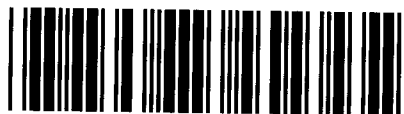




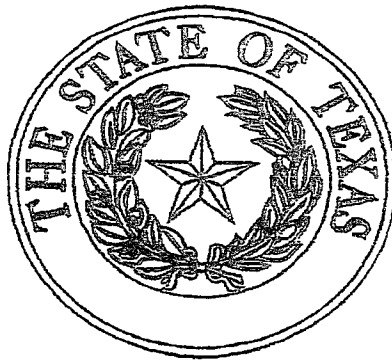
Control Number: 46104



Item Number: 1

Addendum StartPage: 0

46104



RECEIVED  
2016 JUN 23 PM 12:11  
PUBLIC UTILITY COMMISSION  
FILING CLERK

PUBLIC UTILITY COMMISSION OF TEXAS

CLASS B RATE/TARIFF CHANGE APPLICATION

*Required Schedules for rate/tariff changes*

WATER UTILITY NAME: Shore Tech, Inc dba L&M water  
CCN No. Development Company  
12779

ADDRESS OF UTILITY: P.O. Box 395  
Street, P.O. Box and/or suite number  
Santa Fe, Texas 77510  
City and Zip Code

PHONE NUMBER: (409) 925-5211  
area code

NAME OF PERSON TO CONTACT REGARDING THIS FILING:

NAME: Mike Bratsen  
PHONE: 409-925-5211  
EMAIL ADDRESS: \_\_\_\_\_

PUC CLASS SIZE: B (C) (circle one)

INCREASE (DECREASE) 7.430 (From Sch. I-1, Line 33)  
dollar amount

60 (From Sch. I-1, Line 34)  
percent above (below) current revenue requirement

DESCRIBE OWNERSHIP OF COMPANY:

Corporation

DATE OF LAST GENERAL RATE CASE FILING: 12-1-1995

DATE OF LAST NON-GENERAL RATE CHANGE\*: NONE

\* (e.g. pass through rate change or temporary water rate provision)

## **CLASS B RATE/TARIFF CHANGE APPLICATION**

### ***Required Schedules for rate/tariff changes***

***\*\*Please read the "Class B Investor-Owned Utilities water and/or sewer Instructions for Rate/Tariff Change Application" completing these schedules.\*\****

**These schedules are organized in a manner whereby the user can work through each section to:**

- 1st Record historical test year data on Schedule I-1, Column D.  
Enter your test year end on the table of contents.**
- 2nd Provide historical revenue information on Schedule 1-2.**
- 3rd Calculate operating expenses and make adjustments (Section II).**
- 4th Calculate return for rate making purposes (Section III).**
- 5th Calculate adjusted taxes other than income (Section IV).**
- 6th Calculate federal income taxes (Section V).**
- 8th Determine revenue requirements (Schedule I).**
- 9th Design proposed rates (Section VI).**

**These schedules are intended to assist the utility in calculation of its new rates. The process consists of a number of relatively complex steps. Utilities are required to provide all the information necessary to support amounts included in the schedules and to cross-reference all information.**

**If the applicant does not use a schedule, it should be noted as "N/A", and an explanation provided.**

UTILITY NAME: Shore Tech, Inc. 2000 4th St. Water  
Development Center  
 GENERAL WATER RATE/TARIFF CHANGE APPLICATION  
 SCHEDULES

Complete all of the following schedules for your Class A or B utility  
(if the schedule does not apply, include it marked "N/A")

TABLE OF CONTENTS (Page 1 of 2)

FOR TEST YEAR ENDED: 2015  
 DATE SUBMITTED TO PUC: June 9 2016

	Attachment Schedule	Items Checked
SECTION I		
<u>REVENUES AND REVENUE REQUIREMENT</u>		
Revenue Requirement Summary	I-1	<input checked="" type="checkbox"/>
Historical Revenue Summary	I-2	<input type="checkbox"/>
<u>Include the appropriate schedules:</u>		
Metered Active Connections by Meter Size	I-3	<input checked="" type="checkbox"/>
Unmetered Active (Flat Rate) Customers	I-4	<input checked="" type="checkbox"/>
SECTION II		
<u>OPERATIONS AND EXPENSES</u>		
Water Production (no unmetered rates)	II-1(a)	<input checked="" type="checkbox"/>
Water Production (with unmetered rates)	II-1(b)	<input checked="" type="checkbox"/>
Other Revenues & Expenses passed through	II-3	<input checked="" type="checkbox"/>
Purchased Power	II-4	<input checked="" type="checkbox"/>
Other Volume Related Expenses	II-5	<input checked="" type="checkbox"/>
Payroll Cost Allocation	II-6	<input checked="" type="checkbox"/>
Materials	II-7	<input checked="" type="checkbox"/>
Contract Work	II-8	<input checked="" type="checkbox"/>
Transportation Expenses	II-9	<input checked="" type="checkbox"/>
Other Plant Maintenance	II-10	<input checked="" type="checkbox"/>
Employee Pensions/Benefits	II-11	<input checked="" type="checkbox"/>
Bad Debts/uncollectables	II-12	<input checked="" type="checkbox"/>
Office Services and Rentals	II-13	<input checked="" type="checkbox"/>
Office Supplies and Expense	II-14	<input checked="" type="checkbox"/>
Professional Services	II-15	<input checked="" type="checkbox"/>
Insurance	II-16	<input checked="" type="checkbox"/>
Rate Case Expense	II-17	<input checked="" type="checkbox"/>
Regulatory Commission Expense	II-18	<input checked="" type="checkbox"/>
Miscellaneous Expense	II-19	<input checked="" type="checkbox"/>

UTILITY NAME: Shore Tech, Inc. d/b/a Lem Water Development Company  
GENERAL WATER RATE/TARIFF CHANGE APPLICATION SCHEDULES  
TABLE OF CONTENTS (Page 2 of 2)

	<u>Attachment Schedule</u>	<u>Items Checked</u>
SECTION III <u>RETURN AND RATE BASE</u>		
Requested Return	III-1	<input checked="" type="checkbox"/>
Rate Base	III-2	<input checked="" type="checkbox"/>
Utility Plant	III-3	<input checked="" type="checkbox"/>
Utility Plant reconciled to previous filing	III-3(a)	<input checked="" type="checkbox"/>
Developer Construction work in progress	III-4(a)	<input checked="" type="checkbox"/>
Materials and Supplies Inventory	III-4(b)	<input checked="" type="checkbox"/>
Working Cash	III-5	<input checked="" type="checkbox"/>
Notes Payable	III-6	<input checked="" type="checkbox"/>
Accumulated Depreciation	III-7	<input checked="" type="checkbox"/>
Advances for Construction	III-8(a)	<input checked="" type="checkbox"/>
Contributions in Aid of Construction	III-8(b)	<input checked="" type="checkbox"/>
Deferred Income Taxes	III-9(a)	<input checked="" type="checkbox"/>
Deferred Investment		
Tax Credits	III-9(b)	<input checked="" type="checkbox"/>
Deferred Assets	III-10(a)	<input checked="" type="checkbox"/>
SECTION IV <u>TAXES OTHER THAN INCOME</u>		
Property, Payroll and Other Taxes	IV(a)	<input checked="" type="checkbox"/>
Revenue Related Taxes	IV(b)	<input checked="" type="checkbox"/>
SECTION V <u>FEDERAL INCOME TAXES (FIT)</u>		
Income Taxes at Present Rates-effective rate	V	<input checked="" type="checkbox"/>
SECTION VI <u>RATE DESIGN</u>		
Rate Design Worksheet	VI	<input checked="" type="checkbox"/>

## INSTRUCTIONS REV REQUIREMENT

UTILITY NAME: Shore Tech Inc dba L&M Water Development Company

SCHEDULES - CLASS B RATE/TARIFF CHANGE

SECTION I - REVENUE REQUIREMENTS AND REVENUES

The purpose of Section I is to summarize the revenue requirement and provide revenues and meter information for the test year.

### Instructions for Section I - Revenue Requirement and Revenues

Carefully complete the label for each workpaper. Your application docket number should be included on each page.

Schedule I-1 is a **SUMMARY**. Complete column D, historical test year information first using financial records, then work through the remainder of the sections and schedules other than the rate design, Schedule VI, to calculate the utility's changes to its historical test year in Column E. Column G provides the workpaper source for amounts in Columns E & F.

