

**Exhibit No.:** -  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**Case No:** WR-2023-0006  
**Date Prepared:** 6/29/2023



**MISSOURI PUBLIC SERVICE COMMISSION**  
**FINANCIAL & BUSINESS ANALYSIS DIVISION**  
**REBUTTAL COST OF SERVICE FILING**  
**STAFF ACCOUNTING SCHEDULES**

**CONFLUENCE RIVERS - BRANSON CEDARS**  
**SEWER**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**

**CASE NO. WR-2023-0006**

Jefferson City, Missouri

June 2023

**Confluence Rivers - Branson Cedars**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Revenue Requirement**

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$127,677	\$127,677	\$127,677
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$10,086	\$10,278	\$10,470
4	Net Income Available	-\$16,905	-\$16,905	-\$16,905
5	Additional Net Income Required	\$26,991	\$27,183	\$27,375
6	Income Tax Requirement			
7	Required Current Income Tax	\$283	\$293	\$302
8	Current Income Tax Available	-\$866	-\$866	-\$866
9	Additional Current Tax Required	\$1,149	\$1,159	\$1,168
10	Revenue Requirement	\$28,140	\$28,342	\$28,543
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	<b>Gross Revenue Requirement</b>	<b>\$28,140</b>	<b>\$28,342</b>	<b>\$28,543</b>

**Confluence Rivers - Branson Cedars**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**RATE BASE SCHEDULE**

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$246,826
2	Less Accumulated Depreciation Reserve		\$102,636
3	Net Plant In Service		<u>\$144,190</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$1,379
6	Contributions in Aid of Construction Amortization		\$32,550
7	Prepayments		\$2,836
8	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$36,765</u>
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$4
11	State Tax Offset	-1.5370%	-\$1
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$65
14	Contributions in Aid of Construction		\$53,348
15	TOTAL SUBTRACT FROM NET PLANT		<u>\$53,278</u>
16	<b>Total Rate Base</b>		<u><u>\$127,677</u></u>

Confluence Rivers - Branson Cedars  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$0	P-6	\$0	\$0	100.00%	\$0	\$0
7	352.100	Collection Sewers Force	\$48,591	P-7	\$0	\$48,591	100.00%	\$0	\$48,591
8	352.200	Collection Sewers Gravity	\$7,708	P-8	\$0	\$7,708	100.00%	\$0	\$7,708
9	353.000	Services to Sewer Customers	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	354.000	Flow Measuring Devices	\$4,115	P-10	\$0	\$4,115	100.00%	\$0	\$4,115
11		TOTAL COLLECTION PLANT	\$60,414		\$0	\$60,414		\$0	\$60,414
12		SYSTEM PUMPING PLANT							
13	362.000	Receiving Wells	\$0	P-13	\$0	\$0	100.00%	\$0	\$0
14	363.000	Electric Sewer Pumping Equip	\$29,774	P-14	\$0	\$29,774	100.00%	\$0	\$29,774
15	365.000	Sewer - Other Pumping Equipment	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16		TOTAL SYSTEM PUMPING PLANT	\$29,774		\$0	\$29,774		\$0	\$29,774
17		TREATMENT & DISPOSAL PLANT							
18	370.000	Land and Land Rights	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19	370.100	Oxidation Lagoon Land	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20	371.000	S&I Treatment & Disposal	\$2,534	P-20	\$0	\$2,534	100.00%	\$0	\$2,534
21	372.000	Treatment & Disposal Equipment - 372	\$11,051	P-21	\$0	\$11,051	100.00%	\$0	\$11,051
22	372.100	Oxidation Lagoons	\$129,652	P-22	\$0	\$129,652	100.00%	\$0	\$129,652
23	373.000	Plant Sewers	\$0	P-23	\$0	\$0	100.00%	\$0	\$0
24	374.000	Outfall Sewer Lines	\$0	P-24	\$0	\$0	100.00%	\$0	\$0
25	375.000	Sewer - Other Treatment & Disposal	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26		TOTAL TREATMENT & DISPOSAL PLANT	\$143,237		\$0	\$143,237		\$0	\$143,237
27		GENERAL PLANT							
28	390.000	S&I General Plant	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	391.000	Office Furniture and Equipment	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	391.100	Office Furn Equip (IT)	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	392.000	Transportation Equipment	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	393.000	Stores Equipment	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	394.000	Tools, Shop and Garage Equipment	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	395.000	Laboratory Equipment	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	396.000	Power Operated Equipment	\$0	P-35	\$0	\$0	100.00%	\$0	\$0
36	397.000	Communication Equipment	\$13,401	P-36	\$0	\$13,401	100.00%	\$0	\$13,401
37	398.000	Miscellaneous Equipment	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	399.000	Other Tangible Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL GENERAL PLANT	\$13,401		\$0	\$13,401		\$0	\$13,401
40		TOTAL PLANT IN SERVICE	\$246,826		\$0	\$246,826		\$0	\$246,826

Confluence Rivers - Branson Cedars  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL PLANT INTANGIBLE	\$0		\$0		
5		COLLECTION PLANT					
6	351.000	S&I Collection Plant	\$0	4.00%	\$0	0	0.00%
7	352.100	Collection Sewers Force	\$48,591	2.00%	\$972	0	0.00%
8	352.200	Collection Sewers Gravity	\$7,708	2.00%	\$154	0	0.00%
9	353.000	Services to Sewer Customers	\$0	2.00%	\$0	0	0.00%
10	354.000	Flow Measuring Devices	\$4,115	3.30%	\$136	0	0.00%
11		TOTAL COLLECTION PLANT	\$60,414		\$1,262		
12		SYSTEM PUMPING PLANT					
13	362.000	Receiving Wells	\$0	4.00%	\$0	0	0.00%
14	363.000	Electric Sewer Pumping Equip	\$29,774	10.00%	\$2,977	0	0.00%
15	365.000	Sewer - Other Pumping Equipment	\$0	4.31%	\$0	0	0.00%
16		TOTAL SYSTEM PUMPING PLANT	\$29,774		\$2,977		
17		TREATMENT & DISPOSAL PLANT					
18	370.000	Land and Land Rights	\$0	0.00%	\$0	0	0.00%
19	370.100	Oxidation Lagoon Land	\$0	4.00%	\$0	0	0.00%
20	371.000	S&I Treatment & Disposal	\$2,534	4.00%	\$101	0	0.00%
21	372.000	Treatment & Disposal Equipment - 372	\$11,051	5.00%	\$553	0	0.00%
22	372.100	Oxidation Lagoons	\$129,652	20.00%	\$25,930	0	0.00%
23	373.000	Plant Sewers	\$0	2.50%	\$0	0	0.00%
24	374.000	Outfall Sewer Lines	\$0	2.00%	\$0	0	0.00%
25	375.000	Sewer - Other Treatment & Disposal	\$0	0.00%	\$0	0	0.00%
26		TOTAL TREATMENT & DISPOSAL PLANT	\$143,237		\$26,584		
27		GENERAL PLANT					
28	390.000	S&I General Plant	\$0	4.00%	\$0	0	0.00%
29	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
30	391.100	Office Furn Equip (IT)	\$0	14.30%	\$0	0	0.00%
31	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
32	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
33	394.000	Tools, Shop and Garage Equipment	\$0	5.00%	\$0	0	0.00%
34	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
35	396.000	Power Operated Equipment	\$0	6.70%	\$0	0	0.00%
36	397.000	Communication Equipment	\$13,401	6.70%	\$898	0	0.00%
37	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
38	399.000	Other Tangible Equipment	\$0	3.00%	\$0	0	0.00%
39		TOTAL GENERAL PLANT	\$13,401		\$898		
40		<b>Total Depreciation</b>	<b>\$246,826</b>		<b>\$31,721</b>		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Branson Cedars  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	352.100	Collection Sewers Force	\$13,493	R-7	\$0	\$13,493	100.00%	\$0	\$13,493
8	352.200	Collection Sewers Gravity	\$2,171	R-8	\$0	\$2,171	100.00%	\$0	\$2,171
9	353.000	Services to Sewer Customers	\$0	R-9	\$0	\$0	100.00%	\$0	\$0
10	354.000	Flow Measuring Devices	\$542	R-10	\$0	\$542	100.00%	\$0	\$542
11		TOTAL COLLECTION PLANT	\$16,206		\$0	\$16,206		\$0	\$16,206
12		SYSTEM PUMPING PLANT							
13	362.000	Receiving Wells	\$0	R-13	\$0	\$0	100.00%	\$0	\$0
14	363.000	Electric Sewer Pumping Equip	\$1,737	R-14	\$0	\$1,737	100.00%	\$0	\$1,737
15	365.000	Sewer - Other Pumping Equipment	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16		TOTAL SYSTEM PUMPING PLANT	\$1,737		\$0	\$1,737		\$0	\$1,737
17		TREATMENT & DISPOSAL PLANT							
18	370.000	Land and Land Rights	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19	370.100	Oxidation Lagoon Land	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	371.000	S&I Treatment & Disposal	\$55	R-20	\$0	\$55	100.00%	\$0	\$55
21	372.000	Treatment & Disposal Equipment - 372	\$322	R-21	\$0	\$322	100.00%	\$0	\$322
22	372.100	Oxidation Lagoons	\$0	R-22	\$0	\$0	100.00%	\$0	\$0
23	373.000	Plant Sewers	\$83,792	R-23	\$0	\$83,792	100.00%	\$0	\$83,792
24	374.000	Outfall Sewer Lines	\$0	R-24	\$0	\$0	100.00%	\$0	\$0
25	375.000	Sewer - Other Treatment & Disposal	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26		TOTAL TREATMENT & DISPOSAL PLANT	\$84,169		\$0	\$84,169		\$0	\$84,169
27		GENERAL PLANT							
28	390.000	S&I General Plant	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	391.000	Office Furniture and Equipment	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	391.100	Office Furn Equip (IT)	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	392.000	Transportation Equipment	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	393.000	Stores Equipment	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	394.000	Tools, Shop and Garage Equipment	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	395.000	Laboratory Equipment	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	396.000	Power Operated Equipment	\$0	R-35	\$0	\$0	100.00%	\$0	\$0
36	397.000	Communication Equipment	\$524	R-36	\$0	\$524	100.00%	\$0	\$524
37	398.000	Miscellaneous Equipment	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	399.000	Other Tangible Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL GENERAL PLANT	\$524		\$0	\$524		\$0	\$524
40		TOTAL DEPRECIATION RESERVE	\$102,636		\$0	\$102,636		\$0	\$102,636

**Confluence Rivers - Branson Cedars**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Cash Working Capital**

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	<b>OPERATION AND MAINT. EXPENSE</b>						
2	Payroll	\$1,036	43.61	14.91	28.70	0.078630	\$81
3	Employee Benefits	\$62	43.61	-2.53	46.14	0.126411	\$8
4	Electric Expense	\$7,649	43.61	42.20	1.41	0.003863	\$30
5	Chemicals	\$178	43.61	18.97	24.64	0.067507	\$12
6	Uncollectible Accounts	\$16	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$21,866	43.61	22.90	20.71	0.056740	\$1,241
8	<b>TOTAL OPERATION AND MAINT. EXPENSE</b>	<b>\$30,807</b>					<b>\$1,372</b>
9	<b>TAXES</b>						
10	FICA - Employer Portion	\$84	43.61	16.48	27.13	0.074329	\$6
11	FUTA	\$4	43.61	16.12	27.49	0.075315	\$0
12	SUTA	\$17	43.61	16.09	27.52	0.075397	\$1
13	Property Tax	\$0	43.61	286.40	-242.79	-0.665178	\$0
14	<b>TOTAL TAXES</b>	<b>\$105</b>					<b>\$7</b>
15	<b>CWC REQ'D BEFORE RATE BASE OFFSETS</b>						<b>\$1,379</b>
16	<b>TAX OFFSET FROM RATE BASE</b>						
17	Federal Tax Offset	\$249	43.61	38.00	5.61	0.015370	\$4
18	State Tax Offset	\$44	43.61	38.00	5.61	0.015370	\$1
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$4,213	43.61	38.00	5.61	0.015370	\$65
21	<b>TOTAL OFFSET FROM RATE BASE</b>	<b>\$4,506</b>					<b>\$70</b>
22	<b>TOTAL CASH WORKING CAPITAL REQUIRED</b>						<b>\$1,449</b>

Confluence Rivers - Branson Cedars  
Case No. WR-2023-0006  
Test Year Ending 06-30-2022  
Update Period Ending 01-31-2023  
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
			L + M = K										
Rev-1		OPERATING REVENUES											
Rev-2	521.000	Residential	\$42,421	See note (1)	See note (1)	Rev-2	See note (1)	\$42,421	100.00%	\$1,454	\$43,875	See note (1)	See note (1)
Rev-3	0.000	Commercial	\$0			Rev-3		\$0	100.00%	\$0	\$0		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	532.000	Late Fees	\$403			Rev-5		\$403	100.00%	\$0	\$403		
Rev-6	536.000	Other Sewer Revenue - Oper. Rev.	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7		TOTAL OPERATING REVENUES	\$42,824					\$42,824		\$1,454	\$44,278		
1		COLLECTION OPERATIONS EXPENSES											
2		TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
3		COLLECTION MAINT. EXPENSES											
4	711.000	Maint of Collection S&I	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	712.000	Maint of Collection Sewers	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6	713.000	Maint of Services to Customers	\$57	\$0	\$57	E-6	\$25	\$82	100.00%	\$0	\$82	\$0	\$82
7		TOTAL COLLECTION MAINT. EXPENSES	\$57	\$0	\$57		\$25	\$82		\$0	\$82	\$0	\$82
8		PUMPING OPERATIONS EXPENSES											
9	722.000	Pumping Labor & Expenses	\$1,580	\$0	\$1,580	E-9	\$0	\$1,580	100.00%	\$0	\$1,580	\$0	\$1,580
10		TOTAL PUMPING OPERATIONS EXPENSES	\$1,580	\$0	\$1,580		\$0	\$1,580		\$0	\$1,580	\$0	\$1,580
11		PUMPING MAINTENANCE EXPENSES											
12	732.000	Maint of Pumping Equip	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13		TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
14		TREAT. & DISP. OPER. EXPENSE											
15	741.000	Chemicals	\$178	\$0	\$178	E-15	\$0	\$178	100.00%	\$0	\$178	\$0	\$178
16	742.000	Treatment Labor & Expenses	\$10,596	\$0	\$10,596	E-16	\$151	\$10,747	100.00%	\$0	\$10,747	\$0	\$10,747
17	743.000	Fuel & Power for Sewage Treatment & Pumping	\$7,656	\$0	\$7,656	E-17	-\$7	\$7,649	100.00%	\$0	\$7,649	\$0	\$7,649
18	744.000	Misc Expenses - T&D	\$1	\$0	\$1	E-18	\$0	\$1	100.00%	\$0	\$1	\$0	\$1
19		TOTAL TREAT. & DISP. OPER. EXPENSE	\$18,431	\$0	\$18,431		\$144	\$18,575		\$0	\$18,575	\$0	\$18,575
20		TREAT. & DISP. MAINT. EXPENSES											
21	751.000	Maint of Treatment & Disposal S&I	\$1,031	\$0	\$1,031	E-21	\$0	\$1,031	100.00%	\$0	\$1,031	\$0	\$1,031
22	752.000	Maint of Treatment & Disposal Plant	\$162	\$0	\$162	E-22	\$0	\$162	100.00%	\$0	\$162	\$0	\$162
23		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$1,193	\$0	\$1,193		\$0	\$1,193		\$0	\$1,193	\$0	\$1,193
24		CUSTOMER ACCOUNTS EXPENSE											
25	903.100	Cust Records & Collection Expense - Billing	\$1,991	\$0	\$1,991	E-25	-\$983	\$1,008	100.00%	\$0	\$1,008	\$0	\$1,008
26	903.280	Cust Records & Collection Expense	\$240	\$0	\$240	E-26	\$0	\$240	100.00%	\$0	\$240	\$0	\$240
27	904.000	Uncollectible Accounts	\$708	\$0	\$708	E-27	\$16	\$724	100.00%	\$0	\$724	\$0	\$724
28		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$2,939	\$0	\$2,939		-\$967	\$1,972		\$0	\$1,972	\$0	\$1,972
29		ADMIN. & GENERAL EXPENSES											
30	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	922.000	Admin Expenses Transferred - Cr	\$0	\$0	\$0	E-31	\$1,650	\$1,650	100.00%	\$0	\$1,650	\$1,203	\$447
32	923.100	Outside Services Employed - Bank Fees	\$6	\$0	\$6	E-32	\$0	\$6	100.00%	\$0	\$6	\$0	\$6
33	923.400	Outside Services Employed - Legal	\$0	\$0	\$0	E-33	\$118	\$118	100.00%	\$0	\$118	\$0	\$118
34	923.500	Outside Services Employed - Accounting	\$0	\$0	\$0	E-34	\$27	\$27	100.00%	\$0	\$27	\$0	\$27
35	923.600	Outside Services Employed - Easements	\$0	\$0	\$0	E-35	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
36	923.900	Outside Services Employed - Management Consulting	\$0	\$0	\$0	E-36	\$0	\$0	100.00%	\$0	\$0	\$0	\$0

Confluence Rivers - Branson Cedars  
Case No. WR-2023-0006  
Test Year Ending 06-30-2022  
Update Period Ending 01-31-2023  
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
											L + M = K		
37	924.200	Property Insurance - Commercial	-\$15	\$0	-\$15	E-37	\$15	\$0	100.00%	\$0	\$0	\$0	\$0
38	924.400	Property Insurance	\$3,505	\$0	\$3,505	E-38	\$1,619	\$5,124	100.00%	\$0	\$5,124	\$0	\$5,124
39	928.100	Regulatory Commission Expenses - DNR	\$330	\$0	\$330	E-39	-\$4	\$326	100.00%	\$0	\$326	\$0	\$326
40	928.200	Regulatory Commission Expenses - PSC	\$278	\$0	\$278	E-40	-\$124	\$154	100.00%	\$0	\$154	\$0	\$154
41	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-41	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
42	930.300	Research & Development Expenses	\$0	\$0	\$0	E-42	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
43		TOTAL ADMIN. & GENERAL EXPENSES	\$4,104	\$0	\$4,104		\$3,301	\$7,405		\$0	\$7,405	\$1,203	\$6,202
44		DEPRECIATION EXPENSE											
45	403.000	Depreciation Expense, Dep. Exp.	\$6,570	See note (1)	See note (1)	E-45	See note (1)	\$6,570	100.00%	\$25,151	\$31,721	See note (1)	See note (1)
46	403.100	Depreciation - 403.1	-\$725			E-46	-\$725	-\$725	100.00%	\$0	-\$725		
47	403.200	Depreciation - 403.2	\$48			E-47	\$48	\$48	100.00%	\$0	\$48		
48	405.000	Amortization of Other Utility Plant	\$80			E-48	\$80	\$80	100.00%	\$0	\$80		
49	407.400	Amortization of Property Losses	\$60			E-49	\$60	\$60	100.00%	-\$60	\$0		
50		TOTAL DEPRECIATION EXPENSE	\$6,033	\$0	\$0		\$0	\$6,033		\$25,091	\$31,124	\$0	\$0
51		AMORTIZATION EXPENSE											
52		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
53		OTHER OPERATING EXPENSES											
54	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$30	\$0	\$30	E-54	\$0	\$30	100.00%	\$0	\$30	\$0	\$30
55	408.160	Property Taxes	\$88	\$0	\$88	E-55	\$0	\$88	100.00%	\$0	\$88	\$0	\$88
56		TOTAL OTHER OPERATING EXPENSE	\$118	\$0	\$118		\$0	\$118		\$0	\$118	\$0	\$118
57		<b>TOTAL OPERATING EXPENSE</b>	<b>\$34,455</b>	<b>\$0</b>	<b>\$28,422</b>		<b>\$2,503</b>	<b>\$36,958</b>		<b>\$25,091</b>	<b>\$62,049</b>	<b>\$1,203</b>	<b>\$29,722</b>
58		NET INCOME BEFORE TAXES	\$8,369					\$5,866		-\$23,637	-\$17,771		
59		INCOME TAXES											
60	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-60	See note (1)	\$0	100.00%	-\$866	-\$866	See note (1)	See note (1)
61		TOTAL INCOME TAXES	\$0					\$0		-\$866	-\$866		
62		DEFERRED INCOME TAXES											
63	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-63	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
64		Amortization of Deferred ITC	\$0			E-64		\$0	100.00%	\$0	\$0		
65		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
66		<b>NET OPERATING INCOME</b>	<b>\$8,369</b>					<b>\$5,866</b>		<b>-\$22,771</b>	<b>-\$16,905</b>		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Confluence Rivers - Branson Cedars  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		-\$17,771	\$10,369	\$10,571	\$10,772
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$31,124	\$31,124	\$31,124	\$31,124
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$31,124	\$31,124	\$31,124	\$31,124
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$4,213	\$4,213	\$4,213	\$4,213
7	Tax Straight-Line Depreciation		\$31,124	\$31,124	\$31,124	\$31,124
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$35,337	\$35,337	\$35,337	\$35,337
9	NET TAXABLE INCOME		-\$21,984	\$6,156	\$6,358	\$6,559
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$21,984	\$6,156	\$6,358	\$6,559
12	Deduct Missouri Income Tax at the Rate of	100.000%	\$0	\$42	\$44	\$45
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$21,984	\$6,114	\$6,314	\$6,514
15	Federal Income Tax at the Rate of	3.940%	-\$866	\$241	\$249	\$257
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.940%	-\$866	\$241	\$249	\$257
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$21,984	\$6,156	\$6,358	\$6,559
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$433	\$121	\$125	\$129
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$21,551	\$6,035	\$6,233	\$6,430
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.700%	\$0	\$42	\$44	\$45
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$21,984	\$6,156	\$6,358	\$6,559
27	Deduct Federal Income Tax - City Inc. Tax		-\$866	\$241	\$249	\$257
28	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$42	\$44	\$45
29	City Taxable Income		-\$21,118	\$5,873	\$6,065	\$6,257
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$866	\$241	\$249	\$257
34	State Income Tax		\$0	\$42	\$44	\$45
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$866	\$283	\$293	\$302
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		-\$866	\$283	\$293	\$302

**Confluence Rivers - Branson Cedars**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Capital Structure Schedule**

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$8,799,170	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$8,799,170	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	<b>TOTAL CAPITALIZATION</b>	<b>\$17,598,340</b>	<b>100.00%</b>		<b>7.900%</b>	<b>8.050%</b>	<b>8.200%</b>
8	PreTax Cost of Capital				8.122%	8.279%	8.437%

**Exhibit No.:** -  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**Case No:** WR-2023-0006  
**Date Prepared:** 6/29/2023



**MISSOURI PUBLIC SERVICE COMMISSION**  
**FINANCIAL & BUSINESS ANALYSIS DIVISION**  
**REBUTTAL COST OF SERVICE FILING**  
**STAFF ACCOUNTING SCHEDULES**

**CONFLUENCE RIVERS - BRANSON CEDARS**  
**WATER**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**

**CASE NO. WR-2023-0006**

Jefferson City, Missouri

June 2023

**Confluence Rivers - Branson Cedars**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Revenue Requirement**

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$94,421	\$94,421	\$94,421
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$7,459	\$7,601	\$7,743
4	Net Income Available	\$14,936	\$14,936	\$14,936
5	Additional Net Income Required	-\$7,477	-\$7,335	-\$7,193
6	Income Tax Requirement			
7	Required Current Income Tax	\$209	\$216	\$223
8	Current Income Tax Available	\$485	\$485	\$485
9	Additional Current Tax Required	-\$276	-\$269	-\$262
10	Revenue Requirement	-\$7,753	-\$7,604	-\$7,455
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$7,753	-\$7,604	-\$7,455

**Confluence Rivers - Branson Cedars**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**RATE BASE SCHEDULE**

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$152,974
2	Less Accumulated Depreciation Reserve		\$53,078
3	Net Plant In Service		\$99,896
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$3
6	Contributions in Aid of Construction Amortization		\$33,824
7	Prepayments		\$2,836
8	TOTAL ADD TO NET PLANT IN SERVICE		\$36,657
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$3
11	State Tax Offset	-1.5370%	\$0
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$48
14	Contributions in Aid of Construction		\$42,183
15	TOTAL SUBTRACT FROM NET PLANT		\$42,132
16	<b>Total Rate Base</b>		<b>\$94,421</b>

Confluence Rivers - Branson Cedars  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$0	P-6	\$0	\$0	100.00%	\$0	\$0
7	311.000	S&I Source of Supply	\$1,689	P-7	\$0	\$1,689	100.00%	\$0	\$1,689
8	312.000	Collecting & Impounding Reservoirs	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$12,121	P-9	\$0	\$12,121	100.00%	\$0	\$12,121
10	316.000	Supply Mains	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11	317.000	Other Water Source Plant	\$0	P-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$13,810		\$0	\$13,810		\$0	\$13,810
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	323.000	Other Power Production Equipment	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17	325.100	Electric Pumps - Submersible	\$29,608	P-17	\$0	\$29,608	100.00%	\$0	\$29,608
18	325.200	Booster Pump Equipment	\$13,946	P-18	\$0	\$13,946	100.00%	\$0	\$13,946
19	328.000	Water - Other Pumping Equipment (Plant)	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20		TOTAL PUMPING PLANT	\$43,554		\$0	\$43,554		\$0	\$43,554
21		WATER TREATMENT PLANT							
22	331.000	S&I Treatment Plant	\$0	P-22	\$0	\$0	100.00%	\$0	\$0
23	332.000	Water Treatment Equipment	\$3,282	P-23	\$0	\$3,282	100.00%	\$0	\$3,282
24		TOTAL WATER TREATMENT PLANT	\$3,282		\$0	\$3,282		\$0	\$3,282
25		TRANSMISSION & DIST. PLANT							
26	341.000	S&I Transmission & Distribution	\$0	P-26	\$0	\$0	100.00%	\$0	\$0
27	342.000	Distribution Reservoirs and Standpipes	\$11,992	P-27	\$0	\$11,992	100.00%	\$0	\$11,992
28	343.000	Transmission and Distribution Mains	\$61,042	P-28	\$0	\$61,042	100.00%	\$0	\$61,042
29	344.000	Fire Mains	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	345.000	Services	\$4,371	P-30	\$0	\$4,371	100.00%	\$0	\$4,371
31	346.000	Meters	\$1,522	P-31	\$0	\$1,522	100.00%	\$0	\$1,522
32	347.000	Meter Installations	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	348.000	Hydrants	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34		TOTAL TRANSMISSION & DIST. PLANT	\$78,927		\$0	\$78,927		\$0	\$78,927
35		INCENTIVE COMPENSATION CAPITALIZATION							
36		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
37		GENERAL PLANT							
38	390.000	S&I General Plant	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39	391.000	Office Furniture and Equipment	\$0	P-39	\$0	\$0	100.00%	\$0	\$0
40	391.100	Office Furn Equip (IT)	\$0	P-40	\$0	\$0	100.00%	\$0	\$0
41	392.000	Transportation Equipment	\$0	P-41	\$0	\$0	100.00%	\$0	\$0
42	393.000	Stores Equipment	\$0	P-42	\$0	\$0	100.00%	\$0	\$0
43	394.000	Tools, Shop and Garage Equipment	\$0	P-43	\$0	\$0	100.00%	\$0	\$0
44	395.000	Laboratory Equipment	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45	396.000	Power Operated Equipment	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46	397.000	Communication Equipment	\$13,401	P-46	\$0	\$13,401	100.00%	\$0	\$13,401
47	398.000	Miscellaneous Equipment	\$0	P-47	\$0	\$0	100.00%	\$0	\$0
48	399.000	Other Tangible Equipment	\$0	P-48	\$0	\$0	100.00%	\$0	\$0
49		TOTAL GENERAL PLANT	\$13,401		\$0	\$13,401		\$0	\$13,401
50		TOTAL PLANT IN SERVICE	\$152,974		\$0	\$152,974		\$0	\$152,974

**Confluence Rivers - Branson Cedars**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Depreciation Expense**

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL INTANGIBLE PLANT	\$0		\$0		
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land and Land Rights	\$0	0.00%	\$0	0	0.00%
7	311.000	S&I Source of Supply	\$1,689	2.50%	\$42	0	0.00%
8	312.000	Collecting & Impounding Reservoirs	\$0	2.00%	\$0	0	0.00%
9	314.000	Wells and Springs	\$12,121	2.00%	\$242	0	0.00%
10	316.000	Supply Mains	\$0	2.00%	\$0	0	0.00%
11	317.000	Other Water Source Plant	\$0	5.00%	\$0	0	0.00%
12		TOTAL SOURCE OF SUPPLY PLANT	\$13,810		\$284		
13		PUMPING PLANT					
14	321.000	S&I Pumping Plant	\$0	2.50%	\$0	0	0.00%
15	323.000	Other Power Production Equipment	\$0	4.00%	\$0	0	0.00%
16	325.000	Electric Pumping Equipment	\$0	10.00%	\$0	0	0.00%
17	325.100	Electric Pumps - Submersible	\$29,608	10.00%	\$2,961	0	0.00%
18	325.200	Booster Pump Equipment	\$13,946	6.70%	\$934	0	0.00%
19	328.000	Water - Other Pumping Equipment (Plant)	\$0	4.00%	\$0	0	0.00%
20		TOTAL PUMPING PLANT	\$43,554		\$3,895		
21		WATER TREATMENT PLANT					
22	331.000	S&I Treatment Plant	\$0	2.50%	\$0	0	0.00%
23	332.000	Water Treatment Equipment	\$3,282	2.90%	\$95	0	0.00%
24		TOTAL WATER TREATMENT PLANT	\$3,282		\$95		
25		TRANSMISSION & DIST. PLANT					
26	341.000	S&I Transmission & Distribution	\$0	2.50%	\$0	0	0.00%
27	342.000	Distribution Reservoirs and Standpipes	\$11,992	2.50%	\$300	0	0.00%
28	343.000	Transmission and Distribution Mains	\$61,042	2.00%	\$1,221	0	0.00%
29	344.000	Fire Mains	\$0	1.56%	\$0	0	0.00%
30	345.000	Services	\$4,371	2.50%	\$109	0	0.00%
31	346.000	Meters	\$1,522	3.30%	\$50	0	0.00%
32	347.000	Meter Installations	\$0	2.50%	\$0	0	0.00%
33	348.000	Hydrants	\$0	2.00%	\$0	0	0.00%
34		TOTAL TRANSMISSION & DIST. PLANT	\$78,927		\$1,680		
35		INCENTIVE COMPENSATION CAPITALIZATION					
36		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
37		GENERAL PLANT					
38	390.000	S&I General Plant	\$0	2.50%	\$0	0	0.00%
39	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
40	391.100	Office Furn Equip (IT)	\$0	20.00%	\$0	0	0.00%
41	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
42	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
43	394.000	Tools, Shop and Garage Equipment	\$0	6.70%	\$0	0	0.00%
44	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%

**Confluence Rivers - Branson Cedars**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Depreciation Expense**

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
45	396.000	Power Operated Equipment	\$0	6.70%	\$0	0	0.00%
46	397.000	Communication Equipment	\$13,401	6.70%	\$898	0	0.00%
47	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
48	399.000	Other Tangible Equipment	\$0	3.00%	\$0	0	0.00%
49		<b>TOTAL GENERAL PLANT</b>	<b>\$13,401</b>		<b>\$898</b>		
<b>50</b>		<b>Total Depreciation</b>	<b><u>\$152,974</u></b>		<b><u>\$6,852</u></b>		

*Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.*

Confluence Rivers - Branson Cedars  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	311.000	S&I Source of Supply	-\$3	R-7	\$0	-\$3	100.00%	\$0	-\$3
8	312.000	Collecting & Impounding Reservoirs	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$2,040	R-9	\$0	\$2,040	100.00%	\$0	\$2,040
10	316.000	Supply Mains	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11	317.000	Other Water Source Plant	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$2,037		\$0	\$2,037		\$0	\$2,037
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	323.000	Other Power Production Equipment	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17	325.100	Electric Pumps - Submersible	\$25,243	R-17	\$0	\$25,243	100.00%	\$0	\$25,243
18	325.200	Booster Pump Equipment	\$3,286	R-18	\$0	\$3,286	100.00%	\$0	\$3,286
19	328.000	Water - Other Pumping Equipment (Plant)	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20		TOTAL PUMPING PLANT	\$28,529		\$0	\$28,529		\$0	\$28,529
21		WATER TREATMENT PLANT							
22	331.000	S&I Treatment Plant	\$0	R-22	\$0	\$0	100.00%	\$0	\$0
23	332.000	Water Treatment Equipment	\$56	R-23	\$0	\$56	100.00%	\$0	\$56
24		TOTAL WATER TREATMENT PLANT	\$56		\$0	\$56		\$0	\$56
25		TRANSMISSION & DIST. PLANT							
26	341.000	S&I Transmission & Distribution	\$0	R-26	\$0	\$0	100.00%	\$0	\$0
27	342.000	Distribution Reservoirs and Standpipes	\$5,963	R-27	\$0	\$5,963	100.00%	\$0	\$5,963
28	343.000	Transmission and Distribution Mains	\$14,529	R-28	\$0	\$14,529	100.00%	\$0	\$14,529
29	344.000	Fire Mains	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	345.000	Services	\$754	R-30	\$0	\$754	100.00%	\$0	\$754
31	346.000	Meters	\$686	R-31	\$0	\$686	100.00%	\$0	\$686
32	347.000	Meter Installations	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	348.000	Hydrants	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34		TOTAL TRANSMISSION & DIST. PLANT	\$21,932		\$0	\$21,932		\$0	\$21,932
35		INCENTIVE COMPENSATION CAPITALIZATION							
36		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
37		GENERAL PLANT							
38	390.000	S&I General Plant	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39	391.000	Office Furniture and Equipment	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40	391.100	Office Furn Equip (IT)	\$0	R-40	\$0	\$0	100.00%	\$0	\$0
41	392.000	Transportation Equipment	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
42	393.000	Stores Equipment	\$0	R-42	\$0	\$0	100.00%	\$0	\$0
43	394.000	Tools, Shop and Garage Equipment	\$0	R-43	\$0	\$0	100.00%	\$0	\$0
44	395.000	Laboratory Equipment	\$0	R-44	\$0	\$0	100.00%	\$0	\$0
45	396.000	Power Operated Equipment	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46	397.000	Communication Equipment	\$524	R-46	\$0	\$524	100.00%	\$0	\$524
47	398.000	Miscellaneous Equipment	\$0	R-47	\$0	\$0	100.00%	\$0	\$0
48	399.000	Other Tangible Equipment	\$0	R-48	\$0	\$0	100.00%	\$0	\$0
49		TOTAL GENERAL PLANT	\$524		\$0	\$524		\$0	\$524
50		TOTAL DEPRECIATION RESERVE	\$53,078		\$0	\$53,078		\$0	\$53,078

**Confluence Rivers - Branson Cedars**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Cash Working Capital**

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	<b>OPERATION AND MAINT. EXPENSE</b>						
2	Payroll	\$1,019	43.61	14.91	28.70	0.078630	\$80
3	Employee Benefits	\$61	43.61	-2.53	46.14	0.126411	\$8
4	Electric Expense	\$6,245	43.61	42.40	1.21	0.003315	\$21
5	Chemicals	\$136	43.61	18.97	24.64	0.067507	\$9
6	Uncollectible Accounts	\$16	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$14,269	43.61	46.89	-3.28	-0.008986	-\$128
8	<b>TOTAL OPERATION AND MAINT. EXPENSE</b>	<b>\$21,746</b>					<b>-\$10</b>
9	<b>TAXES</b>						
10	FICA - Employer Portion	\$82	43.61	16.48	27.13	0.074329	\$6
11	FUTA	\$4	43.61	16.12	27.49	0.075315	\$0
12	SUTA	\$16	43.61	16.09	27.52	0.075397	\$1
13	Property Tax	\$0	43.61	286.40	-242.79	-0.665178	\$0
14	<b>TOTAL TAXES</b>	<b>\$102</b>					<b>\$7</b>
15	<b>CWC REQ'D BEFORE RATE BASE OFFSETS</b>						<b>-\$3</b>
16	<b>TAX OFFSET FROM RATE BASE</b>						
17	Federal Tax Offset	\$184	43.61	38.00	5.61	0.015370	\$3
18	State Tax Offset	\$32	43.61	38.00	5.61	0.015370	\$0
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$3,116	43.61	38.00	5.61	0.015370	\$48
21	<b>TOTAL OFFSET FROM RATE BASE</b>	<b>\$3,332</b>					<b>\$51</b>
22	<b>TOTAL CASH WORKING CAPITAL REQUIRED</b>						<b>\$48</b>

Confluence Rivers - Branson Cedars  
Case No. WR-2023-0006  
Test Year Ending 06-30-2022  
Update Period Ending 01-31-2023  
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor L + M = K
Rev-1		<b>OPERATING REVENUES</b>											
Rev-2	461.000	Residential	\$41,907	See note (1)	See note (1)	Rev-2	See note (1)	\$41,907	100.00%	\$1,238	\$43,145	See note (1)	See note (1)
Rev-3	0.000	Commercial	\$0			Rev-3		\$0	100.00%	\$0	\$0		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5		Private Fire Protection	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6		Public Fire Protection	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7	470.000	Late Fees	\$403			Rev-7		\$403	100.00%	\$0	\$403		
Rev-8		Other Public Auth.	\$0			Rev-8		\$0	100.00%	\$0	\$0		
Rev-9		Sales for Resale	\$0			Rev-9		\$0	100.00%	\$0	\$0		
Rev-10	471.000	Other Water Revenue - Oper. Rev.	\$0			Rev-10		\$0	100.00%	\$0	\$0		
Rev-11		<b>TOTAL OPERATING REVENUES</b>	<b>\$42,310</b>					<b>\$42,310</b>		<b>\$1,238</b>	<b>\$43,548</b>		
1		<b>SOURCE OF SUPPLY EXPENSES</b>											
2	602.000	Purchased Water	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	603.000	Misc Expenses - Supply	\$0	\$0	\$0	E-3	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
4	611.000	Maint of Structures & Improvements - Supply	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	612.000	Maint of Collecting & Impounding Reservoirs	\$385	\$0	\$385	E-5	\$0	\$385	100.00%	\$0	\$385	\$0	\$385
6	613.000	Maint of Lake, River and Other Intakes	\$0	\$0	\$0	E-6	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
7	614.000	Maint of Wells & Springs	\$116	\$0	\$116	E-7	\$0	\$116	100.00%	\$0	\$116	\$0	\$116
8	616.000	Maint of Supply Mains	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	617.000	Maint of Misc Water Source Plant	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10		<b>TOTAL SOURCE OF SUPPLY EXPENSES</b>	<b>\$501</b>	<b>\$0</b>	<b>\$501</b>			<b>\$501</b>		<b>\$0</b>	<b>\$501</b>	<b>\$0</b>	<b>\$501</b>
11		<b>PUMPING EXPENSES</b>											
12	623.000	Fuel or Power Purchased for Pumping	\$1,314	\$0	\$1,314	E-12	\$0	\$1,314	100.00%	\$0	\$1,314	\$0	\$1,314
13	632.000	Maint of Power Production Equipment	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	633.000	Maint of Pumping Equip	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15		<b>TOTAL PUMPING EXPENSES</b>	<b>\$1,314</b>	<b>\$0</b>	<b>\$1,314</b>			<b>\$1,314</b>		<b>\$0</b>	<b>\$1,314</b>	<b>\$0</b>	<b>\$1,314</b>
16		<b>WATER TREATMENT EXPENSES</b>											
17	641.000	Chemicals	\$136	\$0	\$136	E-17	\$0	\$136	100.00%	\$0	\$136	\$0	\$136
18	642.000	Operation Labor & Expenses	\$8,226	\$0	\$8,226	E-18	\$236	\$8,462	100.00%	\$0	\$8,462	\$0	\$8,462
19	643.000	Misc Expenses - Water Treatment	\$0	\$0	\$0	E-19	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
20	651.000	Maint of Structures & Improvements - Water Treatment	\$0	\$0	\$0	E-20	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
21	652.000	Maint of Water Treatment Equip	\$140	\$0	\$140	E-21	\$0	\$140	100.00%	\$0	\$140	\$0	\$140
22		<b>TOTAL WATER TREATMENT EXPENSES</b>	<b>\$8,502</b>	<b>\$0</b>	<b>\$8,502</b>		<b>\$236</b>	<b>\$8,738</b>		<b>\$0</b>	<b>\$8,738</b>	<b>\$0</b>	<b>\$8,738</b>
23		<b>TRANSMISSION &amp; DIST. EXPENSES</b>											
24	662.000	Transmission & Distribution Lines Expenses	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25	663.000	Meter Expenses	\$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
26	665.000	Misc Expenses - T&D	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
27	671.000	Maint of Structures & Improvements - T&D	\$0	\$0	\$0	E-27	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
28	673.000	Maint of Transmission & Distribution Mains	\$95	\$0	\$95	E-28	\$24	\$119	100.00%	\$0	\$119	\$0	\$119
29	675.000	Maint of Services	\$0	\$0	\$0	E-29	\$1,473	\$1,473	100.00%	\$0	\$1,473	\$0	\$1,473
30	676.000	Maint of Meters	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	677.000	Maint of Hydrants	\$0	\$0	\$0	E-31	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
32	678.000	Maint of Misc Plant	\$0	\$0	\$0	E-32	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
33		<b>TOTAL TRANSMISSION &amp; DIST. EXPENSES</b>	<b>\$95</b>	<b>\$0</b>	<b>\$95</b>		<b>\$1,497</b>	<b>\$1,592</b>		<b>\$0</b>	<b>\$1,592</b>	<b>\$0</b>	<b>\$1,592</b>
34		<b>CUSTOMER ACCOUNTS EXPENSE</b>											
35	903.100	Cust Records & Collection Expense - Billing	\$1,957	\$0	\$1,957	E-35	-\$965	\$992	100.00%	\$0	\$992	\$0	\$992

Confluence Rivers - Branson Cedars  
Case No. WR-2023-0006  
Test Year Ending 06-30-2022  
Update Period Ending 01-31-2023  
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
			L + M = K										
36	903.280	Cust Records & Collection Expense	\$236	\$0	\$236	E-36	\$0	\$236	100.00%	\$0	\$236	\$0	\$236
37	904.000	Uncollectible Accounts	\$696	\$0	\$696	E-37	\$16	\$712	100.00%	\$0	\$712	\$0	\$712
38		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$2,889	\$0	\$2,889		-\$949	\$1,940		\$0	\$1,940	\$0	\$1,940
39		CUSTOMER SERVICE EXPENSES											
40		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
41		SALES PROMOTION EXPENSES											
42		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
43		ADMIN. & GENERAL EXPENSES											
44	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-44	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
45	922.000	Admin Expenses Transferred - Cr	\$0	\$0	\$0	E-45	\$1,621	\$1,621	100.00%	\$0	\$1,621	\$1,182	\$439
46	923.100	Outside Services Employed - Bank Fees	\$6	\$0	\$6	E-46	\$0	\$6	100.00%	\$0	\$6	\$0	\$6
47	923.400	Outside Services Employed - Legal	\$0	\$0	\$0	E-47	\$110	\$110	100.00%	\$0	\$110	\$0	\$110
48	923.500	Outside Services Employed - Accounting	\$0	\$0	\$0	E-48	\$27	\$27	100.00%	\$0	\$27	\$0	\$27
49	923.600	Outside Services Employed - Easements	\$0	\$0	\$0	E-49	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
50	923.900	Outside Services Employed - Management Consulting	\$0	\$0	\$0	E-50	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
51	924.200	Property Insurance - Commercial	-\$15	\$0	-\$15	E-51	\$15	\$0	100.00%	\$0	\$0	\$0	\$0
52	924.400	Property Insurance	\$3,446	\$0	\$3,446	E-52	\$1,678	\$5,124	100.00%	\$0	\$5,124	\$0	\$5,124
53	928.100	Regulatory Commission Expenses - DNR	\$325	\$0	\$325	E-53	\$296	\$621	100.00%	\$0	\$621	\$0	\$621
54	928.200	Regulatory Commission Expenses - PSC	\$273	\$0	\$273	E-54	-\$121	\$152	100.00%	\$0	\$152	\$0	\$152
55	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-55	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
56	930.300	Research & Development Expenses	\$0	\$0	\$0	E-56	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
57		TOTAL ADMIN. & GENERAL EXPENSES	\$4,035	\$0	\$4,035		\$3,626	\$7,661		\$0	\$7,661	\$1,182	\$6,479
58		DEPRECIATION EXPENSE											
59	403.000	Depreciation Expense, Dep. Exp.	\$6,458	See note (1)	See note (1)	E-59	See note (1)	\$6,458	100.00%	\$394	\$6,852	See note (1)	See note (1)
60	403.100	Depreciation - 403.1	-\$712			E-60		-\$712	100.00%	\$0	-\$712		
61	403.200	Depreciation - 403.2	\$47			E-61		\$47	100.00%	\$0	\$47		
62	405.000	Amortization of Other Utility Plant	\$78			E-62		\$78	100.00%	\$0	\$78		
63	407.400	Amortization of Property Losses	\$59			E-63		\$59	100.00%	-\$59	\$0		
64		TOTAL DEPRECIATION EXPENSE	\$5,930	\$0	\$0		\$0	\$5,930		\$335	\$6,265	\$0	\$0
65		AMORTIZATION EXPENSE											
66		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
67		OTHER OPERATING EXPENSES											
68	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$30	\$0	\$30	E-68	\$0	\$30	100.00%	\$0	\$30	\$0	\$30
69	408.160	Property Taxes	\$86	\$0	\$86	E-69	\$0	\$86	100.00%	\$0	\$86	\$0	\$86
70		TOTAL OTHER OPERATING EXPENSE	\$116	\$0	\$116		\$0	\$116		\$0	\$116	\$0	\$116
71		TOTAL OPERATING EXPENSE	\$23,382	\$0	\$17,452		\$4,410	\$27,792		\$335	\$28,127	\$1,182	\$20,680
72		NET INCOME BEFORE TAXES	\$18,928					\$14,518		\$903	\$15,421		
73		INCOME TAXES											
74	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-74	See note (1)	\$0	100.00%	\$485	\$485	See note (1)	See note (1)
75		TOTAL INCOME TAXES	\$0					\$0		\$485	\$485		

Confluence Rivers - Branson Cedars  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
76		DEFERRED INCOME TAXES											
77	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-77	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
78		Amortization of Deferred ITC	\$0			E-78		\$0	100.00%	\$0	\$0		
79		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
80		<b>NET OPERATING INCOME</b>	<b>\$18,928</b>					<b>\$14,518</b>		<b>\$418</b>	<b>\$14,936</b>		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Confluence Rivers - Branson Cedars  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		\$15,421	\$7,668	\$7,817	\$7,966
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$6,265	\$6,265	\$6,265	\$6,265
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$6,265	\$6,265	\$6,265	\$6,265
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$3,116	\$3,116	\$3,116	\$3,116
7	Tax Straight-Line Depreciation		\$6,265	\$6,265	\$6,265	\$6,265
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$9,381	\$9,381	\$9,381	\$9,381
9	NET TAXABLE INCOME		\$12,305	\$4,552	\$4,701	\$4,850
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		\$12,305	\$4,552	\$4,701	\$4,850
12	Deduct Missouri Income Tax at the Rate of	100.000%	\$0	\$31	\$32	\$33
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		\$12,305	\$4,521	\$4,669	\$4,817
15	Federal Income Tax at the Rate of	3.940%	\$485	\$178	\$184	\$190
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.940%	\$485	\$178	\$184	\$190
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		\$12,305	\$4,552	\$4,701	\$4,850
20	Deduct Federal Income Tax at the Rate of	50.000%	\$243	\$89	\$92	\$95
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		\$12,062	\$4,463	\$4,609	\$4,755
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.700%	\$0	\$31	\$32	\$33
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		\$12,305	\$4,552	\$4,701	\$4,850
27	Deduct Federal Income Tax - City Inc. Tax		\$485	\$178	\$184	\$190
28	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$31	\$32	\$33
29	City Taxable Income		\$11,820	\$4,343	\$4,485	\$4,627
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		\$485	\$178	\$184	\$190
34	State Income Tax		\$0	\$31	\$32	\$33
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		\$485	\$209	\$216	\$223
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		\$485	\$209	\$216	\$223

**Confluence Rivers - Branson Cedars**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Capital Structure Schedule**

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$8,799,170	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$8,799,170	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	<b>TOTAL CAPITALIZATION</b>	<b>\$17,598,340</b>	<b>100.00%</b>		<b>7.900%</b>	<b>8.050%</b>	<b>8.200%</b>
8	PreTax Cost of Capital				8.121%	8.279%	8.436%

**Exhibit No.:** -  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**Case No:** WR-2023-0006  
**Date Prepared:** 6/29/2023



**MISSOURI PUBLIC SERVICE COMMISSION**

**FINANCIAL & BUSINESS ANALYSIS DIVISION**

**REBUTTAL COST OF SERVICE FILING**

**STAFF ACCOUNTING SCHEDULES**

**CONFLUENCE RIVERS - CEDAR GREEN**  
**SEWER**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**

**CASE NO. WR-2023-0006**

Jefferson City, Missouri

June 2023

**Confluence Rivers - Cedar Green**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Revenue Requirement**

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$79,314	\$79,314	\$79,314
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$6,266	\$6,385	\$6,504
4	Net Income Available	-\$15,515	-\$15,515	-\$15,515
5	Additional Net Income Required	\$21,781	\$21,900	\$22,019
6	Income Tax Requirement			
7	Required Current Income Tax	\$176	\$182	\$187
8	Current Income Tax Available	-\$874	-\$874	-\$874
9	Additional Current Tax Required	\$1,050	\$1,056	\$1,061
10	Revenue Requirement	\$22,831	\$22,956	\$23,080
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	<b>Gross Revenue Requirement</b>	<b>\$22,831</b>	<b>\$22,956</b>	<b>\$23,080</b>

**Confluence Rivers - Cedar Green**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**RATE BASE SCHEDULE**

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$200,271
2	Less Accumulated Depreciation Reserve		\$122,736
3	Net Plant In Service		<u>\$77,535</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$818
6	Contributions in Aid of Construction Amortization		\$0
7	Prepayments		\$2,555
8	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$1,737</u>
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$2
11	State Tax Offset	-1.5370%	\$0
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$40
14	Contributions in Aid of Construction		\$0
15	TOTAL SUBTRACT FROM NET PLANT		<u>-\$42</u>
16	<b>Total Rate Base</b>		<u><u>\$79,314</u></u>

Confluence Rivers - Cedar Green  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Plant In Service

A	B	C	D	E	F	G	H	I	
Line Number	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	350.000	Land and Land Rights - Collection Plant	\$30,131	P-6	-\$15,339	\$14,792	100.00%	\$0	\$14,792
7	351.000	S&I Collection Plant	\$64,400	P-7	-\$32,785	\$31,615	100.00%	\$0	\$31,615
8	352.100	Collection Sewers Force	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	352.200	Collection Sewers Gravity	\$7,222	P-9	-\$3,677	\$3,545	100.00%	\$0	\$3,545
10	353.000	Services to Sewer Customers	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11	354.000	Flow Measuring Devices	\$0	P-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL COLLECTION PLANT	\$101,753		-\$51,801	\$49,952		\$0	\$49,952
13		SYSTEM PUMPING PLANT							
14	362.000	Receiving Wells	\$128,660	P-14	-\$65,500	\$63,160	100.00%	\$0	\$63,160
15	363.000	Electric Sewer Pumping Equip	\$19,247	P-15	\$0	\$19,247	100.00%	\$0	\$19,247
16	365.000	Sewer - Other Pumping Equipment	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17		TOTAL SYSTEM PUMPING PLANT	\$147,907		-\$65,500	\$82,407		\$0	\$82,407
18		TREATMENT & DISPOSAL PLANT							
19	370.000	Land and Land Rights	\$0	P-19	-\$9,798	-\$9,798	100.00%	\$0	-\$9,798
20	370.100	Oxidation Lagoon Land	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21	371.000	S&I Treatment & Disposal	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	372.000	Treatment & Disposal Equipment - 372	\$132,671	P-22	-\$67,541	\$65,130	100.00%	\$0	\$65,130
23	373.000	Plant Sewers	\$22,260	P-23	-\$11,332	\$10,928	100.00%	\$0	\$10,928
24	374.000	Outfall Sewer Lines	\$2,557	P-24	-\$1,302	\$1,255	100.00%	\$0	\$1,255
25	375.000	Sewer - Other Treatment & Disposal	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26		TOTAL TREATMENT & DISPOSAL PLANT	\$157,488		-\$89,973	\$67,515		\$0	\$67,515
27		GENERAL PLANT							
28	390.000	S&I General Plant	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	391.000	Office Furniture and Equipment	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	391.100	Office Furn Equip (IT)	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	392.000	Transportation Equipment	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	393.000	Stores Equipment	\$808	P-32	-\$411	\$397	100.00%	\$0	\$397
33	394.000	Tools, Shop and Garage Equipment	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	395.000	Laboratory Equipment	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	396.000	Power Operated Equipment	\$0	P-35	\$0	\$0	100.00%	\$0	\$0
36	397.000	Communication Equipment	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37	398.000	Miscellaneous Equipment	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	399.000	Other Tangible Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL GENERAL PLANT	\$808		-\$411	\$397		\$0	\$397
40		TOTAL PLANT IN SERVICE	\$407,956		-\$207,685	\$200,271		\$0	\$200,271

Confluence Rivers - Cedar Green  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-6	Land and Land Rights - Collection Plant	350.000		-\$15,339		\$0
	1. To adjust for capacity. (Majors)		-\$15,339		\$0	
P-7	S&I Collection Plant	351.000		-\$32,785		\$0
	1. To adjust for capacity. (Majors)		-\$32,785		\$0	
P-9	Collection Sewers Gravity	352.200		-\$3,677		\$0
	1. To adjust for capacity. (Majors)		-\$3,677		\$0	
P-14	Receiving Wells	362.000		-\$65,500		\$0
	1. To adjust for capacity. (Majors)		-\$65,500		\$0	
P-19	Land and Land Rights	370.000		-\$9,798		\$0
	1. To adjust for capacity. (Majors)		-\$9,798		\$0	
P-22	Treatment & Disposal Equipment - 372	372.000		-\$67,541		\$0
	1. To adjust for capacity. (Majors)		-\$67,541		\$0	
P-23	Plant Sewers	373.000		-\$11,332		\$0
	1. To adjust for capacity. (Majors)		-\$11,332		\$0	
P-24	Outfall Sewer Lines	374.000		-\$1,302		\$0
	1. To adjust for capacity. (Majors)		-\$1,302		\$0	
P-32	Stores Equipment	393.000		-\$411		\$0
	1. To adjust for capacity. (Majors)		-\$411		\$0	
<b>Total Plant Adjustments</b>				<b>-\$207,685</b>		<b>\$0</b>

Confluence Rivers - Cedar Green  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL PLANT INTANGIBLE	\$0		\$0		
5		COLLECTION PLANT					
6	350.000	Land and Land Rights - Collection Plant	\$14,792	0.00%	\$0	0	0.00%
7	351.000	S&I Collection Plant	\$31,615	4.00%	\$1,265	0	0.00%
8	352.100	Collection Sewers Force	\$0	2.00%	\$0	0	0.00%
9	352.200	Collection Sewers Gravity	\$3,545	2.00%	\$71	0	0.00%
10	353.000	Services to Sewer Customers	\$0	2.00%	\$0	0	0.00%
11	354.000	Flow Measuring Devices	\$0	3.30%	\$0	0	0.00%
12		TOTAL COLLECTION PLANT	\$49,952		\$1,336		
13		SYSTEM PUMPING PLANT					
14	362.000	Receiving Wells	\$63,160	4.00%	\$2,526	0	0.00%
15	363.000	Electric Sewer Pumping Equip	\$19,247	10.00%	\$1,925	0	0.00%
16	365.000	Sewer - Other Pumping Equipment	\$0	4.31%	\$0	0	0.00%
17		TOTAL SYSTEM PUMPING PLANT	\$82,407		\$4,451		
18		TREATMENT & DISPOSAL PLANT					
19	370.000	Land and Land Rights	-\$9,798	0.00%	\$0	0	0.00%
20	370.100	Oxidation Lagoon Land	\$0	4.00%	\$0	0	0.00%
21	371.000	S&I Treatment & Disposal	\$0	4.00%	\$0	0	0.00%
22	372.000	Treatment & Disposal Equipment - 372	\$65,130	5.00%	\$3,257	0	0.00%
23	373.000	Plant Sewers	\$10,928	2.50%	\$273	0	0.00%
24	374.000	Outfall Sewer Lines	\$1,255	2.00%	\$25	0	0.00%
25	375.000	Sewer - Other Treatment & Disposal	\$0	0.00%	\$0	0	0.00%
26		TOTAL TREATMENT & DISPOSAL PLANT	\$67,515		\$3,555		
27		GENERAL PLANT					
28	390.000	S&I General Plant	\$0	4.00%	\$0	0	0.00%
29	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
30	391.100	Office Furn Equip (IT)	\$0	14.30%	\$0	0	0.00%
31	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
32	393.000	Stores Equipment	\$397	10.00%	\$40	0	0.00%
33	394.000	Tools, Shop and Garage Equipment	\$0	5.00%	\$0	0	0.00%
34	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
35	396.000	Power Operated Equipment	\$0	6.70%	\$0	0	0.00%
36	397.000	Communication Equipment	\$0	6.70%	\$0	0	0.00%
37	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
38	399.000	Other Tangible Equipment	\$0	3.00%	\$0	0	0.00%
39		TOTAL GENERAL PLANT	\$397		\$40		
40		<b>Total Depreciation</b>	<b>\$200,271</b>		<b>\$9,382</b>		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Cedar Green  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	350.000	Land and Land Rights - Collection Plant	\$0	R-6	\$0	\$0	100.00%	\$0	0
7	351.000	S&I Collection Plant	\$39,541	R-7	-\$20,130	\$19,411	100.00%	\$0	\$19,411
8	352.100	Collection Sewers Force	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	352.200	Collection Sewers Gravity	\$2,218	R-9	-\$1,129	\$1,089	100.00%	\$0	\$1,089
10	353.000	Services to Sewer Customers	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11	354.000	Flow Measuring Devices	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL COLLECTION PLANT	\$41,759		-\$21,259	\$20,500		\$0	\$20,500
13		SYSTEM PUMPING PLANT							
14	362.000	Receiving Wells	\$77,589	R-14	-\$39,500	\$38,089	100.00%	\$0	\$38,089
15	363.000	Electric Sewer Pumping Equip	\$29,544	R-15	-\$15,041	\$14,503	100.00%	\$0	\$14,503
16	365.000	Sewer - Other Pumping Equipment	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17		TOTAL SYSTEM PUMPING PLANT	\$107,133		-\$54,541	\$52,592		\$0	\$52,592
18		TREATMENT & DISPOSAL PLANT							
19	370.000	Land and Land Rights	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	370.100	Oxidation Lagoon Land	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21	371.000	S&I Treatment & Disposal	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22	372.000	Treatment & Disposal Equipment - 372	\$89,659	R-22	-\$45,645	\$44,014	100.00%	\$0	\$44,014
23	373.000	Plant Sewers	\$9,423	R-23	-\$4,797	\$4,626	100.00%	\$0	\$4,626
24	374.000	Outfall Sewer Lines	\$805	R-24	-\$410	\$395	100.00%	\$0	\$395
25	375.000	Sewer - Other Treatment & Disposal	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26		TOTAL TREATMENT & DISPOSAL PLANT	\$99,887		-\$50,852	\$49,035		\$0	\$49,035
27		GENERAL PLANT							
28	390.000	S&I General Plant	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	391.000	Office Furniture and Equipment	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	391.100	Office Furn Equip (IT)	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	392.000	Transportation Equipment	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	393.000	Stores Equipment	\$1,240	R-32	-\$631	\$609	100.00%	\$0	\$609
33	394.000	Tools, Shop and Garage Equipment	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	395.000	Laboratory Equipment	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	396.000	Power Operated Equipment	\$0	R-35	\$0	\$0	100.00%	\$0	\$0
36	397.000	Communication Equipment	\$0	R-36	\$0	\$0	100.00%	\$0	\$0
37	398.000	Miscellaneous Equipment	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	399.000	Other Tangible Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL GENERAL PLANT	\$1,240		-\$631	\$609		\$0	\$609
40		TOTAL DEPRECIATION RESERVE	\$250,019		-\$127,283	\$122,736		\$0	\$122,736

Confluence Rivers - Cedar Green  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-7	S&I Collection Plant	351.000		-\$20,130		\$0
	1. To adjust for capacity. (Majors)		-\$20,130		\$0	
R-9	Collection Sewers Gravity	352.200		-\$1,129		\$0
	1. To adjust for capacity. (Majors)		-\$1,129		\$0	
R-14	Receiving Wells	362.000		-\$39,500		\$0
	1. To adjust for capacity. (Majors)		-\$39,500		\$0	
R-15	Electric Sewer Pumping Equip	363.000		-\$15,041		\$0
	1. To adjust for capacity. (Majors)		-\$15,041		\$0	
R-22	Treatment & Disposal Equipment - 372	372.000		-\$45,645		\$0
	1. To adjust for capacity. (Majors)		-\$45,645		\$0	
R-23	Plant Sewers	373.000		-\$4,797		\$0
	1. To adjust for capacity. (Majors)		-\$4,797		\$0	
R-24	Outfall Sewer Lines	374.000		-\$410		\$0
	1. To adjust for capacity. (Majors)		-\$410		\$0	
R-32	Stores Equipment	393.000		-\$631		\$0
	1. To adjust for capacity. (Majors)		-\$631		\$0	
<b>Total Reserve Adjustments</b>				<b>-\$127,283</b>		<b>\$0</b>

Confluence Rivers - Cedar Green  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll	\$949	43.61	14.91	28.70	0.078630	\$75
3	Employee Benefits	\$56	43.61	-2.53	46.14	0.126411	\$7
4	Electric Expense	\$4,687	43.61	42.20	1.41	0.003863	\$18
5	Chemicals	\$1,861	43.61	18.97	24.64	0.067507	\$126
6	Uncollectible Accounts	\$15	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$30,299	43.61	53.15	-9.54	-0.026137	-\$792
8	TOTAL OPERATION AND MAINT. EXPENSE	\$37,867					-\$566
9	TAXES						
10	FICA - Employer Portion	\$77	43.61	16.48	27.13	0.074329	\$6
11	FUTA	\$4	43.61	16.12	27.49	0.075315	\$0
12	SUTA	\$15	43.61	16.09	27.52	0.075397	\$1
13	Property Tax	\$390	43.61	286.40	-242.79	-0.665178	-\$259
14	TOTAL TAXES	\$486					-\$252
15	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$818
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$155	43.61	38.00	5.61	0.015370	\$2
18	State Tax Offset	\$27	43.61	38.00	5.61	0.015370	\$0
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$2,617	43.61	38.00	5.61	0.015370	\$40
21	TOTAL OFFSET FROM RATE BASE	\$2,799					\$42
22	TOTAL CASH WORKING CAPITAL REQUIRED						-\$776

Confluence Rivers - Cedar Green  
Case No. WR-2023-0006  
Test Year Ending 06-30-2022  
Update Period Ending 01-31-2023  
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
			L + M = K										
Rev-1		OPERATING REVENUES											
Rev-2	521.000	Residential	\$7,703	See note (1)	See note (1)	Rev-2	See note (1)	\$7,703	100.00%	\$23,109	\$30,812	See note (1)	See note (1)
Rev-3	0.000	Commercial	\$0			Rev-3		\$0	100.00%	\$0	\$0		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	532.000	Late Fees	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6	536.000	Other Sewer Revenue - Oper. Rev.	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7		TOTAL OPERATING REVENUES	\$7,703					\$7,703		\$23,109	\$30,812		
1		COLLECTION OPERATIONS EXPENSES											
2		TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
3		COLLECTION MAINT. EXPENSES											
4	711.000	Maint of Collection S&I	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	712.000	Maint of Collection Sewers	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6	713.000	Maint of Services to Customers	\$52	\$0	\$52	E-6	\$23	\$75	100.00%	\$0	\$75	\$0	\$75
7		TOTAL COLLECTION MAINT. EXPENSES	\$52	\$0	\$52		\$23	\$75		\$0	\$75	\$0	\$75
8		PUMPING OPERATIONS EXPENSES											
9	722.000	Pumping Labor & Expenses	\$1,446	\$0	\$1,446	E-9	\$0	\$1,446	100.00%	\$0	\$1,446	\$0	\$1,446
10		TOTAL PUMPING OPERATIONS EXPENSES	\$1,446	\$0	\$1,446		\$0	\$1,446		\$0	\$1,446	\$0	\$1,446
11		PUMPING MAINTENANCE EXPENSES											
12	732.000	Maint of Pumping Equip	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13		TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
14		TREAT. & DISP. OPER. EXPENSE											
15	741.000	Chemicals	\$1,861	\$0	\$1,861	E-15	\$0	\$1,861	100.00%	\$0	\$1,861	\$0	\$1,861
16	742.000	Treatment Labor & Expenses	\$9,698	\$0	\$9,698	E-16	\$9,842	\$19,540	100.00%	\$0	\$19,540	\$0	\$19,540
17	743.000	Fuel & Power for Sewage Treatment & Pumping	\$1,101	\$0	\$1,101	E-17	\$3,587	\$4,688	100.00%	\$0	\$4,688	\$0	\$4,688
18	744.000	Misc Expenses - T&D	\$0	\$0	\$0	E-18	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
19		TOTAL TREAT. & DISP. OPER. EXPENSE	\$12,660	\$0	\$12,660		\$13,429	\$26,089		\$0	\$26,089	\$0	\$26,089
20		TREAT. & DISP. MAINT. EXPENSES											
21	751.000	Maint of Treatment & Disposal S&I	\$944	\$0	\$944	E-21	\$0	\$944	100.00%	\$0	\$944	\$0	\$944
22	752.000	Maint of Treatment & Disposal Plant	\$0	\$0	\$0	E-22	\$320	\$320	100.00%	\$0	\$320	\$0	\$320
23		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$944	\$0	\$944		\$320	\$1,264		\$0	\$1,264	\$0	\$1,264
24		CUSTOMER ACCOUNTS EXPENSE											
25	903.100	Cust Records & Collection Expense - Billing	\$1,822	\$0	\$1,822	E-25	-\$898	\$924	100.00%	\$0	\$924	\$0	\$924
26	903.280	Cust Records & Collection Expense	\$220	\$0	\$220	E-26	\$0	\$220	100.00%	\$0	\$220	\$0	\$220
27	904.000	Uncollectible Accounts	\$648	\$0	\$648	E-27	\$15	\$663	100.00%	\$0	\$663	\$0	\$663
28		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$2,690	\$0	\$2,690		-\$883	\$1,807		\$0	\$1,807	\$0	\$1,807
29		ADMIN. & GENERAL EXPENSES											
30	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	922.000	Admin Expenses Transferred - Cr	\$0	\$0	\$0	E-31	\$1,510	\$1,510	100.00%	\$0	\$1,510	\$1,101	\$409
32	923.100	Outside Services Employed - Bank Fees	\$5	\$0	\$5	E-32	\$0	\$5	100.00%	\$0	\$5	\$0	\$5
33	923.400	Outside Services Employed - Legal	\$0	\$0	\$0	E-33	\$109	\$109	100.00%	\$0	\$109	\$0	\$109
34	923.500	Outside Services Employed - Accounting	\$0	\$0	\$0	E-34	\$25	\$25	100.00%	\$0	\$25	\$0	\$25
35	923.600	Outside Services Employed - Easements	\$0	\$0	\$0	E-35	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
36	923.900	Outside Services Employed - Management Consulting	\$0	\$0	\$0	E-36	\$0	\$0	100.00%	\$0	\$0	\$0	\$0

Confluence Rivers - Cedar Green  
Case No. WR-2023-0006  
Test Year Ending 06-30-2022  
Update Period Ending 01-31-2023  
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
											L + M = K		
37	924.200	Property Insurance - Commercial	-\$14	\$0	-\$14	E-37	\$14	\$0	100.00%	\$0	\$0	\$0	\$0
38	924.400	Property Insurance	\$3,208	\$0	\$3,208	E-38	\$1,890	\$5,098	100.00%	\$0	\$5,098	\$0	\$5,098
39	928.100	Regulatory Commission Expenses - DNR	\$302	\$0	\$302	E-39	-\$4	\$298	100.00%	\$0	\$298	\$0	\$298
40	928.200	Regulatory Commission Expenses - PSC	\$255	\$0	\$255	E-40	-\$114	\$141	100.00%	\$0	\$141	\$0	\$141
41	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-41	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
42	930.300	Research & Development Expenses	\$0	\$0	\$0	E-42	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
43		TOTAL ADMIN. & GENERAL EXPENSES	\$3,756	\$0	\$3,756		\$3,430	\$7,186		\$0	\$7,186	\$1,101	\$6,085
44		DEPRECIATION EXPENSE											
45	403.000	Depreciation Expense, Dep. Exp.	\$2,668	See note (1)	See note (1)	E-45	See note (1)	\$2,668	100.00%	\$6,714	\$9,382	See note (1)	See note (1)
46	403.100	Depreciation - 403.1	-\$663			E-46		-\$663	100.00%	\$0	-\$663		
47	403.200	Depreciation - 403.2	\$44			E-47		\$44	100.00%	\$0	\$44		
48	405.000	Amortization of Other Utility Plant	\$73			E-48		\$73	100.00%	\$0	\$73		
49	407.400	Amortization of Property Losses	\$55			E-49		\$55	100.00%	-\$55	\$0		
50		TOTAL DEPRECIATION EXPENSE	\$2,177	\$0	\$0		\$0	\$2,177		\$6,659	\$8,836	\$0	\$0
51		AMORTIZATION EXPENSE											
52		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
53		OTHER OPERATING EXPENSES											
54	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$28	\$0	\$28	E-54	\$0	\$28	100.00%	\$0	\$28	\$0	\$28
55	408.160	Property Taxes	\$80	\$0	\$80	E-55	\$390	\$470	100.00%	\$0	\$470	\$0	\$470
56		TOTAL OTHER OPERATING EXPENSE	\$108	\$0	\$108		\$390	\$498		\$0	\$498	\$0	\$498
57		<b>TOTAL OPERATING EXPENSE</b>	<b>\$23,833</b>	<b>\$0</b>	<b>\$21,656</b>		<b>\$16,709</b>	<b>\$40,542</b>		<b>\$6,659</b>	<b>\$47,201</b>	<b>\$1,101</b>	<b>\$37,264</b>
58		NET INCOME BEFORE TAXES	-\$16,130					-\$32,839		\$16,450	-\$16,389		
59		INCOME TAXES											
60	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-60	See note (1)	\$0	100.00%	-\$874	-\$874	See note (1)	See note (1)
61		TOTAL INCOME TAXES	\$0					\$0		-\$874	-\$874		
62		DEFERRED INCOME TAXES											
63	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-63	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
64		Amortization of Deferred ITC	\$0			E-64		\$0	100.00%	\$0	\$0		
65		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
66		<b>NET OPERATING INCOME</b>	<b>-\$16,130</b>					<b>-\$32,839</b>		<b>\$17,324</b>	<b>-\$15,515</b>		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Confluence Rivers - Cedar Green  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		-\$16,389	\$6,442	\$6,567	\$6,691
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$8,836	\$8,836	\$8,836	\$8,836
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$8,836	\$8,836	\$8,836	\$8,836
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$2,617	\$2,617	\$2,617	\$2,617
7	Tax Straight-Line Depreciation		\$8,836	\$8,836	\$8,836	\$8,836
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$11,453	\$11,453	\$11,453	\$11,453
9	NET TAXABLE INCOME		-\$19,006	\$3,825	\$3,950	\$4,074
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$19,006	\$3,825	\$3,950	\$4,074
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$130	\$26	\$27	\$28
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$18,876	\$3,799	\$3,923	\$4,046
15	Federal Income Tax at the Rate of	3.940%	-\$744	\$150	\$155	\$159
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.940%	-\$744	\$150	\$155	\$159
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$19,006	\$3,825	\$3,950	\$4,074
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$372	\$75	\$78	\$80
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$18,634	\$3,750	\$3,872	\$3,994
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.700%	-\$130	\$26	\$27	\$28
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$19,006	\$3,825	\$3,950	\$4,074
27	Deduct Federal Income Tax - City Inc. Tax		-\$744	\$150	\$155	\$159
28	Deduct Missouri Income Tax - City Inc. Tax		-\$130	\$26	\$27	\$28
29	City Taxable Income		-\$18,132	\$3,649	\$3,768	\$3,887
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$744	\$150	\$155	\$159
34	State Income Tax		-\$130	\$26	\$27	\$28
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$874	\$176	\$182	\$187
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		-\$874	\$176	\$182	\$187

**Confluence Rivers - Cedar Green**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Capital Structure Schedule**

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$8,799,170	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$8,799,170	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	<b>TOTAL CAPITALIZATION</b>	<b>\$17,598,340</b>	<b>100.00%</b>		<b>7.900%</b>	<b>8.050%</b>	<b>8.200%</b>
8	PreTax Cost of Capital				8.122%	8.279%	8.436%

**Exhibit No.:** -  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**Case No:** WR-2023-0006  
**Date Prepared:** 6/29/2023



**MISSOURI PUBLIC SERVICE COMMISSION**  
**FINANCIAL & BUSINESS ANALYSIS DIVISION**  
**REBUTTAL COST OF SERVICE FILING**  
**STAFF ACCOUNTING SCHEDULES**  
**CONFLUENCE RIVERS - CEDAR GREEN**  
**WATER**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**

**CASE NO. WR-2023-0006**

Jefferson City, Missouri

June 2023

**Confluence Rivers - Cedar Green**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Revenue Requirement**

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$57,409	\$57,409	\$57,409
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$4,535	\$4,621	\$4,708
4	Net Income Available	-\$21,113	-\$21,113	-\$21,113
5	Additional Net Income Required	\$25,648	\$25,734	\$25,821
6	Income Tax Requirement			
7	Required Current Income Tax	\$127	\$132	\$135
8	Current Income Tax Available	-\$1,110	-\$1,110	-\$1,110
9	Additional Current Tax Required	\$1,237	\$1,242	\$1,245
10	Revenue Requirement	\$26,885	\$26,976	\$27,066
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$26,885	\$26,976	\$27,066

**Confluence Rivers - Cedar Green**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**RATE BASE SCHEDULE**

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$108,633
2	Less Accumulated Depreciation Reserve		\$53,605
3	Net Plant In Service		\$55,028
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$205
6	Contributions in Aid of Construction Amortization		\$0
7	Prepayments		\$2,555
8	TOTAL ADD TO NET PLANT IN SERVICE		\$2,350
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$2
11	State Tax Offset	-1.5370%	\$0
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$29
14	Contributions in Aid of Construction		\$0
15	TOTAL SUBTRACT FROM NET PLANT		-\$31
16	<b>Total Rate Base</b>		<b>\$57,409</b>

Confluence Rivers - Cedar Green  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$7,983	P-6	-\$4,064	\$3,919	100.00%	\$0	\$3,919
7	311.000	S&I Source of Supply	\$25,681	P-7	-\$13,074	\$12,607	100.00%	\$0	\$12,607
8	312.000	Collecting & Impounding Reservoirs	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$28,815	P-9	-\$14,669	\$14,146	100.00%	\$0	\$14,146
10	316.000	Supply Mains	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11	317.000	Other Water Source Plant	\$0	P-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$62,479		-\$31,807	\$30,672		\$0	\$30,672
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	323.000	Other Power Production Equipment	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	\$28,151	P-16	-\$14,331	\$13,820	100.00%	\$0	\$13,820
17	325.100	Electric Pumps - Submersible	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL PUMPING PLANT	\$28,151		-\$14,331	\$13,820		\$0	\$13,820
20		WATER TREATMENT PLANT							
21	331.000	S&I Treatment Plant	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	332.000	Water Treatment Equipment	\$0	P-22	\$0	\$0	100.00%	\$0	\$0
23		TOTAL WATER TREATMENT PLANT	\$0		\$0	\$0		\$0	\$0
24		TRANSMISSION & DIST. PLANT							
25	341.000	S&I Transmission & Distribution	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26	342.000	Distribution Reservoirs and Standpipes	\$104,384	P-26	-\$53,141	\$51,243	100.00%	\$0	\$51,243
27	343.000	Transmission and Distribution Mains	\$17,145	P-27	-\$8,728	\$8,417	100.00%	\$0	\$8,417
28	344.000	Fire Mains	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	345.000	Services	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	346.000	Meters	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	347.000	Meter Installations	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	348.000	Hydrants	\$7,771	P-32	-\$3,956	\$3,815	100.00%	\$0	\$3,815
33		TOTAL TRANSMISSION & DIST. PLANT	\$129,300		-\$65,825	\$63,475		\$0	\$63,475
34		INCENTIVE COMPENSATION CAPITALIZATION							
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
36		GENERAL PLANT							
37	390.000	S&I General Plant	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	391.000	Office Furniture and Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39	391.100	Office Furn Equip (IT)	\$0	P-39	\$0	\$0	100.00%	\$0	\$0
40	392.000	Transportation Equipment	\$0	P-40	\$0	\$0	100.00%	\$0	\$0
41	393.000	Stores Equipment	\$0	P-41	\$0	\$0	100.00%	\$0	\$0
42	394.000	Tools, Shop and Garage Equipment	\$0	P-42	\$0	\$0	100.00%	\$0	\$0
43	395.000	Laboratory Equipment	\$0	P-43	\$0	\$0	100.00%	\$0	\$0
44	396.000	Power Operated Equipment	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45	397.000	Communication Equipment	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46	398.000	Miscellaneous Equipment	\$1,357	P-46	-\$691	\$666	100.00%	\$0	\$666
47	399.000	Other Tangible Equipment	\$0	P-47	\$0	\$0	100.00%	\$0	\$0
48		TOTAL GENERAL PLANT	\$1,357		-\$691	\$666		\$0	\$666
49		TOTAL PLANT IN SERVICE	\$221,287		-\$112,654	\$108,633		\$0	\$108,633

Confluence Rivers - Cedar Green  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-6	Land and Land Rights	310.000		-\$4,064		\$0
	1. To adjust for capacity. (Majors)		-\$4,064		\$0	
P-7	S&I Source of Supply	311.000		-\$13,074		\$0
	1. To adjust for capacity. (Majors)		-\$13,074		\$0	
P-9	Wells and Springs	314.000		-\$14,669		\$0
	1. To adjust for capacity. (Majors)		-\$14,669		\$0	
P-16	Electric Pumping Equipment	325.000		-\$14,331		\$0
	1. To adjust for capacity. (Majors)		-\$14,331		\$0	
P-26	Distribution Reservoirs and Standpipes	342.000		-\$53,141		\$0
	1. To adjust for capacity. (Majors)		-\$53,141		\$0	
P-27	Transmission and Distribution Mains	343.000		-\$8,728		\$0
	1. To adjust for capacity. (Majors)		-\$8,728		\$0	
P-32	Hydrants	348.000		-\$3,956		\$0
	1. To adjust for capacity. (Majors)		-\$3,956		\$0	
P-46	Miscellaneous Equipment	398.000		-\$691		\$0
	1. To adjust for capacity. (Majors)		-\$691		\$0	
<b>Total Plant Adjustments</b>				<b>-\$112,654</b>		<b>\$0</b>

Confluence Rivers - Cedar Green  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Depreciation Expense

Line Number	Account Number	Plant Account Description	MO Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense	Average Life	Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL INTANGIBLE PLANT	\$0		\$0		
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land and Land Rights	\$3,919	0.00%	\$0	0	0.00%
7	311.000	S&I Source of Supply	\$12,607	2.50%	\$315	0	0.00%
8	312.000	Collecting & Impounding Reservoirs	\$0	2.00%	\$0	0	0.00%
9	314.000	Wells and Springs	\$14,146	2.00%	\$283	0	0.00%
10	316.000	Supply Mains	\$0	2.00%	\$0	0	0.00%
11	317.000	Other Water Source Plant	\$0	5.00%	\$0	0	0.00%
12		TOTAL SOURCE OF SUPPLY PLANT	\$30,672		\$598		
13		PUMPING PLANT					
14	321.000	S&I Pumping Plant	\$0	2.50%	\$0	0	0.00%
15	323.000	Other Power Production Equipment	\$0	4.00%	\$0	0	0.00%
16	325.000	Electric Pumping Equipment	\$13,820	10.00%	\$1,382	0	0.00%
17	325.100	Electric Pumps - Submersible	\$0	10.00%	\$0	0	0.00%
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	4.00%	\$0	0	0.00%
19		TOTAL PUMPING PLANT	\$13,820		\$1,382		
20		WATER TREATMENT PLANT					
21	331.000	S&I Treatment Plant	\$0	2.50%	\$0	0	0.00%
22	332.000	Water Treatment Equipment	\$0	2.90%	\$0	0	0.00%
23		TOTAL WATER TREATMENT PLANT	\$0		\$0		
24		TRANSMISSION & DIST. PLANT					
25	341.000	S&I Transmission & Distribution	\$0	2.50%	\$0	0	0.00%
26	342.000	Distribution Reservoirs and Standpipes	\$51,243	2.50%	\$1,281	0	0.00%
27	343.000	Transmission and Distribution Mains	\$8,417	2.00%	\$168	0	0.00%
28	344.000	Fire Mains	\$0	1.56%	\$0	0	0.00%
29	345.000	Services	\$0	2.50%	\$0	0	0.00%
30	346.000	Meters	\$0	3.30%	\$0	0	0.00%
31	347.000	Meter Installations	\$0	2.50%	\$0	0	0.00%
32	348.000	Hydrants	\$3,815	2.00%	\$76	0	0.00%
33		TOTAL TRANSMISSION & DIST. PLANT	\$63,475		\$1,525		
34		INCENTIVE COMPENSATION CAPITALIZATION					
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
36		GENERAL PLANT					
37	390.000	S&I General Plant	\$0	2.50%	\$0	0	0.00%
38	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
39	391.100	Office Furn Equip (IT)	\$0	20.00%	\$0	0	0.00%
40	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
41	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
42	394.000	Tools, Shop and Garage Equipment	\$0	6.70%	\$0	0	0.00%
43	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%

**Confluence Rivers - Cedar Green**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Depreciation Expense**

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
44	396.000	Power Operated Equipment	\$0	6.70%	\$0	0	0.00%
45	397.000	Communication Equipment	\$0	6.70%	\$0	0	0.00%
46	398.000	Miscellaneous Equipment	\$666	6.43%	\$43	0	0.00%
47	399.000	Other Tangible Equipment	\$0	3.00%	\$0	0	0.00%
48		<b>TOTAL GENERAL PLANT</b>	<b>\$666</b>		<b>\$43</b>		
49		<b>Total Depreciation</b>	<b><u>\$108,633</u></b>		<b><u>\$3,548</u></b>		

*Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.*

Confluence Rivers - Cedar Green  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	311.000	S&I Source of Supply	\$8,615	R-7	-\$4,386	\$4,229	100.00%	\$0	\$4,229
8	312.000	Collecting & Impounding Reservoirs	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$8,836	R-9	-\$4,499	\$4,337	100.00%	\$0	\$4,337
10	316.000	Supply Mains	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11	317.000	Other Water Source Plant	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$17,451		-\$8,885	\$8,566		\$0	\$8,566
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	323.000	Other Power Production Equipment	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	\$43,165	R-16	-\$21,975	\$21,190	100.00%	\$0	\$21,190
17	325.100	Electric Pumps - Submersible	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL PUMPING PLANT	\$43,165		-\$21,975	\$21,190		\$0	\$21,190
20		WATER TREATMENT PLANT							
21	331.000	S&I Treatment Plant	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22	332.000	Water Treatment Equipment	\$0	R-22	\$0	\$0	100.00%	\$0	\$0
23		TOTAL WATER TREATMENT PLANT	\$0		\$0	\$0		\$0	\$0
24		TRANSMISSION & DIST. PLANT							
25	341.000	S&I Transmission & Distribution	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	342.000	Distribution Reservoirs and Standpipes	\$40,014	R-26	-\$20,371	\$19,643	100.00%	\$0	\$19,643
27	343.000	Transmission and Distribution Mains	\$5,257	R-27	-\$2,676	\$2,581	100.00%	\$0	\$2,581
28	344.000	Fire Mains	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	345.000	Services	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	346.000	Meters	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	347.000	Meter Installations	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	348.000	Hydrants	\$1,916	R-32	-\$975	\$941	100.00%	\$0	\$941
33		TOTAL TRANSMISSION & DIST. PLANT	\$47,187		-\$24,022	\$23,165		\$0	\$23,165
34		INCENTIVE COMPENSATION CAPITALIZATION							
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
36		GENERAL PLANT							
37	390.000	S&I General Plant	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	391.000	Office Furniture and Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39	391.100	Office Furn Equip (IT)	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40	392.000	Transportation Equipment	\$0	R-40	\$0	\$0	100.00%	\$0	\$0
41	393.000	Stores Equipment	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
42	394.000	Tools, Shop and Garage Equipment	\$0	R-42	\$0	\$0	100.00%	\$0	\$0
43	395.000	Laboratory Equipment	\$0	R-43	\$0	\$0	100.00%	\$0	\$0
44	396.000	Power Operated Equipment	\$0	R-44	\$0	\$0	100.00%	\$0	\$0
45	397.000	Communication Equipment	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46	398.000	Miscellaneous Equipment	\$1,394	R-46	-\$710	\$684	100.00%	\$0	\$684
47	399.000	Other Tangible Equipment	\$0	R-47	\$0	\$0	100.00%	\$0	\$0
48		TOTAL GENERAL PLANT	\$1,394		-\$710	\$684		\$0	\$684
49		TOTAL DEPRECIATION RESERVE	\$109,197		-\$55,592	\$53,605		\$0	\$53,605

Confluence Rivers - Cedar Green  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-7	S&I Source of Supply	311.000		-\$4,386		\$0
	1. To adjust for capacity. (Majors)		-\$4,386		\$0	
R-9	Wells and Springs	314.000		-\$4,499		\$0
	1. To adjust for capacity. (Majors)		-\$4,499		\$0	
R-16	Electric Pumping Equipment	325.000		-\$21,975		\$0
	1. To adjust for capacity. (Majors)		-\$21,975		\$0	
R-26	Distribution Reservoirs and Standpipes	342.000		-\$20,371		\$0
	1. To adjust for capacity. (Majors)		-\$20,371		\$0	
R-27	Transmission and Distribution Mains	343.000		-\$2,676		\$0
	1. To adjust for capacity. (Majors)		-\$2,676		\$0	
R-32	Hydrants	348.000		-\$975		\$0
	1. To adjust for capacity. (Majors)		-\$975		\$0	
R-46	Miscellaneous Equipment	398.000		-\$710		\$0
	1. To adjust for capacity. (Majors)		-\$710		\$0	
<b>Total Reserve Adjustments</b>				<b>-\$55,592</b>		<b>\$0</b>

**Confluence Rivers - Cedar Green**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Cash Working Capital**

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	<b>OPERATION AND MAINT. EXPENSE</b>						
2	Payroll	\$949	43.61	14.91	28.70	0.078630	\$75
3	Employee Benefits	\$56	43.61	-2.53	46.14	0.126411	\$7
4	Electric Expense	\$7,917	43.61	42.40	1.21	0.003315	\$26
5	Chemicals	\$0	43.61	18.97	24.64	0.067507	\$0
6	Uncollectible Accounts	\$15	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$27,146	43.61	44.43	-0.82	-0.002247	-\$61
8	<b>TOTAL OPERATION AND MAINT. EXPENSE</b>	<b>\$36,083</b>					<b>\$47</b>
9	<b>TAXES</b>						
10	FICA - Employer Portion	\$77	43.61	16.48	27.13	0.074329	\$6
11	FUTA	\$4	43.61	16.12	27.49	0.075315	\$0
12	SUTA	\$15	43.61	16.09	27.52	0.075397	\$1
13	Property Tax	\$390	43.61	286.40	-242.79	-0.665178	-\$259
14	<b>TOTAL TAXES</b>	<b>\$486</b>					<b>-\$252</b>
15	<b>CWC REQ'D BEFORE RATE BASE OFFSETS</b>						<b>-\$205</b>
16	<b>TAX OFFSET FROM RATE BASE</b>						
17	Federal Tax Offset	\$112	43.61	38.00	5.61	0.015370	\$2
18	State Tax Offset	\$20	43.61	38.00	5.61	0.015370	\$0
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$1,894	43.61	38.00	5.61	0.015370	\$29
21	<b>TOTAL OFFSET FROM RATE BASE</b>	<b>\$2,026</b>					<b>\$31</b>
22	<b>TOTAL CASH WORKING CAPITAL REQUIRED</b>						<b>-\$174</b>

Confluence Rivers - Cedar Green  
Case No. WR-2023-0006  
Test Year Ending 06-30-2022  
Update Period Ending 01-31-2023  
Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$4,118	See Note (1)	See Note (1)	See Note (1)	\$4,118	\$13,242	\$17,360	See Note (1)	See Note (1)
2	TOTAL SOURCE OF SUPPLY EXPENSES	\$0	\$0	\$0	\$325	\$325	\$0	\$325	\$0	\$325
3	TOTAL PUMPING EXPENSES	\$1,224	\$0	\$1,224	\$6,693	\$7,917	\$0	\$7,917	\$0	\$7,917
4	TOTAL WATER TREATMENT EXPENSES	\$7,864	\$0	\$7,864	\$10,093	\$17,957	\$0	\$17,957	\$0	\$17,957
5	TOTAL TRANSMISSION & DIST. EXPENSES	\$88	\$0	\$88	\$503	\$591	\$0	\$591	\$0	\$591
6	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$2,690	\$0	\$2,690	-\$883	\$1,807	\$0	\$1,807	\$0	\$1,807
7	TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	TOTAL ADMIN. & GENERAL EXPENSES	\$3,756	\$0	\$3,756	\$3,730	\$7,486	\$0	\$7,486	\$1,101	\$6,385
10	TOTAL DEPRECIATION EXPENSE	\$2,177	See Note (1)	See Note (1)	See Note (1)	\$2,177	\$825	\$3,002	See Note (1)	See Note (1)
11	TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	TOTAL OTHER OPERATING EXPENSE	\$108	\$0	\$108	\$390	\$498	\$0	\$498	\$0	\$498
13	TOTAL OPERATING EXPENSE	\$17,907	\$0	\$15,730	\$20,851	\$38,758	\$825	\$39,583	\$1,101	\$35,480
14	NET INCOME BEFORE TAXES	-\$13,789	\$0	\$0	\$0	-\$34,640	\$12,417	-\$22,223	\$0	\$0
15	TOTAL INCOME TAXES	\$0	See Note (1)	See Note (1)	See Note (1)	\$0	-\$1,110	-\$1,110	See Note (1)	See Note (1)
16	TOTAL DEFERRED INCOME TAXES	\$0	See Note (1)	See Note (1)	See Note (1)	\$0	\$0	\$0	See Note (1)	See Note (1)
17	NET OPERATING INCOME	-\$13,789	\$0	\$0	\$0	-\$34,640	\$13,527	-\$21,113	\$0	\$0

