Exhibit
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# MISSOURI PUBLIC SERVICE COMMISSION UTILITY SERVICES DIVISION STAFF ACCOUNTING SCHEDULES

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

### **VOLUME 1 OF 3**

### LAKE REGION WATER & SEWER COMPANY

CASE NO. SR-2010-0110

Horseshoe Bend Sewer Shawnee Bend Sewer



**CASE NO. WR-2010-0111** 

Shawnee Bend Water

Jefferson City, Missouri May 18, 2010

### **Lake Region Water & Sewer Company**

Case No. SR-2010-0110

Horseshoe Bend Sewer Shawnee Bend Sewer

&

Case No. WR-2010-0111

**Shawnee Bend Water** 

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

**SCENARIO 2 - VOLUME 2 OF 3** 

**SCENARIO 3 - VOLUME 3 OF 3** 

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

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

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

	Case	No SR-2010-01	10 and Case N	lo. SW-2010-0111				
	True Up Filing- March 31,2010		Scenario 1 Removal of CIAC		Scenario 2 Partial Removal of CIAC		Scenario 3 Revenues Only	
Revenues-Availability Charges Shawnee Bend Water Shawnee Bend Sewer Horseshoe Bend Sewer			\$ 129,600 \$ 194,400 \$ - \$ 324,000		\$ 129,600 \$ 194,400 \$ - \$ 324,000		\$ 129,600 \$ 194,400 \$ - \$ 324,000	
Rate Base Component Total CIAC-True Up March 31, 2010 CIAC to be removed for Scenarios  Scenario 2-Partial add back of existing CIAC CIAC remaining for Scenarios Actual Water CIAC Actual Sewer CIAC CIAC remaining for Scenarios (Check)			\$ 6,231,651 \$ 5,273,850 \$ 957,801 \$ 646,127 \$ 311,675 \$ 957,801					
Allocation of CIAC-Based on Updated True Up April 21, 2010 Horseshoe Bend Sewer Shawnee Bend Sewer Total Sewer Shawnee Bend Water Total CIAC	\$ 2,190,169 \$ 3,296,975	Staff True Up To Rate Base To Rate Base To Rate Base	\$ 104,630 \$ 207,045 \$ 311,675	Post True Up Scenario To Rate Base To Rate Base To Rate Base	\$ 1,481,338	Post True Up Scenario To Rate Base To Rate Base To Rate Base	\$ 2,190,169 \$ 3,296,975	To Rate Base To Rate Base To Rate Base
Allocation of CIAC related Dep. Reserve-Based on True Up run (as corrected)  Horseshoe Bend Sewer  Shawnee Bend Swer  Shawnee Bend Water  Total CIAC related Dep. Reserve	\$ 579,087	To Rate Base To Rate Base To Rate Base	\$ 27,430	To Rate Base To Rate Base To Rate Base	\$ 377,315	To Rate Base To Rate Base To Rate Base	\$ 579,087	To Rate Base To Rate Base To Rate Base
Allocation of CIAC related Dep. Expense-Based on April 21, 2010 Run  Horseshoe Bend Sewer Shawnee Bend Sewer Shawnee Bend Water Total CIAC related Dep. Expense  Revenue Requirement-Scenarios Horseshoe Bend Sewer Shawnee Bend Sewer Shawnee Bend Water Total Revenue Requirement	\$ 61,915 \$ 54,978 \$ 148,182 \$ 44,552	To Expenses To Expenses To Expenses To Rate Design To Rate Design To Rate Design	\$ 3,340 \$ 6,703 \$ 11,731 \$ 117,033 \$ 61,349	To Expenses To Expenses To Expenses To Rate Design To Rate Design To Rate Design	\$ 20,531 \$ 18,984 \$ 49,890 \$ 80,655 \$ (10,634)	To Expenses To Expenses To Expenses To Rate Design To Rate Design To Rate Design	\$ 61,915 \$ 54,978 \$ 148,182 \$ 44,552 \$ (82,073)	To Expenses To Expenses To Expenses To Rate Design To Rate Design To Rate Design

\*\*Gross Plant

**Total Plant** 

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

9,879,991

#### Lake Region General Ledger

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

**Exhibit No.:** 

Issue: Accounting Schedules
Witness: MO PSC Auditors

Sponsoring Party: MO PSC Staff

Case No: SR-2010-0110 Horseshoe Bend Sewer

Date Prepared: 5/18/2010



# MISSOURI PUBLIC SERVICE COMMISSION UTILITY SERVICES DIVISION Post True-Up Report Scenario One

STAFF ACCOUNTING SCHEDULES

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

Jefferson City, Missouri

May 2010

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

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
	Account	_	Company/		_	_	
Line	Number		Test Year	Adjustment		Jurisdictional	Adjusted
Number 1	(Optional)	Expense Description OPERATIONS EXPENSES	Amount	Number	Adjustments	Allocation	Jurisdictional
2	710.000	Purchased Wastewater Maintenance	\$4,710	S-2	\$367	64.02%	\$3,250
3	715.000	Power for Treatment Plants -HB Only	\$12,331	S-3	\$6,204	100.00%	\$18,535
4	715.100	Power for Treatment Plants-Other-2	\$0	S-4	\$0	100.00%	\$0
5	711.100	Sludge Removal	\$1,330	S-5	\$9,600	100.00%	\$10,930
6	718.100	Chemicals	\$0	S-6	\$4,615	100.00%	\$4,615
7	719.000	Wastewater Testing Other	\$0	S-7	\$4,761	100.00%	\$4,761
8	719.100	Effluent Testing Expenses-HB	\$8,997	S-8	-\$8,997	100.00%	\$0
9	721.100	HB Sewer Operating Expenses	\$762	S-9	\$1,799	100.00%	\$2,561
10		TOTAL OPERATIONS EXPENSE	\$28,130		\$18,349		\$44,652
11		MAINTENANCE EXPENSES					
12	720.000	Supplies and Materials (Other)	\$2,184	S-12	\$1,201	64.02%	\$2,167
13	720.100	HB Sewer Supplies	\$7,739	S-13	-\$5,468	64.02%	\$1,454
14	720.200	SB Sewer Supplies	\$1,906	S-14	-\$371	64.02%	\$983
15	720.400	Lagoon Supplies	\$32	S-15	-\$32	64.02%	\$0
16	720.500	Sewer Operating Expenses HB	\$1,776	S-16	\$0	64.02%	\$1,137
17	722.000	Tools and Shop Supplies (Sewer)	\$285	S-17	\$790	64.02%	\$688
18	745.100	Maintenance of Treatment Equip	\$2,628	S-18	\$0	64.02%	\$1,682
19	745.900	HB Miscellanous Operating Expense	\$1,893	S-19	-\$1,893	100.00%	\$0
20		TOTAL MAINTENANCE EXPENSE	\$18,443		-\$5,773		\$8,111
24		CUSTOMED ACCOUNT EXPENSE					
21 22	732.000	CUSTOMER ACCOUNT EXPENSE Contracted Accounting Fees	\$10,930	S-22	\$0	47.68%	\$5,211
23	733.000	Contracted Legal Fees	\$3,386	S-22 S-23	\$129	64.02%	\$2,250
24	737.000	PWSD#4 Contracted Labor	\$194,850	S-24	\$8,707	47.68%	\$97,056
25	742.000	Rent	\$18,000	S-25	\$0,707	47.68%	\$8,582
26	742.100	Rent (Lake Region)	\$0	S-26	\$8,082	47.68%	\$3,853
27		TOTAL CUSTOMER ACCOUNT EXPENSE	\$227,166		\$16,918		\$116,952
28		ADMINISTRATIVE & GENERAL EXPENSES					
29	755.000	Property Insurance	\$3,272	S-29	\$0	85.86%	\$2,809
30	756.000	Auto Insurance (Sewer)	\$5,313	S-30	\$0	64.02%	\$3,401
31	757.000	General Liability (Sewer)	\$2,098	S-31	\$0	64.02%	\$1,343
32	759.000	Other Insurance (Sewer)	\$1,953	S-32	-\$1,953	64.02%	\$0 \$07.4
33	921.000	Office Supplies	\$11,218	S-33	-\$1,993	10.56%	\$974 \$242
34 35	921.500 922.000	Billing Expenses Management Fees	\$2,962 \$240,000	S-34 S-35	\$0 -\$240,000	10.56% 47.68%	\$313 \$0
36	922.100	Executive Management Oversite	\$240,000	S-36	\$27,901	47.68%	\$13,303
37	923.000	Outside Services	\$947	S-37	\$0	47.68%	\$452
38	925.000	Telephone	\$1,247	S-38	\$0	47.68%	\$595
39	927.000	Travel & Entertainment	\$155	S-39	\$0	47.68%	\$74
40	933.000	Transportation Expense	\$26,580	S-40	\$0	47.68%	\$12,673
41	940.000	Customer Refunds	\$868	S-41	\$0	47.68%	\$414
42	950.000	Bad Debt Expense	\$691	S-42	\$0	47.68%	\$329
43	975.000	Miscellanous Expense	\$969	S-43	\$357	47.68%	\$632
44	980.000	Rate Case Expense	\$0	S-44	\$2,500	100.00%	\$2,500
45		TOTAL ADMINISTRATIVE AND GENERAL	\$298,273		-\$213,188		\$39,812
40		OTHER ORERATING EVERNOES					
46 47	767 000	OTHER OPERATING EXPENSES	¢22.400	C 47	\$44.004	400 000/	¢25 402
47 48	767.000 779.000	PSC Assessment License and Permits (Other-2)	\$23,499 \$75	S-47 S-48	\$11,904 -\$75	100.00% 64.02%	\$35,403 \$0
40 49	779.000	HB Licenses and Permits	\$8,100	S-48 S-49	-575 \$1,192	100.00%	\$9,292
50	406.300	Amortization of CIAC (Sewer)	\$0,100	S-50	-\$1,688	100.00%	-\$1,688
51	-100.000	Depreciation	\$0	S-50 S-51	\$113,381	100.00%	\$113,381
52		TOTAL OTHER OPERATING EXPENSES	\$31,674	- • •	\$124,714	. 00.00 /0	\$156,388
-			,,		,		,,
53		TAXES OTHER THAN INCOME					
54	967.000	Real Estate Taxes	\$3,324	S-54	\$0	20.90%	\$695
55	967.300	Property Taxes	\$372	S-55	\$0	20.90%	\$78

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

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

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

	<u>A</u>	<u>B</u>	<u>c</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
	Account		Company/				
Line	Number		Test Year	Adjustment		Jurisdictional	Adjusted
Number	(Optional)	Expense Description	Amount	Number	Adjustments	Allocation	Jurisdictional
56	967.200	Other Taxes	\$46	S-56	-\$46	47.68%	\$0
57		TOTAL TAXES OTHER THAN INCOME	\$3,742		-\$46		\$773
58		TOTAL OPERATING EXPENSES	\$607,428		-\$59,026		\$366,688

### Tracking Number SR-2010-0110

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

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

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

### Tracking Number SR-2010-0110

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

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

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

### Tracking Number SR-2010-0110

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

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

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

### Tracking Number SR-2010-0110

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

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

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

### Tracking Number SR-2010-0110

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

<u>A</u> Expense Adj	<u>B</u>	<u>C</u> Account	<u>D</u> Adjustment	<u>E</u> Total
Number	Adjustment Description	Number	Amount	Adjustment
	No adjustment, test year used. No historical data to review (Herrington)		\$0	
S-39	Travel & Entertainment	927.000		\$0
	No adjustment, test year used. (Herrington)		\$0	
S-40	Transportation Expense	933.000		\$0
	No adjustment, test year used. (Herrington)		\$0	v
S-41	Customer Refunds	940.000		\$0
	No adjustment, test year used. (Herrington)		\$0	
S-42	Bad Debt Expense	950.000		\$0
	Test Year-No adjustment		\$0	
S-43	Miscellanous Expense	975.000		\$357
	Adjust to reflect update period September 30, 2009 (Herrington)		\$357	
S-44	Rate Case Expense	980.000		\$2,500
	Made adjustment to Include expenses associated with current rate case-5 year amortization (Herrington)		\$150	
	Include Rate Case Expense through True Up Period, March 31, 2010. 3-Year Amortization		\$2,350	
S-47	PSC Assessment	767.000		\$11,904
	Adjust PSC Assessment to reflect 2010 Fiscal Year (Herrington)		\$11,904	
S-48	License and Permits (Other-2)	779.000		-\$75

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

### Tracking Number SR-2010-0110

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

<u>A</u> Expense Adj	<u>B</u>	<u>C</u> Account	<u>D</u> Adjustment	<u>E</u> Total
Number	Adjustment Description	Number	Amount	Adjustment
	Made adjustment to remove test year. Account change by Company. (Herrington)		-\$75	
S-49	HB Licenses and Permits	779.100		\$1,192
	Made adjustment to reflect update period September 30, 2009. Increase due to changes in permit requirements. (Herrington)		\$1,192	
S-50	Amortization of CIAC (Sewer)	406.300		-\$1,688
	CIAC Depreciation Expense updated for scenario		-\$1,688	
S-51	Depreciation			\$113,381
	1. To Annualize Depreciation		\$113,381	
S-54	Real Estate Taxes	967.000		\$0
	No adjustment, Test Year. Review during True Up (Herrington)		\$0	
S-55	Property Taxes	967.300		\$0
	No adjustment, Test Year. Review during True Up (Herrington)		\$0	
S-56	Other Taxes	967.200		-\$46
	Made adjustment to remove test year. Review during True Up. (Herrington)		-\$46	
	Total Expense Adjustments			-\$59,026
			_	

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					<b></b>
Rev-2		Annualized Rate Revenues	\$0	Rev-2	\$159,427	100.00%	\$159,427
Rev-3		Miscellaneous Revenues	\$0	Rev-3	\$167,731	100.00%	\$167,731
Rev-4		TOTAL ANNUALIZED REVENUES	\$0		\$327,158		\$327,158

### Tracking Number SR-2010-0110

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

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

		Reside		HB Resid	
1.2		Flat F		Flat Rate Fo	•
Line	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E
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:				
1					
8	Total Gallons Sold	0		0	
-					
9	Less: Base Gallons Included In Customer Charge	0		0	
1	g.				
10	Commodity Gallons	0		0	
	Commounty Currents				
11	Block 1, Commodity Gallons per Block	0		0	
	Block 1, commonly canons per Block				
12	Block 1, Number of Commodity Gallons per Unit	0		0	
12	Block 1, Number of Commons per Chit				
13	Block 1, Commodity Billing Units	0.00		0.00	
13	Block 1, Colliniounty Billing Offics	0.00		0.00	
14	Block 1, Existing Commodity Charge	\$0.00		\$0.00	
14	DIOCK 1, Existing Commodity Charge	\$0.00		\$0.00	
45	Plack 4 Annualized Commodity Charge Pay		60		**
15	Block 1, Annualized Commodity Charge Rev.		\$0		\$0
40	Total Annualized Course Bate Bayessus		620 F20		£4.000
16	Total Annualized Sewer Rate Revenues	_	\$39,536	_	\$1,226

		HB Com		HB Comr	
		Flat F		HK R	est .
Line		<u> </u>	<u>G</u>	<u>H</u>	<u>. 1</u>
Number	Description	Amount	Amount	Amount	Amount
1	Customer Charge Revenues:				
2	Customer Number	0		1	
3	Bills Per Year	0		12	
4	Customer Bills Per year	0		12	
	, , ,				
5	Current Customer Charge	\$0.00		\$30.80	
	· ·				
6	Annualized Customer Charge Revenues		\$0		\$370
-			, -		•
7	Commodity Charge Revenues:				
1					
8	Total Gallons Sold	0		0	
9	Less: Base Gallons Included In Customer Charge	0		0	
	g				
10	Commodity Gallons	0		0	
	Commodity Current				
11	Block 1, Commodity Gallons per Block	0		0	
	Block 1, commonly canons per block				
12	Block 1, Number of Commodity Gallons per Unit	1,000		1,000	
12	block 1, Number of Commonly Gamons per offic	1,000		1,000	
13	Block 1, Commodity Billing Units	0.00		0.00	
13	Block 1, Commounty bining office	0.00		0.00	
14	Block 1, Existing Commodity Charge	\$3.57		\$3.57	
14	Block 1, Existing Commodity Charge	<u> </u>		<b>φ3.5</b> 7	
45	Block 4. Annualized Commodity Charge Boy		**		**
15	Block 1, Annualized Commodity Charge Rev.		\$0		\$0
40	Total Annualized Course Bata Davenusa	_	**	_	£070
16	Total Annualized Sewer Rate Revenues	_	\$0	_	\$370