Schedule I-2 reports historical revenues collected and Schedules I-3 and 1-4 report connection information. Use historical financial data and data from recent annual reports (PUC Rpt.) to complete the schedules.

**Please complete Schedule II-3 prior to I-2.**

Insert and reference additional workpapers as necessary. For example, you may wish to add schedules that apply to unique situations in your utility.

The schedules are based on NARUC chart of accounts and include sub-accounts as necessary for detail needed to determine reasonable and necessary expenditures.

## SCHEDULE I-1 REV REQUIREMENT

UTILITY NAME: Greene Tech, Inc dba City of Waco

SCHEDULES - CLASS B RATE/TARIFF CHANGE

## I-1 REVENUE REQUIREMENT SUMMARY

PUC Docket No.

Test Year End: 2015

A	B	C	D	E	F=D+E	G
			Historical Test Year	K & M Changes	Adjusted Test Year	
Line No.	Acct. No.	Account Name				Reference/ Instructions
		Volume related expenses:				
1	610	Purchased water	NONE	0	0	Schedule II-3
2	615	Power Expense-production only	1562	0	1562	Schedule II-4
3	618	Other volume related expenses	0	0	0	Schedule II-5
4		Total volume related exp.	1562	0	1562	Add Lines 1-3
		Non-volume related expenses:				
5	601-1	Employee labor	0	0	0	Schedule II-6, Line 1
6	620	Materials	0	0	0	Schedule II-7
7	631-636	Contract work	0	0	0	Schedule II-8
8	650	Transportation expenses	0	0	0	Schedule II-9
9	664	Other plant maintenance	0	0	0	Schedule II-10
10		Total non-volume related exp.	0	0	0	Add Lines 5-9
		Admin. & general expenses:				
11	601-2	Office salaries	0	0	0	Schedule II-6, line 2
12	601-3	Mgmt. salaries	6,000	0	6,000	Schedule II-6, line 3
13	604	Employee pensions & benefits	0	0	0	Schedule II-11
14	615	Purchased power-Office only	1562	0	1,562	Schedule II-4
15	670	Bad debt expense	0	0	0	Schedule II-12
16	676	Office services & rentals	0	0	0	Schedule II-13
17	677	Office supplies & expenses	172	0	172	Schedule II-14
18	678	Professional services	350	0	350	Schedule II-15
19	684	Insurance	0	0	0	Schedule II-16
20	666	Regulatory (rate case) expense	0	0	0	Schedule II-17
21	667	Regulatory expense (other)	175	0	175	Schedule II-18
22	675	Miscellaneous expenses	2,258	0	2,258	Schedule II-19
23		Total admin. & general expense	10,517	0	10,517	Add Lines 11-22
24		Total operating Expenses	12,079	0	12,079	Lines 4 + 10 + 23
25	403	Depreciation	836	0	836	Sch III-3, Col E, Line 50
26	408	Taxes Other than Income	0	0	0	Sch IV(b), Line 8
27	409/10	Income Tax Expense	3,407	0	3,407	Schedule V, Line 7
28		TOTAL EXPENSES	11,322	0	11,322	
29		TOTAL HISTORIC REVENUE	12,298			Sch I-2, Line 6
30		HISTORICAL TEST YEAR RETURN	4074			Line 30 less Line 29
31		REQUESTED RETURN			3,406	Schedule III-1, Line 3
32		TOTAL REVENUE REQUIREMENT			19,728	Line 30 plus Line 31
33		REQUESTED ANNUAL REVENUE INCREASE		(to notice)	7,430	Line 32 less Line 29
34		PERCENTAGE INCREASE			60	Line 36 divided by Line 33 line 33, 129
35		LESS: OTHER REVENUES			218	Sch. II-3(b), Col. D, Line 8
36		Revenue for Rate Design		(to VI, line 1)	19,510	Line 33 minus Line 35

29 LC:  
38

UTILITY NAME: Spore Tech Inc. dba Lam Water  
Development Company  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
 FOR TEST YEAR ENDED: 2015  
**I-2 HISTORICAL REVENUE SUMMARY**

Line No.	NARUC A/C	Description	Historical Test Year	
1.	461 Metered connections base rate revenue		4860	From financial records
2.	461 Metered connection gallorage rate revenue		7220	From financial records
3.	460 Unmetered (Flat rate) revenue		0	From financial records
4.	Total Metered & Flat Rate Revenue		12080	
5.	Plus: Total Other Revenues		218	From II-3, Column B, line 7
6.	Total Historic Test Year Revenues per income statement and Annual Report*		12298	Line 4 plus line 5

(to I-1, Column D, line 29)

\*Provide all calculations and explanations for any differences between the applicant's annual report and this schedule.

\* If the utility provides other than residential retail service (wholesale, industrial, etc), provide a work paper with the detail of this account by NARUC sub account number.



UTILITY NAME: Grete Ten, Inc d/b/a Lem water  
Development Company

## SCHEDULES - CLASS B RATE/TARIFF CHANGE

## I-3 METERED ACTIVE CONNECTIONS BY METER SIZE

FOR TEST YEAR ENDED: 2015

A	B	C	D	E	F	G	H
Number of Connections							
Line No.	Meter Size	End of Prior Year	Test Year Additions	End of Test Year	Average	Meter Ratios	Meter Equivalencies End of TY
		PUC report Sch. 9		(C+D)	(C + E) / 2		(E x G)
1.	5/8" x 3/4"	36	0	36	36	1.0	36
2.	3/4"					1.5	
3.	1"					2.5	
4.	1 1/2"					5.0	
5.	2"					8.0	
6.							
7.							
8.							
9.	Total						36
10	Average						36

SCHEDULE I-4 CONNECTIONS

UTILITY NAME: Spore Tech, Inc. d/b/a L&M Water Development Company  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
 I-4 UNMETERED (FLAT RATE) ACTIVE CONNECTIONS  
 FOR TEST YEAR ENDED: 2015

A	B	C	D	E	F
		Number of Active Connections			
Line No.	Flat Rate Unit	End of Prior Year	Test Year Additions	End of Year	Average
		PUC report Sch. 9		(C + D)	(C + E) / 2
1.	NONE				
2.					
3.					
4.					
5.	Total	0	0	0	0

## INSTRUCTIONS - OPERATIONS AND MAINTENANCE

UTILITY NAME: State Tech. Inc. aka Lain Water Development Company  
SCHEDULES - CLASS B RATE/TARIFF CHANGE  
SECTION II - OPERATIONS AND MAINTENANCE

The purpose of Section II is to report expense information and allow for the known and measurable changes to operating expenses to determine the revenue requirement in Schedule I-1.

### Instructions for Section II

Compile financial and source information to determine known and measurable changes to the test year expenses. Provide copies of source documents, such as increased utility bill notices, to verify the applicant's proposed known and measurable changes. Show calculations and explanations for all known and measurable changes on all schedules, where applicable. Attach extra workpapers if needed.

Working through Schedules II-4 through II-19, complete each and transfer test year amounts to column G of Schedule I-1. Depreciation expense, other taxes, FIT and return will be determined using later schedules. Wait until those schedules are complete, and then transfer the amounts to Schedule I-1.

Insert and reference additional workpapers as necessary. For example, the applicant may use additional schedules that address unique aspects of the utility.

UTILITY NAME: SHANE TOWN INC. WATER  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
 II-1(a) AND II-1(b) - HISTORICAL OF WATER PRODUCTION  
 FOR TEST YEAR ENDED: 2015

**SCHEDULE II-1(a): WATER PRODUCTION:  
 (COMPANIES WITH METERED RATE CUSTOMERS)**

Line No.	Water Production (1,000 Gallons)	A	B	C= A+B	D
		Test Year	K & M Changes	Adjusted Test Year	Reference
1	Total water pumped	2995.661	0	2995.661	PUC Annual Report
2	Total water purchased	0	0	0	PUC Annual Report
3	Total water produced	2995.661	0	2995.661	Line 1 + line 2
4	Total water sold	2,056.164	0	2,056.164	PUC Annual Report
5	Total accounted for non-revenue water*	0	0	0	
6	Total unaccounted for water	939.503	0	939.503	Lines 3 less 4 less 5
7	Percentage	.31	0	.31	Line 6 divided by Line 3

\* Describe the tracking technique for calculating line 5 and provide the records reflecting the calculation.

