## Exhibit

FILED July 12, 2010 Data Center Missouri Public Service Commission

**MISSOURI PUBLIC SERVICE COMMISSION** 

# UTILITY SERVICES DIVISION

# STAFF ACCOUNTING SCHEDULES

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

# **VOLUME 2 OF 3**

# LAKE REGION WATER & SEWER COMPANY

# CASE NO. SR-2010-0110

Horseshoe Bend Sewer Shawnee Bend Sewer

# &

# CASE NO. WR-2010-0111

Shawnee Bend Water

Jefferson City, Missouri May 18, 2010

Stacl Exhibit No_4	5
Date 6-21 (Reporter #	E-0
File No <u>SC 200</u> WR 2010	ALL

# Lake Region Water & Sewer Company

Case No. SR-2010-0110

Horseshoe Bend Sewer Shawnee Bend Sewer

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Case No. WR-2010-0111

**Shawnee Bend Water** 

## **COMMISSION ORDERED SCENARIO 1 - VOLUME 1 OF 3**

# **SCENARIO 2 - VOLUME 2 OF 3**

# **SCENARIO 3 - VOLUME 3 OF 3**

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Lake Region Utility Operating System	True Up Filing- March 31,2010 - Corrected May 18, 2010	Scenario 1 Removal of CIACadd back to Rate Base	Scenario 2 Partial Removal of CIAC- partial add back to Rate Base	Scenario 3 Revenues Only– Availability Charges	Scenario 3 Revenues Only Availability Charges Staff Recommendation
Revenue Requirement-Scenarios					
Horseshoe Bend Sewer	\$44,552	\$117,033	\$80,655	\$44,552	\$44,552
Shawnee Bend Sewer	112,327	61,34 <del>9</del>	(10,634)	(82,073)	0
Shawnee Bend Water	22,252	55,914	(20,633)	(107,348)	0
Total Revenue Requirement	\$179,131	\$234,296	\$49,388	(\$144,869)	\$44,552

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

	Lake R Case	egion Water an No SR-2010-01	d Sewer Post 10 and Case N	True Up Scenarios Io. SW-2010-0111			<sup>_</sup>	
an a	True Up Filling- March 31,2010		Scenario 1 Removal of CIAC		Scenario 2 Partial Removal of CIAC		Scenario 3 Revenues Only	
Revenues-Availability Charges Shawnee Bend Water Shawnee Bend Sewer Horseshoe Bend Sewer			\$ 129,600 \$ 194,400 \$ -		\$ 129,600 \$ 194,400 \$ - \$ 324,000		\$ 129,600 \$ 194,400 \$ - \$ 324,000	
			\$ 324,000	and a second sec	\$ 324,000	and the second sec	024,000	ىرىنى بىرىيىغ ۋىلىرىيىتى بىيى قىرىيىتى بىرىيى دارىقىتىيى بىرىيىتى ئىرىيى بىرىيى بىرىيى بىرىيى بىرىيى
Rate Base Component Total CIAC-True Up March 31, 2010 CIAC to be removed for Scenarios			\$    6,231,651 \$    5,273,850		\$ 6,231,651 \$ 5,273,850 \$ 957,801			
Scenario 2-Partial add back of existing CIAC CIAC remaining for Scenarios Actual Water CIAC Actual Sewer CIAC CIAC remaining for Scenarios <i>(Check)</i>			\$ 957,801 \$ 646,127 \$ 311,675 \$ 957,801		\$ 3,197,100 \$ 4,154,901 \$ 1,278,840 \$ 1,918,260 \$ 3,197,100 \$ 4,154,901	True Up Direct		
Allocation of CIAC-Based on Updated True Up April 21, 2010 Horseshoe Bend Sewer Shawnee Bend Sewer		Staff True Up To Rate Base To Rate Base	.\$ 104,630	Post True Up Scenario To Rate Base To Rate Base		Post True Up Scenario To Rate Base To Rate Base	\$ 2,190,169	To Rate Base To Rate Base
Total Sewer	\$ 3,296,975		\$ 311,675				\$ 3,296,975	
Shawnee Bend Water	\$ 2,934,676	To Rate Base	\$ 646,127	To Rate Base	\$ 1,924,967	To Rate Base	\$ 2,934,676	To Rate Base
Total CIAC	\$ 6,231,651		\$ 957,802		\$ 4,154,902		\$ 6,231,651	
Allocation of CIAC related Dep. Reserve-Based on True Up run (as corrected) Horseshoe Bend Sewer		To Rate Base		To Rate Base	<u>/</u>	To Rate Base		To Rate Base To Rate Base
Shawnee Bend Sewer Shawnee Bend Water		To Rate Base To Rate Base		To Rate Base To Rate Base		To Rate Base To Rate Base	\$ 402,590	To Rate Base
Total CIAC related Dep. Reserve	\$ 1,274,320		\$ 95,598		\$ <u>816,918</u>		<b>\$</b> 1,274,320	
Allocation of CIAC related Dep. Expense-Based on April 21, 2010 Run					A 40.970	To Expenses	<b>\$</b> 31,289	To Expenses
Horseshoe Bend Sewer Shawnee Bend Sewer	\$ 61,915	To Expenses To Expenses	\$ 3,340	To Expenses To Expenses	\$ 20,531	To Expenses	\$ 61,915	To Expenses To Expenses
Shawnee Bend Water Total CIAC related Dep. Expense	\$ 54,978 \$ 148,182	To Expenses	\$ 6,703 \$ 11,731	To Expenses	\$ 10,904 \$ 49,890	To Expenses	\$ <u>54,978</u> \$ 148,182	
Revenue Requirement-Scenarios Horseshoe Bend Sewer Shawnee Bend Sewer Shawnee Bend Water Total Revenue Requirement	\$ 112,327	To Rate Design To Rate Design To Rate Design	\$ 61,349	To Rate Design To Rate Design To Rate Oesign	\$ (10,634)	To Rate Design To Rate Design To Rate Design	\$ (82.073)	To Rate Design To Rate Design To Rate Design
**Gross Plant Horseshoe Bend Sewer Shawnee Bend Sewer Total Sewer	\$ 1,983,779 \$ 3,925,541 \$ 5,909,320	59.81%	33.57% 66.43%		Lake Region Gener Total Water CIAC Total Sewer CIAC Total CIAC	al Ledger \$ 2,934,677 \$ 3,390,179 \$ 6,324,856	-	L
Shawnee Bend Water Total Plant	\$ 3,970,671 \$ 9,879,991	40.19% 100.00%					-	

Exhibit No.: Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staff Case No: SR-2010-0110 Horseshoe Bend Sewer Date Prepared: 5/18/2010



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

# LAKE REGION WATER AND SEWER COMPANY

CASE NO. SR-2010-0110 Horseshoe Bend Sewer

Jefferson City, Missouri

May 2010

**SCENARIO 2 - HORSESHOE BEND SEWER** 

Line 🐭	Number (Optional)	Expense Description	Test Year Amount	Adjustment Number	Adjustments	Jurisdictional Allocation	Adjusted Jurisdiction
1	Toposital	OPERATIONS EXPENSES					
2	710.000	Purchased Wastewater Maintenance	\$4,710	S-2	\$367	64.02%	\$3,2
3	715.000	Power for Treatment Plants -HB Only	\$12,331	S-3	\$6,204	100.00%	\$18,5
4	715.100	Power for Treatment Plants-Other-2	\$0	Ş-4	\$0	100.00%	1
5	711.100	Sludge Removal	\$1,330	S-5	\$9,600	100.00%	\$10,9
6	718.100	Chemicals	\$0	S-6	\$4,615	100.00%	\$4,6
7	719.000	Wastewater Testing Other	\$0	S-7	\$4,761	100.00%	\$4,7
8	719.100	Effluent Testing Expenses-HB	\$8,997	S-8	-\$8,997	100.00%	
9	721.100	HB Sewer Operating Expenses	\$762	S-9	\$1,799	100.00%	\$2,5
10		TOTAL OPERATIONS EXPENSE	\$28,130		\$18,349		\$44,6
11		MAINTENANCE EXPENSES					
12	720.000	Supplies and Materials (Other)	\$2,184	S-12	\$1,201	64.02%	\$2,1
13	720.100	HB Sewer Supplies	\$7,739	S-13	-\$5,468	64.02%	\$1,4
14	720.200	SB Sewer Supplies	\$1,906	S-14	-\$371	64.02%	\$9
15	720.400	Lagoon Supplies	\$32	S-15	-\$32	64.02%	
16	720.500	Sewer Operating Expenses HB	\$1,776	S-16	\$0	64.02%	\$1,1
17	722.000	Tools and Shop Supplies (Sewer)	\$285	S-17	\$790	64.02%	\$6
18	745.100	Maintenance of Treatment Equip	\$2,628	S-18	\$0	64.02%	\$1,6
19	745.900	HB Miscellanous Operating Expense	\$1,893	S-19		100.00%	
20		TOTAL MAINTENANCE EXPENSE	\$18,443	0-10	-\$5,773		\$8,
21		CUSTOMER ACCOUNT EXPENSE					
22	732.000	Contracted Accounting Fees	\$10,930	S-22	\$0	47.68%	\$5,2
23	733.000	Contracted Legal Fees	\$3,386	S-23	\$129	64.02%	\$2,2
24	737.000	PWSD#4 Contracted Labor	\$194,850	S-24	\$8,707	47.68%	\$97,0
25	742.000	Rent	\$18,000	S-25	\$0	47.68%	\$8,
26	742.100	Rent (Lake Region)	\$0	S-26	\$8,082	47.68%	\$3,1
27	/42.100	TOTAL CUSTOMER ACCOUNT EXPENSE	\$227,166	3-20	\$16,918	47.0070	\$116,
28		ADMINISTRATIVE & GENERAL EXPENSES					
29	755.000	Property Insurance	\$3,272	S-29	\$0		\$2,1
30	756.000	Auto Insurance (Sewer)	\$5,313	S-30	\$0	64.02%	\$3,
31	757.000	General Liability (Sewer)	\$2,098	S-31	\$0 \$0	- 64.02%	\$1,
32	759.000	Other Insurance (Sewer)	\$1,953	S-32	-\$1,953	64.02%	- <b>-</b>
33	921.000	Office Supplies		5-33		10.56%	S
33 34	921.500	Billing Expenses	\$11,218	5-33 5-34	-\$1,993 \$0		\$
34	921.000	• •	\$2,962		•	10.56%	¢ (
		Management Fees	\$240,000	S-35	-\$240,000	47.68%	***
36	922.100	Executive Management Oversite	\$0	S-36	\$27,901	47.68%	\$13,
37	923.000	Outside Services	\$947	S-37	\$0	47.68%	\$
38	925.000	Telephone	\$1,247	S-38	\$0	47.68%	\$
39	927.000	Travel & Entertainment	\$155	S-39	\$0	47.68%	
40	933.000	Transportation Expense	\$26,580	S-40	\$0	47.68%	\$12,
41	940.000	Customer Refunds	\$868	S-41	\$0	47.68%	\$
42	950.000	Bad Debt Expense	\$691	S-42	\$0	47.68%	\$
43	975.000	Miscellanous Expense	\$969	S-43	\$357	47.68%	
44	980.000	Rate Case Expense	\$0	S-44	\$2,500	100.00%	\$2,
45		TOTAL ADMINISTRATIVE AND GENERAL	\$298,273		-\$213,188		\$39,
46		OTHER OPERATING EXPENSES		_			_
47	767.000	PSC Assessment	\$23,499	S-47	\$11,904	100.00%	
48	779.000	License and Permits (Other-2)	\$75	S-48	-\$75	64.02%	
49	779.100	HB Licenses and Permits	\$8,100	S-49	\$1,192	100.00%	
50	406.300	Amortization of CIAC (Sewer)	\$0	S-50	-\$10,376	100.00%	
51		Depreciation	\$0	S-51	\$113,381	100.00%	
52		TOTAL OTHER OPERATING EXPENSES	\$31,674		\$116,026		\$147
53		TAXES OTHER THAN INCOME					
54	967.000	Real Estate Taxes	\$3,324	S-54	\$0	20.90%	. 5
	967.300	Property Taxes	\$372	S-55	\$0	20.90%	

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

Line Number	<u>A</u> Account Number (Optional)	E Expense Description	<u>C</u> Company/ Test Year Amount	<u>D</u> Adjustment Number	E Adjustments	<u>F</u> Jurisdictional Allocation	<u>G</u> Adjusted Jurisdictional
56 57	967.200	Other Taxes TOTAL TAXES OTHER THAN INCOME	<u>\$46</u> \$3,742	S-56	<u>-\$46</u> -\$46	47.68%	<u>\$0</u> \$773
58	5 - 5 - <b>1</b>	TOTAL OPERATING EXPENSES	\$607,428		-\$67,714		\$358,000

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

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<u>A</u> cpense Adj Number	<u>B</u> Adjustment Description	<u>C</u> <u>D</u> Account Adjustment Number Amount	<u>E</u> Total Adjustmen
<u>S-2</u>	Purchased Wastewater Maintenance	710.000	- \$36
	Made adjustment based on a 2 year average (2006- 2007) Herrington	\$367	
S-3	Power for Treatment Plants -HB Only	715.000	\$6,20
	Made adjustment to update amount to reflect accounting change by Company (Herrington)	\$6,204	
S-4	Power for Treatment Plants-Other-2	715.100	
	Staff used Test Year, No adjustment (Herrington)	\$0	
S-5	Sludge Removal	711.100	\$9,60
	Made adjustment based on September 30, 2009. Company had to make changes on how sludge removed. (Herrington)	\$9,600	
S-6	Chemicals	718.100	\$4,6
	Made adjustment based on September 30, 2009. Chemicals were booked incorrectly in 2008 (Herrington)	\$4,615	
S-7	Wastewater Testing Other	719.000	\$4,7
	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	-\$8,9
	Adjust to reflect update period September 30, 2009. Accounting Changes made by Company. (Herrington)	-\$8,997	
S-9	HB Sewer Operating Expenses	721.100	\$1,7

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

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<u>A</u> cpense Adj Number	B Adjustment Description	<u>C</u> Account Number	D Adjustment Amount	<u>E</u> Total 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		- \$1,20
	Made adjustment based on the K&M period. Staff used most recent data (Herringon)		\$1,201	
S-13	HB Sewer Supplies	720.100		-\$5,46
	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		-\$37
	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		\$3
	Adjust to reflect update period September 30, 2009. Lagoon no longer used. (Herrington)		-\$32	
<u> </u>	Sewer Operating Expenses HB	720.500	an a	۲
	Test Year Used by Staff, No adjustment.		\$0	
S-17	Tools and Shop Supplies (Sewer)	722.000		\$75
	Adjust to reflect update period September 30, 2009 (Herrington)		\$790	
• S-18	Maintenance of Treatment Equip	745.100		
	Used Test Year, no adjustment. K&M amount appeared to be abnormal based on historical data		\$0	

<u>A</u> xpense Adj Number	B Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustmen
S-19	HB Miscellanous Operating Expense	745.900		-\$1,89
	Made adjustment to remove Test Year. No activity in account for K&M (Herrington)		-\$1,893	
S-22	Contracted Accounting Fees	732.000	and a second	<u>,         </u> ,
	No adjustment necessary. Company does not anticipate increased accounting fees. (Herrington)		\$0	
S-23	Contracted Legal Fees	733.000	n an	\$12
	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	n na seann an the seann and	\$8,7(
	Made adjustment to reflect an annualized payroll for the update period September 30, 2009 (Prenger)		\$8,707	
S-25	Rent	742.000		
	No Adjustment issued. Test Year reflects an accurate amount for the rent. (Herrington)		\$0	
S-26	Rent (Lake Region)	742.100		\$8,01
	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		
	No adjustment made. Company does not anticipate increase. (Herrington)		\$0	
S-30	Auto Insurance (Sewer)	756.000		-

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

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	Adjustment Description	Number Amount	Adjustme
	No adjustment made. Company does not anticipate increase. (Herrington)	\$0	
<u>S-31</u>	General Liability (Sewer)	757.000	
	No adjustment made. Company does not anticipate increase. (Herrington)	\$0	
S-32	Other Insurance (Sewer)	759.000	\$1,
	Removed Health Care Insurance that is considered a personal expense. (Herrington)	-\$1,953	
S-33	Office Supplies	921.000	×-\$1,
	Based on fluctuations in historical data, Staffed used a two year average (2007-2008).Herrington	-\$1,993	
S-34	Billing Expenses	921.500	· · · · · · · · · · · · · · · · · · ·
	No adjustment, test year used. Based on upward trend. (Herrington)	\$0	
S-35	Management Fees	922.000	-\$240,
	Remove Management Fees in Test Year (Herrington)	-\$240,000	
S-36	Executive Management Oversite	922.100	\$27.
	Include costs for Executive Oversite for Lake Region (William Harris)	\$27,901	Y411
S-37	Outside Services	923.000	
	No adjustment, test year used. Historical data appeared to be abnormal. (Herrington)	\$0	

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

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<u>A</u> Expense Adj Number	B Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
Number		* Number	\$0	Aujusunem
	No adjustment, test year used. No historical data to review (Herrington)		20	
S-39	Travel & Entertainment	927.000		* :\$
	No adjustment, test year used. (Herrington)		\$0	
S-40	Transportation Expense	933.000		1
	No adjustment, test year used. (Herrington)		\$0	
S-41	Customer Refunds	940.000		
	No adjustment, test year used. (Herrington)		\$0	
S-42	Bad Debt Expense	950.000		3 <b>.</b>
	Test Year-No adjustment		\$0	
S-43	Miscellanous Expense	975.000		\$35
	Adjust to reflect update period September 30, 2009 (Herrington)		\$357	
S-44	Rate Case Expense	980.000		\$2,50
	Made adjustment to Include expenses associated with current rate case-5 year amortization (Herrington)		\$150	
	Include Rate Case Expense through True Up Period, March 31, 2010. 3-Year Amortization		\$2,350	
S-47	PSC Assessment	- 767.000	анан алан алан алан алан алан алан алан	\$11,9
	Adjust PSC Assessment to reflect 2010 Fiscal Year (Herrington)		\$11,904	
S-48	License and Permits (Other-2)	779.000		\$

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

<u>A</u> Expense Adj Number	B Adjustment Description	<u>C</u> <u>E</u> Account Adjustment Total Number Amount Adjustment
	Made adjustment to remove test year. Account change by Company. (Herrington)	-\$75
<u>S-49</u>	HB Licenses and Permits	779.100 \$1,19
	Made adjustment to reflect update period September 30, 2009. Increase due to changes in permit requirements. (Herrington)	\$1,192
S-50	Amortization of CIAC (Sewer)	406.300 -\$10,37
	CIAC Depreciation Expense updated for Scenario (Herrington)	-\$10,376
<b>S-51</b>	Depreciation	\$113.38
	1. To Annualize Depreciation	\$113,381
S-54	Real Estate Taxes	967.000
	No adjustment, Test Year. Review during True Up (Herrington)	\$0
S-55	Property Taxes	967.300 \$
	No adjustment, Test Year. Review during True Up (Herrington)	\$0
S-56	Other Taxes	967.200 \$4
	Made adjustment to remove test year. Review during True Up. (Herrington)	-\$46
	Total Expense Adjustments	\$67,71

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

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Account Line Number Number (Optional)	B Ravenue Description	<u>C</u> Company Test Year Amount		D Adjustment Number	E Jurisdictional Adjustments	E Jurisdictional Allocation	<u>G</u> Adjusted Jurisdictional
Rev-1 Rav-2 Rev-3	ANNUALIZED REVENUES Annualized Rate Revenues Miscellaneous Revenues TOTAL ANNUALIZED REVENUES		\$0 \$0 \$0	Rev-2 Rev-3	\$159,427 \$167,731 \$327,158	100.00% 100.00%	\$159,427 

Accounting Schedule:3 Sponsor: Bret Prenger Page: 1 of 1 Ţ.

