

SM-2015-0014

Attachment A

Auditing Unit Plant-in-Service Balances

West 16th Street Sewer Company

Plant in Service at June 30, 2014-- Without Plant Additions

		<u>EMS Reference</u>
Plant in Service	\$443,622	from Schedule 3
Less: Accumulated Depreciation Reserve	<u>\$225,588</u>	from Schedule 6
Net Plant	\$218,034	from Schedule 2
Contribution in Aid of Construction	\$ 365,117	from Schedule 2
Less: CIAC depreciation reserve offset	<u>\$ 178,550</u>	from Schedule 2
Net Contribution in Aid of Construction	<u>\$ 186,567</u>	from Schedule 2
NET PLANT NET OF CIAC	<u><u>\$ 31,467</u></u>	from Schedule 2

Plant in Service at June 30, 2014-- With Plant Additions

Plant in Service	\$864,622	from Schedule 3
Less: Accumulated Depreciation Reserve	<u>\$225,588</u>	from Schedule 6
Net Plant	\$639,034	from Schedule 2
Contribution in Aid of Construction	\$ 365,117	from Schedule 2
Less: CIAC depreciation reserve offset	<u>\$ 178,550</u>	from Schedule 2
Net Contribution in Aid of Construction	<u>\$ 186,567</u>	from Schedule 2
NET PLANT NET OF CIAC	<u><u>\$ 452,467</u></u>	from Schedule 2

RACCOON CREEK UTILITY OPERATING CO., 1NC
CASE NO. SM-2015-0014
 West 16th Street Sewer Company
 Plant in Service, Depreciation Reserve and Net CIAC
Hypothetical Test Year Ended December 31, 2013 (Updated through June 30, 2014)

Rate Base with CCN \$30K Stip & \$2,400 per lot and recent invoice:

Description of Plant	Date Acquired	Cost Basis	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
Rate Base with CCN \$30K Stip & \$2,400 per lot and recent invoice:														
Acct: 310.														
1 Land and Land Rights	3/1/1999	\$ 5,780												
Acct: 311.														
2 Structure and Improvements (reclass to T & D)	1/25/2005	\$ -												
Total Land and Structures		\$ 5,780											\$ -	\$ -
Acct: 352														
3 Collection Sewers	6/30/1989	\$ 80,040	\$ 80,040	\$ 80,040	\$ 80,040	\$ 80,040	\$ 80,040	\$ 80,040	\$ 80,040	\$ 80,040	\$ 80,040	\$ 80,040	\$ 80,040	\$ 80,040
4 Collection Sewers	7/1/1990	\$ 775	\$ 775	\$ 775	\$ 775	\$ 775	\$ 775	\$ 775	\$ 775	\$ 775	\$ 775	\$ 775	\$ 775	\$ 775
5 Collection Sewers	7/1/1991	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750
6 Collection Sewers	6/15/1994	\$ 32,770	\$ 32,770	\$ 32,770	\$ 32,770	\$ 32,770	\$ 32,770	\$ 32,770	\$ 32,770	\$ 32,770	\$ 32,770	\$ 32,770	\$ 32,770	\$ 32,770
7 Collection Sewers	9/30/1994	\$ 3,420	\$ 3,420	\$ 3,420	\$ 3,420	\$ 3,420	\$ 3,420	\$ 3,420	\$ 3,420	\$ 3,420	\$ 3,420	\$ 3,420	\$ 3,420	\$ 3,420
8 Collection Sewers	10/1/1996	\$ 22,192	\$ 22,192	\$ 22,192	\$ 22,192	\$ 22,192	\$ 22,192	\$ 22,192	\$ 22,192	\$ 22,192	\$ 22,192	\$ 22,192	\$ 22,192	\$ 22,192
9 Collection Sewers	6/30/1997	\$ 66,027	\$ 66,027	\$ 66,027	\$ 66,027	\$ 66,027	\$ 66,027	\$ 66,027	\$ 66,027	\$ 66,027	\$ 66,027	\$ 66,027	\$ 66,027	\$ 66,027
10 Collection Sewers	11/8/1998	\$ 47,123	\$ 47,123	\$ 47,123	\$ 47,123	\$ 47,123	\$ 47,123	\$ 47,123	\$ 47,123	\$ 47,123	\$ 47,123	\$ 47,123	\$ 47,123	\$ 47,123
Total Collection Plant		\$ 253,097	\$ 80,040	\$ 80,815	\$ 81,565	\$ 81,565	\$ 81,565	\$ 117,755	\$ 117,755	\$ 139,947	\$ 205,974	\$ 253,097	\$ 253,097	\$ 253,097
Acct: 373														
11 Treatment & Disposal Equipment	1/1/1989	\$ 92,871	\$ 92,871	\$ 92,871	\$ 92,871	\$ 92,871	\$ 92,871	\$ 92,871	\$ 92,871	\$ 92,871	\$ 92,871	\$ 92,871	\$ 92,871	\$ 92,871
12 Treatment & Disposal Equipment	7/1/1990	\$ 1,421	\$ 1,421	\$ 1,421	\$ 1,421	\$ 1,421	\$ 1,421	\$ 1,421	\$ 1,421	\$ 1,421	\$ 1,421	\$ 1,421	\$ 1,421	\$ 1,421
13 Treatment & Disposal Equipment	6/30/1991	\$ 62,770	\$ 62,770	\$ 62,770	\$ 62,770	\$ 62,770	\$ 62,770	\$ 62,770	\$ 62,770	\$ 62,770	\$ 62,770	\$ 62,770	\$ 62,770	\$ 62,770
14 Treatment & Disposal Equipment	8/31/1994	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
15 Treatment & Disposal Equipment	1/15/1995	\$ 2,858	\$ 2,858	\$ 2,858	\$ 2,858	\$ 2,858	\$ 2,858	\$ 2,858	\$ 2,858	\$ 2,858	\$ 2,858	\$ 2,858	\$ 2,858	\$ 2,858
16 Treatment & Disposal Equipment	11/29/2003	\$ 14,977	\$ 14,977	\$ 14,977	\$ 14,977	\$ 14,977	\$ 14,977	\$ 14,977	\$ 14,977	\$ 14,977	\$ 14,977	\$ 14,977	\$ 14,977	\$ 14,977
Treatment & Disposal Equip. (reclass from S&I)	1/25/2005	\$ 9,228	\$ 9,228	\$ 9,228	\$ 9,228	\$ 9,228	\$ 9,228	\$ 9,228	\$ 9,228	\$ 9,228	\$ 9,228	\$ 9,228	\$ 9,228	\$ 9,228
17 Partial Replacement of Original 1991 Plant	2/12/2009	\$ 8,226	\$ 8,226	\$ 8,226	\$ 8,226	\$ 8,226	\$ 8,226	\$ 8,226	\$ 8,226	\$ 8,226	\$ 8,226	\$ 8,226	\$ 8,226	\$ 8,226
Retirement of Replaced 1991 Plant		\$ (8,226)	\$ (8,226)	\$ (8,226)	\$ (8,226)	\$ (8,226)	\$ (8,226)	\$ (8,226)	\$ (8,226)	\$ (8,226)	\$ (8,226)	\$ (8,226)	\$ (8,226)	\$ (8,226)
18 Partial Replacement of Original 1989 Plant	12/22/2009	\$ 538	\$ 538	\$ 538	\$ 538	\$ 538	\$ 538	\$ 538	\$ 538	\$ 538	\$ 538	\$ 538	\$ 538	\$ 538
Retirement of Replaced 1989 Plant		\$ (538)	\$ (538)	\$ (538)	\$ (538)	\$ (538)	\$ (538)	\$ (538)	\$ (538)	\$ (538)	\$ (538)	\$ (538)	\$ (538)	\$ (538)
19 Partial Replacement of Original 1989 Plant	11/12/2010	\$ 2,191	\$ 2,191	\$ 2,191	\$ 2,191	\$ 2,191	\$ 2,191	\$ 2,191	\$ 2,191	\$ 2,191	\$ 2,191	\$ 2,191	\$ 2,191	\$ 2,191
Retirement of Replaced 1989 Plant		\$ (2,191)	\$ (2,191)	\$ (2,191)	\$ (2,191)	\$ (2,191)	\$ (2,191)	\$ (2,191)	\$ (2,191)	\$ (2,191)	\$ (2,191)	\$ (2,191)	\$ (2,191)	\$ (2,191)
Partial Replacement of Original 1989 Plant	2/10/2012	\$ 799	\$ 799	\$ 799	\$ 799	\$ 799	\$ 799	\$ 799	\$ 799	\$ 799	\$ 799	\$ 799	\$ 799	\$ 799
Retirement of Replaced 1989 Plant		\$ (799)	\$ (799)	\$ (799)	\$ (799)	\$ (799)	\$ (799)	\$ (799)	\$ (799)	\$ (799)	\$ (799)	\$ (799)	\$ (799)	\$ (799)
Total Treatment and Disposal Plant		\$ 184,625	\$ 92,871	\$ 94,292	\$ 157,062	\$ 157,062	\$ 157,062	\$ 157,562	\$ 160,420	\$ 160,420	\$ 160,420	\$ 160,420	\$ 160,420	\$ 160,420
Account 398 - Miscellaneous														
TOTAL PLANT IN SERVICE		\$ 443,502	\$ 172,911	\$ 175,107	\$ 238,627	\$ 238,627	\$ 238,627	\$ 275,317	\$ 278,175	\$ 300,367	\$ 366,394	\$ 413,517	\$ 413,517	\$ 413,517
DEPRECIATION RATES:														
Acct: 352			2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Acct: 373			2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Acct: 398														
DEPRECIATION EXPENSE:														
Collection Sewers	Acct: 352	\$ 800	\$ 1,609	\$ 1,624	\$ 1,631	\$ 1,631	\$ 1,631	\$ 2,003	\$ 2,355	\$ 2,466	\$ 3,459	\$ 4,256	\$ 5,062	\$ 5,062
Treatment & Disposal Equipment	Acct: 373	\$ 2,322	\$ 2,340	\$ 3,142	\$ 3,927	\$ 3,927	\$ 3,927	\$ 3,931	\$ 4,008	\$ 4,011	\$ 4,011	\$ 4,011	\$ 4,011	\$ 4,011
Account 398 - Miscellaneous		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL DEPRECIATION EXPENSE		\$ 3,122	\$ 3,948	\$ 4,766	\$ 5,558	\$ 5,558	\$ 5,558	\$ 5,934	\$ 6,363	\$ 6,477	\$ 7,470	\$ 8,267	\$ 9,072	\$ 9,072
DEPRECIATION RESERVE														
Collection Sewers	Acct: 352	\$ 800	\$ 2,409	\$ 4,033	\$ 5,664	\$ 7,295	\$ 9,299	\$ 11,654	\$ 14,120	\$ 17,579	\$ 21,835	\$ 26,897	\$ 31,959	\$ 31,959
Treatment & Disposal Equipment	Acct: 373	\$ 2,322	\$ 4,661	\$ 7,803	\$ 11,730	\$ 15,656	\$ 19,587	\$ 23,595	\$ 27,605	\$ 31,616	\$ 35,626	\$ 39,637	\$ 43,647	\$ 43,647
Partial Replacement of Original 1991 Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Partial Replacement of Original 1989 Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Partial Replacement of Original 1989 Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL DEPRECIATION RESERVE		\$ 2,322	\$ 4,661	\$ 7,803	\$ 11,730	\$ 15,656	\$ 19,587	\$ 23,595	\$ 27,605	\$ 31,616	\$ 35,626	\$ 39,637	\$ 43,647	\$ 43,647
Account 398 - Miscellaneous														
TOTAL ACCUMULATED DEPRECIATION		\$ 225,588	\$ 3,122	\$ 7,070	\$ 11,836	\$ 17,394	\$ 22,952	\$ 28,886	\$ 35,248	\$ 41,725	\$ 49,195	\$ 57,461	\$ 66,534	\$ 75,606
NET PLANT IN SERVICE		\$ 217,913	\$ 169,789	\$ 168,037	\$ 226,791	\$ 221,233	\$ 215,675	\$ 246,431	\$ 242,927	\$ 258,642	\$ 317,199	\$ 356,056	\$ 346,983	\$ 337,911
CONTRIBUTIONS IN AID OF CONSTRUCTION														
Beginning Balance - Contributions in Aid of Construction (CIAC)		\$ -	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 142,400	\$ 188,000	\$ 204,800	\$ 221,600	\$ 257,600	\$ 291,200	\$ 315,200
CIAC Additions During the Year		\$ 140,000	\$ -	\$ -	\$ -	\$ -	\$ 2,400	\$ 45,600	\$ 16,800	\$ 16,800	\$ 36,000	\$ 33,600	\$ 24,000	\$ 9,600
CIAC Subtractions or Retirements During the Year		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Balance - Contributions in Aid of Construction (CIAC)		\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 142,400	\$ 188,000	\$ 204,800	\$ 221,600	\$ 257,600	\$ 291,200	\$ 315,200	\$ 324,800	\$ 324,800
Beginning Balance - CIAC Depreciation Reserve		\$ -	\$ 2,528	\$ 5,684	\$ 8,480	\$ 11,741	\$ 15,058	\$ 19,110	\$ 23,794	\$ 28,572	\$ 33,824	\$ 39,645	\$ 46,561	\$ 46,561
Contributions as a Percent (%) of Gross Plant		80.97%	79.95%	58.67%	58.67%	59.67%	68.28%	73.62%	73.78%	70.31%	70.42%	76.22%	78.55%	
CIAC Depreciation Expense Offset Retired		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current Year CIAC Depreciation Expense Offset		\$ 2,528	\$ 3,157	\$ 2,796	\$ 3,261	\$ 3,317	\$ 4,052	\$ 4,684	\$ 4,778	\$ 5,252	\$ 5,821	\$ 6,915	\$ 7,126	
Ending Balance - CIAC Depreciation Reserve		\$ 2,528	\$ 5,684	\$ 8,480	\$ 11,741	\$ 15,058	\$ 19,110	\$ 23,794	\$ 28,572	\$ 33,824	\$ 39,645	\$ 46,561	\$ 53,687	\$ 53,687
NET CONTRIBUTIONS IN AID OF CONSTRUCTION		\$ 137,472	\$ 134,316	\$ 131,520	\$ 128,259	\$ 127,342	\$ 168,890	\$ 181,006	\$ 193,028	\$ 223,776	\$ 251,555	\$ 268,639	\$ 271,113	\$ 271,113
RATE BASE		\$ 32,317	\$ 33,721	\$ 95,271	\$ 92,974	\$ 88,333	\$ 77,541	\$ 61,921	\$ 65,614	\$ 93,423	\$ 104,501	\$ 78,343	\$ 66,798	\$ 66,798

RACCOON CREEK UTILITY OPERATING CO., 1NC
CASE NO. SM-2015-0014
 West 16th Street Sewer Company
 Plant in Service, Depreciation Reserve and Net CIAC
 Hypothetical Test Year Ended December 31, 2013 (L)

Rate Base with CCN \$30K Stip & \$2,400 per lot

Description of Plant	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	6/30/2014
Acct: 310.														
1 Land and Land Rights														
Acct: 311.														
2 Structure and Improvements (reclass to T & D)					\$ 5,780	\$ 5,780	\$ 5,780	\$ 5,780	\$ 5,780	\$ 5,780	\$ 5,780	\$ 5,780	\$ 5,780	\$ 5,780
Total Land and Structures	\$ -	\$ -	\$ -	\$ -	\$ 5,780	\$ 5,780	\$ 5,780	\$ 5,780	\$ 5,780	\$ 5,780	\$ 5,780	\$ 5,780	\$ 5,780	\$ 5,780
Acct: 352														
3 Collection Sewers	\$ 80,040	\$ 80,040	\$ 80,040	\$ 80,040	\$ 80,040	\$ 80,040	\$ 80,040	\$ 80,040	\$ 80,040	\$ 80,040	\$ 80,040	\$ 80,040	\$ 80,040	\$ 80,040
4 Collection Sewers	\$ 775	\$ 775	\$ 775	\$ 775	\$ 775	\$ 775	\$ 775	\$ 775	\$ 775	\$ 775	\$ 775	\$ 775	\$ 775	\$ 775
5 Collection Sewers	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750
6 Collection Sewers	\$ 32,770	\$ 32,770	\$ 32,770	\$ 32,770	\$ 32,770	\$ 32,770	\$ 32,770	\$ 32,770	\$ 32,770	\$ 32,770	\$ 32,770	\$ 32,770	\$ 32,770	\$ 32,770
7 Collection Sewers	\$ 3,420	\$ 3,420	\$ 3,420	\$ 3,420	\$ 3,420	\$ 3,420	\$ 3,420	\$ 3,420	\$ 3,420	\$ 3,420	\$ 3,420	\$ 3,420	\$ 3,420	\$ 3,420
8 Collection Sewers	\$ 22,192	\$ 22,192	\$ 22,192	\$ 22,192	\$ 22,192	\$ 22,192	\$ 22,192	\$ 22,192	\$ 22,192	\$ 22,192	\$ 22,192	\$ 22,192	\$ 22,192	\$ 22,192
9 Collection Sewers	\$ 66,027	\$ 66,027	\$ 66,027	\$ 66,027	\$ 66,027	\$ 66,027	\$ 66,027	\$ 66,027	\$ 66,027	\$ 66,027	\$ 66,027	\$ 66,027	\$ 66,027	\$ 66,027
10 Collection Sewers	\$ 47,123	\$ 47,123	\$ 47,123	\$ 47,123	\$ 47,123	\$ 47,123	\$ 47,123	\$ 47,123	\$ 47,123	\$ 47,123	\$ 47,123	\$ 47,123	\$ 47,123	\$ 47,123
Total Collection Plant	\$ 253,097	\$ 253,097	\$ 253,097	\$ 253,097	\$ 253,097	\$ 253,097	\$ 253,097	\$ 253,097	\$ 253,097	\$ 253,097	\$ 253,097	\$ 253,097	\$ 253,097	\$ 253,097
Acct: 373														
11 Treatment & Disposal Equipment	\$ 92,871	\$ 92,871	\$ 92,871	\$ 92,871	\$ 92,871	\$ 92,871	\$ 92,871	\$ 92,871	\$ 92,871	\$ 92,871	\$ 92,871	\$ 92,871	\$ 92,871	\$ 92,871
12 Treatment & Disposal Equipment	\$ 1,421	\$ 1,421	\$ 1,421	\$ 1,421	\$ 1,421	\$ 1,421	\$ 1,421	\$ 1,421	\$ 1,421	\$ 1,421	\$ 1,421	\$ 1,421	\$ 1,421	\$ 1,421
13 Treatment & Disposal Equipment	\$ 62,770	\$ 62,770	\$ 62,770	\$ 62,770	\$ 62,770	\$ 62,770	\$ 62,770	\$ 62,770	\$ 62,770	\$ 62,770	\$ 62,770	\$ 62,770	\$ 62,770	\$ 62,770
14 Treatment & Disposal Equipment	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
15 Treatment & Disposal Equipment	\$ 2,858	\$ 2,858	\$ 2,858	\$ 2,858	\$ 2,858	\$ 2,858	\$ 2,858	\$ 2,858	\$ 2,858	\$ 2,858	\$ 2,858	\$ 2,858	\$ 2,858	\$ 2,858
16 Treatment & Disposal Equipment			\$ 14,977	\$ 14,977	\$ 14,977	\$ 14,977	\$ 14,977	\$ 14,977	\$ 14,977	\$ 14,977	\$ 14,977	\$ 14,977	\$ 14,977	\$ 14,977
Treatment & Disposal Equip. (reclass from S&I)				\$ 9,228	\$ 9,228	\$ 9,228	\$ 9,228	\$ 9,228	\$ 9,228	\$ 9,228	\$ 9,228	\$ 9,228	\$ 9,228	\$ 9,228
17 Partial Replacement of Original 1991 Plant								\$ 8,226	\$ 8,226	\$ 8,226	\$ 8,226	\$ 8,226	\$ 8,226	\$ 8,226
Retirement of Replaced 1991 Plant								\$ (8,226)	\$ (8,226)	\$ (8,226)	\$ (8,226)	\$ (8,226)	\$ (8,226)	\$ (8,226)
18 Partial Replacement of Original 1989 Plant								\$ 538	\$ 538	\$ 538	\$ 538	\$ 538	\$ 538	\$ 538
Retirement of Replaced 1989 Plant								\$ (538)	\$ (538)	\$ (538)	\$ (538)	\$ (538)	\$ (538)	\$ (538)
19 Partial Replacement of Original 1989 Plant									\$ 2,191	\$ 2,191	\$ 2,191	\$ 2,191	\$ 2,191	\$ 2,191
Retirement of Replaced 1989 Plant									\$ (2,191)	\$ (2,191)	\$ (2,191)	\$ (2,191)	\$ (2,191)	\$ (2,191)
Partial Replacement of Original 1989 Plant										\$ 799	\$ 799	\$ 799	\$ 799	\$ 799
20 Retirement of Replaced 1989 Plant											\$ (799)	\$ (799)	\$ (799)	\$ (799)
Total Treatment and Disposal Plant	\$ 160,420	\$ 160,420	\$ 175,397	\$ 175,397	\$ 184,625	\$ 184,625	\$ 184,625	\$ 184,625	\$ 184,625	\$ 184,625	\$ 184,625	\$ 184,625	\$ 184,625	\$ 184,625
Account 398 - Miscellaneous													\$ 120	\$ 120
TOTAL PLANT IN SERVICE	\$ 413,517	\$ 413,517	\$ 428,494	\$ 428,494	\$ 443,502	\$ 443,502	\$ 443,502	\$ 443,502	\$ 443,502	\$ 443,502	\$ 443,502	\$ 443,502	\$ 443,622	\$ 443,622
DEPRECIATION RATES:														
Acct: 352	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Acct: 373	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	4.2%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Acct: 398													5.0%	5.0%
DEPRECIATION EXPENSE:														
Collection Sewers	\$ 5,062	\$ 5,062	\$ 5,062	\$ 5,062	\$ 5,062	\$ 5,062	\$ 5,062	\$ 5,062	\$ 5,062	\$ 5,062	\$ 5,062	\$ 5,062	\$ 5,062	\$ 2,531
Treatment & Disposal Equipment	\$ 4,011	\$ 4,011	\$ 4,042	\$ 4,385	\$ 4,600	\$ 4,616	\$ 7,726	\$ 9,231	\$ 9,231	\$ 9,231	\$ 9,231	\$ 9,231	\$ 9,231	\$ 4,616
Account 398 - Miscellaneous													\$ 3	\$ 3
TOTAL DEPRECIATION EXPENSE	\$ 9,072	\$ 9,072	\$ 9,104	\$ 9,447	\$ 9,662	\$ 9,678	\$ 12,788	\$ 14,293	\$ 14,293	\$ 14,293	\$ 14,293	\$ 14,293	\$ 14,296	\$ 7,150
DEPRECIATION RESERVE														
Collection Sewers	\$ 37,021	\$ 42,082	\$ 47,144	\$ 52,206	\$ 57,268	\$ 62,330	\$ 67,392	\$ 72,454	\$ 77,516	\$ 82,578	\$ 87,640	\$ 92,702	\$ 97,764	\$ 100,295
Treatment & Disposal Equipment	\$ 47,658	\$ 51,668	\$ 55,710	\$ 60,095	\$ 64,695	\$ 69,310	\$ 77,036	\$ 86,268	\$ 95,499	\$ 104,730	\$ 113,961	\$ 123,193	\$ 132,425	\$ 137,040
Partial Replacement of Original 1991 Plant								\$ (8,226)	\$ (8,226)	\$ (8,226)	\$ (8,226)	\$ (8,226)	\$ (8,226)	\$ (8,226)
Partial Replacement of Original 1989 Plant								\$ (538)	\$ (538)	\$ (538)	\$ (538)	\$ (538)	\$ (538)	\$ (538)
Partial Replacement of Original 1989 Plant								\$ (2,191)	\$ (2,191)	\$ (2,191)	\$ (2,191)	\$ (2,191)	\$ (2,191)	\$ (2,191)
Partial Replacement of Original 1989 Plant										\$ (798)	\$ (798)	\$ (798)	\$ (798)	\$ (798)
Total Depreciation Reserve	\$ 47,658	\$ 51,668	\$ 55,710	\$ 60,095	\$ 64,695	\$ 69,310	\$ 77,036	\$ 86,268	\$ 86,735	\$ 93,775	\$ 103,006	\$ 111,440	\$ 120,672	\$ 125,287
Account 398 - Miscellaneous													\$ 3	\$ 6
TOTAL ACCUMULATED DEPRECIATION	\$ 84,679	\$ 93,750	\$ 102,854	\$ 112,301	\$ 121,963	\$ 131,639	\$ 144,428	\$ 158,722	\$ 164,251	\$ 176,353	\$ 190,647	\$ 204,143	\$ 218,439	\$ 225,588
NET PLANT IN SERVICE	\$ 328,838	\$ 319,767	\$ 325,640	\$ 316,193	\$ 321,539	\$ 311,863	\$ 299,074	\$ 284,780	\$ 279,251	\$ 267,148	\$ 252,855	\$ 239,359	\$ 225,183	\$ 218,033
CONTRIBUTIONS IN AID OF CONSTRUCTION														
Beginning Balance - Contributions in Aid of Const	\$ 324,800	\$ 339,200	\$ 339,200	\$ 339,200	\$ 348,800	\$ 358,400	\$ 360,800	\$ 365,600	\$ 368,000	\$ 362,738	\$ 365,764	\$ 365,764	\$ 365,117	\$ 365,117
CIAC Additions During the Year	\$ 14,400	\$ -	\$ -	\$ 9,600	\$ 9,600	\$ 2,400	\$ 4,800	\$ 2,400	\$ -	\$ 4,800	\$ -	\$ -	\$ -	\$ -
CIAC Subtractions or Retirements During the Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,262)	\$ (1,774)	\$ -	\$ (647)	\$ -	\$ -
Ending Balance - Contributions in Aid of Const	\$ 339,200	\$ 339,200	\$ 339,200	\$ 348,800	\$ 358,400	\$ 360,800	\$ 365,600	\$ 368,000	\$ 362,738	\$ 365,764	\$ 365,764	\$ 365,117	\$ 365,117	\$ 365,117
Beginning Balance - CIAC Depreciation Reserve	\$ 53,687	\$ 61,129	\$ 68,571	\$ 75,778	\$ 83,467	\$ 91,275	\$ 99,148	\$ 109,690	\$ 121,550	\$ 127,978	\$ 137,992	\$ 149,780	\$ 160,900	\$ 172,666
Contributions as a Percent (%) of Gross Plant	82.03%	82.03%	79.16%	81.40%	80.81%	81.35%	82.43%	82.98%	81.79%	82.47%	82.47%	82.33%	82.30%	82.30%
CIAC Depreciation Expense Offset Retired								\$ (5,262)	\$ (1,774)	\$ -	\$ (647)	\$ -	\$ -	\$ -
Current Year CIAC Depreciation Expense Offset	\$ 7,442	\$ 7,442	\$ 7,207	\$ 7,690	\$ 7,808	\$ 7,873	\$ 10,541	\$ 11,860	\$ 11,690	\$ 11,788	\$ 11,788	\$ 11,767	\$ 11,766	\$ 5,884
Ending Balance - CIAC Depreciation Reserve	\$ 61,129	\$ 68,571	\$ 75,778	\$ 83,467	\$ 91,275	\$ 99,148	\$ 109,690	\$ 121,550	\$ 127,978	\$ 137,992	\$ 149,780	\$ 160,900	\$ 172,666	\$ 178,550
NET CONTRIBUTIONS IN AID OF CONSTRUCTION	\$ 278,071	\$ 270,629	\$ 263,422	\$ 265,333	\$ 267,125	\$ 261,652	\$ 255,910	\$ 246,450	\$ 234,760	\$ 227,772	\$ 215,984	\$ 204,217	\$ 192,451	\$ 186,567
	\$ 50,766	\$ 49,138	\$ 62,217	\$ 50,860	\$ 54,414	\$ 50,211	\$ 43,164	\$ 38,330	\$ 44,491	\$ 39,375	\$ 36,870	\$ 35,142	\$ 32,732	\$ 31,467