Known and measurable calculations and explanations:

**SCHEDULE II-1(b) WATER PRODUCTION  
 (COMPANIES WITH UNMETERED (FLAT) RATE CUSTOMERS)**

Line No.	Description	A Test Year	B K & M Change	C=A+B Adjusted Test Year	D Reference
1	Water Purchased (1,000 gallons)	N/A	0	N/A	PUC report Sch. D-1
2	Water Pumped (1,000 gallons)	N/A	0	N/A	PUC report Sch. D-1
3	Total production (1,000 gallons)	N/A	0	N/A	Lines 13 + 14

UTILITY NAME: SRI LANKA ELECTRICITY BOARD  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
 II-3 OTHER REVENUES & EXPENSES PASSED THROUGH  
 FOR TEST YEAR ENDED: 2015

## II-3(a) Purchased Water or Other Pass Through Expenses

Line No.	A	B	C	D	D
	Purchased from:	Units purchased (in _____) (e.g. 1,000 gal, AC - FT)	Price Per Unit	Total Calculated Cost (B x C)	Actual Cost paid per financial records
1.	N/A				
2.					
3.					
4.	Total 0 *				

\* Must agree with Schedule II-1(a), Line 2, column A, or provide a reconciliation.

## II-3(b) Other revenues collected from customers

Line No.	A	B	C	D
	Item passed thru or type of other revenue	Test year historical revenues collected		Test year revenues netted against COS
1.	Tap Fees*	0		-0-*
2.	Late Fees	168		
3.	Meter Test Fees	0		
4.	Reconnect Fees	50.00		
5.	Purchased Water Fees	0		
6.	Groundwater Conservation District Fees	0		
7.	Other (attach detail**)	0		
8.	Total Other Revenues	218		

(to Sch. I-2, line 5)

(to Sch. I-1, line 35)

\* Tap fees should be reported on Sch. III-8-CIAC, Line 1.

\*\* If the utility provides other than residential retail service (wholesale, industrial, etc),  
 provide a work paper with the detail of this account by NARUC sub account number.

UTILITY NAME: SEASIDE POWER AND LIGHT COMPANY  
 II-4 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
 PURCHASED POWER  
 FOR TEST YEAR ENDED: 2015

This page is supplemental information. It is required to complete Schedule I-1.

References below refer to Schedule I-1.

Line No.	Account No.	Account Name
2.	615.1	Purchased Power (electric) -production

**II-4(a) Volume related expenses (Electric used for production of water/sewer)**

List the amount spent on purchased power (electricity) for the last two record periods and actual for the Test Year. Indicate the kinds of expenses included in this account by identifying all large\* items. If the actual for the Test Year is higher than previous years, indicate the reason for the increase:

\* A large item is more than 10% of the test year account balance and more than \$1,000.

	Year	Amount	
	<u>2013</u>	\$ <u>1,524</u>	
	<u>2014</u>	\$ <u>1,620</u>	
Test Year	<u>2015</u>	\$ <u>1,562</u>	
K & M Change		\$ <u>0</u>	(to I-1, Column E, Line 2)
Adjusted Test year		\$ <u>1,562</u>	(to I-1, Column F, Line 2)

Explanation and calculations of known and measurable change:

**II-4(b) Office related expenses (Electric used for production of water/sewer)**

Line No.	Account No.	Account Name
14	615.2	Purchased Power (electric) Expense for office

**Volume related expenses**

List the amount spent on purchased power (electricity) for the last two record periods and actual for the Test Year. Indicate the kinds of expenses included in this account by identifying all large items. If the actual for the Test Year is higher than previous years, indicate the reason for the increase:

	Year	Amount	
a. Test Year	<u>2013</u>	\$ <u>0</u>	
b. K & M Change	<u>2014</u>	\$ <u>0</u>	
c. Adjusted Test year (a. + b.)	<u>2015</u>	\$ <u>0</u>	
		\$ <u>0</u>	(to I-1, Column E, Line 14)
		\$ <u>0</u>	(to I-1, Column F, Line 14)

Explanation and calculations of known and measurable change:

UTILITY NAME: Shore Tech Inc. dba LHM water  
development company  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
 II-5 OTHER RELATED VOLUME EXPENSES  
 FOR THE TEST YEAR ENDED: 2015

This page is supplemental information. It is required to complete Schedule I-1.

Line No.	Account No.	Account Name
3.	618	Other volume related expenses

Other volume related expenses

List the amount spent on other volume related expenses for the last two record periods and actual for the Test Year. Indicate the kinds of expenses included in this account by identifying all large\* items. If the actual for the Test Year is higher than previous years, indicate the reason for the increase:

\* A large item is more than 10% of the test year account balance and more than \$1,000.

	Year	Amount	
	<u>2013</u>	\$ <u>0</u>	
	<u>2014</u>	\$ <u>0</u>	
a. Test Year	<u>2015</u>	\$ <u>0</u>	
b. K & M Change		\$ <u>0</u>	(to I-1, Column E, Line 3)
c. Adjusted Test year (a.+b.)		\$ <u>0</u>	(to I-1, Column F, Line 3)

Explanation and calculations of known and measurable change:

UTILITY NAME Boyle Inc. d/b/a m water  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
 II-6 ALLOCATION OF PAYROLL EXPENSES  
 FOR THE ADJUSTED TEST YEAR 2015

**SOME SALARIES MUST BE CAPITALIZED IN THIS REPORT IF EMPLOYEES INSTALL PLANT IN SERVICE**  
**II-6(a) PAYROLL COSTS:**

Line No.	A Employee Name	B Test Year Payroll	C Capitalized Payroll	D Expensed Payroll	E 1st 7000 or new limit (PUTA max)	F 7,001 to 9000 or new limit (SUTA max)	G 9,001 to 118500 or new limit (or FICA max)	H over 118500 or new limit	Total Payroll
1.	Michael Bratsen	6,000	0	6,000	6,000	0	0	0	6,000
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.	Total	6,000	0	6,000	6,000	0	0	0	6,000
10.	Percentage Capitalized	Line 9, column F divided by line 9, column E=							

**II-6(b) ALLOCATION OF PAYROLL TO EXPENSE:**

Line 'Total Payroll Expenses' should equal the total from 'Expensed Payroll' (Column C, Line 9) above

Line No.	Acct. No.	Account Name	Test Yr Expense
1.	601-1	Employee labor	0
2.	601-2	Office salaries	0
3.	601-3	Management salaries	6,000
4.		Total Payroll Expenses	6,000

to Schedule I-1, Line 5.  
 to Schedule I-1, Line 11.  
 to Schedule I-1, Line 12.  
 (should equal II-6(a), Column C, Line 9.)

\* Attach a brief summary of the utility's capitalization policy and explain any changes in capitalization rates of more the 5% per year.  
 \*\* Attach an explanation and calculation for K&M salary changes from test year.



UTILITY NAME: <u>State Testing and Development Company</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE II-7 MATERIALS FOR THE TEST YEAR ENDED: <u>2015</u>
--

This page is supplemental information. It is required to complete Schedule I-1.  
 References below refer to Schedule I-1.

<u>Line No.</u>	<u>Account No.</u>	<u>Account Name</u>
-----------------	--------------------	---------------------

6.	620	Materials Does not apply
----	-----	--------------------------

II-7(a) Materials

*we do not have material expenses*

List the amount spent on materials for the last two record periods and for the Test Year.  
 Indicate the kinds of expenses included in this account by identifying all large\* items in  
 the list below. If the Test Year is higher than previous years, indicate the reason for the  
 anticipated increase:

	Year	Amount
	<u>2013</u>	\$ <u>0</u>
	<u>2014</u>	\$ <u>0</u>
a. Test Year	<u>2015</u>	\$ <u>0</u>
b. K & M Change		\$ <u>0</u> (to I-1, Column E, Line 6)
c. Adjusted Test year (a. + b.)		\$ <u>0</u> , I-1, Column F, Line 6

\* A large item is more than 10% of the test year account balance and more than \$1,000.00

Expensed materials may not be included in rate base in materials and supplies inventories.

Explanation and calculations of known and measurable change:

II-7(b) Large Items:

Description	Amount	Date in service

UTILITY NAME: More Tech Inc. about 4th water  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
 II-8 CONTRACT WORK  
 FOR THE TEST YEAR ENDED: 2015

This page is supplemental information. It is required to complete Schedule I-1.  
 References below refer to Schedule I-1.

Line No.      Account No.      Account Name

7.      631, 635, 636      Contract work (non-capitalized engineering, testing, other)

II-7(a) Contract work

we do not have contract work.  
we fix ourselves.

List the amount spent on contract work for the last two record periods and for the Test Year.  
 Indicate the kinds of expenses included in this account by identifying all large\* items. If the  
 Test Year is higher than previous years, indicate the reason for the anticipated increase.