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Rev-2	Annualized Rate Revenues	\$159,42
	1. To Annualize Rate Revenues	\$159,427
	2. Description	\$0
	3. Description	\$0
Rev-3	Miscellaneous Revenues	\$167,7
	1. To Annualize Miscellaneous Revenues	\$167,731
	2. Description	\$0

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

Line	A	Residential Flat Rate B <u>C</u>	HB Residential Flat Rate Fourplex-HB D <u>E</u>
Number	Description	Amount Amount	Amount Amount
1	Customer Charge Revenues:	-	
2	Customer Number	129	4
3	Bills Per Year	12	12
4	Customer Bilis 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 Galions Sold	0	0
9	Less: Base Gallons Included in Customer Charge	<u> </u>	0
10	Commodity Gallons	C	o
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	\$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.

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Line Number	A Description	HB Commercial Flat Rate E <u>G</u> Amount Amou	HB Com HK R <u>H</u> Arnount	
1	Customer Charge Revenues:			
2	Customer Number	0	1	
3	Bills Per Year	0	12	
4	Customer Bills Per year	0	12	
5	Current Customer Charge	\$0.00	\$30.80	
6	Annualized Customer Charge Revenues	1	\$0	\$370
7	Commodity Charge Revenues:			
8	Total Gallons Sold	B	}} o	
9	Less: Base Galions Included in Customer Charge	0		
10	Commodity Gallons	o	0	
11	Block 1, Commodity Gallons per Block	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	- <b>\$</b> (
16	Total Annualized Sewer Rate Revenues			\$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.

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-Line Number	A Description	HB Commen Racquet Club Con L Amount A		ommercial ston Condo <u>M</u> Amount
1	Customer Charge Revenues:		· · · · · · · · · · · · · · · · · · ·	
2	Customer Number	1		1
3	Bills Per Year	12		12
4	Customer Bills Per year	12		12
5	Current Customer Charge	\$947.05	\$299	.75
6	Annualized Customer Charge Revenues		\$11,365	\$3,597
7	Commodity Charge Revenues:			
8	Total Gallons Sold	14,502,073	1)	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	1,0	<u>00</u>
13	Block 1, Commodity Billing Units	14,496.07	o	.00
14	Block 1, Existing Commodity Charge	\$3.57	\$3	.57
15	Block 1, Annualized Commodity Charge Rev.		\$51,751	\$0
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.

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Line Number	A Description	HB Commercial FSL POA Lounge <u>N</u> <u>Q</u> Amount Amount	HB Commercial Monarch Cove Condo <u>P</u> Q Amount Amount
NULLIDET	Description	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	\$9	6 \$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	O	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.	. \$	o   \$0
16	Total Annualized Sewer Rate Revenues	\$9	6 \$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.

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^Line Number	A Description	HB Commercial Duckhead Townhomes R S Amount Amount	HB Commercial HRS I U Amount Amount
1	Customer Charge Revenues:		
2	Customer Number	1	1
3	Bills Per Year	12	12
4	Customer Bills Per year	12	12
5	Current Customer Charge	\$33.10	\$603.35
6	Annualized Customer Charge Revenues	\$397	\$7,240
7	Commodity Charge Revenues:		
8	Total Gallons Sold	G	0
9	Less: Base Gallons included in Customer Charge	0	0
10	Commodity Gallons	0	0
11	Block 1, Commodity Gallons per Block	D	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.		\$
16	Total Annualized Sewer Rate Revenues	\$397	\$7,240

Commodity Billing Units are based on the number of commodity gations 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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Line Númber	A Description	HB Commercial Lodge WWTF <sup>2</sup> <u>V</u> <u>W</u> Amount Amount	HB Commercial Vintage Landing X 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	o
9	Less: Base Galions Included in Customer Charge	0	
10	Commodity Gallons	0	o
11	Block 1, Commodity Gallons per Block	0	0
12	Block 1, Number of Commodity Gallons per Unit	1,000	1,000
13	Block 1, Commodity Billing Units	0.00	0.00
14	Block 1, Existing Commodity Charge	\$3.57	\$3.57
15	Block 1, Annualized Commodity Charge Rev.	\$0	\$0
~ 16	Total Annualized Sewer Rate Revenues	\$27,152	\$2,17

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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Line Number	A Description	HB Commercia) Big Bear Z Amount Amount	HB Comme Treetop Vill B Amount	
1	Customer Charge Revenues:		ļ	
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	\$8	56	\$2,888
7	Commodity Charge Revenues:		]}	
8	Total Gallons Sold	o	0	
9	Less: Base Gallons Included In Customer Charge	0	0	
10	Commodity Gallons	o	() o	
11	Block 1, Commodity Gallons per Block	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	1.) <b></b>	 \$6	\$2,88

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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		HB Commercial CCC Main	PWSD #	HB Commercial PWSD #4	
Line - lumber	A Description	Amount Amo		<u>G</u> Amount	
1	Customer Charge Revenues:				
2	Customer Number	1 1	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	\$40	
7	Commodity Charge Revenues:				
8	Total Gallons Sold	0	[] o		
9	Less: Base Gallons Included in Customer Charge	0	0		
10	Commodity Gallons	٥	0		
11	Block 1, Commodity Gallons per Block	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.		<b>S</b> O	:	
16	Total Annualized Sewer Rate Revenues	<u></u>	\$81, 31, 51, 51, 51, 51, 51, 51, 51, 51, 51, 5	54	

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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.

Line Number	A Description	HB Commercial Waters Edge <u>H 1</u> Amount Amount	Total L <u>K</u> Amount Amount
1	Customer Charge Revenues;		
2	Customer Number	1	147
3	Bills Per Year	12	<u> </u>
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	<u> </u>	6,000
10	Commodity Gallons	0	14,496,073
11	Block 1, Commodity Gallons per Block	0	┨┝
12	Block 1, Number of Commodity Gallons per Unit	1,000	
13	Block 1, Commodity Billing Units	0.00	
14	Block 1, Existing Commodity Charge	\$3.57	
15	Block 1, Annualized Commodity Charge Rev.	\$0	\$51,751
16	Total Annualized Sewer Rate Revenues	\$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.

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

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

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Line		Account	Staff-	Customer		Percentage
Number	Description	(Optional)	Annualized	Charge	Commodity	Rate
Rev-1						
Rev-2 Rev-3	Annualized Rate Revenues Miscellaneous Revenues		(1) \$159,427 (1) \$167,731			
Rev-4	TOTAL ANNUALIZED REVENUES		(1) <u>\$167,731</u> \$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 5	Power for Treatment Plants-Other-2 Sludge Removal	715.100 711.100	\$0	\$0	\$0 640 020	0.00%
6	Chemicals	718.100	\$10,930 \$4,615	\$0 \$0	\$10,930 \$4,615	0.00% 0.00%
7	Wastewater Testing Other	719.000	\$4,761	\$0 \$0	\$4,761	0.00%
8	Effluent Testing Expenses-HB	719.100	\$0	\$0	\$0	0.00%
9	HB Sewer Operating Expenses	721,100	\$2,561	\$0	\$2,561	0.00%
10	TOTAL OPERATIONS EXPENSE		\$44,652	\$0	\$44,652	
				•	• •••	
11	MAINTENANCE EXPENSES					
12	Supplies and Materials (Other)	720.000	\$2,157	\$0	\$2,167	0.00%
13	HB Sewer Supplies	720.100	\$1,454	50	\$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 19	Maintenance of Treatment Equip HB Miscellanous Operating Expense	745.100 745.900	. \$1,682	\$0	\$1,682	0.00% 0.00%
20	TOTAL MAINTENANCE EXPENSE	143.300	\$0,	<u>\$0</u> \$0	\$8,111	0.00%
20			40,111		40,111	
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	General Liability (Sewer)	757.000	\$1,343	\$0	\$1,343	0.00%
32	Other insurance (Sewer)	759.000 921.000	\$0	50	\$0	0.00%
33 34	Office Supplies Bliling Expenses	921.500	\$974 \$313	\$0 \$0	\$974 \$313	0.00% 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	50		0.00%
38	Telephone	925.000	\$595	+ -	+	0.00%
39	Travel & Entertainment	927.000	\$74	\$0		0.00%
40	Transportation Expense	933.000	\$12,673	\$0	\$12,673	0.00%
41	Customer Refunds	940.000	\$414	\$0		0.00%
42	Bad Debt Expense	950.000	\$329	\$0	• •	0.00%
43	Miscellanous Expense	975.000	\$632	\$0	•	0.00%
44	Rate Case Expense	980.000	\$2,500	\$0		0.00%
45	TOTAL ADMINISTRATIVE AND GENERAL		\$39,812	\$0	\$39,812	
46	OTHER OPERATING EXPENSES			<u> </u>	<b>**</b> - •·	
47	PSC Assessment	767.000	\$35,403			0.00%
48	License and Permits (Other-2)	779.000	\$0			0.00%
49	HB Licenses and Permits	779.100	\$9,292		-	0.00%
50	Amortization of CIAC (Sewer) Depreciation	406.300	-\$10,376 -\$113,381			0.00%
51 52	TOTAL OTHER OPERATING EXPENSES		\$147,700	\$0 \$0		0.00%
92	I VIAL VIALA OFLANING LAFENSES		₹147,7VU	1 30	#147,70U	

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Accounting Schedule:5 Sponsor: Jim Russo Page: 1 of 2

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Line		<u>B</u> Account Number		` <u>C</u> `Staff	<u>D</u> Customer	<u>i</u>	<u>E</u> Percentage
Number	Description	(Optional)		Annualized	Charge	Commodity	Rate
53	TAXES OTHER THAN INCOME						
54	Real Estate Taxes	967.000		\$695	50	\$695	0.00%
55	Property Taxes	967,300		\$78	\$0	\$78	0.00%
56	Other Taxes	967.200		\$0	\$0	\$0	0.00%
57	TOTAL TAXES OTHER THAN INCOME		-	\$773	\$0	\$773	
58	TOTAL OPERATING EXPENSES		-	\$358,000	\$0	\$358,000	
59	Interest Expense		(3)	\$35,212	\$0	\$35,212	0.00%
60	Return on Equity		(3)	\$11,690	\$0	\$11,690	0.00%
61	Income Taxes		(3)	\$2,911	<b>\$</b> 0	\$2,911	0.00%
62	TOTAL INTEREST RETURN & TAXES		-	\$49,813	\$0	\$49,813	
63	TOTAL COST OF SERVICE			\$407,813	\$0	\$407,813	
64	Less: Miscellaneous Revenues			\$167,731	\$0	\$167,731	0.00%
65	COST TO RECOVER IN RATES		-	\$240,082	\$0	\$240,082	
66	-INCREMENTAL INCREASE IN RATE REVENUES		-	\$80,655			
67	PERCENTAGE OF INCREASE		•	24.65%			
68	REQUESTED INCREASE IN REVENUES			\$0	العفر مني		

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From Revenue Schedule
From Expense Schedule
From PreTax Rate of Return Schedule, Rate Base & Return Schedule

Accounting Schedule:5 Sponsor: Jim Russo Page: 2 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 Rate of Return Including Income Tax - Sewer

	w			Ā	8	formulas	
1	State Income Ta	x Rate Statutory / Effe	tive	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 Fact	or			1.2490	1 / (1-B3)	
5	Recommended Common an	Weighted Rate of Return d Preferred	n on Equity -		1.39%	From Capital Structure Schedul	
6	Weighted Rate of	of Return on Equity Inclu	ding Income Tax		1.74%	B4 x B5	
7		Weighted Rate of Return and Short-Term	n on Debt -	-	4.19%	From Capital Structure Schedul	
8	8 Total Weighted Rate of Return Including Income Tax			-	5.93%	<u>%</u> B6+B7	
			To Rate Base Schedule				
(1)	If Sub-Chapter S	Corporation, Enter Y:	<u>N</u>	Equity Income Required & Preliminary Federal Tax	\$13,753		
_		โอ	Rate Table				
	Net Incor	ne Range					
Ì	Start	End	Tax Rate	Amount in Range	Tax on Range		
1	\$0	\$50,000	15.00%	\$13,753	\$2,063		
1	\$50,001	\$75,000	25.00%	\$0	\$0	1	
	\$75,001	\$100,000	34.00%	\$0	\$0		
	\$100,001	\$335,000	39.00%	\$0	\$0	-1	
	\$335,001	\$9,999,999,999	34.00%	\$0	\$0	l	
				\$13,753	\$2,063	1	
				Consolidated Tax Rate:		f.	
				Average Tax Rate:	0.15	1	

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

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

Accounting Schedule:7 Sponsor: Karen Herrington Page: 1 of 1

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

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To PreTax Return Rate Schedule

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

Line lumber	<u>A</u> Account # (Optional)	B Plant Account Description	<u>C</u> Total Plant	<u>D</u> Adjustment Number	<u>E</u> Adjustments	<u>E</u> Jurisdictional Allocation	<u>G</u> Adjusted Jurisdiction
_							
1		INTANGIBLE PLANT	_				
2	301.000	Organization	\$22,970			34.42%	\$7,90
3	302.000	Franchises	\$0			100.00%	\$
4	303.000	Miscellaneous Intangible Plant	\$0		<u> </u>	100.00%	
5		TOTAL INTANGIBLE PLANT	\$22,970		\$0		\$7,90
6		SOURCE OF SUPPLY PLANT					
7	350.000	Land & Land Rights	\$5,985			34.42%	\$2,06
8	351.000	Structures & Improvements	\$4,650			100.00%	\$4,65
9		TOTAL SOURCE OF SUPPLY PLANT	\$10,635		\$0		\$6,7
10		COLLECTION PLANT					
11	352.200	Collection Sewers - Gravity HB	\$162,667			100.00%	\$162,6
12	352.100	Collection Sewers-Force HB	\$51,957	P-12	\$203,921	100.00%	\$255,8
13	353.000	Services to Customers	\$194,980	P-13	-\$194,980	34.42%	
14	353.100	Services to Customer (HB)	\$194,980	P-14	-\$5,779	41.71%	\$78,9
15	354.000	Flow Measuring Devices	\$11,297			100.00%	\$11,2
16	355.000	Flow Measuring Devices Installation	\$689			100.00%	\$6
17		TOTAL COLLECTION PLANT	\$616,570		\$3,162		\$509,4
18		PUMPING PLANT					
19	363.000	Electric Pumping Other	\$0	P-19	\$2,905	34.42%	\$1,0
20	363.100	Pumping Equipment (Elec.,Diesel, other) -	\$435,527	P-20	\$38,683	100.00%	\$474,2
21		TOTAL PUMPING PLANT	\$435,527		\$41,588		\$475,2
22		TREATMENT & DISPOSAL PLANT					
23	372.000	Treatment and Disposal Equip HB	\$838,416	P-23	\$6,760	100.00%	\$845,1
24	373.000	Plant Sewers HB	\$316,647			100.00%	\$316,6
25	375.000	Other Treatment & Disposal Plant Equip.	\$411			34.42%	\$1
26		TOTAL TREATEMENT & DISPOSAL PLANT	\$1,155,474		\$6,760		\$1,161,9
27		GENERAL PLANT					
28	391.000	Office Furniture and Equipment	\$11,485			20.90%	\$2,4
29	391.100	Computer Equipment	\$9,989			20.90%	\$2,0
30	392.000	Transportation Equipment	\$10,579			34.42%	\$3,6
31	392.100	Transportation Equipment (Pump Truck)	\$33,445			34.42%	\$11,5
32	392.200	Transportation Equipment (Sierra Truck)	\$19,703			20.90%	\$4,1
33	394.000	Tools, Shop and Garage Equipment	\$6,626			20.90%	\$1,3
34	395.000	Laboratory Equipment	\$1,284			34.42%	\$4
35	396.000	Power Operated Equipment (Company Owned)	\$11,523			34.42%	\$3,5
36		TOTAL GENERAL PLANT	\$104,634		\$0		\$29,5
37		TOTAL PLANT IN SERVICE	\$2,345,810		\$51,510	**************************************	\$2,190.7

To Rate Base & Depreciation Schedules

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

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djustment Number	Plant in Service Adjustment Description	Account Number	Adjustment Amount	Total Adjustment
P-12	Collection Sewers-Force HB	352.100		\$203,921
	Include costs of new Duckhead lift station (Herrington)		\$203,921	
.P-13	Services to Customers	353.000	an the superior and the	-\$194,980
	Removed balance per company email. Reallocated to two different accounts. (Herrington)		-\$194,980	
P-14	Services to Customer (HB)	353.100	and the second	-\$5,779
	Removed Plant (Cornett Cove (HB from 2003. Water District has authority for this property		-\$5,779	
P-19	Electric Pumping Other	363.000		\$2,908
	Rebuilt Pump during Update Period, Sept. 30, 2009 (Herrington)		\$2,905	
P-20	Pumping Equipment (Elec., Diesel, other)	363.100		\$38,68
	Include pumping equipment costs of new Duckhead lift station (Herrington)		\$38,683	
P-23	Treatment and Disposal Equip HB	372.000		\$6,76
	Include Irrigation Pump added during update period of Sept. 30, 2009 (Herrington)		\$6,760	· .