SM-2015-0014

Attachment B

Auditing Unit Plant-in-Service Balances

W.P.C. Sewer Company

Plant in Service at June 30, 2014-- Without Plant Additions

		<u>EMS Reference</u>
Plant in Service	\$81,855	from Schedule 3
Less: Accumulated Depreciation Reserve	<u>\$ 22,875</u>	from Schedule 6
Net Plant		\$ 58,980
Contribution in Aid of Construction	\$ 29,898	from Schedule 2
Less: CIAC depreciation reserve offset	<u>\$ -</u>	from Schedule 2
Net Contribution in Aid of Construction		\$ 29,898
NET PLANT NET OF CIAC		<u>\$ 29,082</u>

Plant in Service at June 30, 2014-- With Plant Additions

Plant in Service	\$498,355	from Schedule 3
Less: Accumulated Depreciation Reserve	<u>\$22,875</u>	from Schedule 6
Net Plant		\$475,480
Contribution in Aid of Construction	\$ 29,898	from Schedule 2
Less: CIAC depreciation reserve offset	<u>\$ -</u>	from Schedule 2
Net Contribution in Aid of Construction		<u>\$ 29,898</u>
NET PLANT NET OF CIAC		<u>\$ 445,582</u>

USOA Account Number	Description	Total Plant June 30,2008	Total Plant Dec. 31, 2008	Total Plant Dec. 31, 2009	Total Plant Dec. 31, 2010	Total Plant Dec. 31, 2011	Total Plant Dec. 31, 2012	Total Plant Dec. 31, 2013	Total Plant June 30, 2014
Plant-in-Service									
Collection Plant									
311.00	Structures and Improvements	2,243	2,243	2,243	2,243	2,243	2,243	2,243	2,243
352.20	Collection Sewers Gravity	38,547	38,547	38,547	38,547	38,547	38,547	38,547	38,547
354.00	Flow Measuring Devices	613	613	613	613	613	613	613	613
Treatment & Disposal Plant									
373.00	Treatment and Disposal Equipment						31,698	31,698	31,698
374.00	Plant Sewer	8,679	8,679	8,679	8,679	8,679	8,679	8,679	8,679
375.00	Outfall Sewer Lines	75	75	75	75	75	75	75	75
Total Gross Plant		50,157	50,157	50,157	50,157	50,157	81,855	81,855	81,855

Schedule 3
EMS Run

Commission Authorized Depreciation Rates

311.00	Structures and Improvements	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
352.20	Collection Sewers Gravity	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
354.00	Flow Measuring Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
373.00	Treatment and Disposal Equipment	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
374.00	Plant Sewers	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
375.00	Outfall Sewer Lines	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Depreciation Expense									
311.00	Structures and Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
352.20	Collection Sewers Gravity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
354.00	Flow Measuring Devices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
373.00	Treatment and Disposal Equipment						\$ 239	\$ 1,585	\$ 792
374.00	Plant Sewers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
375.00	Outfall Sewer Lines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Depreciation Expense		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 239	\$ 1,585	\$ 792

Accumulated Reserve

Collection Plant									
311.00	Structures and Improvements	\$ 645	\$ 645	\$ 645	\$ 645	\$ 645	\$ 645	\$ 645	\$ 645
352.20	Collection Sewers Gravity	\$ 17,110	\$ 17,110	\$ 17,110	\$ 17,110	\$ 17,110	\$ 17,110	\$ 17,110	\$ 17,110
354.00	Flow Measuring Devices	\$ 138	\$ 138	\$ 138	\$ 138	\$ 138	\$ 138	\$ 138	\$ 138
Treatment & Disposal Plant									
373.00	Treatment and Disposal Equipment						\$ 239	\$ 1,824	\$ 2,616
374.00	Plant Sewers	2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350
375.00	Outfall Sewer Lines	16	16	16	16	16	16	16	16
Total Accumulated Reserve		20,259	20,259	20,259	20,259	20,259	20,498	22,083	22,875

Schedule 6
EMS Run

Net Plant in Service	\$ 29,898	\$ 29,898	\$ 29,898	\$ 29,898	\$ 29,898	\$ 29,898	\$ 61,357	\$ 59,772	\$ 58,980
-----------------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------

Schedule 2
EMS Run

Contribution in Aid of Construction

Beg Bal Contributions in Aid of Construction	\$ 29,898	\$ 29,898	\$ 29,898	\$ 29,898	\$ 29,898	\$ 29,898	\$ 29,898	\$ 29,898	\$ 29,898
Additions During Year- from annual reports	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less Deductions During Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
End Bal Contributions in Aid of Construction	\$ 29,898	\$ 29,898	\$ 29,898	\$ 29,898	\$ 29,898	\$ 29,898	\$ 29,898	\$ 29,898	\$ 29,898
Beg Bal CIAC Depreciation Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions as a % of Gross Plant	0.00%	59.61%	59.61%	59.61%	59.61%	59.61%	59.61%	59.61%	59.61%
Current Year CIAC Depreciation Offset	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
End Bal CIAC Depreciation Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Contributions in Aid of Construction	29,898.00	\$ 29,898	\$ 29,898	\$ 29,898	\$ 29,898	\$ 29,898	\$ 29,898	\$ 29,898	\$ 29,898

Schedule 2
EMS Run

Rate Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,459	\$ 29,874	\$ 29,082
------------------	-------------	-------------	-------------	-------------	-------------	-------------	------------------	------------------	------------------

Schedule 2
EMS Run

Note: Staff used Accounting Schedules and supporting work papers from Case No. SR-2013-0053

Staff used authorized Depreciation Rates from SR-2013-0053

SM-2015-0014

Attachment C

Auditing Unit Plant-in-Service Balances

Village Water and Sewer Company, Inc.

Plant in Service at June 30, 2014-- Without Plant Additions

		<u>EMS Reference</u>
Plant in Service	\$335,752	from Schedule 3
Less: Accumulated Depreciation Reserve	<u>\$ 146,818</u>	from Schedule 6
Net Plant	\$ 188,934	from Schedule 2
Contribution in Aid of Construction	\$ 112,720	from Schedule 2
Less: CIAC depreciation reserve offset	<u>\$ 50,759</u>	from Schedule 2
Net Contribution in Aid of Construction	\$ 61,961	from Schedule 2
NET PLANT NET OF CIAC	<u>\$ 126,973</u>	from Schedule 2

Plant in Service at June 30, 2014-- With Plant Additions

Plant in Service	\$871,252	from Schedule 3
Less: Accumulated Depreciation Reserve	<u>\$146,818</u>	from Schedule 6
Net Plant	\$724,434	from Schedule 2
Contribution in Aid of Construction	\$ 112,720	from Schedule 2
Less: CIAC depreciation reserve offset	<u>\$ 50,759</u>	from Schedule 2
Net Contribution in Aid of Construction	\$ 61,961	from Schedule 2
NET PLANT NET OF CIAC	<u>\$ 662,473</u>	from Schedule 2

Village Water & Sewer Company, Inc

Water Plant Analysis

Case No. SM-2015-0014

Hypothetical Test Year : December 31, 2013 Updated through June 30, 2014

USOA	Description	1990	1991	1992	1993	1994	1995	Missing Annual Reports		Water Assets Sold	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	6/30/2014	
								1996	1997																				
Plant																													
Intangible Plant																													
301	Organization	\$ -	\$ 6,851	\$ 6,851	\$ 6,851	\$ 6,851	\$ 6,851	\$ 6,851	\$ 6,851	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Source of Water Supply																													
310	Land & Land Rights		\$ 3,002	\$ 3,002	\$ 3,002	\$ 3,002	\$ 3,002	\$ 3,002	\$ 3,002	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
311	Structures & Improvements		\$ 17,793	\$ 17,793	\$ 17,793	\$ 17,793	\$ 17,793	\$ 17,793	\$ 17,793	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
314	Wells & Springs		\$ 17,173	\$ 17,173	\$ 17,173	\$ 17,173	\$ 17,173	\$ 17,173	\$ 17,173	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
316	Supply Mains		\$ 2,872	\$ 2,872	\$ 2,872	\$ 2,872	\$ 2,872	\$ 2,872	\$ 2,872	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Pumping Plant																													
325	Electric Pumping Equip		\$ 8,374	\$ 8,374	\$ 8,868	\$ 8,868	\$ 8,999	\$ 9,131	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
332	Water Treatment Equip		\$ 9,464	\$ 9,464	\$ 9,824	\$ 9,824	\$ 9,824	\$ 9,824	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water Treatment Plant																													
342	Dist Reservoirs & Pipes		\$ 27,023	\$ 27,023	\$ 27,023	\$ 27,023	\$ 27,023	\$ 27,023	\$ 27,023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
343	Distribution Mains		\$ 28,657	\$ 28,657	\$ 47,917	\$ 47,917	\$ 47,917	\$ 47,917	\$ 47,917	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
345	Services	\$ -	\$ 8,407	\$ 8,407	\$ 10,645	\$ 11,202	\$ 13,705	\$ 16,209	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
346	Meters	\$ -	\$ 4,889	\$ 7,908	\$ 8,876	\$ 8,876	\$ 8,876	\$ 8,876	\$ 8,876	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
348	Hydrants		\$ 332	\$ 332	\$ 332	\$ 332	\$ 332	\$ 332	\$ 332	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
General Plant																													
397	Communication Equip		\$ 1,647	\$ 1,647	\$ 1,647	\$ 1,647	\$ 1,647	\$ 1,647	\$ 1,647	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Gross Plant		\$ -	\$ 6,851	\$ 134,837	\$ 139,503	\$ 162,822	\$ 163,380	\$ 166,015	\$ 168,650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

SM-2015-0014

Attachment D

Depreciation Accrual Rates for Sewer Plant

West 16th Street Sewer Company

Raccoon Creek Utility Operating Company, Inc.

DEPRECIATION RATES

(SEWER)

Current ordered Depreciation rates SC-2013-0332 West 16th Street Sewer Company, Inc.

SM-2015-0014

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>DEPRECIATION RATE</u>	<u>AVERAGE SERVICE LIFE (YEARS)</u>
311	Structures & Improvements	2.5%	40
352.2	Collection Sewers (Gravity)	2.0%	50
373	Treatment & Disposal Facilities	5.0%	20

SM-2015-0014

Attachment E

Depreciation Accrual Rates for Sewer Plant

W.P.C. Sewer Company

Raccoon Creek Utility Operating Company, Inc.

DEPRECIATION RATES

(SEWER)

Current ordered Depreciation rates SR-2013-0053 W.P.C. Sewer Company

SM-2015-0014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	DEPRECIATION RATE	AVERAGE SERVICE LIFE (YEARS)
311	Structures & Improvements	3.0%	33
352.2	Collection Sewers (Gravity)	2.0%	50
354	Services	2.0%	50
373	Treatment and Disposal Equipment	5.0%	20
374	Plant Sewers	4.5%	22
375	Outfall Sewer Lines	2.0%	50

SM-2015-0014

Attachment F

Depreciation Accrual Rates for Sewer Plant

Village Water and Sewer Company, Inc.

Raccoon Creek Utility Operating Company, Inc.
DEPRECIATION RATES
(SEWER)

Current ordered Depreciation rates SR-98-94 Village Water and Sewer Company
SM-2015-0014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	DEPRECIATION RATE
311	Structures and Improvements	3.00%
352.1	Collection Sewers, Force	2.00%
352.2	Collection Sewers, Gravity	2.00%
353	Other collection Plant	4.00%
354	Services to Customers	2.00%
355	Flow Measuring Devices	3.30%
362	Receiving Wells & Pump Pits	5.00%
363	Pumping Equipment	10.00%
372	Oxidation Lagoons	4.00%
373	Treatment and Disposal Equipment	4.50%
374	Plant Sewers	4.50%
375	Outfall Sewers	2.00%
376	Other Treatment and Disposal Equipment	5.00%
391	Office Furniture and Equipment	5.00%
392	Transportation Equipment	13.00%
393	Other General Equipment	10.00%
394	Tools Shop & Garage Equipment	5.00%
395	Laboratory Equipment	5.00%
396	Power Operated Equipment	6.70%
397	Communications Equip.	6.70%
398	Miscellaneous Equipment	5.00%

SM-2015-0014

Attachment G

Auditing EMS Runs for Sewer Plant and Revenue

Without Plant Additions, and With Plant Additions

West 16th Street Sewer Company

West 16th Sewer Company-W/O Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 Updated to 6/30/14
Revenue Requirement

Line Number	A Description	B 8.06% Return	C 8.06% Return	D 8.06% Return
1	Net Orig Cost Rate Base	\$31,467	\$31,467	\$31,467
2	Rate of Return	8.06%	8.06%	8.06%
3	Net Operating Income Requirement	\$2,536	\$2,536	\$2,536
4	Net Income Available	-\$2,617	-\$2,617	-\$2,617
5	Additional Net Income Required	\$5,153	\$5,153	\$5,153
6	Income Tax Requirement			
7	Required Current Income Tax	\$3,298	\$3,298	\$3,298
8	Current Income Tax Available	\$0	\$0	\$0
9	Additional Current Tax Required	\$3,298	\$3,298	\$3,298
10	Revenue Requirement	\$8,451	\$8,451	\$8,451
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Gross Revenue Requirement	<u>\$8,451</u>	<u>\$8,451</u>	<u>\$8,451</u>

West 16th Sewer Company-W/O Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 Updated to 6/30/14
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		\$443,622
2	Less Accumulated Depreciation Reserve		\$225,588
3	Net Plant In Service		\$218,034
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$0
6	Materials & Supplies		\$0
7	Prepayments		\$0
8	Meter Rerouting Project		\$0
9	TOTAL ADD TO NET PLANT IN SERVICE		\$0
10	SUBTRACT FROM NET PLANT		
11	Federal Tax Offset	0.0000%	\$0
12	State Tax Offset	0.0000%	\$0
13	City Tax Offset	0.0000%	\$0
14	Interest Expense Offset	0.0000%	\$0
15	Contribution In Aid of Construction		\$365,117
16	CIAC depreciation reserve offset		-\$178,550
17	Customer Deposits		\$0
18	Deferred Income Taxes		\$0
19	TOTAL SUBTRACT FROM NET PLANT		\$186,567
20	Total Rate Base		\$31,467

West 16th Sewer Company-W/O Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 Updated to 6/30/14
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	310.000	Land and Land Rights	\$5,780	P-2	\$0	\$5,780	100.00%	\$0	\$5,780
3	311.000	Structures and Improvments	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$5,780		\$0	\$5,780		\$0	\$5,780
5		COLLECTION PLANT							
6	352.200	Collection Sewers (Gravity)	\$253,097	P-6	\$0	\$253,097	100.00%	\$0	\$253,097
7		TOTAL COLLECTION PLANT	\$253,097		\$0	\$253,097		\$0	\$253,097
8		SYSTEM PUMPING PLANT							
9		TOTAL SYSTEM PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
10		TREATMENT & DISPOSAL PLANT							
11	373.000	Treatment and Disposal Equipment	\$184,625	P-11	\$0	\$184,625	100.00%	\$0	\$184,625
12	373.100	Post-Acquisition Additions	\$0	P-12	\$0	\$0	100.00%	\$0	\$0
13	398.000	Misc Plant Equipment	\$120	P-13	\$0	\$120	100.00%	\$0	\$120
14		TOTAL TREATMENT & DISPOSAL PLANT	\$184,745		\$0	\$184,745		\$0	\$184,745
15		GENERAL PLANT							
16		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
17		TOTAL PLANT IN SERVICE	\$443,622		\$0	\$443,622		\$0	\$443,622

West 16th Sewer Company-W/O Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 Updated to 6/30/14
Adjustments to Plant in Service

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
Total Plant Adjustments				\$0		\$0

West 16th Sewer Company-W/O Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 Updated to 6/30/14
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	310.000	Land and Land Rights	\$5,780	0.00%	\$0
3	311.000	Structures and Improvments	\$0	2.50%	\$0
4		TOTAL PLANT INTANGIBLE	\$5,780		\$0
5		COLLECTION PLANT			
6	352.200	Collection Sewers (Gravity)	\$253,097	2.00%	\$5,062
7		TOTAL COLLECTION PLANT	\$253,097		\$5,062
8		SYSTEM PUMPING PLANT			
9		TOTAL SYSTEM PUMPING PLANT	\$0		\$0
10		TREATMENT & DISPOSAL PLANT			
11	373.000	Treatment and Disposal Equipment	\$184,625	5.00%	\$9,231
12	373.100	Post-Acquisition Additions	\$0	5.00%	\$0
13	398.000	Misc Plant Equipment	\$120	5.00%	\$6
14		TOTAL TREATMENT & DISPOSAL PLANT	\$184,745		\$9,237
15		GENERAL PLANT			
16		TOTAL GENERAL PLANT	\$0		\$0
17		Total Depreciation	\$443,622		\$14,299

West 16th Sewer Company-W/O Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 Updated to 6/30/14
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	310.000	Land and Land Rights	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	311.000	Structures and Improvements	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	352.200	Collection Sewers (Gravity)	\$100,295	R-6	\$0	\$100,295	100.00%	\$0	\$100,295
7		TOTAL COLLECTION PLANT	\$100,295		\$0	\$100,295		\$0	\$100,295
8		SYSTEM PUMPING PLANT							
9		TOTAL SYSTEM PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
10		TREATMENT & DISPOSAL PLANT							
11	373.000	Treatment and Disposal Equipment	\$125,287	R-11	\$0	\$125,287	100.00%	\$0	\$125,287
12	373.100	Post-Acquisition Additions	\$0	R-12	\$0	\$0	100.00%	\$0	\$0
13	398.000	Misc Plant Equipment	\$6	R-13	\$0	\$6	100.00%	\$0	\$6
14		TOTAL TREATMENT & DISPOSAL PLANT	\$125,293		\$0	\$125,293		\$0	\$125,293
15		GENERAL PLANT							
16		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
17		TOTAL DEPRECIATION RESERVE	\$225,588		\$0	\$225,588		\$0	\$225,588

West 16th Sewer Company-W/O Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 Updated to 6/30/14
Adjustments for Depreciation Reserve

A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
Total Reserve Adjustments				\$0		\$0