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

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

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

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

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

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

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

### **Tracking Number SR-2010-0110**

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

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

4 Total Miscellaneous Revenues

\$167,731

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

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

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

	A	<u>B</u> Account	<u>C</u>	<u>D</u>	<u>E</u>	E
Line Number	Description	Number (Optional)	Staff Annualized	Customer Charge	Commodity	Percentage Rate
Italiiboi	•	(Optional)	7 IIII dan 20 d	onargo	Commounty	Hato
Rev-1	ANNUALIZED REVENUES		(4) 6450 407			
Rev-2 Rev-3	Annualized Rate Revenues Miscellaneous Revenues		(1) \$159,427 (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 4	Power for Treatment Plants -HB Only Power for Treatment Plants-Other-2	715.000 715.100	\$18,535 \$0	\$0 \$0	\$18,535	0.00% 0.00%
5	Sludge Removal	715.100	\$10,930	\$0 \$0	\$0 \$10,930	0.00%
6	Chemicals	718.100	\$4,615	\$0	\$4,615	0.00%
7	Wastewater Testing Other	719.000	\$4,761	\$0	\$4,761	0.00%
8	Effluent Testing Expenses-HB	719.100	\$0	\$0	\$0	0.00%
9	HB Sewer Operating Expenses	721.100	\$2,561	\$0	\$2,561	0.00%
10	TOTAL OPERATIONS EXPENSE		\$44,652	\$0	\$44,652	
11	MAINTENANCE EXPENSES					
12	Supplies and Materials (Other)	720.000	\$2,167	\$0	\$2,167	0.00%
13 14	HB Sewer Supplies SB Sewer Supplies	720.100 720.200	\$1,454 \$983	\$0 \$0	\$1,454 \$983	0.00% 0.00%
15	Lagoon Supplies	720.200 720.400	\$963 \$0	\$0 \$0	\$903	0.00%
16	Sewer Operating Expenses HB	720.500	\$1,137	\$0	\$1,137	0.00%
17	Tools and Shop Supplies (Sewer)	722.000	\$688	\$0	\$688	0.00%
18	Maintenance of Treatment Equip	745.100	\$1,682	\$0	\$1,682	0.00%
19	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 23	Contracted Accounting Fees Contracted Legal Fees	732.000 733.000	\$5,211 \$2,250	\$0 \$0	\$5,211 \$2,250	0.00% 0.00%
23 24	PWSD#4 Contracted Labor	737.000	\$2,250 \$97,056	\$0 \$0	\$2,250 \$97,056	0.00%
25	Rent	742.000	\$8,582	\$0	\$8,582	0.00%
26	Rent (Lake Region)	742.100	\$3,853	\$0	\$3,853	0.00%
27	TOTAL CUSTOMER ACCOUNT EXPENSE		\$116,952	\$0	\$116,952	
28	ADMINISTRATIVE & GENERAL EXPENSES					
29	Property Insurance	755.000	\$2,809	\$0	\$2,809	0.00%
30	Auto Insurance (Sewer)	756.000	\$3,401	\$0 \$0	\$3,401	0.00%
31 32	General Liability (Sewer) Other Insurance (Sewer)	757.000 759.000	\$1,343 \$0	\$0 \$0	\$1,343 \$0	0.00% 0.00%
33	Office Supplies	921.000	\$974	\$0	\$974	0.00%
34	Billing Expenses	921.500	\$313	\$0	\$313	0.00%
35	Management Fees	922.000	\$0	\$0	\$0	0.00%
36	Executive Management Oversite	922.100	\$13,303	\$0	\$13,303	0.00%
37	Outside Services	923.000	\$452	\$0	\$452	0.00%
38 39	Telephone Travel & Entertainment	925.000 927.000	\$595 \$74	\$0 \$0	\$595 \$74	0.00% 0.00%
40	Transportation Expense	933.000	\$12,673	\$0 \$0	\$12,673	0.00%
41	Customer Refunds	940.000	\$414	\$0	\$414	0.00%
42	Bad Debt Expense	950.000	\$329	\$0	\$329	0.00%
43	Miscellanous Expense	975.000	\$632	\$0	\$632	0.00%
44	Rate Case Expense	980.000	\$2,500	\$0	\$2,500	0.00%
45	TOTAL ADMINISTRATIVE AND GENERAL		\$39,812	\$0	\$39,812	
46	OTHER OPERATING EXPENSES	707.000	<b>***</b>	**	<b>#05.400</b>	0.000/
47 48	PSC Assessment License and Permits (Other-2)	767.000 779.000	\$35,403 \$0	\$0 \$0	\$35,403 \$0	0.00% 0.00%
46 49	HB Licenses and Permits	779.100 779.100	\$9,292	\$0 \$0	\$9,292	0.00%
50	Amortization of CIAC (Sewer)	406.300	-\$1,688	\$0	-\$1,688	0.00%
51	Depreciation		\$113,381	\$0	\$113,381	0.00%
52	TOTAL OTHER OPERATING EXPENSES		\$156,388	\$0	\$156,388	

	<u>A</u>	<u>B</u>		<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>
		Account					
Line		Number		Staff	Customer		Percentage
Number	Description	(Optional)		Annualized	Charge	Commodity	Rate
	TAYER OTHER THAN INCOME						
53	TAXES OTHER THAN INCOME	007.000		<b>***</b>	**	<b>***</b>	0.000/
54 55	Real Estate Taxes	967.000 967.300		\$695 \$78	\$0 \$0	\$695 \$78	0.00% 0.00%
55 56	Property Taxes Other Taxes	967.300 967.200		\$78 \$0	\$0 \$0	\$78 \$0	0.00%
56 57	TOTAL TAXES OTHER THAN INCOME	967.200	-	\$0 \$773	\$0 \$0	\$773	0.00%
97	TOTAL TAXES OTHER THAN INCOME			\$113	φu	\$113	
58	TOTAL OPERATING EXPENSES		-	\$366,688	\$0	\$366,688	
			-				
59	Interest Expense		(3)	\$54,786	\$0	\$54,786	0.00%
00	Detrom on Farrity		(2)	640 400	\$0	640.400	0.00%
60	Return on Equity		(3)	\$18,188	<b>\$</b> U	\$18,188	0.00%
61	Income Taxes		(3)	\$4,529	\$0	\$4,529	0.00%
			_				
62	TOTAL INTEREST RETURN & TAXES			\$77,503	\$0	\$77,503	
63	TOTAL COST OF SERVICE			\$444,191	\$0	\$444,191	
00	TOTAL GOOT OF GLICVIOL			Ψ-1,11	Ψ	Ψ111,101	
64	Less: Miscellaneous Revenues		_	\$167,731	\$0	\$167,731	0.00%
65	COST TO RECOVER IN RATES		-	\$276,460	\$0	\$276,460	
66	INCREMENTAL INCREASE IN RATE REVENUES		-	\$117,033			
00	MONEMENTAL MONEAGE IN NATE REVENOES		=	ψ117,000			
67	PERCENTAGE OF INCREASE		-	35.77%			
			=				
68	REQUESTED INCREASE IN REVENUES			\$0			

<sup>(1)</sup> From Revenue Schedule

<sup>(2)</sup> From Expense Schedule
(3) From PreTax Rate of Return Schedule, Rate Base & Return Schedule

### Lake Region Water and Sewer Company

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

		A	В	formulas
1	State Income Tax Rate Statutory / Effective	6.25% (2)	5.81%	(1 - (B2 x .5)) x A1
2	Federal Income Tax Rate Statutory / Effective	15.00% (1) & (2)	14.13%	(1 - B1) x A2
3	Composite Effective Income Tax Rate		19.94%	B1 + B2
4	Equity Tax Factor		1.2490	1 / (1-B3)
5	Recommended Weighted Rate of Return on Equity - Common and Preferred		1.39%	From Capital Structure Schedule
6	Weighted Rate of Return on Equity Including Income Tax		1.74%	B4 x B5
7	Recommended Weighted Rate of Return on Debt - Long-Term and Short-Term	_	4.19%	From Capital Structure Schedule
8	Total Weighted Rate of Return Including Income Tax		5.93%	B6+B7
(4)	If Sub-Chantas S Councieties Enter V	To Rat	e Base Schedu	ıle
(1)	If Sub-Chapter S Corporation, Enter Y:	Equity Income Required & Preliminary Federal Tax	\$21,398	
	Tou Data Table			

Tax	Rate	Table

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

#### 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	<b>\$2,190,789</b> From Plant Schedule	
2	Less Accumulated Depreciation Reserve	\$759,882 From Depreciation Reserve Schedu	le
3	Net Plant In Service	\$1,430,908	
4	Other Rate Base Items:	\$0	
	Materials and Supplies	\$429	
	Contribution of Aid of Construction	-\$104,630	
	CIAC Depreciation Reserve	\$13,862	
	Deferred Taxes	-\$33,036	
5	Total Rate Base	\$1,307,533	
6	Total Weighted Rate of Return Including Income Tax	5.93% From PreTax Return & Taxes Scheo	dule
7	Required Return & Income Tax	\$77,503	

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

To PreTax Return Rate Schedule

Accounting Schedule:8 Sponsor: Shana Atkinson

Page: 1 of 1

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

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

	A	<u>B</u>	С	D	<u>E</u>	F	<u>G</u>
Line	Account #	=	<u>o</u> Total	Adjustment	-	Jurisdictional	Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Allocation	Jurisdictional
	, , , , ,	•			•		
		INTANCIDI E DI ANT					
1 2	301.000	INTANGIBLE PLANT Organization	\$22,970			34.42%	\$7,906
3	302.000	Franchises	\$22,970 \$0			100.00%	\$7,900 \$0
4	303.000	Miscellaneous Intangible Plant	\$0 \$0			100.00%	\$0 \$0
5	303.000	TOTAL INTANGIBLE PLANT	\$22,970		\$0	100.00%	\$7,906
3		TOTAL INTANGIBLE PLANT	\$22,970		Ψυ		\$7,900
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 - Gravity TIB	\$51,957	P-12	\$203,921	100.00%	\$255,878
13	353.000	Services to Customers	\$194,980	P-12	-\$194,980	34.42%	\$233,676
14	353.100	Services to Customer (HB)	\$194,980 \$194,980	P-14	-\$5,779	41.71%	\$78,916
15	354.000	Flow Measuring Devices	\$11,297	F-14	-\$5,115	100.00%	\$11,297
16	355.000	Flow Measuring Devices Installation	\$689			100.00%	\$689
17	333.000	TOTAL COLLECTION PLANT	\$616,570		\$3,162	100.00 /6	\$509,447
17		TOTAL COLLECTION FLANT	\$616,570		<b>Φ3,102</b>		\$509,44 <i>1</i>
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	0.0.00	TOTAL TREATEMENT & DISPOSAL PLANT	\$1,155,474		\$6,760	V //	\$1,161,964
27		CENEDAL DI ANT					
27 28	391.000	GENERAL PLANT	¢44 40F			20.90%	60.400
28 29	391.000 391.100	Office Furniture and Equipment	\$11,485			20.90% 20.90%	\$2,400 \$2,088
29 30	391.100 392.000	Computer Equipment	\$9,989 \$10,579			20.90% 34.42%	\$2,088 \$3,641
30 31	392.000 392.100	Transportation Equipment Transportation Equipment (Pump Truck)	\$10,579				
31 32	392.100 392.200		\$33,445 \$49,703			34.42% 20.90%	\$11,512 \$4,119
32	392.200 394.000	Transportation Equipment (Sierra Truck)	\$19,703 \$6,636			20.90% 20.90%	\$4,118 \$4,295
33 34	394.000 395.000	Tools, Shop and Garage Equipment Laboratory Equipment	\$6,626 \$1,284			20.90% 34.42%	\$1,385 \$442
34 35	395.000 396.000	· · ·	. ,			34.42% 34.42%	•
ან	390.000	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
- 31		TOTAL PLANT IN SERVICE	Ψ2,343,010		φυ1,υ10		ΨΣ, 190,703

To Rate Base & Depreciation Schedules

Accounting Schedule:9
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 Plant in Service - Sewer

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Plant Adjustment		Account	Adjustment	Total
Number	Plant In Service Adjustment Description	Number	Amount	Adjustment
P-12	Collection Sewers-Force HB	352.100		\$203,921
		0021100		<b>*</b> ,
	Include costs of new Duckhead lift station		\$203,921	
	(Herrington)			
D 40		0.70.000		<b></b>
P-13	Services to Customers	353.000		-\$194,980
	Removed balance per company email.		-\$194,980	
	Reallocated to two different accounts.			
	(Herrington)			
P-14	Services to Customer (HB)	353.100		-\$5,779
	Removed Plant (Cornett Cove (HB from 2003.		-\$5,779	
	Water District has authority for this property			
P-19	Electric Pumping Other	363.000		\$2,905
	Rebuilt Pump during Update Period, Sept. 30,		\$2,905	
	2009 (Herrington)			
P-20	Pumping Equipment (Elec.,Diesel, other)	363.100		\$38,683
	Include pumping equipment costs of new		\$38,683	
	Duckhead lift station (Herrington)		<b>\$30,003</b>	
P-23	Treatment and Disposal Equip HB	372.000		\$6,760
	Include Irrigation Pump added during update period of Sept. 30, 2009 (Herrington)		\$6,760	
	period of dept. 30, 2003 (Herrington)			
	Total Diant Adjustments			¢54.540
	Total Plant Adjustments		-	\$51,510