Accounting Schedule:10 Sponsor: Karen Herrington 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 Accumulated Depreciation Reserve - Sewer

Linə Numbər	Account Number	B Depreciation Reserve Description	<u>C</u> Total Reserve	D Adjustment Number	<u>E</u> Adjustments	E Jurisdictional Allocation	<u>G</u> Adjusted Jurisdictiona
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0			34.42%	\$
3	302.000	Franchises	\$0			100.00%	\$
4	303.000	Miscellaneous Intangible Plant	\$0		<u></u>	100.00%	
5		TOTAL INTANGIBLE PLANT	\$0		\$0		\$
6		SOURCE OF SUPPLY PLANT					
7	350.000	Land & Land Rights	\$0			100.00%	\$
8	351.000	Structures & Improvements	\$635	R-8	\$175	100.00%	\$81
9		TOTAL SOURCE OF SUPPLY PLANT	\$635		\$175		\$81
10			·				
11	352.200	Collection Sewers - Gravity HB	\$31,927	R-11	\$4,067	100.00%	\$35,99
12	352.100	Collection Sewers-Force HB	\$7,731	R-12	\$1,299	100.00%	\$9,03
13	353.000	Services to Customers	\$0			0.00%	\$
14	353.100	Services to Customer (HB)	\$10,941	R-14	\$4,354	41.71%	\$6,38
15	354.000	Flow Measuring Devices	\$2,525	R-15	\$466	100.00%	\$2,99
16	355.000	Flow Measuring Devices Installation	\$227	R-16	\$28	100.00%	\$25
17		TOTAL COLLECTION PLANT	\$53,351		\$10,214		\$54,65
18		PUMPING PLANT					
19	363.000	Electric Pumping Other	\$0			34.42%	\$
20	363.100	Pumping Equipment (Elec.,Diesel, other)	\$185,547	R-20	\$54,441	100.00%	\$239,98
21		TOTAL PUMPING PLANT	\$185,547		\$54,441		\$239,98
22		TREATMENT & DISPOSAL PLANT					
23	372.000	Treatment and Disposal Equip HB	\$364,586	R-23	\$47,432	100.00%	\$412,01
24	373.000	Plant Sewers HB	\$16,439	R-24	\$17,812	100.00%	\$34,25
25	375.000	Other Treatment & Disposal Plant Equip.	\$180	R-25	\$25	34.42%	\$7
26	•	TOTAL TREATEMENT & DISPOSAL PLANT	\$381,205		\$65,269		\$446,34
27		GENERAL PLANT			•		
28	391.000	Office Furniture and Equipment	\$5,010	R-28	\$718	20.90%	\$1.15
29	391,100	Computer Equipment	\$4,381	R-29	\$625	20.90%	\$1.04
30	392,000	Transportation Equipment	\$23,817	R-30	\$1,719	34,42%	\$8,7
31	392,100	Transportation Equipment (Pump Truck)	\$6,111	R-31	\$5,435	34.42%	\$3,9
32	392.200	Transportation Equipment (Sierra Truck)	\$465	R-32	\$3,202	20.90%	\$7
33	394,000	Tools, Shop and Garage Equipment	\$2,875	R-33	\$414	20.90%	\$6
34	395.000	Laboratory Equipment	\$596	R-34	\$80	34.42%	\$2
35	396.000	Power Operated Equipment (Company Owned)	\$3,106	R-35	\$965		\$1,4
36		TOTAL GENERAL PLANT	\$46,361		\$13,158		\$18,0
37	All and a second	TOTAL DEPRECIATION RESERVE	\$667,099		\$143,257	م <b>ەسىمىيەت بەتتى</b> غار مەسىمىيەت مەتتىرىغ	\$759,8

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To Rate Base Schedule

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## 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 Schedule of Adjustments for Accumulated Deprecreciation Reserve - Sewer

Res rve Adjus ment Num ber	B Accumulated Depreciation Reserve Adjustments Description	그 남은 그 것이 나는 것 같아. 것 같은 것 같아. 이 문 것 같아. 것 같아. 요구 가지?	E Total Ijustment Amount
<b>R.</b>	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	
<b>R-1</b>	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	
<u> </u>	Collection Sewers-Force HB	352.100	\$1,299
	Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)	\$779	
	Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington)	\$520	
R-14	Services to Customer (HB)	353.100	\$4,354
	Made adjustment to correct depreciation related to Cornett Cove (HB)	-\$520	
	Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington)	\$4,874	
<b>R-15</b>	Flow Measuring Devices	354.000	\$466
	Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)	\$280	

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## 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 Schedule of Adjustments for Accumulated Deprecreciation Reserve - Sewer

djustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Adjustment Adjus Number Amount Amo	्यः ।
	Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington)	\$186	
R-16	Flow Measuring Devices Installation	355.000	
	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
	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	\$4
	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	\$1
	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	

## 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 Schedule of Adjustments for Accumulated Deprecreciation Reserve - Sewer

<u>A</u> Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	E Total Adjustment Amount
	Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)		\$15	
	Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington)		\$10	
R-28	Office Furniture and Equipment	391.000	۵۰۰۰۰۰۰۰۰۰۰۰۰۰۰۰۰۰۰۰۰۰۰۰۰۰۰۰۰۰۰۰۰۰۰۰۰	\$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	aan aan amaa ahaa ahaa ahaa ahaa ahaa ah	\$1,719
	Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)		\$1,031	
	Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington)		\$688	
R-31	Transportation Equipment (Pump Truck)	392.100		\$5,435
	Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)		\$3,261	
	Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington)		\$2,174	s.,

Accounting Schedule:12 Sponsor: Karen Herrington Page: 3 of 4
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount
R-32	Transportation Equipment (Sierra Truck)	392.200		\$3,20
	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	*****	\$41
	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		<u>\$</u>
	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		\$9
	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	<b>)</b>

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

Line Number	A Account Number	B Plant Account Description	<u>C</u> Adjusted Jurisdictional	Depreciation Rate	E Depreciation Expense
1					
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%	\$2:
17		TOTAL COLLECTION PLANT	\$509,447		\$10,34
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%	\$14,24
25	375.000	Other Treatment & Disposal Plant Equip.	\$141	5.00%	\$
26		TOTAL TREATEMENT & DISPOSAL PLANT	\$1,161,964		\$52,28
27		GENERAL PLANT			
28	391.000	Office Furniture and Equipment	\$2,400	5.00%	\$12
29	391,100	Computer Equipment	\$2,088	5.00%	\$10
30	392.000	Transportation Equipment	\$3,641	13.00%	\$47
31	392.100	Transportation Equipment (Pump Truck)	\$11,512	13.00%	\$1,49
32	392.200	Transportation Equipment (Sierra Truck)	\$4,118	13.00%	\$53
33	394.000	Tools, Shop and Garage Equipment	\$1,385	5.00%	\$6
34	395.000	Laboratory Equipment	\$442	5.00%	\$2
35	. 396.000	Power Operated Equipment (Company Owned)	\$3,966	6.70%	\$26
36		TOTAL GENERAL PLANT	\$29,552		\$3,08
37		Total Depreciation	\$2,190,789		\$113,38

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

#### Exhibit No.:

Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staff Case No: SR-2010-0110 Shawnee Bend Sewer Date Prepared: 5/18/2010



# **MISSOURI PUBLIC SERVICE COMMISSION**

UTILITY SERVICES DIVISION

Post True Up Report Scenario Two

STAFF ACCOUNTING SCHEDULES

# LAKE REGION WATER AND SEWER COMPANY

CASE NO. SR-2010-0110 Shawnee Bend Sewer

Jefferson City, Missouri

May 2010

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# **SCENARIO 2 - SHAWNEE BEND SEWER**

