MISSOURI PUBLIC SERVICE COMMISSION UTILITY SERVICES DIVISION STAFF ACCOUNTING SCHEDULES

LAKE REGION WATER & SEWER COMPANY'S AND STAFF'S JULY 23, 2010 RESPONSE TO MISSOURI PUBLIC SERVICE COMMISSION'S JULY 19, 2010 ORDER REGARDING JULY 16, 2010 SCENARIO MODELS FILED ON JULY 20, 2010

REPORT VOLUME 2 OF 2 SCENARIO 2 REVISED

LAKE REGION WATER & SEWER COMPANY

CASE NO. SR-2010-0110

Horseshoe Bend Sewer Shawnee Bend Sewer



CASE NO. WR-2010-0111

Shawnee Bend Water

Jefferson City, Missouri July 23, 2010

Exhibit No.:

Issue: Accounting Schedules
Witness: MO PSC Auditors

Sponsoring Party: MO PSC Staff

Case No: SR-2010-0110 Horseshoe Bend Sewer

Date Prepared: July 23, 2010



MISSOURI PUBLIC SERVICE COMMISSION UTILITY SERVICES DIVISION July 23 Order Scen 2 Rev \$2.2M + \$957,801 CIAC STAFF ACCOUNTING SCHEDULES

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

Jefferson City, Missouri

July 2010

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

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

	<u>A</u> Account	<u>B</u>	<u>C</u> Company/	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Line	Number		Test Year	Adjustment		Jurisdictional	Adjusted
Number	(Optional)	Expense Description	Amount	Number	Adjustments	Allocation	Jurisdictional
1		OPERATIONS EXPENSES					<u>.</u>
2	710.000	Purchased Wastewater Maintenance	\$4,710	S-2	\$367	64.02%	\$3,250
3	715.000	Power for Treatment Plants -HB Only	\$12,331	S-3	\$6,204	100.00%	\$18,535
4	715.100	Power for Treatment Plants-Other-2	\$0	S-4	\$0	100.00%	\$0
5 6	711.100 718.100	Sludge Removal Chemicals	\$1,330 \$0	S-5 S-6	\$9,600 \$4,615	100.00% 100.00%	\$10,930 \$4,615
7	719.000	Wastewater Testing Other	\$0 \$0	S-7	\$4,761	100.00%	\$4,761
8	719.100	Effluent Testing Expenses-HB	\$8,997	S-8	-\$8,997	100.00%	\$0
9	721.100	HB Sewer Operating Expenses	\$762	S-9	\$1,799	100.00%	\$2,561
10		TOTAL OPERATIONS EXPENSE	\$28,130		\$18,349		\$44,652
11		MAINTENANCE EXPENSES					
12	720.000	Supplies and Materials (Other)	\$2,184	S-12	\$1,201	64.02%	\$2,167
13	720.100	HB Sewer Supplies	\$7,739	S-13	-\$5,468	64.02%	\$1,454
14	720.200	SB Sewer Supplies	\$1,906	S-14	-\$371	64.02%	\$983
15	720.400	Lagoon Supplies	\$32	S-15	-\$32	64.02%	\$0
16	720.500	Sewer Operating Expenses HB	\$1,776	S-16	\$0	64.02%	\$1,137
17	722.000	Tools and Shop Supplies (Sewer)	\$285	S-17	\$790	64.02%	\$688
18	745.100	Maintenance of Treatment Equip	\$2,628	S-18	\$0	64.02%	\$1,682
19	745.900	HB Miscellanous Operating Expense	\$1,893	S-19	-\$1,893	100.00%	\$0
20		TOTAL MAINTENANCE EXPENSE	\$18,443		-\$5,773		\$8,111
21		CUSTOMER ACCOUNT EXPENSE					
22	732.000	Contracted Accounting Fees	\$10,930	S-22	\$0	47.68%	\$5,211
23	733.000	Contracted Legal Fees	\$3,386	S-23	\$129	64.02%	\$2,250
24	737.000	PWSD#4 Contracted Labor	\$194,850	S-24	\$8,707	47.68%	\$97,056
25	742.000	Rent	\$18,000	S-25	\$0	47.68%	\$8,582
26	742.100	Rent (Lake Region)	\$0	S-26	\$8,082	47.68%	\$3,853
27		TOTAL CUSTOMER ACCOUNT EXPENSE	\$227,166		\$16,918		\$116,952
28		ADMINISTRATIVE & GENERAL EXPENSES					
29	755.000	Property Insurance	\$3,272	S-29	\$0	85.86%	\$2,809
30	756.000	Auto Insurance (Sewer)	\$5,313	S-30	\$0	64.02%	\$3,401
31	757.000	General Liability (Sewer)	\$2,098	S-31	\$0	64.02%	\$1,343
32	759.000	Other Insurance (Sewer)	\$1,953	S-32	-\$1,953	64.02%	\$0
33	921.000	Office Supplies	\$11,218	S-33	-\$1,993	10.56%	\$974
34	921.500	Billing Expenses	\$2,962	S-34	\$0	10.56%	\$313
35	922.000	Management Fees	\$240,000	S-35	-\$240,000	47.68%	\$0
36	922.100	Executive Management Oversite	\$0	S-36	\$27,901	47.68%	\$13,303
37	923.000	Outside Services	\$947	S-37	\$0	47.68%	\$452
38	925.000	Telephone	\$1,247	S-38	\$0 \$0	47.68%	\$595
39 40	927.000 933.000	Travel & Entertainment	\$155 \$26,590	S-39 S-40	\$0 \$0	47.68% 47.68%	\$74 \$12,673
40 41	940.000	Transportation Expense Customer Refunds	\$26,580 \$868	S-40 S-41	\$0 \$0	47.68%	\$12,673 \$414
42	950.000	Bad Debt Expense	\$691	S-41	\$0 \$0	47.68%	\$329
43	975.000	Miscellanous Expense	\$969	S-43	\$357	47.68%	\$632
44	980.000	Rate Case Expense	\$0	S-44	\$2,919	100.00%	\$2,919
45	500.500	TOTAL ADMINISTRATIVE AND GENERAL	\$298,273	0-44	-\$212,769	100.00 /0	\$40,231
46		OTHER OPERATING EXPENSES					
46 47	767.000	PSC Assessment	\$23,499	S-47	\$11,904	100.00%	\$35,403
48	779.000	License and Permits (Other-2)	\$75	S-48	-\$75	64.02%	\$0
49	779.100	HB Licenses and Permits	\$8,100	S-49	\$1,192	100.00%	\$9,292
50	406.300	Amortization of CIAC (Sewer)	\$0	S-50	-\$7,911	100.00%	-\$7,911
51		Depreciation	\$0	S-51	\$113,381	100.00%	\$113,381
52		TOTAL OTHER OPERATING EXPENSES	\$31,674		\$118,491		\$150,165
53		TAXES OTHER THAN INCOME					
54	967.000	Real Estate Taxes	\$3,324	S-54	\$0	20.90%	\$695
55	967.300	Property Taxes	\$372	S-55	\$0	20.90%	\$78

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

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

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
	Account		Company/				
Line	Number		Test Year	Adjustment		Jurisdictional	Adjusted
Number	(Optional)	Expense Description	Amount	Number	Adjustments	Allocation	Jurisdictional
56	967.200	Other Taxes	\$46	S-56	-\$46	47.68%	\$0
57		TOTAL TAXES OTHER THAN INCOME	\$3,742		-\$46		\$773
58		TOTAL OPERATING EXPENSES	\$607,428		-\$64,830		\$360,884

Tracking Number SR-2010-0110

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

<u>A</u> Expense Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
Trainisoi	Adjustitions Becomption	Italiiboi	Amount	Aujuotinont
S-2	Purchased Wastewater Maintenance	710.000		\$367
	Made adjustment based on a 2 year average (2006-2007) Herrington		\$367	
S-3	Power for Treatment Plants -HB Only	715.000		\$6,204
	Made adjustment to update amount to reflect accounting change by Company (Herrington)		\$6,204	
S-4	Power for Treatment Plants-Other-2	715.100		\$0
	Staff used Test Year, No adjustment (Herrington)		\$0	
S-5	Sludge Removal	711.100		\$9,600
	Made adjustment based on September 30, 2009. Company had to make changes on how sludge removed. (Herrington)		\$9,600	
S-6	Chemicals	718.100		\$4,615
	Made adjustment based on September 30, 2009. Chemicals were booked incorrectly in 2008 (Herrington)		\$4,615	
S-7	Wastewater Testing Other	719.000		\$4,761
	Adjust to reflect update period September 30, 2009. Based on recent changes causing Company increased costs. (Herrington)		\$4,761	
S-8	Effluent Testing Expenses-HB	719.100		-\$8,997
	Adjust to reflect update period September 30, 2009. Accounting Changes made by Company. (Herrington)		-\$8,997	
S-9	HB Sewer Operating Expenses	721.100		\$1,799

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

Tracking Number SR-2010-0110

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

<u>A</u> Expense Adj	<u>B</u>	<u>C</u> Account	<u>D</u> Adjustment	<u>E</u> Total
Number	Adjustment Description	Number	Amount	Adjustment
	Made adjustment based on the K&M period. Staff used most recent data (Herringon)		\$1,799	
S-12	Supplies and Materials (Other)	720.000		\$1,201
	Made adjustment based on the K&M period. Staff used most recent data (Herringon)		\$1,201	, ,,
S-13	HB Sewer Supplies	720.100		-\$5,468
	Made adjustment based on the K&M period. Staff used most recent data (Herringon). Account allocated between HB and SB Sewer		-\$5,468	
S-14	SB Sewer Supplies	720.200		-\$371
	Made adjustment based on the K&M period. Staff used most recent data (Herringon). Account allocated between HB and SB Sewer		-\$371	
S-15	Lagoon Supplies	720.400		-\$32
	Adjust to reflect update period September 30, 2009. Lagoon no longer used. (Herrington)		-\$32	
S-16	Sewer Operating Expenses HB	720.500		\$0
	Test Year Used by Staff, No adjustment.		\$0	
S-17	Tools and Shop Supplies (Sewer)	722.000		\$790
	Adjust to reflect update period September 30, 2009 (Herrington)		\$790	
S-18	Maintenance of Treatment Equip	745.100		\$0
	Used Test Year, no adjustment. K&M amount appeared to be abnormal based on historical data		\$0	

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

Tracking Number SR-2010-0110

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

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

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

Tracking Number SR-2010-0110

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

<u>A</u> Expense Adj	<u>B</u>	<u>C</u> Account	<u>D</u> Adjustment	<u>E</u> Total
Number	Adjustment Description	Number	Amount	Adjustment
	No adjustment made. Company does not anticipate increase. (Herrington)		\$0	
S-31	General Liability (Sewer)	757.000		\$0
	No adjustment made. Company does not anticipate increase. (Herrington)		\$0	
S-32	Other Insurance (Sewer)	759.000		-\$1,953
	Removed Health Care Insurance that is considered a personal expense. (Herrington)		-\$1,953	
S-33	Office Supplies	921.000		-\$1,993
	Based on fluctuations in historical data, Staffed used a two year average (2007-2008).Herrington		-\$1,993	
S-34	Billing Expenses	921.500		\$0
	No adjustment, test year used. Based on upward trend. (Herrington)		\$0	
S-35	Management Fees	922.000		-\$240,000
	Remove Management Fees in Test Year (Herrington)		-\$240,000	
S-36	Executive Management Oversite	922.100		\$27,901
	Include costs for Executive Oversite for Lake Region (William Harris)		\$27,901	
S-37	Outside Services	923.000		\$0
	No adjustment, test year used. Historical data appeared to be abnormal. (Herrington)		\$0	
S-38	Telephone	925.000		\$0

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

Tracking Number SR-2010-0110

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

<u>A</u> Expense Adj	<u>B</u>	<u>C</u> Account	<u>D</u> Adjustment	<u>E</u> Total
Number	Adjustment Description	Number	Amount	Adjustment
	No adjustment, test year used. No historical data to review (Herrington)		\$0	
S-39	Travel & Entertainment	927.000		\$0
	No adjustment, test year used. (Herrington)		\$0	
S-40	Transportation Expense	933.000		\$0
	No adjustment, test year used. (Herrington)		\$0	
S-41	Customer Refunds	940.000		\$0
	No adjustment, test year used. (Herrington)		\$0	
S-42	Bad Debt Expense	950.000		\$0
	Test Year-No adjustment		\$0	
S-43	Miscellanous Expense	975.000		\$357
	Adjust to reflect update period September 30, 2009 (Herrington)		\$357	
S-44	Rate Case Expense	980.000		\$2,919
	Made adjustment to Include expenses associated with current rate case-5 year amortization (Herrington)		\$0	
	Include Rate Case Expense through True Up Period, March 31, 2010. 3-Year Amortization		\$2,919	
S-47	PSC Assessment	767.000		\$11,904
	Adjust PSC Assessment to reflect 2010 Fiscal Year (Herrington)		\$11,904	
S-48	License and Permits (Other-2)	779.000		-\$75

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

Tracking Number SR-2010-0110

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

<u>A</u> Expense Adj	<u>B</u>	<u>C</u> Account	<u>D</u> Adjustment	<u>E</u> Total
Number	Adjustment Description	Number	Amount	Adjustment
	Made adjustment to remove test year. Account change by Company. (Herrington)		-\$75	
S-49	HB Licenses and Permits	779.100		\$1,192
	Made adjustment to reflect update period September 30, 2009. Increase due to changes in permit requirements. (Herrington)		\$1,192	
S-50	Amortization of CIAC (Sewer)	406.300		-\$7,911
	CIAC Depreciation Based on Commission Order (June 24-2010)-Non Availability Fee related CIAC		-\$1,688	
	CIAC Depreciation Based on Commission Order (June 24-2010)-Additional Rate Base Offset		-\$6,223	
S-51	Depreciation			\$113,381
	1. To Annualize Depreciation		\$113,381	V 110,001
S-54	Real Estate Taxes	967.000		\$0
	No adjustment, Test Year. Review during True Up (Herrington)		\$0	
S-55	Property Taxes	967.300		\$0
	No adjustment, Test Year. Review during True Up (Herrington)		\$0	
S-56	Other Taxes	967.200		-\$46
	Made adjustment to remove test year. Review during True Up. (Herrington)		-\$46	
	Total Expense Adjustments			-\$64,830

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

	<u>A</u> Account	<u>B</u>	<u>C</u> Company/	<u>D</u>	Ē	<u>F</u>	<u>G</u>
Line	Number		Test Year	Adjustment	Jurisdictional	Jurisdictional	Adjusted
Number	(Optional)	Revenue Description	Amount	Number	Adjustments	Allocation	Jurisdictional
Rev-1		ANNUALIZED REVENUES					
Rev-2		Annualized Rate Revenues	\$0	Rev-2	\$159,427	100.00%	\$159,427
Rev-3		Miscellaneous Revenues	\$0	Rev-3	\$167,731	100.00%	\$167,731
Rev-4		TOTAL ANNUALIZED REVENUES	\$0		\$327,158		\$327,158

Tracking Number SR-2010-0110

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

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Revenue Adj		Account	Adjustment	Total
Number	Adjustment Description	Number	Amount	Adjustment
Rev-2	Annualized Rate Revenues			\$159,427
	1. To Annualize Rate Revenues		\$159,427	
	2. Description			
	3. Description		\$0	
Rev-3	Miscellaneous Revenues			\$167,731
	1. To Annualize Miscellaneous Revenues		\$167,731	
	2. Description		\$0	
			_	2227 422
	Total Revenue Adjustments		_	\$327,158

		Resid		HB Residential Flat Rate Fourplex-HB	
Line	Δ.	B Flat F		D D	шріех-пь <u>Е</u>
Number	A Description	_	<u>C</u> Amount	Amount	<u>⊑</u> Amount
Number	Description	Amount	Amount	Amount	Amount
1	Customer Charge Revenues:				
2	Customer Number	129		4	
3	Bills Per Year	12		12	
4	Customer Bills Per year	1,548		48	
	·				
5	Current Customer Charge	\$25.54		\$25.54	
	-				
6	Annualized Customer Charge Revenues		\$39,536		\$1,226
7	Commodity Charge Revenues:				
8	Total Gallons Sold	0		0	
9	Less: Base Gallons Included In Customer Charge	0		0	
10	Commodity Gallons	0		0	
11	Block 1, Commodity Gallons per Block	0		0	
12	Block 1, Number of Commodity Gallons per Unit	0		0	
13	Block 1, Commodity Billing Units	0.00		0.00	
14	Block 1, Existing Commodity Charge	\$0.00		\$0.00	
15	Block 1, Annualized Commodity Charge Rev.		\$0		\$0
		l	411		
16	Total Annualized Sewer Rate Revenues	_	\$39,536	_	\$1,226

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

		HB Com		HB Comr	
1.2		FSL POA	•	Monarch Co	
Line	<u>A</u>	<u>N</u>	<u>o</u> ,	<u>P</u>	Q
Number	Description	Amount	Amount	Amount	Amount
1	Customer Charge Revenues:				
2	Customer Number	1		1	
3	Bills Per Year	12		12	
4	Customer Bills Per year	12		12	
5	Current Customer Charge	\$7.97		\$432.20	
6	Annualized Customer Charge Revenues		\$96		\$5,186
7	Commodity Charge Revenues:				,,,,,,
8	Total Gallons Sold	0		0	
9	Less: Base Gallons Included In Customer Charge	0		0	
10	Commodity Gallons	0		0	
11	Block 1, Commodity Gallons per Block	0		0	
12	Block 1, Number of Commodity Gallons per Unit	1,000		1,000	
13	Block 1, Commodity Billing Units	0.00		0.00	
14	Block 1, Existing Commodity Charge	\$3.57		\$3.57	
15	Block 1, Annualized Commodity Charge Rev.		\$0		\$0
16	Total Annualized Sewer Rate Revenues	<u>-</u>	\$96		\$5,186

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

		HB Com		HB Comr Vintage L	
Line	A	<u>V</u>	<u>W</u>	XIIItage L	Y
Number	_	Amount	Amount	Amount	Amount
1	Customer Charge Revenues:				
2	Customer Number	1		1	
3	Bills Per Year	12		12	
4	Customer Bills Per year	12		12	
5	Current Customer Charge	\$2,262.70		\$180.92	
6	Annualized Customer Charge Revenues		\$27,152		\$2,171
7	Commodity Charge Revenues:				
8	Total Gallons Sold	0		0	
9	Less: Base Gallons Included In Customer Charge	0		0	
10	Commodity Gallons	0		0	
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	_	\$2,171

		HB Com Big E		HB Comr	
Line	A	Z	Jear	B B	<u>C</u>
Number	_	Amount	Amount	Amount	Amount
	20011,011	7	7	7	7
1	Customer Charge Revenues:				
2	Customer Number	1		1	
3	Bills Per Year	12		12	
4	Customer Bills Per year	12		12	
5	Current Customer Charge	\$71.30		\$240.70	
	-				
6	Annualized Customer Charge Revenues		\$856		\$2,888
	-				
7	Commodity Charge Revenues:				
8	Total Gallons Sold	0		0	
9	Less: Base Gallons Included In Customer Charge	0		0	
10	Commodity Gallons	0		0	
11	Block 1, Commodity Gallons per Block	0		0	
12	Block 1, Number of Commodity Gallons per Unit	1,000		1,000	
13	Block 1, Commodity Billing Units	0.00		0.00	
14	Block 1, Existing Commodity Charge	\$3.57		\$3.57	
l					
15	Block 1, Annualized Commodity Charge Rev.		\$0		\$0
40	7.11		40.50		** ***
16	Total Annualized Sewer Rate Revenues	_	\$856	_	\$2,888

		HB Com Big E		HB Comr	
Line	A		bear	•	_
	<u>A</u>	<u>Z</u>	A	<u>B</u>	<u>C</u>
Number	Description	Amount	Amount	Amount	Amount
1	Customer Charge Revenues:				
2	Customer Number	1		1	
3	Bills Per Year	12		12	
4	Customer Bills Per year	12		12	
	•				
5	Current Customer Charge	\$71.30		\$240.70	
	ů .				
6	Annualized Customer Charge Revenues		\$856		\$2,888
					. ,
7	Commodity Charge Revenues:				
8	Total Gallons Sold	0		0	
-					
9	Less: Base Gallons Included In Customer Charge	0		0	
10	Commodity Gallons	0		0	
	osiminosing osimono				
11	Block 1, Commodity Gallons per Block	0		0	
	Block 1, Commounty Cunons per Block	•			
12	Block 1, Number of Commodity Gallons per Unit	1,000		1,000	
12	block 1, Number of Commodity Canons per Chit	1,000		1,000	
13	Block 1, Commodity Billing Units	0.00		0.00	
13	Block 1, Commounty Binning Critis	0.00		0.00	
14	Block 1, Existing Commodity Charge	\$3.57		\$3.57	
14	Diock 1, Existing Commodity Charge	\$3.57		\$3.57	
15	Block 1, Annualized Commodity Charge Rev.		\$0		\$0
15	Block 1, Almualized Collillouity Charge Rev.		ψU		φU
16	Total Annualized Sewer Rate Revenues		\$856	_	¢2 000
16	i Otal Allitualized Sewel Rate Revellues		<u> </u>	_	\$2,888

