

	Utility Solutions, LLC		SEWER		Docket No. D2005.11.164	
	Summary Income Statement				Exhibit PRS-1	
	At Present Rates	At Proposed Rates	Proposed MCC Adj's	Proposed MCC Figures		
Operating Income	\$ 172,658	\$ 356,305	\$ (104,428)	\$ 251,877		
Other Income						
Total Income Requirement				\$ 251,877		
O&M Expenses	169,039	169,039	(1,834)	167,204		
Depreciation & Amort.	107,220	107,220	(66,777)	40,443		
Taxes Other Than Income	4,625	5,249	(607)	4,642		
Net Taxable Income	\$ (108,225)	\$ 74,797	\$ (35,210)	\$ 39,587		
Income Taxes	-	29,582	-	-		
Net Operating Income	\$ (108,225)	\$ 45,215		\$ 39,587		
Rate Base	\$ 557,517	\$ 557,517	\$ 125,020	\$ 682,537		
Return on Rate Base	-19.41%	8.11%		5.800%		
Operating Revenue Increase		\$ 183,647		\$ 79,219		
Overall Percent Increase in Rates		106.36%		45.88%		

Utility Solutions, LLC		SEWER		Docket No. D2005.11.164	
Operating & Maintenance Expenses				Exhibit PRS-2	
Company Proposed O&M Exp's		\$ 169,039			
MCC proposed adj's					
Loan Fees		(1,704)			
Avertising		(130)			
Adj. Total		\$ 167,204			

Utility Solutions, LLC SEWER		Docket No. D2005.11.164	
Depreciation & Amortization		Exhibit PRS-3	
	Company's Proposed Balance	MCC Proposed Adj's	MCC Proposed Amts.
Adjusted 2007 Accumulated Depreciation	\$ 471,929.24		
Adjustment to total figure, \$270,220.39, in Utility's Exhibit MCC-071		(201,708.85)	
Remove accumulated depr. On Permits, Fees, & Licenses		(49,474.47)	
Adjust accumulated depr. On disposal beds allocated to district		(11,958.86)	
Adjustment to 25 yr. depr. schedule for treatment plant		(46,702.44)	
			\$ 162,084.62
Adjusted 2008 Accumulated Depreciation	\$ 578,038.57		
Adjustment to total figure, \$336,826.94, in Utility's Exhibit MCC-071		(241,211.63)	
Remove depreciation On Permits, Fees, & Licenses		(60,676.24)	
Adjust for depreciaton on disposal beds allocated to district		(16,588.09)	
Adjustment to 25 yr. depr. schedule for treatment plant		(57,276.58)	
			\$ 202,286.03
Average 2007/2008 Accumulated Depreciation	\$ 524,983.91		
Adjustment to average of MCC Proposed Amounts		(342,798.58)	
			\$ 182,185.33
Adjusted Average 2007/2008 Accumulated Depreciation			
Annualize Amort. On 2008 License&Permit Additions			66.02
			\$ 182,251.35
2008 Depreciation Expense	\$ 106,109.33		
Adjustment to total figure, \$66,606.56, in Utility's Exhibit MCC-071		\$ (39,502.77)	
Remove depreciation On Permits, Fees, & Licenses		(11,201.77)	
Adjust for depreciaton on disposal beds allocated to district		(4,629.24)	
Adjustment to 25 yr. depr. schedule for treatment plant		(10,574.14)	
			\$ 40,201.42
Adjusted 2008 Depreciation Expense	\$ 107,220.16		
Adjustments for 2008 listed above		(65,907.91)	
Adjustment to Annualizing Amort. On 2008 License&Permit Additions			132.04
Remove depreciation on capitalized mgmt., engineering expenses for 2009			(1,000.80)
			\$ 40,443.49