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1     1     0     OPERATIONS EXPENSES     54,710     5-2     53,67     33,87%       3     711.000     Functional Waterwater Maintenance     \$625     \$-3     \$2,715     100.00%       4     715.000     Power for Treatment Plants Other     \$20,852     \$-5     \$3,749     100.00%       5     715.00     SB LIS Station Power     \$20,852     \$-5     \$31,778     100.00%       6     716.200     SB LIS Station Power     \$20,852     \$-5     \$31,778     100.00%       7     716.200     SB UNTP Channels Other     \$20,852     \$-3     \$31,841     100.00%       9     713.100     Effuent Petring Expenses     \$5,276     \$-3     \$31,341     100.00%       10     7074.0     DEFAITONS EXPENSE     \$445,627     \$413,910     \$13,44     100.00%     \$13,441     100.00%     \$13,441     100.00%     \$13,450     \$33,88%     \$13,910     \$13,720     \$34,857     \$33,88%     \$31,810     \$33,88%     \$31,810     \$31,810     \$31,810     \$31,8100     \$31,8100     \$31,8	Line	Account Number		Company/ Test Year	Adjustment		Jurisdictional	Adjusted
2   710.000   Purchased Wastweter Maintenance   \$4,710   5-2   3377   358%     3   711.000   Studge Removal   \$625   5-3   \$2,125   100.00%     4   715.000   Power for Trastment Plants Other   \$0   \$-4   \$1   00.00%     5   715.000   WTP Power   \$20,852   \$-5   \$11,776   100.00%     6   716.200   SB WMTP Chemicals   \$5,222   \$-7   \$5,7   \$100.00%     8   715.000   Wastowster Testing Expenses   \$10   \$200.00%   \$100.00%   \$100.00%     5   715.000   Supplies and Materials (Other)   \$2,164   \$-13   \$1,202   33,98%     10   TOTAL OPERATIONS EXPENSE   \$2,164   \$-13   \$1,202   33,98%     11   720.000   Supplies and Materials (Other)   \$2,164   \$-13   \$1,202   33,98%     13   720.000   Supplies and Materials (Other)   \$2,164   \$-13   \$1,202   33,98%     14   720.000   Sover Supplies   \$1,906   \$-15   \$371   \$3,386   \$372   35,88%		(Optional)		Amount	Number	Adjustments	Allocation	Junsdiction
3   711.200   Siudge Removal   \$252   \$-3   \$2,125   100.00%,     6   715.00   WMTP Fower   \$29,852   \$-5   \$51,778   100.00%,     7   715.00   SB Lift Station Power   \$50   \$-5   \$51,651   100.00%,     7   715.00   Wattry Pohenicals   \$29,852   \$-5   \$51,7178   100.00%,     7   715.00   Wattry Pohenicals   \$2,727   \$-5   \$57.44   \$54.1716   100.00%,     10   721.00   Stating Expenses   \$10   \$1.041   100.00%,   \$1.041   \$1.00.00%,     11   707.00   Supplies and Matrials (Other)   \$2,144   \$-13   \$1.202   \$3.59%,     12   MAINTENACE EXPENSE   \$1.204   \$1.300   \$5.46   \$5.23   \$5.9%,     13   720.000   Supplies and Matrials (Other)   \$2.244   \$-13   \$5.47   \$5.39%,     16   720.200   S0 Sever Supplies   \$1.976   \$-17   \$5.39%,   \$5.98%,     17   720.000   South and Shop Supplies (Swert)   \$2.262   \$-19   \$0   \$5.98%, <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td><b>.</b></td>								<b>.</b>
4   715.000   Power for Trastment Plants Other   50   5.4   50   100.00%,     5   715.200   SB LIR Station Power   53,9452   5.5   511,751   100.00%,     6   715.200   SB Warth Chamicals   58,922   5.7   35,749   100.00%,     7   715.200   SB Operating Expenses   5,278   5.9   31,841   100.00%,     7   717.200   SB Operating Expenses   50   5-10   31,344   100.00%,     10   721.200   SB Operating Expenses   50   5-13   31,344   100.00%,     11   TOTAL CPERATIONS Expenses   51,324   51,324   100.00%,   35,89%,     13   720.000   Supplies and Maturals (Other)   52,154   51.3   51.202   35,89%,     14   720.000   Supplies and Maturals (Other)   52,545   51.0   35,89%,     15   742.000   Lagoon Supplies   51.957   51.0   35,89%,     16   720.000   Supplies and Maturals (Other)   52,825   541   51.502     17   720.800   Supplies and Maturals (Oth								\$1,8
5   715.00   WHTP Power   \$28,82   \$-5   \$-511,778   100.00%,     7   715.00   SB UMTP Chemicals   \$30, \$-5   \$-511,778   100.00%,     7   715.00   Wattweir Testing Expenses   \$52,72   \$-5   \$-51,341   100.00%,     9   715.00   Elfluent Testing Expenses   \$52,72   \$-9   \$1,344   100.00%,     10   721.00   SB Operating Expenses   \$50   \$1,344   100.00%,   \$51,3410     11   MAINTENANCE EXPENSE   \$48,527   \$-11,71   \$1,344   100.00%,     12   MAINTENANCE EXPENSES   \$21,164   \$-13   \$1,202   35,98%,     14   720.00   Supplies   \$1,779   \$-14   \$51,8310.   \$39,9%,     15   722.000   Tools and Shop Supplies   \$12,776   \$-17,78   \$35,89%,     15   722.000   Supplies (Sweer)   \$24,85   \$-16   \$32,23   \$36,85,27     17   722.000   Porotal and Shop Supplies (Sweer)   \$24,85   \$-16   \$32,29%,   \$35,89%,     17   722.000   Contracted Explorites			-					\$2,7
6 716.200 SB WHTP Chemicals \$5.0 \$-6 \$1,661 100.00%,   7 716.200 SB WartP Chemicals \$2,822 \$-7 \$5,748 100.00%,   8 715.000 Wastawate Testing Expenses \$5,278 \$-9 \$1,841 100.00%,   10 721.200 SB Operating Expenses \$5,278 \$-10 \$1,244 100.00%,   11 TOTAL OPERATIONS EXPENSES \$46,827 \$13,391. 100.00%,   12 MAINTENANCE EXPENSES \$2,184 \$-13 \$1,202 35,98%,   13 720.000 Supplies and Materials (Other) \$2,184 \$-13 \$1,202 35,98%,   14 720.000 Some Toperating Expenses \$1,312 \$1,513 \$1,202 35,98%,   15 720.000 Some Toperating Expenses \$1,324 \$4,561 35,98%,   17 720.400 Lagoon Supplies (Sewer) \$2,828 \$-16 \$35,98%,   18 745,500 Sb Miscellance of Trathmere Equip \$2,42,28 \$-16 \$35,98%,   17 720.400 Lagoon Supplies (Sewer) \$3,386 \$-23 \$0 \$3,58%,   19 745,100 Maintenance of Trathmere Equip \$2,77,60 \$3,78, <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>								
7 718.200 SB WWTP Chemicals \$8,222 \$-7 \$5,748 100.00%   8 715.100 Watewater Testing Expenses \$5,273 \$-9 \$1,831 100.00%   9 713.100 SB Operating Expenses \$5,273 \$-10 \$1,344 100.00%   11 MAINTENANCE EXPENSES \$48,527 \$11,202 \$5,98%   12 MAINTENANCE EXPENSES \$48,527 \$11,202 \$5,89%   13 720.000 Supplies and Materials (Other) \$2,184 \$-13 \$1,202 \$5,89%   14 720.100 Hill Sever Supplies \$1,202 \$5,89% \$12 \$1,202 \$5,89%   15 720.000 Supplies (Other) \$2,283 \$-16 \$32,235,99% \$13,99%   16 722.000 Foreiting Expenses \$2,717 \$10,339% \$10,835   16 722.000 Tools and Shop Supplies (Gewari) \$2,283 \$-16 \$13,99%   17 722.000 Tools and Shop Supplies (Sewari) \$2,282 \$-13 \$10,300   17 720.000 Supplies \$1776 \$10,00% \$10,00%   21 Toola and Shop Supplies (Sewari) \$12,825 \$-13 \$10 \$10,00%   22								\$17,8
8     719.000     Wastewater Testing Other.     50     100.00%,       9     713.000     Efform Testing Expenses     52.77     5-9     51,881     100.00%,       11     TOTAL OPERATIONS EXPENSE     \$48,527     5-19     \$13,341     100.00%,       12     MAINTENANCE EXPENSES     \$48,527     5-13     \$1,202     35.98%,       13     720.000     Supplies and Matrixis (Other)     \$2,164     \$-13     \$1,202     35.98%,       14     720.000     Supplies     \$13,005     \$-15     \$327     \$35.88%,       15     720.000     Supplies     \$322     \$-16     \$323     \$35.89%,       16     720.000     Sever Operating Expenses     \$17,76     \$-17     \$0     \$35.89%,       17     720.500     Sewer Operating Expenses     \$2725     \$-27     \$77     \$10     \$35.89%,       18     722.000     Total and Shop Supplies (Sewer)     \$2285     \$-23     \$2,77     \$10     \$35.89%,       17     74.100     Medintenance of Traatment Equip     \$2,227 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$1,6 \$2,5</td>								\$1,6 \$2,5
s     713.100     Effluent Testing Expenses     52,728     5-9     51,821     100.00%       11     TOTAL OPERATIONS EXPENSE     548,527     \$13,310.     \$100.00%					3-1	-30,140		42,0
10     721.200     SB Operating Expenses     50     S-10     \$1,344     100.0%       11     TOTAL OPERATIONS EXPENSE     \$48,527     \$13,910     \$13,910       12     MAINTENANCE EXPENSES     \$2,164     \$-13     \$1,202     35,88%,       13     720,000     Supples and Materials (Other)     \$2,164     \$-13     \$5,202     35,88%,       14     720,000     SB Sever Supplies     \$1,773     \$-14     \$5,548     322     35,88%,       16     720,200     Sever Operating Expenses     \$1,775     \$-17     \$0     35,88%,       17     700,500     Sever Treatment Equip     \$2,828     \$-18     \$7790     35,89%,       18     720,000     Total and Shop Supplies (Sever)     \$285     \$-20     \$77     \$0     35,89%,       19     745.000     Maintenance of Treatment Equip     \$2,223     \$-18     \$7790     35,89%,       21     CUSTOMER ACCOUNT EXPENSE     \$277     \$10,000%     \$2,880     \$21,274     \$21,274     \$21,274     \$21,274     \$21,278, <t< td=""><td></td><td></td><td>-</td><td></td><td>S.9</td><td>£4 991</td><td></td><td>\$3,3</td></t<>			-		S.9	£4 991		\$3,3
11     TOTAL OPERATIONS EXPENSE     \$48,527     \$13,910.       12     MAINTENANCE EXPENSES     \$2,184     \$-13     \$1,202     35,88%,       14     720.000     Supplies and Materials (Other)     \$2,184     \$-13     \$1,202     35,88%,       14     720.000     BS ever Supplies     \$1,906     \$-15     \$-5371     35,98%,       15     722.000     Lagoon Supplies     \$1,976     \$-17     \$0     35,98%,       16     722.000     Tools and Shop Supplies (Sever)     \$2,255     \$-18     \$790     35,98%,       17     720.000     Sever Operating Expenses     \$2,275     \$-50     \$777     100.00%,     \$21       20     745.900     Bifuscellanous Operating Expenses     \$16,825     \$13,802     \$23     \$0     28,79%,       21     CUSTOMER ACCOUNT EXPENSE     \$16,825     \$33,806     \$-22     \$27,79%,     \$24     733.000     Centracted Labor (Sever)     \$194,850     \$-23     \$30     28,79%,     \$25,714     \$5,73%,     \$26,79%,     \$27,716     \$5,73%,     \$26,9			<b>•</b> •					\$1,3
13   722.000   Supplies and Materials (Other)   \$2,144   \$-13   \$1,202   35.86%     14   720.200   SB Sever Supplies   \$7,793   \$-14   \$5.46   35.86%     15   720.200   SB Sever Supplies   \$1,906   \$-15   \$3374   35.86%     16   720.400   Lagoon Supplies   \$122   \$-16   \$332   35.86%     17   720.500   Sever Operating Expenses   \$17,76   \$-17   \$50   35.86%     18   722.000   Total Maintenance of Trastment Equip   \$2,628   \$-18   \$790   35.86%     20   745.900   SB Microllans ACCOUNT EXPENSE   \$16,825   \$-53,802   \$51.21%     21   TOTAL MAINTENANCE EXPENSE   \$16,825   \$50   \$27,79%   \$26,79%     23   712.000   Contracted Account genes   \$10,330   \$-23   \$0   \$2,79%     24   733.000   Contracted Account genes   \$10,380   \$-23   \$0   \$2,79%     25   742.000   Rent   \$10,806   \$2,79%   \$26,79%   \$26,79%     26   742.000		121.200			Q-10	-\$13,910 .	100.00%	\$31,3
14   720,100   HB Sever Supplies   \$7,739   \$-14   45,468   35.88%,     15   720,200   SB Sever Supplies   \$1,066   \$-15   \$337   35.88%,     16   720,400   Lagoon Supplies   \$32   \$-16   \$332   35.88%,     17   720,000   Tools and Shop Supplies (Sever)   \$2285   \$-13   \$3790   35.88%,     18   745.950   SB Miscellanous Operating Expanses   \$275   \$-20   \$77   100.00%,	12		MAINTENANCE EXPENSES					
15   720.200   SB Sever Supplies   \$1,906   S-16   4.371   35.89%,     16   720.500   Sever Operating Expenses   \$1,776   S-16   4.307   35.89%,     17   720.500   Sever Operating Expenses   \$1,776   S-17   \$50   35.89%,     18   722.000   Total Adho Foundation of Treatment Equip   \$22,528   S-18   \$70   35.89%,     20   745.900   Bitiscellanous Operating Expenses   \$227,5   S-77   100.00%,		720.000	Supplies and Materials (Other)	\$2,184	S-13	\$1,202	35.98%	\$1,2
16   720.400   Lagoon Supplies   322   5.16   3.32   35.88%,     17   720.500   Sever Operating Expenses   \$1.776   \$.17   \$0   35.88%,     18   722.000   Toois and Shop Supplies (Sever)   \$2255   \$.18   \$7790   35.88%,     18   745.100   Maintenance of Treatment Equip   \$22,528   \$.19   \$0   35.88%,     20   745.900   Bi Macellanues Operating Expenses   \$275   \$.20   \$777   100.00%	14	720.100	HB Sewer Supplies	\$7,739	S-14	-\$5,468	35.98%	\$8
17   720.500   Sewer Operating Expenses   \$1,776   \$.517   \$0   35.89%     18   722.000   Tools and Shop Supplies (Sewer)   \$2285   \$-18   \$790   35.89%     20   745.900   Maintenance of Treatment Equip   \$2,628   \$-19   \$0   35.89%     20   745.900   Bif micellance of Operating Expenses   \$275   \$-20   \$777   100.00%	15	720.200	SB Sewer Supplies	\$1,906	S-15	-\$371	35.98%	\$5
18   722.000   Tools and Shop Supplies (Sewer)   5285   5-18   5790   35.98%     19   745.950   SB Miscellanous Operating Expenses   5275   S-20   577   100.00%	16	720.400	Lagoon Supplies	\$32	S-16	-\$32	35.98%	
19   745.90   Maintenance of Treatment Equip   \$2,228   \$-19   \$0   35.98%     20   745.950   SB Miscellanous Operating Expenses   \$275   \$-20   \$77   100.00%	17	720.500		\$1,776	S-17	\$0	35.98%	\$6
20     745.950     SB Miscellanous Operating Expenses     5275     5-20     577     100.00%       21     TOTAL MAINTENANCE EXPENSE     \$16,825     \$-520     \$-53,802       22     CUSTOMER ACCOUNT EXPENSE     \$16,930     \$-23     \$0     26,79%       23     732.000     Contracted Accounting Fees     \$10,930     \$-23     \$0     26,79%       24     733.000     Contracted Legal Fees     \$10,930     \$-23     \$10     26,79%       25     737.000     PWD3D44 Contracted Labor (Sever)     \$194,860     \$-25     \$8,707     26,79%       26     742.000     Rent     \$16,090     \$26,79%     \$27,7%     \$27,7%       27     742.100     Rent (Lake Office)     \$50     \$27,7     \$26,082     \$27,7%     \$27,9%     \$27,7%     \$27,9% <td< td=""><td>18</td><td></td><td></td><td></td><td>S-18</td><td></td><td></td><td>\$3</td></td<>	18				S-18			\$3
21     TOTAL MAINTENANCE EXPENSE     \$16,825     \$43,802       22     CUSTOMER ACCOUNT EXPENSE     \$10,930     \$-23     \$0     26.79%       23     732.000     Contracted Accounting Fees     \$13,386     \$-24     \$123       24     733.000     Contracted Labor (Sewer)     \$194,850     \$-23     \$0     26.79%       25     737.000     PWSDM4 Contracted Labor (Sewer)     \$194,850     \$-23     \$3,07     28.79%       26     742.000     Rent (Lako Office)     \$0     \$-27     \$5,082     28.79%       28     TOTAL CUSTOMER ACCOUNT EXPENSE     \$227,166     \$16,918     \$14,14%       29     ADMINISTRATIVE & GENERAL EXPENSES     \$227,166     \$10     \$14,14%       31     765.000     Auto Insurance (Sewer)     \$13,453     \$-33     \$1,1213     \$3.375     \$0     \$14,14%       31     765.000     Other Insurance (Sewer)     \$13,653     \$-33     \$51,953     \$35.89%       33     759.000     Other Insurance (Sewer)     \$1,543     \$35.95%     \$35.95%	19				S-19			\$9
22     CUSTOMER ACCOUNT EXPENSE       23     732.000     Contracted Accounting Fees     \$10,930     \$-23     \$0     26.79%       24     733.000     Contracted Legal Fees     \$33.86     \$-24     \$129     \$1.21%       25     737.000     PWBIM4 Contracted Labor (Sewer)     \$1194,850     \$-25     \$8,707     26.79%       26     742.000     Rent     \$18,000     26.79%     26.79%       27     742.100     Rent (Lako Office)     \$50     \$-27     \$5,082     26.79%       28     TOTAL CUSTOMER ACCOUNT EXPENSE     \$227,166     \$16,918     26.79%     26.79%       29     ADMINISTRATIVE & GENERAL EXPENSES     \$3,277     \$-3.0     \$0     14.14%       31     765.000     Property insurance     \$3,272     \$-3.0     \$0     14.14%       32     767.000     General Lability (Sewer)     \$2,098     \$-3.2     \$0     35.98%       32     767.000     Office Supplies     \$11,218     \$-3.3     \$1,853     \$3.98%       34     \$21,000		745.950			<b>\$-20</b>		100.00%	\$3
23   732.000   Contracted Acguir Fees   \$10,930   \$-23   \$0   26.79%     24   733.000   Contracted Legal Fees   \$33,386   \$-24   \$129   \$121%     25   737.000   PWSDM4 Contracted Labor (Sewer)   \$184,850   \$-25   \$8,707   26.79%     26   742.000   Rent   \$184,000   26.79%   26.79%     27   742.100   Rent (Lake Office)   \$50   \$-27   \$5,002   26.79%     28   TOTAL CUSTOMER ACCOUNT EXPENSE   \$227,166   \$16,918   26.79%	21		TOTAL MAINTENANCE EXPENSE	\$16,825		-\$3,802		\$4,9
24   733.000   Contracted Legal Fee   \$13.386   \$-24   \$129   \$1.1%     25   737.000   PWSD#4 Contracted Labor (Sewer)   \$194,850   \$-25   \$8,707   26,79%     26   742.000   Rent   \$18,000   26,79%   26,79%   28,79%   33,759,000   35,88%   33,759,000   50,014,14%   35,88%   33,759,000   75,000   75,100   51,820,000								
25   737.000   PWSD#4 Contracted Labor (Sewer)   \$194,850   S-25   \$8,707   26,79%     26   742.000   Rent   \$18,000   26,79%   20,998   5,322   5,30   35,38%   33,759,000   General Liability (Sewer)   51,12,18   5,34   51,328   43,84%   36   921,000   Office Supplies   \$11,218   5,34   51,328   43,84%   36   922,000   Billing Expenses   \$2,962   5,35   \$0   43,84%   36   922,000   Billing Expenses   \$2,962   5,35   \$0   43,84%   36   922,000   Billing Expense   \$2,962 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$2,9</td>								\$2,9
26 742.000 Rent \$18,000 26,79%   27 742.100 Rent (Lake Office) 50 \$-27 \$58,082 26,79%   28 DTAL CUSTOMER ACCOUNT EXPENSE \$227,166 \$16,918   29 ADMINISTRATIVE & GENERAL EXPENSES \$3,272 \$-30 \$0 14,14%   30 755.000 Property Insurance \$3,272 \$-30 \$0 14,14%   31 756.000 Auto Insurance (Sewer) \$2,098 \$-32 \$0 35,58%   32 757.000 General Liability (Sewer) \$2,098 \$-32 \$0 35,58%   33 759.000 Other Insurance (Sewer) \$1,953 35,58% 34 \$1,228 43,44%   35 921.500 Billing Expenses \$2,962 \$-35 \$0 43,44%   36 \$22.000 Management Oversight \$0 \$-37 \$27,898 26,79%   38 \$23.000 Outside Services \$347 \$-38 \$0 26,79%   39 \$25.000 Travel & Entertainment \$155 \$-40 \$0 26,79%   38 \$23.000 Travel & Entertainment \$155 \$-40 \$0 26,79%   40 \$27.000								\$1,8
27   742.100   Rent (Lake Office) TOTAL CUSTOME ACCOUNT EXPENSE   50   S-27   58,082   26,79%     29   ADMINISTRATIVE & GENERAL EXPENSES   \$3227,166   \$10,918   \$0   14,14%     29   ADMINISTRATIVE & GENERAL EXPENSES   \$3,272   \$-30   \$0   14,14%     31   756.000   Auto insurance (Sewer)   \$5,314   \$-31   \$0   35,88%     32   757.000   General Liability (Sewer)   \$2,098   \$-32   \$0   35,88%     33   759.000   Other insurance (Sewer)   \$1,853   \$-33   \$1,953   35,98%     34   921.000   Office Supplies   \$11,218   \$-34   \$1,528   43,84%     35   921.000   Office Supplies   \$2,962   \$-35   \$0   43,84%     36   922.000   Management Fees   \$240,000   \$-36   \$240,000   \$2.679%     38   923.000   Outside Services   \$947   \$-38   \$0   \$2.79%     39   922.000   Traveportation Expense   \$26,580   \$-41   \$0   \$2.79%     41   933.000					3-23	\$0,/V/		\$54,5 \$4,8
28     TOTAL CUSTOMÉR ACCOUNT EXPENSE     \$227,166     \$16,918       29     ADMINISTRATIVE & GENERAL EXPENSES     \$3,272     \$-30     \$0     14,14%       30     755,000     Property insurance     \$3,272     \$-30     \$0     14,14%       31     766,000     Auto Insurance (Sewer)     \$2,098     \$-32     \$0     35,98%       32     757,000     General Liability (Sewer)     \$2,098     \$-32     \$0     35,98%       33     759,000     Office Supplies     \$11,218     \$-34     \$51,328     43,84%       34     921,000     Billing Expenses     \$2,2962     \$-35     \$0     43,84%       36     922,000     Management Fees     \$2,2962     \$-36     \$240,000     26,79%       36     922,000     Outside Services     \$347     \$-38     \$0     26,79%       37     922,100     Executive Management Oversight     \$0     \$-37     \$27,898     26,79%       38     923,000     Outside Services     \$347     \$-38     \$0     26,79%				•	C 27	69.092		\$2,1
30   755.000   Property Insurance   \$3,272   S-30   \$0   14.14%     31   756.000   Auto Insurance (Sewer)   \$5,314   S-31   \$0   35,98%     32   757.000   General Liability (Sewer)   \$2,098   S-32   \$0   35,98%     33   759.000   Other Insurance (Sewer)   \$1,953   S-33   -\$1,953   35,98%     34   921.000   Office Supplies   \$11,218   S-34   -\$1,328   43,84%     35   921.500   Billing Expenses   \$2,962   S-35   \$0   43,84%     36   922.000   Management Fees   \$240,000   S-36   -\$240,000   26,79%     37   922.100   Executive Management Oversight   \$0   S-37   \$27,898   26,79%     38   923.000   Outside Services   \$947   S-38   \$0   26,79%     39   922.000   Travel & Entertainment   \$155   S-40   \$0   26,79%     40   927.000   Travel & Entertainment   \$155   S-40   \$0   26,79%     41   930.000   <		744.100			3-27		20.7 0 /6	\$66,2
31   756.000   Auto Insurance (Sewer)   \$5,314   \$-31   \$0   35.98%     32   767.000   General Liability (Sewer)   \$2,098   \$-32   \$0   35.98%     33   769.000   Other Insurance (Sewer)   \$1,953   \$-33   \$51,323   35.98%     34   921.000   Office Supplies   \$11,218   \$-34   \$-51,328   43.84%     35   921.500   Billing Expenses   \$2,962   \$-35   \$0   43.84%     36   922.000   Management Fees   \$240,000   \$-36   \$-\$240,000   26.79%     37   922.100   Duside Services   \$947   \$-38   \$0   26.79%     38   923.000   Outside Services   \$947   \$-38   \$0   26.79%     39   925.000   Telephone   \$1,247   \$-39   \$0   26.79%     40   927.000   Travel & Entertainment   \$155   \$-40   \$0   26.79%     41   93.000   Travel & Entertainment   \$155   \$-40   \$0   26.79%     42   940.000   Customer Refunds	29		ADMINISTRATIVE & GENERAL EXPENSES					
32   757.000   General Liability (Sewer)   \$2,099   \$-32   \$0   35.98%     33   759.000   Other Insurance (Sewer)   \$1,953   \$-33   \$-51,953   35.98%     34   921.000   Office Supplies   \$11,218   \$-34   \$-51,328   43.84%     35   922.000   Management Fees   \$2,962   \$-35   \$0   43.84%     36   922.000   Management Fees   \$240,000   \$-36   \$-5240,000   26.79%     37   922.100   Executive Management Oversight   \$0   \$-37   \$22,7898   26.79%     38   925.000   Telephone   \$1,247   \$-39   \$0   26.79%     39   925.000   Telephone   \$1,247   \$-39   \$0   26.79%     40   927.000   Travel & Entertainment   \$155   \$-40   \$0   26.79%     41   933.000   Customer Refunds   \$868   \$-42   \$0   26.79%     42   940.000   Customer Refunds   \$868   \$-42   \$0   26.79%     43   950.000   Rate Case Expense	30	755.000	Property insurance	\$3,272	S-30	\$0	14.14%	\$4
33   759.000   Other Insurance (Sewer)   \$1,963   \$-33   -\$1,953   35.98%     34   921.000   Office Supplies   \$11,218   \$-34   -\$1,328   43.84%     35   921.500   Billing Expenses   \$22,962   \$-35   \$0   43.84%     36   922.000   Management Fees   \$240,000   \$-36   -\$240,000   26.79%     37   922.100   Executive Management Oversight   \$0   \$-37   \$27,898   26.79%     38   923.000   Outside Services   \$947   \$-33   \$0   26.79%     40   927.000   Travel & Entertainment   \$155   \$-40   \$0   26.79%     41   933.000   Customer Refunds   \$868   \$-42   \$0   26.79%     42   940.000   Customer Refunds   \$868   \$-42   \$0   26.79%     43   950.000   Bad Debt Expense   \$868   \$-43   \$0   26.79%     43   950.000   Bad Debt Expense   \$869   \$-43   \$0   26.79%     44   975.000   Miscellanous Expense	31	756.000	Auto Insurance (Sewer)	\$5,314	S-31	\$0	35.98%	\$1,9
34   921.000   Office Supplies   \$11,218   S.34   \$51,328   43,84%     35   921.500   Billing Expenses   \$2,962   S.35   \$0   43,84%     36   922.000   Management Fees   \$240,000   S.36   -\$240,000   26,79%     37   922.100   Executive Management Oversight   \$0   S.37   \$27,898   26,79%     38   923.000   Outside Services   \$947   S.38   \$0   26,79%     39   925.000   Telephone   \$1,247   S.39   \$0   26,79%     40   927,000   Travel & Entertainment   \$155   S.40   \$0   26,79%     41   933.000   Transportation Expense   \$26,580   S.41   \$0   26,79%     42   940.000   Customer Refunds   \$868   S.42   \$0   26,79%     43   950.000   Bad Debt Expense   \$869   S.44   \$357   26,79%     43   960.000   Rate Case Expense   \$0   S.45   \$2,500   100.00%     44   975.000   Miscellanous Expense	32	757.000	General Liability (Sewer)	\$2,098	S-32	\$0	35.98%	\$7
35   921.500   Billing Expenses   \$2,962   \$-35   \$0   43.84%     36   922.000   Management Fees   \$240,000   \$-36   -\$240,000   26.79%     37   922.100   Executive Management Oversight   \$0   \$-37   \$27,898   26.79%     38   923.000   Outside Services   \$947   \$-38   \$0   26.79%     39   925.000   Telephone   \$1,247   \$-39   \$0   26.79%     40   927.000   Travel & Entertainment   \$155   \$-40   \$0   26.79%     41   933.000   Transportation Expense   \$26,580   \$-41   \$0   26.79%     42   940.000   Customer Refunds   \$868   \$-42   \$0   26.79%     43   950.000   Bad Debt Expense   \$26,580   \$-41   \$0   26.79%     43   950.000   Bad Debt Expense   \$26,580   \$-41   \$0   26.79%     43   950.000   Bad Debt Expense   \$26,580   \$-44   \$357   26.79%     44   975.000   Miscelianous Expense	33	759.000	Other Insurance (Sewer)	\$1,953				
36   922.000   Management Fees   \$240,000   \$-36   -\$240,000   26.79%     37   922.100   Executive Management Oversight   \$0   \$-37   \$27,898   26.79%     38   923.000   Outside Services   \$947   \$-38   \$0   26.79%     39   925.000   Telephone   \$1,247   \$-39   \$0   26.79%     40   927.000   Travel & Entertainment   \$155   \$-40   \$0   26.79%     41   933.000   Transportation Expense   \$26,580   \$-41   \$0   26.79%     42   940.000   Customer Refunds   \$868   \$-42   \$0   26.79%     43   950.000   Bad Debt Expense   \$26,580   \$-41   \$0   26.79%     43   950.000   Bad Debt Expense   \$868   \$-42   \$0   26.79%     44   975.000   Miscellanous Expense   \$969   \$-44   \$357   26.79%     45   980.000   Rate Case Expense   \$0   \$-45   \$2,500   100.00%     46   TOTAL ADMINISTRATIVE AND GENERAL   \$298,27	34	921.000	Office Supplies					\$4,3
37   922.100   Executive Management Oversight   \$0   \$-37   \$27,898   26.79%     38   923.000   Outside Services   \$947   \$-38   \$0   26.79%     39   925.000   Telephone   \$1,247   \$-39   \$0   26.79%     40   927.000   Travel & Entertainment   \$155   \$-40   \$0   26.79%     41   933.000   Transportation Expense   \$26,580   \$-41   \$0   26.79%     42   940.000   Customer Refunds   \$868   \$-42   \$0   26.79%     43   950.000   Bad Debt Expense   \$26,580   \$-41   \$0   26.79%     43   950.000   Bad Debt Expense   \$8681   \$-43   \$0   26.79%     44   975.000   Miscellanous Expense   \$8691   \$-43   \$0   26.79%     45   980.000   Rate Case Expense   \$969   \$-44   \$357   26.79%     46   TOTAL ADMINISTRATIVE AND GENERAL   \$298,274   -\$212,526   -\$212,526     47   OTHER OPERATING EXPENSES   \$3,000   \$-50   <				•				\$1,2
38   923.000   Outside Services   \$947   \$-38   \$0   26.79%     39   925.000   Telephone   \$1,247   \$-39   \$0   26.79%     40   927.000   Travel & Entertainment   \$155   \$-40   \$0   26.79%     41   933.000   Transportation Expense   \$26,580   \$-41   \$0   26.79%     42   940.000   Customer Refunds   \$368   \$-42   \$0   26.79%     43   950.000   Bad Debt Expense   \$26,580   \$-41   \$0   26.79%     43   950.000   Bad Debt Expense   \$26,590   \$-41   \$0   26.79%     43   950.000   Bad Debt Expense   \$691   \$-43   \$0   26.79%     44   975.000   Miscellanous Expense   \$868   \$-42   \$0   26.79%     45   980.000   Rate Case Expense   \$90   \$-44   \$357   26.79%     45   980.000   Rate Case Expense   \$90   \$-44   \$357   26.79%     46   TOTAL ADMINISTRATIVE AND GENERAL   \$298,274   -\$212,526			-					
39   925.000   Telephone   \$1,247   \$-39   \$0   26.79%     40   927.000   Travel & Entertainment   \$155   \$-40   \$0   26.79%     41   933.000   Transportation Expense   \$26,580   \$-41   \$0   26.79%     42   940.000   Customer Refunds   \$868   \$-42   \$0   26.79%     43   950.000   Bad Debt Expense   \$26,580   \$-41   \$0   26.79%     43   950.000   Bad Debt Expense   \$8691   \$-43   \$0   26.79%     44   975.000   Miscellanous Expense   \$969   \$-44   \$357   26.79%     45   980.000   Rate Case Expense   \$0   \$-45   \$2,500   100.00%     46   TOTAL ADMINISTRATIVE AND GENERAL   \$298,274   -\$212,526   -\$212,526   100.00%     47   OTHER OPERATING EXPENSES   \$13,206   \$-48   \$6,690   100.00%     49   779.000   License and Permits (Other)   \$75   \$-49   \$75   35.98%     50   779.100   SB Licenses and Permits   \$3,00								\$7,4
40   927.000   Travel & Entertainment   \$155   S-40   \$0   26.79%     41   933.000   Transportation Expense   \$26,580   S-41   \$0   26.79%     42   940.000   Customer Refunds   \$868   S-42   \$0   26.79%     43   950.000   Bad Debt Expense   \$8681   S-43   \$0   26.79%     44   975.000   Miscellanous Expense   \$9693   S-444   \$357   26.79%     45   980.000   Rate Case Expense   \$0   S-45   \$2,500   100.00%     46   TOTAL ADMINISTRATIVE AND GENERAL   \$298,274   -\$212,526   -\$212,526     47   OTHER OPERATING EXPENSES   -\$212,526   -\$212,526   -\$212,526     48   767.000   PSC Assessment   \$13,206   S-48   \$6,690   100.00%     49   779.000   License and Permits (Other)   \$75   S-49   -\$75   35.98%     50   779.100   SB Licenses and Permits   \$3,000   S-50   \$147   100.00%     51   406.300   Amortization of CIAC (Sewer)   \$0								\$2
41   933.000   Transportation Expense   \$26,580   \$-41   \$0   26.79%     42   940.000   Customer Refunds   \$868   \$-42   \$0   26.79%     43   950.000   Bad Debt Expense   \$691   \$-43   \$0   26.79%     44   975.000   Miscellanous Expense   \$691   \$-43   \$0   26.79%     44   975.000   Miscellanous Expense   \$969   \$-44   \$357   26.79%     45   980.000   Rate Case Expense   \$0   \$-45   \$2,500   100.00%     46   TOTAL ADMINISTRATIVE AND GENERAL   \$298,274   -\$212,526   -\$212,526   -\$212,526     47   OTHER OPERATING EXPENSES   \$13,206   \$-48   \$6,690   100.00%     49   779.000   License and Permits (Other)   \$75   \$-49   \$75   35.98%     50   779.100   SB Licenses and Permits   \$3,000   \$-50   \$147   100.00%     51   406.300   Amortization of CIAC (Sewer)   \$0   \$-51   \$20,531   100.00%     52   Depreciation   \$0			-					S
42   940.000   Customer Refunds   \$868   \$42   \$0   26.79%     43   950.000   Bad Debt Expense   \$691   \$-43   \$0   26.79%     44   975.000   Miscellanous Expense   \$969   \$-44   \$357   26.79%     45   980.000   Rate Case Expense   \$0   \$-45   \$2,500   100.00%     46   TOTAL ADMINISTRATIVE AND GENERAL   \$298,274   -\$212,526   -   -     47   OTHER OPERATING EXPENSES   \$13,206   \$-48   \$6,690   100.00%   -     48   767.000   PSC Assessment   \$13,206   \$-48   \$6,690   100.00%   -     49   779.000   License and Permits (Other)   \$75   \$-49   -\$75   35.98%     50   779.100   SB Licenses and Permits   \$3,000   \$-50   \$147   100.00%     51   406.300   Amortization of CIAC (Sewer)   \$0   \$-51   \$20,531   100.00%     52   Depreciation   \$0   \$-52   \$110,905   100.00%     53   TOTAL OTHER OPERATING EXPENSES   \$16								
43   950.000   Bad Debt Expense   \$691   \$-43   \$0   26.79%     44   975.000   Miscellanous Expense   \$969   \$-44   \$357   26.79%     45   980.000   Rate Case Expense   \$0   \$-45   \$2,500   100.00%						•		\$7,' \$2
44   975.000   Miscellanous Expense   \$969   \$-44   \$357   26.79%     45   980.000   Rate Case Expense   \$0   \$545   \$2,500   100.00%     46   TOTAL ADMINISTRATIVE AND GENERAL   \$298,274   -\$212,526   -\$212,526     47   OTHER OPERATING EXPENSES    -\$212,526   -\$212,526     48   767.000   PSC Assessment   \$13,206   \$-48   \$6,690   100.00%     49   779.000   License and Permits (Other)   \$75   \$-49   -\$75   35.98%     50   779.100   SB Licenses and Permits   \$3,000   \$-50   \$147   100.00%     51   406.300   Amortization of CIAC (Sewer)   \$0   \$-51   \$20,531   100.00%     52   Depreciation   \$0   \$-51   \$20,531   100.00%     53   TOTAL OTHER OPERATING EXPENSES   \$16,281   \$97,136								\$. \$
45   980.000   Rate Case Expense   \$0   \$-45   \$2,500   100.00%     46   TOTAL ADMINISTRATIVE AND GENERAL   \$298,274   -\$212,526   -\$212,526     47   OTHER OPERATING EXPENSES   \$13,206   \$-48   \$6,690   100.00%     48   767.000   PSC Assessment   \$13,206   \$-48   \$6,690   100.00%     49   779.000   License and Permits (Other)   \$75   \$-49   -\$75   35.98%     50   779.100   SB Licenses and Permits   \$3,000   \$-50   \$147   100.00%     51   406.300   Amortization of CIAC (Sewer)   \$0   \$-51   \$20,531   100.00%     52   Depreciation   \$0   \$-52   \$110,905   100.00%     53   TOTAL OTHER OPERATING EXPENSES   \$16,281   \$97,136								3 \$:
46     TOTAL ADMINISTRATIVE AND GENERAL     \$298,274     -\$212,526       47     OTHER OPERATING EXPENSES     48     767.000     PSC Assessment     \$13,206     \$-48     \$6,690     100.00%       49     779.000     License and Permits (Other)     \$75     \$-49     -\$75     35.98%       50     779.100     SB Licenses and Permits     \$3,000     \$-50     \$147     100.00%       51     406.300     Amortization of CIAC (Sewer)     \$0     \$-51     \$20,531     100.00%       52     Depreciation     \$0     \$-52     \$110,905     100.00%       53     TOTAL OTHER OPERATING EXPENSES     \$16,281     \$97,136								\$2,
48   767.000   PSC Assessment   \$13,206   S-48   \$6,690   100.00%     49   779.000   License and Permits (Other)   \$75   S-49   -\$75   35.98%     50   779.100   SB Licenses and Permits   \$3,000   S-50   \$147   100.00%     51   406.300   Amortization of CIAC (Sewer)   \$0   S-51   -\$20,531   100.00%     52   Depreciation   \$0   S-52   \$110,905   100.00%     53   TOTAL OTHER OPERATING EXPENSES   \$16,281   \$97,136		360.000				-\$212,526	100.00 /0	\$27,
48   767.000   PSC Assessment   \$13,206   S-48   \$6,690   100.00%     49   779.000   License and Permits (Other)   \$75   S-49   -\$75   35.98%     50   779.100   SB Licenses and Permits   \$3,000   S-50   \$147   100.00%     51   406.300   Amortization of CIAC (Sewer)   \$0   S-51   -\$20,531   100.00%     52   Depreciation	47		OTHER OPERATING EXPENSES					
49     779.000     License and Permits (Other)     \$75     \$-49     -\$75     35.98%       50     779.100     SB Licenses and Permits     \$3,000     \$-50     \$147     100.00%       51     406.300     Amortization of CIAC (Sewer)     \$0     \$-51     -\$20,531     100.00%       52     Depreciation     \$0     \$-52     \$110,905     100.00%       53     TOTAL OTHER OPERATING EXPENSES     \$16,281     \$97,136		767.000	PSC Assessment	\$13,206	S-48	\$6,690	100.00%	\$19,
50     779.100     SB Licenses and Permits     \$3,000     S-50     \$147     100.00%       51     406.300     Amortization of CIAC (Sewer)     \$0     S-51     -\$20,531     100.00%       52     Depreciation     \$0     S-52     \$110,905     100.00%       53     TOTAL OTHER OPERATING EXPENSES     \$16,281     \$97,136			License and Permits (Other)				35.98%	
51     406.300     Amortization of CIAC (Sewer)     \$0     S-51     -\$20,531     100.00%       52     Depreciation								\$3,
52     Depreciation     \$0     S-52     \$110,905     100.00%       53     TOTAL OTHER OPERATING EXPENSES     \$16,281     \$97,136		406.300		\$0	S-51	-\$20,531	100.00%	-\$20,
	52					\$110,905	100.00%	\$110,
	53		TOTAL OTHER OPERATING EXPENSES	\$16,281		\$97,136		\$113,
54     TAXES OTHER THAN INCOME       55     967.000     Real Property Taxes     \$3,324     39.82%	54		TAXES OTHER THAN INCOME					\$1,