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

		HB Comi Waters		Tot	al
Line	A	H	Euge	<u>J</u>	к
Number	-	Amount	Amount	Amount	Amount
Nulliber	Description	Amount	Alliount	Amount	Amount
1	Customer Charge Revenues:				
2	Customer Number	1		147	
3	Bills Per Year	12			
4	Customer Bills Per year	12		1,764	
	•			•	
5	Current Customer Charge	\$425.92			
6	Annualized Customer Charge Revenues		\$5,111		\$107,676
7	Commodity Charge Revenues:				
8	Total Gallons Sold	0		14,502,073	
9	Less: Base Gallons Included In Customer Charge	0		6,000	
40	O common differ On House			44 400 070	
10	Commodity Gallons	0		14,496,073	
11	Disale 4. Commondific Callana man Black	0			
11	Block 1, Commodity Gallons per Block	•			
12	Plack 4. Number of Commodity College nor Unit	4.000			
12	Block 1, Number of Commodity Gallons per Unit	1,000			
13	Block 1, Commodity Billing Units	0.00			
13	Block 1, commounty bining office	0.00			
14	Block 1, Existing Commodity Charge	\$3.57			
'-	Dioon 1, Existing Commonly Charge	Ψ5.51			
15	Block 1, Annualized Commodity Charge Rev.		\$0		\$51,751
'0	Diook 1,74maanzou oommounty ondrigo Nov.		40		ψ01,701
16	Total Annualized Sewer Rate Revenues	_	\$5,111	<u> </u>	\$159,427

Tracking Number SR-2010-0110

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

<u> </u>	므
Description	Amount
	_

4 Total Miscellaneous Revenues

\$167,731

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

	Δ	<u>B</u> Account	<u>C</u>	D	E	E
Line	5	Number	Staff	Customer		Percentage
Number	Description	(Optional)	Annualized	Charge	Commodity	Rate
Rev-1	ANNUALIZED REVENUES					
Rev-2	Annualized Rate Revenues		(1) \$159,427			
Rev-3	Miscellaneous Revenues		(1) \$167,731			
Rev-4	TOTAL ANNUALIZED REVENUES		\$327,158			
1	OPERATIONS EXPENSES		(2)			
2	Purchased Wastewater Maintenance	710.000	\$3,250	\$0	\$3,250	0.00%
3	Power for Treatment Plants -HB Only	715.000	\$18,535	\$0	\$18,535	0.00%
4	Power for Treatment Plants-Other-2	715.100	\$0	\$0	\$0 \$40,000	0.00%
5 6	Sludge Removal Chemicals	711.100 718.100	\$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 \$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	\$2,167	\$0	\$2,167	0.00%
13	HB Sewer Supplies	720.100	\$1,454	\$0	\$1,454	0.00%
14 15	SB Sewer Supplies Lagoon Supplies	720.200 720.400	\$983 \$0	\$0 \$0	\$983 \$0	0.00% 0.00%
16	Sewer Operating Expenses HB	720.500	\$1,137	\$0 \$0	\$1,137	0.00%
17	Tools and Shop Supplies (Sewer)	722.000	\$688	\$0	\$688	0.00%
18	Maintenance of Treatment Equip	745.100	\$1,682	\$0	\$1,682	0.00%
19	HB Miscellanous Operating Expense	745.900	\$0	\$0	\$0	0.00%
20	TOTAL MAINTENANCE EXPENSE		\$8,111	\$0	\$8,111	
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 25	PWSD#4 Contracted Labor Rent	737.000 742.000	\$97,056 \$8,582	\$0 \$0	\$97,056 \$8,582	0.00% 0.00%
26	Rent (Lake Region)	742.100	\$3,853	\$0 \$0	\$3,853	0.00%
27	TOTAL CUSTOMER ACCOUNT EXPENSE	742.100	\$116,952	\$0	\$116,952	0.0070
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	\$0	\$0	\$0	0.00%
33 34	Office Supplies	921.000 921.500	\$974 \$313	\$0 \$0	\$974 \$313	0.00% 0.00%
34 35	Billing Expenses Management Fees	922.000	\$0	\$0 \$0	\$313 \$0	0.00%
36	Executive Management Oversite	922.100	\$13,303	\$0	\$13,303	0.00%
37	Outside Services	923.000	\$452	\$0	\$452	0.00%
38	Telephone	925.000	\$595	\$0	\$595	0.00%
39	Travel & Entertainment	927.000	\$74	\$0	\$74	0.00%
40	Transportation Expense	933.000	\$12,673	\$0	\$12,673	0.00%
41	Customer Refunds	940.000	\$414	\$0	\$414	0.00%
42	Bad Debt Expense	950.000	\$329	\$0	\$329	0.00%
43	Miscellanous Expense	975.000	\$632	\$0	\$632	0.00%
44 45	Rate Case Expense TOTAL ADMINISTRATIVE AND GENERAL	980.000	\$2,919 \$40,231	\$0 \$0	\$2,919 \$40,231	0.00%
46	OTHER OPERATING EXPENSES					
47	PSC Assessment	767.000	\$35,403	\$0	\$35,403	0.00%
48	License and Permits (Other-2)	779.000	\$0	\$0	\$0	0.00%
49	HB Licenses and Permits	779.100	\$9,292	\$0	\$9,292	0.00%
50	Amortization of CIAC (Sewer)	406.300	-\$7,911	\$0	-\$7,911	0.00%
51	Depreciation		\$113,381	\$0	\$113,381	0.00%
52	TOTAL OTHER OPERATING EXPENSES		\$150,165	\$0	\$150,165	

		<u>A</u>	<u>B</u> Account		<u>C</u>	<u>D</u>	E	E
	Line		Number		Staff	Customer		Percentage
	Number	Description	(Optional)		Annualized	Charge	Commodity	Rate
,		·	` ' '			-	•	_
	53	TAXES OTHER THAN INCOME						
	54	Real Estate Taxes	967.000		\$695	\$0	\$695	0.00%
	55	Property Taxes	967.300		\$78	\$0	\$78	0.00%
	56	Other Taxes	967.200		\$0	\$0	\$0	0.00%
	57	TOTAL TAXES OTHER THAN INCOME			\$773	\$0	\$773	
	58	TOTAL OPERATING EXPENSES		-	\$360,884	\$0	\$360,884	
		- · · · -						
	59	Interest Expense		(3)	\$40,899	\$0	\$40,899	0.00%
		- · - · ·		(0)	440	••	440 ==0	
	60	Return on Equity		(3)	\$13,578	\$0	\$13,578	0.00%
	61	Income Taxes		(2)	62 204	\$0	£2.204	0.00%
	01	income raxes		(3)	\$3,381	φU	\$3,381	0.00 /6
	62	TOTAL INTEREST RETURN & TAXES		-	\$57,858	\$0	\$57,858	
	02	TOTAL INTEREST RETORN & TAXES			Ψ37,030	ΨΟ	Ψ37,030	
	63	TOTAL COST OF SERVICE			\$418,742	\$0	\$418,742	
	•	1017/12 0001 01 02/11/02			ψ·1.0,1.42	40	4 410,142	
	64	Less: Miscellaneous Revenues			\$167,731	\$0	\$167,731	0.00%
				-	*****			
	65	COST TO RECOVER IN RATES			\$251,011	\$0	\$251,011	
				-		·	· · · · ·	
	66	INCREMENTAL INCREASE IN RATE REVENUES		-	\$91,584			
				-				
	67	PERCENTAGE OF INCREASE		-	27.99%			
				-				
	68	REQUESTED INCREASE IN REVENUES			\$0			
					**			

⁽¹⁾ From Revenue Schedule

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

Lake Region Water and Sewer Company

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

		A	В	formulas
1	State Income Tax Rate Statutory / Effective	6.25% (2)	5.81%	(1 - (B2 x .5)) x A1
2	Federal Income Tax Rate Statutory / Effective	15.00% (1) & (2)	14.13%	(1 - B1) x A2
3	Composite Effective Income Tax Rate		19.94%	B1 + B2
4	Equity Tax Factor		1.2490	1 / (1-B3)
5	Recommended Weighted Rate of Return on Equity - Common and Preferred		1.39%	From Capital Structure Schedule
6	Weighted Rate of Return on Equity Including Income Tax		1.74%	B4 x B5
7	Recommended Weighted Rate of Return on Debt - Long-Term and Short-Term	_	4.19%	From Capital Structure Schedule
8	Total Weighted Rate of Return Including Income Tax		5.93%	B6+B7
<i>(</i> 4)	If Cub Charter C Comparation Fator V	To Rat	e Base Schedu	ıle
(1)	If Sub-Chapter S Corporation, Enter Y: N	Equity Income Required & Preliminary Federal Tax	\$15,974	
	Tou Date Table			

Tax Rate Table	Tax	Rate	Table
----------------	-----	------	-------

Net Incor	ne Range			
Start	End	Tax Rate	Amount in Range	Tax on Range
\$0	\$50,000	15.00%	\$15,974	\$2,396
\$50,001	\$75,000	25.00%	\$0	\$0
\$75,001	\$100,000	34.00%	\$0	\$0
\$100,001	\$335,000	39.00%	\$0	\$0
\$335,001	\$9,999,999,999	34.00%	\$0	\$0
			\$15,974	\$2,396
			Consolidated Tax Rate:	
			Average Tax Rate:	0.15

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

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

Lina	A	<u>B</u>	
Line Number	Rate Base Description	Dollar Amount	
1	Plant In Service		From Plant Schedule
2	Less Accumulated Depreciation Reserve	\$759,882	From Depreciation Reserve Schedule
3	Net Plant In Service	\$1,430,908	
4	Other Rate Base Items:	\$0	
	Materials and Supplies	\$429	
	June 24-2010 Commission Order CIAC	-\$104,629	
	CIAC Depreciation (June 24-2010 Order)	\$13,862	
	July 23-Additional Rate Base Offset	-\$458,371	
	June 24-Additional Rate Base offset related CIAC D	\$126,939	
	Deferred Taxes	-\$33,036	
5	Total Rate Base	\$976,102	
6	Total Weighted Rate of Return Including Income Tax	5.93%	From PreTax Return & Taxes Schedule
7	Required Return & Income Tax	\$57,857	

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

To PreTax Return Rate Schedule

Accounting Schedule:8 Sponsor: Shana Atkinson

Page: 1 of 1

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

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

	<u>A</u>	<u>B</u>	_ <u>c</u>	<u>D</u>	<u>E</u>	<u> </u>	<u>G</u>
Line	Account #		Total	Adjustment		Jurisdictional	Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Allocation	Jurisdictional
1		INTANGIBLE PLANT					
2	301.000	Organization	\$22,970			34.42%	\$7,906
3	302.000	Franchises	\$0			100.00%	\$0
4	303.000	Miscellaneous Intangible Plant	\$0			100.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$22,970		\$0		\$7,906
6		SOURCE OF SUPPLY PLANT					
7	350.000	Land & Land Rights	\$5,985			34.42%	\$2,060
8	351.000	Structures & Improvements	\$4,650			100.00%	\$4,650
9		TOTAL SOURCE OF SUPPLY PLANT	\$10,635		\$0		\$6,710
10		COLLECTION PLANT					
11	352.200	Collection Sewers - Gravity HB	\$162,667			100.00%	\$162,667
12	352.100	Collection Sewers-Force HB	\$51,957	P-12	\$203,921	100.00%	\$255,878
13	353.000	Services to Customers	\$194,980	P-13	-\$194,980	34.42%	\$0
14	353.100	Services to Customer (HB)	\$194,980	P-14	-\$5,779	41.71%	\$78,916
15	354.000	Flow Measuring Devices	\$11,297			100.00%	\$11,297
16	355.000	Flow Measuring Devices Installation	\$689			100.00%	\$689
17		TOTAL COLLECTION PLANT	\$616,570		\$3,162		\$509,447
18		PUMPING PLANT					
19	363.000	Electric Pumping Other	\$0	P-19	\$2,905	34.42%	\$1,000
20	363.100	Pumping Equipment (Elec., Diesel, other)	\$435,527	P-20	\$38,683	100.00%	\$474,210
21		TOTAL PUMPING PLANT	\$435,527		\$41,588		\$475,210
22		TREATMENT & DISPOSAL PLANT					
23	372.000	Treatment and Disposal Equip HB	\$838,416	P-23	\$6,760	100.00%	\$845,176
24	373.000	Plant Sewers HB	\$316,647		**,	100.00%	\$316,647
25	375.000	Other Treatment & Disposal Plant Equip.	\$411			34.42%	\$141
26		TOTAL TREATEMENT & DISPOSAL PLANT	\$1,155,474		\$6,760		\$1,161,964
27		GENERAL PLANT					
28	391.000	Office Furniture and Equipment	\$11,485			20.90%	\$2,400
29	391.100	Computer Equipment	\$9,989			20.90%	\$2,088
30	392.000	Transportation Equipment	\$10,579			34.42%	\$3,641
31	392.100	Transportation Equipment (Pump Truck)	\$33,445			34.42%	\$11,512
32	392.200	Transportation Equipment (Sierra Truck)	\$19,703			20.90%	\$4,118
33	394.000	Tools, Shop and Garage Equipment	\$6,626			20.90%	\$1,385
34	395.000	Laboratory Equipment	\$1,284			34.42%	\$442
35	396.000	Power Operated Equipment (Company Owned)	\$11,523			34.42%	\$3,966
36		TOTAL GENERAL PLANT	\$104,634		\$0		\$29,552
37		TOTAL PLANT IN SERVICE	\$2,345,810		\$51,510		\$2,190,789

To Rate Base & Depreciation Schedules

Tracking Number SR-2010-0110

Test Year Ending 12-31-2008 updated through 9-30-2009 True up ending 3-31-2010 Schedule of Adjustments for Plant in Service - Sewer

<u>A</u> Plant	<u>B</u>	<u>C</u>	<u>D</u>	Ē
Adjustment		Account	Adjustment	Total
Number	Plant In Service Adjustment Description	Number	Amount	Adjustment
P-12 C	collection Sewers-Force HB	352.100		\$203,921
	nclude costs of new Duckhead lift station Herrington)		\$203,921	
P-13 S	ervices to Customers	353.000		-\$194,980
R	Removed balance per company email. Reallocated to two different accounts. Herrington)		-\$194,980	
P-14 S	ervices to Customer (HB)	353.100		-\$5,779
	demoved Plant (Cornett Cove (HB from 2003. Vater District has authority for this property		-\$5,779	
P-19 E	lectric Pumping Other	363.000		\$2,905
	Rebuilt Pump during Update Period, Sept. 30, 009 (Herrington)		\$2,905	
P-20 P	umping Equipment (Elec.,Diesel, other)	363.100		\$38,683
	nclude pumping equipment costs of new Buckhead lift station (Herrington)		\$38,683	
P-23 T	reatment and Disposal Equip HB	372.000		\$6,760
	nclude Irrigation Pump added during update eriod of Sept. 30, 2009 (Herrington)		\$6,760	
Te	otal Plant Adjustments			\$51,510

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

Tracking Number SR-2010-0110 Test Year Ending 12-31-2008 updated through 9-30-2009 True up ending 3-31-2010 Accumulated Depreciation Reserve - Sewer

