLY PLANT					
7	350.000	Land & Land Rights	\$5,985			34.42%	\$2,060
8	351.000	Structures & Improvements	\$4,650			100.00%	\$4,650
9		TOTAL SOURCE OF SUPPLY PLANT	\$10,635		\$0		\$6,710
10		COLLECTION PLANT					
11	352,200	Collection Sewers - Gravity HB	\$162,667			100.00%	\$162,667
12	352.100	Collection Sewers-Force HB	\$51,957	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		40,110	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
27		TOTAL DI ANT IN OFFICE	\$0.04E.040		#54.54		£0.400.700
37		TOTAL PLANT IN SERVICE	\$2,345,810		\$51,510		\$2,190,789

To Rate Base & Depreciation Schedules

Accounting Schedule:9
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 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		212122
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

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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

Number Number Depreciation Reserve Description Reserve Number Adjustments Allocation Juriso		<u>A</u>	<u>B</u>	_ <u>C</u>	<u>D</u>	<u>E</u>	<u> </u>	<u>G</u>
INTANGIBLE PLANT	_				•	•		Adjusted
2 301,000 Organization \$0 34,42% 3 302,000 Franchises \$0 100,00% 4 303,000 Miscellaneous Intangible Plant \$0 \$0 \$100,00% 5 SOURCE OF SUPPLY PLANT \$0 \$0 \$0 6 SOURCE OF SUPPLY PLANT \$0 \$0 \$0 7 350,000 Land & Land Rights \$0 \$0 \$0 8 351,000 Structures & Improvements \$635 \$R-8 \$175 \$100,00% 9 STructures & Improvements \$635 \$R-8 \$175 \$100,00% 10 COLLECTION PLANT \$635 \$175 \$100,00% 11 352,200 Collection Sewers-Force HB \$7,731 \$1,29 \$100,00% 12 352,100 Collection Sewers-Force HB \$7,731 \$1,29 \$100,00% 13 353,000 Services to Customer \$0 \$0,00% 14 353,100 Services to Customer \$0 \$0,00% 15 354,000 Flow Measuring Devices \$1,227 \$1,299 \$100,00% 16 355,000 Flow Measuring Devices \$1,227 \$1,299 \$100,00% 17 \$1,227 \$1,299 \$1,200 \$1,227 \$1,299 \$1,22	Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Allocation	Jurisdictional
2 301,000 Organization \$0 34,42% 3 302,000 Franchises \$0 100,00% 4 303,000 Miscellaneous Intangible Plant \$0 100,00% 5 SOURCE OF SUPPLY PLANT \$0 \$0 6 SOURCE OF SUPPLY PLANT \$0 \$0 7 350,000 Land & Land Rights \$0 100,00% 8 351,000 Structures & Improvements \$635 R-8 \$175 100,00% 9 STRUCTURE & Improvements \$635 R-8 \$175 100,00% 10 COLLECTION PLANT \$635 \$175 10 COLLECTION SEWERS - Gravity HB \$31,927 R-11 \$4,067 100,00% 11 352,200 Collection Sewers - Gravity HB \$7,731 R-12 \$1,299 100,00% 12 352,100 Collection Sewers - Force HB \$7,731 R-12 \$1,299 100,00% 14 353,100 Services to Customer \$0 0.00% 14 353,100 Services to Customer \$0 0.00% 15 354,000 Flow Measuring Devices \$1,227 R-16 \$2,28 100,00% 16 355,000 Flow Measuring Devices Installation \$2,27 R-16 \$2,8 100,00% 17 TOTAL COLLECTION PLANT \$53,351 \$10,214 18 PUMPING PLANT \$185,547 R-20 \$4,421 100,00% \$1,42% \$								
3 30,200	1		INTANGIBLE PLANT					
100.00% 100.	2	301.000	Organization	\$0			34.42%	\$0
SOURCE OF SUPPLY PLANT \$0	3	302.000	Franchises	\$0			100.00%	\$0
SOURCE OF SUPPLY PLANT	4	303.000	Miscellaneous Intangible Plant	\$0			100.00%	\$0
Table Tabl	5		TOTAL INTANGIBLE PLANT	\$0		\$0		\$0
Structures & Improvements Se35 R-8 \$175 100.00%	6		SOURCE OF SUPPLY PLANT					
8 351.000 Structures & Improvements TOTAL SOURCE OF SUPPLY PLANT \$635 R-8 \$175 100.00% 10 COLLECTION PLANT \$635 \$175 \$175 11 352.200 Collection Sewers - Gravity HB \$31,927 R-11 \$4,067 100.00% 12 352.100 Collection Sewers - Force HB \$7,731 R-12 \$1,299 100.00% 13 353.000 Services to Customers \$0 0.00% 0.00% 14 353.100 Services to Customer (HB) \$10,941 R-14 \$4,354 41,71% 15 354.000 Flow Measuring Devices \$2,525 R-15 \$466 100.00% 16 355.000 Flow Measuring Devices Installation \$227 R-16 \$28 100.00% 17 TOTAL COLLECTION PLANT \$53,351 \$10,214 \$10.00% \$10.00% \$10.00% \$10.00% \$10.00% \$10.00% \$10.00% \$10.00% \$10.00% \$10.00% \$10.00% \$10.00% \$10.00% \$10.00% \$10.00% <td>7</td> <td>350.000</td> <td>Land & Land Rights</td> <td>\$0</td> <td></td> <td></td> <td>100.00%</td> <td>\$0</td>	7	350.000	Land & Land Rights	\$0			100.00%	\$0
TOTAL SOURCE OF SUPPLY PLANT \$635	8	351.000		\$635	R-8	\$175	100.00%	\$810
11 352.200 Collection Sewers - Gravity HB \$31,927 R-11 \$4,067 100.00% 12 352.100 Collection Sewers - Force HB \$7,731 R-12 \$1,299 100.00% 13 353.000 Services to Customers \$0			· · · · · · · · · · · · · · · · · · ·					\$810
11 352.200 Collection Sewers - Gravity HB \$31,927 R-11 \$4,067 100.00% 12 352.100 Collection Sewers-Force HB \$7,731 R-12 \$1,299 100.00% 13 353.000 Services to Customers \$0 0.00% 14 353.100 Services to Customer (HB) \$10,941 R-14 \$4,354 41.71% 15 354.000 Flow Measuring Devices \$2,525 R-15 \$466 100.00% 16 355.000 Flow Measuring Devices Installation \$227 R-16 \$28 100.00% 17 TOTAL COLLECTION PLANT \$53,351 \$10,214 18 PUMPING PLANT \$185,547 R-20 \$34.42% 20 363.100 Pumping Equipment (Elec., Diesel, other) \$185,547 R-20 \$54,441 100.00% \$321 \$372.000 Treatment and Disposal Equip HB \$364,586 R-23 \$47,432 100.00% \$323 \$372.000 Treatment and Disposal Equip HB \$16,439 R-24 \$17,812 100.00% \$325 \$375.000 Other Treatment & Disposal Plant Equip. \$180 R-25 \$25 \$34.42% \$375.000 Other Treatment & Disposal Plant Equip. \$180 R-25 \$25 \$34.42% \$375.000 Other Treatment & Disposal Plant Equip. \$180 R-25 \$25 \$34.42% \$375.000 Treatment & Disposal Plant Equip. \$180 R-25 \$25 \$34.42% \$375.000 Other Treatment & Disposal Plant Equip. \$180 R-25 \$25 \$34.42% \$375.000 Treatment & Disposal Plant Equip. \$180 R-25 \$25 \$34.42% \$375.000 Treatment & Disposal Plant Equip. \$180 R-25 \$25 \$34.42% \$391.000 Office Furniture and Equipment \$381,205	10		COLLECTION PLANT					
12 352.100 Collection Sewers-Force HB \$7,731 R-12 \$1,299 100.00% 13 353.000 Services to Customers \$0 0.00% 14 353.100 Services to Customer (HB) \$10,941 R-14 \$4,354 41.71% 15 354.000 Flow Measuring Devices \$2,525 R-15 \$466 100.00% 16 355.000 Flow Measuring Devices Installation \$227 R-16 \$28 100.00% 17 TOTAL COLLECTION PLANT \$53,351 \$10,214		352 200		\$31 927	R-11	\$4 067	100 00%	\$35,994
13 353.000 Services to Customers \$0 \$0.00% 14 353.100 Services to Customer (HB) \$10,941 R-14 \$4,354 41,71% 15 354.000 Flow Measuring Devices \$2,525 R-15 \$466 100.00% 16 355.000 Flow Measuring Devices Installation \$227 R-16 \$28 100.00% 17 TOTAL COLLECTION PLANT \$53,351 \$10,214 18			•					\$9,030
14 353.100 Services to Customer (HB) \$10,941 R-14 \$4,354 41.71% 15 354.000 Flow Measuring Devices \$2,525 R-15 \$466 100.00% 16 355.000 Flow Measuring Devices Installation \$227 R-16 \$28 100.00% 17 TOTAL COLLECTION PLANT \$53,351 \$10,214						¥ .,		\$0
15 354.000 Flow Measuring Devices \$2,525 R-15 \$466 100.00% 16 355.000 Flow Measuring Devices Installation \$227 R-16 \$28 100.00% 17 TOTAL COLLECTION PLANT \$53,351 \$10,214 18					R-14	\$4.354		\$6,380
16 355.000 Flow Measuring Devices Installation \$227 R-16 \$28 100.00% 17 TOTAL COLLECTION PLANT \$53,351 \$10,214 18				. ,		. ,		\$2,991
TOTAL COLLECTION PLANT \$53,351 \$10,214				. ,		•		\$255
19 363.000 Electric Pumping Other \$0 34.42%								\$54,650
19 363.000 Electric Pumping Other \$0 34.42%	10		DI IMPING DI ANT					
20 363.100 Pumping Equipment (Elec.,Diesel, other) \$185,547 R-20 \$54,441 100.00% \$		363 000		90			34 42%	\$0