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

### Tracking Number SR-2010-0110

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

3   30,200   Franchises   \$0   100,00%   \$1   \$5   \$1   \$1   \$1   \$1   \$1   \$1		<u>A</u>	<u>B</u>	_ <u>C</u>	<u>D</u>	<u>E</u>	<u> </u>	<u>G</u>
1	_				•	•		
2   301,000   Organization   \$0   34,42%   \$1   \$30,200   Franchises   \$0   100,00%   \$5   \$5   \$1   \$0   \$0   \$1   \$0   \$5   \$5   \$1   \$0   \$5   \$5   \$5   \$5   \$5   \$5   \$5	Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Allocation	Jurisdictional
2   301,000   Organization   \$0   34,42%   \$1   \$30,200   Franchises   \$0   100,00%   \$5   \$5   \$1   \$00,00%   \$5   \$5   \$5   \$5   \$5   \$5   \$5   \$								
3   302,000   Franchises   \$0   100,00%   \$1   \$5   \$1   \$0,00%   \$5   \$5   \$1   \$1   \$1   \$1   \$1   \$1	1		INTANGIBLE PLANT					
Miscellaneous Intanglible Plant   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$	2	301.000	Organization	\$0			34.42%	\$0
SOURCE OF SUPPLY PLANT   SO	3	302.000	Franchises	\$0			100.00%	\$0
SOURCE OF SUPPLY PLANT	4	303.000	Miscellaneous Intangible Plant	\$0			100.00%	\$0
350,000	5		TOTAL INTANGIBLE PLANT	\$0		\$0		\$0
Structures & Improvements   \$635   R-8   \$175   100.00%   \$811	6		SOURCE OF SUPPLY PLANT					
8         351,000         Structures & Improvements         \$635         R-8         \$175         100,00%         \$81           10         COLLECTION PLANT         \$635         R-11         \$4,067         100,00%         \$31,927           11         352,200         Collection Sewers - Gravity HB         \$31,927         R-11         \$4,067         100,00%         \$9,03           12         352,100         Collection Sewers-Force HB         \$7,731         R-12         \$1,299         100,00%         \$9,03           13         353,000         Services to Customers         \$0         0.00%         \$3           14         353,100         Services to Customer (HB)         \$10,941         R-14         \$4,354         41,71%         \$6,38           15         354,000         Flow Measuring Devices Installation         \$22,525         R-15         \$466         100,00%         \$2,99           16         355,000         Flow Measuring Devices Installation         \$227         R-16         \$28         100,00%         \$25,51           17         TOTAL COLLECTION PLANT         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0	7	350.000	Land & Land Rights	\$0			100.00%	\$0
TOTAL SOURCE OF SUPPLY PLANT   \$635   \$175   \$811	8	351.000		•	R-8	\$175	100.00%	\$810
11   352.200   Collection Sewers - Gravity HB   \$31,927   R-11   \$4,067   100.00%   \$35,99     12   352.100   Collection Sewers-Force HB   \$7,731   R-12   \$1,299   100.00%   \$9,03     13   353.000   Services to Customers   \$0   0.00%   \$1     14   353.100   Services to Customer (HB)   \$10,941   R-14   \$4,354   41,71%   \$6,38     15   354.000   Flow Measuring Devices   \$2,525   R-15   \$466   100.00%   \$2,99     16   355.000   Flow Measuring Devices Installation   \$227   \$7.88   \$10,214   \$54,658     17   TOTAL COLLECTION PLANT   \$53,351   \$10,214   \$54,658     18   PUMPING PLANT   \$53,351   \$10,214   \$54,658     19   363.000   Electric Pumping Other   \$0   34.42%   \$34,42%   \$239,98     10   TOTAL PUMPING PLANT   \$185,547   \$24,441   100.00%   \$239,98     20   363.100   Pumping Equipment (Elec_Diesel, other)   \$185,547   \$54,441   100.00%   \$239,98     21   TREATMENT & DISPOSAL PLANT   \$16,439   R-24   \$17,812   100.00%   \$34,25     23   372.000   Treatment and Disposal Equip HB   \$16,439   R-24   \$17,812   100.00%   \$34,25     25   375.000   Other Treatment & Disposal Plant Equip.   \$180   R-25   \$25   34.42%   \$37.00     26   TOTAL TREATEMENT & DISPOSAL PLANT   \$381,205   \$65,269   \$446,34     27   GENERAL PLANT   \$4,381   R-29   \$665   20.90%   \$1,19     29   391.100   Ompute Equipment   \$4,381   R-29   \$665   20.90%   \$1,04     30   392.000   Transportation Equipment   \$4,381   R-29   \$665   20.90%   \$1,04     30   392.000   Transportation Equipment (Pump Truck)   \$6,111   R-31   \$5,435   34.42%   \$8,78     394.000   Tools, Shop and Garage Equipment   \$2,875   R-33   \$414   20.90%   \$68     395.000   Power Operated Equipment (Company Owned)   \$3,106   R-35   \$965   34.42%   \$1,40     30   396.000   Power Operated Equipment (Company Owned)   \$3,106   R-35   \$965   34.42%   \$1,40     30   306.000   Power Operated Equipment (Company Owned)   \$3,106   R-35   \$965   34.42%   \$1,40     30   306.000   Power Operated Equipment (Company Owned)   \$3,106   R-35   \$965   34.42%   \$1,40     30   30   30   30   30   30			- · · · · · · · · · · · · · · · · · · ·					\$810
11   352.200   Collection Sewers - Gravity HB   \$31,927   R-11   \$4,067   100.00%   \$35,99     12   352.100   Collection Sewers-Force HB   \$7,731   R-12   \$1,299   100.00%   \$9,03     13   353.000   Services to Customers   \$0   0.00%   \$1     14   353.100   Services to Customer (HB)   \$10,941   R-14   \$4,354   41,71%   \$6,38     15   354.000   Flow Measuring Devices   \$2,525   R-15   \$466   100.00%   \$2,29     16   355.000   Flow Measuring Devices Installation   \$227   R-16   \$28   100.00%   \$2,29     17   TOTAL COLLECTION PLANT   \$53,351   \$10,214   \$54,651     18   PUMPING PLANT   \$53,351   \$10,214   \$54,651     19   363.000   Electric Pumping Other   \$0   34.42%   \$34,42%   \$239,98     20   363.100   Pumping Equipment (Elec_Diesel, other)   \$185,547   \$24,441   100.00%   \$239,98     21   TREATMENT & DISPOSAL PLANT   \$185,547   \$24,441   100.00%   \$34,254     23   372.000   Treatment and Disposal Equip HB   \$364,586   R-23   \$47,432   100.00%   \$34,254     24   373.000   Plant Sewers HB   \$16,439   R-24   \$17,812   100.00%   \$34,254     25   375.000   Other Treatment & Disposal Plant Equip.   \$180   R-25   \$25   34.42%   \$57     26   TOTAL TREATEMENT & DISPOSAL PLANT   \$381,205   \$65,269   \$446,344     27   GENERAL PLANT   \$4,381   R-29   \$625   20.90%   \$1,49     28   391.000   Office Furniture and Equipment   \$4,381   R-29   \$625   20.90%   \$1,49     29   391.00   Omputer Equipment   \$4,381   R-29   \$625   20.90%   \$1,04     392.000   Transportation Equipment (Pump Truck)   \$4,381   R-29   \$625   20.90%   \$1,04     392.000   Transportation Equipment (Sierra Truck)   \$4,381   R-29   \$625   20.90%   \$1,04     393.000   Tools, Shop and Garage Equipment   \$2,875   R-33   \$414   20.90%   \$68     394.000   Tools, Shop and Garage Equipment   \$5,966   R-34   \$80   34.42%   \$3,97     395.000   Power Operated Equipment (Company Owned)   \$3,106   R-35   \$965   34.42%   \$1,40     396.000   Power Operated Equipment (Company Owned)   \$3,106   R-35   \$965   34.42%   \$1,40     396.000   Power Operated Equipment (Company	10		COLLECTION PLANT					
352.100   Collection Sewers-Force HB   \$7,731   R-12   \$1,299   100.00%   \$9,031   353.000   Services to Customers   \$0		352 200		\$31 927	R-11	\$4.067	100 00%	\$35 994
13   353.00   Services to Customers   \$0   0.00%   \$3     14   353.100   Services to Customer (HB)   \$10,941   R.14   \$4,354   41.71%   \$6,381     15   354.000   Flow Measuring Devices   \$2,525   R.15   \$466   100,00%   \$2,99     16   355.000   Flow Measuring Devices Installation   \$227   R.16   \$28   100.00%   \$2,55     17   TOTAL COLLECTION PLANT   \$53,351   \$10,214   \$54,65     18   PUMPING PLANT   \$53,351   \$10,214   \$54,65     19   363.000   Electric Pumping Other   \$0   34.42%   \$1,000     20   363.100   Pumping Equipment (Elec., Diesel, other)   \$185,547   \$1,000   \$1,000   \$239,98     21   TOTAL PUMPING PLANT   \$185,547   \$1,000   \$239,98     22   TREATMENT & DISPOSAL PLANT   \$185,547   \$54,441   \$100.00%   \$239,98     23   372.000   Treatment and Disposal Equip HB   \$364,586   R.23   \$47,432   \$100.00%   \$412,01     24   373.000   Plant Sewers HB   \$16,439   R.24   \$17,812   \$100.00%   \$34,25     25   375.000   Other Treatment & Disposal Plant Equip.   \$180   R.25   \$25   \$34.42%   \$37     26   TOTAL TREATEMENT & DISPOSAL PLANT   \$381,205   \$65,269   \$446,34     27   GENERAL PLANT   \$381,205   \$65,269   \$446,34     27   GENERAL PLANT   \$381,205   \$65,269   \$446,34     28   391.000   Office Furniture and Equipment   \$5,010   R.28   \$718   \$2.90%   \$1,19     29   391.100   Computer Equipment   \$4,331   R.29   \$625   \$20,90%   \$1,04     30   392.000   Transportation Equipment   \$23,817   R.30   \$1,719   \$34.42%   \$8,78     31   392.100   Transportation Equipment   \$23,817   R.30   \$1,719   \$34.42%   \$3,97     20   392.200   Transportation Equipment   \$23,817   R.30   \$1,719   \$34.42%   \$3,97     23   392.200   Transportation Equipment   \$23,817   R.30   \$1,719   \$34.42%   \$3,97     24   393.000   \$36,000   Power Operated Equipment   \$2,875   R.33   \$414   \$20,90%   \$66     34   395.000   Laboratory Equipment   \$5,665   \$65,665   \$34,42%   \$3,97     35   396.000   Power Operated Equipment (Company Owned)   \$3,106   R.35   \$34,42%   \$3,97     36   TOTAL GENERAL PLANT   \$46,361   \$13,158   \$18,09			•					
14   353.100   Services to Customer (HB)   \$10,941   R-14   \$4,354   41.71%   \$6,38     15   354.000   Flow Measuring Devices   \$2,525   R-15   \$466   100.00%   \$2,29     16   355.000   Flow Measuring Devices Installation   \$227   R-16   \$28   100.00%   \$2,55     17   TOTAL COLLECTION PLANT   \$53,351   \$10,214   \$54,65     18   PUMPING PLANT   \$53,351   \$10,214   \$54,65     19   363.000   Electric Pumping Other   \$0   \$34.42%   \$3					11.12	Ψ1,200		\$0
15   354.000   Flow Measuring Devices   \$2,525   R-15   \$466   100.00%   \$2,99     16   355.000   Flow Measuring Devices Installation   \$227   R-16   \$28   100.00%   \$2.55     17   TOTAL COLLECTION PLANT   \$53,351   \$10,214   \$54,65     18   PUMPING PLANT   \$53,351   \$10,214   \$54,65     19   363.000   Electric Pumping Other   \$0   34.42%   \$10,00%   \$239,98     20   363.100   Pumping Equipment (Elec.,Diesel, other)   \$185,547   R-20   \$54,441   \$100.00%   \$239,98     21   TREATMENT & DISPOSAL PLANT   \$185,547   R-20   \$54,441   \$100.00%   \$239,98     22   TREATMENT & DISPOSAL PLANT   \$185,547   \$54,441   \$100.00%   \$412,01     24   373.000   Treatment and Disposal Equip HB   \$16,439   R-24   \$17,812   \$100.00%   \$34,25     25   375.000   Other Treatment & DISPOSAL PLANT   \$180   R-25   \$25   34.42%   \$77     26   GENERAL PLANT   \$180   R-25   \$65,269   \$446,34     27   GENERAL PLANT   \$381,205   \$65,269   \$446,34     27   GENERAL PLANT   \$391.000   Office Furniture and Equipment   \$5,010   R-28   \$718   \$20.90%   \$1,19     29   391.100   Office Furniture and Equipment   \$23,817   R-29   \$625   20.90%   \$1,04     30   302.000   Transportation Equipment   \$23,817   R-30   \$1,719   34.42%   \$3,97     31   392.100   Transportation Equipment   \$4,381   R-29   \$625   20.90%   \$76     33   392.000   Transportation Equipment   \$23,817   R-30   \$1,719   34.42%   \$3,97     32   392.200   Transportation Equipment   \$5,010   \$6111   R-31   \$5,435   34.42%   \$3,97     32   392.200   Transportation Equipment   \$6,011   R-31   \$5,435   34.42%   \$3,97     33   34.000   Tools, Shop and Garage Equipment   \$2,875   R-33   \$414   20.90%   \$68     34   395.000   Laboratory Equipment   \$5,66   R-35   \$965   34.42%   \$3,97     35   396.000   Power Operated Equipment (Company Owned)   \$3,106   R-35   \$965   34.42%   \$3,97     36   TOTAL GENERAL PLANT   \$46,361   \$13,158   \$18,09					R-14	\$4.354		\$6,380
16   355.000   Flow Measuring Devices Installation   \$227   R-16   \$28   100.00%   \$25   \$25   \$10.214   \$55,65   \$10.214   \$55,65   \$10.214   \$55,65   \$10.214   \$55,65   \$10.214   \$55,65   \$10.214   \$55,65   \$10.214   \$55,65   \$10.214   \$55,65   \$10.214   \$55,65   \$10.214   \$10.00%   \$25,65   \$10.214   \$10.00%   \$25,65   \$10.214   \$10.00%   \$25,65   \$10.214   \$10.00%   \$25,65   \$10.214   \$10.00%   \$25,05   \$10.214   \$10.00%   \$25,05   \$10.214   \$10.00%   \$25,05   \$10.214   \$10.00%   \$25,05   \$10.214   \$10.00%   \$25,05   \$10.214   \$10.00%   \$25,05   \$10.214   \$10.00%			` ,	. ,		. ,		\$2,991
TOTAL COLLECTION PLANT   \$53,351   \$10,214   \$54,65				. ,		•		\$255
18		000.000					10010070	\$54,650
363.000   Electric Pumping Other   \$0   34.42%   \$1   \$20   363.100   Pumping Equipment (Elec.,Diesel, other)   \$185,547   \$185,547   \$54,441   \$100.00%   \$239,98   \$239,98   \$21   TOTAL PUMPING PLANT   \$185,547   \$185,547   \$54,441   \$100.00%   \$239,98   \$239,98   \$22   TREATMENT & DISPOSAL PLANT   \$364,586   R-23   \$47,432   \$100.00%   \$412,01   \$24   373.000   Treatment and Disposal Equip HB   \$16,439   R-24   \$17,812   \$100.00%   \$34,25   \$25   375.000   Other Treatment & Disposal Plant Equip.   \$180   R-25   \$25   34.42%   \$7.70   \$100.00%   \$34,25   \$100.00%   \$100.0								
20   363.100   Pumping Equipment (Elec.,Diesel, other)   \$185,547   R-20   \$54,441   100.00%   \$239,98								
TOTAL PUMPING PLANT   \$185,547   \$54,441   \$239,98				•				\$0
TREATMENT & DISPOSAL PLANT Treatment and Disposal Equip HB \$364,586 R-23 \$47,432 100.00% \$412,01- 24 373.000 Plant Sewers HB \$16,439 R-24 \$17,812 100.00% \$34,25- 25 375.000 Other Treatment & Disposal Plant Equip. \$180 R-25 \$25 34.42% \$77- 26 TOTAL TREATEMENT & DISPOSAL PLANT \$381,205 \$65,269 \$446,34*  27 GENERAL PLANT 28 391.000 Office Furniture and Equipment \$5,010 R-28 \$718 20.90% \$1,19- 29 391.100 Computer Equipment \$44,381 R-29 \$625 20.90% \$1,04- 30 392.000 Transportation Equipment \$23,817 R-30 \$1,719 34.42% \$8,78- 31 392.100 Transportation Equipment (Pump Truck) \$6,111 R-31 \$5,435 34.42% \$3,97- 32 392.200 Transportation Equipment (Sierra Truck) \$465 R-32 \$3,202 20.90% \$76- 33 394.000 Tools, Shop and Garage Equipment \$2,875 R-33 \$414 20.90% \$68- 34 395.000 Laboratory Equipment \$596 R-34 \$80 34.42% \$23- 35 396.000 Power Operated Equipment (Company Owned) \$3,106 R-35 \$965 34.42% \$1,40-  TOTAL GENERAL PLANT \$46,361 \$13,158 \$18,09-		363.100	, , ,		R-20		100.00%	
23       372.000       Treatment and Disposal Equip HB       \$364,586       R-23       \$47,432       100.00%       \$412,01         24       373.000       Plant Sewers HB       \$16,439       R-24       \$17,812       100.00%       \$34,25         25       375.000       Other Treatment & Disposal Plant Equip.       \$180       R-25       \$25       34.42%       \$7         26       TOTAL TREATEMENT & DISPOSAL PLANT       \$381,205       \$65,269       \$446,34         27       GENERAL PLANT       \$391.000       Office Furniture and Equipment       \$5,010       R-28       \$718       20.90%       \$1,19         29       391.100       Computer Equipment       \$4,381       R-29       \$625       20.90%       \$1,04         30       392.000       Transportation Equipment       \$23,817       R-30       \$1,719       34.42%       \$8,78         31       392.100       Transportation Equipment (Pump Truck)       \$6,111       R-31       \$5,435       34.42%       \$3,97         32       392.200       Transportation Equipment (Sierra Truck)       \$465       R-32       \$3,202       20.90%       \$76         33       394.000       Tools, Shop and Garage Equipment       \$2,875       R-33       \$414 </td <td>21</td> <td></td> <td>TOTAL PUMPING PLANT</td> <td>\$185,547</td> <td></td> <td>\$54,441</td> <td></td> <td>\$239,988</td>	21		TOTAL PUMPING PLANT	\$185,547		\$54,441		\$239,988
24       373.000       Plant Sewers HB       \$16,439       R-24       \$17,812       100.00%       \$34,25         25       375.000       Other Treatment & Disposal Plant Equip.       \$180       R-25       \$25       34.42%       \$7         26       TOTAL TREATEMENT & DISPOSAL PLANT       \$381,205       \$65,269       \$446,34         27       GENERAL PLANT       \$391.000       Office Furniture and Equipment       \$5,010       R-28       \$718       20.90%       \$1,19         29       391.100       Computer Equipment       \$4,381       R-29       \$625       20.90%       \$1,04         30       392.000       Transportation Equipment       \$23,817       R-30       \$1,719       34.42%       \$8,78         31       392.100       Transportation Equipment (Pump Truck)       \$6,111       R-31       \$5,435       34.42%       \$3,97         32       392.200       Transportation Equipment (Sierra Truck)       \$465       R-32       \$3,202       20.90%       \$76         33       394.000       Tools, Shop and Garage Equipment       \$2,875       R-33       \$414       20.90%       \$68         34       395.000       Laboratory Equipment       \$596       R-34       \$80       34.42% <td>22</td> <td></td> <td>TREATMENT &amp; DISPOSAL PLANT</td> <td></td> <td></td> <td></td> <td></td> <td></td>	22		TREATMENT & DISPOSAL PLANT					
25         375.000         Other Treatment & Disposal Plant Equip.         \$180         R-25         \$25         34.42%         \$77           26         TOTAL TREATEMENT & DISPOSAL PLANT         \$381,205         \$65,269         \$446,34           27         GENERAL PLANT         \$391.000         Office Furniture and Equipment         \$5,010         R-28         \$718         20.90%         \$1,19           29         391.100         Computer Equipment         \$4,381         R-29         \$625         20.90%         \$1,04           30         392.000         Transportation Equipment (Pump Truck)         \$6,111         R-30         \$1,719         34.42%         \$8,78           31         392.100         Transportation Equipment (Pump Truck)         \$6,111         R-31         \$5,435         34.42%         \$3,97           32         392.200         Transportation Equipment (Sierra Truck)         \$465         R-32         \$3,202         20.90%         \$768           33         394.000         Tools, Shop and Garage Equipment         \$2,875         R-33         \$414         20.90%         \$68           34         395.000         Laboratory Equipment         \$596         R-34         \$80         34.42%         \$23           35 <td>23</td> <td>372.000</td> <td>Treatment and Disposal Equip HB</td> <td>\$364,586</td> <td>R-23</td> <td>\$47,432</td> <td>100.00%</td> <td>\$412,018</td>	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 \$446,34  TOTAL TREATEMENT & DISPOSAL PLANT \$381,205 \$65,269 \$446,34  TOTAL TREATEMENT & DISPOSAL PLANT \$381,205 \$65,269 \$446,34  TOTAL GENERAL PLANT \$381,205 \$65,269 \$446,34  \$446,34  \$5,010 R-28 \$718 20.90% \$1,19  \$4,381 R-29 \$625 20.90% \$1,04  \$4,381 R-29 \$1,04  \$4,381 R-29 \$1,04  \$4,381 R-29 \$1,04  \$4,381 R-29 \$1,04	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% \$1,199 29 391.100 Computer Equipment \$4,381 R-29 \$625 20.90% \$1,049 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% \$3,979 32 392.200 Transportation Equipment (Sierra Truck) \$465 R-32 \$3,202 20.90% \$760 33 394.000 Tools, Shop and Garage Equipment \$2,875 R-33 \$414 20.90% \$680 34 395.000 Laboratory Equipment \$596 R-34 \$80 34.42% \$230 35 396.000 Power Operated Equipment (Company Owned) \$3,106 R-35 \$965 34.42% \$1,400 36 TOTAL GENERAL PLANT \$46,361 \$13,158	25	375.000	Other Treatment & Disposal Plant Equip.	\$180	R-25		34.42%	\$71
28       391.000       Office Furniture and Equipment       \$5,010       R-28       \$718       20.90%       \$1,19         29       391.100       Computer Equipment       \$4,381       R-29       \$625       20.90%       \$1,04         30       392.000       Transportation Equipment (Pump Truck)       \$23,817       R-30       \$1,719       34.42%       \$8,78         31       392.100       Transportation Equipment (Pump Truck)       \$6,111       R-31       \$5,435       34.42%       \$3,97         32       392.200       Transportation Equipment (Sierra Truck)       \$465       R-32       \$3,202       20.90%       \$76         33       394.000       Tools, Shop and Garage Equipment       \$2,875       R-33       \$414       20.90%       \$68         34       395.000       Laboratory Equipment       \$596       R-34       \$80       34.42%       \$23         35       396.000       Power Operated Equipment (Company Owned)       \$3,106       R-35       \$965       34.42%       \$1,40         36       TOTAL GENERAL PLANT       \$46,361       \$13,158       \$18,09	26		TOTAL TREATEMENT & DISPOSAL PLANT	\$381,205		\$65,269		\$446,340
29       391.100       Computer Equipment       \$4,381       R-29       \$625       20.90%       \$1,04         30       392.000       Transportation Equipment       \$23,817       R-30       \$1,719       34.42%       \$8,78         31       392.100       Transportation Equipment (Pump Truck)       \$6,111       R-31       \$5,435       34.42%       \$3,97         32       392.200       Transportation Equipment (Sierra Truck)       \$465       R-32       \$3,202       20.90%       \$76         33       394.000       Tools, Shop and Garage Equipment       \$2,875       R-33       \$414       20.90%       \$68         34       395.000       Laboratory Equipment       \$596       R-34       \$80       34.42%       \$23         35       396.000       Power Operated Equipment (Company Owned)       \$3,106       R-35       \$965       34.42%       \$1,40         36       TOTAL GENERAL PLANT       \$46,361       \$13,158       \$18,09	27		GENERAL PLANT					
30	28	391.000	Office Furniture and Equipment	\$5,010	R-28	\$718	20.90%	\$1,197
31	29	391.100	Computer Equipment	\$4,381	R-29	\$625	20.90%	\$1,046
32       392.200       Transportation Equipment (Sierra Truck)       \$465       R-32       \$3,202       20.90%       \$76         33       394.000       Tools, Shop and Garage Equipment       \$2,875       R-33       \$414       20.90%       \$68         34       395.000       Laboratory Equipment       \$596       R-34       \$80       34.42%       \$23         35       396.000       Power Operated Equipment (Company Owned)       \$3,106       R-35       \$965       34.42%       \$1,40         36       TOTAL GENERAL PLANT       \$46,361       \$13,158       \$18,09	30	392.000	Transportation Equipment	\$23,817	R-30	\$1,719	34.42%	\$8,789
33       394.000       Tools, Shop and Garage Equipment       \$2,875       R-33       \$414       20.90%       \$68         34       395.000       Laboratory Equipment       \$596       R-34       \$80       34.42%       \$23         35       396.000       Power Operated Equipment (Company Owned)       \$3,106       R-35       \$965       34.42%       \$1,40         36       TOTAL GENERAL PLANT       \$46,361       \$13,158       \$18,09	31	392.100	Transportation Equipment (Pump Truck)	\$6,111	R-31	\$5,435	34.42%	\$3,974
34       395.000       Laboratory Equipment       \$596       R-34       \$80       34.42%       \$23         35       396.000       Power Operated Equipment (Company Owned)       \$3,106       R-35       \$965       34.42%       \$1,40         36       TOTAL GENERAL PLANT       \$46,361       \$13,158       \$18,09	32	392.200	Transportation Equipment (Sierra Truck)	\$465	R-32	\$3,202	20.90%	\$766
35 396.000 Power Operated Equipment (Company Owned) \$3,106 R-35 \$965 34.42% \$1,40  36 TOTAL GENERAL PLANT \$46,361 \$13,158 \$18,09	33	394.000	Tools, Shop and Garage Equipment	\$2,875	R-33	\$414	20.90%	\$687
36 TOTAL GENERAL PLANT \$46,361 \$13,158 \$18,09	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
27 TOTAL DEDDECIATION DESERVE \$567,000 \$442,357 \$750,00	36		TOTAL GENERAL PLANT	\$46,361		\$13,158		\$18,095
37 TOTAL DEFRECIATION RESERVE	37		TOTAL DEPRECIATION RESERVE	\$667,099		\$143,257		\$759,882