Line Account Number Number Number Number Adjustment Adjusted		<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
1	Line	Account		Total	Adjustment		Jurisdictional	Adjusted
2 301,000 Organization \$0 34.42% \$0 3 302,000 Franchises \$0 100,00% \$0 4 303,000 Miscellaneous Intangible Plant \$0 \$0 \$100,00% \$0 5 SOURCE OF SUPPLY PLANT \$0 \$0 \$0 6 SOURCE OF SUPPLY PLANT \$0 \$0 \$0 7 350,000 Land & Land Rights \$0 \$100,00% \$0 8 381,000 Structures & Improvements \$635 \$R-8 \$175 \$100,00% \$810 10 COLLECTION PLANT \$635 \$R-8 \$175 \$100,00% \$3810 11 352,200 Collection Sewers - Gravity HB \$31,927 \$R-11 \$4,067 \$100,00% \$35,994 12 352,100 Collection Sewers - Force HB \$7,731 \$1.2 \$1,299 \$100,00% \$9,030 13 353,000 Services to Customers \$0 \$0 \$0,00% \$9,030 14 353,100 Services to Customer \$10,941 \$1,44 \$4,354 \$41,71% \$6,380 15 354,000 Flow Measuring Devices \$1,0941 \$1,44 \$4,354 \$41,71% \$6,380 16 355,000 Flow Measuring Devices installation \$22.72 \$1.6 \$28 \$100,00% \$2,291 17 TOTAL COLLECTION PLANT \$53,351 \$10,214 \$54,661 \$100,00% \$239,988 18 PUMPING PLANT \$185,647 \$2.0 \$54,441 \$100,00% \$239,988 19 363,000 Plant Belectic Pumping Other \$1,000 \$1,00	Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Allocation	Jurisdictional
2 301,000 Organization \$0 34.42% \$0 3 302,000 Franchises \$0 100,00% \$0 4 303,000 Miscellaneous Intangible Plant \$0 \$0 \$100,00% \$0 5 SOURCE OF SUPPLY PLANT \$0 \$0 \$0 6 SOURCE OF SUPPLY PLANT \$0 \$0 \$0 7 350,000 Land & Land Rights \$0 \$100,00% \$0 8 381,000 Structures & Improvements \$635 \$R-8 \$175 \$100,00% \$810 10 COLLECTION PLANT \$635 \$R-8 \$175 \$100,00% \$3810 11 352,200 Collection Sewers - Gravity HB \$31,927 \$R-11 \$4,067 \$100,00% \$35,994 12 352,100 Collection Sewers - Force HB \$7,731 \$1.2 \$1,299 \$100,00% \$9,030 13 353,000 Services to Customers \$0 \$0 \$0,00% \$9,030 14 353,100 Services to Customer \$10,941 \$1,44 \$4,354 \$41,71% \$6,380 15 354,000 Flow Measuring Devices \$1,0941 \$1,44 \$4,354 \$41,71% \$6,380 16 355,000 Flow Measuring Devices installation \$22.72 \$1.6 \$28 \$100,00% \$2,291 17 TOTAL COLLECTION PLANT \$53,351 \$10,214 \$54,661 \$100,00% \$239,988 18 PUMPING PLANT \$185,647 \$2.0 \$54,441 \$100,00% \$239,988 19 363,000 Plant Belectic Pumping Other \$1,000 \$1,00	1		INTANGIBLE PLANT					
30,2,000 Franchises \$0 100,00% \$0 \$0 \$0 \$0 \$0 \$0 \$0		301.000		\$0			34.42%	\$0
Miscellaneous Intanglible Plant \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$			•	•				·
SOURCE OF SUPPLY PLANT SO		303.000	Miscellaneous Intangible Plant				100.00%	·
Total Source Structures & Improvements \$635 R-8 \$175 \$100.00% \$300	5		<u> </u>			\$0		
Structures & Improvements	6		SOURCE OF SUPPLY PLANT					
TOTAL SOURCE OF SUPPLY PLANT \$635 \$175 \$810	7	350.000	Land & Land Rights	\$0			100.00%	\$0
COLLECTION PLANT 352.200 Collection Sewers - Gravity HB \$31,927 R-11 \$4,067 100.00% \$35,994 12 352.100 Collection Sewers-Force HB \$7,731 R-12 \$1,299 100.00% \$9,030 13 353.000 Services to Customers \$0 0.00% \$0.00% \$0.00% \$1.00	8	351.000	Structures & Improvements	\$635	R-8		100.00%	\$810
11 352.200 Collection Sewers - Gravity HB \$31,927 R-11 \$4,067 100.00% \$35,994 12 352.100 Collection Sewers-Force HB \$7,731 R-12 \$1,299 100.00% \$9,030 \$9,030 \$35,000 \$ervices to Customers \$0 0.00% \$6,030 \$14 353.000 Services to Customer (HB) \$10,941 R-14 \$4,354 41,71% \$6,380 \$15,354.000 Flow Measuring Devices \$2,525 R-15 \$466 100.00% \$2,991 \$10,000 \$2,991 \$10,000 \$2,991 \$10,000 \$2,991 \$10,000 \$2,991 \$10,000 \$2,991 \$10,000 \$2,991 \$10,000 \$2,991 \$10,000 \$2,991 \$10,000 \$2,991 \$10,000 \$2,991 \$10,000 \$2,991 \$10,000 \$10,000 \$2,991 \$10,000 \$2,991 \$10,000 \$2,991 \$10,000 \$2,991 \$10,000 \$2,991 \$10,000 \$2,991 \$10,000 \$2,991 \$10,000 \$2,991 \$10,000 \$2,991 \$10,000 \$2,991 \$10,000 \$2,991 \$10,000 \$2,991 \$10,000 \$2,991 \$10,000 \$1	9		TOTAL SOURCE OF SUPPLY PLANT	\$635		\$175		\$810
12 352.100 Collection Sewers-Force HB \$7,731 R-12 \$1,299 100.00% \$9,030 \$353.000 Services to Customers \$0								
353.000 Services to Customers \$0			•			\$4,067		
14 353.100 Services to Customer (HB) \$10,941 R-14 \$4,354 41.71% \$6,380 15 354.000 Flow Measuring Devices \$2,525 R-15 \$466 100.00% \$2,991 16 355.000 Flow Measuring Devices Installation \$227 R-16 \$288 100.00% \$2,555 17 TOTAL COLLECTION PLANT \$53,351 \$10,214 \$54,650 18 PUMPING PLANT \$53,351 \$10,214 \$54,650 19 363.000 Electric Pumping Other \$0 \$34,42% \$0 20 363.100 Pumping Equipment (Elec.,Diesel, other) \$185,547 R-20 \$54,441 \$100.00% \$239,988 21 TOTAL PUMPING PLANT \$185,547 R-20 \$54,441 \$100.00% \$239,988 22 TREATMENT & DISPOSAL PLANT \$185,547 R-20 \$44,441 \$100.00% \$412,018 23 372.000 Treatment and Disposal Equip HB \$16,439 R-24 \$17,812 \$100.00% \$442,018 24 373.000 Plant Sewers HB \$16,439 R-24 \$17,812 \$100.00% \$34,251 25 375.000 Other Treatment & Disposal Plant Equip. \$180 R-25 \$25 \$34.42% \$711 26 GENERAL PLANT \$381,205 \$65,269 \$446,340 27 GENERAL PLANT \$446,341 R-29 \$625 \$2.90% \$1,197 28 391.000 Office Furniture and Equipment \$5,010 R-28 \$718 \$2.90% \$1,197 29 391.00 Computer Equipment \$4,381 R-29 \$625 \$2.90% \$1,046 30 392.000 Transportation Equipment \$23,817 R-30 \$1,719 \$34.42% \$3,789 31 392.000 Transportation Equipment \$23,817 R-30 \$1,719 \$34.42% \$3,789 31 392.000 Transportation Equipment \$5,611 R-31 \$5,435 \$3,42% \$3,789 31 392.000 Transportation Equipment \$2,875 R-33 \$414 \$2.90% \$687 34 395.000 Laboratory Equipment \$5,96 R-34 \$80 \$34.42% \$3,394 39 3000 Cols, Shop and Garage Equipment \$5,96 R-34 \$80 \$34.42% \$3,394 39 3000 Cols, Shop and Garage Equipment \$5,96 R-35 \$965 \$34.42% \$3,394 39 3000 Cols, Shop and Garage Equipment \$5,96 R-35 \$965 \$34.42% \$3,394 39 3000 Cols, Shop and Garage Equipment \$5,96 R-35 \$. ,	R-12	\$1,299		
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Total Collection Plant Section			` ,			. ,		
TOTAL COLLECTION PLANT \$53,351 \$10,214 \$54,650						•		
18		355.000		<u> </u>	R-16		100.00%	
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20 363.100 Pumping Equipment (Elec.,Diesel, other) \$185,547 \$185,547 \$185,547 \$185,441 \$100.00% \$239,988 \$239,988 \$220 TREATMENT & DISPOSAL PLANT \$185,547 \$185,547 \$185,547 \$185,441 \$100.00% \$239,988 \$239,988 \$220 \$233,988 \$220 \$233,988 \$220 \$233,988 \$223 \$233,988 \$223 \$233,988 \$224 \$233,988 \$223 \$233,988 \$228 \$233,988 \$228 \$233,988 \$228 \$233,988 \$228 \$233,988 \$228 \$233,988 \$228 \$239,988 \$228 \$239,988 \$228 \$239,988 \$228 \$239,988 \$228 \$239,988 \$228 \$239,988 \$228 \$239,988 \$228 \$239,988 \$228 \$239,988 \$228 \$239,988 \$228 \$239,988 \$228 \$239,988 \$228 \$239,988 \$228 \$239,988 \$228 \$238,988 \$238,988 \$238,988 \$238,988 \$238,988 \$238,988 \$238,988 \$238,988 \$238,988 \$238,989 \$247,432 \$200,00% \$34,251 \$248,381 \$24								
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TREATMENT & DISPOSAL PLANT Treatment and Disposal Equip HB 373.000 Plant Sewers HB 375.000 Other Treatment & Disposal Plant Equip. TOTAL TREATEMENT & DISPOSAL PLANT TOTAL TREATEMENT & DISPOS		363.100			R-20		100.00%	
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24 373.000 Plant Sewers HB \$16,439 R-24 \$17,812 100.00% \$34,251 25 375.000 Other Treatment & Disposal Plant Equip. \$180 R-25 \$25 34.42% \$71 26 TOTAL TREATEMENT & DISPOSAL PLANT \$381,205 \$65,269 \$446,340 27 GENERAL PLANT \$391.000 Office Furniture and Equipment \$5,010 R-28 \$718 20.90% \$1,197 29 391.100 Computer Equipment \$4,381 R-29 \$625 20.90% \$1,046 30 392.000 Transportation Equipment \$23,817 R-30 \$1,719 34.42% \$8,789 31 392.100 Transportation Equipment (Pump Truck) \$6,111 R-31 \$5,435 34.42% \$3,974 32 392.200 Transportation Equipment (Sierra Truck) \$465 R-32 \$3,202 20.90% \$766 33 394.000 Tools, Shop and Garage Equipment \$2,875 R-33 \$414 20.90% \$687 34 395.000 Laboratory Equipment \$596 R-34 \$80 3	22		TREATMENT & DISPOSAL PLANT					
25 375.000 Other Treatment & Disposal Plant Equip. \$180 R-25 \$25 34.42% \$71 \$446,340 \$27 GENERAL PLANT \$381,205 \$65,269 \$446,340 \$446,340 \$27 GENERAL PLANT \$391.000 Office Furniture and Equipment \$5,010 R-28 \$718 20.90% \$1,197 29 391.100 Computer Equipment \$4,381 R-29 \$625 20.90% \$1,046 30 392.000 Transportation Equipment \$23,817 R-30 \$1,719 34.42% \$8,789 31 392.100 Transportation Equipment (Pump Truck) \$6,111 R-31 \$5,435 34.42% \$3,974 32 392.200 Transportation Equipment (Sierra Truck) \$465 R-32 \$3,202 20.90% \$766 33 394.000 Tools, Shop and Garage Equipment \$2,875 R-33 \$414 20.90% \$687 34 395.000 Laboratory Equipment \$596 R-34 \$80 34.42% \$233 396.000 Power Operated Equipment (Company Owned) \$3,106 R-35 \$965 34.42% \$1,401 \$13,158 \$18,095 \$18,0	23	372.000	Treatment and Disposal Equip HB	\$364,586	R-23	\$47,432	100.00%	\$412,018
TOTAL TREATEMENT & DISPOSAL PLANT \$381,205 \$65,269 \$446,340 27 GENERAL PLANT 28 391.000 Office Furniture and Equipment \$5,010 R-28 \$718 20.90% \$1,197 29 391.100 Computer Equipment \$4,381 R-29 \$625 20.90% \$1,046 30 392.000 Transportation Equipment \$23,817 R-30 \$1,719 34.42% \$8,789 31 392.100 Transportation Equipment (Pump Truck) \$6,111 R-31 \$5,435 34.42% \$3,974 32 392.200 Transportation Equipment (Sierra Truck) \$465 R-32 \$3,202 20.90% \$766 33 394.000 Tools, Shop and Garage Equipment \$2,875 R-33 \$414 20.90% \$687 34 395.000 Laboratory Equipment \$596 R-34 \$80 34.42% \$233 35 396.000 Power Operated Equipment (Company Owned) \$3,106 R-35 \$965 34.42% \$1,401	24	373.000	Plant Sewers HB	\$16,439	R-24	\$17,812	100.00%	\$34,251
27 GENERAL PLANT 28 391.000 Office Furniture and Equipment \$5,010 R-28 \$718 20.90% \$1,197 29 391.100 Computer Equipment \$4,381 R-29 \$625 20.90% \$1,046 30 392.000 Transportation Equipment \$23,817 R-30 \$1,719 34.42% \$8,789 31 392.100 Transportation Equipment (Pump Truck) \$6,111 R-31 \$5,435 34.42% \$3,974 32 392.200 Transportation Equipment (Sierra Truck) \$465 R-32 \$3,202 20.90% \$766 33 394.000 Tools, Shop and Garage Equipment \$2,875 R-33 \$414 20.90% \$687 34 395.000 Laboratory Equipment \$596 R-34 \$80 34.42% \$233 35 396.000 Power Operated Equipment (Company Owned) \$3,106 R-35 \$965 34.42% \$1,401		375.000		\$180	R-25	\$25	34.42%	\$71
28 391.000 Office Furniture and Equipment \$5,010 R-28 \$718 20.90% \$1,197 29 391.100 Computer Equipment \$4,381 R-29 \$625 20.90% \$1,046 30 392.000 Transportation Equipment \$23,817 R-30 \$1,719 34.42% \$8,789 31 392.100 Transportation Equipment (Pump Truck) \$6,111 R-31 \$5,435 34.42% \$3,974 32 392.200 Transportation Equipment (Sierra Truck) \$465 R-32 \$3,202 20.90% \$766 33 394.000 Tools, Shop and Garage Equipment \$2,875 R-33 \$414 20.90% \$687 34 395.000 Laboratory Equipment \$596 R-34 \$80 34.42% \$233 35 396.000 Power Operated Equipment (Company Owned) \$3,106 R-35 \$965 34.42% \$1,401 36 TOTAL GENERAL PLANT \$46,361 \$13,158 \$18,095	26		TOTAL TREATEMENT & DISPOSAL PLANT	\$381,205		\$65,269		\$446,340
29 391.100 Computer Equipment \$4,381 R-29 \$625 20.90% \$1,046 30 392.000 Transportation Equipment \$23,817 R-30 \$1,719 34.42% \$8,789 31 392.100 Transportation Equipment (Pump Truck) \$6,111 R-31 \$5,435 34.42% \$3,974 32 392.200 Transportation Equipment (Sierra Truck) \$465 R-32 \$3,202 20.90% \$766 33 394.000 Tools, Shop and Garage Equipment \$2,875 R-33 \$414 20.90% \$687 34 395.000 Laboratory Equipment \$596 R-34 \$80 34.42% \$233 35 396.000 Power Operated Equipment (Company Owned) \$3,106 R-35 \$965 34.42% \$1,401 36 TOTAL GENERAL PLANT \$46,361 \$13,158 \$18,095								
30			• •	. ,		•		. ,
31				. ,		•		. ,
32 392.200 Transportation Equipment (Sierra Truck) \$465 R-32 \$3,202 20.90% \$766 33 394.000 Tools, Shop and Garage Equipment \$2,875 R-33 \$414 20.90% \$687 34 395.000 Laboratory Equipment \$596 R-34 \$80 34.42% \$233 35 396.000 Power Operated Equipment (Company Owned) \$3,106 R-35 \$965 34.42% \$1,401 36 TOTAL GENERAL PLANT \$46,361 \$13,158 \$18,095			• • • •			. ,		. ,
33 394.000 Tools, Shop and Garage Equipment \$2,875 R-33 \$414 20.90% \$687 34 395.000 Laboratory Equipment \$596 R-34 \$80 34.42% \$233 35 396.000 Power Operated Equipment (Company Owned) \$3,106 R-35 \$965 34.42% \$1,401 36 TOTAL GENERAL PLANT \$46,361 \$13,158 \$18,095				. ,		. ,		
34 395.000 Laboratory Equipment \$596 R-34 \$80 34.42% \$233 35 396.000 Power Operated Equipment (Company Owned) \$3,106 R-35 \$965 34.42% \$1,401 36 TOTAL GENERAL PLANT \$46,361 \$13,158 \$18,095								•
35 396.000 Power Operated Equipment (Company Owned) \$3,106 R-35 \$965 34.42% \$1,401 36 TOTAL GENERAL PLANT \$46,361 \$13,158 \$18,095						•		·
36 TOTAL GENERAL PLANT \$46,361 \$13,158 \$18,095				•		•		·
	35	396.000	Power Operated Equipment (Company Owned)	\$3,106	R-35	\$965	34.42%	\$1,401
37 TOTAL DEPRECIATION RESERVE \$667,099 \$143,257 \$759,882	36		TOTAL GENERAL PLANT	\$46,361		\$13,158		\$18,095
	37		TOTAL DEPRECIATION RESERVE	\$667,099		\$143,257		\$759,882

To Rate Base Schedule

Tracking Number SR-2010-0110

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

<u>A</u> Reserve	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount
- Italii Zoi	Najadinid 2000.ipiidi		7 mount	7 illiount
R-8	Structures & Improvements	351.000		\$175
	Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)		\$105	
	Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington)		\$70	
R-11	Collection Sewers - Gravity HB	352.200		\$4,067
	Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)		\$2,440	
	Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington)		\$1,627	
R-12	Collection Sewers-Force HB	352.100		\$1,299
	Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)		\$779	
	Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington)		\$520	
R-14	Services to Customer (HB)	353.100		\$4,354
	Made adjustment to correct depreciation related to Cornett Cove (HB)		-\$520	
	Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington)		\$4,874	
R-15	Flow Measuring Devices	354.000		\$466
	Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)		\$280	

Accounting Schedule:12 Sponsor: Karen Herrington

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Tracking Number SR-2010-0110

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

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

Accounting Schedule:12 Sponsor: Karen Herrington

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Tracking Number SR-2010-0110

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

<u>A</u> Reserve	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total
Adjustment	Accumulated Depreciation Reserve	Account Number	Adjustment	Adjustment
Number	Adjustments Description Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)	Number	Amount \$15	Amount
	Adjust Reserve to reflect the True Up period.		\$10	
	March, 31, 2010 (Herrington)		Ψίσ	
R-28	Office Furniture and Equipment	391.000		\$718
	Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)		\$431	
	Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington)		\$287	
R-29	Computer Equipment	391.100		\$625
	Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)		\$375	
	Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington)		\$250	
R-30	Transportation Equipment	392.000		\$1,719
	Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)		\$1,031	
	Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington)		\$688	
R-31	Transportation Equipment (Pump Truck)	392.100		\$5,435
	Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)		\$3,261	
	Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington)		\$2,174	

Accounting Schedule:12 Sponsor: Karen Herrington

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Tracking Number SR-2010-0110

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

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

Accounting Schedule:12 Sponsor: Karen Herrington

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Tracking Number SR-2010-0110

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

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

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

Exhibit No.:

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

Case No: SR-2010-0110 Shawnee Bend Sewer

Date Prepared: July 23, 2010



MISSOURI PUBLIC SERVICE COMMISSION UTILITY SERVICES DIVISION July 23 Order Scen 2 Rev \$2.2M + \$957,801 CIAC STAFF ACCOUNTING SCHEDULES

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

Jefferson City, Missouri
July 2010

Tracking Number SR-2010-0110

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
	Account		Company/				
Line Number	Number (Optional)	Expanse Description	Test Year Amount	Adjustment Number	Adjustments	Jurisdictional Allocation	Adjusted Jurisdictional
1	(Optional)	Expense Description OPERATIONS EXPENSES	Amount	Number	Aujustinents	Allocation	Jurisuictional
2	710.000	Purchased Wastewater Maintenance	\$4,710	S-2	\$367	35.98%	\$1,827
3	711.200	Sludge Removal	\$625	S-3	\$2,125	100.00%	\$2,750
4	715.000	Power for Treatment Plants Other	\$0	S-4	\$0	100.00%	\$0
5	715.100	WWTP Power	\$29,652	S-5	-\$11,778	100.00%	\$17,874
6	716.200	SB Lift Station Power	\$0	S-6	\$1,661	100.00%	\$1,661
7	718.200	SB WWTP Chemicals	\$8,262	S-7	-\$5,748	100.00%	\$2,514
8	719.000	Wastewater Testing Other-	\$0 \$5.270		£4 004	100.00%	\$0 \$2.207
9 10	719.100 721.200	Effluent Testing Expenses SB Operating Expenses	\$5,278 \$0	S-9 S-10	-\$1,881 \$1,344	100.00% 100.00%	\$3,397 \$1,344
11	721.200	TOTAL OPERATIONS EXPENSE	\$48,527	3-10	-\$13,910	100.00 /6	\$31,367
•••		TOTAL OF ENATIONS EXITENSE	ψ+0,327		-ψ10,510		ψ31,307
12		MAINTENANCE EXPENSES					
13	720.000	Supplies and Materials (Other)	\$2,184	S-13	\$1,202	35.98%	\$1,218
14	720.100	HB Sewer Supplies	\$7,739	S-14	-\$5,468	35.98%	\$817
15	720.200	SB Sewer Supplies	\$1,906	S-15	-\$371	35.98%	\$552
16	720.400	Lagoon Supplies	\$32	S-16	-\$32	35.98%	\$0
17	720.500	Sewer Operating Expenses	\$1,776	S-17	\$0	35.98%	\$639
18	722.000	Tools and Shop Supplies (Sewer)	\$285	S-18	\$790	35.98%	\$387
19	745.100	Maintenance of Treatment Equip	\$2,628	S-19	\$0	35.98%	\$946
20	745.950	SB Miscellanous Operating Expenses	\$275	S-20	\$77	100.00%	\$352
21		TOTAL MAINTENANCE EXPENSE	\$16,825		-\$3,802		\$4,911
22		CUSTOMER ACCOUNT EXPENSE					
23	732.000	Contracted Accounting Fees	\$10,930	S-23	\$0	26.79%	\$2,928
24	733.000	Contracted Legal Fees	\$3,386	S-24	\$129	51.21%	\$1,800
25	737.000	PWSD#4 Contracted Labor (Sewer)	\$194,850	S-25	\$8,707	26.79%	\$54,533
26	742.000	Rent	\$18,000	0 _0	40,. 0.	26.79%	\$4,822
27	742.100	Rent (Lake Office)	\$0	S-27	\$8,082	26.79%	\$2,165
28		TOTAL CUSTOMER ACCOUNT EXPENSE	\$227,166		\$16,918		\$66,248
29		ADMINISTRATIVE & GENERAL EXPENSES					
30	755.000	Property Insurance	\$3,272	S-30	\$0	14.14%	\$463
31	756.000	Auto Insurance (Sewer)	\$5,314	S-31	\$0	35.98%	\$1,912
32	757.000	General Liability (Sewer)	\$2,098	S-32	\$0 \$4.053	35.98%	\$755
33 34	759.000 921.000	Other Insurance (Sewer) Office Supplies	\$1,953 \$11,218	S-33 S-34	-\$1,953 -\$1,328	35.98% 43.84%	\$0 \$4,336
3 4 35	921.500	Billing Expenses	\$2,962	S-35	-\$1,328 \$0	43.84%	\$4,336 \$1,299
36	922.000	Management Fees	\$240,000	S-36	-\$240,000	26.79%	\$0
37	922.100	Executive Management Oversight	\$0	S-37	\$27,898	26.79%	\$7,474
38	923.000	Outside Services	\$947	S-38	\$0	26.79%	\$254
39	925.000	Telephone	\$1,247	S-39	\$0	26.79%	\$334
40	927.000	Travel & Entertainment	\$155	S-40	\$0	26.79%	\$42
41	933.000	Transportation Expense	\$26,580	S-41	\$0	26.79%	\$7,121
42	940.000	Customer Refunds	\$868	S-42	\$0	26.79%	\$233
43	950.000	Bad Debt Expense	\$691	S-43	\$0	26.79%	\$185
44	975.000	Miscellanous Expense	\$969	S-44	\$357	26.79%	\$355
45	980.000	Rate Case Expense	\$0	S-45	\$2,919	100.00%	\$2,919
46		TOTAL ADMINISTRATIVE AND GENERAL	\$298,274		-\$212,107		\$27,682
47		OTHER OPERATING EXPENSES					
48	767.000	PSC Assessment	\$13,206	S-48	\$6,690	100.00%	\$19,896
49	779.000	License and Permits (Other)	\$13,200 \$75	S-49	-\$75	35.98%	\$19,090
50	779.100	SB Licenses and Permits	\$3,000	S-50	\$147	100.00%	\$3,147
51	406.300	Amortization of CIAC (Sewer)	\$0	S-51	-\$15,654	100.00%	-\$15,654
52		Depreciation	\$0	S-52	\$110,905	100.00%	\$110,905
53		TOTAL OTHER OPERATING EXPENSES	\$16,281		\$102,013		\$118,294
54		TAXES OTHER THAN INCOME					
55	967.000	Real Property Taxes	\$3,324			39.82%	\$1,324

