

## INSTRUCTIONS FOR WATER AND WASTEWATER MINIMUM FILING REQUIREMENTS

1. The templates provided in this document may be used on a voluntary basis by Water and Wastewater companies to comply with the minimum filing requirements in regulation 103-823 for cases involving adjustments in rates.

2. The Company shall provide the following schedules in accordance with the minimum filing requirements for schedules not provided by the Commission Templates.

- Schedule A-1 - Statement of Need
- Schedule A-9 - Cost Justification
- Schedule A-9.5 - Cost of Service Study (If Applicable)
- Schedule A-10 - Performance Bond
- Schedule A-11 - Service Area Map
- Schedule A-13 - SC DHEC Letter
- Schedule A-14 - Customer Bill Form
- Schedule A-15 - Annual Report and Receipt of Gross Receipts Paid
- Schedule A-16 - Information Determined by the Commission
- Schedule A-17 - Affiliated Company Transactions
- Schedule A-18 - Public Notice

3. Utilities are required to submit to ORS and the Commission Excel versions of all schedules with working formulas and searchable. All Schedules in the Rate Application shall be complete, accurate, and reflective of the historic Test Year selected by the utility.

4. Instructions for Water and Wastewater Rate Schedule Templates

**-Schedule A-2 - Income Statement**

Provide an income and expense statement for the Test Year selected for the current rate application.

**- Schedules A-3.1 & A-3.2 - Proposed Rate Schedules**

Provide customer rate schedules for each customer class within the Company's Water and/or Wastewater Operations. Add Customer Classes to the provided Schedules if applicable. Utilities are required to provide schedules separated by Water Operations and Wastewater Operations, if applicable.

**- Schedule A-4 - Test Year**

Provide the Test Year the Company will use for the Rate Case Application as well as the period through which pro-forma adjustments will be made. The test year shall be a recent 12-month period that uses actual expenses, revenues and investments to determine the cost of service.

**- Schedules A-5, A-5.1, A-5.2, & A-5.3 - Pro-Forma Income and Expense Statement**

Provide an Operating Statement for each of the Company's Combined, Water, and Wastewater Operations, as applicable, which outlines the Company's Book, Pro-Forma Adjustments, and Proposed Revenue Increase. Income, Expense, and Rate Base categories may be deleted or added as necessary. Utilities are required to provide schedules separated by Water Operations and Wastewater Operations, if applicable. Also provide all proposed accounting and pro forma adjustments on a Water Operations basis, a Wastewater Operations basis, and a Combined Water and Wastewater basis, if applicable, on Schedule A-5.3.

**-Schedule A-6 - Balance Sheet**

-Provide a Balance Sheet for two years, up to and including, the test year selected for the current rate application.

**- Schedule A-7 - Depreciation Schedule**

Provide a Depreciation Schedule which includes categories of plant and Average Service Lives listed by Asset or Account Number. Depreciation information may be entered into the provided spreadsheet template for both Water and Wastewater Operations, if applicable. Utilities are required to provide schedules separated by Water Operations and Wastewater Operations, if applicable.

**- Schedule A-8 - Number of Customers**

Provide customer growth and growth rate factors for the Company's Water and Wastewater Operations by rate classification. Utilities are required to provide schedules separated by Water Operations and Wastewater Operations, separated by territories, if applicable.

Customer Growth Calculation:  $(A - B)/B$

A: Number of Customers at Test Year End

B: Average Number of Customers During Test Year

**- Schedule A-12 - Statement of Total Plant Investment**

Provide a Statement of Total Plant Investment which includes date of acquisition, original cost, capital improvements, accumulated depreciation, useful, lives, current depreciation, retirements, forecasted retirements, and contributions in aid of construction.

**- Schedule A-12.5 - Construction Work in Progress**

Provide a schedule of the Company's Construction Work in Progress and forecasted capital investment the Company plans on including in their rate case Application.