To Rate Base Schedule

### **Tracking Number SR-2010-0110**

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

<u>A</u> Reserve	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total
Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Adjustment
Number	Adjustments Description	Number	Amount	Amount
R-8	Structures & Improvements	351.000		\$175
	Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)		\$105	
	Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington)		\$70	
R-11	Collection Sewers - Gravity HB	352.200		\$4,067
	Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)		\$2,440	
	Adjust Reserve to reflect the True Up period. March, 31, 2010 (Herrington)		\$1,627	
R-12	Collection Sewers-Force HB	352.100		\$1,299
	Adjust Depreciation to reflect the update period. Sept. 30, 2009 (Herrington)	002.100	\$779	<b>V1,200</b>
	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

Page: 2 of 4

### **Tracking Number SR-2010-0110**

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

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

Accounting Schedule:12 Sponsor: Karen Herrington

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### **Lake Region Water and Sewer Company Horseshoe Bend Sewer**

### **Tracking Number SR-2010-0110**

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

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

Accounting Schedule:12 Sponsor: Karen Herrington

Page: 4 of 4

### Lake Region Water and Sewer Company Horseshoe Bend Sewer

### **Tracking Number SR-2010-0110**

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

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

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

**Exhibit No.:** 

Issue: Accounting Schedules
Witness: MO PSC Auditors

Sponsoring Party: MO PSC Staff Case No: SR-2010-0110 Shawnee Bend Sewer

**Date Prepared:** 5/18/2010



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

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

Jefferson City, Missouri
May 2010

### 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 Expense Schedule - Sewer

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Lina	Account		Company/	A -1:		Jurisdictional	Adimatad
Line Number	Number (Optional)	Expense Description	Test Year Amount	Adjustment Number	Adjustments	Allocation	Adjusted Jurisdictional
1	(Optional)	OPERATIONS EXPENSES	Amount	Number	Aujustinonts	Allocation	our isulctional
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 \$2.20 <del>7</del>
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 EXPENSE	ψ+0,027		-ψ10,510		Ψ51,501
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
		OUGTONED ACCOUNT EVENUE					
22	722 000	CUSTOMER ACCOUNT EXPENSE	¢40.020	0.00	¢0	20.700/	<b>£0.000</b>
23	732.000	Contracted Accounting Fees	\$10,930	S-23	\$0 \$430	26.79%	\$2,928 \$4,900
24 25	733.000	Contracted Legal Fees	\$3,386	S-24 S-25	\$129	51.21% 26.79%	\$1,800 \$54.533
25 26	737.000 742.000	PWSD#4 Contracted Labor (Sewer) Rent	\$194,850	5-25	\$8,707	26.79% 26.79%	\$54,533 \$4,833
26 27	742.000 742.100	Rent (Lake Office)	\$18,000 \$0	S-27	\$8,082	26.79% 26.79%	\$4,822 \$2,165
28	742.100	TOTAL CUSTOMER ACCOUNT EXPENSE	\$227,166	3-21	\$16,918	20.79/0	\$66,248
20		TOTAL GOOTOMEN AGGOONT EXTENSE	ΨΖΖ1,100		Ψ10,310		Ψ <b>00,2</b> 40
29		ADMINISTRATIVE & GENERAL EXPENSES					
30	755.000	Property Insurance	\$3,272	S-30	\$0	14.14%	\$463
31	756.000	Auto Insurance (Sewer)	\$5,314	S-31	\$0	35.98%	\$1,912
32	757.000	General Liability (Sewer)	\$2,098	S-32	\$0	35.98%	\$755
33	759.000	Other Insurance (Sewer)	\$1,953	S-33	-\$1,953	35.98%	\$0
34	921.000	Office Supplies	\$11,218	S-34	-\$1,328	43.84%	\$4,336
35	921.500	Billing Expenses	\$2,962	S-35	\$0	43.84%	\$1,299
36	922.000	Management Fees	\$240,000	S-36	-\$240,000	26.79%	\$0
37	922.100	Executive Management Oversight	\$0	S-37	\$27,898	26.79%	\$7,474
38	923.000	Outside Services	\$947	S-38	\$0	26.79%	\$254
39	925.000	Telephone	\$1,247	S-39	<b>\$0</b>	26.79%	\$334
40	927.000	Travel & Entertainment	\$155	S-40	<b>\$0</b>	26.79%	\$42
41	933.000	Transportation Expense	\$26,580	S-41	\$0 *0	26.79%	\$7,121
42 43	940.000 950.000	Customer Refunds	\$868 \$691	S-42 S-43	\$0 \$0	26.79% 26.79%	\$233 \$495
43 44	975.000	Bad Debt Expense Miscellanous Expense	\$969	S-43 S-44	\$0 \$357	26.79% 26.79%	\$185 \$355
4 <del>4</del> 45	980.000	Rate Case Expense	\$969 \$0	S-44 S-45	\$2,500	100.00%	\$2,500
46	300.000	TOTAL ADMINISTRATIVE AND GENERAL	\$298,274	3-43	-\$212,526	100.00 /6	\$27,263
-10		TOTAL ABANMANTA TITLE THE SERVICE	<b>4200,2</b> 14		ΨΞ.Ξ,0Ξ0		<b>42.</b> ,200
47		OTHER OPERATING EXPENSES					
48	767.000	PSC Assessment	\$13,206	S-48	\$6,690	100.00%	\$19,896
49	779.000	License and Permits (Other)	\$75	S-49	-\$75	35.98%	\$0
50	779.100	SB Licenses and Permits	\$3,000	S-50	\$147	100.00%	\$3,147
51	406.300	Amortization of CIAC (Sewer)	\$0	S-51	-\$3,340	100.00%	-\$3,340
52		Depreciation	\$0	S-52	\$110,905	100.00%	\$110,905
53		TOTAL OTHER OPERATING EXPENSES	\$16,281		\$114,327		\$130,608
		TAYER OTHER THAN INCOME					
54 55	007.000	TAXES OTHER THAN INCOME	***			00.000/	64.004
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		-\$99,039		\$261,869

### Tracking Number SR-2010-0110

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

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

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

### Tracking Number SR-2010-0110

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

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

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

### Tracking Number SR-2010-0110

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

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

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

### Tracking Number SR-2010-0110

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

<u>A</u> Expense Adj	<u>B</u>	<u>C</u> Account	<u>D</u> Adjustment	<u>E</u> Total
Number	Adjustment Description	Number	Amount	Adjustment
S-39	Telephone	925.000		\$0
	No Adjustment necessary. Test Year used. No historical date to review. (Herrington)		\$0	
S-40	Travel & Entertainment	927.000		\$0
	No adjustment necessary. Test Year used. (Herrington)		\$0	
S-41	Transportation Expense	933.000		\$0
	No adjustment necessary. Test Year used. (Herrington)		\$0	
S-42	Customer Refunds	940.000		\$0
	No adjustment necessary. Test Year used. (Herrington)		\$0	
S-43	Bad Debt Expense	950.000		\$0
	Test Year-No adjustment		\$0	
S-44	Miscellanous Expense	975.000		\$357
	Adjust to reflect update period, Sept. 30, 2009 (Herrington-Prenger)		\$357	
S-45	Rate Case Expense	980.000		\$2,500
	Include expenses associated with current rate case-5 Year amortization (Herrington)		\$150	
	Include Rate Case expense through the True Up period, March, 31 2010. 3-Year Amortization		\$2,350	
S-48	PSC Assessment	767.000		\$6,690

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

### Tracking Number SR-2010-0110

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

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E
Expense Adj		Account	Adjustment	Total
Number	Adjustment Description	Number	Amount	Adjustment
	Adjust to reflect PSC Assessment for Fiscal 2010 (Herrington)		\$6,690	
S-49	License and Permits (Other)	779.000		-\$75
	Adjust to reflect update period, Sept. 30, 2009 (Herrington-Prenger)		-\$75	
S-50	SB Licenses and Permits	779.100		\$147
	Made adjustment to reflect update period Sept. 30, 2009. Increase due to changes in permit requirements (Herrington-Prenger)		\$147	
S-51	Amortization of CIAC (Sewer)	406.300		-\$3,340
	Update CIAC Depreciation Expense for Scenario (Herrington)		-\$3,340	
S-52	Depreciation			\$110,905
	1. To Annualize Depreciation		\$110,905	
S-57	Other Taxes	967.200		-\$46
	Made adjustment to remove test year. Review during True-Up (Herrington-Prenger)		-\$46	
	Total Expense Adjustments			-\$99,039

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

	<u>A</u> Account	<u>B</u>	<u>C</u> Company/	<u>D</u>	Ē	<u>F</u>	<u>G</u>
Line	Number		Test Year	Adjustment	Jurisdictional	Jurisdictional	Adjusted
Number	(Optional)	Revenue Description	Amount	Number	Adjustments	Allocation	Jurisdictional
Rev-1		ANNUALIZED REVENUES					
Rev-2		Annualized Rate Revenues	\$0	Rev-2	\$162,065	100.00%	\$162,065
Rev-3		Miscellaneous Revenues	\$0	Rev-3	\$211,424	100.00%	\$211,424
Rev-4		TOTAL ANNUALIZED REVENUES	\$0		\$373,489		\$373,489

### Tracking Number SR-2010-0110

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

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

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

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

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

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

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

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

### **Tracking Number SR-2010-0110**

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

		<u> </u>
Line		
Number	Description	Amount

3 Total Miscellaneous Revenues

\$211,424

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

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

	<u>A</u>	<u>B</u> Account	<u>C</u>	<u>D</u>	Ē	E
Line		Number	Staff	Customer		Percentage
Number	Description	(Optional)	Annualized	Charge	Commodity	Rate
Rev-1	ANNUALIZED REVENUES					
Rev-2	Annualized Rate Revenues		(1) \$162,065			
Rev-3	Miscellaneous Revenues		(1) \$211,424			
Rev-4	TOTAL ANNUALIZED REVENUES		\$373,489			
1	OPERATIONS EXPENSES		(2)			
2	Purchased Wastewater Maintenance	710.000	\$1,827	\$0	\$1,827	0.00%
3	Sludge Removal	711.200	\$2,750	\$0	\$2,750	0.00%
4	Power for Treatment Plants Other	715.000	\$0	\$0	\$0	0.00%
5	WWTP Power	715.100	\$17,874	\$0	\$17,874	0.00%
6	SB Lift Station Power	716.200	\$1,661	\$0	\$1,661	0.00%
7	SB WWTP Chemicals	718.200	\$2,514	\$0 \$0	\$2,514	0.00%
8 9	Wastewater Testing Other-	719.000 719.100	\$0 \$3,397	\$0 \$0	\$0 \$3,397	0.00% 0.00%
10	Effluent Testing Expenses SB Operating Expenses	719.100 721.200	\$1,344	\$0 \$0	\$3,39 <i>1</i> \$1,344	0.00%
11	TOTAL OPERATIONS EXPENSE	721.200	\$31,367	\$0	\$31,367	0.0070
••	TOTAL OF ENGINEERS EXACT		\$0.,001	40	401,007	
12	MAINTENANCE EXPENSES					
13	Supplies and Materials (Other)	720.000	\$1,218	\$0	\$1,218	0.00%
14	HB Sewer Supplies	720.100	\$817	\$0	\$817	0.00%
15	SB Sewer Supplies	720.200	\$552	\$0 \$0	\$552	0.00%
16 17	Lagoon Supplies Sewer Operating Expenses	720.400 720.500	\$0 \$639	\$0 \$0	\$0 \$639	0.00% 0.00%
18	Tools and Shop Supplies (Sewer)	720.500	\$387	\$0 \$0	\$387	0.00%
19	Maintenance of Treatment Equip	745.100	\$946	\$0 \$0	\$946	0.00%
20	SB Miscellanous Operating Expenses	745.950	\$352	\$0	\$352	0.00%
21	TOTAL MAINTENANCE EXPENSE		\$4,911	\$0	\$4,911	5.557,0
22 23	CUSTOMER ACCOUNT EXPENSE	732.000	\$2,928	\$0	\$2,928	0.00%
23 24	Contracted Accounting Fees Contracted Legal Fees	733.000	\$1,800	\$0 \$0	\$2,928 \$1,800	0.00%
25	PWSD#4 Contracted Labor (Sewer)	737.000	\$54,533	\$0	\$54,533	0.00%
26	Rent	742.000	\$4,822	\$0	\$4,822	0.00%
27	Rent (Lake Office)	742.100	\$2,165	\$0	\$2,165	0.00%
28	TOTAL CUSTOMER ACCOUNT EXPENSE		\$66,248	\$0	\$66,248	
29	ADMINISTRATIVE & GENERAL EXPENSES					
30	Property Insurance	755.000	\$463	\$0	\$463	0.00%
31	Auto Insurance (Sewer)	756.000	\$1,912	\$0	\$1,912	0.00%
32	General Liability (Sewer)	757.000	\$755	\$0	\$755	0.00%
33	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	\$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 \$0	\$334	0.00%
40 41	Travel & Entertainment Transportation Expense	927.000 933.000	\$42 \$7,121	\$0 \$0	\$42 \$7,121	0.00% 0.00%
42	Customer Refunds	940.000	\$233	\$0 \$0	\$233	0.00%
43	Bad Debt Expense	950.000	\$185	\$0	\$185	0.00%
44	Miscellanous Expense	975.000	\$355	\$0	\$355	0.00%
45	Rate Case Expense	980.000	\$2,500	\$0	\$2,500	0.00%
46	TOTAL ADMINISTRATIVE AND GENERAL		\$27,263	\$0	\$27,263	
47	OTHER OPERATING EXPENSES					
48	PSC Assessment	767.000	\$19,896	\$0	\$19,896	0.00%
49	License and Permits (Other)	779.000	\$0	\$0	\$0	0.00%
50	SB Licenses and Permits	779.100	\$3,147	\$0	\$3,147	0.00%
51	Amortization of CIAC (Sewer)	406.300	-\$3,340	\$0	-\$3,340	0.00%
52	Depreciation		\$110,905	\$0	\$110,905	0.00%