TOTAL PUMPING PLANT 22 TREATMENT & DISPOSAL PLANT 23 372.000 Treatment and Disposal Equip HB \$364,586 R-23 \$47,432 100.00% \$ 24 373.000 Plant Sewers HB \$16,439 R-24 \$17,812 100.00% \$ 25 375.000 Other Treatment & Disposal Plant Equip. \$180 R-25 \$25 34.42% \$ 26 TOTAL TREATEMENT & DISPOSAL PLANT \$381,205 \$65,269 \$ 27 GENERAL PLANT 28 391.000 Office Furniture and Equipment \$5,010 R-28 \$718 20.90% \$ 29 391.100 Computer Equipment \$4,381 R-29 \$625 20.90% \$ 30 392.000 Transportation Equipment \$23,817 R-30 \$1,719 34.42% \$ 31 392.100 Transportation Equipment (Pump Truck) \$6,111 R-31 \$5,435 34.42% \$ 32 392.200 Transportation Equipment (Sierra Truck) \$465 R-32 \$3,202 20.90% \$ 33 394.000 Tools, Shop and Garage Equipment \$2,875 R-33 \$414 20.90% \$ 34 395.000 Laboratory Equipment \$596 R-34 \$80 34.42%				•	R-20	\$54 441		\$239,988
TREATMENT & DISPOSAL PLANT 23		000.100	, , ,		11.20		100.0070	\$239,988
23 372.000 Treatment and Disposal Equip HB \$364,586 R-23 \$47,432 100.00% \$ 24 373.000 Plant Sewers HB \$16,439 R-24 \$17,812 100.00% \$ 25 375.000 Other Treatment & Disposal Plant Equip. \$180 R-25 \$25 34.42% 26 TOTAL TREATEMENT & DISPOSAL PLANT \$381,205 \$65,269 \$ 27 GENERAL PLANT \$391.000 Office Furniture and Equipment \$5,010 R-28 \$718 20.90% 29 391.100 Computer Equipment \$4,381 R-29 \$625 20.90% 30 392.000 Transportation Equipment \$23,817 R-30 \$1,719 34.42% 31 392.100 Transportation Equipment (Pump Truck) \$6,111 R-31 \$5,435 34.42% 32 392.200 Transportation Equipment (Sierra Truck) \$465 R-32 \$3,202 20.90% 33 394.000 Tools, Shop and Garage Equipment \$2,875 R-33 \$414 20.90% 34 395.000 Laboratory Equipment \$596 </td <td></td> <td></td> <td>TOTAL TOMINOT LANT</td> <td>ψ100,0-11</td> <td></td> <td>ΨΟ-1,1</td> <td></td> <td>\$200,000</td>			TOTAL TOMINOT LANT	ψ100,0-11		ΨΟ-1,1		\$200,000
24 373.000 Plant Sewers HB \$16,439 R-24 \$17,812 100.00% 25 375.000 Other Treatment & Disposal Plant Equip. \$180 R-25 \$25 34.42% 26 TOTAL TREATEMENT & DISPOSAL PLANT \$381,205 \$65,269 \$ 27 GENERAL PLANT \$391.000 Office Furniture and Equipment \$5,010 R-28 \$718 20.90% 29 391.100 Computer Equipment \$4,381 R-29 \$625 20.90% 30 392.000 Transportation Equipment \$23,817 R-30 \$1,719 34.42% 31 392.100 Transportation Equipment (Pump Truck) \$6,111 R-31 \$5,435 34.42% 32 392.200 Transportation Equipment (Sierra Truck) \$465 R-32 \$3,202 20.90% 33 394.000 Tools, Shop and Garage Equipment \$2,875 R-33 \$414 20.90% 34 395.000 Laboratory Equipment \$596 R-34 \$80 34.42%	22		TREATMENT & DISPOSAL PLANT					
25 375.000 Other Treatment & Disposal Plant Equip. \$180 R-25 \$25 34.42% 26 TOTAL TREATEMENT & DISPOSAL PLANT \$381,205 \$65,269 \$ 27 GENERAL PLANT \$391.000 Office Furniture and Equipment \$5,010 R-28 \$718 20.90% 29 391.100 Computer Equipment \$4,381 R-29 \$625 20.90% 30 392.000 Transportation Equipment \$23,817 R-30 \$1,719 34.42% 31 392.100 Transportation Equipment (Pump Truck) \$6,111 R-31 \$5,435 34.42% 32 392.200 Transportation Equipment (Sierra Truck) \$465 R-32 \$3,202 20.90% 33 394.000 Tools, Shop and Garage Equipment \$2,875 R-33 \$414 20.90% 34 395.000 Laboratory Equipment \$596 R-34 \$80 34.42%	23	372.000	Treatment and Disposal Equip HB	\$364,586	R-23	\$47,432	100.00%	\$412,018
TOTAL TREATEMENT & DISPOSAL PLANT \$381,205 \$65,269 \$ 27 GENERAL PLANT 28 391.000 Office Furniture and Equipment \$5,010 R-28 \$718 20.90% 29 391.100 Computer Equipment \$4,381 R-29 \$625 20.90% 30 392.000 Transportation Equipment \$23,817 R-30 \$1,719 34.42% 31 392.100 Transportation Equipment (Pump Truck) \$6,111 R-31 \$5,435 34.42% 32 392.200 Transportation Equipment (Sierra Truck) \$465 R-32 \$3,202 20.90% 33 394.000 Tools, Shop and Garage Equipment \$2,875 R-33 \$414 20.90% 34 395.000 Laboratory Equipment \$596 R-34 \$80 34.42%	24	373.000	Plant Sewers HB	\$16,439	R-24	\$17,812	100.00%	\$34,251
27 GENERAL PLANT 28 391.000 Office Furniture and Equipment \$5,010 R-28 \$718 20.90% 29 391.100 Computer Equipment \$4,381 R-29 \$625 20.90% 30 392.000 Transportation Equipment \$23,817 R-30 \$1,719 34.42% 31 392.100 Transportation Equipment (Pump Truck) \$6,111 R-31 \$5,435 34.42% 32 392.200 Transportation Equipment (Sierra Truck) \$465 R-32 \$3,202 20.90% 33 394.000 Tools, Shop and Garage Equipment \$2,875 R-33 \$414 20.90% 34 395.000 Laboratory Equipment \$596 R-34 \$80 34.42%		375.000		\$180	R-25		34.42%	\$71
28 391.000 Office Furniture and Equipment \$5,010 R-28 \$718 20.90% 29 391.100 Computer Equipment \$4,381 R-29 \$625 20.90% 30 392.000 Transportation Equipment \$23,817 R-30 \$1,719 34.42% 31 392.100 Transportation Equipment (Pump Truck) \$6,111 R-31 \$5,435 34.42% 32 392.200 Transportation Equipment (Sierra Truck) \$465 R-32 \$3,202 20.90% 33 394.000 Tools, Shop and Garage Equipment \$2,875 R-33 \$414 20.90% 34 395.000 Laboratory Equipment \$596 R-34 \$80 34.42%	26		TOTAL TREATEMENT & DISPOSAL PLANT	\$381,205		\$65,269		\$446,340
29 391.100 Computer Equipment \$4,381 R-29 \$625 20.90% 30 392.000 Transportation Equipment \$23,817 R-30 \$1,719 34.42% 31 392.100 Transportation Equipment (Pump Truck) \$6,111 R-31 \$5,435 34.42% 32 392.200 Transportation Equipment (Sierra Truck) \$465 R-32 \$3,202 20.90% 33 394.000 Tools, Shop and Garage Equipment \$2,875 R-33 \$414 20.90% 34 395.000 Laboratory Equipment \$596 R-34 \$80 34.42%	27		GENERAL PLANT					
30 392.000 Transportation Equipment \$23,817 R-30 \$1,719 34.42% 31 392.100 Transportation Equipment (Pump Truck) \$6,111 R-31 \$5,435 34.42% 32 392.200 Transportation Equipment (Sierra Truck) \$465 R-32 \$3,202 20.90% 33 394.000 Tools, Shop and Garage Equipment \$2,875 R-33 \$414 20.90% 34 395.000 Laboratory Equipment \$596 R-34 \$80 34.42%	28	391.000	Office Furniture and Equipment	\$5,010	R-28	\$718	20.90%	\$1,197
31 392.100 Transportation Equipment (Pump Truck) \$6,111 R-31 \$5,435 34.42% 32 392.200 Transportation Equipment (Sierra Truck) \$465 R-32 \$3,202 20.90% 33 394.000 Tools, Shop and Garage Equipment \$2,875 R-33 \$414 20.90% 34 395.000 Laboratory Equipment \$596 R-34 \$80 34.42%	29		Computer Equipment	\$4,381	R-29	\$625	20.90%	\$1,046
32 392.200 Transportation Equipment (Sierra Truck) \$465 R-32 \$3,202 20.90% 33 394.000 Tools, Shop and Garage Equipment \$2,875 R-33 \$414 20.90% 34 395.000 Laboratory Equipment \$596 R-34 \$80 34.42%	30	392.000	Transportation Equipment	\$23,817	R-30	\$1,719	34.42%	\$8,789
33 394.000 Tools, Shop and Garage Equipment \$2,875 R-33 \$414 20.90% 34 395.000 Laboratory Equipment \$596 R-34 \$80 34.42%	31			\$6,111		\$5,435		\$3,974
34 395.000 Laboratory Equipment \$596 R-34 \$80 34.42%			,					\$766
· · · · · · · · · · · · · · · · · · ·				. ,		·		\$687
2E 200.000 Device Operated Equipment (Company Owned) \$2.400 D.2E \$000 004.400/				•		•		\$233
35 396.000 Power Operated Equipment (Company Owned) \$3,706 R-35 \$965 34.42%	35	396.000	Power Operated Equipment (Company Owned)	\$3,106	R-35	\$965	34.42%	\$1,401
36 TOTAL GENERAL PLANT \$46,361 \$13,158	36		TOTAL GENERAL PLANT	\$46,361		\$13,158		\$18,095
37 TOTAL DEPRECIATION RESERVE \$667,099 \$143,257 \$	37		TOTAL DEPRECIATION RESERVE	\$667,099		\$143,257		\$759,882

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	Accumulated Depreciation Reserve	Account	Adjustment	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)	00200	\$779	V.,200
	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	