**NOTE:** If a spreadsheet tab is not needed, please delete from Application and disregard. The Company shall fill in the appropriate information into the Schedule Headers for each Schedule. Customer Classes and Account categories may be added or deleted as necessary for Rate Schedules and Financial Operating Statements.

COMPANY NAME  
INCOME STATEMENT  
DOCKET NO. \_\_\_\_-\_\_\_\_-\_\_  
TEST YEAR ENDED --/--/----

Schedule A-2

	Test Year- End Balance
	\$
<b><u>Utility Operating Revenue:</u></b>	
Operating Revenues	
<b><u>Total Utility Operating Revenues</u></b>	<u>-</u>
<b><u>Utility Operating Expenses:</u></b>	
Operations and Maintenance Expense	
Depreciation Expense (Net of CIAC Amortization)	
Amortization Expense	
Revenue Taxes	
Property Taxes	
Payroll Taxes	
State and Federal Income Taxes	
<b><u>Total Utility Operating Expenses</u></b>	<u>-</u>
<b><u>Total Operating Income (Loss)</u></b>	<u>-</u>
<b><u>Other Income and Deductions</u></b>	
Interest on Customer Deposits	
Customer Growth	
<b><u>Net Income for Margin or Return</u></b>	<u><u>-</u></u>

NOTE: ADD OR DELETE ACCOUNTS AS NECESSARY

**COMPANY NAME**  
**PROPOSED RATE SCHEDULE - WATER OPERATIONS**  
**DOCKET NO. \_\_\_\_-\_\_\_\_-\_\_**  
**TEST YEAR ENDED --/--/----**

Schedule A-3.1

**Water Operations**

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	# of Customers at End of Test Year	Current Base Facility Charge	Current Variable Charge	Revenue at Current Rates	New Base Charge	New Variable Charge	Revenue at Increased Rate
RESIDENTIAL							
SINGLE FAMILY							
APARTMENT							
TOTAL RESIDENTIAL							
COMMERCIAL							
SERVICE STATIONS							
CAR WASHES							
OFFICES							
LIST OTHER RATES AS APPLICABLE							

**COMPANY NAME**  
**PROPOSED RATE SCHEDULE - WASTEWATER OPERATIONS**  
**DOCKET NO. \_\_\_\_-\_\_\_\_-\_\_**  
**TEST YEAR ENDED --/--/----**

Schedule A-3.2

**Wastewater Operations**

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	# of Customers at End of Test Year	Current Base Facility Charge	Current Variable Charge	Revenue at Current Rates	New Base Charge	New Variable Charge	Revenue at Increased Rate
RESIDENTIAL							
SINGLE FAMILY							
APARTMENT							
TOTAL RESIDENTIAL							
COMMERCIAL							
SERVICE STATIONS							
CAR WASHES							
OFFICES							

NOTE: LIST OTHER RATE CATEGORIES AS APPLICABLE

**COMPANY NAME**  
**TEST YEAR SCHEDULE**  
**DOCKET NO. \_\_\_\_-\_\_\_\_-**  
**TEST YEAR ENDED --/--/----**

**Schedule A-4**

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**Test Year Ended --/--/--**

**Proforma Adjustments Through --/--/--**

**COMPANY NAME**  
**COMBINED OPERATING STATEMENT**  
**DOCKET NO. \_\_\_\_-\_\_\_\_-\_\_**  
**TEST YEAR ENDED --/--/----**