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Confluence Rivers - Cedar Green  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		-\$22,223	\$4,662	\$4,753	\$4,843
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$3,002	\$3,002	\$3,002	\$3,002
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$3,002	\$3,002	\$3,002	\$3,002
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$1,894	\$1,894	\$1,894	\$1,894
7	Tax Straight-Line Depreciation		\$3,002	\$3,002	\$3,002	\$3,002
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$4,896	\$4,896	\$4,896	\$4,896
9	NET TAXABLE INCOME		-\$24,117	\$2,768	\$2,859	\$2,949
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$24,117	\$2,768	\$2,859	\$2,949
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$166	\$19	\$20	\$20
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$23,951	\$2,749	\$2,839	\$2,929
15	Federal Income Tax at the Rate of	3.940%	-\$944	\$108	\$112	\$115
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.940%	-\$944	\$108	\$112	\$115
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$24,117	\$2,768	\$2,859	\$2,949
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$472	\$54	\$56	\$58
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$23,645	\$2,714	\$2,803	\$2,891
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.700%	-\$166	\$19	\$20	\$20
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$24,117	\$2,768	\$2,859	\$2,949
27	Deduct Federal Income Tax - City Inc. Tax		-\$944	\$108	\$112	\$115
28	Deduct Missouri Income Tax - City Inc. Tax		-\$166	\$19	\$20	\$20
29	City Taxable Income		-\$23,007	\$2,641	\$2,727	\$2,814
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$944	\$108	\$112	\$115
34	State Income Tax		-\$166	\$19	\$20	\$20
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$1,110	\$127	\$132	\$135
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		-\$1,110	\$127	\$132	\$135

**Confluence Rivers - Cedar Green**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Capital Structure Schedule**

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$8,799,170	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$8,799,170	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	<b>TOTAL CAPITALIZATION</b>	<b>\$17,598,340</b>	<b>100.00%</b>		<b>7.900%</b>	<b>8.050%</b>	<b>8.200%</b>
8	<b>PreTax Cost of Capital</b>				<b>8.121%</b>	<b>8.280%</b>	<b>8.435%</b>

**Exhibit No.:** -  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**Case No:** WR-2023-0006  
**Date Prepared:** 6/29/2023



**MISSOURI PUBLIC SERVICE COMMISSION**

**FINANCIAL & BUSINESS ANALYSIS DIVISION**

**REBUTTAL COST OF SERVICE FILING**

**STAFF ACCOUNTING SCHEDULES**

**CONFLUENCE RIVERS - CLEMSTONE**  
**SEWER**

**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**

**CASE NO. WR-2023-0006**

**Jefferson City, Missouri**

**June 2023**

**Confluence Rivers - Clemstone**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Revenue Requirement**

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$517,027	\$517,027	\$517,027
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$40,845	\$41,621	\$42,396
4	Net Income Available	-\$18,373	-\$18,373	-\$18,373
5	Additional Net Income Required	\$59,218	\$59,994	\$60,769
6	Income Tax Requirement			
7	Required Current Income Tax	\$1,147	\$1,184	\$1,221
8	Current Income Tax Available	-\$1,708	-\$1,708	-\$1,708
9	Additional Current Tax Required	\$2,855	\$2,892	\$2,929
10	Revenue Requirement	\$62,073	\$62,886	\$63,698
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	<b>Gross Revenue Requirement</b>	<b>\$62,073</b>	<b>\$62,886</b>	<b>\$63,698</b>

**Confluence Rivers - Clemstone**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**RATE BASE SCHEDULE**

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$1,162,524
2	Less Accumulated Depreciation Reserve		\$645,120
3	Net Plant In Service		<u>\$517,404</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$3,249
6	Contributions in Aid of Construction Amortization		\$0
7	Prepayments		\$2,592
8	TOTAL ADD TO NET PLANT IN SERVICE		<u>-\$657</u>
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$15
11	State Tax Offset	-1.5370%	-\$3
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$262
14	Contributions in Aid of Construction		\$0
15	TOTAL SUBTRACT FROM NET PLANT		<u>-\$280</u>
16	<b>Total Rate Base</b>		<u><u>\$517,027</u></u>

Confluence Rivers - Clemstone  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Plant In Service

A	B	C	D	E	F	G	H	I	
Line Number	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$0	P-6	\$0	\$0	100.00%	\$0	\$0
7	352.000	Collection Sewers	\$66,940	P-7	\$0	\$66,940	100.00%	\$0	\$66,940
8	352.100	Collection Sewers Force	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	352.200	Collection Sewers Gravity	\$2,152	P-9	\$0	\$2,152	100.00%	\$0	\$2,152
10	353.000	Services to Sewer Customers	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11	354.000	Flow Measuring Devices	\$0	P-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL COLLECTION PLANT	\$69,092		\$0	\$69,092		\$0	\$69,092
13		SYSTEM PUMPING PLANT							
14	362.000	Receiving Wells	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	363.000	Electric Sewer Pumping Equip	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	365.000	Sewer - Other Pumping Equipment	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17		TOTAL SYSTEM PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
18		TREATMENT & DISPOSAL PLANT							
19	370.000	Land and Land Rights	\$3,499	P-19	\$0	\$3,499	100.00%	\$0	\$3,499
20	370.100	Oxidation Lagoon Land	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21	371.000	S&I Treatment & Disposal	\$22,200	P-21	\$0	\$22,200	100.00%	\$0	\$22,200
22	372.000	Treatment & Disposal Equipment - 372	\$147,848	P-22	\$0	\$147,848	100.00%	\$0	\$147,848
23	373.000	Plant Sewers	\$919,885	P-23	\$0	\$919,885	100.00%	\$0	\$919,885
24	374.000	Outfall Sewer Lines	\$0	P-24	\$0	\$0	100.00%	\$0	\$0
25	375.000	Sewer - Other Treatment & Disposal	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26		TOTAL TREATMENT & DISPOSAL PLANT	\$1,093,432		\$0	\$1,093,432		\$0	\$1,093,432
27		GENERAL PLANT							
28	390.000	S&I General Plant	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	391.000	Office Furniture and Equipment	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	391.100	Office Furn Equip (IT)	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	392.000	Transportation Equipment	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	393.000	Stores Equipment	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	394.000	Tools, Shop and Garage Equipment	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	395.000	Laboratory Equipment	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	396.000	Power Operated Equipment	\$0	P-35	\$0	\$0	100.00%	\$0	\$0
36	397.000	Communication Equipment	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37	398.000	Miscellaneous Equipment	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	399.000	Other Tangible Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
40		TOTAL PLANT IN SERVICE	\$1,162,524		\$0	\$1,162,524		\$0	\$1,162,524

**Confluence Rivers - Clemstone**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Depreciation Expense**

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		<b>INTANGIBLE PLANT</b>					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		<b>TOTAL PLANT INTANGIBLE</b>	<b>\$0</b>		<b>\$0</b>		
5		<b>COLLECTION PLANT</b>					
6	351.000	S&I Collection Plant	\$0	4.00%	\$0	0	0.00%
7	352.000	Collection Sewers	\$66,940	2.00%	\$1,339	0	0.00%
8	352.100	Collection Sewers Force	\$0	2.00%	\$0	0	0.00%
9	352.200	Collection Sewers Gravity	\$2,152	2.00%	\$43	0	0.00%
10	353.000	Services to Sewer Customers	\$0	2.00%	\$0	0	0.00%
11	354.000	Flow Measuring Devices	\$0	3.30%	\$0	0	0.00%
12		<b>TOTAL COLLECTION PLANT</b>	<b>\$69,092</b>		<b>\$1,382</b>		
13		<b>SYSTEM PUMPING PLANT</b>					
14	362.000	Receiving Wells	\$0	4.00%	\$0	0	0.00%
15	363.000	Electric Sewer Pumping Equip	\$0	10.00%	\$0	0	0.00%
16	365.000	Sewer - Other Pumping Equipment	\$0	4.31%	\$0	0	0.00%
17		<b>TOTAL SYSTEM PUMPING PLANT</b>	<b>\$0</b>		<b>\$0</b>		
18		<b>TREATMENT &amp; DISPOSAL PLANT</b>					
19	370.000	Land and Land Rights	\$3,499	0.00%	\$0	0	0.00%
20	370.100	Oxidation Lagoon Land	\$0	4.00%	\$0	0	0.00%
21	371.000	S&I Treatment & Disposal	\$22,200	4.00%	\$888	0	0.00%
22	372.000	Treatment & Disposal Equipment - 372	\$147,848	5.00%	\$7,392	0	0.00%
23	373.000	Plant Sewers	\$919,885	2.50%	\$22,997	0	0.00%
24	374.000	Outfall Sewer Lines	\$0	2.00%	\$0	0	0.00%
25	375.000	Sewer - Other Treatment & Disposal	\$0	0.00%	\$0	0	0.00%
26		<b>TOTAL TREATMENT &amp; DISPOSAL PLANT</b>	<b>\$1,093,432</b>		<b>\$31,277</b>		
27		<b>GENERAL PLANT</b>					
28	390.000	S&I General Plant	\$0	4.00%	\$0	0	0.00%
29	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
30	391.100	Office Furn Equip (IT)	\$0	14.30%	\$0	0	0.00%
31	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
32	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
33	394.000	Tools, Shop and Garage Equipment	\$0	5.00%	\$0	0	0.00%
34	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
35	396.000	Power Operated Equipment	\$0	6.70%	\$0	0	0.00%
36	397.000	Communication Equipment	\$0	6.70%	\$0	0	0.00%
37	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
38	399.000	Other Tangible Equipment	\$0	3.00%	\$0	0	0.00%
39		<b>TOTAL GENERAL PLANT</b>	<b>\$0</b>		<b>\$0</b>		
40		<b>Total Depreciation</b>	<b>\$1,162,524</b>		<b>\$32,659</b>		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Clemstone  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	352.000	Collection Sewers	\$62,366	R-7	\$0	\$62,366	100.00%	\$0	\$62,366
8	352.100	Collection Sewers Force	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	352.200	Collection Sewers Gravity	\$25	R-9	\$0	\$25	100.00%	\$0	\$25
10	353.000	Services to Sewer Customers	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11	354.000	Flow Measuring Devices	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL COLLECTION PLANT	\$62,391		\$0	\$62,391		\$0	\$62,391
13		SYSTEM PUMPING PLANT							
14	362.000	Receiving Wells	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	363.000	Electric Sewer Pumping Equip	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	365.000	Sewer - Other Pumping Equipment	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17		TOTAL SYSTEM PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
18		TREATMENT & DISPOSAL PLANT							
19	370.000	Land and Land Rights	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	370.100	Oxidation Lagoon Land	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21	371.000	S&I Treatment & Disposal	\$518	R-21	\$0	\$518	100.00%	\$0	\$518
22	372.000	Treatment & Disposal Equipment - 372	\$3,450	R-22	\$0	\$3,450	100.00%	\$0	\$3,450
23	373.000	Plant Sewers	\$578,761	R-23	\$0	\$578,761	100.00%	\$0	\$578,761
24	374.000	Outfall Sewer Lines	\$0	R-24	\$0	\$0	100.00%	\$0	\$0
25	375.000	Sewer - Other Treatment & Disposal	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26		TOTAL TREATMENT & DISPOSAL PLANT	\$582,729		\$0	\$582,729		\$0	\$582,729
27		GENERAL PLANT							
28	390.000	S&I General Plant	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	391.000	Office Furniture and Equipment	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	391.100	Office Furn Equip (IT)	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	392.000	Transportation Equipment	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	393.000	Stores Equipment	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	394.000	Tools, Shop and Garage Equipment	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	395.000	Laboratory Equipment	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	396.000	Power Operated Equipment	\$0	R-35	\$0	\$0	100.00%	\$0	\$0
36	397.000	Communication Equipment	\$0	R-36	\$0	\$0	100.00%	\$0	\$0
37	398.000	Miscellaneous Equipment	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	399.000	Other Tangible Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
40		TOTAL DEPRECIATION RESERVE	\$645,120		\$0	\$645,120		\$0	\$645,120

**Confluence Rivers - Clemstone**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Cash Working Capital**

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	<b>OPERATION AND MAINT. EXPENSE</b>						
2	Payroll	\$1,335	43.61	14.91	28.70	0.078630	\$105
3	Employee Benefits	\$79	43.61	-2.53	46.14	0.126411	\$10
4	Electric Expense	\$12,165	43.61	42.40	1.21	0.003315	\$40
5	Chemicals	\$0	43.61	18.97	24.64	0.067507	\$0
6	Uncollectible Accounts	\$21	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$29,159	43.61	86.34	-42.73	-0.117068	-\$3,414
8	<b>TOTAL OPERATION AND MAINT. EXPENSE</b>	<b>\$42,759</b>					<b>-\$3,259</b>
9	<b>TAXES</b>						
10	FICA - Employer Portion	\$108	43.61	16.48	27.13	0.074329	\$8
11	FUTA	\$6	43.61	16.12	27.49	0.075315	\$0
12	SUTA	\$21	43.61	16.09	27.52	0.075397	\$2
13	Property Tax	\$0	43.61	286.40	-242.79	-0.665178	\$0
14	<b>TOTAL TAXES</b>	<b>\$135</b>					<b>\$10</b>
15	<b>CWC REQ'D BEFORE RATE BASE OFFSETS</b>						<b>-\$3,249</b>
16	<b>TAX OFFSET FROM RATE BASE</b>						
17	Federal Tax Offset	\$1,007	43.61	38.00	5.61	0.015370	\$15
18	State Tax Offset	\$177	43.61	38.00	5.61	0.015370	\$3
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$17,062	43.61	38.00	5.61	0.015370	\$262
21	<b>TOTAL OFFSET FROM RATE BASE</b>	<b>\$18,246</b>					<b>\$280</b>
22	<b>TOTAL CASH WORKING CAPITAL REQUIRED</b>						<b>-\$2,969</b>

Confluence Rivers - Clemstone  
Case No. WR-2023-0006  
Test Year Ending 06-30-2022  
Update Period Ending 01-31-2023  
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
			L + M = K										
Rev-1		OPERATING REVENUES											
Rev-2	521.000	Residential	\$20,683	See note (1)	See note (1)	Rev-2	See note (1)	\$20,683	100.00%	\$34,037	\$54,720	See note (1)	See note (1)
Rev-3	0.000	Commercial	\$0			Rev-3		\$0	100.00%	\$0	\$0		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	532.000	Late Fees	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6	536.000	Other Sewer Revenue - Oper. Rev.	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7		TOTAL OPERATING REVENUES	\$20,683					\$20,683		\$34,037	\$54,720		
1		COLLECTION OPERATIONS EXPENSES											
2		TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
3		COLLECTION MAINT. EXPENSES											
4	711.000	Maint of Collection S&I	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	712.000	Maint of Collection Sewers	\$0	\$0	\$0	E-5	\$541	\$541	100.00%	\$0	\$541	\$0	\$541
6	713.000	Maint of Services to Customers	\$73	\$0	\$73	E-6	\$352	\$425	100.00%	\$0	\$425	\$0	\$425
7		TOTAL COLLECTION MAINT. EXPENSES	\$73	\$0	\$73		\$893	\$966		\$0	\$966	\$0	\$966
8		PUMPING OPERATIONS EXPENSES											
9	722.000	Pumping Labor & Expenses	\$2,036	\$0	\$2,036	E-9	\$1,960	\$3,996	100.00%	\$0	\$3,996	\$0	\$3,996
10		TOTAL PUMPING OPERATIONS EXPENSES	\$2,036	\$0	\$2,036		\$1,960	\$3,996		\$0	\$3,996	\$0	\$3,996
11		PUMPING MAINTENANCE EXPENSES											
12	732.000	Maint of Pumping Equip	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13		TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
14		TREAT. & DISP. OPER. EXPENSE											
15	741.000	Chemicals	\$0	\$0	\$0	E-15	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
16	742.000	Treatment Labor & Expenses	\$13,648	\$0	\$13,648	E-16	-\$1,483	\$12,165	100.00%	\$0	\$12,165	\$0	\$12,165
17	743.000	Fuel & Power for Sewage Treatment & Pumping	\$5,595	\$0	\$5,595	E-17	\$6,571	\$12,166	100.00%	\$0	\$12,166	\$0	\$12,166
18	744.000	Misc Expenses - T&D	\$213	\$0	\$213	E-18	\$307	\$520	100.00%	\$0	\$520	\$0	\$520
19		TOTAL TREAT. & DISP. OPER. EXPENSE	\$19,456	\$0	\$19,456		\$5,395	\$24,851		\$0	\$24,851	\$0	\$24,851
20		TREAT. & DISP. MAINT. EXPENSES											
21	751.000	Maint of Treatment & Disposal S&I	\$1,328	\$0	\$1,328	E-21	\$762	\$2,090	100.00%	\$0	\$2,090	\$0	\$2,090
22	752.000	Maint of Treatment & Disposal Plant	\$0	\$0	\$0	E-22	\$145	\$145	100.00%	\$0	\$145	\$0	\$145
23		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$1,328	\$0	\$1,328		\$907	\$2,235		\$0	\$2,235	\$0	\$2,235
24		CUSTOMER ACCOUNTS EXPENSE											
25	903.100	Cust Records & Collection Expense - Billing	\$2,564	\$0	\$2,564	E-25	-\$1,265	\$1,299	100.00%	\$0	\$1,299	\$0	\$1,299
26	903.280	Cust Records & Collection Expense	\$309	\$0	\$309	E-26	\$0	\$309	100.00%	\$0	\$309	\$0	\$309
27	904.000	Uncollectible Accounts	\$912	\$0	\$912	E-27	\$21	\$933	100.00%	\$0	\$933	\$0	\$933
28		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$3,785	\$0	\$3,785		-\$1,244	\$2,541		\$0	\$2,541	\$0	\$2,541
29		ADMIN. & GENERAL EXPENSES											
30	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	922.000	Admin Expenses Transferred - Cr	\$0	\$0	\$0	E-31	\$2,189	\$2,189	100.00%	\$0	\$2,189	\$1,549	\$640
32	923.100	Outside Services Employed - Bank Fees	\$7	\$0	\$7	E-32	\$0	\$7	100.00%	\$0	\$7	\$0	\$7
33	923.400	Outside Services Employed - Legal	\$0	\$0	\$0	E-33	\$154	\$154	100.00%	\$0	\$154	\$0	\$154
34	923.500	Outside Services Employed - Accounting	\$0	\$0	\$0	E-34	\$35	\$35	100.00%	\$0	\$35	\$0	\$35
35	923.600	Outside Services Employed - Easements	\$0	\$0	\$0	E-35	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
36	923.900	Outside Services Employed - Management Consulting	\$0	\$0	\$0	E-36	\$0	\$0	100.00%	\$0	\$0	\$0	\$0

Confluence Rivers - Clemstone  
Case No. WR-2023-0006  
Test Year Ending 06-30-2022  
Update Period Ending 01-31-2023  
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor	
			L + M = K											
37	924.200	Property Insurance - Commercial	-\$19	\$0	-\$19	E-37	\$19	\$0	100.00%	\$0	\$0	\$0	\$0	
38	924.400	Property Insurance	\$4,515	\$0	\$4,515	E-38	\$651	\$5,166	100.00%	\$0	\$5,166	\$0	\$5,166	
39	928.100	Regulatory Commission Expenses - DNR	\$425	\$0	\$425	E-39	-\$5	\$420	100.00%	\$0	\$420	\$0	\$420	
40	928.200	Regulatory Commission Expenses - PSC	\$358	\$0	\$358	E-40	-\$159	\$199	100.00%	\$0	\$199	\$0	\$199	
41	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-41	\$0	\$0	100.00%	\$0	\$0	\$0	\$0	
42	930.300	Research & Development Expenses	\$0	\$0	\$0	E-42	\$0	\$0	100.00%	\$0	\$0	\$0	\$0	
43		TOTAL ADMIN. & GENERAL EXPENSES	\$5,286	\$0	\$5,286		\$2,884	\$8,170		\$0	\$8,170	\$1,549	\$6,621	
44		DEPRECIATION EXPENSE												
45	403.000	Depreciation Expense, Dep. Exp.	\$2,478	See note (1)	See note (1)	E-45	See note (1)	\$2,478	100.00%	\$30,181	\$32,659	See note (1)	See note (1)	
46	403.100	Depreciation - 403.1	-\$934			E-46	-\$934	-\$934	100.00%	\$0	-\$934			
47	403.200	Depreciation - 403.2	\$62			E-47	\$62	\$62	100.00%	\$0	\$62			
48	405.000	Amortization of Other Utility Plant	\$103			E-48	\$103	\$103	100.00%	\$0	\$103			
49	407.400	Amortization of Property Losses	\$77			E-49	\$77	\$77	100.00%	-\$77	\$0			
50		TOTAL DEPRECIATION EXPENSE	\$1,786	\$0	\$0		\$0	\$1,786		\$30,104	\$31,890	\$0	\$0	
51		AMORTIZATION EXPENSE												
52		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
53		OTHER OPERATING EXPENSES												
54	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$39	\$0	\$39	E-54	\$0	\$39	100.00%	\$0	\$39	\$0	\$39	
55	408.160	Property Taxes	\$113	\$0	\$113	E-55	\$0	\$113	100.00%	\$0	\$113	\$0	\$113	
56		TOTAL OTHER OPERATING EXPENSE	\$152	\$0	\$152		\$0	\$152		\$0	\$152	\$0	\$152	
57		<b>TOTAL OPERATING EXPENSE</b>	<b>\$33,902</b>	<b>\$0</b>	<b>\$32,116</b>		<b>\$10,795</b>	<b>\$44,697</b>		<b>\$30,104</b>	<b>\$74,801</b>	<b>\$1,549</b>	<b>\$41,362</b>	
58		NET INCOME BEFORE TAXES	-\$13,219					-\$24,014		\$3,933	-\$20,081			
59		INCOME TAXES												
60	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-60	See note (1)	\$0	100.00%	-\$1,708	-\$1,708	See note (1)	See note (1)	
61		TOTAL INCOME TAXES	\$0					\$0		-\$1,708	-\$1,708			
62		DEFERRED INCOME TAXES												
63	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-63	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)	
64		Amortization of Deferred ITC	\$0			E-64		\$0	100.00%	\$0	\$0			
65		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0			
66		<b>NET OPERATING INCOME</b>	<b>-\$13,219</b>					<b>-\$24,014</b>		<b>\$5,641</b>	<b>-\$18,373</b>			

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Confluence Rivers - Clemstone  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		-\$20,081	\$41,992	\$42,805	\$43,617
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$31,890	\$31,890	\$31,890	\$31,890
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$31,890	\$31,890	\$31,890	\$31,890
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$17,062	\$17,062	\$17,062	\$17,062
7	Tax Straight-Line Depreciation		\$31,890	\$31,890	\$31,890	\$31,890
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$48,952	\$48,952	\$48,952	\$48,952
9	NET TAXABLE INCOME		-\$37,143	\$24,930	\$25,743	\$26,555
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$37,143	\$24,930	\$25,743	\$26,555
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$255	\$171	\$177	\$182
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$36,888	\$24,759	\$25,566	\$26,373
15	Federal Income Tax at the Rate of	3.940%	-\$1,453	\$976	\$1,007	\$1,039
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.940%	-\$1,453	\$976	\$1,007	\$1,039
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$37,143	\$24,930	\$25,743	\$26,555
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$727	\$488	\$504	\$520
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$36,416	\$24,442	\$25,239	\$26,035
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.700%	-\$255	\$171	\$177	\$182
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$37,143	\$24,930	\$25,743	\$26,555
27	Deduct Federal Income Tax - City Inc. Tax		-\$1,453	\$976	\$1,007	\$1,039
28	Deduct Missouri Income Tax - City Inc. Tax		-\$255	\$171	\$177	\$182
29	City Taxable Income		-\$35,435	\$23,783	\$24,559	\$25,334
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$1,453	\$976	\$1,007	\$1,039
34	State Income Tax		-\$255	\$171	\$177	\$182
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$1,708	\$1,147	\$1,184	\$1,221
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		-\$1,708	\$1,147	\$1,184	\$1,221

**Confluence Rivers - Clemstone**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Capital Structure Schedule**

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$8,799,170	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$8,799,170	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	<b>TOTAL CAPITALIZATION</b>	<b>\$17,598,340</b>	<b>100.00%</b>		<b>7.900%</b>	<b>8.050%</b>	<b>8.200%</b>
8	PreTax Cost of Capital				8.122%	8.279%	8.436%

**Exhibit No.:** -  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**Case No:** WR-2023-0006  
**Date Prepared:** 6/29/2023



**MISSOURI PUBLIC SERVICE COMMISSION**  
**FINANCIAL & BUSINESS ANALYSIS DIVISION**  
**REBUTTAL COST OF SERVICE FILING**  
**STAFF ACCOUNTING SCHEDULES**  
**CONFLUENCE RIVERS (LEGACY SYSTEMS)**  
**SEWER**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**

**CASE NO. WR-2023-0006**

Jefferson City, Missouri

June 2023

**Confluence Rivers (Legacy Systems)**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Revenue Requirement**

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$2,832,050	\$2,832,050	\$2,832,050
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$223,732	\$227,980	\$232,228
4	Net Income Available	\$222,529	\$222,529	\$222,529
5	Additional Net Income Required	\$1,203	\$5,451	\$9,699
6	Income Tax Requirement			
7	Required Current Income Tax	\$6,280	\$6,486	\$6,690
8	Current Income Tax Available	\$6,223	\$6,223	\$6,223
9	Additional Current Tax Required	\$57	\$263	\$467
10	Revenue Requirement	\$1,260	\$5,714	\$10,166
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	<b>Gross Revenue Requirement</b>	<b>\$1,260</b>	<b>\$5,714</b>	<b>\$10,166</b>

**Confluence Rivers (Legacy Systems)**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**RATE BASE SCHEDULE**

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$3,960,130
2	Less Accumulated Depreciation Reserve		\$1,154,480
3	Net Plant In Service		\$2,805,650
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$581
6	Contributions in Aid of Construction Amortization		\$169
7	Prepayments		\$25,929
8	TOTAL ADD TO NET PLANT IN SERVICE		\$26,679
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$85
11	State Tax Offset	-1.5370%	-\$15
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$1,436
14	Contributions in Aid of Construction		\$1,815
15	TOTAL SUBTRACT FROM NET PLANT		\$279
16	<b>Total Rate Base</b>		<b>\$2,832,050</b>

Confluence Rivers (Legacy Systems)  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$85,891	P-6	\$0	\$85,891	100.00%	\$0	\$85,891
7	352.000	Collection Sewers	\$3,262	P-7	\$0	\$3,262	100.00%	\$0	\$3,262
8	352.100	Collection Sewers Force	\$10,601	P-8	\$0	\$10,601	100.00%	\$0	\$10,601
9	352.200	Collection Sewers Gravity	\$249,996	P-9	\$0	\$249,996	100.00%	\$0	\$249,996
10	353.000	Services to Sewer Customers	\$11,013	P-10	\$0	\$11,013	100.00%	\$0	\$11,013
11	354.000	Flow Measuring Devices	\$130,969	P-11	\$0	\$130,969	100.00%	\$0	\$130,969
12		TOTAL COLLECTION PLANT	\$491,732		\$0	\$491,732		\$0	\$491,732
13		SYSTEM PUMPING PLANT							
14	362.000	Receiving Wells	\$15,055	P-14	\$0	\$15,055	100.00%	\$0	\$15,055
15	363.000	Electric Sewer Pumping Equip	\$150,481	P-15	\$0	\$150,481	100.00%	\$0	\$150,481
16	365.000	Sewer - Other Pumping Equipment	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17		TOTAL SYSTEM PUMPING PLANT	\$165,536		\$0	\$165,536		\$0	\$165,536
18		TREATMENT & DISPOSAL PLANT							
19	370.000	Land and Land Rights	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20	370.100	Oxidation Lagoon Land	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21	371.000	S&I Treatment & Disposal	\$976,798	P-21	\$0	\$976,798	100.00%	\$0	\$976,798
22	372.000	Treatment & Disposal Equipment - 372	\$1,376,002	P-22	\$0	\$1,376,002	100.00%	\$0	\$1,376,002
23	373.000	Plant Sewers	\$797,540	P-23	\$0	\$797,540	100.00%	\$0	\$797,540
24	374.000	Outfall Sewer Lines	\$2,879	P-24	\$0	\$2,879	100.00%	\$0	\$2,879
25	375.000	Sewer - Other Treatment & Disposal	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26		TOTAL TREATMENT & DISPOSAL PLANT	\$3,153,219		\$0	\$3,153,219		\$0	\$3,153,219
27		GENERAL PLANT							
28	390.000	S&I General Plant	\$16,165	P-28	\$0	\$16,165	100.00%	\$0	\$16,165
29	391.000	Office Furniture and Equipment	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	391.100	Office Furn Equip (IT)	-\$495	P-30	\$0	-\$495	100.00%	\$0	-\$495
31	392.000	Transportation Equipment	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	393.000	Stores Equipment	\$294	P-32	\$0	\$294	100.00%	\$0	\$294
33	394.000	Tools, Shop and Garage Equipment	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	395.000	Laboratory Equipment	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	396.000	Power Operated Equipment	\$7,358	P-35	\$0	\$7,358	100.00%	\$0	\$7,358
36	397.000	Communication Equipment	\$126,321	P-36	\$0	\$126,321	100.00%	\$0	\$126,321
37	398.000	Miscellaneous Equipment	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	399.000	Other Tangible Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL GENERAL PLANT	\$149,643		\$0	\$149,643		\$0	\$149,643
40		TOTAL PLANT IN SERVICE	\$3,960,130		\$0	\$3,960,130		\$0	\$3,960,130

Confluence Rivers (Legacy Systems)  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL PLANT INTANGIBLE	\$0		\$0		
5		COLLECTION PLANT					
6	351.000	S&I Collection Plant	\$85,891	4.00%	\$3,436	0	0.00%
7	352.000	Collection Sewers	\$3,262	2.00%	\$65	0	0.00%
8	352.100	Collection Sewers Force	\$10,601	2.00%	\$212	0	0.00%
9	352.200	Collection Sewers Gravity	\$249,996	2.00%	\$5,000	0	0.00%
10	353.000	Services to Sewer Customers	\$11,013	2.00%	\$220	0	0.00%
11	354.000	Flow Measuring Devices	\$130,969	3.30%	\$4,322	0	0.00%
12		TOTAL COLLECTION PLANT	\$491,732		\$13,255		
13		SYSTEM PUMPING PLANT					
14	362.000	Receiving Wells	\$15,055	4.00%	\$602	0	0.00%
15	363.000	Electric Sewer Pumping Equip	\$150,481	10.00%	\$15,048	0	0.00%
16	365.000	Sewer - Other Pumping Equipment	\$0	4.31%	\$0	0	0.00%
17		TOTAL SYSTEM PUMPING PLANT	\$165,536		\$15,650		
18		TREATMENT & DISPOSAL PLANT					
19	370.000	Land and Land Rights	\$0	0.00%	\$0	0	0.00%
20	370.100	Oxidation Lagoon Land	\$0	4.00%	\$0	0	0.00%
21	371.000	S&I Treatment & Disposal	\$976,798	4.00%	\$39,072	0	0.00%
22	372.000	Treatment & Disposal Equipment - 372	\$1,376,002	5.00%	\$68,800	0	0.00%
23	373.000	Plant Sewers	\$797,540	2.50%	\$19,939	0	0.00%
24	374.000	Outfall Sewer Lines	\$2,879	2.00%	\$58	0	0.00%
25	375.000	Sewer - Other Treatment & Disposal	\$0	0.00%	\$0	0	0.00%
26		TOTAL TREATMENT & DISPOSAL PLANT	\$3,153,219		\$127,869		
27		GENERAL PLANT					
28	390.000	S&I General Plant	\$16,165	4.00%	\$647	0	0.00%
29	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
30	391.100	Office Furn Equip (IT)	-\$495	14.30%	-\$71	0	0.00%
31	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
32	393.000	Stores Equipment	\$294	10.00%	\$29	0	0.00%
33	394.000	Tools, Shop and Garage Equipment	\$0	5.00%	\$0	0	0.00%
34	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
35	396.000	Power Operated Equipment	\$7,358	6.70%	\$493	0	0.00%
36	397.000	Communication Equipment	\$126,321	6.70%	\$8,464	0	0.00%
37	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
38	399.000	Other Tangible Equipment	\$0	3.00%	\$0	0	0.00%
39		TOTAL GENERAL PLANT	\$149,643		\$9,562		
40		<b>Total Depreciation</b>	<b>\$3,960,130</b>		<b>\$166,336</b>		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers (Legacy Systems)  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$42,998	R-6	\$0	\$42,998	100.00%	\$0	\$42,998
7	352.000	Collection Sewers	\$17,694	R-7	\$0	\$17,694	100.00%	\$0	\$17,694
8	352.100	Collection Sewers Force	\$2,919	R-8	\$0	\$2,919	100.00%	\$0	\$2,919
9	352.200	Collection Sewers Gravity	\$65,962	R-9	\$0	\$65,962	100.00%	\$0	\$65,962
10	353.000	Services to Sewer Customers	\$306	R-10	\$0	\$306	100.00%	\$0	\$306
11	354.000	Flow Measuring Devices	\$1,936	R-11	\$0	\$1,936	100.00%	\$0	\$1,936
12		TOTAL COLLECTION PLANT	\$131,815		\$0	\$131,815		\$0	\$131,815
13		SYSTEM PUMPING PLANT							
14	362.000	Receiving Wells	\$11,107	R-14	\$0	\$11,107	100.00%	\$0	\$11,107
15	363.000	Electric Sewer Pumping Equip	\$56,058	R-15	\$0	\$56,058	100.00%	\$0	\$56,058
16	365.000	Sewer - Other Pumping Equipment	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17		TOTAL SYSTEM PUMPING PLANT	\$67,165		\$0	\$67,165		\$0	\$67,165
18		TREATMENT & DISPOSAL PLANT							
19	370.000	Land and Land Rights	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	370.100	Oxidation Lagoon Land	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21	371.000	S&I Treatment & Disposal	\$82,463	R-21	\$0	\$82,463	100.00%	\$0	\$82,463
22	372.000	Treatment & Disposal Equipment - 372	\$132,616	R-22	\$0	\$132,616	100.00%	\$0	\$132,616
23	373.000	Plant Sewers	\$721,127	R-23	\$0	\$721,127	100.00%	\$0	\$721,127
24	374.000	Outfall Sewer Lines	\$334	R-24	\$0	\$334	100.00%	\$0	\$334
25	375.000	Sewer - Other Treatment & Disposal	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26		TOTAL TREATMENT & DISPOSAL PLANT	\$936,540		\$0	\$936,540		\$0	\$936,540
27		GENERAL PLANT							
28	390.000	S&I General Plant	\$377	R-28	\$0	\$377	100.00%	\$0	\$377
29	391.000	Office Furniture and Equipment	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	391.100	Office Furn Equip (IT)	-\$367	R-30	\$0	-\$367	100.00%	\$0	-\$367
31	392.000	Transportation Equipment	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	393.000	Stores Equipment	\$378	R-32	\$0	\$378	100.00%	\$0	\$378
33	394.000	Tools, Shop and Garage Equipment	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	395.000	Laboratory Equipment	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	396.000	Power Operated Equipment	\$288	R-35	\$0	\$288	100.00%	\$0	\$288
36	397.000	Communication Equipment	\$14,893	R-36	\$0	\$14,893	100.00%	\$0	\$14,893
37	398.000	Miscellaneous Equipment	\$3,391	R-37	\$0	\$3,391	100.00%	\$0	\$3,391
38	399.000	Other Tangible Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL GENERAL PLANT	\$18,960		\$0	\$18,960		\$0	\$18,960
40		TOTAL DEPRECIATION RESERVE	\$1,154,480		\$0	\$1,154,480		\$0	\$1,154,480

**Confluence Rivers (Legacy Systems)**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Cash Working Capital**

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	<b>OPERATION AND MAINT. EXPENSE</b>						
2	Payroll	\$16,600	43.61	14.91	28.70	0.078630	\$1,305
3	Employee Benefits	\$986	43.61	-2.53	46.14	0.126411	\$125
4	Electric Expense	\$71,187	43.61	42.40	1.21	0.003315	\$236
5	Chemicals	\$24,692	43.61	18.97	24.64	0.067507	\$1,667
6	Uncollectible Accounts	\$264	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$362,412	43.61	44.97	-1.36	-0.003726	-\$1,350
8	<b>TOTAL OPERATION AND MAINT. EXPENSE</b>	<b>\$476,141</b>					<b>\$1,983</b>
9	<b>TAXES</b>						
10	FICA - Employer Portion	\$1,341	43.61	16.48	27.13	0.074329	\$100
11	FUTA	\$69	43.61	16.12	27.49	0.075315	\$5
12	SUTA	\$265	43.61	16.09	27.52	0.075397	\$20
13	Property Tax	\$2,295	43.61	286.40	-242.79	-0.665178	-\$1,527
14	<b>TOTAL TAXES</b>	<b>\$3,970</b>					<b>-\$1,402</b>
15	<b>CWC REQ'D BEFORE RATE BASE OFFSETS</b>						<b>\$581</b>
16	<b>TAX OFFSET FROM RATE BASE</b>						
17	Federal Tax Offset	\$5,518	43.61	38.00	5.61	0.015370	\$85
18	State Tax Offset	\$968	43.61	38.00	5.61	0.015370	\$15
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$93,458	43.61	38.00	5.61	0.015370	\$1,436
21	<b>TOTAL OFFSET FROM RATE BASE</b>	<b>\$99,944</b>					<b>\$1,536</b>
22	<b>TOTAL CASH WORKING CAPITAL REQUIRED</b>						<b>\$2,117</b>

Confluence Rivers (Legacy Systems)  
Case No. WR-2023-0006  
Test Year Ending 06-30-2022  
Update Period Ending 01-31-2023  
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
			L + M = K										
Rev-1		<b>OPERATING REVENUES</b>											
Rev-2	521.000	Residential	\$683,934	See note (1)	See note (1)	Rev-2	See note (1)	\$683,934	100.00%	\$137,989	\$821,923	See note (1)	See note (1)
Rev-3	0.000	Commercial	\$0			Rev-3		\$0	100.00%	\$0	\$0		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	532.000	Late Fees	\$40,406			Rev-5		\$40,406	100.00%	\$0	\$40,406		
Rev-6	536.000	Other Sewer Revenue - Oper. Rev.	\$1,195			Rev-6		\$1,195	100.00%	\$0	\$1,195		
Rev-7		<b>TOTAL OPERATING REVENUES</b>	<b>\$725,535</b>					<b>\$725,535</b>		<b>\$137,989</b>	<b>\$863,524</b>		
1		<b>COLLECTION OPERATIONS EXPENSES</b>											
2		<b>TOTAL COLLECTION OPERATIONS EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
3		<b>COLLECTION MAINT. EXPENSES</b>											
4	711.000	Maint of Collection S&I	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	712.000	Maint of Collection Sewers	\$4,538	\$0	\$4,538	E-5	\$11,933	\$16,471	100.00%	\$0	\$16,471	\$0	\$16,471
6	713.000	Maint of Services to Customers	\$910	\$0	\$910	E-6	\$1,137	\$2,047	100.00%	\$0	\$2,047	\$0	\$2,047
7	714.000	Maintenance of Flow Measuring Devices	\$0	\$0	\$0	E-7	\$3,875	\$3,875	100.00%	\$0	\$3,875	\$0	\$3,875
8		<b>TOTAL COLLECTION MAINT. EXPENSES</b>	<b>\$5,448</b>	<b>\$0</b>	<b>\$5,448</b>		<b>\$16,945</b>	<b>\$22,393</b>		<b>\$0</b>	<b>\$22,393</b>	<b>\$0</b>	<b>\$22,393</b>
9		<b>PUMPING OPERATIONS EXPENSES</b>											
10	722.000	Pumping Labor & Expenses	\$25,312	\$0	\$25,312	E-10	-\$4,887	\$20,425	100.00%	\$0	\$20,425	\$0	\$20,425
11		<b>TOTAL PUMPING OPERATIONS EXPENSES</b>	<b>\$25,312</b>	<b>\$0</b>	<b>\$25,312</b>		<b>-\$4,887</b>	<b>\$20,425</b>		<b>\$0</b>	<b>\$20,425</b>	<b>\$0</b>	<b>\$20,425</b>
12		<b>PUMPING MAINTENANCE EXPENSES</b>											
13	732.000	Maint of Pumping Equip	\$187	\$0	\$187	E-13	\$869	\$1,056	100.00%	\$0	\$1,056	\$0	\$1,056
14		<b>TOTAL PUMPING MAINTENANCE EXPENSES</b>	<b>\$187</b>	<b>\$0</b>	<b>\$187</b>		<b>\$869</b>	<b>\$1,056</b>		<b>\$0</b>	<b>\$1,056</b>	<b>\$0</b>	<b>\$1,056</b>
15		<b>TREAT. &amp; DISP. OPER. EXPENSE</b>											
16	741.000	Chemicals	\$26,826	\$0	\$26,826	E-16	\$0	\$26,826	100.00%	\$0	\$26,826	\$0	\$26,826
17	742.000	Treatment Labor & Expenses	\$169,708	\$0	\$169,708	E-17	\$1,030	\$170,738	100.00%	\$0	\$170,738	\$0	\$170,738
18	743.000	Fuel & Power for Sewage Treatment & Pumping	\$72,399	\$0	\$72,399	E-18	-\$21	\$72,378	100.00%	\$0	\$72,378	\$0	\$72,378
19	744.000	Misc Expenses - T&D	\$2,222	\$0	\$2,222	E-19	\$0	\$2,222	100.00%	\$0	\$2,222	\$0	\$2,222
20		<b>TOTAL TREAT. &amp; DISP. OPER. EXPENSE</b>	<b>\$271,155</b>	<b>\$0</b>	<b>\$271,155</b>		<b>\$1,009</b>	<b>\$272,164</b>		<b>\$0</b>	<b>\$272,164</b>	<b>\$0</b>	<b>\$272,164</b>
21		<b>TREAT. &amp; DISP. MAINT. EXPENSES</b>											
22	751.000	Maint of Treatment & Disposal S&I	\$16,518	\$0	\$16,518	E-22	\$17,740	\$34,258	100.00%	\$0	\$34,258	\$0	\$34,258
23	752.000	Maint of Treatment & Disposal Plant	\$6,456	\$0	\$6,456	E-23	\$40,474	\$46,930	100.00%	\$0	\$46,930	\$0	\$46,930
24		<b>TOTAL TREAT. &amp; DISP. MAINT. EXPENSES</b>	<b>\$22,974</b>	<b>\$0</b>	<b>\$22,974</b>		<b>\$58,214</b>	<b>\$81,188</b>		<b>\$0</b>	<b>\$81,188</b>	<b>\$0</b>	<b>\$81,188</b>
25		<b>CUSTOMER ACCOUNTS EXPENSE</b>											
26	903.100	Cust Records & Collection Expense - Billing	\$31,886	\$0	\$31,886	E-26	-\$15,727	\$16,159	100.00%	\$0	\$16,159	\$0	\$16,159
27	903.280	Cust Records & Collection Expense	\$3,844	\$0	\$3,844	E-27	\$0	\$3,844	100.00%	\$0	\$3,844	\$0	\$3,844
28	904.000	Uncollectible Accounts	\$11,344	\$0	\$11,344	E-28	-\$40,215	-\$28,871	100.00%	\$0	-\$28,871	\$0	-\$28,871
29		<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>\$47,074</b>	<b>\$0</b>	<b>\$47,074</b>		<b>-\$55,942</b>	<b>-\$8,868</b>		<b>\$0</b>	<b>-\$8,868</b>	<b>\$0</b>	<b>-\$8,868</b>
30		<b>ADMIN. &amp; GENERAL EXPENSES</b>											
31	921.800	Office Supplies & Other Expenses	\$50	\$0	\$50	E-31	\$0	\$50	100.00%	\$0	\$50	\$0	\$50
32	922.000	Admin Expenses Transferred - Cr	\$487,545	\$0	\$487,545	E-32	-\$460,960	\$26,585	100.00%	\$0	\$26,585	\$19,261	\$7,324
33	923.100	Outside Services Employed - Bank Fees	\$90	\$0	\$90	E-33	\$0	\$90	100.00%	\$0	\$90	\$0	\$90
34	923.400	Outside Services Employed - Legal	\$9,320	\$0	\$9,320	E-34	-\$7,410	\$1,910	100.00%	\$0	\$1,910	\$0	\$1,910
35	923.500	Outside Services Employed - Accounting	\$15,342	\$0	\$15,342	E-35	-\$14,909	\$433	100.00%	\$0	\$433	\$0	\$433
36	923.600	Outside Services Employed - Easements	\$24,006	\$0	\$24,006	E-36	-\$24,006	\$0	100.00%	\$0	\$0	\$0	\$0

Confluence Rivers (Legacy Systems)  
Case No. WR-2023-0006  
Test Year Ending 06-30-2022  
Update Period Ending 01-31-2023  
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
37	923.900	Outside Services Employed - Management Consulting	\$4,199	\$0	\$4,199	E-37	\$0	\$4,199	100.00%	\$0	\$4,199	\$0	\$4,199
38	924.200	Property Insurance - Commercial	-\$239	\$0	-\$239	E-38	\$239	\$0	100.00%	\$0	\$0	\$0	\$0
39	924.400	Property Insurance	\$56,146	\$0	\$56,146	E-39	-\$9,322	\$46,824	100.00%	\$0	\$46,824	\$0	\$46,824
40	928.100	Regulatory Commission Expenses - DNR	\$5,287	\$0	\$5,287	E-40	-\$65	\$5,222	100.00%	\$0	\$5,222	\$0	\$5,222
41	928.200	Regulatory Commission Expenses - PSC	\$4,455	\$0	\$4,455	E-41	-\$1,985	\$2,470	100.00%	\$0	\$2,470	\$0	\$2,470
42	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-42	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
43	930.300	Research & Development Expenses	\$0	\$0	\$0	E-43	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
44		<b>TOTAL ADMIN. &amp; GENERAL EXPENSES</b>	<b>\$606,201</b>	<b>\$0</b>	<b>\$606,201</b>		<b>-\$518,418</b>	<b>\$87,783</b>		<b>\$0</b>	<b>\$87,783</b>	<b>\$19,261</b>	<b>\$68,522</b>
45		<b>DEPRECIATION EXPENSE</b>											
46	403.000	Depreciation Expense, Dep. Exp.	\$171,953	See note (1)	See note (1)	E-46	See note (1)	\$171,953	100.00%	-\$5,617	\$166,336	See note (1)	See note (1)
47	403.100	Depreciation - 403.1	-\$11,609			E-47		-\$11,609	100.00%	\$0	-\$11,609		
48	403.200	Depreciation - 403.2	\$772			E-48		\$772	100.00%	\$0	\$772		
49	405.000	Amortization of Other Utility Plant	\$1,278			E-49		\$1,278	100.00%	\$0	\$1,278		
50	407.400	Amortization of Property Losses	\$956			E-50		\$956	100.00%	-\$956	\$0		
51		<b>TOTAL DEPRECIATION EXPENSE</b>	<b>\$163,350</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$163,350</b>		<b>-\$6,573</b>	<b>\$156,777</b>	<b>\$0</b>	<b>\$0</b>
52		<b>AMORTIZATION EXPENSE</b>											
53		<b>TOTAL AMORTIZATION EXPENSE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
54		<b>OTHER OPERATING EXPENSES</b>											
55	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$483	\$0	\$483	E-55	\$0	\$483	100.00%	\$0	\$483	\$0	\$483
56	408.160	Property Taxes	\$1,404	\$0	\$1,404	E-56	-\$33	\$1,371	100.00%	\$0	\$1,371	\$0	\$1,371
57		<b>TOTAL OTHER OPERATING EXPENSE</b>	<b>\$1,887</b>	<b>\$0</b>	<b>\$1,887</b>		<b>-\$33</b>	<b>\$1,854</b>		<b>\$0</b>	<b>\$1,854</b>	<b>\$0</b>	<b>\$1,854</b>
58		<b>TOTAL OPERATING EXPENSE</b>	<b>\$1,143,588</b>	<b>\$0</b>	<b>\$980,238</b>		<b>-\$502,243</b>	<b>\$641,345</b>		<b>-\$6,573</b>	<b>\$634,772</b>	<b>\$19,261</b>	<b>\$458,734</b>
59		<b>NET INCOME BEFORE TAXES</b>	<b>-\$418,053</b>					<b>\$84,190</b>		<b>\$144,562</b>	<b>\$228,752</b>		
60		<b>INCOME TAXES</b>											
61	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-61	See note (1)	\$0	100.00%	\$6,223	\$6,223	See note (1)	See note (1)
62		<b>TOTAL INCOME TAXES</b>	<b>\$0</b>					<b>\$0</b>		<b>\$6,223</b>	<b>\$6,223</b>		
63		<b>DEFERRED INCOME TAXES</b>											
64	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-64	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
65		Amortization of Deferred ITC	\$0			E-65		\$0	100.00%	\$0	\$0		
66		<b>TOTAL DEFERRED INCOME TAXES</b>	<b>\$0</b>					<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		
67		<b>NET OPERATING INCOME</b>	<b>-\$418,053</b>					<b>\$84,190</b>		<b>\$138,339</b>	<b>\$222,529</b>		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Confluence Rivers (Legacy Systems)  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		\$228,752	\$230,012	\$234,466	\$238,918
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$156,777	\$156,777	\$156,777	\$156,777
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$156,777	\$156,777	\$156,777	\$156,777
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$93,458	\$93,458	\$93,458	\$93,458
7	Tax Straight-Line Depreciation		\$156,777	\$156,777	\$156,777	\$156,777
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$250,235	\$250,235	\$250,235	\$250,235
9	NET TAXABLE INCOME		\$135,294	\$136,554	\$141,008	\$145,460
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		\$135,294	\$136,554	\$141,008	\$145,460
12	Deduct Missouri Income Tax at the Rate of	100.000%	\$929	\$937	\$968	\$998
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		\$134,365	\$135,617	\$140,040	\$144,462
15	Federal Income Tax at the Rate of	3.940%	\$5,294	\$5,343	\$5,518	\$5,692
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.940%	\$5,294	\$5,343	\$5,518	\$5,692
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		\$135,294	\$136,554	\$141,008	\$145,460
20	Deduct Federal Income Tax at the Rate of	50.000%	\$2,647	\$2,672	\$2,759	\$2,846
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		\$132,647	\$133,882	\$138,249	\$142,614
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.700%	\$929	\$937	\$968	\$998
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		\$135,294	\$136,554	\$141,008	\$145,460
27	Deduct Federal Income Tax - City Inc. Tax		\$5,294	\$5,343	\$5,518	\$5,692
28	Deduct Missouri Income Tax - City Inc. Tax		\$929	\$937	\$968	\$998
29	City Taxable Income		\$129,071	\$130,274	\$134,522	\$138,770
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		\$5,294	\$5,343	\$5,518	\$5,692
34	State Income Tax		\$929	\$937	\$968	\$998
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		\$6,223	\$6,280	\$6,486	\$6,690
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		\$6,223	\$6,280	\$6,486	\$6,690

**Confluence Rivers (Legacy Systems)**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Capital Structure Schedule**

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$8,799,170	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$8,799,170	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	<b>TOTAL CAPITALIZATION</b>	<b>\$17,598,340</b>	<b>100.00%</b>		<b>7.900%</b>	<b>8.050%</b>	<b>8.200%</b>
8	PreTax Cost of Capital				8.122%	8.279%	8.436%

**Exhibit No.:** -  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**Case No:** WR-2023-0006  
**Date Prepared:** 6/29/2023



**MISSOURI PUBLIC SERVICE COMMISSION**  
**FINANCIAL & BUSINESS ANALYSIS DIVISION**  
**REBUTTAL COST OF SERVICE FILING**  
**STAFF ACCOUNTING SCHEDULES**  
**CONFLUENCE RIVERS (LEGACY SYSTEMS)**  
**WATER**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**

**CASE NO. WR-2023-0006**

**Jefferson City, Missouri**

**June 2023**

**Confluence Rivers (Legacy Systems)**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Revenue Requirement**

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$2,578,305	\$2,578,305	\$2,578,305
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$203,686	\$207,554	\$211,421
4	Net Income Available	\$348,515	\$348,515	\$348,515
5	Additional Net Income Required	-\$144,829	-\$140,961	-\$137,094
6	Income Tax Requirement			
7	Required Current Income Tax	\$5,718	\$5,904	\$6,091
8	Current Income Tax Available	\$12,700	\$12,700	\$12,700
9	Additional Current Tax Required	-\$6,982	-\$6,796	-\$6,609
10	Revenue Requirement	-\$151,811	-\$147,757	-\$143,703
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$151,811	-\$147,757	-\$143,703

**Confluence Rivers (Legacy Systems)**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**RATE BASE SCHEDULE**

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$3,647,957
2	Less Accumulated Depreciation Reserve		\$1,066,285
3	Net Plant In Service		<u>\$2,581,672</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$3,725
6	Contributions in Aid of Construction Amortization		\$3,552
7	Prepayments		\$25,396
8	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$32,673</u>
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$77
11	State Tax Offset	-1.5370%	-\$14
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$1,308
14	Contributions in Aid of Construction		\$37,439
15	TOTAL SUBTRACT FROM NET PLANT		<u>\$36,040</u>
16	<b>Total Rate Base</b>		<u><u>\$2,578,305</u></u>

Confluence Rivers (Legacy Systems)  
Case No. WR-2023-0006  
Test Year Ending 06-30-2022  
Update Period Ending 01-31-2023  
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$3,953	P-3	\$0	\$3,953	100.00%	\$0	\$3,953
4		TOTAL INTANGIBLE PLANT	\$3,953		\$0	\$3,953		\$0	\$3,953
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$76,903	P-6	\$0	\$76,903	100.00%	\$0	\$76,903
7	311.000	S&I Source of Supply	\$317,139	P-7	\$0	\$317,139	100.00%	\$0	\$317,139
8	312.000	Collecting & Impounding Reservoirs	\$48,214	P-8	\$0	\$48,214	100.00%	\$0	\$48,214
9	314.000	Wells and Springs	\$125,685	P-9	\$0	\$125,685	100.00%	\$0	\$125,685
10	316.000	Supply Mains	\$128,058	P-10	\$0	\$128,058	100.00%	\$0	\$128,058
11	317.000	Other Water Source Plant	\$0	P-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$695,999		\$0	\$695,999		\$0	\$695,999
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$5,984	P-14	\$0	\$5,984	100.00%	\$0	\$5,984
15	323.000	Other Power Production Equipment	\$11,979	P-15	\$0	\$11,979	100.00%	\$0	\$11,979
16	325.000	Electric Pumping Equipment	\$197,735	P-16	\$0	\$197,735	100.00%	\$0	\$197,735
17	325.100	Electric Pumps - Submersible	\$33,757	P-17	\$0	\$33,757	100.00%	\$0	\$33,757
18	325.200	Booster Pump Equipment	\$82,156	P-18	\$0	\$82,156	100.00%	\$0	\$82,156
19	328.000	Water - Other Pumping Equipment (Plant)	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20		TOTAL PUMPING PLANT	\$331,611		\$0	\$331,611		\$0	\$331,611
21		WATER TREATMENT PLANT							
22	331.000	S&I Treatment Plant	\$45,884	P-22	\$0	\$45,884	100.00%	\$0	\$45,884
23	332.000	Water Treatment Equipment	\$564,506	P-23	\$0	\$564,506	100.00%	\$0	\$564,506
24		TOTAL WATER TREATMENT PLANT	\$610,390		\$0	\$610,390		\$0	\$610,390
25		TRANSMISSION & DIST. PLANT							
26	341.000	S&I Transmission & Distribution	\$105,704	P-26	\$0	\$105,704	100.00%	\$0	\$105,704
27	342.000	Distribution Reservoirs and Standpipes	\$1,199,096	P-27	\$0	\$1,199,096	100.00%	\$0	\$1,199,096
28	343.000	Transmission and Distribution Mains	\$353,712	P-28	\$0	\$353,712	100.00%	\$0	\$353,712
29	344.000	Fire Mains	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	345.000	Services	\$117,653	P-30	\$0	\$117,653	100.00%	\$0	\$117,653
31	346.000	Meters	\$95,912	P-31	\$0	\$95,912	100.00%	\$0	\$95,912
32	347.000	Meter Installations	\$21,279	P-32	\$0	\$21,279	100.00%	\$0	\$21,279
33	348.000	Hydrants	\$9,447	P-33	\$0	\$9,447	100.00%	\$0	\$9,447
34		TOTAL TRANSMISSION & DIST. PLANT	\$1,902,803		\$0	\$1,902,803		\$0	\$1,902,803
35		INCENTIVE COMPENSATION CAPITALIZATION							
36		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
37		GENERAL PLANT							
38	390.000	S&I General Plant	\$1,196	P-38	\$0	\$1,196	100.00%	\$0	\$1,196
39	391.000	Office Furniture and Equipment	-\$102	P-39	\$0	-\$102	100.00%	\$0	-\$102
40	391.100	Office Furn Equip (IT)	-\$1,072	P-40	\$0	-\$1,072	100.00%	\$0	-\$1,072
41	392.000	Transportation Equipment	\$0	P-41	\$0	\$0	100.00%	\$0	\$0
42	393.000	Stores Equipment	\$0	P-42	\$0	\$0	100.00%	\$0	\$0
43	394.000	Tools, Shop and Garage Equipment	\$0	P-43	\$0	\$0	100.00%	\$0	\$0
44	395.000	Laboratory Equipment	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45	396.000	Power Operated Equipment	\$58,145	P-45	\$0	\$58,145	100.00%	\$0	\$58,145
46	397.000	Communication Equipment	\$32,443	P-46	\$0	\$32,443	100.00%	\$0	\$32,443
47	398.000	Miscellaneous Equipment	\$12,591	P-47	\$0	\$12,591	100.00%	\$0	\$12,591
48	399.000	Other Tangible Equipment	\$0	P-48	\$0	\$0	100.00%	\$0	\$0
49		TOTAL GENERAL PLANT	\$103,201		\$0	\$103,201		\$0	\$103,201
50		TOTAL PLANT IN SERVICE	\$3,647,957		\$0	\$3,647,957		\$0	\$3,647,957

**Confluence Rivers (Legacy Systems)**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Depreciation Expense**

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$3,953	0.00%	\$0	0	0.00%
4		TOTAL INTANGIBLE PLANT	\$3,953		\$0		
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land and Land Rights	\$76,903	0.00%	\$0	0	0.00%
7	311.000	S&I Source of Supply	\$317,139	2.50%	\$7,928	0	0.00%
8	312.000	Collecting & Impounding Reservoirs	\$48,214	2.00%	\$964	0	0.00%
9	314.000	Wells and Springs	\$125,685	2.00%	\$2,514	0	0.00%
10	316.000	Supply Mains	\$128,058	2.00%	\$2,561	0	0.00%
11	317.000	Other Water Source Plant	\$0	5.00%	\$0	0	0.00%
12		TOTAL SOURCE OF SUPPLY PLANT	\$695,999		\$13,967		
13		PUMPING PLANT					
14	321.000	S&I Pumping Plant	\$5,984	2.50%	\$150	0	0.00%
15	323.000	Other Power Production Equipment	\$11,979	4.00%	\$479	0	0.00%
16	325.000	Electric Pumping Equipment	\$197,735	10.00%	\$19,774	0	0.00%
17	325.100	Electric Pumps - Submersible	\$33,757	10.00%	\$3,376	0	0.00%
18	325.200	Booster Pump Equipment	\$82,156	6.70%	\$5,504	0	0.00%
19	328.000	Water - Other Pumping Equipment (Plant)	\$0	4.00%	\$0	0	0.00%
20		TOTAL PUMPING PLANT	\$331,611		\$29,283		
21		WATER TREATMENT PLANT					
22	331.000	S&I Treatment Plant	\$45,884	2.50%	\$1,147	0	0.00%
23	332.000	Water Treatment Equipment	\$564,506	2.90%	\$16,371	0	0.00%
24		TOTAL WATER TREATMENT PLANT	\$610,390		\$17,518		
25		TRANSMISSION & DIST. PLANT					
26	341.000	S&I Transmission & Distribution	\$105,704	2.50%	\$2,643	0	0.00%
27	342.000	Distribution Reservoirs and Standpipes	\$1,199,096	2.50%	\$29,977	0	0.00%
28	343.000	Transmission and Distribution Mains	\$353,712	2.00%	\$7,074	0	0.00%
29	344.000	Fire Mains	\$0	1.56%	\$0	0	0.00%
30	345.000	Services	\$117,653	2.50%	\$2,941	0	0.00%
31	346.000	Meters	\$95,912	3.30%	\$3,165	0	0.00%
32	347.000	Meter Installations	\$21,279	2.50%	\$532	0	0.00%
33	348.000	Hydrants	\$9,447	2.00%	\$189	0	0.00%
34		TOTAL TRANSMISSION & DIST. PLANT	\$1,902,803		\$46,521		
35		INCENTIVE COMPENSATION CAPITALIZATION					
36		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
37		GENERAL PLANT					
38	390.000	S&I General Plant	\$1,196	2.50%	\$30	0	0.00%
39	391.000	Office Furniture and Equipment	-\$102	5.00%	-\$5	0	0.00%
40	391.100	Office Furn Equip (IT)	-\$1,072	20.00%	-\$214	0	0.00%
41	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
42	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
43	394.000	Tools, Shop and Garage Equipment	\$0	6.70%	\$0	0	0.00%

**Confluence Rivers (Legacy Systems)**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Depreciation Expense**

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
44	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
45	396.000	Power Operated Equipment	\$58,145	6.70%	\$3,896	0	0.00%
46	397.000	Communication Equipment	\$32,443	6.70%	\$2,174	0	0.00%
47	398.000	Miscellaneous Equipment	\$12,591	6.43%	\$810	0	0.00%
48	399.000	Other Tangible Equipment	\$0	3.00%	\$0	0	0.00%
49		<b>TOTAL GENERAL PLANT</b>	<b>\$103,201</b>		<b>\$6,691</b>		
<b>50</b>		<b>Total Depreciation</b>	<b>\$3,647,957</b>		<b>\$113,980</b>		

*Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.*

Confluence Rivers (Legacy Systems)  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$19	R-3	\$0	\$19	100.00%	\$0	\$19
4		TOTAL INTANGIBLE PLANT	\$19		\$0	\$19		\$0	\$19
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$5,717	R-6	\$0	\$5,717	100.00%	\$0	\$5,717
7	311.000	S&I Source of Supply	\$21,974	R-7	\$0	\$21,974	100.00%	\$0	\$21,974
8	312.000	Collecting & Impounding Reservoirs	\$25,548	R-8	\$0	\$25,548	100.00%	\$0	\$25,548
9	314.000	Wells and Springs	\$43,504	R-9	\$0	\$43,504	100.00%	\$0	\$43,504
10	316.000	Supply Mains	\$81,653	R-10	\$0	\$81,653	100.00%	\$0	\$81,653
11	317.000	Other Water Source Plant	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$178,396		\$0	\$178,396		\$0	\$178,396
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	323.000	Other Power Production Equipment	\$1,985	R-15	\$0	\$1,985	100.00%	\$0	\$1,985
16	325.000	Electric Pumping Equipment	\$119,179	R-16	\$0	\$119,179	100.00%	\$0	\$119,179
17	325.100	Electric Pumps - Submersible	\$14,383	R-17	\$0	\$14,383	100.00%	\$0	\$14,383
18	325.200	Booster Pump Equipment	\$15,185	R-18	\$0	\$15,185	100.00%	\$0	\$15,185
19	328.000	Water - Other Pumping Equipment (Plant)	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20		TOTAL PUMPING PLANT	\$150,732		\$0	\$150,732		\$0	\$150,732
21		WATER TREATMENT PLANT							
22	331.000	S&I Treatment Plant	\$435	R-22	\$0	\$435	100.00%	\$0	\$435
23	332.000	Water Treatment Equipment	\$34,738	R-23	\$0	\$34,738	100.00%	\$0	\$34,738
24		TOTAL WATER TREATMENT PLANT	\$35,173		\$0	\$35,173		\$0	\$35,173
25		TRANSMISSION & DIST. PLANT							
26	341.000	S&I Transmission & Distribution	\$3,596	R-26	\$0	\$3,596	100.00%	\$0	\$3,596
27	342.000	Distribution Reservoirs and Standpipes	\$441,985	R-27	\$0	\$441,985	100.00%	\$0	\$441,985
28	343.000	Transmission and Distribution Mains	\$179,718	R-28	\$0	\$179,718	100.00%	\$0	\$179,718
29	344.000	Fire Mains	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	345.000	Services	\$17,555	R-30	\$0	\$17,555	100.00%	\$0	\$17,555
31	346.000	Meters	\$38,170	R-31	\$0	\$38,170	100.00%	\$0	\$38,170
32	347.000	Meter Installations	\$3,649	R-32	\$0	\$3,649	100.00%	\$0	\$3,649
33	348.000	Hydrants	\$585	R-33	\$0	\$585	100.00%	\$0	\$585
34		TOTAL TRANSMISSION & DIST. PLANT	\$685,258		\$0	\$685,258		\$0	\$685,258
35		INCENTIVE COMPENSATION CAPITALIZATION							
36		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
37		GENERAL PLANT							
38	390.000	S&I General Plant	\$89	R-38	\$0	\$89	100.00%	\$0	\$89
39	391.000	Office Furniture and Equipment	-\$110	R-39	\$0	-\$110	100.00%	\$0	-\$110
40	391.100	Office Furn Equip (IT)	-\$355	R-40	\$0	-\$355	100.00%	\$0	-\$355
41	392.000	Transportation Equipment	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
42	393.000	Stores Equipment	\$0	R-42	\$0	\$0	100.00%	\$0	\$0
43	394.000	Tools, Shop and Garage Equipment	\$0	R-43	\$0	\$0	100.00%	\$0	\$0
44	395.000	Laboratory Equipment	\$0	R-44	\$0	\$0	100.00%	\$0	\$0
45	396.000	Power Operated Equipment	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46	397.000	Communication Equipment	\$14,592	R-46	\$0	\$14,592	100.00%	\$0	\$14,592
47	398.000	Miscellaneous Equipment	\$2,491	R-47	\$0	\$2,491	100.00%	\$0	\$2,491
48	399.000	Other Tangible Equipment	\$0	R-48	\$0	\$0	100.00%	\$0	\$0
49		TOTAL GENERAL PLANT	\$16,707		\$0	\$16,707		\$0	\$16,707
50		TOTAL DEPRECIATION RESERVE	\$1,066,285		\$0	\$1,066,285		\$0	\$1,066,285

**Confluence Rivers (Legacy Systems)**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Cash Working Capital**

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	<b>OPERATION AND MAINT. EXPENSE</b>						
2	Payroll	\$6,570	43.61	14.91	28.70	0.078630	\$517
3	Employee Benefits	\$390	43.61	-2.53	46.14	0.126411	\$49
4	Electric Expense	\$29,614	43.61	42.40	1.21	0.003315	\$98
5	Chemicals	\$7,393	43.61	18.97	24.64	0.067507	\$499
6	Uncollectible Accounts	\$252	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$291,775	43.61	40.37	3.24	0.008877	\$2,590
8	<b>TOTAL OPERATION AND MAINT. EXPENSE</b>	<b>\$335,994</b>					<b>\$3,753</b>
9	<b>TAXES</b>						
10	FICA - Employer Portion	\$1,307	43.61	16.48	27.13	0.074329	\$97
11	FUTA	\$67	43.61	16.12	27.49	0.075315	\$5
12	SUTA	\$259	43.61	16.09	27.52	0.075397	\$20
13	Property Tax	\$225	43.61	286.40	-242.79	-0.665178	-\$150
14	<b>TOTAL TAXES</b>	<b>\$1,858</b>					<b>-\$28</b>
15	<b>CWC REQ'D BEFORE RATE BASE OFFSETS</b>						<b>\$3,725</b>
16	<b>TAX OFFSET FROM RATE BASE</b>						
17	Federal Tax Offset	\$5,023	43.61	38.00	5.61	0.015370	\$77
18	State Tax Offset	\$881	43.61	38.00	5.61	0.015370	\$14
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$85,084	43.61	38.00	5.61	0.015370	\$1,308
21	<b>TOTAL OFFSET FROM RATE BASE</b>	<b>\$90,988</b>					<b>\$1,399</b>
22	<b>TOTAL CASH WORKING CAPITAL REQUIRED</b>						<b>\$5,124</b>

Confluence Rivers (Legacy Systems)  
Case No. WR-2023-0006  
Test Year Ending 06-30-2022  
Update Period Ending 01-31-2023  
Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$623,675	See Note (1)	See Note (1)	See Note (1)	\$623,675	\$180,002	\$803,677	See Note (1)	See Note (1)
2	TOTAL SOURCE OF SUPPLY EXPENSES	\$5,183	\$0	\$5,183	\$35,534	\$40,717	\$0	\$40,717	\$0	\$40,717
3	TOTAL PUMPING EXPENSES	\$21,276	\$0	\$21,276	-\$153	\$21,123	\$0	\$21,123	\$0	\$21,123
4	TOTAL WATER TREATMENT EXPENSES	\$149,812	\$0	\$149,812	-\$11,611	\$138,201	\$0	\$138,201	\$0	\$138,201
5	TOTAL TRANSMISSION & DIST. EXPENSES	\$8,973	\$0	\$8,973	\$48,035	\$57,008	\$0	\$57,008	\$0	\$57,008
6	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$45,879	\$0	\$45,879	-\$53,809	-\$7,930	\$0	-\$7,930	\$0	-\$7,930
7	TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	TOTAL ADMIN. & GENERAL EXPENSES	\$580,990	\$0	\$580,990	-\$494,115	\$86,875	\$0	\$86,875	\$18,772	\$68,103
10	TOTAL OVERHEAD ALLOCATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	TOTAL DEPRECIATION EXPENSE	\$121,901	See Note (1)	See Note (1)	See Note (1)	\$121,901	-\$17,236	\$104,665	See Note (1)	See Note (1)
12	TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	TOTAL OTHER OPERATING EXPENSE	\$1,839	\$0	\$1,839	-\$36	\$1,803	\$0	\$1,803	\$0	\$1,803
14	TOTAL OPERATING EXPENSE	\$935,853	\$0	\$813,952	-\$476,155	\$459,698	-\$17,236	\$442,462	\$18,772	\$319,025
15	NET INCOME BEFORE TAXES	-\$312,178	\$0	\$0	\$0	\$163,977	\$197,238	\$361,215	\$0	\$0
16	TOTAL INCOME TAXES	\$0	See Note (1)	See Note (1)	See Note (1)	\$0	\$12,700	\$12,700	See Note (1)	See Note (1)
17	TOTAL DEFERRED INCOME TAXES	\$0	See Note (1)	See Note (1)	See Note (1)	\$0	\$0	\$0	See Note (1)	See Note (1)
18	NET OPERATING INCOME	-\$312,178	\$0	\$0	\$0	\$163,977	\$184,538	\$348,515	\$0	\$0

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Confluence Rivers (Legacy Systems)  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		\$361,215	\$209,404	\$213,458	\$217,512
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$104,665	\$104,665	\$104,665	\$104,665
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$104,665	\$104,665	\$104,665	\$104,665
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$85,084	\$85,084	\$85,084	\$85,084
7	Tax Straight-Line Depreciation		\$104,665	\$104,665	\$104,665	\$104,665
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$189,749	\$189,749	\$189,749	\$189,749
9	NET TAXABLE INCOME		\$276,131	\$124,320	\$128,374	\$132,428
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		\$276,131	\$124,320	\$128,374	\$132,428
12	Deduct Missouri Income Tax at the Rate of	100.000%	\$1,895	\$853	\$881	\$909
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		\$274,236	\$123,467	\$127,493	\$131,519
15	Federal Income Tax at the Rate of	3.940%	\$10,805	\$4,865	\$5,023	\$5,182
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.940%	\$10,805	\$4,865	\$5,023	\$5,182
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		\$276,131	\$124,320	\$128,374	\$132,428
20	Deduct Federal Income Tax at the Rate of	50.000%	\$5,403	\$2,433	\$2,512	\$2,591
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		\$270,728	\$121,887	\$125,862	\$129,837
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.700%	\$1,895	\$853	\$881	\$909
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		\$276,131	\$124,320	\$128,374	\$132,428
27	Deduct Federal Income Tax - City Inc. Tax		\$10,805	\$4,865	\$5,023	\$5,182
28	Deduct Missouri Income Tax - City Inc. Tax		\$1,895	\$853	\$881	\$909
29	City Taxable Income		\$263,431	\$118,602	\$122,470	\$126,337
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		\$10,805	\$4,865	\$5,023	\$5,182
34	State Income Tax		\$1,895	\$853	\$881	\$909
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		\$12,700	\$5,718	\$5,904	\$6,091
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		\$12,700	\$5,718	\$5,904	\$6,091

**Confluence Rivers (Legacy Systems)**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Capital Structure Schedule**

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$8,799,170	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$8,799,170	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	<b>TOTAL CAPITALIZATION</b>	<b>\$17,598,340</b>	<b>100.00%</b>		<b>7.900%</b>	<b>8.050%</b>	<b>8.200%</b>
8	<b>PreTax Cost of Capital</b>				<b>8.122%</b>	<b>8.279%</b>	<b>8.436%</b>

**Exhibit No.:** -  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**Case No:** WR-2023-0006  
**Date Prepared:** 6/29/2023



**MISSOURI PUBLIC SERVICE COMMISSION**  
**FINANCIAL & BUSINESS ANALYSIS DIVISION**  
**REBUTTAL COST OF SERVICE FILING**  
**STAFF ACCOUNTING SCHEDULES**  
**CONFLUENCE RIVERS - DEER RUN**  
**SEWER**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**

**CASE NO. WR-2023-0006**

Jefferson City, Missouri

June 2023

**Confluence Rivers - Deer Run**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Revenue Requirement**

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$748	\$748	\$748
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$59	\$60	\$61
4	Net Income Available	-\$9,166	-\$9,166	-\$9,166
5	Additional Net Income Required	\$9,225	\$9,226	\$9,227
6	Income Tax Requirement			
7	Required Current Income Tax	\$1	\$1	\$1
8	Current Income Tax Available	-\$443	-\$443	-\$443
9	Additional Current Tax Required	\$444	\$444	\$444
10	Revenue Requirement	\$9,669	\$9,670	\$9,671
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	<b>Gross Revenue Requirement</b>	<b>\$9,669</b>	<b>\$9,670</b>	<b>\$9,671</b>

**Confluence Rivers - Deer Run**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**RATE BASE SCHEDULE**

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$0
2	Less Accumulated Depreciation Reserve		\$0
3	Net Plant In Service		\$0
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$980
6	Contributions in Aid of Construction Amortization		\$405
7	Prepayments		\$1,323
8	TOTAL ADD TO NET PLANT IN SERVICE		\$748
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	\$0
11	State Tax Offset	-1.5370%	\$0
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	\$0
14	Contributions in Aid of Construction		\$0
15	TOTAL SUBTRACT FROM NET PLANT		\$0
16	<b>Total Rate Base</b>		<b>\$748</b>

Confluence Rivers - Deer Run  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Plant In Service

A	B	C	D	E	F	G	H	I	
Line Number	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$0	P-6	\$0	\$0	100.00%	\$0	\$0
7	352.100	Collection Sewers Force	\$0	P-7	\$0	\$0	100.00%	\$0	\$0
8	352.200	Collection Sewers Gravity	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	353.000	Services to Sewer Customers	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	354.000	Flow Measuring Devices	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11		TOTAL COLLECTION PLANT	\$0		\$0	\$0		\$0	\$0
12		SYSTEM PUMPING PLANT							
13	362.000	Receiving Wells	\$0	P-13	\$0	\$0	100.00%	\$0	\$0
14	363.000	Electric Sewer Pumping Equip	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	365.000	Sewer - Other Pumping Equipment	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16		TOTAL SYSTEM PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
17		TREATMENT & DISPOSAL PLANT							
18	370.000	Land and Land Rights	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19	370.100	Oxidation Lagoon Land	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20	371.000	S&I Treatment & Disposal	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21	372.000	Treatment & Disposal Equipment - 372	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	373.000	Plant Sewers	\$0	P-22	\$0	\$0	100.00%	\$0	\$0
23	374.000	Outfall Sewer Lines	\$0	P-23	\$0	\$0	100.00%	\$0	\$0
24	375.000	Sewer - Other Treatment & Disposal	\$0	P-24	\$0	\$0	100.00%	\$0	\$0
25		TOTAL TREATMENT & DISPOSAL PLANT	\$0		\$0	\$0		\$0	\$0
26		GENERAL PLANT							
27	390.000	S&I General Plant	\$0	P-27	\$0	\$0	100.00%	\$0	\$0
28	391.000	Office Furniture and Equipment	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	391.100	Office Furn Equip (IT)	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	392.000	Transportation Equipment	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	393.000	Stores Equipment	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	394.000	Tools, Shop and Garage Equipment	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	395.000	Laboratory Equipment	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	396.000	Power Operated Equipment	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	397.000	Communication Equipment	\$0	P-35	\$0	\$0	100.00%	\$0	\$0
36	398.000	Miscellaneous Equipment	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37	399.000	Other Tangible Equipment	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
39		TOTAL PLANT IN SERVICE	\$0		\$0	\$0		\$0	\$0

Confluence Rivers - Deer Run  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL PLANT INTANGIBLE	\$0		\$0		
5		COLLECTION PLANT					
6	351.000	S&I Collection Plant	\$0	4.00%	\$0	0	0.00%
7	352.100	Collection Sewers Force	\$0	2.00%	\$0	0	0.00%
8	352.200	Collection Sewers Gravity	\$0	2.00%	\$0	0	0.00%
9	353.000	Services to Sewer Customers	\$0	2.00%	\$0	0	0.00%
10	354.000	Flow Measuring Devices	\$0	3.30%	\$0	0	0.00%
11		TOTAL COLLECTION PLANT	\$0		\$0		
12		SYSTEM PUMPING PLANT					
13	362.000	Receiving Wells	\$0	4.00%	\$0	0	0.00%
14	363.000	Electric Sewer Pumping Equip	\$0	10.00%	\$0	0	0.00%
15	365.000	Sewer - Other Pumping Equipment	\$0	4.31%	\$0	0	0.00%
16		TOTAL SYSTEM PUMPING PLANT	\$0		\$0		
17		TREATMENT & DISPOSAL PLANT					
18	370.000	Land and Land Rights	\$0	0.00%	\$0	0	0.00%
19	370.100	Oxidation Lagoon Land	\$0	4.00%	\$0	0	0.00%
20	371.000	S&I Treatment & Disposal	\$0	4.00%	\$0	0	0.00%
21	372.000	Treatment & Disposal Equipment - 372	\$0	5.00%	\$0	0	0.00%
22	373.000	Plant Sewers	\$0	2.50%	\$0	0	0.00%
23	374.000	Outfall Sewer Lines	\$0	2.00%	\$0	0	0.00%
24	375.000	Sewer - Other Treatment & Disposal	\$0	0.00%	\$0	0	0.00%
25		TOTAL TREATMENT & DISPOSAL PLANT	\$0		\$0		
26		GENERAL PLANT					
27	390.000	S&I General Plant	\$0	4.00%	\$0	0	0.00%
28	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
29	391.100	Office Furn Equip (IT)	\$0	14.30%	\$0	0	0.00%
30	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
31	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
32	394.000	Tools, Shop and Garage Equipment	\$0	5.00%	\$0	0	0.00%
33	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
34	396.000	Power Operated Equipment	\$0	6.70%	\$0	0	0.00%
35	397.000	Communication Equipment	\$0	6.70%	\$0	0	0.00%
36	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
37	399.000	Other Tangible Equipment	\$0	3.00%	\$0	0	0.00%
38		TOTAL GENERAL PLANT	\$0		\$0		
39		Total Depreciation	\$0		\$0		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Deer Run  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	352.100	Collection Sewers Force	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	352.200	Collection Sewers Gravity	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	353.000	Services to Sewer Customers	\$0	R-9	\$0	\$0	100.00%	\$0	\$0
10	354.000	Flow Measuring Devices	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11		TOTAL COLLECTION PLANT	\$0		\$0	\$0		\$0	\$0
12		SYSTEM PUMPING PLANT							
13	362.000	Receiving Wells	\$0	R-13	\$0	\$0	100.00%	\$0	\$0
14	363.000	Electric Sewer Pumping Equip	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	365.000	Sewer - Other Pumping Equipment	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16		TOTAL SYSTEM PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
17		TREATMENT & DISPOSAL PLANT							
18	370.000	Land and Land Rights	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19	370.100	Oxidation Lagoon Land	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	371.000	S&I Treatment & Disposal	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21	372.000	Treatment & Disposal Equipment - 372	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22	373.000	Plant Sewers	\$0	R-22	\$0	\$0	100.00%	\$0	\$0
23	374.000	Outfall Sewer Lines	\$0	R-23	\$0	\$0	100.00%	\$0	\$0
24	375.000	Sewer - Other Treatment & Disposal	\$0	R-24	\$0	\$0	100.00%	\$0	\$0
25		TOTAL TREATMENT & DISPOSAL PLANT	\$0		\$0	\$0		\$0	\$0
26		GENERAL PLANT							
27	390.000	S&I General Plant	\$0	R-27	\$0	\$0	100.00%	\$0	\$0
28	391.000	Office Furniture and Equipment	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	391.100	Office Furn Equip (IT)	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	392.000	Transportation Equipment	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	393.000	Stores Equipment	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	394.000	Tools, Shop and Garage Equipment	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	395.000	Laboratory Equipment	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	396.000	Power Operated Equipment	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	397.000	Communication Equipment	\$0	R-35	\$0	\$0	100.00%	\$0	\$0
36	398.000	Miscellaneous Equipment	\$0	R-36	\$0	\$0	100.00%	\$0	\$0
37	399.000	Other Tangible Equipment	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
39		TOTAL DEPRECIATION RESERVE	\$0		\$0	\$0		\$0	\$0

Confluence Rivers - Deer Run  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll	\$1,072	43.61	14.91	28.70	0.078630	\$84
3	Employee Benefits	\$64	43.61	-2.53	46.14	0.126411	\$8
4	Electric Expense	\$3,974	43.61	42.40	1.21	0.003315	\$13
5	Chemicals	\$0	43.61	18.97	24.64	0.067507	\$0
6	Uncollectible Accounts	\$17	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$19,616	43.61	63.93	-20.32	-0.055671	-\$1,092
8	TOTAL OPERATION AND MAINT. EXPENSE	\$24,743					-\$987
9	TAXES						
10	FICA - Employer Portion	\$87	43.61	16.48	27.13	0.074329	\$6
11	FUTA	\$4	43.61	16.12	27.49	0.075315	\$0
12	SUTA	\$17	43.61	16.09	27.52	0.075397	\$1
13	Property Tax	\$0	43.61	286.40	-242.79	-0.665178	\$0
14	TOTAL TAXES	\$108					\$7
15	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$980
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$1	43.61	38.00	5.61	0.015370	\$0
18	State Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$25	43.61	38.00	5.61	0.015370	\$0
21	TOTAL OFFSET FROM RATE BASE	\$26					\$0
22	TOTAL CASH WORKING CAPITAL REQUIRED						-\$980

Confluence Rivers - Deer Run  
Case No. WR-2023-0006  
Test Year Ending 06-30-2022  
Update Period Ending 01-31-2023  
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
			L + M = K										
Rev-1		OPERATING REVENUES											
Rev-2	521.000	Residential	\$0	See note (1)	See note (1)	Rev-2	See note (1)	\$0	100.00%	\$14,640	\$14,640	See note (1)	See note (1)
Rev-3	0.000	Commercial	\$0			Rev-3		\$0	100.00%	\$0	\$0		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	532.000	Late Fees	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6	536.000	Other Sewer Revenue - Oper. Rev.	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7		TOTAL OPERATING REVENUES	\$0					\$0		\$14,640	\$14,640		
1		COLLECTION OPERATIONS EXPENSES											
2		TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
3		COLLECTION MAINT. EXPENSES											
4	711.000	Maint of Collection S&I	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	712.000	Maint of Collection Sewers	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6	713.000	Maint of Services to Customers	\$59	\$0	\$59	E-6	\$26	\$85	100.00%	\$0	\$85	\$0	\$85
7		TOTAL COLLECTION MAINT. EXPENSES	\$59	\$0	\$59		\$26	\$85		\$0	\$85	\$0	\$85
8		PUMPING OPERATIONS EXPENSES											
9	722.000	Pumping Labor & Expenses	\$1,634	\$0	\$1,634	E-9	\$0	\$1,634	100.00%	\$0	\$1,634	\$0	\$1,634
10		TOTAL PUMPING OPERATIONS EXPENSES	\$1,634	\$0	\$1,634		\$0	\$1,634		\$0	\$1,634	\$0	\$1,634
11		PUMPING MAINTENANCE EXPENSES											
12	732.000	Maint of Pumping Equip	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13		TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
14		TREAT. & DISP. OPER. EXPENSE											
15	741.000	Chemicals	\$0	\$0	\$0	E-15	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
16	742.000	Treatment Labor & Expenses	\$10,955	\$0	\$10,955	E-16	\$0	\$10,955	100.00%	\$0	\$10,955	\$0	\$10,955
17	743.000	Fuel & Power for Sewage Treatment & Pumping	\$0	\$0	\$0	E-17	\$3,974	\$3,974	100.00%	\$0	\$3,974	\$0	\$3,974
18	744.000	Misc Expenses - T&D	\$0	\$0	\$0	E-18	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
19		TOTAL TREAT. & DISP. OPER. EXPENSE	\$10,955	\$0	\$10,955		\$3,974	\$14,929		\$0	\$14,929	\$0	\$14,929
20		TREAT. & DISP. MAINT. EXPENSES											
21	751.000	Maint of Treatment & Disposal S&I	\$1,066	\$0	\$1,066	E-21	\$0	\$1,066	100.00%	\$0	\$1,066	\$0	\$1,066
22	752.000	Maint of Treatment & Disposal Plant	\$0	\$0	\$0	E-22	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
23		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$1,066	\$0	\$1,066		\$0	\$1,066		\$0	\$1,066	\$0	\$1,066
24		CUSTOMER ACCOUNTS EXPENSE											
25	903.100	Cust Records & Collection Expense - Billing	\$2,058	\$0	\$2,058	E-25	-\$1,015	\$1,043	100.00%	\$0	\$1,043	\$0	\$1,043
26	903.280	Cust Records & Collection Expense	\$248	\$0	\$248	E-26	\$0	\$248	100.00%	\$0	\$248	\$0	\$248
27	904.000	Uncollectible Accounts	\$732	\$0	\$732	E-27	\$17	\$749	100.00%	\$0	\$749	\$0	\$749
28		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$3,038	\$0	\$3,038		-\$998	\$2,040		\$0	\$2,040	\$0	\$2,040
29		ADMIN. & GENERAL EXPENSES											
30	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	922.000	Admin Expenses Transferred - Cr	\$0	\$0	\$0	E-31	\$1,705	\$1,705	100.00%	\$0	\$1,705	\$1,243	\$462
32	923.100	Outside Services Employed - Bank Fees	\$6	\$0	\$6	E-32	\$0	\$6	100.00%	\$0	\$6	\$0	\$6
33	923.400	Outside Services Employed - Legal	\$0	\$0	\$0	E-33	\$123	\$123	100.00%	\$0	\$123	\$0	\$123
34	923.500	Outside Services Employed - Accounting	\$0	\$0	\$0	E-34	\$28	\$28	100.00%	\$0	\$28	\$0	\$28
35	923.600	Outside Services Employed - Easements	\$0	\$0	\$0	E-35	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
36	923.900	Outside Services Employed - Management Consulting	\$0	\$0	\$0	E-36	\$0	\$0	100.00%	\$0	\$0	\$0	\$0

Confluence Rivers - Deer Run  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
											L + M = K		
37	924.200	Property Insurance - Commercial	-\$15	\$0	-\$15	E-37	\$15	\$0	100.00%	\$0	\$0	\$0	\$0
38	924.400	Property Insurance	\$3,624	\$0	\$3,624	E-38	-\$993	\$2,631	100.00%	\$0	\$2,631	\$0	\$2,631
39	928.100	Regulatory Commission Expenses - DNR	\$341	\$0	\$341	E-39	-\$4	\$337	100.00%	\$0	\$337	\$0	\$337
40	928.200	Regulatory Commission Expenses - PSC	\$288	\$0	\$288	E-40	-\$129	\$159	100.00%	\$0	\$159	\$0	\$159
41	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-41	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
42	930.300	Research & Development Expenses	\$0	\$0	\$0	E-42	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
43		TOTAL ADMIN. & GENERAL EXPENSES	\$4,244	\$0	\$4,244		\$745	\$4,989		\$0	\$4,989	\$1,243	\$3,746
44		ALLOCATED OVERHEAD											
45		TOTAL ALLOCATED OVERHEAD	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
46		DEPRECIATION EXPENSE											
47	403.000	Depreciation Expense, Dep. Exp.	\$0	See note (1)	See note (1)	E-47	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
48	403.100	Depreciation - 403.1	-\$749			E-48	-\$749	-\$749	100.00%	\$0	-\$749		
49	403.200	Depreciation - 403.2	\$50			E-49	\$50	\$50	100.00%	\$0	\$50		
50	405.000	Amortization of Other Utility Plant	\$83			E-50	\$83	\$83	100.00%	\$0	\$83		
51	407.400	Amortization of Property Losses	\$62			E-51	\$62	\$62	100.00%	-\$62	\$0		
52		TOTAL DEPRECIATION EXPENSE	-\$554	\$0	\$0		\$0	-\$554		-\$62	-\$616	\$0	\$0
53		AMORTIZATION EXPENSE											
54		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
55		OTHER OPERATING EXPENSES											
56	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$31	\$0	\$31	E-56	\$0	\$31	100.00%	\$0	\$31	\$0	\$31
57	408.160	Property Taxes	\$91	\$0	\$91	E-57	\$0	\$91	100.00%	\$0	\$91	\$0	\$91
58		TOTAL OTHER OPERATING EXPENSE	\$122	\$0	\$122		\$0	\$122		\$0	\$122	\$0	\$122
59		<b>TOTAL OPERATING EXPENSE</b>	<b>\$20,564</b>	<b>\$0</b>	<b>\$21,118</b>		<b>\$3,747</b>	<b>\$24,311</b>		<b>-\$62</b>	<b>\$24,249</b>	<b>\$1,243</b>	<b>\$23,622</b>
60		NET INCOME BEFORE TAXES	-\$20,564					-\$24,311		\$14,702	-\$9,609		
61		INCOME TAXES											
62	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-62	See note (1)	\$0	100.00%	-\$443	-\$443	See note (1)	See note (1)
63		TOTAL INCOME TAXES	\$0					\$0		-\$443	-\$443		
64		DEFERRED INCOME TAXES											
65	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-65	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
66		Amortization of Deferred ITC	\$0			E-66		\$0	100.00%	\$0	\$0		
67		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
68		<b>NET OPERATING INCOME</b>	<b>-\$20,564</b>					<b>-\$24,311</b>		<b>\$15,145</b>	<b>-\$9,166</b>		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Confluence Rivers - Deer Run  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		-\$9,609	\$60	\$61	\$62
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		-\$616	-\$616	-\$616	-\$616
4	TOTAL ADD TO NET INCOME BEFORE TAXES		-\$616	-\$616	-\$616	-\$616
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$25	\$25	\$25	\$25
7	Tax Straight-Line Depreciation		-\$616	-\$616	-\$616	-\$616
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		-\$591	-\$591	-\$591	-\$591
9	NET TAXABLE INCOME		-\$9,634	\$35	\$36	\$37
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$9,634	\$35	\$36	\$37
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$66	\$0	\$0	\$0
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$9,568	\$35	\$36	\$37
15	Federal Income Tax at the Rate of	3.940%	-\$377	\$1	\$1	\$1
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.940%	-\$377	\$1	\$1	\$1
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$9,634	\$35	\$36	\$37
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$189	\$1	\$1	\$1
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$9,445	\$34	\$35	\$36
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.700%	-\$66	\$0	\$0	\$0
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$9,634	\$35	\$36	\$37
27	Deduct Federal Income Tax - City Inc. Tax		-\$377	\$1	\$1	\$1
28	Deduct Missouri Income Tax - City Inc. Tax		-\$66	\$0	\$0	\$0
29	City Taxable Income		-\$9,191	\$34	\$35	\$36
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$377	\$1	\$1	\$1
34	State Income Tax		-\$66	\$0	\$0	\$0
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$443	\$1	\$1	\$1
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		-\$443	\$1	\$1	\$1