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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	Adjustment	Adjustment
Number	Adjustments Description	Number	Amount	Amount
	Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington)		\$186	
R-16	Flow Measuring Devices Installation	355.000		\$28
	Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)		\$17	
	Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington)		\$11	
R-20	Pumping Equipment (Elec., Diesel, other)	363.100		\$54,441
	Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)		\$32,665	
	Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington)		\$21,776	
R-23	Treatment and Disposal Equip HB	372.000		\$47,432
	Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)		\$28,416	
	Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington)		\$19,016	
R-24	Plant Sewers HB	373.000		\$17,812
	Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)		\$10,687	
	Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington)		\$7,125	
R-25	Other Treatment & Disposal Plant Equip.	375.000		\$25

Accounting Schedule:12 Sponsor: Karen Herrington

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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. March, 31, 2010 (Herrington)		\$10	
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	4 3, .3 0
	Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington)		\$2,174	

Accounting Schedule:12 Sponsor: Karen Herrington

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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

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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	\$0	0.00%	\$0
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%	\$7
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: July 16, 2010



MISSOURI PUBLIC SERVICE COMMISSION UTILITY SERVICES DIVISION June 24 Order Scenario 1- Non Avail-CIAC Only STAFF ACCOUNTING SCHEDULES

LAKE REGION WATER AND SEWER COMPANY

CASE NO. SR-2010-0110 Shawnee Bend Sewer

Jefferson City, Missouri
July 2010

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

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

	A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Line	Account Number		Company/ Test Year	Adjustment		Jurisdictional	Adjusted
Number	(Optional)	Expense Description	Amount	Number	Adjustments	Allocation	Jurisdictional
1	(operation)	OPERATIONS EXPENSES	7				
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
20		CUSTOMER ACCOUNT EXPENSE					
22 23	732.000	Contracted Accounting Fees	\$10,930	S-23	\$0	26.79%	\$2,928
23 24	732.000	Contracted Legal Fees	\$3,386	S-23	\$129	51.21%	\$2,928 \$1,800
2 4 25	737.000	PWSD#4 Contracted Labor (Sewer)	\$194,850	S-25	\$129 \$8,707	26.79%	\$54,533
26	742.000	Rent	\$18,000	0-23	ψ0,7 07	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	0 2 .	\$16,918	20.1070	\$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 27	922.000	Management Fees	\$240,000	S-36	-\$240,000	26.79%	\$0 \$7.474
37 38	922.100 923.000	Executive Management Oversight Outside Services	\$0 \$047	S-37 S-38	\$27,898	26.79% 26.79%	\$7,474 \$254
39	925.000	Telephone	\$947 \$1.247	S-30 S-39	\$0 \$0	26.79% 26.79%	\$254 \$334
39 40	925.000	Travel & Entertainment	\$1,247 \$155	S-39 S-40	\$0 \$0	26.79% 26.79%	\$334 \$42
41	933.000	Transportation Expense	\$26,580	S-40 S-41	\$0 \$0	26.79%	\$7,121
42	940.000	Customer Refunds	\$868	S-41	\$0 \$0	26.79%	\$233
43	950.000	Bad Debt Expense	\$691	S-43	\$0 \$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	\$2,919	100.00%	\$2,919
46	000.000	TOTAL ADMINISTRATIVE AND GENERAL	\$298,274	0 40	-\$212,107	100.0070	\$27,682
					•		
47		OTHER OPERATING EXPENSES		_			
48	767.000	PSC Assessment	\$13,206	S-48	\$6,690	100.00%	\$19,896
49	779.000	License and Permits (Other)	\$75	S-49	-\$75	35.98%	\$0
50	779.100	SB Licenses and Permits	\$3,000	S-50	\$147	100.00%	\$3,147
51	406.300	Amortization of CIAC (Sewer)	\$0	S-51	-\$3,340	100.00%	-\$3,340
52 50		Depreciation	\$0	S-52	\$110,905	100.00%	\$110,905
53		TOTAL OTHER OPERATING EXPENSES	\$16,281		\$114,327		\$130,608
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		-\$98,620		\$262,288

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-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	Adjustifierit	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
.com.usc.	No adjustment, Test Year used. Company does not anticipate increase during rate case. (Herrington)		\$0	, and a second second
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		\$2,919
	Include expenses associated with current rate case-5 Year amortization (Herrington)		\$0	
	Include Rate Case expense through the True Up period, March, 31 2010. 3-Year Amortization		\$2,919	
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>	<u>E</u>
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		-\$3,340
	Update CIAC Depreciation per June 24-2010 Commission Order for SB (Herrington)		-\$3,340	
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			-\$98,620

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	***	D O	4400.005	400.00%	*400.005
Rev-2		Annualized Rate Revenues	\$0	Rev-2	\$162,065	100.00%	\$162,065
Rev-3		Miscellaneous Revenues	\$0	Rev-3	\$215,417	100.00%	\$215,417
Rev-4		TOTAL ANNUALIZED REVENUES	\$0		\$377,482		\$377,482

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> Revenue Adj	<u>B</u>	<u>C</u> Account	<u>D</u> Adjustment	<u>E</u> Total
Number	Adjustment Description	Number	Amount	Adjustment
				.,
Rev-2	Annualized Rate Revenues			\$162,065
	1. To Annualize Rate Revenues		\$162,065	
	2. Description		\$0	
	3. Description		\$0	
Rev-3	Miscellaneous Revenues			\$215,417
	1. To Annualize Miscellaneous Revenues		\$17,024	
	2. To include Availability Fee Charges based on June 24 Commission Order-60% of \$330,665		\$198,393	
	Total Revenue Adjustments			\$377,482

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

		Residential 5/8"				Shawnee C	
Line	A	<u>B</u>	<u>c</u>	<u>D</u>			
Number		Amount	Amount	Amount	Amount		
1	Customer Charge Revenues:						
2	Customer Number	603		12			
3	Bills Per Year	12		12			
4	Customer Bills Per year	7,236		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.

Accounting Schedule:4-1 Sponsor: Bret Prenger 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 Revenue Summary Schedule - Sewer

		Tota	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	<u> </u>	\$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.