Schedule A-5

Description	(1) Per Books \$	(2) Accounting & Pro Forma Adjustments \$	(3) As Adjusted \$	(4) Effect of Proposed Increase \$	(5) After Proposed Increase \$
<b>Utility Operating Revenue:</b>					
Operating Revenues			-		-
<b>Total Utility Operating Revenues</b>	-	-	-	-	-
<b>Utility Operating Expenses:</b>					
Operations and Maintenance Expense			-		-
Depreciation Expense (Net of CIAC Amortization)			-		-
Amortization Expense			-		-
Revenue Taxes			-		-
Property Taxes			-		-
Payroll Taxes			-		-
State and Federal Income Taxes			-		-
<b>Total Utility Operating Expenses</b>	-	-	-	-	-
<b>Total Operating Income (Loss)</b>					
<b>Other Income and Deductions</b>					
Interest on Customer Deposits					
Customer Growth					
<b>Net Income for Margin or Return</b>	-	-	-	-	-
<b>Original Cost Rate Base:</b>					
Gross Plant In Service			-	-	-
Accumulated Depreciation			-	-	-
Net Plant in Service	-	-	-	-	-
Contributions in Aid of Construction (CIAC)			-		-
Construction Work in Progress (CWIP)			-		-
Accumulated Amortization of CIAC			-		-
Cash Working Capital			-		-
Unamortized Balances			-		-
Accumulated Deferred Income Taxes			-		-
Excess Deferred Income Taxes (EDIT)			-		-
<b>Total Rate Base</b>	-	-	-	-	-
<b>Return on Rate Base</b>					
<b>Operating Margin</b>					
<b>Interest Expense</b>			-	-	-

NOTE: ADD ACCOUNT CATEGORIES AS NEEDED

**COMPANY NAME**  
**WATER OPERATING STATEMENT**  
**DOCKET NO. \_\_\_\_-\_\_\_\_-\_\_**  
**TEST YEAR ENDED --/--/----**

Schedule A-5.1

Description	(1) Per Books \$	(2) Accounting & Pro Forma Adjustments \$	(3) As Adjusted \$	(4) Effect of Proposed Increase \$	(5) After Proposed Increase \$
<b>Utility Operating Revenue:</b>					
Operating Revenues			-		-
<b>Total Utility Operating Revenues</b>	-	-	-	-	-
<b>Utility Operating Expenses:</b>					
Operations and Maintenance Expense			-		-
Depreciation Expense (Net of CIAC Amortization)			-		-
Amortization Expense			-		-
Revenue Taxes			-		-
Property Taxes			-		-
Payroll Taxes			-		-
State and Federal Income Taxes			-		-
<b>Total Utility Operating Expenses</b>	-	-	-	-	-
<b>Total Operating Income (Loss)</b>					
<b>Other Income and Deductions</b>					
Interest on Customer Deposits					
Customer Growth					
<b>Net Income for Margin or Return</b>	-	-	-	-	-
<b>Original Cost Rate Base:</b>					
Gross Plant In Service			-	-	-
Accumulated Depreciation			-	-	-
Net Plant in Service	-	-	-	-	-
Contributions in Aid of Construction (CIAC)			-		-
Construction Work in Progress (CWIP)			-		-
Accumulated Amortization of CIAC			-		-
Cash Working Capital			-		-
Unamortized Balances			-		-
Accumulated Deferred Income Taxes			-		-
Excess Deferred Income Taxes (EDIT)			-		-
<b>Total Rate Base</b>	-	-	-	-	-
<b>Return on Rate Base</b>					
<b>Operating Margin</b>					
<b>Interest Expense</b>			-	-	-

NOTE: ADD ACCOUNT CATEGORIES AS NEEDED



**COMPANY NAME**  
**WATERWATER OPERATING STATEMENT**  
**DOCKET NO. \_\_\_\_-\_\_\_\_-\_\_**  
**TEST YEAR ENDED --/--/----**

