

**MISSOURI PUBLIC SERVICE COMMISSION**

**STAFF REPORT**  
**COST OF SERVICE**

**APPENDIX 3**

Other Staff Schedules

**LAKE REGION WATER & SEWER COMPANY**

**CASE NO. WR-2013-0461**

*Jefferson City, Missouri*  
*November 2013*

CUSTOMERS				
	Horseshoe Bend Sewer	Shawnee Bend Sewer	Water	Total
Number of Customers at 6/30/2013	243	632	654	1,529
Total Lake Region Customers Allocation	15.90%	41.30%	42.80%	1,529
Sewer Customers Allocation	27.77%	72.23%		875
SB Sewer and Water Customer Allocation		49.14%	50.86%	1,286
Sewer/Water Customers Allocation		57.23%	42.77%	1,529
HB/SB Customers Allocation	15.89%	84.11%		1,529
RATE REVENUE				
	Horseshoe Bend Sewer	Shawnee Bend Sewer	Water	Total
Residential Revenue	\$79,353.00	\$269,253.60	\$185,973.85	\$534,580.45
Commercial Revenue	\$365,782.56	\$24,808.19	\$30,582.87	\$421,173.62
Miscellaneous Revenue	\$1,560.00	\$0.00	\$6,463.00	\$8,023.00
Total Staff Revenue	\$446,695.56	\$294,061.79	\$223,019.72	\$963,777.07
Total Lake Region Revenue Allocation	46.35%	30.51%	23.14%	\$963,777.07
Sewer Revenue Allocation	60.30%	39.70%		\$740,757.35
SB Sewer and Water Revenue Allocation		56.87%	43.13%	\$517,081.51
Sewer/Water Revenue Allocation		76.86%	23.14%	\$963,777.07
HB/SB Revenue Allocation	46.35%	53.65%		\$963,777.07
BLENDED REVENUES AND CUSTOMER COUNT - SEWER ONLY				
Horseshoe Bend	44.04%			
Shawnee Bend	55.96%			
	100.00%			
PAYROLL (PAY ONLY)				
	Horseshoe Bend Sewer	Shawnee Bend Sewer	Water	Total
Total Staff Payroll	\$60,208.91	\$60,029.72	\$37,448.11	\$157,686.74
Total Lake Region Payroll Allocation	38.18%	38.07%	23.75%	\$157,686.74
Sewer Payroll Allocation	50.07%	49.93%		\$120,238.63
SB Sewer and Water Payroll Allocation		61.58%	38.42%	\$97,477.83
Sewer/Water Payroll Allocation		76.25%	23.75%	\$157,686.74
HB/SB Payroll Allocation	38.18%	61.82%		\$157,686.74
PLANT-IN-SERVICE				
	Horseshoe Bend Sewer	Shawnee Bend Sewer	Water	Total
Total Plant-in-Service at 6/30/2013	\$2,124,399	\$4,193,337	\$4,123,633	\$10,441,369
Total Lake Region Plan Allocation	20.35%	40.16%	39.49%	\$10,441,369
Sewer Plant Allocation	33.63%	66.37%		\$6,317,736
SB Sewer and Water Plant Allocation		50.42%	49.58%	\$8,316,970
Sewer/Water Water Allocation		60.51%	39.49%	\$10,441,369
HB/SB Plant Allocation	20.35%	79.65%		\$10,441,369

# Lake Region Water & Sewer Company

## SCHEDULE of DEPRECIATION RATES

(WATER Class A )

WR-2013-0461

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	DEPRECIATION RATE	AVERAGE SERVICE LIFE (YEARS)	NET SALVAGE
	<b>Source of Supply</b>			
311	Structures & Improvements	2.5%	44	-10%
314	Wells & Springs	2.0%	55	-8%
316	Supply Mains	2.0%	50	0%
	<b>Pumping Plant</b>			
321	Structures & Improvements	2.5%	44	-10%
325	Submersible Pumping Equipment	10.0%	12	-20%
	<b>Water Treatment Plant</b>			
331	Structures & Improvements	2.5%	44	-10%
332	Water Treatment Equipment	2.9%	35	0%
	<b>Transmission and Distribution</b>			
341	Structures & Improvements	2.5%	44	-10%
342	Distribution Reservoirs & Standpipes	2.5%	42	-5%
343	Transmission & Distribution Mains	2.0%	50	0%
345	Customer Services	2.5%	40	0%
346	Customer Meters	10.0%	10	0%
347	Customer Meter Pits & Installation	2.5%	40	0%
348	Hydrants	2.0%	50	0%
	<b>General Plant</b>			
390	Structures & Improvements	2.5%	44	-10%
391	Office Furniture & Equipment	5.0%	20	0%
391.1	Office Electronic & Computer Equip.	14.3%	7	0%
392.0	Transportation Equipment (GP)	0.0%	Excessive	Accrual
392.1	Transportation Equipment (Pump Truck)	5.3%	17	10%
392.2	Transportation Equipment (Sierra Truck)	13.0%	7	9%
394	Tools, Shop, Garage Equipment	5.0%	18	10%
395	Laboratory Equipment	5.0%	20	0%
396	Power Operated Equipment	6.7%	13	13%
397	Communication Equipment	6.7%	15	0%

Reviewed, 11/11/2013. The above are standard small company depreciation rates modified as a result of Staff's investigation of the Company's operation, records, and physical plant, and are dependent on the Company's implementation of the end of test year adjustments to the Company's plant in service and accumulated reserves as shown in the Staff accounting schedules.

# Lake Region Water & Sewer Company

## SCHEDULE of DEPRECIATION RATES

(SEWER Class A & B)

SR-2013-0459

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	DEPRECIATION RATE	AVERAGE SERVICE LIFE (YEARS)	NET SALVAGE
<b>COLLECTION PLANT</b>				
351	Structures & Improvements	4.0%	27.5	-10%
352.1	Collection Sewers (Force)	2.0%	50	0%
352.2	Collection Sewers (Gravity)	2.0%	50	0%
353	Services (A & B)	2.0%	50	0%
354	Flow Measurement Devices	3.3%	30	0%
<b>PUMPING PLANT</b>				
362	Receiving Wells	4.0%	26	-5%
363	Electric Pumping Equipment	10.0%	10	0%
<b>TREATMENT &amp; DISPOSAL PLANT</b>				
371	Structures & Improvements	4.0%	27.5	-10%
372	Treatment & Disposal Facilities	5.0%	22	-10%
374	Outfall Sewer Lines	2.0%	50	0%
375	Other Treatment & Disposal Equip	2.0%	50	0%
<b>GENERAL PLANT</b>				
390	Structures & Improvements	2.5%	44	-10%
391	Office Furniture & Equipment	5.0%	20	0%
391	Office Electronic & Computer Equip.	14.3%	7	0%
392.0	Transportation Equipment (GP)	0.0%	Excessive	Accrual
392.1	Transportation Equipment (Pump Truck)	5.3%	17	10%
392.2	Transportation Equipment (Sierra Truck)	13.0%	7	9%
394	Tools, Shop, and Garage Equipment	5.0%	18	10%
395	Laboratory Equipment	5.0%	20	0%
396	Power Operated Equipment	6.7%	13	13%
397	Communication Equipment	6.7%	15	0%

Reviewed, 11/11/2013. The above are standard small company depreciation rates modified as a result of Staff's investigation of the Company's operation, records, and physical plant, and are dependent on the Company's implementation of the end of test year adjustments to the Company's plant in service and accumulated reserves as shown in the Staff accounting schedules.