Utility Solutions, LLC			SEWER	Docket No. D2005.11.164					
Taxes Other Than Income				Exhibit PRS-4					
	Tax at Current Rates	Tax at Utility Proposed Rates	MCC Adj's	MCC Proposed Amts					
MCC Tax	\$ 138.13	\$ 285.04	\$ (209.48)	\$ 75.56					
PSC Tax	448.91	926.39	(397.45)	528.94					
Property Tax	4,037.69	4,037.69	-	4,037.69					
Totals	\$ 4,624.73	\$ 5,249.12	\$ (606.93)	\$ 4,642.19					
<p>Note: To calculate the proposed MCC amounts for the MCC tax and the PSC tax the updated rates as of 10/1/09 were used. These new rates are .03% for the MCC tax and .21% for the PSC tax vs. .08% and .26% for the old rates.</p>									

Utility Solutions, LLC	SEWER		Docket No. D2005.11.164	
Income Taxes			Exhibit PRS-5	
	At Present Rates	At Proposed Rates	Proposed MCC Adj's	Proposed MCC Figures
Total Revenues	\$ 172,658.02	\$ 356,304.55	\$ (104,427.55)	\$ 251,877.00
O&M Expenses	169,038.51	169,038.51	(1,834.41)	167,204.10
Depreciation & Amort.	107,220.16	107,220.16	(66,776.67)	40,443.49
Taxes Other Than Income	4,624.73	5,249.13	(606.93)	4,642.19
Net Taxable Income	\$ (108,225.38)	\$ 74,796.75	\$ (35,209.54)	\$ 39,587.21
Taxable Income State	(108,225.38)	74,796.75	(35,209.54)	39,587.21
State Tax @ 7.00%	-	5,235.77	(2,464.67)	2,771.10
Reduction because LLC				(2,771.10)
State Tax (\$50 minimum)N/A				\$ -
Taxable Income Federal	(108,225.38)	69,560.98	(32,744.87)	36,816.11
Federal Tax @ 35.00%	-	24,346.34	(11,460.70)	12,885.64
Reduction because LLC				(12,885.64)
Federal Tax				\$ -

Utility Solutions, LLC		SEWER	Docket No. D2005.11.164	
Rate Base			Exhibit PRS-6	
		Company's Proposed Amt.	MCC Proposed Adj's	MCC Proposed Amt.
Utility Plant		\$ 1,259,711.68		
Adj. for capital reduction due to exclusion of permits, fees, & licenses			(168,026.49)	
Allocation of Disposal Beds			(115,730.88)	
Capitalized 2009 Engineering & Management services			(25,020.00)	
Adjustments shown at bottom of Exhibit MCC-071			(2,034.31)	
Avg. of \$436.25 in software incorrectly included in 2007, should only be in 2008			(218.13)	
				\$ 948,681.87
Capital reduction per purchase agreement		(275,710.09)	168,026.59	(107,683.50)
Net Utility Plant		\$ 984,001.59		\$ 840,998.37
Materials & Supplies		2,711.81	-	2,711.81
Working Cash		22,226.97	(1,148.86)	21,078.11
Subtotal		\$ 1,008,940.37	\$ (144,152.08)	\$ 864,788.29
Less:				
Accumulated Depreciation		451,423.26	(269,171.91)	182,251.35
Rate Base		\$ 557,517.11	\$ 125,019.83	\$ 682,536.94

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Working Cash		Exhibit PRS-8				
O&M Expenses	\$ 167,204					
Materials & Supplies	-	already included in O&M expenses see response to MCC-056				
Other Taxes	4,642					
Total	\$ 171,846					
45/360	12.5%					
Gross Working Cash	\$ 21,481					
Less Prop. Tax Lag	403					
Net Working Cash	\$ 21,078					

Utility Solutions, LLC	SEWER		Docket No. D2005.11.164
Capital Structure & Rate of Return			Exhibit PRS-9
Description	Ratio	Cost	Weighted Cost
Equity	0.00%	10.00%	0.00%
Debt	100.00%	5.80%	5.80%
Overall ROR			5.80%
MCC Proposed Rate Base			\$ 682,537
Required return on RB			\$ 39,587