Year	Amount
<u>2012</u>	\$ <u>0</u>
<u>2013</u>	\$ <u>0</u>
<u>2014</u>	\$ <u>0</u>
a. Test Year <u>2015</u>	\$ <u>0</u>
b. K & M Change	\$ <u>0</u> (to I-1, Column E, Line 7)
c. Adjusted Test year (a. + b.)	\$ <u>0</u> (to I-1, Column F, Line 7)

\* A large item is more than 10% of the test year account balance more than \$1,000.

Explanation and calculations of known and measurable change:

II-8(b) Large Items:

Description	Amount	Date in service

UTILITY NAME: <u>Shelby County Water Company</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE <b>II-9 TRANSPORTATION</b> FOR THE TEST YEAR ENDED: <u>2015</u>
--

This page is supplemental information. It is required to complete Schedule I-1.  
 References below refer to Schedule I-1.

Line No.	Account No.	Account Name
----------	-------------	--------------

8.	650	Transportation expense
----	-----	------------------------

*we do not have transportation expenses*

**II-9(a) Transportation expense**

List the type of vehicles used by the utility and allocate the percent used for business purposes. For example, is there one vehicle used solely for the utility, or is it used for non-business activities too? Is there a vehicle involved that is part of the Company's Plant in Service and thus is already depreciated?

Vehicle expenses reported using a cost per unit (say 34 cents per mile) have the depreciation factor included. A vehicle which is part of the Plant in Service should show only actual operating and maintenance expenses (oil, gas, repairs, maintenance) excluding insurance. The purpose of this supplemental page is to ensure that vehicle expense will be recorded properly and that vehicle depreciation is not listed twice or totally omitted.

	Year	Amount	
	<u>2013</u>	\$ <u>0</u>	
	<u>2014</u>	\$ <u>0</u>	
a. Test Year	<u>2015</u>	\$ <u>0</u>	
b. K & M Change		\$ <u>0</u>	(to I-1, Column E, Line 8)
c. Adjusted Test year (a. + b.)		\$ <u>0</u>	(to I-1, Column F, Line 8)

Explanation and calculations of known and measurable change:

**II-9(b) Large Items\*:**

Description	Amount	Date in service

\* A large item is more than 10% of the test year account balance and more than \$1,000.

UTILITY NAME: Shasta Electric Company  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
 II-10 OTHER PLANT MAINTENANCE  
 FOR THE TEST YEAR ENDED: 2015

This page is supplemental information. It is required to complete Schedule I-1.  
 References below refer to Schedule I-1.

Line No.	Account No.	Account Name
9.	664	Other plant maintenance

### II-10(a) Other plant maintenance

List the amount spent on other plant maintenance for the last two record periods and estimated for the Test Year. Indicate the kinds of expenses included in this account by identifying all large\* items. If the Test Year is higher than previous years, indicate the reason for the anticipated increase:

Year	Amount
<u>2013</u>	\$ <u>0</u>
<u>2014</u>	\$ <u>0</u>
a. Test Year <u>2015</u>	\$ <u>0</u>
b. K & M Change	\$ <u>0</u> (to I-1, Column E, Line 9)
c. Adjusted Test year (a. + b.)	\$ <u>0</u> (to I-1, Column F, Line 9)

\* A large item is more than 10% of the test year account balance more than \$1,000.

Explanation and calculations of known and measurable change:

### II-10(b) Large Items:

Description	Amount	Date in service

UTILITY NAME: Spire Tech Inc. d/b/a U&M Water  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
 II-11 EMPLOYEE PENSIONS AND BENEFITS  
 FOR THE TEST YEAR ENDED: 2015

This page is supplemental information. It is required to complete Schedule I-1.  
 References below refer to Schedule I-1.

Line No.	Account No.	Account Name
13.	604	Employee pensions and benefits N/A

Employee pensions and benefits

List the amount spent on Employee's pensions and benefits for the last two record periods and estimate for the Test Year. Indicate the kinds of expenses included in this account by identifying all items by category. For example, Pensions includes such items as ESOPs and IRAs. The "Other" column includes such items as dental, vision, life insurance, etc. Also include the number of employees covered and charged to account 674 and indicate the cost per employee. As applicable, provide information on any qualified pensions offered to employees and documentation, such as actuarial studies, discussing net pension costs as well as current funding status of the utility's projected benefit obligation. If the Test Year amount is higher than previous years, indicate the reason for the anticipated change:

List types of Pensions & Benefits:

2013  
Year

\$ <u>0</u>	\$ _____	\$ _____	\$ _____	\$ _____
Total Amount	Pensions	Health	Other	Amount Capitalized*

Cost per Employee:

2014  
Year

\$ <u>0</u>	\$ _____	\$ _____	\$ _____	\$ _____
Total Amount	Pensions	Health	Other	Amount Capitalized*

Number of Employees covered:

Cost per Employee:

List types of Pensions & Benefits:

2015  
Year

\$ <u>0</u>	\$ _____	\$ _____	\$ _____	\$ _____
Total Amount	Pensions	Health	Other	Amount Capitalized*

Number of Employees covered:

Cost per Employee:

\*(use % on Sch 11-6(a), line 10)

UTILITY NAME <u>State Test Inc. and Gen Water</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE II-12 BAD DEBTS FOR THE TEST YEAR ENDED: <u>2015</u>
--

This page is supplemental information. It is required to complete Schedule I-1.  
 References below refer to Schedule I-1.

<u>Line No.</u>	<u>Account No.</u>	<u>Account Name</u>
15.	670	Bad Debts

#### II-12 Bad debts/Uncollectibles

List the recorded amount the company was unable to collect for the last two years, and estimate the uncollectible amount for the Test Year. If the the Test Year is higher than previous years, indicate the reason for the anticipated increase.

	<u>Year</u>	<u>Amount</u>	
	<u>2013</u>	\$ <u>0</u>	
	<u>2014</u>	\$ <u>0</u>	
a. Test Year	<u>2015</u>	\$ <u>0</u>	
b. K & M Change		\$ <u>0</u>	(to I-1, Column E, Line 15)
c. Adjusted Test year (a. + b.)		\$ <u>0</u>	(to I-1, Column F, Line 15)

Explanation and calculations of known and measurable change:

#### II-12(b) Large Items\*:

Description	Amount	Date in service

\* A large item is more than 10% of the test year account balance and more than \$1,000.

Does not really apply most people own their own home  
 so have to pay the water bill.

UTILITY NAME: State Street City Water  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
 II-13 OFFICE SERVICES AND RENTALS  
 FOR THE TEST YEAR ENDED: 2015

This page is supplemental information. It is required to complete Schedule I-1.  
 References below refer to Schedule I-1.

Line No.	Account No.	Account Name
16.	678	Office services & rentals

### II-13(a) Office services and rentals

List the amount spent on office services and rentals for the last two record periods and estimate for the Test Year. Indicate the kinds of expenses included in this account by identifying all large\* items. If the Test Year is higher than previous years, indicate the reason for the anticipated increase:

	Year	Amount	
	<u>2013</u>	\$ <u>0</u>	
	<u>2014</u>	\$ <u>0</u>	
a. Test Year	<u>2015</u>	\$ <u>0</u>	
b. K & M Change		\$ <u>0</u>	(to I-1, Column E, Line 16)
c. Adjusted Test year (a. + b.)		\$ <u>0</u>	(to I-1, Column F, Line 16)

Explanation and calculations of known and measurable change:

\* A large item is more than 10% of the test year account balance and more than \$1,000.

### II-13(b) Large Items:

Description	Amount	Date in service

UTILITY NAME: <u>Service Tech Inc. d/b/a Cam Water</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE <b>II-14 OFFICE SUPPLIES</b> FOR THE TEST YEAR ENDED: <u>2015</u>
--

This page is supplemental information. It is required to complete Schedule I-1.  
References below refer to Schedule I-1.

Line No.	Account No.	Account Name
----------	-------------	--------------

17.	681	Office supplies & expenses
-----	-----	----------------------------

stamps & mailings

#### II-14(a) Office supplies & expenses

List the amount spent on office supplies and expenses for the last two record periods and estimate for the Test Year. Indicate the kinds of expenses included in this account by identifying all large\* items. If the Test Year is higher than previous years, indicate the reason for the anticipated increase:

	Year	Amount	
	<u>2013</u>	\$ <u>213.26</u>	
	<u>2014</u>	\$ <u>132.42</u>	
a. Test Year	<u>2015</u>	\$ <u>172.00</u>	
b. K & M Change		\$ _____	(to I-1, Column E, Line 17)
c. Adjusted Test year (a. + b.)		\$ <u>172.00</u>	(to I-1, Column F, Line 17)

Explanation and calculations of known and measurable change:

\* A large item is more than 10% of the test year account balance and more than \$1,000.