West 16th Sewer Company-W/O Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 Updated to 6/30/14
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	Base Payroll	\$0	0.00	0.00	0.00	0.000000	\$0
3	Tax Withholding	\$0	0.00	0.00	0.00	0.000000	\$0
4	Pensions and Employee Benefits	\$0	0.00	0.00	0.00	0.000000	\$0
5	Electric	\$0	0.00	0.00	0.00	0.000000	\$0
6	Telephone	\$0	0.00	0.00	0.00	0.000000	\$0
7	Office Rents	\$0	0.00	0.00	0.00	0.000000	\$0
8	Intercompany Billing	\$0	0.00	0.00	0.00	0.000000	\$0
9	Uncollectible Accounts	\$0	0.00	0.00	0.00	0.000000	\$0
10	PSC Assessment	\$0	0.00	0.00	0.00	0.000000	\$0
11	Expense Allocations	\$0	0.00	0.00	0.00	0.000000	\$0
12	Materials and Supplies	\$0	0.00	0.00	0.00	0.000000	\$0
13	Cash Vouchers	\$35,743	0.00	0.00	0.00	0.000000	\$0
14	TOTAL OPERATION AND MAINT. EXPENSE	\$35,743					\$0
15	TAXES						
16	FICA - Employer Portion	\$0	0.00	0.00	0.00	0.000000	\$0
17	Unemployment	\$0	0.00	0.00	0.00	0.000000	\$0
18	Property Tax	\$0	0.00	0.00	0.00	0.000000	\$0
19	Gross Receipts Tax	\$0	0.00	0.00	0.00	0.000000	\$0
20	Corporate Franchise	\$0	0.00	0.00	0.00	0.000000	\$0
21	Sales Tax	\$0	0.00	0.00	0.00	0.000000	\$0
22	TOTAL TAXES	\$0					\$0
23	CWC REQ'D BEFORE RATE BASE OFFSETS						\$0
24	TAX OFFSET FROM RATE BASE						
25	Federal Tax Offset	\$2,246	0.00	0.00	0.00	0.000000	\$0
26	State Tax Offset	\$923	0.00	0.00	0.00	0.000000	\$0
27	City Tax Offset	\$129	0.00	0.00	0.00	0.000000	\$0
28	Interest Expense Offset	\$1,828	0.00	0.00	0.00	0.000000	\$0
29	TOTAL OFFSET FROM RATE BASE	\$5,126					\$0
30	TOTAL CASH WORKING CAPITAL REQUIRED						\$0

West 16th Sewer Company-W/O Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 Updated to 6/30/14
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	\$50,320	See Note (1)	See Note (1)	See Note (1)	\$50,320	-\$1,825	\$48,495	See Note (1)	See Note (1)
2	TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	TOTAL COLLECTION MAINT. EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL PUMPING OPERATIONS EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL TREAT. & DISP. OPER. EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	TOTAL TREAT. & DISP. MAINT. EXPENSES	\$17,858	\$8,350	\$9,508	\$0	\$17,858	\$0	\$17,858	\$8,350	\$9,508
8	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$3,596	\$3,596	\$0	\$0	\$3,596	\$0	\$3,596	\$3,596	\$0
9	TOTAL ADMIN. & GENERAL EXPENSES	\$24,201	\$6,284	\$17,917	-\$9,912	\$14,289	\$0	\$14,289	\$7,195	\$7,094
10	TOTAL DEPRECIATION EXPENSE	\$7,426	See Note (1)	See Note (1)	See Note (1)	\$7,426	\$6,873	\$14,299	See Note (1)	See Note (1)
11	TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	TOTAL OTHER OPERATING EXPENSE	\$1,070	\$0	\$1,070	\$0	\$1,070	\$0	\$1,070	\$0	\$1,070
13	TOTAL OPERATING EXPENSE	\$54,151	\$18,230	\$28,495	-\$9,912	\$44,239	\$6,873	\$51,112	\$19,141	\$17,672
14	NET INCOME BEFORE TAXES	-\$3,831	\$0	\$0	\$0	\$6,081	-\$8,698	-\$2,617	\$0	\$0
15	TOTAL INCOME TAXES	\$0	See Note (1)	See Note (1)	See Note (1)	\$0	\$0	\$0	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	-\$3,831	\$0	\$0	\$0	\$6,081	-\$8,698	-\$2,617	\$0	\$0

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

West 16th Sewer Company-W/O Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 Updated to 6/30/14
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
Rev-1		OPERATING REVENUES											
Rev-2	480.000	Residential	\$49,064	See note (1)	See note (1)	Rev-2	See note (1)	\$49,064	100.00%	-\$1,825	\$47,239	See note (1)	See note (1)
Rev-3	481.100	Commercial	\$0			Rev-3		\$0	100.00%	\$0	\$0		
Rev-4	481.200	Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	493.000	Other Sewer Revenue - Oper. Rev.	\$1,256			Rev-5		\$1,256	100.00%	\$0	\$1,256		
Rev-6		TOTAL OPERATING REVENUES	\$50,320					\$50,320		-\$1,825	\$48,495		
1		COLLECTION OPERATIONS EXPENSES											
2		TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
3		COLLECTION MAINT. EXPENSES											
4		TOTAL COLLECTION MAINT. EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
5		PUMPING OPERATIONS EXPENSES											
6		TOTAL PUMPING OPERATIONS EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
7		PUMPING MAINTENANCE EXPENSES											
8		TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
9		TREAT. & DISP. OPER. EXPENSE											
10		TOTAL TREAT. & DISP. OPER. EXPENSE	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
11		TREAT. & DISP. MAINT. EXPENSES											
12	711.600	Sludge Removal - TDM	\$3,028	\$0	\$3,028	E-12	\$0	\$3,028	100.00%	\$0	\$3,028	\$0	\$3,028
13	718.600	Effluent Testing	\$850	\$0	\$850	E-13	\$0	\$850	100.00%	\$0	\$850	\$0	\$850
14	731.500	Materials & Supplies - TDM-Parts	\$395	\$0	\$395	E-14	\$0	\$395	100.00%	\$0	\$395	\$0	\$395
15	731.600	Materials & Supplies- Outdoor Supplies	\$0	\$0	\$0	E-15	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
16	731.700	Materials & Supplies- Other Expense	\$0	\$0	\$0	E-16	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
17	736.600	Contractual Services Other - TDM- Operator	\$830	\$830	\$0	E-17	\$0	\$830	100.00%	\$0	\$830	\$830	\$0
18	759.600	Contractual Services - Contract Labor	\$7,520	\$7,520	\$0	E-18	\$0	\$7,520	100.00%	\$0	\$7,520	\$7,520	\$0
19	767.600	Misc. Expenses	\$1,105	\$0	\$1,105	E-19	\$0	\$1,105	100.00%	\$0	\$1,105	\$0	\$1,105
20	775.500	Maintenance Expense-Ground	\$0	\$0	\$0	E-20	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
21	775.600	Maintenance Expense- Plant	\$0	\$0	\$0	E-21	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
22	0.000	Utilities	\$4,130	\$0	\$4,130	E-22	\$0	\$4,130	100.00%	\$0	\$4,130	\$0	\$4,130
23		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$17,858	\$8,350	\$9,508			\$17,858		\$0	\$17,858	\$8,350	\$9,508
24		CUSTOMER ACCOUNTS EXPENSE											
25	775.700	Billing Expense - Allocated	\$3,596	\$3,596	\$0	E-25	\$0	\$3,596	100.00%	\$0	\$3,596	\$3,596	\$0
26		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$3,596	\$3,596	\$0			\$3,596		\$0	\$3,596	\$3,596	\$0
27		ADMIN. & GENERAL EXPENSES											
28	701.800	Salaries & Wages - Employees - AGE	\$6,284	\$6,284	\$0	E-28	\$911	\$7,195	100.00%	\$0	\$7,195	\$7,195	\$0
29	715.800	Purchased Power - AGE	\$0	\$0	\$0	E-29	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
30	720.800	Materials & Supplies - AGE	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	732.800	Contractual Services Acct. - AGE	\$705	\$0	\$705	E-31	\$0	\$705	100.00%	\$0	\$705	\$0	\$705
32	733.800	Contractual Services Legal - AGE	\$4,080	\$0	\$4,080	E-32	-\$4,080	\$0	100.00%	\$0	\$0	\$0	\$0
33	741.800	Rental of Building/Real Property - AGE	\$5,440	\$0	\$5,440	E-33	\$0	\$5,440	100.00%	\$0	\$5,440	\$0	\$5,440
34	766.800	Reg. Comm. Exp.	\$7,203	\$0	\$7,203	E-34	-\$6,743	\$460	100.00%	\$0	\$460	\$0	\$460
35	767.800	Reg. Commission Expense, Other - AGE-Dues and Subscriptions DNR fees	\$0	\$0	\$0	E-35	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
36	775.800	Misc. Expenses - AGE- Bank Service Charges	\$489	\$0	\$489	E-36	\$0	\$489	100.00%	\$0	\$489	\$0	\$489
37		TOTAL ADMIN. & GENERAL EXPENSES	\$24,201	\$6,284	\$17,917			\$14,289		\$0	\$14,289	\$7,195	\$7,094

West 16th Sewer Company-W/O Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 Updated to 6/30/14
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
38		DEPRECIATION EXPENSE											
39	0.000	Depreciation Expense, Dep. Exp.	\$7,426	See note (1)	See note (1)	E-39	See note (1)	\$7,426	100.00%	\$6,873	\$14,299	See note (1)	See note (1)
40		TOTAL DEPRECIATION EXPENSE	\$7,426	\$0	\$0		\$0	\$7,426		\$6,873	\$14,299	\$0	\$0
41		AMORTIZATION EXPENSE											
42	0.000	Amortization of CIAC	\$0	\$0	\$0	E-42	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
43		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
44		OTHER OPERATING EXPENSES											
45	408.000	Property Taxes	\$1,070	\$0	\$1,070	E-45	\$0	\$1,070	100.00%	\$0	\$1,070	\$0	\$1,070
46	408.000	Payroll Taxes	\$0	\$0	\$0	E-46	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
47	408.000	Gross Receipts Tax	\$0	\$0	\$0	E-47	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
48	408.000	Missouri Franchise Taxes	\$0	\$0	\$0	E-48	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
49		TOTAL OTHER OPERATING EXPENSE	\$1,070	\$0	\$1,070		\$0	\$1,070		\$0	\$1,070	\$0	\$1,070
50		TOTAL OPERATING EXPENSE	\$54,151	\$18,230	\$28,495		-\$9,912	\$44,239		\$6,873	\$51,112	\$19,141	\$17,672
51		NET INCOME BEFORE TAXES	-\$3,831					\$6,081		-\$8,698	-\$2,617		
52		INCOME TAXES											
53	0.000	Current Income Taxes	\$0	See note (1)	See note (1)	E-53	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
54		TOTAL INCOME TAXES	\$0					\$0		\$0	\$0		
55		DEFERRED INCOME TAXES											
56	0.000	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-56	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
57	0.000	Amortization of Deferred ITC	\$0			E-57		\$0	100.00%	\$0	\$0		
58		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
59		NET OPERATING INCOME	-\$3,831					\$6,081		-\$8,698	-\$2,617		

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

West 16th Sewer Company-W/O Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 Updated to 6/30/14
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	480.000	\$0	\$0	\$0	\$0	-\$1,825	-\$1,825
	1. To Annualize Residential Revenue		\$0	\$0		\$0	-\$1,825	
E-28	Salaries & Wages - Employees - AGE	701.800	\$911	\$0	\$911	\$0	\$0	\$0
	1. To include wages for owner		\$911	\$0		\$0	\$0	
E-32	Contractual Services Legal - AGE	733.800	\$0	-\$4,080	-\$4,080	\$0	\$0	\$0
	1. To remove non-recurring legal expense		\$0	-\$4,080		\$0	\$0	
E-34	Reg. Comm. Exp.	766.800	\$0	-\$6,743	-\$6,743	\$0	\$0	\$0
	1. To include an annualized level of PSC assessment		\$0	-\$6,743		\$0	\$0	
	2. To set up a five year amortization of rate case expense for legal fees incurred due to this complaint case.SC-2013-0332		\$0	\$0		\$0	\$0	
E-39	Depreciation Expense, Dep. Exp.		\$0	\$0	\$0	\$0	\$6,873	\$6,873
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$6,873	
	2. To remove CIAC offset to depreciation expense.		\$0	\$0		\$0	\$0	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$1,825	-\$1,825
Total Operating & Maint. Expense			\$911	-\$10,823	-\$9,912	\$0	\$6,873	\$6,873

West 16th Sewer Company-W/O Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 Updated to 6/30/14
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 8.06% Return	E 8.06% Return	F 8.06% Return
1	TOTAL NET INCOME BEFORE TAXES		-\$2,617	\$5,834	\$5,834	\$5,834
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$14,299	\$14,299	\$14,299	\$14,299
4	Test		\$0	\$0	\$0	\$0
5	TOTAL ADD TO NET INCOME BEFORE TAXES		\$14,299	\$14,299	\$14,299	\$14,299
6	SUBT. FROM NET INC. BEFORE TAXES					
7	Interest Expense calculated at the Rate of	5.8080%	\$1,828	\$1,828	\$1,828	\$1,828
8	Tax Straight-Line Depreciation		\$14,299	\$2,278	\$2,278	\$2,278
9	Excess Tax Depreciation		\$0	\$0	\$0	\$0
10	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$16,127	\$4,106	\$4,106	\$4,106
11	NET TAXABLE INCOME		-\$4,445	\$16,027	\$16,027	\$16,027
12	PROVISION FOR FED. INCOME TAX					
13	Net Taxable Inc. - Fed. Inc. Tax		\$0	\$16,027	\$16,027	\$16,027
14	Deduct Missouri Income Tax at the Rate of	100.000%	\$0	\$923	\$923	\$923
15	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$129	\$129	\$129
16	Federal Taxable Income - Fed. Inc. Tax		\$0	\$14,975	\$14,975	\$14,975
17	Federal Income Tax at the Rate of	See Tax Table	\$0	\$2,246	\$2,246	\$2,246
18	Subtract Federal Income Tax Credits					
19	Credit - Wind		\$0	\$0	\$0	\$0
20	Credit - Solar		\$0	\$0	\$0	\$0
21	Net Federal Income Tax		\$0	\$2,246	\$2,246	\$2,246
22	PROVISION FOR MO. INCOME TAX					
23	Net Taxable Income - MO. Inc. Tax		\$0	\$16,027	\$16,027	\$16,027
24	Deduct Federal Income Tax at the Rate of	50.000%	\$0	\$1,123	\$1,123	\$1,123
25	Deduct City Income Tax - MO. Inc. Tax		\$0	\$129	\$129	\$129
26	Missouri Taxable Income - MO. Inc. Tax		\$0	\$14,775	\$14,775	\$14,775
27	Subtract Missouri Income Tax Credits					
28	Test MO State Credit		\$0	\$0	\$0	\$0
29	Missouri Income Tax at the Rate of	6.250%	\$0	\$923	\$923	\$923
30	PROVISION FOR CITY INCOME TAX					
31	Net Taxable Income - City Inc. Tax		\$0	\$16,027	\$16,027	\$16,027
32	Deduct Federal Income Tax - City Inc. Tax		\$0	\$2,246	\$2,246	\$2,246
33	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$923	\$923	\$923
34	City Taxable Income		\$0	\$12,858	\$12,858	\$12,858
35	Subtract City Income Tax Credits					
36	Test City Credit		\$0	\$0	\$0	\$0
37	City Income Tax at the Rate of	1.000%	\$0	\$129	\$129	\$129
38	SUMMARY OF CURRENT INCOME TAX					
39	Federal Income Tax		\$0	\$2,246	\$2,246	\$2,246
40	State Income Tax		\$0	\$923	\$923	\$923
41	City Income Tax		\$0	\$129	\$129	\$129
42	TOTAL SUMMARY OF CURRENT INCOME TAX		\$0	\$3,298	\$3,298	\$3,298
43	DEFERRED INCOME TAXES					
44	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
45	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
46	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
47	TOTAL INCOME TAX		\$0	\$3,298	\$3,298	\$3,298

West 16th Sewer Company-W/O Additions
 For Informational Purposes Only
 Case No. SM-2015-0014
 Test Year Ended 12/31/13 Updated to 6/30/14
 Income Tax Calculation

Line Number	<u>A</u> Description	<u>B</u> Percentage Rate	<u>C</u> Test Year	<u>D</u> 8.06% Return	<u>E</u> 8.06% Return	<u>F</u> 8.06% Return
----------------	-------------------------	--------------------------------	--------------------------	-----------------------------	-----------------------------	-----------------------------

Federal Tax Table						
Federal Income Taxes			\$0	\$14,975	\$14,975	\$14,975
15% on first \$50,000			\$0	\$2,246	\$2,246	\$2,246
25% on next \$25,000			\$0	\$0	\$0	\$0
34% > \$75,000 < \$100,001			\$0	\$0	\$0	\$0
39% > \$100,000 < \$335,001			\$0	\$0	\$0	\$0
34% > \$335,000 < \$10,000,001			\$0	\$0	\$0	\$0
35% > \$10MM < \$15,000,001			\$0	\$0	\$0	\$0
38% > \$15MM < \$18,333,334			\$0	\$0	\$0	\$0
35% > \$18,333,333			\$0	\$0	\$0	\$0
Total Federal Income Taxes			\$0	\$2,246	\$2,246	\$2,246

West 16th Sewer Company-W/O Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 Updated to 6/30/14
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 11.26%	F Weighted Cost of Capital 11.26%	G Weighted Cost of Capital 11.26%
1	Common Stock	\$20	20.00%		2.252%	2.252%	2.252%
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	\$80	80.00%	7.26%	5.808%	5.808%	5.808%
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	TOTAL CAPITALIZATION	\$100	100.00%		8.060%	8.060%	8.060%
8	PreTax Cost of Capital				8.643%	8.643%	8.643%

West 16th Sewer Company-W/O Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 Updated to 6/30/14
Executive Case Summary

A	B	
Line Number	Description	Amount
1	Annualized Missouri Retail Revenues	\$48,495
2	Annualized Customer Numbers	149
3	Annualized Customer Usage	0
4	Profit (Return on Equity)	\$709
5	Interest Expense	\$1,828
6	Annualized Payroll	\$19,141
7	Utility Employees	0
8	Depreciation	\$14,299
9	Net Investment Plant	\$218,034
10	Pensions	\$0

West 16th Sewer Company-With Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 updated to 6/30/14
Revenue Requirement

Line Number	A Description	B 8.06% Return	C 8.06% Return	D 8.06% Return
1	Net Orig Cost Rate Base	\$452,467	\$452,467	\$452,467
2	Rate of Return	8.06%	8.06%	8.06%
3	Net Operating Income Requirement	\$36,469	\$36,469	\$36,469
4	Net Income Available	-\$23,667	-\$23,667	-\$23,667
5	Additional Net Income Required	\$60,136	\$60,136	\$60,136
6	Income Tax Requirement			
7	Required Current Income Tax	\$11,334	\$11,334	\$11,334
8	Current Income Tax Available	\$0	\$0	\$0
9	Additional Current Tax Required	\$11,334	\$11,334	\$11,334
10	Revenue Requirement	\$71,470	\$71,470	\$71,470
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Gross Revenue Requirement	<u>\$71,470</u>	<u>\$71,470</u>	<u>\$71,470</u>

West 16th Sewer Company-With Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 updated to 6/30/14
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		\$864,622
2	Less Accumulated Depreciation Reserve		\$225,588
3	Net Plant In Service		\$639,034
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$0
6	Materials & Supplies		\$0
7	Prepayments		\$0
8	Meter Rerouting Project		\$0
9	TOTAL ADD TO NET PLANT IN SERVICE		\$0
10	SUBTRACT FROM NET PLANT		
11	Federal Tax Offset	0.0000%	\$0
12	State Tax Offset	0.0000%	\$0
13	City Tax Offset	0.0000%	\$0
14	Interest Expense Offset	0.0000%	\$0
15	Contribution In Aid of Construction		\$365,117
16	CIAC depreciation reserve offset		-\$178,550
17	Customer Deposits		\$0
18	Deferred Income Taxes		\$0
19	TOTAL SUBTRACT FROM NET PLANT		\$186,567
20	Total Rate Base		\$452,467

West 16th Sewer Company-With Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 updated to 6/30/14
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	310.000	Land and Land Rights	\$5,780	P-2	\$0	\$5,780	100.00%	\$0	\$5,780
3	311.000	Structures and Improvments	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$5,780		\$0	\$5,780		\$0	\$5,780
5		COLLECTION PLANT							
6	352.200	Collection Sewers (Gravity)	\$253,097	P-6	\$0	\$253,097	100.00%	\$0	\$253,097
7		TOTAL COLLECTION PLANT	\$253,097		\$0	\$253,097		\$0	\$253,097
8		SYSTEM PUMPING PLANT							
9		TOTAL SYSTEM PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
10		TREATMENT & DISPOSAL PLANT							
11	373.000	Treatment and Disposal Equipment	\$184,625	P-11	\$421,000	\$605,625	100.00%	\$0	\$605,625
12	398.000	Misc Plant Equipment	\$120	P-12	\$0	\$120	100.00%	\$0	\$120
13		TOTAL TREATMENT & DISPOSAL PLANT	\$184,745		\$421,000	\$605,745		\$0	\$605,745
14		GENERAL PLANT							
15		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
16		TOTAL PLANT IN SERVICE	\$443,622		\$421,000	\$864,622		\$0	\$864,622

West 16th Sewer Company-With Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 updated to 6/30/14
Adjustments to Plant in Service

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-11	Treatment and Disposal Equipment	373.000		\$421,000		\$0
	1. To include future plant construction estimates. Per paragraph 11 of the application.		\$421,000		\$0	
Total Plant Adjustments				\$421,000		\$0

West 16th Sewer Company-With Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 updated to 6/30/14
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	310.000	Land and Land Rights	\$5,780	0.00%	\$0
3	311.000	Structures and Improvements	\$0	2.50%	\$0
4		TOTAL PLANT INTANGIBLE	\$5,780		\$0
5		COLLECTION PLANT			
6	352.200	Collection Sewers (Gravity)	\$253,097	2.00%	\$5,062
7		TOTAL COLLECTION PLANT	\$253,097		\$5,062
8		SYSTEM PUMPING PLANT			
9		TOTAL SYSTEM PUMPING PLANT	\$0		\$0
10		TREATMENT & DISPOSAL PLANT			
11	373.000	Treatment and Disposal Equipment	\$605,625	5.00%	\$30,281
12	398.000	Misc Plant Equipment	\$120	5.00%	\$6
13		TOTAL TREATMENT & DISPOSAL PLANT	\$605,745		\$30,287
14		GENERAL PLANT			
15		TOTAL GENERAL PLANT	\$0		\$0
16		Total Depreciation	\$864,622		\$35,349

West 16th Sewer Company-With Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 updated to 6/30/14
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	310.000	Land and Land Rights	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	311.000	Structures and Improvments	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	352.200	Collection Sewers (Gravity)	\$100,295	R-6	\$0	\$100,295	100.00%	\$0	\$100,295
7		TOTAL COLLECTION PLANT	\$100,295		\$0	\$100,295		\$0	\$100,295
8		SYSTEM PUMPING PLANT							
9		TOTAL SYSTEM PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
10		TREATMENT & DISPOSAL PLANT							
11	373.000	Treatment and Disposal Equipment	\$125,287	R-11	\$0	\$125,287	100.00%	\$0	\$125,287
12	398.000	Misc Plant Equipment	\$6	R-12	\$0	\$6	100.00%	\$0	\$6
13		TOTAL TREATMENT & DISPOSAL PLANT	\$125,293		\$0	\$125,293		\$0	\$125,293
14		GENERAL PLANT							
15		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
16		TOTAL DEPRECIATION RESERVE	\$225,588		\$0	\$225,588		\$0	\$225,588