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

Tracking Number SR-2010-0110

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
	Account		Company/				
Line	Number		Test Year	Adjustment		Jurisdictional	Adjusted
Number	(Optional)	Expense Description	Amount	Number	Adjustments	Allocation	Jurisdictional
56	967.300	Property Taxes	\$372			39.82%	\$148
57	967.200	Other Taxes	\$46	S-57	-\$46	26.79%	\$0
58		TOTAL TAXES OTHER THAN INCOME	\$3,742		-\$46		\$1,472
59		TOTAL OPERATING EXPENSES	\$610,815		-\$110,934		\$249,974

Tracking Number SR-2010-0110

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

<u>A</u> Expense Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
S-2	Purchased Wastewater Maintenance	710.000		\$367
	Made and adjustment based on a two year average (2006-2007) (Herrington-Prenger)		\$367	
S-3	Sludge Removal	711.200		\$2,125
	Made adjustment based on Sept. 30, 2009. Company had to make changes on how sludge was removed. (Herrington-Prenger)		\$2,125	
S-4	Power for Treatment Plants Other	715.000		\$0
	Remove initial adjust of \$616 per general manager email indicating this was a district charge.		\$0	
S-5	WWTP Power	715.100		-\$11,778
	Adjust to reflect update period, Sept. 30, 2009. Company made adjustment to Test Year that appeared abnormal when compared to historical data.(Herrington-Prenger)		-\$11,778	
S-6	SB Lift Station Power	716.200		\$1,661
	Made adjustment to reflect accounting changes made by the Company (Herrington)		\$1,661	
S-7	SB WWTP Chemicals	718.200		-\$5,748
	Made adjustment based most current September 30, 2009. Chemicals were booked incorrectly during the test year. (Herrington-Prenger)		-\$5,748	
S-9	Effluent Testing Expenses	719.100		-\$1,881

Accounting Schedule:2 Sponsor: Karen Herrington

Page: 1 of 6

Tracking Number SR-2010-0110

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

<u>A</u> Expense Adj	<u>B</u>	<u>C</u> Account	<u>D</u> Adjustment	<u>E</u> Total
Number	Adjustment Description	Number	Adjustifierit	Adjustment
	Made adjustment to reflect update period Sept.30, 2009. Adjustment based on recent changes with requirements. (Herrington-Prenger)		-\$1,881	,
S-10	SB Operating Expenses	721.200		\$1,344
	Made adjustment based on most current data, Update period Sept. 30, 2009 (Herrington-Prenger)		\$1,344	
S-13	Supplies and Materials (Other)	720.000		\$1,202
	Made adjust to reflect update period, Sept. 30, 2009. (Prenger)		\$1,202	
S-14	HB Sewer Supplies	720.100		-\$5,468
	Made adjustment to reflect Sept. 30, 2009. Company allocates account between SB and HB Sewer (Herrington-Prenger)		-\$5,468	
S-15	SB Sewer Supplies	720.200		-\$371
	Made adjustment to reflect Sept. 30, 2009. Company allocates account between SB and HB Sewer (Herrington-Prenger)		-\$371	
S-16	Lagoon Supplies	720.400		-\$32
	Removed Test Year, no activity in account. (Herrington-Prenger)		-\$32	
S-17	Sewer Operating Expenses	720.500		\$0
	Test Year used by Staff, no adjustment		\$0	
S-18	Tools and Shop Supplies (Sewer)	722.000		\$790
	Adjust to reflect update period, Sept. 30, 2009 (Herrington-Prenger)		\$790	

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

Tracking Number SR-2010-0110

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

<u>A</u> Expense Adj	<u>B</u>	<u>C</u> Account	<u>D</u> Adjustment	<u>E</u> Total
Number	Adjustment Description	Number	Amount	Adjustment
S-19	Maintenance of Treatment Equip	745.100		\$0
	No adjustment, Test Year used. K&M appeared abnormal based on historical data		\$0	
S-20	SB Miscellanous Operating Expenses	745.950		\$77
	Adjust to reflect update period, Sept. 30, 2009 (Herrington-Prenger)		\$77	
S-23	Contracted Accounting Fees	732.000		\$0
	No adjustment necessary. Test Year used. Company does not anticipate increased costs. (Herrington-Prenger)		\$0	
S-24	Contracted Legal Fees	733.000		\$129
	Made adjustment to reflect the update period Sept. 30, 2009. Allocated between HB and SB Sewer (Herrington-Prenger)		\$129	
S-25	PWSD#4 Contracted Labor (Sewer)	737.000		\$8,707
	Adjust to reflect update period, Sept. 30, 2009 (Prenger)		\$8,707	
S-27	Rent (Lake Office)	742.100		\$8,082
	Include annualized rent for the Lake Office (Prenger)		\$8,082	
S-30	Property Insurance	755.000		\$0
	No adjustment, Test Year used. Company does not anticipate increase during rate case. (Herrington)		\$0	
S-31	Auto Insurance (Sewer)	756.000		\$0

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

Tracking Number SR-2010-0110

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

<u>A</u> Expense Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
Number	No adjustment, Test Year used. Company does not anticipate increase during rate case. (Herrington)	Number	\$0	Aujustinent
S-32	General Liability (Sewer)	757.000		\$0
	No adjustment, Test Year used. Company does not anticipate increase during rate case. (Herrington)		\$0	
S-33	Other Insurance (Sewer)	759.000		-\$1,953
	Removed Health Insurance that is considered personal insurance (Herrington)		-\$1,953	
S-34	Office Supplies	921.000		-\$1,328
	Based on fluctuations in historical data, Staff used a 2 year average (2007-2008) (Herrington-Prenger)		-\$1,328	
S-35	Billing Expenses	921.500		\$0
	No adjustment necessary. Test Year used. (Herrington)		\$0	
S-36	Management Fees	922.000		-\$240,000
	Remove Management Fees from Test Year. (Harris)		-\$240,000	
S-37	Executive Management Oversight	922.100		\$27,898
	Include costs for Executive oversight (Harris)		\$27,898	
S-38	Outside Services	923.000		\$0
	No adjustment necessary. Test Year used. (Herrington-Prenger)		\$0	

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

Tracking Number SR-2010-0110

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

<u>A</u> Expense Adj Number	B Adjustment Description	C Account	<u>D</u> Adjustment Amount	<u>E</u> Total
Number	Adjustment Description	Number	Amount	Adjustment
S-39	Telephone	925.000		\$0
	No Adjustment necessary. Test Year used. No historical date to review. (Herrington)		\$0	
S-40	Travel & Entertainment	927.000		\$0
	No adjustment necessary. Test Year used. (Herrington)		\$0	
S-41	Transportation Expense	933.000		\$0
	No adjustment necessary. Test Year used. (Herrington)		\$0	
S-42	Customer Refunds	940.000		\$0
	No adjustment necessary. Test Year used. (Herrington)		\$0	
S-43	Bad Debt Expense	950.000		\$0
	Test Year-No adjustment		\$0	
S-44	Miscellanous Expense	975.000		\$357
	Adjust to reflect update period, Sept. 30, 2009 (Herrington-Prenger)		\$357	
S-45	Rate Case Expense	980.000		\$2,919
	Include expenses associated with current rate case-5 Year amortization (Herrington)		\$0	
	Include Rate Case expense through the True Up period, March, 31 2010. 3-Year Amortization		\$2,919	
S-48	PSC Assessment	767.000		\$6,690

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

Tracking Number SR-2010-0110

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

<u>A</u> Expense Adj	<u>B</u>	<u>C</u> Account	<u>D</u> Adjustment	<u>E</u> Total
Number	Adjustment Description	Number	Amount	Adjustment
	Adjust to reflect PSC Assessment for Fiscal 2010 (Herrington)		\$6,690	
S-49	License and Permits (Other)	779.000		-\$75
	Adjust to reflect update period, Sept. 30, 2009 (Herrington-Prenger)		-\$75	
S-50	SB Licenses and Permits	779.100		\$147
	Made adjustment to reflect update period Sept. 30, 2009. Increase due to changes in permit requirements (Herrington-Prenger)		\$147	
S-51	Amortization of CIAC (Sewer)	406.300		-\$15,654
	Update CIAC Depreciation per June 24-2010 Commission Order for SB (Herrington)		-\$3,340	
	Update CIAC Depreciation for additional rate base per July 23-2010 Commission Order for SB (Herrington)		-\$12,314	
S-52	Depreciation			\$110,905
	1. To Annualize Depreciation		\$110,905	
S-57	Other Taxes	967.200		-\$46
	Made adjustment to remove test year. Review during True-Up (Herrington-Prenger		-\$46	
	Total Expense Adjustments		_	-\$110,934

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

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

	<u>A</u>	<u>B</u>	<u>c</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
	Account		Company/				
Line	Number		Test Year	Adjustment	Jurisdictional	Jurisdictional	Adjusted
Number	(Optional)	Revenue Description	Amount	Number	Adjustments	Allocation	Jurisdictional
Rev-1		ANNUALIZED REVENUES					
Rev-2		Annualized Rate Revenues	\$0	Rev-2	\$162,065	100.00%	\$162,065
Rev-3		Miscellaneous Revenues	\$0	Rev-3	\$215,417	100.00%	\$215,417
Rev-4		TOTAL ANNUALIZED REVENUES	\$0		\$377.482		\$377.482

Tracking Number SR-2010-0110

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

A Adi	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Revenue Adj Number	Adjustment Description	Account Number	Adjustment Amount	Total Adjustment
	,			
Rev-2	Annualized Rate Revenues			\$162,065
	1. To Annualize Rate Revenues		\$162,065	
	2. Description		\$0	
	3. Description		\$0	
Rev-3	Miscellaneous Revenues			\$215,417
	1. To Annualize Miscellaneous Revenues		\$17,024	
	2. To include Availability Fee Charges based on July 23 Commission Order-60% of \$330,665		\$198,393	
	Total Revenue Adjustments			\$377,482

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

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

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

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

		Tota	al
Line Number	<u>A</u> Description	<u>F</u> Amount	<u>G</u> Amount
1	Customer Charge Revenues:		
2	Customer Number	615	
3	Bills Per Year		
4	Customer Bills Per year	7,380	
5	Current Customer Charge		
6	Annualized Customer Charge Revenues		\$162,065
7	Commodity Charge Revenues:		
8	Total Gallons Sold	0	
9	Less: Base Gallons Included In Customer Charge	0	
10	Commodity Gallons	0	
11	Block 1, Commodity Gallons per Block		
12	Block 1, Number of Commodity Gallons per Unit		
13	Block 1, Commodity Billing Units		
14	Block 1, Existing Commodity Charge		
15	Block 1, Annualized Commodity Charge Rev.		\$0
16	Total Annualized Sewer Rate Revenues		\$162,065