#### II-14(b) Large Items:

Description	Amount	Date in service
pens / pencils		N/A
binders		N/A
paper / copy		N/A
card stock		N/A



UTILITY NAME: BIS 1500 Hwy 1100 Lam water  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
**II-15 PROFESSIONAL SERVICES**  
 FOR THE TEST YEAR ENDED: 2015

This page is supplemental information. It is required to complete Schedule I-1.  
 References below refer to Schedule I-1.

Line No.	Account No.	Account Name
18.	682	Professional services

**II-15(a) Professional services**

List the amount spent on professional services for the last two record periods and estimate for the Test Year. Indicate the kinds of expenses included in this account by identifying all large items\*. If the Test Year is higher than previous years, indicate the reason for the anticipated increase:

	Year	Amount	
	<u>2013</u>	\$ <u>350</u>	
	<u>2014</u>	\$ <u>350</u>	
a. Test Year	<u>2015</u>	\$ <u>350</u>	
b. K & M Change		\$ <u>0</u>	(to I-1, Column E, Line 18)
c. Adjusted Test year (a. + b.)		\$ <u>350</u>	(to I-1, Column F, Line 18)

Explanation and calculations of known and measurable change:

\* A large item is more than 10% of the test year account balance and more than \$1,000.

**II-15(b) Large Items:**

Description	Amount	Date in service

UTILITY NAME: Apple Inc. Inc. Inc. Cam. water  
Development Company  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE

## II-16 INSURANCE

FOR THE TEST YEAR ENDED: 2015

This page is supplemental information. It is required to complete Schedule I-1.

References below refer to Schedule I-1.

Line No.	Account No.	Account Name
19,	684	Insurance

Insurance

List the amount spent on insurance for the last two record periods and estimate for the Test Year. Indicate the kinds of expenses included in this account by identifying all large items\*. If the Test Year is higher than previous years, indicate the reason for the anticipated increase:

Year	Amount
<u>2013</u>	\$ <u>0</u>

<u>2014</u>	\$ <u>0</u>
-------------	-------------

a. Test Year <u>2015</u>	\$ <u>0</u>
--------------------------	-------------

b. K & M Change	\$ <u>0</u>	(to I-1, Column E, Line 19)
-----------------	-------------	-----------------------------

c. Adjusted Test year (a. + b.)	\$ <u>0</u>	(to I-1, Column F, Line 19)
---------------------------------	-------------	-----------------------------

Types of insurance:

<u>2013</u>	\$ <u>0</u>			
Year	Total amount	Period Covered	Type	Company

<u>2014</u>	\$ <u>0</u>			
Year	Total amount	Period Covered	Type	Company

<u>2015</u>	\$ <u>0</u>			
Year	Total amount	Period Covered	Type	Company

Explanation and calculations of known and measurable change:

UTILITY NAME: Electricity Delivery Company  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE

## II-17 REGULATORY EXPENSE

FOR THE TEST YEAR ENDED: 2015

This page is supplemental information. It is required to complete Schedule I-1.

References below refer to Schedule I-1.

Line No.	Account No.	Account Name
20.	666	Regulatory (Rate Case) Expense

II-17(a) Regulatory commission expense

List the amount spent on rate case expense for the last two years and for the Test Year. Typically, the commission separates rate case expense from the revenue requirement and allows recovery through a surcharge. The known and measurable adjustment would decrease this expense to zero in this case. In any event, if the applicant does not file every year, the expense must be amortized over the time between filings and only one year's worth should be charged to customers. Record Commission filing fees or fees to consultants, attorneys, etc. in formal and informal rate cases, complaints, or other dealings with the Commission, which are not reported under Professional Services. Indicate the kinds of expenses included in this account by identifying all large\* items. If the Test Year is higher than previous years, indicate the reason for the anticipated increase:

	Year	Amount	
	<u>2013</u>	\$ <u>0</u>	
	<u>2014</u>	\$ <u>0</u>	
a. Test Year	<u>2015</u>	\$ <u>0</u>	
b. K & M Change		\$ <u>0</u>	(to I-1, Column E, Line 20 - see instructions above)
c. Adjusted Test year (a. + b.)		\$ <u>0</u>	(to I-1, Column F, Line 20 - see instructions above)

Explanation and calculations of known and measurable change:

\* A large item is more than 10% of the test year account balance and more than \$1,000.

II-17(b) Large Items:

Description	Amount	Date in service

UTILITY NAME: Shore-Tech Inc. dba L&M Water Development Company  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE

## II-18 REGULATORY EXPENSE

FOR THE TEST YEAR ENDED: 2015

This page is supplemental information. It is required to complete Schedule I-1.  
 References below refer to Schedule I-1.

Line No.	Account No.	Account Name
21.	667	Regulatory commission expense

II-18(a) Regulatory commission expense

List the amount spent on regulatory commission expense for the two record periods and for the Test Year. Include TCEQ inspection fees or permit fees, and other regulatory expense. Do not include the regulatory assessment; this is a pass through expense. Indicate the kinds of expenses included in this account by identifying all large\* items. If the Test Year is higher than previous years, indicate the reason for the anticipated increase:

	Year	Amount	
	<u>2013</u>	\$ <u>175<sup>00</sup></u>	
	<u>2014</u>	\$ <u>175<sup>00</sup></u>	
a. Test Year	<u>2015</u>	\$ <u>175<sup>00</sup></u>	
b. K & M Change		\$ <u>0</u>	(to I-1, Column E, Line 21 - see instructions above)
c. Adjusted Test year (a. + b.)		\$ <u>175<sup>00</sup></u>	(to I-1, Column F, Line 21 - see instructions above)

Explanation and calculations of known and measurable change:

\* A large item is more than 10% of the test year account balance and more than \$1,000.

II-18 (b) Large Items:

Description	Amount	Date in service
Subsidence Permit Fee	175	N/A
Subsidence Permit Fee	175	N/A
Subsidence Permit Fee	175	N/A

UTILITY NAME: Shore Region Inc. d/b/a Cam Water  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
 II-19 MISCELLANEOUS EXPENSE  
 FOR THE TEST YEAR ENDED: 2015

This page is supplemental information. It is required to complete Schedule I-1.  
 References below refer to Schedule I-1.

<u>Line No.</u>	<u>Account No.</u>	<u>Account Name</u>
22.	675	Miscellaneous

chemicals & Lab Fees

### II-19 (a) Miscellaneous expense

List the amount spent on general miscellaneous for the last two record periods and for the Test Year. Indicate the kinds of expenses included in this account by identifying all large\* items. If the Test Year is higher than previous years, indicate the reason for the anticipated increase:

	<u>Year</u>	<u>Amount</u>	
	<u>2013</u>	\$ <u>1,773</u>	
	<u>2014</u>	\$ <u>599</u>	
a. Test Year	<u>2015</u>	\$ <u>2,258</u>	
b. K & M Change		\$ <u>0</u>	(to I-1, Column E, Line 22 - see instructions above)
c. Adjusted Test year (a. + b.)		\$ <u>2,258</u>	(to I-1, Column F, Line 22 - see instructions above)

Explanation and calculations of known and measurable change:

\* A large item is more than 10% of the test year account balance.

### II-19 (b) Large Items:

Description	Amount	Date in service

## SECTION III RATE BASE INSTRUCT

UTILITY NAME: Shore Tech, Inc. also L&M water

Development Company  
SCHEDULES - CLASS B RATE/TARIFF CHANGE

SECTION III RATE BASE INSTRUCTIONS

Section III provides working tables to allow the calculation of rate base and return on rate base.