West 16th Sewer Company-With Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 updated to 6/30/14
Adjustments for Depreciation Reserve

A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
Total Reserve Adjustments				\$0		\$0

West 16th Sewer Company-With Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 updated to 6/30/14
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	Base Payroll	\$0	0.00	0.00	0.00	0.000000	\$0
3	Tax Withholding	\$0	0.00	0.00	0.00	0.000000	\$0
4	Pensions and Employee Benefits	\$0	0.00	0.00	0.00	0.000000	\$0
5	Electric	\$0	0.00	0.00	0.00	0.000000	\$0
6	Telephone	\$0	0.00	0.00	0.00	0.000000	\$0
7	Office Rents	\$0	0.00	0.00	0.00	0.000000	\$0
8	Intercompany Billing	\$0	0.00	0.00	0.00	0.000000	\$0
9	Uncollectible Accounts	\$0	0.00	0.00	0.00	0.000000	\$0
10	PSC Assessment	\$0	0.00	0.00	0.00	0.000000	\$0
11	Expense Allocations	\$0	0.00	0.00	0.00	0.000000	\$0
12	Materials and Supplies	\$0	0.00	0.00	0.00	0.000000	\$0
13	Cash Vouchers	\$35,743	0.00	0.00	0.00	0.000000	\$0
14	TOTAL OPERATION AND MAINT. EXPENSE	\$35,743					\$0
15	TAXES						
16	FICA - Employer Portion	\$0	0.00	0.00	0.00	0.000000	\$0
17	Unemployment	\$0	0.00	0.00	0.00	0.000000	\$0
18	Property Tax	\$0	0.00	0.00	0.00	0.000000	\$0
19	Gross Receipts Tax	\$0	0.00	0.00	0.00	0.000000	\$0
20	Corporate Franchise	\$0	0.00	0.00	0.00	0.000000	\$0
21	Sales Tax	\$0	0.00	0.00	0.00	0.000000	\$0
22	TOTAL TAXES	\$0					\$0
23	CWC REQ'D BEFORE RATE BASE OFFSETS						\$0
24	TAX OFFSET FROM RATE BASE						
25	Federal Tax Offset	\$7,754	0.00	0.00	0.00	0.000000	\$0
26	State Tax Offset	\$3,143	0.00	0.00	0.00	0.000000	\$0
27	City Tax Offset	\$437	0.00	0.00	0.00	0.000000	\$0
28	Interest Expense Offset	\$26,279	0.00	0.00	0.00	0.000000	\$0
29	TOTAL OFFSET FROM RATE BASE	\$37,613					\$0
30	TOTAL CASH WORKING CAPITAL REQUIRED						\$0

West 16th Sewer Company-With Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 updated to 6/30/14
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	\$50,320	See Note (1)	See Note (1)	See Note (1)	\$50,320	-\$1,825	\$48,495	See Note (1)	See Note (1)
2	TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	TOTAL COLLECTION MAINT. EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL PUMPING OPERATIONS EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL TREAT. & DISP. OPER. EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	TOTAL TREAT. & DISP. MAINT. EXPENSES	\$17,858	\$8,350	\$9,508	\$0	\$17,858	\$0	\$17,858	\$8,350	\$9,508
8	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$3,596	\$3,596	\$0	\$0	\$3,596	\$0	\$3,596	\$3,596	\$0
9	TOTAL ADMIN. & GENERAL EXPENSES	\$24,201	\$6,284	\$17,917	-\$9,912	\$14,289	\$0	\$14,289	\$7,195	\$7,094
10	TOTAL DEPRECIATION EXPENSE	\$7,426	See Note (1)	See Note (1)	See Note (1)	\$7,426	\$27,923	\$35,349	See Note (1)	See Note (1)
11	TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	TOTAL OTHER OPERATING EXPENSE	\$1,070	\$0	\$1,070	\$0	\$1,070	\$0	\$1,070	\$0	\$1,070
13	TOTAL OPERATING EXPENSE	\$54,151	\$18,230	\$28,495	-\$9,912	\$44,239	\$27,923	\$72,162	\$19,141	\$17,672
14	NET INCOME BEFORE TAXES	-\$3,831	\$0	\$0	\$0	\$6,081	-\$29,748	-\$23,667	\$0	\$0
15	TOTAL INCOME TAXES	\$0	See Note (1)	See Note (1)	See Note (1)	\$0	\$0	\$0	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	-\$3,831	\$0	\$0	\$0	\$6,081	-\$29,748	-\$23,667	\$0	\$0

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

West 16th Sewer Company-With Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 updated to 6/30/14
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
Rev-1		OPERATING REVENUES											
Rev-2	480.000	Residential	\$49,064	See note (1)	See note (1)	Rev-2	See note (1)	\$49,064	100.00%	-\$1,825	\$47,239	See note (1)	See note (1)
Rev-3	481.100	Commercial	\$0			Rev-3		\$0	100.00%	\$0	\$0		
Rev-4	481.200	Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	493.000	Other Sewer Revenue - Oper. Rev.	\$1,256			Rev-5		\$1,256	100.00%	\$0	\$1,256		
Rev-6		TOTAL OPERATING REVENUES	\$50,320					\$50,320		-\$1,825	\$48,495		
1		COLLECTION OPERATIONS EXPENSES											
2		TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
3		COLLECTION MAINT. EXPENSES											
4		TOTAL COLLECTION MAINT. EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
5		PUMPING OPERATIONS EXPENSES											
6		TOTAL PUMPING OPERATIONS EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
7		PUMPING MAINTENANCE EXPENSES											
8		TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
9		TREAT. & DISP. OPER. EXPENSE											
10		TOTAL TREAT. & DISP. OPER. EXPENSE	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
11		TREAT. & DISP. MAINT. EXPENSES											
12	711.600	Sludge Removal - TDM	\$3,028	\$0	\$3,028	E-12	\$0	\$3,028	100.00%	\$0	\$3,028	\$0	\$3,028
13	718.600	Effluent Testing	\$850	\$0	\$850	E-13	\$0	\$850	100.00%	\$0	\$850	\$0	\$850
14	731.500	Materials & Supplies - TDM-Parts	\$395	\$0	\$395	E-14	\$0	\$395	100.00%	\$0	\$395	\$0	\$395
15	731.600	Materials & Supplies- Outdoor Supplies	\$0	\$0	\$0	E-15	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
16	731.700	Materials & Supplies- Other Expense	\$0	\$0	\$0	E-16	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
17	736.600	Contractual Services Other - TDM- Operator	\$830	\$830	\$0	E-17	\$0	\$830	100.00%	\$0	\$830	\$830	\$0
18	759.600	Contractual Services - Contract Labor	\$7,520	\$7,520	\$0	E-18	\$0	\$7,520	100.00%	\$0	\$7,520	\$7,520	\$0
19	767.600	Misc. Expenses	\$1,105	\$0	\$1,105	E-19	\$0	\$1,105	100.00%	\$0	\$1,105	\$0	\$1,105
20	775.500	Maintenance Expense-Ground	\$0	\$0	\$0	E-20	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
21	775.600	Maintenance Expense- Plant	\$0	\$0	\$0	E-21	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
22	0.000	Utilities	\$4,130	\$0	\$4,130	E-22	\$0	\$4,130	100.00%	\$0	\$4,130	\$0	\$4,130
23		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$17,858	\$8,350	\$9,508			\$17,858		\$0	\$17,858	\$8,350	\$9,508
24		CUSTOMER ACCOUNTS EXPENSE											
25	775.700	Billing Expense - Allocated	\$3,596	\$3,596	\$0	E-25	\$0	\$3,596	100.00%	\$0	\$3,596	\$3,596	\$0
26		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$3,596	\$3,596	\$0			\$3,596		\$0	\$3,596	\$3,596	\$0
27		ADMIN. & GENERAL EXPENSES											
28	701.800	Salaries & Wages - Employees - AGE	\$6,284	\$6,284	\$0	E-28	\$911	\$7,195	100.00%	\$0	\$7,195	\$7,195	\$0
29	715.800	Purchased Power - AGE	\$0	\$0	\$0	E-29	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
30	720.800	Materials & Supplies - AGE	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	732.800	Contractual Services Acct. - AGE	\$705	\$0	\$705	E-31	\$0	\$705	100.00%	\$0	\$705	\$0	\$705
32	733.800	Contractual Services Legal - AGE	\$4,080	\$0	\$4,080	E-32	-\$4,080	\$0	100.00%	\$0	\$0	\$0	\$0
33	741.800	Rental of Building/Real Property - AGE	\$5,440	\$0	\$5,440	E-33	\$0	\$5,440	100.00%	\$0	\$5,440	\$0	\$5,440
34	766.800	Reg. Comm. Exp.	\$7,203	\$0	\$7,203	E-34	-\$6,743	\$460	100.00%	\$0	\$460	\$0	\$460
35	767.800	Reg. Commission Expense, Other - AGE-Dues and Subscriptions DNR fees	\$0	\$0	\$0	E-35	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
36	775.800	Misc. Expenses - AGE- Bank Service Charges	\$489	\$0	\$489	E-36	\$0	\$489	100.00%	\$0	\$489	\$0	\$489
37		TOTAL ADMIN. & GENERAL EXPENSES	\$24,201	\$6,284	\$17,917			\$14,289		\$0	\$14,289	\$7,195	\$7,094

West 16th Sewer Company-With Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 updated to 6/30/14
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
38		DEPRECIATION EXPENSE											
39	0.000	Depreciation Expense, Dep. Exp.	\$7,426	See note (1)	See note (1)	E-39	See note (1)	\$7,426	100.00%	\$27,923	\$35,349	See note (1)	See note (1)
40		TOTAL DEPRECIATION EXPENSE	\$7,426	\$0	\$0		\$0	\$7,426		\$27,923	\$35,349	\$0	\$0
41		AMORTIZATION EXPENSE											
42	0.000	Amortization of CIAC	\$0	\$0	\$0	E-42	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
43		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
44		OTHER OPERATING EXPENSES											
45	408.000	Property Taxes	\$1,070	\$0	\$1,070	E-45	\$0	\$1,070	100.00%	\$0	\$1,070	\$0	\$1,070
46	408.000	Payroll Taxes	\$0	\$0	\$0	E-46	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
47	408.000	Gross Receipts Tax	\$0	\$0	\$0	E-47	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
48	408.000	Missouri Franchise Taxes	\$0	\$0	\$0	E-48	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
49		TOTAL OTHER OPERATING EXPENSE	\$1,070	\$0	\$1,070		\$0	\$1,070		\$0	\$1,070	\$0	\$1,070
50		TOTAL OPERATING EXPENSE	\$54,151	\$18,230	\$28,495		-\$9,912	\$44,239		\$27,923	\$72,162	\$19,141	\$17,672
51		NET INCOME BEFORE TAXES	-\$3,831					\$6,081		-\$29,748	-\$23,667		
52		INCOME TAXES											
53	0.000	Current Income Taxes	\$0	See note (1)	See note (1)	E-53	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
54		TOTAL INCOME TAXES	\$0					\$0		\$0	\$0		
55		DEFERRED INCOME TAXES											
56	0.000	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-56	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
57	0.000	Amortization of Deferred ITC	\$0			E-57		\$0	100.00%	\$0	\$0		
58		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
59		NET OPERATING INCOME	-\$3,831					\$6,081		-\$29,748	-\$23,667		

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

West 16th Sewer Company-With Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 updated to 6/30/14
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	480.000	\$0	\$0	\$0	\$0	-\$1,825	-\$1,825
	1. To Annualize Residential Revenue		\$0	\$0		\$0	-\$1,825	
E-28	Salaries & Wages - Employees - AGE	701.800	\$911	\$0	\$911	\$0	\$0	\$0
	1. To include wages for owner		\$911	\$0		\$0	\$0	
E-32	Contractual Services Legal - AGE	733.800	\$0	-\$4,080	-\$4,080	\$0	\$0	\$0
	1. To remove non-recurring legal expense		\$0	-\$4,080		\$0	\$0	
E-34	Reg. Comm. Exp.	766.800	\$0	-\$6,743	-\$6,743	\$0	\$0	\$0
	1. To include an annualized level of PSC assessment		\$0	-\$6,743		\$0	\$0	
	2. To set up a five year amortization of rate case expense for legal fees incurred due to this complaint case.SC-2013-0332		\$0	\$0		\$0	\$0	
E-39	Depreciation Expense, Dep. Exp.		\$0	\$0	\$0	\$0	\$27,923	\$27,923
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$27,923	
	2. To remove CIAC offset to depreciation expense.		\$0	\$0		\$0	\$0	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$1,825	-\$1,825
Total Operating & Maint. Expense			\$911	-\$10,823	-\$9,912	\$0	\$27,923	\$27,923

West 16th Sewer Company-With Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 updated to 6/30/14
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 8.06% Return	E 8.06% Return	F 8.06% Return
1	TOTAL NET INCOME BEFORE TAXES		-\$23,667	\$47,803	\$47,803	\$47,803
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$35,349	\$35,349	\$35,349	\$35,349
4	Test		\$0	\$0	\$0	\$0
5	TOTAL ADD TO NET INCOME BEFORE TAXES		\$35,349	\$35,349	\$35,349	\$35,349
6	SUBT. FROM NET INC. BEFORE TAXES					
7	Interest Expense calculated at the Rate of	5.8080%	\$26,279	\$26,279	\$26,279	\$26,279
8	Tax Straight-Line Depreciation		\$35,349	\$2,278	\$2,278	\$2,278
9	Excess Tax Depreciation		\$0	\$0	\$0	\$0
10	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$61,628	\$28,557	\$28,557	\$28,557
11	NET TAXABLE INCOME		-\$49,946	\$54,595	\$54,595	\$54,595
12	PROVISION FOR FED. INCOME TAX					
13	Net Taxable Inc. - Fed. Inc. Tax		\$0	\$54,595	\$54,595	\$54,595
14	Deduct Missouri Income Tax at the Rate of	100.000%	\$0	\$3,143	\$3,143	\$3,143
15	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$437	\$437	\$437
16	Federal Taxable Income - Fed. Inc. Tax		\$0	\$51,015	\$51,015	\$51,015
17	Federal Income Tax at the Rate of	See Tax Table	\$0	\$7,754	\$7,754	\$7,754
18	Subtract Federal Income Tax Credits					
19	Credit - Wind		\$0	\$0	\$0	\$0
20	Credit - Solar		\$0	\$0	\$0	\$0
21	Net Federal Income Tax		\$0	\$7,754	\$7,754	\$7,754
22	PROVISION FOR MO. INCOME TAX					
23	Net Taxable Income - MO. Inc. Tax		\$0	\$54,595	\$54,595	\$54,595
24	Deduct Federal Income Tax at the Rate of	50.000%	\$0	\$3,877	\$3,877	\$3,877
25	Deduct City Income Tax - MO. Inc. Tax		\$0	\$437	\$437	\$437
26	Missouri Taxable Income - MO. Inc. Tax		\$0	\$50,281	\$50,281	\$50,281
27	Subtract Missouri Income Tax Credits					
28	Test MO State Credit		\$0	\$0	\$0	\$0
29	Missouri Income Tax at the Rate of	6.250%	\$0	\$3,143	\$3,143	\$3,143
30	PROVISION FOR CITY INCOME TAX					
31	Net Taxable Income - City Inc. Tax		\$0	\$54,595	\$54,595	\$54,595
32	Deduct Federal Income Tax - City Inc. Tax		\$0	\$7,754	\$7,754	\$7,754
33	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$3,143	\$3,143	\$3,143
34	City Taxable Income		\$0	\$43,698	\$43,698	\$43,698
35	Subtract City Income Tax Credits					
36	Test City Credit		\$0	\$0	\$0	\$0
37	City Income Tax at the Rate of	1.000%	\$0	\$437	\$437	\$437
38	SUMMARY OF CURRENT INCOME TAX					
39	Federal Income Tax		\$0	\$7,754	\$7,754	\$7,754
40	State Income Tax		\$0	\$3,143	\$3,143	\$3,143
41	City Income Tax		\$0	\$437	\$437	\$437
42	TOTAL SUMMARY OF CURRENT INCOME TAX		\$0	\$11,334	\$11,334	\$11,334
43	DEFERRED INCOME TAXES					
44	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
45	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
46	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
47	TOTAL INCOME TAX		\$0	\$11,334	\$11,334	\$11,334

West 16th Sewer Company-With Additions
 For Informational Purposes Only
 Case No. SM-2015-0014
 Test Year Ended 12/31/13 updated to 6/30/14
 Income Tax Calculation

Line Number	<u>A</u> Description	<u>B</u> Percentage Rate	<u>C</u> Test Year	<u>D</u> 8.06% Return	<u>E</u> 8.06% Return	<u>F</u> 8.06% Return
----------------	-------------------------	--------------------------------	--------------------------	-----------------------------	-----------------------------	-----------------------------

Federal Tax Table						
Federal Income Taxes			\$0	\$51,015	\$51,015	\$51,015
15% on first \$50,000			\$0	\$7,500	\$7,500	\$7,500
25% on next \$25,000			\$0	\$254	\$254	\$254
34% > \$75,000 < \$100,001			\$0	\$0	\$0	\$0
39% > \$100,000 < \$335,001			\$0	\$0	\$0	\$0
34% > \$335,000 < \$10,000,001			\$0	\$0	\$0	\$0
35% > \$10MM < \$15,000,001			\$0	\$0	\$0	\$0
38% > \$15MM < \$18,333,334			\$0	\$0	\$0	\$0
35% > \$18,333,333			\$0	\$0	\$0	\$0
Total Federal Income Taxes			\$0	\$7,754	\$7,754	\$7,754

West 16th Sewer Company-With Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 updated to 6/30/14
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 11.26%	F Weighted Cost of Capital 11.26%	G Weighted Cost of Capital 11.26%
1	Common Stock	\$20	20.00%		2.252%	2.252%	2.252%
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	\$80	80.00%	7.26%	5.808%	5.808%	5.808%
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	TOTAL CAPITALIZATION	\$100	100.00%		8.060%	8.060%	8.060%
8	PreTax Cost of Capital				8.650%	8.650%	8.650%

West 16th Sewer Company-With Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 updated to 6/30/14
Executive Case Summary

Line Number	<u>A</u> Description	<u>B</u> Amount
1	Annualized Missouri Retail Revenues	\$48,495
2	Annualized Customer Numbers	149
3	Annualized Customer Usage	0
4	Profit (Return on Equity)	\$10,190
5	Interest Expense	\$26,279
6	Annualized Payroll	\$19,141
7	Utility Employees	0
8	Depreciation	\$35,349
9	Net Investment Plant	\$639,034
10	Pensions	\$0

SM-2015-0014

Attachment H

Auditing EMS Runs for Sewer Plant and Revenue

Without Plant Additions, and With Plant Additions

W.P.C. Sewer Company

WPC Sewer Company- W/O Plant Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 updated to 6/30/14
Revenue Requirement

Line Number	A Description	B 8.06% Return	C 8.06% Return	D 8.06% Return
1	Net Orig Cost Rate Base	\$29,082	\$29,082	\$29,082
2	Rate of Return	8.06%	8.06%	8.06%
3	Net Operating Income Requirement	\$2,344	\$2,344	\$2,344
4	Net Income Available	\$3,319	\$3,319	\$3,319
5	Additional Net Income Required	-\$975	-\$975	-\$975
6	Income Tax Requirement			
7	Required Current Income Tax	\$164	\$164	\$164
8	Current Income Tax Available	\$406	\$406	\$406
9	Additional Current Tax Required	-\$242	-\$242	-\$242
10	Revenue Requirement	-\$1,217	-\$1,217	-\$1,217
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Gross Revenue Requirement	-\$1,217	-\$1,217	-\$1,217

WPC Sewer Company- W/O Plant Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 updated to 6/30/14
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		\$81,855
2	Less Accumulated Depreciation Reserve		\$22,875
3	Net Plant In Service		\$58,980
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$0
6	Contributions in Aid of Construction(CIAC)		-\$29,898
7	CIAC Amortization		\$0
8	Meter Rerouting Project		\$0
9	TOTAL ADD TO NET PLANT IN SERVICE		-\$29,898
10	SUBTRACT FROM NET PLANT		
11	Federal Tax Offset	0.0000%	\$0
12	State Tax Offset	0.0000%	\$0
13	City Tax Offset	0.0000%	\$0
14	Interest Expense Offset	0.0000%	\$0
15	Contribution In Aid of Construction		\$0
16	Customer Advances		\$0
17	Customer Deposits		\$0
18	Deferred Income Taxes		\$0
19	Accrued Pension Liability		\$0
20	TOTAL SUBTRACT FROM NET PLANT		\$0
21	Total Rate Base		\$29,082

WPC Sewer Company- W/O Plant Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 updated to 6/30/14
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	351.100	Organization - IP	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	352.100	Franchises - IP	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4	389.100	Other Plant & Misc. Equipment - IP	\$0	P-4	\$0	\$0	100.00%	\$0	\$0
5		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
6		COLLECTION PLANT							
7	311.000	Structures and Improvements	\$2,243	P-7	\$0	\$2,243	100.00%	\$0	\$2,243
8	352.200	Collection Sewers, Gravity	\$38,547	P-8	\$0	\$38,547	100.00%	\$0	\$38,547
9	354.000	Flow Measuring Devices	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10		TOTAL COLLECTION PLANT	\$40,790		\$0	\$40,790		\$0	\$40,790
11		SYSTEM PUMPING PLANT							
12	354.300	Structures and Improvements - SPP	\$0	P-12	\$0	\$0	100.00%	\$0	\$0
13	354.000	Services	\$613	P-13	\$0	\$613	100.00%	\$0	\$613
14		TOTAL SYSTEM PUMPING PLANT	\$613		\$0	\$613		\$0	\$613
15		TREATMENT & DISPOSAL PLANT							
16	373.000	Treatment and Disposal Equipment	\$31,698	P-16	\$0	\$31,698	100.00%	\$0	\$31,698
17	374.000	Plant Sewers - TDP	\$8,679	P-17	\$0	\$8,679	100.00%	\$0	\$8,679
18	375.000	Outfall Sewer Lines - TDP	\$75	P-18	\$0	\$75	100.00%	\$0	\$75
19	389.400	Other Plant & Misc. Equipment - TDP	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20		TOTAL TREATMENT & DISPOSAL PLANT	\$40,452		\$0	\$40,452		\$0	\$40,452
21		GENERAL PLANT							
22		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
23		TOTAL PLANT IN SERVICE	\$81,855		\$0	\$81,855		\$0	\$81,855

WPC Sewer Company- W/O Plant Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 updated to 6/30/14
Adjustments to Plant in Service

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
Total Plant Adjustments				\$0		\$0