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

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

3 Total Miscellaneous Revenues

\$215,417

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

Number		A	<u>B</u> Account	<u>C</u>	<u>D</u>	E	E
Rev-1 ANNUALIZED REVENUES (1) \$162,065 Rev-2 Annualized Rate Revenues (1) \$215,047 Rev-3 Miscellaneous Revenues (1) \$215,047 Rev-4 TOTAL ANNUALIZED REVENUES (2)		Description	Number			Commodity	
Rev-3 Annualized Rate Revenues 11 \$152,065		•	(55.13.13.1)	7			
Rev-4				(4) \$400.005			
TOTAL ANNUALIZED REVENUES							
OPERATIONS EXPENSES 1							
2 Purchased Wastewater Maintenance							
2 Purchased Wastewater Maintenance	1	OPERATIONS EXPENSES		(2)			
Power for Treatment Plants Other			710.000		\$0	\$1,827	0.00%
5 WMTP Power 715.100 \$17,874 \$0 \$1,874 0.00% 6 SB Lift Station Power 716.200 \$1,861 \$0 \$1,661 0.00% 7 SB WMTP Chemicals 718.200 \$2,514 \$0 \$2,614 0.00% 8 Wastewater Testing Expenses 719.100 \$3,397 \$0 \$3,397 0.00% 10 SB Operating Expenses 721.200 \$1,344 \$0 \$1,344 0.00% 11 TOTAL OPERATIONS EXPENSES \$31,347 \$0 \$31,367 \$0 \$31,367 12 MAINTENANCE EXPENSES \$31,367 \$0 \$12,18 \$0.00% \$12,18 \$0 \$12,18 \$0.00% 14 HB Sewer Supplies 720,000 \$12,18 \$0 \$12,18 \$0.00% \$0	3		711.200	\$2,750	\$0	\$2,750	0.00%
6 SB Lift Station Power 716,200 \$2,514 \$0 \$0,00% 7 SB WYPT Chemicals 719,000 \$0						•	
SB WWTP Chemicals						. ,	
8 Wastewater Testing Other- 719.000 \$0 \$0 0.00% 10 SB Operating Expenses 719.100 \$3.337 \$0 \$3.397 0.00% 11 TOTAL OPERATIONS EXPENSE \$13.344 \$0 \$1,344 \$0 \$1,344 \$0 \$0 \$1,344 \$0 \$0 \$1,344 \$0 \$0 \$1,344 \$0							
Effluent Testing Expenses							
10 SB Operating Expenses 721,200 \$1,344 \$0 \$1,344 \$0.00%						•	
MAINTENANCE EXPENSES Supplies and Materials (Other) 720.000 \$1,218 \$0 \$1,218 \$0.00% \$1.218 \$1.218 \$0.00% \$1.218 \$1	10	- •					
Supplies and Materials (Other)	11	TOTAL OPERATIONS EXPENSE		\$31,367	\$0	\$31,367	
HB Sewer Supplies	12	MAINTENANCE EXPENSES					
15 SB Sewer Supplies 720,200 \$552 \$0 \$552 \$0,00% \$0 \$0.00% \$0 \$0.00% \$0 \$0.00% \$0 \$0.00% \$0 \$0.00% \$0 \$0.00% \$0 \$0.00% \$0		• • • • • • • • • • • • • • • • • • • •					
16 Lagoon Supplies 720,400 \$0 \$0 \$0 \$0 \$0 \$0 \$0		• •		· ·			
17 Sewer Operating Expenses 720.500 \$639 \$0 \$539 0.00% 18 Tools and Shop Supplies (Sewer) 722.000 \$337 \$0 \$3387 0.00% 19 Maintenance of Treatment Equip 745.100 \$946 \$0 \$946 0.00% 20 SB Miscellanous Operating Expenses 745.950 \$352 \$0 \$352 0.00% 21 TOTAL MAINTENANCE EXPENSE \$4,911 \$0 \$4,911 22 CUSTOMER ACCOUNT EXPENSE \$3,911 \$0 \$4,911 23 Contracted Accounting Fees 732.000 \$2,928 \$0 \$2,928 0.00% 24 Contracted Labor (Sewer) 737.000 \$4,533 \$0 \$54,533 0.00% 25 PWSD#4 Contracted Labor (Sewer) 737.000 \$4,533 \$0 \$54,533 0.00% 26 Rent 742.000 \$4,522 \$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 \$66,248 \$0 \$66,248 29 ADMINISTRATIVE & GENERAL EXPENSES \$66,248 \$0 \$66,248 30 Property Insurance 755.000 \$1,912 \$0 \$1,912 \$0 \$1,912 \$0 \$0.00% 31 Auto Insurance (Sewer) 755.000 \$1,912 \$0 \$1,912 \$0 \$0.00% 32 General Liability (Sewer) 755.000 \$1,912 \$0 \$1,912 \$0 \$0.00% 33 Other Insurance (Sewer) 755.000 \$1,912 \$0 \$1,912 \$0 \$0.00% 34 Office Supplies 921.000 \$4,336 \$0 \$4,336 \$0.00% 35 Billing Expenses 921.500 \$1,299 \$0 \$1,299 \$0 \$0.00% 36 Management Fees 922.000 \$0 \$0 \$0 \$0 \$0 \$0 \$0		• •					
18		•		· ·		•	
19 Maintenance of Treatment Equip 745.100 \$946 \$0 \$936 \$0.00%				· ·			
20 SB Miscellanous Operating Expenses 745.950 \$352 \$0 \$352 \$0 \$0.00%		,					
CUSTOMER ACCOUNT EXPENSE \$4,911 \$0 \$4,911		• •					
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%	22	CUSTOMER ACCOUNT EXPENSE					
25		<u> </u>					
26 Rent (Lake Office) 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 \$0 \$66,248 29 ADMINISTRATIVE & GENERAL EXPENSES \$66,248 \$0 \$463 \$0.00% 30 Property Insurance 755.000 \$1,912 \$0 \$1,912 \$0.00% 31 Auto Insurance (Sewer) 755.000 \$1,912 \$0 \$1,912 \$0.00% 32 General Liability (Sewer) 755.000 \$0		<u>=</u>					
Rent (Lake Office)		· · · · · · · · · · · · · · · · · · ·					
TOTAL CUSTOMER ACCOUNT EXPENSE \$66,248 \$0 \$66,248 \$0 \$66,248 \$0 \$66,248 \$0 \$46,248							
30 Property Insurance 755.000 \$463 \$0 \$463 \$0.00%			742.100				0.0076
30 Property Insurance 755.000 \$463 \$0 \$463 \$0.00%	29	ADMINISTRATIVE & GENERAL EXPENSES					
31			755.000	\$463	\$0	\$463	0.00%
32 General Liability (Sewer) 757.000 \$755 \$0 \$755 \$0.00%		• •					
34 Office Supplies 921.000 \$4,336 \$0 \$4,336 0.00% 35 Billing Expenses 921.500 \$1,299 \$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 \$7,474 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 \$	32	· ·	757.000		\$0		0.00%
Silling Expenses 921.500 \$1,299 \$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 \$7,474 \$0.00% \$7,474 \$0 \$7,474 \$0.00% \$38 Outside Services 923.000 \$254 \$0 \$254 \$0.00% \$334 \$0.00% \$334 \$0.00% \$334 \$0.00% \$334 \$0.00% \$334 \$0.00% \$334 \$0.00% \$334 \$0.00% \$42 \$0 \$42 \$0 \$42 \$0.00% \$42			759.000	\$0	\$0	\$0	0.00%
36 Management Fees 922.000 \$0 \$0 0.00% 37 Executive Management Oversight 922.100 \$7,474 \$0 \$7,474 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 Rate Case Expense 980.000 \$2,919 \$0 \$2,919 0.00% 46 TOTAL ADMINISTRATIVE AND GENERAL 767.000 \$19,896 \$0 \$19,896 0.00% 49 License and Permits (Other) 779.000 \$0 <td< td=""><td></td><td>• •</td><td></td><td></td><td></td><td></td><td></td></td<>		• •					
Secutive Management Oversight 922.100 \$7,474 \$0 \$7,474 \$0.00%		<u> </u>		. ,		. ,	
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 Rate Case Expense 980.000 \$2,919 \$0 \$2,919 0.00% 46 TOTAL ADMINISTRATIVE AND GENERAL \$27,682 \$0 \$27,682 47 OTHER OPERATING EXPENSES \$0 \$19,896 \$0 \$19,896 0.00% 49 License and Permits (Other) 779.000 \$0 \$0 \$0 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 Rate Case Expense 980.000 \$2,919 \$0 \$2,919 0.00% 46 TOTAL ADMINISTRATIVE AND GENERAL \$27,682 \$0 \$27,682 47 OTHER OPERATING EXPENSES 48 PSC Assessment 767.000 \$19,896 \$0 \$19,896 0.00% 49 License and Permits (Other) 779.000 \$0 \$0 \$0 \$0 0.00% 50 SB Licenses and Permits 779.100 \$3,1							
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 Rate Case Expense 980.000 \$2,919 \$0 \$2,919 0.00% 46 TOTAL ADMINISTRATIVE AND GENERAL \$27,682 \$0 \$27,682 \$0 \$27,682 47 OTHER OPERATING EXPENSES \$27,682 \$0 \$19,896 \$0 \$19,896 \$0 \$19,896 \$0							
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 Rate Case Expense 980.000 \$2,919 \$0 \$2,919 0.00% 46 TOTAL ADMINISTRATIVE AND GENERAL \$27,682 \$0 \$27,682 \$0 \$27,682 47 OTHER OPERATING EXPENSES 48 PSC Assessment 767.000 \$19,896 \$0 \$19,896 0.00% 49 License and Permits (Other) 779.000 \$0 \$0 \$0 0.00% 50 SB Licenses and Permits 779.100 \$3,147 \$0 \$3,147 0.00% 51 Amortization of CIAC (Sewer) 406.300 -\$3,340 \$0 -\$3,340 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 Rate Case Expense 980.000 \$2,919 \$0 \$2,919 0.00% 46 TOTAL ADMINISTRATIVE AND GENERAL \$27,682 \$0 \$27,682 \$0 \$27,682 47 OTHER OPERATING EXPENSES 48 PSC Assessment 767.000 \$19,896 \$0 \$19,896 0.00% 49 License and Permits (Other) 779.000 \$0 \$0 \$0 0.00% 50 SB Licenses and Permits 779.100 \$3,147 \$0 \$3,147 0.00% 51 Amortization of CIAC (Sewer) 406.300 -\$3,340 \$0 -\$3,340 0.00%							
44 Miscellanous Expense 975.000 \$355 \$0 \$355 0.00% 45 Rate Case Expense 980.000 \$2,919 \$0 \$2,919 0.00% 46 TOTAL ADMINISTRATIVE AND GENERAL \$27,682 \$0 \$27,682 47 OTHER OPERATING EXPENSES 48 PSC Assessment 767.000 \$19,896 \$0 \$19,896 0.00% 49 License and Permits (Other) 779.000 \$0 \$0 \$0 \$0 0.00% 50 SB Licenses and Permits 779.100 \$3,147 \$0 \$3,147 0.00% 51 Amortization of CIAC (Sewer) 406.300 -\$3,340 \$0 -\$3,340 0.00%	42		940.000		\$0	\$233	0.00%
45 Rate Case Expense 980.000 \$2,919 \$0 \$2,919 0.00% 46 TOTAL ADMINISTRATIVE AND GENERAL \$27,682 \$0 \$27,682 \$0 \$27,682 47 OTHER OPERATING EXPENSES \$0 \$19,896 \$0 \$19,896 \$0.00% 49 License and Permits (Other) 779.000 \$0 \$0 \$0 \$0.00% 50 SB Licenses and Permits 779.100 \$3,147 \$0 \$3,147 0.00% 51 Amortization of CIAC (Sewer) 406.300 -\$3,340 \$0 -\$3,340 0.00%	43	Bad Debt Expense	950.000		\$0	\$185	0.00%
46 TOTAL ADMINISTRATIVE AND GENERAL \$27,682 \$0 \$27,682 47 OTHER OPERATING EXPENSES 48 PSC Assessment 767.000 \$19,896 \$0 \$19,896 0.00% 49 License and Permits (Other) 779.000 \$0 \$0 \$0 0.00% 50 SB Licenses and Permits 779.100 \$3,147 \$0 \$3,147 0.00% 51 Amortization of CIAC (Sewer) 406.300 -\$3,340 \$0 -\$3,340 0.00%							
47 OTHER OPERATING EXPENSES 48 PSC Assessment 767.000 \$19,896 \$0 \$19,896 0.00% 49 License and Permits (Other) 779.000 \$0 \$0 \$0 0.00% 50 SB Licenses and Permits 779.100 \$3,147 \$0 \$3,147 0.00% 51 Amortization of CIAC (Sewer) 406.300 -\$3,340 \$0 -\$3,340 0.00%		•	980.000				0.00%
48 PSC Assessment 767.000 \$19,896 \$0 \$19,896 0.00% 49 License and Permits (Other) 779.000 \$0 \$0 \$0 0.00% 50 SB Licenses and Permits 779.100 \$3,147 \$0 \$3,147 0.00% 51 Amortization of CIAC (Sewer) 406.300 -\$3,340 \$0 -\$3,340 0.00%	46	IOTAL ADMINISTRATIVE AND GENERAL		\$27,682	\$0	\$27,682	
49 License and Permits (Other) 779.000 \$0 \$0 \$0 0.00% 50 SB Licenses and Permits 779.100 \$3,147 \$0 \$3,147 0.00% 51 Amortization of CIAC (Sewer) 406.300 -\$3,340 \$0 -\$3,340 0.00%			767 000	¢40 00e	¢n.	¢40.00e	0.009/
50 SB Licenses and Permits 779.100 \$3,147 \$0 \$3,147 0.00% 51 Amortization of CIAC (Sewer) 406.300 -\$3,340 \$0 -\$3,340 0.00%							
51 Amortization of CIAC (Sewer) 406.300 -\$3,340 \$0 -\$3,340 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