### Instructions for Section III

- 1 Complete Schedules III-3 through III-9 as they apply to your company.
- 2 Transfer resulting year end balances (last line of each table) to Schedule III-2.
- 3 Complete Schedule III-1

UTILITY NAME: <u>Deerfield Gas Company</u>
SCHEDULES - CLASS B RATE/TARIFF CHANGE
III-1 REQUESTED RETURN
FOR THE TEST YEAR ENDED: <u>2015</u>

## RETURN ON RATE BASE:

Line No.		
1	Test year end rate base (from III-2, Line 16)	27,273
2	Requested ROR (Col G, Line 7 below)	12.49%
3	Return on rate base (Line 1 x Line 2)	3,406.00

## Rate of Return:

A	B	C	D	E	F	G
Line No.	Description	Amount	Percentage	Rate	Reference	Weighted Average Rate
			Amount from previous column divided by Line 6, Column C			$G=(E \times F)$
4.	Equity (Rate base less Line 5, Column D)	12,273	1	12.49%	Col E = Requested return on equity	12.49%
5.	Long Term Debt and Advances from associated companies from Schedule III-6	0	0	0	Col E = From Sch. III-6, Column H, Line 9	0
6.	Total capitalization (Rate Base Sch III-2, Line 16)	27,273				
7	Return on rate base Col G, Line 6 rounded to nearest 0.01%)				Line 4 + Line 5	12.49% To Line 2 above

\* ROE = Return on Equity

UTILITY NAME: State Tech, Inc. class com water development company  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
 III-2 RATE BASE SUMMARY  
 FOR THE TEST YEAR ENDED: 2015

Line No.	Description	Amount	Reference (From)
1	<b>Additions:</b>		
2.	Utility plant (Original Cost)	43,350	Schedule III-3, Line 50, Col D
3.	Construction work in progress	0	Schedule III-4, Line 5
4.	Materials and supplies	0	Schedule III-4, Line 8
5.	Working cash (capital)	1,365. <sup>00</sup>	Schedule III-5, Line 2
6.	Prepayments	0	Schedule III-4, line 8
7.	Other Additions	0	Add schedule
8.	TOTAL ADDITIONS (Add Lines 2 through 6)	44,715	
	<b>Deductions:</b>		
9.	Reserve for depreciation (Accumulated)	17,442	Schedule III-3, Col F, Line 50
10.	Advances for construction	0	Schedule III-8(a), Col F, Line 6
11.	Developer Contributions in aid of construction	0	Schedule III-8(b), Col G, Line 6
12.	Accumulated deferred income taxes	0	Schedule III-9(a), Line 3
13.	Accumulated deferred investment tax credits	0	Schedule III-9(b), Line 3
14.	Other Deductions	0	Add schedule
15.	TOTAL DEDUCTIONS (Add lines 9 through 14)	17,442. <sup>00</sup>	
16.	RATE BASE (Line 8, less Line 15)	27,273	



# UTILITY NAME: SPOTLIGHT WATER SCHEDULES - CLASS B RATE/TARIFF CHANGE

Schedule III-3

(Provide a schedule for each PWS system)

Add schedules as needed, provide a summary also

Line No	[A] Item	[B] Date of Installation	[C] Service Life (yrs) **	[D-1] Original Cost when installed \$	[D-2] Customer CIAC amount	[D] = [D-1] - [D-2] Adjusted Original Cost for Customer CIAC <sup>1</sup>	Time in Service			Depreciation		
							Years in Service	Months	Days	[E] = [D]/[C] Annual (\$)	[F] Accumulated (\$ (Reserve))	[G] = [D]-[F] Net Book Value (\$)
1	303 Land and/or rights	0	0	0	0	0	0	0	0	0	0	0
2	307 Wells	6/1/1915	50	25,000	0	25,000	20	6	15	510	10,240	15,340
	Well Pumps											
3	311 5 hp or less	0	0	0	0	0	0	0	0	0	0	0
4	311 Greater than 5 hp	0	0	0	0	0	0	0	0	0	0	0
	Booster Pumps											
5	311 5 hp or less	3/20/02	5	1,100	0	1,100	13	9	1	0	1,100	0
6	311 Greater than 5 hp	0	0	0	0	0	0	0	0	0	0	0
7	320 Chlorinators	0	0	0	0	0	0	0	0	0	0	0
	Structures:											
8	304 Wood	0	15	0	0	0	0	0	0	0	0	0
9	304 Masonry	0	30	0	0	0	0	0	0	0	0	0
10	305 Storage Tanks	3/20/02	50	2,700	0	2,700	13	9	1	540	703	1,997
11	311 Pressure Tanks	6/1/1915	50	1,500	0	1,500	20	6	15	300	600	900
12	331 Distribution System (trunks and lines)	6/1/1915	50	12,000	0	12,000	20	6	15	2400	4,800	7,200
13	334 Meters and Service (taps not covered by fees)	0	20	0	0	0	0	0	0	0	0	0
14	340 Office Equipment	0	10	0	0	0	0	0	0	0	0	0
15	341 Vehicles	0	5	0	0	0	0	0	0	0	0	0
16	343 Shop Tools	0	15	0	0	0	0	0	0	0	0	0
17	345 Heavy Equipment	0	10	0	0	0	0	0	0	0	0	0
18	348 Fencing	6/1/1915	20	4,500	0	4,500	20	6	15	0	0	0
	Other (Please list)											
19												
20												
50	Total			43,350						8,340	17,440	22,818

To Sch III-2,

To Sch I-1,

line 2

line 27

9

Add detailed worksheets if necessary to support this Schedule.

<sup>1</sup> Any amount paid for an item that was not incurred by the utility, such as by a customer, is deducted from the original cost. The adjusted original cost amount here, Column D-2, labeled "Adjusted Original Cost for Customer CIAC". Column D-2 will then be depreciated and the net book value will be calculated (Column G). For an item with the entire amount of its original cost paid for by customer(s), Columns D-2, E, F, and G would be zero. See Schedule III-8 for developer CIAC.

UTILITY NAME: ShoreTech Inc aka Lam Water Development Company  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
 III-3(a) UTILITY PLANT IN SERVICE-RECONCILIATION TO PRIOR CASE  
 FOR TEST YEAR ENDED: 2015

## ORIGINAL COST DATA

A Line No.	B Description	C Amount	D Amount
1.	Beginning Gross Plant balance - (from previous rate case)	Must match previous rate case	\$
2.	Plant additions after previous rate case	NONE	
3.		\$	
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.	Total additions (add lines 3 through 10, Col C)		\$
12.	Test year plant retirements after previous rate case:		
13.		\$	
14.			
15.			
16.			
17.			
18.			
19.			
20.			
21.	Total retirements (add line 13 through 20, Col C)		\$ 0
22.	Ending balance (line 1 + line 11 - line 21)	Equals as III-3, Column D, line 50	\$ 0

Please provide a full explanation of any adjustments to accounts from the prior period.

No previous rates

UTILITY NAME: Shore Tech Inc d/b/a City Water Development Company  
**SCHEDULES - CLASS B RATE/TARIFF CHANGE**  
**III-4 AVERAGE CONSTRUCTION WORK IN PROGRESS,**  
**MATERIALS AND SUPPLIES INVENTORY & PREPAYMENTS**  
 FOR THE TEST YEAR ENDED: 2015

\*\*\*DO NOT include construction work in progress in rate base, unless the utility meets the requirements of PUC Subst. Rule 24.31C(4).

### III-4 AVERAGE CONSTRUCTION WORK IN PROGRESS:

A	B	C
Line No.	Description	Test Year Amount
1.	Beginning balance	
2.	Test year costs added	
3.	Test year construction costs completed	
4.	Ending balance	
5.	Average balance - test year (line 1 plus line 4, divided by 2)	NONE

Typically zero, to Schedule III-2, Line 3

		Materials & Supplies inventory	Prepaid Expenses
6.	Sum of 12 test year month end balances		
7.	One month prior to the test year, month end balance		
8.	13 Month Average balance (line 6 plus line 7, divided by 13)	NONE	

To III-2, Line 4.

To III-2, Line 6.

\*\*\*DO NOT include construction work in progress in rate base, unless the utility meets the requirements of PUC Subst. Rule 24.31C(4).

UTILITY NAME: SHUTE TOWN, INC. class B & m water  
Development 2000-2005  
 SCHEDULES FOR CLASS B RATE/TARIFF CHANGE  
 III-5 WORKING CASH ALLOWANCE CALCULATIONS  
 FOR THE TEST YEAR ENDED: 2015

1. No working cash allowance is permitted when a utility bills its customers in advance and provides service to flat rate customers only. Sewer connections count for the purposes of this schedule.