WPC Sewer Company- W/O Plant Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 updated to 6/30/14
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	351.100	Organization - IP	\$0	0.00%	\$0
3	352.100	Franchises - IP	\$0	0.00%	\$0
4	389.100	Other Plant & Misc. Equipment - IP	\$0	0.00%	\$0
5		TOTAL PLANT INTANGIBLE	\$0		\$0
6		COLLECTION PLANT			
7	311.000	Structures and Improvements	\$2,243	0.00%	\$0
8	352.200	Collection Sewers, Gravity	\$38,547	0.00%	\$0
9	354.000	Flow Measuring Devices	\$0	0.00%	\$0
10		TOTAL COLLECTION PLANT	\$40,790		\$0
11		SYSTEM PUMPING PLANT			
12	354.300	Structures and Improvements - SPP	\$0	0.00%	\$0
13	354.000	Services	\$613	0.00%	\$0
14		TOTAL SYSTEM PUMPING PLANT	\$613		\$0
15		TREATMENT & DISPOSAL PLANT			
16	373.000	Treatment and Disposal Equipment	\$31,698	5.00%	\$1,585
17	374.000	Plant Sewers - TDP	\$8,679	0.00%	\$0
18	375.000	Outfall Sewer Lines - TDP	\$75	0.00%	\$0
19	389.400	Other Plant & Misc. Equipment - TDP	\$0	0.00%	\$0
20		TOTAL TREATMENT & DISPOSAL PLANT	\$40,452		\$1,585
21		GENERAL PLANT			
22		TOTAL GENERAL PLANT	\$0		\$0
23		Total Depreciation	\$81,855		\$1,585

WPC Sewer Company- W/O Plant Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 updated to 6/30/14
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	351.100	Organization - IP	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	352.100	Franchises - IP	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	389.100	Other Plant & Misc. Equipment - IP	\$0	R-4	\$0	\$0	100.00%	\$0	\$0
5		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
6		COLLECTION PLANT							
7	311.000	Structures and Improvements	\$645	R-7	\$0	\$645	100.00%	\$0	\$645
8	352.200	Collection Sewers, Gravity	\$17,110	R-8	\$0	\$17,110	100.00%	\$0	\$17,110
9	354.000	Flow Measuring Devices	\$0	R-9	\$0	\$0	100.00%	\$0	\$0
10		TOTAL COLLECTION PLANT	\$17,755		\$0	\$17,755		\$0	\$17,755
11		SYSTEM PUMPING PLANT							
12	354.300	Structures and Improvements - SPP	\$0	R-12	\$0	\$0	100.00%	\$0	\$0
13	354.000	Services	\$138	R-13	\$0	\$138	100.00%	\$0	\$138
14		TOTAL SYSTEM PUMPING PLANT	\$138		\$0	\$138		\$0	\$138
15		TREATMENT & DISPOSAL PLANT							
16	373.000	Treatment and Disposal Equipment	\$2,616	R-16	\$0	\$2,616	100.00%	\$0	\$2,616
17	374.000	Plant Sewers - TDP	\$2,350	R-17	\$0	\$2,350	100.00%	\$0	\$2,350
18	375.000	Outfall Sewer Lines - TDP	\$16	R-18	\$0	\$16	100.00%	\$0	\$16
19	389.400	Other Plant & Misc. Equipment - TDP	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20		TOTAL TREATMENT & DISPOSAL PLANT	\$4,982		\$0	\$4,982		\$0	\$4,982
21		GENERAL PLANT							
22		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
23		TOTAL DEPRECIATION RESERVE	\$22,875		\$0	\$22,875		\$0	\$22,875

WPC Sewer Company- W/O Plant Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 updated to 6/30/14
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
Total Reserve Adjustments				\$0		\$0

WPC Sewer Company- W/O Plant Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 updated to 6/30/14
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	Base Payroll	\$0	0.00	0.00	0.00	0.000000	\$0
3	Tax Withholding	\$0	0.00	0.00	0.00	0.000000	\$0
4	Pensions and Employee Benefits	\$0	0.00	0.00	0.00	0.000000	\$0
5	Electric	\$0	0.00	0.00	0.00	0.000000	\$0
6	Telephone	\$0	0.00	0.00	0.00	0.000000	\$0
7	Office Rents	\$0	0.00	0.00	0.00	0.000000	\$0
8	Intercompany Billing	\$0	0.00	0.00	0.00	0.000000	\$0
9	Uncollectible Accounts	\$0	0.00	0.00	0.00	0.000000	\$0
10	PSC Assessment	\$0	0.00	0.00	0.00	0.000000	\$0
11	Expense Allocations	\$0	0.00	0.00	0.00	0.000000	\$0
12	Cash Vouchers	\$25,428	0.00	0.00	0.00	0.000000	\$0
13	TOTAL OPERATION AND MAINT. EXPENSE	\$25,428					\$0
14	TAXES						
15	FICA - Employer Portion	\$0	0.00	0.00	0.00	0.000000	\$0
16	Unemployment	\$0	0.00	0.00	0.00	0.000000	\$0
17	Property Tax	\$0	0.00	0.00	0.00	0.000000	\$0
18	Gross Receipts Tax	\$0	0.00	0.00	0.00	0.000000	\$0
19	Corporate Franchise	\$0	0.00	0.00	0.00	0.000000	\$0
20	Sales Tax	\$0	0.00	0.00	0.00	0.000000	\$0
21	TOTAL TAXES	\$0					\$0
22	CWC REQ'D BEFORE RATE BASE OFFSETS						\$0
23	TAX OFFSET FROM RATE BASE						
24	Federal Tax Offset	\$116	0.00	0.00	0.00	0.000000	\$0
25	State Tax Offset	\$48	0.00	0.00	0.00	0.000000	\$0
26	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
27	Interest Expense Offset	\$1,689	0.00	0.00	0.00	0.000000	\$0
28	TOTAL OFFSET FROM RATE BASE	\$1,853					\$0
29	TOTAL CASH WORKING CAPITAL REQUIRED						\$0

WPC Sewer Company- W/O Plant Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 updated to 6/30/14
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	\$29,519	See Note (1)	See Note (1)	See Note (1)	\$29,519	\$1,587	\$31,106	See Note (1)	See Note (1)
2	TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	TOTAL COLLECTION MAINT. EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL PUMPING OPERATIONS EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL TREAT. & DISP. OPER. EXPENSE	\$8,343	\$5,865	\$2,478	\$0	\$8,343	\$0	\$8,343	\$5,865	\$2,478
7	TOTAL TREAT. & DISP. MAINT. EXPENSES	\$3,241	\$0	\$3,241	\$0	\$3,241	\$0	\$3,241	\$0	\$3,241
8	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$3,478	\$0	\$3,478	\$0	\$3,478	\$0	\$3,478	\$0	\$3,478
9	TOTAL ADMIN. & GENERAL EXPENSES	\$11,753	\$3,142	\$8,611	-\$1,387	\$10,366	\$0	\$10,366	\$5,396	\$4,970
10	TOTAL DEPRECIATION EXPENSE	\$850	See Note (1)	See Note (1)	See Note (1)	\$850	\$735	\$1,585	See Note (1)	See Note (1)
11	TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	TOTAL OTHER OPERATING EXPENSE	\$368	\$0	\$368	\$0	\$368	\$0	\$368	\$0	\$368
13	TOTAL OPERATING EXPENSE	\$28,033	\$9,007	\$18,176	-\$1,387	\$26,646	\$735	\$27,381	\$11,261	\$14,535
14	NET INCOME BEFORE TAXES	\$1,486	\$0	\$0	\$0	\$2,873	\$852	\$3,725	\$0	\$0
15	TOTAL INCOME TAXES	\$0	See Note (1)	See Note (1)	See Note (1)	\$0	\$406	\$406	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	\$1,486	\$0	\$0	\$0	\$2,873	\$446	\$3,319	\$0	\$0

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

WPC Sewer Company- W/O Plant Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 updated to 6/30/14
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
Rev-1		OPERATING REVENUES											
Rev-2	480.000	Residential	\$29,229	See note (1)	See note (1)	Rev-2	See note (1)	\$29,229	100.00%	\$1,877	\$31,106	See note (1)	See note (1)
Rev-3	481.100	Commercial	\$0			Rev-3		\$0	100.00%	\$0	\$0		
Rev-4	481.200	Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	493.000	Other Sewer Revenue - Oper. Rev.	\$290			Rev-5		\$290	100.00%	-\$290	\$0		
Rev-6		TOTAL OPERATING REVENUES	\$29,519					\$29,519		\$1,587	\$31,106		
1		COLLECTION OPERATIONS EXPENSES											
2		TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
3		COLLECTION MAINT. EXPENSES											
4		TOTAL COLLECTION MAINT. EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
5		PUMPING OPERATIONS EXPENSES											
6		TOTAL PUMPING OPERATIONS EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
7		PUMPING MAINTENANCE EXPENSES											
8		TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
9		TREAT. & DISP. OPER. EXPENSE											
10	701.500	Contract Labor (Paul Tracy-Operator)	\$5,865	\$5,865	\$0	E-10	\$0	\$5,865	100.00%	\$0	\$5,865	\$5,865	\$0
11	703.500	Dues and Subscriptions (Missouri One Call)	\$0	\$0	\$0	E-11	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
12	704.500	Utilities- (Plant)	\$2,478	\$0	\$2,478	E-12	\$0	\$2,478	100.00%	\$0	\$2,478	\$0	\$2,478
13		TOTAL TREAT. & DISP. OPER. EXPENSE	\$8,343	\$5,865	\$2,478			\$8,343		\$0	\$8,343	\$5,865	\$2,478
14		TREAT. & DISP. MAINT. EXPENSES											
15	0.000	Sludge Hauling	\$1,514	\$0	\$1,514	E-15	\$0	\$1,514	100.00%	\$0	\$1,514	\$0	\$1,514
16	715.000	Plant Maintenance	\$0	\$0	\$0	E-16	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
17	0.000	Other Plant Operations Expenses	\$220	\$0	\$220	E-17	\$0	\$220	100.00%	\$0	\$220	\$0	\$220
18	703.600	Effluent Testing Expense	\$1,507	\$0	\$1,507	E-18	\$0	\$1,507	100.00%	\$0	\$1,507	\$0	\$1,507
19		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$3,241	\$0	\$3,241			\$3,241		\$0	\$3,241	\$0	\$3,241
20		CUSTOMER ACCOUNTS EXPENSE											
21	775.700	Billing Expense Allocated	\$3,478	\$0	\$3,478	E-21	\$0	\$3,478	100.00%	\$0	\$3,478	\$0	\$3,478
22		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$3,478	\$0	\$3,478			\$3,478		\$0	\$3,478	\$0	\$3,478
23		ADMIN. & GENERAL EXPENSES											
24	701.800	Bank Service Charges	\$173	\$0	\$173	E-24	\$0	\$173	100.00%	\$0	\$173	\$0	\$173
25	0.000	Office Supplies	\$850	\$0	\$850	E-25	\$0	\$850	100.00%	\$0	\$850	\$0	\$850
26	703.800	Liscense and Permits(DNR fees)	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
27	704.800	Manangement fee	\$3,142	\$3,142	\$0	E-27	\$2,254	\$5,396	100.00%	\$0	\$5,396	\$5,396	\$0
28	715.800	Allocated wages-Management fee	\$0	\$0	\$0	E-28	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
29	0.000	Interest Expense	\$1,716	\$0	\$1,716	E-29	-\$1,716	\$0	100.00%	\$0	\$0	\$0	\$0
30	720.800	Allocated Office Space -Mangement fee	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	731.800	MPS Assesment (PSC Assesment)	\$2,202	\$0	\$2,202	E-31	-\$1,925	\$277	100.00%	\$0	\$277	\$0	\$277
32	732.800	Payroll Expense	\$0	\$0	\$0	E-32	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
33	733.800	Postage Delivery (water testing samples)	\$0	\$0	\$0	E-33	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
34	0.000	Professional Fees-Accounting	\$790	\$0	\$790	E-34	\$0	\$790	100.00%	\$0	\$790	\$0	\$790
35	734.800	Rent	\$2,880	\$0	\$2,880	E-35	\$0	\$2,880	100.00%	\$0	\$2,880	\$0	\$2,880
36		TOTAL ADMIN. & GENERAL EXPENSES	\$11,753	\$3,142	\$8,611			\$10,366		\$0	\$10,366	\$5,396	\$4,970
37		DEPRECIATION EXPENSE											

WPC Sewer Company- W/O Plant Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 updated to 6/30/14
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
38	0.000	Depreciation Expense, Dep. Exp.	\$850	See note (1)	See note (1)	E-38	See note (1)	\$850	100.00%	\$735	\$1,585	See note (1)	See note (1)
39		TOTAL DEPRECIATION EXPENSE	\$850	\$0	\$0		\$0	\$850		\$735	\$1,585	\$0	\$0
40		AMORTIZATION EXPENSE											
41		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
42		OTHER OPERATING EXPENSES											
43	408.000	Property Taxes	\$368	\$0	\$368	E-43	\$0	\$368	100.00%	\$0	\$368	\$0	\$368
44	408.000	Payroll Taxes	\$0	\$0	\$0	E-44	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
45	408.000	Gross Receipts Tax	\$0	\$0	\$0	E-45	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
46	408.000	Missouri Franchise Taxes	\$0	\$0	\$0	E-46	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
47		TOTAL OTHER OPERATING EXPENSE	\$368	\$0	\$368		\$0	\$368		\$0	\$368	\$0	\$368
48		TOTAL OPERATING EXPENSE	\$28,033	\$9,007	\$18,176		-\$1,387	\$26,646		\$735	\$27,381	\$11,261	\$14,535
49		NET INCOME BEFORE TAXES	\$1,486					\$2,873		\$852	\$3,725		
50		INCOME TAXES											
51	0.000	Current Income Taxes	\$0	See note (1)	See note (1)	E-51	See note (1)	\$0	100.00%	\$406	\$406	See note (1)	See note (1)
52		TOTAL INCOME TAXES	\$0					\$0		\$406	\$406		
53		DEFERRED INCOME TAXES											
54	0.000	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-54	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
55	0.000	Amortization of Deferred ITC	\$0			E-55		\$0	100.00%	\$0	\$0		
56		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
57		NET OPERATING INCOME	\$1,486					\$2,873		\$446	\$3,319		

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

WPC Sewer Company- W/O Plant Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 updated to 6/30/14
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	480.000	\$0	\$0	\$0	\$0	\$1,877	\$1,877
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$1,877	
Rev-5	Other Sewer Revenue - Oper. Rev.	493.000	\$0	\$0	\$0	\$0	-\$290	-\$290
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	-\$290	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-27	Manangement fee	704.800	\$2,254	\$0	\$2,254	\$0	\$0	\$0
	1. To include wages for owner.		\$2,254	\$0		\$0	\$0	
E-29	Interest Expense		\$0	-\$1,716	-\$1,716	\$0	\$0	\$0
	1. To remove interest expense included in capitol structure calculation.		\$0	-\$1,716		\$0	\$0	
E-31	MPS Assesment (PSC Assesment)	731.800	\$0	-\$1,925	-\$1,925	\$0	\$0	\$0
	1. To update to known and messuarable 2015 PSC Assesment.		\$0	-\$1,925		\$0	\$0	
E-38	Depreciation Expense, Dep. Exp.		\$0	\$0	\$0	\$0	\$735	\$735
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$735	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-51	Current Income Taxes		\$0	\$0	\$0	\$0	\$406	\$406
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$406	
	No Adjustment		\$0	\$0		\$0	\$0	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$1,587	\$1,587
Total Operating & Maint. Expense			\$2,254	-\$3,641	-\$1,387	\$0	\$1,141	\$1,141

WPC Sewer Company- W/O Plant Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 updated to 6/30/14
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 8.06% Return	E 8.06% Return	F 8.06% Return
1	TOTAL NET INCOME BEFORE TAXES		\$3,725	\$2,508	\$2,508	\$2,508
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$1,585	\$1,585	\$1,585	\$1,585
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$1,585	\$1,585	\$1,585	\$1,585
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	5.8080%	\$1,689	\$1,689	\$1,689	\$1,689
7	Tax Straight-Line Depreciation		\$1,585	\$1,585	\$1,585	\$1,585
8	Excess Tax Depreciation		\$0	\$0	\$0	\$0
9	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$3,274	\$3,274	\$3,274	\$3,274
10	NET TAXABLE INCOME		\$2,036	\$819	\$819	\$819
11	PROVISION FOR FED. INCOME TAX					
12	Net Taxable Inc. - Fed. Inc. Tax		\$2,036	\$819	\$819	\$819
13	Deduct Missouri Income Tax at the Rate of	100.000%	\$118	\$48	\$48	\$48
14	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
15	Federal Taxable Income - Fed. Inc. Tax		\$1,918	\$771	\$771	\$771
16	Federal Income Tax at the Rate of	See Tax Table	\$288	\$116	\$116	\$116
17	Subtract Federal Income Tax Credits					
18	Credit - Wind		\$0	\$0	\$0	\$0
19	Credit - Solar		\$0	\$0	\$0	\$0
20	Net Federal Income Tax		\$288	\$116	\$116	\$116
21	PROVISION FOR MO. INCOME TAX					
22	Net Taxable Income - MO. Inc. Tax		\$2,036	\$819	\$819	\$819
23	Deduct Federal Income Tax at the Rate of	50.000%	\$144	\$58	\$58	\$58
24	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
25	Missouri Taxable Income - MO. Inc. Tax		\$1,892	\$761	\$761	\$761
26	Missouri Income Tax at the Rate of	6.250%	\$118	\$48	\$48	\$48
27	PROVISION FOR CITY INCOME TAX					
28	Net Taxable Income - City Inc. Tax		\$2,036	\$819	\$819	\$819
29	Deduct Federal Income Tax - City Inc. Tax		\$288	\$116	\$116	\$116
30	Deduct Missouri Income Tax - City Inc. Tax		\$118	\$48	\$48	\$48
31	City Taxable Income		\$1,630	\$655	\$655	\$655
32	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
33	SUMMARY OF CURRENT INCOME TAX					
34	Federal Income Tax		\$288	\$116	\$116	\$116
35	State Income Tax		\$118	\$48	\$48	\$48
36	City Income Tax		\$0	\$0	\$0	\$0
37	TOTAL SUMMARY OF CURRENT INCOME TAX		\$406	\$164	\$164	\$164
38	DEFERRED INCOME TAXES					
39	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
40	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
41	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
42	TOTAL INCOME TAX		\$406	\$164	\$164	\$164

WPC Sewer Company- W/O Plant Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 updated to 6/30/14
Income Tax Calculation

Line Number	<u>A</u> Description	<u>B</u> Percentage Rate	<u>C</u> Test Year	<u>D</u> 8.06% Return	<u>E</u> 8.06% Return	<u>F</u> 8.06% Return
----------------	-------------------------	--------------------------------	--------------------------	-----------------------------	-----------------------------	-----------------------------

Federal Tax Table						
Federal Income Taxes		\$1,918		\$771	\$771	\$771
15% on first \$50,000		\$288		\$116	\$116	\$116
25% on next \$25,000		\$0		\$0	\$0	\$0
34% > \$75,000 < \$100,001		\$0		\$0	\$0	\$0
39% > \$100,000 < \$335,001		\$0		\$0	\$0	\$0
34% > \$335,000 < \$10,000,001		\$0		\$0	\$0	\$0
35% > \$10MM < \$15,000,001		\$0		\$0	\$0	\$0
38% > \$15MM < \$18,333,334		\$0		\$0	\$0	\$0
35% > \$18,333,333		\$0		\$0	\$0	\$0
Total Federal Income Taxes		\$288		\$116	\$116	\$116

WPC Sewer Company- W/O Plant Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 updated to 6/30/14
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 11.26%	F Weighted Cost of Capital 11.26%	G Weighted Cost of Capital 11.26%
1	Common Stock	\$20	20.00%		2.252%	2.252%	2.252%
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	\$80	80.00%	7.26%	5.808%	5.808%	5.808%
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	TOTAL CAPITALIZATION	\$100	100.00%		8.060%	8.060%	8.060%
8	PreTax Cost of Capital				8.621%	8.621%	8.621%

WPC Sewer Company- W/O Plant Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 updated to 6/30/14
Executive Case Summary

A	B	
Line Number	Description	Amount
1	Annualized Missouri Retail Revenues	\$31,106
2	Annualized Customer Numbers	68
3	Annualized Customer Usage	0
4	Profit (Return on Equity)	\$655
5	Interest Expense	\$1,689
6	Annualized Payroll	\$11,261
7	Utility Employees	0
8	Depreciation	\$1,585
9	Net Investment Plant	\$58,980
10	Pensions	\$10

WPC Sewer Company-With Plant Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 updated to 6/30/14
Revenue Requirement

Line Number	A Description	B 8.06% Return	C 8.06% Return	D 8.06% Return
1	Net Orig Cost Rate Base	\$445,582	\$445,582	\$445,582
2	Rate of Return	8.06%	8.06%	8.06%
3	Net Operating Income Requirement	\$35,914	\$35,914	\$35,914
4	Net Income Available	-\$17,100	-\$17,100	-\$17,100
5	Additional Net Income Required	\$53,014	\$53,014	\$53,014
6	Income Tax Requirement			
7	Required Current Income Tax	\$7,685	\$7,685	\$7,685
8	Current Income Tax Available	\$0	\$0	\$0
9	Additional Current Tax Required	\$7,685	\$7,685	\$7,685
10	Revenue Requirement	\$60,699	\$60,699	\$60,699
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Gross Revenue Requirement	\$60,699	\$60,699	\$60,699

WPC Sewer Company-With Plant Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 updated to 6/30/14
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		\$498,355
2	Less Accumulated Depreciation Reserve		\$22,875
3	Net Plant In Service		\$475,480
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$0
6	Contributions in Aid of Construction(CIAC)		-\$29,898
7	CIAC Amortization		\$0
8	Meter Rerouting Project		\$0
9	TOTAL ADD TO NET PLANT IN SERVICE		-\$29,898
10	SUBTRACT FROM NET PLANT		
11	Federal Tax Offset	0.0000%	\$0
12	State Tax Offset	0.0000%	\$0
13	City Tax Offset	0.0000%	\$0
14	Interest Expense Offset	0.0000%	\$0
15	Contribution In Aid of Construction		\$0
16	Customer Advances		\$0
17	Customer Deposits		\$0
18	Deferred Income Taxes		\$0
19	Accrued Pension Liability		\$0
20	TOTAL SUBTRACT FROM NET PLANT		\$0
21	Total Rate Base		\$445,582

WPC Sewer Company-With Plant Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 updated to 6/30/14
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	351.100	Organization - IP	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	352.100	Franchises - IP	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4	389.100	Other Plant & Misc. Equipment - IP	\$0	P-4	\$0	\$0	100.00%	\$0	\$0
5		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
6		COLLECTION PLANT							
7	311.000	Structures and Improvements	\$2,243	P-7	\$0	\$2,243	100.00%	\$0	\$2,243
8	352.200	Collection Sewers, Gravity	\$38,547	P-8	\$0	\$38,547	100.00%	\$0	\$38,547
9	354.000	Flow Measuring Devices	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10		TOTAL COLLECTION PLANT	\$40,790		\$0	\$40,790		\$0	\$40,790
11		SYSTEM PUMPING PLANT							
12	354.300	Structures and Improvements - SPP	\$0	P-12	\$0	\$0	100.00%	\$0	\$0
13	354.000	Services	\$613	P-13	\$0	\$613	100.00%	\$0	\$613
14		TOTAL SYSTEM PUMPING PLANT	\$613		\$0	\$613		\$0	\$613
15		TREATMENT & DISPOSAL PLANT							
16	373.000	Treatment and Disposal Equipment	\$31,698	P-16	\$416,500	\$448,198	100.00%	\$0	\$448,198
17	374.000	Plant Sewers - TDP	\$8,679	P-17	\$0	\$8,679	100.00%	\$0	\$8,679
18	375.000	Outfall Sewer Lines - TDP	\$75	P-18	\$0	\$75	100.00%	\$0	\$75
19	389.400	Other Plant & Misc. Equipment - TDP	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20		TOTAL TREATMENT & DISPOSAL PLANT	\$40,452		\$416,500	\$456,952		\$0	\$456,952
21		GENERAL PLANT							
22		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
23		TOTAL PLANT IN SERVICE	\$81,855		\$416,500	\$498,355		\$0	\$498,355