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

Tracking Number SR-2010-0110

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

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

3 Total Miscellaneous Revenues

\$215,417

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

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

Rev-1		<u>A</u>	<u>B</u> Account	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>
Rev-1 ANNUALIZED REVENUES (1)	_		Number				
Rev-3	Number	Description	(Optional)	Annualized	Charge	Commodity	Rate
Rev-3	Rev-1	ANNUALIZED REVENUES					
TOTAL ANNUALIZED REVENUES				(1) \$162,065			
OPERATIONS EXPENSES	Rev-3	Miscellaneous Revenues		(1) \$215,417			
Purchased Wastewater Maintenance	Rev-4	TOTAL ANNUALIZED REVENUES		\$377,482			
Purchased Wastewater Maintenance							
Purchased Wastewater Maintenance	1	OPERATIONS EXPENSES		(2)			
Sludge Removal			710.000		\$0	\$1.827	0.00%
5 WWTP Power 715,100 \$17,874 \$0 \$17,874 0.00% 6 BB Lift Station Power 716,200 \$1,661 \$0 \$3,661 0.00% 7 BB WMTP Chemicals 718,200 \$2,514 \$0 \$2,514 0.00% 9 Effluent Testing Expenses 719,100 \$3,397 \$0 \$3,337 0.00% 10 BB Operating Expenses 721,200 \$1,344 \$0 \$1,344 0.00% 11 TOTAL OPERATIONS EXPENSES \$31,347 \$0 \$31,367 \$0 \$31,367 12 MAINTENANCE EXPENSES \$31,367 \$0 \$12,18 \$0 \$12,18 \$0 \$12,18 \$0 \$0 \$31,367 12 MAINTENANCE EXPENSES \$31,367 \$0 \$31,367 \$0 \$31,367 \$0 \$31,367 \$0 \$31,367 \$0 \$0 \$0 \$0 \$0 \$31,367 \$0 \$31,367 \$0 \$31,367 \$0 \$0 \$0 \$0 \$0			711.200				0.00%
6 SB Lift Station Power 716,200 \$2,514 \$0 \$1,661 0.00% 7 SB WYPT Chemicals 719,000 \$0 \$0 \$0 0.00% 8 Effluent Testing Expenses 719,100 \$3,397 \$0 \$33,397 0.00% 10 SB Operating Expenses 721,200 \$1,344 \$0 \$1,344 0.00% 11 TOTAL OPERATIONS EXPENSES 331,367 \$0 \$31,347 \$0 \$0 \$0 \$0 \$1,344 \$0 \$1,344 \$0 \$0 \$0 \$0 \$0 \$1,344 \$0 \$0 \$1,344 \$0			715.000	•	\$0	\$0	0.00%
SB WWTP Chemicals				. ,			
Wastewater Testing Other-							
Perfuent Testing Expenses							
10 SB Operating Expenses 721,200 \$1,344 \$0 \$31,347 \$0.00%		<u> </u>					
TOTAL OPERATIONS EXPENSE \$31,367 \$0 \$31,367		<u> </u>					
MAINTENANCE EXPENSES Supplies and Materials (Other) 720.000 \$1,218 \$0 \$1,218 \$0.00%			721.200				0.0070
13 Supplies and Materials (Other) 720.000 \$1,218 \$0 \$1,218 \$0.00%	• •			40. , 60.	**	40.,00.	
HB Sewer Supplies 720.100 \$817 \$0 \$817 0.00%		MAINTENANCE EXPENSES					
15 SB Sewer Supplies 720,200 \$552 \$0 \$552 \$0,00% \$16 Lagoon Supplies 720,400 \$0 \$0 \$0 \$0 \$0 \$0 \$0		•• • • • • • • • • • • • • • • • • • • •					
16 Lagoon Supplies 720.400 \$0 \$0 \$0 \$0 \$0 \$0 \$0				•		•	
17 Sewer Operating Expenses 720.500 \$639 \$0 \$639 \$0.00% 18 Tools and Shop Supplies (Sewer) 722.000 \$337 \$0 \$337 \$0.00% 19 Maintenance of Treatment Equip 745.100 \$946 \$0 \$946 \$0.00% 20 SB Miscellanous Operating Expenses 745.950 \$352 \$0 \$352 \$0.00% 21 TOTAL MAINTENANCE EXPENSE \$732.000 \$2,928 \$0.00% 22 CUSTOMER ACCOUNT EXPENSE \$732.000 \$2,928 \$0.00% 23 Contracted Accounting Fees 733.000 \$1,800 \$0.00% 24 Contracted Labor (Sewer) 737.000 \$4,533 \$0.544,533 \$0.00% 25 PWSD#4 Contracted Labor (Sewer) 737.000 \$4,533 \$0.544,533 \$0.00% 26 Rent 742.000 \$4,622 \$0.00% \$4,633 \$0.544,533 \$0.00% 27 Rent (Lako Office) 742.100 \$2,165 \$0.00% 28 TOTAL CUSTOMER ACCOUNT EXPENSE \$66,248 \$0.00% \$66,248 29 ADMINISTRATIVE & GENERAL EXPENSES \$66,248 \$0.00% \$66,248 30 Property Insurance 755.000 \$463 \$0.00% \$463 \$0.00% \$66,248 31 Auto Insurance (Sewer) 755.000 \$1,912 \$0.00% \$1,91				•		•	
18							
19 Maintenance of Treatment Equip 745.100 \$346 \$0 \$946 \$0.00%							
20 SB Miscellanous Operating Expenses 745.950 \$352 \$0 \$352 \$0 \$0.00%		,		•		•	
CUSTOMER ACCOUNT EXPENSE \$4,911 \$0 \$		• •				•	
23	21						
23	22	CUSTOMED ACCOUNT EVDENCE					
24 Contracted Legal Fees 733.000 \$1,800 \$0 \$1,800 \$0.00%			732 000	\$2 928	\$0	\$2 928	0.00%
25							
Rent (Lake Office)	25	<u> </u>					
28 TOTAL CUSTOMÉR 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) 755.000 \$1,912 \$0 \$1,912 0.00% 32 General Liability (Sewer) 757.000 \$755 \$0 \$755 0.00% 33 Other Insurance (Sewer) 759.000 \$0 \$0 \$0 0.00% 34 Office Supplies 921.000 \$4,336 \$0 \$4,336 0.00% 35 Billing Expenses 921.500 \$1,299 \$0 \$1,299 0.00% 36 Management Fees 922.000 \$0	26	Rent	742.000	\$4,822	\$0	\$4,822	0.00%
29 ADMINISTRATIVE & GENERAL EXPENSES 30 Property Insurance 755.000 \$463 \$0 \$463 0.00% 31 Auto Insurance (Sewer) 756.000 \$1,912 \$0 \$1,912 0.00% 32 General Liability (Sewer) 757.000 \$755 \$0 \$755 0.00% 33 Other Insurance (Sewer) 759.000 \$0 \$0 \$0 \$0 0.00% 34 Office Supplies 921.000 \$4,336 \$0 \$4,336 0.00% 35 Billing Expenses 921.500 \$1,299 \$0 \$1,299 0.00% 36 Management Fees 922.000 \$0 \$0 \$0 \$0 0.00% 37 Executive Management Oversight 922.100 \$7,474 \$0 \$7,474 0.00% 38 Outside Services 923.000 \$254 \$0 \$254 0.00% 39 Telephone 925.000 \$334 \$0 \$334 0.00% 40 Travel & Entertainment 927.000 \$42 \$0 \$42 0.00% 41 Transportation Expense 933.000 \$7,121 \$0 \$7,121 0.00% 42 Customer Refunds 940.000 \$233 \$0 \$233 0.00% 43 Bad Debt Expense 950.000 \$185 \$0 \$185 0.00% 44 Miscellanous Expense 975.000 \$254 \$0 \$233 0.00% 45 Rate Case Expense 980.000 \$185 \$0 \$185 0.00% 46 TOTAL ADMINISTRATIVE AND GENERAL \$27,682 \$0 \$27,682			742.100				0.00%
30 Property Insurance 755.000 \$463 \$0 \$463 \$0.00%	28	TOTAL CUSTOMER ACCOUNT EXPENSE		\$66,248	\$0	\$66,248	
31	29	ADMINISTRATIVE & GENERAL EXPENSES					
32 General Liability (Sewer) 757.000 \$755 \$0 \$755 \$0.00%	30		755.000	\$463	\$0	\$463	0.00%
33 Other Insurance (Sewer) 759.000 \$0 \$0 \$0 \$0 \$0 \$0 \$0							
34 Office Supplies 921.000 \$4,336 \$0 \$4,336 0.00% 35 Billing Expenses 921.500 \$1,299 \$0 \$1,299 0.00% 36 Management Fees 922.000 \$0 \$0 \$0 \$0 0.00% 37 Executive Management Oversight 922.100 \$7,474 \$0 \$7,474 0.00% 38 Outside Services 923.000 \$254 \$0 \$254 0.00% 39 Telephone 925.000 \$334 \$0 \$334 0.00% 40 Travel & Entertainment 927.000 \$42 \$0 \$42 0.00% 41 Transportation Expense 933.000 \$7,121 \$0 \$7,121 0.00% 42 Customer Refunds 940.000 \$233 \$0 \$233 0.00% 43 Bad Debt Expense 950.000 \$185 \$0 \$185 0.00% 44 Miscellanous Expense 975.000 \$355 \$0 \$		- · · · · · · · · · · · · · · · · · · ·		•		•	
Silling Expenses 921.500 \$1,299 \$0 \$1,299 \$0.00% \$36 Management Fees 922.000 \$0 \$0 \$0 \$0 \$0 \$0.00% \$37 Executive Management Oversight 922.100 \$7,474 \$0 \$7,474 \$0.00% \$7,474 \$0 \$7,474 \$0.00% \$38 Outside Services 923.000 \$254 \$0 \$254 \$0.00% \$334 \$0.00% \$334 \$0.00% \$334 \$0.00% \$334 \$0.00% \$334 \$0.00% \$334 \$0.00% \$334 \$0.00% \$42 \$0 \$42 \$0 \$42 \$0.00% \$42 \$0 \$42 \$0.00% \$42		` ,		· ·			
36 Management Fees 922.000 \$0 \$0 \$0 0.00% 37 Executive Management Oversight 922.100 \$7,474 \$0 \$7,474 0.00% 38 Outside Services 923.000 \$254 \$0 \$254 0.00% 39 Telephone 925.000 \$334 \$0 \$334 0.00% 40 Travel & Entertainment 927.000 \$42 \$0 \$42 0.00% 41 Transportation Expense 933.000 \$7,121 \$0 \$7,121 0.00% 42 Customer Refunds 940.000 \$233 \$0 \$233 0.00% 43 Bad Debt Expense 950.000 \$185 \$0 \$185 0.00% 44 Miscellanous Expense 975.000 \$355 \$0 \$355 0.00% 45 Rate Case Expense 980.000 \$2,919 \$0 \$2,919 0.00% 46 TOTAL ADMINISTRATIVE AND GENERAL 767.000 \$19,896 \$0 \$19,							
37 Executive Management Oversight 922.100 \$7,474 \$0 \$7,474 0.00% 38 Outside Services 923.000 \$254 \$0 \$254 0.00% 39 Telephone 925.000 \$334 \$0 \$334 0.00% 40 Travel & Entertainment 927.000 \$42 \$0 \$42 0.00% 41 Transportation Expense 933.000 \$7,121 \$0 \$7,121 0.00% 42 Customer Refunds 940.000 \$233 \$0 \$233 0.00% 43 Bad Debt Expense 950.000 \$185 \$0 \$185 0.00% 44 Miscellanous Expense 975.000 \$355 \$0 \$355 0.00% 45 Rate Case Expense 980.000 \$2,919 \$0 \$2,919 0.00% 46 TOTAL ADMINISTRATIVE AND GENERAL \$27,682 \$0 \$27,682 \$0 \$27,682 47 OTHER OPERATING EXPENSES 767.000 \$0 \$0							
38 Outside Services 923.000 \$254 \$0 \$254 0.00% 39 Telephone 925.000 \$334 \$0 \$334 0.00% 40 Travel & Entertainment 927.000 \$42 \$0 \$42 0.00% 41 Transportation Expense 933.000 \$7,121 \$0 \$7,121 0.00% 42 Customer Refunds 940.000 \$233 \$0 \$233 0.00% 43 Bad Debt Expense 950.000 \$185 \$0 \$185 0.00% 44 Miscellanous Expense 975.000 \$355 \$0 \$355 0.00% 45 Rate Case Expense 980.000 \$2,919 \$0 \$2,919 0.00% 46 TOTAL ADMINISTRATIVE AND GENERAL \$27,682 \$0 \$27,682 \$0 \$27,682 47 OTHER OPERATING EXPENSES \$0 \$19,896 \$0 \$19,896 \$0 \$0 \$0 49 License and Permits (Other) 779.000 \$0							
39 Telephone 925.000 \$334 \$0 \$334 0.00% 40 Travel & Entertainment 927.000 \$42 \$0 \$42 0.00% 41 Transportation Expense 933.000 \$7,121 \$0 \$7,121 0.00% 42 Customer Refunds 940.000 \$233 \$0 \$233 0.00% 43 Bad Debt Expense 950.000 \$185 \$0 \$185 0.00% 44 Miscellanous Expense 975.000 \$355 \$0 \$355 0.00% 45 Rate Case Expense 980.000 \$2,919 \$0 \$2,919 0.00% 46 TOTAL ADMINISTRATIVE AND GENERAL \$27,682 \$0 \$27,682 \$0 \$27,682 47 OTHER OPERATING EXPENSES 48 PSC Assessment 767.000 \$19,896 \$0 \$19,896 0.00% 49 License and Permits (Other) 779.000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0							
40 Travel & Entertainment 927.000 \$42 \$0 \$42 0.00% 41 Transportation Expense 933.000 \$7,121 \$0 \$7,121 0.00% 42 Customer Refunds 940.000 \$233 \$0 \$233 0.00% 43 Bad Debt Expense 950.000 \$185 \$0 \$185 0.00% 44 Miscellanous Expense 975.000 \$355 \$0 \$355 0.00% 45 Rate Case Expense 980.000 \$2,919 \$0 \$2,919 0.00% 46 TOTAL ADMINISTRATIVE AND GENERAL \$27,682 \$0 \$27,682 47 OTHER OPERATING EXPENSES \$27,682 \$0 \$27,682 48 PSC Assessment 767.000 \$19,896 \$0 \$19,896 0.00% 49 License and Permits (Other) 779.000 \$0 \$0 \$0 \$0 0.00% 50 SB Licenses and Permits 779.100 \$3,147 \$0 \$3,147 0.00% 51 Amortization of CIAC (Sewer) 406.300 -\$15,654 \$0							
42 Customer Refunds 940.000 \$233 \$0 \$233 0.00% 43 Bad Debt Expense 950.000 \$185 \$0 \$185 0.00% 44 Miscellanous Expense 975.000 \$355 \$0 \$355 0.00% 45 Rate Case Expense 980.000 \$2,919 \$0 \$2,919 0.00% 46 TOTAL ADMINISTRATIVE AND GENERAL \$27,682 \$0 \$27,682 \$0 \$27,682 47 OTHER OPERATING EXPENSES 48 PSC Assessment 767.000 \$19,896 \$0 \$19,896 0.00% 49 License and Permits (Other) 779.000 \$0 \$0 \$0 0.00% 50 SB Licenses and Permits 779.100 \$3,147 \$0 \$3,147 0.00% 51 Amortization of CIAC (Sewer) 406.300 -\$15,654 \$0 -\$15,654 0.00%	40	Travel & Entertainment					
43 Bad Debt Expense 950.000 \$185 \$0 \$185 0.00% 44 Miscellanous Expense 975.000 \$355 \$0 \$355 0.00% 45 Rate Case Expense 980.000 \$2,919 \$0 \$2,919 0.00% 46 TOTAL ADMINISTRATIVE AND GENERAL \$27,682 \$0 \$27,682 \$0 \$27,682 47 OTHER OPERATING EXPENSES 767.000 \$19,896 \$0 \$19,896 0.00% 49 License and Permits (Other) 779.000 \$0 \$0 \$0 0.00% 50 SB Licenses and Permits 779.100 \$3,147 \$0 \$3,147 0.00% 51 Amortization of CIAC (Sewer) 406.300 -\$15,654 \$0 -\$15,654 0.00%	41	Transportation Expense	933.000	\$7,121	\$0	\$7,121	0.00%
44 Miscellanous Expense 975.000 \$355 \$0 \$355 0.00% 45 Rate Case Expense 980.000 \$2,919 \$0 \$2,919 0.00% 46 TOTAL ADMINISTRATIVE AND GENERAL \$27,682 \$0 \$27,682 47 OTHER OPERATING EXPENSES 48 PSC Assessment 767.000 \$19,896 \$0 \$19,896 0.00% 49 License and Permits (Other) 779.000 \$0 \$0 \$0 \$0 0.00% 50 SB Licenses and Permits 779.100 \$3,147 \$0 \$3,147 0.00% 51 Amortization of CIAC (Sewer) 406.300 -\$15,654 \$0 -\$15,654 0.00%							
45 Rate Case Expense 980.000 \$2,919 \$0 \$2,919 0.00% 46 TOTAL ADMINISTRATIVE AND GENERAL \$27,682 \$0 \$27,682 \$0 \$27,682 47 OTHER OPERATING EXPENSES \$0 \$19,896 \$0 \$19,896 \$0.00% 49 License and Permits (Other) 779.000 \$0 \$0 \$0 0.00% 50 SB Licenses and Permits 779.100 \$3,147 \$0 \$3,147 0.00% 51 Amortization of CIAC (Sewer) 406.300 -\$15,654 \$0 -\$15,654 0.00%		•					
46 TOTAL ADMINISTRATIVE AND GENERAL \$27,682 \$0 \$27,682 \$		•					
47 OTHER OPERATING EXPENSES 48 PSC Assessment 767.000 \$19,896 \$0 \$19,896 0.00% 49 License and Permits (Other) 779.000 \$0 \$0 \$0 \$0 0.00% 50 SB Licenses and Permits 779.100 \$3,147 \$0 \$3,147 0.00% 51 Amortization of CIAC (Sewer) 406.300 -\$15,654 \$0 -\$15,654 0.00%			980.000				0.00%
48 PSC Assessment 767.000 \$19,896 \$0 \$19,896 0.00% 49 License and Permits (Other) 779.000 \$0 \$0 \$0 0.00% 50 SB Licenses and Permits 779.100 \$3,147 \$0 \$3,147 0.00% 51 Amortization of CIAC (Sewer) 406.300 -\$15,654 \$0 -\$15,654 0.00%					70	+-·,++=	
49 License and Permits (Other) 779.000 \$0 \$0 \$0 0.00% 50 SB Licenses and Permits 779.100 \$3,147 \$0 \$3,147 0.00% 51 Amortization of CIAC (Sewer) 406.300 -\$15,654 \$0 -\$15,654 0.00%			767 000	640.000	¢^	\$40.00¢	0.000/
50 SB Licenses and Permits 779.100 \$3,147 \$0 \$3,147 0.00% 51 Amortization of CIAC (Sewer) 406.300 -\$15,654 \$0 -\$15,654 0.00%							
51 Amortization of CIAC (Sewer) 406.300 -\$15,654 \$0 -\$15,654 0.00%		• •					
	52	` '					

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

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

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

	Δ	<u>B</u>		<u>C</u>	<u>D</u>	Ē	E
Lina		Account Number		Staff	Customo		Dovoontons
Line Number	Description			Starr Annualized	Customer	C	Percentage
53	Description TOTAL OTHER OPERATING EXPENSES	(Optional)		\$118,294	Charge \$0	Commodity \$118,294	Rate
53	TOTAL OTHER OPERATING EXPENSES			\$110,294	φu	\$110,294	
54	TAXES OTHER THAN INCOME						
55	Real Property Taxes	967.000		\$1,324	\$0	\$1,324	0.00%
56	Property Taxes	967.300		\$148	\$0	\$148	0.00%
57	Other Taxes	967.200		\$0	\$0	\$0	0.00%
58	TOTAL TAXES OTHER THAN INCOME		•	\$1,472	\$0	\$1,472	
59	TOTAL OPERATING EXPENSES			\$249,974	\$0	\$249,974	
60	Interest Expense		(3)	\$94,790	\$0	\$94,790	0.00%
61	Return on Equity		(3)	\$31,469	\$0	\$31,469	0.00%
62	Income Taxes		(3)	\$7,836	\$0	\$7,836	0.00%
63	TOTAL INTEREST RETURN & TAXES		•	\$134,095	\$0	\$134,095	
64	TOTAL COST OF SERVICE			\$384,069	\$0	\$384,069	
65	Less: Miscellaneous Revenues			\$215,417	\$0	\$215,417	0.00%
66	COST TO RECOVER IN RATES		-	\$168,652	\$0	\$168,652	
67	INCREMENTAL INCREASE IN RATE REVENUES		:	\$6,587			
68	PERCENTAGE OF INCREASE			1.74%			
69	REQUESTED INCREASE IN REVENUES			\$0			

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

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

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

		Α	В	formulas
1	State Income Tax Rate Statutory / Effective	6.25% (2)	5.81%	(1 - (B2 x .5)) x A1
2	Federal Income Tax Rate Statutory / Effective	15.00% (1) & (2)	14.13%	(1 - B1) x A2
3	Composite Effective Income Tax Rate		19.94%	B1 + B2
4	Equity Tax Factor		1.2490	1 / (1-B3)
5	Recommended Weighted Rate of Return on Equity - Common and Preferred		1.39%	From Capital Structure Schedule
6	Weighted Rate of Return on Equity Including Income Tax		1.74%	B4 x B5
7	Recommended Weighted Rate of Return on Debt - Long-Term and Short-Term		4.19%	From Capital Structure Schedule
8	Total Weighted Rate of Return Including Income Tax		5.93%	B6+B7
	<u> </u>	To Rat	e Base Schedu	ıle
(1)	If Sub-Chapter S Corporation, Enter Y: N	Equity Income Required & Preliminary Federal Tax	\$37,022	

	Tax Rate Table
Net Income Range	

Start	End	Tax Rate	Amount in Range	Tax on Rang
\$0	\$50,000	15.00%	\$37,022	\$5,55
\$50,001	\$75,000	25.00%	\$0	\$
\$75,001	\$100,000	34.00%	\$0	\$
\$100,001	\$335,000	39.00%	\$0	\$
\$335,001	\$9,999,999,999	34.00%	\$0	\$
			\$37,022	\$5,5
			Consolidated Tax Rate:	
			Average Tax Rate:	0.1

Tracking Number SR-2010-0110

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

Line	Δ	<u>B</u> Dollar	
Number	Rate Base Description	Amount	
1	Plant In Service	\$3,952,151 From Plant Schedule	
2	Less Accumulated Depreciation Reserve	\$836,632 From Depreciation Reserve Sch	nedule
3	Net Plant In Service	\$3,115,519	
4	Other Rate Base Items:	\$0	
	Materials And Supplies	\$805	
	June 24 Commission Order Non-Avail Fee CIAC	-\$207,046	
	Non-Avail Fee CIAC Dep. Reserve (June 24 Order)	\$27,430	
	July 23, 2010-Additional Rate Base Offset per Com	-\$907,035	
	July 23, 2010 Additional Rate Base Offset related to	\$251,190	
	Deferred Taxes	-\$18,562	
5	Total Rate Base	\$2,262,301	
6	Total Weighted Rate of Return Including Income Tax	5.93% From PreTax Return & Taxes S	chedule
7	Required Return & Income Tax	\$134,095	

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

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

To PreTax Return Rate Schedule

Accounting Schedule:8 Sponsor: Shana Atkinson

Page: 1 of 1

Tracking Number SR-2010-0110

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

Number Optional	Line	<u>A</u> Account #	<u>B</u>	<u>C</u> Total	<u>D</u> Adjustment	Ē	<u>F</u> Jurisdictional	<u>G</u> Adjusted
1	-		Plant Account Description		•	Adjustments		
2 301,000 Organization \$22,970 P-2 \$0 65,58% \$15,064		(Optional)	· ····································	7 16.116		710,000	7	Gancalonal
3 302,000 Franchises \$0 100,00% \$0 \$0 \$0 \$0 \$0 \$0 \$0	1		INTANGIBLE PLANT					
Miscellaneous Intangible Plant \$0 100,00% \$10,064	2	301.000	Organization	\$22,970	P-2	\$0	65.58%	\$15,064
SOUNCE OF SUPPLY PLANT	3	302.000	Franchises	\$0			100.00%	\$0
SOURCE OF SUPPLY PLANT	4	303.000	Miscellaneous Intangible Plant	<u>\$0</u>			100.00%	\$0
Total Source Structures & Improvements Substitution	5		TOTAL INTANGIBLE PLANT	\$22,970		\$0		\$15,064
Structures & Improvements SO 0.00% \$0								
TOTAL SURCE OF SUPPLY PLANT \$5,985 \$0			-	\$5,985				\$3,925
COLLECTION PLANT		351.000					0.00%	
1	9		TOTAL SOURCE OF SUPPLY PLANT	\$5,985		\$0		\$3,925
12 353.000 Services to Customers \$194,980 P-12 -\$194,980 55.8% \$0 \$13 353.100 Services To Customers SB \$194,980 \$58.29% \$113,654 \$143,980 \$158.29% \$113,654 \$158.200 \$1								
13 353,100 Services To Customers SB \$194,980 \$58,29% \$113,654 14 334,000 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								
14 354.000 Flow Measuring Devices \$0 0.00% \$0					P-12	-\$194,980		• •
Total Pumping Plant Security								
TOTAL COLLECTION PLANT \$3,155,695 -\$194,980 \$2,879,389			<u> </u>	•				•
PUMPING PLANT 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 \$10,3		355.000				£404.000	0.00%	
18	16		TOTAL COLLECTION PLANT	\$3,155,695		-\$194,980		\$2,879,389
19 363.000 Pumping Equipment - Other \$0 P-19 \$2,905 65.58% \$1,905 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 \$264,871 \$6,475 \$270,346 22 TREATMENT & DISPOSAL PLANT \$0 0.00% \$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 \$0 \$0 \$0 \$0 \$0 \$0	17		PUMPING PLANT					
20 363.100 Pumping Equipment (Elec., Diesel, other) (SB) \$6,828 P-20 \$3,570 100.00% \$10,398	18	362.000	Receiving Wells and Pump Pits (SB)	\$258,043			100.00%	\$258,043
TOTAL PUMPING PLANT \$264,871 \$6,475 \$270,346		363.000	Pumping Equipment -Other	\$0	P-19	\$2,905	65.58%	\$1,905
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% \$571,087 27 375.000 Treatment Plant Other-SB \$571,087 100.00% \$571,087 28 375.100 Other Treatment & Disposal Plant Equip. \$411 65.58% \$270 29 TOTAL TREATEMENT & DISPOSAL PLANT \$726,302 \$962 \$727,123 30 GENERAL PLANT \$726,302 \$962 \$727,123 31 391.000 Office Computer and Software \$9,989 39.82% \$3,978 32 391.00 Office Furniture & Equipment \$11,485 39.82% \$4,573 33 392.000 Transportation Equipment (Pump Truck) \$33,445 65.58% \$6	20	363.100	Pumping Equipment (Elec.,Diesel, other) (SB)	\$6,828	P-20	\$3,570	100.00%	\$10,398
370.100	21		TOTAL PUMPING PLANT	\$264,871		\$6,475		\$270,346
24 372.000 Treatment and Disposal Equipment-SB \$148,798 P-24 \$962 100.00% \$149,760 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-SB \$571,087 100.00% \$571,087 28 375.100 Other Treatment & Disposal Plant Equip. \$411 65.58% \$270 29 TOTAL TREATEMENT & DISPOSAL PLANT \$726,302 \$962 \$727,123 30 GENERAL PLANT \$726,302 \$962 \$727,123 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 (Pump Truck) \$33,445 65.58% \$6,938 34 392.200 Transportation Equipment (Pump Truck) \$19,703 39.82% \$7,846 36	22		TREATMENT & DISPOSAL PLANT					
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-SB \$571,087 100.00% \$571,087 28 375.100 Other Treatment & Disposal Plant Equip. \$411 65.58% \$270 29 TOTAL TREATEMENT & DISPOSAL PLANT \$726,302 \$962 \$727,123 30 GENERAL PLANT \$726,302 \$962 \$727,123 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 Equi			•	•				• -
26 373.000 Plant Sewer -SB \$0 0.00% \$0 27 375.000 Treatment Plant Other-SB \$571,087 100.00% \$571,087 28 375.100 Other Treatment & Disposal Plant Equip. \$4411 65.58% \$270 29 TOTAL TREATEMENT & DISPOSAL PLANT \$726,302 \$962 \$727,123 30 GENERAL PLANT \$391.000 Office Computer and Software \$9,989 39.82% \$3,978 31 391.000 Office Furniture & Equipment \$11,485 39.82% \$4,573 33 392.000 Transportation Equipment (Pump Truck) \$33,445 65.58% \$21,933 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 37 395.000 Laboratory Equipment (Company Owned) \$11,523 65.58% \$7,557 39 TOTAL GENERAL PLANT \$104,634 \$0 \$				\$148,798	P-24	\$962		\$149,760
27 375.000 Treatment Plant Other-SB \$571,087 100.00% \$571,087 28 375.100 Other Treatment & Disposal Plant Equip. \$411 65.58% \$270 29 TOTAL TREATEMENT & DISPOSAL PLANT \$726,302 \$962 \$727,123 30 GENERAL PLANT \$726,302 \$962 \$727,123 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 37 395.000 Laboratory Equipment (Company Owned) \$11,523 65.58% \$7,557 39 TOTAL GENERAL P				. ,				
28 375.100 Other Treatment & Disposal Plant Equip. \$411 \$520 \$270 29 TOTAL TREATEMENT & DISPOSAL PLANT \$726,302 \$962 \$727,123 30 GENERAL PLANT \$9,989 39.82% \$3,978 31 391.000 Office Computer and Software \$9,989 39.82% \$4,573 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 37 395.000 Laboratory Equipment \$1,284 65.58% \$7,557 39 TOTAL GENERAL PLANT \$104,634 \$0 \$56,305				• •				
TOTAL TREATEMENT & DISPOSAL PLANT \$726,302 \$962 \$727,123 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 37 395.000 Laboratory Equipment \$1,284 65.58% \$842 38 396.000 Power Operated Equipment (Company Owned) \$11,523 65.58% \$7,557				. ,				
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 \$6,626 394.000 Tools, Shop and Garage Equipment \$1,284 65.58% \$842 38 396.000 Power Operated Equipment (Company Owned) \$11,523 65.58% \$7,557		3/5.100	•			****	65.58%	
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 37 395.000 Laboratory Equipment \$1,284 65.58% \$842 38 396.000 Power Operated Equipment (Company Owned) \$11,523 65.58% \$7,557 39 TOTAL GENERAL PLANT \$104,634 \$0 \$56,305	29		TOTAL TREATEMENT & DISPOSAL PLANT	\$726,302		\$962		\$727,123
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 37 395.000 Laboratory Equipment \$1,284 65.58% \$842 38 396.000 Power Operated Equipment (Company Owned) \$11,523 65.58% \$7,557 39 TOTAL GENERAL PLANT \$104,634 \$0 \$56,305	30		GENERAL PLANT					
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 37 395.000 Laboratory Equipment \$1,284 65.58% \$842 38 396.000 Power Operated Equipment (Company Owned) \$11,523 65.58% \$7,557 39 TOTAL GENERAL PLANT \$104,634 \$0 \$56,305	31	391.000	Office Computer and Software	\$9,989			39.82%	\$3,978
34 392.100 Transportation Equipment (Pump Truck) \$33,445 65.58% \$21,933 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 37 395.000 Laboratory Equipment \$1,284 65.58% \$842 38 396.000 Power Operated Equipment (Company Owned) \$11,523 65.58% \$7,557 39 TOTAL GENERAL PLANT \$104,634 \$0 \$56,305			• •	. ,				. ,
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 37 395.000 Laboratory Equipment \$1,284 65.58% \$842 38 396.000 Power Operated Equipment (Company Owned) \$11,523 65.58% \$7,557 39 TOTAL GENERAL PLANT \$104,634 \$0 \$56,305								
36 394.000 Tools, Shop and Garage Equipment \$6,626 39.82% \$2,638 37 395.000 Laboratory Equipment \$1,284 65.58% \$842 38 396.000 Power Operated Equipment (Company Owned) \$11,523 65.58% \$7,557 39 TOTAL GENERAL PLANT \$104,634 \$0 \$56,305								
37 395.000 Laboratory Equipment \$1,284 65.58% \$842 38 396.000 Power Operated Equipment (Company Owned) \$11,523 65.58% \$7,557 39 TOTAL GENERAL PLANT \$104,634 \$0 \$56,305			• • • • • •					
38 396.000 Power Operated Equipment (Company Owned) \$11,523 65.58% \$7,557 39 TOTAL GENERAL PLANT \$104,634 \$0 \$56,305								
39 TOTAL GENERAL PLANT \$104,634 \$0 \$56,305								•
	38	396.000	Power Operated Equipment (Company Owned)	\$11,523			65.58%	\$7,557
40 TOTAL PLANT IN SERVICE \$4,280,457 -\$187,543 \$3,952,151	39		TOTAL GENERAL PLANT	\$104,634		\$0		\$56,305
	40		TOTAL PLANT IN SERVICE	\$4,280,457		-\$187,543		\$3,952,151