Confluence Rivers - Deer Run  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$8,799,170	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$8,799,170	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	<b>TOTAL CAPITALIZATION</b>	<b>\$17,598,340</b>	<b>100.00%</b>		<b>7.900%</b>	<b>8.050%</b>	<b>8.200%</b>
8	PreTax Cost of Capital				9.350%	9.541%	9.746%

**Exhibit No.:** -  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**Case No:** WR-2023-0006  
**Date Prepared:** 6/29/2023



**MISSOURI PUBLIC SERVICE COMMISSION**

**FINANCIAL & BUSINESS ANALYSIS DIVISION**

**REBUTTAL COST OF SERVICE FILING**

**STAFF ACCOUNTING SCHEDULES**

**CONFLUENCE RIVERS - DEGUIRE**  
**SEWER**

**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**

**CASE NO. WR-2023-0006**

Jefferson City, Missouri

June 2023

**Confluence Rivers - DeGuire**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Revenue Requirement**

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$21,516	\$21,516	\$21,516
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$1,700	\$1,732	\$1,764
4	Net Income Available	\$652	\$652	\$652
5	Additional Net Income Required	\$1,048	\$1,080	\$1,112
6	Income Tax Requirement			
7	Required Current Income Tax	\$48	\$49	\$51
8	Current Income Tax Available	-\$2	-\$2	-\$2
9	Additional Current Tax Required	\$50	\$51	\$53
10	Revenue Requirement	\$1,098	\$1,131	\$1,165
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	<b>Gross Revenue Requirement</b>	<b>\$1,098</b>	<b>\$1,131</b>	<b>\$1,165</b>

**Confluence Rivers - DeGuire**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**RATE BASE SCHEDULE**

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$86,377
2	Less Accumulated Depreciation Reserve		\$63,148
3	Net Plant In Service		\$23,229
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$71
6	Contributions in Aid of Construction Amortization		\$62,335
7	Prepayments		\$28
8	TOTAL ADD TO NET PLANT IN SERVICE		\$62,292
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$1
11	State Tax Offset	-1.5370%	\$0
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$11
14	Contributions in Aid of Construction		\$64,017
15	TOTAL SUBTRACT FROM NET PLANT		\$64,005
16	<b>Total Rate Base</b>		<b>\$21,516</b>

Confluence Rivers - DeGuire  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Plant In Service

A	B	C	D	E	F	G	H	I	
Line Number	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	350.000	Land and Land Rights - Collection Plant	\$1,530	P-6	\$0	\$1,530	100.00%	\$0	\$1,530
7	351.000	S&I Collection Plant	\$0	P-7	\$0	\$0	100.00%	\$0	\$0
8	352.100	Collection Sewers Force	\$13,206	P-8	\$0	\$13,206	100.00%	\$0	\$13,206
9	352.200	Collection Sewers Gravity	\$62,242	P-9	\$0	\$62,242	100.00%	\$0	\$62,242
10	353.000	Services to Sewer Customers	\$2,601	P-10	\$0	\$2,601	100.00%	\$0	\$2,601
11	354.000	Flow Measuring Devices	\$0	P-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL COLLECTION PLANT	\$79,579		\$0	\$79,579		\$0	\$79,579
13		SYSTEM PUMPING PLANT							
14	362.000	Receiving Wells	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	363.000	Electric Sewer Pumping Equip	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	365.000	Sewer - Other Pumping Equipment	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17		TOTAL SYSTEM PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
18		TREATMENT & DISPOSAL PLANT							
19	370.000	Land and Land Rights	\$3,378	P-19	\$0	\$3,378	100.00%	\$0	\$3,378
20	370.100	Oxidation Lagoon Land	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21	371.000	S&I Treatment & Disposal	\$1,015	P-21	\$0	\$1,015	100.00%	\$0	\$1,015
22	372.000	Treatment & Disposal Equipment - 372	\$2,405	P-22	\$0	\$2,405	100.00%	\$0	\$2,405
23	373.000	Plant Sewers	\$0	P-23	\$0	\$0	100.00%	\$0	\$0
24	374.000	Outfall Sewer Lines	\$0	P-24	\$0	\$0	100.00%	\$0	\$0
25	375.000	Sewer - Other Treatment & Disposal	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26		TOTAL TREATMENT & DISPOSAL PLANT	\$6,798		\$0	\$6,798		\$0	\$6,798
27		GENERAL PLANT							
28	390.000	S&I General Plant	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	391.000	Office Furniture and Equipment	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	391.100	Office Furn Equip (IT)	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	392.000	Transportation Equipment	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	393.000	Stores Equipment	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	394.000	Tools, Shop and Garage Equipment	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	395.000	Laboratory Equipment	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	396.000	Power Operated Equipment	\$0	P-35	\$0	\$0	100.00%	\$0	\$0
36	397.000	Communication Equipment	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37	398.000	Miscellaneous Equipment	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	399.000	Other Tangible Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
40		TOTAL PLANT IN SERVICE	\$86,377		\$0	\$86,377		\$0	\$86,377

Confluence Rivers - DeGuire  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL PLANT INTANGIBLE	\$0		\$0		
5		COLLECTION PLANT					
6	350.000	Land and Land Rights - Collection Plant	\$1,530	0.00%	\$0	0	0.00%
7	351.000	S&I Collection Plant	\$0	4.00%	\$0	0	0.00%
8	352.100	Collection Sewers Force	\$13,206	2.00%	\$264	0	0.00%
9	352.200	Collection Sewers Gravity	\$62,242	2.00%	\$1,245	0	0.00%
10	353.000	Services to Sewer Customers	\$2,601	2.00%	\$52	0	0.00%
11	354.000	Flow Measuring Devices	\$0	3.30%	\$0	0	0.00%
12		TOTAL COLLECTION PLANT	\$79,579		\$1,561		
13		SYSTEM PUMPING PLANT					
14	362.000	Receiving Wells	\$0	4.00%	\$0	0	0.00%
15	363.000	Electric Sewer Pumping Equip	\$0	10.00%	\$0	0	0.00%
16	365.000	Sewer - Other Pumping Equipment	\$0	4.31%	\$0	0	0.00%
17		TOTAL SYSTEM PUMPING PLANT	\$0		\$0		
18		TREATMENT & DISPOSAL PLANT					
19	370.000	Land and Land Rights	\$3,378	0.00%	\$0	0	0.00%
20	370.100	Oxidation Lagoon Land	\$0	4.00%	\$0	0	0.00%
21	371.000	S&I Treatment & Disposal	\$1,015	4.00%	\$41	0	0.00%
22	372.000	Treatment & Disposal Equipment - 372	\$2,405	5.00%	\$120	0	0.00%
23	373.000	Plant Sewers	\$0	2.50%	\$0	0	0.00%
24	374.000	Outfall Sewer Lines	\$0	2.00%	\$0	0	0.00%
25	375.000	Sewer - Other Treatment & Disposal	\$0	0.00%	\$0	0	0.00%
26		TOTAL TREATMENT & DISPOSAL PLANT	\$6,798		\$161		
27		GENERAL PLANT					
28	390.000	S&I General Plant	\$0	4.00%	\$0	0	0.00%
29	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
30	391.100	Office Furn Equip (IT)	\$0	14.30%	\$0	0	0.00%
31	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
32	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
33	394.000	Tools, Shop and Garage Equipment	\$0	5.00%	\$0	0	0.00%
34	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
35	396.000	Power Operated Equipment	\$0	6.70%	\$0	0	0.00%
36	397.000	Communication Equipment	\$0	6.70%	\$0	0	0.00%
37	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
38	399.000	Other Tangible Equipment	\$0	3.00%	\$0	0	0.00%
39		TOTAL GENERAL PLANT	\$0		\$0		
40		<b>Total Depreciation</b>	<b>\$86,377</b>		<b>\$1,722</b>		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - DeGuire  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	350.000	Land and Land Rights - Collection Plant	\$0	R-6	\$0	\$0	100.00%	\$0	0
7	351.000	S&I Collection Plant	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	352.100	Collection Sewers Force	\$418	R-8	\$0	\$418	100.00%	\$0	\$418
9	352.200	Collection Sewers Gravity	\$59,274	R-9	\$0	\$59,274	100.00%	\$0	\$59,274
10	353.000	Services to Sewer Customers	\$36	R-10	\$0	\$36	100.00%	\$0	\$36
11	354.000	Flow Measuring Devices	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL COLLECTION PLANT	\$59,728		\$0	\$59,728		\$0	\$59,728
13		SYSTEM PUMPING PLANT							
14	362.000	Receiving Wells	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	363.000	Electric Sewer Pumping Equip	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	365.000	Sewer - Other Pumping Equipment	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17		TOTAL SYSTEM PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
18		TREATMENT & DISPOSAL PLANT							
19	370.000	Land and Land Rights	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	370.100	Oxidation Lagoon Land	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21	371.000	S&I Treatment & Disposal	\$24	R-21	\$0	\$24	100.00%	\$0	\$24
22	372.000	Treatment & Disposal Equipment - 372	\$3,396	R-22	\$0	\$3,396	100.00%	\$0	\$3,396
23	373.000	Plant Sewers	\$0	R-23	\$0	\$0	100.00%	\$0	\$0
24	374.000	Outfall Sewer Lines	\$0	R-24	\$0	\$0	100.00%	\$0	\$0
25	375.000	Sewer - Other Treatment & Disposal	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26		TOTAL TREATMENT & DISPOSAL PLANT	\$3,420		\$0	\$3,420		\$0	\$3,420
27		GENERAL PLANT							
28	390.000	S&I General Plant	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	391.000	Office Furniture and Equipment	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	391.100	Office Furn Equip (IT)	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	392.000	Transportation Equipment	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	393.000	Stores Equipment	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	394.000	Tools, Shop and Garage Equipment	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	395.000	Laboratory Equipment	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	396.000	Power Operated Equipment	\$0	R-35	\$0	\$0	100.00%	\$0	\$0
36	397.000	Communication Equipment	\$0	R-36	\$0	\$0	100.00%	\$0	\$0
37	398.000	Miscellaneous Equipment	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	399.000	Other Tangible Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
40		TOTAL DEPRECIATION RESERVE	\$63,148		\$0	\$63,148		\$0	\$63,148

Confluence Rivers - DeGuire  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll	\$422	43.61	14.91	28.70	0.078630	\$33
3	Employee Benefits	\$25	43.61	-2.53	46.14	0.126411	\$3
4	Electric Expense	\$0	43.61	42.40	1.21	0.003315	\$0
5	Chemicals	\$323	43.61	18.97	24.64	0.067507	\$22
6	Uncollectible Accounts	\$7	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$3,151	43.61	54.94	-11.33	-0.031041	-\$98
8	TOTAL OPERATION AND MAINT. EXPENSE	\$3,928					-\$40
9	TAXES						
10	FICA - Employer Portion	\$34	43.61	16.48	27.13	0.074329	\$3
11	FUTA	\$2	43.61	16.12	27.49	0.075315	\$0
12	SUTA	\$7	43.61	16.09	27.52	0.075397	\$1
13	Property Tax	\$53	43.61	286.40	-242.79	-0.665178	-\$35
14	TOTAL TAXES	\$96					-\$31
15	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$71
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$42	43.61	38.00	5.61	0.015370	\$1
18	State Tax Offset	\$7	43.61	38.00	5.61	0.015370	\$0
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$710	43.61	38.00	5.61	0.015370	\$11
21	TOTAL OFFSET FROM RATE BASE	\$759					\$12
22	TOTAL CASH WORKING CAPITAL REQUIRED						-\$59

Confluence Rivers - DeGuire  
Case No. WR-2023-0006  
Test Year Ending 06-30-2022  
Update Period Ending 01-31-2023  
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
			L + M = K										
Rev-1		OPERATING REVENUES											
Rev-2	521.000	Residential	\$5,663	See note (1)	See note (1)	Rev-2	See note (1)	\$5,663	100.00%	\$97	\$5,760	See note (1)	See note (1)
Rev-3	0.000	Commercial	\$0			Rev-3		\$0	100.00%	\$0	\$0		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	532.000	Late Fees	\$347			Rev-5		\$347	100.00%	\$0	\$347		
Rev-6	536.000	Other Sewer Revenue - Oper. Rev.	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7		TOTAL OPERATING REVENUES	\$6,010					\$6,010		\$97	\$6,107		
1		COLLECTION OPERATIONS EXPENSES											
2		TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
3		COLLECTION MAINT. EXPENSES											
4	711.000	Maint of Collection S&I	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	712.000	Maint of Collection Sewers	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6	713.000	Maint of Services to Customers	\$23	\$0	\$23	E-6	\$526	\$549	100.00%	\$0	\$549	\$0	\$549
7		TOTAL COLLECTION MAINT. EXPENSES	\$23	\$0	\$23		\$526	\$549		\$0	\$549	\$0	\$549
8		PUMPING OPERATIONS EXPENSES											
9	722.000	Pumping Labor & Expenses	\$643	\$0	\$643	E-9	-\$4,008	-\$3,365	100.00%	\$0	-\$3,365	\$0	-\$3,365
10		TOTAL PUMPING OPERATIONS EXPENSES	\$643	\$0	\$643		-\$4,008	-\$3,365		\$0	-\$3,365	\$0	-\$3,365
11		PUMPING MAINTENANCE EXPENSES											
12	732.000	Maint of Pumping Equip	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13		TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
14		TREAT. & DISP. OPER. EXPENSE											
15	741.000	Chemicals	\$323	\$0	\$323	E-15	\$0	\$323	100.00%	\$0	\$323	\$0	\$323
16	742.000	Treatment Labor & Expenses	\$4,310	\$0	\$4,310	E-16	-\$92	\$4,218	100.00%	\$0	\$4,218	\$0	\$4,218
17	743.000	Fuel & Power for Sewage Treatment & Pumping	\$0	\$0	\$0	E-17	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
18	744.000	Misc Expenses - T&D	\$0	\$0	\$0	E-18	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
19		TOTAL TREAT. & DISP. OPER. EXPENSE	\$4,633	\$0	\$4,633		-\$92	\$4,541		\$0	\$4,541	\$0	\$4,541
20		TREAT. & DISP. MAINT. EXPENSES											
21	751.000	Maint of Treatment & Disposal S&I	\$420	\$0	\$420	E-21	\$0	\$420	100.00%	\$0	\$420	\$0	\$420
22	752.000	Maint of Treatment & Disposal Plant	\$0	\$0	\$0	E-22	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
23		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$420	\$0	\$420		\$0	\$420		\$0	\$420	\$0	\$420
24		CUSTOMER ACCOUNTS EXPENSE											
25	903.100	Cust Records & Collection Expense - Billing	\$810	\$0	\$810	E-25	-\$399	\$411	100.00%	\$0	\$411	\$0	\$411
26	903.280	Cust Records & Collection Expense	\$98	\$0	\$98	E-26	\$0	\$98	100.00%	\$0	\$98	\$0	\$98
27	904.000	Uncollectible Accounts	\$288	\$0	\$288	E-27	\$7	\$295	100.00%	\$0	\$295	\$0	\$295
28		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$1,196	\$0	\$1,196		-\$392	\$804		\$0	\$804	\$0	\$804
29		OPERATIONS & MAINTENANCE											
30		TOTAL OPERATIONS & MAINTENANCE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
31		ADMIN. & GENERAL EXPENSES											
32	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-32	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
33	922.000	Admin Expenses Transferred - Cr	\$0	\$0	\$0	E-33	\$671	\$671	100.00%	\$0	\$671	\$489	\$182
34	923.100	Outside Services Employed - Bank Fees	\$2	\$0	\$2	E-34	\$0	\$2	100.00%	\$0	\$2	\$0	\$2
35	923.400	Outside Services Employed - Legal	\$0	\$0	\$0	E-35	\$48	\$48	100.00%	\$0	\$48	\$0	\$48
36	923.500	Outside Services Employed - Accounting	\$0	\$0	\$0	E-36	\$11	\$11	100.00%	\$0	\$11	\$0	\$11

Confluence Rivers - DeGuire  
Case No. WR-2023-0006  
Test Year Ending 06-30-2022  
Update Period Ending 01-31-2023  
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
			L + M = K										
37	923.600	Outside Services Employed - Easements	\$0	\$0	\$0	E-37	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
38	923.900	Outside Services Employed - Management Consulting	\$0	\$0	\$0	E-38	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
39	924.200	Property Insurance - Commercial	-\$6	\$0	-\$6	E-39	\$6	\$0	100.00%	\$0	\$0	\$0	\$0
40	924.400	Property Insurance	\$1,426	\$0	\$1,426	E-40	-\$1,375	\$51	100.00%	\$0	\$51	\$0	\$51
41	928.100	Regulatory Commission Expenses - DNR	\$134	\$0	\$134	E-41	-\$1	\$133	100.00%	\$0	\$133	\$0	\$133
42	928.200	Regulatory Commission Expenses - PSC	\$113	\$0	\$113	E-42	-\$50	\$63	100.00%	\$0	\$63	\$0	\$63
43	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-43	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
44	930.300	Research & Development Expenses	\$0	\$0	\$0	E-44	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
45		<b>TOTAL ADMIN. &amp; GENERAL EXPENSES</b>	<b>\$1,669</b>	<b>\$0</b>	<b>\$1,669</b>		<b>-\$690</b>	<b>\$979</b>		<b>\$0</b>	<b>\$979</b>	<b>\$489</b>	<b>\$490</b>
46		<b>DEPRECIATION EXPENSE</b>											
47	403.000	Depreciation Expense, Dep. Exp.	\$1,056	See note (1)	See note (1)	E-47	See note (1)	\$1,056	100.00%	\$666	\$1,722	See note (1)	See note (1)
48	403.100	Depreciation - 403.1	-\$295			E-48	-\$295	\$0	100.00%	\$0	-\$295		
49	403.200	Depreciation - 403.2	\$20			E-49	\$20	\$20	100.00%	\$0	\$20		
50	405.000	Amortization of Other Utility Plant	\$32			E-50	\$32	\$32	100.00%	\$0	\$32		
51	407.400	Amortization of Property Losses	\$24			E-51	\$24	\$24	100.00%	-\$24	\$0		
52		<b>TOTAL DEPRECIATION EXPENSE</b>	<b>\$837</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$837</b>		<b>\$642</b>	<b>\$1,479</b>	<b>\$0</b>	<b>\$0</b>
53		<b>AMORTIZATION EXPENSE</b>											
54		<b>TOTAL AMORTIZATION EXPENSE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
55		<b>OTHER OPERATING EXPENSES</b>											
56	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$12	\$0	\$12	E-56	\$0	\$12	100.00%	\$0	\$12	\$0	\$12
57	408.160	Property Taxes	\$36	\$0	\$36	E-57	\$2	\$38	100.00%	\$0	\$38	\$0	\$38
58		<b>TOTAL OTHER OPERATING EXPENSE</b>	<b>\$48</b>	<b>\$0</b>	<b>\$48</b>		<b>\$2</b>	<b>\$50</b>		<b>\$0</b>	<b>\$50</b>	<b>\$0</b>	<b>\$50</b>
59		<b>TOTAL OPERATING EXPENSE</b>	<b>\$9,469</b>	<b>\$0</b>	<b>\$8,632</b>		<b>-\$4,654</b>	<b>\$4,815</b>		<b>\$642</b>	<b>\$5,457</b>	<b>\$489</b>	<b>\$3,489</b>
60		<b>NET INCOME BEFORE TAXES</b>	<b>-\$3,459</b>					<b>\$1,195</b>		<b>-\$545</b>	<b>\$650</b>		
61		<b>INCOME TAXES</b>											
62	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-62	See note (1)	\$0	100.00%	-\$2	-\$2	See note (1)	See note (1)
63		<b>TOTAL INCOME TAXES</b>	<b>\$0</b>					<b>\$0</b>		<b>-\$2</b>	<b>-\$2</b>		
64		<b>DEFERRED INCOME TAXES</b>											
65	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-65	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
66	0.000	Amortization of Deferred ITC	\$0			E-66		\$0	100.00%	\$0	\$0		
67		<b>TOTAL DEFERRED INCOME TAXES</b>	<b>\$0</b>					<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		
68		<b>NET OPERATING INCOME</b>	<b>-\$3,459</b>					<b>\$1,195</b>		<b>-\$543</b>	<b>\$652</b>		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

**Confluence Rivers - DeGuire**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Income Tax Calculation**

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		\$650	\$1,748	\$1,781	\$1,815
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$1,479	\$1,479	\$1,479	\$1,479
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$1,479	\$1,479	\$1,479	\$1,479
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$710	\$710	\$710	\$710
7	Tax Straight-Line Depreciation		\$1,479	\$1,479	\$1,479	\$1,479
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$2,189	\$2,189	\$2,189	\$2,189
9	NET TAXABLE INCOME		-\$60	\$1,038	\$1,071	\$1,105
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$60	\$1,038	\$1,071	\$1,105
12	Deduct Missouri Income Tax at the Rate of	100.000%	\$0	\$7	\$7	\$8
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$60	\$1,031	\$1,064	\$1,097
15	Federal Income Tax at the Rate of	3.940%	-\$2	\$41	\$42	\$43
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.940%	-\$2	\$41	\$42	\$43
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$60	\$1,038	\$1,071	\$1,105
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$1	\$21	\$21	\$22
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$59	\$1,017	\$1,050	\$1,083
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.700%	\$0	\$7	\$7	\$8
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$60	\$1,038	\$1,071	\$1,105
27	Deduct Federal Income Tax - City Inc. Tax		-\$2	\$41	\$42	\$43
28	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$7	\$7	\$8
29	City Taxable Income		-\$58	\$990	\$1,022	\$1,054
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$2	\$41	\$42	\$43
34	State Income Tax		\$0	\$7	\$7	\$8
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$2	\$48	\$49	\$51
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		-\$2	\$48	\$49	\$51

**Confluence Rivers - DeGuire**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Capital Structure Schedule**

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$8,799,170	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$8,799,170	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	<b>TOTAL CAPITALIZATION</b>	<b>\$17,598,340</b>	<b>100.00%</b>		<b>7.900%</b>	<b>8.050%</b>	<b>8.200%</b>
8	PreTax Cost of Capital				8.123%	8.278%	8.437%

**Exhibit No.:** -  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**Case No:** WR-2023-0006  
**Date Prepared:** 6/29/2023



**MISSOURI PUBLIC SERVICE COMMISSION**  
**FINANCIAL & BUSINESS ANALYSIS DIVISION**  
**REBUTTAL COST OF SERVICE FILING**  
**STAFF ACCOUNTING SCHEDULES**  
**CONFLUENCE RIVERS - ELM HILLS**  
**SEWER**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**

**CASE NO. WR-2023-0006**

Jefferson City, Missouri

June 2023

**Confluence Rivers - Elm Hills**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Revenue Requirement**

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$1,824,279	\$1,824,279	\$1,824,279
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$144,118	\$146,854	\$149,591
4	Net Income Available	\$155,606	\$155,606	\$155,606
5	Additional Net Income Required	-\$11,488	-\$8,752	-\$6,015
6	Income Tax Requirement			
7	Required Current Income Tax	\$3,894	\$4,021	\$4,149
8	Current Income Tax Available	\$4,428	\$4,428	\$4,428
9	Additional Current Tax Required	-\$534	-\$407	-\$279
10	Revenue Requirement	-\$12,022	-\$9,159	-\$6,294
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	<b>Gross Revenue Requirement</b>	<b>-\$12,022</b>	<b>-\$9,159</b>	<b>-\$6,294</b>

**Confluence Rivers - Elm Hills**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**RATE BASE SCHEDULE**

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$4,189,180
2	Less Accumulated Depreciation Reserve		\$2,033,221
3	Net Plant In Service		\$2,155,959
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$3,133
6	Contributions in Aid of Construction Amortization		\$1,612,321
7	Prepayments		\$27,632
8	TOTAL ADD TO NET PLANT IN SERVICE		\$1,636,820
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$53
11	State Tax Offset	-1.5370%	-\$8
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$925
14	Contributions in Aid of Construction		\$1,969,486
15	TOTAL SUBTRACT FROM NET PLANT		\$1,968,500
16	<b>Total Rate Base</b>		<b>\$1,824,279</b>

Confluence Rivers - Elm Hills  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$0	P-6	\$0	\$0	100.00%	\$0	\$0
7	352.100	Collection Sewers Force	\$422,651	P-7	\$0	\$422,651	100.00%	\$0	\$422,651
8	352.200	Collection Sewers Gravity	\$11,805	P-8	\$0	\$11,805	100.00%	\$0	\$11,805
9	353.000	Services to Sewer Customers	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	354.000	Flow Measuring Devices	\$16,411	P-10	\$0	\$16,411	100.00%	\$0	\$16,411
11		TOTAL COLLECTION PLANT	\$450,867		\$0	\$450,867		\$0	\$450,867
12		SYSTEM PUMPING PLANT							
13	362.000	Receiving Wells	\$0	P-13	\$0	\$0	100.00%	\$0	\$0
14	363.000	Electric Sewer Pumping Equip	\$149,893	P-14	\$0	\$149,893	100.00%	\$0	\$149,893
15	365.000	Sewer - Other Pumping Equipment	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16		TOTAL SYSTEM PUMPING PLANT	\$149,893		\$0	\$149,893		\$0	\$149,893
17		TREATMENT & DISPOSAL PLANT							
18	370.000	Land and Land Rights	\$145,746	P-18	\$0	\$145,746	100.00%	\$0	\$145,746
19	370.100	Oxidation Lagoon Land	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20	371.000	S&I Treatment & Disposal	\$275,146	P-20	\$0	\$275,146	100.00%	\$0	\$275,146
21	372.000	Treatment & Disposal Equipment - 372	\$1,305,833	P-21	\$0	\$1,305,833	100.00%	\$0	\$1,305,833
22	373.000	Plant Sewers	\$701,741	P-22	\$0	\$701,741	100.00%	\$0	\$701,741
23	373.000	STEP Systems	\$1,080,000	P-23	\$0	\$1,080,000	100.00%	\$0	\$1,080,000
24	374.000	Outfall Sewer Lines	\$1,700	P-24	\$0	\$1,700	100.00%	\$0	\$1,700
25	375.000	Sewer - Other Treatment & Disposal	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26		TOTAL TREATMENT & DISPOSAL PLANT	\$3,510,166		\$0	\$3,510,166		\$0	\$3,510,166
27		GENERAL PLANT							
28	390.000	S&I General Plant	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	391.000	Office Furniture and Equipment	\$622	P-29	\$0	\$622	100.00%	\$0	\$622
30	391.100	Office Furn Equip (IT)	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	392.000	Transportation Equipment	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	393.000	Stores Equipment	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	394.000	Tools, Shop and Garage Equipment	\$1,268	P-33	\$0	\$1,268	100.00%	\$0	\$1,268
34	395.000	Laboratory Equipment	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	396.000	Power Operated Equipment	\$0	P-35	\$0	\$0	100.00%	\$0	\$0
36	397.000	Communication Equipment	\$76,364	P-36	\$0	\$76,364	100.00%	\$0	\$76,364
37	398.000	Miscellaneous Equipment	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	399.000	Other Tangible Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL GENERAL PLANT	\$78,254		\$0	\$78,254		\$0	\$78,254
40		TOTAL PLANT IN SERVICE	\$4,189,180		\$0	\$4,189,180		\$0	\$4,189,180

Confluence Rivers - Elm Hills  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL PLANT INTANGIBLE	\$0		\$0		
5		COLLECTION PLANT					
6	351.000	S&I Collection Plant	\$0	4.00%	\$0	0	0.00%
7	352.100	Collection Sewers Force	\$422,651	2.00%	\$8,453	0	0.00%
8	352.200	Collection Sewers Gravity	\$11,805	2.00%	\$236	0	0.00%
9	353.000	Services to Sewer Customers	\$0	2.00%	\$0	0	0.00%
10	354.000	Flow Measuring Devices	\$16,411	3.30%	\$542	0	0.00%
11		TOTAL COLLECTION PLANT	\$450,867		\$9,231		
12		SYSTEM PUMPING PLANT					
13	362.000	Receiving Wells	\$0	4.00%	\$0	0	0.00%
14	363.000	Electric Sewer Pumping Equip	\$149,893	10.00%	\$14,989	0	0.00%
15	365.000	Sewer - Other Pumping Equipment	\$0	4.31%	\$0	0	0.00%
16		TOTAL SYSTEM PUMPING PLANT	\$149,893		\$14,989		
17		TREATMENT & DISPOSAL PLANT					
18	370.000	Land and Land Rights	\$145,746	0.00%	\$0	0	0.00%
19	370.100	Oxidation Lagoon Land	\$0	4.00%	\$0	0	0.00%
20	371.000	S&I Treatment & Disposal	\$275,146	4.00%	\$11,006	0	0.00%
21	372.000	Treatment & Disposal Equipment - 372	\$1,305,833	5.00%	\$65,292	0	0.00%
22	373.000	Plant Sewers	\$701,741	2.50%	\$17,544	0	0.00%
23	373.000	STEP Systems	\$1,080,000	2.50%	\$27,000	0	0.00%
24	374.000	Outfall Sewer Lines	\$1,700	2.00%	\$34	0	0.00%
25	375.000	Sewer - Other Treatment & Disposal	\$0	0.00%	\$0	0	0.00%
26		TOTAL TREATMENT & DISPOSAL PLANT	\$3,510,166		\$120,876		
27		GENERAL PLANT					
28	390.000	S&I General Plant	\$0	4.00%	\$0	0	0.00%
29	391.000	Office Furniture and Equipment	\$622	5.00%	\$31	0	0.00%
30	391.100	Office Furn Equip (IT)	\$0	14.30%	\$0	0	0.00%
31	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
32	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
33	394.000	Tools, Shop and Garage Equipment	\$1,268	5.00%	\$63	0	0.00%
34	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
35	396.000	Power Operated Equipment	\$0	6.70%	\$0	0	0.00%
36	397.000	Communication Equipment	\$76,364	6.70%	\$5,116	0	0.00%
37	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
38	399.000	Other Tangible Equipment	\$0	3.00%	\$0	0	0.00%
39		TOTAL GENERAL PLANT	\$78,254		\$5,210		
40		<b>Total Depreciation</b>	<b>\$4,189,180</b>		<b>\$150,306</b>		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Elm Hills  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	352.100	Collection Sewers Force	\$155,032	R-7	\$0	\$155,032	100.00%	\$0	\$155,032
8	352.200	Collection Sewers Gravity	\$547	R-8	\$0	\$547	100.00%	\$0	\$547
9	353.000	Services to Sewer Customers	\$0	R-9	\$0	\$0	100.00%	\$0	\$0
10	354.000	Flow Measuring Devices	\$1,601	R-10	\$0	\$1,601	100.00%	\$0	\$1,601
11		TOTAL COLLECTION PLANT	\$157,180		\$0	\$157,180		\$0	\$157,180
12		SYSTEM PUMPING PLANT							
13	362.000	Receiving Wells	\$0	R-13	\$0	\$0	100.00%	\$0	\$0
14	363.000	Electric Sewer Pumping Equip	\$36,022	R-14	\$0	\$36,022	100.00%	\$0	\$36,022
15	365.000	Sewer - Other Pumping Equipment	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16		TOTAL SYSTEM PUMPING PLANT	\$36,022		\$0	\$36,022		\$0	\$36,022
17		TREATMENT & DISPOSAL PLANT							
18	370.000	Land and Land Rights	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19	370.100	Oxidation Lagoon Land	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	371.000	S&I Treatment & Disposal	\$29,536	R-20	\$0	\$29,536	100.00%	\$0	\$29,536
21	372.000	Treatment & Disposal Equipment - 372	\$250,383	R-21	\$0	\$250,383	100.00%	\$0	\$250,383
22	373.000	Plant Sewers	\$581,373	R-22	\$0	\$581,373	100.00%	\$0	\$581,373
23	373.000	STEP Systems	\$962,874	R-23	\$0	\$962,874	100.00%	\$0	\$962,874
24	374.000	Outfall Sewer Lines	-\$488	R-24	\$0	-\$488	100.00%	\$0	-\$488
25	375.000	Sewer - Other Treatment & Disposal	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26		TOTAL TREATMENT & DISPOSAL PLANT	\$1,823,678		\$0	\$1,823,678		\$0	\$1,823,678
27		GENERAL PLANT							
28	390.000	S&I General Plant	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	391.000	Office Furniture and Equipment	\$91	R-29	\$0	\$91	100.00%	\$0	\$91
30	391.100	Office Furn Equip (IT)	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	392.000	Transportation Equipment	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	393.000	Stores Equipment	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	394.000	Tools, Shop and Garage Equipment	\$37	R-33	\$0	\$37	100.00%	\$0	\$37
34	395.000	Laboratory Equipment	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	396.000	Power Operated Equipment	\$0	R-35	\$0	\$0	100.00%	\$0	\$0
36	397.000	Communication Equipment	\$16,213	R-36	\$0	\$16,213	100.00%	\$0	\$16,213
37	398.000	Miscellaneous Equipment	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	399.000	Other Tangible Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL GENERAL PLANT	\$16,341		\$0	\$16,341		\$0	\$16,341
40		TOTAL DEPRECIATION RESERVE	\$2,033,221		\$0	\$2,033,221		\$0	\$2,033,221

Confluence Rivers - Elm Hills  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll	\$7,009	43.61	14.91	28.70	0.078630	\$551
3	Employee Benefits	\$416	43.61	-2.53	46.14	0.126411	\$53
4	Electric Expense	\$37,491	43.61	42.40	1.21	0.003315	\$124
5	Chemicals	\$1,713	43.61	18.97	24.64	0.067507	\$116
6	Uncollectible Accounts	\$199	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$295,404	43.61	46.59	-2.98	-0.008164	-\$2,412
8	TOTAL OPERATION AND MAINT. EXPENSE	\$342,232					-\$1,568
9	TAXES						
10	FICA - Employer Portion	\$566	43.61	16.48	27.13	0.074329	\$42
11	FUTA	\$29	43.61	16.12	27.49	0.075315	\$2
12	SUTA	\$112	43.61	16.09	27.52	0.075397	\$8
13	Property Tax	\$2,431	43.61	286.40	-242.79	-0.665178	-\$1,617
14	TOTAL TAXES	\$3,138					-\$1,565
15	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$3,133
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$3,479	43.61	38.00	5.61	0.015370	\$53
18	State Tax Offset	\$542	43.61	38.00	5.61	0.015370	\$8
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$60,201	43.61	38.00	5.61	0.015370	\$925
21	TOTAL OFFSET FROM RATE BASE	\$64,222					\$986
22	TOTAL CASH WORKING CAPITAL REQUIRED						-\$2,147

Confluence Rivers - Elm Hills  
Case No. WR-2023-0006  
Test Year Ending 06-30-2022  
Update Period Ending 01-31-2023  
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	521.000	Residential	\$587,780	See note (1)	See note (1)	Rev-2	See note (1)	\$587,780	100.00%	\$59,289	\$647,069	See note (1)	See note (1)
Rev-3	0.000	Commercial	\$0			Rev-3		\$0	100.00%	\$0	\$0		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	532.000	Late Fees	\$6,335			Rev-5		\$6,335	100.00%	\$0	\$6,335		
Rev-6	536.000	Other Sewer Revenue - Oper. Rev.	\$765			Rev-6		\$765	100.00%	\$0	\$765		
Rev-7		TOTAL OPERATING REVENUES	\$594,880					\$594,880		\$59,289	\$654,169		
1		COLLECTION OPERATIONS EXPENSES											
2		TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
3		COLLECTION MAINT. EXPENSES											
4	711.000	Maint of Collection S&I	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	712.000	Maint of Collection Sewers	\$1,341	\$0	\$1,341	E-5	\$0	\$1,341	100.00%	\$0	\$1,341	\$0	\$1,341
6	713.000	Maint of Services to Customers	\$687	\$0	\$687	E-6	-\$443	\$244	100.00%	\$0	\$244	\$0	\$244
7		TOTAL COLLECTION MAINT. EXPENSES	\$2,028	\$0	\$2,028		-\$443	\$1,585		\$0	\$1,585	\$0	\$1,585
8		PUMPING OPERATIONS EXPENSES											
9	722.000	Pumping Labor & Expenses	\$19,098	\$0	\$19,098	E-9	-\$6,515	\$12,583	100.00%	\$0	\$12,583	\$0	\$12,583
10		TOTAL PUMPING OPERATIONS EXPENSES	\$19,098	\$0	\$19,098		-\$6,515	\$12,583		\$0	\$12,583	\$0	\$12,583
11		PUMPING MAINTENANCE EXPENSES											
12	732.000	Maint of Pumping Equip	\$2,067	\$0	\$2,067	E-12	\$4,261	\$6,328	100.00%	\$0	\$6,328	\$0	\$6,328
13		TOTAL PUMPING MAINTENANCE EXPENSES	\$2,067	\$0	\$2,067		\$4,261	\$6,328		\$0	\$6,328	\$0	\$6,328
14		TREAT. & DISP. OPER. EXPENSE											
15	741.000	Chemicals	\$1,713	\$0	\$1,713	E-15	\$0	\$1,713	100.00%	\$0	\$1,713	\$0	\$1,713
16	742.000	Treatment Labor & Expenses	\$128,044	\$0	\$128,044	E-16	\$18,599	\$146,643	100.00%	\$0	\$146,643	\$0	\$146,643
17	743.000	Fuel & Power for Sewage Treatment & Pumping	\$34,456	\$0	\$34,456	E-17	-\$187	\$34,269	100.00%	\$0	\$34,269	\$0	\$34,269
18	744.000	Misc Expenses - T&D	\$9,471	\$0	\$9,471	E-18	-\$80	\$9,391	100.00%	\$0	\$9,391	\$0	\$9,391
19		TOTAL TREAT. & DISP. OPER. EXPENSE	\$173,684	\$0	\$173,684		\$18,332	\$192,016		\$0	\$192,016	\$0	\$192,016
20		TREAT. & DISP. MAINT. EXPENSES											
21	751.000	Maint of Treatment & Disposal S&I	\$12,463	\$0	\$12,463	E-21	\$13,739	\$26,202	100.00%	\$0	\$26,202	\$0	\$26,202
22	752.000	Maint of Treatment & Disposal Plant	\$4,530	\$0	\$4,530	E-22	\$8,878	\$13,408	100.00%	\$0	\$13,408	\$0	\$13,408
23		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$16,993	\$0	\$16,993		\$22,617	\$39,610		\$0	\$39,610	\$0	\$39,610
24		CUSTOMER ACCOUNTS EXPENSE											
25	903.100	Cust Records & Collection Expense - Billing	\$24,058	\$0	\$24,058	E-25	-\$11,866	\$12,192	100.00%	\$0	\$12,192	\$0	\$12,192
26	903.280	Cust Records & Collection Expense	\$2,901	\$0	\$2,901	E-26	\$0	\$2,901	100.00%	\$0	\$2,901	\$0	\$2,901
27	904.000	Uncollectible Accounts	\$8,559	\$0	\$8,559	E-27	-\$7,465	\$1,094	100.00%	\$0	\$1,094	\$0	\$1,094
28		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$35,518	\$0	\$35,518		-\$19,331	\$16,187		\$0	\$16,187	\$0	\$16,187
29		ADMIN. & GENERAL EXPENSES											
30	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	922.000	Admin Expenses Transferred - Cr	\$39,256	\$0	\$39,256	E-31	-\$28,101	\$11,155	100.00%	\$0	\$11,155	\$8,133	\$3,022
32	923.100	Outside Services Employed - Bank Fees	\$68	\$0	\$68	E-32	-\$149	-\$81	100.00%	\$0	-\$81	\$0	-\$81
33	923.400	Outside Services Employed - Legal	\$136	\$0	\$136	E-33	\$1,305	\$1,441	100.00%	\$0	\$1,441	\$0	\$1,441
34	923.500	Outside Services Employed - Accounting	\$5,311	\$0	\$5,311	E-34	-\$4,984	\$327	100.00%	\$0	\$327	\$0	\$327
35	923.600	Outside Services Employed - Easements	\$2,900	\$0	\$2,900	E-35	-\$2,900	\$0	100.00%	\$0	\$0	\$0	\$0
36	923.900	Outside Services Employed - Management Consulting	\$2,761	\$0	\$2,761	E-36	\$0	\$2,761	100.00%	\$0	\$2,761	\$0	\$2,761

Confluence Rivers - Elm Hills  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
37	924.200	Property Insurance - Commercial	-\$180	\$0	-\$180	E-37	\$180	\$0	100.00%	\$0	\$0	\$0	\$0
38	924.400	Property Insurance	\$42,362	\$0	\$42,362	E-38	\$10,156	\$52,518	100.00%	\$0	\$52,518	\$0	\$52,518
39	928.100	Regulatory Commission Expenses - DNR	\$3,989	\$0	\$3,989	E-39	-\$50	\$3,939	100.00%	\$0	\$3,939	\$0	\$3,939
40	928.200	Regulatory Commission Expenses - PSC	\$3,361	\$0	\$3,361	E-40	-\$1,498	\$1,863	100.00%	\$0	\$1,863	\$0	\$1,863
41	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-41	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
42	930.300	Research & Development Expenses	\$0	\$0	\$0	E-42	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
43		TOTAL ADMIN. & GENERAL EXPENSES	\$99,964	\$0	\$99,964		-\$26,041	\$73,923		\$0	\$73,923	\$8,133	\$65,790
44		DEPRECIATION EXPENSE											
45	403.000	Depreciation Expense, Dep. Exp.	\$70,890	See note (1)	See note (1)	E-45	See note (1)	\$70,890	100.00%	\$79,416	\$150,306	See note (1)	See note (1)
46	403.100	Depreciation - 403.1	-\$8,759			E-46		-\$8,759	100.00%	\$0	-\$8,759		
47	403.200	Depreciation - 403.2	\$583			E-47		\$583	100.00%	\$0	\$583		
48	405.000	Amortization of Other Utility Plant	\$965			E-48		\$965	100.00%	\$6,848	\$7,813		
49	407.400	Amortization of Property Losses	\$721			E-49		\$721	100.00%	-\$721	\$0		
50		TOTAL DEPRECIATION EXPENSE	\$64,400	\$0	\$0		\$0	\$64,400		\$85,543	\$149,943	\$0	\$0
51		AMORTIZATION EXPENSE											
52		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
53		OTHER OPERATING EXPENSES											
54	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$364	\$0	\$364	E-54	\$0	\$364	100.00%	\$0	\$364	\$0	\$364
55	408.160	Property Taxes	\$1,059	\$0	\$1,059	E-55	\$537	\$1,596	100.00%	\$0	\$1,596	\$0	\$1,596
56		TOTAL OTHER OPERATING EXPENSE	\$1,423	\$0	\$1,423		\$537	\$1,960		\$0	\$1,960	\$0	\$1,960
57		<b>TOTAL OPERATING EXPENSE</b>	<b>\$415,175</b>	<b>\$0</b>	<b>\$350,775</b>		<b>-\$6,583</b>	<b>\$408,592</b>		<b>\$85,543</b>	<b>\$494,135</b>	<b>\$8,133</b>	<b>\$336,059</b>
58		NET INCOME BEFORE TAXES	\$179,705					\$186,288		-\$26,254	\$160,034		
59		INCOME TAXES											
60	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-60	See note (1)	\$0	100.00%	\$4,428	\$4,428	See note (1)	See note (1)
61		TOTAL INCOME TAXES	\$0					\$0		\$4,428	\$4,428		
62		DEFERRED INCOME TAXES											
63	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-63	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
64		Amortization of Deferred ITC	\$0			E-64		\$0	100.00%	\$0	\$0		
65		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
66		<b>NET OPERATING INCOME</b>	<b>\$179,705</b>					<b>\$186,288</b>		<b>-\$30,682</b>	<b>\$155,606</b>		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

**Confluence Rivers - Elm Hills**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Income Tax Calculation**

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		\$160,034	\$148,012	\$150,875	\$153,740
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$149,943	\$149,943	\$149,943	\$149,943
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$149,943	\$149,943	\$149,943	\$149,943
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$60,201	\$60,201	\$60,201	\$60,201
7	Tax Straight-Line Depreciation		\$149,943	\$149,943	\$149,943	\$149,943
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$210,144	\$210,144	\$210,144	\$210,144
9	NET TAXABLE INCOME		\$99,833	\$87,811	\$90,674	\$93,539
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		\$99,833	\$87,811	\$90,674	\$93,539
12	Deduct Missouri Income Tax at the Rate of	100.000%	\$597	\$525	\$542	\$560
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		\$99,236	\$87,286	\$90,132	\$92,979
15	Federal Income Tax at the Rate of	3.860%	\$3,831	\$3,369	\$3,479	\$3,589
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	21.000%	\$3,831	\$3,369	\$3,479	\$3,589
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		\$99,833	\$87,811	\$90,674	\$93,539
20	Deduct Federal Income Tax at the Rate of	50.000%	\$1,916	\$1,685	\$1,740	\$1,795
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		\$97,917	\$86,126	\$88,934	\$91,744
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.610%	\$597	\$525	\$542	\$560
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		\$99,833	\$87,811	\$90,674	\$93,539
27	Deduct Federal Income Tax - City Inc. Tax		\$3,831	\$3,369	\$3,479	\$3,589
28	Deduct Missouri Income Tax - City Inc. Tax		\$597	\$525	\$542	\$560
29	City Taxable Income		\$95,405	\$83,917	\$86,653	\$89,390
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		\$3,831	\$3,369	\$3,479	\$3,589
34	State Income Tax		\$597	\$525	\$542	\$560
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		\$4,428	\$3,894	\$4,021	\$4,149
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		\$4,428	\$3,894	\$4,021	\$4,149

Confluence Rivers - Elm Hills  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$8,799,170	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$8,799,170	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	<b>TOTAL CAPITALIZATION</b>	<b>\$17,598,340</b>	<b>100.00%</b>		<b>7.900%</b>	<b>8.050%</b>	<b>8.200%</b>
8	PreTax Cost of Capital				8.113%	8.270%	8.427%

**Exhibit No.:** -  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**Case No:** WR-2023-0006  
**Date Prepared:** 6/29/2023



**MISSOURI PUBLIC SERVICE COMMISSION**  
**FINANCIAL & BUSINESS ANALYSIS DIVISION**  
**REBUTTAL COST OF SERVICE FILING**  
**STAFF ACCOUNTING SCHEDULES**  
**CONFLUENCE RIVERS - ELM HILLS**  
**WATER**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**

**CASE NO. WR-2023-0006**

Jefferson City, Missouri

June 2023

**Confluence Rivers - Elm Hills**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Revenue Requirement**

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$318,821	\$318,821	\$318,821
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$25,187	\$25,665	\$26,143
4	Net Income Available	\$40,620	\$40,620	\$40,620
5	Additional Net Income Required	-\$15,433	-\$14,955	-\$14,477
6	Income Tax Requirement			
7	Required Current Income Tax	\$0	\$0	\$0
8	Current Income Tax Available	\$0	\$0	\$0
9	Additional Current Tax Required	\$0	\$0	\$0
10	Revenue Requirement	-\$15,433	-\$14,955	-\$14,477
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$15,433	-\$14,955	-\$14,477

**Confluence Rivers - Elm Hills**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**RATE BASE SCHEDULE**

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$344,061
2	Less Accumulated Depreciation Reserve		\$31,698
3	Net Plant In Service		\$312,363
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$945
6	Contributions in Aid of Construction Amortization		\$0
7	Prepayments		\$5,351
8	TOTAL ADD TO NET PLANT IN SERVICE		\$6,296
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	\$0
11	State Tax Offset	-1.5370%	\$0
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$162
14	Contributions in Aid of Construction		\$0
15	TOTAL SUBTRACT FROM NET PLANT		-\$162
16	<b>Total Rate Base</b>		<b>\$318,821</b>

Confluence Rivers - Elm Hills  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$40,689	P-6	\$0	\$40,689	100.00%	\$0	\$40,689
7	311.000	S&I Source of Supply	\$8,608	P-7	\$0	\$8,608	100.00%	\$0	\$8,608
8	312.000	Collecting & Impounding Reservoirs	\$46,137	P-8	\$0	\$46,137	100.00%	\$0	\$46,137
9	314.000	Wells and Springs	\$58,882	P-9	\$0	\$58,882	100.00%	\$0	\$58,882
10	316.000	Supply Mains	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11	317.000	Other Water Source Plant	\$0	P-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$154,316		\$0	\$154,316		\$0	\$154,316
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	323.000	Other Power Production Equipment	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	\$13,533	P-16	\$0	\$13,533	100.00%	\$0	\$13,533
17	325.100	Electric Pumps - Submersible	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL PUMPING PLANT	\$13,533		\$0	\$13,533		\$0	\$13,533
20		WATER TREATMENT PLANT							
21	331.000	S&I Treatment Plant	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	332.000	Water Treatment Equipment	\$0	P-22	\$0	\$0	100.00%	\$0	\$0
23		TOTAL WATER TREATMENT PLANT	\$0		\$0	\$0		\$0	\$0
24		TRANSMISSION & DIST. PLANT							
25	341.000	S&I Transmission & Distribution	\$2,094	P-25	\$0	\$2,094	100.00%	\$0	\$2,094
26	342.000	Distribution Reservoirs and Standpipes	\$42,980	P-26	\$0	\$42,980	100.00%	\$0	\$42,980
27	343.000	Transmission and Distribution Mains	\$78,169	P-27	\$0	\$78,169	100.00%	\$0	\$78,169
28	344.000	Fire Mains	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	345.000	Services	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	346.000	Meters	\$14,436	P-30	\$0	\$14,436	100.00%	\$0	\$14,436
31	347.000	Meter Installations	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	348.000	Hydrants	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33		TOTAL TRANSMISSION & DIST. PLANT	\$137,679		\$0	\$137,679		\$0	\$137,679
34		INCENTIVE COMPENSATION CAPITALIZATION							
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
36		GENERAL PLANT							
37	390.000	S&I General Plant	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	391.000	Office Furniture and Equipment	\$209	P-38	\$0	\$209	100.00%	\$0	\$209
39	391.100	Office Furn Equip (IT)	\$0	P-39	\$0	\$0	100.00%	\$0	\$0
40	392.000	Transportation Equipment	\$0	P-40	\$0	\$0	100.00%	\$0	\$0
41	393.000	Stores Equipment	\$0	P-41	\$0	\$0	100.00%	\$0	\$0
42	394.000	Tools, Shop and Garage Equipment	\$0	P-42	\$0	\$0	100.00%	\$0	\$0
43	395.000	Laboratory Equipment	\$0	P-43	\$0	\$0	100.00%	\$0	\$0
44	396.000	Power Operated Equipment	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45	397.000	Communication Equipment	\$38,324	P-45	\$0	\$38,324	100.00%	\$0	\$38,324
46	398.000	Miscellaneous Equipment	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47	399.000	Other Tangible Equipment	\$0	P-47	\$0	\$0	100.00%	\$0	\$0
48		TOTAL GENERAL PLANT	\$38,533		\$0	\$38,533		\$0	\$38,533
49		TOTAL PLANT IN SERVICE	\$344,061		\$0	\$344,061		\$0	\$344,061

Confluence Rivers - Elm Hills  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Depreciation Expense

Line Number	Account Number	Plant Account Description	MO Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense	Average Life	Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL INTANGIBLE PLANT	\$0		\$0		
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land and Land Rights	\$40,689	0.00%	\$0	0	0.00%
7	311.000	S&I Source of Supply	\$8,608	2.50%	\$215	0	0.00%
8	312.000	Collecting & Impounding Reservoirs	\$46,137	2.00%	\$923	0	0.00%
9	314.000	Wells and Springs	\$58,882	2.00%	\$1,178	0	0.00%
10	316.000	Supply Mains	\$0	2.00%	\$0	0	0.00%
11	317.000	Other Water Source Plant	\$0	5.00%	\$0	0	0.00%
12		TOTAL SOURCE OF SUPPLY PLANT	\$154,316		\$2,316		
13		PUMPING PLANT					
14	321.000	S&I Pumping Plant	\$0	2.50%	\$0	0	0.00%
15	323.000	Other Power Production Equipment	\$0	4.00%	\$0	0	0.00%
16	325.000	Electric Pumping Equipment	\$13,533	10.00%	\$1,353	0	0.00%
17	325.100	Electric Pumps - Submersible	\$0	10.00%	\$0	0	0.00%
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	4.00%	\$0	0	0.00%
19		TOTAL PUMPING PLANT	\$13,533		\$1,353		
20		WATER TREATMENT PLANT					
21	331.000	S&I Treatment Plant	\$0	2.50%	\$0	0	0.00%
22	332.000	Water Treatment Equipment	\$0	2.90%	\$0	0	0.00%
23		TOTAL WATER TREATMENT PLANT	\$0		\$0		
24		TRANSMISSION & DIST. PLANT					
25	341.000	S&I Transmission & Distribution	\$2,094	2.50%	\$52	0	0.00%
26	342.000	Distribution Reservoirs and Standpipes	\$42,980	2.50%	\$1,075	0	0.00%
27	343.000	Transmission and Distribution Mains	\$78,169	2.00%	\$1,563	0	0.00%
28	344.000	Fire Mains	\$0	1.56%	\$0	0	0.00%
29	345.000	Services	\$0	2.50%	\$0	0	0.00%
30	346.000	Meters	\$14,436	3.30%	\$476	0	0.00%
31	347.000	Meter Installations	\$0	2.50%	\$0	0	0.00%
32	348.000	Hydrants	\$0	2.00%	\$0	0	0.00%
33		TOTAL TRANSMISSION & DIST. PLANT	\$137,679		\$3,166		
34		INCENTIVE COMPENSATION CAPITALIZATION					
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
36		GENERAL PLANT					
37	390.000	S&I General Plant	\$0	2.50%	\$0	0	0.00%
38	391.000	Office Furniture and Equipment	\$209	5.00%	\$10	0	0.00%
39	391.100	Office Furn Equip (IT)	\$0	20.00%	\$0	0	0.00%
40	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
41	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
42	394.000	Tools, Shop and Garage Equipment	\$0	6.70%	\$0	0	0.00%
43	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%

Confluence Rivers - Elm Hills  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
44	396.000	Power Operated Equipment	\$0	6.70%	\$0	0	0.00%
45	397.000	Communication Equipment	\$38,324	6.70%	\$2,568	0	0.00%
46	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
47	399.000	Other Tangible Equipment	\$0	3.00%	\$0	0	0.00%
48		<b>TOTAL GENERAL PLANT</b>	<b>\$38,533</b>		<b>\$2,578</b>		
49		<b>Total Depreciation</b>	<b>\$344,061</b>		<b>\$9,413</b>		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Elm Hills  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	311.000	S&I Source of Supply	\$770	R-7	\$0	\$770	100.00%	\$0	\$770
8	312.000	Collecting & Impounding Reservoirs	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$3,302	R-9	\$0	\$3,302	100.00%	\$0	\$3,302
10	316.000	Supply Mains	\$4,215	R-10	\$0	\$4,215	100.00%	\$0	\$4,215
11	317.000	Other Water Source Plant	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$8,287		\$0	\$8,287		\$0	\$8,287
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	323.000	Other Power Production Equipment	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	\$4,843	R-16	\$0	\$4,843	100.00%	\$0	\$4,843
17	325.100	Electric Pumps - Submersible	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL PUMPING PLANT	\$4,843		\$0	\$4,843		\$0	\$4,843
20		WATER TREATMENT PLANT							
21	331.000	S&I Treatment Plant	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22	332.000	Water Treatment Equipment	\$0	R-22	\$0	\$0	100.00%	\$0	\$0
23		TOTAL WATER TREATMENT PLANT	\$0		\$0	\$0		\$0	\$0
24		TRANSMISSION & DIST. PLANT							
25	341.000	S&I Transmission & Distribution	-\$890	R-25	\$0	-\$890	100.00%	\$0	-\$890
26	342.000	Distribution Reservoirs and Standpipes	\$3,845	R-26	\$0	\$3,845	100.00%	\$0	\$3,845
27	343.000	Transmission and Distribution Mains	\$5,554	R-27	\$0	\$5,554	100.00%	\$0	\$5,554
28	344.000	Fire Mains	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	345.000	Services	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	346.000	Meters	\$842	R-30	\$0	\$842	100.00%	\$0	\$842
31	347.000	Meter Installations	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	348.000	Hydrants	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33		TOTAL TRANSMISSION & DIST. PLANT	\$9,351		\$0	\$9,351		\$0	\$9,351
34		INCENTIVE COMPENSATION CAPITALIZATION							
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
36		GENERAL PLANT							
37	390.000	S&I General Plant	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	391.000	Office Furniture and Equipment	\$28	R-38	\$0	\$28	100.00%	\$0	\$28
39	391.100	Office Furn Equip (IT)	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40	392.000	Transportation Equipment	\$0	R-40	\$0	\$0	100.00%	\$0	\$0
41	393.000	Stores Equipment	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
42	394.000	Tools, Shop and Garage Equipment	\$0	R-42	\$0	\$0	100.00%	\$0	\$0
43	395.000	Laboratory Equipment	\$0	R-43	\$0	\$0	100.00%	\$0	\$0
44	396.000	Power Operated Equipment	\$0	R-44	\$0	\$0	100.00%	\$0	\$0
45	397.000	Communication Equipment	\$9,189	R-45	\$0	\$9,189	100.00%	\$0	\$9,189
46	398.000	Miscellaneous Equipment	\$0	R-46	\$0	\$0	100.00%	\$0	\$0
47	399.000	Other Tangible Equipment	\$0	R-47	\$0	\$0	100.00%	\$0	\$0
48		TOTAL GENERAL PLANT	\$9,217		\$0	\$9,217		\$0	\$9,217
49		TOTAL DEPRECIATION RESERVE	\$31,698		\$0	\$31,698		\$0	\$31,698

Confluence Rivers - Elm Hills  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	<b>OPERATION AND MAINT. EXPENSE</b>						
2	Payroll	\$2,494	43.61	14.91	28.70	0.078630	\$196
3	Employee Benefits	\$148	43.61	-2.53	46.14	0.126411	\$19
4	Electric Expense	\$4,479	43.61	42.40	1.21	0.003315	\$15
5	Chemicals	\$0	43.61	18.97	24.64	0.067507	\$0
6	Uncollectible Accounts	\$40	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$42,048	43.61	36.18	7.43	0.020356	\$856
8	<b>TOTAL OPERATION AND MAINT. EXPENSE</b>	<b>\$49,209</b>					<b>\$1,086</b>
9	<b>TAXES</b>						
10	FICA - Employer Portion	\$202	43.61	16.48	27.13	0.074329	\$15
11	FUTA	\$10	43.61	16.12	27.49	0.075315	\$1
12	SUTA	\$40	43.61	16.09	27.52	0.075397	\$3
13	Property Tax	\$240	43.61	286.40	-242.79	-0.665178	-\$160
14	<b>TOTAL TAXES</b>	<b>\$492</b>					<b>-\$141</b>
15	<b>CWC REQ'D BEFORE RATE BASE OFFSETS</b>						<b>\$945</b>
16	<b>TAX OFFSET FROM RATE BASE</b>						
17	Federal Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
18	State Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$10,521	43.61	38.00	5.61	0.015370	\$162
21	<b>TOTAL OFFSET FROM RATE BASE</b>	<b>\$10,521</b>					<b>\$162</b>
22	<b>TOTAL CASH WORKING CAPITAL REQUIRED</b>						<b>\$1,107</b>

Confluence Rivers - Elm Hills  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
											L + M = K		
Rev-1		<b>OPERATING REVENUES</b>											
Rev-2	461.000	Residential	\$86,581	See note (1)	See note (1)	Rev-2	See note (1)	\$86,581	100.00%	\$15,915	\$102,496	See note (1)	See note (1)
Rev-3	0.000	Commercial	\$0			Rev-3		\$0	100.00%	\$0	\$0		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5		Private Fire Protection	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6		Public Fire Protection	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7	470.000	Late Fees	\$10			Rev-7		\$10	100.00%	\$0	\$10		
Rev-8		Other Public Auth.	\$0			Rev-8		\$0	100.00%	\$0	\$0		
Rev-9		Sales for Resale	\$0			Rev-9		\$0	100.00%	\$0	\$0		
Rev-10	471.000	Other Water Revenue - Oper. Rev.	\$0			Rev-10		\$0	100.00%	\$0	\$0		
Rev-11		<b>TOTAL OPERATING REVENUES</b>	<b>\$86,591</b>					<b>\$86,591</b>		<b>\$15,915</b>	<b>\$102,506</b>		
1		<b>SOURCE OF SUPPLY EXPENSES</b>											
2	602.000	Purchased Water	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	603.000	Misc Expenses - Supply	\$0	\$0	\$0	E-3	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
4	611.000	Maint of Structures & Improvements - Supply	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	612.000	Maint of Collecting & Impounding Reservoirs	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6	613.000	Maint of Lake, River and Other Intakes	\$0	\$0	\$0	E-6	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
7	614.000	Maint of Wells & Springs	\$0	\$0	\$0	E-7	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
8	616.000	Maint of Supply Mains	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	617.000	Maint of Misc Water Source Plant	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10		<b>TOTAL SOURCE OF SUPPLY EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
11		<b>PUMPING EXPENSES</b>											
12	623.000	Fuel or Power Purchased for Pumping	\$3,218	\$0	\$3,218	E-12	\$0	\$3,218	100.00%	\$0	\$3,218	\$0	\$3,218
13	632.000	Maint of Power Production Equipment	\$0	\$0	\$0	E-13	\$784	\$784	100.00%	\$0	\$784	\$0	\$784
14	633.000	Maint of Pumping Equip	\$155	\$0	\$155	E-14	\$0	\$155	100.00%	\$0	\$155	\$0	\$155
15		<b>TOTAL PUMPING EXPENSES</b>	<b>\$3,373</b>	<b>\$0</b>	<b>\$3,373</b>		<b>\$784</b>	<b>\$4,157</b>		<b>\$0</b>	<b>\$4,157</b>	<b>\$0</b>	<b>\$4,157</b>
16		<b>WATER TREATMENT EXPENSES</b>											
17	641.000	Chemicals	\$0	\$0	\$0	E-17	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
18	642.000	Operation Labor & Expenses	\$20,140	\$0	\$20,140	E-18	\$1,602	\$21,742	100.00%	\$0	\$21,742	\$0	\$21,742
19	643.000	Misc Expenses - Water Treatment	\$0	\$0	\$0	E-19	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
20	651.000	Maint of Structures & Improvements - Water Treatment	\$0	\$0	\$0	E-20	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
21	652.000	Maint of Water Treatment Equip	\$428	\$0	\$428	E-21	\$0	\$428	100.00%	\$0	\$428	\$0	\$428
22		<b>TOTAL WATER TREATMENT EXPENSES</b>	<b>\$20,568</b>	<b>\$0</b>	<b>\$20,568</b>		<b>\$1,602</b>	<b>\$22,170</b>		<b>\$0</b>	<b>\$22,170</b>	<b>\$0</b>	<b>\$22,170</b>
23		<b>TRANSMISSION &amp; DIST. EXPENSES</b>											
24	662.000	Transmission & Distribution Lines Expenses	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25	663.000	Meter Expenses	\$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
26	665.000	Misc Expenses - T&D	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
27	671.000	Maint of Structures & Improvements - T&D	\$0	\$0	\$0	E-27	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
28	673.000	Maint of Transmission & Distribution Mains	\$231	\$0	\$231	E-28	\$4,262	\$4,493	100.00%	\$0	\$4,493	\$0	\$4,493
29	675.000	Maint of Services	\$0	\$0	\$0	E-29	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
30	676.000	Maint of Meters	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	677.000	Maint of Hydrants	\$0	\$0	\$0	E-31	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
32	678.000	Maint of Misc Plant	\$0	\$0	\$0	E-32	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
33		<b>TOTAL TRANSMISSION &amp; DIST. EXPENSES</b>	<b>\$231</b>	<b>\$0</b>	<b>\$231</b>		<b>\$4,262</b>	<b>\$4,493</b>		<b>\$0</b>	<b>\$4,493</b>	<b>\$0</b>	<b>\$4,493</b>
34		<b>CUSTOMER ACCOUNTS EXPENSE</b>											

Confluence Rivers - Elm Hills  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
35	903.100	Cust Records & Collection Expense - Billing	\$4,791	\$0	\$4,791	E-35			100.00%				
36	903.280	Cust Records & Collection Expense	\$578	\$0	\$578	E-36	-\$2,362	\$2,429	100.00%	\$0	\$2,429	\$0	\$2,429
37	904.000	Uncollectible Accounts	\$1,705	\$0	\$1,705	E-37	\$0	\$578	100.00%	\$0	\$578	\$0	\$578
38		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$7,074	\$0	\$7,074		-\$2,687	-\$982	100.00%	\$0	-\$982	\$0	-\$982
							-\$5,049	\$2,025		\$0	\$2,025	\$0	\$2,025
39		CUSTOMER SERVICE EXPENSES											
40		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
41		SALES PROMOTION EXPENSES											
42		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
43		OPERATIONS & MAINTENANCE											
44		TOTAL OPERATIONS & MAINTENANCE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
45		ADMIN. & GENERAL EXPENSES											
46	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-46	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
47	922.000	Admin Expenses Transferred - Cr	\$13,971	\$0	\$13,971	E-47	-\$10,001	\$3,970	100.00%	\$0	\$3,970	\$2,894	\$1,076
48	923.100	Outside Services Employed - Bank Fees	\$14	\$0	\$14	E-48	-\$30	-\$16	100.00%	\$0	-\$16	\$0	-\$16
49	923.400	Outside Services Employed - Legal	\$48	\$0	\$48	E-49	\$239	\$287	100.00%	\$0	\$287	\$0	\$287
50	923.500	Outside Services Employed - Accounting	\$1,890	\$0	\$1,890	E-50	-\$1,825	\$65	100.00%	\$0	\$65	\$0	\$65
51	923.600	Outside Services Employed - Easements	\$1,032	\$0	\$1,032	E-51	-\$1,032	\$0	100.00%	\$0	\$0	\$0	\$0
52	923.900	Outside Services Employed - Management Consulting	\$467	\$0	\$467	E-52	\$0	\$467	100.00%	\$0	\$467	\$0	\$467
53	924.200	Property Insurance - Commercial	-\$36	\$0	-\$36	E-53	\$36	\$0	100.00%	\$0	\$0	\$0	\$0
54	924.400	Property Insurance	\$8,437	\$0	\$8,437	E-54	\$1,698	\$10,135	100.00%	\$0	\$10,135	\$0	\$10,135
55	928.100	Regulatory Commission Expenses - DNR	\$795	\$0	\$795	E-55	\$290	\$1,085	100.00%	\$0	\$1,085	\$0	\$1,085
56	928.200	Regulatory Commission Expenses - PSC	\$669	\$0	\$669	E-56	-\$298	\$371	100.00%	\$0	\$371	\$0	\$371
57	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-57	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
58	930.300	Research & Development Expenses	\$0	\$0	\$0	E-58	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
59		TOTAL ADMIN. & GENERAL EXPENSES	\$27,287	\$0	\$27,287		-\$10,923	\$16,364		\$0	\$16,364	\$2,894	\$13,470
60		DEPRECIATION EXPENSE											
61	403.000	Depreciation Expense, Dep. Exp.	\$18,634	See note (1)	See note (1)	E-61	See note (1)	\$18,634	100.00%	-\$9,221	\$9,413	See note (1)	See note (1)
62	403.100	Depreciation - 403.1	-\$1,744			E-62		-\$1,744	100.00%	\$0	-\$1,744		
63	403.200	Depreciation - 403.2	\$116			E-63		\$116	100.00%	\$0	\$116		
64	405.000	Amortization of Other Utility Plant	\$192			E-64		\$192	100.00%	\$4,434	\$4,626		
65	407.400	Amortization of Property Losses	\$144			E-65		\$144	100.00%	-\$144	\$0		
66		TOTAL DEPRECIATION EXPENSE	\$17,342	\$0	\$0		\$0	\$17,342		-\$4,931	\$12,411	\$0	\$0
67		AMORTIZATION EXPENSE											
68		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
69		OTHER OPERATING EXPENSES											
70	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$73	\$0	\$73	E-70	\$0	\$73	100.00%	\$0	\$73	\$0	\$73
71	408.160	Property Taxes	\$211	\$0	\$211	E-71	-\$18	\$193	100.00%	\$0	\$193	\$0	\$193
72		TOTAL OTHER OPERATING EXPENSE	\$284	\$0	\$284		-\$18	\$266		\$0	\$266	\$0	\$266
73		TOTAL OPERATING EXPENSE	\$76,159	\$0	\$58,817		-\$9,342	\$66,817		-\$4,931	\$61,886	\$2,894	\$46,581
74		NET INCOME BEFORE TAXES	\$10,432					\$19,774		\$20,846	\$40,620		

Confluence Rivers - Elm Hills  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
75		INCOME TAXES											
76	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-76	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
77		TOTAL INCOME TAXES	\$0					\$0		\$0	\$0		
78		DEFERRED INCOME TAXES											
79	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-79	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
80		Amortization of Deferred ITC	\$0			E-80		\$0	100.00%	\$0	\$0		
81		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
82		NET OPERATING INCOME	<u>\$10,432</u>					<u>\$19,774</u>		<u>\$20,846</u>	<u>\$40,620</u>		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Confluence Rivers - Elm Hills  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		\$40,620	\$25,187	\$25,665	\$26,143
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$12,411	\$12,411	\$12,411	\$12,411
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$12,411	\$12,411	\$12,411	\$12,411
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$10,521	\$10,521	\$10,521	\$10,521
7	Tax Straight-Line Depreciation		\$12,411	\$12,411	\$12,411	\$12,411
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$22,932	\$22,932	\$22,932	\$22,932
9	NET TAXABLE INCOME		\$30,099	\$14,666	\$15,144	\$15,622
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		\$30,099	\$14,666	\$15,144	\$15,622
12	Deduct Missouri Income Tax at the Rate of	100.000%	\$0	\$0	\$0	\$0
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		\$30,099	\$14,666	\$15,144	\$15,622
15	Federal Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	0.000%	\$0	\$0	\$0	\$0
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		\$30,099	\$14,666	\$15,144	\$15,622
20	Deduct Federal Income Tax at the Rate of	50.000%	\$0	\$0	\$0	\$0
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		\$30,099	\$14,666	\$15,144	\$15,622
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		\$30,099	\$14,666	\$15,144	\$15,622
27	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
28	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
29	City Taxable Income		\$30,099	\$14,666	\$15,144	\$15,622
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		\$0	\$0	\$0	\$0
34	State Income Tax		\$0	\$0	\$0	\$0
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		\$0	\$0	\$0	\$0
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		\$0	\$0	\$0	\$0

**Confluence Rivers - Elm Hills**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Capital Structure Schedule**

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$8,799,170	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$8,799,170	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	<b>TOTAL CAPITALIZATION</b>	<b>\$17,598,340</b>	<b>100.00%</b>		<b>7.900%</b>	<b>8.050%</b>	<b>8.200%</b>
8	<b>PreTax Cost of Capital</b>				<b>0.000%</b>	<b>0.000%</b>	<b>8.200%</b>

**Exhibit No.:** -  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**Case No:** WR-2023-0006  
**Date Prepared:** 6/29/2023



**MISSOURI PUBLIC SERVICE COMMISSION**

**FINANCIAL & BUSINESS ANALYSIS DIVISION**

**REBUTTAL COST OF SERVICE FILING**

**STAFF ACCOUNTING SCHEDULES**

**CONFLUENCE RIVERS - FAWN LAKE**  
**WATER**

**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**

**CASE NO. WR-2023-0006**

Jefferson City, Missouri

June 2023

**Confluence Rivers - Fawn Lake**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Revenue Requirement**

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$47,270	\$47,270	\$47,270
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$3,734	\$3,805	\$3,876
4	Net Income Available	\$1,569	\$1,569	\$1,569
5	Additional Net Income Required	\$2,165	\$2,236	\$2,307
6	Income Tax Requirement			
7	Required Current Income Tax	\$105	\$108	\$112
8	Current Income Tax Available	\$0	\$0	\$0
9	Additional Current Tax Required	\$105	\$108	\$112
10	Revenue Requirement	\$2,270	\$2,344	\$2,419
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	<u>\$2,270</u>	<u>\$2,344</u>	<u>\$2,419</u>

**Confluence Rivers - Fawn Lake**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**RATE BASE SCHEDULE**

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$111,509
2	Less Accumulated Depreciation Reserve		\$49,987
3	Net Plant In Service		\$61,522
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$633
6	Contributions in Aid of Construction Amortization		\$39,068
7	Prepayments		\$2,520
8	TOTAL ADD TO NET PLANT IN SERVICE		\$42,221
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$1
11	State Tax Offset	-1.5370%	\$0
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$24
14	Contributions in Aid of Construction		\$56,498
15	TOTAL SUBTRACT FROM NET PLANT		\$56,473
16	<b>Total Rate Base</b>		<b>\$47,270</b>

Confluence Rivers - Fawn Lake  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$20,456	P-6	\$0	\$20,456	100.00%	\$0	\$20,456
7	311.000	S&I Source of Supply	\$2,165	P-7	\$0	\$2,165	100.00%	\$0	\$2,165
8	312.000	Collecting & Impounding Reservoirs	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$21,440	P-9	\$0	\$21,440	100.00%	\$0	\$21,440
10	316.000	Supply Mains	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11	317.000	Other Water Source Plant	\$0	P-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$44,061		\$0	\$44,061		\$0	\$44,061
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$14,696	P-14	\$0	\$14,696	100.00%	\$0	\$14,696
15	323.000	Other Power Production Equipment	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	\$10,854	P-16	\$0	\$10,854	100.00%	\$0	\$10,854
17	325.100	Electric Pumps - Submersible	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL PUMPING PLANT	\$25,550		\$0	\$25,550		\$0	\$25,550
20		WATER TREATMENT PLANT							
21	331.000	S&I Treatment Plant	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	332.000	Water Treatment Equipment	\$0	P-22	\$0	\$0	100.00%	\$0	\$0
23		TOTAL WATER TREATMENT PLANT	\$0		\$0	\$0		\$0	\$0
24		TRANSMISSION & DIST. PLANT							
25	341.000	S&I Transmission & Distribution	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26	342.000	Distribution Reservoirs and Standpipes	\$9,381	P-26	\$0	\$9,381	100.00%	\$0	\$9,381
27	343.000	Transmission and Distribution Mains	\$32,517	P-27	\$0	\$32,517	100.00%	\$0	\$32,517
28	344.000	Fire Mains	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	345.000	Services	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	346.000	Meters	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	347.000	Meter Installations	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	348.000	Hydrants	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33		TOTAL TRANSMISSION & DIST. PLANT	\$41,898		\$0	\$41,898		\$0	\$41,898
34		INCENTIVE COMPENSATION CAPITALIZATION							
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
36		GENERAL PLANT							
37	390.000	S&I General Plant	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	391.000	Office Furniture and Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39	391.100	Office Furn Equip (IT)	\$0	P-39	\$0	\$0	100.00%	\$0	\$0
40	392.000	Transportation Equipment	\$0	P-40	\$0	\$0	100.00%	\$0	\$0
41	393.000	Stores Equipment	\$0	P-41	\$0	\$0	100.00%	\$0	\$0
42	394.000	Tools, Shop and Garage Equipment	\$0	P-42	\$0	\$0	100.00%	\$0	\$0
43	395.000	Laboratory Equipment	\$0	P-43	\$0	\$0	100.00%	\$0	\$0
44	396.000	Power Operated Equipment	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45	397.000	Communication Equipment	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46	398.000	Miscellaneous Equipment	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47	399.000	Other Tangible Equipment	\$0	P-47	\$0	\$0	100.00%	\$0	\$0
48		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
49		TOTAL PLANT IN SERVICE	\$111,509		\$0	\$111,509		\$0	\$111,509

Confluence Rivers - Fawn Lake  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	#REF!	#REF!	\$0	0.00%	\$0	0	0.00%
3	301.000	Organization	\$0	0.00%	\$0	0	0.00%
4	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$0		\$0		
6		SOURCE OF SUPPLY PLANT					
7	310.000	Land and Land Rights	\$20,456	0.00%	\$0	0	0.00%
8	311.000	S&I Source of Supply	\$2,165	2.50%	\$54	0	0.00%
9	312.000	Collecting & Impounding Reservoirs	\$0	2.00%	\$0	0	0.00%
10	314.000	Wells and Springs	\$21,440	2.00%	\$429	0	0.00%
11	316.000	Supply Mains	\$0	2.00%	\$0	0	0.00%
12	317.000	Other Water Source Plant	\$0	5.00%	\$0	0	0.00%
13		TOTAL SOURCE OF SUPPLY PLANT	\$44,061		\$483		
14		PUMPING PLANT					
15	321.000	S&I Pumping Plant	\$14,696	2.50%	\$367	0	0.00%
16	323.000	Other Power Production Equipment	\$0	4.00%	\$0	0	0.00%
17	325.000	Electric Pumping Equipment	\$10,854	10.00%	\$1,085	0	0.00%
18	325.100	Electric Pumps - Submersible	\$0	10.00%	\$0	0	0.00%
19	328.000	Water - Other Pumping Equipment (Plant)	\$0	4.00%	\$0	0	0.00%
20		TOTAL PUMPING PLANT	\$25,550		\$1,452		
21		WATER TREATMENT PLANT					
22	331.000	S&I Treatment Plant	\$0	2.50%	\$0	0	0.00%
23	332.000	Water Treatment Equipment	\$0	2.90%	\$0	0	0.00%
24		TOTAL WATER TREATMENT PLANT	\$0		\$0		
25		TRANSMISSION & DIST. PLANT					
26	341.000	S&I Transmission & Distribution	\$0	2.50%	\$0	0	0.00%
27	342.000	Distribution Reservoirs and Standpipes	\$9,381	2.50%	\$235	0	0.00%
28	343.000	Transmission and Distribution Mains	\$32,517	2.00%	\$650	0	0.00%
29	344.000	Fire Mains	\$0	1.56%	\$0	0	0.00%
30	345.000	Services	\$0	2.50%	\$0	0	0.00%
31	346.000	Meters	\$0	3.30%	\$0	0	0.00%
32	347.000	Meter Installations	\$0	2.50%	\$0	0	0.00%
33	348.000	Hydrants	\$0	2.00%	\$0	0	0.00%
34		TOTAL TRANSMISSION & DIST. PLANT	\$41,898		\$885		
35		INCENTIVE COMPENSATION CAPITALIZATION					
36		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
37		GENERAL PLANT					
38	390.000	S&I General Plant	\$0	2.50%	\$0	0	0.00%
39	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
40	391.100	Office Furn Equip (IT)	\$0	20.00%	\$0	0	0.00%
41	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
42	394.000	Tools, Shop and Garage Equipment	\$0	6.70%	\$0	0	0.00%
43	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
44	396.000	Power Operated Equipment	\$0	6.70%	\$0	0	0.00%

**Confluence Rivers - Fawn Lake**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Depreciation Expense**

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
45	397.000	Communication Equipment	\$0	6.70%	\$0	0	0.00%
46	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
47	399.000	Other Tangible Equipment	\$0	3.00%	\$0	0	0.00%
48		TOTAL GENERAL PLANT	\$0		\$0		
49		Total Depreciation	<u>\$111,509</u>		<u>\$2,820</u>		

*Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.*

Confluence Rivers - Fawn Lake  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	311.000	S&I Source of Supply	\$86	R-7	\$0	\$86	100.00%	\$0	\$86
8	312.000	Collecting & Impounding Reservoirs	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$12,410	R-9	\$0	\$12,410	100.00%	\$0	\$12,410
10	316.000	Supply Mains	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11	317.000	Other Water Source Plant	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$12,496		\$0	\$12,496		\$0	\$12,496
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$9,034	R-14	\$0	\$9,034	100.00%	\$0	\$9,034
15	323.000	Other Power Production Equipment	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	\$6,696	R-16	\$0	\$6,696	100.00%	\$0	\$6,696
17	325.100	Electric Pumps - Submersible	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL PUMPING PLANT	\$15,730		\$0	\$15,730		\$0	\$15,730
20		WATER TREATMENT PLANT							
21	331.000	S&I Treatment Plant	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22	332.000	Water Treatment Equipment	\$0	R-22	\$0	\$0	100.00%	\$0	\$0
23		TOTAL WATER TREATMENT PLANT	\$0		\$0	\$0		\$0	\$0
24		TRANSMISSION & DIST. PLANT							
25	341.000	S&I Transmission & Distribution	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	342.000	Distribution Reservoirs and Standpipes	\$2,684	R-26	\$0	\$2,684	100.00%	\$0	\$2,684
27	343.000	Transmission and Distribution Mains	\$19,077	R-27	\$0	\$19,077	100.00%	\$0	\$19,077
28	344.000	Fire Mains	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	345.000	Services	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	346.000	Meters	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	347.000	Meter Installations	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	348.000	Hydrants	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33		TOTAL TRANSMISSION & DIST. PLANT	\$21,761		\$0	\$21,761		\$0	\$21,761
34		INCENTIVE COMPENSATION CAPITALIZATION							
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
36		GENERAL PLANT							
37	390.000	S&I General Plant	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	391.000	Office Furniture and Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39	391.100	Office Furn Equip (IT)	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40	392.000	Transportation Equipment	\$0	R-40	\$0	\$0	100.00%	\$0	\$0
41	393.000	Stores Equipment	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
42	394.000	Tools, Shop and Garage Equipment	\$0	R-42	\$0	\$0	100.00%	\$0	\$0
43	395.000	Laboratory Equipment	\$0	R-43	\$0	\$0	100.00%	\$0	\$0
44	396.000	Power Operated Equipment	\$0	R-44	\$0	\$0	100.00%	\$0	\$0
45	397.000	Communication Equipment	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46	398.000	Miscellaneous Equipment	\$0	R-46	\$0	\$0	100.00%	\$0	\$0
47	399.000	Other Tangible Equipment	\$0	R-47	\$0	\$0	100.00%	\$0	\$0
48		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
49		TOTAL DEPRECIATION RESERVE	\$49,987		\$0	\$49,987		\$0	\$49,987

Confluence Rivers - Fawn Lake  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll	\$509	43.61	14.91	28.70	0.078630	\$40
3	Employee Benefits	\$30	43.61	-2.53	46.14	0.126411	\$4
4	Electric Expense	\$1,099	43.61	42.40	1.21	0.003315	\$4
5	Chemicals	\$0	43.61	18.97	24.64	0.067507	\$0
6	Uncollectible Accounts	\$8	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$13,197	43.61	27.55	16.06	0.044000	\$581
8	TOTAL OPERATION AND MAINT. EXPENSE	\$14,843					\$629
9	TAXES						
10	FICA - Employer Portion	\$41	43.61	16.48	27.13	0.074329	\$3
11	FUTA	\$2	43.61	16.12	27.49	0.075315	\$0
12	SUTA	\$8	43.61	16.09	27.52	0.075397	\$1
13	Property Tax	\$0	43.61	286.40	-242.79	-0.665178	\$0
14	TOTAL TAXES	\$51					\$4
15	CWC REQ'D BEFORE RATE BASE OFFSETS						\$633
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$92	43.61	38.00	5.61	0.015370	\$1
18	State Tax Offset	\$16	43.61	38.00	5.61	0.015370	\$0
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$1,560	43.61	38.00	5.61	0.015370	\$24
21	TOTAL OFFSET FROM RATE BASE	\$1,668					\$25
22	TOTAL CASH WORKING CAPITAL REQUIRED						\$658

Confluence Rivers - Fawn Lake  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor L + M = K
Rev-1		<b>OPERATING REVENUES</b>											
Rev-2	461.000	Residential	\$18,399	See note (1)	See note (1)	Rev-2	See note (1)	\$18,399	100.00%	\$26	\$18,425	See note (1)	See note (1)
Rev-3	0.000	Commercial	\$0			Rev-3		\$0	100.00%	\$0	\$0		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5		Private Fire Protection	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6		Public Fire Protection	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7	470.000	Late Fees	\$497			Rev-7		\$497	100.00%	\$0	\$497		
Rev-8		Other Public Auth.	\$0			Rev-8		\$0	100.00%	\$0	\$0		
Rev-9		Sales for Resale	\$0			Rev-9		\$0	100.00%	\$0	\$0		
Rev-10	471.000	Other Water Revenue - Oper. Rev.	\$75			Rev-10		\$75	100.00%	\$0	\$75		
Rev-11		<b>TOTAL OPERATING REVENUES</b>	<b>\$18,971</b>					<b>\$18,971</b>		<b>\$26</b>	<b>\$18,997</b>		
1		<b>SOURCE OF SUPPLY EXPENSES</b>											
2	602.000	Purchased Water	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	603.000	Misc Expenses - Supply	\$0	\$0	\$0	E-3	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
4	611.000	Maint of Structures & Improvements - Supply	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	612.000	Maint of Collecting & Impounding Reservoirs	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6	613.000	Maint of Lake, River and Other Intakes	\$0	\$0	\$0	E-6	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
7	614.000	Maint of Wells & Springs	\$116	\$0	\$116	E-7	\$0	\$116	100.00%	\$0	\$116	\$0	\$116
8	616.000	Maint of Supply Mains	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	617.000	Maint of Misc Water Source Plant	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10		<b>TOTAL SOURCE OF SUPPLY EXPENSES</b>	<b>\$116</b>	<b>\$0</b>	<b>\$116</b>			<b>\$116</b>		<b>\$0</b>	<b>\$116</b>	<b>\$0</b>	<b>\$116</b>
11		<b>PUMPING EXPENSES</b>											
12	623.000	Fuel or Power Purchased for Pumping	\$657	\$0	\$657	E-12	\$0	\$657	100.00%	\$0	\$657	\$0	\$657
13	632.000	Maint of Power Production Equipment	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	633.000	Maint of Pumping Equip	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15		<b>TOTAL PUMPING EXPENSES</b>	<b>\$657</b>	<b>\$0</b>	<b>\$657</b>			<b>\$657</b>		<b>\$0</b>	<b>\$657</b>	<b>\$0</b>	<b>\$657</b>
16		<b>WATER TREATMENT EXPENSES</b>											
17	641.000	Chemicals	\$0	\$0	\$0	E-17	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
18	642.000	Operation Labor & Expenses	\$4,113	\$0	\$4,113	E-18	\$105	\$4,218	100.00%	\$0	\$4,218	\$0	\$4,218
19	643.000	Misc Expenses - Water Treatment	\$126	\$0	\$126	E-19	\$0	\$126	100.00%	\$0	\$126	\$0	\$126
20	651.000	Maint of Structures & Improvements - Water Treatment	\$1,657	\$0	\$1,657	E-20	\$0	\$1,657	100.00%	\$0	\$1,657	\$0	\$1,657
21	652.000	Maint of Water Treatment Equip	\$0	\$0	\$0	E-21	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
22		<b>TOTAL WATER TREATMENT EXPENSES</b>	<b>\$5,896</b>	<b>\$0</b>	<b>\$5,896</b>		<b>\$105</b>	<b>\$6,001</b>		<b>\$0</b>	<b>\$6,001</b>	<b>\$0</b>	<b>\$6,001</b>
23		<b>TRANSMISSION &amp; DIST. EXPENSES</b>											
24	662.000	Transmission & Distribution Lines Expenses	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25	663.000	Meter Expenses	\$86	\$0	\$86	E-25	\$0	\$86	100.00%	\$0	\$86	\$0	\$86
26	665.000	Misc Expenses - T&D	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
27	671.000	Maint of Structures & Improvements - T&D	\$0	\$0	\$0	E-27	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
28	673.000	Maint of Transmission & Distribution Mains	\$47	\$0	\$47	E-28	\$12	\$59	100.00%	\$0	\$59	\$0	\$59
29	675.000	Maint of Services	\$0	\$0	\$0	E-29	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
30	676.000	Maint of Meters	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	677.000	Maint of Hydrants	\$0	\$0	\$0	E-31	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
32	678.000	Maint of Misc Plant	\$0	\$0	\$0	E-32	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
33		<b>TOTAL TRANSMISSION &amp; DIST. EXPENSES</b>	<b>\$133</b>	<b>\$0</b>	<b>\$133</b>		<b>\$12</b>	<b>\$145</b>		<b>\$0</b>	<b>\$145</b>	<b>\$0</b>	<b>\$145</b>
34		<b>CUSTOMER ACCOUNTS EXPENSE</b>											
35	903.100	Cust Records & Collection Expense - Billing	\$979	\$0	\$979	E-35	-\$484	\$495	100.00%	\$0	\$495	\$0	\$495