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

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Line Number	A- Account Number (Optional)	Expense Description	<u>C</u> Company/ Test Year Amount	D Adjustment Number	E _ Adjustments	E Jurisdictional Allocation	<u>G</u> Adjusted 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	C	-\$116,230	ік »	\$244,678

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

	Adjustment Description	Number	Amount	Adjustmer
S-2	Purchased Wastewater Maintenance	710.000		\$3
	Made and adjustment based on a two year average (2006-2007) (Herrington-Prenger)		\$367	
<b>. S-3</b>	Sludge Removal	711.200		\$2,1
	Made adjustment based on Sept. 30, 2009. Company had to make changes on how sludge was removed. (Herrington-Prenger)		\$2,125	
<u>\$4</u>	Power for Treatment Plants Other	715.000	tation to the second	
	Remove initial adjust of \$616 per general manager email indicating this was a district charge.		\$0	
S-5	WWTP Power	715.100	955	\$11.7
	Adjust to reflect update period, Sept. 30, 2009. Company made adjustment to Test Year that appeared abnormal when compared to historical data.(Herrington-Prenger)		<b>-\$11,778</b> `	
S-6	SB Lift Station Power	716.200		\$1,6
	Made adjustment to reflect accounting changes made by the Company (Herrington)		- \$1,661	
<b>S-7</b>	SB WWTP Chemicals	718.200		-\$5,7
	Made adjustment based most current September 30, 2009. Chemicals were booked incorrectly during the test year. (Herrington-Prenger)		-\$5,748	

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

xpense Adj Number	Adjustment Description	Account Number	Adjustment Total Amount Adjustmen
	Made adjustment to reflect update period Sept.30, 2009. Adjustment based on recent changes with requirements. (Herrington-Prenger)	Humber	-\$1,881
S-10	SB Operating Expenses	721.200	\$1,34
	Made adjustment based on most current data, Update period Sept. 30, 2009 (Herrington-Prenger)		\$1,344
S-13	Supplies and Materials (Other)	720.000	\$1,20
	Made adjust to reflect update period, Sept. 30, 2009. (Prenger)		\$1,202
S-14	HB Sewer Supplies	720.100	\$5,46
	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	<b>\$</b> 3
	Made adjustment to reflect Sept. 30, 2009. Company allocates account between SB and HB Sewer (Herrington-Prenger)		-\$371
S-16	Lagoon Supplies	720.400	n North Robert and States and States
	Removed Test Year, no activity in account. (Herrington-Prenger)		-\$32
S-17	Sewer Operating Expenses	720,500	
	Test Year used by Staff, no adjustment		\$0
S-18	Tools and Shop Supplies (Sewer)	722.000	<u> </u>
	Adjust to reflect update period, Sept. 30, 2009 (Herrington-Prenger)		\$790

Sponsor: Karen Herrington Page: 2 of 6

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Number	Adjustment Description	Number Amount Adjustmen
S-19	Maintenance of Treatment Equip	745.100 \$
	No adjustment, Test Year used. K&M appeared abnormal based on historical data	\$0
S-20	SB Miscellanous Operating Expenses	745.950 \$7
	Adjust to reflect update period, Sept. 30, 2009 (Herrington-Prenger)	\$77
S-23	Contracted Accounting Fees	732.000
	No adjustment necessary. Test Year used. Company does not anticipate increased costs. (Herrington-Prenger)	\$0
S-24	Contracted Legal Fees	733.000 \$12
	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 \$8,70
	Adjust to reflect update period, Sept. 30, 2009 (Prenger)	\$8,707
<u>S-27</u>	Rent (Lake Office)	742.100 \$8,08
<del>.</del>	Include annualized rent for the Lake Office (Prenger)	\$8,082
S-30	Property Insurance	755.000
	No adjustment, Test Year used. Company does not anticipate increase during rate case. (Herrington)	\$0

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

xpense Adj Number	Adjustment Description	Account Number	Adjustment Amount	Total Adjustment
	No adjustment, Test Year used. Company does not anticipate increase during rate case. (Herrington)		\$0	
<u>\$-32</u>	General Llábility (Sewer)	757.000		Si Si
	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	an an that an an air an	-\$1,32
	Based on fluctuations in historical data, Staff used a 2 year average (2007-2008) (Herrington-Prenger)		-\$1,328	
S-35	Billing Expenses	921.500	میں	
	No adjustment necessary. Test Year used. (Herrington)		\$0	
S-36	Management Fees	922.000	an si sana ang ang ang ang ang ang ang ang ang	-\$240,00
	Remove Management Fees from Test Year. (Harris)		-\$240,000	
<u>S-37</u>	Executive Management Oversight	922.100		\$27,89
	Include costs for Executive oversight (Harris)		\$27,898	
S-38	Outside Services	923.000		\$
	No adjustment necessary. Test Year used. (Herrington-Prenger)		\$0	

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

A Expense Adj Number Adjustme	B ent Description	C Account Number	D Adjustment Amount	<u>E</u> Total Adjustment
S-39 Telephone		925.000		\$0
No Adjustment necessa historical date to review	ary. Test Year used. No v. (Herrington)		\$0	
S-40 Travel & Entertainment		927.000		\$0
No adjustment necessa (Herrington)	ary. Test Year used.		\$0	
S-41 Transportation Expens	e	933.000	an a	\$0
No adjustment necessa (Herrington)	ary. Test Year used.		\$0	
S-42 Customer Refunds		940.000	ante atàlica antera	\$0
No adjustment necess: (Herrington)	ary. Test Year used.		<b>\$</b> 0	
S-43 Bad Debt Expense		950.000		
Test Year-No adjustme	ent		\$0	
S-44 Miscellanous Expense		975.000		\$35
Adjust to reflect updat (Herrington-Prenger)	e period, Sept. 30, 2009		\$357	
S-45 Rate Case Expense		980.000		\$2,50
Include expenses asso 5 Year amortization (H	ociated with current rate case- errington)		\$150	
Include Rate Case exp period, March, 31 2010	ense through the True Up ). 3-Year Amortization		\$2,350	
S-48 PSC Assessment		767.000		\$6,69

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<u>A</u> Expense Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Adjust Number Amo	
	Adjust to reflect PSC Assessment for Fiscal 2010 (Herrington)	فالمحداث كالسناك المتكاسك وشكور فكور فكور فالكري فالكر	6,690
S-49	License and Permits (Other)	779.000	-\$75
	Adjust to reflect update period, Sept. 30, 2009 (Herrington-Prenger)		-\$75
<u>S-50</u>	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)	<b>406.300</b> >	-\$20,531
	Update CIAC Depreciation Expense for Scenario (Herrington)	-\$	20,531
S-52	Depreciation		\$110,908
	1. To Annualize Depreciation	\$1	10,905
- S-57	Other Taxes	967.200	\$40
	Made adjustment to remove test year. Review during True-Up (Herrington-Prenger)		-\$46
	Total Expense Adjustments		\$116,230

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

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A Account Line Number Number (Öptional)	E Révenue Description	Company/ Test Year Amount	D Adjustment Number	E Jurisdictional Adjustments	<u>F</u> Jurisdictional Allocation_	<u>G</u> Adjusted Ju <u>risdictional</u>
Røv-1 Røv-2 Røv-3 Røv-4	ANNUALIZED REVENUES Annualized Rate Revenues Miscellaneous Revenues TOTAL ANNUALIZED REVENUES	 \$0 \$0 \$0	Røv-2 Røv-3	\$162,065 \$211,424 \$373,489	100.00% 100.00%	\$162,065 \$211,424 \$373,489

Accounting Schedule:3 Sponsor: Bret Prenger Page: 1 of 1

Rev-2 Annualized Rate Revenues		\$162,0
1. To Annualize Rate Revenues	\$162,065	
2. Description	\$0	
3. Description	\$0	
Rev-3 Miscellaneous Revenues		\$211,4
1. To Annualize Miscellaneous Revenu	ues \$211,424	
2. Description	\$0	

**Total Revenue Adjustments** 

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

\$373,489

Line Number	A Description	Residential 5/8" <u>B</u> <u>C</u> Amount Amount	Shawnee Commercial 5/8" <u>D E</u> Amount Amount 5
1	Customer Charge Revenues:		
2 3 4	Customer Number Bills Per Year Customer Bills Per year	603 12 7,236	12 12 144
5	Current Customer Charge	\$21.96	\$21.96
• 6	Annualized Customer Charge Revenues	\$158,90	3 \$3,162
7	Commodity Charge Revenues:		
8	Total Galions Sold	0	0
9	Less: Base Gallons included in Customer Charge	0	0
10	Commodity Gallons	D	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. <u>66</u>	\$3.66
15	Block 1, Annualized Commodity Charge Rev.	\$	o <b>s</b> o
16	Total Annualized Sewer Rate Revenues	1 <u>\$158,90</u>	3 3

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

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ne nbe	10년 - 10년 2월 17일 : 11일 : 11월 18일 : 11일 : 11일 : 11일 <b>- 11일 : 1</b> 1일 : 11일	Total <u>E</u> <u>G</u> Amount Amount
1	Customer Charge Revenues:	
2	Customer Number	615
3	Bills Per Year	
4	Customer Bills Per year	7,380
5	Current Customer Charge	
6	Annualized Customer Charge Revenues	\$162,065
7	Commodity Charge Revenues:	
8	Total Gallons Sold	0
9	Less: Base Gallons Included In Customer Charge	0
10	Commodity Gallons	0
11	Block 1, Commodity Gallons per Block	
12	Block 1, Number of Commodity Gallons per Unit	
13	Block 1, Commodity Billing Units	
14	Block 1, Existing Commodity Charge	
15	Block 1, Annualized Commodity Charge Rev.	\$0
16	Total Annualized Sewer Rate Revenues	\$162.065

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

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

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Line		Account · Number	Staff	Customer		Percentage
Number	Description	(Optional)	Annualized		ommodity	Rate
Rev-1	ANNUALIZED REVENUES		(			
Rev-2	Annualized Rate Revenues		(1) \$162,065			
Rev-3	Miscellaneous Revenues		(1) \$211,424			
Rev-4	TOTAL ANNUALIZED REVENUES		\$373,489			
1	OPERATIONS EXPENSES		(2)			
2	Purchased Wastewater Maintenance	710.000	\$1,827	\$0	\$1,827	0.00%
3	Sludge Removal	711.200	\$2,750	\$0	\$2,750	0.00%
4	Power for Treatment Plants Other	715.000	\$0	\$0	\$0	0.00%
5	WWTP Power	715.100	\$17,874	\$0	\$17,874	0.00%
6	SB Lift Station Power	716.200	\$1,661	\$0	\$1,661	0.00%
7	SB WWTP Chemicals	718.200	\$2,514	\$0	\$2,514	0.00%
8	Wastewater Testing Other-	719.000	\$0	\$0	\$0	0.00%
9	Effluent 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 EXPENSE		\$31,367	\$0	\$31,367	
12	MAINTENANCE EXPENSES					
13	Supplies and Materials (Other)	720.000	\$1,218	<b>\$</b> 0	\$1,218	0.00%
14	HB Sewer Supplies	720.100	\$817	\$0	\$817	0.00%
15	SB Sewer Supplies	720.200	\$552	\$0	\$552	0.00%
16	-Lagoon Supplies	720.400	\$0	\$0	\$0	0.00%
17	Sewer Operating Expenses	720.500	\$639	\$0	\$639	0.00%
18	Tools and Shop Supplies (Sewer)	722.000	\$387	\$0	\$387	0.00%
19	Maintenance of Treatment Equip	745.100	\$946	\$0	\$946	0.00%
20	SB Miscellanous Operating Expenses TOTAL MAINTENANCE EXPENSE	745.950	\$352	\$0	\$352	0.00%
21	TOTAL MAINTENANCE EXPENSE		\$4,911	\$0	\$4,911	
22	CUSTOMER ACCOUNT EXPENSE		l l			
23	Contracted Accounting Fees	732.000	\$2,928	\$0	\$2,928	0.00%
24	Contracted Legal Fees	733.000	\$1,800	\$0	\$1,800_	0.00%
25	PWSD#4 Contracted Labor (Sewer)	737.000	\$54,533	\$0	\$54,533	0.00%
26	Rent	742.000	\$4,822	\$0	\$4,822	0.00%
27	Rent (Lake Office)	742.100	\$2,165	\$0	\$2,165	0.00%
28	TOTAL CUSTOMER ACCOUNT EXPENSE		\$66,248	\$0	\$66,248	
29	ADMINISTRATIVE & GENERAL EXPENSES				*	
30	Property Insurance	755.000	\$463	\$0	\$463	0.00%
31	Auto insurance (Sewer)	756.000	\$1,912	\$0	\$1,912	0.00%
32	General Liability (Sewer)	757.000	\$755 \$0	\$0 \$0 ·	\$755	0.00%
33 34	Other Insurance (Sewer)	759.000 921.000	\$4,336	\$0	\$0 64.326	0.00% 0.00%
34	Office Supplies Billing Expenses	921.500	\$1,299	\$0	\$4,336 \$1,299	0.00%
36	Management Fees	922.000	\$1,235	\$0	\$1,255 \$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	\$2,500	\$0	\$2,500	0.00%
45	TOTAL ADMINISTRATIVE AND GENERAL	304.00Q	\$27,263	\$0	\$27,263	V.VV /6
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%
	SB Licenses and Permits	779.100	\$3,147	\$0	\$3,147	0.00%
50		119.100	4011-11	••	**1	
50 51	Amortization of CIAC (Sewer)	406.300	-\$20,531	\$0	-\$20,531	0.00%