WPC Sewer Company-With Plant Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 updated to 6/30/14
Adjustments to Plant in Service

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-16	Treatment and Disposal Equipment	373.000		\$416,500		\$0
	1. To include future plant construction estimates. Per paragraph 12 of the application.		\$416,500		\$0	
Total Plant Adjustments				\$416,500		\$0

WPC Sewer Company-With Plant Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 updated to 6/30/14
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	351.100	Organization - IP	\$0	0.00%	\$0
3	352.100	Franchises - IP	\$0	0.00%	\$0
4	389.100	Other Plant & Misc. Equipment - IP	\$0	0.00%	\$0
5		TOTAL PLANT INTANGIBLE	\$0		\$0
6		COLLECTION PLANT			
7	311.000	Structures and Improvements	\$2,243	0.00%	\$0
8	352.200	Collection Sewers, Gravity	\$38,547	0.00%	\$0
9	354.000	Flow Measuring Devices	\$0	0.00%	\$0
10		TOTAL COLLECTION PLANT	\$40,790		\$0
11		SYSTEM PUMPING PLANT			
12	354.300	Structures and Improvements - SPP	\$0	0.00%	\$0
13	354.000	Services	\$613	0.00%	\$0
14		TOTAL SYSTEM PUMPING PLANT	\$613		\$0
15		TREATMENT & DISPOSAL PLANT			
16	373.000	Treatment and Disposal Equipment	\$448,198	5.00%	\$22,410
17	374.000	Plant Sewers - TDP	\$8,679	0.00%	\$0
18	375.000	Outfall Sewer Lines - TDP	\$75	0.00%	\$0
19	389.400	Other Plant & Misc. Equipment - TDP	\$0	0.00%	\$0
20		TOTAL TREATMENT & DISPOSAL PLANT	\$456,952		\$22,410
21		GENERAL PLANT			
22		TOTAL GENERAL PLANT	\$0		\$0
23		Total Depreciation	<u>\$498,355</u>		<u>\$22,410</u>

WPC Sewer Company-With Plant Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 updated to 6/30/14
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	351.100	Organization - IP	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	352.100	Franchises - IP	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	389.100	Other Plant & Misc. Equipment - IP	\$0	R-4	\$0	\$0	100.00%	\$0	\$0
5		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
6		COLLECTION PLANT							
7	311.000	Structures and Improvements	\$645	R-7	\$0	\$645	100.00%	\$0	\$645
8	352.200	Collection Sewers, Gravity	\$17,110	R-8	\$0	\$17,110	100.00%	\$0	\$17,110
9	354.000	Flow Measuring Devices	\$0	R-9	\$0	\$0	100.00%	\$0	\$0
10		TOTAL COLLECTION PLANT	\$17,755		\$0	\$17,755		\$0	\$17,755
11		SYSTEM PUMPING PLANT							
12	354.300	Structures and Improvements - SPP	\$0	R-12	\$0	\$0	100.00%	\$0	\$0
13	354.000	Services	\$138	R-13	\$0	\$138	100.00%	\$0	\$138
14		TOTAL SYSTEM PUMPING PLANT	\$138		\$0	\$138		\$0	\$138
15		TREATMENT & DISPOSAL PLANT							
16	373.000	Treatment and Disposal Equipment	\$2,616	R-16	\$0	\$2,616	100.00%	\$0	\$2,616
17	374.000	Plant Sewers - TDP	\$2,350	R-17	\$0	\$2,350	100.00%	\$0	\$2,350
18	375.000	Outfall Sewer Lines - TDP	\$16	R-18	\$0	\$16	100.00%	\$0	\$16
19	389.400	Other Plant & Misc. Equipment - TDP	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20		TOTAL TREATMENT & DISPOSAL PLANT	\$4,982		\$0	\$4,982		\$0	\$4,982
21		GENERAL PLANT							
22		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
23		TOTAL DEPRECIATION RESERVE	\$22,875		\$0	\$22,875		\$0	\$22,875

WPC Sewer Company-With Plant Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 updated to 6/30/14
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
Total Reserve Adjustments				\$0		\$0

WPC Sewer Company-With Plant Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 updated to 6/30/14
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	Base Payroll	\$0	0.00	0.00	0.00	0.000000	\$0
3	Tax Withholding	\$0	0.00	0.00	0.00	0.000000	\$0
4	Pensions and Employee Benefits	\$0	0.00	0.00	0.00	0.000000	\$0
5	Electric	\$0	0.00	0.00	0.00	0.000000	\$0
6	Telephone	\$0	0.00	0.00	0.00	0.000000	\$0
7	Office Rents	\$0	0.00	0.00	0.00	0.000000	\$0
8	Intercompany Billing	\$0	0.00	0.00	0.00	0.000000	\$0
9	Uncollectible Accounts	\$0	0.00	0.00	0.00	0.000000	\$0
10	PSC Assessment	\$0	0.00	0.00	0.00	0.000000	\$0
11	Expense Allocations	\$0	0.00	0.00	0.00	0.000000	\$0
12	Cash Vouchers	\$25,428	0.00	0.00	0.00	0.000000	\$0
13	TOTAL OPERATION AND MAINT. EXPENSE	\$25,428					\$0
14	TAXES						
15	FICA - Employer Portion	\$0	0.00	0.00	0.00	0.000000	\$0
16	Unemployment	\$0	0.00	0.00	0.00	0.000000	\$0
17	Property Tax	\$0	0.00	0.00	0.00	0.000000	\$0
18	Gross Receipts Tax	\$0	0.00	0.00	0.00	0.000000	\$0
19	Corporate Franchise	\$0	0.00	0.00	0.00	0.000000	\$0
20	Sales Tax	\$0	0.00	0.00	0.00	0.000000	\$0
21	TOTAL TAXES	\$0					\$0
22	CWC REQ'D BEFORE RATE BASE OFFSETS						\$0
23	TAX OFFSET FROM RATE BASE						
24	Federal Tax Offset	\$5,446	0.00	0.00	0.00	0.000000	\$0
25	State Tax Offset	\$2,239	0.00	0.00	0.00	0.000000	\$0
26	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
27	Interest Expense Offset	\$25,879	0.00	0.00	0.00	0.000000	\$0
28	TOTAL OFFSET FROM RATE BASE	\$33,564					\$0
29	TOTAL CASH WORKING CAPITAL REQUIRED						\$0

WPC Sewer Company-With Plant Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 updated to 6/30/14
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	\$29,519	See Note (1)	See Note (1)	See Note (1)	\$29,519	\$1,587	\$31,106	See Note (1)	See Note (1)
2	TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	TOTAL COLLECTION MAINT. EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL PUMPING OPERATIONS EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL TREAT. & DISP. OPER. EXPENSE	\$8,343	\$5,865	\$2,478	\$0	\$8,343	\$0	\$8,343	\$5,865	\$2,478
7	TOTAL TREAT. & DISP. MAINT. EXPENSES	\$3,241	\$0	\$3,241	\$0	\$3,241	\$0	\$3,241	\$0	\$3,241
8	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$3,478	\$0	\$3,478	\$0	\$3,478	\$0	\$3,478	\$0	\$3,478
9	TOTAL ADMIN. & GENERAL EXPENSES	\$11,753	\$3,142	\$8,611	-\$1,387	\$10,366	\$0	\$10,366	\$5,396	\$4,970
10	TOTAL DEPRECIATION EXPENSE	\$850	See Note (1)	See Note (1)	See Note (1)	\$850	\$21,560	\$22,410	See Note (1)	See Note (1)
11	TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	TOTAL OTHER OPERATING EXPENSE	\$368	\$0	\$368	\$0	\$368	\$0	\$368	\$0	\$368
13	TOTAL OPERATING EXPENSE	\$28,033	\$9,007	\$18,176	-\$1,387	\$26,646	\$21,560	\$48,206	\$11,261	\$14,535
14	NET INCOME BEFORE TAXES	\$1,486	\$0	\$0	\$0	\$2,873	-\$19,973	-\$17,100	\$0	\$0
15	TOTAL INCOME TAXES	\$0	See Note (1)	See Note (1)	See Note (1)	\$0	\$0	\$0	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	\$1,486	\$0	\$0	\$0	\$2,873	-\$19,973	-\$17,100	\$0	\$0

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

WPC Sewer Company-With Plant Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 updated to 6/30/14
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
Rev-1		OPERATING REVENUES											
Rev-2	480.000	Residential	\$29,229	See note (1)	See note (1)	Rev-2	See note (1)	\$29,229	100.00%	\$1,877	\$31,106	See note (1)	See note (1)
Rev-3	481.100	Commercial	\$0			Rev-3		\$0	100.00%	\$0	\$0		
Rev-4	481.200	Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	493.000	Other Sewer Revenue - Oper. Rev.	\$290			Rev-5		\$290	100.00%	-\$290	\$0		
Rev-6		TOTAL OPERATING REVENUES	\$29,519					\$29,519		\$1,587	\$31,106		
1		COLLECTION OPERATIONS EXPENSES											
2		TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
3		COLLECTION MAINT. EXPENSES											
4		TOTAL COLLECTION MAINT. EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
5		PUMPING OPERATIONS EXPENSES											
6		TOTAL PUMPING OPERATIONS EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
7		PUMPING MAINTENANCE EXPENSES											
8		TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
9		TREAT. & DISP. OPER. EXPENSE											
10	701.500	Contract Labor (Paul Tracy-Operator)	\$5,865	\$5,865	\$0	E-10	\$0	\$5,865	100.00%	\$0	\$5,865	\$5,865	\$0
11	703.500	Dues and Subscriptions (Missouri One Call)	\$0	\$0	\$0	E-11	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
12	704.500	Utilities- (Plant)	\$2,478	\$0	\$2,478	E-12	\$0	\$2,478	100.00%	\$0	\$2,478	\$0	\$2,478
13		TOTAL TREAT. & DISP. OPER. EXPENSE	\$8,343	\$5,865	\$2,478			\$8,343		\$0	\$8,343	\$5,865	\$2,478
14		TREAT. & DISP. MAINT. EXPENSES											
15	0.000	Sludge Hauling	\$1,514	\$0	\$1,514	E-15	\$0	\$1,514	100.00%	\$0	\$1,514	\$0	\$1,514
16	715.000	Plant Maintenance	\$0	\$0	\$0	E-16	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
17	0.000	Other Plant Operations Expenses	\$220	\$0	\$220	E-17	\$0	\$220	100.00%	\$0	\$220	\$0	\$220
18	703.600	Effluent Testing Expense	\$1,507	\$0	\$1,507	E-18	\$0	\$1,507	100.00%	\$0	\$1,507	\$0	\$1,507
19		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$3,241	\$0	\$3,241			\$3,241		\$0	\$3,241	\$0	\$3,241
20		CUSTOMER ACCOUNTS EXPENSE											
21	775.700	Billing Expense Allocated	\$3,478	\$0	\$3,478	E-21	\$0	\$3,478	100.00%	\$0	\$3,478	\$0	\$3,478
22		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$3,478	\$0	\$3,478			\$3,478		\$0	\$3,478	\$0	\$3,478
23		ADMIN. & GENERAL EXPENSES											
24	701.800	Bank Service Charges	\$173	\$0	\$173	E-24	\$0	\$173	100.00%	\$0	\$173	\$0	\$173
25	0.000	Office Supplies	\$850	\$0	\$850	E-25	\$0	\$850	100.00%	\$0	\$850	\$0	\$850
26	703.800	Liscense and Permits(DNR fees)	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
27	704.800	Manangement fee	\$3,142	\$3,142	\$0	E-27	\$2,254	\$5,396	100.00%	\$0	\$5,396	\$5,396	\$0
28	715.800	Allocated wages-Management fee	\$0	\$0	\$0	E-28	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
29	0.000	Interest Expense	\$1,716	\$0	\$1,716	E-29	-\$1,716	\$0	100.00%	\$0	\$0	\$0	\$0
30	720.800	Allocated Office Space -Mangement fee	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	731.800	MPS Assesment (PSC Assesment)	\$2,202	\$0	\$2,202	E-31	-\$1,925	\$277	100.00%	\$0	\$277	\$0	\$277
32	732.800	Payroll Expense	\$0	\$0	\$0	E-32	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
33	733.800	Postage Delivery (water testing samples)	\$0	\$0	\$0	E-33	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
34	0.000	Professional Fees-Accounting	\$790	\$0	\$790	E-34	\$0	\$790	100.00%	\$0	\$790	\$0	\$790
35	734.800	Rent	\$2,880	\$0	\$2,880	E-35	\$0	\$2,880	100.00%	\$0	\$2,880	\$0	\$2,880
36		TOTAL ADMIN. & GENERAL EXPENSES	\$11,753	\$3,142	\$8,611			\$10,366		\$0	\$10,366	\$5,396	\$4,970
37		DEPRECIATION EXPENSE											

WPC Sewer Company-With Plant Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 updated to 6/30/14
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
38	0.000	Depreciation Expense, Dep. Exp.	\$850	See note (1)	See note (1)	E-38	See note (1)	\$850	100.00%	\$21,560	\$22,410	See note (1)	See note (1)
39		TOTAL DEPRECIATION EXPENSE	\$850	\$0	\$0		\$0	\$850		\$21,560	\$22,410	\$0	\$0
40		AMORTIZATION EXPENSE											
41		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
42		OTHER OPERATING EXPENSES											
43	408.000	Property Taxes	\$368	\$0	\$368	E-43	\$0	\$368	100.00%	\$0	\$368	\$0	\$368
44	408.000	Payroll Taxes	\$0	\$0	\$0	E-44	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
45	408.000	Gross Receipts Tax	\$0	\$0	\$0	E-45	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
46	408.000	Missouri Franchise Taxes	\$0	\$0	\$0	E-46	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
47		TOTAL OTHER OPERATING EXPENSE	\$368	\$0	\$368		\$0	\$368		\$0	\$368	\$0	\$368
48		TOTAL OPERATING EXPENSE	\$28,033	\$9,007	\$18,176		-\$1,387	\$26,646		\$21,560	\$48,206	\$11,261	\$14,535
49		NET INCOME BEFORE TAXES	\$1,486					\$2,873		-\$19,973	-\$17,100		
50		INCOME TAXES											
51	0.000	Current Income Taxes	\$0	See note (1)	See note (1)	E-51	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
52		TOTAL INCOME TAXES	\$0					\$0		\$0	\$0		
53		DEFERRED INCOME TAXES											
54	0.000	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-54	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
55	0.000	Amortization of Deferred ITC	\$0			E-55		\$0	100.00%	\$0	\$0		
56		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
57		NET OPERATING INCOME	\$1,486					\$2,873		-\$19,973	-\$17,100		

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

WPC Sewer Company-With Plant Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 updated to 6/30/14
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	480.000	\$0	\$0	\$0	\$0	\$1,877	\$1,877
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$1,877	
Rev-5	Other Sewer Revenue - Oper. Rev.	493.000	\$0	\$0	\$0	\$0	-\$290	-\$290
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	-\$290	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-27	Manangement fee	704.800	\$2,254	\$0	\$2,254	\$0	\$0	\$0
	1. To include wages for owner.		\$2,254	\$0		\$0	\$0	
E-29	Interest Expense		\$0	-\$1,716	-\$1,716	\$0	\$0	\$0
	1. To remove interest expense included in capitol structure calculation.		\$0	-\$1,716		\$0	\$0	
E-31	MPS Assesment (PSC Assesment)	731.800	\$0	-\$1,925	-\$1,925	\$0	\$0	\$0
	1. To update to known and messuarable 2015 PSC Assesment.		\$0	-\$1,925		\$0	\$0	
E-38	Depreciation Expense, Dep. Exp.		\$0	\$0	\$0	\$0	\$21,560	\$21,560
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$21,560	
	2. No Adjustment		\$0	\$0		\$0	\$0	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$1,587	\$1,587
Total Operating & Maint. Expense			\$2,254	-\$3,641	-\$1,387	\$0	\$21,560	\$21,560

WPC Sewer Company-With Plant Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 updated to 6/30/14
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 8.06% Return	E 8.06% Return	F 8.06% Return
1	TOTAL NET INCOME BEFORE TAXES		-\$17,100	\$43,599	\$43,599	\$43,599
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$22,410	\$22,410	\$22,410	\$22,410
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$22,410	\$22,410	\$22,410	\$22,410
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	5.8080%	\$25,879	\$25,879	\$25,879	\$25,879
7	Tax Straight-Line Depreciation		\$1,585	\$1,585	\$1,585	\$1,585
8	Excess Tax Depreciation		\$0	\$0	\$0	\$0
9	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$27,464	\$27,464	\$27,464	\$27,464
10	NET TAXABLE INCOME		-\$22,154	\$38,545	\$38,545	\$38,545
11	PROVISION FOR FED. INCOME TAX					
12	Net Taxable Inc. - Fed. Inc. Tax		\$0	\$38,545	\$38,545	\$38,545
13	Deduct Missouri Income Tax at the Rate of	100.000%	\$0	\$2,239	\$2,239	\$2,239
14	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
15	Federal Taxable Income - Fed. Inc. Tax		\$0	\$36,306	\$36,306	\$36,306
16	Federal Income Tax at the Rate of	See Tax Table	\$0	\$5,446	\$5,446	\$5,446
17	Subtract Federal Income Tax Credits					
18	Credit - Wind		\$0	\$0	\$0	\$0
19	Credit - Solar		\$0	\$0	\$0	\$0
20	Net Federal Income Tax		\$0	\$5,446	\$5,446	\$5,446
21	PROVISION FOR MO. INCOME TAX					
22	Net Taxable Income - MO. Inc. Tax		\$0	\$38,545	\$38,545	\$38,545
23	Deduct Federal Income Tax at the Rate of	50.000%	\$0	\$2,723	\$2,723	\$2,723
24	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
25	Missouri Taxable Income - MO. Inc. Tax		\$0	\$35,822	\$35,822	\$35,822
26	Missouri Income Tax at the Rate of	6.250%	\$0	\$2,239	\$2,239	\$2,239
27	PROVISION FOR CITY INCOME TAX					
28	Net Taxable Income - City Inc. Tax		\$0	\$38,545	\$38,545	\$38,545
29	Deduct Federal Income Tax - City Inc. Tax		\$0	\$5,446	\$5,446	\$5,446
30	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$2,239	\$2,239	\$2,239
31	City Taxable Income		\$0	\$30,860	\$30,860	\$30,860
32	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
33	SUMMARY OF CURRENT INCOME TAX					
34	Federal Income Tax		\$0	\$5,446	\$5,446	\$5,446
35	State Income Tax		\$0	\$2,239	\$2,239	\$2,239
36	City Income Tax		\$0	\$0	\$0	\$0
37	TOTAL SUMMARY OF CURRENT INCOME TAX		\$0	\$7,685	\$7,685	\$7,685
38	DEFERRED INCOME TAXES					
39	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
40	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
41	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
42	TOTAL INCOME TAX		\$0	\$7,685	\$7,685	\$7,685

WPC Sewer Company-With Plant Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 updated to 6/30/14
Income Tax Calculation

Line Number	<u>A</u> Description	<u>B</u> Percentage Rate	<u>C</u> Test Year	<u>D</u> 8.06% Return	<u>E</u> 8.06% Return	<u>F</u> 8.06% Return
----------------	-------------------------	--------------------------------	--------------------------	-----------------------------	-----------------------------	-----------------------------

Federal Tax Table						
	Federal Income Taxes		\$0	\$36,306	\$36,306	\$36,306
	15% on first \$50,000		\$0	\$5,446	\$5,446	\$5,446
	25% on next \$25,000		\$0	\$0	\$0	\$0
	34% > \$75,000 < \$100,001		\$0	\$0	\$0	\$0
	39% > \$100,000 < \$335,001		\$0	\$0	\$0	\$0
	34% > \$335,000 < \$10,000,001		\$0	\$0	\$0	\$0
	35% > \$10MM < \$15,000,001		\$0	\$0	\$0	\$0
	38% > \$15MM < \$18,333,334		\$0	\$0	\$0	\$0
	35% > \$18,333,333		\$0	\$0	\$0	\$0
	Total Federal Income Taxes		\$0	\$5,446	\$5,446	\$5,446

WPC Sewer Company-With Plant Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 updated to 6/30/14
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 11.26%	F Weighted Cost of Capital 11.26%	G Weighted Cost of Capital 11.26%
1	Common Stock	\$20	20.00%		2.252%	2.252%	2.252%
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	\$80	80.00%	7.26%	5.808%	5.808%	5.808%
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	TOTAL CAPITALIZATION	\$100	100.00%		8.060%	8.060%	8.060%
8	PreTax Cost of Capital				0.000%	0.000%	0.000%

WPC Sewer Company-With Plant Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 updated to 6/30/14
Executive Case Summary

A	B	
Line Number	Description	Amount
1	Annualized Missouri Retail Revenues	\$31,106
2	Annualized Customer Numbers	68
3	Annualized Customer Usage	0
4	Profit (Return on Equity)	\$10,035
5	Interest Expense	\$25,879
6	Annualized Payroll	\$11,261
7	Utility Employees	0
8	Depreciation	\$22,410
9	Net Investment Plant	\$475,480
10	Pensions	\$10

SM-2015-0014

Attachment I

Auditing EMS Runs for Sewer Plant and Revenue

Without Plant Additions, and With Plant Additions

Village Water and Sewer Company, Inc.