2. A utility which has all metered customers and bills monthly shall divide its annual Operating and Maintenance (O&M) expenses (excluding all taxes and depreciation) by 12 if it is a Class B utility, or by 8 if it is a Class C utility filing a Class B package to calculate working cash allowance. An example follows:

	Class B	Class C	
1. Annual Expenses	\$70,000	\$70,000	13,006
2. Taxes and depreciation	(10,000)	(10,000)	2,885
3. Net Expenses (Line 1 - Line 2)	60,000	60,000	1,092
4. Working Cash (Line 3 / line 5)	\$5,000	\$7,500	
5. Divisor	12	8	

A Line No	B Description	Class B		Class C	
		Water	Sewer	Water	Sewer
1	Annual O & M Expenses	13,806	NONE		N/A
2	Working Cash (Line 3 / Line 5)	1,365	NONE		N/A
3	Divisor	12	12	8	8

From Sch I-1, line 25

To Sch III-2, line 5

UTILITY NAME: DRY-TECH INCORPORATED  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE

III-6 LONG TERM DEBT/ NOTES PAYABLE - WATER AND SEWER  
 FOR THE YEAR ENDED: 2015

List the following information concerning debt and equity of the utility and attach copies of notes payable used. Round all percentages to two (2) decimal places. If debt from affiliated interests is allocated to the utility, provide workpapers demonstrating and justifying the allocation.

	(A) Long Term Debt Name of Bank/Lender	(B) Date of Issue	(C) Date of Maturity	(D) Original Amount of Loan	(E) Outstanding or Unpaid Balance- End of Test Year	(F) Interest Rate	(G)=Col E, Line 20 x Col. F, Line 20 Weighted Average
1	Part 1 - Debt <u>NONE</u>						
2							
3							
4							
5							
6							
7							
8							
9	Total						

1 to Sch. III-1,  
Column G,  
Line 5

List short term debt, if any:

UTILITY NAME: <u>State Farm Insurance Company</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE <b>III-7 ACCUMULATED DEPRECIATION FROM PRIOR RATE CASE</b> FOR THE TEST YEAR ENDED: <u>2015</u>
---

ACCUMULATED DEPRECIATION:

Line No.	Description	Dollar Amount
1.	Ending-Prior Rate Case (Docket No. _____)	NONE
2	Ending balance per Sch III-3, Column F, Line 50	
	Describe accounting adjustments made between the prior rate case and the current rate case:	

Must match previous rate case.

UTILITY NAME: Shore Land Inc. aka Cam Water Development Company  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
 III-8 ADVANCES FOR CONSTRUCTION AND  
 CONTRIBUTIONS IN AID OF CONSTRUCTION  
 FOR THE TEST YEAR ENDED: 2015

## III-8(a) ADVANCES FOR CONSTRUCTION:

Line No.	A Item	B Date of Installation	C Total Cost	D Amount of Advance	E Repayments made to developer	F (F)=(D)-(E) Rate base Value (to Sch III-2)	G Amount to be refunded in the future*
1.	NONE						
2.							
3.							
4.							
5.							
6.	Total						

\*If any advances or CIAC from developers or customers are refundable, please provide the potential date of refunding, if known.

## III-8(b) DEVELOPER CONTRIBUTIONS IN AID OF CONSTRUCTION\*:

Line No.	A Item	B Date of Installation or Contribution	C Total Cost	D Amount of Developer Contribution	E Annual amortization	F Accumulated Amortization	G (G)=(D) - (F) Rate Base Value (to Sch III-2)
1.	NONE						
2.							
3.							
4.							
5.							
6.	Total						

\*Customer CIAC is entered directly on III-3

UTILITY NAME: <u>City of San Francisco</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE <b>III-9 DEFERRED INCOME TAXES AND</b> <b>DEFERRED INVESTMENT TAX CREDITS</b> FOR THE TEST YEAR ENDED: <u>2015</u>
--

To the extent that new line items have been included within the calculation of ADIT since the last rate filing, provide a complete description of the underlying issues that give rise to the new category of ADIT.

III-9(a) ACCUMULATED DEFERRED INCOME TAXES:

Line No.	Description	Test Year Amount
1.	Beginning balance	NONE
2.	Test year amount	
3.	Ending balance	

III-9(b) ACCUMULATED DEFERRED INVESTMENT TAX CREDITS:

Line No.	Description	Test Year Amount
1.	Beginning balance	NONE
2.	Test year amortization	
3.	Ending balance	



UTILITY NAME: 2015 TESTED - DAY-LAN WATER  
2015 TESTED - DAY-LAN WATER  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
 III-10 OTHER DEFERRED ASSETS  
 FOR THE TEST YEAR ENDED: 2015

III-10(a) : Other Deferred Assets

Line No.	Description	Test Year Amount
1.	NONE	
2.		
3.		

III-10(b) ACCUMULATED AMORTIZATION ON OTHER DEFERRED ASSETS

Line No.	Description	Test Year Amount	Total Accum Amort End of test year
1.	NONE		
2.			
3.			

## SECTION IV OTHER TAX INSTRUCT

UTILITY NAME: Shore Tech Inc dba L&M water  
Development Company

### SCHEDULES - CLASS B RATE/TARIFF CHANGE

Section IV is used to report taxes other than income for proposed revenues.

### Instructions for Section IV

Follow the instructions included with individual schedules under the heading reference.

UTILITY NAME: Public Trenching & Water Company  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE

IV(a) ESTIMATE OF TAXES OTHER THAN INCOME  
 FOR THE TEST YEAR ENDED: 2015

## PROPERTY TAXES:

A Line No.	B Description	C Amount	D Amount	E Reference
1	Property taxes paid in in test year		734 <sup>00</sup>	per property tax bills
2	Utility plant added in test year	0		Schedule III-3(a), Line 11
3	Utility plant retirements in test year	0		Schedule III-3(a), Line 21
4	Net additions	0		Line 2 minus line 3
5	Net Property tax rate	734 <sup>00</sup>		Line 1 / beginning of test year gross plant balance from III-3 (a), Col. D, Line 1
6	Test year property tax on additions		0	Line 4 times Line 5
7	Adjusted Test year property tax expense		734 <sup>00</sup>	Line 1 + Line 6
8	Known and measurable change	0		Line 7 minus Line 1

## PAYROLL TAXES (BASED ON ADJUSTED TEST YEAR NUMBERS):

A Line No.	B Tax Type	C Wage Level	D Tax Rate	E Taxable Wages	F Reference	G Tax
9	FICA	wages to _____	6.2 %	6,000	SCHEDULE II-6 Column D+E+F Line 9	372 <sup>00</sup>
10	Medicare	wages to _____	1.45 %	6,000	Column H Line 9	87 <sup>00</sup>
11	Added Medicare (Affordable Care Act)	wages to _____	NONE	NONE		NONE
12	Federal unemployment	wages to _____	6 %	6,000	Column D Line 9	36 <sup>00</sup>
13	State unemployment	wages to _____	4.7 %	6,000	Column D+E Line 9	282 <sup>00</sup>
14	Total (add Lines 11 through 14)			12,000		12,000
15	Less: Capitalized	Use % on Sch II-6(a), line 10	%			
16	Test year Payroll Tax Expense	Line 13 less 14				
17	Known and measurable change				(Line 13 minus Line 14)	

## OTHER TAXES:

A Line No.	I Description	J Test year	K K & M change	L Adjusted Test Year
18	Other taxes & licenses	NONE		
19				
20				
21	Total Other Taxes (Line 18 + Line 19 + Line 20)			
22	Total this page - taxes other than income (Line 7) + (Col G, Line 16) + (Col L, Line 21)			
23	Sch IV(a), Total known and measurable change (Line 8 plus line 17, Column G plus line 21, Column K)			

UTILITY NAME: <u>3105 1st Inc at 102 Lam water</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE IV(b) REVENUE RELATED TAXES AND EXPENSES FOR THE TEST YEAR ENDED: <u>2015</u>						
A	B	C	D	E	F=B+C+D+E	
Line	Texas Margins Tax	City Franchise Taxes	Bad Debt Expense	Other Revenue Related	Totals	
1	Test year expense	0	N/A	0	0	
2	Test year effective rate (test year tax expense/historic test year revenues-Sch I-1)					
3	Gross up factor (1.0 divided by (1.0 minus Line (example below)					
4	Change in revenue requirement (Sch I-1, line 33)					
5	Adjusted revenue requirement (Line 3 x Line 4)					
6	Adjusted expense (Line 3 times Line 4)	0	0	0	0	0

line 8 is Actually 6

## SECTION V FEDERAL INCOME TAX

### SCHEDULES - CLASS B RATE/TARIFF CHANGE

Section V calculated federal income tax at present rates.

Instructions for Section V

Complete SCHEDULE V per instructions found in the reference column.