	A	<u>B</u>		<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>
Line		Account Number		Staff	Customer		Dovoontoro
Number	Description	(Optional)		Annualized	Charge	Commodity	Percentage Rate
53	TOTAL OTHER OPERATING EXPENSES	(Optional)		\$130,608	\$0	\$130.608	Rate
33	TOTAL OTHER OF ENATING EXPENDED			ψ130,000	ΨΟ	Ψ130,000	
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			\$262,288	\$0	\$262,288	
60	Interest Expense		(3)	\$122,270	\$0	\$122,270	0.00%
61	Deturn on Equity		(2)	\$40,591	\$0	\$40,591	0.00%
01	Return on Equity		(3)	\$40,591	φu	\$40,591	0.00%
62	Income Taxes		(3)	\$10,108	\$0	\$10,108	0.00%
V-	modilio Taxoo		(•)	\$10,100	Ų.	\$10,100	0.0070
63	TOTAL INTEREST RETURN & TAXES		•	\$172,969	\$0	\$172,969	
				, ,	•	, ,	
64	TOTAL COST OF SERVICE			\$435,257	\$0	\$435,257	
65	Less: Miscellaneous Revenues			\$215,417	\$0	\$215,417	0.00%
66	COST TO RECOVER IN RATES			\$219,840	\$0	\$219,840	
67	INCREMENTAL INCREASE IN RATE REVENUES		:	\$57,775			
				4= 040/			
68	PERCENTAGE OF INCREASE		:	15.31%			
CO	DECLIECTED INCREASE IN DEVENUES			¢0			
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

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
44		To Rate	Base Schedu	ule
(1)	If Sub-Chapter S Corporation, Enter Y:	Equity Income Required & Preliminary Federal Tax	\$47,754	

Tax Rate Table

Net Inco	me Range			
Start	End	Tax Rate	Amount in Range	Tax on Rang
\$0	\$50,000	15.00%	\$47,754	\$7,16
\$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	\$
			\$47,754	\$7,16
			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	<u>A</u>	<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	
	June 24, 2010-Commission Order CIAC	-\$207,046	
	CIAC Depreciation (June 24-Commission Order)	\$27,430	
	Deferred Taxes	-\$18,562	
5	Total Rate Base	\$2,918,146	
6	Total Weighted Rate of Return Including Income Tax	5.93% From PreTax Return & Taxes Schedul	le
7	Required Return & Income Tax	\$172,970	

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

	<u>A</u>	В	<u>C</u> Percentage of Total	<u>D</u> Embedded	<u>E</u> Weighted
Line Number	Description	Dollar Amount	Capital Structure	Cost of Capital	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	- Tumboi	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 Flow Measuring Devices \$0 0.00% \$113,655 \$14 354.000 Flow Measuring Devices \$0 0.00% \$15,700 \$15 \$15 \$35.000 Flow Measuring Devices Installations \$0 0.00% \$2,879,380 \$2,870,340	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 \$113,65 \$14 354.000 Flow Measuring Devices Installations \$0 0.00% \$1 \$15 \$355.000 Flow Measuring Devices Installations \$0 0.00% \$1 \$15 \$355.000 Flow Measuring Devices Installations \$0 0.00% \$2,767,938 \$13,05 \$17 \$16	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% \$4.57 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 \$56,306	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 \$56,306				\$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	Ámount	Adjustment
P-2	Organization	301.000		\$0
	Description		\$0	
P-12	Services to Customers	353.000		-\$194,980
	Removed balance per Company, reallocated to another account. (Herrington)		-\$194,980	
P-19	Pumping Equipment -Other	363.000		\$2,905
	Included addition for Pumping Equipment- Other (Herrington)		\$2,905	
P-20	Pumping Equipment (Elec., Diesel, other) (SB)	363.100		\$3,570
	Update for addition added to Pumping Equipment for SB (Herrington)		\$3,570	
P-24	Treatment and Disposal Equipment-SB	372.000		\$962
	Include Irrigation Pump added during the Update Period, Sept. 30, 2009		\$962	
	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	Ámount	Ámount
R-25	Treatment Plant Labor -SB	372.100		\$405
		0.200		Ų loc
	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)		\$375	
	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

A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Reserve	<u>-</u>	<u>~</u>	_	Total
Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Adjustment
Number	Adjustments Description	Number	Amount	Amount
	Adjust reserve through True Up period, March 31, 2010 (Herrington)		\$287	
	01, 2010 (11011111gton)			
D 00				A 1 - 1 - 1
R-33	Transportation Equipment	392.000		\$1,719
	Adjust Depreciation through Sept. 30, 2009 (Herrington)		\$1,031	
	Adjust reserve through True Up period, March 31, 2010 (Herrington)		\$688	
R-34	Transportation Equipment (Pump Truck)	392.100		\$5,435
10.0	Transportation Equipment (Fump Track)	002.100		ψ0,400
	Adjust Depreciation through Sept. 30, 2009 (Herrington)		\$3,261	
	Adjust reserve through True Up period, March 31, 2010 (Herrington)		\$2,174	
R-35	Transportation Equipment (Sierra Truck)	392.200		\$3,202
	Adjust Depreciation through Sept. 30, 2009 (Herrington)		\$1,921	
	Adjust reserve through True Up period, March 31, 2010 (Herrington)		\$1,281	
R-36	Tools, Shop and Garage Equipment	394.000		\$414
	Adjust Depreciation through Sept. 30, 2009 (Herrington)		\$248	
	Adjust reserve through True Up period, March 31, 2010 (Herrington)		\$166	
R-37	Laboratory Equipment	395.000		\$80
	7 1 1			,,,,

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	Assumpted Demosistics Deserve	A 4	A -1:	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)			
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 31, 2010 (Herrington)		\$386	
	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%	\$0
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: July 16, 2010



MISSOURI PUBLIC SERVICE COMMISSION UTILITY SERVICES DIVISION June 24 Order Scenario 1- Non Avail-CIAC Only STAFF ACCOUNTING SCHEDULES

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

Jefferson City, Missouri

July 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	045 400	OPERATIONS EXPENSES	40.004	***	^	400.000/	40.050
2 3	615.100 615.200	Water Tower Power	\$8,881	W-2 W-3	\$775 \$1,863	100.00% 100.00%	\$9,656 \$4,863
3 4	618.000	Well Pump Power Chemicals (Chlorine)	\$0 \$2,847	W-4	\$1,863 \$520	100.00%	\$1,863 \$3,367
5	619.000	Water Testing	\$2,647 \$555	W-5	\$470	100.00%	\$3,367 \$1,025
6	010.000	TOTAL OPERATIONS EXPENSE	\$12,283	11-0	\$3,628	100.0070	\$15,911
7		MAINTENANCE EXPENSES					
8	620.000	Supplies and Materials	\$2,153	W-8	-\$980	100.00%	\$1,173
9	622.000	Tools and Shop Supplies-	\$749	W-9	-\$666	100.00%	\$83
10	645.100	Maintenance of Well #1 Grand Point	\$200	W-10	\$260	100.00%	\$460
11	645.110	Maintenance of Well #2 Villages	\$1,855	W-11	-\$1,632	100.00%	\$223
12	645.300	Maintenance of Mains	\$4,227 \$4,420	W-12	-\$2,227	100.00%	\$2,000
13	645.400	Maintenance of Services	\$1,120 \$706	W-13 W-14	\$0 \$0	100.00% 100.00%	\$1,120 \$706
14 15	645.600	Maintenance of Other Plant TOTAL MAINTENANCE EXPENSE	\$11,010	VV-14	-\$5,245	100.00%	\$5,765
15		TOTAL MAINTENANCE EXPENSE	\$11,010		-\$3,243		\$3,763
16 17		CUSTOMER ACCOUNT EXPENSE TOTAL CUSTOMER ACCOUNT EXPENSE	\$0		\$0		\$0
.,		TOTAL GOOTOMEN AGGOOMT EXTENDE	ΨŪ		ΨΟ		ΨΟ
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 34	921.500	Billing Expenses	\$2,962	W-30 W-31	\$0 \$240,000	45.60%	\$1,351
31 32	922.000 922.100	Management Fees Executive Management Oversight	\$240,000 \$0	W-31 W-32	-\$240,000 \$27,898	25.52% 25.52%	\$0 \$7,120
33	923.000	Outside Services	\$947	W-32 W-33	\$27,090 \$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	\$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	\$2,919	100.00%	\$2,919
41		TOTAL ADMINISTRATIVE AND GENERAL	\$515,575		-\$194,953		\$88,609
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	-\$6,703	100.00%	-\$6,703
47		Depreciation	\$0	W-47	\$84,209	100.00%	\$84,209
48		TOTAL OTHER OPERATING EXPENSES	\$1,423		\$77,734		\$79,157
49		TAXES OTHER THAN INCOME					
50	967.000	Real Estate Taxes	\$3,324	W-50	\$0	39.28%	\$1,306
51 50	967.300	Property Taxes	\$372	W-51	\$0	39.28%	\$146
52 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		-\$118,882		\$190,894

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

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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 **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)		-\$1,632	
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	Amount	\$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

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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 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

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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 Expense Adjustment Schedule - Water