Confluence Rivers - Fawn Lake  
Case No. WR-2023-0006  
Test Year Ending 06-30-2022  
Update Period Ending 01-31-2023  
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
											L + M = K		
36	903.280	Cust Records & Collection Expense	\$118	\$0	\$118	E-36	\$0	\$118	100.00%	\$0	\$118	\$0	\$118
37	904.000	Uncollectible Accounts	\$348	\$0	\$348	E-37	\$8	\$356	100.00%	\$0	\$356	\$0	\$356
38		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$1,445	\$0	\$1,445		-\$476	\$969		\$0	\$969	\$0	\$969
39		CUSTOMER SERVICE EXPENSES											
40		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
41		SALES PROMOTION EXPENSES											
42		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
43		OPERATIONS & MAINTENANCE											
44		TOTAL OPERATIONS & MAINTENANCE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
45		ADMIN. & GENERAL EXPENSES											
46	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-46	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
47	922.000	Admin Expenses Transferred - Cr	\$0	\$0	\$0	E-47	\$811	\$811	100.00%	\$0	\$811	\$591	\$220
48	923.100	Outside Services Employed - Bank Fees	\$3	\$0	\$3	E-48	\$0	\$3	100.00%	\$0	\$3	\$0	\$3
49	923.400	Outside Services Employed - Legal	\$0	\$0	\$0	E-49	\$59	\$59	100.00%	\$0	\$59	\$0	\$59
50	923.500	Outside Services Employed - Accounting	\$0	\$0	\$0	E-50	\$13	\$13	100.00%	\$0	\$13	\$0	\$13
51	923.600	Outside Services Employed - Easements	\$0	\$0	\$0	E-51	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
52	923.900	Outside Services Employed - Management Consulting	\$0	\$0	\$0	E-52	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
53	924.200	Property Insurance - Commercial	-\$7	\$0	-\$7	E-53	\$7	\$0	100.00%	\$0	\$0	\$0	\$0
54	924.400	Property Insurance	\$1,723	\$0	\$1,723	E-54	\$3,310	\$5,033	100.00%	\$0	\$5,033	\$0	\$5,033
55	928.100	Regulatory Commission Expenses - DNR	\$162	\$0	\$162	E-55	\$298	\$460	100.00%	\$0	\$460	\$0	\$460
56	928.200	Regulatory Commission Expenses - PSC	\$137	\$0	\$137	E-56	-\$61	\$76	100.00%	\$0	\$76	\$0	\$76
57	930.200	Miscellaneous General Expenses	\$250	\$0	\$250	E-57	\$250	\$500	100.00%	\$0	\$500	\$0	\$500
58	930.300	Research & Development Expenses	\$0	\$0	\$0	E-58	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
59		TOTAL ADMIN. & GENERAL EXPENSES	\$2,268	\$0	\$2,268		\$4,687	\$6,955		\$0	\$6,955	\$591	\$6,364
60		DEPRECIATION EXPENSE											
61	403.000	Depreciation Expense, Dep. Exp.	\$1,258	See note (1)	See note (1)	E-61	See note (1)	\$1,258	100.00%	\$1,562	\$2,820	See note (1)	See note (1)
62	403.100	Depreciation - 403.1	-\$356			E-62		-\$356	100.00%	\$0	-\$356		
63	403.200	Depreciation - 403.2	\$24			E-63		\$24	100.00%	\$0	\$24		
64	405.000	Amortization of Other Utility Plant	\$39			E-64		\$39	100.00%	\$0	\$39		
65	407.400	Amortization of Property Losses	\$29			E-65		-\$29	100.00%	-\$29	\$0		
66		TOTAL DEPRECIATION EXPENSE	\$994	\$0	\$0		\$0	\$994		\$1,533	\$2,527	\$0	\$0
67		AMORTIZATION EXPENSE											
68		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
69		OTHER OPERATING EXPENSES											
70	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$15	\$0	\$15	E-70	\$0	\$15	100.00%	\$0	\$15	\$0	\$15
71	408.160	Property Taxes	\$43	\$0	\$43	E-71	\$0	\$43	100.00%	\$0	\$43	\$0	\$43
72		TOTAL OTHER OPERATING EXPENSE	\$58	\$0	\$58		\$0	\$58		\$0	\$58	\$0	\$58
73		<b>TOTAL OPERATING EXPENSE</b>	<b>\$11,567</b>	<b>\$0</b>	<b>\$10,573</b>		<b>\$4,328</b>	<b>\$15,895</b>		<b>\$1,533</b>	<b>\$17,428</b>	<b>\$591</b>	<b>\$14,310</b>
74		NET INCOME BEFORE TAXES	\$7,404					\$3,076		-\$1,507	\$1,569		
75		INCOME TAXES											

Confluence Rivers - Fawn Lake  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
76	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-76	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
77		TOTAL INCOME TAXES	\$0					\$0		\$0	\$0		
78		DEFERRED INCOME TAXES											
79	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-79	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
80		Amortization of Deferred ITC	\$0			E-80		\$0	100.00%	\$0	\$0		
81		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
82		NET OPERATING INCOME	\$7,404					\$3,076		-\$1,507	\$1,569		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Confluence Rivers - Fawn Lake  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		\$1,569	\$3,839	\$3,913	\$3,988
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$2,527	\$2,527	\$2,527	\$2,527
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$2,527	\$2,527	\$2,527	\$2,527
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$1,560	\$1,560	\$1,560	\$1,560
7	Tax Straight-Line Depreciation		\$2,527	\$2,527	\$2,527	\$2,527
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$4,087	\$4,087	\$4,087	\$4,087
9	NET TAXABLE INCOME		\$9	\$2,279	\$2,353	\$2,428
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		\$9	\$2,279	\$2,353	\$2,428
12	Deduct Missouri Income Tax at the Rate of	100.000%	\$0	\$16	\$16	\$17
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		\$9	\$2,263	\$2,337	\$2,411
15	Federal Income Tax at the Rate of	3.940%	\$0	\$89	\$92	\$95
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.940%	\$0	\$89	\$92	\$95
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		\$9	\$2,279	\$2,353	\$2,428
20	Deduct Federal Income Tax at the Rate of	50.000%	\$0	\$45	\$46	\$48
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		\$9	\$2,234	\$2,307	\$2,380
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.700%	\$0	\$16	\$16	\$17
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		\$9	\$2,279	\$2,353	\$2,428
27	Deduct Federal Income Tax - City Inc. Tax		\$0	\$89	\$92	\$95
28	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$16	\$16	\$17
29	City Taxable Income		\$9	\$2,174	\$2,245	\$2,316
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		\$0	\$89	\$92	\$95
34	State Income Tax		\$0	\$16	\$16	\$17
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		\$0	\$105	\$108	\$112
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		\$0	\$105	\$108	\$112

**Confluence Rivers - Fawn Lake**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Capital Structure Schedule**

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$8,799,170	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$8,799,170	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	<b>TOTAL CAPITALIZATION</b>	<b>\$17,598,340</b>	<b>100.00%</b>		<b>7.900%</b>	<b>8.050%</b>	<b>8.200%</b>
8	PreTax Cost of Capital				8.122%	8.279%	8.437%

**Exhibit No.:** -  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**Case No:** WR-2023-0006  
**Date Prepared:** 6/29/2023



**MISSOURI PUBLIC SERVICE COMMISSION**  
**FINANCIAL & BUSINESS ANALYSIS DIVISION**  
**REBUTTAL COST OF SERVICE FILING**  
**STAFF ACCOUNTING SCHEDULES**  
**CONFLUENCE RIVERS - FREEMAN HILLS**  
**SEWER**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**

**CASE NO. WR-2023-0006**

Jefferson City, Missouri

June 2023

**Confluence Rivers - Freeman Hills**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Revenue Requirement**

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$14,126	\$14,126	\$14,126
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$1,116	\$1,137	\$1,158
4	Net Income Available	\$277	\$277	\$277
5	Additional Net Income Required	\$839	\$860	\$881
6	Income Tax Requirement			
7	Required Current Income Tax	\$32	\$33	\$33
8	Current Income Tax Available	-\$9	-\$9	-\$9
9	Additional Current Tax Required	\$41	\$42	\$42
10	Revenue Requirement	\$880	\$902	\$923
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	<b>Gross Revenue Requirement</b>	<b>\$880</b>	<b>\$902</b>	<b>\$923</b>

**Confluence Rivers - Freeman Hills**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**RATE BASE SCHEDULE**

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$36,474
2	Less Accumulated Depreciation Reserve		\$23,810
3	Net Plant In Service		\$12,664
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$124
6	Contributions in Aid of Construction Amortization		\$22,626
7	Prepayments		\$23
8	TOTAL ADD TO NET PLANT IN SERVICE		\$22,525
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	\$0
11	State Tax Offset	-1.5370%	\$0
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$7
14	Contributions in Aid of Construction		\$21,070
15	TOTAL SUBTRACT FROM NET PLANT		\$21,063
16	<b>Total Rate Base</b>		<b>\$14,126</b>

Confluence Rivers - Freeman Hills  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Plant In Service

A	B	C	D	E	F	G	H	I	
Line Number	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	350.000	Land and Land Rights - Collection Plant	\$5,000	P-6	\$0	\$5,000	100.00%	\$0	\$5,000
7	351.000	S&I Collection Plant	\$0	P-7	\$0	\$0	100.00%	\$0	\$0
8	352.100	Collection Sewers Force	\$489	P-8	\$0	\$489	100.00%	\$0	\$489
9	352.200	Collection Sewers Gravity	\$19,027	P-9	\$0	\$19,027	100.00%	\$0	\$19,027
10	353.000	Services to Sewer Customers	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11	354.000	Flow Measuring Devices	\$0	P-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL COLLECTION PLANT	\$24,516		\$0	\$24,516		\$0	\$24,516
13		SYSTEM PUMPING PLANT							
14	362.000	Receiving Wells	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	363.000	Electric Sewer Pumping Equip	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	365.000	Sewer - Other Pumping Equipment	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17		TOTAL SYSTEM PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
18		TREATMENT & DISPOSAL PLANT							
19	370.000	Land and Land Rights	\$6,000	P-19	\$0	\$6,000	100.00%	\$0	\$6,000
20	370.100	Oxidation Lagoon Land	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21	371.000	S&I Treatment & Disposal	\$2,660	P-21	\$0	\$2,660	100.00%	\$0	\$2,660
22	372.000	Treatment & Disposal Equipment - 372	\$3,298	P-22	\$0	\$3,298	100.00%	\$0	\$3,298
23	373.000	Plant Sewers	\$0	P-23	\$0	\$0	100.00%	\$0	\$0
24	374.000	Outfall Sewer Lines	\$0	P-24	\$0	\$0	100.00%	\$0	\$0
25	375.000	Sewer - Other Treatment & Disposal	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26		TOTAL TREATMENT & DISPOSAL PLANT	\$11,958		\$0	\$11,958		\$0	\$11,958
27		GENERAL PLANT							
28	390.000	S&I General Plant	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	391.000	Office Furniture and Equipment	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	391.100	Office Furn Equip (IT)	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	392.000	Transportation Equipment	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	393.000	Stores Equipment	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	394.000	Tools, Shop and Garage Equipment	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	395.000	Laboratory Equipment	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	396.000	Power Operated Equipment	\$0	P-35	\$0	\$0	100.00%	\$0	\$0
36	397.000	Communication Equipment	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37	398.000	Miscellaneous Equipment	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	399.000	Other Tangible Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
40		TOTAL PLANT IN SERVICE	\$36,474		\$0	\$36,474		\$0	\$36,474

**Confluence Rivers - Freeman Hills**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Depreciation Expense**

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		<b>INTANGIBLE PLANT</b>					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		<b>TOTAL PLANT INTANGIBLE</b>	<b>\$0</b>		<b>\$0</b>		
5		<b>COLLECTION PLANT</b>					
6	350.000	Land and Land Rights - Collection Plant	\$5,000	0.00%	\$0	0	0.00%
7	351.000	S&I Collection Plant	\$0	4.00%	\$0	0	0.00%
8	352.100	Collection Sewers Force	\$489	2.00%	\$10	0	0.00%
9	352.200	Collection Sewers Gravity	\$19,027	2.00%	\$381	0	0.00%
10	353.000	Services to Sewer Customers	\$0	2.00%	\$0	0	0.00%
11	354.000	Flow Measuring Devices	\$0	3.30%	\$0	0	0.00%
12		<b>TOTAL COLLECTION PLANT</b>	<b>\$24,516</b>		<b>\$391</b>		
13		<b>SYSTEM PUMPING PLANT</b>					
14	362.000	Receiving Wells	\$0	4.00%	\$0	0	0.00%
15	363.000	Electric Sewer Pumping Equip	\$0	10.00%	\$0	0	0.00%
16	365.000	Sewer - Other Pumping Equipment	\$0	4.31%	\$0	0	0.00%
17		<b>TOTAL SYSTEM PUMPING PLANT</b>	<b>\$0</b>		<b>\$0</b>		
18		<b>TREATMENT &amp; DISPOSAL PLANT</b>					
19	370.000	Land and Land Rights	\$6,000	0.00%	\$0	0	0.00%
20	370.100	Oxidation Lagoon Land	\$0	4.00%	\$0	0	0.00%
21	371.000	S&I Treatment & Disposal	\$2,660	4.00%	\$106	0	0.00%
22	372.000	Treatment & Disposal Equipment - 372	\$3,298	5.00%	\$165	0	0.00%
23	373.000	Plant Sewers	\$0	2.50%	\$0	0	0.00%
24	374.000	Outfall Sewer Lines	\$0	2.00%	\$0	0	0.00%
25	375.000	Sewer - Other Treatment & Disposal	\$0	0.00%	\$0	0	0.00%
26		<b>TOTAL TREATMENT &amp; DISPOSAL PLANT</b>	<b>\$11,958</b>		<b>\$271</b>		
27		<b>GENERAL PLANT</b>					
28	390.000	S&I General Plant	\$0	4.00%	\$0	0	0.00%
29	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
30	391.100	Office Furn Equip (IT)	\$0	14.30%	\$0	0	0.00%
31	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
32	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
33	394.000	Tools, Shop and Garage Equipment	\$0	5.00%	\$0	0	0.00%
34	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
35	396.000	Power Operated Equipment	\$0	6.70%	\$0	0	0.00%
36	397.000	Communication Equipment	\$0	6.70%	\$0	0	0.00%
37	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
38	399.000	Other Tangible Equipment	\$0	3.00%	\$0	0	0.00%
39		<b>TOTAL GENERAL PLANT</b>	<b>\$0</b>		<b>\$0</b>		
40		<b>Total Depreciation</b>	<b>\$36,474</b>		<b>\$662</b>		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Freeman Hills  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	350.000	Land and Land Rights - Collection Plant	\$0	R-6	\$0	\$0	100.00%	\$0	0
7	351.000	S&I Collection Plant	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	352.100	Collection Sewers Force	\$15	R-8	\$0	\$15	100.00%	\$0	\$15
9	352.200	Collection Sewers Gravity	\$17,319	R-9	\$0	\$17,319	100.00%	\$0	\$17,319
10	353.000	Services to Sewer Customers	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11	354.000	Flow Measuring Devices	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL COLLECTION PLANT	\$17,334		\$0	\$17,334		\$0	\$17,334
13		SYSTEM PUMPING PLANT							
14	362.000	Receiving Wells	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	363.000	Electric Sewer Pumping Equip	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	365.000	Sewer - Other Pumping Equipment	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17		TOTAL SYSTEM PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
18		TREATMENT & DISPOSAL PLANT							
19	370.000	Land and Land Rights	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	370.100	Oxidation Lagoon Land	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21	371.000	S&I Treatment & Disposal	\$62	R-21	\$0	\$62	100.00%	\$0	\$62
22	372.000	Treatment & Disposal Equipment - 372	\$6,414	R-22	\$0	\$6,414	100.00%	\$0	\$6,414
23	373.000	Plant Sewers	\$0	R-23	\$0	\$0	100.00%	\$0	\$0
24	374.000	Outfall Sewer Lines	\$0	R-24	\$0	\$0	100.00%	\$0	\$0
25	375.000	Sewer - Other Treatment & Disposal	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26		TOTAL TREATMENT & DISPOSAL PLANT	\$6,476		\$0	\$6,476		\$0	\$6,476
27		GENERAL PLANT							
28	390.000	S&I General Plant	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	391.000	Office Furniture and Equipment	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	391.100	Office Furn Equip (IT)	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	392.000	Transportation Equipment	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	393.000	Stores Equipment	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	394.000	Tools, Shop and Garage Equipment	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	395.000	Laboratory Equipment	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	396.000	Power Operated Equipment	\$0	R-35	\$0	\$0	100.00%	\$0	\$0
36	397.000	Communication Equipment	\$0	R-36	\$0	\$0	100.00%	\$0	\$0
37	398.000	Miscellaneous Equipment	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	399.000	Other Tangible Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
40		TOTAL DEPRECIATION RESERVE	\$23,810		\$0	\$23,810		\$0	\$23,810

**Confluence Rivers - Freeman Hills**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Cash Working Capital**

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	<b>OPERATION AND MAINT. EXPENSE</b>						
2	Payroll	\$281	43.61	14.91	28.70	0.078630	\$22
3	Employee Benefits	\$17	43.61	-2.53	46.14	0.126411	\$2
4	Electric Expense	\$0	43.61	42.40	1.21	0.003315	\$0
5	Chemicals	\$0	43.61	18.97	24.64	0.067507	\$0
6	Uncollectible Accounts	\$4	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$2,317	43.61	52.07	-8.46	-0.023178	-\$54
8	<b>TOTAL OPERATION AND MAINT. EXPENSE</b>	<b>\$2,619</b>					<b>-\$30</b>
9	<b>TAXES</b>						
10	FICA - Employer Portion	\$23	43.61	16.48	27.13	0.074329	\$2
11	FUTA	\$1	43.61	16.12	27.49	0.075315	\$0
12	SUTA	\$4	43.61	16.09	27.52	0.075397	\$0
13	Property Tax	\$144	43.61	286.40	-242.79	-0.665178	-\$96
14	<b>TOTAL TAXES</b>	<b>\$172</b>					<b>-\$94</b>
15	<b>CWC REQ'D BEFORE RATE BASE OFFSETS</b>						<b>-\$124</b>
16	<b>TAX OFFSET FROM RATE BASE</b>						
17	Federal Tax Offset	\$28	43.61	38.00	5.61	0.015370	\$0
18	State Tax Offset	\$5	43.61	38.00	5.61	0.015370	\$0
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$466	43.61	38.00	5.61	0.015370	\$7
21	<b>TOTAL OFFSET FROM RATE BASE</b>	<b>\$499</b>					<b>\$7</b>
22	<b>TOTAL CASH WORKING CAPITAL REQUIRED</b>						<b>-\$117</b>

Confluence Rivers - Freeman Hills  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
												L + M = K	
Rev-1		OPERATING REVENUES											
Rev-2	521.000	Residential	\$3,207	See note (1)	See note (1)	Rev-2	See note (1)	\$3,207	100.00%	-\$6	\$3,201	See note (1)	See note (1)
Rev-3	0.000	Commercial	\$0			Rev-3		\$0	100.00%	\$0	\$0		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	532.000	Late Fees	\$220			Rev-5		\$220	100.00%	\$0	\$220		
Rev-6	536.000	Other Sewer Revenue - Oper. Rev.	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7		TOTAL OPERATING REVENUES	\$3,427					\$3,427		-\$6	\$3,421		
1		COLLECTION OPERATIONS EXPENSES											
2		TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
3		COLLECTION MAINT. EXPENSES											
4	711.000	Maint of Collection S&I	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	712.000	Maint of Collection Sewers	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6	713.000	Maint of Services to Customers	\$15	\$0	\$15	E-6	\$7	\$22	100.00%	\$0	\$22	\$0	\$22
7		TOTAL COLLECTION MAINT. EXPENSES	\$15	\$0	\$15			\$7		\$0	\$22	\$0	\$22
8		PUMPING OPERATIONS EXPENSES											
9	722.000	Pumping Labor & Expenses	\$429	\$0	\$429	E-9	-\$2,125	-\$1,696	100.00%	\$0	-\$1,696	\$0	-\$1,696
10		TOTAL PUMPING OPERATIONS EXPENSES	\$429	\$0	\$429			-\$2,125		\$0	-\$1,696	\$0	-\$1,696
11		PUMPING MAINTENANCE EXPENSES											
12	732.000	Maint of Pumping Equip	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13		TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
14		TREAT. & DISP. OPER. EXPENSE											
15	741.000	Chemicals	\$0	\$0	\$0	E-15	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
16	742.000	Treatment Labor & Expenses	\$2,873	\$0	\$2,873	E-16	-\$54	\$2,819	100.00%	\$0	\$2,819	\$0	\$2,819
17	743.000	Fuel & Power for Sewage Treatment & Pumping	\$0	\$0	\$0	E-17	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
18	744.000	Misc Expenses - T&D	\$0	\$0	\$0	E-18	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
19		TOTAL TREAT. & DISP. OPER. EXPENSE	\$2,873	\$0	\$2,873			-\$54		\$0	\$2,819	\$0	\$2,819
20		TREAT. & DISP. MAINT. EXPENSES											
21	751.000	Maint of Treatment & Disposal S&I	\$280	\$0	\$280	E-21	\$0	\$280	100.00%	\$0	\$280	\$0	\$280
22	752.000	Maint of Treatment & Disposal Plant	\$0	\$0	\$0	E-22	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
23		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$280	\$0	\$280			\$0		\$0	\$280	\$0	\$280
24		CUSTOMER ACCOUNTS EXPENSE											
25	903.100	Cust Records & Collection Expense - Billing	\$540	\$0	\$540	E-25	-\$267	\$273	100.00%	\$0	\$273	\$0	\$273
26	903.280	Cust Records & Collection Expense	\$65	\$0	\$65	E-26	\$0	\$65	100.00%	\$0	\$65	\$0	\$65
27	904.000	Uncollectible Accounts	\$192	\$0	\$192	E-27	\$4	\$196	100.00%	\$0	\$196	\$0	\$196
28		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$797	\$0	\$797			-\$263		\$0	\$534	\$0	\$534
29		ADMIN. & GENERAL EXPENSES											
30	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	922.000	Admin Expenses Transferred - Cr	\$0	\$0	\$0	E-31	\$447	\$447	100.00%	\$0	\$447	\$326	\$121
32	923.100	Outside Services Employed - Bank Fees	\$2	\$0	\$2	E-32	\$0	\$2	100.00%	\$0	\$2	\$0	\$2
33	923.400	Outside Services Employed - Legal	\$0	\$0	\$0	E-33	\$32	\$32	100.00%	\$0	\$32	\$0	\$32
34	923.500	Outside Services Employed - Accounting	\$0	\$0	\$0	E-34	\$7	\$7	100.00%	\$0	\$7	\$0	\$7
35	923.600	Outside Services Employed - Easements	\$0	\$0	\$0	E-35	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
36	923.900	Outside Services Employed - Management Consulting	\$0	\$0	\$0	E-36	\$0	\$0	100.00%	\$0	\$0	\$0	\$0

Confluence Rivers - Freeman Hills  
Case No. WR-2023-0006  
Test Year Ending 06-30-2022  
Update Period Ending 01-31-2023  
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor	
			L + M = K											
37	924.200	Property Insurance - Commercial	-\$4	\$0	-\$4	E-37	\$4	\$0	100.00%	\$0	\$0	\$0	\$0	
38	924.400	Property Insurance	\$951	\$0	\$951	E-38	-\$909	\$42	100.00%	\$0	\$42	\$0	\$42	
39	928.100	Regulatory Commission Expenses - DNR	\$90	\$0	\$90	E-39	-\$2	\$88	100.00%	\$0	\$88	\$0	\$88	
40	928.200	Regulatory Commission Expenses - PSC	\$75	\$0	\$75	E-40	-\$33	\$42	100.00%	\$0	\$42	\$0	\$42	
41	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-41	\$0	\$0	100.00%	\$0	\$0	\$0	\$0	
42	930.300	Research & Development Expenses	\$0	\$0	\$0	E-42	\$0	\$0	100.00%	\$0	\$0	\$0	\$0	
43		TOTAL ADMIN. & GENERAL EXPENSES	\$1,114	\$0	\$1,114		-\$454	\$660		\$0	\$660	\$326	\$334	
44		DEPRECIATION EXPENSE												
45	403.000	Depreciation Expense, Dep. Exp.	\$707	See note (1)	See note (1)	E-45	See note (1)	\$707	100.00%	-\$45	\$662	See note (1)	See note (1)	
46	403.100	Depreciation - 403.1	-\$197			E-46	-\$197	-\$197	100.00%	\$0	-\$197			
47	403.200	Depreciation - 403.2	\$13			E-47	\$13	\$13	100.00%	\$0	\$13			
48	405.000	Amortization of Other Utility Plant	\$22			E-48	\$22	\$22	100.00%	\$0	\$22			
49	407.400	Amortization of Property Losses	\$16			E-49	\$16	\$16	100.00%	-\$16	\$0			
50		TOTAL DEPRECIATION EXPENSE	\$561	\$0	\$0		\$0	\$561		-\$61	\$500	\$0	\$0	
51		AMORTIZATION EXPENSE												
52		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
53		OTHER OPERATING EXPENSES												
54	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$8	\$0	\$8	E-54	\$0	\$8	100.00%	\$0	\$8	\$0	\$8	
55	408.160	Property Taxes	\$24	\$0	\$24	E-55	\$2	\$26	100.00%	\$0	\$26	\$0	\$26	
56		TOTAL OTHER OPERATING EXPENSE	\$32	\$0	\$32		\$2	\$34		\$0	\$34	\$0	\$34	
57		<b>TOTAL OPERATING EXPENSE</b>	<b>\$6,101</b>	<b>\$0</b>	<b>\$5,540</b>		<b>-\$2,887</b>	<b>\$3,214</b>		<b>-\$61</b>	<b>\$3,153</b>	<b>\$326</b>	<b>\$2,327</b>	
58		NET INCOME BEFORE TAXES	-\$2,674					\$213		\$55	\$268			
59		INCOME TAXES												
60	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-60	See note (1)	\$0	100.00%	-\$9	-\$9	See note (1)	See note (1)	
61		TOTAL INCOME TAXES	\$0					\$0		-\$9	-\$9			
62		DEFERRED INCOME TAXES												
63	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-63	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)	
64		Amortization of Deferred ITC	\$0			E-64		\$0	100.00%	\$0	\$0			
65		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0			
66		<b>NET OPERATING INCOME</b>	<b>-\$2,674</b>					<b>\$213</b>		<b>\$64</b>	<b>\$277</b>			

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Confluence Rivers - Freeman Hills  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		\$268	\$1,148	\$1,170	\$1,191
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$500	\$500	\$500	\$500
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$500	\$500	\$500	\$500
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$466	\$466	\$466	\$466
7	Tax Straight-Line Depreciation		\$500	\$500	\$500	\$500
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$966	\$966	\$966	\$966
9	NET TAXABLE INCOME		-\$198	\$682	\$704	\$725
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$198	\$682	\$704	\$725
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$1	\$5	\$5	\$5
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$197	\$677	\$699	\$720
15	Federal Income Tax at the Rate of	3.940%	-\$8	\$27	\$28	\$28
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.940%	-\$8	\$27	\$28	\$28
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$198	\$682	\$704	\$725
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$4	\$14	\$14	\$14
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$194	\$668	\$690	\$711
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.700%	-\$1	\$5	\$5	\$5
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$198	\$682	\$704	\$725
27	Deduct Federal Income Tax - City Inc. Tax		-\$8	\$27	\$28	\$28
28	Deduct Missouri Income Tax - City Inc. Tax		-\$1	\$5	\$5	\$5
29	City Taxable Income		-\$189	\$650	\$671	\$692
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$8	\$27	\$28	\$28
34	State Income Tax		-\$1	\$5	\$5	\$5
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$9	\$32	\$33	\$33
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		-\$9	\$32	\$33	\$33

**Confluence Rivers - Freeman Hills**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Capital Structure Schedule**

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$8,799,170	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$8,799,170	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	<b>TOTAL CAPITALIZATION</b>	<b>\$17,598,340</b>	<b>100.00%</b>		<b>7.900%</b>	<b>8.050%</b>	<b>8.200%</b>
8	PreTax Cost of Capital				8.126%	8.284%	8.434%

**Exhibit No.:** -  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**Case No:** WR-2023-0006  
**Date Prepared:** 6/29/2023



**MISSOURI PUBLIC SERVICE COMMISSION**  
**FINANCIAL & BUSINESS ANALYSIS DIVISION**  
**REBUTAL COST OF SERVICE FILING**  
**STAFF ACCOUNTING SCHEDULES**  
**CONFLUENCE RIVERS - GLEN MEADOWS**  
**SEWER**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**

**CASE NO. WR-2023-0006**

Jefferson City, Missouri

June 2023

**Confluence Rivers - Glen Meadows**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Revenue Requirement**

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$368,786	\$368,786	\$368,786
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$29,134	\$29,687	\$30,240
4	Net Income Available	-\$44,137	-\$44,137	-\$44,137
5	Additional Net Income Required	\$73,271	\$73,824	\$74,377
6	Income Tax Requirement			
7	Required Current Income Tax	\$818	\$844	\$871
8	Current Income Tax Available	-\$2,715	-\$2,715	-\$2,715
9	Additional Current Tax Required	\$3,533	\$3,559	\$3,586
10	Revenue Requirement	\$76,804	\$77,383	\$77,963
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	<b>Gross Revenue Requirement</b>	<b>\$76,804</b>	<b>\$77,383</b>	<b>\$77,963</b>

**Confluence Rivers - Glen Meadows**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**RATE BASE SCHEDULE**

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$801,667
2	Less Accumulated Depreciation Reserve		\$430,623
3	Net Plant In Service		<u>\$371,044</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$5,348
6	Contributions in Aid of Construction Amortization		\$0
7	Prepayments		\$2,890
8	TOTAL ADD TO NET PLANT IN SERVICE		<u>-\$2,458</u>
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$11
11	State Tax Offset	-1.5370%	-\$2
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$187
14	Contributions in Aid of Construction		\$0
15	TOTAL SUBTRACT FROM NET PLANT		<u>-\$200</u>
16	Total Rate Base		<u><u>\$368,786</u></u>

Confluence Rivers - Glen Meadows  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Plant In Service

A	B	C	D	E	F	G	H	I	
Line Number	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$342,175	P-6	\$0	\$342,175	100.00%	\$0	\$342,175
7	352.100	Collection Sewers Force	\$0	P-7	\$0	\$0	100.00%	\$0	\$0
8	352.200	Collection Sewers Gravity	\$404,638	P-8	\$0	\$404,638	100.00%	\$0	\$404,638
9	353.000	Services to Sewer Customers	\$54,854	P-9	\$0	\$54,854	100.00%	\$0	\$54,854
10	354.000	Flow Measuring Devices	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11		TOTAL COLLECTION PLANT	\$801,667		\$0	\$801,667		\$0	\$801,667
12		SYSTEM PUMPING PLANT							
13	362.000	Receiving Wells	\$0	P-13	\$0	\$0	100.00%	\$0	\$0
14	363.000	Electric Sewer Pumping Equip	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	365.000	Sewer - Other Pumping Equipment	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16		TOTAL SYSTEM PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
17		TREATMENT & DISPOSAL PLANT							
18	370.000	Land and Land Rights	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19	370.100	Oxidation Lagoon Land	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20	371.000	S&I Treatment & Disposal	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21	372.000	Treatment & Disposal Equipment - 372	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	373.000	Plant Sewers	\$0	P-22	\$0	\$0	100.00%	\$0	\$0
23	374.000	Outfall Sewer Lines	\$0	P-23	\$0	\$0	100.00%	\$0	\$0
24	375.000	Sewer - Other Treatment & Disposal	\$0	P-24	\$0	\$0	100.00%	\$0	\$0
25		TOTAL TREATMENT & DISPOSAL PLANT	\$0		\$0	\$0		\$0	\$0
26		GENERAL PLANT							
27	390.000	S&I General Plant	\$0	P-27	\$0	\$0	100.00%	\$0	\$0
28	391.000	Office Furniture and Equipment	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	391.100	Office Furn Equip (IT)	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	392.000	Transportation Equipment	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	393.000	Stores Equipment	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	394.000	Tools, Shop and Garage Equipment	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	395.000	Laboratory Equipment	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	396.000	Power Operated Equipment	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	397.000	Communication Equipment	\$0	P-35	\$0	\$0	100.00%	\$0	\$0
36	398.000	Miscellaneous Equipment	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37	399.000	Other Tangible Equipment	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
39		TOTAL PLANT IN SERVICE	\$801,667		\$0	\$801,667		\$0	\$801,667

**Confluence Rivers - Glen Meadows**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Depreciation Expense**

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL PLANT INTANGIBLE	\$0		\$0		
5		COLLECTION PLANT					
6	351.000	S&I Collection Plant	\$342,175	4.00%	\$13,687	0	0.00%
7	352.100	Collection Sewers Force	\$0	2.00%	\$0	0	0.00%
8	352.200	Collection Sewers Gravity	\$404,638	2.00%	\$8,093	0	0.00%
9	353.000	Services to Sewer Customers	\$54,854	2.00%	\$1,097	0	0.00%
10	354.000	Flow Measuring Devices	\$0	3.30%	\$0	0	0.00%
11		TOTAL COLLECTION PLANT	\$801,667		\$22,877		
12		SYSTEM PUMPING PLANT					
13	362.000	Receiving Wells	\$0	4.00%	\$0	0	0.00%
14	363.000	Electric Sewer Pumping Equip	\$0	10.00%	\$0	0	0.00%
15	365.000	Sewer - Other Pumping Equipment	\$0	4.31%	\$0	0	0.00%
16		TOTAL SYSTEM PUMPING PLANT	\$0		\$0		
17		TREATMENT & DISPOSAL PLANT					
18	370.000	Land and Land Rights	\$0	0.00%	\$0	0	0.00%
19	370.100	Oxidation Lagoon Land	\$0	4.00%	\$0	0	0.00%
20	371.000	S&I Treatment & Disposal	\$0	4.00%	\$0	0	0.00%
21	372.000	Treatment & Disposal Equipment - 372	\$0	5.00%	\$0	0	0.00%
22	373.000	Plant Sewers	\$0	2.50%	\$0	0	0.00%
23	374.000	Outfall Sewer Lines	\$0	2.00%	\$0	0	0.00%
24	375.000	Sewer - Other Treatment & Disposal	\$0	0.00%	\$0	0	0.00%
25		TOTAL TREATMENT & DISPOSAL PLANT	\$0		\$0		
26		GENERAL PLANT					
27	390.000	S&I General Plant	\$0	4.00%	\$0	0	0.00%
28	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
29	391.100	Office Furn Equip (IT)	\$0	14.30%	\$0	0	0.00%
30	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
31	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
32	394.000	Tools, Shop and Garage Equipment	\$0	5.00%	\$0	0	0.00%
33	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
34	396.000	Power Operated Equipment	\$0	6.70%	\$0	0	0.00%
35	397.000	Communication Equipment	\$0	6.70%	\$0	0	0.00%
36	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
37	399.000	Other Tangible Equipment	\$0	3.00%	\$0	0	0.00%
38		TOTAL GENERAL PLANT	\$0		\$0		
39		<b>Total Depreciation</b>	<b>\$801,667</b>		<b>\$22,877</b>		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Glen Meadows  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$260,556	R-6	\$0	\$260,556	100.00%	\$0	\$260,556
7	352.100	Collection Sewers Force	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	352.200	Collection Sewers Gravity	\$149,890	R-8	\$0	\$149,890	100.00%	\$0	\$149,890
9	353.000	Services to Sewer Customers	\$20,177	R-9	\$0	\$20,177	100.00%	\$0	\$20,177
10	354.000	Flow Measuring Devices	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11		TOTAL COLLECTION PLANT	\$430,623		\$0	\$430,623		\$0	\$430,623
12		SYSTEM PUMPING PLANT							
13	362.000	Receiving Wells	\$0	R-13	\$0	\$0	100.00%	\$0	\$0
14	363.000	Electric Sewer Pumping Equip	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	365.000	Sewer - Other Pumping Equipment	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16		TOTAL SYSTEM PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
17		TREATMENT & DISPOSAL PLANT							
18	370.000	Land and Land Rights	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19	370.100	Oxidation Lagoon Land	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	371.000	S&I Treatment & Disposal	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21	372.000	Treatment & Disposal Equipment - 372	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22	373.000	Plant Sewers	\$0	R-22	\$0	\$0	100.00%	\$0	\$0
23	374.000	Outfall Sewer Lines	\$0	R-23	\$0	\$0	100.00%	\$0	\$0
24	375.000	Sewer - Other Treatment & Disposal	\$0	R-24	\$0	\$0	100.00%	\$0	\$0
25		TOTAL TREATMENT & DISPOSAL PLANT	\$0		\$0	\$0		\$0	\$0
26		GENERAL PLANT							
27	390.000	S&I General Plant	\$0	R-27	\$0	\$0	100.00%	\$0	\$0
28	391.000	Office Furniture and Equipment	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	391.100	Office Furn Equip (IT)	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	392.000	Transportation Equipment	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	393.000	Stores Equipment	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	394.000	Tools, Shop and Garage Equipment	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	395.000	Laboratory Equipment	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	396.000	Power Operated Equipment	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	397.000	Communication Equipment	\$0	R-35	\$0	\$0	100.00%	\$0	\$0
36	398.000	Miscellaneous Equipment	\$0	R-36	\$0	\$0	100.00%	\$0	\$0
37	399.000	Other Tangible Equipment	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
39		TOTAL DEPRECIATION RESERVE	\$430,623		\$0	\$430,623		\$0	\$430,623

Confluence Rivers - Glen Meadows  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll	\$4,093	43.61	14.91	28.70	0.078630	\$322
3	Employee Benefits	\$243	43.61	-2.53	46.14	0.126411	\$31
4	Electric Expense	\$10,111	43.61	42.40	1.21	0.003315	\$34
5	Chemicals	\$0	43.61	18.97	24.64	0.067507	\$0
6	Uncollectible Accounts	\$0	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$88,310	43.61	67.44	-23.83	-0.065288	-\$5,766
8	TOTAL OPERATION AND MAINT. EXPENSE	\$102,757					-\$5,379
9	TAXES						
10	FICA - Employer Portion	\$331	43.61	16.48	27.13	0.074329	\$25
11	FUTA	\$17	43.61	16.12	27.49	0.075315	\$1
12	SUTA	\$65	43.61	16.09	27.52	0.075397	\$5
13	Property Tax	\$0	43.61	286.40	-242.79	-0.665178	\$0
14	TOTAL TAXES	\$413					\$31
15	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$5,348
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$718	43.61	38.00	5.61	0.015370	\$11
18	State Tax Offset	\$126	43.61	38.00	5.61	0.015370	\$2
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$12,170	43.61	38.00	5.61	0.015370	\$187
21	TOTAL OFFSET FROM RATE BASE	\$13,014					\$200
22	TOTAL CASH WORKING CAPITAL REQUIRED						-\$5,148

Confluence Rivers - Glen Meadows  
Case No. WR-2023-0006  
Test Year Ending 06-30-2022  
Update Period Ending 01-31-2023  
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
			L + M = K										
Rev-1		OPERATING REVENUES											
Rev-2	521.000	Residential	\$0	See note (1)	See note (1)	Rev-2	See note (1)	\$0	100.00%	\$76,890	\$76,890	See note (1)	See note (1)
Rev-3	0.000	Commercial	\$0			Rev-3		\$0	100.00%	\$0	\$0		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	532.000	Late Fees	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6	536.000	Other Sewer Revenue - Oper. Rev.	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7		TOTAL OPERATING REVENUES	\$0					\$0		\$76,890	\$76,890		
1		COLLECTION OPERATIONS EXPENSES											
2		TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
3		COLLECTION MAINT. EXPENSES											
4	711.000	Maint of Collection S&I	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	712.000	Maint of Collection Sewers	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6	713.000	Maint of Services to Customers	\$224	\$0	\$224	E-6	\$98	\$322	100.00%	\$0	\$322	\$0	\$322
7		TOTAL COLLECTION MAINT. EXPENSES	\$224	\$0	\$224		\$98	\$322		\$0	\$322	\$0	\$322
8		PUMPING OPERATIONS EXPENSES											
9	722.000	Pumping Labor & Expenses	\$6,241	\$0	\$6,241	E-9	\$17,700	\$23,941	100.00%	\$0	\$23,941	\$0	\$23,941
10		TOTAL PUMPING OPERATIONS EXPENSES	\$6,241	\$0	\$6,241		\$17,700	\$23,941		\$0	\$23,941	\$0	\$23,941
11		PUMPING MAINTENANCE EXPENSES											
12	732.000	Maint of Pumping Equip	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13		TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
14		TREAT. & DISP. OPER. EXPENSE											
15	741.000	Chemicals	\$0	\$0	\$0	E-15	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
16	742.000	Treatment Labor & Expenses	\$41,843	\$0	\$41,843	E-16	\$0	\$41,843	100.00%	\$0	\$41,843	\$0	\$41,843
17	743.000	Fuel & Power for Sewage Treatment & Pumping	\$0	\$0	\$0	E-17	\$10,111	\$10,111	100.00%	\$0	\$10,111	\$0	\$10,111
18	744.000	Misc Expenses - T&D	\$0	\$0	\$0	E-18	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
19		TOTAL TREAT. & DISP. OPER. EXPENSE	\$41,843	\$0	\$41,843		\$10,111	\$51,954		\$0	\$51,954	\$0	\$51,954
20		TREAT. & DISP. MAINT. EXPENSES											
21	751.000	Maint of Treatment & Disposal S&I	\$4,073	\$0	\$4,073	E-21	\$0	\$4,073	100.00%	\$0	\$4,073	\$0	\$4,073
22	752.000	Maint of Treatment & Disposal Plant	\$0	\$0	\$0	E-22	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
23		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$4,073	\$0	\$4,073		\$0	\$4,073		\$0	\$4,073	\$0	\$4,073
24		CUSTOMER ACCOUNTS EXPENSE											
25	903.100	Cust Records & Collection Expense - Billing	\$7,862	\$0	\$7,862	E-25	-\$3,878	\$3,984	100.00%	\$0	\$3,984	\$0	\$3,984
26	903.280	Cust Records & Collection Expense	\$948	\$0	\$948	E-26	\$0	\$948	100.00%	\$0	\$948	\$0	\$948
27	904.000	Uncollectible Accounts	\$2,797	\$0	\$2,797	E-27	\$0	\$2,797	100.00%	\$0	\$2,797	\$0	\$2,797
28		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$11,607	\$0	\$11,607		-\$3,878	\$7,729		\$0	\$7,729	\$0	\$7,729
29		ADMIN. & GENERAL EXPENSES											
30	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	922.000	Admin Expenses Transferred - Cr	\$0	\$0	\$0	E-31	\$6,514	\$6,514	100.00%	\$0	\$6,514	\$4,749	\$1,765
32	923.100	Outside Services Employed - Bank Fees	\$22	\$0	\$22	E-32	\$0	\$22	100.00%	\$0	\$22	\$0	\$22
33	923.400	Outside Services Employed - Legal	\$0	\$0	\$0	E-33	\$471	\$471	100.00%	\$0	\$471	\$0	\$471
34	923.500	Outside Services Employed - Accounting	\$0	\$0	\$0	E-34	\$107	\$107	100.00%	\$0	\$107	\$0	\$107
35	923.600	Outside Services Employed - Easements	\$0	\$0	\$0	E-35	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
36	923.900	Outside Services Employed - Management Consulting	\$0	\$0	\$0	E-36	\$0	\$0	100.00%	\$0	\$0	\$0	\$0

Confluence Rivers - Glen Meadows  
Case No. WR-2023-0006  
Test Year Ending 06-30-2022  
Update Period Ending 01-31-2023  
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
											L + M = K		
37	924.200	Property Insurance - Commercial	-\$59	\$0	-\$59	E-37	\$59	\$0	100.00%	\$0	\$0	\$0	\$0
38	924.400	Property Insurance	\$13,843	\$0	\$13,843	E-38	-\$8,116	\$5,727	100.00%	\$0	\$5,727	\$0	\$5,727
39	928.100	Regulatory Commission Expenses - DNR	\$1,304	\$0	\$1,304	E-39	-\$16	\$1,288	100.00%	\$0	\$1,288	\$0	\$1,288
40	928.200	Regulatory Commission Expenses - PSC	\$1,098	\$0	\$1,098	E-40	-\$489	\$609	100.00%	\$0	\$609	\$0	\$609
41	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-41	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
42	930.300	Research & Development Expenses	\$0	\$0	\$0	E-42	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
43		TOTAL ADMIN. & GENERAL EXPENSES	\$16,208	\$0	\$16,208		-\$1,470	\$14,738		\$0	\$14,738	\$4,749	\$9,989
44		DEPRECIATION EXPENSE											
45	403.000	Depreciation Expense, Dep. Exp.	\$0	See note (1)	See note (1)	E-45	See note (1)	\$0	100.00%	\$22,877	\$22,877	See note (1)	See note (1)
46	403.100	Depreciation - 403.1	-\$2,862			E-46		-\$2,862	100.00%	\$0	-\$2,862		
47	403.200	Depreciation - 403.2	\$190			E-47		\$190	100.00%	\$0	\$190		
48	405.000	Amortization of Other Utility Plant	\$315			E-48		\$315	100.00%	\$0	\$315		
49	407.400	Amortization of Property Losses	\$236			E-49		\$236	100.00%	-\$236	\$0		
50		TOTAL DEPRECIATION EXPENSE	-\$2,121	\$0	\$0		\$0	-\$2,121		\$22,641	\$20,520	\$0	\$0
51		AMORTIZATION EXPENSE											
52		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
53		OTHER OPERATING EXPENSES											
54	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$119	\$0	\$119	E-54	\$0	\$119	100.00%	\$0	\$119	\$0	\$119
55	408.160	Property Taxes	\$346	\$0	\$346	E-55	\$0	\$346	100.00%	\$0	\$346	\$0	\$346
56		TOTAL OTHER OPERATING EXPENSE	\$465	\$0	\$465		\$0	\$465		\$0	\$465	\$0	\$465
57		<b>TOTAL OPERATING EXPENSE</b>	<b>\$78,540</b>	<b>\$0</b>	<b>\$80,661</b>		<b>\$22,561</b>	<b>\$101,101</b>		<b>\$22,641</b>	<b>\$123,742</b>	<b>\$4,749</b>	<b>\$98,473</b>
58		NET INCOME BEFORE TAXES	-\$78,540					-\$101,101		\$54,249	-\$46,852		
59		INCOME TAXES											
60	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-60	See note (1)	\$0	100.00%	-\$2,715	-\$2,715	See note (1)	See note (1)
61		TOTAL INCOME TAXES	\$0					\$0		-\$2,715	-\$2,715		
62		DEFERRED INCOME TAXES											
63	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-63	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
64		Amortization of Deferred ITC	\$0			E-64		\$0	100.00%	\$0	\$0		
65		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
66		<b>NET OPERATING INCOME</b>	<b>-\$78,540</b>					<b>-\$101,101</b>		<b>\$56,964</b>	<b>-\$44,137</b>		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

**Confluence Rivers - Glen Meadows**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Income Tax Calculation**

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		-\$46,852	\$29,952	\$30,531	\$31,111
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$20,520	\$20,520	\$20,520	\$20,520
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$20,520	\$20,520	\$20,520	\$20,520
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$12,170	\$12,170	\$12,170	\$12,170
7	Tax Straight-Line Depreciation		\$20,520	\$20,520	\$20,520	\$20,520
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$32,690	\$32,690	\$32,690	\$32,690
9	NET TAXABLE INCOME		-\$59,022	\$17,782	\$18,361	\$18,941
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$59,022	\$17,782	\$18,361	\$18,941
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$405	\$122	\$126	\$130
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$58,617	\$17,660	\$18,235	\$18,811
15	Federal Income Tax at the Rate of	3.940%	-\$2,310	\$696	\$718	\$741
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.940%	-\$2,310	\$696	\$718	\$741
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$59,022	\$17,782	\$18,361	\$18,941
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$1,155	\$348	\$359	\$371
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$57,867	\$17,434	\$18,002	\$18,570
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.700%	-\$405	\$122	\$126	\$130
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$59,022	\$17,782	\$18,361	\$18,941
27	Deduct Federal Income Tax - City Inc. Tax		-\$2,310	\$696	\$718	\$741
28	Deduct Missouri Income Tax - City Inc. Tax		-\$405	\$122	\$126	\$130
29	City Taxable Income		-\$56,307	\$16,964	\$17,517	\$18,070
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$2,310	\$696	\$718	\$741
34	State Income Tax		-\$405	\$122	\$126	\$130
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$2,715	\$818	\$844	\$871
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		-\$2,715	\$818	\$844	\$871

**Confluence Rivers - Glen Meadows**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Capital Structure Schedule**

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$8,799,170	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$8,799,170	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	<b>TOTAL CAPITALIZATION</b>	<b>\$17,598,340</b>	<b>100.00%</b>		<b>7.900%</b>	<b>8.050%</b>	<b>8.200%</b>
8	PreTax Cost of Capital				8.122%	8.279%	8.436%

**Exhibit No.:** -  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**Case No:** WR-2023-0006  
**Date Prepared:** 6/29/2023



**MISSOURI PUBLIC SERVICE COMMISSION**  
**FINANCIAL & BUSINESS ANALYSIS DIVISION**  
**REBUTTAL COST OF SERVICE FILING**  
**STAFF ACCOUNTING SCHEDULES**  
  
**CONFLUENCE RIVERS - GLEN MEADOWS**  
**WATER**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**

**CASE NO. WR-2023-0006**

Jefferson City, Missouri

June 2023

**Confluence Rivers - Glen Meadows**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Revenue Requirement**

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$403,353	\$403,353	\$403,353
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$31,865	\$32,470	\$33,075
4	Net Income Available	-\$20,347	-\$20,347	-\$20,347
5	Additional Net Income Required	\$52,212	\$52,817	\$53,422
6	Income Tax Requirement			
7	Required Current Income Tax	\$894	\$924	\$953
8	Current Income Tax Available	-\$1,622	-\$1,622	-\$1,622
9	Additional Current Tax Required	\$2,516	\$2,546	\$2,575
10	Revenue Requirement	\$54,728	\$55,363	\$55,997
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	<b>Gross Revenue Requirement</b>	<b>\$54,728</b>	<b>\$55,363</b>	<b>\$55,997</b>

**Confluence Rivers - Glen Meadows**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**RATE BASE SCHEDULE**

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$844,559
2	Less Accumulated Depreciation Reserve		\$441,002
3	Net Plant In Service		<u>\$403,557</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$3,313
6	Contributions in Aid of Construction Amortization		\$0
7	Prepayments		\$2,890
8	TOTAL ADD TO NET PLANT IN SERVICE		<u>-\$423</u>
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$12
11	State Tax Offset	-1.5370%	-\$2
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$205
14	Contributions in Aid of Construction		\$0
15	TOTAL SUBTRACT FROM NET PLANT		<u>-\$219</u>
16	Total Rate Base		<u><u>\$403,353</u></u>

Confluence Rivers - Glen Meadows  
Case No. WR-2023-0006  
Test Year Ending 06-30-2022  
Update Period Ending 01-31-2023  
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$0	P-6	\$0	\$0	100.00%	\$0	\$0
7	311.000	S&I Source of Supply	\$46,495	P-7	\$0	\$46,495	100.00%	\$0	\$46,495
8	312.000	Collecting & Impounding Reservoirs	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$80,955	P-9	\$0	\$80,955	100.00%	\$0	\$80,955
10	316.000	Supply Mains	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11	317.000	Other Water Source Plant	\$0	P-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$127,450		\$0	\$127,450		\$0	\$127,450
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	323.000	Other Power Production Equipment	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	\$69,526	P-16	\$0	\$69,526	100.00%	\$0	\$69,526
17	325.100	Electric Pumps - Submersible	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL PUMPING PLANT	\$69,526		\$0	\$69,526		\$0	\$69,526
20		WATER TREATMENT PLANT							
21	331.000	S&I Treatment Plant	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	332.000	Water Treatment Equipment	\$0	P-22	\$0	\$0	100.00%	\$0	\$0
23		TOTAL WATER TREATMENT PLANT	\$0		\$0	\$0		\$0	\$0
24		TRANSMISSION & DIST. PLANT							
25	341.000	S&I Transmission & Distribution	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26	342.000	Distribution Reservoirs and Standpipes	\$89,646	P-26	\$0	\$89,646	100.00%	\$0	\$89,646
27	343.000	Transmission and Distribution Mains	\$274,717	P-27	\$0	\$274,717	100.00%	\$0	\$274,717
28	344.000	Fire Mains	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	345.000	Services	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	346.000	Meters	\$283,220	P-30	\$0	\$283,220	100.00%	\$0	\$283,220
31	347.000	Meter Installations	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	348.000	Hydrants	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33		TOTAL TRANSMISSION & DIST. PLANT	\$647,583		\$0	\$647,583		\$0	\$647,583
34		INCENTIVE COMPENSATION CAPITALIZATION							
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
36		GENERAL PLANT							
37	390.000	S&I General Plant	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	391.000	Office Furniture and Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39	391.100	Office Furn Equip (IT)	\$0	P-39	\$0	\$0	100.00%	\$0	\$0
40	392.000	Transportation Equipment	\$0	P-40	\$0	\$0	100.00%	\$0	\$0
41	393.000	Stores Equipment	\$0	P-41	\$0	\$0	100.00%	\$0	\$0
42	394.000	Tools, Shop and Garage Equipment	\$0	P-42	\$0	\$0	100.00%	\$0	\$0
43	395.000	Laboratory Equipment	\$0	P-43	\$0	\$0	100.00%	\$0	\$0
44	396.000	Power Operated Equipment	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45	397.000	Communication Equipment	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46	398.000	Miscellaneous Equipment	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47	399.000	Other Tangible Equipment	\$0	P-47	\$0	\$0	100.00%	\$0	\$0
48		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
49		TOTAL PLANT IN SERVICE	\$844,559		\$0	\$844,559		\$0	\$844,559

Confluence Rivers - Glen Meadows  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL INTANGIBLE PLANT	\$0		\$0		
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land and Land Rights	\$0	0.00%	\$0	0	0.00%
7	311.000	S&I Source of Supply	\$46,495	2.50%	\$1,162	0	0.00%
8	312.000	Collecting & Impounding Reservoirs	\$0	2.00%	\$0	0	0.00%
9	314.000	Wells and Springs	\$80,955	2.00%	\$1,619	0	0.00%
10	316.000	Supply Mains	\$0	2.00%	\$0	0	0.00%
11	317.000	Other Water Source Plant	\$0	5.00%	\$0	0	0.00%
12		TOTAL SOURCE OF SUPPLY PLANT	\$127,450		\$2,781		
13		PUMPING PLANT					
14	321.000	S&I Pumping Plant	\$0	2.50%	\$0	0	0.00%
15	323.000	Other Power Production Equipment	\$0	4.00%	\$0	0	0.00%
16	325.000	Electric Pumping Equipment	\$69,526	10.00%	\$6,953	0	0.00%
17	325.100	Electric Pumps - Submersible	\$0	10.00%	\$0	0	0.00%
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	4.00%	\$0	0	0.00%
19		TOTAL PUMPING PLANT	\$69,526		\$6,953		
20		WATER TREATMENT PLANT					
21	331.000	S&I Treatment Plant	\$0	2.50%	\$0	0	0.00%
22	332.000	Water Treatment Equipment	\$0	2.90%	\$0	0	0.00%
23		TOTAL WATER TREATMENT PLANT	\$0		\$0		
24		TRANSMISSION & DIST. PLANT					
25	341.000	S&I Transmission & Distribution	\$0	2.50%	\$0	0	0.00%
26	342.000	Distribution Reservoirs and Standpipes	\$89,646	2.50%	\$2,241	0	0.00%
27	343.000	Transmission and Distribution Mains	\$274,717	2.00%	\$5,494	0	0.00%
28	344.000	Fire Mains	\$0	1.56%	\$0	0	0.00%
29	345.000	Services	\$0	2.50%	\$0	0	0.00%
30	346.000	Meters	\$283,220	3.30%	\$9,346	0	0.00%
31	347.000	Meter Installations	\$0	2.50%	\$0	0	0.00%
32	348.000	Hydrants	\$0	2.00%	\$0	0	0.00%
33		TOTAL TRANSMISSION & DIST. PLANT	\$647,583		\$17,081		
34		INCENTIVE COMPENSATION CAPITALIZATION					
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
36		GENERAL PLANT					
37	390.000	S&I General Plant	\$0	2.50%	\$0	0	0.00%
38	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
39	391.100	Office Furn Equip (IT)	\$0	20.00%	\$0	0	0.00%
40	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
41	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
42	394.000	Tools, Shop and Garage Equipment	\$0	6.70%	\$0	0	0.00%
43	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
44	396.000	Power Operated Equipment	\$0	6.70%	\$0	0	0.00%

**Confluence Rivers - Glen Meadows**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Depreciation Expense**

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
45	397.000	Communication Equipment	\$0	6.70%	\$0	0	0.00%
46	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
47	399.000	Other Tangible Equipment	\$0	3.00%	\$0	0	0.00%
48		TOTAL GENERAL PLANT	\$0		\$0		
49		Total Depreciation	<u>\$844,559</u>		<u>\$26,815</u>		

*Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.*

Confluence Rivers - Glen Meadows  
Case No. WR-2023-0006  
Test Year Ending 06-30-2022  
Update Period Ending 01-31-2023  
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	311.000	S&I Source of Supply	\$22,376	R-7	\$0	\$22,376	100.00%	\$0	\$22,376
8	312.000	Collecting & Impounding Reservoirs	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$31,168	R-9	\$0	\$31,168	100.00%	\$0	\$31,168
10	316.000	Supply Mains	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11	317.000	Other Water Source Plant	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$53,544		\$0	\$53,544		\$0	\$53,544
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	323.000	Other Power Production Equipment	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	\$71,264	R-16	\$0	\$71,264	100.00%	\$0	\$71,264
17	325.100	Electric Pumps - Submersible	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL PUMPING PLANT	\$71,264		\$0	\$71,264		\$0	\$71,264
20		WATER TREATMENT PLANT							
21	331.000	S&I Treatment Plant	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22	332.000	Water Treatment Equipment	\$0	R-22	\$0	\$0	100.00%	\$0	\$0
23		TOTAL WATER TREATMENT PLANT	\$0		\$0	\$0		\$0	\$0
24		TRANSMISSION & DIST. PLANT							
25	341.000	S&I Transmission & Distribution	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	342.000	Distribution Reservoirs and Standpipes	\$43,142	R-26	\$0	\$43,142	100.00%	\$0	\$43,142
27	343.000	Transmission and Distribution Mains	\$101,248	R-27	\$0	\$101,248	100.00%	\$0	\$101,248
28	344.000	Fire Mains	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	345.000	Services	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	346.000	Meters	\$171,804	R-30	\$0	\$171,804	100.00%	\$0	\$171,804
31	347.000	Meter Installations	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	348.000	Hydrants	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33		TOTAL TRANSMISSION & DIST. PLANT	\$316,194		\$0	\$316,194		\$0	\$316,194
34		INCENTIVE COMPENSATION CAPITALIZATION							
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
36		GENERAL PLANT							
37	390.000	S&I General Plant	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	391.000	Office Furniture and Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39	391.100	Office Furn Equip (IT)	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40	392.000	Transportation Equipment	\$0	R-40	\$0	\$0	100.00%	\$0	\$0
41	393.000	Stores Equipment	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
42	394.000	Tools, Shop and Garage Equipment	\$0	R-42	\$0	\$0	100.00%	\$0	\$0
43	395.000	Laboratory Equipment	\$0	R-43	\$0	\$0	100.00%	\$0	\$0
44	396.000	Power Operated Equipment	\$0	R-44	\$0	\$0	100.00%	\$0	\$0
45	397.000	Communication Equipment	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46	398.000	Miscellaneous Equipment	\$0	R-46	\$0	\$0	100.00%	\$0	\$0
47	399.000	Other Tangible Equipment	\$0	R-47	\$0	\$0	100.00%	\$0	\$0
48		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
49		TOTAL DEPRECIATION RESERVE	\$441,002		\$0	\$441,002		\$0	\$441,002

Confluence Rivers - Glen Meadows  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll	\$4,093	43.61	14.91	28.70	0.078630	\$322
3	Employee Benefits	\$243	43.61	-2.53	46.14	0.126411	\$31
4	Electric Expense	\$12,366	43.61	42.40	1.21	0.003315	\$41
5	Chemicals	\$0	43.61	18.97	24.64	0.067507	\$0
6	Uncollectible Accounts	\$0	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$57,234	43.61	67.45	-23.84	-0.065315	-\$3,738
8	TOTAL OPERATION AND MAINT. EXPENSE	\$73,936					-\$3,344
9	TAXES						
10	FICA - Employer Portion	\$331	43.61	16.48	27.13	0.074329	\$25
11	FUTA	\$17	43.61	16.12	27.49	0.075315	\$1
12	SUTA	\$65	43.61	16.09	27.52	0.075397	\$5
13	Property Tax	\$0	43.61	286.40	-242.79	-0.665178	\$0
14	TOTAL TAXES	\$413					\$31
15	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$3,313
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$786	43.61	38.00	5.61	0.015370	\$12
18	State Tax Offset	\$138	43.61	38.00	5.61	0.015370	\$2
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$13,311	43.61	38.00	5.61	0.015370	\$205
21	TOTAL OFFSET FROM RATE BASE	\$14,235					\$219
22	TOTAL CASH WORKING CAPITAL REQUIRED						-\$3,094

Confluence Rivers - Glen Meadows  
Case No. WR-2023-0006  
Test Year Ending 06-30-2022  
Update Period Ending 01-31-2023  
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
			L + M = K										
Rev-1		<b>OPERATING REVENUES</b>											
Rev-2	461.000	Residential	\$0	See note (1)	See note (1)	Rev-2	See note (1)	\$0	100.00%	\$76,890	\$76,890	See note (1)	See note (1)
Rev-3	0.000	Commercial	\$0			Rev-3		\$0	100.00%	\$0	\$0		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5		Private Fire Protection	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6		Public Fire Protection	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7	470.000	Late Fees	\$0			Rev-7		\$0	100.00%	\$0	\$0		
Rev-8		Other Public Auth.	\$0			Rev-8		\$0	100.00%	\$0	\$0		
Rev-9		Sales for Resale	\$0			Rev-9		\$0	100.00%	\$0	\$0		
Rev-10	471.000	Other Water Revenue - Oper. Rev.	\$0			Rev-10		\$0	100.00%	\$0	\$0		
Rev-11		<b>TOTAL OPERATING REVENUES</b>	<b>\$0</b>					<b>\$0</b>		<b>\$76,890</b>	<b>\$76,890</b>		
1		<b>SOURCE OF SUPPLY EXPENSES</b>											
2	602.000	Purchased Water	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	603.000	Misc Expenses - Supply	\$0	\$0	\$0	E-3	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
4	611.000	Maint of Structures & Improvements - Supply	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	612.000	Maint of Collecting & Impounding Reservoirs	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6	613.000	Maint of Lake, River and Other Intakes	\$0	\$0	\$0	E-6	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
7	614.000	Maint of Wells & Springs	\$0	\$0	\$0	E-7	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
8	616.000	Maint of Supply Mains	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	617.000	Maint of Misc Water Source Plant	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10		<b>TOTAL SOURCE OF SUPPLY EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
11		<b>PUMPING EXPENSES</b>											
12	623.000	Fuel or Power Purchased for Pumping	\$5,280	\$0	\$5,280	E-12	\$12,366	\$17,646	100.00%	\$0	\$17,646	\$0	\$17,646
13	632.000	Maint of Power Production Equipment	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	633.000	Maint of Pumping Equip	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15		<b>TOTAL PUMPING EXPENSES</b>	<b>\$5,280</b>	<b>\$0</b>	<b>\$5,280</b>		<b>\$12,366</b>	<b>\$17,646</b>		<b>\$0</b>	<b>\$17,646</b>	<b>\$0</b>	<b>\$17,646</b>
16		<b>WATER TREATMENT EXPENSES</b>											
17	641.000	Chemicals	\$0	\$0	\$0	E-17	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
18	642.000	Operation Labor & Expenses	\$33,046	\$0	\$33,046	E-18	\$0	\$33,046	100.00%	\$0	\$33,046	\$0	\$33,046
19	643.000	Misc Expenses - Water Treatment	\$0	\$0	\$0	E-19	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
20	651.000	Maint of Structures & Improvements - Water Treatment	\$0	\$0	\$0	E-20	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
21	652.000	Maint of Water Treatment Equip	\$0	\$0	\$0	E-21	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
22		<b>TOTAL WATER TREATMENT EXPENSES</b>	<b>\$33,046</b>	<b>\$0</b>	<b>\$33,046</b>		<b>\$0</b>	<b>\$33,046</b>		<b>\$0</b>	<b>\$33,046</b>	<b>\$0</b>	<b>\$33,046</b>
23		<b>TRANSMISSION &amp; DIST. EXPENSES</b>											
24	662.000	Transmission & Distribution Lines Expenses	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25	663.000	Meter Expenses	\$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
26	665.000	Misc Expenses - T&D	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
27	671.000	Maint of Structures & Improvements - T&D	\$0	\$0	\$0	E-27	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
28	673.000	Maint of Transmission & Distribution Mains	\$380	\$0	\$380	E-28	\$98	\$478	100.00%	\$0	\$478	\$0	\$478
29	675.000	Maint of Services	\$0	\$0	\$0	E-29	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
30	676.000	Maint of Meters	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	677.000	Maint of Hydrants	\$0	\$0	\$0	E-31	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
32	678.000	Maint of Misc Plant	\$0	\$0	\$0	E-32	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
33		<b>TOTAL TRANSMISSION &amp; DIST. EXPENSES</b>	<b>\$380</b>	<b>\$0</b>	<b>\$380</b>		<b>\$98</b>	<b>\$478</b>		<b>\$0</b>	<b>\$478</b>	<b>\$0</b>	<b>\$478</b>
34		<b>CUSTOMER ACCOUNTS EXPENSE</b>											
35	903.100	Cust Records & Collection Expense - Billing	\$7,862	\$0	\$7,862	E-35	-\$3,879	\$3,983	100.00%	\$0	\$3,983	\$0	\$3,983

Confluence Rivers - Glen Meadows  
Case No. WR-2023-0006  
Test Year Ending 06-30-2022  
Update Period Ending 01-31-2023  
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
			L + M = K										
36	903.280	Cust Records & Collection Expense	\$948	\$0	\$948	E-36	\$0	\$948	100.00%	\$0	\$948	\$0	\$948
37	904.000	Uncollectible Accounts	\$2,797	\$0	\$2,797	E-37	\$0	\$2,797	100.00%	\$0	\$2,797	\$0	\$2,797
38		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$11,607	\$0	\$11,607		-\$3,879	\$7,728		\$0	\$7,728	\$0	\$7,728
39		CUSTOMER SERVICE EXPENSES											
40		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
41		SALES PROMOTION EXPENSES											
42		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
43		OPERATIONS & MAINTENANCE											
44		TOTAL OPERATIONS & MAINTENANCE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
45		ADMIN. & GENERAL EXPENSES											
46	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-46	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
47	922.000	Admin Expenses Transferred - Cr	\$0	\$0	\$0	E-47	\$6,514	\$6,514	100.00%	\$0	\$6,514	\$4,749	\$1,765
48	923.100	Outside Services Employed - Bank Fees	\$22	\$0	\$22	E-48	\$0	\$22	100.00%	\$0	\$22	\$0	\$22
49	923.400	Outside Services Employed - Legal	\$0	\$0	\$0	E-49	\$471	\$471	100.00%	\$0	\$471	\$0	\$471
50	923.500	Outside Services Employed - Accounting	\$0	\$0	\$0	E-50	\$107	\$107	100.00%	\$0	\$107	\$0	\$107
51	923.600	Outside Services Employed - Easements	\$0	\$0	\$0	E-51	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
52	923.900	Outside Services Employed - Management Consulting	\$0	\$0	\$0	E-52	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
53	924.200	Property Insurance - Commercial	-\$59	\$0	-\$59	E-53	\$59	\$0	100.00%	\$0	\$0	\$0	\$0
54	924.400	Property Insurance	\$13,843	\$0	\$13,843	E-54	-\$8,116	\$5,727	100.00%	\$0	\$5,727	\$0	\$5,727
55	928.100	Regulatory Commission Expenses - DNR	\$1,304	\$0	\$1,304	E-55	\$284	\$1,588	100.00%	\$0	\$1,588	\$0	\$1,588
56	928.200	Regulatory Commission Expenses - PSC	\$1,098	\$0	\$1,098	E-56	-\$489	\$609	100.00%	\$0	\$609	\$0	\$609
57	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-57	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
58	930.300	Research & Development Expenses	\$0	\$0	\$0	E-58	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
59		TOTAL ADMIN. & GENERAL EXPENSES	\$16,208	\$0	\$16,208		-\$1,170	\$15,038		\$0	\$15,038	\$4,749	\$10,289
60		DEPRECIATION EXPENSE											
61	403.000	Depreciation Expense, Dep. Exp.	\$0	See note (1)	See note (1)	E-61	See note (1)	\$0	100.00%	\$26,815	\$26,815	See note (1)	See note (1)
62	403.100	Depreciation - 403.1	-\$2,862			E-62		-\$2,862	100.00%	\$0	-\$2,862		
63	403.200	Depreciation - 403.2	\$190			E-63		\$190	100.00%	\$0	\$190		
64	405.000	Amortization of Other Utility Plant	\$315			E-64		\$315	100.00%	\$0	\$315		
65	407.400	Amortization of Property Losses	\$236			E-65		\$236	100.00%	-\$236	\$0		
66		TOTAL DEPRECIATION EXPENSE	-\$2,121	\$0	\$0		\$0	-\$2,121		\$26,579	\$24,458	\$0	\$0
67		AMORTIZATION EXPENSE											
68		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
69		OTHER OPERATING EXPENSES											
70	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$119	\$0	\$119	E-70	\$0	\$119	100.00%	\$0	\$119	\$0	\$119
71	408.160	Property Taxes	\$346	\$0	\$346	E-71	\$0	\$346	100.00%	\$0	\$346	\$0	\$346
72		TOTAL OTHER OPERATING EXPENSE	\$465	\$0	\$465		\$0	\$465		\$0	\$465	\$0	\$465
73		<b>TOTAL OPERATING EXPENSE</b>	<b>\$64,865</b>	<b>\$0</b>	<b>\$66,986</b>		<b>\$7,415</b>	<b>\$72,280</b>		<b>\$26,579</b>	<b>\$98,859</b>	<b>\$4,749</b>	<b>\$69,652</b>
74		NET INCOME BEFORE TAXES	-\$64,865					-\$72,280		\$50,311	-\$21,969		
75		INCOME TAXES											

Confluence Rivers - Glen Meadows  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
76	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-76	See note (1)	\$0	100.00%	-\$1,622	-\$1,622	See note (1)	See note (1)
77		TOTAL INCOME TAXES	\$0					\$0		-\$1,622	-\$1,622		
78		DEFERRED INCOME TAXES											
79	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-79	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
80	0.000	Amortization of Deferred ITC	\$0			E-80		\$0	100.00%	\$0	\$0		
81		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
82		NET OPERATING INCOME	-\$64,865					-\$72,280		\$51,933	-\$20,347		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Confluence Rivers - Glen Meadows  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		-\$21,969	\$32,759	\$33,394	\$34,028
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$24,458	\$24,458	\$24,458	\$24,458
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$24,458	\$24,458	\$24,458	\$24,458
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$13,311	\$13,311	\$13,311	\$13,311
7	Tax Straight-Line Depreciation		\$24,458	\$24,458	\$24,458	\$24,458
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$37,769	\$37,769	\$37,769	\$37,769
9	NET TAXABLE INCOME		-\$35,280	\$19,448	\$20,083	\$20,717
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$35,280	\$19,448	\$20,083	\$20,717
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$242	\$133	\$138	\$142
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$35,038	\$19,315	\$19,945	\$20,575
15	Federal Income Tax at the Rate of	3.940%	-\$1,380	\$761	\$786	\$811
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.940%	-\$1,380	\$761	\$786	\$811
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$35,280	\$19,448	\$20,083	\$20,717
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$690	\$381	\$393	\$406
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$34,590	\$19,067	\$19,690	\$20,311
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.700%	-\$242	\$133	\$138	\$142
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$35,280	\$19,448	\$20,083	\$20,717
27	Deduct Federal Income Tax - City Inc. Tax		-\$1,380	\$761	\$786	\$811
28	Deduct Missouri Income Tax - City Inc. Tax		-\$242	\$133	\$138	\$142
29	City Taxable Income		-\$33,658	\$18,554	\$19,159	\$19,764
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$1,380	\$761	\$786	\$811
34	State Income Tax		-\$242	\$133	\$138	\$142
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$1,622	\$894	\$924	\$953
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		-\$1,622	\$894	\$924	\$953

**Confluence Rivers - Glen Meadows**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Capital Structure Schedule**

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$8,799,170	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$8,799,170	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	<b>TOTAL CAPITALIZATION</b>	<b>\$17,598,340</b>	<b>100.00%</b>		<b>7.900%</b>	<b>8.050%</b>	<b>8.200%</b>
8	PreTax Cost of Capital				8.122%	8.279%	8.436%

**Exhibit No.:** -  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**Case No:** WR-2023-0006  
**Date Prepared:** 6/29/2023



**MISSOURI PUBLIC SERVICE COMMISSION**  
**FINANCIAL & BUSINESS ANALYSIS DIVISION**  
**REBUTTAL COST OF SERVICE FILING**  
**STAFF ACCOUNTING SCHEDULES**

**CONFLUENCE RIVERS - HILLCREST MANOR**  
**SEWER**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**

**CASE NO. WR-2023-0006**

Jefferson City, Missouri

June 2023

**Confluence Rivers - Hillcrest Manor**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Revenue Requirement**

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$547,622	\$547,622	\$547,622
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$43,262	\$44,084	\$44,905
4	Net Income Available	\$104,269	\$104,269	\$104,269
5	Additional Net Income Required	-\$61,007	-\$60,185	-\$59,364
6	Income Tax Requirement			
7	Required Current Income Tax	\$0	\$0	\$0
8	Current Income Tax Available	\$0	\$0	\$0
9	Additional Current Tax Required	\$0	\$0	\$0
10	Revenue Requirement	-\$61,007	-\$60,185	-\$59,364
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$61,007	-\$60,185	-\$59,364

**Confluence Rivers - Hillcrest Manor**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**RATE BASE SCHEDULE**

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$936,016
2	Less Accumulated Depreciation Reserve		\$374,001
3	Net Plant In Service		<u>\$562,015</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$3,415
6	Contributions in Aid of Construction Amortization		\$99,092
7	Prepayments		\$4,246
8	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$106,753</u>
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	\$0
11	State Tax Offset	-1.5370%	\$0
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$278
14	Contributions in Aid of Construction		\$121,424
15	TOTAL SUBTRACT FROM NET PLANT		<u>\$121,146</u>
16	<b>Total Rate Base</b>		<u><u>\$547,622</u></u>

Confluence Rivers - Hillcrest Manor  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Plant In Service

A	B	C	D	E	F	G	H	I	
Line Number	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$0	P-6	\$0	\$0	100.00%	\$0	\$0
7	352.100	Collection Sewers Force	\$40,283	P-7	\$0	\$40,283	100.00%	\$0	\$40,283
8	352.200	Collection Sewers Gravity	\$103,146	P-8	\$0	\$103,146	100.00%	\$0	\$103,146
9	353.000	Services to Sewer Customers	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	354.000	Flow Measuring Devices	\$7,186	P-10	\$0	\$7,186	100.00%	\$0	\$7,186
11		TOTAL COLLECTION PLANT	\$150,615		\$0	\$150,615		\$0	\$150,615
12		SYSTEM PUMPING PLANT							
13	362.000	Receiving Wells	\$0	P-13	\$0	\$0	100.00%	\$0	\$0
14	363.000	Electric Sewer Pumping Equip	\$27,696	P-14	\$0	\$27,696	100.00%	\$0	\$27,696
15	365.000	Sewer - Other Pumping Equipment	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16		TOTAL SYSTEM PUMPING PLANT	\$27,696		\$0	\$27,696		\$0	\$27,696
17		TREATMENT & DISPOSAL PLANT							
18	370.000	Land and Land Rights	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19	370.100	Oxidation Lagoon Land	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20	371.000	S&I Treatment & Disposal	\$79,082	P-20	\$0	\$79,082	100.00%	\$0	\$79,082
21	372.000	Treatment & Disposal Equipment - 372	\$474,565	P-21	\$0	\$474,565	100.00%	\$0	\$474,565
22	372.100	Oxidation Lagoons	\$91,204	P-22	\$0	\$91,204	100.00%	\$0	\$91,204
23	373.000	Plant Sewers	\$43,193	P-23	\$0	\$43,193	100.00%	\$0	\$43,193
24	374.000	Outfall Sewer Lines	\$41,306	P-24	\$0	\$41,306	100.00%	\$0	\$41,306
25	375.000	Sewer - Other Treatment & Disposal	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26		TOTAL TREATMENT & DISPOSAL PLANT	\$729,350		\$0	\$729,350		\$0	\$729,350
27		GENERAL PLANT							
28	390.000	S&I General Plant	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	391.000	Office Furniture and Equipment	\$681	P-29	\$0	\$681	100.00%	\$0	\$681
30	391.100	Office Furn Equip (IT)	\$531	P-30	\$0	\$531	100.00%	\$0	\$531
31	392.000	Transportation Equipment	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	393.000	Stores Equipment	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	394.000	Tools, Shop and Garage Equipment	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	395.000	Laboratory Equipment	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	396.000	Power Operated Equipment	\$0	P-35	\$0	\$0	100.00%	\$0	\$0
36	397.000	Communication Equipment	\$27,143	P-36	\$0	\$27,143	100.00%	\$0	\$27,143
37	398.000	Miscellaneous Equipment	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	399.000	Other Tangible Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL GENERAL PLANT	\$28,355		\$0	\$28,355		\$0	\$28,355
40		TOTAL PLANT IN SERVICE	\$936,016		\$0	\$936,016		\$0	\$936,016

Confluence Rivers - Hillcrest Manor  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL PLANT INTANGIBLE	\$0		\$0		
5		COLLECTION PLANT					
6	351.000	S&I Collection Plant	\$0	4.00%	\$0	0	0.00%
7	352.100	Collection Sewers Force	\$40,283	2.00%	\$806	0	0.00%
8	352.200	Collection Sewers Gravity	\$103,146	2.00%	\$2,063	0	0.00%
9	353.000	Services to Sewer Customers	\$0	2.00%	\$0	0	0.00%
10	354.000	Flow Measuring Devices	\$7,186	3.30%	\$237	0	0.00%
11		TOTAL COLLECTION PLANT	\$150,615		\$3,106		
12		SYSTEM PUMPING PLANT					
13	362.000	Receiving Wells	\$0	4.00%	\$0	0	0.00%
14	363.000	Electric Sewer Pumping Equip	\$27,696	10.00%	\$2,770	0	0.00%
15	365.000	Sewer - Other Pumping Equipment	\$0	4.31%	\$0	0	0.00%
16		TOTAL SYSTEM PUMPING PLANT	\$27,696		\$2,770		
17		TREATMENT & DISPOSAL PLANT					
18	370.000	Land and Land Rights	\$0	0.00%	\$0	0	0.00%
19	370.100	Oxidation Lagoon Land	\$0	4.00%	\$0	0	0.00%
20	371.000	S&I Treatment & Disposal	\$79,082	4.00%	\$3,163	0	0.00%
21	372.000	Treatment & Disposal Equipment - 372	\$474,565	5.00%	\$23,728	0	0.00%
22	372.100	Oxidation Lagoons	\$91,204	20.00%	\$18,241	0	0.00%
23	373.000	Plant Sewers	\$43,193	2.50%	\$1,080	0	0.00%
24	374.000	Outfall Sewer Lines	\$41,306	2.00%	\$826	0	0.00%
25	375.000	Sewer - Other Treatment & Disposal	\$0	0.00%	\$0	0	0.00%
26		TOTAL TREATMENT & DISPOSAL PLANT	\$729,350		\$47,038		
27		GENERAL PLANT					
28	390.000	S&I General Plant	\$0	4.00%	\$0	0	0.00%
29	391.000	Office Furniture and Equipment	\$681	5.00%	\$34	0	0.00%
30	391.100	Office Furn Equip (IT)	\$531	14.30%	\$76	0	0.00%
31	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
32	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
33	394.000	Tools, Shop and Garage Equipment	\$0	5.00%	\$0	0	0.00%
34	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
35	396.000	Power Operated Equipment	\$0	6.70%	\$0	0	0.00%
36	397.000	Communication Equipment	\$27,143	6.70%	\$1,819	0	0.00%
37	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
38	399.000	Other Tangible Equipment	\$0	3.00%	\$0	0	0.00%
39		TOTAL GENERAL PLANT	\$28,355		\$1,929		
40		<b>Total Depreciation</b>	<b>\$936,016</b>		<b>\$54,843</b>		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Hillcrest Manor  
Case No. WR-2023-0006  
Test Year Ending 06-30-2022  
Update Period Ending 01-31-2023  
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	352.100	Collection Sewers Force	\$4,277	R-7	\$0	\$4,277	100.00%	\$0	\$4,277
8	352.200	Collection Sewers Gravity	\$48,607	R-8	\$0	\$48,607	100.00%	\$0	\$48,607
9	353.000	Services to Sewer Customers	\$6,643	R-9	\$0	\$6,643	100.00%	\$0	\$6,643
10	354.000	Flow Measuring Devices	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11		TOTAL COLLECTION PLANT	\$59,527		\$0	\$59,527		\$0	\$59,527
12		SYSTEM PUMPING PLANT							
13	362.000	Receiving Wells	\$0	R-13	\$0	\$0	100.00%	\$0	\$0
14	363.000	Electric Sewer Pumping Equip	\$7,282	R-14	\$0	\$7,282	100.00%	\$0	\$7,282
15	365.000	Sewer - Other Pumping Equipment	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16		TOTAL SYSTEM PUMPING PLANT	\$7,282		\$0	\$7,282		\$0	\$7,282
17		TREATMENT & DISPOSAL PLANT							
18	370.000	Land and Land Rights	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19	370.100	Oxidation Lagoon Land	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	371.000	S&I Treatment & Disposal	\$8,969	R-20	\$0	\$8,969	100.00%	\$0	\$8,969
21	372.000	Treatment & Disposal Equipment - 372	\$178,140	R-21	\$0	\$178,140	100.00%	\$0	\$178,140
22	372.100	Oxidation Lagoons	\$91,479	R-22	\$0	\$91,479	100.00%	\$0	\$91,479
23	373.000	Plant Sewers	\$8,279	R-23	\$0	\$8,279	100.00%	\$0	\$8,279
24	374.000	Outfall Sewer Lines	\$6,333	R-24	\$0	\$6,333	100.00%	\$0	\$6,333
25	375.000	Sewer - Other Treatment & Disposal	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26		TOTAL TREATMENT & DISPOSAL PLANT	\$293,200		\$0	\$293,200		\$0	\$293,200
27		GENERAL PLANT							
28	390.000	S&I General Plant	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	391.000	Office Furniture and Equipment	\$265	R-29	\$0	\$265	100.00%	\$0	\$265
30	391.100	Office Furn Equip (IT)	\$595	R-30	\$0	\$595	100.00%	\$0	\$595
31	392.000	Transportation Equipment	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	393.000	Stores Equipment	\$743	R-32	\$0	\$743	100.00%	\$0	\$743
33	394.000	Tools, Shop and Garage Equipment	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	395.000	Laboratory Equipment	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	396.000	Power Operated Equipment	\$0	R-35	\$0	\$0	100.00%	\$0	\$0
36	397.000	Communication Equipment	\$12,389	R-36	\$0	\$12,389	100.00%	\$0	\$12,389
37	398.000	Miscellaneous Equipment	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	399.000	Other Tangible Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL GENERAL PLANT	\$13,992		\$0	\$13,992		\$0	\$13,992
40		TOTAL DEPRECIATION RESERVE	\$374,001		\$0	\$374,001		\$0	\$374,001

Confluence Rivers - Hillcrest Manor  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll	\$4,462	43.61	14.91	28.70	0.078630	\$351
3	Employee Benefits	\$265	43.61	-2.53	46.14	0.126411	\$33
4	Electric Expense	\$7,110	43.61	42.40	1.21	0.003315	\$24
5	Chemicals	\$1,038	43.61	18.97	24.64	0.067507	\$70
6	Uncollectible Accounts	\$70	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$82,207	43.61	30.13	13.48	0.036932	\$3,036
8	TOTAL OPERATION AND MAINT. EXPENSE	\$95,152					\$3,514
9	TAXES						
10	FICA - Employer Portion	\$361	43.61	16.48	27.13	0.074329	\$27
11	FUTA	\$19	43.61	16.12	27.49	0.075315	\$1
12	SUTA	\$71	43.61	16.09	27.52	0.075397	\$5
13	Property Tax	\$198	43.61	286.40	-242.79	-0.665178	-\$132
14	TOTAL TAXES	\$649					-\$99
15	CWC REQ'D BEFORE RATE BASE OFFSETS						\$3,415
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
18	State Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$18,072	43.61	38.00	5.61	0.015370	\$278
21	TOTAL OFFSET FROM RATE BASE	\$18,072					\$278
22	TOTAL CASH WORKING CAPITAL REQUIRED						\$3,693

Confluence Rivers - Hillcrest Manor  
Case No. WR-2023-0006  
Test Year Ending 06-30-2022  
Update Period Ending 01-31-2023  
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
												L + M = K	
Rev-1		OPERATING REVENUES											
Rev-2	521.000	Residential	\$239,285	See note (1)	See note (1)	Rev-2	See note (1)	\$239,285	100.00%	\$6,382	\$245,667	See note (1)	See note (1)
Rev-3	0.000	Commercial	\$0			Rev-3		\$0	100.00%	\$4,512	\$4,512		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	532.000	Late Fees	\$2,103			Rev-5		\$2,103	100.00%	\$0	\$2,103		
Rev-6	536.000	Other Sewer Revenue - Oper. Rev.	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7		TOTAL OPERATING REVENUES	\$241,388					\$241,388		\$10,894	\$252,282		
1		COLLECTION OPERATIONS EXPENSES											
2		TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
3		COLLECTION MAINT. EXPENSES											
4	711.000	Maint of Collection S&I	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	712.000	Maint of Collection Sewers	\$0	\$0	\$0	E-5	\$621	\$621	100.00%	\$0	\$621	\$0	\$621
6	713.000	Maint of Services to Customers	\$245	\$0	\$245	E-6	\$87	\$332	100.00%	\$0	\$332	\$0	\$332
7		TOTAL COLLECTION MAINT. EXPENSES	\$245	\$0	\$245		\$708	\$953		\$0	\$953	\$0	\$953
8		PUMPING OPERATIONS EXPENSES											
9	722.000	Pumping Labor & Expenses	\$6,803	\$0	\$6,803	E-9	\$202	\$7,005	100.00%	\$0	\$7,005	\$0	\$7,005
10		TOTAL PUMPING OPERATIONS EXPENSES	\$6,803	\$0	\$6,803		\$202	\$7,005		\$0	\$7,005	\$0	\$7,005
11		PUMPING MAINTENANCE EXPENSES											
12	732.000	Maint of Pumping Equip	\$999	\$0	\$999	E-12	\$0	\$999	100.00%	\$0	\$999	\$0	\$999
13		TOTAL PUMPING MAINTENANCE EXPENSES	\$999	\$0	\$999		\$0	\$999		\$0	\$999	\$0	\$999
14		TREAT. & DISP. OPER. EXPENSE											
15	741.000	Chemicals	\$1,038	\$0	\$1,038	E-15	\$0	\$1,038	100.00%	\$0	\$1,038	\$0	\$1,038
16	742.000	Treatment Labor & Expenses	\$45,615	\$0	\$45,615	E-16	\$1,981	\$47,596	100.00%	\$0	\$47,596	\$0	\$47,596
17	743.000	Fuel & Power for Sewage Treatment & Pumping	\$7,110	\$0	\$7,110	E-17	\$0	\$7,110	100.00%	\$0	\$7,110	\$0	\$7,110
18	744.000	Misc Expenses - T&D	\$125	\$0	\$125	E-18	\$0	\$125	100.00%	\$0	\$125	\$0	\$125
19		TOTAL TREAT. & DISP. OPER. EXPENSE	\$53,888	\$0	\$53,888		\$1,981	\$55,869		\$0	\$55,869	\$0	\$55,869
20		TREAT. & DISP. MAINT. EXPENSES											
21	751.000	Maint of Treatment & Disposal S&I	\$4,440	\$0	\$4,440	E-21	\$3,350	\$7,790	100.00%	\$0	\$7,790	\$0	\$7,790
22	752.000	Maint of Treatment & Disposal Plant	\$0	\$0	\$0	E-22	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
23		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$4,440	\$0	\$4,440		\$3,350	\$7,790		\$0	\$7,790	\$0	\$7,790
24		CUSTOMER ACCOUNTS EXPENSE											
25	903.100	Cust Records & Collection Expense - Billing	\$8,570	\$0	\$8,570	E-25	-\$4,226	\$4,344	100.00%	\$0	\$4,344	\$0	\$4,344
26	903.280	Cust Records & Collection Expense	\$1,033	\$0	\$1,033	E-26	\$0	\$1,033	100.00%	\$0	\$1,033	\$0	\$1,033
27	904.000	Uncollectible Accounts	\$3,049	\$0	\$3,049	E-27	-\$3,808	-\$759	100.00%	\$0	-\$759	\$0	-\$759
28		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$12,652	\$0	\$12,652		-\$8,034	\$4,618		\$0	\$4,618	\$0	\$4,618
29		ADMIN. & GENERAL EXPENSES											
30	921.800	Office Supplies & Other Expenses	\$47	\$0	\$47	E-30	\$0	\$47	100.00%	\$0	\$47	\$0	\$47
31	922.000	Admin Expenses Transferred - Cr	\$9,154	\$0	\$9,154	E-31	-\$2,053	\$7,101	100.00%	\$0	\$7,101	\$5,177	\$1,924
32	923.100	Outside Services Employed - Bank Fees	\$24	\$0	\$24	E-32	\$0	\$24	100.00%	\$0	\$24	\$0	\$24
33	923.400	Outside Services Employed - Legal	\$351	\$0	\$351	E-33	\$162	\$513	100.00%	\$0	\$513	\$0	\$513
34	923.500	Outside Services Employed - Accounting	\$3,832	\$0	\$3,832	E-34	-\$3,716	\$116	100.00%	\$0	\$116	\$0	\$116
35	923.600	Outside Services Employed - Easements	\$414	\$0	\$414	E-35	-\$414	\$0	100.00%	\$0	\$0	\$0	\$0
36	923.900	Outside Services Employed - Management Consulting	\$1,152	\$0	\$1,152	E-36	\$0	\$1,152	100.00%	\$0	\$1,152	\$0	\$1,152