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

Line	A Description	B Account Number (Optional)		<u>C</u> Staff Annualized	D Customer Charge	E Commodity	E Percentage Rate
53	TOTAL OTHER OPERATING EXPENSES			\$113,417	\$0	\$113,417	
54	TAXES OTHER THAN INCOME						٠
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	<u>\$0</u>	0.00%
58	TOTAL TAXES OTHER THAN INCOME			\$1,472	\$0	\$1,472	
59	TOTAL OPERATING EXPENSES		_	\$244,678	\$0	\$244,678	
60	Interest Expense		(3)	\$83,538	\$0	\$83,538	0.00%
61	Return on Equity		(3)	\$27,733	\$0	\$27,733	0.00%
62	Income Taxes		(3)	\$6,906	\$0	\$6,906	0.00%
63	TOTAL INTEREST RETURN & TAXES		-	\$118,177	\$0	\$118,177	
64	TOTAL COST OF SERVICE			\$362,855	\$0	\$362,855	
65	Less: Miscellaneous Revenues		-	\$211,424	\$0	\$211,424	0.00%
66	COST TO RECOVER IN RATES		_	\$151,431	\$0	\$151,43 <u>1</u>	
67	INCREMENTAL INCREASE IN RATE REVENUES		-	-\$10,634			
68	PERCENTAGE OF INCREASE		-	-2.85%			
69	REQUESTED INCREASE IN REVENUES			\$0			

From Revenue Schedule
From Expense Schedule
From PreTax Rate of Return Schedule, Rate Base & Return Schedule

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

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

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1. 				A		• <b>B</b>	formulas
1	State income Ta	x Rate Statutory / Effect	tive	6.25%	(2)	5.81%	(1 - (B2 x .5)) x A1
2	Federal Income	Tax Rate Statutory / Ef	fective	15.00%	(1) & (2) _	14.13%	(1 - B1) x A2
3	Composite Effec	tive Income Tax Rate				19.94%	B1 + B2
4	Equity Tax Facto	or				1.2490	1 / (1- <b>B3</b> )
5	Recommended Common and	Weighted Rate of Return d Preferred	on Equity -		-	1.39%	From Capital Structure Schedule
6	Weighted Rate of	of Return on Equity Inclu	ding Income Tax			1.74%	B4 x B5
7		Weighted Rate of Return Ind Short-Term	i on Debt -		· _	4.19%	From Capital Structure Schedule
8	Total Weighted	Rate of Return Including	Income Tax		=	5.93%	B6+B7
		-			To F	late Base Sched	ule
(1)	If Sub-Chapter S	Corporation, Enter Y:	<u>    N     </u>	Equity Income Re & Preliminary Fe	•	\$32,627	
_		Tax	Rate Table				
	Net Incon	ne Range					]
	Start	End	Tax Rate	Amount in Ra	nge	Tax on Range	
	\$0	\$50,000	15.00%	\$32,627		\$4,894	1
	\$50,001	\$75,000	25.00%	\$0		\$0	1
1	\$75,001	\$100,000	34.00%	\$0		\$0	1
1	\$100,001	\$335,000	39.00%	\$0		\$0	4
	\$335,001	\$9,999,999,999	34.00%	\$0		\$0	
				\$32,627	-	\$4,894	I
				Consolidated T Average Ta		0.15	

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

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Accounting Schedule:7 Sponsor: Karen Herrington Page: 1 of 1

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

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To PreTax Return Rate Schedule

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

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mber	(Optional)	Plant Account Description	Plant	Number	Adjustments	Allocation	Jurisdictional
1						ñ.	• • • • • •
2	301.000	Organization	\$22,970	P-2	\$0	65.58%	\$15,064
3	302.000	Franchises	\$0			100.00%	\$0
4	303.000	Miscellaneous Intangible Plant	\$0			100.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$22,970		\$0		\$15,064
6		SOURCE OF SUPPLY PLANT					
7	350.000	Land & Land Rights	\$5,985			65.58%	\$3,925
8	351.000	Structures & Improvements	\$0			0.00%	\$0
9		TOTAL SOURCE OF SUPPLY PLANT	\$5,985		\$0		\$3,925
10		COLLECTION PLANT					,
11	352.100	Collection Sewers - Force- SB	\$2,765,735			100.00%	\$2,765,735
12	353.000	Services to Customers	\$194,980	P-12	-\$194,980	65.58%	\$0
13	353.100	Services To Customers SB	\$194,980			58.29%	\$113,654
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	\$3,155,695		-\$194,980		\$2,879,389
17		PUMPING PLANT					
18	362.000	Receiving Wells and Pump Pits (SB)	\$258,043			100.00%	\$258,043
19	363.000	Pumping Equipment -Other	\$0	P-19	\$2,905	65.58%	\$1,905
20	363.100	Pumping Equipment (Elec.,Diesel, other) (SB)	\$6,828	P-20	\$3,570	100.00%	\$10,398
21		TOTAL PUMPING PLANT	\$264,871		\$6,475		\$270,346
22		TREATMENT & DISPOSAL PLANT					
23	370.100	Oxidation Lagoon	\$0 -			0.00%	\$0
24	372.000	Treatment and Disposal Equipment-SB	\$148,798	P-24	\$962	100.00%	\$149,760
25	372.100	Treatment Plant Labor -SB	\$6,006			100.00%	\$6,006
26	373.000	Plant Sewer -SB	\$0			0.00%	\$0
27	375.000	Treatment Plant Other-S8	\$571,087			100.00%	\$571,087
28	375.100	Other Treatment & Disposal Plant Equip.	<u>\$411</u>			65.58%	\$270
2 <del>9</del>		TOTAL TREATEMENT & DISPOSAL PLANT	\$726,302		\$962		\$727,123
30		GENERAL PLANT					
31	391.000	Office Computer and Software	\$9,989			39.82%	\$3,978
32	391.100	Office Furniture & Equipment	\$11,485			39.82%	\$4,573
33	392.000	Transportation Equipment	\$10,579			65.58%	\$6,938
34	392.100	Transportation Equipment (Pump Truck)	\$33,445			65.58%	\$21,933
35	392.200	Transportation Equipment (Sierra Truck)	\$19,703			39.82%	\$7,846
36	394.000	Tools, Shop and Garage Equipment	\$6,626			39.82%	\$2,638
37 38	395.000 396.000	Laboratory Equipment Power Operated Equipment (Company Owned)	\$1,284 \$11,523			65.58% 65.58%	\$842 \$7,557
50	330.000		#11,9£3			04.9Q /0	41,001
39		TOTAL GENERAL PLANT	\$104,634		\$0		\$56,305

To Rate Base & Depreciation Schedules

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

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Plant Adjustment Number	Plant In Service Adjustment Description	Account	Adjustment Amount	Total Adjustment
P-2	Organization	301,000		\$0
	Description		\$0	
P-12	Sérvices to Customers	353.000		-\$194,980
	Removed balance per Company, reallocated to another account. (Herrington)		-\$194,980	
P-19	Pumping Equipment -Other	363.000		\$2,90
	Included addition for Pumping Equipment- Other (Herrington)		\$2,905	
<b>P-20</b>	Pumping Equipment (Elec.,Diesel, other) (SB)	363.100		\$3,57
	Update for addition added to Pumping Equipment for SB (Herrington)		\$3,570	<u> </u>
P-24	Treatment and Disposal Equipment-SB	372.000		\$96
	Include Irrigation Pump added during the Update Period, Sept. 30, 2009		\$962	
	Total Plant Adjustments	9 <sup>4</sup> * 10 <sup>4</sup> <sup>10</sup> <sup>10</sup> <sup>10</sup> <sup>10</sup> <sup>10</sup> <sup>10</sup> <sup>10</sup> <sup>10</sup>		-\$187,54

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

Line 🦾	Account	Depreciation Reserve Description	Total Reserve	Adjustment Number	Adjustments	Jurisdictional Allocation	Adjusted Jurisdictiona
		Bepression receive secondaria	11030110		Rujusenenis	Palotation	
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0			65.58%	\$
3	302.000	Franchises	\$0			100.00%	\$
4	303.000	Miscellaneous Intangible Plant	\$0			100.00%	\$
5		TOTAL INTANGIBLE PLANT	\$0		\$0		\$
6		SOURCE OF SUPPLY PLANT					
7	350.000	Land & Land Rights	\$0			65.58%	\$
8	351.000	Structures & Improvements	\$0			0.00%	\$
9		TOTAL SOURCE OF SUPPLY PLANT	\$0		\$0		\$
10		COLLECTION PLANT					
11	352.100	Collection Sewers - Force- SB	\$334,025	R-11	\$69,143	100.00%	\$403,16
12	353.000	Services to Customers	\$0			65.58%	
13	353.100	Services To Customers SB	\$10,941	R-13	\$4,874	58.29%	\$9,21
14	354.000	Flow Measuring Devices	\$0			0.00%	\$
15	355.000	Flow Measuring Devices Installations	\$0			0.00%	
16		TOTAL COLLECTION PLANT	\$344,966		\$74,017		\$412,3
17 -		PUMPING PLANT					
18	362.000	Receiving Wells and Pump Pits (SB)	\$88,998	R-18	\$16,200	100.00%	\$105,1
19	363.000	Pumping Equipment -Other	\$0			65.58%	:
20	363.100	Pumping Equipment (Elec.,Diesel, other) (SB)	\$28,283	R-20	\$1,087	100.00%	\$29,31
21		TOTAL PUMPING PLANT	\$117,281	·	\$17,287		\$134,5
22		TREATMENT & DISPOSAL PLANT					
23	370.100	Oxidation Lagoon	\$0			0.00%	:
24	372.000	Treatment and Disposal Equipment-SB	\$66,371	R-24	\$8,407	100.00%	\$74,7
25	372.100	Treatment Plant Labor -SB	\$1,685	R-25	\$405	100.00%	\$2,0
26	373.000	Plant Sewer -SB	\$0			100.00%	
27	375.000	Treatment Plant Other-SB	\$146,076	R-27	\$32,123	100.00%	\$178,1
28	375.100	Other Treatment & Disposal Plant Equip.	\$180	R-28	\$25	65.58%	\$1
29		TOTAL TREATEMENT & DISPOSAL PLANT	\$214,312		\$40,960		\$255,2
30		GENERAL PLANT					
31	391.000	Office Computer and Software	\$4,381	R-31	\$625	39.82%	\$1,9
32	391.100	Office Furniture & Equipment	\$5,010	R-32	\$718	39.82%	
33	392.000	Transportation Equipment	\$23,817	R-33	\$1,719		\$16,7
34	392.100	Transportation Equipment (Pump Truck)	\$6,111	R-34	\$5,435		\$7,5
35	392.200	Transportation Equipment (Sierra Truck)	\$465	R-35	\$3,202		\$1,4
36	394.000	Tools, Shop and Garage Equipment	\$2,875	R-36	\$414		\$1,3
37	395.000	Laboratory Equipment	\$596	R-37	\$80		\$4
38	396.000	Power Operated Equipment (Company Owned)	\$3,106	R-38	\$965	65.58%	\$2,6
39		TOTAL GENERAL PLANT	\$46,361		\$13,158	•	\$34,4

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To Rate Base Schedule

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

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	<u>C</u> <u>D</u> Account Adjustment A Number Amount	<u>E</u> Total djustment 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	\$1,08
	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	\$8,40
	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

R-25	Treatment Plant Labor -SB	372.100	\$40
	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	\$32,12
	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	<u> </u>
	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	\$62
	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	\$7
	Adjust Depreciation through Sept. 30, 2009 (Herrington)	\$431	

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

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Adjustments Description eserve through True Up period, March (Herrington) rtation Equipment Depreciation through Sept. 30, 2009 ton) eserve through True Up period, March (Herrington)	Number 392.000	Amount \$287 \$1,031 \$688	<u>Amount</u> \$1,719
Pepreciation through Sept. 30, 2009 ton) eserve through True Up period, March (Herrington)	392.000	-	\$1,719
ton) eserve through True Up period, March (Herrington)		-	
(Herrington)		\$688	
rtation Equipment (Pump Truck)	392.100		\$5,435
Pepreciation through Sept. 30, 2009 ton)		\$3,261	
eserve through True Up period, March (Herrington)		\$2,174	
ntation Equipment (Sierra Truck)	392,200	n ang tao na pananan da ta ana ng ang ang ang ang ang ang ang ang	\$3,202
Depreciation through Sept. 30, 2009 ton)		\$1,921	
eserve through True Up period, March (Herrington)		\$1,281	
hop and Garage Equipment	394,000		
Annaciation through Sant 20, 2000		\$248	
ton)		\$166	
	epreciation through Sept. 30, 2009 ton) eserve through True Up period, March	epreciation through Sept. 30, 2009 ton)	epreciation through Sept. 30, 2009 \$248 ton) eserve through True Up period, March \$166

Accounting Schedule:12 Sponsor: Karen Herrington Page: 3 of 4

Adjustment Number	Accumulated Depreciation Reserve	Account Adjustment Adjustmen
··· ,,	Adjust Depreciation through Sept. 30, 2009 (Herrington)	\$48
	Adjust reserve through True Up period, March 31, 2010 (Herrington)	\$32
<b>R-38</b>	Power Operated Equipment (Company Owned)	396.000 \$9
	Adjust Depreciation through Sept. 30, 2009 (Herrington)	\$579
	Adjust reserve through True Up period, March 31, 2010 (Herrington)	\$386

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

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Line Number	<u>A</u> Account	B Plant Account Description	C Adjusted Jurisdictional	D Depreciation Rate	<u>E</u> Depreciation Expense
	- Humber		<u>. Unisaledunar</u>	A CONTRACTOR OF	
1		INTANGIBLE PLANT		1997 - <del>19</del> 9	
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%	\$(
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%	\$276
26	373.000	Plant Sewer -SB	\$0	0.00%	\$(
27	375.000	Treatment Plant Other-SB	\$571,087	5.00%	\$28,554
28	375.100	Other Treatment & Disposal Plant Equip.	\$270	5.00%	\$1:
29	-	TOTAL TREATEMENT & DISPOSAL PLANT	\$727,123		\$35,57
30		GENERAL PLANT		•	
31	391.000	Office Computer and Software	\$3,978	5.00%	\$19
32	391.100	Office Furniture & Equipment	\$4,573	5.00%	\$22
33	392.000	Transportation Equipment	\$6,938	13.00%	\$90
34	392.100	Transportation Equipment (Pump Truck)	\$21,933	13.00%	\$2,85
35	392.200	Transportation Equipment (Sierra Truck)	\$7,846	13.00%	\$1,02
36	394.000	Tools, Shop and Garage Equipment	\$2,638	5.00%	\$13
37	395.000	Laboratory Equipment	\$842	5.00%	\$4
38	396.000	Power Operated Equipment (Company Owned)	\$7,557	6.70%	\$50

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

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

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

Exhibit No.: Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staff Case No: WR-2010-0111 Shawnee Bend Water Date Prepared: 5/18/2010



# MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

Post True-Up Report Scenario Two

STAFF ACCOUNTING SCHEDULES

LAKE REGION WATER AND SEWER COMPANY

CASE NO. WR-2010-0111 Shawnee Bend Water

Jefferson City, Missouri

May 2010

**SCENARIO 2 - SHAWNEE BEND WATER** 

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Line	Number	승규 같다. 승규 것 가는 것 수 가 있는 것 같아요. 이 가 있는 것 같아. 것 같아.	Test Year	Adjustment		Jurisdictional	Adjusted
lumber	(Optional)	Expense Description	Amount	Number	Adjustments	Allocation	Jurisdictiona
1		OPERATIONS EXPENSES	£0.004		<b>*</b> 772	400 004/	\$9,65
2	615.100	Water Tower Power	\$8,881	W-2	\$775	100.00%	
3	615.200	Well Pump Power	\$0	W-3	\$1,863	100.00%	\$1,86
4	618.000	Chemicals (Chlorine)	\$2,847	W-4	\$520	100.00%	\$3,36
5	619.000	Water Testing	\$555	W-5	\$470	100.00%	\$1,02
6		TOTAL OPERATIONS EXPENSE	\$12,283		\$3,628		\$15,91
7		MAINTENANCE EXPENSES					
8	620.000	Supplies and Materials	\$2,153	W-8	-\$980	100.00%	\$1,17
9	622.000	Tools and Shop Supplies-	\$749	W-9	-\$666	100.00%	\$8
10	645.100	Maintenance of Well #1 Grand Point	\$200	W-10	\$260	100.00%	\$48
11	645.110	Maintenance of Well #2 Villages	\$1,855	W-11	-\$1,632	100.00%	\$22
12	645.300	Maintenance of Mains	\$4,227	W-12	-\$2,227	100.00%	\$2,00
13	645.400	Maintenance of Services	\$1,120	W-13	\$0	100.00%	\$1,12
14	645.600	Maintenance of Other Plant	\$706	W-14	\$0	100.00%	\$70
15		TOTAL MAINTENANCE EXPENSE	\$11,010		-\$5,245		\$5,76
16		CUSTOMER ACCOUNT EXPENSE					
17		TOTAL CUSTOMER ACCOUNT EXPENSE	\$0		\$0		\$
18		ADMINISTRATIVE & GENERAL EXPENSES					
19	632.000	Contracted Accounting Fee	\$10, <del>9</del> 30	W-19	\$0	25.52%	\$2.78
20	633.000	Contracted Legal Fee (Water Only)	\$255	W-20	-\$255	100.00%	
21	733.000	Contracted Legal Fee SB Water and Sewer Split	\$3,386	W-21	\$0	48.79%	\$1,65
	697 000	PWSD#4 Contract Labor	\$194.850	W 00	eo 707	05 508/	* 5 4 D
22	637.000			W-22	\$8,707	25.52% 25.52%	\$51,94
23	642.000	Building Rent	\$18,000	W-23	\$0		\$4,59
24	642.100	Rent (Lake Region)	\$0	W-24	\$8,083	25.52%	\$2,06
25	655.000	Property Insurance (Water Only)	\$463	W-25	\$0	100.00%	\$40
26	656.000	Auto Insurance (Water Only)	\$663	W-26	\$0	100.00%	\$60
27	657.000	General Liability (Water Only)	\$720	W-27	\$0	100.00%	\$7
28	659.000	Other Insurance (Water Only)	\$669	W-28	-\$669	100.00%	
29	921.000	Office Supplies-	\$11,218	W-29	-\$1,993	45.60%	\$4,21
30	921.500	Billing Expenses	\$2,962	W-30	\$0	45.60%	\$1,3
31	922.000	Management Fees	\$240,000	W-31	-\$240,000	25.52%	:
32	922.100	Executive Management Oversight	\$0	W-32	\$27,898	25.52%	\$7,1
33	923.000	Outside Services	\$947	W-33	\$0	25.52%	\$2
34	925.000	Telephone	\$1,247	W-34	\$0	25.52%	\$3
35	927.000	Travel & Entertainment	\$155	W-35	\$0	25.52%	\$
36	933.000	Transportation Expense	\$26,582	W-36	\$0	25.52%	\$6,7
37	940.000	Customer Refunds	\$868	W-37	\$0	25.52%	\$2
38	950.000	Bad Debt Expense	\$691	W-38	\$0	25.52%	\$1
39	975.000	Other Misc. Expenses	\$969	W-39	\$357	25.52%	\$3
40	980.000	Rate Case Expense	\$0	W-40	\$2,500	100.00%	\$2,5
41		TOTAL ADMINISTRATIVE AND GENERAL	\$515,575		-\$195,372		\$88,1
42		OTHER OPERATING EXPENSES					
43		MO DNR Fees	\$200	W-43	\$0	100.00%	\$2
44	626.100	John Summers Annual Corp Registration	\$10	W-44	\$0	100.00%	Š
45	667.000	PSC Assessment	\$1,213	W-45	\$228	100.00%	\$1,4
46	406.200	Water Amortization of CIAC	\$0	W-46	-\$18,984	100.00%	-\$18,9
40	100.200	Depreciation	\$0	W-47	\$84,209	100.00%	\$84,2
48		TOTAL OTHER OPERATING EXPENSES	\$1,423	**-*1	\$65,453	100.0078	\$66,8
49		TAXES OTHER THAN INCOME					
	967.000	Real Estate Taxes	\$3,324	W-50	£0.	39.28%	\$1,
50 51	967.000	Property Taxes	\$3,324 \$372	W-50 W-51	\$0 \$0	39.28% 39.28%	31,: \$1
	307.300	FIGURELY INAND	3312	11-21	20	33.20%	<b>\$</b> 1
52	967.200	Other Taxes	\$46	W-52	-\$46	25.52%	