<u>B</u>	<u>C</u> Account	<u>D</u> Adjustment	<u>E</u> Total
Adjustment Description	Number	Amount	Adjustment
Rate Case Expense	980.000		\$2,919
Include expenses associated with current rate case-5 Year amortization (Herrington)		\$0	
Include rate expenses through the True Up period, March 31, 2010- 3-Year Amortization		\$2,919	
MO DNR Fees			\$0
Test Year, No adjustment		\$0	
John Summers Annual Corp Registration	626.100		\$0
Test Year, No adjustment		\$0	
PSC Assessment	667.000		\$228
Increase PSC Assessment amount to 2010 Fiscal Year (Herrington)		\$228	
Water Amortization of CIAC	406.200		-\$6,703
Update Amortized CIAC based on June 24 Commission Order (Herrington)		-\$6,703	. ,
Depreciation			\$84,209
1. To Annualize Depreciation		\$84,209	
Adjustment		\$0	
Real Estate Taxes	967.000		\$0
Test Year no adjustment Revisit during True Un		\$0	
(Herrington)		·	
	Rate Case Expense Include expenses associated with current rate case-5 Year amortization (Herrington) Include rate expenses through the True Up period, March 31, 2010- 3-Year Amortization MO DNR Fees Test Year, No adjustment John Summers Annual Corp Registration Test Year, No adjustment PSC Assessment Increase PSC Assessment amount to 2010 Fiscal Year (Herrington) Water Amortization of CIAC Update Amortized CIAC based on June 24 Commission Order (Herrington) Depreciation 1. To Annualize Depreciation Adjustment Real Estate Taxes	Rate Case Expense 980.000 Include expenses associated with current rate case-5 Year amortization (Herrington) Include rate expenses through the True Up period, March 31, 2010- 3-Year Amortization MO DNR Fees Test Year, No adjustment John Summers Annual Corp Registration 626.100 Test Year, No adjustment PSC Assessment 667.000 Increase PSC Assessment amount to 2010 Fiscal Year (Herrington) Water Amortization of CIAC 406.200 Update Amortized CIAC based on June 24 Commission Order (Herrington) Depreciation 1. To Annualize Depreciation Adjustment	Rate Case Expense 980.000 Include expenses associated with current rate case-5 Year amortization (Herrington) Include rate expenses through the True Up period, March 31, 2010- 3-Year Amortization MO DNR Fees Test Year, No adjustment \$0 John Summers Annual Corp Registration 626.100 Test Year, No adjustment \$0 PSC Assessment 667.000 Increase PSC Assessment amount to 2010 Fiscal Year (Herrington) Water Amortization of CIAC 406.200 Update Amortized CIAC based on June 24 Commission Order (Herrington) Depreciation 1. To Annualize Depreciation \$84,209 Adjustment \$0 Real Estate Taxes 967.000

Accounting Schedule: 2 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 Expense Adjustment Schedule - Water

<u>A</u>	<u>B</u>	<u>C</u>	D	<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			-\$118,882

Line	<u>A</u> Account Number	<u>B</u>	<u>C</u> Company/ Test Year	<u>D</u> Adjustment	<u>E</u> Jurisdictional	<u>F</u> Jurisdictional	<u>G</u> 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	\$190,650	100.00%	\$190,650
Rev-4		TOTAL ANNUALIZED REVENUES	\$0		\$304,031		\$304,031

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			\$190,650
	1. To Annualize Miscellaneous Revenues		\$58,388	,
	2. To include Availability Fee Charges based on June 24 Commission Order-40% of \$330,655		\$132,262	
	Total Revenue Adjustments			\$304,031

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

		Reside		Reside	
Line	A	<u>B</u>	<u>c</u>	<u>D</u> .	<u>E</u>
Number	_	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	
	Assessible of Oserfasses Observe Basesses		670 540		40.500
6	Annualized Customer Charge Revenues		\$76,546		\$3,530
7	Commodity Charge Boyenses				
'	Commodity Charge Revenues:				
8	Total Gallons Sold	0		0	
	Total Gallons Gold	•			
9	Less: Base Gallons Included In Customer Charge	0		0	
	2000: 2000 Ganono moladod in Gaotomor Ghargo				
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	
		<u> </u>		_	

		Reside		Reside	
Line	<u>A</u>	<u>E</u>	<u>G</u>	<u>H</u> -	<u>1</u>
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	
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

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

		Comm		Comme	
Line Number	<u>A</u> Description	N Amount	<u>O</u> Amount	P Amount	<u>Q</u> Amount
1	Customer Charge Revenues:				
2 3 4	Customer Number Bills Per Year Customer Bills Per year	3 12 36		8 12 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	<u>A</u> 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 4	Bills Per Year Customer Bills Per year	12 36		12 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

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

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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