Confluence Rivers - Hillcrest Manor  
Case No. WR-2023-0006  
Test Year Ending 06-30-2022  
Update Period Ending 01-31-2023  
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
											L + M = K		
37	924.200	Property Insurance - Commercial	-\$64	\$0	-\$64	E-37	\$64	\$0	100.00%	\$0	\$0	\$0	\$0
38	924.400	Property Insurance	\$15,091	\$0	\$15,091	E-38	-\$8,192	\$6,899	100.00%	\$0	\$6,899	\$0	\$6,899
39	928.100	Regulatory Commission Expenses - DNR	\$1,421	\$0	\$1,421	E-39	-\$18	\$1,403	100.00%	\$0	\$1,403	\$0	\$1,403
40	928.200	Regulatory Commission Expenses - PSC	\$1,197	\$0	\$1,197	E-40	-\$534	\$663	100.00%	\$0	\$663	\$0	\$663
41	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-41	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
42	930.300	Research & Development Expenses	\$0	\$0	\$0	E-42	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
43		TOTAL ADMIN. & GENERAL EXPENSES	\$32,619	\$0	\$32,619		-\$14,701	\$17,918		\$0	\$17,918	\$5,177	\$12,741
44		DEPRECIATION EXPENSE											
45	403.000	Depreciation Expense, Dep. Exp.	\$33,363	See note (1)	See note (1)	E-45	See note (1)	\$33,363	100.00%	\$21,480	\$54,843	See note (1)	See note (1)
46	403.100	Depreciation - 403.1	-\$3,120			E-46		-\$3,120	100.00%	\$0	-\$3,120		
47	403.200	Depreciation - 403.2	\$208			E-47		\$208	100.00%	\$0	\$208		
48	405.000	Amortization of Other Utility Plant	\$344			E-48		\$344	100.00%	\$0	\$344		
49	407.400	Amortization of Property Losses	\$257			E-49		\$257	100.00%	-\$257	\$0		
50		TOTAL DEPRECIATION EXPENSE	\$31,052	\$0	\$0		\$0	\$31,052		\$21,223	\$52,275	\$0	\$0
51		AMORTIZATION EXPENSE											
52		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
53		OTHER OPERATING EXPENSES											
54	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$130	\$0	\$130	E-54	\$0	\$130	100.00%	\$0	\$130	\$0	\$130
55	408.160	Property Taxes	\$377	\$0	\$377	E-55	\$79	\$456	100.00%	\$0	\$456	\$0	\$456
56		TOTAL OTHER OPERATING EXPENSE	\$507	\$0	\$507		\$79	\$586		\$0	\$586	\$0	\$586
57		<b>TOTAL OPERATING EXPENSE</b>	<b>\$143,205</b>	<b>\$0</b>	<b>\$112,153</b>		<b>-\$16,415</b>	<b>\$126,790</b>		<b>\$21,223</b>	<b>\$148,013</b>	<b>\$5,177</b>	<b>\$90,561</b>
58		NET INCOME BEFORE TAXES	\$98,183					\$114,598		-\$10,329	\$104,269		
59		INCOME TAXES											
60	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-60	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
61		TOTAL INCOME TAXES	\$0					\$0		\$0	\$0		
62		DEFERRED INCOME TAXES											
63	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-63	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
64		Amortization of Deferred ITC	\$0			E-64		\$0	100.00%	\$0	\$0		
65		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
66		<b>NET OPERATING INCOME</b>	<b>\$98,183</b>					<b>\$114,598</b>		<b>-\$10,329</b>	<b>\$104,269</b>		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

**Confluence Rivers - Hillcrest Manor**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Income Tax Calculation**

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		\$104,269	\$43,262	\$44,084	\$44,905
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$52,275	\$52,275	\$52,275	\$52,275
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$52,275	\$52,275	\$52,275	\$52,275
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$18,072	\$18,072	\$18,072	\$18,072
7	Tax Straight-Line Depreciation		\$52,275	\$52,275	\$52,275	\$52,275
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$70,347	\$70,347	\$70,347	\$70,347
9	NET TAXABLE INCOME		\$86,197	\$25,190	\$26,012	\$26,833
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		\$86,197	\$25,190	\$26,012	\$26,833
12	Deduct Missouri Income Tax at the Rate of	100.000%	\$0	\$0	\$0	\$0
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		\$86,197	\$25,190	\$26,012	\$26,833
15	Federal Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	0.000%	\$0	\$0	\$0	\$0
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		\$86,197	\$25,190	\$26,012	\$26,833
20	Deduct Federal Income Tax at the Rate of	50.000%	\$0	\$0	\$0	\$0
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		\$86,197	\$25,190	\$26,012	\$26,833
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		\$86,197	\$25,190	\$26,012	\$26,833
27	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
28	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
29	City Taxable Income		\$86,197	\$25,190	\$26,012	\$26,833
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		\$0	\$0	\$0	\$0
34	State Income Tax		\$0	\$0	\$0	\$0
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		\$0	\$0	\$0	\$0
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		\$0	\$0	\$0	\$0

**Confluence Rivers - Hillcrest Manor**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Capital Structure Schedule**

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$8,799,170	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$8,799,170	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	<b>TOTAL CAPITALIZATION</b>	<b>\$17,598,340</b>	<b>100.00%</b>		<b>7.900%</b>	<b>8.050%</b>	<b>8.200%</b>
8	PreTax Cost of Capital				0.000%	0.000%	8.200%

**Exhibit No.:** -  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**Case No:** WR-2023-0006  
**Date Prepared:** 6/29/2023



**MISSOURI PUBLIC SERVICE COMMISSION**

**FINANCIAL & BUSINESS ANALYSIS DIVISION**

**REBUTTAL COST OF SERVICE FILING**

**STAFF ACCOUNTING SCHEDULES**

**CONFLUENCE RIVERS - HILLCREST MANOR**  
**WATER**

**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**

**CASE NO. WR-2023-0006**

Jefferson City, Missouri

June 2023

**Confluence Rivers - Hillcrest Manor**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Revenue Requirement**

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$414,600	\$414,600	\$414,600
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$32,753	\$33,375	\$33,997
4	Net Income Available	\$92,336	\$92,336	\$92,336
5	Additional Net Income Required	-\$59,583	-\$58,961	-\$58,339
6	Income Tax Requirement			
7	Required Current Income Tax	\$0	\$0	\$0
8	Current Income Tax Available	\$0	\$0	\$0
9	Additional Current Tax Required	\$0	\$0	\$0
10	Revenue Requirement	-\$59,583	-\$58,961	-\$58,339
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$59,583	-\$58,961	-\$58,339

**Confluence Rivers - Hillcrest Manor**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**RATE BASE SCHEDULE**

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$802,979
2	Less Accumulated Depreciation Reserve		\$365,882
3	Net Plant In Service		<u>\$437,097</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$3,332
6	Contributions in Aid of Construction Amortization		\$5,355
7	Prepayments		\$3,990
8	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$12,677</u>
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	\$0
11	State Tax Offset	-1.5370%	\$0
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$210
14	Contributions in Aid of Construction		\$35,384
15	TOTAL SUBTRACT FROM NET PLANT		<u>\$35,174</u>
16	Total Rate Base		<u><u>\$414,600</u></u>

Confluence Rivers - Hillcrest Manor  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$0	P-6	\$0	\$0	100.00%	\$0	\$0
7	311.000	S&I Source of Supply	\$185,976	P-7	\$0	\$185,976	100.00%	\$0	\$185,976
8	312.000	Collecting & Impounding Reservoirs	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$44,640	P-9	\$0	\$44,640	100.00%	\$0	\$44,640
10	316.000	Supply Mains	\$1,162	P-10	\$0	\$1,162	100.00%	\$0	\$1,162
11	317.000	Other Water Source Plant	\$0	P-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$231,778		\$0	\$231,778		\$0	\$231,778
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	323.000	Other Power Production Equipment	\$164,612	P-15	\$0	\$164,612	100.00%	\$0	\$164,612
16	325.000	Electric Pumping Equipment	\$16,417	P-16	\$0	\$16,417	100.00%	\$0	\$16,417
17	325.100	Electric Pumps - Submersible	\$41,021	P-17	\$0	\$41,021	100.00%	\$0	\$41,021
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL PUMPING PLANT	\$222,050		\$0	\$222,050		\$0	\$222,050
20		WATER TREATMENT PLANT							
21	331.000	S&I Treatment Plant	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	332.000	Water Treatment Equipment	\$33,087	P-22	\$0	\$33,087	100.00%	\$0	\$33,087
23		TOTAL WATER TREATMENT PLANT	\$33,087		\$0	\$33,087		\$0	\$33,087
24		TRANSMISSION & DIST. PLANT							
25	341.000	S&I Transmission & Distribution	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26	342.000	Distribution Reservoirs and Standpipes	\$128,718	P-26	\$0	\$128,718	100.00%	\$0	\$128,718
27	343.000	Transmission and Distribution Mains	\$88,593	P-27	\$0	\$88,593	100.00%	\$0	\$88,593
28	344.000	Fire Mains	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	345.000	Services	\$2,353	P-29	\$0	\$2,353	100.00%	\$0	\$2,353
30	346.000	Meters	\$68,321	P-30	\$0	\$68,321	100.00%	\$0	\$68,321
31	347.000	Meter Installations	\$2,984	P-31	\$0	\$2,984	100.00%	\$0	\$2,984
32	348.000	Hydrants	\$13,420	P-32	\$0	\$13,420	100.00%	\$0	\$13,420
33		TOTAL TRANSMISSION & DIST. PLANT	\$304,389		\$0	\$304,389		\$0	\$304,389
34		INCENTIVE COMPENSATION CAPITALIZATION							
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
36		GENERAL PLANT							
37	390.000	S&I General Plant	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	391.000	Office Furniture and Equipment	\$681	P-38	\$0	\$681	100.00%	\$0	\$681
39	391.100	Office Furn Equip (IT)	\$531	P-39	\$0	\$531	100.00%	\$0	\$531
40	392.000	Transportation Equipment	\$0	P-40	\$0	\$0	100.00%	\$0	\$0
41	393.000	Stores Equipment	\$0	P-41	\$0	\$0	100.00%	\$0	\$0
42	394.000	Tools, Shop and Garage Equipment	\$0	P-42	\$0	\$0	100.00%	\$0	\$0
43	395.000	Laboratory Equipment	\$0	P-43	\$0	\$0	100.00%	\$0	\$0
44	396.000	Power Operated Equipment	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45	397.000	Communication Equipment	\$10,463	P-45	\$0	\$10,463	100.00%	\$0	\$10,463
46	398.000	Miscellaneous Equipment	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47	399.000	Other Tangible Equipment	\$0	P-47	\$0	\$0	100.00%	\$0	\$0
48		TOTAL GENERAL PLANT	\$11,675		\$0	\$11,675		\$0	\$11,675
49		TOTAL PLANT IN SERVICE	\$802,979		\$0	\$802,979		\$0	\$802,979

Confluence Rivers - Hillcrest Manor  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL INTANGIBLE PLANT	\$0		\$0		
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land and Land Rights	\$0	0.00%	\$0	0	0.00%
7	311.000	S&I Source of Supply	\$185,976	2.50%	\$4,649	0	0.00%
8	312.000	Collecting & Impounding Reservoirs	\$0	2.00%	\$0	0	0.00%
9	314.000	Wells and Springs	\$44,640	2.00%	\$893	0	0.00%
10	316.000	Supply Mains	\$1,162	2.00%	\$23	0	0.00%
11	317.000	Other Water Source Plant	\$0	5.00%	\$0	0	0.00%
12		TOTAL SOURCE OF SUPPLY PLANT	\$231,778		\$5,565		
13		PUMPING PLANT					
14	321.000	S&I Pumping Plant	\$0	2.50%	\$0	0	0.00%
15	323.000	Other Power Production Equipment	\$164,612	4.00%	\$6,584	0	0.00%
16	325.000	Electric Pumping Equipment	\$16,417	10.00%	\$1,642	0	0.00%
17	325.100	Electric Pumps - Submersible	\$41,021	10.00%	\$4,102	0	0.00%
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	4.00%	\$0	0	0.00%
19		TOTAL PUMPING PLANT	\$222,050		\$12,328		
20		WATER TREATMENT PLANT					
21	331.000	S&I Treatment Plant	\$0	2.50%	\$0	0	0.00%
22	332.000	Water Treatment Equipment	\$33,087	2.90%	\$960	0	0.00%
23		TOTAL WATER TREATMENT PLANT	\$33,087		\$960		
24		TRANSMISSION & DIST. PLANT					
25	341.000	S&I Transmission & Distribution	\$0	2.50%	\$0	0	0.00%
26	342.000	Distribution Reservoirs and Standpipes	\$128,718	2.50%	\$3,218	0	0.00%
27	343.000	Transmission and Distribution Mains	\$88,593	2.00%	\$1,772	0	0.00%
28	344.000	Fire Mains	\$0	1.56%	\$0	0	0.00%
29	345.000	Services	\$2,353	2.50%	\$59	0	0.00%
30	346.000	Meters	\$68,321	3.30%	\$2,255	0	0.00%
31	347.000	Meter Installations	\$2,984	2.50%	\$75	0	0.00%
32	348.000	Hydrants	\$13,420	2.00%	\$268	0	0.00%
33		TOTAL TRANSMISSION & DIST. PLANT	\$304,389		\$7,647		
34		INCENTIVE COMPENSATION CAPITALIZATION					
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
36		GENERAL PLANT					
37	390.000	S&I General Plant	\$0	2.50%	\$0	0	0.00%
38	391.000	Office Furniture and Equipment	\$681	5.00%	\$34	0	0.00%
39	391.100	Office Furn Equip (IT)	\$531	20.00%	\$106	0	0.00%
40	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
41	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
42	394.000	Tools, Shop and Garage Equipment	\$0	6.70%	\$0	0	0.00%
43	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%

**Confluence Rivers - Hillcrest Manor**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Depreciation Expense**

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
44	396.000	Power Operated Equipment	\$0	6.70%	\$0	0	0.00%
45	397.000	Communication Equipment	\$10,463	6.70%	\$701	0	0.00%
46	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
47	399.000	Other Tangible Equipment	\$0	3.00%	\$0	0	0.00%
48		<b>TOTAL GENERAL PLANT</b>	<b>\$11,675</b>		<b>\$841</b>		
49		<b>Total Depreciation</b>	<b>\$802,979</b>		<b>\$27,341</b>		

*Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.*

Confluence Rivers - Hillcrest Manor  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	311.000	S&I Source of Supply	\$50,453	R-7	\$0	\$50,453	100.00%	\$0	\$50,453
8	312.000	Collecting & Impounding Reservoirs	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$11,882	R-9	\$0	\$11,882	100.00%	\$0	\$11,882
10	316.000	Supply Mains	\$1,279	R-10	\$0	\$1,279	100.00%	\$0	\$1,279
11	317.000	Other Water Source Plant	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$63,614		\$0	\$63,614		\$0	\$63,614
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	323.000	Other Power Production Equipment	\$62,825	R-15	\$0	\$62,825	100.00%	\$0	\$62,825
16	325.000	Electric Pumping Equipment	\$5,883	R-16	\$0	\$5,883	100.00%	\$0	\$5,883
17	325.100	Electric Pumps - Submersible	\$41,979	R-17	\$0	\$41,979	100.00%	\$0	\$41,979
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL PUMPING PLANT	\$110,687		\$0	\$110,687		\$0	\$110,687
20		WATER TREATMENT PLANT							
21	331.000	S&I Treatment Plant	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22	332.000	Water Treatment Equipment	\$4,804	R-22	\$0	\$4,804	100.00%	\$0	\$4,804
23		TOTAL WATER TREATMENT PLANT	\$4,804		\$0	\$4,804		\$0	\$4,804
24		TRANSMISSION & DIST. PLANT							
25	341.000	S&I Transmission & Distribution	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	342.000	Distribution Reservoirs and Standpipes	\$28,005	R-26	\$0	\$28,005	100.00%	\$0	\$28,005
27	343.000	Transmission and Distribution Mains	\$59,635	R-27	\$0	\$59,635	100.00%	\$0	\$59,635
28	344.000	Fire Mains	\$1,409	R-28	\$0	\$1,409	100.00%	\$0	\$1,409
29	345.000	Services	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	346.000	Meters	\$84,741	R-30	\$0	\$84,741	100.00%	\$0	\$84,741
31	347.000	Meter Installations	\$717	R-31	\$0	\$717	100.00%	\$0	\$717
32	348.000	Hydrants	\$7,580	R-32	\$0	\$7,580	100.00%	\$0	\$7,580
33		TOTAL TRANSMISSION & DIST. PLANT	\$182,087		\$0	\$182,087		\$0	\$182,087
34		INCENTIVE COMPENSATION CAPITALIZATION							
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
36		GENERAL PLANT							
37	390.000	S&I General Plant	\$265	R-37	\$0	\$265	100.00%	\$0	\$265
38	391.000	Office Furniture and Equipment	\$595	R-38	\$0	\$595	100.00%	\$0	\$595
39	391.100	Office Furn Equip (IT)	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40	392.000	Transportation Equipment	\$0	R-40	\$0	\$0	100.00%	\$0	\$0
41	393.000	Stores Equipment	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
42	394.000	Tools, Shop and Garage Equipment	\$0	R-42	\$0	\$0	100.00%	\$0	\$0
43	395.000	Laboratory Equipment	\$0	R-43	\$0	\$0	100.00%	\$0	\$0
44	396.000	Power Operated Equipment	\$0	R-44	\$0	\$0	100.00%	\$0	\$0
45	397.000	Communication Equipment	\$3,830	R-45	\$0	\$3,830	100.00%	\$0	\$3,830
46	398.000	Miscellaneous Equipment	\$0	R-46	\$0	\$0	100.00%	\$0	\$0
47	399.000	Other Tangible Equipment	\$0	R-47	\$0	\$0	100.00%	\$0	\$0
48		TOTAL GENERAL PLANT	\$4,690		\$0	\$4,690		\$0	\$4,690
49		TOTAL DEPRECIATION RESERVE	\$365,882		\$0	\$365,882		\$0	\$365,882

Confluence Rivers - Hillcrest Manor  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	<b>OPERATION AND MAINT. EXPENSE</b>						
2	Payroll	\$4,391	43.61	14.91	28.70	0.078630	\$345
3	Employee Benefits	\$261	43.61	-2.53	46.14	0.126411	\$33
4	Electric Expense	\$6,595	43.61	42.40	1.21	0.003315	\$22
5	Chemicals	\$4,158	43.61	18.97	24.64	0.067507	\$281
6	Uncollectible Accounts	\$67	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$56,252	43.61	25.78	17.83	0.048849	\$2,748
8	<b>TOTAL OPERATION AND MAINT. EXPENSE</b>	<b>\$71,724</b>					<b>\$3,429</b>
9	<b>TAXES</b>						
10	FICA - Employer Portion	\$355	43.61	16.48	27.13	0.074329	\$26
11	FUTA	\$18	43.61	16.12	27.49	0.075315	\$1
12	SUTA	\$70	43.61	16.09	27.52	0.075397	\$5
13	Property Tax	\$194	43.61	286.40	-242.79	-0.665178	-\$129
14	<b>TOTAL TAXES</b>	<b>\$637</b>					<b>-\$97</b>
15	<b>CWC REQ'D BEFORE RATE BASE OFFSETS</b>						<b>\$3,332</b>
16	<b>TAX OFFSET FROM RATE BASE</b>						
17	Federal Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
18	State Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$13,682	43.61	38.00	5.61	0.015370	\$210
21	<b>TOTAL OFFSET FROM RATE BASE</b>	<b>\$13,682</b>					<b>\$210</b>
22	<b>TOTAL CASH WORKING CAPITAL REQUIRED</b>						<b>\$3,542</b>

Confluence Rivers - Hillcrest Manor  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
											L + M = K		
Rev-1		<b>OPERATING REVENUES</b>											
Rev-2	461.000	Residential	\$189,137	See note (1)	See note (1)	Rev-2	See note (1)	\$189,137	100.00%	-\$11,799	\$177,338	See note (1)	See note (1)
Rev-3	0.000	Commercial	\$0			Rev-3		\$0	100.00%	\$9,857	\$9,857		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5		Private Fire Protection	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6		Public Fire Protection	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7	470.000	Late Fees	\$2,103			Rev-7		\$2,103	100.00%	\$0	\$2,103		
Rev-8		Other Public Auth.	\$0			Rev-8		\$0	100.00%	\$0	\$0		
Rev-9		Sales for Resale	\$0			Rev-9		\$0	100.00%	\$0	\$0		
Rev-10	471.000	Other Water Revenue - Oper. Rev.	\$150			Rev-10		\$150	100.00%	\$0	\$150		
Rev-11		<b>TOTAL OPERATING REVENUES</b>	<b>\$191,390</b>					<b>\$191,390</b>		<b>-\$1,942</b>	<b>\$189,448</b>		
1		<b>SOURCE OF SUPPLY EXPENSES</b>											
2	602.000	Purchased Water	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	603.000	Misc Expenses - Supply	\$0	\$0	\$0	E-3	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
4	611.000	Maint of Structures & Improvements - Supply	\$0	\$0	\$0	E-4	\$598	\$598	100.00%	\$0	\$598	\$0	\$598
5	612.000	Maint of Collecting & Impounding Reservoirs	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6	613.000	Maint of Lake, River and Other Intakes	\$0	\$0	\$0	E-6	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
7	614.000	Maint of Wells & Springs	\$116	\$0	\$116	E-7	\$0	\$116	100.00%	\$0	\$116	\$0	\$116
8	616.000	Maint of Supply Mains	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	617.000	Maint of Misc Water Source Plant	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10		<b>TOTAL SOURCE OF SUPPLY EXPENSES</b>	<b>\$116</b>	<b>\$0</b>	<b>\$116</b>		<b>\$598</b>	<b>\$714</b>		<b>\$0</b>	<b>\$714</b>	<b>\$0</b>	<b>\$714</b>
11		<b>PUMPING EXPENSES</b>											
12	623.000	Fuel or Power Purchased for Pumping	\$5,665	\$0	\$5,665	E-12	\$0	\$5,665	100.00%	\$0	\$5,665	\$0	\$5,665
13	632.000	Maint of Power Production Equipment	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	633.000	Maint of Pumping Equip	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15		<b>TOTAL PUMPING EXPENSES</b>	<b>\$5,665</b>	<b>\$0</b>	<b>\$5,665</b>		<b>\$0</b>	<b>\$5,665</b>		<b>\$0</b>	<b>\$5,665</b>	<b>\$0</b>	<b>\$5,665</b>
16		<b>WATER TREATMENT EXPENSES</b>											
17	641.000	Chemicals	\$4,158	\$0	\$4,158	E-17	\$0	\$4,158	100.00%	\$0	\$4,158	\$0	\$4,158
18	642.000	Operation Labor & Expenses	\$35,458	\$0	\$35,458	E-18	-\$585	\$34,873	100.00%	\$0	\$34,873	\$0	\$34,873
19	643.000	Misc Expenses - Water Treatment	\$0	\$0	\$0	E-19	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
20	651.000	Maint of Structures & Improvements - Water Treatment	\$0	\$0	\$0	E-20	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
21	652.000	Maint of Water Treatment Equip	\$109	\$0	\$109	E-21	\$221	\$330	100.00%	\$0	\$330	\$0	\$330
22		<b>TOTAL WATER TREATMENT EXPENSES</b>	<b>\$39,725</b>	<b>\$0</b>	<b>\$39,725</b>		<b>-\$364</b>	<b>\$39,361</b>		<b>\$0</b>	<b>\$39,361</b>	<b>\$0</b>	<b>\$39,361</b>
23		<b>TRANSMISSION &amp; DIST. EXPENSES</b>											
24	662.000	Transmission & Distribution Lines Expenses	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25	663.000	Meter Expenses	\$1,169	\$0	\$1,169	E-25	\$0	\$1,169	100.00%	\$0	\$1,169	\$0	\$1,169
26	665.000	Misc Expenses - T&D	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
27	671.000	Maint of Structures & Improvements - T&D	\$0	\$0	\$0	E-27	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
28	673.000	Maint of Transmission & Distribution Mains	\$407	\$0	\$407	E-28	\$1,256	\$1,663	100.00%	\$0	\$1,663	\$0	\$1,663
29	675.000	Maint of Services	\$0	\$0	\$0	E-29	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
30	676.000	Maint of Meters	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	677.000	Maint of Hydrants	\$0	\$0	\$0	E-31	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
32	678.000	Maint of Misc Plant	\$0	\$0	\$0	E-32	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
33		<b>TOTAL TRANSMISSION &amp; DIST. EXPENSES</b>	<b>\$1,576</b>	<b>\$0</b>	<b>\$1,576</b>		<b>\$1,256</b>	<b>\$2,832</b>		<b>\$0</b>	<b>\$2,832</b>	<b>\$0</b>	<b>\$2,832</b>
34		<b>CUSTOMER ACCOUNTS EXPENSE</b>											

Confluence Rivers - Hillcrest Manor  
Case No. WR-2023-0006  
Test Year Ending 06-30-2022  
Update Period Ending 01-31-2023  
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
			L + M = K										
35	903.100	Cust Records & Collection Expense - Billing	\$8,435	\$0	\$8,435	E-35		\$4,274	100.00%	\$0	\$4,274	\$0	\$4,274
36	903.280	Cust Records & Collection Expense	\$1,017	\$0	\$1,017	E-36	\$0	\$1,017	100.00%	\$0	\$1,017	\$0	\$1,017
37	904.000	Uncollectible Accounts	\$3,001	\$0	\$3,001	E-37	-\$3,642	-\$641	100.00%	\$0	-\$641	\$0	-\$641
38		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$12,453	\$0	\$12,453		-\$7,803	\$4,650		\$0	\$4,650	\$0	\$4,650
39		CUSTOMER SERVICE EXPENSES											
40		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
41		SALES PROMOTION EXPENSES											
42		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
43		OPERATIONS & MAINTENANCE											
44		TOTAL OPERATIONS & MAINTENANCE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
45		ADMIN. & GENERAL EXPENSES											
46	921.800	Office Supplies & Other Expenses	\$45	\$0	\$45	E-46	\$0	\$45	100.00%	\$0	\$45	\$0	\$45
47	922.000	Admin Expenses Transferred - Cr	\$8,755	\$0	\$8,755	E-47	-\$1,765	\$6,990	100.00%	\$0	\$6,990	\$5,096	\$1,894
48	923.100	Outside Services Employed - Bank Fees	\$24	\$0	\$24	E-48	\$0	\$24	100.00%	\$0	\$24	\$0	\$24
49	923.400	Outside Services Employed - Legal	\$335	\$0	\$335	E-49	\$170	\$505	100.00%	\$0	\$505	\$0	\$505
50	923.500	Outside Services Employed - Accounting	\$3,665	\$0	\$3,665	E-50	-\$3,550	\$115	100.00%	\$0	\$115	\$0	\$115
51	923.600	Outside Services Employed - Easements	\$396	\$0	\$396	E-51	-\$396	\$0	100.00%	\$0	\$0	\$0	\$0
52	923.900	Outside Services Employed - Management Consulting	\$1,102	\$0	\$1,102	E-52	\$0	\$1,102	100.00%	\$0	\$1,102	\$0	\$1,102
53	924.200	Property Insurance - Commercial	-\$63	\$0	-\$63	E-53	\$63	\$0	100.00%	\$0	\$0	\$0	\$0
54	924.400	Property Insurance	\$14,853	\$0	\$14,853	E-54	-\$7,466	\$7,387	100.00%	\$0	\$7,387	\$0	\$7,387
55	928.100	Regulatory Commission Expenses - DNR	\$1,399	\$0	\$1,399	E-55	\$282	\$1,681	100.00%	\$0	\$1,681	\$0	\$1,681
56	928.200	Regulatory Commission Expenses - PSC	\$1,178	\$0	\$1,178	E-56	-\$525	\$653	100.00%	\$0	\$653	\$0	\$653
57	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-57	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
58	930.300	Research & Development Expenses	\$0	\$0	\$0	E-58	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
59		TOTAL ADMIN. & GENERAL EXPENSES	\$31,689	\$0	\$31,689		-\$13,187	\$18,502		\$0	\$18,502	\$5,096	\$13,406
60		DEPRECIATION EXPENSE											
61	403.000	Depreciation Expense, Dep. Exp.	\$31,907	See note (1)	See note (1)	E-61	See note (1)	\$31,907	100.00%	-\$4,566	\$27,341	See note (1)	See note (1)
62	403.100	Depreciation - 403.1	-\$3,071			E-62		-\$3,071	100.00%	\$0	-\$3,071		
63	403.200	Depreciation - 403.2	\$204			E-63		\$204	100.00%	\$0	\$204		
64	405.000	Amortization of Other Utility Plant	\$338			E-64		\$338	100.00%	\$0	\$338		
65	407.400	Amortization of Property Losses	\$253			E-65		\$253	100.00%	-\$253	\$0		
66		TOTAL DEPRECIATION EXPENSE	\$29,631	\$0	\$0		\$0	\$29,631		-\$4,819	\$24,812	\$0	\$0
67		AMORTIZATION EXPENSE											
68		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
69		OTHER OPERATING EXPENSES											
70	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$128	\$0	\$128	E-70	\$0	\$128	100.00%	\$0	\$128	\$0	\$128
71	408.160	Property Taxes	\$371	\$0	\$371	E-71	\$77	\$448	100.00%	\$0	\$448	\$0	\$448
72		TOTAL OTHER OPERATING EXPENSE	\$499	\$0	\$499		\$77	\$576		\$0	\$576	\$0	\$576
73		TOTAL OPERATING EXPENSE	\$121,354	\$0	\$91,723		-\$19,423	\$101,931		-\$4,819	\$97,112	\$5,096	\$67,204
74		NET INCOME BEFORE TAXES	\$70,036					\$89,459		\$2,877	\$92,336		

**Confluence Rivers - Hillcrest Manor**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Income Statement Detail**

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
75		<b>INCOME TAXES</b>											
76	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-76	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
77		<b>TOTAL INCOME TAXES</b>	\$0					\$0		\$0	\$0		
78		<b>DEFERRED INCOME TAXES</b>											
79	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-79	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
80		Amortization of Deferred ITC	\$0			E-80		\$0	100.00%	\$0	\$0		
81		<b>TOTAL DEFERRED INCOME TAXES</b>	\$0					\$0		\$0	\$0		
82		<b>NET OPERATING INCOME</b>	<u>\$70,036</u>					<u>\$89,459</u>		<u>\$2,877</u>	<u>\$92,336</u>		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Confluence Rivers - Hillcrest Manor  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		\$92,336	\$32,753	\$33,375	\$33,997
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$24,812	\$24,812	\$24,812	\$24,812
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$24,812	\$24,812	\$24,812	\$24,812
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$13,682	\$13,682	\$13,682	\$13,682
7	Tax Straight-Line Depreciation		\$24,812	\$24,812	\$24,812	\$24,812
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$38,494	\$38,494	\$38,494	\$38,494
9	NET TAXABLE INCOME		\$78,654	\$19,071	\$19,693	\$20,315
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		\$78,654	\$19,071	\$19,693	\$20,315
12	Deduct Missouri Income Tax at the Rate of	100.000%	\$0	\$0	\$0	\$0
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		\$78,654	\$19,071	\$19,693	\$20,315
15	Federal Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	0.000%	\$0	\$0	\$0	\$0
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		\$78,654	\$19,071	\$19,693	\$20,315
20	Deduct Federal Income Tax at the Rate of	50.000%	\$0	\$0	\$0	\$0
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		\$78,654	\$19,071	\$19,693	\$20,315
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		\$78,654	\$19,071	\$19,693	\$20,315
27	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
28	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
29	City Taxable Income		\$78,654	\$19,071	\$19,693	\$20,315
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		\$0	\$0	\$0	\$0
34	State Income Tax		\$0	\$0	\$0	\$0
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		\$0	\$0	\$0	\$0
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		\$0	\$0	\$0	\$0

**Confluence Rivers - Hillcrest Manor**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Capital Structure Schedule**

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$8,799,170	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$8,799,170	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	<b>TOTAL CAPITALIZATION</b>	<b>\$17,598,340</b>	<b>100.00%</b>		<b>7.900%</b>	<b>8.050%</b>	<b>8.200%</b>
8	<b>PreTax Cost of Capital</b>				<b>0.000%</b>	<b>0.000%</b>	<b>8.200%</b>

**Exhibit No.:** -  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**Case No:** WR-2023-0006  
**Date Prepared:** 6/29/2023



**MISSOURI PUBLIC SERVICE COMMISSION**

**FINANCIAL & BUSINESS ANALYSIS DIVISION**

**REBUTTAL COST OF SERVICE FILING**

**STAFF ACCOUNTING SCHEDULES**

**CONFLUENCE RIVERS - INDIAN HILLS**

**WATER**

**Test Year Ending 06-30-2022**

**Update Period Ending 01-31-2023**

**CASE NO. WR-2023-0006**

Jefferson City, Missouri

June 2023

**Confluence Rivers - Indian Hills**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Revenue Requirement**

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$1,925,579	\$1,925,579	\$1,925,579
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$152,121	\$155,009	\$157,897
4	Net Income Available	\$186,663	\$186,663	\$186,663
5	Additional Net Income Required	-\$34,542	-\$31,654	-\$28,766
6	Income Tax Requirement			
7	Required Current Income Tax	\$0	\$0	\$0
8	Current Income Tax Available	\$0	\$0	\$0
9	Additional Current Tax Required	\$0	\$0	\$0
10	Revenue Requirement	-\$34,542	-\$31,654	-\$28,766
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$34,542	-\$31,654	-\$28,766

**Confluence Rivers - Indian Hills**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**RATE BASE SCHEDULE**

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$2,313,266
2	Less Accumulated Depreciation Reserve		\$380,890
3	Net Plant In Service		<u>\$1,932,376</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$4,002
6	Contributions in Aid of Construction Amortization		\$4,527
7	Prepayments		\$5,630
8	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$6,155</u>
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	\$0
11	State Tax Offset	-1.5370%	\$0
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$977
14	Contributions in Aid of Construction		\$13,929
15	TOTAL SUBTRACT FROM NET PLANT		<u>\$12,952</u>
16	Total Rate Base		<u><u>\$1,925,579</u></u>

Confluence Rivers - Indian Hills  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$0	P-6	\$0	\$0	100.00%	\$0	\$0
7	311.000	S&I Source of Supply	\$40,377	P-7	\$0	\$40,377	100.00%	\$0	\$40,377
8	312.000	Collecting & Impounding Reservoirs	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$215,641	P-9	\$0	\$215,641	100.00%	\$0	\$215,641
10	316.000	Supply Mains	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11	317.000	Other Water Source Plant	\$0	P-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$256,018		\$0	\$256,018		\$0	\$256,018
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	323.000	Other Power Production Equipment	\$812	P-15	\$0	\$812	100.00%	\$0	\$812
16	325.000	Electric Pumping Equipment	\$571,104	P-16	\$0	\$571,104	100.00%	\$0	\$571,104
17	325.100	Electric Pumps - Submersible	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL PUMPING PLANT	\$571,916		\$0	\$571,916		\$0	\$571,916
20		WATER TREATMENT PLANT							
21	331.000	S&I Treatment Plant	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	332.000	Water Treatment Equipment	\$111,583	P-22	\$0	\$111,583	100.00%	\$0	\$111,583
23		TOTAL WATER TREATMENT PLANT	\$111,583		\$0	\$111,583		\$0	\$111,583
24		TRANSMISSION & DIST. PLANT							
25	341.000	S&I Transmission & Distribution	\$1,375	P-25	\$0	\$1,375	100.00%	\$0	\$1,375
26	342.000	Distribution Reservoirs and Standpipes	\$282,845	P-26	\$0	\$282,845	100.00%	\$0	\$282,845
27	343.000	Transmission and Distribution Mains	\$331,529	P-27	\$0	\$331,529	100.00%	\$0	\$331,529
28	344.000	Fire Mains	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	345.000	Services	\$368,836	P-29	\$0	\$368,836	100.00%	\$0	\$368,836
30	346.000	Meters	\$134,930	P-30	\$0	\$134,930	100.00%	\$0	\$134,930
31	347.000	Meter Installations	\$228,287	P-31	\$0	\$228,287	100.00%	\$0	\$228,287
32	348.000	Hydrants	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33		TOTAL TRANSMISSION & DIST. PLANT	\$1,347,802		\$0	\$1,347,802		\$0	\$1,347,802
34		INCENTIVE COMPENSATION CAPITALIZATION							
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
36		GENERAL PLANT							
37	390.000	S&I General Plant	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	391.000	Office Furniture and Equipment	\$860	P-38	\$0	\$860	100.00%	\$0	\$860
39	391.100	Office Furn Equip (IT)	\$383	P-39	\$0	\$383	100.00%	\$0	\$383
40	392.000	Transportation Equipment	\$0	P-40	\$0	\$0	100.00%	\$0	\$0
41	393.000	Stores Equipment	\$0	P-41	\$0	\$0	100.00%	\$0	\$0
42	394.000	Tools, Shop and Garage Equipment	\$975	P-42	\$0	\$975	100.00%	\$0	\$975
43	395.000	Laboratory Equipment	\$0	P-43	\$0	\$0	100.00%	\$0	\$0
44	396.000	Power Operated Equipment	\$23,729	P-44	\$0	\$23,729	100.00%	\$0	\$23,729
45	397.000	Communication Equipment	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46	398.000	Miscellaneous Equipment	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47	399.000	Other Tangible Equipment	\$0	P-47	\$0	\$0	100.00%	\$0	\$0
48		TOTAL GENERAL PLANT	\$25,947		\$0	\$25,947		\$0	\$25,947
49		TOTAL PLANT IN SERVICE	\$2,313,266		\$0	\$2,313,266		\$0	\$2,313,266

Confluence Rivers - Indian Hills  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Depreciation Expense

Line Number	Account Number	Plant Account Description	MO Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense	Average Life	Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL INTANGIBLE PLANT	\$0		\$0		
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land and Land Rights	\$0	0.00%	\$0	0	0.00%
7	311.000	S&I Source of Supply	\$40,377	2.50%	\$1,009	0	0.00%
8	312.000	Collecting & Impounding Reservoirs	\$0	2.00%	\$0	0	0.00%
9	314.000	Wells and Springs	\$215,641	2.00%	\$4,313	0	0.00%
10	316.000	Supply Mains	\$0	2.00%	\$0	0	0.00%
11	317.000	Other Water Source Plant	\$0	5.00%	\$0	0	0.00%
12		TOTAL SOURCE OF SUPPLY PLANT	\$256,018		\$5,322		
13		PUMPING PLANT					
14	321.000	S&I Pumping Plant	\$0	2.50%	\$0	0	0.00%
15	323.000	Other Power Production Equipment	\$812	4.00%	\$32	0	0.00%
16	325.000	Electric Pumping Equipment	\$571,104	10.00%	\$57,110	0	0.00%
17	325.100	Electric Pumps - Submersible	\$0	10.00%	\$0	0	0.00%
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	4.00%	\$0	0	0.00%
19		TOTAL PUMPING PLANT	\$571,916		\$57,142		
20		WATER TREATMENT PLANT					
21	331.000	S&I Treatment Plant	\$0	2.50%	\$0	0	0.00%
22	332.000	Water Treatment Equipment	\$111,583	2.90%	\$3,236	0	0.00%
23		TOTAL WATER TREATMENT PLANT	\$111,583		\$3,236		
24		TRANSMISSION & DIST. PLANT					
25	341.000	S&I Transmission & Distribution	\$1,375	2.50%	\$34	0	0.00%
26	342.000	Distribution Reservoirs and Standpipes	\$282,845	2.50%	\$7,071	0	0.00%
27	343.000	Transmission and Distribution Mains	\$331,529	2.00%	\$6,631	0	0.00%
28	344.000	Fire Mains	\$0	1.56%	\$0	0	0.00%
29	345.000	Services	\$368,836	2.50%	\$9,221	0	0.00%
30	346.000	Meters	\$134,930	3.30%	\$4,453	0	0.00%
31	347.000	Meter Installations	\$228,287	2.50%	\$5,707	0	0.00%
32	348.000	Hydrants	\$0	2.00%	\$0	0	0.00%
33		TOTAL TRANSMISSION & DIST. PLANT	\$1,347,802		\$33,117		
34		INCENTIVE COMPENSATION CAPITALIZATION					
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
36		GENERAL PLANT					
37	390.000	S&I General Plant	\$0	2.50%	\$0	0	0.00%
38	391.000	Office Furniture and Equipment	\$860	5.00%	\$43	0	0.00%
39	391.100	Office Furn Equip (IT)	\$383	20.00%	\$77	0	0.00%
40	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
41	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
42	394.000	Tools, Shop and Garage Equipment	\$975	6.70%	\$65	0	0.00%
43	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%

**Confluence Rivers - Indian Hills**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Depreciation Expense**

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
44	396.000	Power Operated Equipment	\$23,729	6.70%	\$1,590	0	0.00%
45	397.000	Communication Equipment	\$0	6.70%	\$0	0	0.00%
46	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
47	399.000	Other Tangible Equipment	\$0	3.00%	\$0	0	0.00%
48		<b>TOTAL GENERAL PLANT</b>	<b>\$25,947</b>		<b>\$1,775</b>		
49		<b>Total Depreciation</b>	<b><u>\$2,313,266</u></b>		<b><u>\$100,592</u></b>		

*Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.*

Confluence Rivers - Indian Hills  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	311.000	S&I Source of Supply	-\$4,605	R-7	\$0	-\$4,605	100.00%	\$0	-\$4,605
8	312.000	Collecting & Impounding Reservoirs	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$17,480	R-9	\$0	\$17,480	100.00%	\$0	\$17,480
10	316.000	Supply Mains	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11	317.000	Other Water Source Plant	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$12,875		\$0	\$12,875		\$0	\$12,875
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	323.000	Other Power Production Equipment	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	\$229,596	R-16	\$0	\$229,596	100.00%	\$0	\$229,596
17	325.100	Electric Pumps - Submersible	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL PUMPING PLANT	\$229,596		\$0	\$229,596		\$0	\$229,596
20		WATER TREATMENT PLANT							
21	331.000	S&I Treatment Plant	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22	332.000	Water Treatment Equipment	-\$2,422	R-22	\$0	-\$2,422	100.00%	\$0	-\$2,422
23		TOTAL WATER TREATMENT PLANT	-\$2,422		\$0	-\$2,422		\$0	-\$2,422
24		TRANSMISSION & DIST. PLANT							
25	341.000	S&I Transmission & Distribution	\$72	R-25	\$0	\$72	100.00%	\$0	\$72
26	342.000	Distribution Reservoirs and Standpipes	\$18,471	R-26	\$0	\$18,471	100.00%	\$0	\$18,471
27	343.000	Transmission and Distribution Mains	\$30,981	R-27	\$0	\$30,981	100.00%	\$0	\$30,981
28	344.000	Fire Mains	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	345.000	Services	\$17,047	R-29	\$0	\$17,047	100.00%	\$0	\$17,047
30	346.000	Meters	\$29,402	R-30	\$0	\$29,402	100.00%	\$0	\$29,402
31	347.000	Meter Installations	\$21,059	R-31	\$0	\$21,059	100.00%	\$0	\$21,059
32	348.000	Hydrants	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33		TOTAL TRANSMISSION & DIST. PLANT	\$117,032		\$0	\$117,032		\$0	\$117,032
34		INCENTIVE COMPENSATION CAPITALIZATION							
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
36		GENERAL PLANT							
37	390.000	S&I General Plant	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	391.000	Office Furniture and Equipment	\$487	R-38	\$0	\$487	100.00%	\$0	\$487
39	391.100	Office Furn Equip (IT)	\$674	R-39	\$0	\$674	100.00%	\$0	\$674
40	392.000	Transportation Equipment	\$0	R-40	\$0	\$0	100.00%	\$0	\$0
41	393.000	Stores Equipment	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
42	394.000	Tools, Shop and Garage Equipment	\$279	R-42	\$0	\$279	100.00%	\$0	\$279
43	395.000	Laboratory Equipment	\$0	R-43	\$0	\$0	100.00%	\$0	\$0
44	396.000	Power Operated Equipment	\$23,835	R-44	\$0	\$23,835	100.00%	\$0	\$23,835
45	397.000	Communication Equipment	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46	398.000	Miscellaneous Equipment	-\$1,466	R-46	\$0	-\$1,466	100.00%	\$0	-\$1,466
47	399.000	Other Tangible Equipment	\$0	R-47	\$0	\$0	100.00%	\$0	\$0
48		TOTAL GENERAL PLANT	\$23,809		\$0	\$23,809		\$0	\$23,809
49		TOTAL DEPRECIATION RESERVE	\$380,890		\$0	\$380,890		\$0	\$380,890

Confluence Rivers - Indian Hills  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	<b>OPERATION AND MAINT. EXPENSE</b>						
2	Payroll	\$11,857	43.61	14.91	28.70	0.078630	\$932
3	Employee Benefits	\$704	43.61	-2.53	46.14	0.126411	\$89
4	Electric Expense	\$12,790	43.61	42.40	1.21	0.003315	\$42
5	Chemicals	\$4,280	43.61	18.97	24.64	0.067507	\$289
6	Uncollectible Accounts	\$172	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$218,571	43.61	42.30	1.31	0.003589	\$784
8	<b>TOTAL OPERATION AND MAINT. EXPENSE</b>	<b>\$248,374</b>					<b>\$2,136</b>
9	<b>TAXES</b>						
10	FICA - Employer Portion	\$958	43.61	16.48	27.13	0.074329	\$71
11	FUTA	\$49	43.61	16.12	27.49	0.075315	\$4
12	SUTA	\$190	43.61	16.09	27.52	0.075397	\$14
13	Property Tax	\$9,361	43.61	286.40	-242.79	-0.665178	-\$6,227
14	<b>TOTAL TAXES</b>	<b>\$10,558</b>					<b>-\$6,138</b>
15	<b>CWC REQ'D BEFORE RATE BASE OFFSETS</b>						<b>-\$4,002</b>
16	<b>TAX OFFSET FROM RATE BASE</b>						
17	Federal Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
18	State Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$63,544	43.61	38.00	5.61	0.015370	\$977
21	<b>TOTAL OFFSET FROM RATE BASE</b>	<b>\$63,544</b>					<b>\$977</b>
22	<b>TOTAL CASH WORKING CAPITAL REQUIRED</b>						<b>-\$3,025</b>

Confluence Rivers - Indian Hills  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
											L + M = K		
Rev-1		<b>OPERATING REVENUES</b>											
Rev-2	461.000	Residential	\$539,546	See note (1)	See note (1)	Rev-2	See note (1)	\$539,546	100.00%	-\$2,574	\$536,972	See note (1)	See note (1)
Rev-3	0.000	Commercial	\$0			Rev-3		\$0	100.00%	\$0	\$0		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5		Private Fire Protection	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6		Public Fire Protection	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7	470.000	Late Fees	\$5,922			Rev-7		\$5,922	100.00%	\$0	\$5,922		
Rev-8		Other Public Auth.	\$0			Rev-8		\$0	100.00%	\$0	\$0		
Rev-9		Sales for Resale	\$0			Rev-9		\$0	100.00%	\$0	\$0		
Rev-10	471.000	Other Water Revenue - Oper. Rev.	-\$1,422			Rev-10		-\$1,422	100.00%	\$0	-\$1,422		
Rev-11		<b>TOTAL OPERATING REVENUES</b>	<b>\$544,046</b>					<b>\$544,046</b>		<b>-\$2,574</b>	<b>\$541,472</b>		
1		<b>SOURCE OF SUPPLY EXPENSES</b>											
2	602.000	Purchased Water	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	603.000	Misc Expenses - Supply	\$0	\$0	\$0	E-3	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
4	611.000	Maint of Structures & Improvements - Supply	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	612.000	Maint of Collecting & Impounding Reservoirs	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6	613.000	Maint of Lake, River and Other Intakes	\$0	\$0	\$0	E-6	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
7	614.000	Maint of Wells & Springs	\$0	\$0	\$0	E-7	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
8	616.000	Maint of Supply Mains	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	617.000	Maint of Misc Water Source Plant	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10		<b>TOTAL SOURCE OF SUPPLY EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
11		<b>PUMPING EXPENSES</b>											
12	623.000	Fuel or Power Purchased for Pumping	\$15,297	\$0	\$15,297	E-12	-\$6	\$15,291	100.00%	\$0	\$15,291	\$0	\$15,291
13	632.000	Maint of Power Production Equipment	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	633.000	Maint of Pumping Equip	\$155	\$0	\$155	E-14	\$0	\$155	100.00%	\$0	\$155	\$0	\$155
15		<b>TOTAL PUMPING EXPENSES</b>	<b>\$15,452</b>	<b>\$0</b>	<b>\$15,452</b>			<b>-\$6</b>		<b>\$0</b>	<b>\$15,446</b>	<b>\$0</b>	<b>\$15,446</b>
16		<b>WATER TREATMENT EXPENSES</b>											
17	641.000	Chemicals	\$4,280	\$0	\$4,280	E-17	\$0	\$4,280	100.00%	\$0	\$4,280	\$0	\$4,280
18	642.000	Operation Labor & Expenses	\$95,736	\$0	\$95,736	E-18	\$2,630	\$98,366	100.00%	\$0	\$98,366	\$0	\$98,366
19	643.000	Misc Expenses - Water Treatment	\$739	\$0	\$739	E-19	\$88	\$827	100.00%	\$0	\$827	\$0	\$827
20	651.000	Maint of Structures & Improvements - Water Treatment	\$1,733	\$0	\$1,733	E-20	\$0	\$1,733	100.00%	\$0	\$1,733	\$0	\$1,733
21	652.000	Maint of Water Treatment Equip	\$1,050	\$0	\$1,050	E-21	\$0	\$1,050	100.00%	\$0	\$1,050	\$0	\$1,050
22		<b>TOTAL WATER TREATMENT EXPENSES</b>	<b>\$103,538</b>	<b>\$0</b>	<b>\$103,538</b>			<b>\$2,718</b>		<b>\$0</b>	<b>\$106,256</b>	<b>\$0</b>	<b>\$106,256</b>
23		<b>TRANSMISSION &amp; DIST. EXPENSES</b>											
24	662.000	Transmission & Distribution Lines Expenses	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25	663.000	Meter Expenses	\$8,462	\$0	\$8,462	E-25	\$0	\$8,462	100.00%	\$0	\$8,462	\$0	\$8,462
26	665.000	Misc Expenses - T&D	\$123	\$0	\$123	E-26	\$0	\$123	100.00%	\$0	\$123	\$0	\$123
27	671.000	Maint of Structures & Improvements - T&D	\$0	\$0	\$0	E-27	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
28	672.000	Distribution Reservoirs and Standpipes	\$0	\$0	\$0	E-28	\$8,825	\$8,825	100.00%	\$0	\$8,825	\$0	\$8,825
29	673.000	Maint of Transmission & Distribution Mains	\$1,100	\$0	\$1,100	E-29	\$36,250	\$37,350	100.00%	\$0	\$37,350	\$0	\$37,350
30	675.000	Maint of Services	\$117	\$0	\$117	E-30	\$9,975	\$10,092	100.00%	\$0	\$10,092	\$0	\$10,092
31	676.000	Maint of Meters	\$616	\$0	\$616	E-31	\$0	\$616	100.00%	\$0	\$616	\$0	\$616
32	677.000	Maint of Hydrants	\$0	\$0	\$0	E-32	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
33	678.000	Maint of Misc Plant	\$250	\$0	\$250	E-33	\$0	\$250	100.00%	\$0	\$250	\$0	\$250
34		<b>TOTAL TRANSMISSION &amp; DIST. EXPENSES</b>	<b>\$10,668</b>	<b>\$0</b>	<b>\$10,668</b>			<b>\$55,050</b>		<b>\$0</b>	<b>\$65,718</b>	<b>\$0</b>	<b>\$65,718</b>

Confluence Rivers - Indian Hills  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
			L + M = K										
35		CUSTOMER ACCOUNTS EXPENSE											
36	903.100	Cust Records & Collection Expense - Billing	\$22,776	\$0	\$22,776	E-36	-\$11,233	\$11,543	100.00%	\$0	\$11,543	\$0	\$11,543
37	903.280	Cust Records & Collection Expense	\$2,746	\$0	\$2,746	E-37	\$0	\$2,746	100.00%	\$0	\$2,746	\$0	\$2,746
38	904.000	Uncollectible Accounts	\$8,103	\$0	\$8,103	E-38	-\$2,297	\$5,806	100.00%	\$0	\$5,806	\$0	\$5,806
39		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$33,625	\$0	\$33,625		-\$13,530	\$20,095		\$0	\$20,095	\$0	\$20,095
40		CUSTOMER SERVICE EXPENSES											
41		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
42		SALES PROMOTION EXPENSES											
43		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
44		ADMIN. & GENERAL EXPENSES											
45	921.800	Office Supplies & Other Expenses	\$95	\$0	\$95	E-45	\$0	\$95	100.00%	\$0	\$95	\$0	\$95
46	922.000	Admin Expenses Transferred - Cr	\$35,673	\$0	\$35,673	E-46	-\$16,802	\$18,871	100.00%	\$0	\$18,871	\$13,758	\$5,113
47	923.100	Outside Services Employed - Bank Fees	\$65	\$0	\$65	E-47	\$0	\$65	100.00%	\$0	\$65	\$0	\$65
48	923.400	Outside Services Employed - Legal	\$0	\$0	\$0	E-48	\$1,365	\$1,365	100.00%	\$0	\$1,365	\$0	\$1,365
49	923.500	Outside Services Employed - Accounting	\$7,750	\$0	\$7,750	E-49	-\$7,440	\$310	100.00%	\$0	\$310	\$0	\$310
50	923.600	Outside Services Employed - Easements	\$1,077	\$0	\$1,077	E-50	-\$1,077	\$0	100.00%	\$0	\$0	\$0	\$0
51	923.900	Outside Services Employed - Management Consulting	\$1,247	\$0	\$1,247	E-51	\$0	\$1,247	100.00%	\$0	\$1,247	\$0	\$1,247
52	924.200	Property Insurance - Commercial	-\$171	\$0	-\$171	E-52	\$171	\$0	100.00%	\$0	\$0	\$0	\$0
53	924.400	Property Insurance	\$40,104	\$0	\$40,104	E-53	-\$29,521	\$10,583	100.00%	\$0	\$10,583	\$0	\$10,583
54	928.100	Regulatory Commission Expenses - DNR	\$3,777	\$0	\$3,777	E-54	\$253	\$4,030	100.00%	\$0	\$4,030	\$0	\$4,030
55	928.200	Regulatory Commission Expenses - PSC	\$3,182	\$0	\$3,182	E-55	-\$1,419	\$1,763	100.00%	\$0	\$1,763	\$0	\$1,763
56	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-56	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
57	930.300	Research & Development Expenses	\$2,530	\$0	\$2,530	E-57	\$0	\$2,530	100.00%	\$0	\$2,530	\$0	\$2,530
58		TOTAL ADMIN. & GENERAL EXPENSES	\$95,329	\$0	\$95,329		-\$54,470	\$40,859		\$0	\$40,859	\$13,758	\$27,101
59		DEPRECIATION EXPENSE											
60	403.000	Depreciation Expense, Dep. Exp.	\$107,645	See note (1)	See note (1)	E-60	See note (1)	\$107,645	100.00%	-\$7,053	\$100,592	See note (1)	See note (1)
61	403.100	Depreciation - 403.1	-\$8,292			E-61	-\$8,292	-\$8,292	100.00%	\$0	-\$8,292		
62	403.200	Depreciation - 403.2	\$552			E-62	\$552	\$552	100.00%	\$0	\$552		
63	405.000	Amortization of Other Utility Plant	\$913			E-63	\$913	\$913	100.00%	\$5,236	\$6,149		
64	407.400	Amortization of Property Losses	\$683			E-64	\$683	\$683	100.00%	-\$683	\$0		
65		TOTAL DEPRECIATION EXPENSE	\$101,501	\$0	\$0		\$0	\$101,501		-\$2,500	\$99,001	\$0	\$0
66		AMORTIZATION EXPENSE											
67		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
68		OTHER OPERATING EXPENSES											
69	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$345	\$0	\$345	E-69	\$0	\$345	100.00%	\$0	\$345	\$0	\$345
70	408.160	Property Taxes	\$1,003	\$0	\$1,003	E-70	\$6,086	\$7,089	100.00%	\$0	\$7,089	\$0	\$7,089
71		TOTAL OTHER OPERATING EXPENSE	\$1,348	\$0	\$1,348		\$6,086	\$7,434		\$0	\$7,434	\$0	\$7,434
72		TOTAL OPERATING EXPENSE	\$361,461	\$0	\$259,960		-\$4,152	\$357,309		-\$2,500	\$354,809	\$13,758	\$242,050
73		NET INCOME BEFORE TAXES	\$182,585					\$186,737		-\$74	\$186,663		
74		INCOME TAXES											

**Confluence Rivers - Indian Hills**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Income Statement Detail**

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
75	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-75	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
76		TOTAL INCOME TAXES	\$0					\$0		\$0	\$0		
77		DEFERRED INCOME TAXES											
78	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-78	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
79		Amortization of Deferred ITC	\$0			E-79		\$0	100.00%	\$0	\$0		
80		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
81		<b>NET OPERATING INCOME</b>	<b>\$182,585</b>					<b>\$186,737</b>		<b>-\$74</b>	<b>\$186,663</b>		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Confluence Rivers - Indian Hills  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		\$186,663	\$152,121	\$155,009	\$157,897
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$99,001	\$99,001	\$99,001	\$99,001
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$99,001	\$99,001	\$99,001	\$99,001
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$63,544	\$63,544	\$63,544	\$63,544
7	Tax Straight-Line Depreciation		\$99,001	\$99,001	\$99,001	\$99,001
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$162,545	\$162,545	\$162,545	\$162,545
9	NET TAXABLE INCOME		\$123,119	\$88,577	\$91,465	\$94,353
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		\$123,119	\$88,577	\$91,465	\$94,353
12	Deduct Missouri Income Tax at the Rate of	100.000%	\$0	\$0	\$0	\$0
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		\$123,119	\$88,577	\$91,465	\$94,353
15	Federal Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	0.000%	\$0	\$0	\$0	\$0
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		\$123,119	\$88,577	\$91,465	\$94,353
20	Deduct Federal Income Tax at the Rate of	50.000%	\$0	\$0	\$0	\$0
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		\$123,119	\$88,577	\$91,465	\$94,353
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		\$123,119	\$88,577	\$91,465	\$94,353
27	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
28	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
29	City Taxable Income		\$123,119	\$88,577	\$91,465	\$94,353
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		\$0	\$0	\$0	\$0
34	State Income Tax		\$0	\$0	\$0	\$0
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		\$0	\$0	\$0	\$0
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		\$0	\$0	\$0	\$0

**Confluence Rivers - Indian Hills**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Capital Structure Schedule**

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$8,799,170	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$8,799,170	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	<b>TOTAL CAPITALIZATION</b>	<b>\$17,598,340</b>	<b>100.00%</b>		<b>7.900%</b>	<b>8.050%</b>	<b>8.200%</b>
8	<b>PreTax Cost of Capital</b>				<b>0.000%</b>	<b>0.000%</b>	<b>8.200%</b>

**Exhibit No.:** -  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**Case No:** WR-2023-0006  
**Date Prepared:** 6/29/2023



**MISSOURI PUBLIC SERVICE COMMISSION**  
**FINANCIAL & BUSINESS ANALYSIS DIVISION**  
**REBUTTAL COST OF SERVICE FILING**  
**STAFF ACCOUNTING SCHEDULES**

**CONFLUENCE RIVERS - MISSING WELL**  
**SEWER**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**

**CASE NO. WR-2023-0006**

Jefferson City, Missouri

June 2023

**Confluence Rivers - Missing Well**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Revenue Requirement**

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$5,101	\$5,101	\$5,101
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$403	\$411	\$418
4	Net Income Available	-\$19,564	-\$19,564	-\$19,564
5	Additional Net Income Required	\$19,967	\$19,975	\$19,982
6	Income Tax Requirement			
7	Required Current Income Tax	\$12	\$12	\$12
8	Current Income Tax Available	-\$951	-\$951	-\$951
9	Additional Current Tax Required	\$963	\$963	\$963
10	Revenue Requirement	\$20,930	\$20,938	\$20,945
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	<b>Gross Revenue Requirement</b>	<b>\$20,930</b>	<b>\$20,938</b>	<b>\$20,945</b>

**Confluence Rivers - Missing Well**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**RATE BASE SCHEDULE**

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$29,048
2	Less Accumulated Depreciation Reserve		\$27,086
3	Net Plant In Service		\$1,962
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$568
6	Contributions in Aid of Construction Amortization		\$0
7	Prepayments		\$2,568
8	TOTAL ADD TO NET PLANT IN SERVICE		\$3,136
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	\$0
11	State Tax Offset	-1.5370%	\$0
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$3
14	Contributions in Aid of Construction		\$0
15	TOTAL SUBTRACT FROM NET PLANT		-\$3
16	<b>Total Rate Base</b>		<b>\$5,101</b>

Confluence Rivers - Missing Well  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Plant In Service

A	B	C	D	E	F	G	H	I	
Line Number	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$0	P-6	\$0	\$0	100.00%	\$0	\$0
7	352.000	Collection Sewers	\$19,385	P-7	\$0	\$19,385	100.00%	\$0	\$19,385
8	352.100	Collection Sewers Force	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	352.200	Collection Sewers Gravity	\$496	P-9	\$0	\$496	100.00%	\$0	\$496
10	353.000	Services to Sewer Customers	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11	354.000	Flow Measuring Devices	\$1,457	P-11	\$0	\$1,457	100.00%	\$0	\$1,457
12		TOTAL COLLECTION PLANT	\$21,338		\$0	\$21,338		\$0	\$21,338
13		SYSTEM PUMPING PLANT							
14	362.000	Receiving Wells	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	363.000	Electric Sewer Pumping Equip	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	365.000	Sewer - Other Pumping Equipment	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17		TOTAL SYSTEM PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
18		TREATMENT & DISPOSAL PLANT							
19	370.000	Land and Land Rights	\$3,353	P-19	\$0	\$3,353	100.00%	\$0	\$3,353
20	370.100	Oxidation Lagoon Land	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21	371.000	S&I Treatment & Disposal	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	372.000	Treatment & Disposal Equipment - 372	\$0	P-22	\$0	\$0	100.00%	\$0	\$0
23	372.100	Oxidation Lagoons	\$4,357	P-23	\$0	\$4,357	100.00%	\$0	\$4,357
24	373.000	Plant Sewers	\$0	P-24	\$0	\$0	100.00%	\$0	\$0
25	374.000	Outfall Sewer Lines	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26	375.000	Sewer - Other Treatment & Disposal	\$0	P-26	\$0	\$0	100.00%	\$0	\$0
27		TOTAL TREATMENT & DISPOSAL PLANT	\$7,710		\$0	\$7,710		\$0	\$7,710
28		GENERAL PLANT							
29	390.000	S&I General Plant	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	391.000	Office Furniture and Equipment	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	391.100	Office Furn Equip (IT)	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	392.000	Transportation Equipment	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	393.000	Stores Equipment	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	394.000	Tools, Shop and Garage Equipment	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	395.000	Laboratory Equipment	\$0	P-35	\$0	\$0	100.00%	\$0	\$0
36	396.000	Power Operated Equipment	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37	397.000	Communication Equipment	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	398.000	Miscellaneous Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39	399.000	Other Tangible Equipment	\$0	P-39	\$0	\$0	100.00%	\$0	\$0
40		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
41		TOTAL PLANT IN SERVICE	\$29,048		\$0	\$29,048		\$0	\$29,048

Confluence Rivers - Missing Well  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL PLANT INTANGIBLE	\$0		\$0		
5		COLLECTION PLANT					
6	351.000	S&I Collection Plant	\$0	4.00%	\$0	0	0.00%
7	352.000	Collection Sewers	\$19,385	2.00%	\$388	0	0.00%
8	352.100	Collection Sewers Force	\$0	2.00%	\$0	0	0.00%
9	352.200	Collection Sewers Gravity	\$496	2.00%	\$10	0	0.00%
10	353.000	Services to Sewer Customers	\$0	2.00%	\$0	0	0.00%
11	354.000	Flow Measuring Devices	\$1,457	3.30%	\$48	0	0.00%
12		TOTAL COLLECTION PLANT	\$21,338		\$446		
13		SYSTEM PUMPING PLANT					
14	362.000	Receiving Wells	\$0	4.00%	\$0	0	0.00%
15	363.000	Electric Sewer Pumping Equip	\$0	10.00%	\$0	0	0.00%
16	365.000	Sewer - Other Pumping Equipment	\$0	4.31%	\$0	0	0.00%
17		TOTAL SYSTEM PUMPING PLANT	\$0		\$0		
18		TREATMENT & DISPOSAL PLANT					
19	370.000	Land and Land Rights	\$3,353	0.00%	\$0	0	0.00%
20	370.100	Oxidation Lagoon Land	\$0	4.00%	\$0	0	0.00%
21	371.000	S&I Treatment & Disposal	\$0	4.00%	\$0	0	0.00%
22	372.000	Treatment & Disposal Equipment - 372	\$0	5.00%	\$0	0	0.00%
23	372.100	Oxidation Lagoons	\$4,357	20.00%	\$871	0	0.00%
24	373.000	Plant Sewers	\$0	2.50%	\$0	0	0.00%
25	374.000	Outfall Sewer Lines	\$0	2.00%	\$0	0	0.00%
26	375.000	Sewer - Other Treatment & Disposal	\$0	0.00%	\$0	0	0.00%
27		TOTAL TREATMENT & DISPOSAL PLANT	\$7,710		\$871		
28		GENERAL PLANT					
29	390.000	S&I General Plant	\$0	4.00%	\$0	0	0.00%
30	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
31	391.100	Office Furn Equip (IT)	\$0	14.30%	\$0	0	0.00%
32	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
33	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
34	394.000	Tools, Shop and Garage Equipment	\$0	5.00%	\$0	0	0.00%
35	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
36	396.000	Power Operated Equipment	\$0	6.70%	\$0	0	0.00%
37	397.000	Communication Equipment	\$0	6.70%	\$0	0	0.00%
38	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
39	399.000	Other Tangible Equipment	\$0	3.00%	\$0	0	0.00%
40		TOTAL GENERAL PLANT	\$0		\$0		
41		<b>Total Depreciation</b>	<b>\$29,048</b>		<b>\$1,317</b>		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Missing Well  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	352.000	Collection Sewers	\$18,448	R-7	\$0	\$18,448	100.00%	\$0	\$18,448
8	352.100	Collection Sewers Force	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	352.200	Collection Sewers Gravity	\$6	R-9	\$0	\$6	100.00%	\$0	\$6
10	353.000	Services to Sewer Customers	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11	354.000	Flow Measuring Devices	\$1,386	R-11	\$0	\$1,386	100.00%	\$0	\$1,386
12		TOTAL COLLECTION PLANT	\$19,840		\$0	\$19,840		\$0	\$19,840
13		SYSTEM PUMPING PLANT							
14	362.000	Receiving Wells	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	363.000	Electric Sewer Pumping Equip	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	365.000	Sewer - Other Pumping Equipment	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17		TOTAL SYSTEM PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
18		TREATMENT & DISPOSAL PLANT							
19	370.000	Land and Land Rights	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	370.100	Oxidation Lagoon Land	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21	371.000	S&I Treatment & Disposal	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22	372.000	Treatment & Disposal Equipment - 372	\$0	R-22	\$0	\$0	100.00%	\$0	\$0
23	372.100	Oxidation Lagoons	\$7,246	R-23	\$0	\$7,246	100.00%	\$0	\$7,246
24	373.000	Plant Sewers	\$0	R-24	\$0	\$0	100.00%	\$0	\$0
25	374.000	Outfall Sewer Lines	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	375.000	Sewer - Other Treatment & Disposal	\$0	R-26	\$0	\$0	100.00%	\$0	\$0
27		TOTAL TREATMENT & DISPOSAL PLANT	\$7,246		\$0	\$7,246		\$0	\$7,246
28		GENERAL PLANT							
29	390.000	S&I General Plant	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	391.000	Office Furniture and Equipment	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	391.100	Office Furn Equip (IT)	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	392.000	Transportation Equipment	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	393.000	Stores Equipment	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	394.000	Tools, Shop and Garage Equipment	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	395.000	Laboratory Equipment	\$0	R-35	\$0	\$0	100.00%	\$0	\$0
36	396.000	Power Operated Equipment	\$0	R-36	\$0	\$0	100.00%	\$0	\$0
37	397.000	Communication Equipment	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	398.000	Miscellaneous Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39	399.000	Other Tangible Equipment	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
41		TOTAL DEPRECIATION RESERVE	\$27,086		\$0	\$27,086		\$0	\$27,086

**Confluence Rivers - Missing Well**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Cash Working Capital**

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	<b>OPERATION AND MAINT. EXPENSE</b>						
2	Payroll	\$527	43.61	14.91	28.70	0.078630	\$41
3	Employee Benefits	\$31	43.61	-2.53	46.14	0.126411	\$4
4	Electric Expense	\$2,035	43.61	42.40	1.21	0.003315	\$7
5	Chemicals	\$0	43.61	18.97	24.64	0.067507	\$0
6	Uncollectible Accounts	\$8	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$24,040	43.61	35.82	7.79	0.021342	\$513
8	<b>TOTAL OPERATION AND MAINT. EXPENSE</b>	<b>\$26,641</b>					<b>\$565</b>
9	<b>TAXES</b>						
10	FICA - Employer Portion	\$43	43.61	16.48	27.13	0.074329	\$3
11	FUTA	\$2	43.61	16.12	27.49	0.075315	\$0
12	SUTA	\$8	0.00	0.00	0.00	0.000000	\$0
13	Property Tax	\$0	0.00	0.00	0.00	0.000000	\$0
14	<b>TOTAL TAXES</b>	<b>\$53</b>					<b>\$3</b>
15	<b>CWC REQ'D BEFORE RATE BASE OFFSETS</b>						<b>\$568</b>
16	<b>TAX OFFSET FROM RATE BASE</b>						
17	Federal Tax Offset	\$10	43.61	38.00	5.61	0.015370	\$0
18	State Tax Offset	\$2	43.61	38.00	5.61	0.015370	\$0
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$168	43.61	38.00	5.61	0.015370	\$3
21	<b>TOTAL OFFSET FROM RATE BASE</b>	<b>\$180</b>					<b>\$3</b>
22	<b>TOTAL CASH WORKING CAPITAL REQUIRED</b>						<b>\$571</b>

Confluence Rivers - Missing Well  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor L + M = K
Rev-1		OPERATING REVENUES											
Rev-2	521.000	Residential	\$2,260	See note (1)	See note (1)	Rev-2	See note (1)	\$2,260	100.00%	\$4,940	\$7,200	See note (1)	See note (1)
Rev-3	0.000	Commercial	\$0			Rev-3		\$0	100.00%	\$0	\$0		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	532.000	Late Fees	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6	536.000	Other Sewer Revenue - Oper. Rev.	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7		TOTAL OPERATING REVENUES	\$2,260					\$2,260		\$4,940	\$7,200		
1		COLLECTION OPERATIONS EXPENSES											
2		TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
3		COLLECTION MAINT. EXPENSES											
4	711.000	Maint of Collection S&I	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	712.000	Maint of Collection Sewers	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6	713.000	Maint of Services to Customers	\$29	\$0	\$29	E-6	\$13	\$42	100.00%	\$0	\$42	\$0	\$42
7		TOTAL COLLECTION MAINT. EXPENSES	\$29	\$0	\$29		\$13	\$42		\$0	\$42	\$0	\$42
8		PUMPING OPERATIONS EXPENSES											
9	722.000	Pumping Labor & Expenses	\$804	\$0	\$804	E-9	\$0	\$804	100.00%	\$0	\$804	\$0	\$804
10		TOTAL PUMPING OPERATIONS EXPENSES	\$804	\$0	\$804		\$0	\$804		\$0	\$804	\$0	\$804
11		PUMPING MAINTENANCE EXPENSES											
12	732.000	Maint of Pumping Equip	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13		TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
14		TREAT. & DISP. OPER. EXPENSE											
15	741.000	Chemicals	\$0	\$0	\$0	E-15	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
16	742.000	Treatment Labor & Expenses	\$5,388	\$0	\$5,388	E-16	\$9,713	\$15,101	100.00%	\$0	\$15,101	\$0	\$15,101
17	743.000	Fuel & Power for Sewage Treatment & Pumping	\$848	\$0	\$848	E-17	\$1,179	\$2,027	100.00%	\$0	\$2,027	\$0	\$2,027
18	744.000	Misc Expenses - T&D	\$0	\$0	\$0	E-18	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
19		TOTAL TREAT. & DISP. OPER. EXPENSE	\$6,236	\$0	\$6,236		\$10,892	\$17,128		\$0	\$17,128	\$0	\$17,128
20		TREAT. & DISP. MAINT. EXPENSES											
21	751.000	Maint of Treatment & Disposal S&I	\$524	\$0	\$524	E-21	\$830	\$1,354	100.00%	\$0	\$1,354	\$0	\$1,354
22	752.000	Maint of Treatment & Disposal Plant	\$0	\$0	\$0	E-22	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
23		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$524	\$0	\$524		\$830	\$1,354		\$0	\$1,354	\$0	\$1,354
24		CUSTOMER ACCOUNTS EXPENSE											
25	903.100	Cust Records & Collection Expense - Billing	\$1,012	\$0	\$1,012	E-25	-\$519	\$493	100.00%	\$0	\$493	\$0	\$493
26	903.280	Cust Records & Collection Expense	\$122	\$0	\$122	E-26	\$0	\$122	100.00%	\$0	\$122	\$0	\$122
27	904.000	Uncollectible Accounts	\$360	\$0	\$360	E-27	\$8	\$368	100.00%	\$0	\$368	\$0	\$368
28		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$1,494	\$0	\$1,494		-\$511	\$983		\$0	\$983	\$0	\$983
29		ADMIN. & GENERAL EXPENSES											
30	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	922.000	Admin Expenses Transferred - Cr	\$0	\$0	\$0	E-31	\$879	\$879	100.00%	\$0	\$879	\$611	\$268
32	923.100	Outside Services Employed - Bank Fees	\$3	\$0	\$3	E-32	\$0	\$3	100.00%	\$0	\$3	\$0	\$3
33	923.400	Outside Services Employed - Legal	\$0	\$0	\$0	E-33	\$60	\$60	100.00%	\$0	\$60	\$0	\$60
34	923.500	Outside Services Employed - Accounting	\$0	\$0	\$0	E-34	\$14	\$14	100.00%	\$0	\$14	\$0	\$14
35	923.600	Outside Services Employed - Easements	\$0	\$0	\$0	E-35	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
36	923.900	Outside Services Employed - Management Consulting	\$0	\$0	\$0	E-36	\$0	\$0	100.00%	\$0	\$0	\$0	\$0

Confluence Rivers - Missing Well  
Case No. WR-2023-0006  
Test Year Ending 06-30-2022  
Update Period Ending 01-31-2023  
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor	
			L + M = K											
37	924.200	Property Insurance - Commercial	-\$8	\$0	-\$8	E-37	\$8	\$0	100.00%	\$0	\$0	\$0	\$0	
38	924.400	Property Insurance	\$1,782	\$0	\$1,782	E-38	\$3,348	\$5,130	100.00%	\$0	\$5,130	\$0	\$5,130	
39	928.100	Regulatory Commission Expenses - DNR	\$168	\$0	\$168	E-39	-\$2	\$166	100.00%	\$0	\$166	\$0	\$166	
40	928.200	Regulatory Commission Expenses - PSC	\$141	\$0	\$141	E-40	-\$63	\$78	100.00%	\$0	\$78	\$0	\$78	
41	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-41	\$0	\$0	100.00%	\$0	\$0	\$0	\$0	
42	930.300	Research & Development Expenses	\$0	\$0	\$0	E-42	\$0	\$0	100.00%	\$0	\$0	\$0	\$0	
43		TOTAL ADMIN. & GENERAL EXPENSES	\$2,086	\$0	\$2,086		\$4,244	\$6,330		\$0	\$6,330	\$611	\$5,719	
44		DEPRECIATION EXPENSE												
45	403.000	Depreciation Expense, Dep. Exp.	\$109	See note (1)	See note (1)	E-45	See note (1)	\$109	100.00%	\$1,208	\$1,317	See note (1)	See note (1)	
46	403.100	Depreciation - 403.1	-\$369			E-46	-\$369	-\$369	100.00%	\$0	-\$369			
47	403.200	Depreciation - 403.2	\$25			E-47	\$25	\$25	100.00%	\$0	\$25			
48	405.000	Amortization of Other Utility Plant	\$41			E-48	\$41	\$41	100.00%	\$0	\$41			
49	407.400	Amortization of Property Losses	\$30			E-49	\$30	\$30	100.00%	-\$30	\$0			
50		TOTAL DEPRECIATION EXPENSE	-\$164	\$0	\$0		\$0	-\$164		\$1,178	\$1,014	\$0	\$0	
51		AMORTIZATION EXPENSE												
52		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
53		OTHER OPERATING EXPENSES												
54	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$15	\$0	\$15	E-54	\$0	\$15	100.00%	\$0	\$15	\$0	\$15	
55	408.160	Property Taxes	\$45	\$0	\$45	E-55	\$0	\$45	100.00%	\$0	\$45	\$0	\$45	
56		TOTAL OTHER OPERATING EXPENSE	\$60	\$0	\$60		\$0	\$60		\$0	\$60	\$0	\$60	
57		<b>TOTAL OPERATING EXPENSE</b>	<b>\$11,069</b>	<b>\$0</b>	<b>\$11,233</b>		<b>\$15,468</b>	<b>\$26,537</b>		<b>\$1,178</b>	<b>\$27,715</b>	<b>\$611</b>	<b>\$26,090</b>	
58		NET INCOME BEFORE TAXES	-\$8,809					-\$24,277		\$3,762	-\$20,515			
59		INCOME TAXES												
60	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-60	See note (1)	\$0	100.00%	-\$951	-\$951	See note (1)	See note (1)	
61		TOTAL INCOME TAXES	\$0					\$0		-\$951	-\$951			
62		DEFERRED INCOME TAXES												
63	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-63	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)	
64		Amortization of Deferred ITC	\$0			E-64		\$0	100.00%	\$0	\$0			
65		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0			
66		<b>NET OPERATING INCOME</b>	<b>-\$8,809</b>					<b>-\$24,277</b>		<b>\$4,713</b>	<b>-\$19,564</b>			

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Confluence Rivers - Missing Well  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		-\$20,515	\$415	\$423	\$430
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$1,014	\$1,014	\$1,014	\$1,014
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$1,014	\$1,014	\$1,014	\$1,014
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$168	\$168	\$168	\$168
7	Tax Straight-Line Depreciation		\$1,014	\$1,014	\$1,014	\$1,014
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$1,182	\$1,182	\$1,182	\$1,182
9	NET TAXABLE INCOME		-\$20,683	\$247	\$255	\$262
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$20,683	\$247	\$255	\$262
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$142	\$2	\$2	\$2
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$20,541	\$245	\$253	\$260
15	Federal Income Tax at the Rate of	3.940%	-\$809	\$10	\$10	\$10
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.940%	-\$809	\$10	\$10	\$10
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$20,683	\$247	\$255	\$262
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$405	\$5	\$5	\$5
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$20,278	\$242	\$250	\$257
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.700%	-\$142	\$2	\$2	\$2
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$20,683	\$247	\$255	\$262
27	Deduct Federal Income Tax - City Inc. Tax		-\$809	\$10	\$10	\$10
28	Deduct Missouri Income Tax - City Inc. Tax		-\$142	\$2	\$2	\$2
29	City Taxable Income		-\$19,732	\$235	\$243	\$250
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$809	\$10	\$10	\$10
34	State Income Tax		-\$142	\$2	\$2	\$2
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$951	\$12	\$12	\$12
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		-\$951	\$12	\$12	\$12

**Confluence Rivers - Missing Well**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Capital Structure Schedule**

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$8,799,170	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$8,799,170	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	<b>TOTAL CAPITALIZATION</b>	<b>\$17,598,340</b>	<b>100.00%</b>		<b>7.900%</b>	<b>8.050%</b>	<b>8.200%</b>
8	PreTax Cost of Capital				8.135%	8.285%	8.435%

**Exhibit No.:** -  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**Case No:** WR-2023-0006  
**Date Prepared:** 6/29/2023



**MISSOURI PUBLIC SERVICE COMMISSION**  
**FINANCIAL & BUSINESS ANALYSIS DIVISION**  
**REBUTTAL COST OF SERVICE FILING**  
**STAFF ACCOUNTING SCHEDULES**  
**CONFLUENCE RIVERS - MISSING WELL**  
**WATER**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**

**CASE NO. WR-2023-0006**

Jefferson City, Missouri

June 2023

**Confluence Rivers - Missing Well**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Revenue Requirement**

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$194,420	\$194,420	\$194,420
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$15,359	\$15,651	\$15,942
4	Net Income Available	-\$18,344	-\$18,344	-\$18,344
5	Additional Net Income Required	\$33,703	\$33,995	\$34,286
6	Income Tax Requirement			
7	Required Current Income Tax	\$431	\$445	\$460
8	Current Income Tax Available	-\$1,194	-\$1,194	-\$1,194
9	Additional Current Tax Required	\$1,625	\$1,639	\$1,654
10	Revenue Requirement	\$35,328	\$35,634	\$35,940
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	<u>\$35,328</u>	<u>\$35,634</u>	<u>\$35,940</u>

**Confluence Rivers - Missing Well**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**RATE BASE SCHEDULE**

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$303,919
2	Less Accumulated Depreciation Reserve		\$111,431
3	Net Plant In Service		<u>\$192,488</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$543
6	Contributions in Aid of Construction Amortization		\$0
7	Prepayments		\$1,283
8	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$1,826</u>
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$6
11	State Tax Offset	-1.5370%	-\$1
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$99
14	Contributions in Aid of Construction		\$0
15	TOTAL SUBTRACT FROM NET PLANT		<u>-\$106</u>
16	Total Rate Base		<u><u>\$194,420</u></u>

Confluence Rivers - Missing Well  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$3,353	P-6	\$0	\$3,353	100.00%	\$0	\$3,353
7	311.000	S&I Source of Supply	\$5,854	P-7	\$0	\$5,854	100.00%	\$0	\$5,854
8	312.000	Collecting & Impounding Reservoirs	\$434	P-8	\$0	\$434	100.00%	\$0	\$434
9	314.000	Wells and Springs	\$24,372	P-9	\$0	\$24,372	100.00%	\$0	\$24,372
10	316.000	Supply Mains	\$31,604	P-10	\$0	\$31,604	100.00%	\$0	\$31,604
11	317.000	Other Water Source Plant	\$0	P-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$65,617		\$0	\$65,617		\$0	\$65,617
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	323.000	Other Power Production Equipment	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17	325.100	Electric Pumps - Submersible	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
20		WATER TREATMENT PLANT							
21	331.000	S&I Treatment Plant	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	332.000	Water Treatment Equipment	\$0	P-22	\$0	\$0	100.00%	\$0	\$0
23		TOTAL WATER TREATMENT PLANT	\$0		\$0	\$0		\$0	\$0
24		TRANSMISSION & DIST. PLANT							
25	341.000	S&I Transmission & Distribution	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26	342.000	Distribution Reservoirs and Standpipes	\$2,477	P-26	\$0	\$2,477	100.00%	\$0	\$2,477
27	343.000	Transmission and Distribution Mains	\$159,372	P-27	\$0	\$159,372	100.00%	\$0	\$159,372
28	344.000	Fire Mains	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	345.000	Services	\$71,577	P-29	\$0	\$71,577	100.00%	\$0	\$71,577
30	346.000	Meters	\$4,876	P-30	\$0	\$4,876	100.00%	\$0	\$4,876
31	347.000	Meter Installations	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	348.000	Hydrants	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33		TOTAL TRANSMISSION & DIST. PLANT	\$238,302		\$0	\$238,302		\$0	\$238,302
34		INCENTIVE COMPENSATION CAPITALIZATION							
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
36		GENERAL PLANT							
37	390.000	S&I General Plant	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	391.000	Office Furniture and Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39	391.100	Office Furn Equip (IT)	\$0	P-39	\$0	\$0	100.00%	\$0	\$0
40	392.000	Transportation Equipment	\$0	P-40	\$0	\$0	100.00%	\$0	\$0
41	393.000	Stores Equipment	\$0	P-41	\$0	\$0	100.00%	\$0	\$0
42	394.000	Tools, Shop and Garage Equipment	\$0	P-42	\$0	\$0	100.00%	\$0	\$0
43	395.000	Laboratory Equipment	\$0	P-43	\$0	\$0	100.00%	\$0	\$0
44	396.000	Power Operated Equipment	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45	397.000	Communication Equipment	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46	398.000	Miscellaneous Equipment	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47	399.000	Other Tangible Equipment	\$0	P-47	\$0	\$0	100.00%	\$0	\$0
48		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
49		TOTAL PLANT IN SERVICE	\$303,919		\$0	\$303,919		\$0	\$303,919

**Confluence Rivers - Missing Well**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Depreciation Expense**

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL INTANGIBLE PLANT	\$0		\$0		
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land and Land Rights	\$3,353	0.00%	\$0	0	0.00%
7	311.000	S&I Source of Supply	\$5,854	2.50%	\$146	0	0.00%
8	312.000	Collecting & Impounding Reservoirs	\$434	2.00%	\$9	0	0.00%
9	314.000	Wells and Springs	\$24,372	2.00%	\$487	0	0.00%
10	316.000	Supply Mains	\$31,604	2.00%	\$632	0	0.00%
11	317.000	Other Water Source Plant	\$0	5.00%	\$0	0	0.00%
12		TOTAL SOURCE OF SUPPLY PLANT	\$65,617		\$1,274		
13		PUMPING PLANT					
14	321.000	S&I Pumping Plant	\$0	2.50%	\$0	0	0.00%
15	323.000	Other Power Production Equipment	\$0	4.00%	\$0	0	0.00%
16	325.000	Electric Pumping Equipment	\$0	10.00%	\$0	0	0.00%
17	325.100	Electric Pumps - Submersible	\$0	10.00%	\$0	0	0.00%
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	4.00%	\$0	0	0.00%
19		TOTAL PUMPING PLANT	\$0		\$0		
20		WATER TREATMENT PLANT					
21	331.000	S&I Treatment Plant	\$0	2.50%	\$0	0	0.00%
22	332.000	Water Treatment Equipment	\$0	2.90%	\$0	0	0.00%
23		TOTAL WATER TREATMENT PLANT	\$0		\$0		
24		TRANSMISSION & DIST. PLANT					
25	341.000	S&I Transmission & Distribution	\$0	2.50%	\$0	0	0.00%
26	342.000	Distribution Reservoirs and Standpipes	\$2,477	2.50%	\$62	0	0.00%
27	343.000	Transmission and Distribution Mains	\$159,372	2.00%	\$3,187	0	0.00%
28	344.000	Fire Mains	\$0	1.56%	\$0	0	0.00%
29	345.000	Services	\$71,577	2.50%	\$1,789	0	0.00%
30	346.000	Meters	\$4,876	3.30%	\$161	0	0.00%
31	347.000	Meter Installations	\$0	2.50%	\$0	0	0.00%
32	348.000	Hydrants	\$0	2.00%	\$0	0	0.00%
33		TOTAL TRANSMISSION & DIST. PLANT	\$238,302		\$5,199		
34		INCENTIVE COMPENSATION CAPITALIZATION					
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
36		GENERAL PLANT					
37	390.000	S&I General Plant	\$0	2.50%	\$0	0	0.00%
38	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
39	391.100	Office Furn Equip (IT)	\$0	20.00%	\$0	0	0.00%
40	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
41	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
42	394.000	Tools, Shop and Garage Equipment	\$0	6.70%	\$0	0	0.00%
43	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%

**Confluence Rivers - Missing Well**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Depreciation Expense**

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
44	396.000	Power Operated Equipment	\$0	6.70%	\$0	0	0.00%
45	397.000	Communication Equipment	\$0	6.70%	\$0	0	0.00%
46	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
47	399.000	Other Tangible Equipment	\$0	3.00%	\$0	0	0.00%
48		<b>TOTAL GENERAL PLANT</b>	<b>\$0</b>		<b>\$0</b>		
49		<b>Total Depreciation</b>	<b><u>\$303,919</u></b>		<b><u>\$6,473</u></b>		

*Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.*

Confluence Rivers - Missing Well  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	311.000	S&I Source of Supply	\$2,562	R-7	\$0	\$2,562	100.00%	\$0	\$2,562
8	312.000	Collecting & Impounding Reservoirs	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$0	R-9	\$0	\$0	100.00%	\$0	\$0
10	316.000	Supply Mains	\$7,308	R-10	\$0	\$7,308	100.00%	\$0	\$7,308
11	317.000	Other Water Source Plant	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$9,870		\$0	\$9,870		\$0	\$9,870
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	323.000	Other Power Production Equipment	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17	325.100	Electric Pumps - Submersible	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
20		WATER TREATMENT PLANT							
21	331.000	S&I Treatment Plant	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22	332.000	Water Treatment Equipment	\$0	R-22	\$0	\$0	100.00%	\$0	\$0
23		TOTAL WATER TREATMENT PLANT	\$0		\$0	\$0		\$0	\$0
24		TRANSMISSION & DIST. PLANT							
25	341.000	S&I Transmission & Distribution	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	342.000	Distribution Reservoirs and Standpipes	\$1,275	R-26	\$0	\$1,275	100.00%	\$0	\$1,275
27	343.000	Transmission and Distribution Mains	\$65,608	R-27	\$0	\$65,608	100.00%	\$0	\$65,608
28	344.000	Fire Mains	\$34,394	R-28	\$0	\$34,394	100.00%	\$0	\$34,394
29	345.000	Services	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	346.000	Meters	\$284	R-30	\$0	\$284	100.00%	\$0	\$284
31	347.000	Meter Installations	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	348.000	Hydrants	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33		TOTAL TRANSMISSION & DIST. PLANT	\$101,561		\$0	\$101,561		\$0	\$101,561
34		INCENTIVE COMPENSATION CAPITALIZATION							
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
36		GENERAL PLANT							
37	390.000	S&I General Plant	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	391.000	Office Furniture and Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39	391.100	Office Furn Equip (IT)	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40	392.000	Transportation Equipment	\$0	R-40	\$0	\$0	100.00%	\$0	\$0
41	393.000	Stores Equipment	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
42	394.000	Tools, Shop and Garage Equipment	\$0	R-42	\$0	\$0	100.00%	\$0	\$0
43	395.000	Laboratory Equipment	\$0	R-43	\$0	\$0	100.00%	\$0	\$0
44	396.000	Power Operated Equipment	\$0	R-44	\$0	\$0	100.00%	\$0	\$0
45	397.000	Communication Equipment	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46	398.000	Miscellaneous Equipment	\$0	R-46	\$0	\$0	100.00%	\$0	\$0
47	399.000	Other Tangible Equipment	\$0	R-47	\$0	\$0	100.00%	\$0	\$0
48		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
49		TOTAL DEPRECIATION RESERVE	\$111,431		\$0	\$111,431		\$0	\$111,431