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

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

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

	Δ	<u>B</u>		<u>C</u>	<u>D</u>	<u>E</u>	E
Line		Account Number		Staff	Customer		Percentage
Number	Description	(Optional)		Annualized	Charge	Commodity	Rate
53	TOTAL OTHER OPERATING EXPENSES	(Optional)		\$130,608	\$0	\$130.608	Rate
33	TOTAL OTTIER OF ERATING EXI ENGES			ψ130,000	ΨΟ	Ψ130,000	
54	TAXES OTHER THAN INCOME						
55	Real Property Taxes	967.000		\$1,324	\$0	\$1,324	0.00%
56	Property Taxes	967.300		\$148	\$0	\$148	0.00%
57	Other Taxes	967.200		\$0	\$0	\$0	0.00%
58	TOTAL TAXES OTHER THAN INCOME			\$1,472	\$0	\$1,472	
				****		*****	
59	TOTAL OPERATING EXPENSES			\$261,869	\$0	\$261,869	
60	Interest Expense		(3)	\$122,270	\$0	\$122,270	0.00%
60	interest Expense		(3)	Φ122,210	φU	<b>Φ122,270</b>	0.00 /6
61	Return on Equity		(3)	\$40,591	\$0	\$40,591	0.00%
	. ,		` '		•	,	
62	Income Taxes		(3)	\$10,108	\$0	\$10,108	0.00%
63	TOTAL INTEREST RETURN & TAXES			\$172,969	\$0	\$172,969	
64	TOTAL COST OF SERVICE			6424 020	\$0	¢424 020	
04	TOTAL COST OF SERVICE			\$434,838	φu	\$434,838	
65	Less: Miscellaneous Revenues			\$211,424	\$0	\$211,424	0.00%
•				<del>*************************************</del>	4-	<del>+</del>	0.007,0
66	COST TO RECOVER IN RATES			\$223,414	\$0	\$223,414	
67	INCREMENTAL INCREASE IN RATE REVENUES			\$61,349			
68	PERCENTAGE OF INCREASE		:	16.43%			
				4-			
69	REQUESTED INCREASE IN REVENUES			\$0			

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

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

		Α	В	formulas
1	State Income Tax Rate Statutory / Effective	6.25% (2)	5.81%	(1 - (B2 x .5)) x A1
2	Federal Income Tax Rate Statutory / Effective	15.00% (1) & (2)	14.13%	(1 - B1) x A2
3	Composite Effective Income Tax Rate		19.94%	B1 + B2
4	Equity Tax Factor		1.2490	1 / (1-B3)
5	Recommended Weighted Rate of Return on Equity - Common and Preferred		1.39%	From Capital Structure Schedule
6	Weighted Rate of Return on Equity Including Income Tax		1.74%	B4 x B5
7	Recommended Weighted Rate of Return on Debt - Long-Term and Short-Term		4.19%	From Capital Structure Schedule
8	Total Weighted Rate of Return Including Income Tax		5.93%	B6+B7
44		To Rate	Base Schedu	ule
(1)	If Sub-Chapter S Corporation, Enter Y:	Equity Income Required & Preliminary Federal Tax	\$47,754	

Tax Rate Table

Net Income Range				
Start	End	Tax Rate	Amount in Range	Tax on Rang
\$0	\$50,000	15.00%	\$47,754	\$7,16
\$50,001	\$75,000	25.00%	\$0	\$
\$75,001	\$100,000	34.00%	\$0	\$
\$100,001	\$335,000	39.00%	\$0	\$
\$335,001	\$9,999,999,999	34.00%	\$0	\$
			\$47,754	\$7,16
			Consolidated Tax Rate:	
			Average Tax Rate:	0.1

### Tracking Number SR-2010-0110

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

Line	A	<u>B</u> Dollar
Number	Rate Base Description	Amount
1	Plant In Service	\$3,952,151 From Plant Schedule
2	Less Accumulated Depreciation Reserve	\$836,632 From Depreciation Reserve Schedule
3	Net Plant In Service	\$3,115,519
4	Other Rate Base Items:	<b>\$0</b>
	Materials And Supplies	\$805
	Contribution of Aid of Construction	-\$207,045
	CIAC Depreciation Reserve	\$27,430
	Deferred Taxes	-\$18,562
5	Total Rate Base	\$2,918,147
6	Total Weighted Rate of Return Including Income Tax	5.93% From PreTax Return & Taxes Schedule
7	Required Return & Income Tax	\$172,970

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

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

To PreTax Return Rate Schedule

Accounting Schedule:8 Sponsor: Shana Atkinson

Page: 1 of 1

### Tracking Number SR-2010-0110

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

Number   Optional   Plant Account Description   Plant   Number   Adjustments   Allocation   Jurisdictions	Line	<u>A</u> Account #	<u>B</u>	<u>C</u> Total	<u>D</u> Adjustment	Ē	<u>F</u> Jurisdictional	<u>G</u> Adjusted
1	-		Plant Account Description		•	Adjustments		
2   301,000   Organization   \$22,970   P-2   \$0   \$65,58%   \$15,06	Hambor	(Optional)	Tidik Account Seconption	Tan	- Italiio	rajuotinonto	711100011011	Caricaloticilai
3   302,000   Franchises   50   100,00%   \$   \$   \$   \$   \$   \$   \$   \$   \$	1		INTANGIBLE PLANT					
SOURCE OF SUPPLY PLANT   S22,970   \$0   \$0   \$0   \$100,00%   \$15,06\$	2	301.000	Organization	\$22,970	P-2	\$0	65.58%	\$15,064
SOURCE OF SUPPLY PLANT   S22,970   S0   S15,06	3	302.000	Franchises	\$0			100.00%	\$0
SOURCE OF SUPPLY PLANT	4	303.000	Miscellaneous Intangible Plant	<b>\$0</b>			100.00%	\$0
Total Repairs   Section	5		TOTAL INTANGIBLE PLANT	\$22,970		\$0		\$15,064
Structures & Improvements   S0	6		SOURCE OF SUPPLY PLANT					
TOTAL SOURCE OF SUPPLY PLANT   \$5,985   \$0   \$3,322	7	350.000	Land & Land Rights	\$5,985				\$3,925
COLLECTION PLANT   10   352.100   Collection Sewers - Force- SB   \$2,765,735   10   353.000   Services to Customers   \$194,880   P-12   -\$194,980   65.58%   \$13,655   \$13,655,700   Flow Measuring Devices   \$0   0.00%   \$113,655   \$14   354.000   Flow Measuring Devices   \$0   0.00%   \$15,700   \$15   \$15   \$35.000   Flow Measuring Devices Installations   \$0   0.00%   \$2,879,380   \$2,870,340	8	351.000					0.00%	\$0
11   352.100   Collection Sewers - Force - SB   \$2,765,735   100.00%   \$2,765,735   12   353.000   Services to Customers   \$194,980   P-12   \$194,980   65.58%   \$3   353.100   Services To Customers SB   \$194,980   0.00%   \$5   \$113,65   \$14   354.000   Flow Measuring Devices Installations   \$0   0.00%   \$1   \$15   \$355.000   Flow Measuring Devices Installations   \$0   0.00%   \$1   \$15   \$355.000   Flow Measuring Devices Installations   \$0   0.00%   \$2,767,938   \$13,05   \$17   \$16	9		TOTAL SOURCE OF SUPPLY PLANT	\$5,985		\$0		\$3,925
12   353.000   Services to Customers   S194,980   P-12   \$194,980   58.29%   \$113,65								
13   353.100   Services To Customers SB   \$194,980   \$68.29%   \$113,65     14   354.000   Flow Measuring Devices   \$0   0.00%   \$1     15   355.000   Flow Measuring Devices Installations   \$0   0.00%   \$2,879,38!     16   TOTAL COLLECTION PLANT   \$3,155,695   -\$194,980   \$2,879,38!     17   PUMPING PLANT   \$258,043   100.00%   \$258,044     18   362.000   Receiving Wells and Pump Pits (SB)   \$258,043   100.00%   \$258,044     19   363.000   Pumping Equipment Other   \$0   P-19   \$2,905   65.58%   \$1,900     20   363.100   Pumping Equipment (Elec.,Diesel, other) (SB)   \$6,828   P-20   \$3,570   100.00%   \$10,39     21   TOTAL PUMPING PLANT   \$264,871   \$6,475   \$270,34     22   TREATMENT & DISPOSAL PLANT   \$0   \$0   \$0.00%   \$149,76     23   370.100   Oxidation Lagoon   \$0   \$0.00%   \$149,76     24   372.000   Treatment AD Disposal Equipment-SB   \$148,798   P-24   \$962   100.00%   \$149,76     25   372.100   Treatment Plant Labor -SB   \$6,006   100.00%   \$6,000     26   373.000   Plant Sewer -SB   \$50   \$0.00%   \$71,08     28   375.100   Other Treatment & Disposal Plant Equip.   \$411   \$65.58%   \$277     29   TOTAL TREATEMENT & DISPOSAL PLANT   \$726,302   \$962   \$727,12     30   GENERAL PLANT   \$11,485   \$39.82%   \$3.97     31   391.000   Office Computer and Software   \$9,989   \$39.82%   \$4.57     32   391.100   Office Furniture & Equipment   \$11,455   \$39.20%   \$4.57     33   332.000   Transportation Equipment   \$10,579   \$65.58%   \$6,33     34   392.100   Transportation Equipment   \$10,579   \$65.58%   \$6,33     35   392.000   Transportation Equipment   \$10,579   \$65.58%   \$21,93     36   394.000   Tools, Shop and Garage Equipment   \$6,626   \$39.82%   \$5,53     39   39   39   39   39   39   39					_			\$2,765,735
14   354,000   Flow Measuring Devices   \$0   0.00%   \$   \$15   355,000   Flow Measuring Devices Installations   \$0   0.00%   \$2,879,381   \$16   TOTAL COLLECTION PLANT   \$3,155,695   \$-\$194,980   \$2,879,381   \$17   PUMPING PLANT   \$362,000   Receiving Wells and Pump Pits (SB)   \$258,043   P-19   \$2,905   65.58%   \$1,900   \$258,043   \$100,00%   \$258,043   \$100,00%   \$363,000   Pumping Equipment Other   \$0   P-19   \$2,905   65.58%   \$1,900   \$10,339   \$10,300   \$10,339   \$10,300   \$10,339   \$10,300   \$10,339   \$10,300   \$					P-12	-\$194,980		\$0
Flow Measuring Devices Installations   S0   TOTAL COLLECTION PLANT   \$3,155,695   \$-\$194,980   \$0.00%   \$2,879,381								
TOTAL COLLECTION PLANT   \$3,155,695   \$-\$194,980   \$2,279,38			•	·				\$0
17		355.000				2424 222	0.00%	\$0
18	16		TOTAL COLLECTION PLANT	\$3,155,695		-\$194,980		\$2,879,389
19   363.000   Pumping Equipment -Other   \$0   P-19   \$2,905   65.58%   \$1,900	17		PUMPING PLANT					
20   363.100   Pumping Equipment (Elec.,Diesel, other) (SB)   \$6,828   P-20   \$3,570   100.00%   \$10,39\$	18	362.000	Receiving Wells and Pump Pits (SB)	\$258,043			100.00%	\$258,043
TOTAL PUMPING PLANT   \$264,871   \$6,475   \$270,344   \$220,344		363.000	Pumping Equipment -Other	\$0	P-19	\$2,905	65.58%	\$1,905
TREATMENT & DISPOSAL PLANT  3	20	363.100	Pumping Equipment (Elec.,Diesel, other) (SB)	\$6,828	P-20	\$3,570	100.00%	\$10,398
370.100	21		TOTAL PUMPING PLANT	\$264,871		\$6,475		\$270,346
24         372.000         Treatment and Disposal Equipment-SB         \$148,798         P-24         \$962         100.00%         \$149,766           25         372.100         Treatment Plant Labor -SB         \$6,006         100.00%         \$6,000           26         373.000         Plant Sewer -SB         \$0         0.00%         \$571,087           27         375.000         Treatment Plant Other-SB         \$571,087         100.00%         \$571,087           28         375.100         Other Treatment & Disposal Plant Equip.         \$411         \$65.58%         \$27           29         TOTAL TREATEMENT & DISPOSAL PLANT         \$726,302         \$962         \$727,12           30         GENERAL PLANT         \$726,302         \$962         \$727,12           31         391.000         Office Computer and Software         \$9,989         \$9,82%         \$3,97           32         391.100         Office Furniture & Equipment         \$11,485         39,82%         \$4,57           33         392.000         Transportation Equipment (Pump Truck)         \$33,445         65,58%         \$6,93           34         392.200         Transportation Equipment (Pump Truck)         \$19,703         39,82%         \$7,84           36	22		TREATMENT & DISPOSAL PLANT					
25         372.100         Treatment Plant Labor -SB         \$6,006         100.00%         \$6,00           26         373.000         Plant Sewer -SB         \$0         0.00%         \$           27         375.000         Treatment Plant Other-SB         \$571,087         100.00%         \$571,08           28         375.100         Other Treatment & Disposal Plant Equip.         \$411         65.58%         \$27           29         TOTAL TREATEMENT & DISPOSAL PLANT         \$726,302         \$962         \$727,12           30         GENERAL PLANT         \$726,302         \$962         \$727,12           31         391.000         Office Computer and Software         \$9,989         39.82%         \$3,97           32         391.100         Office Furniture & Equipment         \$11,485         39.82%         \$4,57           33         392.000         Transportation Equipment         \$10,579         65.58%         \$6,93           34         392.100         Transportation Equipment (Pump Truck)         \$33,445         65.58%         \$21,93           35         392.200         Transportation Equipment (Sierra Truck)         \$19,703         39.82%         \$2,63           37         395.000         Laboratory Equipment			•	• -				\$0
26       373.000       Plant Sewer -SB       \$0       0.00%       \$\$         27       375.000       Treatment Plant Other-SB       \$571,087       100.00%       \$571,08         28       375.100       Other Treatment & Disposal Plant Equip.       \$411       65.58%       \$27         29       TOTAL TREATEMENT & DISPOSAL PLANT       \$726,302       \$962       \$727,12         30       GENERAL PLANT       391.000       Office Computer and Software       \$9,989       39.82%       \$3,97         32       391.100       Office Furniture & Equipment       \$11,485       39.82%       \$4,57         33       392.000       Transportation Equipment       \$10,579       65.58%       \$6,93         34       392.100       Transportation Equipment (Pump Truck)       \$33,445       65.58%       \$21,93         35       392.200       Transportation Equipment (Sierra Truck)       \$19,703       39.82%       \$7,84         36       394.000       Tools, Shop and Garage Equipment       \$6,626       39.82%       \$2,63         37       395.000       Laboratory Equipment (Company Owned)       \$11,523       65.58%       \$7,55         39       TOTAL GENERAL PLANT       \$104,634       \$0       \$56,30 <td></td> <td></td> <td></td> <td>\$148,798</td> <td>P-24</td> <td>\$962</td> <td></td> <td>\$149,760</td>				\$148,798	P-24	\$962		\$149,760
27       375.000       Treatment Plant Other-SB       \$571,087       100.00%       \$571,08         28       375.100       Other Treatment & Disposal Plant Equip.       \$411       65.58%       \$27         29       TOTAL TREATEMENT & DISPOSAL PLANT       \$726,302       \$962       \$727,12         30       GENERAL PLANT       \$726,302       \$962       \$727,12         31       391.000       Office Computer and Software       \$9,989       39.82%       \$3,97         32       391.100       Office Furniture & Equipment       \$11,485       39.82%       \$4,57         33       392.000       Transportation Equipment       \$10,579       65.58%       \$6,93         34       392.100       Transportation Equipment (Pump Truck)       \$33,445       65.58%       \$21,93         35       392.200       Transportation Equipment (Sierra Truck)       \$19,703       39.82%       \$7,84         36       394.000       Tools, Shop and Garage Equipment       \$6,626       39.82%       \$2,63         37       395.000       Laboratory Equipment (Company Owned)       \$11,523       65.58%       \$84         38       396.000       Power Operated Equipment (Company Owned)       \$11,523       \$0       \$56,30				. ,				\$6,006
28         375.100         Other Treatment & Disposal Plant Equip.         \$411         65.58%         \$270           29         TOTAL TREATEMENT & DISPOSAL PLANT         \$726,302         \$962         \$727,12           30         GENERAL PLANT         \$726,302         \$962         \$727,12           31         391.000         Office Computer and Software         \$9,989         39.82%         \$3,97           32         391.100         Office Furniture & Equipment         \$11,485         39.82%         \$4,57           33         392.000         Transportation Equipment         \$10,579         65.58%         \$6,93           34         392.100         Transportation Equipment (Pump Truck)         \$33,445         65.58%         \$21,93           35         392.200         Transportation Equipment (Sierra Truck)         \$19,703         39.82%         \$7,84           36         394.000         Tools, Shop and Garage Equipment         \$6,626         39.82%         \$2,63           37         395.000         Laboratory Equipment         \$1,284         65.58%         \$7,55           39         TOTAL GENERAL PLANT         \$104,634         \$0         \$56,300				·				\$0
TOTAL TREATEMENT & DISPOSAL PLANT \$726,302 \$962 \$727,12:  30				. ,				
30 GENERAL PLANT 31 391.000 Office Computer and Software \$9,989 39.82% \$3,97. 32 391.100 Office Furniture & Equipment \$11,485 39.82% \$4,57. 33 392.000 Transportation Equipment \$10,579 65.58% \$6,93. 34 392.100 Transportation Equipment (Pump Truck) \$33,445 65.58% \$21,93. 35 392.200 Transportation Equipment (Sierra Truck) \$19,703 39.82% \$7,84. 36 394.000 Tools, Shop and Garage Equipment \$6,626 39.82% \$2,63. 37 395.000 Laboratory Equipment \$1,284 65.58% \$84. 38 396.000 Power Operated Equipment (Company Owned) \$11,523 65.58% \$7,55.		3/5.100				****	65.58%	
31       391.000       Office Computer and Software       \$9,989       39.82%       \$3,97         32       391.100       Office Furniture & Equipment       \$11,485       39.82%       \$4,57         33       392.000       Transportation Equipment       \$10,579       65.58%       \$6,93         34       392.100       Transportation Equipment (Pump Truck)       \$33,445       65.58%       \$21,93         35       392.200       Transportation Equipment (Sierra Truck)       \$19,703       39.82%       \$7,84         36       394.000       Tools, Shop and Garage Equipment       \$6,626       39.82%       \$2,63         37       395.000       Laboratory Equipment       \$1,284       65.58%       \$84         38       396.000       Power Operated Equipment (Company Owned)       \$11,523       65.58%       \$7,55         39       TOTAL GENERAL PLANT       \$104,634       \$0       \$56,306	29		TOTAL TREATEMENT & DISPOSAL PLANT	\$726,302		\$962		\$727,123
32       391.100       Office Furniture & Equipment       \$11,485       39.82%       \$4,57         33       392.000       Transportation Equipment       \$10,579       65.58%       \$6,93         34       392.100       Transportation Equipment (Pump Truck)       \$33,445       65.58%       \$21,93         35       392.200       Transportation Equipment (Sierra Truck)       \$19,703       39.82%       \$7,84         36       394.000       Tools, Shop and Garage Equipment       \$6,626       39.82%       \$2,63         37       395.000       Laboratory Equipment       \$1,284       65.58%       \$84         38       396.000       Power Operated Equipment (Company Owned)       \$11,523       65.58%       \$7,55         39       TOTAL GENERAL PLANT       \$104,634       \$0       \$56,306	30		GENERAL PLANT					
33 392.000 Transportation Equipment \$10,579 65.58% \$6,93 34 392.100 Transportation Equipment (Pump Truck) \$33,445 65.58% \$21,93 35 392.200 Transportation Equipment (Sierra Truck) \$19,703 39.82% \$7,84 36 394.000 Tools, Shop and Garage Equipment \$6,626 39.82% \$2,63 37 395.000 Laboratory Equipment \$1,284 65.58% \$84 38 396.000 Power Operated Equipment (Company Owned) \$11,523 65.58% \$7,55	31	391.000	Office Computer and Software	\$9,989			39.82%	\$3,978
34     392.100     Transportation Equipment (Pump Truck)     \$33,445     65.58%     \$21,93       35     392.200     Transportation Equipment (Sierra Truck)     \$19,703     39.82%     \$7,84       36     394.000     Tools, Shop and Garage Equipment     \$6,626     39.82%     \$2,63       37     395.000     Laboratory Equipment     \$1,284     65.58%     \$84       38     396.000     Power Operated Equipment (Company Owned)     \$11,523     65.58%     \$7,55       39     TOTAL GENERAL PLANT     \$104,634     \$0     \$56,308	32	391.100	Office Furniture & Equipment	\$11,485			39.82%	\$4,573
35       392.200       Transportation Equipment (Sierra Truck)       \$19,703       39.82%       \$7,84         36       394.000       Tools, Shop and Garage Equipment       \$6,626       39.82%       \$2,63         37       395.000       Laboratory Equipment       \$1,284       65.58%       \$84         38       396.000       Power Operated Equipment (Company Owned)       \$11,523       65.58%       \$7,55         39       TOTAL GENERAL PLANT       \$104,634       \$0       \$56,308				\$10,579				\$6,938
36       394.000       Tools, Shop and Garage Equipment       \$6,626       39.82%       \$2,63         37       395.000       Laboratory Equipment       \$1,284       65.58%       \$84         38       396.000       Power Operated Equipment (Company Owned)       \$11,523       65.58%       \$7,55         39       TOTAL GENERAL PLANT       \$104,634       \$0       \$56,306								\$21,933
37								\$7,846
38       396.000       Power Operated Equipment (Company Owned)       \$11,523       65.58%       \$7,55         39       TOTAL GENERAL PLANT       \$104,634       \$0       \$56,300				: 1				\$2,638
39 TOTAL GENERAL PLANT \$104,634 \$0 \$56,300								\$842
	38	396.000	Power Operated Equipment (Company Owned)	\$11,523			65.58%	\$7,557
40 TOTAL PLANT IN SERVICE \$4,280,457 -\$187,543 \$3,952,15	39		TOTAL GENERAL PLANT	\$104,634		\$0		\$56,305
	40		TOTAL PLANT IN SERVICE	\$4,280,457		-\$187,543		\$3,952,151