Village Water Sewer Co-W/O Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 Updated to 6/30/14
Revenue Requirement

Line Number	A Description	B 8.06% Return	C 8.06% Return	D 8.06% Return
1	Net Orig Cost Rate Base	\$126,973	\$126,973	\$126,973
2	Rate of Return	8.06%	8.06%	8.06%
3	Net Operating Income Requirement	\$10,234	\$10,234	\$10,234
4	Net Income Available	\$28,075	\$28,075	\$28,075
5	Additional Net Income Required	-\$17,841	-\$17,841	-\$17,841
6	Income Tax Requirement			
7	Required Current Income Tax	\$712	\$712	\$712
8	Current Income Tax Available	\$5,155	\$5,155	\$5,155
9	Additional Current Tax Required	-\$4,443	-\$4,443	-\$4,443
10	Revenue Requirement	-\$22,284	-\$22,284	-\$22,284
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Gross Revenue Requirement	-\$22,284	-\$22,284	-\$22,284

Village Water Sewer Co-W/O Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 Updated to 6/30/14
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		\$335,752
2	Less Accumulated Depreciation Reserve		\$146,818
3	Net Plant In Service		\$188,934
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$0
6	Materials & Supplies		\$0
7	Prepayments		\$0
8	Meter Rerouting Project		\$0
9	TOTAL ADD TO NET PLANT IN SERVICE		\$0
10	SUBTRACT FROM NET PLANT		
11	Federal Tax Offset	0.0000%	\$0
12	State Tax Offset	0.0000%	\$0
13	City Tax Offset	0.0000%	\$0
14	Interest Expense Offset	0.0000%	\$0
15	Contribution In Aid of Construction		\$112,720
16	CIAC depreciation reserve offset		-\$50,759
17	Customer Deposits		\$0
18	Deferred Income Taxes		\$0
19	TOTAL SUBTRACT FROM NET PLANT		\$61,961
20	Total Rate Base		\$126,973

Village Water Sewer Co-W/O Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 Updated to 6/30/14
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	310.000	Organization	\$6,851	P-2	\$0	\$6,851	100.00%	\$0	\$6,851
3	310.000	Land and Land Rights	\$2,245	P-3	\$0	\$2,245	100.00%	\$0	\$2,245
4	311.000	Structures and Improvments	\$0	P-4	\$0	\$0	100.00%	\$0	\$0
5		TOTAL PLANT INTANGIBLE	\$9,096		\$0	\$9,096		\$0	\$9,096
6		COLLECTION PLANT							
7	352.100	Collection Sewers (Force)	\$10,328	P-7	\$0	\$10,328	100.00%	\$0	\$10,328
8	352.200	Collection Sewers (Gravity)	\$172,163	P-8	\$0	\$172,163	100.00%	\$0	\$172,163
9	354.000	Services	\$24,608	P-9	\$0	\$24,608	100.00%	\$0	\$24,608
10		TOTAL COLLECTION PLANT	\$207,099		\$0	\$207,099		\$0	\$207,099
11		SYSTEM PUMPING PLANT							
12		TOTAL SYSTEM PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
13		TREATMENT & DISPOSAL PLANT							
14	373.000	Treatment and Disposal Equipment	\$119,557	P-14	\$0	\$119,557	100.00%	\$0	\$119,557
15	373.000	Post Acquisition Additions	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16		TOTAL TREATMENT & DISPOSAL PLANT	\$119,557		\$0	\$119,557		\$0	\$119,557
17		GENERAL PLANT							
18		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
19		TOTAL PLANT IN SERVICE	\$335,752		\$0	\$335,752		\$0	\$335,752

Village Water Sewer Co-W/O Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 Updated to 6/30/14
Adjustments to Plant in Service

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Plant Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
Total Plant Adjustments				\$0		\$0

Village Water Sewer Co-W/O Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 Updated to 6/30/14
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	310.000	Organization	\$6,851	0.00%	\$0
3	310.000	Land and Land Rights	\$2,245	0.00%	\$0
4	311.000	Structures and Improvments	\$0	0.00%	\$0
5		TOTAL PLANT INTANGIBLE	<u>\$9,096</u>		<u>\$0</u>
6		COLLECTION PLANT			
7	352.100	Collection Sewers (Force)	\$10,328	2.00%	\$207
8	352.200	Collection Sewers (Gravity)	\$172,163	2.00%	\$3,443
9	354.000	Services	\$24,608	2.00%	\$492
10		TOTAL COLLECTION PLANT	<u>\$207,099</u>		<u>\$4,142</u>
11		SYSTEM PUMPING PLANT			
12		TOTAL SYSTEM PUMPING PLANT	<u>\$0</u>		<u>\$0</u>
13		TREATMENT & DISPOSAL PLANT			
14	373.000	Treatment and Disposal Equipment	\$119,557	4.50%	\$5,380
15	373.000	Post Acquisition Additions	\$0	4.50%	\$0
16		TOTAL TREATMENT & DISPOSAL PLANT	<u>\$119,557</u>		<u>\$5,380</u>
17		GENERAL PLANT			
18		TOTAL GENERAL PLANT	<u>\$0</u>		<u>\$0</u>
19		Total Depreciation	<u><u>\$335,752</u></u>		<u><u>\$9,522</u></u>

Village Water Sewer Co-W/O Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 Updated to 6/30/14
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	310.000	Organization	\$6,851	R-2	\$0	\$6,851	100.00%	\$0	\$6,851
3	310.000	Land and Land Rights	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	311.000	Structures and Improvements	\$0	R-4	\$0	\$0	100.00%	\$0	\$0
5		TOTAL PLANT INTANGIBLE	\$6,851		\$0	\$6,851		\$0	\$6,851
6		COLLECTION PLANT							
7	352.100	Collection Sewers (Force)	\$1,652	R-7	\$0	\$1,652	100.00%	\$0	1652
8	352.200	Collection Sewers (Gravity)	\$68,263	R-8	\$0	\$68,263	100.00%	\$0	\$68,263
9	354.000	Services	\$9,925	R-9	\$0	\$9,925	100.00%	\$0	\$9,925
10		TOTAL COLLECTION PLANT	\$79,840		\$0	\$79,840		\$0	\$79,840
11		SYSTEM PUMPING PLANT							
12		TOTAL SYSTEM PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
13		TREATMENT & DISPOSAL PLANT							
14	373.000	Treatment and Disposal Equipment	\$60,127	R-14	\$0	\$60,127	100.00%	\$0	\$60,127
15	373.000	Post Acquisition Additions	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16		TOTAL TREATMENT & DISPOSAL PLANT	\$60,127		\$0	\$60,127		\$0	\$60,127
17		GENERAL PLANT							
18		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
19		TOTAL DEPRECIATION RESERVE	\$146,818		\$0	\$146,818		\$0	\$146,818

Village Water Sewer Co-W/O Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 Updated to 6/30/14
Adjustments for Depreciation Reserve

A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
Total Reserve Adjustments				\$0		\$0

Village Water Sewer Co-W/O Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 Updated to 6/30/14
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	Base Payroll	\$0	0.00	0.00	0.00	0.000000	\$0
3	Tax Withholding	\$0	0.00	0.00	0.00	0.000000	\$0
4	Pensions and Employee Benefits	\$0	0.00	0.00	0.00	0.000000	\$0
5	Electric	\$0	0.00	0.00	0.00	0.000000	\$0
6	Telephone	\$0	0.00	0.00	0.00	0.000000	\$0
7	Office Rents	\$0	0.00	0.00	0.00	0.000000	\$0
8	Intercompany Billing	\$0	0.00	0.00	0.00	0.000000	\$0
9	Uncollectible Accounts	\$0	0.00	0.00	0.00	0.000000	\$0
10	PSC Assessment	\$0	0.00	0.00	0.00	0.000000	\$0
11	Expense Allocations	\$0	0.00	0.00	0.00	0.000000	\$0
12	Materials and Supplies	\$0	0.00	0.00	0.00	0.000000	\$0
13	Cash Vouchers	<u>\$28,102</u>	0.00	0.00	0.00	0.000000	<u>\$0</u>
14	TOTAL OPERATION AND MAINT. EXPENSE	\$28,102					\$0
15	TAXES						
16	FICA - Employer Portion	\$0	0.00	0.00	0.00	0.000000	\$0
17	Unemployment	\$0	0.00	0.00	0.00	0.000000	\$0
18	Property Tax	\$0	0.00	0.00	0.00	0.000000	\$0
19	Gross Receipts Tax	\$0	0.00	0.00	0.00	0.000000	\$0
20	Corporate Franchise	\$0	0.00	0.00	0.00	0.000000	\$0
21	Sales Tax	<u>\$0</u>	0.00	0.00	0.00	0.000000	<u>\$0</u>
22	TOTAL TAXES	\$0					\$0
23	CWC REQ'D BEFORE RATE BASE OFFSETS						\$0
24	TAX OFFSET FROM RATE BASE						
25	Federal Tax Offset	\$504	0.00	0.00	0.00	0.000000	\$0
26	State Tax Offset	\$207	0.00	0.00	0.00	0.000000	\$0
27	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
28	Interest Expense Offset	<u>\$7,375</u>	0.00	0.00	0.00	0.000000	<u>\$0</u>
29	TOTAL OFFSET FROM RATE BASE	\$8,086					\$0
30	TOTAL CASH WORKING CAPITAL REQUIRED						\$0

Village Water Sewer Co-W/O Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 Updated to 6/30/14
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	\$69,333	See Note (1)	See Note (1)	See Note (1)	\$69,333	-\$1,429	\$67,904	See Note (1)	See Note (1)
2	TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	TOTAL COLLECTION MAINT. EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL PUMPING OPERATIONS EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL TREAT. & DISP. OPER. EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	TOTAL TREAT. & DISP. MAINT. EXPENSES	\$10,467	\$0	\$10,467	\$0	\$10,467	\$0	\$10,467	\$0	\$10,467
8	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$6,028	\$0	\$6,028	\$0	\$6,028	\$0	\$6,028	\$0	\$6,028
9	TOTAL ADMIN. & GENERAL EXPENSES	\$10,638	\$550	\$10,088	\$969	\$11,607	\$0	\$11,607	\$550	\$11,057
10	TOTAL DEPRECIATION EXPENSE	\$9,522	See Note (1)	See Note (1)	See Note (1)	\$9,522	\$0	\$9,522	See Note (1)	See Note (1)
11	TOTAL AMORTIZATION EXPENSE	-\$3,197	\$0	-\$3,197	\$0	-\$3,197	\$0	-\$3,197	\$0	-\$3,197
12	TOTAL OTHER OPERATING EXPENSE	\$247	\$0	\$247	\$0	\$247	\$0	\$247	\$0	\$247
13	TOTAL OPERATING EXPENSE	\$33,705	\$550	\$23,633	\$969	\$34,674	\$0	\$34,674	\$550	\$24,602
14	NET INCOME BEFORE TAXES	\$35,628	\$0	\$0	\$0	\$34,659	-\$1,429	\$33,230	\$0	\$0
15	TOTAL INCOME TAXES	\$0	See Note (1)	See Note (1)	See Note (1)	\$0	\$5,155	\$5,155	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	\$35,628	\$0	\$0	\$0	\$34,659	-\$6,584	\$28,075	\$0	\$0

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

Village Water Sewer Co-W/O Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 Updated to 6/30/14
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
Rev-1		OPERATING REVENUES											
Rev-2	480.000	Residential	\$0	See note (1)	See note (1)	Rev-2	See note (1)	\$0	100.00%	\$67,904	\$67,904	See note (1)	See note (1)
Rev-3	481.100	Commercial	\$0			Rev-3		\$0	100.00%	\$0	\$0		
Rev-4	481.200	Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	493.000	Other Sewer Revenue - Oper. Rev.	\$69,333			Rev-5		\$69,333	100.00%	-\$69,333	\$0		
Rev-6		TOTAL OPERATING REVENUES	\$69,333					\$69,333		-\$1,429	\$67,904		
1		COLLECTION OPERATIONS EXPENSES											
2		TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
3		COLLECTION MAINT. EXPENSES											
4		TOTAL COLLECTION MAINT. EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
5		PUMPING OPERATIONS EXPENSES											
6		TOTAL PUMPING OPERATIONS EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
7		PUMPING MAINTENANCE EXPENSES											
8		TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
9		TREAT. & DISP. OPER. EXPENSE											
10		TOTAL TREAT. & DISP. OPER. EXPENSE	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
11		TREAT. & DISP. MAINT. EXPENSES											
12	711.600	Sludge Removal - TDM	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13	718.600	Effluent Testing	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	731.500	Materials & Supplies - TDM-Parts	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15	731.600	Materials & Supplies-Supplies	\$88	\$0	\$88	E-15	\$0	\$88	100.00%	\$0	\$88	\$0	\$88
16	731.700	Transportation Expense	\$2,712	\$0	\$2,712	E-16	\$0	\$2,712	100.00%	\$0	\$2,712	\$0	\$2,712
17	736.600	Contractual Services- O&M Enterprises	\$5,221	\$0	\$5,221	E-17	\$0	\$5,221	100.00%	\$0	\$5,221	\$0	\$5,221
18	759.600	Misc. Expenses-Mowing	\$0	\$0	\$0	E-18	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
19	767.600	Misc. Expenses	\$253	\$0	\$253	E-19	\$0	\$253	100.00%	\$0	\$253	\$0	\$253
20	775.500	Maintenance Expense-Ground	\$0	\$0	\$0	E-20	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
21	775.600	Maintenance Expense- Plant	\$0	\$0	\$0	E-21	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
22	0.000	Utilities	\$2,193	\$0	\$2,193	E-22	\$0	\$2,193	100.00%	\$0	\$2,193	\$0	\$2,193
23		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$10,467	\$0	\$10,467			\$10,467		\$0	\$10,467	\$0	\$10,467
24		CUSTOMER ACCOUNTS EXPENSE											
25	775.700	Contractual Services- Billing	\$6,028	\$0	\$6,028	E-25	\$0	\$6,028	100.00%	\$0	\$6,028	\$0	\$6,028
26		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$6,028	\$0	\$6,028			\$6,028		\$0	\$6,028	\$0	\$6,028
27		ADMIN. & GENERAL EXPENSES											
28	701.800	Salaries & Wages - Employees - AGE	\$550	\$550	\$0	E-28	\$8,443	\$8,993	100.00%	\$0	\$8,993	\$550	\$8,443
29	715.800	Purchased Power - AGE	\$0	\$0	\$0	E-29	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
30	720.800	Insurance Expense	\$814	\$0	\$814	E-30	\$0	\$814	100.00%	\$0	\$814	\$0	\$814
31	732.800	Contractual Services Acct. - AGE	\$550	\$0	\$550	E-31	\$0	\$550	100.00%	\$0	\$550	\$0	\$550
32	741.800	Rent Expense	\$600	\$0	\$600	E-32	\$0	\$600	100.00%	\$0	\$600	\$0	\$600
33	766.800	Reg. Comm. Exp.	\$8,124	\$0	\$8,124	E-33	-\$7,474	\$650	100.00%	\$0	\$650	\$0	\$650
34	767.800	Reg. Commission Expense, Other - AGE-Dues and Subscriptions DNR fees	\$0	\$0	\$0	E-34	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
35	775.800	Misc. Expenses - AGE- Bank Service Charges	\$0	\$0	\$0	E-35	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
36		TOTAL ADMIN. & GENERAL EXPENSES	\$10,638	\$550	\$10,088			\$969		\$0	\$11,607	\$550	\$11,057

Village Water Sewer Co-W/O Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 Updated to 6/30/14
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		DEPRECIATION EXPENSE											
38	0.000	Depreciation Expense, Dep. Exp.	\$9,522	See note (1)	See note (1)	E-38	See note (1)	\$9,522	100.00%	\$0	\$9,522	See note (1)	See note (1)
39		TOTAL DEPRECIATION EXPENSE	\$9,522	\$0	\$0		\$0	\$9,522		\$0	\$9,522	\$0	\$0
40		AMORTIZATION EXPENSE											
41	0.000	Amortization of CIAC	-\$3,197	\$0	-\$3,197	E-41	\$0	-\$3,197	100.00%	\$0	-\$3,197	\$0	-\$3,197
42		TOTAL AMORTIZATION EXPENSE	-\$3,197	\$0	-\$3,197		\$0	-\$3,197		\$0	-\$3,197	\$0	-\$3,197
43		OTHER OPERATING EXPENSES											
44	408.000	Property Taxes	\$197	\$0	\$197	E-44	\$0	\$197	100.00%	\$0	\$197	\$0	\$197
45	408.000	Payroll Taxes	\$0	\$0	\$0	E-45	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
46	408.000	Gross Receipts Tax	\$0	\$0	\$0	E-46	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
47	408.000	Missouri Franchise Taxes	\$50	\$0	\$50	E-47	\$0	\$50	100.00%	\$0	\$50	\$0	\$50
48		TOTAL OTHER OPERATING EXPENSE	\$247	\$0	\$247		\$0	\$247		\$0	\$247	\$0	\$247
49		TOTAL OPERATING EXPENSE	\$33,705	\$550	\$23,633		\$969	\$34,674		\$0	\$34,674	\$550	\$24,602
50		NET INCOME BEFORE TAXES	\$35,628					\$34,659		-\$1,429	\$33,230		
51		INCOME TAXES											
52	0.000	Current Income Taxes	\$0	See note (1)	See note (1)	E-52	See note (1)	\$0	100.00%	\$5,155	\$5,155	See note (1)	See note (1)
53		TOTAL INCOME TAXES	\$0					\$0		\$5,155	\$5,155		
54		DEFERRED INCOME TAXES											
55	0.000	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-55	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
56	0.000	Amortization of Deferred ITC	\$0			E-56		\$0	100.00%	\$0	\$0		
57		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
58		NET OPERATING INCOME	\$35,628					\$34,659		-\$6,584	\$28,075		

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

Village Water Sewer Co-W/O Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 Updated to 6/30/14
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	480.000	\$0	\$0	\$0	\$0	\$67,904	\$67,904
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$67,904	
Rev-5	Other Sewer Revenue - Oper. Rev.	493.000	\$0	\$0	\$0	\$0	-\$69,333	-\$69,333
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	-\$69,333	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-28	Salaries & Wages - Employees - AGE	701.800	\$0	\$8,443	\$8,443	\$0	\$0	\$0
	1. To include wages for Company owner		\$0	\$8,443		\$0	\$0	
E-33	Reg. Comm. Exp.	766.800	\$0	-\$7,474	-\$7,474	\$0	\$0	\$0
	1. To include an annualized level of PSC assessment		\$0	-\$7,474		\$0	\$0	
	2. To set up a five year amortization of rate case expense for legal fees incurred due to this complaint case.SC-2013-0332		\$0	\$0		\$0	\$0	
E-52	Current Income Taxes		\$0	\$0	\$0	\$0	\$5,155	\$5,155
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$5,155	
	No Adjustment		\$0	\$0		\$0	\$0	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$1,429	-\$1,429
Total Operating & Maint. Expense			\$0	\$969	\$969	\$0	\$5,155	\$5,155

Village Water Sewer Co-W/O Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 Updated to 6/30/14
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 8.06% Return	E 8.06% Return	F 8.06% Return
1	TOTAL NET INCOME BEFORE TAXES		\$33,230	\$10,945	\$10,945	\$10,945
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$9,522	\$9,522	\$9,522	\$9,522
4	Test		\$0	\$0	\$0	\$0
5	TOTAL ADD TO NET INCOME BEFORE TAXES		\$9,522	\$9,522	\$9,522	\$9,522
6	SUBT. FROM NET INC. BEFORE TAXES					
7	Interest Expense calculated at the Rate of	5.8080%	\$7,375	\$7,375	\$7,375	\$7,375
8	Tax Straight-Line Depreciation		\$9,522	\$9,522	\$9,522	\$9,522
9	Excess Tax Depreciation		\$0	\$0	\$0	\$0
10	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$16,897	\$16,897	\$16,897	\$16,897
11	NET TAXABLE INCOME		\$25,855	\$3,570	\$3,570	\$3,570
12	PROVISION FOR FED. INCOME TAX					
13	Net Taxable Inc. - Fed. Inc. Tax		\$25,855	\$3,570	\$3,570	\$3,570
14	Deduct Missouri Income Tax at the Rate of	100.000%	\$1,502	\$207	\$207	\$207
15	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
16	Federal Taxable Income - Fed. Inc. Tax		\$24,353	\$3,363	\$3,363	\$3,363
17	Federal Income Tax at the Rate of	See Tax Table	\$3,653	\$505	\$505	\$505
18	Subtract Federal Income Tax Credits					
19	Credit - Wind		\$0	\$0	\$0	\$0
20	Credit - Solar		\$0	\$0	\$0	\$0
21	Net Federal Income Tax		\$3,653	\$505	\$505	\$505
22	PROVISION FOR MO. INCOME TAX					
23	Net Taxable Income - MO. Inc. Tax		\$25,855	\$3,570	\$3,570	\$3,570
24	Deduct Federal Income Tax at the Rate of	50.000%	\$1,827	\$253	\$253	\$253
25	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
26	Missouri Taxable Income - MO. Inc. Tax		\$24,028	\$3,317	\$3,317	\$3,317
27	Subtract Missouri Income Tax Credits					
28	Test MO State Credit		\$0	\$0	\$0	\$0
29	Missouri Income Tax at the Rate of	6.250%	\$1,502	\$207	\$207	\$207
30	PROVISION FOR CITY INCOME TAX					
31	Net Taxable Income - City Inc. Tax		\$25,855	\$3,570	\$3,570	\$3,570
32	Deduct Federal Income Tax - City Inc. Tax		\$3,653	\$505	\$505	\$505
33	Deduct Missouri Income Tax - City Inc. Tax		\$1,502	\$207	\$207	\$207
34	City Taxable Income		\$20,700	\$2,858	\$2,858	\$2,858
35	Subtract City Income Tax Credits					
36	Test City Credit		\$0	\$0	\$0	\$0
37	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
38	SUMMARY OF CURRENT INCOME TAX					
39	Federal Income Tax		\$3,653	\$505	\$505	\$505
40	State Income Tax		\$1,502	\$207	\$207	\$207
41	City Income Tax		\$0	\$0	\$0	\$0
42	TOTAL SUMMARY OF CURRENT INCOME TAX		\$5,155	\$712	\$712	\$712
43	DEFERRED INCOME TAXES					
44	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
45	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
46	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
47	TOTAL INCOME TAX		\$5,155	\$712	\$712	\$712

Village Water Sewer Co-W/O Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 Updated to 6/30/14
Income Tax Calculation

Line Number	<u>A</u> Description	<u>B</u> Percentage Rate	<u>C</u> Test Year	<u>D</u> 8.06% Return	<u>E</u> 8.06% Return	<u>F</u> 8.06% Return
----------------	-------------------------	--------------------------------	--------------------------	-----------------------------	-----------------------------	-----------------------------

Federal Tax Table						
Federal Income Taxes		\$24,353		\$3,363	\$3,363	\$3,363
15% on first \$50,000		\$3,653		\$504	\$504	\$504
25% on next \$25,000		\$0		\$0	\$0	\$0
34% > \$75,000 < \$100,001		\$0		\$0	\$0	\$0
39% > \$100,000 < \$335,001		\$0		\$0	\$0	\$0
34% > \$335,000 < \$10,000,001		\$0		\$0	\$0	\$0
35% > \$10MM < \$15,000,001		\$0		\$0	\$0	\$0
38% > \$15MM < \$18,333,334		\$0		\$0	\$0	\$0
35% > \$18,333,333		\$0		\$0	\$0	\$0
Total Federal Income Taxes		\$3,653		\$504	\$504	\$504

Village Water Sewer Co-W/O Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 Updated to 6/30/14
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 11.26%	F Weighted Cost of Capital 11.26%	G Weighted Cost of Capital 11.26%
1	Common Stock	\$20	20.00%		2.252%	2.252%	2.252%
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	\$80	80.00%	7.26%	5.808%	5.808%	5.808%
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	TOTAL CAPITALIZATION	\$100	100.00%		8.060%	8.060%	8.060%
8	PreTax Cost of Capital				8.620%	8.620%	8.620%

Village Water Sewer Co-W/O Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 Updated to 6/30/14
Executive Case Summary