**Confluence Rivers - Missing Well**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Cash Working Capital**

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	<b>OPERATION AND MAINT. EXPENSE</b>						
2	Payroll	\$1,282	43.61	14.91	28.70	0.078630	\$101
3	Employee Benefits	\$76	43.61	-2.53	46.14	0.126411	\$10
4	Electric Expense	\$2,226	43.61	42.40	1.21	0.003315	\$7
5	Chemicals	\$0	43.61	18.97	24.64	0.067507	\$0
6	Uncollectible Accounts	\$20	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$27,574	43.61	38.11	5.50	0.015068	\$415
8	<b>TOTAL OPERATION AND MAINT. EXPENSE</b>	<b>\$31,178</b>					<b>\$533</b>
9	<b>TAXES</b>						
10	FICA - Employer Portion	\$104	43.61	16.48	27.13	0.074329	\$8
11	FUTA	\$5	43.61	16.12	27.49	0.075315	\$0
12	SUTA	\$21	43.61	16.09	27.52	0.075397	\$2
13	Property Tax	\$0	43.61	286.40	-242.79	-0.665178	\$0
14	<b>TOTAL TAXES</b>	<b>\$130</b>					<b>\$10</b>
15	<b>CWC REQ'D BEFORE RATE BASE OFFSETS</b>						<b>\$543</b>
16	<b>TAX OFFSET FROM RATE BASE</b>						
17	Federal Tax Offset	\$379	43.61	38.00	5.61	0.015370	\$6
18	State Tax Offset	\$66	43.61	38.00	5.61	0.015370	\$1
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$6,416	43.61	38.00	5.61	0.015370	\$99
21	<b>TOTAL OFFSET FROM RATE BASE</b>	<b>\$6,861</b>					<b>\$106</b>
22	<b>TOTAL CASH WORKING CAPITAL REQUIRED</b>						<b>\$649</b>

Confluence Rivers - Missing Well  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor L + M = K
Rev-1		<b>OPERATING REVENUES</b>											
Rev-2	461.000	Residential	\$5,343	See note (1)	See note (1)	Rev-2	See note (1)	\$5,343	100.00%	\$12,177	\$17,520	See note (1)	See note (1)
Rev-3	0.000	Commercial	\$0			Rev-3		\$0	100.00%	\$0	\$0		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5		Private Fire Protection	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6		Public Fire Protection	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7	470.000	Late Fees	\$0			Rev-7		\$0	100.00%	\$0	\$0		
Rev-8		Other Public Auth.	\$0			Rev-8		\$0	100.00%	\$0	\$0		
Rev-9		Sales for Resale	\$0			Rev-9		\$0	100.00%	\$0	\$0		
Rev-10	471.000	Other Water Revenue - Oper. Rev.	\$0			Rev-10		\$0	100.00%	\$0	\$0		
Rev-11		<b>TOTAL OPERATING REVENUES</b>	<b>\$5,343</b>					<b>\$5,343</b>		<b>\$12,177</b>	<b>\$17,520</b>		
1		<b>SOURCE OF SUPPLY EXPENSES</b>											
2	602.000	Purchased Water	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	603.000	Misc Expenses - Supply	\$0	\$0	\$0	E-3	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
4	611.000	Maint of Structures & Improvements - Supply	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	612.000	Maint of Collecting & Impounding Reservoirs	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6	613.000	Maint of Lake, River and Other Intakes	\$0	\$0	\$0	E-6	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
7	614.000	Maint of Wells & Springs	\$0	\$0	\$0	E-7	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
8	616.000	Maint of Supply Mains	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	617.000	Maint of Misc Water Source Plant	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10		<b>TOTAL SOURCE OF SUPPLY EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
11		<b>PUMPING EXPENSES</b>											
12	623.000	Fuel or Power Purchased for Pumping	\$1,654	\$0	\$1,654	E-12	\$572	\$2,226	100.00%	\$0	\$2,226	\$0	\$2,226
13	632.000	Maint of Power Production Equipment	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	633.000	Maint of Pumping Equip	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15		<b>TOTAL PUMPING EXPENSES</b>	<b>\$1,654</b>	<b>\$0</b>	<b>\$1,654</b>		<b>\$572</b>	<b>\$2,226</b>		<b>\$0</b>	<b>\$2,226</b>	<b>\$0</b>	<b>\$2,226</b>
16		<b>WATER TREATMENT EXPENSES</b>											
17	641.000	Chemicals	\$0	\$0	\$0	E-17	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
18	642.000	Operation Labor & Expenses	\$10,354	\$0	\$10,354	E-18	\$10,073	\$20,427	100.00%	\$0	\$20,427	\$0	\$20,427
19	643.000	Misc Expenses - Water Treatment	\$0	\$0	\$0	E-19	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
20	651.000	Maint of Structures & Improvements - Water Treatment	\$107	\$0	\$107	E-20	\$53	\$160	100.00%	\$0	\$160	\$0	\$160
21	652.000	Maint of Water Treatment Equip	\$0	\$0	\$0	E-21	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
22		<b>TOTAL WATER TREATMENT EXPENSES</b>	<b>\$10,461</b>	<b>\$0</b>	<b>\$10,461</b>		<b>\$10,126</b>	<b>\$20,587</b>		<b>\$0</b>	<b>\$20,587</b>	<b>\$0</b>	<b>\$20,587</b>
23		<b>TRANSMISSION &amp; DIST. EXPENSES</b>											
24	662.000	Transmission & Distribution Lines Expenses	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25	663.000	Meter Expenses	\$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
26	665.000	Misc Expenses - T&D	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
27	671.000	Maint of Structures & Improvements - T&D	\$0	\$0	\$0	E-27	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
28	673.000	Maint of Transmission & Distribution Mains	\$119	\$0	\$119	E-28	\$31	\$150	100.00%	\$0	\$150	\$0	\$150
29	675.000	Maint of Services	\$0	\$0	\$0	E-29	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
30	676.000	Maint of Meters	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	677.000	Maint of Hydrants	\$0	\$0	\$0	E-31	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
32	678.000	Maint of Misc Plant	\$0	\$0	\$0	E-32	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
33		<b>TOTAL TRANSMISSION &amp; DIST. EXPENSES</b>	<b>\$119</b>	<b>\$0</b>	<b>\$119</b>		<b>\$31</b>	<b>\$150</b>		<b>\$0</b>	<b>\$150</b>	<b>\$0</b>	<b>\$150</b>
34		<b>CUSTOMER ACCOUNTS EXPENSE</b>											

Confluence Rivers - Missing Well  
Case No. WR-2023-0006  
Test Year Ending 06-30-2022  
Update Period Ending 01-31-2023  
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
35	903.100	Cust Records & Collection Expense - Billing	\$2,463	\$0	\$2,463	E-35	-\$1,214	\$1,249	100.00%	\$0	\$1,249	\$0	\$1,249
36	903.280	Cust Records & Collection Expense	\$297	\$0	\$297	E-36	\$0	\$297	100.00%	\$0	\$297	\$0	\$297
37	904.000	Uncollectible Accounts	\$876	\$0	\$876	E-37	\$20	\$896	100.00%	\$0	\$896	\$0	\$896
38		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$3,636	\$0	\$3,636		-\$1,194	\$2,442		\$0	\$2,442	\$0	\$2,442
39		CUSTOMER SERVICE EXPENSES											
40		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
41		SALES PROMOTION EXPENSES											
42		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
43		ADMIN. & GENERAL EXPENSES											
44	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-44	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
45	922.000	Admin Expenses Transferred - Cr	\$0	\$0	\$0	E-45	\$2,140	\$2,140	100.00%	\$0	\$2,140	\$1,488	\$652
46	923.100	Outside Services Employed - Bank Fees	\$7	\$0	\$7	E-46	\$0	\$7	100.00%	\$0	\$7	\$0	\$7
47	923.400	Outside Services Employed - Legal	\$0	\$0	\$0	E-47	\$148	\$148	100.00%	\$0	\$148	\$0	\$148
48	923.500	Outside Services Employed - Accounting	\$0	\$0	\$0	E-48	\$33	\$33	100.00%	\$0	\$33	\$0	\$33
49	923.600	Outside Services Employed - Easements	\$0	\$0	\$0	E-49	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
50	923.900	Outside Services Employed - Management Consulting	\$0	\$0	\$0	E-50	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
51	924.200	Property Insurance - Commercial	-\$18	\$0	-\$18	E-51	\$18	\$0	100.00%	\$0	\$0	\$0	\$0
52	924.400	Property Insurance	\$4,337	\$0	\$4,337	E-52	-\$1,787	\$2,550	100.00%	\$0	\$2,550	\$0	\$2,550
53	928.100	Regulatory Commission Expenses - DNR	\$408	\$0	\$408	E-53	\$296	\$704	100.00%	\$0	\$704	\$0	\$704
54	928.200	Regulatory Commission Expenses - PSC	\$344	\$0	\$344	E-54	-\$153	\$191	100.00%	\$0	\$191	\$0	\$191
55	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-55	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
56	930.300	Research & Development Expenses	\$0	\$0	\$0	E-56	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
57		TOTAL ADMIN. & GENERAL EXPENSES	\$5,078	\$0	\$5,078		\$695	\$5,773		\$0	\$5,773	\$1,488	\$4,285
58		DEPRECIATION EXPENSE											
59	403.000	Depreciation Expense, Dep. Exp.	\$266	See note (1)	See note (1)	E-59	See note (1)	\$266	100.00%	\$6,207	\$6,473	See note (1)	See note (1)
60	403.100	Depreciation - 403.1	-\$897			E-60		-\$897	100.00%	\$0	-\$897		
61	403.200	Depreciation - 403.2	\$60			E-61		\$60	100.00%	\$0	\$60		
62	405.000	Amortization of Other Utility Plant	\$99			E-62		\$99	100.00%	\$0	\$99		
63	407.400	Amortization of Property Losses	\$74			E-63		\$74	100.00%	-\$74	\$0		
64		TOTAL DEPRECIATION EXPENSE	-\$398	\$0	\$0		\$0	-\$398		\$6,133	\$5,735	\$0	\$0
65		AMORTIZATION EXPENSE											
66		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
67		OTHER OPERATING EXPENSES											
68	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$37	\$0	\$37	E-68	\$0	\$37	100.00%	\$0	\$37	\$0	\$37
69	408.160	Property Taxes	\$108	\$0	\$108	E-69	\$0	\$108	100.00%	\$0	\$108	\$0	\$108
70		TOTAL OTHER OPERATING EXPENSE	\$145	\$0	\$145		\$0	\$145		\$0	\$145	\$0	\$145
71		TOTAL OPERATING EXPENSE	\$20,695	\$0	\$21,093		\$10,230	\$30,925		\$6,133	\$37,058	\$1,488	\$29,835
72		NET INCOME BEFORE TAXES	-\$15,352					-\$25,582		\$6,044	-\$19,538		
73		INCOME TAXES											
74	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-74	See note (1)	\$0	100.00%	-\$1,194	-\$1,194	See note (1)	See note (1)

Confluence Rivers - Missing Well  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
75		TOTAL INCOME TAXES	\$0					\$0		-\$1,194	-\$1,194		
76		DEFERRED INCOME TAXES											
77	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-77	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
78		Amortization of Deferred ITC	\$0			E-78		\$0	100.00%	\$0	\$0		
79		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
80		NET OPERATING INCOME	<u>-\$15,352</u>					<u>-\$25,582</u>		<u>\$7,238</u>	<u>-\$18,344</u>		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Confluence Rivers - Missing Well  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		-\$19,538	\$15,790	\$16,096	\$16,402
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$5,735	\$5,735	\$5,735	\$5,735
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$5,735	\$5,735	\$5,735	\$5,735
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$6,416	\$6,416	\$6,416	\$6,416
7	Tax Straight-Line Depreciation		\$5,735	\$5,735	\$5,735	\$5,735
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$12,151	\$12,151	\$12,151	\$12,151
9	NET TAXABLE INCOME		-\$25,954	\$9,374	\$9,680	\$9,986
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$25,954	\$9,374	\$9,680	\$9,986
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$178	\$64	\$66	\$69
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$25,776	\$9,310	\$9,614	\$9,917
15	Federal Income Tax at the Rate of	3.940%	-\$1,016	\$367	\$379	\$391
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.940%	-\$1,016	\$367	\$379	\$391
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$25,954	\$9,374	\$9,680	\$9,986
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$508	\$184	\$190	\$196
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$25,446	\$9,190	\$9,490	\$9,790
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.700%	-\$178	\$64	\$66	\$69
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$25,954	\$9,374	\$9,680	\$9,986
27	Deduct Federal Income Tax - City Inc. Tax		-\$1,016	\$367	\$379	\$391
28	Deduct Missouri Income Tax - City Inc. Tax		-\$178	\$64	\$66	\$69
29	City Taxable Income		-\$24,760	\$8,943	\$9,235	\$9,526
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$1,016	\$367	\$379	\$391
34	State Income Tax		-\$178	\$64	\$66	\$69
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$1,194	\$431	\$445	\$460
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		-\$1,194	\$431	\$445	\$460

**Confluence Rivers - Missing Well**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Capital Structure Schedule**

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$8,799,170	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$8,799,170	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	<b>TOTAL CAPITALIZATION</b>	<b>\$17,598,340</b>	<b>100.00%</b>		<b>7.900%</b>	<b>8.050%</b>	<b>8.200%</b>
8	<b>PreTax Cost of Capital</b>				<b>8.122%</b>	<b>8.279%</b>	<b>8.437%</b>

**Exhibit No.:** -  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**Case No:** WR-2023-0006  
**Date Prepared:** 6/29/2023



**MISSOURI PUBLIC SERVICE COMMISSION**  
**FINANCIAL & BUSINESS ANALYSIS DIVISION**  
**REBUTTAL COST OF SERVICE FILING**  
**STAFF ACCOUNTING SCHEDULES**  
**CONFLUENCE RIVERS - OSAGE UTILITIES**  
**SEWER**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**

**CASE NO. WR-2023-0006**

Jefferson City, Missouri

June 2023

**Confluence Rivers - Osage Utilities**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Revenue Requirement**

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$523,499	\$523,499	\$523,499
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$41,356	\$42,142	\$42,927
4	Net Income Available	-\$59,634	-\$59,634	-\$59,634
5	Additional Net Income Required	\$100,990	\$101,776	\$102,561
6	Income Tax Requirement			
7	Required Current Income Tax	\$1,588	\$1,640	\$1,691
8	Current Income Tax Available	-\$5,071	-\$5,071	-\$5,071
9	Additional Current Tax Required	\$6,659	\$6,711	\$6,762
10	Revenue Requirement	\$107,649	\$108,487	\$109,323
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	<u>\$107,649</u>	<u>\$108,487</u>	<u>\$109,323</u>

**Confluence Rivers - Osage Utilities**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**RATE BASE SCHEDULE**

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$733,444
2	Less Accumulated Depreciation Reserve		\$218,958
3	Net Plant In Service		\$514,486
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$6,428
6	Contributions in Aid of Construction Amortization		\$22,715
7	Prepayments		\$9,579
8	TOTAL ADD TO NET PLANT IN SERVICE		\$38,722
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$21
11	State Tax Offset	-1.5370%	-\$4
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$266
14	Contributions in Aid of Construction		\$30,000
15	TOTAL SUBTRACT FROM NET PLANT		\$29,709
16	<b>Total Rate Base</b>		<b>\$523,499</b>

Confluence Rivers - Osage Utilities  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$62,924	P-6	\$0	\$62,924	100.00%	\$0	\$62,924
7	352.100	Collection Sewers Force	\$0	P-7	\$0	\$0	100.00%	\$0	\$0
8	352.200	Collection Sewers Gravity	\$128,301	P-8	\$0	\$128,301	100.00%	\$0	\$128,301
9	353.000	Services to Sewer Customers	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	354.000	Flow Measuring Devices	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11		TOTAL COLLECTION PLANT	\$191,225		\$0	\$191,225		\$0	\$191,225
12		SYSTEM PUMPING PLANT							
13	362.000	Receiving Wells	\$0	P-13	\$0	\$0	100.00%	\$0	\$0
14	363.000	Electric Sewer Pumping Equip	\$72,547	P-14	\$0	\$72,547	100.00%	\$0	\$72,547
15	365.000	Sewer - Other Pumping Equipment	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16		TOTAL SYSTEM PUMPING PLANT	\$72,547		\$0	\$72,547		\$0	\$72,547
17		TREATMENT & DISPOSAL PLANT							
18	370.000	Land and Land Rights	\$63,950	P-18	\$0	\$63,950	100.00%	\$0	\$63,950
19	370.100	Oxidation Lagoon Land	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20	371.000	S&I Treatment & Disposal	\$3,624	P-20	\$0	\$3,624	100.00%	\$0	\$3,624
21	372.000	Treatment & Disposal Equipment - 372	\$203,112	P-21	\$0	\$203,112	100.00%	\$0	\$203,112
22	373.000	Plant Sewers	\$22,057	P-22	\$0	\$22,057	100.00%	\$0	\$22,057
23	374.000	Outfall Sewer Lines	\$127,959	P-23	\$0	\$127,959	100.00%	\$0	\$127,959
24	375.000	Sewer - Other Treatment & Disposal	\$0	P-24	\$0	\$0	100.00%	\$0	\$0
25	376.000	Other General Equipment	\$36	P-25	\$0	\$36	100.00%	\$0	\$36
26		TOTAL TREATMENT & DISPOSAL PLANT	\$420,738		\$0	\$420,738		\$0	\$420,738
27		GENERAL PLANT							
28	390.000	S&I General Plant	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	391.000	Office Furniture and Equipment	\$713	P-29	\$0	\$713	100.00%	\$0	\$713
30	391.100	Office Furn Equip (IT)	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	392.000	Transportation Equipment	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	393.000	Stores Equipment	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	394.000	Tools, Shop and Garage Equipment	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	395.000	Laboratory Equipment	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	396.000	Power Operated Equipment	\$5,173	P-35	\$0	\$5,173	100.00%	\$0	\$5,173
36	397.000	Communication Equipment	\$39,208	P-36	\$0	\$39,208	100.00%	\$0	\$39,208
37	398.000	Miscellaneous Equipment	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	399.000	Other Tangible Equipment	\$3,840	P-38	\$0	\$3,840	100.00%	\$0	\$3,840
39		TOTAL GENERAL PLANT	\$48,934		\$0	\$48,934		\$0	\$48,934
40		TOTAL PLANT IN SERVICE	\$733,444		\$0	\$733,444		\$0	\$733,444

**Confluence Rivers - Osage Utilities**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Depreciation Expense**

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		<b>INTANGIBLE PLANT</b>					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		<b>TOTAL PLANT INTANGIBLE</b>	<b>\$0</b>		<b>\$0</b>		
5		<b>COLLECTION PLANT</b>					
6	351.000	S&I Collection Plant	\$62,924	4.00%	\$2,517	0	0.00%
7	352.100	Collection Sewers Force	\$0	2.00%	\$0	0	0.00%
8	352.200	Collection Sewers Gravity	\$128,301	2.00%	\$2,566	0	0.00%
9	353.000	Services to Sewer Customers	\$0	2.00%	\$0	0	0.00%
10	354.000	Flow Measuring Devices	\$0	3.30%	\$0	0	0.00%
11		<b>TOTAL COLLECTION PLANT</b>	<b>\$191,225</b>		<b>\$5,083</b>		
12		<b>SYSTEM PUMPING PLANT</b>					
13	362.000	Receiving Wells	\$0	4.00%	\$0	0	0.00%
14	363.000	Electric Sewer Pumping Equip	\$72,547	10.00%	\$7,255	0	0.00%
15	365.000	Sewer - Other Pumping Equipment	\$0	4.31%	\$0	0	0.00%
16		<b>TOTAL SYSTEM PUMPING PLANT</b>	<b>\$72,547</b>		<b>\$7,255</b>		
17		<b>TREATMENT &amp; DISPOSAL PLANT</b>					
18	370.000	Land and Land Rights	\$63,950	0.00%	\$0	0	0.00%
19	370.100	Oxidation Lagoon Land	\$0	4.00%	\$0	0	0.00%
20	371.000	S&I Treatment & Disposal	\$3,624	4.00%	\$145	0	0.00%
21	372.000	Treatment & Disposal Equipment - 372	\$203,112	5.00%	\$10,156	0	0.00%
22	373.000	Plant Sewers	\$22,057	2.50%	\$551	0	0.00%
23	374.000	Outfall Sewer Lines	\$127,959	2.00%	\$2,559	0	0.00%
24	375.000	Sewer - Other Treatment & Disposal	\$0	0.00%	\$0	0	0.00%
25	376.000	Other General Equipment	\$36	0.00%	\$0	0	0.00%
26		<b>TOTAL TREATMENT &amp; DISPOSAL PLANT</b>	<b>\$420,738</b>		<b>\$13,411</b>		
27		<b>GENERAL PLANT</b>					
28	390.000	S&I General Plant	\$0	4.00%	\$0	0	0.00%
29	391.000	Office Furniture and Equipment	\$713	5.00%	\$36	0	0.00%
30	391.100	Office Furn Equip (IT)	\$0	14.30%	\$0	0	0.00%
31	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
32	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
33	394.000	Tools, Shop and Garage Equipment	\$0	5.00%	\$0	0	0.00%
34	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
35	396.000	Power Operated Equipment	\$5,173	6.70%	\$347	0	0.00%
36	397.000	Communication Equipment	\$39,208	6.70%	\$2,627	0	0.00%
37	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
38	399.000	Other Tangible Equipment	\$3,840	3.00%	\$115	0	0.00%
39		<b>TOTAL GENERAL PLANT</b>	<b>\$48,934</b>		<b>\$3,125</b>		
40		<b>Total Depreciation</b>	<b>\$733,444</b>		<b>\$28,874</b>		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Osage Utilities  
Case No. WR-2023-0006  
Test Year Ending 06-30-2022  
Update Period Ending 01-31-2023  
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$46,198	R-6	\$0	\$46,198	100.00%	\$0	\$46,198
7	352.100	Collection Sewers Force	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	352.200	Collection Sewers Gravity	\$5,268	R-8	\$0	\$5,268	100.00%	\$0	\$5,268
9	353.000	Services to Sewer Customers	\$0	R-9	\$0	\$0	100.00%	\$0	\$0
10	354.000	Flow Measuring Devices	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11		TOTAL COLLECTION PLANT	\$51,466		\$0	\$51,466		\$0	\$51,466
12		SYSTEM PUMPING PLANT							
13	362.000	Receiving Wells	\$0	R-13	\$0	\$0	100.00%	\$0	\$0
14	363.000	Electric Sewer Pumping Equip	\$23,993	R-14	\$0	\$23,993	100.00%	\$0	\$23,993
15	365.000	Sewer - Other Pumping Equipment	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16		TOTAL SYSTEM PUMPING PLANT	\$23,993		\$0	\$23,993		\$0	\$23,993
17		TREATMENT & DISPOSAL PLANT							
18	370.000	Land and Land Rights	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19	370.100	Oxidation Lagoon Land	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	371.000	S&I Treatment & Disposal	\$85	R-20	\$0	\$85	100.00%	\$0	\$85
21	372.000	Treatment & Disposal Equipment - 372	\$60,589	R-21	\$0	\$60,589	100.00%	\$0	\$60,589
22	373.000	Plant Sewers	\$16,084	R-22	\$0	\$16,084	100.00%	\$0	\$16,084
23	374.000	Outfall Sewer Lines	\$9,692	R-23	\$0	\$9,692	100.00%	\$0	\$9,692
24	375.000	Sewer - Other Treatment & Disposal	\$43,212	R-24	\$0	\$43,212	100.00%	\$0	\$43,212
25	376.000	Other General Equipment	\$37	R-25	\$0	\$37	100.00%	\$0	\$37
26		TOTAL TREATMENT & DISPOSAL PLANT	\$129,699		\$0	\$129,699		\$0	\$129,699
27		GENERAL PLANT							
28	390.000	S&I General Plant	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	391.000	Office Furniture and Equipment	\$1,213	R-29	\$0	\$1,213	100.00%	\$0	\$1,213
30	391.100	Office Furn Equip (IT)	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	392.000	Transportation Equipment	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	393.000	Stores Equipment	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	394.000	Tools, Shop and Garage Equipment	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	395.000	Laboratory Equipment	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	396.000	Power Operated Equipment	\$8,761	R-35	\$0	\$8,761	100.00%	\$0	\$8,761
36	397.000	Communication Equipment	\$1,532	R-36	\$0	\$1,532	100.00%	\$0	\$1,532
37	398.000	Miscellaneous Equipment	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	399.000	Other Tangible Equipment	\$2,294	R-38	\$0	\$2,294	100.00%	\$0	\$2,294
39		TOTAL GENERAL PLANT	\$13,800		\$0	\$13,800		\$0	\$13,800
40		TOTAL DEPRECIATION RESERVE	\$218,958		\$0	\$218,958		\$0	\$218,958

Confluence Rivers - Osage Utilities  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll	\$6,886	43.61	14.91	28.70	0.078630	\$541
3	Employee Benefits	\$409	43.61	-2.53	46.14	0.126411	\$52
4	Electric Expense	\$14,656	43.61	42.40	1.21	0.003315	\$49
5	Chemicals	\$8,676	43.61	18.97	24.64	0.067507	\$586
6	Uncollectible Accounts	\$108	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$141,785	43.61	30.12	13.49	0.036959	\$5,240
8	TOTAL OPERATION AND MAINT. EXPENSE	\$172,520					\$6,468
9	TAXES						
10	FICA - Employer Portion	\$556	43.61	16.48	27.13	0.074329	\$41
11	FUTA	\$29	43.61	16.12	27.49	0.075315	\$2
12	SUTA	\$110	43.61	16.09	27.52	0.075397	\$8
13	Property Tax	\$137	43.61	286.40	-242.79	-0.665178	-\$91
14	TOTAL TAXES	\$832					-\$40
15	CWC REQ'D BEFORE RATE BASE OFFSETS						\$6,428
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$1,397	43.61	38.00	5.61	0.015370	\$21
18	State Tax Offset	\$243	43.61	38.00	5.61	0.015370	\$4
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$17,275	43.61	38.00	5.61	0.015370	\$266
21	TOTAL OFFSET FROM RATE BASE	\$18,915					\$291
22	TOTAL CASH WORKING CAPITAL REQUIRED						\$6,719

Confluence Rivers - Osage Utilities  
Case No. WR-2023-0006  
Test Year Ending 06-30-2022  
Update Period Ending 01-31-2023  
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
												L + M = K	
Rev-1		<b>OPERATING REVENUES</b>											
Rev-2	521.000	Residential	\$134,623	See note (1)	See note (1)	Rev-2	See note (1)	\$134,623	100.00%	-\$202	\$134,421	See note (1)	See note (1)
Rev-3	0.000	Commercial	\$0			Rev-3		\$0	100.00%	\$0	\$0		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	532.000	Late Fees	\$759			Rev-5		\$759	100.00%	\$0	\$759		
Rev-6	536.000	Other Sewer Revenue - Oper. Rev.	\$25			Rev-6		\$25	100.00%	\$0	\$25		
Rev-7		<b>TOTAL OPERATING REVENUES</b>	<b>\$135,407</b>					<b>\$135,407</b>		<b>-\$202</b>	<b>\$135,205</b>		
1		<b>COLLECTION OPERATIONS EXPENSES</b>											
2		<b>TOTAL COLLECTION OPERATIONS EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
3		<b>COLLECTION MAINT. EXPENSES</b>											
4	711.000	Maint of Collection S&I	\$238	\$0	\$238	E-4	\$0	\$238	100.00%	\$0	\$238	\$0	\$238
5	712.000	Maint of Collection Sewers	\$2,940	\$0	\$2,940	E-5	\$0	\$2,940	100.00%	\$0	\$2,940	\$0	\$2,940
6	713.000	Maint of Services to Customers	\$377	\$0	\$377	E-6	\$148	\$525	100.00%	\$0	\$525	\$0	\$525
7		<b>TOTAL COLLECTION MAINT. EXPENSES</b>	<b>\$3,555</b>	<b>\$0</b>	<b>\$3,555</b>		<b>\$148</b>	<b>\$3,703</b>		<b>\$0</b>	<b>\$3,703</b>	<b>\$0</b>	<b>\$3,703</b>
8		<b>PUMPING OPERATIONS EXPENSES</b>											
9	722.000	Pumping Labor & Expenses	\$10,500	\$0	\$10,500	E-9	\$682	\$11,182	100.00%	\$0	\$11,182	\$0	\$11,182
10		<b>TOTAL PUMPING OPERATIONS EXPENSES</b>	<b>\$10,500</b>	<b>\$0</b>	<b>\$10,500</b>		<b>\$682</b>	<b>\$11,182</b>		<b>\$0</b>	<b>\$11,182</b>	<b>\$0</b>	<b>\$11,182</b>
11		<b>PUMPING MAINTENANCE EXPENSES</b>											
12	732.000	Maint of Pumping Equip	\$240	\$0	\$240	E-12	\$1,620	\$1,860	100.00%	\$0	\$1,860	\$0	\$1,860
13		<b>TOTAL PUMPING MAINTENANCE EXPENSES</b>	<b>\$240</b>	<b>\$0</b>	<b>\$240</b>		<b>\$1,620</b>	<b>\$1,860</b>		<b>\$0</b>	<b>\$1,860</b>	<b>\$0</b>	<b>\$1,860</b>
14		<b>TREAT. &amp; DISP. OPER. EXPENSE</b>											
15	741.000	Chemicals	\$9,141	\$0	\$9,141	E-15	\$0	\$9,141	100.00%	\$0	\$9,141	\$0	\$9,141
16	742.000	Treatment Labor & Expenses	\$70,397	\$0	\$70,397	E-16	\$386	\$70,783	100.00%	\$0	\$70,783	\$0	\$70,783
17	743.000	Fuel & Power for Sewage Treatment & Pumping	\$14,562	\$0	\$14,562	E-17	-\$1	\$14,561	100.00%	\$0	\$14,561	\$0	\$14,561
18	744.000	Misc Expenses - T&D	\$2,874	\$0	\$2,874	E-18	\$473	\$3,347	100.00%	\$0	\$3,347	\$0	\$3,347
19		<b>TOTAL TREAT. &amp; DISP. OPER. EXPENSE</b>	<b>\$96,974</b>	<b>\$0</b>	<b>\$96,974</b>		<b>\$858</b>	<b>\$97,832</b>		<b>\$0</b>	<b>\$97,832</b>	<b>\$0</b>	<b>\$97,832</b>
20		<b>TREAT. &amp; DISP. MAINT. EXPENSES</b>											
21	751.000	Maint of Treatment & Disposal S&I	\$6,852	\$0	\$6,852	E-21	\$2,121	\$8,973	100.00%	\$0	\$8,973	\$0	\$8,973
22	752.000	Maint of Treatment & Disposal Plant	\$560	\$0	\$560	E-22	\$6,550	\$7,110	100.00%	\$0	\$7,110	\$0	\$7,110
23		<b>TOTAL TREAT. &amp; DISP. MAINT. EXPENSES</b>	<b>\$7,412</b>	<b>\$0</b>	<b>\$7,412</b>		<b>\$8,671</b>	<b>\$16,083</b>		<b>\$0</b>	<b>\$16,083</b>	<b>\$0</b>	<b>\$16,083</b>
24		<b>CUSTOMER ACCOUNTS EXPENSE</b>											
25	903.100	Cust Records & Collection Expense - Billing	\$13,227	\$0	\$13,227	E-25	-\$6,524	\$6,703	100.00%	\$0	\$6,703	\$0	\$6,703
26	903.280	Cust Records & Collection Expense	\$1,595	\$0	\$1,595	E-26	\$0	\$1,595	100.00%	\$0	\$1,595	\$0	\$1,595
27	904.000	Uncollectible Accounts	\$4,706	\$0	\$4,706	E-27	-\$540	\$4,166	100.00%	\$0	\$4,166	\$0	\$4,166
28		<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>\$19,528</b>	<b>\$0</b>	<b>\$19,528</b>		<b>-\$7,064</b>	<b>\$12,464</b>		<b>\$0</b>	<b>\$12,464</b>	<b>\$0</b>	<b>\$12,464</b>
29		<b>ADMIN. &amp; GENERAL EXPENSES</b>											
30	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	922.000	Admin Expenses Transferred - Cr	\$7,881	\$0	\$7,881	E-31	\$3,146	\$11,027	100.00%	\$0	\$11,027	\$7,990	\$3,037
32	923.100	Outside Services Employed - Bank Fees	\$37	\$0	\$37	E-32	\$0	\$37	100.00%	\$0	\$37	\$0	\$37
33	923.400	Outside Services Employed - Legal	\$109	\$0	\$109	E-33	\$683	\$792	100.00%	\$0	\$792	\$0	\$792
34	923.500	Outside Services Employed - Accounting	\$3,898	\$0	\$3,898	E-34	-\$3,718	\$180	100.00%	\$0	\$180	\$0	\$180
35	923.600	Outside Services Employed - Easements	\$610	\$0	\$610	E-35	-\$610	\$0	100.00%	\$0	\$0	\$0	\$0
36	923.900	Outside Services Employed - Management Consulting	\$2,742	\$0	\$2,742	E-36	\$0	\$2,742	100.00%	\$0	\$2,742	\$0	\$2,742

Confluence Rivers - Osage Utilities  
Case No. WR-2023-0006  
Test Year Ending 06-30-2022  
Update Period Ending 01-31-2023  
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
											L + M = K		
37	924.200	Property Insurance - Commercial	-\$99	\$0	-\$99	E-37	\$99	\$0	100.00%	\$0	\$0	\$0	\$0
38	924.400	Property Insurance	\$23,290	\$0	\$23,290	E-38	-\$11,862	\$11,428	100.00%	\$0	\$11,428	\$0	\$11,428
39	928.100	Regulatory Commission Expenses - DNR	\$2,193	\$0	\$2,193	E-39	-\$27	\$2,166	100.00%	\$0	\$2,166	\$0	\$2,166
40	928.200	Regulatory Commission Expenses - PSC	\$1,848	\$0	\$1,848	E-40	-\$824	\$1,024	100.00%	\$0	\$1,024	\$0	\$1,024
41	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-41	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
42	930.300	Research & Development Expenses	\$0	\$0	\$0	E-42	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
43		TOTAL ADMIN. & GENERAL EXPENSES	\$42,509	\$0	\$42,509		-\$13,113	\$29,396		\$0	\$29,396	\$7,990	\$21,406
44		DEPRECIATION EXPENSE											
45	403.000	Depreciation Expense, Dep. Exp.	\$18,849	See note (1)	See note (1)	E-45	See note (1)	\$18,849	100.00%	\$10,025	\$28,874	See note (1)	See note (1)
46	403.100	Depreciation - 403.1	-\$4,815			E-46		-\$4,815	100.00%	\$0	-\$4,815		
47	403.200	Depreciation - 403.2	\$320			E-47		\$320	100.00%	\$0	\$320		
48	405.000	Amortization of Other Utility Plant	\$530			E-48		\$530	100.00%	\$1,780	\$2,310		
49	407.400	Amortization of Property Losses	\$397			E-49		\$397	100.00%	-\$397	\$0		
50		TOTAL DEPRECIATION EXPENSE	\$15,281	\$0	\$0		\$0	\$15,281		\$11,408	\$26,689	\$0	\$0
51		AMORTIZATION EXPENSE											
52		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
53		OTHER OPERATING EXPENSES											
54	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$200	\$0	\$200	E-54	\$0	\$200	100.00%	\$0	\$200	\$0	\$200
55	408.160	Property Taxes	\$582	\$0	\$582	E-55	-\$81	\$501	100.00%	\$0	\$501	\$0	\$501
56		TOTAL OTHER OPERATING EXPENSE	\$782	\$0	\$782		-\$81	\$701		\$0	\$701	\$0	\$701
57		<b>TOTAL OPERATING EXPENSE</b>	<b>\$196,781</b>	<b>\$0</b>	<b>\$181,500</b>		<b>-\$8,279</b>	<b>\$188,502</b>		<b>\$11,408</b>	<b>\$199,910</b>	<b>\$7,990</b>	<b>\$165,231</b>
58		NET INCOME BEFORE TAXES	-\$61,374					-\$53,095		-\$11,610	-\$64,705		
59		INCOME TAXES											
60	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-60	See note (1)	\$0	100.00%	-\$5,071	-\$5,071	See note (1)	See note (1)
61		TOTAL INCOME TAXES	\$0					\$0		-\$5,071	-\$5,071		
62		DEFERRED INCOME TAXES											
63	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-63	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
64		Amortization of Deferred ITC	\$0			E-64		\$0	100.00%	\$0	\$0		
65		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
66		<b>NET OPERATING INCOME</b>	<b>-\$61,374</b>					<b>-\$53,095</b>		<b>-\$6,539</b>	<b>-\$59,634</b>		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Confluence Rivers - Osage Utilities  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		-\$64,705	\$42,944	\$43,782	\$44,618
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$26,689	\$26,689	\$26,689	\$26,689
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$26,689	\$26,689	\$26,689	\$26,689
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$17,275	\$17,275	\$17,275	\$17,275
7	Tax Straight-Line Depreciation		\$26,689	\$26,689	\$26,689	\$26,689
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$43,964	\$43,964	\$43,964	\$43,964
9	NET TAXABLE INCOME		-\$81,980	\$25,669	\$26,507	\$27,343
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$81,980	\$25,669	\$26,507	\$27,343
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$750	\$235	\$243	\$250
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$81,230	\$25,434	\$26,264	\$27,093
15	Federal Income Tax at the Rate of	5.320%	-\$4,321	\$1,353	\$1,397	\$1,441
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	5.320%	-\$4,321	\$1,353	\$1,397	\$1,441
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$81,980	\$25,669	\$26,507	\$27,343
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$2,161	\$677	\$699	\$721
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$79,819	\$24,992	\$25,808	\$26,622
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.940%	-\$750	\$235	\$243	\$250
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$81,980	\$25,669	\$26,507	\$27,343
27	Deduct Federal Income Tax - City Inc. Tax		-\$4,321	\$1,353	\$1,397	\$1,441
28	Deduct Missouri Income Tax - City Inc. Tax		-\$750	\$235	\$243	\$250
29	City Taxable Income		-\$76,909	\$24,081	\$24,867	\$25,652
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$4,321	\$1,353	\$1,397	\$1,441
34	State Income Tax		-\$750	\$235	\$243	\$250
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$5,071	\$1,588	\$1,640	\$1,691
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		-\$5,071	\$1,588	\$1,640	\$1,691

**Confluence Rivers - Osage Utilities**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Capital Structure Schedule**

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$8,799,170	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$8,799,170	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	<b>TOTAL CAPITALIZATION</b>	<b>\$17,598,340</b>	<b>100.00%</b>		<b>7.900%</b>	<b>8.050%</b>	<b>8.200%</b>
8	PreTax Cost of Capital				8.203%	8.363%	8.523%

**Exhibit No.:** -  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**Case No:** WR-2023-0006  
**Date Prepared:** 6/29/2023



**MISSOURI PUBLIC SERVICE COMMISSION**  
**FINANCIAL & BUSINESS ANALYSIS DIVISION**  
**REBUTTAL COST OF SERVICE FILING**  
**STAFF ACCOUNTING SCHEDULES**  
**CONFLUENCE RIVERS - OSAGE UTILITIES**  
**WATER**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**

**CASE NO. WR-2023-0006**

Jefferson City, Missouri

June 2023

**Confluence Rivers - Osage Utilities**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Revenue Requirement**

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$792,964	\$792,964	\$792,964
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$62,644	\$63,834	\$65,023
4	Net Income Available	-\$3,073	-\$3,073	-\$3,073
5	Additional Net Income Required	\$65,717	\$66,907	\$68,096
6	Income Tax Requirement			
7	Required Current Income Tax	\$2,406	\$2,483	\$2,562
8	Current Income Tax Available	-\$1,928	-\$1,928	-\$1,928
9	Additional Current Tax Required	\$4,334	\$4,411	\$4,490
10	Revenue Requirement	\$70,051	\$71,318	\$72,586
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	<u>\$70,051</u>	<u>\$71,318</u>	<u>\$72,586</u>

**Confluence Rivers - Osage Utilities**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**RATE BASE SCHEDULE**

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$1,066,011
2	Less Accumulated Depreciation Reserve		\$283,254
3	Net Plant In Service		<u>\$782,757</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$5,484
6	Contributions in Aid of Construction Amortization		\$3,261
7	Prepayments		\$6,776
8	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$15,521</u>
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$33
11	State Tax Offset	-1.5370%	-\$6
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$402
14	Contributions in Aid of Construction		\$5,755
15	TOTAL SUBTRACT FROM NET PLANT		<u>\$5,314</u>
16	Total Rate Base		<u><u>\$792,964</u></u>

Confluence Rivers - Osage Utilities  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$938	P-3	\$0	\$938	100.00%	\$0	\$938
4		TOTAL INTANGIBLE PLANT	\$938		\$0	\$938		\$0	\$938
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$9,979	P-6	\$0	\$9,979	100.00%	\$0	\$9,979
7	311.000	S&I Source of Supply	\$35,740	P-7	\$0	\$35,740	100.00%	\$0	\$35,740
8	312.000	Collecting & Impounding Reservoirs	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$380,193	P-9	\$0	\$380,193	100.00%	\$0	\$380,193
10	316.000	Supply Mains	\$39,712	P-10	\$0	\$39,712	100.00%	\$0	\$39,712
11	317.000	Other Water Source Plant	\$0	P-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$465,624		\$0	\$465,624		\$0	\$465,624
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$2,360	P-14	\$0	\$2,360	100.00%	\$0	\$2,360
15	323.000	Other Power Production Equipment	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	\$42,394	P-16	\$0	\$42,394	100.00%	\$0	\$42,394
17	325.100	Electric Pumps - Submersible	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18	325.200	Booster Pump Equipment	\$20,068	P-18	\$0	\$20,068	100.00%	\$0	\$20,068
19	325.300	Shaft Driven Equipment	\$1,453	P-19	\$0	\$1,453	100.00%	\$0	\$1,453
20	328.000	Water - Other Pumping Equipment (Plant)	\$1,553	P-20	\$0	\$1,553	100.00%	\$0	\$1,553
21		TOTAL PUMPING PLANT	\$67,828		\$0	\$67,828		\$0	\$67,828
22		WATER TREATMENT PLANT							
23	331.000	S&I Treatment Plant	\$0	P-23	\$0	\$0	100.00%	\$0	\$0
24	332.000	Water Treatment Equipment	\$5,778	P-24	\$0	\$5,778	100.00%	\$0	\$5,778
25		TOTAL WATER TREATMENT PLANT	\$5,778		\$0	\$5,778		\$0	\$5,778
26		TRANSMISSION & DIST. PLANT							
27	341.000	S&I Transmission & Distribution	\$0	P-27	\$0	\$0	100.00%	\$0	\$0
28	342.000	Distribution Reservoirs and Standpipes	\$79,584	P-28	\$0	\$79,584	100.00%	\$0	\$79,584
29	343.000	Transmission and Distribution Mains	\$230,194	P-29	\$0	\$230,194	100.00%	\$0	\$230,194
30	344.000	Fire Mains	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	345.000	Services	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	346.000	Meters	\$92,378	P-32	\$0	\$92,378	100.00%	\$0	\$92,378
33	347.000	Meter Installations	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	348.000	Hydrants	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	349.000	Other Transmission and Distribution Plant	\$62,786	P-35	\$0	\$62,786	100.00%	\$0	\$62,786
36		TOTAL TRANSMISSION & DIST. PLANT	\$464,942		\$0	\$464,942		\$0	\$464,942
37		INCENTIVE COMPENSATION CAPITALIZATION							
38		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
39		GENERAL PLANT							
40	390.000	S&I General Plant	\$1,300	P-40	\$0	\$1,300	100.00%	\$0	\$1,300
41	391.000	Office Furniture and Equipment	\$0	P-41	\$0	\$0	100.00%	\$0	\$0
42	391.100	Office Furn Equip (IT)	\$0	P-42	\$0	\$0	100.00%	\$0	\$0
43	392.000	Transportation Equipment	\$0	P-43	\$0	\$0	100.00%	\$0	\$0
44	393.000	Stores Equipment	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45	394.000	Tools, Shop and Garage Equipment	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46	395.000	Laboratory Equipment	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47	396.000	Power Operated Equipment	\$2,177	P-47	\$0	\$2,177	100.00%	\$0	\$2,177
48	397.000	Communication Equipment	\$57,424	P-48	\$0	\$57,424	100.00%	\$0	\$57,424
49	398.000	Miscellaneous Equipment	\$0	P-49	\$0	\$0	100.00%	\$0	\$0
50	399.000	Other Tangible Equipment	\$0	P-50	\$0	\$0	100.00%	\$0	\$0
51		TOTAL GENERAL PLANT	\$60,901		\$0	\$60,901		\$0	\$60,901
52		TOTAL PLANT IN SERVICE	\$1,066,011		\$0	\$1,066,011		\$0	\$1,066,011

Confluence Rivers - Osage Utilities  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$938	0.00%	\$0	0	0.00%
4		TOTAL INTANGIBLE PLANT	\$938		\$0		
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land and Land Rights	\$9,979	0.00%	\$0	0	0.00%
7	311.000	S&I Source of Supply	\$35,740	2.50%	\$894	0	0.00%
8	312.000	Collecting & Impounding Reservoirs	\$0	2.00%	\$0	0	0.00%
9	314.000	Wells and Springs	\$380,193	2.00%	\$7,604	0	0.00%
10	316.000	Supply Mains	\$39,712	2.00%	\$794	0	0.00%
11	317.000	Other Water Source Plant	\$0	5.00%	\$0	0	0.00%
12		TOTAL SOURCE OF SUPPLY PLANT	\$465,624		\$9,292		
13		PUMPING PLANT					
14	321.000	S&I Pumping Plant	\$2,360	2.50%	\$59	0	0.00%
15	323.000	Other Power Production Equipment	\$0	4.00%	\$0	0	0.00%
16	325.000	Electric Pumping Equipment	\$42,394	10.00%	\$4,239	0	0.00%
17	325.100	Electric Pumps - Submersible	\$0	10.00%	\$0	0	0.00%
18	325.200	Booster Pump Equipment	\$20,068	6.70%	\$1,345	0	0.00%
19	325.300	Shaft Driven Equipment	\$1,453	5.00%	\$73	0	0.00%
20	328.000	Water - Other Pumping Equipment (Plant)	\$1,553	4.00%	\$62	0	0.00%
21		TOTAL PUMPING PLANT	\$67,828		\$5,778		
22		WATER TREATMENT PLANT					
23	331.000	S&I Treatment Plant	\$0	2.50%	\$0	0	0.00%
24	332.000	Water Treatment Equipment	\$5,778	2.90%	\$168	0	0.00%
25		TOTAL WATER TREATMENT PLANT	\$5,778		\$168		
26		TRANSMISSION & DIST. PLANT					
27	341.000	S&I Transmission & Distribution	\$0	2.50%	\$0	0	0.00%
28	342.000	Distribution Reservoirs and Standpipes	\$79,584	2.50%	\$1,990	0	0.00%
29	343.000	Transmission and Distribution Mains	\$230,194	2.00%	\$4,604	0	0.00%
30	344.000	Fire Mains	\$0	1.56%	\$0	0	0.00%
31	345.000	Services	\$0	2.50%	\$0	0	0.00%
32	346.000	Meters	\$92,378	3.30%	\$3,048	0	0.00%
33	347.000	Meter Installations	\$0	2.50%	\$0	0	0.00%
34	348.000	Hydrants	\$0	2.00%	\$0	0	0.00%
35	349.000	Other Transmission and Distribution Plant	\$62,786	2.00%	\$1,256	0	0.00%
36		TOTAL TRANSMISSION & DIST. PLANT	\$464,942		\$10,898		
37		INCENTIVE COMPENSATION CAPITALIZATION					
38		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
39		GENERAL PLANT					
40	390.000	S&I General Plant	\$1,300	2.50%	\$33	0	0.00%
41	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
42	391.100	Office Furn Equip (IT)	\$0	20.00%	\$0	0	0.00%
43	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%

**Confluence Rivers - Osage Utilities**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Depreciation Expense**

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
44	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
45	394.000	Tools, Shop and Garage Equipment	\$0	6.70%	\$0	0	0.00%
46	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
47	396.000	Power Operated Equipment	\$2,177	6.70%	\$146	0	0.00%
48	397.000	Communication Equipment	\$57,424	6.70%	\$3,847	0	0.00%
49	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
50	399.000	Other Tangible Equipment	\$0	3.00%	\$0	0	0.00%
51		<b>TOTAL GENERAL PLANT</b>	<b>\$60,901</b>		<b>\$4,026</b>		
52		<b>Total Depreciation</b>	<b>\$1,066,011</b>		<b>\$30,162</b>		

*Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.*

Confluence Rivers - Osage Utilities  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	311.000	S&I Source of Supply	\$13,985	R-7	\$0	\$13,985	100.00%	\$0	\$13,985
8	312.000	Collecting & Impounding Reservoirs	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$77,124	R-9	\$0	\$77,124	100.00%	\$0	\$77,124
10	316.000	Supply Mains	\$21,169	R-10	\$0	\$21,169	100.00%	\$0	\$21,169
11	317.000	Other Water Source Plant	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$112,278		\$0	\$112,278		\$0	\$112,278
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$885	R-14	\$0	\$885	100.00%	\$0	\$885
15	323.000	Other Power Production Equipment	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	\$20,029	R-16	\$0	\$20,029	100.00%	\$0	\$20,029
17	325.100	Electric Pumps - Submersible	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	325.200	Booster Pump Equipment	\$31,507	R-18	\$0	\$31,507	100.00%	\$0	\$31,507
19	325.300	Shaft Driven Equipment	\$1,760	R-19	\$0	\$1,760	100.00%	\$0	\$1,760
20	328.000	Water - Other Pumping Equipment (Plant)	\$932	R-20	\$0	\$932	100.00%	\$0	\$932
21		TOTAL PUMPING PLANT	\$55,113		\$0	\$55,113		\$0	\$55,113
22		WATER TREATMENT PLANT							
23	331.000	S&I Treatment Plant	\$0	R-23	\$0	\$0	100.00%	\$0	\$0
24	332.000	Water Treatment Equipment	\$2,291	R-24	\$0	\$2,291	100.00%	\$0	\$2,291
25		TOTAL WATER TREATMENT PLANT	\$2,291		\$0	\$2,291		\$0	\$2,291
26		TRANSMISSION & DIST. PLANT							
27	341.000	S&I Transmission & Distribution	\$0	R-27	\$0	\$0	100.00%	\$0	\$0
28	342.000	Distribution Reservoirs and Standpipes	\$17,417	R-28	\$0	\$17,417	100.00%	\$0	\$17,417
29	343.000	Transmission and Distribution Mains	\$29,752	R-29	\$0	\$29,752	100.00%	\$0	\$29,752
30	344.000	Fire Mains	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	345.000	Services	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	346.000	Meters	\$27,012	R-32	\$0	\$27,012	100.00%	\$0	\$27,012
33	347.000	Meter Installations	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	348.000	Hydrants	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	349.000	Other Transmission and Distribution Plant	\$32,710	R-35	\$0	\$32,710	100.00%	\$0	\$32,710
36		TOTAL TRANSMISSION & DIST. PLANT	\$106,891		\$0	\$106,891		\$0	\$106,891
37		INCENTIVE COMPENSATION CAPITALIZATION							
38		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
39		GENERAL PLANT							
40	390.000	S&I General Plant	\$550	R-40	\$0	\$550	100.00%	\$0	\$550
41	391.000	Office Furniture and Equipment	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
42	391.100	Office Furn Equip (IT)	\$0	R-42	\$0	\$0	100.00%	\$0	\$0
43	392.000	Transportation Equipment	\$0	R-43	\$0	\$0	100.00%	\$0	\$0
44	393.000	Stores Equipment	\$0	R-44	\$0	\$0	100.00%	\$0	\$0
45	394.000	Tools, Shop and Garage Equipment	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46	395.000	Laboratory Equipment	\$0	R-46	\$0	\$0	100.00%	\$0	\$0
47	396.000	Power Operated Equipment	\$3,887	R-47	\$0	\$3,887	100.00%	\$0	\$3,887
48	397.000	Communication Equipment	\$2,244	R-48	\$0	\$2,244	100.00%	\$0	\$2,244
49	398.000	Miscellaneous Equipment	\$0	R-49	\$0	\$0	100.00%	\$0	\$0
50	399.000	Other Tangible Equipment	\$0	R-50	\$0	\$0	100.00%	\$0	\$0
51		TOTAL GENERAL PLANT	\$6,681		\$0	\$6,681		\$0	\$6,681
52		TOTAL DEPRECIATION RESERVE	\$283,254		\$0	\$283,254		\$0	\$283,254

Confluence Rivers - Osage Utilities  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	<b>OPERATION AND MAINT. EXPENSE</b>						
2	Payroll	\$6,570	43.61	14.91	28.70	0.078630	\$517
3	Employee Benefits	\$390	43.61	-2.53	46.14	0.126411	\$49
4	Electric Expense	\$6,915	43.61	42.40	1.21	0.003315	\$23
5	Chemicals	\$80	43.61	18.97	24.64	0.067507	\$5
6	Uncollectible Accounts	\$107	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$100,485	43.61	25.71	17.90	0.049041	\$4,928
8	<b>TOTAL OPERATION AND MAINT. EXPENSE</b>	<b>\$114,547</b>					<b>\$5,522</b>
9	<b>TAXES</b>						
10	FICA - Employer Portion	\$531	43.61	16.48	27.13	0.074329	\$39
11	FUTA	\$27	43.61	16.12	27.49	0.075315	\$2
12	SUTA	\$105	43.61	16.09	27.52	0.075397	\$8
13	Property Tax	\$131	43.61	286.40	-242.79	-0.665178	-\$87
14	<b>TOTAL TAXES</b>	<b>\$794</b>					<b>-\$38</b>
15	<b>CWC REQ'D BEFORE RATE BASE OFFSETS</b>						<b>\$5,484</b>
16	<b>TAX OFFSET FROM RATE BASE</b>						
17	Federal Tax Offset	\$2,116	43.61	38.00	5.61	0.015370	\$33
18	State Tax Offset	\$367	43.61	38.00	5.61	0.015370	\$6
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$26,168	43.61	38.00	5.61	0.015370	\$402
21	<b>TOTAL OFFSET FROM RATE BASE</b>	<b>\$28,651</b>					<b>\$441</b>
22	<b>TOTAL CASH WORKING CAPITAL REQUIRED</b>						<b>\$5,925</b>

Confluence Rivers - Osage Utilities  
Case No. WR-2023-0006  
Test Year Ending 06-30-2022  
Update Period Ending 01-31-2023  
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
											L + M = K		
Rev-1		<b>OPERATING REVENUES</b>											
Rev-2	461.000	Residential	\$122,402	See note (1)	See note (1)	Rev-2	See note (1)	\$122,402	100.00%	\$18,499	\$140,901	See note (1)	See note (1)
Rev-3	0.000	Commercial	\$0			Rev-3		\$0	100.00%	\$0	\$0		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5		Private Fire Protection	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6		Public Fire Protection	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7	470.000	Late Fees	\$16			Rev-7		\$16	100.00%	\$0	\$16		
Rev-8		Other Public Auth.	\$0			Rev-8		\$0	100.00%	\$0	\$0		
Rev-9		Sales for Resale	\$0			Rev-9		\$0	100.00%	\$0	\$0		
Rev-10	471.000	Other Water Revenue - Oper. Rev.	-\$2,029			Rev-10		-\$2,029	100.00%	\$0	-\$2,029		
Rev-11		<b>TOTAL OPERATING REVENUES</b>	<b>\$120,389</b>					<b>\$120,389</b>		<b>\$18,499</b>	<b>\$138,888</b>		
1		<b>SOURCE OF SUPPLY EXPENSES</b>											
2	602.000	Purchased Water	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	603.000	Misc Expenses - Supply	\$0	\$0	\$0	E-3	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
4	611.000	Maint of Structures & Improvements - Supply	\$0	\$0	\$0	E-4	\$1,507	\$1,507	100.00%	\$0	\$1,507	\$0	\$1,507
5	612.000	Maint of Collecting & Impounding Reservoirs	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6	613.000	Maint of Lake, River and Other Intakes	\$0	\$0	\$0	E-6	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
7	614.000	Maint of Wells & Springs	\$0	\$0	\$0	E-7	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
8	616.000	Maint of Supply Mains	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	617.000	Maint of Misc Water Source Plant	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10		<b>TOTAL SOURCE OF SUPPLY EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$1,507</b>	<b>\$1,507</b>		<b>\$0</b>	<b>\$1,507</b>	<b>\$0</b>	<b>\$1,507</b>
11		<b>PUMPING EXPENSES</b>											
12	623.000	Fuel or Power Purchased for Pumping	\$8,475	\$0	\$8,475	E-12	\$0	\$8,475	100.00%	\$0	\$8,475	\$0	\$8,475
13	632.000	Maint of Power Production Equipment	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	633.000	Maint of Pumping Equip	\$1,025	\$0	\$1,025	E-14	\$0	\$1,025	100.00%	\$0	\$1,025	\$0	\$1,025
15		<b>TOTAL PUMPING EXPENSES</b>	<b>\$9,500</b>	<b>\$0</b>	<b>\$9,500</b>		<b>\$0</b>	<b>\$9,500</b>		<b>\$0</b>	<b>\$9,500</b>	<b>\$0</b>	<b>\$9,500</b>
16		<b>WATER TREATMENT EXPENSES</b>											
17	641.000	Chemicals	\$80	\$0	\$80	E-17	\$0	\$80	100.00%	\$0	\$80	\$0	\$80
18	642.000	Operation Labor & Expenses	\$53,045	\$0	\$53,045	E-18	\$679	\$53,724	100.00%	\$0	\$53,724	\$0	\$53,724
19	643.000	Misc Expenses - Water Treatment	\$0	\$0	\$0	E-19	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
20	651.000	Maint of Structures & Improvements - Water Treatment	\$880	\$0	\$880	E-20	\$0	\$880	100.00%	\$0	\$880	\$0	\$880
21	652.000	Maint of Water Treatment Equip	\$1,680	\$0	\$1,680	E-21	\$0	\$1,680	100.00%	\$0	\$1,680	\$0	\$1,680
22		<b>TOTAL WATER TREATMENT EXPENSES</b>	<b>\$55,685</b>	<b>\$0</b>	<b>\$55,685</b>		<b>\$679</b>	<b>\$56,364</b>		<b>\$0</b>	<b>\$56,364</b>	<b>\$0</b>	<b>\$56,364</b>
23		<b>TRANSMISSION &amp; DIST. EXPENSES</b>											
24	662.000	Transmission & Distribution Lines Expenses	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25	663.000	Meter Expenses	\$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
26	665.000	Misc Expenses - T&D	\$19	\$0	\$19	E-26	\$0	\$19	100.00%	\$0	\$19	\$0	\$19
27	671.000	Maint of Structures & Improvements - T&D	\$0	\$0	\$0	E-27	\$1,779	\$1,779	100.00%	\$0	\$1,779	\$0	\$1,779
28	673.000	Maint of Transmission & Distribution Mains	\$609	\$0	\$609	E-28	\$2,982	\$3,591	100.00%	\$0	\$3,591	\$0	\$3,591
29	675.000	Maint of Services	\$745	\$0	\$745	E-29	\$0	\$745	100.00%	\$0	\$745	\$0	\$745
30	676.000	Maint of Meters	\$80	\$0	\$80	E-30	\$0	\$80	100.00%	\$0	\$80	\$0	\$80
31	677.000	Maint of Hydrants	\$0	\$0	\$0	E-31	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
32	678.000	Maint of Misc Plant	\$0	\$0	\$0	E-32	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
33		<b>TOTAL TRANSMISSION &amp; DIST. EXPENSES</b>	<b>\$1,453</b>	<b>\$0</b>	<b>\$1,453</b>		<b>\$4,761</b>	<b>\$6,214</b>		<b>\$0</b>	<b>\$6,214</b>	<b>\$0</b>	<b>\$6,214</b>
34		<b>CUSTOMER ACCOUNTS EXPENSE</b>											

Confluence Rivers - Osage Utilities  
Case No. WR-2023-0006  
Test Year Ending 06-30-2022  
Update Period Ending 01-31-2023  
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
			L + M = K										
35	903.100	Cust Records & Collection Expense - Billing	\$12,619	\$0	\$12,619	E-35		\$6,395	100.00%	\$0	\$6,395	\$0	\$6,395
36	903.280	Cust Records & Collection Expense	\$1,521	\$0	\$1,521	E-36	\$0	\$1,521	100.00%	\$0	\$1,521	\$0	\$1,521
37	904.000	Uncollectible Accounts	\$4,489	\$0	\$4,489	E-37	-\$534	\$3,955	100.00%	\$0	\$3,955	\$0	\$3,955
38		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$18,629	\$0	\$18,629		-\$6,758	\$11,871		\$0	\$11,871	\$0	\$11,871
39		CUSTOMER SERVICE EXPENSES											
40		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
41		SALES PROMOTION EXPENSES											
42		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
43		ADMIN. & GENERAL EXPENSES											
44	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-44	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
45	922.000	Admin Expenses Transferred - Cr	\$7,964	\$0	\$7,964	E-45	\$2,556	\$10,520	100.00%	\$0	\$10,520	\$7,623	\$2,897
46	923.100	Outside Services Employed - Bank Fees	\$36	\$0	\$36	E-46	\$0	\$36	100.00%	\$0	\$36	\$0	\$36
47	923.400	Outside Services Employed - Legal	\$111	\$0	\$111	E-47	\$645	\$756	100.00%	\$0	\$756	\$0	\$756
48	923.500	Outside Services Employed - Accounting	\$3,939	\$0	\$3,939	E-48	-\$3,767	\$172	100.00%	\$0	\$172	\$0	\$172
49	923.600	Outside Services Employed - Easements	\$617	\$0	\$617	E-49	-\$617	\$0	100.00%	\$0	\$0	\$0	\$0
50	923.900	Outside Services Employed - Management Consulting	\$2,939	\$0	\$2,939	E-50	\$0	\$2,939	100.00%	\$0	\$2,939	\$0	\$2,939
51	924.200	Property Insurance - Commercial	-\$95	\$0	-\$95	E-51	\$95	\$0	100.00%	\$0	\$0	\$0	\$0
52	924.400	Property Insurance	\$22,221	\$0	\$22,221	E-52	-\$10,897	\$11,324	100.00%	\$0	\$11,324	\$0	\$11,324
53	928.100	Regulatory Commission Expenses - DNR	\$2,093	\$0	\$2,093	E-53	\$274	\$2,367	100.00%	\$0	\$2,367	\$0	\$2,367
54	928.200	Regulatory Commission Expenses - PSC	\$1,763	\$0	\$1,763	E-54	-\$786	\$977	100.00%	\$0	\$977	\$0	\$977
55	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-55	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
56	930.300	Research & Development Expenses	\$0	\$0	\$0	E-56	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
57		TOTAL ADMIN. & GENERAL EXPENSES	\$41,588	\$0	\$41,588		-\$12,497	\$29,091		\$0	\$29,091	\$7,623	\$21,468
58		DEPRECIATION EXPENSE											
59	403.000	Depreciation Expense, Dep. Exp.	\$20,223	See note (1)	See note (1)	E-59	See note (1)	\$20,223	100.00%	\$9,939	\$30,162	See note (1)	See note (1)
60	403.100	Depreciation - 403.1	-\$4,594			E-60		-\$4,594	100.00%	\$0	-\$4,594		
61	403.200	Depreciation - 403.2	\$306			E-61		\$306	100.00%	\$0	\$306		
62	405.000	Amortization of Other Utility Plant	\$506			E-62		\$506	100.00%	\$2,292	\$2,798		
63	407.400	Amortization of Property Losses	\$378			E-63		\$378	100.00%	-\$378	\$0		
64		TOTAL DEPRECIATION EXPENSE	\$16,819	\$0	\$0		\$0	\$16,819		\$11,853	\$28,672	\$0	\$0
65		AMORTIZATION EXPENSE											
66		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
67		OTHER OPERATING EXPENSES											
68	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$191	\$0	\$191	E-68	\$0	\$191	100.00%	\$0	\$191	\$0	\$191
69	408.160	Property Taxes	\$556	\$0	\$556	E-69	-\$77	\$479	100.00%	\$0	\$479	\$0	\$479
70		TOTAL OTHER OPERATING EXPENSE	\$747	\$0	\$747		-\$77	\$670		\$0	\$670	\$0	\$670
71		TOTAL OPERATING EXPENSE	\$144,421	\$0	\$127,602		-\$12,385	\$132,036		\$11,853	\$143,889	\$7,623	\$107,594
72		NET INCOME BEFORE TAXES	-\$24,032					-\$11,647		\$6,646	-\$5,001		
73		INCOME TAXES											
74	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-74	See note (1)	\$0	100.00%	-\$1,928	-\$1,928	See note (1)	See note (1)

**Confluence Rivers - Osage Utilities**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Income Statement Detail**

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
75		TOTAL INCOME TAXES	\$0					\$0		-\$1,928	-\$1,928		
76		DEFERRED INCOME TAXES											
77	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-77	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
78		Amortization of Deferred ITC	\$0			E-78		\$0	100.00%	\$0	\$0		
79		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
80		<b>NET OPERATING INCOME</b>	<b>-\$24,032</b>					<b>-\$11,647</b>		<b>\$8,574</b>	<b>-\$3,073</b>		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

**Confluence Rivers - Osage Utilities**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Income Tax Calculation**

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		-\$5,001	\$65,050	\$66,317	\$67,585
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$28,672	\$28,672	\$28,672	\$28,672
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$28,672	\$28,672	\$28,672	\$28,672
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$26,168	\$26,168	\$26,168	\$26,168
7	Tax Straight-Line Depreciation		\$28,672	\$28,672	\$28,672	\$28,672
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$54,840	\$54,840	\$54,840	\$54,840
9	NET TAXABLE INCOME		-\$31,169	\$38,882	\$40,149	\$41,417
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$31,169	\$38,882	\$40,149	\$41,417
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$285	\$356	\$367	\$379
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$30,884	\$38,526	\$39,782	\$41,038
15	Federal Income Tax at the Rate of	5.320%	-\$1,643	\$2,050	\$2,116	\$2,183
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	5.320%	-\$1,643	\$2,050	\$2,116	\$2,183
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$31,169	\$38,882	\$40,149	\$41,417
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$822	\$1,025	\$1,058	\$1,092
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$30,347	\$37,857	\$39,091	\$40,325
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.940%	-\$285	\$356	\$367	\$379
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$31,169	\$38,882	\$40,149	\$41,417
27	Deduct Federal Income Tax - City Inc. Tax		-\$1,643	\$2,050	\$2,116	\$2,183
28	Deduct Missouri Income Tax - City Inc. Tax		-\$285	\$356	\$367	\$379
29	City Taxable Income		-\$29,241	\$36,476	\$37,666	\$38,855
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$1,643	\$2,050	\$2,116	\$2,183
34	State Income Tax		-\$285	\$356	\$367	\$379
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$1,928	\$2,406	\$2,483	\$2,562
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		-\$1,928	\$2,406	\$2,483	\$2,562

**Confluence Rivers - Osage Utilities**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Capital Structure Schedule**

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$8,799,170	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$8,799,170	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	<b>TOTAL CAPITALIZATION</b>	<b>\$17,598,340</b>	<b>100.00%</b>		<b>7.900%</b>	<b>8.050%</b>	<b>8.200%</b>
8	<b>PreTax Cost of Capital</b>				<b>8.203%</b>	<b>8.363%</b>	<b>8.523%</b>

**Exhibit No.:** -  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**Case No:** WR-2023-0006  
**Date Prepared:** 6/29/2023



**MISSOURI PUBLIC SERVICE COMMISSION**

**FINANCIAL & BUSINESS ANALYSIS DIVISION**

**REBUTTAL COST OF SERVICE FILING**

**STAFF ACCOUNTING SCHEDULES**

**CONFLUENCE RIVERS - PORT PERRY**  
**SEWER**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**

**CASE NO. WR-2023-0006**

Jefferson City, Missouri

June 2023

**Confluence Rivers - Port Perry**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Revenue Requirement**

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$459,305	\$459,305	\$459,305
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$36,285	\$36,974	\$37,663
4	Net Income Available	-\$127,870	-\$127,870	-\$127,870
5	Additional Net Income Required	\$164,155	\$164,844	\$165,533
6	Income Tax Requirement			
7	Required Current Income Tax	\$1,019	\$1,052	\$1,085
8	Current Income Tax Available	-\$6,895	-\$6,895	-\$6,895
9	Additional Current Tax Required	\$7,914	\$7,947	\$7,980
10	Revenue Requirement	\$172,069	\$172,791	\$173,513
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	<b>Gross Revenue Requirement</b>	<b>\$172,069</b>	<b>\$172,791</b>	<b>\$173,513</b>

**Confluence Rivers - Port Perry**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**RATE BASE SCHEDULE**

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$716,427
2	Less Accumulated Depreciation Reserve		\$200,874
3	Net Plant In Service		\$515,553
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$4,663
6	Contributions in Aid of Construction Amortization		\$103,016
7	Prepayments		\$2,805
8	TOTAL ADD TO NET PLANT IN SERVICE		\$110,484
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$14
11	State Tax Offset	-1.5370%	-\$2
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$233
14	Contributions in Aid of Construction		\$166,981
15	TOTAL SUBTRACT FROM NET PLANT		\$166,732
16	Total Rate Base		\$459,305

Confluence Rivers - Port Perry  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$0	P-6	\$0	\$0	100.00%	\$0	\$0
7	352.100	Collection Sewers Force	\$430,211	P-7	\$0	\$430,211	100.00%	\$0	\$430,211
8	352.200	Collection Sewers Gravity	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	353.000	Services to Sewer Customers	\$1,371	P-9	\$0	\$1,371	100.00%	\$0	\$1,371
10	354.000	Flow Measuring Devices	\$26,901	P-10	\$0	\$26,901	100.00%	\$0	\$26,901
11		TOTAL COLLECTION PLANT	\$458,483		\$0	\$458,483		\$0	\$458,483
12		SYSTEM PUMPING PLANT							
13	362.000	Receiving Wells	\$0	P-13	\$0	\$0	100.00%	\$0	\$0
14	363.000	Electric Sewer Pumping Equip	\$30,364	P-14	\$0	\$30,364	100.00%	\$0	\$30,364
15	365.000	Sewer - Other Pumping Equipment	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16		TOTAL SYSTEM PUMPING PLANT	\$30,364		\$0	\$30,364		\$0	\$30,364
17		TREATMENT & DISPOSAL PLANT							
18	370.000	Land and Land Rights	\$1,482	P-18	\$0	\$1,482	100.00%	\$0	\$1,482
19	370.100	Oxidation Lagoon Land	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20	371.000	S&I Treatment & Disposal	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21	372.000	Treatment & Disposal Equipment - 372	\$105,498	P-21	\$0	\$105,498	100.00%	\$0	\$105,498
22	373.000	Plant Sewers	\$92,528	P-22	\$0	\$92,528	100.00%	\$0	\$92,528
23	374.000	Outfall Sewer Lines	\$0	P-23	\$0	\$0	100.00%	\$0	\$0
24	375.000	Sewer - Other Treatment & Disposal	\$0	P-24	\$0	\$0	100.00%	\$0	\$0
25		TOTAL TREATMENT & DISPOSAL PLANT	\$199,508		\$0	\$199,508		\$0	\$199,508
26		GENERAL PLANT							
27	390.000	S&I General Plant	\$0	P-27	\$0	\$0	100.00%	\$0	\$0
28	391.000	Office Furniture and Equipment	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	391.100	Office Furn Equip (IT)	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	392.000	Transportation Equipment	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	393.000	Stores Equipment	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	394.000	Tools, Shop and Garage Equipment	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	395.000	Laboratory Equipment	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	396.000	Power Operated Equipment	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	397.000	Communication Equipment	\$28,072	P-35	\$0	\$28,072	100.00%	\$0	\$28,072
36	398.000	Miscellaneous Equipment	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37	399.000	Other Tangible Equipment	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38		TOTAL GENERAL PLANT	\$28,072		\$0	\$28,072		\$0	\$28,072
39		TOTAL PLANT IN SERVICE	\$716,427		\$0	\$716,427		\$0	\$716,427

Confluence Rivers - Port Perry  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL PLANT INTANGIBLE	\$0		\$0		
5		COLLECTION PLANT					
6	351.000	S&I Collection Plant	\$0	4.00%	\$0	0	0.00%
7	352.100	Collection Sewers Force	\$430,211	2.00%	\$8,604	0	0.00%
8	352.200	Collection Sewers Gravity	\$0	2.00%	\$0	0	0.00%
9	353.000	Services to Sewer Customers	\$1,371	2.00%	\$27	0	0.00%
10	354.000	Flow Measuring Devices	\$26,901	3.30%	\$888	0	0.00%
11		TOTAL COLLECTION PLANT	\$458,483		\$9,519		
12		SYSTEM PUMPING PLANT					
13	362.000	Receiving Wells	\$0	4.00%	\$0	0	0.00%
14	363.000	Electric Sewer Pumping Equip	\$30,364	10.00%	\$3,036	0	0.00%
15	365.000	Sewer - Other Pumping Equipment	\$0	4.31%	\$0	0	0.00%
16		TOTAL SYSTEM PUMPING PLANT	\$30,364		\$3,036		
17		TREATMENT & DISPOSAL PLANT					
18	370.000	Land and Land Rights	\$1,482	0.00%	\$0	0	0.00%
19	370.100	Oxidation Lagoon Land	\$0	4.00%	\$0	0	0.00%
20	371.000	S&I Treatment & Disposal	\$0	4.00%	\$0	0	0.00%
21	372.000	Treatment & Disposal Equipment - 372	\$105,498	5.00%	\$5,275	0	0.00%
22	373.000	Plant Sewers	\$92,528	2.50%	\$2,313	0	0.00%
23	374.000	Outfall Sewer Lines	\$0	2.00%	\$0	0	0.00%
24	375.000	Sewer - Other Treatment & Disposal	\$0	0.00%	\$0	0	0.00%
25		TOTAL TREATMENT & DISPOSAL PLANT	\$199,508		\$7,588		
26		GENERAL PLANT					
27	390.000	S&I General Plant	\$0	4.00%	\$0	0	0.00%
28	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
29	391.100	Office Furn Equip (IT)	\$0	14.30%	\$0	0	0.00%
30	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
31	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
32	394.000	Tools, Shop and Garage Equipment	\$0	5.00%	\$0	0	0.00%
33	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
34	396.000	Power Operated Equipment	\$0	6.70%	\$0	0	0.00%
35	397.000	Communication Equipment	\$28,072	6.70%	\$1,881	0	0.00%
36	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
37	399.000	Other Tangible Equipment	\$0	3.00%	\$0	0	0.00%
38		TOTAL GENERAL PLANT	\$28,072		\$1,881		
39		Total Depreciation	\$716,427		\$22,024		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Port Perry  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	352.100	Collection Sewers Force	\$120,241	R-7	\$0	\$120,241	100.00%	\$0	\$120,241
8	352.200	Collection Sewers Gravity	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	353.000	Services to Sewer Customers	\$16	R-9	\$0	\$16	100.00%	\$0	\$16
10	354.000	Flow Measuring Devices	\$7,143	R-10	\$0	\$7,143	100.00%	\$0	\$7,143
11		TOTAL COLLECTION PLANT	\$127,400		\$0	\$127,400		\$0	\$127,400
12		SYSTEM PUMPING PLANT							
13	362.000	Receiving Wells	\$0	R-13	\$0	\$0	100.00%	\$0	\$0
14	363.000	Electric Sewer Pumping Equip	\$3,844	R-14	\$0	\$3,844	100.00%	\$0	\$3,844
15	365.000	Sewer - Other Pumping Equipment	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16		TOTAL SYSTEM PUMPING PLANT	\$3,844		\$0	\$3,844		\$0	\$3,844
17		TREATMENT & DISPOSAL PLANT							
18	370.000	Land and Land Rights	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19	370.100	Oxidation Lagoon Land	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	371.000	S&I Treatment & Disposal	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21	372.000	Treatment & Disposal Equipment - 372	\$10,815	R-21	\$0	\$10,815	100.00%	\$0	\$10,815
22	373.000	Plant Sewers	\$57,718	R-22	\$0	\$57,718	100.00%	\$0	\$57,718
23	374.000	Outfall Sewer Lines	\$0	R-23	\$0	\$0	100.00%	\$0	\$0
24	375.000	Sewer - Other Treatment & Disposal	\$0	R-24	\$0	\$0	100.00%	\$0	\$0
25		TOTAL TREATMENT & DISPOSAL PLANT	\$68,533		\$0	\$68,533		\$0	\$68,533
26		GENERAL PLANT							
27	390.000	S&I General Plant	\$0	R-27	\$0	\$0	100.00%	\$0	\$0
28	391.000	Office Furniture and Equipment	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	391.100	Office Furn Equip (IT)	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	392.000	Transportation Equipment	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	393.000	Stores Equipment	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	394.000	Tools, Shop and Garage Equipment	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	395.000	Laboratory Equipment	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	396.000	Power Operated Equipment	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	397.000	Communication Equipment	\$1,097	R-35	\$0	\$1,097	100.00%	\$0	\$1,097
36	398.000	Miscellaneous Equipment	\$0	R-36	\$0	\$0	100.00%	\$0	\$0
37	399.000	Other Tangible Equipment	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38		TOTAL GENERAL PLANT	\$1,097		\$0	\$1,097		\$0	\$1,097
39		TOTAL DEPRECIATION RESERVE	\$200,874		\$0	\$200,874		\$0	\$200,874

**Confluence Rivers - Port Perry**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Cash Working Capital**

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	<b>OPERATION AND MAINT. EXPENSE</b>						
2	Payroll	\$4,690	43.61	14.91	28.70	0.078630	\$369
3	Employee Benefits	\$279	43.61	-2.53	46.14	0.126411	\$35
4	Electric Expense	\$5,808	43.61	42.40	1.21	0.003315	\$19
5	Chemicals	\$0	43.61	18.97	24.64	0.067507	\$0
6	Uncollectible Accounts	\$71	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$160,881	43.61	33.83	9.78	0.026795	\$4,311
8	<b>TOTAL OPERATION AND MAINT. EXPENSE</b>	<b>\$171,729</b>					<b>\$4,734</b>
9	<b>TAXES</b>						
10	FICA - Employer Portion	\$379	43.61	16.48	27.13	0.074329	\$28
11	FUTA	\$19	43.61	16.12	27.49	0.075315	\$1
12	SUTA	\$75	43.61	16.09	27.52	0.075397	\$6
13	Property Tax	\$159	43.61	286.40	-242.79	-0.665178	-\$106
14	<b>TOTAL TAXES</b>	<b>\$632</b>					<b>-\$71</b>
15	<b>CWC REQ'D BEFORE RATE BASE OFFSETS</b>						<b>\$4,663</b>
16	<b>TAX OFFSET FROM RATE BASE</b>						
17	Federal Tax Offset	\$895	43.61	38.00	5.61	0.015370	\$14
18	State Tax Offset	\$157	43.61	38.00	5.61	0.015370	\$2
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$15,157	43.61	38.00	5.61	0.015370	\$233
21	<b>TOTAL OFFSET FROM RATE BASE</b>	<b>\$16,209</b>					<b>\$249</b>
22	<b>TOTAL CASH WORKING CAPITAL REQUIRED</b>						<b>\$4,912</b>

Confluence Rivers - Port Perry  
Case No. WR-2023-0006  
Test Year Ending 06-30-2022  
Update Period Ending 01-31-2023  
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
			L + M = K										
Rev-1		OPERATING REVENUES											
Rev-2	521.000	Residential	\$55,169	See note (1)	See note (1)	Rev-2	See note (1)	\$55,169	100.00%	-\$1,754	\$53,415	See note (1)	See note (1)
Rev-3	0.000	Commercial	\$0			Rev-3		\$0	100.00%	\$1,794	\$1,794		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	532.000	Late Fees	\$1,389			Rev-5		\$1,389	100.00%	\$0	\$1,389		
Rev-6	536.000	Other Sewer Revenue - Oper. Rev.	\$222			Rev-6		\$222	100.00%	\$0	\$222		
Rev-7		TOTAL OPERATING REVENUES	\$56,780					\$56,780		\$40	\$56,820		
1		COLLECTION OPERATIONS EXPENSES											
2		TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
3		COLLECTION MAINT. EXPENSES											
4	711.000	Maint of Collection S&I	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	712.000	Maint of Collection Sewers	\$650	\$0	\$650	E-5	\$3,838	\$4,488	100.00%	\$0	\$4,488	\$0	\$4,488
6	713.000	Maint of Services to Customers	\$257	\$0	\$257	E-6	\$1,450	\$1,707	100.00%	\$0	\$1,707	\$0	\$1,707
7		TOTAL COLLECTION MAINT. EXPENSES	\$907	\$0	\$907		\$5,288	\$6,195		\$0	\$6,195	\$0	\$6,195
8		PUMPING OPERATIONS EXPENSES											
9	722.000	Pumping Labor & Expenses	\$7,152	\$0	\$7,152	E-9	\$150	\$7,302	100.00%	\$0	\$7,302	\$0	\$7,302
10		TOTAL PUMPING OPERATIONS EXPENSES	\$7,152	\$0	\$7,152		\$150	\$7,302		\$0	\$7,302	\$0	\$7,302
11		PUMPING MAINTENANCE EXPENSES											
12	732.000	Maint of Pumping Equip	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13		TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
14		TREAT. & DISP. OPER. EXPENSE											
15	741.000	Chemicals	\$0	\$0	\$0	E-15	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
16	742.000	Treatment Labor & Expenses	\$47,949	\$0	\$47,949	E-16	-\$1,166	\$46,783	100.00%	\$0	\$46,783	\$0	\$46,783
17	743.000	Fuel & Power for Sewage Treatment & Pumping	\$5,808	\$0	\$5,808	E-17	\$0	\$5,808	100.00%	\$0	\$5,808	\$0	\$5,808
18	744.000	Misc Expenses - T&D	\$836	\$0	\$836	E-18	\$0	\$836	100.00%	\$0	\$836	\$0	\$836
19		TOTAL TREAT. & DISP. OPER. EXPENSE	\$54,593	\$0	\$54,593		-\$1,166	\$53,427		\$0	\$53,427	\$0	\$53,427
20		TREAT. & DISP. MAINT. EXPENSES											
21	751.000	Maint of Treatment & Disposal S&I	\$4,667	\$0	\$4,667	E-21	\$45,281	\$49,948	100.00%	\$0	\$49,948	\$0	\$49,948
22	752.000	Maint of Treatment & Disposal Plant	\$0	\$0	\$0	E-22	\$18,005	\$18,005	100.00%	\$0	\$18,005	\$0	\$18,005
23		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$4,667	\$0	\$4,667		\$63,286	\$67,953		\$0	\$67,953	\$0	\$67,953
24		CUSTOMER ACCOUNTS EXPENSE											
25	903.100	Cust Records & Collection Expense - Billing	\$9,009	\$0	\$9,009	E-25	-\$4,444	\$4,565	100.00%	\$0	\$4,565	\$0	\$4,565
26	903.280	Cust Records & Collection Expense	\$1,086	\$0	\$1,086	E-26	\$0	\$1,086	100.00%	\$0	\$1,086	\$0	\$1,086
27	904.000	Uncollectible Accounts	\$3,205	\$0	\$3,205	E-27	\$71	\$3,276	100.00%	\$0	\$3,276	\$0	\$3,276
28		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$13,300	\$0	\$13,300		-\$4,373	\$8,927		\$0	\$8,927	\$0	\$8,927
29		ADMIN. & GENERAL EXPENSES											
30	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	922.000	Admin Expenses Transferred - Cr	\$0	\$0	\$0	E-31	\$7,514	\$7,514	100.00%	\$0	\$7,514	\$5,442	\$2,072
32	923.100	Outside Services Employed - Bank Fees	\$26	\$0	\$26	E-32	\$0	\$26	100.00%	\$0	\$26	\$0	\$26
33	923.400	Outside Services Employed - Legal	\$0	\$0	\$0	E-33	\$541	\$541	100.00%	\$0	\$541	\$0	\$541
34	923.500	Outside Services Employed - Accounting	\$0	\$0	\$0	E-34	\$122	\$122	100.00%	\$0	\$122	\$0	\$122
35	923.600	Outside Services Employed - Easements	\$3,606	\$0	\$3,606	E-35	\$8,394	\$12,000	100.00%	\$0	\$12,000	\$0	\$12,000
36	923.900	Outside Services Employed - Management Consulting	\$0	\$0	\$0	E-36	\$0	\$0	100.00%	\$0	\$0	\$0	\$0

Confluence Rivers - Port Perry  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
											L + M = K		
37	924.200	Property Insurance - Commercial	-\$68	\$0	-\$68	E-37	\$68	\$0	100.00%	\$0	\$0	\$0	\$0
38	924.400	Property Insurance	\$15,863	\$0	\$15,863	E-38	-\$10,314	\$5,549	100.00%	\$0	\$5,549	\$0	\$5,549
39	928.100	Regulatory Commission Expenses - DNR	\$1,494	\$0	\$1,494	E-39	-\$19	\$1,475	100.00%	\$0	\$1,475	\$0	\$1,475
40	928.200	Regulatory Commission Expenses - PSC	\$1,259	\$0	\$1,259	E-40	-\$561	\$698	100.00%	\$0	\$698	\$0	\$698
41	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-41	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
42	930.300	Research & Development Expenses	\$0	\$0	\$0	E-42	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
43		TOTAL ADMIN. & GENERAL EXPENSES	\$22,180	\$0	\$22,180		\$5,745	\$27,925		\$0	\$27,925	\$5,442	\$22,483
44		DEPRECIATION EXPENSE											
45	403.000	Depreciation Expense, Dep. Exp.	\$9,432	See note (1)	See note (1)	E-45	See note (1)	\$9,432	100.00%	\$12,592	\$22,024	See note (1)	See note (1)
46	403.100	Depreciation - 403.1	-\$3,280			E-46		-\$3,280	100.00%	\$0	-\$3,280		
47	403.200	Depreciation - 403.2	\$218			E-47		\$218	100.00%	\$0	\$218		
48	405.000	Amortization of Other Utility Plant	\$361			E-48		\$361	100.00%	\$0	\$361		
49	407.400	Amortization of Property Losses	\$270			E-49		\$270	100.00%	-\$270	\$0		
50		TOTAL DEPRECIATION EXPENSE	\$7,001	\$0	\$0		\$0	\$7,001		\$12,322	\$19,323	\$0	\$0
51		AMORTIZATION EXPENSE											
52		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
53		OTHER OPERATING EXPENSES											
54	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$136	\$0	\$136	E-54	\$0	\$136	100.00%	\$0	\$136	\$0	\$136
55	408.160	Property Taxes	\$397	\$0	\$397	E-55	\$0	\$397	100.00%	\$0	\$397	\$0	\$397
56		TOTAL OTHER OPERATING EXPENSE	\$533	\$0	\$533		\$0	\$533		\$0	\$533	\$0	\$533
57		<b>TOTAL OPERATING EXPENSE</b>	<b>\$110,333</b>	<b>\$0</b>	<b>\$103,332</b>		<b>\$68,930</b>	<b>\$179,263</b>		<b>\$12,322</b>	<b>\$191,585</b>	<b>\$5,442</b>	<b>\$166,820</b>
58		NET INCOME BEFORE TAXES	-\$53,553					-\$122,483		-\$12,282	-\$134,765		
59		INCOME TAXES											
60	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-60	See note (1)	\$0	100.00%	-\$6,895	-\$6,895	See note (1)	See note (1)
61		TOTAL INCOME TAXES	\$0					\$0		-\$6,895	-\$6,895		
62		DEFERRED INCOME TAXES											
63	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-63	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
64		Amortization of Deferred ITC	\$0			E-64		\$0	100.00%	\$0	\$0		
65		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
66		<b>NET OPERATING INCOME</b>	<b>-\$53,553</b>					<b>-\$122,483</b>		<b>-\$5,387</b>	<b>-\$127,870</b>		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Confluence Rivers - Port Perry  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		-\$134,765	\$37,304	\$38,026	\$38,748
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$19,323	\$19,323	\$19,323	\$19,323
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$19,323	\$19,323	\$19,323	\$19,323
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$15,157	\$15,157	\$15,157	\$15,157
7	Tax Straight-Line Depreciation		\$19,323	\$19,323	\$19,323	\$19,323
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$34,480	\$34,480	\$34,480	\$34,480
9	NET TAXABLE INCOME		-\$149,922	\$22,147	\$22,869	\$23,591
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$149,922	\$22,147	\$22,869	\$23,591
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$1,029	\$152	\$157	\$162
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$148,893	\$21,995	\$22,712	\$23,429
15	Federal Income Tax at the Rate of	3.940%	-\$5,866	\$867	\$895	\$923
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.940%	-\$5,866	\$867	\$895	\$923
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$149,922	\$22,147	\$22,869	\$23,591
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$2,933	\$434	\$448	\$462
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$146,989	\$21,713	\$22,421	\$23,129
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.700%	-\$1,029	\$152	\$157	\$162
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$149,922	\$22,147	\$22,869	\$23,591
27	Deduct Federal Income Tax - City Inc. Tax		-\$5,866	\$867	\$895	\$923
28	Deduct Missouri Income Tax - City Inc. Tax		-\$1,029	\$152	\$157	\$162
29	City Taxable Income		-\$143,027	\$21,128	\$21,817	\$22,506
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$5,866	\$867	\$895	\$923
34	State Income Tax		-\$1,029	\$152	\$157	\$162
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$6,895	\$1,019	\$1,052	\$1,085
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		-\$6,895	\$1,019	\$1,052	\$1,085

**Confluence Rivers - Port Perry**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Capital Structure Schedule**

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$8,799,170	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$8,799,170	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	<b>TOTAL CAPITALIZATION</b>	<b>\$17,598,340</b>	<b>100.00%</b>		<b>7.900%</b>	<b>8.050%</b>	<b>8.200%</b>
8	PreTax Cost of Capital				8.122%	8.279%	8.436%

**Exhibit No.:** -  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**Case No:** WR-2023-0006  
**Date Prepared:** 6/29/2023



**MISSOURI PUBLIC SERVICE COMMISSION**  
**FINANCIAL & BUSINESS ANALYSIS DIVISION**  
**REBUTTAL COST OF SERVICE FILING**  
**STAFF ACCOUNTING SCHEDULES**  
  
**CONFLUENCE RIVERS - PORT PERRY**  
**WATER**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**

**CASE NO. WR-2023-0006**

Jefferson City, Missouri

June 2023

**Confluence Rivers - Port Perry**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Revenue Requirement**

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$417,609	\$417,609	\$417,609
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$32,991	\$33,618	\$34,244
4	Net Income Available	-\$62,856	-\$62,856	-\$62,856
5	Additional Net Income Required	\$95,847	\$96,474	\$97,100
6	Income Tax Requirement			
7	Required Current Income Tax	\$926	\$957	\$986
8	Current Income Tax Available	-\$3,694	-\$3,694	-\$3,694
9	Additional Current Tax Required	\$4,620	\$4,651	\$4,680
10	Revenue Requirement	\$100,467	\$101,125	\$101,780
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	<u>\$100,467</u>	<u>\$101,125</u>	<u>\$101,780</u>