To Rate Base & Depreciation Schedules

Tracking Number SR-2010-0110

Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 Schedule of Adjustments for Plant in Service - Sewer

P-2 Organization 301.000 \$ Description \$0 P-12 Services to Customers 353.000 -\$194,980 Removed balance per Company, reallocated to another account. (Herrington) P-19 Pumping Equipment -Other 363.000 \$2,90 Included addition for Pumping Equipment-Other (Herrington) Pumping Equipment (Elec.,Diesel, other) (SB) 363.100 \$3,570 Update for addition added to Pumping Equipment for SB (Herrington)	_ <u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
P-2 Organization 301.000 \$0 Description \$0 P-12 Services to Customers 353.000 -\$194,980 Removed balance per Company, reallocated to another account. (Herrington) \$0 P-19 Pumping Equipment -Other 363.000 \$2,90 Included addition for Pumping Equipment-Other (Herrington) \$2,905 P-20 Pumping Equipment (Elec.,Diesel, other) (SB) 363.100 \$3,570 Update for addition added to Pumping Equipment 53,570 Equipment for SB (Herrington) \$3,570 Include Irrigation Pump added during the \$962			Account	Adjustment	Total
Description \$0 P-12 Services to Customers 353.000 -\$194,980 Removed balance per Company, reallocated to another account. (Herrington) P-19 Pumping Equipment -Other 363.000 \$2,905 Included addition for Pumping Equipment-Other (Herrington) Pumping Equipment (Elec., Diesel, other) (SB) 363.100 \$3,570 Update for addition added to Pumping Equipment for SB (Herrington) P-24 Treatment and Disposal Equipment-SB 372.000 \$960 Include Irrigation Pump added during the	Number	Plant In Service Adjustment Description	Number	Amount	Adjustment
Description \$0 P-12 Services to Customers 353.000 -\$194,980 Removed balance per Company, reallocated to another account. (Herrington) P-19 Pumping Equipment -Other 363.000 \$2,905 Included addition for Pumping Equipment-Other (Herrington) Pumping Equipment (Elec., Diesel, other) (SB) 363.100 \$3,570 Update for addition added to Pumping Equipment for SB (Herrington) P-24 Treatment and Disposal Equipment-SB 372.000 \$960 Include Irrigation Pump added during the					
P-12 Services to Customers 353.000 -\$194,980 Removed balance per Company, reallocated to another account. (Herrington) -\$194,980 P-19 Pumping Equipment -Other 363.000 \$2,900 Included addition for Pumping Equipment-Other (Herrington) \$2,905 Other (Herrington) \$363.100 \$3,570 P-20 Pumping Equipment (Elec.,Diesel, other) (SB) 363.100 \$3,570 Equipment for SB (Herrington) \$3,570 F-24 Treatment and Disposal Equipment-SB 372.000 \$960 Include Irrigation Pump added during the \$962	P-2	Organization	301.000		\$0
Removed balance per Company, reallocated to another account. (Herrington) P-19 Pumping Equipment -Other 363.000 \$2,90 Included addition for Pumping Equipment-Other (Herrington) Pumping Equipment (Elec., Diesel, other) (SB) 363.100 \$3,570 Update for addition added to Pumping Equipment for SB (Herrington) P-24 Treatment and Disposal Equipment-SB 372.000 \$960 Include Irrigation Pump added during the \$962		Description		\$0	
another account. (Herrington) P-19 Pumping Equipment -Other 363.000 \$2,905 Included addition for Pumping Equipment-Other (Herrington) Pumping Equipment (Elec., Diesel, other) (SB) 363.100 \$3,570 Update for addition added to Pumping Equipment for SB (Herrington) P-24 Treatment and Disposal Equipment-SB 372.000 \$960 Include Irrigation Pump added during the	P-12	Services to Customers	353.000		-\$194,980
Included addition for Pumping Equipment- Other (Herrington) Pumping Equipment (Elec., Diesel, other) (SB) 363.100 P-20 Update for addition added to Pumping Equipment for SB (Herrington) P-24 Treatment and Disposal Equipment-SB 372.000 \$962				-\$194,980	
Other (Herrington) Pumping Equipment (Elec.,Diesel, other) (SB) 363.100 \$3,570 Update for addition added to Pumping Equipment for SB (Herrington) \$3,570 P-24 Treatment and Disposal Equipment-SB 372.000 \$960 Include Irrigation Pump added during the \$962	P-19	Pumping Equipment -Other	363.000		\$2,905
Update for addition added to Pumping \$3,570 Equipment for SB (Herrington) P-24 Treatment and Disposal Equipment-SB 372.000 \$960 Include Irrigation Pump added during the				\$2,905	
Equipment for SB (Herrington) P-24 Treatment and Disposal Equipment-SB 372.000 \$96 Include Irrigation Pump added during the \$962	P-20	Pumping Equipment (Elec.,Diesel, other) (SB)	363.100		\$3,570
Include Irrigation Pump added during the \$962		•		\$3,570	
	P-24	Treatment and Disposal Equipment-SB	372.000		\$962
				\$962	
Total Plant Adjustments -\$187,54		Total Plant Adjustments			-\$187,543

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

Tracking Number SR-2010-0110

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

	<u>A</u>	<u>B</u>	<u>_</u> <u>C</u>	D	<u>E</u>	<u> </u>	<u>G</u>
Line	Account		Total	Adjustment		Jurisdictional	Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Allocation	Jurisdictional
4		INTANGIBLE PLANT					
1 2	301.000		\$0			65.58%	\$0
3	302.000	Organization Franchises	\$0 \$0			100.00%	\$0 \$0
4	303.000	Miscellaneous Intangible Plant	\$0 \$0			100.00%	\$0 \$0
5	303.000	TOTAL INTANGIBLE PLANT	\$0		\$0	100.0070	\$0
J		TOTAL INTANOIDEL I LANT	Ψ		ΨΟ		ΨΟ
6		SOURCE OF SUPPLY PLANT					
7	350.000	Land & Land Rights	\$0			65.58%	\$0
8	351.000	Structures & Improvements	\$0			0.00%	\$0
9		TOTAL SOURCE OF SUPPLY PLANT	\$0		\$0		\$0
10		COLLECTION PLANT					
11	352.100	Collection Sewers - Force- SB	\$334,025	R-11	\$69,143	100.00%	\$403,168
12	353.000	Services to Customers	\$0			65.58%	\$0
13	353.100	Services To Customers SB	\$10,941	R-13	\$4,874	58.29%	\$9,219
14	354.000	Flow Measuring Devices	\$0			0.00%	\$0
15	355.000	Flow Measuring Devices Installations	\$0			0.00%	\$0
16		TOTAL COLLECTION PLANT	\$344,966		\$74,017		\$412,387
17		PUMPING PLANT					
18	362.000	Receiving Wells and Pump Pits (SB)	\$88,998	R-18	\$16,200	100.00%	\$105,198
19	363.000	Pumping Equipment -Other	\$0			65.58%	\$0
20	363.100	Pumping Equipment (Elec., Diesel, other) (SB)	\$28,283	R-20	\$1,087	100.00%	\$29,370
21		TOTAL PUMPING PLANT	\$117,281		\$17,287		\$134,568
22		TREATMENT & DISPOSAL PLANT					
23	370.100	Oxidation Lagoon	\$0			0.00%	\$0
24	372.000	Treatment and Disposal Equipment-SB	\$66,371	R-24	\$8,407	100.00%	\$74,778
25	372.100	Treatment Plant Labor -SB	\$1,685	R-25	\$405	100.00%	\$2,090
26	373.000	Plant Sewer -SB	\$0			100.00%	\$0
27	375.000	Treatment Plant Other-SB	\$146,076	R-27	\$32,123	100.00%	\$178,199
28	375.100	Other Treatment & Disposal Plant Equip.	\$180	R-28	\$25	65.58%	\$134
29		TOTAL TREATEMENT & DISPOSAL PLANT	\$214,312		\$40,960		\$255,201
30		GENERAL PLANT					
31	391.000	Office Computer and Software	\$4,381	R-31	\$625	39.82%	\$1,993
32	391.100	Office Furniture & Equipment	\$5,010	R-32	\$718	39.82%	\$2,281
33	392.000	Transportation Equipment	\$23,817	R-33	\$1,719	65.58%	\$16,747
34	392.100	Transportation Equipment (Pump Truck)	\$6,111	R-34	\$5,435	65.58%	\$7,572
35	392.200	Transportation Equipment (Sierra Truck)	\$465	R-35	\$3,202	39.82%	\$1,460
36	394.000	Tools, Shop and Garage Equipment	\$2,875	R-36	\$414	39.82%	\$1,310
37	395.000	Laboratory Equipment	\$596	R-37	\$80	65.58%	\$443
38	396.000	Power Operated Equipment (Company Owned)	\$3,106	R-38	\$965	65.58%	\$2,670
39		TOTAL GENERAL PLANT	\$46,361		\$13,158		\$34,476
40		TOTAL DEPRECIATION RESERVE	\$722,920		\$145,422		\$836,632

To Rate Base Schedule

Tracking Number SR-2010-0110

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

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

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

Tracking Number SR-2010-0110

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

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Reserve Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Total Adjustment
Number	Adjustments Description	Number	Amount	Amount
R-25	Treatment Plant Labor -SB	372.100		\$405
R-23	Treatment Flant Labor -35	372.100		\$405
	Adjust Depreciation through Sept. 30, 2009 (Herrington)		\$270	
	Adjust reserve through True Up period, March 31, 2010 (Herrington)		\$135	
R-27	Treatment Plant Other-SB	375.000		\$32,123
	Adjust Depreciation through Sept. 30, 2009 (Herrington)		\$19,274	
	Adjust reserve through True Up period, March 31, 2010 (Herrington)		\$12,849	
R-28	Other Treatment & Disposal Plant Equip.	375.100		\$25
	Adjust Depreciation through Sept. 30, 2009 (Herrington)		\$15	
	Adjust reserve through True Up period, March 31, 2010 (Herrington)		\$10	
R-31	Office Computer and Software	391.000		\$625
	Adjust Depreciation through Sept. 30, 2009 (Herrington)		\$375	72-2
	Adjust reserve through True Up period, March 31, 2010 (Herrington)		\$250	
R-32	Office Furniture & Equipment	391.100		\$718
	Adjust Depreciation through Sept. 30, 2009 (Herrington)		\$431	

Accounting Schedule:12 Sponsor: Karen Herrington

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Tracking Number SR-2010-0110

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

<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>
Reserve	-	_	-	Total
Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Adjustment
Number	Adjustments Description	Number	Amount	Amount
	Adjust reserve through True Up period, March		\$287	
	31, 2010 (Herrington)			
D 22	Towns on the Control of the Control	222 222		64 740
R-33	Transportation Equipment	392.000		\$1,719
	Adjust Depreciation through Sept. 30, 2009		\$1,031	
	(Herrington)		Ψ1,031	
	(normigion)			
	Adjust reserve through True Up period, March		\$688	
	31, 2010 (Herrington)			
R-34	Transportation Favingsont (Duran Taylok)	202.400		¢E 42E
K-34	Transportation Equipment (Pump Truck)	392.100		\$5,435
	Adjust Depreciation through Sept. 30, 2009		\$3,261	
	(Herrington)		**,=*	
	. 5 ,			
	Adjust reserve through True Up period, March		\$2,174	
	31, 2010 (Herrington)			
R-35	Transportation Equipment (Sierra Truck)	392.200		\$3,202
11-00	Transportation Equipment (Sierra Truck)	392.200		\$3,202
	Adjust Depreciation through Sept. 30, 2009		\$1,921	
	(Herrington)		. ,	
	Adjust reserve through True Up period, March		\$1,281	
	31, 2010 (Herrington)			
R-36	Tools Shop and Garage Equipment	394.000		\$414
11-30	Tools, Shop and Garage Equipment	354.000		Ψ414
	Adjust Depreciation through Sept. 30, 2009		\$248	
	(Herrington)		, = . •	
	2 /			
	Adjust reserve through True Up period, March		\$166	
	31, 2010 (Herrington)			
R-37	Laboratory Equipment	395.000		\$80
14-51	Laboratory Equipment	393.000		φου

Accounting Schedule:12 Sponsor: Karen Herrington

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Tracking Number SR-2010-0110

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

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

Accounting Schedule:12 Sponsor: Karen Herrington

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Tracking Number SR-2010-0110

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Line	Account		Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
4		INTANGIBLE PLANT			
1 2	301.000	Organization	\$15,064	0.00%	\$0
3	302.000	Franchises	\$15,064	0.00%	\$0 \$0
4	303.000	Miscellaneous Intangible Plant	\$0 \$0	0.00%	\$0 \$0
5	000.000	TOTAL INTANGIBLE PLANT	\$15,064	0.0070	\$0
·			Ψ10,004		Ψ
6		SOURCE OF SUPPLY PLANT			
7	350.000	Land & Land Rights	\$3,925	0.00%	\$0
8	351.000	Structures & Improvements	\$0	3.00%	<u>\$0</u>
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	40-0 440	- •••/	440.000
18	362.000	Receiving Wells and Pump Pits (SB)	\$258,043	5.00%	\$12,902
19	363.000	Pumping Equipment -Other	\$1,905 \$40,300	10.00%	\$191 \$4.040
20	363.100	Pumping Equipment (Elec.,Diesel, other) (SB)	\$10,398	10.00%	\$1,040
21		TOTAL PUMPING PLANT	\$270,346		\$14,133
22	070 400	TREATMENT & DISPOSAL PLANT	**	0.000/	* 0
23	370.100	Oxidation Lagoon	\$0 \$1.10 700	0.00%	\$0 \$0.700
24 25	372.000	Treatment and Disposal Equipment-SB Treatment Plant Labor -SB	\$149,760 \$6,006	4.50%	\$6,739
25 26	372.100 373.000	Plant Sewer -SB	\$6,006 \$0	4.50% 0.00%	\$270 \$0
26 27	375.000 375.000	Treatment Plant Other-SB	\$571,087	5.00%	\$28,554
2 <i>1</i> 28	375.000 375.100	Other Treatment & Disposal Plant Equip.	\$371,087 \$270	5.00 <i>%</i> 5.00%	\$20,554 \$13
29	373.100	TOTAL TREATEMENT & DISPOSAL PLANT	\$727,123	3.00 /6	\$35,576
30	004.000	GENERAL PLANT	40.070	5.00 0/	* 400
31	391.000	Office Computer and Software	\$3,978 \$4,570	5.00%	\$199 \$222
32	391.100	Office Furniture & Equipment	\$4,573	5.00%	\$229
33	392.000	Transportation Equipment	\$6,938 \$34,933	13.00%	\$902
34 35	392.100	Transportation Equipment (Pump Truck)	\$21,933 \$7,946	13.00%	\$2,851 \$1,020
35 36	392.200	Transportation Equipment (Sierra Truck) Tools, Shop and Garage Equipment	\$7,846 \$2,638	13.00% 5.00%	\$1,020 \$132
36 37	394.000 395.000	Laboratory Equipment	\$2,638 \$842	5.00% 5.00%	\$132 \$42
3 <i>1</i> 38	396.000	Power Operated Equipment (Company Owned)	\$042 \$7,557	6.70%	\$42 \$506
30	330.000	i ower operated Equipment (Company Owned)	φ1,551	0.70/0	φυσο

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

Tracking Number SR-2010-0110

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

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

Exhibit No.:

Issue: Accounting Schedules
Witness: MO PSC Auditors

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

Date Prepared: July 23, 2010



MISSOURI PUBLIC SERVICE COMMISSION UTILITY SERVICES DIVISION July 23 Order Scen 2 Rev- \$2.2M + \$957,801 CIAC STAFF ACCOUNTING SCHEDULES