Schedule A-5.2

Description	(1) Per Books \$	(2) Accounting & Pro Forma Adjustments \$	(3) As Adjusted \$	(4) Effect of Proposed Increase \$	(5) After Proposed Increase \$
<b>Utility Operating Revenue:</b>					
Operating Revenues			-		-
<b>Total Utility Operating Revenues</b>	-	-	-	-	-
<b>Utility Operating Expenses:</b>					
Operations and Maintenance Expense			-		-
Depreciation Expense (Net of CIAC Amortization)			-		-
Amortization Expense			-		-
Revenue Taxes			-		-
Property Taxes			-		-
Payroll Taxes			-		-
State and Federal Income Taxes			-		-
<b>Total Utility Operating Expenses</b>	-	-	-	-	-
<b>Total Operating Income (Loss)</b>					
<b>Other Income and Deductions</b>					
Interest on Customer Deposits					
Customer Growth					
<b>Net Income for Margin or Return</b>	-	-	-	-	-
<b>Original Cost Rate Base:</b>					
Gross Plant In Service			-	-	-
Accumulated Depreciation			-	-	-
Net Plant in Service	-	-	-	-	-
Contributions in Aid of Construction (CIAC)			-		-
Construction Work in Progress (CWIP)			-		-
Accumulated Amortization of CIAC			-		-
Cash Working Capital			-		-
Unamortized Balances			-		-
Accumulated Deferred Income Taxes			-		-
Excess Deferred Income Taxes (EDIT)			-		-
<b>Total Rate Base</b>	-	-	-	-	-
<b>Return on Rate Base</b>					
<b>Operating Margin</b>					
<b>Interest Expense</b>			-	-	-

NOTE: ADD OR DELETE ACCOUNT CATEGORIES AS NEEDED

**COMPANY NAME**  
**ACCOUNTING ADJUSTMENTS FOR OPERATING STATEMENTS**  
 DOCKET NO. \_\_\_\_-\_\_\_\_-\_\_  
 TEST YEAR ENDED --/--/----

Schedule A-5.3

	(1)	(2)	(3)
<b>Accounting and Pro Forma Adjustments</b>	Water Operations	Wastewater Operations	Combined Operations
	\$	\$	\$
<b><u>Operating Revenues</u></b>			
1) <b>ADD ACCOUNT</b> Description...			
<b><u>Maintenance Expenses</u></b>			
2) <b>ADD ACCOUNT</b> Description...			
<b><u>General Expenses</u></b>			
3) <b>ADD ACCOUNT</b> Description...			
<b><u>Original Cost Rate Base</u></b>			
4) <b>ADD ACCOUNT</b> Description...			

NOTE: ADD ACCOUNTS AND SUBACCOUNTS, IF APPLICABLE, FOR EACH ACCOUNTING AND PRO FORMA ADJUSTMENT PROPOSED IN THE RATE CASE PROCEEDING.

**COMPANY NAME**  
**BALANCE SHEET**  
 DOCKET NO. \_\_\_\_-\_\_\_\_-\_\_\_\_  
 FOR THE FISCAL YEARS ENDING --/--/---- & --/--/----

Schedule A-6

	Date	Date
<b>ASSETS</b>		
<b><u>Current Assets</u></b>		
Cash and Cash Equivalents		
Accounts Receivable - net		
Inventory		
Materials and Supplies		
Other Current Assets		
<b><u>Total Current Assets</u></b>	-	-
<b><u>Deferred Debits</u></b>		
Regulatory Assets		
Accumulated Deferred Income Taxes		
Other Deferred Debits		
<b><u>Total Deferred Debits</u></b>	-	-
<b><u>Long-Term Assets</u></b>		
Utility Plant-in-Service		
Accumulated Depreciation		
Property Held for Future Use		
Construction Work in Progress		
Utility Plant Acquisition		
Accumulated Amortization of Utility Plant Acquisition		
<b><u>Total Long-Term Assets</u></b>	-	-
<b><u>Other Property and Investments</u></b>		
Nonutility Property		
Accumulated Depreciation		
<b><u>Total Other Property and Investments</u></b>	-	-
<b><u>Total Assets</u></b>	-	-
<b>LIABILITIES</b>		
<b><u>Current Liabilities</u></b>		
Notes and Loans Payable		
Accounts Payable		
Deferred Revenue		
Income Taxes Payable		
<b><u>Total Current Liabilities</u></b>	-	-
<b><u>Deferred Credits</u></b>		
Regulatory Liabilities		
Other Deferred Credits		
<b><u>Total Deferred Credits</u></b>	-	-
<b><u>Long-Term Liabilities</u></b>		
Deferred Revenue, non-current		
Long-Term Debt		
Other Non-Current Liabilities		
<b><u>Total Long-Term Liabilities</u></b>	-	-
<b><u>Total Liabilities</u></b>	-	-
<b>SHAREHOLDERS' EQUITY</b>		
Common Stock		
Retained Earnings		
Accumulated Other Comprehensive Income(Loss)		