To Rate Base & Depreciation Schedules

### **Tracking Number SR-2010-0110**

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

A	<u>B</u>	<u>C</u>	<u>D</u>	Ē
Plant Adjustment		Account	Adjustment	Total
Number	Plant In Service Adjustment Description	Number	Amount	Adjustment
	-			
P-2	Organization	301.000		\$0
	Description		\$0	
P-12	Services to Customers	353.000		-\$194,980
	Removed balance per Company, reallocated to another account. (Herrington)		-\$194,980	
P-19	Pumping Equipment -Other	363.000		\$2,905
	Included addition for Pumping Equipment- Other (Herrington)		\$2,905	
P-20	Pumping Equipment (Elec.,Diesel, other) (SB)	363.100		\$3,570
	Update for addition added to Pumping Equipment for SB (Herrington)		\$3,570	
P-24	Treatment and Disposal Equipment-SB	372.000		\$962
	Include Irrigation Pump added during the Update Period, Sept. 30, 2009		\$962	
	Total Plant Adjustments			-\$187,543

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

### Tracking Number SR-2010-0110

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

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

To Rate Base Schedule

### **Tracking Number SR-2010-0110**

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

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

Accounting Schedule:12 Sponsor: Karen Herrington

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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 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		<b>\$405</b>
	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	V
	Adjust reserve through True Up period, March 31, 2010 (Herrington)		\$250	
R-32	Office Furniture & Equipment	391.100		\$718
	Adjust Depreciation through Sept. 30, 2009 (Herrington)		\$431	

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

### **Tracking Number SR-2010-0110**

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

<u>A</u> 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
Number	Adjust reserve through True Up period, March 31, 2010 (Herrington)	Number	\$287	Amount
R-33	Transportation Equipment	392.000		\$1,719
	Adjust Depreciation through Sept. 30, 2009 (Herrington)		\$1,031	
	Adjust reserve through True Up period, March 31, 2010 (Herrington)		\$688	
R-34	Transportation Equipment (Pump Truck)	392.100		\$5,435
	Adjust Depreciation through Sept. 30, 2009 (Herrington)		\$3,261	
	Adjust reserve through True Up period, March 31, 2010 (Herrington)		\$2,174	
R-35	Transportation Equipment (Sierra Truck)	392.200		\$3,202
	Adjust Depreciation through Sept. 30, 2009 (Herrington)		\$1,921	
	Adjust reserve through True Up period, March 31, 2010 (Herrington)		\$1,281	
R-36	Tools, Shop and Garage Equipment	394.000		\$414
	Adjust Depreciation through Sept. 30, 2009 (Herrington)		\$248	
	Adjust reserve through True Up period, March 31, 2010 (Herrington)		\$166	
R-37	Laboratory Equipment	395.000		\$80

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	Accompleted Democription December	A 4	A -1:	Total
Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Adjustment
Number	Adjustments Description	Number	Amount	Amount
	Adjust Depreciation through Sept. 30, 2009		\$48	
	(Herrington)			
	Adjust reserve through True Up period, March		\$32	
	31, 2010 (Herrington)		, ,	
R-38	Power Operated Equipment (Company Owned)	396.000		\$965
	Adjust Depreciation through Sept. 30, 2009 (Herrington)		\$579	
	Adjust reserve through True Up period, March 31, 2010 (Herrington)		\$386	
	Total Reserve Adjustments			\$145,422

Accounting Schedule:12 Sponsor: Karen Herrington

Page: 4 of 4

### **Tracking Number SR-2010-0110**

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Line	Account		Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$15,064	0.00%	\$0
3	302.000	Franchises	\$0	0.00%	\$0
4	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$15,064		\$0
c		SOURCE OF SURRI V DI ANT			
6 7	350.000	SOURCE OF SUPPLY PLANT	\$3,925	0.00%	¢n.
	350.000 351.000	Land & Land Rights	•	3.00%	\$0 \$0
8	351.000	Structures & Improvements TOTAL SOURCE OF SUPPLY PLANT	\$0 \$3.035	3.00%	<b>\$0</b>
9		TOTAL SOURCE OF SUPPLY PLANT	\$3,925		φu
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	<b>\$0</b>	0.00%	\$0
16		TOTAL COLLECTION PLANT	\$2,879,389		\$55,315
17		PUMPING PLANT			
18	362.000	Receiving Wells and Pump Pits (SB)	\$258,043	5.00%	\$12,902
19	363.000	Pumping Equipment -Other	\$1,905	10.00%	\$191
20	363.100	Pumping Equipment (Elec., Diesel, other) (SB)	\$10,398	10.00%	\$1,040
21		TOTAL PUMPING PLANT	\$270,346		\$14,133
22		TREATMENT & DISPOSAL PLANT			
23	370.100	Oxidation Lagoon	\$0	0.00%	\$0
24	372.000	Treatment and Disposal Equipment-SB	\$149,760	4.50%	\$6,739
25	372.100	Treatment Plant Labor -SB	\$6,006	4.50%	\$270
26	373.000	Plant Sewer -SB	\$0	0.00%	\$0
27	375.000	Treatment Plant Other-SB	\$571,087	5.00%	\$28,554
28	375.100	Other Treatment & Disposal Plant Equip.	\$270	5.00%	\$13
29		TOTAL TREATEMENT & DISPOSAL PLANT	\$727,123		\$35,576
30		GENERAL PLANT			
31	391.000	Office Computer and Software	\$3,978	5.00%	\$199
32	391.100	Office Furniture & Equipment	\$4,573	5.00%	\$229
33	392.000	Transportation Equipment	\$6,938	13.00%	\$902
34	392.000	Transportation Equipment (Pump Truck)	\$21,933	13.00%	\$2,851
35	392.100	Transportation Equipment (Fullip Truck)  Transportation Equipment (Sierra Truck)	\$7,846	13.00%	\$1,020
36	394.000	Tools, Shop and Garage Equipment	\$7,646 \$2,638	5.00%	\$1,020 \$132
3 <del>0</del> 37	394.000 395.000	Laboratory Equipment	\$2,636 \$842	5.00 <i>%</i>	\$132 \$42
3 <i>1</i> 38	396.000	Power Operated Equipment (Company Owned)	\$7,557	6.70%	\$506
30	550.000	. Ower Operated Equipment (Company Owned)	Ψ1,331	0.70 /0	φ300

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

### **Tracking Number SR-2010-0110**

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

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

**Exhibit No.:** 

Issue: Accounting Schedules
Witness: MO PSC Auditors

Sponsoring Party: MO PSC Staff

Case No: WR-2010-0111 Shawnee Bend Water

Date Prepared: 5/18/2010



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

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

Jefferson City, Missouri

May 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>
Line	Account Number		Company/	Adjustment		Jurisdictional	Adjusted
Line Number	(Optional)	Expense Description	Test Year Amount	Number	Adjustments	Allocation	Adjusted Jurisdictional
1	(ориони)	OPERATIONS EXPENSES	7		7 tajaoamonto	7	
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
40		ADMINISTRATIVE & SEVERAL TYPETOTAL					
18	622.000	ADMINISTRATIVE & GENERAL EXPENSES	640.020	W 40	60	25 520/	¢0.700
19 20	632.000	Contracted Accounting Fee	\$10,930	W-19 W-20	\$0 -\$255	25.52% 100.00%	\$2,789
20 21	633.000 733.000	Contracted Legal Fee (Water Only) Contracted Legal Fee SB Water and Sewer Split	\$255 \$3,386	W-21	-\$255 \$0	48.79%	\$0 \$1,652
21	733.000	Contracted Legal Fee 35 Water and Sewer Spill	<b>\$3,300</b>	VV-2 I	φU	40.79 /0	φ1,032
22	637.000	PWSD#4 Contract Labor	\$194,850	W-22	\$8,707	25.52%	\$51,948
23	642.000	Building Rent	\$18,000	W-23	\$0	25.52%	\$4,594
24	642.100	Rent (Lake Region)	\$0	W-24	\$8,083	25.52%	\$2,063
25	655.000	Property Insurance (Water Only)	\$463	W-25	\$0	100.00%	\$463
26	656.000	Auto Insurance (Water Only)	\$663	W-26	\$0	100.00%	\$663
27	657.000	General Liability (Water Only)	\$720	W-27	\$0	100.00%	\$720
28	659.000	Other Insurance (Water Only)	\$669	W-28	-\$669	100.00%	\$0
29	921.000	Office Supplies-	\$11,218	W-29	-\$1,993	45.60%	\$4,207
30 34	921.500	Billing Expenses	\$2,962	W-30	\$0	45.60%	\$1,351
31 32	922.000 922.100	Management Fees	\$240,000 \$0	W-31 W-32	-\$240,000	25.52% 25.52%	\$0 \$7.430
33	923.000	Executive Management Oversight Outside Services	\$947	W-32 W-33	\$27,898 \$0	25.52% 25.52%	\$7,120 \$242
34	925.000	Telephone	\$1,247	W-34	\$0 \$0	25.52%	\$318
35	927.000	Travel & Entertainment	\$1,247 \$155	W-35	\$0 \$0	25.52%	\$40
36	933.000	Transportation Expense	\$26,582	W-36	\$0 \$0	25.52%	\$6,784
37	940.000	Customer Refunds	\$868	W-37	\$0	25.52%	\$222
38	950.000	Bad Debt Expense	\$691	W-38	\$0	25.52%	\$176
39	975.000	Other Misc. Expenses	\$969	W-39	\$357	25.52%	\$338
40	980.000	Rate Case Expense	\$0	W-40	\$2,500	100.00%	\$2,500
41		TOTAL ADMINISTRATIVE AND GENERAL	\$515,575		-\$195,372		\$88,190
42		OTHER OPERATING EXPENSES					
42		MO DNR Fees	\$200	W-43	\$0	100.00%	\$200
44	626.100	John Summers Annual Corp Registration	\$10	W-44	\$0	100.00%	\$10
45	667.000	PSC Assessment	\$1,213	W-45	\$228	100.00%	\$1,441
46	406.200	Water Amortization of CIAC	\$0	W-46	-\$6,703	100.00%	-\$6,703
47		Depreciation	\$0	W-47	\$84,209	100.00%	\$84,209
48		TOTAL OTHER OPERATING EXPENSES	\$1,423		\$77,734	222270	\$79,157
40		TAVES OTHER THAN INCOME					
49 50	967.000	TAXES OTHER THAN INCOME Real Estate Taxes	\$3,324	W-50	\$0	39.28%	\$1,306
50 51	967.300	Property Taxes	\$3,324 \$372	W-51	\$0 \$0	39.28% 39.28%	\$1,306 \$146
52	967.200	Other Taxes	\$46	W-51 W-52	-\$46	25.52%	\$146
53	00200	TOTAL TAXES OTHER THAN INCOME	\$3,742		-\$46	20.02 /0	\$1,452
			¥5,1-12		<b>4-70</b>		ψ.,-3 <b>2</b>

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		-\$119,301		\$190,475

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

Accounting Schedule: 2 Sponsor: Karen Herrington

Page: 3 of 6

### **Tracking Number WR-2010-0111**

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

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

Accounting Schedule: 2 Sponsor: Karen Herrington

Page: 4 of 6

#### Tracking Number WR-2010-0111

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

<u>A</u> Expense Adj	<u>B</u>	<u>C</u> Account	<u>D</u> Adjustment	<u>E</u> Total
Number	Adjustment Description	Number	Amount	Adjustment
W-40	Rate Case Expense	980.000		\$2,500
	Include expenses associated with current rate case-5 Year amortization (Herrington)		\$150	
	Include rate expenses through the True Up period, March 31, 2010- 3-Year Amortization		\$2,350	
W-43	MO DNR Fees			\$0
	Test Year, No adjustment		\$0	
W-44	John Summers Annual Corp Registration	626.100		\$0
	Test Year, No adjustment		\$0	
W-45	PSC Assessment	667.000		\$228
	Increase PSC Assessment amount to 2010 Fiscal Year (Herrington)		\$228	
W-46	Water Amortization of CIAC	406.200		-\$6,703
	Update CIAC Depreciation Expense for Scenario (Herrington)		-\$6,703	
W-47	Depreciation			\$84,209
	1. To Annualize Depreciation		\$84,209	
	Adjustment		\$0	
W-50	Real Estate Taxes	967.000		\$0
	Test Year, no adjustment. Revisit during True Up (Herrington)		\$0	
W-51	Property Taxes	967.300		\$0

Accounting Schedule: 2 Sponsor: Karen Herrington

Page: 5 of 6

#### Tracking Number WR-2010-0111

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

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Expense Adj		Account	Adjustment	Total
Number	Adjustment Description	Number	Amount	Adjustment
	Test Year, no adjustment. Revisit during True Up (Herrington)		\$0	
W-52	Other Taxes	967.200		-\$46
	Remove Test Year. Need more information for Company (Herrington)		-\$46	
	Total Expense Adjustments		_	-\$119,301

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

### **Tracking Number WR-2010-0111**

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

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Revenue Adj		Account	Adjustment	Total
Number	Adjustment Description	Number	Amount	Adjustment
Rev-2	Annualized Rate Revenues			\$113,381
	1. To Annualize Rate Revenues		\$113,381	
Rev-3	Miscellaneous Revenues			\$187,988
	4 - 4 1: 40: 11		<b>4407 600</b>	
	1. To Annualize Miscellaneous Revenues		\$187,988	
	Description		\$0	
	Bescription		Ψ	
	Description		\$0	
	·			
	Tatal Danis Advantus at			0004 000
	Total Revenue Adjustments		_	\$301,369