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

Jefferson City, Missouri

July 2010

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

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
	Account	-	Company/	_	_	_	_
Line	Number		Test Year	Adjustment		Jurisdictional	Adjusted
Number	(Optional)	Expense Description	Amount	Number	Adjustments	Allocation	Jurisdictional
1		OPERATIONS EXPENSES					
2	615.100	Water Tower Power	\$8,881	W-2	\$775	100.00%	\$9,656
3	615.200	Well Pump Power	\$0	W-3	\$1,863	100.00%	\$1,863
4	618.000	Chemicals (Chlorine)	\$2,847	W-4	\$520	100.00%	\$3,367
5	619.000	Water Testing	\$555	W-5	\$470	100.00%	\$1,025
6		TOTAL OPERATIONS EXPENSE	\$12,283		\$3,628		\$15,911
7		MAINTENANCE EXPENSES					
8	620.000	Supplies and Materials	\$2,153	W-8	-\$980	100.00%	\$1,173
9	622.000	Tools and Shop Supplies-	\$749	W-9	-\$666	100.00%	\$83
10	645.100	Maintenance of Well #1 Grand Point	\$200	W-10	\$260	100.00%	\$460
11	645.110	Maintenance of Well #2 Villages	\$1,855	W-11	-\$1,632	100.00%	\$223
12	645.300	Maintenance of Mains	\$4,227	W-12	-\$2,227	100.00%	\$2,000
13	645.400	Maintenance of Services	\$1,120	W-13	\$0	100.00%	\$1,120
14	645.600	Maintenance of Other Plant	\$706	W-14	\$0	100.00%	\$706
15		TOTAL MAINTENANCE EXPENSE	\$11,010		-\$5,245		\$5,765
16		CUSTOMER ACCOUNT EXPENSE					
17		TOTAL CUSTOMER ACCOUNT EXPENSE	\$0		\$0		\$0
18		ADMINISTRATIVE & GENERAL EXPENSES					
19	632.000	Contracted Accounting Fee	\$10,930	W-19	\$0	25.52%	\$2,789
20	633.000	Contracted Legal Fee (Water Only)	\$255	W-20	-\$255	100.00%	\$0
21	733.000	Contracted Legal Fee SB Water and Sewer Split	\$3,386	W-21	\$0	48.79%	\$1,652
		PWOP#4.0	0.10.1.0=0	aa	40	0= =00/	\$ =4.040
22	637.000	PWSD#4 Contract Labor	\$194,850	W-22	\$8,707	25.52%	\$51,948
23	642.000	Building Rent	\$18,000	W-23	\$0	25.52%	\$4,594
24 25	642.100 655.000	Rent (Lake Region) Property Insurance (Water Only)	\$0 \$463	W-24 W-25	\$8,083	25.52% 100.00%	\$2,063
25 26	656.000	Auto Insurance (Water Only)	\$663	W-26	\$0 \$0	100.00%	\$463 \$663
27	657.000	General Liability (Water Only)	\$720	W-27	\$0 \$0	100.00%	\$720
28	659.000	Other Insurance (Water Only)	\$669	W-28	-\$669	100.00%	\$0
29	921.000	Office Supplies.	\$11,218	W-29	-\$1,993	45.60%	\$4,207
30	921.500	Billing Expenses	\$2,962	W-30	\$0	45.60%	\$1,351
31	922.000	Management Fees	\$240,000	W-31	-\$240,000	25.52%	\$0
32	922.100	Executive Management Oversight	\$0	W-32	\$27,898	25.52%	\$7,120
33	923.000	Outside Services	\$947	W-33	\$0	25.52%	\$242
34	925.000	Telephone	\$1,247	W-34	\$0	25.52%	\$318
35	927.000	Travel & Entertainment	\$155	W-35	\$0	25.52%	\$40
36	933.000	Transportation Expense	\$26,582	W-36	\$0	25.52%	\$6,784
37	940.000	Customer Refunds	\$868	W-37	\$0	25.52%	\$222
38	950.000	Bad Debt Expense	\$691	W-38	\$0	25.52%	\$176
39	975.000	Other Misc. Expenses	\$969	W-39	\$357	25.52%	\$338
40	980.000	Rate Case Expense	\$0	W-40	\$2,919	100.00%	\$2,919
41		TOTAL ADMINISTRATIVE AND GENERAL	\$515,575		-\$194,953		\$88,609
42		OTHER OPERATING EXPENSES					
43		MO DNR Fees	\$200	W-43	\$0	100.00%	\$200
44	626.100	John Summers Annual Corp Registration	\$10	W-44	\$0	100.00%	\$10
45	667.000	PSC Assessment	\$1,213	W-45	\$228	100.00%	\$1,441
46	406.200	Water Amortization of CIAC	\$0	W-46	-\$15,705	100.00%	-\$15,705
47		Depreciation	\$0	W-47	\$84,209	100.00%	\$84,209
48		TOTAL OTHER OPERATING EXPENSES	\$1,423		\$68,732		\$70,155
49		TAXES OTHER THAN INCOME					
50	967.000	Real Estate Taxes	\$3,324	W-50	\$0	39.28%	\$1,306
51	967.300	Property Taxes	\$372	W-51	\$0	39.28%	\$146
52	967.200	Other Taxes	\$46	W-52	-\$46	25.52%	\$0
53		TOTAL TAXES OTHER THAN INCOME	\$3,742		-\$46		\$1,452
					•		

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

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

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
	Account		Company/				
Line	Number		Test Year	Adjustment		Jurisdictional	Adjusted
Number	(Optional)	Expense Description	Amount	Number	Adjustments	Allocation	Jurisdictional
54		TOTAL OPERATING EXPENSES	\$544,033		-\$127,884		\$181,892

Tracking Number WR-2010-0111

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

<u>A</u> Expense Adj	<u>B</u>	<u>C</u> Account	<u>D</u> Adjustment	<u>E</u> Total
Number	Adjustment Description	Number	Amount	Adjustment
W-2	Water Tower Power	615.100		\$775
	Adjust to reflect update period, Sept. 30, 2009. Account trending upward (Herrington)		\$775	
W-3	Well Pump Power	615.200		\$1,863
	Adjust to reflect update period, Sept. 30, 2009. Account trending upward (Herrington)		\$1,863	
W-4	Chemicals (Chlorine)	618.000		\$520
	Adjust to reflect update period, Sept. 30, 2009. Also based on how Company is accounting for Chemicals. (Herrington)		\$520	
W-5	Water Testing	619.000		\$470
	Adjust to reflect update period, Sept. 30, 2009. Most current data (Herrington)		\$470	
W-8	Supplies and Materials	620.000		-\$980
	Adjust to reflect update period, Sept. 30, 2009 (Herrington)		-\$980	
W-9	Tools and Shop Supplies-	622.000		-\$666
	Adjust to reflect update period, Sept. 30, 2009 (Herrington)		-\$666	
W-10	Maintenance of Well #1 Grand Point	645.100		\$260
	Adjust to reflect update period, Sept. 30, 2009 (Herrington)		\$260	
W-11	Maintenance of Well #2 Villages	645.110		-\$1,632

Accounting Schedule: 2 Sponsor: Karen Herrington

Page: 1 of 6

Tracking Number WR-2010-0111

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

<u>A</u> Expense Adj	<u>B</u>	<u>C</u> Account	<u>D</u> Adjustment	<u>E</u> Total
Number	Adjustment Description	Number	Amount	Adjustment
	Adjust to reflect update period, Sept. 30, 2009 (Herrington)		-\$1,632	•
W-12	Maintenance of Mains	645.300		-\$2,227
	Included \$2000 in case. Need further information from the Company		-\$2,227	
W-13	Maintenance of Services	645.400		\$0
	No adjustment issued. Revisit during true up (Herrington)		\$0	
W-14	Maintenance of Other Plant	645.600		\$0
	No adjustment issued. Revisit during true up (Herrington)		\$0	
W-19	Contracted Accounting Fee	632.000		\$0
	Test Year, No adjustment issued. Amount allocated between all three systems		\$0	
W-20	Contracted Legal Fee (Water Only)	633.000		-\$255
	Removed Test Year. Appears legal costs for Shawnee Bend for Water and Sewer handled in account 733		-\$255	
W-21	Contracted Legal Fee SB Water and Sewer Split	733.000		\$0
	Test Year, no adjustment. Balance allocated between Shawnee Bend Water and Sewer (Herrington)		\$0	
W-22	PWSD#4 Contract Labor	637.000		\$8,707
	Made adjustment to annualize payroll to reflect update period, Sept. 30, 2009 (Prenger)		\$8,707	

Accounting Schedule: 2 Sponsor: Karen Herrington

Page: 2 of 6

Tracking Number WR-2010-0111

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

<u>A</u> Expense Adj	<u>B</u>	<u>C</u> Account	<u>D</u> Adjustment	<u>E</u> Total
Number	Adjustment Description	Number	Amount	Adjustment
W-23	Building Rent	642.000		\$0
	Test Year amount used, no adjustment issued. Allocated between all three systems (Herrington)		\$0	
W-24	Rent (Lake Region)	642.100		\$8,083
	Include an annualized amount for rent -Lake Office (Prenger)		\$8,083	¥3,000
W-25	Property Insurance (Water Only)	655.000		\$0
	Test Year used. Company did not anticipate increase during rate case. (Herrington)		\$0	
W-26	Auto Insurance (Water Only)	656.000		\$0
	Test Year used. Company did not anticipate increase during rate case. (Herrington)		\$0	
W-27	General Liability (Water Only)	657.000		\$0
	Test Year used. Company did not anticipate increase during rate case. (Herrington)		\$0	
W-28	Other Insurance (Water Only)	659.000		-\$669
	Remove Health Insurance that is considered personal insurance. (Herrington)		-\$669	
W-29	Office Supplies-	921.000		-\$1,993
	Used 2 Year average based on historical data (2007-2008) Herrington		-\$1,993	
W-30	Billing Expenses	921.500		\$0
	Test Year, no adjustment. Review during True Up. (Herrington)		\$0	

Accounting Schedule: 2 Sponsor: Karen Herrington

Page: 3 of 6

Tracking Number WR-2010-0111

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

<u>A</u> Expense Adj	<u>B</u>	<u>C</u> Account	<u>D</u> Adjustment	<u>E</u> Total
Number	Adjustment Description	Number	Amount	Adjustment
W-31	Management Fees	922.000		-\$240,000
	Remove Test Year Management Fees (Herrington		-\$240,000	
W-32	Executive Management Oversight	922.100		\$27,898
	Include costs for Executive Oversight		\$27,898	
W-33	Outside Services	923.000		\$0
	Test Year, no adjustment (Herrington)		\$0	
W-34	Telephone	925.000		\$0
	Test Year, no adjustment. Lack of historical data to review (Herrington)		\$0	
W-35	Travel & Entertainment	927.000		\$0
	Test Year, no adjustment		\$0	
W-36	Transportation Expense	933.000		\$0
	Test Year, no adjustment. Review during True Up. (Herrington)		\$0	
W-37	Customer Refunds	940.000		\$0
	Test Year, no adjustment. (Herrington)		\$0	
W-38	Bad Debt Expense	950.000		\$0
	Test Year-No Adjustment		\$0	
W-39	Other Misc. Expenses	975.000		\$357
	Adjust to reflect update period, Sept. 30, 2009 (Herrington)		\$357	

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

Tracking Number WR-2010-0111

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

<u>A</u> Expense Adj	<u>B</u>	<u>C</u> Account	<u>D</u> Adjustment	<u>E</u> Total
Number	Adjustment Description	Number	Amount	Adjustment
W-40	Rate Case Expense	980.000		\$2,919
	Include expenses associated with current rate case-5 Year amortization (Herrington)		\$0	
	Include rate expenses through the True Up period, March 31, 2010- 3-Year Amortization		\$2,919	
W-43	MO DNR Fees			\$0
	Test Year, No adjustment		\$0	
W-44	John Summers Annual Corp Registration	626.100		\$0
	Test Year, No adjustment		\$0	
W-45	PSC Assessment	667.000		\$228
	Increase PSC Assessment amount to 2010 Fiscal Year (Herrington)		\$228	
W-46	Water Amortization of CIAC	406.200		-\$15,705
	Update CIAC related depreciation for Non- Availability Fee related CIAC based on July 23 Commission Order (Herrington)		-\$6,703	
	Update CIAC related depreciation to include additional rate base offset of 2.9M Based on July 23 Commission Order (Herrington)		-\$9,002	
W-47	Depreciation			\$84,209
	1. To Annualize Depreciation		\$84,209	
	Adjustment		\$0	
W-50	Real Estate Taxes	967.000		\$0

Accounting Schedule: 2 Sponsor: Karen Herrington

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Tracking Number WR-2010-0111

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

<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>
Expense Adj		Account	Adjustment	Total
Number	Adjustment Description	Number	Amount	Adjustment
	Test Year, no adjustment. Revisit during True Up (Herrington)		\$0	
W-51	Property Taxes	967.300		\$0
	Test Year, no adjustment. Revisit during True Up (Herrington)		\$0	
W-52	Other Taxes	967.200		-\$46
	Remove Test Year. Need more information for Company (Herrington)		-\$46	
	Total Expense Adjustments			-\$127,884

	<u>A</u> Account	<u>B</u>	<u>C</u> Company/	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Line	Number		Test Year	Adjustment	Jurisdictional	Jurisdictional	Adjusted
Number	(Optional)	Revenue Description	Amount	Number	Adjustments	Allocation	Jurisdictional
Rev-1		ANNUALIZED REVENUES					
Rev-2		Annualized Rate Revenues	\$0	Rev-2	\$113,381	100.00%	\$113,381
Rev-3		Miscellaneous Revenues	\$0	Rev-3	\$190,650	100.00%	\$190,650
Rev-4		TOTAL ANNUALIZED REVENUES	\$0		\$304,031		\$304,031

Tracking Number WR-2010-0111

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

A	<u>B</u>	<u>C</u>	D	Ē
Revenue Adj		Account	Adjustment	Total
Number	Adjustment Description	Number	Amount	Adjustment
Rev-2	Annualized Rate Revenues			\$113,381
	1. To Annualize Rate Revenues		\$113,381	
Rev-3	Miscellaneous Revenues			\$190,650
	1. To Annualize Miscellaneous Revenues		\$58,388	
	2. To include Availability Fee Charges based on July 23 Commission Order-40% of \$330,665		\$132,262	
	Description		\$0	
	Total Revenue Adjustments			\$304,031

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

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

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

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

		Comm 4'		Comme	
Line Number	<u>A</u> Description	R Amount	<u>S</u> Amount	<u>T</u> Amount	<u>U</u> Amount
1	Customer Charge Revenues:				
2 3 4	Customer Number Bills Per Year Customer Bills Per year	3 12 36		1 12 12	
5	Current Customer Charge	\$166.81		\$328.81	
6	Annualized Customer Charge Revenues		\$6,005		\$3,946
7	Commodity Charge Revenues:				
8	Total Gallons Sold	0		0	
9	Less: Base Gallons Included In Customer Charge	0		0	
10	Commodity Gallons	0		0	
11	Block 1, Commodity Gallons per Block	0	`	0	
12	Block 1, Number of Commodity Gallons per Unit	1,000		1,000	
13	Block 1, Commodity Billing Units	0.00		0.00	
14	Block 1, Existing Commodity Charge	\$2.16		\$2.16	
15	Block 1, Annualized Commodity Charge Rev.		\$0		\$0
16	Total Annualized Water Rate Revenues		\$6,005		\$3,946

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

Tracking Number WR-2010-0111

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

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

5 Total Miscellaneous Revenues

\$190,650

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

	A	<u>B</u>		<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>
Line		Account Number		Staff	Customer		Percentage
Number	Description	(Optional)		Starr Annualized	Customer	Commodity	Percentage Rate
	•	(-)					
Rev-1	ANNUALIZED REVENUES			****			
Rev-2	Annualized Rate Revenues		(1)	\$113,381			
Rev-3 Rev-4	Miscellaneous Revenues TOTAL ANNUALIZED REVENUES		(1) _	\$190,650 \$304,031			
Rev-4	TOTAL ANNUALIZED REVENUES		_	\$304,031			
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		\$2,000	\$0	\$2,000	0.00%
13 14	Maintenance of Services	645.400 645.600		\$1,120	\$0 \$0	\$1,120 \$706	0.00%
15	Maintenance of Other Plant TOTAL MAINTENANCE EXPENSE	045.000	-	\$706 \$5,765	\$0 \$0	\$706 \$5,765	0.00%
				ψ3,703	ΨΟ	ψ3,703	
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 21	Contracted Legal Fee (Water Only) Contracted Legal Fee SB Water and Sewer Split	633.000 733.000		\$0 \$1,652	\$0 \$0	\$0 \$1,652	0.00% 0.00%
21	Contracted Legal 1 ee 35 water and Sewer Spirit	733.000		Ψ1,032	ΨΟ	Ψ1,032	
22	PWSD#4 Contract Labor	637.000		\$51,948	\$0	\$51,948	0.00%
23	Building Rent	642.000		\$4,594	\$0	\$4,594	0.00%
24	Rent (Lake Region)	642.100		\$2,063	\$0	\$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 28	General Liability (Water Only)	657.000 659.000		\$720 \$0	\$0 \$0	\$720 \$0	0.00% 0.00%
29	Other Insurance (Water Only) Office Supplies-	921.000		\$4.207	\$0 \$0	\$4,207	0.00%
30	Billing Expenses	921.500		\$4,207 \$1,351	\$0 \$0	\$1,351	0.00%
31	Management Fees	922.000		\$0	\$0	\$0	0.00%
32	Executive Management Oversight	922.100		\$7,120	\$0	\$7,120	0.00%
33	Outside Services	923.000		\$242	\$0	\$242	0.00%
34	Telephone	925.000		\$318	\$0	\$318	0.00%
35	Travel & Entertainment	927.000		\$40	\$0	\$40	0.00%
36	Transportation Expense	933.000		\$6,784	\$0	\$6,784	0.00%
37	Customer Refunds	940.000		\$222	\$0	\$222	0.00%
38	Bad Debt Expense	950.000		\$176	\$0	\$176	0.00%
39	Other Misc. Expenses	975.000		\$338	\$0	\$338	0.00%
40	Rate Case Expense	980.000	_	\$2,919	\$0	\$2,919	0.00%
41	TOTAL ADMINISTRATIVE AND GENERAL			\$88,609	\$0	\$88,609	
42	OTHER OPERATING EXPENSES			***	*-	***	0.000/
43	MO DNR Fees	626 400		\$200	\$0 \$0	\$200 \$10	0.00%
44 45	John Summers Annual Corp Registration PSC Assessment	626.100 667.000		\$10 \$1.441	\$0 \$0	\$10 \$1.441	0.00% 0.00%
45 46	Water Amortization of CIAC	406.200		\$1,441 -\$15,705	\$0 \$0	\$1,441 -\$15,705	0.00%
46 47	Depreciation	700.200		\$84,209	\$0 \$0	-\$15,705 \$84,209	0.00%
48	TOTAL OTHER OPERATING EXPENSES		_	\$70,155	\$0	\$70,155	J.00 /0
49	TAXES OTHER THAN INCOME						
50	Real Estate Taxes	967.000		\$1,306	\$0	\$1,306	0.00%
51	Property Taxes	967.300		\$146	\$0	\$146	0.00%

	<u>A</u>	<u>B</u>		<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>
Line		Account Number		Staff	Customer		Percentage
Number	Description	(Optional)		Annualized	Charge	Commodity	Rate
52	Other Taxes	967.200		\$0	\$0	\$0	0.00%
53	TOTAL TAXES OTHER THAN INCOME		_	\$1,452	\$0	\$1,452	
54	TOTAL OPERATING EXPENSES		-	\$181,892	\$0	\$181,892	
55	Interest Expense		(3)	\$85,534	\$0	\$85,534	0.00%
56	Return on Equity		(3)	\$28,396	\$0	\$28,396	0.00%
57	Income Taxes		(3)	\$7,071	\$0	\$7,071	0.00%
58	TOTAL INTEREST RETURN & TAXES		-	\$121,001	\$0	\$121,001	
59	TOTAL COST OF SERVICE			\$302,893	\$0	\$302,893	
60	Less: Miscellaneous Revenues		-	\$190,650	\$0	\$190,650	0.00%
61	COST TO RECOVER IN RATES		-	\$112,243	\$0	\$112,243	
62	INCREMENTAL INCREASE IN RATE REVENUES		=	-\$1,138			
63	PERCENTAGE OF INCREASE		-	-0.37%			
64	REQUESTED INCREASE IN REVENUES			\$0			

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

Tracking Number WR-2010-0111

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

Rate of Return Including Income Tax - Water

		Α	В	formulas
1	State Income Tax Rate Statutory / Effective	6.25% (2)	5.81%	(1 - (B2 x .5)) x A1
2	Federal Income Tax Rate Statutory / Effective	15.00% (1) & (2)	14.13%	(1 - B1) x A2
3	Composite Effective Income Tax Rate		19.94%	B1 + B2
4	Equity Tax Factor		1.2490	1 / (1-B3)
5	Recommended Weighted Rate of Return on Equity - Common and Preferred		1.39%	From Capital Structure Schedule
6	Weighted Rate of Return on Equity Including Income Tax		1.74%	B4 x B5
7	Recommended Weighted Rate of Return on Debt - Long-Term and Short-Term		4.19%	From Capital Structure Schedule
8	Total Weighted Rate of Return Including Income Tax		5.93%	B6+B7
(4)	If Sub Chapter S Corporation Enter V	To Rate	Base Schedu	ule
(1)	If Sub-Chapter S Corporation, Enter Y: N	Equity Income Required & Preliminary Federal Tax	\$33,407	