\$190,650

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

Number Dascription (Optional)		<u>A</u>	<u>B</u> Account		<u>C</u>	<u>D</u>	E	<u>F</u>
Rev-1 ANNUALIZED REVENUES (1) 5113,381 Rev-2 Annualized Rafe Revenues (1) 519,650 S50c,027			Number					
Rev-3 Annualized Rate Revenues	Number	Description	(Optional)		Annualized	Charge	Commodity	Rate
Rev-3 Annualized Rate Revenues (1) \$113,381 \$180.4051	Rev-1	ANNUALIZED REVENUES						
TOTAL ANNUALIZED REVENUES				(1)	\$113,381			
1 OPERATIONS EXPENSES (2)	Rev-3	Miscellaneous Revenues		(1)	\$190,650			
Water Tower Power	Rev-4	TOTAL ANNUALIZED REVENUES		-	\$304,031			
Water Tower Power	1	OPERATIONS EXPENSES		(2)				
3 Well Pump Power			615 100	(-)	\$9 656	\$0	\$9 656	0.00%
Chemicals (Chlorine)						•		
5 Water Tostling 619.000 \$1,025 \$0 \$15,025 0.00% 6 TOTAL OPERATIONS EXPENSE \$15,911 \$0 \$15,911 \$0 \$15,911 \$0 \$0.00% \$15,911 \$0 \$0.00% \$0 \$0.00% \$1,173 \$0 \$0.00% \$0		•				•		
Maintenance Carpenses Supplies and Materials 620,000 \$1,173 \$0 \$1,173 \$0 \$0.00%	5		619.000					
Supplies and Materials	6	TOTAL OPERATIONS EXPENSE		-	\$15,911	\$0	\$15,911	
Tools and Shop Supplies		MAINTENANCE EXPENSES						
Maintenance of Well #1 Grand Point		• •				•		
Maintenance of Well #2 Villages						• •		
Maintenance of Mains						•		
Maintenance of Services						•		
Maintenance of Other Plant 645.600 \$706 \$0 \$706 \$0 \$5.765 \$1.00% \$								
TOTAL MAINTENANCE EXPENSE S0 \$5,765 \$0 \$5,765 \$						•		
ADMINISTRATIVE & GENERAL EXPENSES \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0			645.600	-		· · · · · · · · · · · · · · · · · · ·		0.00%
TOTAL CUSTOMER ACCOUNT EXPENSE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0					φ3,703	φυ	φ 3,703	
ADMINISTRATIVE & GENERAL EXPENSES 19 Contracted Accounting Fee 632.000 \$2,789 \$0 \$2,789 0.00% 20 Contracted Legal Fee (Water Only) 633.000 \$1,652 \$0 \$1,948 \$0 \$2,063 \$0 \$0,00% \$1,000				_				
19	17	TOTAL CUSTOMER ACCOUNT EXPENSE			\$0	\$0	\$0	
Contracted Legal Fee (Water Only)		ADMINISTRATIVE & GENERAL EXPENSES						
Contracted Legal Fee SB Water and Sewer Split 733.000 \$1,652 \$0						•		
22 PWSD#4 Contract Labor					• •	•	•	
Building Rent		Contracted Legal Fee 35 Water and 36wer 3pin	733.000		\$1,052	ΨU	\$1,05Z	0.00%
24 Rent (Lake Region) 642.100 \$2,063 \$0 \$2,063 0.00% 25 Property Insurance (Water Only) 655.000 \$663 \$0 \$463 0.00% 26 Auto Insurance (Water Only) 655.000 \$663 \$0 \$463 0.00% 27 General Liability (Water Only) 657.000 \$720 \$0 \$720 0.00% 28 Other Insurance (Water Only) 659.000 \$0 \$0 \$720 0.00% 29 Office Supplies- 921.000 \$4,207 \$0 \$4,207 0.00% 30 Billing Expenses 921.500 \$1,351 \$0 \$1,351 0.00% 31 Management Fees 922.000 \$0 \$0 \$0 0.00% 32 Executive Management Oversight 922.100 \$7,120 \$0 \$0 0.00% 32 Executive Management Oversight 922.100 \$7,120 \$0 \$7,120 0.00% 32 Custide Services 923.000 \$34								
Property Insurance (Water Only)						•		
26 Auto Insurance (Water Only) 656.000 \$663 \$0 \$663 .00% 27 General Liability (Water Only) 657.000 \$720 \$0 \$720 .00% 28 Other Insurance (Water Only) 659.000 \$0 \$0 \$0 .00% 29 Office Supplies- 921.000 \$4,207 \$0 \$4,207 .00% 30 Billing Expenses 921.500 \$1,351 \$0 \$1,351 .00% 31 Management Fees 922.000 \$0 \$0 \$0 .00% 32 Executive Management Oversight 922.100 \$7,120 \$0 \$7,120 .00% 32 Custide Services 923.000 \$242 \$0 \$242 .00% 34 Telephone 925.000 \$318 \$0 \$318 .00% 35 Travel & Entertainment 927.000 \$40 \$0 \$40 .00% 36 Travel & Entertainment 927.000 \$40 \$0 \$40 <td></td> <td></td> <td></td> <td></td> <td></td> <td>•</td> <td></td> <td></td>						•		
27 General Liability (Water Only) 657.000 \$720 \$0 \$720 \$0.00%						• •		
28 Other Insurance (Water Only) 659.000 \$0 \$0 \$0 0.00% 29 Office Supplies- 921.000 \$4,207 \$0 \$4,207 0.00% 30 Billing Expenses 921.500 \$1,351 \$0 \$1,351 0.00% 31 Management Fees 922.000 \$0 \$0 \$0 \$0 0.00% 32 Executive Management Oversight 922.100 \$7,120 \$0 \$7,120 0.00% 32 Executive Management Oversight 922.000 \$7,120 \$0 \$7,120 0.00% 32 Custide 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 <t< td=""><td></td><td>` <i>-,</i></td><td></td><td></td><td></td><td>•</td><td></td><td></td></t<>		` <i>-,</i>				•		
29 Office Supplies- 921.000 \$4,207 \$0 \$4,207 0.00% 30 Billing Expenses 921.500 \$1,351 \$0 \$1,351 0.00% 31 Management Fees 922.000 \$0 \$0 \$0 0.00% 32 Executive Management Oversight 922.000 \$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 \$2222 \$0 \$222 0.00% 38 Bad Debt Expenses 950.000 \$176 \$0 \$176 \$0 \$0 \$176 \$0 \$0 \$176 \$0 \$0 \$176 <td< td=""><td></td><td>- · · · · · · · · · · · · · · · · · · ·</td><td></td><td></td><td></td><td>•</td><td></td><td></td></td<>		- · · · · · · · · · · · · · · · · · · ·				•		
Billing Expenses 921.500 \$1,351 \$0 \$1,351 0.00%						•	· · · · · · · · · · · · · · · · · · ·	
Management Fees 922.000 \$0 \$0 \$0 \$0 \$0 \$0 \$0						•		
Secoutive 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 Rate Case Expense 980.000 \$2,919 \$0 \$2,919 \$0.00% 41 TOTAL ADMINISTRATIVE AND GENERAL \$88,609 \$0 \$88,609 42 OTHER OPERATING EXPENSES \$200 \$0 \$200 \$0.00% 44 John Summers Annual Corp Registration 626.100 \$10 \$0 \$10 \$0.00% 45 PSC Assessment 667.000 \$1,441 \$0 \$1,441 \$0.00% 46 Water Amortization of CIAC 406.200 -\$6,703 \$0 -\$6,703 \$0.00% 47 Depreciation \$84,209 \$0 \$84,209 \$0.00% 48 TOTAL OTHER OPERATING EXPENSES \$79,157 \$0 \$79,157 49 TAXES OTHER THAN INCOME \$79,157 \$0 \$79,157		•			· .	• •	• •	
Telephone 925.000 \$318 \$0 \$318 0.00% \$35 Travel & Entertainment 927.000 \$40 \$0 \$40 0.00% \$35 Travel & Entertainment 927.000 \$40 \$0 \$40 0.00% \$35 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% \$338 \$0 \$338 0.00% \$40 Rate Case Expense 980.000 \$2,919 \$0 \$2,919 0.00% \$41 TOTAL ADMINISTRATIVE AND GENERAL \$88,609 \$0 \$88,609 \$0 \$88,609 \$0 \$0 \$0 \$0 \$0 \$0 \$0						•		
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 Rate Case Expense 980.000 \$2,919 \$0 \$2,919 0.00% 41 TOTAL ADMINISTRATIVE AND GENERAL \$88,609 \$0 \$88,609 \$0 \$88,609 \$0 \$0 \$0 \$0 \$0 \$0 \$0	35	Travel & Entertainment	927.000		\$40	\$0	\$40	0.00%
37 Customer Refunds 940.000 \$222 \$0 \$222 0.00% 38 Bad Debt Expense 950.000 \$176 \$0 \$176 0.00% 39 Other Misc. Expenses 975.000 \$338 \$0 \$338 0.00% 40 Rate Case Expense 980.000 \$2,919 \$0 \$2,919 0.00% 41 TOTAL ADMINISTRATIVE AND GENERAL \$88,609 \$0 \$88,609 \$0 \$88,609 \$0 \$0 \$0 \$0 \$0 \$0 \$0	36	Transportation Expense	933.000		\$6,784	\$0	\$6,784	0.00%
39 Other Misc. Expenses 975.000 \$338 \$0 \$338 0.00% 40 Rate Case Expense 980.000 \$2,919 \$0 \$2,919 0.00% 41 TOTAL ADMINISTRATIVE AND GENERAL \$88,609 \$0 \$88,609 \$0 \$88,609 42 OTHER OPERATING EXPENSES \$200 \$0 \$200 0.00% 43 MO DNR Fees \$200 \$0 \$200 0.00% 44 John Summers Annual Corp Registration 626,100 \$10 \$0 \$10 0.00% 45 PSC Assessment 667,000 \$1,441 \$0 \$1,441 0.00% 46 Water Amortization of CIAC 406,200 \$6,703 \$0 \$6,703 0.00% 47 Depreciation \$84,209 \$0 \$84,209 \$0 \$84,209 0.00% 48 TOTAL OTHER OPERATING EXPENSES \$79,157 \$0 \$79,157 \$0 \$79,157 49 TAXES OTHER THAN INCOME \$0 \$1,306 \$0 \$1,306 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	37							0.00%
Rate Case Expense 980.000 \$2,919 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	38	Bad Debt Expense	950.000		\$176	\$0	\$176	0.00%
41 TOTAL ADMINISTRATIVE AND GENERAL \$88,609 \$0 \$88,609 42 OTHER OPERATING EXPENSES 43 MO DNR Fees \$200 \$0 \$200 0.00% 44 John Summers Annual Corp Registration 626.100 \$10 \$0 \$10 0.00% 45 PSC Assessment 667.000 \$1,441 \$0 \$1,441 0.00% 46 Water Amortization of CIAC 406.200 -\$6,703 \$0 -\$6,703 0.00% 47 Depreciation \$84,209 \$0 \$84,209 48 TOTAL OTHER OPERATING EXPENSES \$79,157 \$0 \$79,157 49 TAXES OTHER THAN INCOME 50 Real Estate Taxes 967.000 \$1,306 \$0 \$1,306 0.00%	39	Other Misc. Expenses	975.000		\$338	\$0	\$338	0.00%
42 OTHER OPERATING EXPENSES 43 MO DNR Fees \$200 \$0 \$200 0.00% 44 John Summers Annual Corp Registration 626.100 \$10 \$0 \$10 0.00% 45 PSC Assessment 667.000 \$1,441 \$0 \$1,441 0.00% 46 Water Amortization of CIAC 406.200 -\$6,703 \$0 -\$6,703 0.00% 47 Depreciation \$84,209 \$0 \$84,209 48 TOTAL OTHER OPERATING EXPENSES \$79,157 \$0 \$79,157 49 TAXES OTHER THAN INCOME 50 Real Estate Taxes 967.000 \$1,306 \$0 \$1,306 0.00%	40		980.000	_				0.00%
43 MO DNR Fees \$200 \$0 \$200 0.00% 44 John Summers Annual Corp Registration 626.100 \$10 \$0 \$10 0.00% 45 PSC Assessment 667.000 \$1,441 \$0 \$1,441 0.00% 46 Water Amortization of CIAC 406.200 -\$6,703 \$0 -\$6,703 0.00% 47 Depreciation \$84,209 \$0 \$84,209 0.00% 48 TOTAL OTHER OPERATING EXPENSES \$79,157 \$0 \$79,157 49 TAXES OTHER THAN INCOME \$0 \$1,306 \$0 \$1,306 0.00% 50 Real Estate Taxes 967.000 \$1,306 \$0 \$1,306 0.00%	41	TOTAL ADMINISTRATIVE AND GENERAL			\$88,609	\$0	\$88,609	
44 John Summers Annual Corp Registration 626.100 \$10 \$0 \$10 0.00% 45 PSC Assessment 667.000 \$1,441 \$0 \$1,441 0.00% 46 Water Amortization of CIAC 406.200 -\$6,703 \$0 -\$6,703 0.00% 47 Depreciation \$84,209 \$0 \$84,209 0.00% 48 TOTAL OTHER OPERATING EXPENSES \$79,157 \$0 \$79,157 49 TAXES OTHER THAN INCOME 50 Real Estate Taxes 967.000 \$1,306 \$0 \$1,306 0.00%					****	**	***	0.000/
45 PSC Assessment 667.000 \$1,441 \$0 \$1,441 0.00% 46 Water Amortization of CIAC 406.200 -\$6,703 \$0 -\$6,703 0.00% 47 Depreciation \$84,209 \$0 \$84,209 0.00% 48 TOTAL OTHER OPERATING EXPENSES \$79,157 \$0 \$79,157 49 TAXES OTHER THAN INCOME 50 \$1,306 \$0 \$1,306 0.00% 50 Real Estate Taxes 967.000 \$1,306 \$0 \$1,306 0.00%			626 400					
46 Water Amortization of CIAC 406.200 -\$6,703 \$0 -\$6,703 0.00% 47 Depreciation \$84,209 \$0 \$84,209 0.00% 48 TOTAL OTHER OPERATING EXPENSES \$79,157 \$0 \$79,157 49 TAXES OTHER THAN INCOME 50 Real Estate Taxes 967.000 \$1,306 \$0 \$1,306 0.00%								
47 Depreciation \$84,209 \$0 \$84,209 0.00% 48 TOTAL OTHER OPERATING EXPENSES \$79,157 \$0 \$79,157 49 TAXES OTHER THAN INCOME 50 \$1,306 \$0 \$1,306 0.00% 50 Real Estate Taxes 967.000 \$1,306 \$0 \$1,306 0.00%								
48 TOTAL OTHER OPERATING EXPENSES \$79,157 \$0 \$79,157 49 TAXES OTHER THAN INCOME 50 Real Estate Taxes 967.000 \$1,306 \$0 \$1,306 0.00%			700.200					
50 Real Estate Taxes 967.000 \$1,306 \$0 \$1,306 0.00%		•		-				0.00 /0
50 Real Estate Taxes 967.000 \$1,306 \$0 \$1,306 0.00%	49	TAXES OTHER THAN INCOME						
51 Property Taxes 967.300 \$146 \$0 \$146 0.00%		Real Estate Taxes	967.000		\$1,306	\$0	\$1,306	0.00%
	51	Property Taxes	967.300		\$146	\$0	\$146	0.00%

	Δ	<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		-	\$190,894	\$0	\$190,894	
55	Interest Expense		(3)	\$117,915	\$0	\$117,915	0.00%
56	Return on Equity		(3)	\$39,145	\$0	\$39,145	0.00%
57	Income Taxes		(3)	\$9,748	\$0	\$9,748	0.00%
58	TOTAL INTEREST RETURN & TAXES		-	\$166,808	\$0	\$166,808	
59	TOTAL COST OF SERVICE			\$357,702	\$0	\$357,702	
60	Less: Miscellaneous Revenues		_	\$190,650	\$0	\$190,650	0.00%
61	COST TO RECOVER IN RATES		_	\$167,052	\$0	\$167,052	
62	INCREMENTAL INCREASE IN RATE REVENUES		-	\$53,671			
63	PERCENTAGE OF INCREASE		-	17.65%			
64	REQUESTED INCREASE IN REVENUES			\$0			

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

Lake Region Water and Sewer Company

Shawnee Bend Water
Tracking Number WR-2010-0111
Test Year Ending 12-31-2008 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
(4)	VO. 1. Object to 0. Object to 1. Object to 1	To Rate	Base Schedu	ule
(1)	If Sub-Chapter S Corporation, Enter Y:	Equity Income Required & Preliminary Federal Tax	\$46,053	
	Tax Rate Table	-		