**Confluence Rivers - Port Perry**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**RATE BASE SCHEDULE**

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$706,102
2	Less Accumulated Depreciation Reserve		\$260,312
3	Net Plant In Service		<u>\$445,790</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$6,042
6	Contributions in Aid of Construction Amortization		\$137,997
7	Prepayments		\$3,476
8	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$147,515</u>
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-2.2767%	-\$19
11	State Tax Offset	-2.2767%	-\$3
12	City Tax Offset	-2.2767%	\$0
13	Interest Expense Offset	-2.2767%	-\$314
14	Contributions in Aid of Construction		\$176,032
15	TOTAL SUBTRACT FROM NET PLANT		<u>\$175,696</u>
16	Total Rate Base		<u><u>\$417,609</u></u>

Confluence Rivers - Port Perry  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$1,482	P-6	\$0	\$1,482	100.00%	\$0	\$1,482
7	311.000	S&I Source of Supply	\$4,338	P-7	\$0	\$4,338	100.00%	\$0	\$4,338
8	312.000	Collecting & Impounding Reservoirs	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$14,527	P-9	\$0	\$14,527	100.00%	\$0	\$14,527
10	316.000	Supply Mains	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11	317.000	Other Water Source Plant	\$0	P-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$20,347		\$0	\$20,347		\$0	\$20,347
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	323.000	Other Power Production Equipment	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	\$7,955	P-16	\$0	\$7,955	100.00%	\$0	\$7,955
17	325.100	Electric Pumps - Submersible	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL PUMPING PLANT	\$7,955		\$0	\$7,955		\$0	\$7,955
20		WATER TREATMENT PLANT							
21	331.000	S&I Treatment Plant	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	332.000	Water Treatment Equipment	\$12,045	P-22	\$0	\$12,045	100.00%	\$0	\$12,045
23		TOTAL WATER TREATMENT PLANT	\$12,045		\$0	\$12,045		\$0	\$12,045
24		TRANSMISSION & DIST. PLANT							
25	341.000	S&I Transmission & Distribution	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26	342.000	Distribution Reservoirs and Standpipes	\$0	P-26	\$0	\$0	100.00%	\$0	\$0
27	343.000	Transmission and Distribution Mains	\$598,231	P-27	\$0	\$598,231	100.00%	\$0	\$598,231
28	344.000	Fire Mains	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	345.000	Services	\$41,248	P-29	\$0	\$41,248	100.00%	\$0	\$41,248
30	346.000	Meters	\$21,756	P-30	\$0	\$21,756	100.00%	\$0	\$21,756
31	347.000	Meter Installations	\$4,477	P-31	\$0	\$4,477	100.00%	\$0	\$4,477
32	348.000	Hydrants	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33		TOTAL TRANSMISSION & DIST. PLANT	\$665,712		\$0	\$665,712		\$0	\$665,712
34		INCENTIVE COMPENSATION CAPITALIZATION							
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
36		GENERAL PLANT							
37	390.000	S&I General Plant	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	391.000	Office Furniture and Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39	391.100	Office Furn Equip (IT)	\$0	P-39	\$0	\$0	100.00%	\$0	\$0
40	392.000	Transportation Equipment	\$0	P-40	\$0	\$0	100.00%	\$0	\$0
41	393.000	Stores Equipment	\$0	P-41	\$0	\$0	100.00%	\$0	\$0
42	394.000	Tools, Shop and Garage Equipment	\$43	P-42	\$0	\$43	100.00%	\$0	\$43
43	395.000	Laboratory Equipment	\$0	P-43	\$0	\$0	100.00%	\$0	\$0
44	396.000	Power Operated Equipment	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45	397.000	Communication Equipment	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46	398.000	Miscellaneous Equipment	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47	399.000	Other Tangible Equipment	\$0	P-47	\$0	\$0	100.00%	\$0	\$0
48		TOTAL GENERAL PLANT	\$43		\$0	\$43		\$0	\$43
49		TOTAL PLANT IN SERVICE	\$706,102		\$0	\$706,102		\$0	\$706,102

Confluence Rivers - Port Perry  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Depreciation Expense

Line Number	Account Number	Plant Account Description	MO Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense	Average Life	Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL INTANGIBLE PLANT	\$0		\$0		
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land and Land Rights	\$1,482	0.00%	\$0	0	0.00%
7	311.000	S&I Source of Supply	\$4,338	2.50%	\$108	0	0.00%
8	312.000	Collecting & Impounding Reservoirs	\$0	2.00%	\$0	0	0.00%
9	314.000	Wells and Springs	\$14,527	2.00%	\$291	0	0.00%
10	316.000	Supply Mains	\$0	2.00%	\$0	0	0.00%
11	317.000	Other Water Source Plant	\$0	5.00%	\$0	0	0.00%
12		TOTAL SOURCE OF SUPPLY PLANT	\$20,347		\$399		
13		PUMPING PLANT					
14	321.000	S&I Pumping Plant	\$0	2.50%	\$0	0	0.00%
15	323.000	Other Power Production Equipment	\$0	4.00%	\$0	0	0.00%
16	325.000	Electric Pumping Equipment	\$7,955	10.00%	\$796	0	0.00%
17	325.100	Electric Pumps - Submersible	\$0	10.00%	\$0	0	0.00%
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	4.00%	\$0	0	0.00%
19		TOTAL PUMPING PLANT	\$7,955		\$796		
20		WATER TREATMENT PLANT					
21	331.000	S&I Treatment Plant	\$0	2.50%	\$0	0	0.00%
22	332.000	Water Treatment Equipment	\$12,045	2.90%	\$349	0	0.00%
23		TOTAL WATER TREATMENT PLANT	\$12,045		\$349		
24		TRANSMISSION & DIST. PLANT					
25	341.000	S&I Transmission & Distribution	\$0	2.50%	\$0	0	0.00%
26	342.000	Distribution Reservoirs and Standpipes	\$0	2.50%	\$0	0	0.00%
27	343.000	Transmission and Distribution Mains	\$598,231	2.00%	\$11,965	0	0.00%
28	344.000	Fire Mains	\$0	1.56%	\$0	0	0.00%
29	345.000	Services	\$41,248	2.50%	\$1,031	0	0.00%
30	346.000	Meters	\$21,756	3.30%	\$718	0	0.00%
31	347.000	Meter Installations	\$4,477	2.50%	\$112	0	0.00%
32	348.000	Hydrants	\$0	2.00%	\$0	0	0.00%
33		TOTAL TRANSMISSION & DIST. PLANT	\$665,712		\$13,826		
34		INCENTIVE COMPENSATION CAPITALIZATION					
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
36		GENERAL PLANT					
37	390.000	S&I General Plant	\$0	2.50%	\$0	0	0.00%
38	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
39	391.100	Office Furn Equip (IT)	\$0	20.00%	\$0	0	0.00%
40	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
41	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
42	394.000	Tools, Shop and Garage Equipment	\$43	6.70%	\$3	0	0.00%
43	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%

**Confluence Rivers - Port Perry**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Depreciation Expense**

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
44	396.000	Power Operated Equipment	\$0	6.70%	\$0	0	0.00%
45	397.000	Communication Equipment	\$0	6.70%	\$0	0	0.00%
46	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
47	399.000	Other Tangible Equipment	\$0	3.00%	\$0	0	0.00%
48		<b>TOTAL GENERAL PLANT</b>	<b>\$43</b>		<b>\$3</b>		
49		<b>Total Depreciation</b>	<b><u>\$706,102</u></b>		<b><u>\$15,373</u></b>		

*Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.*

Confluence Rivers - Port Perry  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	311.000	S&I Source of Supply	\$1,424	R-7	\$0	\$1,424	100.00%	\$0	\$1,424
8	312.000	Collecting & Impounding Reservoirs	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$169	R-9	\$0	\$169	100.00%	\$0	\$169
10	316.000	Supply Mains	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11	317.000	Other Water Source Plant	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$1,593		\$0	\$1,593		\$0	\$1,593
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	323.000	Other Power Production Equipment	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	-\$10,127	R-16	\$0	-\$10,127	100.00%	\$0	-\$10,127
17	325.100	Electric Pumps - Submersible	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL PUMPING PLANT	-\$10,127		\$0	-\$10,127		\$0	-\$10,127
20		WATER TREATMENT PLANT							
21	331.000	S&I Treatment Plant	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22	332.000	Water Treatment Equipment	\$553	R-22	\$0	\$553	100.00%	\$0	\$553
23		TOTAL WATER TREATMENT PLANT	\$553		\$0	\$553		\$0	\$553
24		TRANSMISSION & DIST. PLANT							
25	341.000	S&I Transmission & Distribution	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	342.000	Distribution Reservoirs and Standpipes	\$0	R-26	\$0	\$0	100.00%	\$0	\$0
27	343.000	Transmission and Distribution Mains	\$258,195	R-27	\$0	\$258,195	100.00%	\$0	\$258,195
28	344.000	Fire Mains	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	345.000	Services	\$9,735	R-29	\$0	\$9,735	100.00%	\$0	\$9,735
30	346.000	Meters	\$286	R-30	\$0	\$286	100.00%	\$0	\$286
31	347.000	Meter Installations	\$65	R-31	\$0	\$65	100.00%	\$0	\$65
32	348.000	Hydrants	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33		TOTAL TRANSMISSION & DIST. PLANT	\$268,281		\$0	\$268,281		\$0	\$268,281
34		INCENTIVE COMPENSATION CAPITALIZATION							
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
36		GENERAL PLANT							
37	390.000	S&I General Plant	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	391.000	Office Furniture and Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39	391.100	Office Furn Equip (IT)	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40	392.000	Transportation Equipment	\$0	R-40	\$0	\$0	100.00%	\$0	\$0
41	393.000	Stores Equipment	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
42	394.000	Tools, Shop and Garage Equipment	\$12	R-42	\$0	\$12	100.00%	\$0	\$12
43	395.000	Laboratory Equipment	\$0	R-43	\$0	\$0	100.00%	\$0	\$0
44	396.000	Power Operated Equipment	\$0	R-44	\$0	\$0	100.00%	\$0	\$0
45	397.000	Communication Equipment	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46	398.000	Miscellaneous Equipment	\$0	R-46	\$0	\$0	100.00%	\$0	\$0
47	399.000	Other Tangible Equipment	\$0	R-47	\$0	\$0	100.00%	\$0	\$0
48		TOTAL GENERAL PLANT	\$12		\$0	\$12		\$0	\$12
49		TOTAL DEPRECIATION RESERVE	\$260,312		\$0	\$260,312		\$0	\$260,312

Confluence Rivers - Port Perry  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	<b>OPERATION AND MAINT. EXPENSE</b>						
2	Payroll	\$7,694	46.31	14.91	31.40	0.086027	\$662
3	Employee Benefits	\$457	46.31	-2.53	48.84	0.133808	\$61
4	Electric Expense	\$6,508	46.31	42.40	3.91	0.010712	\$70
5	Chemicals	\$1,393	46.31	18.97	27.34	0.074904	\$104
6	Uncollectible Accounts	\$127	46.31	46.31	0.00	0.000000	\$0
7	Cash Vouchers	\$126,975	46.31	31.21	15.10	0.041370	\$5,253
8	<b>TOTAL OPERATION AND MAINT. EXPENSE</b>	<b>\$143,154</b>					<b>\$6,150</b>
9	<b>TAXES</b>						
10	FICA - Employer Portion	\$622	46.31	16.48	29.83	0.081726	\$51
11	FUTA	\$32	46.31	16.12	30.19	0.082712	\$3
12	SUTA	\$123	46.31	16.09	30.22	0.082795	\$10
13	Property Tax	\$262	46.31	286.40	-240.09	-0.657781	-\$172
14	<b>TOTAL TAXES</b>	<b>\$1,039</b>					<b>-\$108</b>
15	<b>CWC REQ'D BEFORE RATE BASE OFFSETS</b>						<b>\$6,042</b>
16	<b>TAX OFFSET FROM RATE BASE</b>						
17	Federal Tax Offset	\$814	46.31	38.00	8.31	0.022767	\$19
18	State Tax Offset	\$143	46.31	38.00	8.31	0.022767	\$3
19	City Tax Offset	\$0	46.31	38.00	8.31	0.022767	\$0
20	Interest Expense Offset	\$13,781	46.31	38.00	8.31	0.022767	\$314
21	<b>TOTAL OFFSET FROM RATE BASE</b>	<b>\$14,738</b>					<b>\$336</b>
22	<b>TOTAL CASH WORKING CAPITAL REQUIRED</b>						<b>\$6,378</b>

Confluence Rivers - Port Perry  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
											L + M = K		
Rev-1		<b>OPERATING REVENUES</b>											
Rev-2	461.000	Residential	\$75,008	See note (1)	See note (1)	Rev-2	See note (1)	\$75,008	100.00%	\$11,275	\$86,283	See note (1)	See note (1)
Rev-3	0.000	Commercial	\$0			Rev-3		\$0	100.00%	\$0	\$0		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5		Private Fire Protection	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6		Public Fire Protection	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7	470.000	Late Fees	\$1,958			Rev-7		\$1,958	100.00%	\$0	\$1,958		
Rev-8		Other Public Auth.	\$0			Rev-8		\$0	100.00%	\$0	\$0		
Rev-9		Sales for Resale	\$0			Rev-9		\$0	100.00%	\$0	\$0		
Rev-10	471.000	Other Water Revenue - Oper. Rev.	\$182			Rev-10		\$182	100.00%	\$0	\$182		
Rev-11		<b>TOTAL OPERATING REVENUES</b>	<b>\$77,148</b>					<b>\$77,148</b>		<b>\$11,275</b>	<b>\$88,423</b>		
1		<b>SOURCE OF SUPPLY EXPENSES</b>											
2	602.000	Purchased Water	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	603.000	Misc Expenses - Supply	\$0	\$0	\$0	E-3	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
4	611.000	Maint of Structures & Improvements - Supply	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	612.000	Maint of Collecting & Impounding Reservoirs	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6	613.000	Maint of Lake, River and Other Intakes	\$0	\$0	\$0	E-6	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
7	614.000	Maint of Wells & Springs	\$116	\$0	\$116	E-7	\$0	\$116	100.00%	\$0	\$116	\$0	\$116
8	616.000	Maint of Supply Mains	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	617.000	Maint of Misc Water Source Plant	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10		<b>TOTAL SOURCE OF SUPPLY EXPENSES</b>	<b>\$116</b>	<b>\$0</b>	<b>\$116</b>			<b>\$116</b>		<b>\$0</b>	<b>\$116</b>	<b>\$0</b>	<b>\$116</b>
11		<b>PUMPING EXPENSES</b>											
12	623.000	Fuel or Power Purchased for Pumping	\$9,926	\$0	\$9,926	E-12	\$0	\$9,926	100.00%	\$0	\$9,926	\$0	\$9,926
13	632.000	Maint of Power Production Equipment	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	633.000	Maint of Pumping Equip	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15		<b>TOTAL PUMPING EXPENSES</b>	<b>\$9,926</b>	<b>\$0</b>	<b>\$9,926</b>			<b>\$9,926</b>		<b>\$0</b>	<b>\$9,926</b>	<b>\$0</b>	<b>\$9,926</b>
16		<b>WATER TREATMENT EXPENSES</b>											
17	641.000	Chemicals	\$1,393	\$0	\$1,393	E-17	\$0	\$1,393	100.00%	\$0	\$1,393	\$0	\$1,393
18	642.000	Operation Labor & Expenses	\$62,122	\$0	\$62,122	E-18	\$737	\$62,859	100.00%	\$0	\$62,859	\$0	\$62,859
19	643.000	Misc Expenses - Water Treatment	\$0	\$0	\$0	E-19	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
20	651.000	Maint of Structures & Improvements - Water Treatment	\$707	\$0	\$707	E-20	\$0	\$707	100.00%	\$0	\$707	\$0	\$707
21	652.000	Maint of Water Treatment Equip	\$105	\$0	\$105	E-21	\$0	\$105	100.00%	\$0	\$105	\$0	\$105
22		<b>TOTAL WATER TREATMENT EXPENSES</b>	<b>\$64,327</b>	<b>\$0</b>	<b>\$64,327</b>			<b>\$737</b>		<b>\$0</b>	<b>\$65,064</b>	<b>\$0</b>	<b>\$65,064</b>
23		<b>TRANSMISSION &amp; DIST. EXPENSES</b>											
24	662.000	Transmission & Distribution Lines Expenses	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25	663.000	Meter Expenses	\$226	\$0	\$226	E-25	\$0	\$226	100.00%	\$0	\$226	\$0	\$226
26	665.000	Misc Expenses - T&D	\$500	\$0	\$500	E-26	\$0	\$500	100.00%	\$0	\$500	\$0	\$500
27	671.000	Maint of Structures & Improvements - T&D	\$0	\$0	\$0	E-27	\$9,112	\$9,112	100.00%	\$0	\$9,112	\$0	\$9,112
28	672.000	Distribution Reservoirs and Standpipes	\$0	\$0	\$0	E-28	\$2,258	\$2,258	100.00%	\$0	\$2,258	\$0	\$2,258
29	673.000	Maint of Transmission & Distribution Mains	\$714	\$0	\$714	E-29	\$732	\$1,446	100.00%	\$0	\$1,446	\$0	\$1,446
30	675.000	Maint of Services	\$0	\$0	\$0	E-30	\$4,711	\$4,711	100.00%	\$0	\$4,711	\$0	\$4,711
31	676.000	Maint of Meters	\$0	\$0	\$0	E-31	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
32	677.000	Maint of Hydrants	\$0	\$0	\$0	E-32	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
33	678.000	Maint of Misc Plant	\$0	\$0	\$0	E-33	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
34		<b>TOTAL TRANSMISSION &amp; DIST. EXPENSES</b>	<b>\$1,440</b>	<b>\$0</b>	<b>\$1,440</b>			<b>\$16,813</b>		<b>\$0</b>	<b>\$18,253</b>	<b>\$0</b>	<b>\$18,253</b>

Confluence Rivers - Port Perry  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
			L + M = K										
35		CUSTOMER ACCOUNTS EXPENSE											
36	903.100	Cust Records & Collection Expense - Billing	\$14,779	\$0	\$14,779	E-36	-\$7,289	\$7,490	100.00%	\$0	\$7,490	\$0	\$7,490
37	903.280	Cust Records & Collection Expense	\$1,782	\$0	\$1,782	E-37	\$0	\$1,782	100.00%	\$0	\$1,782	\$0	\$1,782
38	904.000	Uncollectible Accounts	\$5,258	\$0	\$5,258	E-38	\$127	\$5,385	100.00%	\$0	\$5,385	\$0	\$5,385
39		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$21,819	\$0	\$21,819		-\$7,162	\$14,657		\$0	\$14,657	\$0	\$14,657
40		CUSTOMER SERVICE EXPENSES											
41		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
42		SALES PROMOTION EXPENSES											
43		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
44		ADMIN. & GENERAL EXPENSES											
45	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-45	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
46	922.000	Admin Expenses Transferred - Cr	\$0	\$0	\$0	E-46	\$12,327	\$12,327	100.00%	\$0	\$12,327	\$8,927	\$3,400
47	923.100	Outside Services Employed - Bank Fees	\$42	\$0	\$42	E-47	\$0	\$42	100.00%	\$0	\$42	\$0	\$42
48	923.400	Outside Services Employed - Legal	\$0	\$0	\$0	E-48	\$886	\$886	100.00%	\$0	\$886	\$0	\$886
49	923.500	Outside Services Employed - Accounting	\$0	\$0	\$0	E-49	\$201	\$201	100.00%	\$0	\$201	\$0	\$201
50	923.600	Outside Services Employed - Easements	\$6,394	\$0	\$6,394	E-50	\$5,606	\$12,000	100.00%	\$0	\$12,000	\$0	\$12,000
51	923.900	Outside Services Employed - Management Consulting	\$0	\$0	\$0	E-51	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
52	924.200	Property Insurance - Commercial	-\$111	\$0	-\$111	E-52	\$111	\$0	100.00%	\$0	\$0	\$0	\$0
53	924.400	Property Insurance	\$26,023	\$0	\$26,023	E-53	-\$20,206	\$5,817	100.00%	\$0	\$5,817	\$0	\$5,817
54	928.100	Regulatory Commission Expenses - DNR	\$2,451	\$0	\$2,451	E-54	\$270	\$2,721	100.00%	\$0	\$2,721	\$0	\$2,721
55	928.200	Regulatory Commission Expenses - PSC	\$2,065	\$0	\$2,065	E-55	-\$921	\$1,144	100.00%	\$0	\$1,144	\$0	\$1,144
56	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-56	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
57	930.300	Research & Development Expenses	\$0	\$0	\$0	E-57	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
58		TOTAL ADMIN. & GENERAL EXPENSES	\$36,864	\$0	\$36,864		-\$1,726	\$35,138		\$0	\$35,138	\$8,927	\$26,211
59		DEPRECIATION EXPENSE											
60	403.000	Depreciation Expense, Dep. Exp.	\$16,727	See note (1)	See note (1)	E-60	See note (1)	\$16,727	100.00%	-\$1,354	\$15,373	See note (1)	See note (1)
61	403.100	Depreciation - 403.1	-\$5,380			E-61		-\$5,380	100.00%	\$0	-\$5,380		
62	403.200	Depreciation - 403.2	\$358			E-62		\$358	100.00%	\$0	\$358		
63	405.000	Amortization of Other Utility Plant	\$593			E-63		\$593	100.00%	\$0	\$593		
64	407.400	Amortization of Property Losses	\$443			E-64		\$443	100.00%	-\$443	\$0		
65		TOTAL DEPRECIATION EXPENSE	\$12,741	\$0	\$0		\$0	\$12,741		-\$1,797	\$10,944	\$0	\$0
66		AMORTIZATION EXPENSE											
67		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
68		OTHER OPERATING EXPENSES											
69	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$224	\$0	\$224	E-69	\$0	\$224	100.00%	\$0	\$224	\$0	\$224
70	408.160	Property Taxes	\$651	\$0	\$651	E-70	\$0	\$651	100.00%	\$0	\$651	\$0	\$651
71		TOTAL OTHER OPERATING EXPENSE	\$875	\$0	\$875		\$0	\$875		\$0	\$875	\$0	\$875
72		TOTAL OPERATING EXPENSE	\$148,108	\$0	\$135,367		\$8,662	\$156,770		-\$1,797	\$154,973	\$8,927	\$135,102
73		NET INCOME BEFORE TAXES	-\$70,960					-\$79,622		\$13,072	-\$66,550		
74		INCOME TAXES											

Confluence Rivers - Port Perry  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
75	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-75	See note (1)	\$0	100.00%	-\$3,694	-\$3,694	See note (1)	See note (1)
76		TOTAL INCOME TAXES	\$0					\$0		-\$3,694	-\$3,694		
77		DEFERRED INCOME TAXES											
78	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-78	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
79		Amortization of Deferred ITC	\$0			E-79		\$0	100.00%	\$0	\$0		
80		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
81		<b>NET OPERATING INCOME</b>	<b>-\$70,960</b>					<b>-\$79,622</b>		<b>\$16,766</b>	<b>-\$62,856</b>		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Confluence Rivers - Port Perry  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		-\$66,550	\$33,917	\$34,575	\$35,230
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$10,944	\$10,944	\$10,944	\$10,944
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$10,944	\$10,944	\$10,944	\$10,944
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$13,781	\$13,781	\$13,781	\$13,781
7	Tax Straight-Line Depreciation		\$10,944	\$10,944	\$10,944	\$10,944
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$24,725	\$24,725	\$24,725	\$24,725
9	NET TAXABLE INCOME		-\$80,331	\$20,136	\$20,794	\$21,449
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$80,331	\$20,136	\$20,794	\$21,449
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$551	\$138	\$143	\$147
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$79,780	\$19,998	\$20,651	\$21,302
15	Federal Income Tax at the Rate of	3.940%	-\$3,143	\$788	\$814	\$839
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.940%	-\$3,143	\$788	\$814	\$839
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$80,331	\$20,136	\$20,794	\$21,449
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$1,572	\$394	\$407	\$420
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$78,759	\$19,742	\$20,387	\$21,029
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.700%	-\$551	\$138	\$143	\$147
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$80,331	\$20,136	\$20,794	\$21,449
27	Deduct Federal Income Tax - City Inc. Tax		-\$3,143	\$788	\$814	\$839
28	Deduct Missouri Income Tax - City Inc. Tax		-\$551	\$138	\$143	\$147
29	City Taxable Income		-\$76,637	\$19,210	\$19,837	\$20,463
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$3,143	\$788	\$814	\$839
34	State Income Tax		-\$551	\$138	\$143	\$147
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$3,694	\$926	\$957	\$986
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		-\$3,694	\$926	\$957	\$986

**Confluence Rivers - Port Perry**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Capital Structure Schedule**

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$8,799,170	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$8,799,170	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	<b>TOTAL CAPITALIZATION</b>	<b>\$17,598,340</b>	<b>100.00%</b>		<b>7.900%</b>	<b>8.050%</b>	<b>8.200%</b>
8	<b>PreTax Cost of Capital</b>				<b>8.122%</b>	<b>8.279%</b>	<b>8.436%</b>

**Exhibit No.:** -  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**Case No:** WR-2023-0006  
**Date Prepared:** 6/29/2023



**MISSOURI PUBLIC SERVICE COMMISSION**  
**FINANCIAL & BUSINESS ANALYSIS DIVISION**  
**REBUTTAL COST OF SERVICE FILING**  
**STAFF ACCOUNTING SCHEDULES**

**ONFLUENCE RIVERS - PRAIRIE HEIGHTS (SULLIVAN  
SEWER**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**

**CASE NO. WR-2023-0006**

Jefferson City, Missouri

June 2023

**Confluence Rivers - Prairie Heights (Sullivan)**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Revenue Requirement**

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$87,707	\$87,707	\$87,707
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$6,929	\$7,060	\$7,192
4	Net Income Available	-\$6,314	-\$6,314	-\$6,314
5	Additional Net Income Required	\$13,243	\$13,374	\$13,506
6	Income Tax Requirement			
7	Required Current Income Tax	\$195	\$201	\$207
8	Current Income Tax Available	-\$444	-\$444	-\$444
9	Additional Current Tax Required	\$639	\$645	\$651
10	Revenue Requirement	\$13,882	\$14,019	\$14,157
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	<b>Gross Revenue Requirement</b>	<b>\$13,882</b>	<b>\$14,019</b>	<b>\$14,157</b>

**Confluence Rivers - Prairie Heights (Sullivan)**

**Case No. WR-2023-0006**

**Test Year Ending 06-30-2022**

**Update Period Ending 01-31-2023**

**RATE BASE SCHEDULE**

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$205,704
2	Less Accumulated Depreciation Reserve		\$119,836
3	Net Plant In Service		\$85,868
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$265
6	Contributions in Aid of Construction Amortization		\$0
7	Prepayments		\$1,527
8	TOTAL ADD TO NET PLANT IN SERVICE		\$1,792
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$3
11	State Tax Offset	-1.5370%	\$0
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$44
14	Contributions in Aid of Construction		\$0
15	TOTAL SUBTRACT FROM NET PLANT		-\$47
16	<b>Total Rate Base</b>		<b>\$87,707</b>

Confluence Rivers - Prairie Heights (Sullivan)  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Plant In Service

A	B	C	D	E	F	G	H	I	
Line Number	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$0	P-6	\$0	\$0	100.00%	\$0	\$0
7	352.000	Collection Sewers	\$85,445	P-7	\$0	\$85,445	100.00%	\$0	\$85,445
8	352.100	Collection Sewers Force	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	352.200	Collection Sewers Gravity	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	353.000	Services to Sewer Customers	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11	354.000	Flow Measuring Devices	\$6,242	P-11	\$0	\$6,242	100.00%	\$0	\$6,242
12		TOTAL COLLECTION PLANT	\$91,687		\$0	\$91,687		\$0	\$91,687
13		SYSTEM PUMPING PLANT							
14	362.000	Receiving Wells	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	363.000	Electric Sewer Pumping Equip	\$7,774	P-15	\$0	\$7,774	100.00%	\$0	\$7,774
16	365.000	Sewer - Other Pumping Equipment	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17		TOTAL SYSTEM PUMPING PLANT	\$7,774		\$0	\$7,774		\$0	\$7,774
18		TREATMENT & DISPOSAL PLANT							
19	370.000	Land and Land Rights	\$675	P-19	\$0	\$675	100.00%	\$0	\$675
20	370.100	Oxidation Lagoon Land	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21	371.000	S&I Treatment & Disposal	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	372.000	Treatment & Disposal Equipment - 372	\$0	P-22	\$0	\$0	100.00%	\$0	\$0
23	373.000	Plant Sewers	\$105,568	P-23	\$0	\$105,568	100.00%	\$0	\$105,568
24	374.000	Outfall Sewer Lines	\$0	P-24	\$0	\$0	100.00%	\$0	\$0
25	375.000	Sewer - Other Treatment & Disposal	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26		TOTAL TREATMENT & DISPOSAL PLANT	\$106,243		\$0	\$106,243		\$0	\$106,243
27		GENERAL PLANT							
28	390.000	S&I General Plant	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	391.000	Office Furniture and Equipment	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	391.100	Office Furn Equip (IT)	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	392.000	Transportation Equipment	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	393.000	Stores Equipment	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	394.000	Tools, Shop and Garage Equipment	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	395.000	Laboratory Equipment	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	396.000	Power Operated Equipment	\$0	P-35	\$0	\$0	100.00%	\$0	\$0
36	397.000	Communication Equipment	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37	398.000	Miscellaneous Equipment	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	399.000	Other Tangible Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
40		TOTAL PLANT IN SERVICE	\$205,704		\$0	\$205,704		\$0	\$205,704

Confluence Rivers - Prairie Heights (Sullivan)  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL PLANT INTANGIBLE	\$0		\$0		
5		COLLECTION PLANT					
6	351.000	S&I Collection Plant	\$0	4.00%	\$0	0	0.00%
7	352.000	Collection Sewers	\$85,445	2.00%	\$1,709	0	0.00%
8	352.100	Collection Sewers Force	\$0	2.00%	\$0	0	0.00%
9	352.200	Collection Sewers Gravity	\$0	2.00%	\$0	0	0.00%
10	353.000	Services to Sewer Customers	\$0	2.00%	\$0	0	0.00%
11	354.000	Flow Measuring Devices	\$6,242	3.30%	\$206	0	0.00%
12		TOTAL COLLECTION PLANT	\$91,687		\$1,915		
13		SYSTEM PUMPING PLANT					
14	362.000	Receiving Wells	\$0	4.00%	\$0	0	0.00%
15	363.000	Electric Sewer Pumping Equip	\$7,774	10.00%	\$777	0	0.00%
16	365.000	Sewer - Other Pumping Equipment	\$0	4.31%	\$0	0	0.00%
17		TOTAL SYSTEM PUMPING PLANT	\$7,774		\$777		
18		TREATMENT & DISPOSAL PLANT					
19	370.000	Land and Land Rights	\$675	0.00%	\$0	0	0.00%
20	370.100	Oxidation Lagoon Land	\$0	4.00%	\$0	0	0.00%
21	371.000	S&I Treatment & Disposal	\$0	4.00%	\$0	0	0.00%
22	372.000	Treatment & Disposal Equipment - 372	\$0	5.00%	\$0	0	0.00%
23	373.000	Plant Sewers	\$105,568	2.50%	\$2,639	0	0.00%
24	374.000	Outfall Sewer Lines	\$0	2.00%	\$0	0	0.00%
25	375.000	Sewer - Other Treatment & Disposal	\$0	0.00%	\$0	0	0.00%
26		TOTAL TREATMENT & DISPOSAL PLANT	\$106,243		\$2,639		
27		GENERAL PLANT					
28	390.000	S&I General Plant	\$0	4.00%	\$0	0	0.00%
29	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
30	391.100	Office Furn Equip (IT)	\$0	14.30%	\$0	0	0.00%
31	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
32	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
33	394.000	Tools, Shop and Garage Equipment	\$0	5.00%	\$0	0	0.00%
34	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
35	396.000	Power Operated Equipment	\$0	6.70%	\$0	0	0.00%
36	397.000	Communication Equipment	\$0	6.70%	\$0	0	0.00%
37	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
38	399.000	Other Tangible Equipment	\$0	3.00%	\$0	0	0.00%
39		TOTAL GENERAL PLANT	\$0		\$0		
40		<b>Total Depreciation</b>	<b>\$205,704</b>		<b>\$5,331</b>		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Prairie Heights (Sullivan)  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	352.000	Collection Sewers	\$26,631	R-7	\$0	\$26,631	100.00%	\$0	\$26,631
8	352.100	Collection Sewers Force	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	352.200	Collection Sewers Gravity	\$0	R-9	\$0	\$0	100.00%	\$0	\$0
10	353.000	Services to Sewer Customers	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11	354.000	Flow Measuring Devices	\$1,946	R-11	\$0	\$1,946	100.00%	\$0	\$1,946
12		TOTAL COLLECTION PLANT	\$28,577		\$0	\$28,577		\$0	\$28,577
13		SYSTEM PUMPING PLANT							
14	362.000	Receiving Wells	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	363.000	Electric Sewer Pumping Equip	\$9,005	R-15	\$0	\$9,005	100.00%	\$0	\$9,005
16	365.000	Sewer - Other Pumping Equipment	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17		TOTAL SYSTEM PUMPING PLANT	\$9,005		\$0	\$9,005		\$0	\$9,005
18		TREATMENT & DISPOSAL PLANT							
19	370.000	Land and Land Rights	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	370.100	Oxidation Lagoon Land	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21	371.000	S&I Treatment & Disposal	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22	372.000	Treatment & Disposal Equipment - 372	\$0	R-22	\$0	\$0	100.00%	\$0	\$0
23	373.000	Plant Sewers	\$82,254	R-23	\$0	\$82,254	100.00%	\$0	\$82,254
24	374.000	Outfall Sewer Lines	\$0	R-24	\$0	\$0	100.00%	\$0	\$0
25	375.000	Sewer - Other Treatment & Disposal	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26		TOTAL TREATMENT & DISPOSAL PLANT	\$82,254		\$0	\$82,254		\$0	\$82,254
27		GENERAL PLANT							
28	390.000	S&I General Plant	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	391.000	Office Furniture and Equipment	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	391.100	Office Furn Equip (IT)	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	392.000	Transportation Equipment	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	393.000	Stores Equipment	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	394.000	Tools, Shop and Garage Equipment	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	395.000	Laboratory Equipment	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	396.000	Power Operated Equipment	\$0	R-35	\$0	\$0	100.00%	\$0	\$0
36	397.000	Communication Equipment	\$0	R-36	\$0	\$0	100.00%	\$0	\$0
37	398.000	Miscellaneous Equipment	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	399.000	Other Tangible Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
40		TOTAL DEPRECIATION RESERVE	\$119,836		\$0	\$119,836		\$0	\$119,836

**Confluence Rivers - Prairie Heights (Sullivan)**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Cash Working Capital**

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	<b>OPERATION AND MAINT. EXPENSE</b>						
2	Payroll	\$334	43.61	14.91	28.70	0.078630	\$26
3	Employee Benefits	\$20	43.61	-2.53	46.14	0.126411	\$3
4	Electric Expense	\$756	43.61	42.40	1.21	0.003315	\$3
5	Chemicals	\$29	43.61	18.97	24.64	0.067507	\$2
6	Uncollectible Accounts	\$5	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$6,130	43.61	29.72	13.89	0.038055	\$233
8	<b>TOTAL OPERATION AND MAINT. EXPENSE</b>	<b>\$7,274</b>					<b>\$267</b>
9	<b>TAXES</b>						
10	FICA - Employer Portion	\$27	43.61	16.48	27.13	0.074329	\$2
11	FUTA	\$1	43.61	16.12	27.49	0.075315	\$0
12	SUTA	\$5	43.61	16.09	27.52	0.075397	\$0
13	Property Tax	\$6	43.61	286.40	-242.79	-0.665178	-\$4
14	<b>TOTAL TAXES</b>	<b>\$39</b>					<b>-\$2</b>
15	<b>CWC REQ'D BEFORE RATE BASE OFFSETS</b>						<b>\$265</b>
16	<b>TAX OFFSET FROM RATE BASE</b>						
17	Federal Tax Offset	\$171	43.61	38.00	5.61	0.015370	\$3
18	State Tax Offset	\$30	43.61	38.00	5.61	0.015370	\$0
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$2,894	43.61	38.00	5.61	0.015370	\$44
21	<b>TOTAL OFFSET FROM RATE BASE</b>	<b>\$3,095</b>					<b>\$47</b>
22	<b>TOTAL CASH WORKING CAPITAL REQUIRED</b>						<b>\$312</b>

Confluence Rivers - Prairie Heights (Sullivan)  
Case No. WR-2023-0006  
Test Year Ending 06-30-2022  
Update Period Ending 01-31-2023  
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
			L + M = K										
Rev-1		OPERATING REVENUES											
Rev-2	521.000	Residential	\$939	See note (1)	See note (1)	Rev-2	See note (1)	\$939	100.00%	\$4,761	\$5,700	See note (1)	See note (1)
Rev-3	0.000	Commercial	\$0			Rev-3		\$0	100.00%	\$0	\$0		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	532.000	Late Fees	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6	536.000	Other Sewer Revenue - Oper. Rev.	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7		TOTAL OPERATING REVENUES	\$939					\$939		\$4,761	\$5,700		
1		COLLECTION OPERATIONS EXPENSES											
2		TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
3		COLLECTION MAINT. EXPENSES											
4	711.000	Maint of Collection S&I	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	712.000	Maint of Collection Sewers	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6	713.000	Maint of Services to Customers	\$18	\$0	\$18	E-6	\$8	\$26	100.00%	\$0	\$26	\$0	\$26
7		TOTAL COLLECTION MAINT. EXPENSES	\$18	\$0	\$18		\$8	\$26		\$0	\$26	\$0	\$26
8		PUMPING OPERATIONS EXPENSES											
9	722.000	Pumping Labor & Expenses	\$509	\$0	\$509	E-9	-\$382	\$127	100.00%	\$0	\$127	\$0	\$127
10		TOTAL PUMPING OPERATIONS EXPENSES	\$509	\$0	\$509		-\$382	\$127		\$0	\$127	\$0	\$127
11		PUMPING MAINTENANCE EXPENSES											
12	732.000	Maint of Pumping Equip	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13		TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
14		TREAT. & DISP. OPER. EXPENSE											
15	741.000	Chemicals	\$0	\$0	\$0	E-15	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
16	742.000	Treatment Labor & Expenses	\$3,412	\$0	\$3,412	E-16	-\$2,656	\$756	100.00%	\$0	\$756	\$0	\$756
17	743.000	Fuel & Power for Sewage Treatment & Pumping	\$224	\$0	\$224	E-17	\$533	\$757	100.00%	\$0	\$757	\$0	\$757
18	744.000	Misc Expenses - T&D	\$0	\$0	\$0	E-18	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
19		TOTAL TREAT. & DISP. OPER. EXPENSE	\$3,636	\$0	\$3,636		-\$2,123	\$1,513		\$0	\$1,513	\$0	\$1,513
20		TREAT. & DISP. MAINT. EXPENSES											
21	751.000	Maint of Treatment & Disposal S&I	\$332	\$0	\$332	E-21	\$0	\$332	100.00%	\$0	\$332	\$0	\$332
22	752.000	Maint of Treatment & Disposal Plant	\$0	\$0	\$0	E-22	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
23		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$332	\$0	\$332		\$0	\$332		\$0	\$332	\$0	\$332
24		CUSTOMER ACCOUNTS EXPENSE											
25	903.100	Cust Records & Collection Expense - Billing	\$641	\$0	\$641	E-25	-\$316	\$325	100.00%	\$0	\$325	\$0	\$325
26	903.280	Cust Records & Collection Expense	\$77	\$0	\$77	E-26	\$0	\$77	100.00%	\$0	\$77	\$0	\$77
27	904.000	Uncollectible Accounts	\$228	\$0	\$228	E-27	\$5	\$233	100.00%	\$0	\$233	\$0	\$233
28		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$946	\$0	\$946		-\$311	\$635		\$0	\$635	\$0	\$635
29		ADMIN. & GENERAL EXPENSES											
30	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	922.000	Admin Expenses Transferred - Cr	\$0	\$0	\$0	E-31	\$595	\$595	100.00%	\$0	\$595	\$387	\$208
32	923.100	Outside Services Employed - Bank Fees	\$2	\$0	\$2	E-32	\$0	\$2	100.00%	\$0	\$2	\$0	\$2
33	923.400	Outside Services Employed - Legal	\$0	\$0	\$0	E-33	\$39	\$39	100.00%	\$0	\$39	\$0	\$39
34	923.500	Outside Services Employed - Accounting	\$0	\$0	\$0	E-34	\$9	\$9	100.00%	\$0	\$9	\$0	\$9
35	923.600	Outside Services Employed - Easements	\$0	\$0	\$0	E-35	\$1,313	\$1,313	100.00%	\$0	\$1,313	\$0	\$1,313
36	923.900	Outside Services Employed - Management Consulting	\$3	\$0	\$3	E-36	\$0	\$3	100.00%	\$0	\$3	\$0	\$3

Confluence Rivers - Prairie Heights (Sullivan)  
Case No. WR-2023-0006  
Test Year Ending 06-30-2022  
Update Period Ending 01-31-2023  
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
			L + M = K										
37	924.200	Property Insurance - Commercial	-\$5	\$0	-\$5	E-37	\$5	\$0	100.00%	\$0	\$0	\$0	\$0
38	924.400	Property Insurance	\$1,129	\$0	\$1,129	E-38	\$1,397	\$2,526	100.00%	\$0	\$2,526	\$0	\$2,526
39	928.100	Regulatory Commission Expenses - DNR	\$106	\$0	\$106	E-39	-\$1	\$105	100.00%	\$0	\$105	\$0	\$105
40	928.200	Regulatory Commission Expenses - PSC	\$90	\$0	\$90	E-40	-\$41	\$49	100.00%	\$0	\$49	\$0	\$49
41	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-41	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
42	930.300	Research & Development Expenses	\$0	\$0	\$0	E-42	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
43		TOTAL ADMIN. & GENERAL EXPENSES	\$1,325	\$0	\$1,325		\$3,316	\$4,641		\$0	\$4,641	\$387	\$4,254
44		DEPRECIATION EXPENSE											
45	403.000	Depreciation Expense, Dep. Exp.	\$0	See note (1)	See note (1)	E-45	See note (1)	\$0	100.00%	\$5,331	\$5,331	See note (1)	See note (1)
46	403.100	Depreciation - 403.1	-\$233			E-46		-\$233	100.00%	\$0	-\$233		
47	403.200	Depreciation - 403.2	\$16			E-47		\$16	100.00%	\$0	\$16		
48	405.000	Amortization of Other Utility Plant	\$26			E-48		\$26	100.00%	\$0	\$26		
49	407.400	Amortization of Property Losses	\$19			E-49		\$19	100.00%	-\$19	\$0		
50		TOTAL DEPRECIATION EXPENSE	-\$172	\$0	\$0		\$0	-\$172		\$5,312	\$5,140	\$0	\$0
51		AMORTIZATION EXPENSE											
52		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
53		OTHER OPERATING EXPENSES											
54	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$10	\$0	\$10	E-54	\$0	\$10	100.00%	\$0	\$10	\$0	\$10
55	408.160	Property Taxes	\$28	\$0	\$28	E-55	\$6	\$34	100.00%	\$0	\$34	\$0	\$34
56		TOTAL OTHER OPERATING EXPENSE	\$38	\$0	\$38		\$6	\$44		\$0	\$44	\$0	\$44
57		<b>TOTAL OPERATING EXPENSE</b>	<b>\$6,632</b>	<b>\$0</b>	<b>\$6,804</b>		<b>\$514</b>	<b>\$7,146</b>		<b>\$5,312</b>	<b>\$12,458</b>	<b>\$387</b>	<b>\$6,931</b>
58		NET INCOME BEFORE TAXES	-\$5,693					-\$6,207		-\$551	-\$6,758		
59		INCOME TAXES											
60	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-60	See note (1)	\$0	100.00%	-\$444	-\$444	See note (1)	See note (1)
61		TOTAL INCOME TAXES	\$0					\$0		-\$444	-\$444		
62		DEFERRED INCOME TAXES											
63	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-63	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
64		Amortization of Deferred ITC	\$0			E-64		\$0	100.00%	\$0	\$0		
65		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
66		<b>NET OPERATING INCOME</b>	<b>-\$5,693</b>					<b>-\$6,207</b>		<b>-\$107</b>	<b>-\$6,314</b>		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Confluence Rivers - Prairie Heights (Sullivan)  
Case No. WR-2023-0006  
Test Year Ending 06-30-2022  
Update Period Ending 01-31-2023  
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		-\$6,758	\$7,124	\$7,261	\$7,399
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$5,140	\$5,140	\$5,140	\$5,140
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$5,140	\$5,140	\$5,140	\$5,140
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$2,894	\$2,894	\$2,894	\$2,894
7	Tax Straight-Line Depreciation		\$5,140	\$5,140	\$5,140	\$5,140
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$8,034	\$8,034	\$8,034	\$8,034
9	NET TAXABLE INCOME		-\$9,652	\$4,230	\$4,367	\$4,505
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$9,652	\$4,230	\$4,367	\$4,505
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$66	\$29	\$30	\$31
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$9,586	\$4,201	\$4,337	\$4,474
15	Federal Income Tax at the Rate of	3.940%	-\$378	\$166	\$171	\$176
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.940%	-\$378	\$166	\$171	\$176
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$9,652	\$4,230	\$4,367	\$4,505
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$189	\$83	\$86	\$88
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$9,463	\$4,147	\$4,281	\$4,417
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.700%	-\$66	\$29	\$30	\$31
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$9,652	\$4,230	\$4,367	\$4,505
27	Deduct Federal Income Tax - City Inc. Tax		-\$378	\$166	\$171	\$176
28	Deduct Missouri Income Tax - City Inc. Tax		-\$66	\$29	\$30	\$31
29	City Taxable Income		-\$9,208	\$4,035	\$4,166	\$4,298
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$378	\$166	\$171	\$176
34	State Income Tax		-\$66	\$29	\$30	\$31
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$444	\$195	\$201	\$207
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		-\$444	\$195	\$201	\$207

**Confluence Rivers - Prairie Heights (Sullivan)**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Capital Structure Schedule**

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$8,799,170	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$8,799,170	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	<b>TOTAL CAPITALIZATION</b>	<b>\$17,598,340</b>	<b>100.00%</b>		<b>7.900%</b>	<b>8.050%</b>	<b>8.200%</b>
8	PreTax Cost of Capital				9.350%	9.541%	9.746%

**Exhibit No.:** -  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**Case No:** WR-2023-0006  
**Date Prepared:** 6/29/2023



**MISSOURI PUBLIC SERVICE COMMISSION**  
**FINANCIAL & BUSINESS ANALYSIS DIVISION**  
**REBUTTAL COST OF SERVICE FILING**  
**STAFF ACCOUNTING SCHEDULES**  
  
**CONFLUENCE RIVERS - PRAIRIE HEIGHTS**  
**WATER**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**

**CASE NO. WR-2023-0006**

Jefferson City, Missouri

June 2023

**Confluence Rivers - Prairie Heights**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Revenue Requirement**

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$46,326	\$46,326	\$46,326
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$3,660	\$3,729	\$3,799
4	Net Income Available	-\$11,564	-\$11,564	-\$11,564
5	Additional Net Income Required	\$15,224	\$15,293	\$15,363
6	Income Tax Requirement			
7	Required Current Income Tax	\$102	\$106	\$109
8	Current Income Tax Available	-\$631	-\$631	-\$631
9	Additional Current Tax Required	\$733	\$737	\$740
10	Revenue Requirement	\$15,957	\$16,030	\$16,103
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	<u>\$15,957</u>	<u>\$16,030</u>	<u>\$16,103</u>

**Confluence Rivers - Prairie Heights**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**RATE BASE SCHEDULE**

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$81,965
2	Less Accumulated Depreciation Reserve		\$47,159
3	Net Plant In Service		\$34,806
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$1,367
6	Contributions in Aid of Construction Amortization		\$43,939
7	Prepayments		\$2,823
8	TOTAL ADD TO NET PLANT IN SERVICE		\$48,129
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$1
11	State Tax Offset	-1.5370%	\$0
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$24
14	Contributions in Aid of Construction		\$36,634
15	TOTAL SUBTRACT FROM NET PLANT		\$36,609
16	<b>Total Rate Base</b>		<b>\$46,326</b>

Confluence Rivers - Prairie Heights  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$3,912	P-6	\$0	\$3,912	100.00%	\$0	\$3,912
7	311.000	S&I Source of Supply	\$0	P-7	\$0	\$0	100.00%	\$0	\$0
8	312.000	Collecting & Impounding Reservoirs	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$4,541	P-9	\$0	\$4,541	100.00%	\$0	\$4,541
10	316.000	Supply Mains	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11	317.000	Other Water Source Plant	\$0	P-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$8,453		\$0	\$8,453		\$0	\$8,453
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$4,243	P-14	\$0	\$4,243	100.00%	\$0	\$4,243
15	323.000	Other Power Production Equipment	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	\$2,632	P-16	\$0	\$2,632	100.00%	\$0	\$2,632
17	325.100	Electric Pumps - Submersible	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18	325.200	Booster Pump Equipment	\$4,679	P-18	\$0	\$4,679	100.00%	\$0	\$4,679
19	328.000	Water - Other Pumping Equipment (Plant)	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20		TOTAL PUMPING PLANT	\$11,554		\$0	\$11,554		\$0	\$11,554
21		WATER TREATMENT PLANT							
22	331.000	S&I Treatment Plant	\$0	P-22	\$0	\$0	100.00%	\$0	\$0
23	332.000	Water Treatment Equipment	\$782	P-23	\$0	\$782	100.00%	\$0	\$782
24		TOTAL WATER TREATMENT PLANT	\$782		\$0	\$782		\$0	\$782
25		TRANSMISSION & DIST. PLANT							
26	341.000	S&I Transmission & Distribution	\$0	P-26	\$0	\$0	100.00%	\$0	\$0
27	342.000	Distribution Reservoirs and Standpipes	\$1,994	P-27	\$0	\$1,994	100.00%	\$0	\$1,994
28	343.000	Transmission and Distribution Mains	\$27,014	P-28	\$0	\$27,014	100.00%	\$0	\$27,014
29	344.000	Fire Mains	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	345.000	Services	\$11,873	P-30	\$0	\$11,873	100.00%	\$0	\$11,873
31	346.000	Meters	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	347.000	Meter Installations	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	348.000	Hydrants	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34		TOTAL TRANSMISSION & DIST. PLANT	\$40,881		\$0	\$40,881		\$0	\$40,881
35		INCENTIVE COMPENSATION CAPITALIZATION							
36		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
37		GENERAL PLANT							
38	390.000	S&I General Plant	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39	391.000	Office Furniture and Equipment	\$0	P-39	\$0	\$0	100.00%	\$0	\$0
40	391.100	Office Furn Equip (IT)	\$0	P-40	\$0	\$0	100.00%	\$0	\$0
41	392.000	Transportation Equipment	\$0	P-41	\$0	\$0	100.00%	\$0	\$0
42	393.000	Stores Equipment	\$0	P-42	\$0	\$0	100.00%	\$0	\$0
43	394.000	Tools, Shop and Garage Equipment	\$0	P-43	\$0	\$0	100.00%	\$0	\$0
44	395.000	Laboratory Equipment	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45	396.000	Power Operated Equipment	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46	397.000	Communication Equipment	\$20,295	P-46	\$0	\$20,295	100.00%	\$0	\$20,295
47	398.000	Miscellaneous Equipment	\$0	P-47	\$0	\$0	100.00%	\$0	\$0
48	399.000	Other Tangible Equipment	\$0	P-48	\$0	\$0	100.00%	\$0	\$0
49		TOTAL GENERAL PLANT	\$20,295		\$0	\$20,295		\$0	\$20,295
50		TOTAL PLANT IN SERVICE	\$81,965		\$0	\$81,965		\$0	\$81,965

Confluence Rivers - Prairie Heights  
Case No. WR-2023-0006  
Test Year Ending 06-30-2022  
Update Period Ending 01-31-2023  
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL INTANGIBLE PLANT	\$0		\$0		
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land and Land Rights	\$3,912	0.00%	\$0	0	0.00%
7	311.000	S&I Source of Supply	\$0	2.50%	\$0	0	0.00%
8	312.000	Collecting & Impounding Reservoirs	\$0	2.00%	\$0	0	0.00%
9	314.000	Wells and Springs	\$4,541	2.00%	\$91	0	0.00%
10	316.000	Supply Mains	\$0	2.00%	\$0	0	0.00%
11	317.000	Other Water Source Plant	\$0	5.00%	\$0	0	0.00%
12		TOTAL SOURCE OF SUPPLY PLANT	\$8,453		\$91		
13		PUMPING PLANT					
14	321.000	S&I Pumping Plant	\$4,243	2.50%	\$106	0	0.00%
15	323.000	Other Power Production Equipment	\$0	4.00%	\$0	0	0.00%
16	325.000	Electric Pumping Equipment	\$2,632	10.00%	\$263	0	0.00%
17	325.100	Electric Pumps - Submersible	\$0	10.00%	\$0	0	0.00%
18	325.200	Booster Pump Equipment	\$4,679	6.70%	\$313	0	0.00%
19	328.000	Water - Other Pumping Equipment (Plant)	\$0	4.00%	\$0	0	0.00%
20		TOTAL PUMPING PLANT	\$11,554		\$682		
21		WATER TREATMENT PLANT					
22	331.000	S&I Treatment Plant	\$0	2.50%	\$0	0	0.00%
23	332.000	Water Treatment Equipment	\$782	2.90%	\$23	0	0.00%
24		TOTAL WATER TREATMENT PLANT	\$782		\$23		
25		TRANSMISSION & DIST. PLANT					
26	341.000	S&I Transmission & Distribution	\$0	2.50%	\$0	0	0.00%
27	342.000	Distribution Reservoirs and Standpipes	\$1,994	2.50%	\$50	0	0.00%
28	343.000	Transmission and Distribution Mains	\$27,014	2.00%	\$540	0	0.00%
29	344.000	Fire Mains	\$0	1.56%	\$0	0	0.00%
30	345.000	Services	\$11,873	2.50%	\$297	0	0.00%
31	346.000	Meters	\$0	3.30%	\$0	0	0.00%
32	347.000	Meter Installations	\$0	2.50%	\$0	0	0.00%
33	348.000	Hydrants	\$0	2.00%	\$0	0	0.00%
34		TOTAL TRANSMISSION & DIST. PLANT	\$40,881		\$887		
35		INCENTIVE COMPENSATION CAPITALIZATION					
36		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
37		GENERAL PLANT					
38	390.000	S&I General Plant	\$0	2.50%	\$0	0	10.00%
39	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
40	391.100	Office Furn Equip (IT)	\$0	20.00%	\$0	0	0.00%
41	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
42	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
43	394.000	Tools, Shop and Garage Equipment	\$0	6.70%	\$0	0	0.00%

**Confluence Rivers - Prairie Heights**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Depreciation Expense**

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
44	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	10.00%
45	396.000	Power Operated Equipment	\$0	6.70%	\$0	0	0.00%
46	397.000	Communication Equipment	\$20,295	6.70%	\$1,360	0	0.00%
47	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
48	399.000	Other Tangible Equipment	\$0	3.00%	\$0	0	0.00%
49		<b>TOTAL GENERAL PLANT</b>	<b>\$20,295</b>		<b>\$1,360</b>		
<b>50</b>		<b>Total Depreciation</b>	<b>\$81,965</b>		<b>\$3,043</b>		

*Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.*

Confluence Rivers - Prairie Heights  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	311.000	S&I Source of Supply	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	312.000	Collecting & Impounding Reservoirs	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$4,182	R-9	\$0	\$4,182	100.00%	\$0	\$4,182
10	316.000	Supply Mains	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11	317.000	Other Water Source Plant	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$4,182		\$0	\$4,182		\$0	\$4,182
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$5,475	R-14	\$0	\$5,475	100.00%	\$0	\$5,475
15	323.000	Other Power Production Equipment	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	\$1,033	R-16	\$0	\$1,033	100.00%	\$0	\$1,033
17	325.100	Electric Pumps - Submersible	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	325.200	Booster Pump Equipment	\$1,891	R-18	\$0	\$1,891	100.00%	\$0	\$1,891
19	328.000	Water - Other Pumping Equipment (Plant)	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20		TOTAL PUMPING PLANT	\$8,399		\$0	\$8,399		\$0	\$8,399
21		WATER TREATMENT PLANT							
22	331.000	S&I Treatment Plant	\$0	R-22	\$0	\$0	100.00%	\$0	\$0
23	332.000	Water Treatment Equipment	\$1,154	R-23	\$0	\$1,154	100.00%	\$0	\$1,154
24		TOTAL WATER TREATMENT PLANT	\$1,154		\$0	\$1,154		\$0	\$1,154
25		TRANSMISSION & DIST. PLANT							
26	341.000	S&I Transmission & Distribution	\$0	R-26	\$0	\$0	100.00%	\$0	\$0
27	342.000	Distribution Reservoirs and Standpipes	\$1,977	R-27	\$0	\$1,977	100.00%	\$0	\$1,977
28	343.000	Transmission and Distribution Mains	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	344.000	Fire Mains	\$14,864	R-29	\$0	\$14,864	100.00%	\$0	\$14,864
30	345.000	Services	\$15,322	R-30	\$0	\$15,322	100.00%	\$0	\$15,322
31	346.000	Meters	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	347.000	Meter Installations	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	348.000	Hydrants	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34		TOTAL TRANSMISSION & DIST. PLANT	\$32,163		\$0	\$32,163		\$0	\$32,163
35		INCENTIVE COMPENSATION CAPITALIZATION							
36		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
37		GENERAL PLANT							
38	390.000	S&I General Plant	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39	391.000	Office Furniture and Equipment	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40	391.100	Office Furn Equip (IT)	\$0	R-40	\$0	\$0	100.00%	\$0	\$0
41	392.000	Transportation Equipment	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
42	393.000	Stores Equipment	\$0	R-42	\$0	\$0	100.00%	\$0	\$0
43	394.000	Tools, Shop and Garage Equipment	\$0	R-43	\$0	\$0	100.00%	\$0	\$0
44	395.000	Laboratory Equipment	\$0	R-44	\$0	\$0	100.00%	\$0	\$0
45	396.000	Power Operated Equipment	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46	397.000	Communication Equipment	\$1,261	R-46	\$0	\$1,261	100.00%	\$0	\$1,261
47	398.000	Miscellaneous Equipment	\$0	R-47	\$0	\$0	100.00%	\$0	\$0
48	399.000	Other Tangible Equipment	\$0	R-48	\$0	\$0	100.00%	\$0	\$0
49		TOTAL GENERAL PLANT	\$1,261		\$0	\$1,261		\$0	\$1,261
50		TOTAL DEPRECIATION RESERVE	\$47,159		\$0	\$47,159		\$0	\$47,159

Confluence Rivers - Prairie Heights  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	<b>OPERATION AND MAINT. EXPENSE</b>						
2	Payroll	\$984	43.61	14.91	28.70	0.078630	\$77
3	Employee Benefits	\$58	43.61	-2.53	46.14	0.126411	\$7
4	Electric Expense	\$2,475	43.61	42.40	1.21	0.003315	\$8
5	Chemicals	\$0	43.61	18.97	24.64	0.067507	\$0
6	Uncollectible Accounts	\$16	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$20,669	43.61	20.17	23.44	0.064219	\$1,327
8	<b>TOTAL OPERATION AND MAINT. EXPENSE</b>	<b>\$24,202</b>					<b>\$1,419</b>
9	<b>TAXES</b>						
10	FICA - Employer Portion	\$79	43.61	16.48	27.13	0.074329	\$6
11	FUTA	\$4	43.61	16.12	27.49	0.075315	\$0
12	SUTA	\$16	43.61	16.09	27.52	0.075397	\$1
13	Property Tax	\$88	43.61	286.40	-242.79	-0.665178	-\$59
14	<b>TOTAL TAXES</b>	<b>\$187</b>					<b>-\$52</b>
15	<b>CWC REQ'D BEFORE RATE BASE OFFSETS</b>						<b>\$1,367</b>
16	<b>TAX OFFSET FROM RATE BASE</b>						
17	Federal Tax Offset	\$90	43.61	38.00	5.61	0.015370	\$1
18	State Tax Offset	\$16	43.61	38.00	5.61	0.015370	\$0
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$1,529	43.61	38.00	5.61	0.015370	\$24
21	<b>TOTAL OFFSET FROM RATE BASE</b>	<b>\$1,635</b>					<b>\$25</b>
22	<b>TOTAL CASH WORKING CAPITAL REQUIRED</b>						<b>\$1,392</b>

Confluence Rivers - Prairie Heights  
Case No. WR-2023-0006  
Test Year Ending 06-30-2022  
Update Period Ending 01-31-2023  
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
											L + M = K		
Rev-1		<b>OPERATING REVENUES</b>											
Rev-2	461.000	Residential	\$13,042	See note (1)	See note (1)	Rev-2	See note (1)	\$13,042	100.00%	\$398	\$13,440	See note (1)	See note (1)
Rev-3	0.000	Commercial	\$0			Rev-3		\$0	100.00%	\$0	\$0		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5		Private Fire Protection	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6		Public Fire Protection	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7	470.000	Late Fees	\$1,073			Rev-7		\$1,073	100.00%	\$0	\$1,073		
Rev-8		Other Public Auth.	\$0			Rev-8		\$0	100.00%	\$0	\$0		
Rev-9		Sales for Resale	\$0			Rev-9		\$0	100.00%	\$0	\$0		
Rev-10	471.000	Other Water Revenue - Oper. Rev.	\$83			Rev-10		\$83	100.00%	\$0	\$83		
Rev-11		<b>TOTAL OPERATING REVENUES</b>	<b>\$14,198</b>					<b>\$14,198</b>		<b>\$398</b>	<b>\$14,596</b>		
1		<b>SOURCE OF SUPPLY EXPENSES</b>											
2	602.000	Purchased Water	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	603.000	Misc Expenses - Supply	\$0	\$0	\$0	E-3	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
4	611.000	Maint of Structures & Improvements - Supply	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	612.000	Maint of Collecting & Impounding Reservoirs	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6	613.000	Maint of Lake, River and Other Intakes	\$0	\$0	\$0	E-6	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
7	614.000	Maint of Wells & Springs	\$116	\$0	\$116	E-7	\$0	\$116	100.00%	\$0	\$116	\$0	\$116
8	616.000	Maint of Supply Mains	\$140	\$0	\$140	E-8	\$258	\$398	100.00%	\$0	\$398	\$0	\$398
9	617.000	Maint of Misc Water Source Plant	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10		<b>TOTAL SOURCE OF SUPPLY EXPENSES</b>	<b>\$256</b>	<b>\$0</b>	<b>\$256</b>		<b>\$258</b>	<b>\$514</b>		<b>\$0</b>	<b>\$514</b>	<b>\$0</b>	<b>\$514</b>
11		<b>PUMPING EXPENSES</b>											
12	623.000	Fuel or Power Purchased for Pumping	\$1,269	\$0	\$1,269	E-12	\$0	\$1,269	100.00%	\$0	\$1,269	\$0	\$1,269
13	632.000	Maint of Power Production Equipment	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	633.000	Maint of Pumping Equip	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15		<b>TOTAL PUMPING EXPENSES</b>	<b>\$1,269</b>	<b>\$0</b>	<b>\$1,269</b>		<b>\$0</b>	<b>\$1,269</b>		<b>\$0</b>	<b>\$1,269</b>	<b>\$0</b>	<b>\$1,269</b>
16		<b>WATER TREATMENT EXPENSES</b>											
17	641.000	Chemicals	\$0	\$0	\$0	E-17	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
18	642.000	Operation Labor & Expenses	\$7,943	\$0	\$7,943	E-18	-\$103	\$7,840	100.00%	\$0	\$7,840	\$0	\$7,840
19	643.000	Misc Expenses - Water Treatment	\$0	\$0	\$0	E-19	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
20	651.000	Maint of Structures & Improvements - Water Treatment	\$980	\$0	\$980	E-20	\$0	\$980	100.00%	\$0	\$980	\$0	\$980
21	652.000	Maint of Water Treatment Equip	\$0	\$0	\$0	E-21	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
22		<b>TOTAL WATER TREATMENT EXPENSES</b>	<b>\$8,923</b>	<b>\$0</b>	<b>\$8,923</b>		<b>-\$103</b>	<b>\$8,820</b>		<b>\$0</b>	<b>\$8,820</b>	<b>\$0</b>	<b>\$8,820</b>
23		<b>TRANSMISSION &amp; DIST. EXPENSES</b>											
24	662.000	Transmission & Distribution Lines Expenses	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25	663.000	Meter Expenses	\$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
26	665.000	Misc Expenses - T&D	\$142	\$0	\$142	E-26	\$0	\$142	100.00%	\$0	\$142	\$0	\$142
27	671.000	Maint of Structures & Improvements - T&D	\$0	\$0	\$0	E-27	\$1,224	\$1,224	100.00%	\$0	\$1,224	\$0	\$1,224
28	673.000	Maint of Transmission & Distribution Mains	\$91	\$0	\$91	E-28	\$648	\$739	100.00%	\$0	\$739	\$0	\$739
29	675.000	Maint of Services	\$0	\$0	\$0	E-29	\$665	\$665	100.00%	\$0	\$665	\$0	\$665
30	676.000	Maint of Meters	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	677.000	Maint of Hydrants	\$0	\$0	\$0	E-31	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
32	678.000	Maint of Misc Plant	\$0	\$0	\$0	E-32	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
33		<b>TOTAL TRANSMISSION &amp; DIST. EXPENSES</b>	<b>\$233</b>	<b>\$0</b>	<b>\$233</b>		<b>\$2,537</b>	<b>\$2,770</b>		<b>\$0</b>	<b>\$2,770</b>	<b>\$0</b>	<b>\$2,770</b>
34		<b>CUSTOMER ACCOUNTS EXPENSE</b>											

Confluence Rivers - Prairie Heights  
Case No. WR-2023-0006  
Test Year Ending 06-30-2022  
Update Period Ending 01-31-2023  
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
35	903.100	Cust Records & Collection Expense - Billing	\$1,890	\$0	\$1,890	E-35		\$958	100.00%	\$0	\$958	\$0	\$958
36	903.280	Cust Records & Collection Expense	\$228	\$0	\$228	E-36	\$0	\$228	100.00%	\$0	\$228	\$0	\$228
37	904.000	Uncollectible Accounts	\$672	\$0	\$672	E-37	\$16	\$688	100.00%	\$0	\$688	\$0	\$688
38		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$2,790	\$0	\$2,790		-\$916	\$1,874		\$0	\$1,874	\$0	\$1,874
39		CUSTOMER SERVICE EXPENSES											
40		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
41		SALES PROMOTION EXPENSES											
42		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
43		ADMIN. & GENERAL EXPENSES											
44	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-44	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
45	922.000	Admin Expenses Transferred - Cr	\$0	\$0	\$0	E-45	\$1,641	\$1,641	100.00%	\$0	\$1,641	\$1,141	\$500
46	923.100	Outside Services Employed - Bank Fees	\$5	\$0	\$5	E-46	\$0	\$5	100.00%	\$0	\$5	\$0	\$5
47	923.400	Outside Services Employed - Legal	\$0	\$0	\$0	E-47	\$114	\$114	100.00%	\$0	\$114	\$0	\$114
48	923.500	Outside Services Employed - Accounting	\$0	\$0	\$0	E-48	\$26	\$26	100.00%	\$0	\$26	\$0	\$26
49	923.600	Outside Services Employed - Easements	\$0	\$0	\$0	E-49	\$1,313	\$1,313	100.00%	\$0	\$1,313	\$0	\$1,313
50	923.900	Outside Services Employed - Management Consulting	\$0	\$0	\$0	E-50	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
51	924.200	Property Insurance - Commercial	-\$14	\$0	-\$14	E-51	\$14	\$0	100.00%	\$0	\$0	\$0	\$0
52	924.400	Property Insurance	\$3,327	\$0	\$3,327	E-52	\$1,772	\$5,099	100.00%	\$0	\$5,099	\$0	\$5,099
53	928.100	Regulatory Commission Expenses - DNR	\$313	\$0	\$313	E-53	\$297	\$610	100.00%	\$0	\$610	\$0	\$610
54	928.200	Regulatory Commission Expenses - PSC	\$264	\$0	\$264	E-54	-\$117	\$147	100.00%	\$0	\$147	\$0	\$147
55	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-55	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
56	930.300	Research & Development Expenses	\$0	\$0	\$0	E-56	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
57		TOTAL ADMIN. & GENERAL EXPENSES	\$3,895	\$0	\$3,895		\$5,060	\$8,955		\$0	\$8,955	\$1,141	\$7,814
58		DEPRECIATION EXPENSE											
59	403.000	Depreciation Expense, Dep. Exp.	\$1,271	See note (1)	See note (1)	E-59	See note (1)	\$1,271	100.00%	\$1,772	\$3,043	See note (1)	See note (1)
60	403.100	Depreciation - 403.1	-\$688			E-60		-\$688	100.00%	\$0	-\$688		
61	403.200	Depreciation - 403.2	\$46			E-61		\$46	100.00%	\$0	\$46		
62	405.000	Amortization of Other Utility Plant	\$76			E-62		\$76	100.00%	\$0	\$76		
63	407.400	Amortization of Property Losses	\$57			E-63		\$57	100.00%	-\$57	\$0		
64		TOTAL DEPRECIATION EXPENSE	\$762	\$0	\$0		\$0	\$762		\$1,715	\$2,477	\$0	\$0
65		AMORTIZATION EXPENSE											
66		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
67		OTHER OPERATING EXPENSES											
68	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$29	\$0	\$29	E-68	\$0	\$29	100.00%	\$0	\$29	\$0	\$29
69	408.160	Property Taxes	\$83	\$0	\$83	E-69	\$0	\$83	100.00%	\$0	\$83	\$0	\$83
70		TOTAL OTHER OPERATING EXPENSE	\$112	\$0	\$112		\$0	\$112		\$0	\$112	\$0	\$112
71		TOTAL OPERATING EXPENSE	\$18,240	\$0	\$17,478		\$6,836	\$25,076		\$1,715	\$26,791	\$1,141	\$23,173
72		NET INCOME BEFORE TAXES	-\$4,042					-\$10,878		-\$1,317	-\$12,195		
73		INCOME TAXES											
74	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-74	See note (1)	\$0	100.00%	-\$631	-\$631	See note (1)	See note (1)

Confluence Rivers - Prairie Heights  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
75		TOTAL INCOME TAXES	\$0					\$0		-\$631	-\$631		
76		DEFERRED INCOME TAXES											
77	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-77	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
78		Amortization of Deferred ITC	\$0			E-78		\$0	100.00%	\$0	\$0		
79		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
80		NET OPERATING INCOME	<u>-\$4,042</u>					<u>-\$10,878</u>		<u>-\$686</u>	<u>-\$11,564</u>		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

**Confluence Rivers - Prairie Heights**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Income Tax Calculation**

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		-\$12,195	\$3,762	\$3,835	\$3,908
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$2,477	\$2,477	\$2,477	\$2,477
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$2,477	\$2,477	\$2,477	\$2,477
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$1,529	\$1,529	\$1,529	\$1,529
7	Tax Straight-Line Depreciation		\$2,477	\$2,477	\$2,477	\$2,477
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$4,006	\$4,006	\$4,006	\$4,006
9	NET TAXABLE INCOME		-\$13,724	\$2,233	\$2,306	\$2,379
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$13,724	\$2,233	\$2,306	\$2,379
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$94	\$15	\$16	\$16
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$13,630	\$2,218	\$2,290	\$2,363
15	Federal Income Tax at the Rate of	3.940%	-\$537	\$87	\$90	\$93
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.940%	-\$537	\$87	\$90	\$93
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$13,724	\$2,233	\$2,306	\$2,379
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$269	\$44	\$45	\$47
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$13,455	\$2,189	\$2,261	\$2,332
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.700%	-\$94	\$15	\$16	\$16
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$13,724	\$2,233	\$2,306	\$2,379
27	Deduct Federal Income Tax - City Inc. Tax		-\$537	\$87	\$90	\$93
28	Deduct Missouri Income Tax - City Inc. Tax		-\$94	\$15	\$16	\$16
29	City Taxable Income		-\$13,093	\$2,131	\$2,200	\$2,270
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$537	\$87	\$90	\$93
34	State Income Tax		-\$94	\$15	\$16	\$16
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$631	\$102	\$106	\$109
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	<b>TOTAL INCOME TAX</b>		<b>-\$631</b>	<b>\$102</b>	<b>\$106</b>	<b>\$109</b>

**Confluence Rivers - Prairie Heights**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Capital Structure Schedule**

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$8,799,170	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$8,799,170	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	<b>TOTAL CAPITALIZATION</b>	<b>\$17,598,340</b>	<b>100.00%</b>		<b>7.900%</b>	<b>8.050%</b>	<b>8.200%</b>
8	<b>PreTax Cost of Capital</b>				<b>8.120%</b>	<b>8.279%</b>	<b>8.435%</b>

**Exhibit No.:** -  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**Case No:** WR-2023-0006  
**Date Prepared:** 6/29/2023



**MISSOURI PUBLIC SERVICE COMMISSION**  
**FINANCIAL & BUSINESS ANALYSIS DIVISION**  
**REBUTTAL COST OF SERVICE FILING**  
**STAFF ACCOUNTING SCHEDULES**  
**CONFLUENCE RIVERS - RACCOON CREEK**  
**SEWER**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**

**CASE NO. WR-2023-0006**

Jefferson City, Missouri

June 2023

**Confluence Rivers - Raccoon Creek**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Revenue Requirement**

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$1,248,081	\$1,248,081	\$1,248,081
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$98,598	\$100,471	\$102,343
4	Net Income Available	\$260,165	\$260,165	\$260,165
5	Additional Net Income Required	-\$161,567	-\$159,694	-\$157,822
6	Income Tax Requirement			
7	Required Current Income Tax	\$0	\$0	\$0
8	Current Income Tax Available	\$0	\$0	\$0
9	Additional Current Tax Required	\$0	\$0	\$0
10	Revenue Requirement	-\$161,567	-\$159,694	-\$157,822
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$161,567	-\$159,694	-\$157,822

**Confluence Rivers - Raccoon Creek**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**RATE BASE SCHEDULE**

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$2,352,662
2	Less Accumulated Depreciation Reserve		\$919,540
3	Net Plant In Service		\$1,433,122
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$4,855
6	Contributions in Aid of Construction Amortization		\$228,886
7	Prepayments		\$11,294
8	TOTAL ADD TO NET PLANT IN SERVICE		\$245,035
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	\$0
11	State Tax Offset	-1.5370%	\$0
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$633
14	Contributions in Aid of Construction		\$430,709
15	TOTAL SUBTRACT FROM NET PLANT		\$430,076
16	<b>Total Rate Base</b>		<b>\$1,248,081</b>

Confluence Rivers - Raccoon Creek  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$6,530	P-6	\$0	\$6,530	100.00%	\$0	\$6,530
7	352.100	Collection Sewers Force	\$10,977	P-7	\$0	\$10,977	100.00%	\$0	\$10,977
8	352.200	Collection Sewers Gravity	\$470,923	P-8	\$0	\$470,923	100.00%	\$0	\$470,923
9	353.000	Services to Sewer Customers	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	354.000	Flow Measuring Devices	\$24,856	P-10	\$0	\$24,856	100.00%	\$0	\$24,856
11		TOTAL COLLECTION PLANT	\$513,286		\$0	\$513,286		\$0	\$513,286
12		SYSTEM PUMPING PLANT							
13	362.000	Receiving Wells	\$14,874	P-13	\$0	\$14,874	100.00%	\$0	\$14,874
14	363.000	Electric Sewer Pumping Equip	\$19,125	P-14	\$0	\$19,125	100.00%	\$0	\$19,125
15	365.000	Sewer - Other Pumping Equipment	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16		TOTAL SYSTEM PUMPING PLANT	\$33,999		\$0	\$33,999		\$0	\$33,999
17		TREATMENT & DISPOSAL PLANT							
18	370.000	Land and Land Rights	\$71,640	P-18	\$0	\$71,640	100.00%	\$0	\$71,640
19	370.100	Oxidation Lagoon Land	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20	371.000	S&I Treatment & Disposal	\$257,889	P-20	\$0	\$257,889	100.00%	\$0	\$257,889
21	372.000	Treatment & Disposal Equipment - 372	\$1,298,288	P-21	\$0	\$1,298,288	100.00%	\$0	\$1,298,288
22	372.100	Oxidation Lagoons	\$120,122	P-22	\$0	\$120,122	100.00%	\$0	\$120,122
23	373.000	Plant Sewers	\$8,884	P-23	\$0	\$8,884	100.00%	\$0	\$8,884
24	374.000	Outfall Sewer Lines	\$131	P-24	\$0	\$131	100.00%	\$0	\$131
25	375.000	Sewer - Other Treatment & Disposal	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26		TOTAL TREATMENT & DISPOSAL PLANT	\$1,756,954		\$0	\$1,756,954		\$0	\$1,756,954
27		GENERAL PLANT							
28	390.000	S&I General Plant	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	391.000	Office Furniture and Equipment	\$4,489	P-29	\$0	\$4,489	100.00%	\$0	\$4,489
30	391.100	Office Furn Equip (IT)	\$9,303	P-30	\$0	\$9,303	100.00%	\$0	\$9,303
31	392.000	Transportation Equipment	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	393.000	Stores Equipment	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	394.000	Tools, Shop and Garage Equipment	\$120	P-33	\$0	\$120	100.00%	\$0	\$120
34	395.000	Laboratory Equipment	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	396.000	Power Operated Equipment	\$0	P-35	\$0	\$0	100.00%	\$0	\$0
36	397.000	Communication Equipment	\$34,511	P-36	\$0	\$34,511	100.00%	\$0	\$34,511
37	398.000	Miscellaneous Equipment	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	399.000	Other Tangible Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL GENERAL PLANT	\$48,423		\$0	\$48,423		\$0	\$48,423
40		TOTAL PLANT IN SERVICE	\$2,352,662		\$0	\$2,352,662		\$0	\$2,352,662

Confluence Rivers - Raccoon Creek  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL PLANT INTANGIBLE	\$0		\$0		
5		COLLECTION PLANT					
6	351.000	S&I Collection Plant	\$6,530	4.00%	\$261	0	0.00%
7	352.100	Collection Sewers Force	\$10,977	2.00%	\$220	0	0.00%
8	352.200	Collection Sewers Gravity	\$470,923	2.00%	\$9,418	0	0.00%
9	353.000	Services to Sewer Customers	\$0	2.00%	\$0	0	0.00%
10	354.000	Flow Measuring Devices	\$24,856	3.30%	\$820	0	0.00%
11		TOTAL COLLECTION PLANT	\$513,286		\$10,719		
12		SYSTEM PUMPING PLANT					
13	362.000	Receiving Wells	\$14,874	4.00%	\$595	0	0.00%
14	363.000	Electric Sewer Pumping Equip	\$19,125	10.00%	\$1,913	0	0.00%
15	365.000	Sewer - Other Pumping Equipment	\$0	4.31%	\$0	0	0.00%
16		TOTAL SYSTEM PUMPING PLANT	\$33,999		\$2,508		
17		TREATMENT & DISPOSAL PLANT					
18	370.000	Land and Land Rights	\$71,640	0.00%	\$0	0	0.00%
19	370.100	Oxidation Lagoon Land	\$0	4.00%	\$0	0	0.00%
20	371.000	S&I Treatment & Disposal	\$257,889	4.00%	\$10,316	0	0.00%
21	372.000	Treatment & Disposal Equipment - 372	\$1,298,288	5.00%	\$64,914	0	0.00%
22	372.100	Oxidation Lagoons	\$120,122	20.00%	\$24,024	0	0.00%
23	373.000	Plant Sewers	\$8,884	2.50%	\$222	0	0.00%
24	374.000	Outfall Sewer Lines	\$131	2.00%	\$3	0	0.00%
25	375.000	Sewer - Other Treatment & Disposal	\$0	0.00%	\$0	0	0.00%
26		TOTAL TREATMENT & DISPOSAL PLANT	\$1,756,954		\$99,479		
27		GENERAL PLANT					
28	390.000	S&I General Plant	\$0	4.00%	\$0	0	0.00%
29	391.000	Office Furniture and Equipment	\$4,489	5.00%	\$224	0	0.00%
30	391.100	Office Furn Equip (IT)	\$9,303	14.30%	\$1,330	0	0.00%
31	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
32	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
33	394.000	Tools, Shop and Garage Equipment	\$120	5.00%	\$6	0	0.00%
34	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
35	396.000	Power Operated Equipment	\$0	6.70%	\$0	0	0.00%
36	397.000	Communication Equipment	\$34,511	6.70%	\$2,312	0	0.00%
37	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
38	399.000	Other Tangible Equipment	\$0	3.00%	\$0	0	0.00%
39		TOTAL GENERAL PLANT	\$48,423		\$3,872		
40		<b>Total Depreciation</b>	<b>\$2,352,662</b>		<b>\$116,578</b>		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Raccoon Creek  
Case No. WR-2023-0006  
Test Year Ending 06-30-2022  
Update Period Ending 01-31-2023  
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$414	R-6	\$0	\$414	100.00%	\$0	\$414
7	352.100	Collection Sewers Force	\$3,460	R-7	\$0	\$3,460	100.00%	\$0	\$3,460
8	352.200	Collection Sewers Gravity	\$265,924	R-8	\$0	\$265,924	100.00%	\$0	\$265,924
9	353.000	Services to Sewer Customers	\$10,794	R-9	\$0	\$10,794	100.00%	\$0	\$10,794
10	354.000	Flow Measuring Devices	\$3,397	R-10	\$0	\$3,397	100.00%	\$0	\$3,397
11		TOTAL COLLECTION PLANT	\$283,989		\$0	\$283,989		\$0	\$283,989
12		SYSTEM PUMPING PLANT							
13	362.000	Receiving Wells	\$4,103	R-13	\$0	\$4,103	100.00%	\$0	\$4,103
14	363.000	Electric Sewer Pumping Equip	\$7,526	R-14	\$0	\$7,526	100.00%	\$0	\$7,526
15	365.000	Sewer - Other Pumping Equipment	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16		TOTAL SYSTEM PUMPING PLANT	\$11,629		\$0	\$11,629		\$0	\$11,629
17		TREATMENT & DISPOSAL PLANT							
18	370.000	Land and Land Rights	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19	370.100	Oxidation Lagoon Land	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	371.000	S&I Treatment & Disposal	\$49,096	R-20	\$0	\$49,096	100.00%	\$0	\$49,096
21	372.000	Treatment & Disposal Equipment - 372	\$437,839	R-21	\$0	\$437,839	100.00%	\$0	\$437,839
22	372.100	Oxidation Lagoons	\$107,338	R-22	\$0	\$107,338	100.00%	\$0	\$107,338
23	373.000	Plant Sewers	\$4,565	R-23	\$0	\$4,565	100.00%	\$0	\$4,565
24	374.000	Outfall Sewer Lines	\$38	R-24	\$0	\$38	100.00%	\$0	\$38
25	375.000	Sewer - Other Treatment & Disposal	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26		TOTAL TREATMENT & DISPOSAL PLANT	\$598,876		\$0	\$598,876		\$0	\$598,876
27		GENERAL PLANT							
28	390.000	S&I General Plant	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	391.000	Office Furniture and Equipment	\$1,702	R-29	\$0	\$1,702	100.00%	\$0	\$1,702
30	391.100	Office Furn Equip (IT)	\$10,089	R-30	\$0	\$10,089	100.00%	\$0	\$10,089
31	392.000	Transportation Equipment	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	393.000	Stores Equipment	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	394.000	Tools, Shop and Garage Equipment	\$58	R-33	\$0	\$58	100.00%	\$0	\$58
34	395.000	Laboratory Equipment	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	396.000	Power Operated Equipment	\$0	R-35	\$0	\$0	100.00%	\$0	\$0
36	397.000	Communication Equipment	\$13,197	R-36	\$0	\$13,197	100.00%	\$0	\$13,197
37	398.000	Miscellaneous Equipment	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	399.000	Other Tangible Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL GENERAL PLANT	\$25,046		\$0	\$25,046		\$0	\$25,046
40		TOTAL DEPRECIATION RESERVE	\$919,540		\$0	\$919,540		\$0	\$919,540

Confluence Rivers - Raccoon Creek  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	<b>OPERATION AND MAINT. EXPENSE</b>						
2	Payroll	\$9,380	43.61	14.91	28.70	0.078630	\$738
3	Employee Benefits	\$557	43.61	-2.53	46.14	0.126411	\$70
4	Electric Expense	\$36,492	43.61	42.40	1.21	0.003315	\$121
5	Chemicals	\$1,933	43.61	18.97	24.64	0.067507	\$130
6	Uncollectible Accounts	\$149	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$160,769	43.61	29.52	14.09	0.038603	\$6,206
8	<b>TOTAL OPERATION AND MAINT. EXPENSE</b>	<b>\$209,280</b>					<b>\$7,265</b>
9	<b>TAXES</b>						
10	FICA - Employer Portion	\$758	43.61	16.48	27.13	0.074329	\$56
11	FUTA	\$39	43.61	16.12	27.49	0.075315	\$3
12	SUTA	\$150	43.61	16.09	27.52	0.075397	\$11
13	Property Tax	\$3,728	43.61	286.40	-242.79	-0.665178	-\$2,480
14	<b>TOTAL TAXES</b>	<b>\$4,675</b>					<b>-\$2,410</b>
15	<b>CWC REQ'D BEFORE RATE BASE OFFSETS</b>						<b>\$4,855</b>
16	<b>TAX OFFSET FROM RATE BASE</b>						
17	Federal Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
18	State Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$41,187	43.61	38.00	5.61	0.015370	\$633
21	<b>TOTAL OFFSET FROM RATE BASE</b>	<b>\$41,187</b>					<b>\$633</b>
22	<b>TOTAL CASH WORKING CAPITAL REQUIRED</b>						<b>\$5,488</b>

Confluence Rivers - Raccoon Creek  
Case No. WR-2023-0006  
Test Year Ending 06-30-2022  
Update Period Ending 01-31-2023  
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
			L + M = K										
Rev-1		<b>OPERATING REVENUES</b>											
Rev-2	521.000	Residential	\$545,223	See note (1)	See note (1)	Rev-2	See note (1)	\$545,223	100.00%	\$14,965	\$560,188	See note (1)	See note (1)
Rev-3	0.000	Commercial	\$0			Rev-3		\$0	100.00%	\$0	\$0		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	532.000	Late Fees	\$19,057			Rev-5		\$19,057	100.00%	\$0	\$19,057		
Rev-6	536.000	Other Sewer Revenue - Oper. Rev.	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7		<b>TOTAL OPERATING REVENUES</b>	<b>\$564,280</b>					<b>\$564,280</b>		<b>\$14,965</b>	<b>\$579,245</b>		
1		<b>COLLECTION OPERATIONS EXPENSES</b>											
2		<b>TOTAL COLLECTION OPERATIONS EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
3		<b>COLLECTION MAINT. EXPENSES</b>											
4	711.000	Maint of Collection S&I	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	712.000	Maint of Collection Sewers	\$120	\$0	\$120	E-5	\$0	\$120	100.00%	\$0	\$120	\$0	\$120
6	713.000	Maint of Services to Customers	\$514	\$0	\$514	E-6	\$158	\$672	100.00%	\$0	\$672	\$0	\$672
7		<b>TOTAL COLLECTION MAINT. EXPENSES</b>	<b>\$634</b>	<b>\$0</b>	<b>\$634</b>		<b>\$158</b>	<b>\$792</b>		<b>\$0</b>	<b>\$792</b>	<b>\$0</b>	<b>\$792</b>
8		<b>PUMPING OPERATIONS EXPENSES</b>											
9	722.000	Pumping Labor & Expenses	\$14,303	\$0	\$14,303	E-9	\$930	\$15,233	100.00%	\$0	\$15,233	\$0	\$15,233
10		<b>TOTAL PUMPING OPERATIONS EXPENSES</b>	<b>\$14,303</b>	<b>\$0</b>	<b>\$14,303</b>		<b>\$930</b>	<b>\$15,233</b>		<b>\$0</b>	<b>\$15,233</b>	<b>\$0</b>	<b>\$15,233</b>
11		<b>PUMPING MAINTENANCE EXPENSES</b>											
12	732.000	Maint of Pumping Equip	\$1,440	\$0	\$1,440	E-12	\$1,585	\$3,025	100.00%	\$0	\$3,025	\$0	\$3,025
13		<b>TOTAL PUMPING MAINTENANCE EXPENSES</b>	<b>\$1,440</b>	<b>\$0</b>	<b>\$1,440</b>		<b>\$1,585</b>	<b>\$3,025</b>		<b>\$0</b>	<b>\$3,025</b>	<b>\$0</b>	<b>\$3,025</b>
14		<b>TREAT. &amp; DISP. OPER. EXPENSE</b>											
15	741.000	Chemicals	\$2,242	\$0	\$2,242	E-15	\$0	\$2,242	100.00%	\$0	\$2,242	\$0	\$2,242
16	742.000	Treatment Labor & Expenses	\$95,898	\$0	\$95,898	E-16	\$5,743	\$101,641	100.00%	\$0	\$101,641	\$0	\$101,641
17	743.000	Fuel & Power for Sewage Treatment & Pumping	\$27,479	\$0	\$27,479	E-17	\$0	\$27,479	100.00%	\$0	\$27,479	\$0	\$27,479
18	744.000	Misc Expenses - T&D	\$1,874	\$0	\$1,874	E-18	\$0	\$1,874	100.00%	\$0	\$1,874	\$0	\$1,874
19		<b>TOTAL TREAT. &amp; DISP. OPER. EXPENSE</b>	<b>\$127,493</b>	<b>\$0</b>	<b>\$127,493</b>		<b>\$5,743</b>	<b>\$133,236</b>		<b>\$0</b>	<b>\$133,236</b>	<b>\$0</b>	<b>\$133,236</b>
20		<b>TREAT. &amp; DISP. MAINT. EXPENSES</b>											
21	751.000	Maint of Treatment & Disposal S&I	\$9,334	\$0	\$9,334	E-21	\$3,825	\$13,159	100.00%	\$0	\$13,159	\$0	\$13,159
22	752.000	Maint of Treatment & Disposal Plant	\$1,055	\$0	\$1,055	E-22	\$0	\$1,055	100.00%	\$0	\$1,055	\$0	\$1,055
23		<b>TOTAL TREAT. &amp; DISP. MAINT. EXPENSES</b>	<b>\$10,389</b>	<b>\$0</b>	<b>\$10,389</b>		<b>\$3,825</b>	<b>\$14,214</b>		<b>\$0</b>	<b>\$14,214</b>	<b>\$0</b>	<b>\$14,214</b>
24		<b>CUSTOMER ACCOUNTS EXPENSE</b>											
25	903.100	Cust Records & Collection Expense - Billing	\$18,018	\$0	\$18,018	E-25	-\$8,887	\$9,131	100.00%	\$0	\$9,131	\$0	\$9,131
26	903.280	Cust Records & Collection Expense	\$2,172	\$0	\$2,172	E-26	\$0	\$2,172	100.00%	\$0	\$2,172	\$0	\$2,172
27	904.000	Uncollectible Accounts	\$6,410	\$0	\$6,410	E-27	-\$17,536	-\$11,126	100.00%	\$0	-\$11,126	\$0	-\$11,126
28		<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>\$26,600</b>	<b>\$0</b>	<b>\$26,600</b>		<b>-\$26,423</b>	<b>\$177</b>		<b>\$0</b>	<b>\$177</b>	<b>\$0</b>	<b>\$177</b>
29		<b>ADMIN. &amp; GENERAL EXPENSES</b>											
30	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	922.000	Admin Expenses Transferred - Cr	\$26,058	\$0	\$26,058	E-31	-\$11,129	\$14,929	100.00%	\$0	\$14,929	\$10,884	\$4,045
32	923.100	Outside Services Employed - Bank Fees	\$51	\$0	\$51	E-32	\$0	\$51	100.00%	\$0	\$51	\$0	\$51
33	923.400	Outside Services Employed - Legal	\$80	\$0	\$80	E-33	\$999	\$1,079	100.00%	\$0	\$1,079	\$0	\$1,079
34	923.500	Outside Services Employed - Accounting	\$7,541	\$0	\$7,541	E-34	-\$7,296	\$245	100.00%	\$0	\$245	\$0	\$245
35	923.600	Outside Services Employed - Easements	\$857	\$0	\$857	E-35	-\$857	\$0	100.00%	\$0	\$0	\$0	\$0
36	923.900	Outside Services Employed - Management Consulting	\$1,606	\$0	\$1,606	E-36	\$0	\$1,606	100.00%	\$0	\$1,606	\$0	\$1,606