Tax Rate Table

Net Incor	me Range			
Start	End	Tax Rate	Amount in Range	Tax on Range
\$0	\$50,000	15.00%	\$33,407	\$5,011
\$50,001	\$75,000	25.00%	\$0	\$0
\$75,001	\$100,000	34.00%	\$0	\$0
\$100,001	\$335,000	39.00%	\$0	\$0
\$335,001	\$9,999,999,999	34.00%	\$0	\$0
			\$33,407	\$5,01
			Consolidated Tax Rate:	. ,
			Average Tax Rate:	0.19

Tracking Number WR-2010-0111 Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 Rate Base Required Return on Investment Schedule - Water

Line	A	<u>B</u>	
Line Number	Rate Base Description	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	
	July 23, 2010-Non-Avail Fee Related CIAC	-\$646,127	
	July 23, 2010-Non Avail Fee related CIAC Depreciation Reserve	\$54,307	
	July 23, 2010-Additional Rate Base offset	-\$917,463	
	July 23, 2010-Additional Rate Base Offset related CIAC Depreciation Reserve	\$144,669	
	Deferred Taxes	-\$17,682	
5	Total Rate Base	\$2,041,395	
6	Total Weighted Rate of Return Including Income Tax	5.93%	From PreTax Return & Taxes Schedule
7	Required Return & Income Tax	\$121,001	

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

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

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

To PreTax Return Rate Schedule

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

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

Line	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u> Jurisdictional	<u>G</u>
Line Number	Account # (Optional)	Plant Account Description	Total Plant	Adjustment Number	Adiustments	Allocation	Adjusted Jurisdictional
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Allocation	Jurisdictional
1		INTANGIBLE PLANT					
2	301.000	Organization	\$31,666			100.00%	\$31,666
3	302.000	Franchises	\$0			100.00%	\$0
4		TOTAL INTANGIBLE PLANT	\$31,666		\$0		\$31,666
5	240.000	SOURCE OF SUPPLY PLANT	£407			400.000/	£407
6	310.000	Land & Land Rights SP	\$427			100.00%	\$427
7 8	311.000 314.000	Structures & Improvements - SSP Wells & Springs	\$20,515 \$108,205	P-8	\$2,676	100.00% 100.00%	\$20,515 \$110,881
9	314.100	SB Well Interconnections	\$708,205 \$79,315	F-0	\$2,676	100.00%	\$710,881 \$79,315
10	314.200	SB Water Tower	\$275,235			100.00%	\$275,235
11	014.200	TOTAL SOURCE OF SUPPLY PLANT	\$483,697		\$2,676	10010070	\$486,373
			,,		, ,-		,,.
12		PUMPING PLANT					
13	321.000	Structures & Improvements - PP	\$0			100.00%	\$0
14	325.000	Electric Pumping Equipment	\$11,793			100.00%	\$11,793
15	326.000	Diesel Pumping Equipment	\$0			100.00%	\$0
16	328.000	Other Pumping Equipment	\$0			100.00%	\$0
17		TOTAL PUMPING PLANT	\$11,793		\$0		\$11,793
18		WATER TREATMENT PLANT					
19	330.000	Land & Land Rights-WTP	\$0			100.00%	\$0
20	331.000	Structures & Improvements - WTP	\$12,799			100.00%	\$12,799
21	332.000	Water Treatment Equipment	\$16,564			100.00%	\$16,564
22		TOTAL WATER TREATMENT PLANT	\$29,363		\$0		\$29,363
23		TRANSMISSION & DISTRIBUTION PLANT					
24	340.000	Land & Land Rights-T&D	\$0			100.00%	\$0
25	341.000	Structures & Improvements - T&D	\$0			100.00%	\$0 \$0
26 27	342.000 344.000	Distribution Reservoirs & Standpipes Fire Mains	\$0 \$0			100.00% 100.00%	\$0 \$0
28	345.000	Services	\$254,704	P-28	-\$1,080	100.00%	\$253,624
29	343.000	Transmission & Distribution Mains	\$325,704	F-20	-φ1,000	100.00%	\$325,704
30	343.100	Transmission & Distribution Mains SB	\$2,716,565			100.00%	\$2,716,565
31	346.000	Meters	\$77,865	P-31	\$1,080	100.00%	\$78,945
32	347.000	Meter Installations	\$17,861		, ,	100.00%	\$17,861
33	349.000	Other Transmission & Distribution Plant	\$0			100.00%	\$0
34	348.000	Hydrants	\$0			100.00%	\$0
35		TOTAL TRANS. & DISTRIBUTION PLANT	\$3,392,699		\$0		\$3,392,699
20		OFNEDAL BLANT					
36 37	370.000	GENERAL PLANT	**			100.00%	¢o.
3 <i>1</i> 38	370.000 371.000	Land & Land Rights-GP Structures & Improvements - GP	\$0 \$0			100.00%	\$0 \$0
39	371.000	Office Furniture & Equipment	\$11,485			39.28%	\$4,511
40	372.000 372.100	Computer Equipment	\$9,989			39.28%	\$3,924
41	373.000	Transportation Equipment - GP	\$10,579			0.00%	\$0 \$0
42	373.100	Transportation Equipment-(Pump Truck)	\$33,445			0.00%	\$0
43	373.200	Transportation Equipment (Sierra Truck)	\$19,703			39.28%	\$7,739
44	379.000	Tools, Shop and Garage Equipment	\$6,626			39.28%	\$2,603
45	379.100	Laboratory Equipment	\$0			0.00%	\$0
46		TOTAL GENERAL PLANT	\$91,827		\$0		\$18,777
47		TOTAL PLANT IN SERVICE	\$4,041,045		\$2,676		\$3,970,671
71		TOTAL PLANT IN SERVICE	Ψ - 4,041,045		Ψ2,076		ψ3,310,011

To Rate Base & Depreciation Schedules

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

Tracking Number WR-2010-0111

Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010 Schedule of Adjustments for Plant in Service - Water

	<u>A</u> Plant	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
	Adjustment		Account	Adjustment	Total
	Number	Plant In Service Adjustment Description	Number	Amount	Adjustment
•					
	P-8	Wells & Springs	314.000		\$2,676
		Include addition for Chlorinator Repair. Update through Sept. 30, 2009 (Herrington)		\$2,676	
	P-28	Services	345.000		-\$1,080
		Removed Meters that were retired during the update period of Sept. 30, 2009 (Herrington)		-\$1,080	
	P-31	Meters	346.000		\$1,080
		Include meter additions for the update period of Sept.30, 2009 (Herrington)		\$1,080	
		Total Plant Adjustments		_	\$2,676

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

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Line	Account		Total	Adjustment		Jurisdictional	Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Allocation	Jurisdictional
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0			100.00%	\$0
3	302.000	Franchises	\$0			100.00%	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0		\$0
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land & Land Rights SP	\$0			100.00%	\$0
7	311.000	Structures & Improvements - SSP	\$5,129	R-7	\$641	100.00%	\$5,770
8	314.000	Wells & Springs	\$17,958	R-8	\$2,732	100.00%	\$20,690
9	314.100	SB Well Interconnections	\$10,112	R-9	\$1,983	100.00%	\$12,095
10	314.200	SB Water Tower	\$22,440	R-10	\$6,881	100.00%	\$29,321
11		TOTAL SOURCE OF SUPPLY PLANT	\$55,639		\$12,237		\$67,876
12		PUMPING PLANT					
13	321.000	Structures & Improvements - PP	\$0			100.00%	\$0
14	325.000	Electric Pumping Equipment	\$11,620	R-14	\$1,474	100.00%	\$13,094
15	326.000	Diesel Pumping Equipment	\$0			100.00%	\$0
16	328.000	Other Pumping Equipment	\$0			100.00%	\$0
17		TOTAL PUMPING PLANT	\$11,620		\$1,474		\$13,094
18		WATER TREATMENT PLANT					
19	330.000	Land & Land Rights-WTP	\$0			100.00%	\$0
20	331.000	Structures & Improvements - WTP	\$3,200	R-20	\$400	100.00%	\$3,600
21	332.000	Water Treatment Equipment	\$4,294	R-21	\$600	100.00%	\$4,894
22		TOTAL WATER TREATMENT PLANT	\$7,494		\$1,000		\$8,494
23		TRANSMISSION & DISTRIBUTION PLANT					
24	340.000	Land & Land Rights-T&D	\$0			100.00%	\$0
25	341.000	Structures & Improvements - T&D	\$0			100.00%	\$0
26	342.000	Distribution Reservoirs & Standpipes	\$0			100.00%	\$0
27	344.000	Fire Mains	\$0			100.00%	\$0
28	345.000	Services	\$15,013	R-28	\$11,064	100.00%	\$26,077
29	343.000	Transmission & Distribution Mains	\$14,578	R-29	\$9,771	100.00%	\$24,349
30	343.100	Transmission & Distribution Mains SB	\$324,447	R-30	\$67,914	100.00%	\$392,361
31	346.000	Meters	\$495	R-31	\$3,168	100.00%	\$3,663
32	347.000	Meter Installations	\$5,672	R-32	\$777	100.00%	\$6,449
33	349.000 348.000	Other Transmission & Distribution Plant	\$0 \$0			100.00%	\$0 \$0
34 35	346.000	Hydrants TOTAL TRANS. & DISTRIBUTION PLANT	\$360,205		\$92,694	100.00%	\$452,899
			,		402,00 1		Ų 10 <u>1</u> ,000
36		GENERAL PLANT					
37	370.000	Land & Land Rights-GP	\$0			100.00%	\$0
38	371.000	Structures & Improvements - GP	\$1,779	R-38	-\$1,779	100.00%	\$0
39	372.000	Office Furniture & Equipment	\$4,780	R-39	\$718	39.28%	\$2,160
40	372.100	Computer Equipment	\$4,227	R-40	\$624	39.28%	\$1,905
41	373.000	Transportation Equipment - GP	\$22,821	R-41	\$5,483	0.00%	\$0 \$0
42	373.100	Transportation Equipment (Pump Truck)	\$6,111 \$297	R-42	\$4,221	0.00%	\$0 \$113
43	373.200 379.000	Transportation Equipment (Sierra Truck) Tools, Shop and Garage Equipment	\$287	R-43 R-44	\$0 \$414	39.28%	\$113 \$1.257
44 45	379.000 379.100	Laboratory Equipment	\$2,785 \$0	r-44	\$414	39.28% 100.00%	\$1,257 \$0
45 46	313.100	TOTAL GENERAL PLANT	\$42,790		\$9,681	100.00%	\$5,434
47		TOTAL DEDDECLATION DECEDIT					
47		TOTAL DEPRECIATION RESERVE	\$477,748		\$117,086		\$547,797

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

Tracking Number WR-2010-0111

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

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

To Rate Base Schedule

Tracking Number WR-2010-0111

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

A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Reserve	_		_	Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount
Number	Adjustinents Description	Number	Amount	Amount
R-7	Structures & Improvements - SSP	311.000		\$641
	Update Accumulated Reserve to Updated		\$385	
	Period Sept. 30, 2009. (Herrington)			
	Update Accumulated Reserve thru True Up		\$256	
	Period, March 31, 2010. (Herrington)		¥ _55	
R-8	Wells & Springs	314.000		\$2,732
	Undete Accompleted December to Undeted		¢4.co2	
	Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington)		\$1,623	
	, , , , , , , , , , , , , , , , , , , ,			
	Update Accumulated Reserve thru True Up		\$1,109	
	Period, March 31, 2010. (Herrington)			
		24442		
R-9	SB Well Interconnections	314.100		\$1,983
	Update Accumulated Reserve to Updated		\$1,190	
	Period Sept. 30, 2009. (Herrington)			
	Update Accumulated Reserve thru True Up		\$793	
	Period, March 31, 2010. (Herrington)		,	
R-10	SB Water Tower	314.200		\$6,881

	Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington)		\$4,129	
	Teriod dept. 66, 2000. (Herrington)			
	Update Accumulated Reserve thru True Up		\$2,752	
	Period, March 31, 2010. (Herrington)			
D 44		007.000		A4 4
R-14	Electric Pumping Equipment	325.000		\$1,474
	Update Accumulated Reserve to Updated		\$884	
	Period Sept. 30, 2009. (Herrington)			

Accounting Schedule: 12 Sponsor: Karen Herrington

Page: 1 of 5

Tracking Number WR-2010-0111

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

<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>
Reserve	-	_	_	= Total
Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Adjustment
Number	Adjustments Description	Number	Ámount	Amount
	Update Accumulated Reserve thru True Up		\$590	
	Period, March 31, 2010. (Herrington)			
R-20	Structures & Improvements - WTP	331.000		\$400
	Hedete Accessed to d Become to Hedeted		0040	
	Update Accumulated Reserve to Updated		\$240	
	Period Sept. 30, 2009. (Herrington)			
	Update Accumulated Reserve thru True Up		\$160	
	Period, March 31, 2010. (Herrington)		Ψ.00	
	i onou, maron or, zoro: (normigion)			
R-21	Water Treatment Equipment	332.000		\$600
	Update Accumulated Reserve to Updated		\$360	
	Period Sept. 30, 2009. (Herrington)			
	Update Accumulated Reserve thru True Up		\$240	
	Period, March 31, 2010. (Herrington)		\$240	
	i criou, march or, 2010. (Herrington)			
R-28	Services	345.000		\$11,064
	Update Accumulated Reserve to Updated		\$7,386	
	Period Sept. 30, 2009. (Herrington)			
	Undate Accumulated Become thru True Un		¢2 670	
	Update Accumulated Reserve thru True Up Period, March 31, 2010. (Herrington)		\$3,678	
	Period, March 31, 2010. (Herrington)			
R-29	Transmission & Distribution Mains	343.000		\$9,771
	Update Accumulated Reserve to Updated		\$6,514	
	Period Sept. 30, 2009. (Herrington)			
	Update Accumulated Reserve thru True Up		\$3,257	
	Period, March 31, 2010. (Herrington)			
R-30	Transmission & Distribution Mains SB	343.100		\$67,914
14-00	Transmission a Distribution Mains ob	U-TU. 100		Ψ01,314

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

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Reserve				Total
Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Adjustment
Number	Adjustments Description Update Accumulated Reserve to Updated	Number	Amount	Amount
	Period Sept. 30, 2009. (Herrington)		\$40,748	
	renod ocpt. 50, 2005. (Herrington)			
	Update Accumulated Reserve thru True Up		\$27,166	
	Period, March 31, 2010. (Herrington)			
R-31	Meters	346.000		\$3,168
	Update Accumulated Reserve to Updated		\$2,102	
	Period Sept. 30, 2009. (Herrington)			
	Update Accumulated Reserve thru True Up		\$1,066	
	Period, March 31, 2010. (Herrington)			
R-32	Meter Installations	347.000		\$777
11.02				Ų
	Update Accumulated Reserve to Updated		\$518	
	Period Sept. 30, 2009. (Herrington)			
	Update Accumulated Reserve thru True Up		\$259	
	Period, March 31, 2010. (Herrington)		ΨΣΟΟ	
	(4.6			
D 20	Otherstone O.L.	074 000		\$4.770
R-38	Structures & Improvements - GP	371.000		-\$1,779
	Update Accumulated Reserve to Updated		-\$1,779	
	Period Sept. 30, 2009. (Herrington) Retired Plant		. ,	
	Description		¢o	
	Description		\$0	
R-39	Office Furniture & Equipment	372.000		\$718
	Update Accumulated Reserve to Updated		\$574	
	Period Sept. 30, 2009. (Herrington)		\$574	
	Update Accumulated Reserve thru True Up		\$144	
	Period, March 31, 2010. (Herrington)			

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

<u>A</u> Reserve	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount
R-40	Computer Equipment	372.100		\$624
	Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington)		\$499	
	Update Accumulated Reserve thru True Up Period, March 31, 2010. (Herrington)		\$125	
R-41	Transportation Equipment - GP	373.000		\$5,483
	Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington)		\$4,795	
	Update Accumulated Reserve thru True Up Period, March 31, 2010. (Herrington)		\$688	
R-42	Transportation Equipment-(Pump Truck)	373.100		\$4,221
	Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington)		\$2,940	
	Update Accumulated Reserve thru True Up Period, March 31, 2010. (Herrington)		\$1,281	
R-43	Transportation Equipment (Sierra Truck)	373.200		\$0
	Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington)		\$0	
R-44	Tools, Shop and Garage Equipment	379.000		\$414
	Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington)		\$248	
	Update Accumulated Reserve thru True Up Period, March 31, 2010. (Herrington)		\$166	
	Total Reserve Adjustments			\$117,086

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

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

Accounting Schedule: 12 Sponsor: Karen Herrington

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

	<u>A</u>	<u>B</u>	<u></u>	<u>D</u>	<u>E</u>
Line Number	Account Number	Dignt Associat Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation
Number	Number	Plant Account Description	Jurisulctional	Kale	Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$31,666	0.00%	\$0
3	302.000	Franchises	\$0	0.00%	\$0
4		TOTAL INTANGIBLE PLANT	\$31,666		\$0
5		SOURCE OF SUPPLY PLANT			
6	310.000	Land & Land Rights SP	\$427	0.00%	\$0
7	311.000	Structures & Improvements - SSP	\$20,515	2.50%	\$513
8	314.000	Wells & Springs	\$110,881	2.00%	\$2,218
9	314.100	SB Well Interconnections	\$79,315	2.00%	\$1,586
10	314.200	SB Water Tower	\$275,235	2.00%	\$5,505
11		TOTAL SOURCE OF SUPPLY PLANT	\$486,373		\$9,822
12		PUMPING PLANT			
13	321.000	Structures & Improvements - PP	\$0	0.00%	\$0
14	325.000	Electric Pumping Equipment	\$11,793	10.00%	\$1,179
15	326.000	Diesel Pumping Equipment	\$0	0.00%	\$0
16	328.000	Other Pumping Equipment	\$0	0.00%	\$0
17		TOTAL PUMPING PLANT	\$11,793	5.55.75	\$1,179
18		WATER TREATMENT PLANT			
19	330.000	Land & Land Rights-WTP	\$0	0.00%	\$0
20	331.000	Structures & Improvements - WTP	\$12,799	2.50%	\$320
21	332.000	Water Treatment Equipment	\$16,564	2.90%	\$480
22	002.000	TOTAL WATER TREATMENT PLANT	\$29,363	2.0070	\$800
23		TRANSMISSION & DISTRIBUTION PLANT			
23 24	340.000	Land & Land Rights-T&D	\$0	0.00%	\$0
25	341.000	Structures & Improvements - T&D	\$0 \$0	0.00%	\$0
26	342.000	Distribution Reservoirs & Standpipes	\$0 \$0	0.00%	\$0
27	344.000	Fire Mains	\$0	0.00%	\$0
28	345.000	Services	\$253,624	2.90%	\$7,35 5
29	343.000	Transmission & Distribution Mains	\$325,704	2.00%	\$6,514
30	343.100	Transmission & Distribution Mains SB	\$2,716,565	2.00%	\$54,331
31	346.000	Meters	\$78,945	2.70%	\$2,132
32	347.000	Meter Installations	\$17,861	2.90%	\$518
33	349.000	Other Transmission & Distribution Plant	\$0	0.00%	\$0
34	348.000	Hydrants	\$0	2.50%	\$0
35		TOTAL TRANS. & DISTRIBUTION PLANT	\$3,392,699		\$70,850
36		GENERAL PLANT			
37	370.000	Land & Land Rights-GP	\$0	0.00%	\$0
38	371.000	Structures & Improvements - GP	\$0	0.00%	\$0
39	372.000	Office Furniture & Equipment	\$4,511	5.00%	\$226
40	372.100	Computer Equipment	\$3,924	5.00%	\$196

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Tracking Number WR-2010-0111

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Line	Account		Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
41	373.000	Transportation Equipment - GP	\$0	13.00%	\$0
42	373.100	Transportation Equipment-(Pump Truck)	\$0	13.00%	\$0
43	373.200	Transportation Equipment (Sierra Truck)	\$7,739	13.00%	\$1,006
44	379.000	Tools, Shop and Garage Equipment	\$2,603	5.00%	\$130
45	379.100	Laboratory Equipment	\$0	5.00%	\$0
46		TOTAL GENERAL PLANT	\$18,777		\$1,558
47		Total Depreciation	\$3,970,671		\$84,209

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