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

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

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

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

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

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

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

#### Tracking Number WR-2010-0111

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

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

5 Total Miscellaneous Revenues

\$187,988

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

	A	<u>B</u>		<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>
Line		Account Number		Staff	Customer		Percentage
Number	Description	(Optional)		Starr Annualized	Customer	Commodity	Percentage Rate
	•	, , , , , ,					
Rev-1	ANNUALIZED REVENUES		(4)	6440.001			
Rev-2	Annualized Rate Revenues		(1)	\$113,381			
Rev-3	Miscellaneous Revenues TOTAL ANNUALIZED REVENUES		(1) _	\$187,988 \$301,369			
Rev-4	TOTAL ANNUALIZED REVENUES		_	\$301,369			
1	OPERATIONS EXPENSES		(2)				
2	Water Tower Power	615.100	. ,	\$9,656	\$0	\$9,656	0.00%
3	Well Pump Power	615.200		\$1,863	\$0	\$1,863	0.00%
4	Chemicals (Chlorine)	618.000		\$3,367	\$0	\$3,367	0.00%
5	Water Testing	619.000	_	\$1,025	\$0	\$1,025	0.00%
6	TOTAL OPERATIONS EXPENSE			\$15,911	\$0	\$15,911	
7	MAINTENANCE EXPENSES						
8	Supplies and Materials	620.000		\$1,173	\$0	\$1,173	0.00%
9	Tools and Shop Supplies-	622.000		\$83	\$0 £0	\$83	0.00% 0.00%
10 11	Maintenance of Well #1 Grand Point Maintenance of Well #2 Villages	645.100 645.110		\$460 \$223	\$0 \$0	\$460 \$223	0.00% 0.00%
11 12	Maintenance of Weil #2 Villages Maintenance of Mains	645.110 645.300		\$2,000	\$0 \$0	\$223 \$2,000	0.00%
13	Maintenance of Services	645.400		\$1,120	\$0	\$2,000 \$1,120	0.00%
14	Maintenance of Other Plant	645.600		\$706	\$0	\$706	0.00%
15	TOTAL MAINTENANCE EXPENSE		_	\$5,765	\$0	\$5,765	/0
16	CUSTOMER ACCOUNT EXPENSE						
17	TOTAL CUSTOMER ACCOUNT EXPENSE		_	\$0	\$0	\$0	
18	ADMINISTRATIVE & GENERAL EXPENSES						
19	Contracted Accounting Fee	632.000		\$2,789	\$0	\$2,789	0.00%
20	Contracted Legal Fee (Water Only)	633.000		\$0	\$0	\$0	0.00%
21	Contracted Legal Fee SB Water and Sewer Split	733.000		\$1,652	\$0	\$1,652	0.00%
22	PWSD#4 Contract Labor	637.000		\$51,948	\$0	\$51,948	0.00%
23	Building Rent	642.000		\$4,594	\$0	\$4,594	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 27	Auto Insurance (Water Only)	656.000 657.000		\$663 \$730	\$0 *0	\$663 \$730	0.00%
27 28	General Liability (Water Only) Other Insurance (Water Only)	657.000 659.000		\$720 \$0	\$0 \$0	\$720 \$0	0.00% 0.00%
26 29	Office Supplies-	921.000		\$4,207	\$0 \$0	\$0 \$4,207	0.00%
30	Billing Expenses	921.500		\$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 \$0	\$222 \$476	0.00%
38 39	Bad Debt Expense Other Misc. Expenses	950.000 975.000		\$176 \$338	\$0 \$0	\$176 \$338	0.00% 0.00%
39 40	Rate Case Expense	980.000		\$330 \$2,500	\$0 \$0	\$336 \$2,500	0.00%
41	TOTAL ADMINISTRATIVE AND GENERAL	300.000	_	\$88,190	\$0	\$88,190	0.00 /6
42	OTHER OPERATING EXPENSES						
43	MO DNR Fees			\$200	\$0	\$200	0.00%
44	John Summers Annual Corp Registration	626.100		\$10	\$0	\$10	0.00%
45	PSC Assessment	667.000		\$1,441	\$0	\$1,441	0.00%
46	Water Amortization of CIAC	406.200		-\$6,703	\$0	-\$6,703	0.00%
47	Depreciation		_	\$84,209	\$0	\$84,209	0.00%
48	TOTAL OTHER OPERATING EXPENSES		· <u> </u>	\$79,157	\$0	\$79,157	
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%

	Δ	<u>B</u> Account		<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>
Line		Number		Staff	Customer		Percentage
Number	Description	(Optional)		Annualized	Charge	Commodity	Rate
52	Other Taxes	967.200		\$0	\$0	\$0	0.00%
53	TOTAL TAXES OTHER THAN INCOME		-	\$1,452	\$0	\$1,452	
54	TOTAL OPERATING EXPENSES		-	\$190,475	\$0	\$190,475	
55	Interest Expense		(3)	\$117,915	\$0	\$117,915	0.00%
56	Return on Equity		(3)	\$39,145	\$0	\$39,145	0.00%
57	Income Taxes		(3)	\$9,748	\$0	\$9,748	0.00%
58	TOTAL INTEREST RETURN & TAXES		-	\$166,808	\$0	\$166,808	
59	TOTAL COST OF SERVICE			\$357,283	\$0	\$357,283	
60	Less: Miscellaneous Revenues		_	\$187,988	\$0	\$187,988	0.00%
61	COST TO RECOVER IN RATES		-	\$169,295	\$0	\$169,295	
62	INCREMENTAL INCREASE IN RATE REVENUES		-	\$55,914			
63	PERCENTAGE OF INCREASE		-	18.55%			
64	REQUESTED INCREASE IN REVENUES			\$0			

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

## Lake Region Water and Sewer Company

Shawnee Bend Water
Tracking Number WR-2010-0111
Test Year Ending 12-31-2008 updated through 9-30-2009 True-up ending 3-31-2010
Rate of Return Including Income Tax - Water

		Α	В	formulas
1	State Income Tax Rate Statutory / Effective	6.25% (2)	5.81%	(1 - (B2 x .5)) x A1
2	Federal Income Tax Rate Statutory / Effective	15.00% (1) & (2)	14.13%	(1 - B1) x A2
3	Composite Effective Income Tax Rate		19.94%	B1 + B2
4	Equity Tax Factor		1.2490	1 / (1-B3)
5	Recommended Weighted Rate of Return on Equity - Common and Preferred		1.39%	From Capital Structure Schedule
6	Weighted Rate of Return on Equity Including Income Tax		1.74%	B4 x B5
7	Recommended Weighted Rate of Return on Debt - Long-Term and Short-Term		4.19%	From Capital Structure Schedule
8	Total Weighted Rate of Return Including Income Tax		5.93%	B6+B7
		To Rate	Base Schedu	ule
(1)	If Sub-Chapter S Corporation, Enter Y: N	Equity Income Required & Preliminary Federal Tax	\$46,053	

Tax	Rate	Table

Net Inco	me Range			
Start	End	Tax Rate	Amount in Range	Tax on Rang
\$0	\$50,000	15.00%	\$46,053	\$6,90
\$50,001	\$75,000	25.00%	\$0	\$
\$75,001	\$100,000	34.00%	\$0	\$
\$100,001	\$335,000	39.00%	\$0	\$
\$335,001	\$9,999,999,999	34.00%	\$0	\$
			\$46,053	\$6,90
			Consolidated Tax Rate:	
			Average Tax Rate:	0.1

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

Line	<u>A</u>	<u>B</u> Dollar	
Number	Rate Base Description	Amount	
1	Plant In Service	\$3,970,671	From Plant Schedule
2	Less Accumulated Depreciation Reserve	\$547,797	From Depreciation Reserve Schedule
3	Net Plant In Service	\$3,422,874	
4	Other Rate Base Items:	\$0	
	Materials and Supplies	\$817	
	Contribution in Aid of Construction	-\$646,127	
	CIAC Depreciation Reserve	\$54,307	
	Deferred Taxes	-\$17,682	
5	Total Rate Base	\$2,814,189	
6	Total Weighted Rate of Return Including Income Tax	5.93%	From PreTax Return & Taxes Schedule
7	Required Return & Income Tax	\$166,808	

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

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

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

To PreTax Return Rate Schedule

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

#### Tracking Number WR-2010-0111

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>
Line	Account #	Diagram Agranger Description	Total	Adjustment	A discontinuous to	Jurisdictional	Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Allocation	Jurisdictional
1		INTANGIBLE PLANT					
2	301.000	Organization	\$31,666			100.00%	\$31,666
3	302.000	Franchises	\$0			100.00%	\$0
4		TOTAL INTANGIBLE PLANT	\$31,666		\$0		\$31,666
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land & Land Rights SP	\$427			100.00%	\$427
7	311.000	Structures & Improvements - SSP	\$20,515	ъ.	¢0.070	100.00%	\$20,515
8 9	314.000 314.100	Wells & Springs	\$108,205	P-8	\$2,676	100.00%	\$110,881 \$70,345
9 10	314.100	SB Well Interconnections SB Water Tower	\$79,315 \$275,235			100.00% 100.00%	\$79,315 \$275,235
11	314.200	TOTAL SOURCE OF SUPPLY PLANT	\$483,697		\$2,676	100.00 /0	\$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	-\$ 1,000	100.00%	\$255,624 \$325,704
30	343.100	Transmission & Distribution Mains  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		<b>\$ 1,000</b>	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
36		GENERAL PLANT					
37	370.000	Land & Land Rights-GP	\$0			100.00%	\$0
38	371.000	Structures & Improvements - GP	\$0			100.00%	\$0
39	372.000	Office Furniture & Equipment	\$11,485			39.28%	\$4,511
40	372.100	Computer Equipment	\$9,989			39.28%	\$3,924
41	373.000	Transportation Equipment - GP	\$10,579			0.00%	\$0
42	373.100	Transportation Equipment-(Pump Truck)	\$33,445			0.00%	\$0
43	373.200	Transportation Equipment (Sierra Truck)	\$19,703			39.28%	\$7,739 \$2,603
44 45	379.000	Tools, Shop and Garage Equipment	\$6,626			39.28%	\$2,603
45 46	379.100	Laboratory Equipment TOTAL GENERAL PLANT	<u>\$0</u> \$91,827		\$0	0.00%	<u>\$0</u> \$18,777
47		TOTAL PLANT IN SERVICE	\$4,041,045		\$2,676		\$3,970,671
41		TOTAL FLANT IN SERVICE	ψ+,041,045		Ψ2,070		ψ5,510,011