**Total Shareholders' Equity**

-                      -

**Total Liabilities and Shareholders' Equity**

-                      -

NOTE: ADD OR DELETE ACCOUNTS AS NECESSARY

**COMPANY NAME**  
**DEPRECIATION SCHEDULE**  
**DOCKET NO. \_\_\_\_-\_\_\_\_-\_\_**  
**TEST YEAR ENDED --/--/----**

Schedule A-7

**WATER OPERATIONS**

Asset	Property Description	Date In Service	Original Cost	Service Life	Depreciation & Amort. Rate	Depreciation & Amortization Expense	Accumulated Depr. & Amort. as of --/--/----
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**WASTEWATER OPERATIONS**

Asset	Property Description	Date In Service	Original Cost	Service Life	Depreciation & Amort. Rate	Depreciation & Amortization Expense	Accumulated Deprec & Amort. as of --/--/----
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**COMPANY NAME**  
**NUMBER OF CUSTOMERS**  
**DOCKET NO. \_\_\_\_-\_\_\_\_-**  
**TEST YEAR ENDED --/--/----**

Schedule A-8

	# of Customers		Projected at _/_/____	Average During Test Year	Growth Rate
	Beginning of Test Year	End of Test Year			
WATER OPERATIONS	___	___	___	___	_._%
WASTEWATER OPERATIONS	___	___	___	___	_._%
	Net Utility Operating Income	Growth Rate Factor	Income after Growth Factor		
WATER OPERATIONS	___	_._%	___		
WASTEWATER OPERATIONS	___	_._%	___		
<b>Total Combined</b>	___		___		

NOTE: INCLUDE NUMBER OF CUSTOMERS BY RATE CLASSIFICATIONS FOR BOTH WATER AND WASTEWATER

**COMPANY NAME**  
**STATEMENT OF TOTAL PLANT INVESTMENT**  
**DOCKET NO. \_\_\_\_-\_\_\_\_-**  
**TEST YEAR ENDED --/------**

Schedule A-12

**WATER OPERATIONS**

Asset	Property Description	Date In Service	Original Cost	Capital Improvements	Retirements	Forecasted Retirements Within 12-Months of the Test Year	Contributions in Aid of Construction	Service Life	Depreciation & Amort. Rate	Depreciation & Amortization Expense	Accumulated Depr. & Amort. as of --/------
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**WASTEWATER OPERATIONS**

Asset	Property Description	Date In Service	Original Cost	Capital Improvements	Retirements	Forecasted Retirements Within 12-Months of the Test Year	Contributions in Aid of Construction	Service Life	Depreciation & Amort. Rate	Depreciation & Amortization Expense	Accumulated Depr. & Amort. as of --/------
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**COMPANY NAME**  
**CONSTRUCTION WORK IN PROGRESS**  
**DOCKET NO. \_\_\_\_-\_\_\_\_-\_\_**  
**TEST YEAR ENDED --/--/----**

**Schedule A-12.5**

**WATER OPERATIONS**

<b>Project Description</b>	<b>Forecasted Date In Service</b>	<b>Cost Incurred to Date</b>	<b>Estimated Total Cost</b>	<b>Percent Complete</b>
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**WASTEWATER OPERATIONS**

<b>Project Description</b>	<b>Forecasted Date In Service</b>	<b>Cost Incurred to Date</b>	<b>Estimated Total Cost</b>	<b>Percent Complete</b>
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