Tax	Rate	Table

Net Inco	me Range			
Start	End	Tax Rate	Amount in Range	Tax on Rang
\$0	\$50,000	15.00%	\$46,053	\$6,90
\$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	\$
			\$46,053	\$6,90
			Consolidated Tax Rate:	
			Average Tax Rate:	0.1

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

	<u>A</u>	<u>B</u>	
Line Number	Rate Base Description	Dollar Amount	
- Turibur	Tate 2000 2000 Photi	, anount	
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	
	June 24, 2010-Commission Order CIAC	-\$646,127	
	CIAC Depreciation-(June 24-Commission Order	\$54,307	
	Deferred Taxes	-\$17,682	
5	Total Rate Base	\$2,814,189	
6	Total Weighted Rate of Return		
	Including Income Tax	5.93%	From PreTax Return & Taxes Schedule
7	Required Return & Income Tax	\$166,808	

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
	<u>.</u>			·	<u> </u>
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%
-	Short Term Debt	¢0	0.000/	0.000/	0.0000/
5	Snort 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 WR-2010-0111

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

Live	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Line	Account #	Diant Assessed Description	Total	Adjustment	A aliana 4 a 4.a	Jurisdictional	Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Allocation	Jurisdictional
1		INTANGIBLE PLANT					
2	301.000	Organization	\$31,666			100.00%	\$31,666
3	302.000	Franchises	\$0			100.00%	\$0
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	ъ.	00.070	100.00%	\$20,515
8 9	314.000	Wells & Springs SB Well Interconnections	\$108,205	P-8	\$2,676	100.00%	\$110,881 \$70,345
9 10	314.100 314.200	SB Water Tower	\$79,315 \$275,235			100.00% 100.00%	\$79,315 \$275,235
11	314.200	TOTAL SOURCE OF SUPPLY PLANT	\$483,697		\$2,676	100.00%	\$486,373
		TOTAL SOUNCE OF SUFFET FLANT	Ψ403,031		Ψ2,070		φ400,373
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		WATER TREATMENT PLANT				400.000/	
19	330.000	Land & Land Rights-WTP	\$0 \$40.700			100.00%	\$0 \$40.700
20	331.000	Structures & Improvements - WTP Water Treatment Equipment	\$12,799			100.00%	\$12,799 \$46,564
21 22	332.000	TOTAL WATER TREATMENT PLANT	\$16,564 \$29,363		\$0	100.00%	\$16,564 \$29,363
22		TOTAL WATER TREATMENT PLANT	\$29,303		φu		\$29,363
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			100.00%	\$2,716,565
31	346.000	Meters	\$77,865	P-31	\$1,080	100.00%	\$78,945
32	347.000	Meter Installations	\$17,861			100.00%	\$17,861
33	349.000	Other Transmission & Distribution Plant	\$0 \$0			100.00%	\$0 *0
34 35	348.000	Hydrants TOTAL TRANS. & DISTRIBUTION PLANT	\$0 \$3,392,699		\$0	100.00%	\$0 \$3,392,699
35		TOTAL TRANS. & DISTRIBUTION PLANT	\$3,332,033		φu		\$3,392,699
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	373.000	Transportation Equipment - GP	\$10,579			0.00%	\$0
42	373.100	Transportation Equipment-(Pump Truck)	\$33,445			0.00%	\$0
43	373.200	Transportation Equipment (Sierra Truck)	\$19,703			39.28%	\$7,739
44	379.000	Tools, Shop and Garage Equipment	\$6,626			39.28%	\$2,603
45	379.100	Laboratory Equipment	\$0			0.00%	\$0
46		TOTAL GENERAL PLANT	\$91,827		\$0		\$18,777
47		TOTAL PLANT IN SERVICE	\$4,041,045		\$2,676		\$3,970,671
		TOTAL FLANT IN SERVICE	ψ+,041,045		Ψ2,076		ψ3,310,011

To Rate Base & Depreciation Schedules

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

A	<u>B</u>	<u>C</u>	<u>D</u>	E
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

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

							_
Lina	<u>A</u> Account	<u>B</u>	<u>C</u> Total	<u>D</u>	E	<u>F</u> Jurisdictional	<u>G</u>
Line Number	Number	Depreciation Reserve Description	Reserve	Adjustment Number	Adjustments	Allocation	Adjusted Jurisdictional
Number	Number	Depreciation Reserve Description	Reserve	Number	Aujustillellis	Allocation	Julisulctional
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0			100.00%	\$0
3	302.000	Franchises	\$0			100.00%	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0		\$0
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land & Land Rights SP	\$0			100.00%	\$0
7	311.000	Structures & Improvements - SSP	\$5,129	R-7	\$641	100.00%	\$5,770
8	314.000	Wells & Springs	\$17,958	R-8	\$2,732	100.00%	\$20,690
9	314.100	SB Well Interconnections	\$10,112 \$22,440	R-9	\$1,983 \$6,884	100.00%	\$12,095 \$20,334
10 11	314.200	SB Water Tower TOTAL SOURCE OF SUPPLY PLANT	\$22,440 \$55,639	R-10	\$6,881 \$12,237	100.00%	\$29,321 \$67,876
			ψ00,000		Ψ12,201		ψ01,010
12		PUMPING PLANT	••			400.000/	••
13	321.000	Structures & Improvements - PP	\$0 \$44.600	D 44	64 474	100.00%	\$0
14 15	325.000 326.000	Electric Pumping Equipment	\$11,620	R-14	\$1,474	100.00%	\$13,094
16	328.000	Diesel Pumping Equipment Other Pumping Equipment	\$0 \$0			100.00% 100.00%	\$0 \$0
17	328.000	TOTAL PUMPING PLANT	\$11,620		\$1,474	100.00%	\$13,094
17		TOTAL FUMFING FLANT	ψ11,020		Ψ1,+7+		ψ13,09 4
18		WATER TREATMENT PLANT					
19	330.000	Land & Land Rights-WTP	\$0			100.00%	\$0
20	331.000	Structures & Improvements - WTP	\$3,200	R-20	\$400	100.00%	\$3,600
21	332.000	Water Treatment Equipment	\$4,294	R-21	\$600	100.00%	\$4,894
22		TOTAL WATER TREATMENT PLANT	\$7,494		\$1,000		\$8,494
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	\$15,013	R-28	\$11,064	100.00%	\$26,077
29	343.000	Transmission & Distribution Mains	\$14,578	R-29	\$9,771	100.00%	\$24,349
30	343.100	Transmission & Distribution Mains SB	\$324,447	R-30	\$67,914	100.00%	\$392,361
31	346.000	Meters	\$495	R-31	\$3,168	100.00%	\$3,663
32	347.000	Meter Installations	\$5,672	R-32	\$777	100.00%	\$6,449
33	349.000	Other Transmission & Distribution Plant	\$0			100.00%	\$0
34	348.000	Hydrants	\$0 \$350,305		£02.604	100.00%	\$0
35		TOTAL TRANS. & DISTRIBUTION PLANT	\$360,205		\$92,694		\$452,899
36		GENERAL PLANT					
37	370.000	Land & Land Rights-GP	\$0			100.00%	\$0
38	371.000	Structures & Improvements - GP	\$1,779	R-38	-\$1,779	100.00%	\$0
39	372.000	Office Furniture & Equipment	\$4,780	R-39	\$718	39.28%	\$2,160
40	372.100	Computer Equipment	\$4,227	R-40	\$624	39.28%	\$1,905
41	373.000	Transportation Equipment - GP	\$22,821	R-41	\$5,483	0.00%	\$0
42	373.100	Transportation Equipment (Singra Truck)	\$6,111 \$297	R-42	\$4,221	0.00%	\$0 \$113
43 44	373.200	Transportation Equipment (Sierra Truck)	\$287 \$2.785	R-43	\$0 \$414	39.28%	\$113 \$1.257
44 45	379.000 379.100	Tools, Shop and Garage Equipment Laboratory Equipment	\$2,785 \$0	R-44	\$414	39.28% 100.00%	\$1,257 \$0
45 46	313.100	TOTAL GENERAL PLANT	\$42,790		\$9,681	100.00%	\$5,434
47		TOTAL DEPRECIATION RESERVE	\$477,748		\$117,086		\$547,797

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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 Accumulated Depreciation Reserve - Water

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

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>	<u>D</u>	<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	¥ 1,000
	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
	Hedete Assessed to d. Bases and to Hedete d		0040	
	Update Accumulated Reserve to Updated		\$240	
	Period Sept. 30, 2009. (Herrington)			
	Update Accumulated Reserve thru True Up		\$160	
	Period, March 31, 2010. (Herrington)		V 100	
	i onou, maion or, zoroi (normigion)			
R-21	Water Treatment Equipment	332.000		\$600
	Update Accumulated Reserve to Updated		\$360	
	Period Sept. 30, 2009. (Herrington)			
	Update Accumulated Reserve thru True Up		\$240	
	Period, March 31, 2010. (Herrington)		Ψ240	
	r oriou, maron or, 2010. (normigion)			
R-28	Services	345.000		\$11,064
	Update Accumulated Reserve to Updated		\$7,386	
	Period Sept. 30, 2009. (Herrington)			
	Undate Accumulated Become thru True Un		\$3,678	
	Update Accumulated Reserve thru True Up Period, March 31, 2010. (Herrington)		\$3,070	
	renou, 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
		- 101100		701,017

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	Adjustment	Total 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	A		
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%	\$7,355
29	343.000	Transmission & Distribution Mains	\$325,704	2.00%	\$6,514
30	343.100	Transmission & Distribution Mains SB	\$2,716,565	2.00%	\$54,331
31	346.000	Meters	\$78,945	2.70%	\$2,132
32	347.000	Meter Installations	\$17,861	2.90%	\$518
33	349.000	Other Transmission & Distribution Plant	\$0	0.00%	\$0
34	348.000	Hydrants	\$0	2.50%	\$0
35		TOTAL TRANS. & DISTRIBUTION PLANT	\$3,392,699		\$70,850
20		CENEDAL DI ANT			
36 37	270 000	GENERAL PLANT	60	0.000/	¢o.
37 39	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

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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>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

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