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

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Line Number 54	Account Number (Optional) TOTAL OPE	B Expense Description RATING EXPENSES	<u>C</u> : Company/ Test Year Amount \$544,033	D Adjustment Number	E	E Jurisdictional Allocation	G Adjusted Jurisdictiona \$178,19
	·						

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

xpense Ad Number	Adjustment Description	Account Number	Adjustment Amount	Total Adjustmen
W-2	Water Tower Power	615.100		\$77
	Adjust to reflect update period, Sept. 30, 2009. Account trending upward (Herrington)		\$775	
W-3	Well Pump Power	615.200		\$1,86
	Adjust to reflect update period, Sept. 30, 2009. Account trending upward (Herrington)		\$1,863	
W-4	Chemicals (Chlorine)	618.000		\$52
	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		\$47
	Adjust to reflect update period, Sept. 30, 2009. Most current data (Herrington)		\$470	
W-8	Supplies and Materials	620.000		-\$98
	Adjust to reflect update period, Sept. 30, 2009 (Herrington)		-\$980	
W-9	Tools and Shop Supplies-	622.000		-\$66
	Adjust to reflect update period, Sept. 30, 2009 (Herrington)		-\$666	
W-10	Maintenance of Weil #1 Grand Point	645.100		\$26
	Adjust to reflect update period, Sept. 30, 2009 (Herrington)		\$260	
<b>W-11</b>	Maintenance of Well #2 Villages	645.110		-\$1,63

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

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Expense Adj Number	Adjustment Description	Account Adjustment Number Amount	Total Adjustmer
	Adjust to reflect update period, Sept. 30, 2009 (Herrington)	-\$1,632	
W-12	Maintenance of Mains	645.300	-\$2.2
	Included \$2000 in case. Need further information from the Company	-\$2,227	
W-13	Maintenance of Services	645.400	
	No adjustment issued. Revisit during true up (Herrington)	\$0	
W-14	Maintenance of Other Plant	645.600	
	No adjustment issued. Revisit during true up (Herrington)	\$0	
W-19	Contracted Accounting Fee	632.000	
	Test Year, No adjustment issued. Amount allocated between all three systems	\$0	
<b>W-20</b>	Contracted Legal Fee (Water Only)	633.000	\$2
	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	
-	Test Year, no adjustment. Balance allocated between Shawnee Bend Water and Sewer (Herrington)	\$0	
W-22	PWSD#4 Contract Labor	<b>637.000</b>	\$8,7
	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

<u>A</u> Expense Adj	B	<u>C</u> <u>D</u> Account Adjustment	<u>E</u> Total
Number	Adjustment Description	Number Amount	Adjustmen
<u></u>	Building Rent Test Year amount used, no adjustment issued. Allocated between all three systems (Herrington)	<u>642.000</u> \$0	5
W-24	Rent (Lake Region)	642.100	\$8,08
	Include an annualized amount for rent -Lake Office (Prenger)	\$8,083	
W-25	Property Insurance (Water Only)	655,000	5
	Test Year used. Company did not anticipate increase during rate case. (Herrington)	\$0	
W-26	Auto Insurance (Water Only)	656.000	
	Test Year used. Company did not anticipate increase during rate case. (Herrington)	\$0	
<b>W-27</b>	General Liability (Water Only)	657.000	
	Test Year used. Company did not anticipate increase during rate case. (Herrington)	\$0	
W-28	Other Insurance (Water Only)	659.000	-\$60
	Remove Health Insurance that is considered personal insurance. (Herrington)	-\$669	
<b>W-29</b>	Office Supplies-	921.000	-\$1,99
	Used 2 Year average based on historical data (2007- 2008) Herrington	-\$1,993	
W-30	Billing Expenses	921.500	
	Test Year, no adjustment. Review during True Up. (Herrington)	\$0	
B Ijustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
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S	922.000		-\$240,00
ar Management Fees (Herrington		-\$240,000	
gement Översight	922.100		\$27,89
Executive Oversight		\$27,898	
	923.000	an a	<u>\$</u> I
justment (Herrington)		\$0	
	925.000		\$
justment. Lack of historical data to on)		\$0	
inment	927.000		\$
justment		\$0-	
xpense	933.000		
justment. Review during True Up.		\$0	
ds	940.000		\$
justment. (Herrington)		\$0	
ŝe	950.000		
justment		\$0	
enses	975.000		\$35
update period, Sept. 30, 2009		\$357	
			nting Schedule
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n Herrington Page: 4 of 6 ---

xpense Adj Number	Adjustment Description	Account	Adjustment Amount	Total Adjustmen
W-40	Rate Case Expense	980.000	مېرىمى ئىلىرىمىدۇ ئەرىم ئارىمىدۇرىيە كېرىمىدى 1941 - يىلى ئىلىرىكى ئىلىرىكى ئارىكى ئارىكى ئارىكى ئارىكى ئارىكى 1944 - يىلى ئارىكى	\$2,50
	Include expenses associated with current rate case- 5 Year amortization (Herrington)		\$150	
	Include rate expenses through the True Up period, March 31, 2010- 3-Year Amortization		\$2,350	
W-43	MO DNR Fees	an an the second statement of the second statem	ar an san a san a san a san an sa San an san an	
	Test Year, No adjustment		\$0	·
W-44	John Summers' Annual Corp Registration	626.100	alaan Tali aa ah	
	Test Year, No adjustment		\$0	
W-45	PSC Assessment	667.000		\$22
	Increase PSC Assessment amount to 2010 Fiscal Year (Herrington)		\$228	
W-46	Water Amortization of CIAC	406.200		-\$18,9
	Update CIAC Depreciation Expense for Scenario (Herrington)		-\$18,984	• • • • •
W-47	Depreciation	anter a second de la construir de la construir El construir de la construir de		\$84,2
	1. To Annualize Depreciation		\$84,209	
	Adjustment		\$0	
W-50	Real Estate Taxes	967.000	ingil	
	Test Year, no adjustment. Revisit during True Up (Herrington)		\$0	
W-51	Property Taxes	967.300		

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

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<u>A</u> Expense Adj Number	B Adjustment Description	<u>C</u> <u>D</u> <u>E</u> Account Adjustment Total Number Amount Adjustment
	Test Year, no adjustment. Revisit during True Up (Herrington)	\$0
<b>W-52</b>	Other Taxes	967.200 -\$46
	Remove Test Year. Need more information for Company (Herrington)	-\$46
1	Total Expense Adjustments	-\$131.582

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

<u>A</u> Account		<u>C</u> Company/	D	Ē	<u>.</u> <u>F</u>	<b>D</b>
Line Number		Test Year	Adjustment		Jurisdictional	Adjusted
Number (Optional)	Revenue Description	Amount	Number	Adjustments	Allocation	Jurisdictional
Rev-1	ANNUALIZED REVENUES			<u>.</u>		
Rev-2	Annualized Rate Revenues	\$0	Rev-2	\$113,381	100.00%	\$113,381
Rev-3	Miscellaneous Revenues	\$0	Rev-3	\$187,988	100.00%	\$187,988
Rev-4	TOTAL ANNUALIZED REVENUES	\$0		\$301,369		\$301,369

Accounting Schedule: 3 Sponsor: Bret Prenger Page: 1 of 1

A Revenue Adj Number	B Adjustment Description	<u>C</u> <u>D</u> <u>E</u> Account Adjustment Total Number Amount Adjustment
Rev-2	Annualized Rate Revenues	\$113,38
	1. To Annualize Rate Revenues	\$113,381
Rev-3	Miscellaneous Revenues	\$187,98
	1. To Annualize Miscellaneous Revenues	\$187,988
	Description	\$0
	Description	\$0.

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

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Line umb <u>er</u>	A Description	Residential 5/8" <u>B</u> <u>C</u> Amount Amourt	Residentia 1" <u>D</u> t Amount A	E mount
1	Customer Charge Revenues:		194 e	
2	Customer Number	565	14	
3	Bills Per Year	12	12	
4	Customer Bills Per year	6,780	168	
5	Current Customer Charge	\$11.29	\$21.01	
6.	Annualized Customer Charge Revenues	\$76	,546	\$3,530
7	Commodity Charge Revenues:			
8	Total Gallons Sold	0	0	
9	Less: Base Gallons Included in Customer Charge	<u>0</u>	0	
10	Commodity Gallons	Q	0	
11	Block 1, Commodity Gallons per Block	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.	ľ	so	\$(

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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Line Number	A Description	E Amount	<u>G</u> Amount	H Amount	L
1	Customer Charge Revenues:	}			
2	Customer Number	21	ł	6	
3	Bills Per Year	÷ 12	[	12	
4	Customer Bills Per year	252	}	72	
5	Current Customer Charge	\$37.21	ļ	\$56.65	
6	Annualized Customer Charge Revenues		\$9,377	}	\$4,079
7	Commodity Charge Revenues:		}	}	
8	Total Gallons Sold	Ð	4	0	
9	Less: Base Gallons Included In Customer Charge			0	
10	Commodity Gallons	D		o	
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	00.0	{	0.00	
14	Block 1, Existing Commodity Charge	\$2.16		\$2.16	
15	Block 1, Annualized Commodity Charge Rev.		. \$0	ł	\$0
16	Total Annualized Water Rate Revenues		\$9,377	1	\$4,075

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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5		Commercial 5/8"	Commercial		
Line Number	A Description	<u>J K</u> Amount Amount	L M 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	<u>\$11.29</u>	\$21. <u>01</u>		
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		
<b>t</b> 0	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	\$		
16	Total Annualized Water Rate Revenues	\$1,355	\$1,76		

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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Line	A Description	Commercial 1.5" <u>N Q</u> Amount Amount	Commercial 2" <u>P</u> <u>Q</u> Amount Amount
1	Customer Charge Revenues:		
2	Customer Number	3	8
3	Bills Per Year	12	12
4	Customer Bills Per year	36	96
5	Current Customer Charge	\$37.21	\$56.65
6	Annualized Customer Charge Revenues	\$1,340	\$5,438
7	Commodity Charge Revenues:		
8	Total Gallons Sold	Q	0
9	Less: Base Gallons Included in Customer Charge	0	
10	Commodity Gallons	o	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	\$1,340	\$5,438

Commodity Billing Units are based on the number of commodity gallons applicable to each block, divided by the taniff usage rate gallons (e.g. for taniff 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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Accounting Schedule: 4-1 Sponsor: Bret Prenger Page 4 of 6

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Line Number	A Description	Commercial 4" B S Amount Amount	Commercial 6" I U Amount Amount
1	Customer Charge Revenues:		
2	Customer Number	3	1
3	Bills Per Year	12	12
4	Customer Bills Per year	36	12
5	Current Customer Charge	<u>\$166.81</u>	\$328.81
6	Annualized Customer Charge Revenues	\$6,00	5 \$3,94
7	Commodity Charge Revenues:		]]
8	Total Gallons Sold	o	0
9	Less: Base Gallons Included In Customer Charge	0	0
10	Commodity Gallons	D D	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
ł5	Block 1, Annualized Commodity Charge Rev.	\$	.o.
16	Total Annualized Water Rate Revenues	\$6,00	_] ] 5\$3,94

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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Line Number	<b>∆</b> Description	Totai V <u>W</u> Amount 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	o
9	Less: Base Gallons Included in Customer Charge	0
10	Commodity Gallons	o
11	Block 1, Commodity Gallons per Block	<u> </u>
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	\$11 <u>3,381</u>

Commodity Billing Units are based on the number of commodity gallons applicable to each block, divided by the taniff usage rate gallons (e.g. for taniff 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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\$187,988

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

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A B C Account			and the second	D			
Line umber	Description	Number (Optional)	A	Staff nnualized	Customer Charge C	ommodity	Percentage Rate
lev-1							
Rev-2	Annualized Rate Revenues		(1)	\$113,381		* *	
Rev-3	Miscellaneous Revenues		(1)	\$187,988			
lev-4	TOTAL ANNUALIZED REVENUES			\$301,369			
1	OPERATIONS EXPENSES		(2)				
2	Water Tower Power	615,100	(/	\$9,656	\$0	\$9,656	0.00%
3	Well Pump Power	615.200		\$1,863	\$0	\$1,863	0.00%
4	Chemicals (Chlorine)	618.000		\$3,367	\$0	\$3,367	0.00%
5	Water Testing	619.000		\$1,025	\$0	\$1,025	0.00%
6	TOTAL OPERATIONS EXPENSE			\$15,911	\$0	\$15,911	
7	MAINTENANCE EXPENSES						
8	Supplies and Materials	620.000		\$1,173	\$0	\$1,173	0.00%
9	Tools and Shop Supplies-	622.000		\$83	\$0	.\$83	0.00%
10	Maintenance of Well #1 Grand Point	645.100		\$460	\$0	\$460	0.00%
11	Maintenance of Well #2 Villages	645.110		\$223	\$0	\$223	0.00%
12	Maintenance of Mains	645.300 645.400		\$2,000	\$0	\$2,000	0.00%
13	Maintenance of Services	645.400 645.600		\$1,120	\$0	\$1,120	0.00%
14	Maintenance of Other Plant TOTAL MAINTENANCE EXPENSE	645.600		\$706		\$706	0.00%
15	I UTAL MAINTENANGE EXCENSE			\$5,765 }	\$0	\$5,765	
16	CUSTOMER ACCOUNT EXPENSE						
17	TOTAL CUSTOMER ACCOUNT EXPENSE			\$0	\$0	\$0	
18	ADMINISTRATIVE & GENERAL EXPENSES						
19	Contracted Accounting Fee	632.000		\$2,789	\$0	\$2,789	0.00%
20	Contracted Legal Fee (Water Only)	633.000		\$0	\$0	\$0	0.00%
21	Contracted Legal Fee SB Water and Sewer Split	733.000		\$1,652	\$0	\$1,652	0.00%
22	PWSD#4 Contract Labor	637.000		\$51,948	\$0	\$51,948	0.00%
23	Building Rent	642.000		\$4,594	\$0	\$4,5 <del>9</del> 4	0.00%
24	Rent (Lake Region)	642.100		\$2,063	\$0	\$2,063	0.00%
25	Property Insurance (Water Only)	655.000		\$463	\$0	\$463	0.00%
26	Auto Insurance (Water Only)	656.000		\$663	\$0	\$663	0.00%
27	General Liability (Water Only)	657.000		\$720	\$0	\$720	0.00%
- 28	Other Insurance (Water Only)	659.000 921.000		\$0 \$4 207	\$0 \$0	\$0 5 4 207	0.00% 0.00%
29 30	Office Supplies- Billing Expenses	921.500		\$4,207 \$1,351	· \$0	\$4,207 <b>\$1,3</b> 51	0.00%
31	Management Fees	922.000		\$0,351 \$0	\$0	\$1,351	0.00%
32	Executive Management Oversight	922.100		\$7,120	\$0	\$7,120	0.00%
33	Outside Services	923.000		\$242	\$0	\$242	0.00%
34	Telephone	925.000		\$318	\$0	\$318	0.00%
35	Travel & Entertainment	927.000		\$40	\$0	\$40	0.00%
36	Transportation Expense	933.000		\$6,784	\$0	\$6,784	0.00%
37	Customer Refunds	940.000		\$222	\$0	\$222	0.00%
38	Bad Debt Expense	950.000		\$176	\$0	\$176	0.00%
39	Other Misc. Expenses	975.000		\$338	\$0	\$338	0.00%
40	Rate Case Expense	000.088		\$2,500	\$0	\$2,500	0.00%
41	TOTAL ADMINISTRATIVE AND GENERAL			\$88,190	\$0	\$88,190*	
42	OTHER OPERATING EXPENSES					<b>.</b> .	
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		-\$18,984	\$0	-\$18,984	0.00%
47				\$84,209	\$0	\$84,209	0.00%
48	TOTAL OTHER OPERATING EXPENSES			\$66,876	\$0	\$66,876	
49 50	TAXES OTHER THAN INCOME Basel Feature Texas	6#7 Ano		المعد مع	<b>*</b> 0	<b>\$4 40</b> 4	A 444
50	Real Estate Taxes Property Taxes	967.000 967.300		\$1,306 _ \$146	\$0 \$0	\$1,306 \$146	0.00% 0.00%
51		967 300		\$146	50	3146	10 101%

Accounting Schedule; 5 Sponsor: Jim Russo Page: 1 of 2

Line Number	A Description	B Account Number (Optional)	<u>C</u> Staff Annualized	D Customer Charge	<u>E</u> Commodity	E Percentage Rate
52	Other Taxes	967.200	\$0	\$0	\$0	0.00%
53	TOTAL TAXES OTHER THAN INCOME		\$1,452	\$0	\$1,452	
54	TOTAL OPERATING EXPENSES		\$178,194	\$0	\$178,194	
55	Interest Expense	(3)	\$72,486	\$0	\$72,486	0.00%
56	Return on Equity	(3)	\$24,064	\$0	\$24,064	0.00%
57	Income Taxes	(3)	\$5,992	\$0	\$5,992	0.00%
58	TOTAL INTEREST RETURN & TAXES	-	\$102,542	\$0	\$102,542	
59	TOTAL COST OF SERVICE		\$280,736	\$0	\$280,736	
60	Less: Miscellaneous Revenues	-	\$187,988	\$0	\$187,988	0.60%
61	COST TO RECOVER IN RATES	-	\$92,748	\$0	\$92,748	
62	INCREMENTAL INCREASE IN RATE REVENUES	-	-\$20,633			
63	PERCENTAGE OF INCREASE		-6.85%			
64	REQUESTED INCREASE IN REVENUES		\$0			