UTILITY NAME: Share Tech. Inc dba Lemwater Development company  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
 V SCHEDULE OF EFFECTIVE FEDERAL TAX RATE  
 FOR THE TEST YEAR ENDED: 2015

A	B	C	D
Line		Amount	Reference
1	Requested Return	3,407 Amount	Schedule III-1, Line 3 or II-1, line 34
2	Less: Synchronized Interest	0 Amount	Sch. III-1, Col. G, Line 5 x Sch. III-2, Line 16)
3	Requested taxable return	3,407	Line 1 minus Line 2
4	Income taxes at proposed rates	1,812	Line 17 below
5	Effective tax rate	.53	Line 4 divided by Line 3
6	Total gross up factor	1.88	1.0 divided by (1.0 minus line 5)
7	Grossed up federal income tax	3,407	Line 4 times line 6

To Sch I-1, Line 27

## FEDERAL INCOME TAX CALCULATION:

Line No.	Tax Rate	Taxable Income	Tax Rate	Tax
		(Portion of Taxable Income in Level)		(C x D)
12	1st 50,000 of taxable income	12,080 50,000	X .15 / 15%	1,812
13	Next 25,000 of taxable income	25,000	25%	
14	Next 25,000 of taxable income	25,000	34%	
15	Next 235,000 of taxable income	235,000	39%	
16	Over 335,000 of taxable income		34%	
17	Total before gross up		To Line 4	1,812

UTILITY NAME: <u>Simple Tech Inc. Air Conditioning</u> VI RATE DESIGN INSTRUCTIONS SCHEDULES - CLASS B RATE/TARIFF CHANGE
---

Section VI is used for rate design.

**Instructions for Section VI:**

Sheet VI-1 designs rates based on the requested revenue requirement. Complete the schedule using the referenced lines from other schedules. The schedule is for a simple base (customer charge) rate and one gallonage rate per each 1,000 gallons. If a different rate structure is requested, all calculations supporting the proposed rates must be included. Rates and resulting revenues for each class of customer and each rate tier included in the proposed tariff must be specified. If a different fixed/variable expense split is proposed, attached explanations of why the split is appropriate, and include any calculations not included on Schedule VI.

UTILITY NAME: Shore Tech Inc dba Carm Water Development Company  
SCHEDULES - CLASS B RATE/TARIFF CHANGE

Schedule VI-1 RATE DESIGN  
FOR THE TEST YEAR ENDED: 2015

Line No.	A	B	C
	<b>DETERMINATION OF FIXED COSTS</b>	<b>Reference</b>	
1.	Gross revenues to be recovered:	Sch I-1, Line 36	19,870
	Less variable costs:		
2.	Purchased water - Account 610	Sch I-1, Col. F, line 1	0
3.	Purchased power - Account 615	Sch I-1, Col. F, line 2	1562
4.	Other volume related - Account 618	Sch I-1, Col. F, line 3	0
5.	Other volume related or allocated (attach schedule)		
6.			
7.			
8.			
9.			
10.	<b>FIXED COSTS</b> (Line 1 minus Lines 2-9)		18,308
11.	<b>% OF FIXED COSTS RECOVERED IN VOLUMETRIC CHARGE</b>		
12.	<b>TO BE RECOVERED THROUGH BASE SERVICE CHARGE</b>		
	<b>RECAP:</b>		
13.	RECOVERED THROUGH BASE SERVICE CHARGE	Line 10	18,308
14.	RECOVERED THROUGH VOLUMETRIC RATE	Line 1 - Line 10	1562
	<b>TOTAL</b>	Equals Line 1	19,870
	<b>TO BE RECOVERED THROUGH BASE SERVICE CHARGE</b>		
15.	<b>TOTAL METER EQUIVALENTS</b>		
16.	CHARGE PER 5/8" X 3/4" METER	Sch I-3, Col H, line 9	310
	<b>TO BE RECOVERED THROUGH VOLUMETRIC RATE</b>	Line 13 / Line 15 / 12	42.38
17.	<b>TOTAL WATER SALES IN 1,000 GALS</b>		
18.	<b>VOLUMETRIC RATE (CHARGE PER 1,000 GALS)</b>	Sch II-1(a), Col C, line 4	2.05, 164
	<b>PROPOSED RATES:</b>	Line 14 / Line 17	1.32
19.	<b>FOR ALL WATER DELIVERED PER 1,000 gallons</b>		
	<b>BASE SERVICE CHARGE (PER 5/8" X 3/4")</b>	Line 18 or attach calc	1.32
	<b>Meter size</b>	<b>Line 16</b>	<b>Equivalency</b>
20.	5/8 X 3/4"	42.38	Base Rate/size
21.	3/4"		42.38
22.	1"		
23.	1 1/2"		
24.	2"		
25.	3"		
26.	4"		
		X 1.0 =	
		X 1.5 =	
		X 2.5 =	
		X 5.0 =	
		X 8.0 =	
		X 15.0 =	
		X 25.0 =	

If the utility is setting a tiered rate, calculations for all tiers must be provided with total collections for all tiers compared to the revenue requirement requested.



# 1. Balance Sheet

Name of Utility: Shore Tech, Inc dba. L & M Water Developme

Line #	ASSETS	End of Year mm/dd/yyyy	End of Prior Year mm/dd/yyyy
	<u>UTILITY PLANT</u>		
1	101 Utility Plant in Service	12-1-1995	12-1-1995
2	TOTAL UTILITY PLANT		
3	108 Less: Accumulated Amortization		
4	110 Less: Accumulated Depreciation		
5	NET UTILITY PLANT	27,419	27,419
6	<u>CURRENT ASSETS</u>	XXXX	XXXX
7	131-135 Cash	0	
8	141-143 Accounts Receivable	0	
9	151 Plant Materials and Supplies (not previously expensed)	0	
10	171-174 Other Current Assets	0	
11	TOTAL CURRENT ASSETS	27,419	27,419
12	<u>TOTAL ASSETS*</u>	27,419	27,419

## LIABILITIES & EQUITY

### EQUITY

13	201 Common Stock	0	0
14	211 Other paid in capital	0	0
15	215 Retained Earnings	0	0
16	218 Proprietary Capital	0	0
17	TOTAL STOCKHOLDERS' EQUITY	0	0

### LONG-TERM DEBT

18	224 Long-term debt (more than 1 year)	1,818	0
----	---------------------------------------	-------	---

### CURRENT LIABILITIES (less than 1 year)

19	231 Accounts Payable	945	0
20	232 Notes Payable	0	0
21	241.0 Other Current Liabilities	0	0
	TOTAL CURRENT LIABILITIES	2,763	0

### OTHER LIABILITIES and DEFERRED CREDITS

22	253 Other Deferred Credits	0	0
23	271-272 Net Contributions in Aid of Construction	0	0
24	TOTAL OTHER LIABILITIES and DEFERRED CREDITS	0	0
25	<u>TOTAL LIABILITIES &amp; EQUITY*</u>	2,763	0

Add NARUC accounts as needed, and if not shown above.

## 2. Statements of Income

Name of Utility: Shore Tech, Inc dba L&M Water Development

Line #

Report Calendar Year 2015

Water Report Year	Sewer Report Year	Total Report Year
A	B	C=A+B
	NONE	

1	<b>Total Revenue:</b>			
	<b>Operating Expenses:</b>			
2	601 O & M Salaried Labor	6,000		6,000
3	604 Employee Benefits	0		0
4	631, 635, 636 O & M Contract labor	0		0
5	620 Operating/Maint Supplies	0		0
6	610 Purchased Water	0		0
7	615 Purchased Power	1,562		1,562
8	635 Testing Expense	0		0
9	618 Chemicals	0		0
10	656-659 Insurance	0		0
11	601 General Office Salaries	0		0
12	675 General Office Expenses	172.00		172.00
13	632 Contract Accounting	0		0
14	633 Legal	0		0
15	634 Management	0		0
16	666 Amortization- Rate Case Expense	0		0
17	403 Depreciation Expense	836		836
18	667-675 Other Misc. Expenses	2,258		2,258
	<b>Taxes:</b>	XXXX	XXXX	XXXX
19	409 Federal Income Taxes	3,407		3,407
20	409.0 State Franchise Taxes/Reg Assess.	3,407		3,407
21	408 All Other Taxes	0		0
22	<b>Total Expenses</b>	\$ -	\$ -	\$ -
23	<b>Net Operating Income</b>	\$ -	\$ -	\$ -
24	421, 433 Non-Operating Income	218		218
	<b>Non-Operating Deductions:</b>			
25	426 Other	0		0
26	427 Interest	0		0
27	<b>Net Income</b>	\$ 12,079 -	\$ -	\$ 12,079 -

N/A