Confluence Rivers - Raccoon Creek  
Case No. WR-2023-0006  
Test Year Ending 06-30-2022  
Update Period Ending 01-31-2023  
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
											L + M = K		
37	924.200	Property Insurance - Commercial	-\$135	\$0	-\$135	E-37	\$135	\$0	100.00%	\$0	\$0	\$0	\$0
38	924.400	Property Insurance	\$31,727	\$0	\$31,727	E-38	-\$11,380	\$20,347	100.00%	\$0	\$20,347	\$0	\$20,347
39	928.100	Regulatory Commission Expenses - DNR	\$2,988	\$0	\$2,988	E-39	-\$37	\$2,951	100.00%	\$0	\$2,951	\$0	\$2,951
40	928.200	Regulatory Commission Expenses - PSC	\$2,517	\$0	\$2,517	E-40	-\$1,122	\$1,395	100.00%	\$0	\$1,395	\$0	\$1,395
41	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-41	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
42	930.300	Research & Development Expenses	\$0	\$0	\$0	E-42	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
43		TOTAL ADMIN. & GENERAL EXPENSES	\$73,290	\$0	\$73,290		-\$30,687	\$42,603		\$0	\$42,603	\$10,884	\$31,719
44		DEPRECIATION EXPENSE											
45	403.000	Depreciation Expense, Dep. Exp.	\$96,721	See note (1)	See note (1)	E-45	See note (1)	\$96,721	100.00%	\$19,857	\$116,578	See note (1)	See note (1)
46	403.100	Depreciation - 403.1	-\$6,560			E-46	-\$6,560	-\$6,560	100.00%	\$0	-\$6,560		
47	403.200	Depreciation - 403.2	\$436			E-47	\$436	\$436	100.00%	\$0	\$436		
48	405.000	Amortization of Other Utility Plant	\$722			E-48	\$722	\$722	100.00%	-\$2,650	-\$1,928		
49	407.400	Amortization of Property Losses	\$540			E-49	\$540	\$540	100.00%	-\$540	\$0		
50		TOTAL DEPRECIATION EXPENSE	\$91,859	\$0	\$0		\$0	\$91,859		\$16,667	\$108,526	\$0	\$0
51		AMORTIZATION EXPENSE											
52		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
53		OTHER OPERATING EXPENSES											
54	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$273	\$0	\$273	E-54	\$0	\$273	100.00%	\$0	\$273	\$0	\$273
55	408.160	Property Taxes	\$793	\$0	\$793	E-55	\$208	\$1,001	100.00%	\$0	\$1,001	\$0	\$1,001
56		TOTAL OTHER OPERATING EXPENSE	\$1,066	\$0	\$1,066		\$208	\$1,274		\$0	\$1,274	\$0	\$1,274
57		<b>TOTAL OPERATING EXPENSE</b>	<b>\$347,074</b>	<b>\$0</b>	<b>\$255,215</b>		<b>-\$44,661</b>	<b>\$302,413</b>		<b>\$16,667</b>	<b>\$319,080</b>	<b>\$10,884</b>	<b>\$199,670</b>
58		NET INCOME BEFORE TAXES	\$217,206					\$261,867		-\$1,702	\$260,165		
59		INCOME TAXES											
60	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-60	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
61		TOTAL INCOME TAXES	\$0					\$0		\$0	\$0		
62		DEFERRED INCOME TAXES											
63	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-63	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
64		Amortization of Deferred ITC	\$0			E-64		\$0	100.00%	\$0	\$0		
65		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
66		<b>NET OPERATING INCOME</b>	<b>\$217,206</b>					<b>\$261,867</b>		<b>-\$1,702</b>	<b>\$260,165</b>		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Confluence Rivers - Raccoon Creek  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		\$260,165	\$98,598	\$100,471	\$102,343
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$108,526	\$108,526	\$108,526	\$108,526
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$108,526	\$108,526	\$108,526	\$108,526
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$41,187	\$41,187	\$41,187	\$41,187
7	Tax Straight-Line Depreciation		\$108,526	\$108,526	\$108,526	\$108,526
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$149,713	\$149,713	\$149,713	\$149,713
9	NET TAXABLE INCOME		\$218,978	\$57,411	\$59,284	\$61,156
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		\$218,978	\$57,411	\$59,284	\$61,156
12	Deduct Missouri Income Tax at the Rate of	100.000%	\$0	\$0	\$0	\$0
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		\$218,978	\$57,411	\$59,284	\$61,156
15	Federal Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	0.000%	\$0	\$0	\$0	\$0
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		\$218,978	\$57,411	\$59,284	\$61,156
20	Deduct Federal Income Tax at the Rate of	50.000%	\$0	\$0	\$0	\$0
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		\$218,978	\$57,411	\$59,284	\$61,156
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		\$218,978	\$57,411	\$59,284	\$61,156
27	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
28	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
29	City Taxable Income		\$218,978	\$57,411	\$59,284	\$61,156
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		\$0	\$0	\$0	\$0
34	State Income Tax		\$0	\$0	\$0	\$0
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		\$0	\$0	\$0	\$0
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		\$0	\$0	\$0	\$0

**Confluence Rivers - Raccoon Creek**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Capital Structure Schedule**

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$8,799,170	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$8,799,170	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	<b>TOTAL CAPITALIZATION</b>	<b>\$17,598,340</b>	<b>100.00%</b>		<b>7.900%</b>	<b>8.050%</b>	<b>8.200%</b>
8	PreTax Cost of Capital				0.000%	0.000%	8.200%

**Exhibit No.:** -  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**Case No:** WR-2023-0006  
**Date Prepared:** 6/29/2023



**MISSOURI PUBLIC SERVICE COMMISSION**  
**FINANCIAL & BUSINESS ANALYSIS DIVISION**  
**REBUTTAL COST OF SERVICE FILING**  
**STAFF ACCOUNTING SCHEDULES**

**CONFLUENCE RIVERS - SPRING BRANCH**  
**WATER**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**

**CASE NO. WR-2023-0006**

Jefferson City, Missouri

June 2023

**Confluence Rivers - Spring Branch**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Revenue Requirement**

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$52,968	\$52,968	\$52,968
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$4,184	\$4,264	\$4,343
4	Net Income Available	-\$16,834	-\$16,834	-\$16,834
5	Additional Net Income Required	\$21,018	\$21,098	\$21,177
6	Income Tax Requirement			
7	Required Current Income Tax	\$118	\$121	\$125
8	Current Income Tax Available	-\$896	-\$896	-\$896
9	Additional Current Tax Required	\$1,014	\$1,017	\$1,021
10	Revenue Requirement	\$22,032	\$22,115	\$22,198
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	<u>\$22,032</u>	<u>\$22,115</u>	<u>\$22,198</u>

**Confluence Rivers - Spring Branch**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**RATE BASE SCHEDULE**

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$141,628
2	Less Accumulated Depreciation Reserve		\$92,391
3	Net Plant In Service		\$49,237
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$1,040
6	Contributions in Aid of Construction Amortization		\$0
7	Prepayments		\$2,662
8	TOTAL ADD TO NET PLANT IN SERVICE		\$3,702
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$2
11	State Tax Offset	-1.5370%	\$0
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$27
14	Contributions in Aid of Construction		\$0
15	TOTAL SUBTRACT FROM NET PLANT		-\$29
16	<b>Total Rate Base</b>		<b>\$52,968</b>

Confluence Rivers - Spring Branch  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$0	P-6	\$0	\$0	100.00%	\$0	\$0
7	311.000	S&I Source of Supply	\$10,397	P-7	\$0	\$10,397	100.00%	\$0	\$10,397
8	312.000	Collecting & Impounding Reservoirs	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$4,452	P-9	\$0	\$4,452	100.00%	\$0	\$4,452
10	316.000	Supply Mains	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11	317.000	Other Water Source Plant	\$0	P-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$14,849		\$0	\$14,849		\$0	\$14,849
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	323.000	Other Power Production Equipment	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	\$16,247	P-16	\$0	\$16,247	100.00%	\$0	\$16,247
17	325.100	Electric Pumps - Submersible	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL PUMPING PLANT	\$16,247		\$0	\$16,247		\$0	\$16,247
20		WATER TREATMENT PLANT							
21	331.000	S&I Treatment Plant	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	332.000	Water Treatment Equipment	\$8,471	P-22	\$0	\$8,471	100.00%	\$0	\$8,471
23		TOTAL WATER TREATMENT PLANT	\$8,471		\$0	\$8,471		\$0	\$8,471
24		TRANSMISSION & DIST. PLANT							
25	341.000	S&I Transmission & Distribution	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26	342.000	Distribution Reservoirs and Standpipes	\$9,331	P-26	\$0	\$9,331	100.00%	\$0	\$9,331
27	343.000	Transmission and Distribution Mains	\$60,556	P-27	\$0	\$60,556	100.00%	\$0	\$60,556
28	344.000	Fire Mains	\$32,174	P-28	\$0	\$32,174	100.00%	\$0	\$32,174
29	345.000	Services	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	346.000	Meters	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	347.000	Meter Installations	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	348.000	Hydrants	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33		TOTAL TRANSMISSION & DIST. PLANT	\$102,061		\$0	\$102,061		\$0	\$102,061
34		INCENTIVE COMPENSATION CAPITALIZATION							
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
36		GENERAL PLANT							
37	390.000	S&I General Plant	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	391.000	Office Furniture and Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39	391.100	Office Furn Equip (IT)	\$0	P-39	\$0	\$0	100.00%	\$0	\$0
40	392.000	Transportation Equipment	\$0	P-40	\$0	\$0	100.00%	\$0	\$0
41	393.000	Stores Equipment	\$0	P-41	\$0	\$0	100.00%	\$0	\$0
42	394.000	Tools, Shop and Garage Equipment	\$0	P-42	\$0	\$0	100.00%	\$0	\$0
43	395.000	Laboratory Equipment	\$0	P-43	\$0	\$0	100.00%	\$0	\$0
44	396.000	Power Operated Equipment	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45	397.000	Communication Equipment	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46	398.000	Miscellaneous Equipment	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47	399.000	Other Tangible Equipment	\$0	P-47	\$0	\$0	100.00%	\$0	\$0
48		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
49		TOTAL PLANT IN SERVICE	\$141,628		\$0	\$141,628		\$0	\$141,628

Confluence Rivers - Spring Branch  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL INTANGIBLE PLANT	\$0		\$0		
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land and Land Rights	\$0	0.00%	\$0	0	0.00%
7	311.000	S&I Source of Supply	\$10,397	2.50%	\$260	0	0.00%
8	312.000	Collecting & Impounding Reservoirs	\$0	2.00%	\$0	0	0.00%
9	314.000	Wells and Springs	\$4,452	2.00%	\$89	0	0.00%
10	316.000	Supply Mains	\$0	2.00%	\$0	0	0.00%
11	317.000	Other Water Source Plant	\$0	5.00%	\$0	0	0.00%
12		TOTAL SOURCE OF SUPPLY PLANT	\$14,849		\$349		
13		PUMPING PLANT					
14	321.000	S&I Pumping Plant	\$0	2.50%	\$0	0	0.00%
15	323.000	Other Power Production Equipment	\$0	4.00%	\$0	0	0.00%
16	325.000	Electric Pumping Equipment	\$16,247	10.00%	\$1,625	0	0.00%
17	325.100	Electric Pumps - Submersible	\$0	10.00%	\$0	0	0.00%
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	4.00%	\$0	0	0.00%
19		TOTAL PUMPING PLANT	\$16,247		\$1,625		
20		WATER TREATMENT PLANT					
21	331.000	S&I Treatment Plant	\$0	2.50%	\$0	0	0.00%
22	332.000	Water Treatment Equipment	\$8,471	2.90%	\$246	0	0.00%
23		TOTAL WATER TREATMENT PLANT	\$8,471		\$246		
24		TRANSMISSION & DIST. PLANT					
25	341.000	S&I Transmission & Distribution	\$0	2.50%	\$0	0	0.00%
26	342.000	Distribution Reservoirs and Standpipes	\$9,331	2.50%	\$233	0	0.00%
27	343.000	Transmission and Distribution Mains	\$60,556	2.00%	\$1,211	0	0.00%
28	344.000	Fire Mains	\$32,174	1.56%	\$502	0	0.00%
29	345.000	Services	\$0	2.50%	\$0	0	0.00%
30	346.000	Meters	\$0	3.30%	\$0	0	0.00%
31	347.000	Meter Installations	\$0	2.50%	\$0	0	0.00%
32	348.000	Hydrants	\$0	2.00%	\$0	0	0.00%
33		TOTAL TRANSMISSION & DIST. PLANT	\$102,061		\$1,946		
34		INCENTIVE COMPENSATION CAPITALIZATION					
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
36		GENERAL PLANT					
37	390.000	S&I General Plant	\$0	2.50%	\$0	0	0.00%
38	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
39	391.100	Office Furn Equip (IT)	\$0	20.00%	\$0	0	0.00%
40	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
41	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
42	394.000	Tools, Shop and Garage Equipment	\$0	6.70%	\$0	0	0.00%
43	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%

Confluence Rivers - Spring Branch  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
44	396.000	Power Operated Equipment	\$0	6.70%	\$0	0	0.00%
45	397.000	Communication Equipment	\$0	6.70%	\$0	0	0.00%
46	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
47	399.000	Other Tangible Equipment	\$0	3.00%	\$0	0	0.00%
48		<b>TOTAL GENERAL PLANT</b>	<b>\$0</b>		<b>\$0</b>		
49		<b>Total Depreciation</b>	<b><u>\$141,628</u></b>		<b><u>\$4,166</u></b>		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Spring Branch  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	311.000	S&I Source of Supply	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	312.000	Collecting & Impounding Reservoirs	\$3,974	R-8	\$0	\$3,974	100.00%	\$0	\$3,974
9	314.000	Wells and Springs	\$0	R-9	\$0	\$0	100.00%	\$0	\$0
10	316.000	Supply Mains	\$4,372	R-10	\$0	\$4,372	100.00%	\$0	\$4,372
11	317.000	Other Water Source Plant	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$8,346		\$0	\$8,346		\$0	\$8,346
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	323.000	Other Power Production Equipment	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	\$948	R-16	\$0	\$948	100.00%	\$0	\$948
17	325.100	Electric Pumps - Submersible	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL PUMPING PLANT	\$948		\$0	\$948		\$0	\$948
20		WATER TREATMENT PLANT							
21	331.000	S&I Treatment Plant	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22	332.000	Water Treatment Equipment	\$4,056	R-22	\$0	\$4,056	100.00%	\$0	\$4,056
23		TOTAL WATER TREATMENT PLANT	\$4,056		\$0	\$4,056		\$0	\$4,056
24		TRANSMISSION & DIST. PLANT							
25	341.000	S&I Transmission & Distribution	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	342.000	Distribution Reservoirs and Standpipes	\$5,268	R-26	\$0	\$5,268	100.00%	\$0	\$5,268
27	343.000	Transmission and Distribution Mains	\$42,996	R-27	\$0	\$42,996	100.00%	\$0	\$42,996
28	344.000	Fire Mains	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	345.000	Services	\$30,777	R-29	\$0	\$30,777	100.00%	\$0	\$30,777
30	346.000	Meters	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	347.000	Meter Installations	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	348.000	Hydrants	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33		TOTAL TRANSMISSION & DIST. PLANT	\$79,041		\$0	\$79,041		\$0	\$79,041
34		INCENTIVE COMPENSATION CAPITALIZATION							
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
36		GENERAL PLANT							
37	390.000	S&I General Plant	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	391.000	Office Furniture and Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39	391.100	Office Furn Equip (IT)	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40	392.000	Transportation Equipment	\$0	R-40	\$0	\$0	100.00%	\$0	\$0
41	393.000	Stores Equipment	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
42	394.000	Tools, Shop and Garage Equipment	\$0	R-42	\$0	\$0	100.00%	\$0	\$0
43	395.000	Laboratory Equipment	\$0	R-43	\$0	\$0	100.00%	\$0	\$0
44	396.000	Power Operated Equipment	\$0	R-44	\$0	\$0	100.00%	\$0	\$0
45	397.000	Communication Equipment	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46	398.000	Miscellaneous Equipment	\$0	R-46	\$0	\$0	100.00%	\$0	\$0
47	399.000	Other Tangible Equipment	\$0	R-47	\$0	\$0	100.00%	\$0	\$0
48		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
49		TOTAL DEPRECIATION RESERVE	\$92,391		\$0	\$92,391		\$0	\$92,391

Confluence Rivers - Spring Branch  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	<b>OPERATION AND MAINT. EXPENSE</b>						
2	Payroll	\$2,020	43.61	14.91	28.70	0.078630	\$159
3	Employee Benefits	\$120	43.61	-2.53	46.14	0.126411	\$15
4	Electric Expense	\$2,435	43.61	42.40	1.21	0.003315	\$8
5	Chemicals	\$43	43.61	18.97	24.64	0.067507	\$3
6	Uncollectible Accounts	\$32	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$52,657	43.61	37.74	5.87	0.016082	\$847
8	<b>TOTAL OPERATION AND MAINT. EXPENSE</b>	<b>\$57,307</b>					<b>\$1,032</b>
9	<b>TAXES</b>						
10	FICA - Employer Portion	\$163	43.61	16.48	27.13	0.074329	\$12
11	FUTA	\$8	43.61	16.12	27.49	0.075315	\$1
12	SUTA	\$32	43.61	16.09	27.52	0.075397	\$2
13	Property Tax	\$11	43.61	286.40	-242.79	-0.665178	-\$7
14	<b>TOTAL TAXES</b>	<b>\$214</b>					<b>\$8</b>
15	<b>CWC REQ'D BEFORE RATE BASE OFFSETS</b>						<b>\$1,040</b>
16	<b>TAX OFFSET FROM RATE BASE</b>						
17	Federal Tax Offset	\$103	43.61	38.00	5.61	0.015370	\$2
18	State Tax Offset	\$18	43.61	38.00	5.61	0.015370	\$0
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$1,748	43.61	38.00	5.61	0.015370	\$27
21	<b>TOTAL OFFSET FROM RATE BASE</b>	<b>\$1,869</b>					<b>\$29</b>
22	<b>TOTAL CASH WORKING CAPITAL REQUIRED</b>						<b>\$1,069</b>

Confluence Rivers - Spring Branch  
Case No. WR-2023-0006  
Test Year Ending 06-30-2022  
Update Period Ending 01-31-2023  
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
											L + M = K		
Rev-1		<b>OPERATING REVENUES</b>											
Rev-2	461.000	Residential	\$20,593	See note (1)	See note (1)	Rev-2	See note (1)	\$20,593	100.00%	\$22,173	\$42,766	See note (1)	See note (1)
Rev-3	0.000	Commercial	\$0			Rev-3		\$0	100.00%	\$0	\$0		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5		Private Fire Protection	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6		Public Fire Protection	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7	470.000	Late Fees	\$0			Rev-7		\$0	100.00%	\$0	\$0		
Rev-8		Other Public Auth.	\$0			Rev-8		\$0	100.00%	\$0	\$0		
Rev-9		Sales for Resale	\$0			Rev-9		\$0	100.00%	\$0	\$0		
Rev-10	471.000	Other Water Revenue - Oper. Rev.	\$55			Rev-10		\$55	100.00%	\$0	\$55		
Rev-11		<b>TOTAL OPERATING REVENUES</b>	<b>\$20,648</b>					<b>\$20,648</b>		<b>\$22,173</b>	<b>\$42,821</b>		
1		<b>SOURCE OF SUPPLY EXPENSES</b>											
2	602.000	Purchased Water	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	603.000	Misc Expenses - Supply	\$0	\$0	\$0	E-3	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
4	611.000	Maint of Structures & Improvements - Supply	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	612.000	Maint of Collecting & Impounding Reservoirs	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6	613.000	Maint of Lake, River and Other Intakes	\$0	\$0	\$0	E-6	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
7	614.000	Maint of Wells & Springs	\$0	\$0	\$0	E-7	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
8	616.000	Maint of Supply Mains	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	617.000	Maint of Misc Water Source Plant	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10		<b>TOTAL SOURCE OF SUPPLY EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
11		<b>PUMPING EXPENSES</b>											
12	623.000	Fuel or Power Purchased for Pumping	\$2,606	\$0	\$2,606	E-12	\$2,435	\$5,041	100.00%	\$0	\$5,041	\$0	\$5,041
13	632.000	Maint of Power Production Equipment	\$280	\$0	\$280	E-13	-\$70	\$210	100.00%	\$0	\$210	\$0	\$210
14	633.000	Maint of Pumping Equip	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15		<b>TOTAL PUMPING EXPENSES</b>	<b>\$2,886</b>	<b>\$0</b>	<b>\$2,886</b>		<b>\$2,365</b>	<b>\$5,251</b>		<b>\$0</b>	<b>\$5,251</b>	<b>\$0</b>	<b>\$5,251</b>
16		<b>WATER TREATMENT EXPENSES</b>											
17	641.000	Chemicals	\$43	\$0	\$43	E-17	\$0	\$43	100.00%	\$0	\$43	\$0	\$43
18	642.000	Operation Labor & Expenses	\$16,311	\$0	\$16,311	E-18	\$19,973	\$36,284	100.00%	\$0	\$36,284	\$0	\$36,284
19	643.000	Misc Expenses - Water Treatment	\$0	\$0	\$0	E-19	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
20	651.000	Maint of Structures & Improvements - Water Treatment	\$0	\$0	\$0	E-20	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
21	652.000	Maint of Water Treatment Equip	\$1,027	\$0	\$1,027	E-21	-\$117	\$910	100.00%	\$0	\$910	\$0	\$910
22		<b>TOTAL WATER TREATMENT EXPENSES</b>	<b>\$17,381</b>	<b>\$0</b>	<b>\$17,381</b>		<b>\$19,856</b>	<b>\$37,237</b>		<b>\$0</b>	<b>\$37,237</b>	<b>\$0</b>	<b>\$37,237</b>
23		<b>TRANSMISSION &amp; DIST. EXPENSES</b>											
24	662.000	Transmission & Distribution Lines Expenses	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25	663.000	Meter Expenses	\$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
26	665.000	Misc Expenses - T&D	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
27	671.000	Maint of Structures & Improvements - T&D	\$0	\$0	\$0	E-27	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
28	673.000	Maint of Transmission & Distribution Mains	\$187	\$0	\$187	E-28	\$124	\$311	100.00%	\$0	\$311	\$0	\$311
29	675.000	Maint of Services	\$373	\$0	\$373	E-29	\$162	\$535	100.00%	\$0	\$535	\$0	\$535
30	676.000	Maint of Meters	\$0	\$0	\$0	E-30	\$80	\$80	100.00%	\$0	\$80	\$0	\$80
31	677.000	Maint of Hydrants	\$0	\$0	\$0	E-31	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
32	678.000	Maint of Misc Plant	\$0	\$0	\$0	E-32	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
33		<b>TOTAL TRANSMISSION &amp; DIST. EXPENSES</b>	<b>\$560</b>	<b>\$0</b>	<b>\$560</b>		<b>\$366</b>	<b>\$926</b>		<b>\$0</b>	<b>\$926</b>	<b>\$0</b>	<b>\$926</b>
34		<b>CUSTOMER ACCOUNTS EXPENSE</b>											

Confluence Rivers - Spring Branch  
Case No. WR-2023-0006  
Test Year Ending 06-30-2022  
Update Period Ending 01-31-2023  
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
35	903.100	Cust Records & Collection Expense - Billing	\$3,880	\$0	\$3,880	E-35							
36	903.280	Cust Records & Collection Expense	\$468	\$0	\$468	E-36	-\$1,913	\$1,967	100.00%	\$0	\$1,967	\$0	\$1,967
37	904.000	Uncollectible Accounts	\$1,380	\$0	\$1,380	E-37	\$0	\$468	100.00%	\$0	\$468	\$0	\$468
38		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$5,728	\$0	\$5,728		\$32	\$1,412	100.00%	\$0	\$1,412	\$0	\$1,412
							-\$1,881	\$3,847		\$0	\$3,847	\$0	\$3,847
39		CUSTOMER SERVICE EXPENSES											
40		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
41		SALES PROMOTION EXPENSES											
42		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
43		ADMIN. & GENERAL EXPENSES											
44	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-44	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
45	922.000	Admin Expenses Transferred - Cr	\$0	\$0	\$0	E-45	\$3,215	\$3,215	100.00%	\$0	\$3,215	\$2,344	\$871
46	923.100	Outside Services Employed - Bank Fees	\$11	\$0	\$11	E-46	\$0	\$11	100.00%	\$0	\$11	\$0	\$11
47	923.400	Outside Services Employed - Legal	\$0	\$0	\$0	E-47	\$232	\$232	100.00%	\$0	\$232	\$0	\$232
48	923.500	Outside Services Employed - Accounting	\$0	\$0	\$0	E-48	\$53	\$53	100.00%	\$0	\$53	\$0	\$53
49	923.600	Outside Services Employed - Easements	\$0	\$0	\$0	E-49	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
50	923.900	Outside Services Employed - Management Consulting	\$0	\$0	\$0	E-50	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
51	924.200	Property Insurance - Commercial	-\$29	\$0	-\$29	E-51	\$29	\$0	100.00%	\$0	\$0	\$0	\$0
52	924.400	Property Insurance	\$6,833	\$0	\$6,833	E-52	-\$1,534	\$5,299	100.00%	\$0	\$5,299	\$0	\$5,299
53	928.100	Regulatory Commission Expenses - DNR	\$643	\$0	\$643	E-53	\$293	\$936	100.00%	\$0	\$936	\$0	\$936
54	928.200	Regulatory Commission Expenses - PSC	\$542	\$0	\$542	E-54	-\$242	\$300	100.00%	\$0	\$300	\$0	\$300
55	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-55	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
56	930.300	Research & Development Expenses	\$0	\$0	\$0	E-56	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
57		TOTAL ADMIN. & GENERAL EXPENSES	\$8,000	\$0	\$8,000		\$2,046	\$10,046		\$0	\$10,046	\$2,344	\$7,702
58		DEPRECIATION EXPENSE											
59	403.000	Depreciation Expense, Dep. Exp.	\$151	See note (1)	See note (1)	E-59	See note (1)	\$151	100.00%	\$4,015	\$4,166	See note (1)	See note (1)
60	403.100	Depreciation - 403.1	-\$1,413			E-60		-\$1,413	100.00%	\$0	-\$1,413		
61	403.200	Depreciation - 403.2	\$94			E-61		\$94	100.00%	\$0	\$94		
62	405.000	Amortization of Other Utility Plant	\$156			E-62		\$156	100.00%	\$0	\$156		
63	407.400	Amortization of Property Losses	\$116			E-63		\$116	100.00%	-\$116	\$0		
64		TOTAL DEPRECIATION EXPENSE	-\$896	\$0	\$0		\$0	-\$896		\$3,899	\$3,003	\$0	\$0
65		AMORTIZATION EXPENSE											
66		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
67		OTHER OPERATING EXPENSES											
68	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$59	\$0	\$59	E-68	\$0	\$59	100.00%	\$0	\$59	\$0	\$59
69	408.160	Property Taxes	\$171	\$0	\$171	E-69	\$11	\$182	100.00%	\$0	\$182	\$0	\$182
70		TOTAL OTHER OPERATING EXPENSE	\$230	\$0	\$230		\$11	\$241		\$0	\$241	\$0	\$241
71		TOTAL OPERATING EXPENSE	\$33,889	\$0	\$34,785		\$22,763	\$56,652		\$3,899	\$60,551	\$2,344	\$55,204
72		NET INCOME BEFORE TAXES	-\$13,241					-\$36,004		\$18,274	-\$17,730		
73		INCOME TAXES											
74	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-74	See note (1)	\$0	100.00%	-\$896	-\$896	See note (1)	See note (1)

Confluence Rivers - Spring Branch  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
75		TOTAL INCOME TAXES	\$0					\$0		-\$896	-\$896		
76		DEFERRED INCOME TAXES											
77	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-77	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
78		Amortization of Deferred ITC	\$0			E-78		\$0	100.00%	\$0	\$0		
79		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
80		NET OPERATING INCOME	<u>-\$13,241</u>					<u>-\$36,004</u>		<u>\$19,170</u>	<u>-\$16,834</u>		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Confluence Rivers - Spring Branch  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		-\$17,730	\$4,302	\$4,385	\$4,468
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$3,003	\$3,003	\$3,003	\$3,003
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$3,003	\$3,003	\$3,003	\$3,003
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$1,748	\$1,748	\$1,748	\$1,748
7	Tax Straight-Line Depreciation		\$3,003	\$3,003	\$3,003	\$3,003
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$4,751	\$4,751	\$4,751	\$4,751
9	NET TAXABLE INCOME		-\$19,478	\$2,554	\$2,637	\$2,720
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$19,478	\$2,554	\$2,637	\$2,720
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$134	\$18	\$18	\$19
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$19,344	\$2,536	\$2,619	\$2,701
15	Federal Income Tax at the Rate of	3.940%	-\$762	\$100	\$103	\$106
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.940%	-\$762	\$100	\$103	\$106
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$19,478	\$2,554	\$2,637	\$2,720
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$381	\$50	\$52	\$53
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$19,097	\$2,504	\$2,585	\$2,667
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.700%	-\$134	\$18	\$18	\$19
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$19,478	\$2,554	\$2,637	\$2,720
27	Deduct Federal Income Tax - City Inc. Tax		-\$762	\$100	\$103	\$106
28	Deduct Missouri Income Tax - City Inc. Tax		-\$134	\$18	\$18	\$19
29	City Taxable Income		-\$18,582	\$2,436	\$2,516	\$2,595
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$762	\$100	\$103	\$106
34	State Income Tax		-\$134	\$18	\$18	\$19
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$896	\$118	\$121	\$125
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		-\$896	\$118	\$121	\$125

**Confluence Rivers - Spring Branch**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Capital Structure Schedule**

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$8,799,170	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$8,799,170	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	<b>TOTAL CAPITALIZATION</b>	<b>\$17,598,340</b>	<b>100.00%</b>		<b>7.900%</b>	<b>8.050%</b>	<b>8.200%</b>
8	<b>PreTax Cost of Capital</b>				<b>8.123%</b>	<b>8.278%</b>	<b>8.436%</b>

**Exhibit No.:** -  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**Case No:** WR-2023-0006  
**Date Prepared:** 6/29/2023



**MISSOURI PUBLIC SERVICE COMMISSION**

**FINANCIAL & BUSINESS ANALYSIS DIVISION**

**REBUTTAL COST OF SERVICE FILING**

**STAFF ACCOUNTING SCHEDULES**

**CONFLUENCE RIVERS - TERRE DU LAC**  
**SEWER**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**

**CASE NO. WR-2023-0006**

Jefferson City, Missouri

June 2023

**Confluence Rivers - Terre Du Lac**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Revenue Requirement**

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$948,430	\$948,430	\$948,430
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$74,926	\$76,349	\$77,771
4	Net Income Available	-\$249,762	-\$249,762	-\$249,762
5	Additional Net Income Required	\$324,688	\$326,111	\$327,533
6	Income Tax Requirement			
7	Required Current Income Tax	\$2,103	\$2,172	\$2,240
8	Current Income Tax Available	-\$13,550	-\$13,550	-\$13,550
9	Additional Current Tax Required	\$15,653	\$15,722	\$15,790
10	Revenue Requirement	\$340,341	\$341,833	\$343,323
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	<b>Gross Revenue Requirement</b>	<b>\$340,341</b>	<b>\$341,833</b>	<b>\$343,323</b>

**Confluence Rivers - Terre Du Lac**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**RATE BASE SCHEDULE**

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$1,445,326
2	Less Accumulated Depreciation Reserve		\$365,534
3	Net Plant In Service		\$1,079,792
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$2,345
6	Contributions in Aid of Construction Amortization		\$134,397
7	Prepayments		\$7,851
8	TOTAL ADD TO NET PLANT IN SERVICE		\$139,903
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$28
11	State Tax Offset	-1.5370%	-\$5
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$481
14	Contributions in Aid of Construction		\$271,779
15	TOTAL SUBTRACT FROM NET PLANT		\$271,265
16	<b>Total Rate Base</b>		<b>\$948,430</b>

Confluence Rivers - Terre Du Lac  
Case No. WR-2023-0006  
Test Year Ending 06-30-2022  
Update Period Ending 01-31-2023  
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	300.000	Stipulated Plant	\$60,347	P-2	\$0	\$60,347	100.00%	\$0	\$60,347
3	301.000	Organization	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$0	P-4	\$0	\$0	100.00%	\$0	\$0
5		TOTAL PLANT INTANGIBLE	\$60,347		\$0	\$60,347		\$0	\$60,347
6		COLLECTION PLANT							
7	351.000	S&I Collection Plant	-\$40,146	P-7	\$0	-\$40,146	100.00%	\$0	-\$40,146
8	352.000	Collection Sewers	\$56,201	P-8	\$0	\$56,201	100.00%	\$0	\$56,201
9	352.100	Collection Sewers Force	\$205,198	P-9	\$0	\$205,198	100.00%	\$0	\$205,198
10	352.200	Collection Sewers Gravity	\$44,801	P-10	\$0	\$44,801	100.00%	\$0	\$44,801
11	353.000	Services to Sewer Customers	\$133,825	P-11	\$0	\$133,825	100.00%	\$0	\$133,825
12	354.000	Flow Measuring Devices	\$291,432	P-12	\$0	\$291,432	100.00%	\$0	\$291,432
13		TOTAL COLLECTION PLANT	\$691,311		\$0	\$691,311		\$0	\$691,311
14		SYSTEM PUMPING PLANT							
15	362.000	Receiving Wells	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	363.000	Electric Sewer Pumping Equip	\$328,496	P-16	\$0	\$328,496	100.00%	\$0	\$328,496
17	365.000	Sewer - Other Pumping Equipment	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18		TOTAL SYSTEM PUMPING PLANT	\$328,496		\$0	\$328,496		\$0	\$328,496
19		TREATMENT & DISPOSAL PLANT							
20	370.000	Land and Land Rights	\$7,500	P-20	\$0	\$7,500	100.00%	\$0	\$7,500
21	370.100	Oxidation Lagoon Land	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	371.000	S&I Treatment & Disposal	\$209,697	P-22	\$0	\$209,697	100.00%	\$0	\$209,697
23	372.000	Treatment & Disposal Equipment - 372	\$178,530	P-23	\$0	\$178,530	100.00%	\$0	\$178,530
24	373.000	Plant Sewers	\$0	P-24	\$0	\$0	100.00%	\$0	\$0
25	374.000	Outfall Sewer Lines	\$8,851	P-25	\$0	\$8,851	100.00%	\$0	\$8,851
26	375.000	Sewer - Other Treatment & Disposal	\$0	P-26	\$0	\$0	100.00%	\$0	\$0
27		TOTAL TREATMENT & DISPOSAL PLANT	\$404,578		\$0	\$404,578		\$0	\$404,578
28		GENERAL PLANT							
29	390.000	S&I General Plant	\$4,675	P-29	\$0	\$4,675	100.00%	\$0	\$4,675
30	391.000	Office Furniture and Equipment	\$881	P-30	\$0	\$881	100.00%	\$0	\$881
31	391.100	Office Furn Equip (IT)	\$3,287	P-31	\$0	\$3,287	100.00%	\$0	\$3,287
32	392.000	Transportation Equipment	-\$94,692	P-32	\$0	-\$94,692	100.00%	\$0	-\$94,692
33	393.000	Stores Equipment	\$10,125	P-33	\$0	\$10,125	100.00%	\$0	\$10,125
34	394.000	Tools, Shop and Garage Equipment	\$3,173	P-34	\$0	\$3,173	100.00%	\$0	\$3,173
35	395.000	Laboratory Equipment	\$1,197	P-35	\$0	\$1,197	100.00%	\$0	\$1,197
36	396.000	Power Operated Equipment	\$22,751	P-36	\$0	\$22,751	100.00%	\$0	\$22,751
37	397.000	Communication Equipment	\$13,515	P-37	\$0	\$13,515	100.00%	\$0	\$13,515
38	398.000	Miscellaneous Equipment	-\$4,318	P-38	\$0	-\$4,318	100.00%	\$0	-\$4,318
39	399.000	Other Tangible Equipment	\$0	P-39	\$0	\$0	100.00%	\$0	\$0
40		TOTAL GENERAL PLANT	-\$39,406		\$0	-\$39,406		\$0	-\$39,406
41		TOTAL PLANT IN SERVICE	\$1,445,326		\$0	\$1,445,326		\$0	\$1,445,326

Confluence Rivers - Terre Du Lac  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	300.000	Stipulated Plant	\$60,347	2.50%	\$1,509	0	0.00%
3	301.000	Organization	\$0	0.00%	\$0	0	0.00%
4	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
5		TOTAL PLANT INTANGIBLE	\$60,347		\$1,509		
6		COLLECTION PLANT					
7	351.000	S&I Collection Plant	-\$40,146	4.00%	-\$1,606	0	0.00%
8	352.000	Collection Sewers	\$56,201	2.00%	\$1,124	0	0.00%
9	352.100	Collection Sewers Force	\$205,198	2.00%	\$4,104	0	0.00%
10	352.200	Collection Sewers Gravity	\$44,801	2.00%	\$896	0	0.00%
11	353.000	Services to Sewer Customers	\$133,825	2.00%	\$2,677	0	0.00%
12	354.000	Flow Measuring Devices	\$291,432	3.30%	\$9,617	0	0.00%
13		TOTAL COLLECTION PLANT	\$691,311		\$16,812		
14		SYSTEM PUMPING PLANT					
15	362.000	Receiving Wells	\$0	4.00%	\$0	0	0.00%
16	363.000	Electric Sewer Pumping Equip	\$328,496	10.00%	\$32,850	0	0.00%
17	365.000	Sewer - Other Pumping Equipment	\$0	4.31%	\$0	0	0.00%
18		TOTAL SYSTEM PUMPING PLANT	\$328,496		\$32,850		
19		TREATMENT & DISPOSAL PLANT					
20	370.000	Land and Land Rights	\$7,500	0.00%	\$0	0	0.00%
21	370.100	Oxidation Lagoon Land	\$0	4.00%	\$0	0	0.00%
22	371.000	S&I Treatment & Disposal	\$209,697	4.00%	\$8,388	0	0.00%
23	372.000	Treatment & Disposal Equipment - 372	\$178,530	5.00%	\$8,927	0	0.00%
24	373.000	Plant Sewers	\$0	2.50%	\$0	0	0.00%
25	374.000	Outfall Sewer Lines	\$8,851	2.00%	\$177	0	0.00%
26	375.000	Sewer - Other Treatment & Disposal	\$0	0.00%	\$0	0	0.00%
27		TOTAL TREATMENT & DISPOSAL PLANT	\$404,578		\$17,492		
28		GENERAL PLANT					
29	390.000	S&I General Plant	\$4,675	4.00%	\$187	0	0.00%
30	391.000	Office Furniture and Equipment	\$881	5.00%	\$44	0	0.00%
31	391.100	Office Furn Equip (IT)	\$3,287	14.30%	\$470	0	0.00%
32	392.000	Transportation Equipment	-\$94,692	13.00%	-\$12,310	0	0.00%
33	393.000	Stores Equipment	\$10,125	10.00%	\$1,013	0	0.00%
34	394.000	Tools, Shop and Garage Equipment	\$3,173	5.00%	\$159	0	0.00%
35	395.000	Laboratory Equipment	\$1,197	5.00%	\$60	0	0.00%
36	396.000	Power Operated Equipment	\$22,751	6.70%	\$1,524	0	0.00%
37	397.000	Communication Equipment	\$13,515	6.70%	\$906	0	0.00%
38	398.000	Miscellaneous Equipment	-\$4,318	6.43%	-\$278	0	0.00%
39	399.000	Other Tangible Equipment	\$0	3.00%	\$0	0	0.00%
40		TOTAL GENERAL PLANT	-\$39,406		-\$8,225		
41		<b>Total Depreciation</b>	<b>\$1,445,326</b>		<b>\$60,438</b>		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Terre Du Lac  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adj. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	300.000	Stipulated Plant	\$59,727	R-2	\$0	\$59,727	100.00%	\$0	\$59,727
3	301.000	Organization	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$0	R-4	\$0	\$0	100.00%	\$0	\$0
5		TOTAL PLANT INTANGIBLE	\$59,727		\$0	\$59,727		\$0	\$59,727
6		COLLECTION PLANT							
7	351.000	S&I Collection Plant	-\$72,087	R-7	\$0	-\$72,087	100.00%	\$0	-\$72,087
8	352.000	Collection Sewers	\$656	R-8	\$0	\$656	100.00%	\$0	\$656
9	352.100	Collection Sewers Force	\$102,956	R-9	\$0	\$102,956	100.00%	\$0	\$102,956
10	352.200	Collection Sewers Gravity	\$23,985	R-10	\$0	\$23,985	100.00%	\$0	\$23,985
11	353.000	Services to Sewer Customers	\$1,561	R-11	\$0	\$1,561	100.00%	\$0	\$1,561
12	354.000	Flow Measuring Devices	\$126,432	R-12	\$0	\$126,432	100.00%	\$0	\$126,432
13		TOTAL COLLECTION PLANT	\$183,503		\$0	\$183,503		\$0	\$183,503
14		SYSTEM PUMPING PLANT							
15	362.000	Receiving Wells	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	363.000	Electric Sewer Pumping Equip	\$172,433	R-16	\$0	\$172,433	100.00%	\$0	\$172,433
17	365.000	Sewer - Other Pumping Equipment	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18		TOTAL SYSTEM PUMPING PLANT	\$172,433		\$0	\$172,433		\$0	\$172,433
19		TREATMENT & DISPOSAL PLANT							
20	370.000	Land and Land Rights	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21	370.100	Oxidation Lagoon Land	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22	371.000	S&I Treatment & Disposal	\$4,893	R-22	\$0	\$4,893	100.00%	\$0	\$4,893
23	372.000	Treatment & Disposal Equipment - 372	\$10,293	R-23	\$0	\$10,293	100.00%	\$0	\$10,293
24	373.000	Plant Sewers	\$0	R-24	\$0	\$0	100.00%	\$0	\$0
25	374.000	Outfall Sewer Lines	\$129	R-25	\$0	\$129	100.00%	\$0	\$129
26	375.000	Sewer - Other Treatment & Disposal	\$0	R-26	\$0	\$0	100.00%	\$0	\$0
27		TOTAL TREATMENT & DISPOSAL PLANT	\$15,315		\$0	\$15,315		\$0	\$15,315
28		GENERAL PLANT							
29	390.000	S&I General Plant	\$840	R-29	\$0	\$840	100.00%	\$0	\$840
30	391.000	Office Furniture and Equipment	\$2,129	R-30	\$0	\$2,129	100.00%	\$0	\$2,129
31	391.100	Office Furn Equip (IT)	\$4,238	R-31	\$0	\$4,238	100.00%	\$0	\$4,238
32	392.000	Transportation Equipment	-\$94,692	R-32	\$0	-\$94,692	100.00%	\$0	-\$94,692
33	393.000	Stores Equipment	\$14,417	R-33	\$0	\$14,417	100.00%	\$0	\$14,417
34	394.000	Tools, Shop and Garage Equipment	\$3,027	R-34	\$0	\$3,027	100.00%	\$0	\$3,027
35	395.000	Laboratory Equipment	\$162	R-35	\$0	\$162	100.00%	\$0	\$162
36	396.000	Power Operated Equipment	\$9,414	R-36	\$0	\$9,414	100.00%	\$0	\$9,414
37	397.000	Communication Equipment	-\$661	R-37	\$0	-\$661	100.00%	\$0	-\$661
38	398.000	Miscellaneous Equipment	-\$4,318	R-38	\$0	-\$4,318	100.00%	\$0	-\$4,318
39	399.000	Other Tangible Equipment	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40		TOTAL GENERAL PLANT	-\$65,444		\$0	-\$65,444		\$0	-\$65,444
41		TOTAL DEPRECIATION RESERVE	\$365,534		\$0	\$365,534		\$0	\$365,534

**Confluence Rivers - Terre Du Lac**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Cash Working Capital**

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	<b>OPERATION AND MAINT. EXPENSE</b>						
2	Payroll	\$24,170	43.61	14.91	28.70	0.078630	\$1,900
3	Employee Benefits	\$1,436	43.61	-2.53	46.14	0.126411	\$182
4	Electric Expense	\$17,297	43.61	42.40	1.21	0.003315	\$57
5	Chemicals	\$16,504	43.61	18.97	24.64	0.067507	\$1,114
6	Uncollectible Accounts	\$371	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$482,446	43.61	46.80	-3.19	-0.008740	-\$4,217
8	<b>TOTAL OPERATION AND MAINT. EXPENSE</b>	<b>\$542,224</b>					<b>-\$964</b>
9	<b>TAXES</b>						
10	FICA - Employer Portion	\$1,953	43.61	16.48	27.13	0.074329	\$145
11	FUTA	\$100	43.61	16.12	27.49	0.075315	\$8
12	SUTA	\$386	43.61	16.09	27.52	0.075397	\$29
13	Property Tax	\$2,349	43.61	286.40	-242.79	-0.665178	-\$1,563
14	<b>TOTAL TAXES</b>	<b>\$4,788</b>					<b>-\$1,381</b>
15	<b>CWC REQ'D BEFORE RATE BASE OFFSETS</b>						<b>-\$2,345</b>
16	<b>TAX OFFSET FROM RATE BASE</b>						
17	Federal Tax Offset	\$1,848	43.61	38.00	5.61	0.015370	\$28
18	State Tax Offset	\$324	43.61	38.00	5.61	0.015370	\$5
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$31,298	43.61	38.00	5.61	0.015370	\$481
21	<b>TOTAL OFFSET FROM RATE BASE</b>	<b>\$33,470</b>					<b>\$514</b>
22	<b>TOTAL CASH WORKING CAPITAL REQUIRED</b>						<b>-\$1,831</b>

Confluence Rivers - Terre Du Lac  
Case No. WR-2023-0006  
Test Year Ending 06-30-2022  
Update Period Ending 01-31-2023  
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
			L + M = K										
Rev-1		<b>OPERATING REVENUES</b>											
Rev-2	521.000	Residential	\$314,555	See note (1)	See note (1)	Rev-2	See note (1)	\$314,555	100.00%	-\$1,007	\$313,548	See note (1)	See note (1)
Rev-3	0.000	Commercial	\$0			Rev-3		\$0	100.00%	\$4,259	\$4,259		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	532.000	Late Fees	\$8,759			Rev-5		\$8,759	100.00%	\$0	\$8,759		
Rev-6	536.000	Other Sewer Revenue - Oper. Rev.	\$692			Rev-6		\$692	100.00%	\$0	\$692		
Rev-7		<b>TOTAL OPERATING REVENUES</b>	<b>\$324,006</b>					<b>\$324,006</b>		<b>\$3,252</b>	<b>\$327,258</b>		
1		<b>COLLECTION OPERATIONS EXPENSES</b>											
2		<b>TOTAL COLLECTION OPERATIONS EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
3		<b>COLLECTION MAINT. EXPENSES</b>											
4	711.000	Maint of Collection S&I	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	712.000	Maint of Collection Sewers	\$13,976	\$0	\$13,976	E-5	\$8,705	\$22,681	100.00%	\$0	\$22,681	\$0	\$22,681
6	713.000	Maint of Services to Customers	\$1,325	\$0	\$1,325	E-6	\$27,055	\$28,380	100.00%	\$0	\$28,380	\$0	\$28,380
7		<b>TOTAL COLLECTION MAINT. EXPENSES</b>	<b>\$15,301</b>	<b>\$0</b>	<b>\$15,301</b>		<b>\$35,760</b>	<b>\$51,061</b>		<b>\$0</b>	<b>\$51,061</b>	<b>\$0</b>	<b>\$51,061</b>
8		<b>PUMPING OPERATIONS EXPENSES</b>											
9	722.000	Pumping Labor & Expenses	\$36,856	\$0	\$36,856	E-9	-\$11,001	\$25,855	100.00%	\$0	\$25,855	\$0	\$25,855
10		<b>TOTAL PUMPING OPERATIONS EXPENSES</b>	<b>\$36,856</b>	<b>\$0</b>	<b>\$36,856</b>		<b>-\$11,001</b>	<b>\$25,855</b>		<b>\$0</b>	<b>\$25,855</b>	<b>\$0</b>	<b>\$25,855</b>
11		<b>PUMPING MAINTENANCE EXPENSES</b>											
12	732.000	Maint of Pumping Equip	\$880	\$0	\$880	E-12	\$14,882	\$15,762	100.00%	\$0	\$15,762	\$0	\$15,762
13		<b>TOTAL PUMPING MAINTENANCE EXPENSES</b>	<b>\$880</b>	<b>\$0</b>	<b>\$880</b>		<b>\$14,882</b>	<b>\$15,762</b>		<b>\$0</b>	<b>\$15,762</b>	<b>\$0</b>	<b>\$15,762</b>
14		<b>TREAT. &amp; DISP. OPER. EXPENSE</b>											
15	741.000	Chemicals	\$16,504	\$0	\$16,504	E-15	\$0	\$16,504	100.00%	\$0	\$16,504	\$0	\$16,504
16	742.000	Treatment Labor & Expenses	\$247,109	\$0	\$247,109	E-16	-\$792	\$246,317	100.00%	\$0	\$246,317	\$0	\$246,317
17	743.000	Fuel & Power for Sewage Treatment & Pumping	\$17,331	\$0	\$17,331	E-17	\$0	\$17,331	100.00%	\$0	\$17,331	\$0	\$17,331
18	744.000	Misc Expenses - T&D	\$4,422	\$0	\$4,422	E-18	\$0	\$4,422	100.00%	\$0	\$4,422	\$0	\$4,422
19		<b>TOTAL TREAT. &amp; DISP. OPER. EXPENSE</b>	<b>\$285,366</b>	<b>\$0</b>	<b>\$285,366</b>		<b>-\$792</b>	<b>\$284,574</b>		<b>\$0</b>	<b>\$284,574</b>	<b>\$0</b>	<b>\$284,574</b>
20		<b>TREAT. &amp; DISP. MAINT. EXPENSES</b>											
21	751.000	Maint of Treatment & Disposal S&I	\$24,052	\$0	\$24,052	E-21	\$0	\$24,052	100.00%	\$0	\$24,052	\$0	\$24,052
22	752.000	Maint of Treatment & Disposal Plant	\$8,718	\$0	\$8,718	E-22	\$10,475	\$19,193	100.00%	\$0	\$19,193	\$0	\$19,193
23		<b>TOTAL TREAT. &amp; DISP. MAINT. EXPENSES</b>	<b>\$32,770</b>	<b>\$0</b>	<b>\$32,770</b>		<b>\$10,475</b>	<b>\$43,245</b>		<b>\$0</b>	<b>\$43,245</b>	<b>\$0</b>	<b>\$43,245</b>
24		<b>CUSTOMER ACCOUNTS EXPENSE</b>											
25	903.100	Cust Records & Collection Expense - Billing	\$46,428	\$0	\$46,428	E-25	-\$22,900	\$23,528	100.00%	\$0	\$23,528	\$0	\$23,528
26	903.280	Cust Records & Collection Expense	\$5,598	\$0	\$5,598	E-26	\$0	\$5,598	100.00%	\$0	\$5,598	\$0	\$5,598
27	904.000	Uncollectible Accounts	\$16,517	\$0	\$16,517	E-27	\$371	\$16,888	100.00%	\$0	\$16,888	\$0	\$16,888
28		<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>\$68,543</b>	<b>\$0</b>	<b>\$68,543</b>		<b>-\$22,529</b>	<b>\$46,014</b>		<b>\$0</b>	<b>\$46,014</b>	<b>\$0</b>	<b>\$46,014</b>
29		<b>ADMIN. &amp; GENERAL EXPENSES</b>											
30	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	922.000	Admin Expenses Transferred - Cr	\$0	\$0	\$0	E-31	\$38,564	\$38,564	100.00%	\$0	\$38,564	\$28,046	\$10,518
32	923.100	Outside Services Employed - Bank Fees	\$132	\$0	\$132	E-32	\$0	\$132	100.00%	\$0	\$132	\$0	\$132
33	923.400	Outside Services Employed - Legal	\$0	\$0	\$0	E-33	\$2,781	\$2,781	100.00%	\$0	\$2,781	\$0	\$2,781
34	923.500	Outside Services Employed - Accounting	\$0	\$0	\$0	E-34	\$631	\$631	100.00%	\$0	\$631	\$0	\$631
35	923.600	Outside Services Employed - Easements	\$0	\$0	\$0	E-35	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
36	923.900	Outside Services Employed - Management Consulting	\$2,788	\$0	\$2,788	E-36	\$0	\$2,788	100.00%	\$0	\$2,788	\$0	\$2,788

Confluence Rivers - Terre Du Lac  
Case No. WR-2023-0006  
Test Year Ending 06-30-2022  
Update Period Ending 01-31-2023  
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
											L + M = K		
37	924.200	Property Insurance - Commercial	-\$348	\$0	-\$348	E-37	\$348	\$0	100.00%	\$0	\$0	\$0	\$0
38	924.400	Property Insurance	\$81,753	\$0	\$81,753	E-38	-\$68,422	\$13,331	100.00%	\$0	\$13,331	\$0	\$13,331
39	928.100	Regulatory Commission Expenses - DNR	\$7,699	\$0	\$7,699	E-39	-\$96	\$7,603	100.00%	\$0	\$7,603	\$0	\$7,603
40	928.200	Regulatory Commission Expenses - PSC	\$6,486	\$0	\$6,486	E-40	-\$2,891	\$3,595	100.00%	\$0	\$3,595	\$0	\$3,595
41	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-41	\$6,288	\$6,288	100.00%	\$0	\$6,288	\$0	\$6,288
42	930.300	Research & Development Expenses	\$0	\$0	\$0	E-42	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
43		TOTAL ADMIN. & GENERAL EXPENSES	\$98,510	\$0	\$98,510		-\$22,797	\$75,713		\$0	\$75,713	\$28,046	\$47,667
44		DEPRECIATION EXPENSE											
45	403.000	Depreciation Expense, Dep. Exp.	\$39,214	See note (1)	See note (1)	E-45	See note (1)	\$39,214	100.00%	\$21,224	\$60,438	See note (1)	See note (1)
46	403.100	Depreciation - 403.1	-\$16,903			E-46	-\$16,903	-\$16,903	100.00%	\$0	-\$16,903		
47	403.200	Depreciation - 403.2	\$1,125			E-47	\$1,125	\$1,125	100.00%	\$0	\$1,125		
48	405.000	Amortization of Other Utility Plant	\$1,861			E-48	\$1,861	\$1,861	100.00%	\$0	\$1,861		
49	407.400	Amortization of Property Losses	\$1,392			E-49	\$1,392	\$1,392	100.00%	-\$1,392	\$0		
50		TOTAL DEPRECIATION EXPENSE	\$26,689	\$0	\$0		\$0	\$26,689		\$19,832	\$46,521	\$0	\$0
51		AMORTIZATION EXPENSE											
52		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
53		OTHER OPERATING EXPENSES											
54	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$703	\$0	\$703	E-54	\$0	\$703	100.00%	\$0	\$703	\$0	\$703
55	408.160	Property Taxes	\$2,044	\$0	\$2,044	E-55	-\$922	\$1,122	100.00%	\$0	\$1,122	\$0	\$1,122
56		TOTAL OTHER OPERATING EXPENSE	\$2,747	\$0	\$2,747		-\$922	\$1,825		\$0	\$1,825	\$0	\$1,825
57		<b>TOTAL OPERATING EXPENSE</b>	<b>\$567,662</b>	<b>\$0</b>	<b>\$540,973</b>		<b>\$3,076</b>	<b>\$570,738</b>		<b>\$19,832</b>	<b>\$590,570</b>	<b>\$28,046</b>	<b>\$516,003</b>
58		NET INCOME BEFORE TAXES	-\$243,656					-\$246,732		-\$16,580	-\$263,312		
59		INCOME TAXES											
60	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-60	See note (1)	\$0	100.00%	-\$13,550	-\$13,550	See note (1)	See note (1)
61		TOTAL INCOME TAXES	\$0					\$0		-\$13,550	-\$13,550		
62		DEFERRED INCOME TAXES											
63	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-63	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
64		Amortization of Deferred ITC	\$0			E-64		\$0	100.00%	\$0	\$0		
65		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
66		<b>NET OPERATING INCOME</b>	<b>-\$243,656</b>					<b>-\$246,732</b>		<b>-\$3,030</b>	<b>-\$249,762</b>		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Confluence Rivers - Terre Du Lac  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		-\$263,312	\$77,029	\$78,521	\$80,011
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$46,521	\$46,521	\$46,521	\$46,521
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$46,521	\$46,521	\$46,521	\$46,521
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$31,298	\$31,298	\$31,298	\$31,298
7	Tax Straight-Line Depreciation		\$46,521	\$46,521	\$46,521	\$46,521
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$77,819	\$77,819	\$77,819	\$77,819
9	NET TAXABLE INCOME		-\$294,610	\$45,731	\$47,223	\$48,713
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$294,610	\$45,731	\$47,223	\$48,713
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$2,022	\$314	\$324	\$334
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$292,588	\$45,417	\$46,899	\$48,379
15	Federal Income Tax at the Rate of	3.940%	-\$11,528	\$1,789	\$1,848	\$1,906
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.940%	-\$11,528	\$1,789	\$1,848	\$1,906
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$294,610	\$45,731	\$47,223	\$48,713
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$5,764	\$895	\$924	\$953
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$288,846	\$44,836	\$46,299	\$47,760
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.700%	-\$2,022	\$314	\$324	\$334
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$294,610	\$45,731	\$47,223	\$48,713
27	Deduct Federal Income Tax - City Inc. Tax		-\$11,528	\$1,789	\$1,848	\$1,906
28	Deduct Missouri Income Tax - City Inc. Tax		-\$2,022	\$314	\$324	\$334
29	City Taxable Income		-\$281,060	\$43,628	\$45,051	\$46,473
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$11,528	\$1,789	\$1,848	\$1,906
34	State Income Tax		-\$2,022	\$314	\$324	\$334
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$13,550	\$2,103	\$2,172	\$2,240
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		-\$13,550	\$2,103	\$2,172	\$2,240

**Confluence Rivers - Terre Du Lac**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Capital Structure Schedule**

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$8,799,170	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$8,799,170	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	<b>TOTAL CAPITALIZATION</b>	<b>\$17,598,340</b>	<b>100.00%</b>		<b>7.900%</b>	<b>8.050%</b>	<b>8.200%</b>
8	PreTax Cost of Capital				8.122%	8.279%	8.436%

**Exhibit No.:** -  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**Case No:** WR-2023-0006  
**Date Prepared:** 6/29/2023



**MISSOURI PUBLIC SERVICE COMMISSION**  
**FINANCIAL & BUSINESS ANALYSIS DIVISION**  
**REBUTTAL COST OF SERVICE FILING**  
**STAFF ACCOUNTING SCHEDULES**  
**CONFLUENCE RIVERS - TERRE DU LAC**  
**WATER**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**

**CASE NO. WR-2023-0006**

Jefferson City, Missouri

June 2023

**Confluence Rivers - Terre Du Lac**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Revenue Requirement**

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$648,393	\$648,393	\$648,393
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$51,223	\$52,196	\$53,168
4	Net Income Available	-\$78,006	-\$78,006	-\$78,006
5	Additional Net Income Required	\$129,229	\$130,202	\$131,174
6	Income Tax Requirement			
7	Required Current Income Tax	\$1,438	\$1,485	\$1,532
8	Current Income Tax Available	-\$4,792	-\$4,792	-\$4,792
9	Additional Current Tax Required	\$6,230	\$6,277	\$6,324
10	Revenue Requirement	\$135,459	\$136,479	\$137,498
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	<u>\$135,459</u>	<u>\$136,479</u>	<u>\$137,498</u>

**Confluence Rivers - Terre Du Lac**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**RATE BASE SCHEDULE**

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$1,527,363
2	Less Accumulated Depreciation Reserve		\$726,366
3	Net Plant In Service		<u>\$800,997</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$1,791
6	Contributions in Aid of Construction Amortization		\$124,395
7	Prepayments		<u>\$7,345</u>
8	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$129,949</u>
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$19
11	State Tax Offset	-1.5370%	-\$3
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$329
14	Contributions in Aid of Construction		<u>\$282,904</u>
15	TOTAL SUBTRACT FROM NET PLANT		<u>\$282,553</u>
16	<b>Total Rate Base</b>		<u><u>\$648,393</u></u>

Confluence Rivers - Terre Du Lac  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	300.000	Stipulated Plant	\$203,633	P-2	\$0	\$203,633	100.00%	\$0	\$203,633
3	301.000	Organization	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$0	P-4	\$0	\$0	100.00%	\$0	\$0
5		TOTAL INTANGIBLE PLANT	\$203,633		\$0	\$203,633		\$0	\$203,633
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights	\$7,500	P-7	\$0	\$7,500	100.00%	\$0	\$7,500
8	311.000	S&I Source of Supply	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	312.000	Collecting & Impounding Reservoirs	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	314.000	Wells and Springs	\$280,853	P-10	\$0	\$280,853	100.00%	\$0	\$280,853
11	316.000	Supply Mains	\$5,675	P-11	\$0	\$5,675	100.00%	\$0	\$5,675
12	317.000	Other Water Source Plant	\$0	P-12	\$0	\$0	100.00%	\$0	\$0
13		TOTAL SOURCE OF SUPPLY PLANT	\$294,028		\$0	\$294,028		\$0	\$294,028
14		PUMPING PLANT							
15	321.000	S&I Pumping Plant	\$156,974	P-15	\$0	\$156,974	100.00%	\$0	\$156,974
16	323.000	Other Power Production Equipment	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17	325.000	Electric Pumping Equipment	\$162,505	P-17	\$0	\$162,505	100.00%	\$0	\$162,505
18	325.100	Electric Pumps - Submersible	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19	325.200	Booster Pump Equipment	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20	328.000	Water - Other Pumping Equipment (Plant)	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21		TOTAL PUMPING PLANT	\$319,479		\$0	\$319,479		\$0	\$319,479
22		WATER TREATMENT PLANT							
23	331.000	S&I Treatment Plant	\$22,486	P-23	\$0	\$22,486	100.00%	\$0	\$22,486
24	332.000	Water Treatment Equipment	\$14,535	P-24	\$0	\$14,535	100.00%	\$0	\$14,535
25	332.100	Chemical Pumps	\$1,115	P-25	\$0	\$1,115	100.00%	\$0	\$1,115
26		TOTAL WATER TREATMENT PLANT	\$38,136		\$0	\$38,136		\$0	\$38,136
27		TRANSMISSION & DIST. PLANT							
28	341.000	S&I Transmission & Distribution	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	342.000	Distribution Reservoirs and Standpipes	\$89,596	P-29	\$0	\$89,596	100.00%	\$0	\$89,596
30	343.000	Transmission and Distribution Mains	\$72,619	P-30	\$0	\$72,619	100.00%	\$0	\$72,619
31	344.000	Fire Mains	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	345.000	Services	\$305,987	P-32	\$0	\$305,987	100.00%	\$0	\$305,987
33	346.000	Meters	\$93,473	P-33	\$0	\$93,473	100.00%	\$0	\$93,473
34	347.000	Meter Installations	\$114,406	P-34	\$0	\$114,406	100.00%	\$0	\$114,406
35	348.000	Hydrants	\$22,304	P-35	\$0	\$22,304	100.00%	\$0	\$22,304
36		TOTAL TRANSMISSION & DIST. PLANT	\$698,385		\$0	\$698,385		\$0	\$698,385
37		INCENTIVE COMPENSATION CAPITALIZATION							
38		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
39		GENERAL PLANT							
40	390.000	S&I General Plant	\$12,989	P-40	\$0	\$12,989	100.00%	\$0	\$12,989
41	391.000	Office Furniture and Equipment	-\$2,289	P-41	\$0	-\$2,289	100.00%	\$0	-\$2,289
42	391.100	Office Furn Equip (IT)	\$3,287	P-42	\$0	\$3,287	100.00%	\$0	\$3,287
43	392.000	Transportation Equipment	-\$84,267	P-43	\$0	-\$84,267	100.00%	\$0	-\$84,267
44	393.000	Stores Equipment	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45	394.000	Tools, Shop and Garage Equipment	\$9,067	P-45	\$0	\$9,067	100.00%	\$0	\$9,067
46	395.000	Laboratory Equipment	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47	396.000	Power Operated Equipment	\$22,751	P-47	\$0	\$22,751	100.00%	\$0	\$22,751
48	397.000	Communication Equipment	\$16,482	P-48	\$0	\$16,482	100.00%	\$0	\$16,482
49	398.000	Miscellaneous Equipment	-\$4,318	P-49	\$0	-\$4,318	100.00%	\$0	-\$4,318
50	399.000	Other Tangible Equipment	\$0	P-50	\$0	\$0	100.00%	\$0	\$0
51		TOTAL GENERAL PLANT	-\$26,298		\$0	-\$26,298		\$0	-\$26,298
52		TOTAL PLANT IN SERVICE	\$1,527,363		\$0	\$1,527,363		\$0	\$1,527,363

Confluence Rivers - Terre Du Lac  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	300.000	Stipulated Plant	\$203,633	2.50%	\$5,091	0	0.00%
3	301.000	Organization	\$0	0.00%	\$0	0	0.00%
4	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$203,633		\$5,091		
6		SOURCE OF SUPPLY PLANT					
7	310.000	Land and Land Rights	\$7,500	0.00%	\$0	0	0.00%
8	311.000	S&I Source of Supply	\$0	2.50%	\$0	0	0.00%
9	312.000	Collecting & Impounding Reservoirs	\$0	2.00%	\$0	0	0.00%
10	314.000	Wells and Springs	\$280,853	2.00%	\$5,617	0	0.00%
11	316.000	Supply Mains	\$5,675	2.00%	\$114	0	0.00%
12	317.000	Other Water Source Plant	\$0	5.00%	\$0	0	0.00%
13		TOTAL SOURCE OF SUPPLY PLANT	\$294,028		\$5,731		
14		PUMPING PLANT					
15	321.000	S&I Pumping Plant	\$156,974	2.50%	\$3,924	0	0.00%
16	323.000	Other Power Production Equipment	\$0	4.00%	\$0	0	0.00%
17	325.000	Electric Pumping Equipment	\$162,505	10.00%	\$16,251	0	0.00%
18	325.100	Electric Pumps - Submersible	\$0	10.00%	\$0	0	0.00%
19	325.200	Booster Pump Equipment	\$0	6.70%	\$0	0	0.00%
20	328.000	Water - Other Pumping Equipment (Plant)	\$0	4.00%	\$0	0	0.00%
21		TOTAL PUMPING PLANT	\$319,479		\$20,175		
22		WATER TREATMENT PLANT					
23	331.000	S&I Treatment Plant	\$22,486	2.50%	\$562	0	0.00%
24	332.000	Water Treatment Equipment	\$14,535	2.90%	\$422	0	0.00%
25	332.100	Chemical Pumps	\$1,115	2.90%	\$32	0	0.00%
26		TOTAL WATER TREATMENT PLANT	\$38,136		\$1,016		
27		TRANSMISSION & DIST. PLANT					
28	341.000	S&I Transmission & Distribution	\$0	2.50%	\$0	0	0.00%
29	342.000	Distribution Reservoirs and Standpipes	\$89,596	2.50%	\$2,240	0	0.00%
30	343.000	Transmission and Distribution Mains	\$72,619	2.00%	\$1,452	0	0.00%
31	344.000	Fire Mains	\$0	1.56%	\$0	0	0.00%
32	345.000	Services	\$305,987	2.50%	\$7,650	0	0.00%
33	346.000	Meters	\$93,473	3.30%	\$3,085	0	0.00%
34	347.000	Meter Installations	\$114,406	2.50%	\$2,860	0	0.00%
35	348.000	Hydrants	\$22,304	2.00%	\$446	0	0.00%
36		TOTAL TRANSMISSION & DIST. PLANT	\$698,385		\$17,733		
37		INCENTIVE COMPENSATION CAPITALIZATION					
38		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
39		GENERAL PLANT					
40	390.000	S&I General Plant	\$12,989	2.50%	\$325	0	0.00%
41	391.000	Office Furniture and Equipment	-\$2,289	5.00%	-\$114	0	0.00%
42	391.100	Office Furn Equip (IT)	\$3,287	20.00%	\$657	0	0.00%
43	392.000	Transportation Equipment	-\$84,267	13.00%	-\$10,955	0	0.00%

**Confluence Rivers - Terre Du Lac**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Depreciation Expense**

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
44	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
45	394.000	Tools, Shop and Garage Equipment	\$9,067	6.70%	\$607	0	0.00%
46	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
47	396.000	Power Operated Equipment	\$22,751	6.70%	\$1,524	0	0.00%
48	397.000	Communication Equipment	\$16,482	6.70%	\$1,104	0	0.00%
49	398.000	Miscellaneous Equipment	-\$4,318	6.43%	-\$278	0	0.00%
50	399.000	Other Tangible Equipment	\$0	3.00%	\$0	0	0.00%
51		<b>TOTAL GENERAL PLANT</b>	<b>-\$26,298</b>		<b>-\$7,130</b>		
52		<b>Total Depreciation</b>	<b><u>\$1,527,363</u></b>		<b><u>\$42,616</u></b>		

*Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.*

Confluence Rivers - Terre Du Lac  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	300.000	Stipulated Plant	\$194,132	R-2	\$0	\$194,132	100.00%	\$0	\$194,132
3	301.000	Organization	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$0	R-4	\$0	\$0	100.00%	\$0	\$0
5		TOTAL INTANGIBLE PLANT	\$194,132		\$0	\$194,132		\$0	\$194,132
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	311.000	S&I Source of Supply	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	312.000	Collecting & Impounding Reservoirs	\$0	R-9	\$0	\$0	100.00%	\$0	\$0
10	314.000	Wells and Springs	\$43,119	R-10	\$0	\$43,119	100.00%	\$0	\$43,119
11	316.000	Supply Mains	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12	317.000	Other Water Source Plant	\$0	R-12	\$0	\$0	100.00%	\$0	\$0
13		TOTAL SOURCE OF SUPPLY PLANT	\$43,119		\$0	\$43,119		\$0	\$43,119
14		PUMPING PLANT							
15	321.000	S&I Pumping Plant	\$23,873	R-15	\$0	\$23,873	100.00%	\$0	\$23,873
16	323.000	Other Power Production Equipment	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17	325.000	Electric Pumping Equipment	\$112,629	R-17	\$0	\$112,629	100.00%	\$0	\$112,629
18	325.100	Electric Pumps - Submersible	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19	325.200	Booster Pump Equipment	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	328.000	Water - Other Pumping Equipment (Plant)	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21		TOTAL PUMPING PLANT	\$136,502		\$0	\$136,502		\$0	\$136,502
22		WATER TREATMENT PLANT							
23	331.000	S&I Treatment Plant	\$328	R-23	\$0	\$328	100.00%	\$0	\$328
24	332.000	Water Treatment Equipment	\$1,099	R-24	\$0	\$1,099	100.00%	\$0	\$1,099
25	332.100	Chemical Pumps	\$288	R-25	\$0	\$288	100.00%	\$0	\$288
26		TOTAL WATER TREATMENT PLANT	\$1,715		\$0	\$1,715		\$0	\$1,715
27		TRANSMISSION & DIST. PLANT							
28	341.000	S&I Transmission & Distribution	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	342.000	Distribution Reservoirs and Standpipes	\$41,275	R-29	\$0	\$41,275	100.00%	\$0	\$41,275
30	343.000	Transmission and Distribution Mains	\$32,865	R-30	\$0	\$32,865	100.00%	\$0	\$32,865
31	344.000	Fire Mains	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	345.000	Services	\$190,763	R-32	\$0	\$190,763	100.00%	\$0	\$190,763
33	346.000	Meters	\$100,076	R-33	\$0	\$100,076	100.00%	\$0	\$100,076
34	347.000	Meter Installations	\$19,185	R-34	\$0	\$19,185	100.00%	\$0	\$19,185
35	348.000	Hydrants	\$6,950	R-35	\$0	\$6,950	100.00%	\$0	\$6,950
36		TOTAL TRANSMISSION & DIST. PLANT	\$391,114		\$0	\$391,114		\$0	\$391,114
37		INCENTIVE COMPENSATION CAPITALIZATION							
38		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
39		GENERAL PLANT							
40	390.000	S&I General Plant	\$4,450	R-40	\$0	\$4,450	100.00%	\$0	\$4,450
41	391.000	Office Furniture and Equipment	-\$1,376	R-41	\$0	-\$1,376	100.00%	\$0	-\$1,376
42	391.100	Office Furn Equip (IT)	\$4,812	R-42	\$0	\$4,812	100.00%	\$0	\$4,812
43	392.000	Transportation Equipment	-\$66,589	R-43	\$0	-\$66,589	100.00%	\$0	-\$66,589
44	393.000	Stores Equipment	\$0	R-44	\$0	\$0	100.00%	\$0	\$0
45	394.000	Tools, Shop and Garage Equipment	\$9,645	R-45	\$0	\$9,645	100.00%	\$0	\$9,645
46	395.000	Laboratory Equipment	\$0	R-46	\$0	\$0	100.00%	\$0	\$0
47	396.000	Power Operated Equipment	\$9,936	R-47	\$0	\$9,936	100.00%	\$0	\$9,936
48	397.000	Communication Equipment	\$3,224	R-48	\$0	\$3,224	100.00%	\$0	\$3,224
49	398.000	Miscellaneous Equipment	-\$4,318	R-49	\$0	-\$4,318	100.00%	\$0	-\$4,318
50	399.000	Other Tangible Equipment	\$0	R-50	\$0	\$0	100.00%	\$0	\$0
51		TOTAL GENERAL PLANT	-\$40,216		\$0	-\$40,216		\$0	-\$40,216
52		TOTAL DEPRECIATION RESERVE	\$726,366		\$0	\$726,366		\$0	\$726,366

Confluence Rivers - Terre Du Lac  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	<b>OPERATION AND MAINT. EXPENSE</b>						
2	Payroll	\$24,803	43.61	14.91	28.70	0.078630	\$1,950
3	Employee Benefits	\$1,473	43.61	-2.53	46.14	0.126411	\$186
4	Electric Expense	\$37,378	43.61	42.40	1.21	0.003315	\$124
5	Chemicals	\$6,871	43.61	18.97	24.64	0.067507	\$464
6	Uncollectible Accounts	\$372	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$383,393	43.61	46.56	-2.95	-0.008082	-\$3,099
8	<b>TOTAL OPERATION AND MAINT. EXPENSE</b>	<b>\$454,290</b>					<b>-\$375</b>
9	<b>TAXES</b>						
10	FICA - Employer Portion	\$2,004	43.61	16.48	27.13	0.074329	\$149
11	FUTA	\$103	43.61	16.12	27.49	0.075315	\$8
12	SUTA	\$397	43.61	16.09	27.52	0.075397	\$30
13	Property Tax	\$2,410	43.61	286.40	-242.79	-0.665178	-\$1,603
14	<b>TOTAL TAXES</b>	<b>\$4,914</b>					<b>-\$1,416</b>
15	<b>CWC REQ'D BEFORE RATE BASE OFFSETS</b>						<b>-\$1,791</b>
16	<b>TAX OFFSET FROM RATE BASE</b>						
17	Federal Tax Offset	\$1,263	43.61	38.00	5.61	0.015370	\$19
18	State Tax Offset	\$222	43.61	38.00	5.61	0.015370	\$3
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$21,397	43.61	38.00	5.61	0.015370	\$329
21	<b>TOTAL OFFSET FROM RATE BASE</b>	<b>\$22,882</b>					<b>\$351</b>
22	<b>TOTAL CASH WORKING CAPITAL REQUIRED</b>						<b>-\$1,440</b>

Confluence Rivers - Terre Du Lac  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		<b>OPERATING REVENUES</b>											
Rev-2	461.000	Residential	\$353,252	See note (1)	See note (1)	Rev-2	See note (1)	\$353,252	100.00%	\$39,107	\$392,359	See note (1)	See note (1)
Rev-3	0.000	Commercial	\$0			Rev-3		\$0	100.00%	\$0	\$0		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5		Private Fire Protection	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6		Public Fire Protection	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7	470.000	Late Fees	\$8,744			Rev-7		\$8,744	100.00%	\$0	\$8,744		
Rev-8		Other Public Auth.	\$0			Rev-8		\$0	100.00%	\$0	\$0		
Rev-9		Sales for Resale	\$0			Rev-9		\$0	100.00%	\$0	\$0		
Rev-10	471.000	Other Water Revenue - Oper. Rev.	\$597			Rev-10		\$597	100.00%	\$0	\$597		
Rev-11		<b>TOTAL OPERATING REVENUES</b>	<b>\$362,593</b>					<b>\$362,593</b>		<b>\$39,107</b>	<b>\$401,700</b>		
1		<b>SOURCE OF SUPPLY EXPENSES</b>											
2	602.000	Purchased Water	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	603.000	Misc Expenses - Supply	\$2,933	\$0	\$2,933	E-3	\$0	\$2,933	100.00%	\$0	\$2,933	\$0	\$2,933
4	611.000	Maint of Structures & Improvements - Supply	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	612.000	Maint of Collecting & Impounding Reservoirs	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6	613.000	Maint of Lake, River and Other Intakes	\$0	\$0	\$0	E-6	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
7	614.000	Maint of Wells & Springs	\$116	\$0	\$116	E-7	\$0	\$116	100.00%	\$0	\$116	\$0	\$116
8	615.000	Supply Mains	\$0	\$0	\$0	E-8	\$9,581	\$9,581	100.00%	\$0	\$9,581	\$0	\$9,581
9	616.000	Maint of Supply Mains	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10	617.000	Maint of Misc Water Source Plant	\$0	\$0	\$0	E-10	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
11		<b>TOTAL SOURCE OF SUPPLY EXPENSES</b>	<b>\$3,049</b>	<b>\$0</b>	<b>\$3,049</b>		<b>\$9,581</b>	<b>\$12,630</b>		<b>\$0</b>	<b>\$12,630</b>	<b>\$0</b>	<b>\$12,630</b>
12		<b>PUMPING EXPENSES</b>											
13	623.000	Fuel or Power Purchased for Pumping	\$31,998	\$0	\$31,998	E-13	\$0	\$31,998	100.00%	\$0	\$31,998	\$0	\$31,998
14	632.000	Maint of Power Production Equipment	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15	633.000	Maint of Pumping Equip	\$213	\$0	\$213	E-15	\$0	\$213	100.00%	\$0	\$213	\$0	\$213
16		<b>TOTAL PUMPING EXPENSES</b>	<b>\$32,211</b>	<b>\$0</b>	<b>\$32,211</b>		<b>\$0</b>	<b>\$32,211</b>		<b>\$0</b>	<b>\$32,211</b>	<b>\$0</b>	<b>\$32,211</b>
17		<b>WATER TREATMENT EXPENSES</b>											
18	641.000	Chemicals	\$6,871	\$0	\$6,871	E-18	\$0	\$6,871	100.00%	\$0	\$6,871	\$0	\$6,871
19	642.000	Operation Labor & Expenses	\$200,265	\$0	\$200,265	E-19	\$1,186	\$201,451	100.00%	\$0	\$201,451	\$0	\$201,451
20	643.000	Misc Expenses - Water Treatment	\$411	\$0	\$411	E-20	\$0	\$411	100.00%	\$0	\$411	\$0	\$411
21	651.000	Maint of Structures & Improvements - Water Treatment	\$11,680	\$0	\$11,680	E-21	\$0	\$11,680	100.00%	\$0	\$11,680	\$0	\$11,680
22	652.000	Maint of Water Treatment Equip	\$1,980	\$0	\$1,980	E-22	\$0	\$1,980	100.00%	\$0	\$1,980	\$0	\$1,980
23		<b>TOTAL WATER TREATMENT EXPENSES</b>	<b>\$221,207</b>	<b>\$0</b>	<b>\$221,207</b>		<b>\$1,186</b>	<b>\$222,393</b>		<b>\$0</b>	<b>\$222,393</b>	<b>\$0</b>	<b>\$222,393</b>
24		<b>TRANSMISSION &amp; DIST. EXPENSES</b>											
25	662.000	Transmission & Distribution Lines Expenses	\$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
26	663.000	Meter Expenses	\$640	\$0	\$640	E-26	\$0	\$640	100.00%	\$0	\$640	\$0	\$640
27	665.000	Misc Expenses - T&D	\$0	\$0	\$0	E-27	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
28	671.000	Maint of Structures & Improvements - T&D	\$0	\$0	\$0	E-28	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
29	673.000	Maint of Transmission & Distribution Mains	\$2,301	\$0	\$2,301	E-29	\$31,730	\$34,031	100.00%	\$0	\$34,031	\$0	\$34,031
30	675.000	Maint of Services	\$347	\$0	\$347	E-30	\$12,242	\$12,589	100.00%	\$0	\$12,589	\$0	\$12,589
31	676.000	Maint of Meters	\$1,160	\$0	\$1,160	E-31	\$0	\$1,160	100.00%	\$0	\$1,160	\$0	\$1,160
32	677.000	Maint of Hydrants	\$160	\$0	\$160	E-32	\$13,667	\$13,827	100.00%	\$0	\$13,827	\$0	\$13,827
33	678.000	Maint of Misc Plant	\$0	\$0	\$0	E-33	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
34		<b>TOTAL TRANSMISSION &amp; DIST. EXPENSES</b>	<b>\$4,608</b>	<b>\$0</b>	<b>\$4,608</b>		<b>\$57,639</b>	<b>\$62,247</b>		<b>\$0</b>	<b>\$62,247</b>	<b>\$0</b>	<b>\$62,247</b>

Confluence Rivers - Terre Du Lac  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
													L + M = K
35		CUSTOMER ACCOUNTS EXPENSE											
36	903.100	Cust Records & Collection Expense - Billing	\$47,643	\$0	\$47,643	E-36	-\$23,499	\$24,144	100.00%	\$0	\$24,144	\$0	\$24,144
37	903.280	Cust Records & Collection Expense	\$5,744	\$0	\$5,744	E-37	\$0	\$5,744	100.00%	\$0	\$5,744	\$0	\$5,744
38	904.000	Uncollectible Accounts	\$16,949	\$0	\$16,949	E-38	\$372	\$17,321	100.00%	\$0	\$17,321	\$0	\$17,321
39		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$70,336	\$0	\$70,336		-\$23,127	\$47,209		\$0	\$47,209	\$0	\$47,209
40		CUSTOMER SERVICE EXPENSES											
41		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
42		SALES PROMOTION EXPENSES											
43		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
44		ADMIN. & GENERAL EXPENSES											
45	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-45	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
46	922.000	Admin Expenses Transferred - Cr	\$0	\$0	\$0	E-46	\$39,754	\$39,754	100.00%	\$0	\$39,754	\$28,780	\$10,974
47	923.100	Outside Services Employed - Bank Fees	\$135	\$0	\$135	E-47	\$0	\$135	100.00%	\$0	\$135	\$0	\$135
48	923.400	Outside Services Employed - Legal	\$0	\$0	\$0	E-48	\$2,855	\$2,855	100.00%	\$0	\$2,855	\$0	\$2,855
49	923.500	Outside Services Employed - Accounting	\$0	\$0	\$0	E-49	\$647	\$647	100.00%	\$0	\$647	\$0	\$647
50	923.600	Outside Services Employed - Easements	\$0	\$0	\$0	E-50	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
51	923.900	Outside Services Employed - Management Consulting	\$2,793	\$0	\$2,793	E-51	\$0	\$2,793	100.00%	\$0	\$2,793	\$0	\$2,793
52	924.200	Property Insurance - Commercial	-\$357	\$0	-\$357	E-52	\$357	\$0	100.00%	\$0	\$0	\$0	\$0
53	924.400	Property Insurance	\$83,892	\$0	\$83,892	E-53	-\$70,556	\$13,336	100.00%	\$0	\$13,336	\$0	\$13,336
54	928.100	Regulatory Commission Expenses - DNR	\$7,900	\$0	\$7,900	E-54	\$202	\$8,102	100.00%	\$0	\$8,102	\$0	\$8,102
55	928.200	Regulatory Commission Expenses - PSC	\$6,656	\$0	\$6,656	E-55	-\$2,966	\$3,690	100.00%	\$0	\$3,690	\$0	\$3,690
56	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-56	\$6,288	\$6,288	100.00%	\$0	\$6,288	\$0	\$6,288
57	930.300	Research & Development Expenses	\$0	\$0	\$0	E-57	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
58		TOTAL ADMIN. & GENERAL EXPENSES	\$101,019	\$0	\$101,019		-\$23,419	\$77,600		\$0	\$77,600	\$28,780	\$48,820
59		DEPRECIATION EXPENSE											
60	403.000	Depreciation Expense, Dep. Exp.	\$39,273	See note (1)	See note (1)	E-60	See note (1)	\$39,273	100.00%	\$3,343	\$42,616	See note (1)	See note (1)
61	403.100	Depreciation - 403.1	-\$17,345			E-61		-\$17,345	100.00%	\$0	-\$17,345		
62	403.200	Depreciation - 403.2	\$1,154			E-62		\$1,154	100.00%	\$0	\$1,154		
63	405.000	Amortization of Other Utility Plant	\$1,910			E-63		\$1,910	100.00%	\$0	\$1,910		
64	407.400	Amortization of Property Losses	\$1,429			E-64		\$1,429	100.00%	-\$1,429	\$0		
65		TOTAL DEPRECIATION EXPENSE	\$26,421	\$0	\$0		\$0	\$26,421		\$1,914	\$28,335	\$0	\$0
66		AMORTIZATION EXPENSE											
67		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
68		OTHER OPERATING EXPENSES											
69	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$722	\$0	\$722	E-69	\$0	\$722	100.00%	\$0	\$722	\$0	\$722
70	408.160	Property Taxes	\$2,098	\$0	\$2,098	E-70	-\$947	\$1,151	100.00%	\$0	\$1,151	\$0	\$1,151
71		TOTAL OTHER OPERATING EXPENSE	\$2,820	\$0	\$2,820		-\$947	\$1,873		\$0	\$1,873	\$0	\$1,873
72		TOTAL OPERATING EXPENSE	\$461,671	\$0	\$435,250		\$20,913	\$482,584		\$1,914	\$484,498	\$28,780	\$427,383
73		NET INCOME BEFORE TAXES	-\$99,078					-\$119,991		\$37,193	-\$82,798		
74		INCOME TAXES											

Confluence Rivers - Terre Du Lac  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
75	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-75	See note (1)	\$0	100.00%	-\$4,792	-\$4,792	See note (1)	See note (1)
76		TOTAL INCOME TAXES	\$0					\$0		-\$4,792	-\$4,792		
77		DEFERRED INCOME TAXES											
78	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-78	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
79		Amortization of Deferred ITC	\$0			E-79		\$0	100.00%	\$0	\$0		
80		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
81		<b>NET OPERATING INCOME</b>	<b>-\$99,078</b>					<b>-\$119,991</b>		<b>\$41,985</b>	<b>-\$78,006</b>		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Confluence Rivers - Terre Du Lac  
 Case No. WR-2023-0006  
 Test Year Ending 06-30-2022  
 Update Period Ending 01-31-2023  
 Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		-\$82,798	\$52,661	\$53,681	\$54,700
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$28,335	\$28,335	\$28,335	\$28,335
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$28,335	\$28,335	\$28,335	\$28,335
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$21,397	\$21,397	\$21,397	\$21,397
7	Tax Straight-Line Depreciation		\$28,335	\$28,335	\$28,335	\$28,335
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$49,732	\$49,732	\$49,732	\$49,732
9	NET TAXABLE INCOME		-\$104,195	\$31,264	\$32,284	\$33,303
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$104,195	\$31,264	\$32,284	\$33,303
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$715	\$215	\$222	\$229
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$103,480	\$31,049	\$32,062	\$33,074
15	Federal Income Tax at the Rate of	3.940%	-\$4,077	\$1,223	\$1,263	\$1,303
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.940%	-\$4,077	\$1,223	\$1,263	\$1,303
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$104,195	\$31,264	\$32,284	\$33,303
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$2,039	\$612	\$632	\$652
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$102,156	\$30,652	\$31,652	\$32,651
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.700%	-\$715	\$215	\$222	\$229
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$104,195	\$31,264	\$32,284	\$33,303
27	Deduct Federal Income Tax - City Inc. Tax		-\$4,077	\$1,223	\$1,263	\$1,303
28	Deduct Missouri Income Tax - City Inc. Tax		-\$715	\$215	\$222	\$229
29	City Taxable Income		-\$99,403	\$29,826	\$30,799	\$31,771
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$4,077	\$1,223	\$1,263	\$1,303
34	State Income Tax		-\$715	\$215	\$222	\$229
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$4,792	\$1,438	\$1,485	\$1,532
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		-\$4,792	\$1,438	\$1,485	\$1,532

**Confluence Rivers - Terre Du Lac**  
**Case No. WR-2023-0006**  
**Test Year Ending 06-30-2022**  
**Update Period Ending 01-31-2023**  
**Capital Structure Schedule**

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$8,799,170	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$8,799,170	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	<b>TOTAL CAPITALIZATION</b>	<b>\$17,598,340</b>	<b>100.00%</b>		<b>7.900%</b>	<b>8.050%</b>	<b>8.200%</b>
8	<b>PreTax Cost of Capital</b>				<b>8.122%</b>	<b>8.279%</b>	<b>8.436%</b>