(1) From Revenue Schedule

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

Accounting Schedule: 5 Sponsor: Jim Russo Page: 2 of 2

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1	State Income Ta	x Rate Statutory / Effect	tive	6.25%	(2)	5.81%	(1 - (B2 x .5)) x A1
2	Federal Income	Tax Rate Statutory / Ef	fective	15.00% (1	) & (2)	14.13%	(1 - B1) x A2
3	Composite Effec	tive Income Tax Rate				19.94%	B1 + B2
4	Equity Tax Facto	pr.				1.2490	1 / <b>(1-B3)</b>
5	Recommended Common an	Weighted Rate of Return d Preferred	n on Equity -		-	1.39%	From Capital Structure Schedu
6	Weighted Rate of	of Return on Equity Inclu	ding Income Tax			1.74%	B4 x B5
7		Weighted Rate of Return	) on Debt -			4.19%	From Capital Structure Schedu
8	Total Weighted	Rate of Return Including	income Tax			5.93%	B6+B7
8	Total Weighted	Rate of Return Including	income Tax		To	5.93%	
8 (1)		Rate of Return Including Corporation, Enter Y:	income Tax	Equity Income Req & Preliminary Fed	puired	Rate Base Sched	
		Corporation, Enter Y:			puired	Rate Base Sched	
		Corporation, Enter Y:	N		puired	Rate Base Sched	
	If Sub-Chapter S	Corporation, Enter Y:	N		quired eral Tax	Rate Base Sched	
	If Sub-Chapter S	Corporation, Enter Y: Tâx ne Range	N Rate Table	& Preliminary Fed	quired eral Tax	Rate Base Sched	
	If Sub-Chapter S Net Incor Start	Corporation, Enter Y: Tax ne Range End	N Rate Table Tax Rate	& Preliminary Fed Amount in Rang	quired eral Tax	Rate Base Sched \$28,311 Tax on Range	
	If Sub-Chapter S Net Incor Start \$0	Corporation, Enter Y: Tax ne Range End \$50,000	N Rate Table Tax Rate 15.00%	& Preliminary Fed Amount in Rang \$28,311	quired eral Tax	Rate Base Sched \$28,311 Tax on Range \$4,247	
	If Sub-Chapter S Net Incor Start \$0 \$50,001	Corporation, Enter Y: Tax ne Range End \$50,000 \$75,000	Rate Table Tax Rate 15.00% 25.00%	& Preliminary Fed Amount in Rang \$28,311 \$0	quired eral Tax	Rate Base Sched \$28,311 Tax on Range \$4,247 \$0	
	If Sub-Chapter S Net Incor Start \$0 \$50,001 \$75,001	Corporation, Enter Y: Tax ne Range End \$50,000 \$75,000 \$100,000	N Rate Table Tax Rate 15.00% 25.00% 34.00%	& Preliminary Fed Amount in Rang \$28,311 \$0 \$0	quired eral Tax	Rate Base Sched \$28,311 Tax on Range \$4,247 \$0 \$0 \$0	
	If Sub-Chapter S Net Incor Start \$0 \$50,001 \$75,001 \$100,001	Corporation, Enter Y: Tax ne Range End \$50,000 \$75,000 \$100,000 \$335,000	N Rate Table Tax Rate 15.00% 25.00% 34.00% 39.00%	& Preliminary Fed Amount in Rang \$28,311 \$0 \$0 \$0 \$0	quired eral Tax ge	Rate Base Sched \$28,311 Tax on Range \$4,247 \$0 \$0 \$0 \$0	

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

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ine imber	A Rate Base Description	B Dollar Amount	
1	Plant in Service	\$3,970,671	From Plant Schedule
2	Less Accumulated Depreciation Reserve	\$547,797	From Depreciation Reserve Schedule
3	Net Plant In Service	\$3,422,874	
4	Other Rate Base Items:	\$0	
	Materials and Supplies	\$817	
	Contribution in Aid of Construction	-\$1,924,967	
	CIAC Depreciation Reserve	\$248,927	
	Deferred Taxes	-\$17,682	
5	Total Rate Base	\$1,729,969	
6	Total Weighted Rate of Return Including Income Tax	5.93%	From PreTax Return & Taxes Schedu
7	Required Return & Income Tax	\$102,542	

Acccounting Schedule: 7 Sponsor: Karen Herrington Page: 1 of 1

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

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To PreTax Return Rate Schedule

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

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<u>G</u> Adjuste	E Jurisdictional	E.	<u>D</u> Adjustment	<u>C</u> Total		Account #	ine
Jurisdictio	Allocation	Adjustments	Number	Plant	Plant Account Description	(Optional)	nber
					INTANGIBLE PLANT		1
\$31,	100.00%			\$31,666	Organization	301.000	2
	100.00%			\$0	Franchises	302.000	3
\$31,		\$0		\$31,666	TOTAL INTANGIBLE PLANT		4
					SOURCE OF SUPPLY PLANT		5
\$	100.00%			\$427	Land & Land Rights SP	310.000	6
\$20,	100.00%			\$20,515	Structures & Improvements - SSP	311.000	7
\$110,	100.00%	\$2,676	P-8	\$108,205	Wells & Springs	314.000	8
\$79,	100.00%			\$79,315	SB Well Interconnections	314.100	9
\$275,	100.00%			\$275,235	SB Water Tower	314.200	10
\$486,		\$2,676		\$483,697	TOTAL SOURCE OF SUPPLY PLANT		11
					PUMPING PLANT		12
	100.00%			\$0	Structures & Improvements - PP	321.000	13
\$11,	100.00%			\$11,793	Electric Pumping Equipment	325.000	14
	100.00%			\$0	Diesel Pumping Equipment	326.000	15
	100.00%			\$0	Other Pumping Equipment	328.000	16
<b>\$</b> 11,		\$0		\$11,793	TOTAL PUMPING PLANT		17
	400 000/				WATER TREATMENT PLANT		18
•••	100.00%			\$0	Land & Land Rights-WTP	330.000	19
\$12,	100.00%			\$12,799	Structures & Improvements - WTP	331.000	20
<u>\$16,</u> \$29,	100.00%	\$0		\$16,564 \$29,363	Water Treatment Equipment TOTAL WATER TREATMENT PLANT	332.000	21 22
					TRANSMISSION & DISTRIBUTION PLANT		23
	100.00%			\$0	Land & Land Rights-T&D	340.000	24
	100.00%			\$0	Structures & Improvements - T&D	341.000	25
	100.00%			· \$0	Distribution Reservoirs & Standpipes	342.000	26
	100.00%			\$0 \$0	Fire Mains	344.000	27
\$253,	100.00%	-\$1,080	P-28	\$254,704	Services	345.000	28
\$325	100.00%	\$1,000		\$325,704	Transmission & Distribution Mains	343.000	29
\$2,716	100.00%			\$2,716,565	Transmission & Distribution Mains SB	343,100	30
\$78	100.00%	\$1,080	P-31	\$77,865	Meters	346,000	31
\$17	100.00%	• • • • • •		\$17,861	Meter Installations	347.000	32
	100.00%			\$0	Other Transmission & Distribution Plant	349.000	33
	100.00%			\$0		348.000	34
\$3,392		\$0		\$3,392,699	TOTAL TRANS, & DISTRIBUTION PLANT		35
					GENERAL PLANT		36
	100.00%			\$0	Land & Land Rights-GP	370.000	37
	100.00%			\$0	Structures & Improvements - GP	371.000	38 ்
\$4	39.28%			\$11,485	Office Furniture & Equipment	372.000	39
\$3	39.28%			\$9,989	Computer Equipment	372.100	40
	0.00%			\$10,579	Transportation Equipment - GP	373.000	41
	0.00%			\$33,445	Transportation Equipment-(Pump Truck)	373.100	42
\$7	39.28%			\$19,703	Transportation Equipment (Sierra Truck)	373.200	43
\$2	39.28%			\$6,626	Tools, Shop and Garage Equipment	379.000	44
	0.00%			\$0	Laboratory Equipment	379.100	45
\$18		\$0		\$91,827	TOTAL GENERAL PLANT		46

To Rate Base & Depreciation Schedules

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

# 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 Schedule of Adjustments for Plant in Service - Water

Number 🔬	Plant In Service Adjustment Description	Number	Amount	Adjustmen
P-8	Wells & Springs	314.000		\$2,6
	Include addition for Chlorinator Repair. Update through Sept. 30, 2009 (Herrington)		\$2,676	
P-28	Services	345.000		-\$1,0
	Removed Meters that were retired during the update period of Sept. 30, 2009 (Herrington)		-\$1,080	
P-31	Meters	346.000		\$1,1
	Include meter additions for the update period of Sept.30, 2009 (Herrington)		\$1,080	

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

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Adjusted Jurisdiction	Jurisdictional Allocation	Adjustments	Adjustment Number	Total Reserve	Depreciation Reserve Description	Number	Line umber
				· · · · · · · · · · · · · · · · · · ·			
		*			INTANGIBLE PLANT		1
:	100.00%			\$0	Organization	301.000	2
	100.00%			\$0	Franchises	302.000	3
		\$0		\$0	TOTAL INTANGIBLE PLANT		4
					SOURCE OF SUPPLY PLANT		5
:	100.00%			\$0	Land & Land Rights SP	310.000	6
\$5,7	100.00%	\$641	R-7	\$5,129	Structures & Improvements - SSP	311.000	7
\$20,6	100.00%	\$2,732	R-8	\$17,958	Wells & Springs	314.000	8
\$12,0	100.00%	\$1,983	R-9	\$10,112	SB Well Interconnections	314.100	9
\$29,3	100.00%	\$6,881	R-10	\$22,440	SB Water Tower	314.200	10
\$67,8		\$12,237		\$55,639	TOTAL SOURCE OF SUPPLY PLANT		11
					PUMPING PLANT		12
	100.00%		_	\$0	Structures & Improvements - PP	321.000	13
\$13,0	100.00%	\$1,474	R-14	\$11,620	Electric Pumping Equipment	325.000	14
:	100.00%			\$0	Diesel Pumping Equipment	326.000	15
	100.00%			\$0	Other Pumping Equipment	328.000	16
\$13,0		\$1,474		\$11,620	TOTAL PUMPING PLANT		17
					WATER TREATMENT PLANT		18
	100.00%	• • • •		\$0	Land & Land Rights-WTP	330.000	19
\$3,6	100.00%	\$400	R-20	\$3,200	Structures & Improvements - WTP	331.000	20
\$4,8	100.00%	\$600	R-21	\$4,294	Water Treatment Equipment	332.000	21
\$8,4		\$1,000		\$7,494	TOTAL WATER TREATMENT PLANT		22
					TRANSMISSION & DISTRIBUTION PLANT		23
	100.00%			\$0	Land & Land Rights-T&D-	340.000	24
	100.00%			\$0	Structures & Improvements - T&D	341.000	25
	100.00%			\$0	Distribution Reservoirs & Standpipes	342.000	26
	100.00%			\$0	Fire Mains	344.000	27 *
\$26,0	100.00%	\$11,064	R-28	\$15,013	Services	345.000	28
\$24,3	100.00%	\$9,771	R-29	\$14,578	Transmission & Distribution Mains	343.000	29
\$392,3	100.00%	\$67,914	R-30	\$324,447	Transmission & Distribution Mains SB	343.100	30
\$3,6	100.00%	\$3,168	R-31	\$495	Meters	346.000	31
\$6,4	100.00%	\$777	R-32	\$5,672	Meter installations	347.000	32
	100.00%			\$0	Other Transmission & Distribution Plant	349.000	33
\$452,8	100.00%	\$92,694		<u>\$0</u> \$360,205	Hydrants TOTAL TRANS. & DISTRIBUTION PLANT	348.000	34 35
					GENERAL PLANT		36
	100.00%			\$0	Land & Land Rights-GP	370.000	30
	100.00%	-\$1,779	R-38	\$1,779	Structures & Improvements - GP	371.000	38
\$2,1	39.28%	\$718	R-39	\$4,780	Office Furniture & Equipment	372.000	39
\$1,9	39.28%	\$624	R-40	\$4,227	Computer Equipment	372.100	40
نو ا لپه	0.00%	\$5,483	R-41	\$22,821	Transportation Equipment - GP	373.000	41
	0.00%	\$4,221	R-42	\$6,111	Transportation Equipment (Pump Truck)	373.100	42
\$1	39.28%	\$0	R-43	\$287	Transportation Equipment (Sterra Truck)	373.200	43
\$1,2	39.28%	\$414	R-44	\$2,785	Tools, Shop and Garage Equipment	379.000	44
4 را ب	100.00%	\$ <del>4</del> 14	11-44	\$2,785 \$0	Laboratory Equipment	379.100	45
\$5,4	100.00 /0	\$9,681		\$42,790	TOTAL GENERAL PLANT	ara.100	45

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

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A	<u>c</u> <u>p</u> <u>e</u>	E G
Line Account		Jurisdictional Adjusted
Number Number Depreciation Reserve Description	Reserve Number Adjustments	Allocation Jurisdictional
		To Rate Base Schedule

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

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# 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 Schedule of Adjustments for Accumulated Depreciation Reserve - Water

Adjustment	Accumulated Depreciation Reserve Adjustments Description	Total Account Adjustment Adjustment Number Amount Amount
R-7	Structures & Improvements - SSP	311.000 \$64
	Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington)	\$385
	Update Accumulated Reserve thru True Up Period, March 31, 2010. (Herrington)	\$256
<b>R-8</b>	Wells & Springs	314.000 \$2,73
	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 \$1,98
	Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington)	\$1,190
	Update Accumulated Reserve thru True Up Period, March 31, 2010. (Herrington)	\$793
R-10	SB Water Tower	314.200 \$6,88
	Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington)	\$4,129
	Update Accumulated Reserve thru True Up Períod, March 31, 2010. (Herrington)	\$2,752
R-14	Electric Pumping Equipment	325.000 \$1,47
	Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington)	\$884

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Sponsor: Karen Herrington Page: 1 of 5

# 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 Schedule of Adjustments for Accumulated Depreciation Reserve - Water

Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Adjustment Adjustment Number Amount Amount
•	Update Accumulated Reserve thru True Up Period, March 31, 2010. (Herrington)	\$590
R-20	Structures & Improvements - WTP	331,000 \$40(
	Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington)	\$240
	Update Accumulated Reserve thru True Up Period, March 31, 2010. (Herrington)	\$160
R-21	Water Treatment Equipment	332.000 \$600
	Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington)	\$360
	Update Accumulated Reserve thru True Up Period, March 31, 2010. (Herrington)	\$240
R-28	Services	345.000 \$11,06
	Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington)	\$7,386
	Update Accumulated Reserve thru True Up Period, March 31, 2010. (Herrington)	\$3,678
<b>.</b> R-29	Transmission & Distribution Mains	343.000 \$9,77
	Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington)	\$6,514
	Update Accumulated Reserve thru True Up Period, March 31, 2010. (Herrington)	\$3,257

Accounting Schedule: 12 Sponsor: Karen Herrington Page: 2 of 5 ÷

# 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

# Schedule of Adjustments for Accumulated Depreciation Reserve - Water

Number	Accumulated Depreciation Reserve Adjustments Description	Account Adjustment	Adjustment 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	
<b>- R-38</b>	Structures & Improvements - GP	371.000	-\$1,775
	Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington) Retired Plan	-\$1,779 nt	
	Description	\$0	
R-39	Office Furniture & Equipment	372.000	\$71
	Update Accumulated Reserve to Updated	\$574	,
	Period Sept. 30, 2009. (Herrington)		

Accounting Schedule: 12 Sponsor: Karen Herrington Page: 3 of 5

# 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 Schedule of Adjustments for Accumulated Depreciation Reserve - Water

Adjustment Number	Accumulated Depreciation Reserve	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		\$5,48
	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	and a second	\$4,22
	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		
	Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington)		\$0	
R-44	Tools, Shop and Garage Equipment	379.000		\$41
	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 Page: 4 of 5

# 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 Schedule of Adjustments for Accumulated Depreciation Reserve - Water

A	<b>B</b>	<u>C</u> <u>D</u> TOtal	44
Adjustment	Accumulated Depreciation Reserve	Account Adjustment Adjustmen	t
Number	Adjustments Description	Number Amount Amount	

Accounting Schedule: 12 Sponsor: Karen Herrington Page: 5 of 5

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Line umber	Account Number	Plant Account Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		Thank / Goodin Decomputer			LAbeliae
		INTANOIDI E DI ANT	· · · ·		
1	301.000		\$04 CCC	0.000/	•
2	302.000	Organization Franchises	\$31,666	0.00%	\$
3 4	302.000	Franchises TOTAL INTANGIBLE PLANT	\$0 \$31,666	0.00%	
*			\$31,000		•
5		SOURCE OF SUPPLY PLANT			
6	310.000	Land & Land Rights SP	<b>`\$427</b>	0.00%	
7	311.000	Structures & Improvements - SSP	\$20,515	2.50%	\$5
8	314.000	Wells & Springs	\$110,881	2.00%	\$2,2
9	314.100	SB Well Interconnections	\$79,315	2.00%	\$1,5
10	314.200	SB Water Tower	\$275,235	2.00%	\$5,5
11		TOTAL SOURCE OF SUPPLY PLANT	\$486,373		\$9,8
12		PUMPING PLANT			
13	321,000	Structures & Improvements - PP	\$0	0.00%	
14	325.000	Electric Pumping Equipment	\$11,793	10.00%	\$1,1
15	326,000	Diesel Pumping Equipment	\$0	0.00%	<i>•••</i> ,
16	328.000	Other Pumping Equipment	\$0	0.00%	
17	••	TOTAL PUMPING PLANT	\$11,793		\$1,
18		WATER TREATMENT PLANT			
19	330.000	Land & Land Rights-WTP	\$0	0.00%	
20	331.000	Structures & Improvements - WTP	\$12,799	2.50%	\$3
21	332.000	Water Treatment Equipment	\$16,564	2.90%	\$4 \$4
22	552.000	TOTAL WATER TREATMENT PLANT	\$29,363	2.30 /0	\$8
<b></b>			\$23,300		ψ¢
23		TRANSMISSION & DISTRIBUTION PLANT			
24	340.000	Land & Land Rights-T&D	\$0	D.00%	
25	341.000	Structures & Improvements - T&D	\$0	0.00%	
26	342.000	Distribution Reservoirs & Standpipes	\$0	0.00%	
27	344.000	Fire Mains	\$0	0.00%	
28	345.000	Services	\$253,624	2.90%	\$7,
29	343.000	Transmission & Distribution Mains	\$325,704	2.00%	\$6,
30	343.100	Transmission & Distribution Mains SB	\$2,716,565	2.00%	\$54,
31	346.000	Meters	\$78,945	2.70%	\$2,
32	347.000	Meter installations	\$17,861	2.90%	- \$
33	349.000	Other Transmission & Distribution Plant	\$0	0.00%	
34	348.000	Hydrants	\$0	2.50%	
35		TOTAL TRANS. & DISTRIBUTION PLANT	\$3,392,699		\$70,
36		GENERAL PLANT			
37	370.000	Land & Land Rights-GP	\$D	0.00%	
38	371.000	Structures & Improvements - GP	\$0	0.00%	
39	372.000	Office Furniture & Equipment	\$4,511	5.00%	\$:
40	372.100	Computer Equipment	- \$3,924	5.00%	\$

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

	Line Number	A Account Number	B Plant Account Description	<u>C</u> Adjusted Jurisdictional	Depreciation Rate	<u>E</u> Depreciation 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
۲ <b>.</b>	46		TOTAL GENERAL PLANT	\$18,777		\$1,558
	47		Total Depreciation	\$3,970,671		\$84,209

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