To Rate Base & Depreciation Schedules

#### Tracking Number WR-2010-0111

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

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

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

## 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

Line   Account   Depreciation Reserve Description   Reserve   Adjustment   Adjust								_
Number   Number   Number   Depreciation Reserve Description   Reserve   Number   Adjustments   Allocation   Jurisdictional	Lina	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	<u>F</u>	<u>G</u>
1			Depreciation Passage Description		•	Adjustments		
301,000   Organization   S0   100,00%   S0   S0   S0   S0   S0   S0   S0	Number	Number	Depreciation Neserve Description	Reserve	Number	Aujustillellis	Allocation	Julisulctional
301,000   Organization   S0   100,00%   S0   S0   S0   S0   S0   S0   S0	1		INTANGIBLE PLANT					
SOURCE OF SUPPLY PLANT   SOURCE OF SUPPLY PLANT	2	301.000	Organization	\$0			100.00%	\$0
5         SOURCE OF SUPPLY PLANT         5         100.000         Land & Land Rights SP         5         12         R.7         \$641         100.00%         \$0           7         311.000         Structures & Improvements - SSP         \$5,129         R.7         \$641         100.00%         \$20,800           9         314.100         SWell Interconnections         \$10,112         R.9         \$19,831         100.00%         \$20,800           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         \$1         \$10,000%         \$20,321           13         321,000         Structures & Improvements - PP         \$0         \$1,474         100.00%         \$13,094           16         328,000         Other Pumping Equipment         \$0         \$1,474         100.00%         \$13,094           18         WATER TREATMENT PLANT         \$11,620         \$1,474         \$10,000%         \$3,000           19         331,000         Structures & Improvements - WTP         \$3,200         \$2,00         \$400         \$10,000%	3	302.000	Franchises	<b>\$0</b>			100.00%	\$0
6         310,000         Land & Land Rights SP         50         100,00%         \$5,770           7         311,000         Structures & Improvements - SSP         \$5,129         R-7         \$641         100,00%         \$5,770           8         314,000         SWells & Springs         \$17,958         R-8         \$2,732         100,00%         \$20,690           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         \$10,00%         \$20,321           13         321,000         Structures & Improvements - PP         \$0         \$1,474         \$100,00%         \$30           14         325,000         Disea Pumping Equipment         \$1,620         R-14         \$1,474         \$100,00%         \$30           15         326,000         Other Pumping Equipment         \$0         \$1,474         \$100,00%         \$30           16         328,000         Other Pumping Equipment         \$0         \$1,474         \$100,00%         \$0           17         331,000         Streat TREATMENT PLANT         \$1,520 <td>4</td> <td></td> <td>TOTAL INTANGIBLE PLANT</td> <td>\$0</td> <td></td> <td>\$0</td> <td></td> <td>\$0</td>	4		TOTAL INTANGIBLE PLANT	\$0		\$0		\$0
Structures & Improvements - SSP								
8   314.000   Wells & Springs   \$17,988   R-8   \$2,732   100.00%   \$20,690   \$14.100   \$8   Well Interconnections   \$10,112   R-9   \$1,983   100.00%   \$22,937   \$12.095   \$10   314.200   \$8   Water Tower   \$22,440   R-10   \$6,881   100.00%   \$29,321   \$21.11   \$10   \$			<u> </u>	•				•
9   314.100   SB Woll Interconnections   \$10,112   R-9   \$1,983   100.00%   \$22,93.21								
10			. •					
TOTAL SOURCE OF SUPPLY PLANT   \$55,639   \$12,237   \$67,876								
PUMPING PLANT		314.200			R-10		100.00%	
321,000   Electric Pumping Equipment   \$11,620   R-14   \$1,474   100.00%   \$13,094   \$13,094   \$15,226,000   Diesel Pumping Equipment   \$0   100.00%   \$0   \$10,00%   \$0   \$10,00%   \$10	• • • • • • • • • • • • • • • • • • • •		TOTAL SOURCE OF SUPPLI PLANT	<b>\$55,659</b>		\$12,237		φ01,010
14   325.000		224 000		¢0			400.009/	¢0
15   326,000   Diesel Pumping Equipment   S0   100,00%   \$0			•	·	D_1/	\$1 <i>171</i>		•
16					11-1-4	Ψ1,-7-		
TOTAL PUMPING PLANT   \$11,620   \$1,474   \$13,094				·				•
19   330.000   Land & Land Rights-WTP   \$0   \$0.00%   \$0.00%   \$0.00%   \$3.000   \$3.1000   \$3.		020.000				\$1,474	100100 70	
19   330.000   Land & Land Rights-WTP   \$0   \$0.00%   \$0.00%   \$0.00%   \$3.000   \$3.1000   \$3.	18		WATER TREATMENT PLANT					
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   \$100.00%   \$4,894     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   \$57,914   100.00%   \$392,361     31   346,000   Meter   Installations   \$4,578   R-31   \$3,168   100.00%   \$3,661     32   347,000   Meter Installations   \$5,672   R-32   \$777   100.00%   \$3,643     33   349,000   Other Transmission & Distribution Plant   \$0   100.00%   \$0     34   348,000   Hydrants   \$0   100.00%   \$0     35   TOTAL TRANS. & DISTRIBUTION PLANT   \$360,205   \$92,694   \$452,899     36   GENERAL PLANT   \$360,205   \$92,694   \$452,899     37   370,000   Cand & Land Rights-GP   \$0   100.00%   \$0     37   370,000   Computer Equipment   \$4,780   R-39   \$718   39,28%   \$1,905     40   372,100   Computer Equipment   GP   \$22,821   R-41   \$5,483   0.00%   \$0     373,100   Transportation Equipment (Pump Truck)   \$6,111   R-42   \$4,221   0.00%   \$0     40   373,100   Transportation Equipment   Gierra Truck)   \$2,287   R-43   \$0   39,28%   \$1,905     40   373,100   Transportation Equipment   \$2,287   R-43   \$0   39,28%   \$1,905     40   373,100   Transportation Equipment   \$2,287   R-44   \$414   39,28%   \$1,257     45   379,100   Laboratory Equipment   \$2,785   R-44   \$414   39,28%   \$1,257     45   379,100   Laboratory Equipment   \$2,785   R-44   \$414   39,28%   \$1,257     45   379,100   Laboratory Equipment   \$9,000		330.000		\$0			100.00%	\$0
21   332.000   Water Treatment Equipment   S4,294   R-21   \$600   100.00%   \$4,894   \$1,000   \$5,494   \$1,000   \$5,494   \$1,000   \$5,494   \$1,000   \$5,494   \$1,000   \$5,494   \$1,000   \$5,494   \$1,000			<u> </u>	·	R-20	\$400		•
TRANSMISSION & DISTRIBUTION PLANT   24   340.000   Land & Land Rights-T&D   \$0   \$0   \$0.00%   \$0.00			•					
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%         \$26,077           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%         \$36,63           32         347.000         Meter Installations         \$5,672         R-32         \$777         100.00%         \$0           33         349.000         Other Transmission & Distribution Plant         \$0         100.00%         \$0           34         348.000	22		· · ·					
25   341.000   Structures & Improvements - T&D   \$0   100.00%   \$0   \$0   \$0   \$0   \$0   \$0   \$0	23		TRANSMISSION & DISTRIBUTION PLANT					
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         Meter Installations         \$5,672         R-32         \$777         100.00%         \$3,663           32         347.000         Meter Installations         \$5,672         R-32         \$777         100.00%         \$6,449           33         349.000         Other Transmission & Distribution Plant         \$0         100.00%         \$0           34         348.000         Hydrants         \$0         100.00%         \$0           35         GENERAL PLANT         \$360,205         \$92,694         \$452,899           36         GENERAL PLANT         \$370,000	24	340.000	Land & Land Rights-T&D	\$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%         \$3,663           32         349.000         Other Transmission & Distribution Plant         \$0         100.00%         \$0           34         348.000         Hydrants         \$0         \$0         \$0         \$0           35         TOTAL TRANS. & DISTRIBUTION PLANT         \$360,205         \$92,694         \$452,899           36         GENERAL PLANT         \$370.000         Structures & Improvements - GP         \$1,779         R-38         -\$1,779         100.00%         \$0	25	341.000	Structures & Improvements - T&D	\$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%         \$326,361           31         346.000         Meter Installations         \$495         R-31         \$3,168         100.00%         \$3,663           32         347.000         Meter Installations         \$5,672         R-32         \$777         100.00%         \$6,449           33         349.000         Other Transmission & Distribution Plant         \$0         100.00%         \$6           34         348.000         Hydrants         \$0         \$100.00%         \$0           35         TOTAL TRANS. & DISTRIBUTION PLANT         \$360,205         \$92,694         \$452,899           36         GENERAL PLANT         \$371,000         S0         \$100.00%         \$0           37         370.000         Land & End Rights-GP         \$0         \$100.00%         \$0           38         371.000         Structures &			Distribution Reservoirs & Standpipes				100.00%	\$0
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         Meter Installations         \$495         R-31         \$3,168         100.00%         \$3,663           32         347.000         Meter Installations         \$5,672         R-32         \$777         100.00%         \$6,449           33         349.000         Other Transmission & Distribution Plant         \$0         100.00%         \$0           34         348.000         Hydrants         \$0         100.00%         \$0           35         TOTAL TRANS. & DISTRIBUTION PLANT         \$360,205         \$92,694         \$452,899           36         GENERAL PLANT         \$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%				\$0				• -
30   343.100   Transmission & Distribution Mains SB   \$324,447   R-30   \$67,914   100.00%   \$392,361   31   346.000   Meters   \$495   R-31   \$3,168   100.00%   \$3,663   32   347.000   Meter Installations   \$5,672   R-32   \$777   100.00%   \$6,449   33   349.000   Other Transmission & Distribution Plant   \$0   100.00%   \$0   \$0   \$0   \$0   \$0   \$0   \$0								
31       346.000       Meters       \$495       R-31       \$3,168       100.00%       \$3,663         32       347.000       Meter Installations       \$5,672       R-32       \$777       100.00%       \$6,449         33       349.000       Other Transmission & Distribution Plant       \$0       100.00%       \$0         34       348.000       Hydrants       \$0       100.00%       \$0         35       TOTAL TRANS. & DISTRIBUTION PLANT       \$360,205       \$92,694       \$452,899         36       GENERAL PLANT       \$0       \$0       \$0         37       370.000       Land & Land Rights-GP       \$0       \$0       \$0         38       371.000       Structures & Improvements - GP       \$1,779       R-38       -\$1,779       \$100.00%       \$0         39       372.000       Office Furniture & Equipment       \$4,780       R-39       \$718       39.28%       \$2,160         40       372.100       Computer Equipment       \$4,227       R-40       \$624       39.28%       \$1,905         41       373.000       Transportation Equipment - GP       \$22,821       R-41       \$5,483       0.00%       \$0         42       373.100       Transp								
32         347.000 Meter Installations         \$5,672 R-32         \$777 100.00%         \$6,449           33         349.000 Other Transmission & Distribution Plant         \$0         100.00%         \$0           34         348.000 Hydrants         \$0         100.00%         \$0           35         TOTAL TRANS. & DISTRIBUTION PLANT         \$360,205         \$92,694         \$452,899           36         GENERAL PLANT         \$0         \$0         \$0           37         370.000 Land & Land Rights-GP         \$0         \$0         \$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 - GP         \$4,227 R-40 \$624 39.28%         \$1,905           41         373.000 Transportation Equipment - GP         \$22,821 R-41 \$5,483 0.00%         \$0           42         373.100 Transportation Equipment (Sierra Truck)         \$6,111 R-42 \$4,221 0.00%         \$0           43         373.200 Transportation Equipment (Sierra Truck)         \$287 R-43 \$0 39.28%         \$113           44         379.000 Tools, Shop and Garage Equipment         \$2,785 R-44 \$414 39.28%         \$1,257								
33   349.000   Other Transmission & Distribution Plant   \$0   100.00%   \$0   \$0   \$0   \$0   \$0   \$0   \$0						. ,		
34   348.000   Hydrants   \$0   \$360,205   \$92,694   \$100.00%   \$0   \$452,899   \$452,899   \$360,205   \$92,694   \$452,899   \$452,899   \$360,205   \$92,694   \$360,205   \$92,694   \$360,205   \$452,899   \$360,205					R-32	\$777		
TOTAL TRANS. & DISTRIBUTION PLANT   \$360,205   \$92,694   \$452,899								•
37       370.000       Land & Land Rights-GP       \$0       100.00%       \$0         38       371.000       Structures & Improvements - GP       \$1,779       R-38       -\$1,779       100.00%       \$0         39       372.000       Office Furniture & Equipment       \$4,780       R-39       \$718       39.28%       \$2,160         40       372.100       Computer Equipment       \$4,227       R-40       \$624       39.28%       \$1,905         41       373.000       Transportation Equipment - GP       \$22,821       R-41       \$5,483       0.00%       \$0         42       373.100       Transportation Equipment (Pump Truck)       \$6,111       R-42       \$4,221       0.00%       \$0         43       373.200       Transportation Equipment (Sierra Truck)       \$287       R-43       \$0       39.28%       \$113         44       379.000       Tools, Shop and Garage Equipment       \$2,785       R-44       \$414       39.28%       \$1,257         45       379.100       Laboratory Equipment       \$0       \$0       \$0       \$0         46       TOTAL GENERAL PLANT       \$42,790       \$9,681       \$5,434		346.000				\$92,694	100.00 /6	
37       370.000       Land & Land Rights-GP       \$0       100.00%       \$0         38       371.000       Structures & Improvements - GP       \$1,779       R-38       -\$1,779       100.00%       \$0         39       372.000       Office Furniture & Equipment       \$4,780       R-39       \$718       39.28%       \$2,160         40       372.100       Computer Equipment       \$4,227       R-40       \$624       39.28%       \$1,905         41       373.000       Transportation Equipment - GP       \$22,821       R-41       \$5,483       0.00%       \$0         42       373.100       Transportation Equipment (Pump Truck)       \$6,111       R-42       \$4,221       0.00%       \$0         43       373.200       Transportation Equipment (Sierra Truck)       \$287       R-43       \$0       39.28%       \$113         44       379.000       Tools, Shop and Garage Equipment       \$2,785       R-44       \$414       39.28%       \$1,257         45       379.100       Laboratory Equipment       \$0       \$0       \$0       \$0         46       TOTAL GENERAL PLANT       \$42,790       \$9,681       \$5,434	36		GENERAL PLANT					
38       371.000       Structures & Improvements - GP       \$1,779       R-38       -\$1,779       100.00%       \$0         39       372.000       Office Furniture & Equipment       \$4,780       R-39       \$718       39.28%       \$2,160         40       372.100       Computer Equipment       \$4,227       R-40       \$624       39.28%       \$1,905         41       373.000       Transportation Equipment - GP       \$22,821       R-41       \$5,483       0.00%       \$0         42       373.100       Transportation Equipment - (Pump Truck)       \$6,111       R-42       \$4,221       0.00%       \$0         43       373.200       Transportation Equipment (Sierra Truck)       \$287       R-43       \$0       39.28%       \$113         44       379.000       Tools, Shop and Garage Equipment       \$2,785       R-44       \$414       39.28%       \$1,257         45       379.100       Laboratory Equipment       \$0       \$0       \$0       \$0         46       TOTAL GENERAL PLANT       \$42,790       \$9,681       \$5,434		370.000		\$0			100.00%	\$0
39       372.000       Office Furniture & Equipment       \$4,780       R-39       \$718       39.28%       \$2,160         40       372.100       Computer Equipment       \$4,227       R-40       \$624       39.28%       \$1,905         41       373.000       Transportation Equipment - GP       \$22,821       R-41       \$5,483       0.00%       \$0         42       373.100       Transportation Equipment-(Pump Truck)       \$6,111       R-42       \$4,221       0.00%       \$0         43       373.200       Transportation Equipment (Sierra Truck)       \$287       R-43       \$0       39.28%       \$113         44       379.000       Tools, Shop and Garage Equipment       \$2,785       R-44       \$414       39.28%       \$1,257         45       379.100       Laboratory Equipment       \$0       \$0       \$0       \$0         46       TOTAL GENERAL PLANT       \$42,790       \$9,681       \$5,434			<u> </u>		R-38	-\$1.779		
40       372.100       Computer Equipment       \$4,227       R-40       \$624       39.28%       \$1,905         41       373.000       Transportation Equipment - GP       \$22,821       R-41       \$5,483       0.00%       \$0         42       373.100       Transportation Equipment - (Pump Truck)       \$6,111       R-42       \$4,221       0.00%       \$0         43       373.200       Transportation Equipment (Sierra Truck)       \$287       R-43       \$0       39.28%       \$113         44       379.000       Tools, Shop and Garage Equipment       \$2,785       R-44       \$414       39.28%       \$1,257         45       379.100       Laboratory Equipment       \$0       \$0       \$0         46       TOTAL GENERAL PLANT       \$42,790       \$9,681       \$5,434			•					•
41       373.000       Transportation Equipment - GP       \$22,821       R-41       \$5,483       0.00%       \$0         42       373.100       Transportation Equipment-(Pump Truck)       \$6,111       R-42       \$4,221       0.00%       \$0         43       373.200       Transportation Equipment (Sierra Truck)       \$287       R-43       \$0       39.28%       \$113         44       379.000       Tools, Shop and Garage Equipment       \$2,785       R-44       \$414       39.28%       \$1,257         45       379.100       Laboratory Equipment       \$0       \$0       \$0         46       TOTAL GENERAL PLANT       \$42,790       \$9,681       \$5,434		372.100	• •		R-40		39.28%	
42       373.100       Transportation Equipment-(Pump Truck)       \$6,111       R-42       \$4,221       0.00%       \$0         43       373.200       Transportation Equipment (Sierra Truck)       \$287       R-43       \$0       39.28%       \$113         44       379.000       Tools, Shop and Garage Equipment       \$2,785       R-44       \$414       39.28%       \$1,257         45       379.100       Laboratory Equipment       \$0       \$0       \$0         46       TOTAL GENERAL PLANT       \$42,790       \$9,681       \$5,434			• • •					
44     379.000 Tools, Shop and Garage Equipment     \$2,785 R-44     \$414 39.28%     \$1,257       45     379.100 Laboratory Equipment     \$0     100.00%     \$0       46     TOTAL GENERAL PLANT     \$42,790     \$9,681     \$5,434	42	373.100		\$6,111	R-42		0.00%	
45       379.100       Laboratory Equipment       \$0       100.00%       \$0         46       TOTAL GENERAL PLANT       \$42,790       \$9,681       \$5,434			,					
46 TOTAL GENERAL PLANT \$42,790 \$9,681 \$5,434					R-44	\$414		
		379.100					100.00%	
47 TOTAL DEPRECIATION RESERVE \$477,748 \$117,086 \$547,797	46		TOTAL GENERAL PLANT	\$42,790		\$9,681		\$5,434
	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

Ī		<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
								<del></del>

To Rate Base Schedule

### Tracking Number WR-2010-0111

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

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

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## **Tracking Number WR-2010-0111**

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

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Reserve	=		_	= Total
Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Adjustment
Number	Adjustments Description	Number	Amount	Ámount
	Update Accumulated Reserve thru True Up		\$590	
	Period, March 31, 2010. (Herrington)			
R-20	Structures & Improvements - WTP	331.000		\$400
	Undete Assumulated Deserve to Undeted		<b>6040</b>	
	Update Accumulated Reserve to Updated		\$240	
	Period Sept. 30, 2009. (Herrington)			
	Update Accumulated Reserve thru True Up		\$160	
	Period, March 31, 2010. (Herrington)		<b>V</b> 100	
R-21	Water Treatment Equipment	332.000		\$600
	Hodets Assumble d. Bassacca de Hodets d		****	
	Update Accumulated Reserve to Updated		\$360	
	Period Sept. 30, 2009. (Herrington)			
	Update Accumulated Reserve thru True Up		\$240	
	Period, March 31, 2010. (Herrington)		<b>V2-10</b>	
	(			
R-28	Services	345.000		\$11,064
	Hadata Assumulated Bassinia to Hadatad		<b>*</b> 7.000	
	Update Accumulated Reserve to Updated		\$7,386	
	Period Sept. 30, 2009. (Herrington)			
	Update Accumulated Reserve thru True Up		\$3,678	
	Period, March 31, 2010. (Herrington)		ψ0,070	
	i onou, maion oi, zoroi (noningion)			
R-29	Transmission & Distribution Mains	343.000		\$9,771
	Update Accumulated Reserve to Updated		\$6,514	
	Period Sept. 30, 2009. (Herrington)			
	Undate Accumulated Basemie their Terre Un		¢2 257	
	Update Accumulated Reserve thru True Up Period, March 31, 2010. (Herrington)		\$3,257	
	i eriou, maich 31, 2010. (Herrington)			
R-30	Transmission & Distribution Mains SB	343.100		\$67,914

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## **Tracking Number WR-2010-0111**

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

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Reserve				Total
Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Adjustment
Number	Adjustments Description Update Accumulated Reserve to Updated	Number	Amount \$40,748	Amount
	Period Sept. 30, 2009. (Herrington)		φ40,740	
	Update Accumulated Reserve thru True Up		\$27,166	
	Period, March 31, 2010. (Herrington)			
R-31	Meters	346.000		\$3,168
	Undete Accompleted December to Undeted		£2.402	
	Update Accumulated Reserve to Updated Period Sept. 30, 2009. (Herrington)		\$2,102	
	remod dept. 30, 2003. (Herrington)			
	Update Accumulated Reserve thru True Up		\$1,066	
	Period, March 31, 2010. (Herrington)			
R-32	Meter Installations	347.000		\$777
	Update Accumulated Reserve to Updated		\$518	
	Period Sept. 30, 2009. (Herrington)			
	Update Accumulated Reserve thru True Up		\$259	
	Period, March 31, 2010. (Herrington)			
R-38	Structures & Improvements - GP	371.000		-\$1,779
		-0.11000		¥ ., o
	Update Accumulated Reserve to Updated		-\$1,779	
	Period Sept. 30, 2009. (Herrington) Retired Plant			
	Description		\$0	
	-			
R-39	Office Furniture & Equipment	372.000		\$718
17-09	Office Furniture & Equipment	312.000		Ψ/ 10
	Update Accumulated Reserve to Updated		\$574	
	Period Sept. 30, 2009. (Herrington)			
	Update Accumulated Reserve thru True Up		\$144	
	Period, March 31, 2010. (Herrington)		φ144	
	. J. Jan, maron V i, ZV iVi (Horrington)			

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### Tracking Number WR-2010-0111

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

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

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## **Tracking Number WR-2010-0111**

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

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

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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	<b>5</b> 1	Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$31,666	0.00%	\$0
3	302.000	Franchises	\$0	0.00%	\$0
4		TOTAL INTANGIBLE PLANT	\$31,666		\$0
5		SOURCE OF SUPPLY PLANT			
6	310.000	Land & Land Rights SP	\$427	0.00%	\$0
7	311.000	Structures & Improvements - SSP	\$20,515	2.50%	\$513
8	314.000	Wells & Springs	\$110,881	2.00%	\$2,218
9	314.100	SB Well Interconnections	\$79,315	2.00%	\$1,58 <b>6</b>
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	020.000	TOTAL PUMPING PLANT	\$11,793	0.0070	\$1,179
			<b>4.1.,</b>		<b>V</b> 1,110
18		WATER TREATMENT PLANT			
19	330.000	Land & Land Rights-WTP	\$0	0.00%	\$0
20	331.000	Structures & Improvements - WTP	\$12,799	2.50%	\$320
21	332.000	Water Treatment Equipment	<u>\$16,564</u>	2.90%	\$480
22		TOTAL WATER TREATMENT PLANT	\$29,363		\$800
23		TRANSMISSION & DISTRIBUTION PLANT			
24	340.000	Land & Land Rights-T&D	\$0	0.00%	\$0
25	341.000	Structures & Improvements - T&D	\$0	0.00%	\$0
26	342.000	Distribution Reservoirs & Standpipes	\$0	0.00%	\$0
27	344.000	Fire Mains	\$0	0.00%	\$0
28	345.000	Services	\$253,624	2.90%	\$7,355
29	343.000	Transmission & Distribution Mains	\$325,704	2.00%	\$6,514
30	343.100	Transmission & Distribution Mains SB	\$2,716,565	2.00%	\$54,331
31	346.000	Meters	\$78,945	2.70%	\$2,132
32	347.000	Meter Installations	\$17,861	2.90%	\$518
33	349.000	Other Transmission & Distribution Plant	\$0	0.00%	\$0
34	348.000	Hydrants	<b>\$0</b>	2.50%	<b>\$0</b>
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	<b>\$0</b>	5.00%	<b>\$0</b>
46		TOTAL GENERAL PLANT	\$18,777		\$1,558
47		Total Depreciation	\$3,970,671		\$84,209

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