A	B	
Line Number	Description	Amount
1	Annualized Missouri Retail Revenues	\$67,904
2	Annualized Customer Numbers	241
3	Annualized Customer Usage	0
4	Profit (Return on Equity)	\$2,859
5	Interest Expense	\$7,375
6	Annualized Payroll	\$550
7	Utility Employees	0
8	Depreciation	\$9,522
9	Net Investment Plant	\$188,934
10	Pensions	\$0

Village Water Sewer Co- W/ Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 Updated to 6/30/14
Revenue Requirement

Line Number	A Description	B 8.06% Return	C 8.06% Return	D 8.06% Return
1	Net Orig Cost Rate Base	\$662,473	\$662,473	\$662,473
2	Rate of Return	8.06%	8.06%	8.06%
3	Net Operating Income Requirement	\$53,395	\$53,395	\$53,395
4	Net Income Available	\$10,549	\$10,549	\$10,549
5	Additional Net Income Required	\$42,846	\$42,846	\$42,846
6	Income Tax Requirement			
7	Required Current Income Tax	\$9,716	\$9,716	\$9,716
8	Current Income Tax Available	\$0	\$0	\$0
9	Additional Current Tax Required	\$9,716	\$9,716	\$9,716
10	Revenue Requirement	\$52,562	\$52,562	\$52,562
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Gross Revenue Requirement	\$52,562	\$52,562	\$52,562

Village Water Sewer Co- W/ Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 Updated to 6/30/14
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		\$871,252
2	Less Accumulated Depreciation Reserve		\$146,818
3	Net Plant In Service		\$724,434
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$0
6	Materials & Supplies		\$0
7	Prepayments		\$0
8	Meter Rerouting Project		\$0
9	TOTAL ADD TO NET PLANT IN SERVICE		\$0
10	SUBTRACT FROM NET PLANT		
11	Federal Tax Offset	0.0000%	\$0
12	State Tax Offset	0.0000%	\$0
13	City Tax Offset	0.0000%	\$0
14	Interest Expense Offset	0.0000%	\$0
15	Contribution In Aid of Construction		\$112,720
16	CIAC depreciation reserve offset		-\$50,759
17	Customer Deposits		\$0
18	Deferred Income Taxes		\$0
19	TOTAL SUBTRACT FROM NET PLANT		\$61,961
20	Total Rate Base		\$662,473

Village Water Sewer Co- W/ Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 Updated to 6/30/14
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	310.000	Organization	\$6,851	P-2	\$0	\$6,851	100.00%	\$0	\$6,851
3	310.000	Land and Land Rights	\$2,245	P-3	\$0	\$2,245	100.00%	\$0	\$2,245
4	311.000	Structures and Improvments	\$0	P-4	\$0	\$0	100.00%	\$0	\$0
5		TOTAL PLANT INTANGIBLE	\$9,096		\$0	\$9,096		\$0	\$9,096
6		COLLECTION PLANT							
7	352.100	Collection Sewers (Force)	\$10,328	P-7	\$0	\$10,328	100.00%	\$0	\$10,328
8	352.200	Collection Sewers (Gravity)	\$172,163	P-8	\$0	\$172,163	100.00%	\$0	\$172,163
9	354.000	Services	\$24,608	P-9	\$0	\$24,608	100.00%	\$0	\$24,608
10		TOTAL COLLECTION PLANT	\$207,099		\$0	\$207,099		\$0	\$207,099
11		SYSTEM PUMPING PLANT							
12		TOTAL SYSTEM PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
13		TREATMENT & DISPOSAL PLANT							
14	373.000	Treatment and Disposal Equipment	\$119,557	P-14	\$535,500	\$655,057	100.00%	\$0	\$655,057
15		TOTAL TREATMENT & DISPOSAL PLANT	\$119,557		\$535,500	\$655,057		\$0	\$655,057
16		GENERAL PLANT							
17		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
18		TOTAL PLANT IN SERVICE	\$335,752		\$535,500	\$871,252		\$0	\$871,252

Village Water Sewer Co- W/ Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 Updated to 6/30/14
Adjustments to Plant in Service

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-14	Treatment and Disposal Equipment	373.000		\$535,500		\$0
	1. To include future plant construction estimates. Per paragraph 13 of the Application		\$535,500		\$0	
Total Plant Adjustments				\$535,500		\$0

Village Water Sewer Co- W/ Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 Updated to 6/30/14
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	310.000	Organization	\$6,851	0.00%	\$0
3	310.000	Land and Land Rights	\$2,245	0.00%	\$0
4	311.000	Structures and Improvments	\$0	0.00%	\$0
5		TOTAL PLANT INTANGIBLE	\$9,096		\$0
6		COLLECTION PLANT			
7	352.100	Collection Sewers (Force)	\$10,328	2.00%	\$207
8	352.200	Collection Sewers (Gravity)	\$172,163	2.00%	\$3,443
9	354.000	Services	\$24,608	2.00%	\$492
10		TOTAL COLLECTION PLANT	\$207,099		\$4,142
11		SYSTEM PUMPING PLANT			
12		TOTAL SYSTEM PUMPING PLANT	\$0		\$0
13		TREATMENT & DISPOSAL PLANT			
14	373.000	Treatment and Disposal Equipment	\$655,057	4.50%	\$29,478
15		TOTAL TREATMENT & DISPOSAL PLANT	\$655,057		\$29,478
16		GENERAL PLANT			
17		TOTAL GENERAL PLANT	\$0		\$0
18		Total Depreciation	\$871,252		\$33,620

Village Water Sewer Co- W/ Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 Updated to 6/30/14
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	310.000	Organization	\$6,851	R-2	\$0	\$6,851	100.00%	\$0	\$6,851
3	310.000	Land and Land Rights	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	311.000	Structures and Improvements	\$0	R-4	\$0	\$0	100.00%	\$0	\$0
5		TOTAL PLANT INTANGIBLE	\$6,851		\$0	\$6,851		\$0	\$6,851
6		COLLECTION PLANT							
7	352.100	Collection Sewers (Force)	\$1,652	R-7	\$0	\$1,652	100.00%	\$0	1652
8	352.200	Collection Sewers (Gravity)	\$68,263	R-8	\$0	\$68,263	100.00%	\$0	\$68,263
9	354.000	Services	\$9,925	R-9	\$0	\$9,925	100.00%	\$0	\$9,925
10		TOTAL COLLECTION PLANT	\$79,840		\$0	\$79,840		\$0	\$79,840
11		SYSTEM PUMPING PLANT							
12		TOTAL SYSTEM PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
13		TREATMENT & DISPOSAL PLANT							
14	373.000	Treatment and Disposal Equipment	\$60,127	R-14	\$0	\$60,127	100.00%	\$0	\$60,127
15		TOTAL TREATMENT & DISPOSAL PLANT	\$60,127		\$0	\$60,127		\$0	\$60,127
16		GENERAL PLANT							
17		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
18		TOTAL DEPRECIATION RESERVE	\$146,818		\$0	\$146,818		\$0	\$146,818

Village Water Sewer Co- W/ Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 Updated to 6/30/14
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
Total Reserve Adjustments				\$0		\$0

Village Water Sewer Co- W/ Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 Updated to 6/30/14
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	Base Payroll	\$0	0.00	0.00	0.00	0.000000	\$0
3	Tax Withholding	\$0	0.00	0.00	0.00	0.000000	\$0
4	Pensions and Employee Benefits	\$0	0.00	0.00	0.00	0.000000	\$0
5	Electric	\$0	0.00	0.00	0.00	0.000000	\$0
6	Telephone	\$0	0.00	0.00	0.00	0.000000	\$0
7	Office Rents	\$0	0.00	0.00	0.00	0.000000	\$0
8	Intercompany Billing	\$0	0.00	0.00	0.00	0.000000	\$0
9	Uncollectible Accounts	\$0	0.00	0.00	0.00	0.000000	\$0
10	PSC Assessment	\$0	0.00	0.00	0.00	0.000000	\$0
11	Expense Allocations	\$0	0.00	0.00	0.00	0.000000	\$0
12	Materials and Supplies	\$0	0.00	0.00	0.00	0.000000	\$0
13	Cash Vouchers	<u>\$28,102</u>	0.00	0.00	0.00	0.000000	\$0
14	TOTAL OPERATION AND MAINT. EXPENSE	<u>\$28,102</u>					<u>\$0</u>
15	TAXES						
16	FICA - Employer Portion	\$0	0.00	0.00	0.00	0.000000	\$0
17	Unemployment	\$0	0.00	0.00	0.00	0.000000	\$0
18	Property Tax	\$0	0.00	0.00	0.00	0.000000	\$0
19	Gross Receipts Tax	\$0	0.00	0.00	0.00	0.000000	\$0
20	Corporate Franchise	\$0	0.00	0.00	0.00	0.000000	\$0
21	Sales Tax	<u>\$0</u>	0.00	0.00	0.00	0.000000	<u>\$0</u>
22	TOTAL TAXES	<u>\$0</u>					<u>\$0</u>
23	CWC REQ'D BEFORE RATE BASE OFFSETS						\$0
24	TAX OFFSET FROM RATE BASE						
25	Federal Tax Offset	\$6,885	0.00	0.00	0.00	0.000000	\$0
26	State Tax Offset	\$2,831	0.00	0.00	0.00	0.000000	\$0
27	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
28	Interest Expense Offset	<u>\$38,476</u>	0.00	0.00	0.00	0.000000	<u>\$0</u>
29	TOTAL OFFSET FROM RATE BASE	<u>\$48,192</u>					<u>\$0</u>
30	TOTAL CASH WORKING CAPITAL REQUIRED						\$0

Village Water Sewer Co- W/ Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 Updated to 6/30/14
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	\$69,333	See Note (1)	See Note (1)	See Note (1)	\$69,333	-\$12	\$69,321	See Note (1)	See Note (1)
2	TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	TOTAL COLLECTION MAINT. EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL PUMPING OPERATIONS EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL TREAT. & DISP. OPER. EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	TOTAL TREAT. & DISP. MAINT. EXPENSES	\$10,467	\$0	\$10,467	\$0	\$10,467	\$0	\$10,467	\$0	\$10,467
8	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$6,028	\$0	\$6,028	\$0	\$6,028	\$0	\$6,028	\$0	\$6,028
9	TOTAL ADMIN. & GENERAL EXPENSES	\$19,081	\$8,993	\$10,088	-\$7,474	\$11,607	\$0	\$11,607	\$8,993	\$2,614
10	TOTAL DEPRECIATION EXPENSE	\$9,522	See Note (1)	See Note (1)	See Note (1)	\$9,522	\$24,098	\$33,620	See Note (1)	See Note (1)
11	TOTAL AMORTIZATION EXPENSE	-\$3,197	\$0	-\$3,197	\$0	-\$3,197	\$0	-\$3,197	\$0	-\$3,197
12	TOTAL OTHER OPERATING EXPENSE	\$247	\$0	\$247	\$0	\$247	\$0	\$247	\$0	\$247
13	TOTAL OPERATING EXPENSE	\$42,148	\$8,993	\$23,633	-\$7,474	\$34,674	\$24,098	\$58,772	\$8,993	\$16,159
14	NET INCOME BEFORE TAXES	\$27,185	\$0	\$0	\$0	\$34,659	-\$24,110	\$10,549	\$0	\$0
15	TOTAL INCOME TAXES	\$0	See Note (1)	See Note (1)	See Note (1)	\$0	\$0	\$0	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	\$27,185	\$0	\$0	\$0	\$34,659	-\$24,110	\$10,549	\$0	\$0

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

Village Water Sewer Co- W/ Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 Updated to 6/30/14
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
Rev-1		OPERATING REVENUES											
Rev-2	480.000	Residential	\$69,333	See note (1)	See note (1)	Rev-2	See note (1)	\$69,333	100.00%	-\$12	\$69,321	See note (1)	See note (1)
Rev-3	481.100	Commercial	\$0			Rev-3		\$0	100.00%	\$0	\$0		
Rev-4	481.200	Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	493.000	Other Sewer Revenue - Oper. Rev.	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6		TOTAL OPERATING REVENUES	\$69,333					\$69,333		-\$12	\$69,321		
1		COLLECTION OPERATIONS EXPENSES											
2		TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
3		COLLECTION MAINT. EXPENSES											
4		TOTAL COLLECTION MAINT. EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
5		PUMPING OPERATIONS EXPENSES											
6		TOTAL PUMPING OPERATIONS EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
7		PUMPING MAINTENANCE EXPENSES											
8		TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
9		TREAT. & DISP. OPER. EXPENSE											
10		TOTAL TREAT. & DISP. OPER. EXPENSE	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
11		TREAT. & DISP. MAINT. EXPENSES											
12	711.600	Sludge Removal - TDM	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13	718.600	Effluent Testing	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	731.500	Materials & Supplies - TDM-Parts	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15	731.600	Materials & Supplies-Supplies	\$88	\$0	\$88	E-15	\$0	\$88	100.00%	\$0	\$88	\$0	\$88
16	731.700	Transportation Expense	\$2,712	\$0	\$2,712	E-16	\$0	\$2,712	100.00%	\$0	\$2,712	\$0	\$2,712
17	736.600	Contractual Services- O&M Enterprises	\$5,221	\$0	\$5,221	E-17	\$0	\$5,221	100.00%	\$0	\$5,221	\$0	\$5,221
18	759.600	Misc. Expenses-Mowing	\$0	\$0	\$0	E-18	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
19	767.600	Misc. Expenses	\$253	\$0	\$253	E-19	\$0	\$253	100.00%	\$0	\$253	\$0	\$253
20	775.500	Maintenance Expense-Ground	\$0	\$0	\$0	E-20	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
21	775.600	Maintenance Expense- Plant	\$0	\$0	\$0	E-21	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
22	0.000	Utilities	\$2,193	\$0	\$2,193	E-22	\$0	\$2,193	100.00%	\$0	\$2,193	\$0	\$2,193
23		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$10,467	\$0	\$10,467			\$10,467		\$0	\$10,467	\$0	\$10,467
24		CUSTOMER ACCOUNTS EXPENSE											
25	775.700	Contractual Services- Billing	\$6,028	\$0	\$6,028	E-25	\$0	\$6,028	100.00%	\$0	\$6,028	\$0	\$6,028
26		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$6,028	\$0	\$6,028			\$6,028		\$0	\$6,028	\$0	\$6,028
27		ADMIN. & GENERAL EXPENSES											
28	701.800	Administrative Wages	\$8,993	\$8,993	\$0	E-28	\$0	\$8,993	100.00%	\$0	\$8,993	\$8,993	\$0
29	715.800	Purchased Power - AGE	\$0	\$0	\$0	E-29	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
30	720.800	Insurance Expense	\$814	\$0	\$814	E-30	\$0	\$814	100.00%	\$0	\$814	\$0	\$814
31	732.800	Contractual Services Acct. - AGE	\$550	\$0	\$550	E-31	\$0	\$550	100.00%	\$0	\$550	\$0	\$550
32	741.800	Rent Expense	\$600	\$0	\$600	E-32	\$0	\$600	100.00%	\$0	\$600	\$0	\$600
33	766.800	Reg. Comm. Exp.	\$8,124	\$0	\$8,124	E-33	-\$7,474	\$650	100.00%	\$0	\$650	\$0	\$650
34	767.800	Reg. Commission Expense, Other - AGE-Dues and Subscriptions DNR fees	\$0	\$0	\$0	E-34	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
35	775.800	Misc. Expenses - AGE- Bank Service Charges	\$0	\$0	\$0	E-35	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
36		TOTAL ADMIN. & GENERAL EXPENSES	\$19,081	\$8,993	\$10,088		-\$7,474	\$11,607		\$0	\$11,607	\$8,993	\$2,614

Village Water Sewer Co- W/ Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 Updated to 6/30/14
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		DEPRECIATION EXPENSE											
38	0.000	Depreciation Expense, Dep. Exp.	\$9,522	See note (1)	See note (1)	E-38	See note (1)	\$9,522	100.00%	\$24,098	\$33,620	See note (1)	See note (1)
39		TOTAL DEPRECIATION EXPENSE	\$9,522	\$0	\$0		\$0	\$9,522		\$24,098	\$33,620	\$0	\$0
40		AMORTIZATION EXPENSE											
41	0.000	Amortization of CIAC	-\$3,197	\$0	-\$3,197	E-41	\$0	-\$3,197	100.00%	\$0	-\$3,197	\$0	-\$3,197
42		TOTAL AMORTIZATION EXPENSE	-\$3,197	\$0	-\$3,197		\$0	-\$3,197		\$0	-\$3,197	\$0	-\$3,197
43		OTHER OPERATING EXPENSES											
44	408.000	Property Taxes	\$197	\$0	\$197	E-44	\$0	\$197	100.00%	\$0	\$197	\$0	\$197
45	408.000	Payroll Taxes	\$0	\$0	\$0	E-45	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
46	408.000	Gross Receipts Tax	\$0	\$0	\$0	E-46	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
47	408.000	Missouri Franchise Taxes	\$50	\$0	\$50	E-47	\$0	\$50	100.00%	\$0	\$50	\$0	\$50
48		TOTAL OTHER OPERATING EXPENSE	\$247	\$0	\$247		\$0	\$247		\$0	\$247	\$0	\$247
49		TOTAL OPERATING EXPENSE	\$42,148	\$8,993	\$23,633		-\$7,474	\$34,674		\$24,098	\$58,772	\$8,993	\$16,159
50		NET INCOME BEFORE TAXES	\$27,185					\$34,659		-\$24,110	\$10,549		
51		INCOME TAXES											
52	0.000	Current Income Taxes	\$0	See note (1)	See note (1)	E-52	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
53		TOTAL INCOME TAXES	\$0					\$0		\$0	\$0		
54		DEFERRED INCOME TAXES											
55	0.000	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-55	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
56	0.000	Amortization of Deferred ITC	\$0			E-56		\$0	100.00%	\$0	\$0		
57		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
58		NET OPERATING INCOME	\$27,185					\$34,659		-\$24,110	\$10,549		

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

Village Water Sewer Co- W/ Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 Updated to 6/30/14
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	480.000	\$0	\$0	\$0	\$0	-\$12	-\$12
	1. To Annualize Residential Revenue		\$0	\$0		\$0	-\$12	
E-33	Reg. Comm. Exp.	766.800	\$0	-\$7,474	-\$7,474	\$0	\$0	\$0
	1. To include an annualized level of PSC assessment		\$0	-\$7,474		\$0	\$0	
	2. To set up a five year amortization of rate case expense for legal fees incurred due to this complaint case.SC-2013-0332		\$0	\$0		\$0	\$0	
E-38	Depreciation Expense, Dep. Exp.		\$0	\$0	\$0	\$0	\$24,098	\$24,098
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$24,098	
	2. To remove CIAC offset to depreciation expense.		\$0	\$0		\$0	\$0	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$12	-\$12
Total Operating & Maint. Expense			\$0	-\$7,474	-\$7,474	\$0	\$24,098	\$24,098

Village Water Sewer Co- W/ Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 Updated to 6/30/14
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 8.06% Return	E 8.06% Return	F 8.06% Return
1	TOTAL NET INCOME BEFORE TAXES		\$10,549	\$63,111	\$63,111	\$63,111
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$33,620	\$33,620	\$33,620	\$33,620
4	Test		\$0	\$0	\$0	\$0
5	TOTAL ADD TO NET INCOME BEFORE TAXES		\$33,620	\$33,620	\$33,620	\$33,620
6	SUBT. FROM NET INC. BEFORE TAXES					
7	Interest Expense calculated at the Rate of	5.8080%	\$38,476	\$38,476	\$38,476	\$38,476
8	Tax Straight-Line Depreciation		\$33,620	\$9,522	\$9,522	\$9,522
9	Excess Tax Depreciation		\$0	\$0	\$0	\$0
10	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$72,096	\$47,998	\$47,998	\$47,998
11	NET TAXABLE INCOME		-\$27,927	\$48,733	\$48,733	\$48,733
12	PROVISION FOR FED. INCOME TAX					
13	Net Taxable Inc. - Fed. Inc. Tax		\$0	\$48,733	\$48,733	\$48,733
14	Deduct Missouri Income Tax at the Rate of	100.000%	\$0	\$2,831	\$2,831	\$2,831
15	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
16	Federal Taxable Income - Fed. Inc. Tax		\$0	\$45,902	\$45,902	\$45,902
17	Federal Income Tax at the Rate of	See Tax Table	\$0	\$6,885	\$6,885	\$6,885
18	Subtract Federal Income Tax Credits					
19	Credit - Wind		\$0	\$0	\$0	\$0
20	Credit - Solar		\$0	\$0	\$0	\$0
21	Net Federal Income Tax		\$0	\$6,885	\$6,885	\$6,885
22	PROVISION FOR MO. INCOME TAX					
23	Net Taxable Income - MO. Inc. Tax		\$0	\$48,733	\$48,733	\$48,733
24	Deduct Federal Income Tax at the Rate of	50.000%	\$0	\$3,443	\$3,443	\$3,443
25	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
26	Missouri Taxable Income - MO. Inc. Tax		\$0	\$45,290	\$45,290	\$45,290
27	Subtract Missouri Income Tax Credits					
28	Test MO State Credit		\$0	\$0	\$0	\$0
29	Missouri Income Tax at the Rate of	6.250%	\$0	\$2,831	\$2,831	\$2,831
30	PROVISION FOR CITY INCOME TAX					
31	Net Taxable Income - City Inc. Tax		\$0	\$48,733	\$48,733	\$48,733
32	Deduct Federal Income Tax - City Inc. Tax		\$0	\$6,885	\$6,885	\$6,885
33	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$2,831	\$2,831	\$2,831
34	City Taxable Income		\$0	\$39,017	\$39,017	\$39,017
35	Subtract City Income Tax Credits					
36	Test City Credit		\$0	\$0	\$0	\$0
37	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
38	SUMMARY OF CURRENT INCOME TAX					
39	Federal Income Tax		\$0	\$6,885	\$6,885	\$6,885
40	State Income Tax		\$0	\$2,831	\$2,831	\$2,831
41	City Income Tax		\$0	\$0	\$0	\$0
42	TOTAL SUMMARY OF CURRENT INCOME TAX		\$0	\$9,716	\$9,716	\$9,716
43	DEFERRED INCOME TAXES					
44	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
45	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
46	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
47	TOTAL INCOME TAX		\$0	\$9,716	\$9,716	\$9,716

Village Water Sewer Co- W/ Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 Updated to 6/30/14
Income Tax Calculation

Line Number	<u>A</u> Description	<u>B</u> Percentage Rate	<u>C</u> Test Year	<u>D</u> 8.06% Return	<u>E</u> 8.06% Return	<u>F</u> 8.06% Return
----------------	-------------------------	--------------------------------	--------------------------	-----------------------------	-----------------------------	-----------------------------

Federal Tax Table						
	Federal Income Taxes		\$0	\$45,902	\$45,902	\$45,902
	15% on first \$50,000		\$0	\$6,885	\$6,885	\$6,885
	25% on next \$25,000		\$0	\$0	\$0	\$0
	34% > \$75,000 < \$100,001		\$0	\$0	\$0	\$0
	39% > \$100,000 < \$335,001		\$0	\$0	\$0	\$0
	34% > \$335,000 < \$10,000,001		\$0	\$0	\$0	\$0
	35% > \$10MM < \$15,000,001		\$0	\$0	\$0	\$0
	38% > \$15MM < \$18,333,334		\$0	\$0	\$0	\$0
	35% > \$18,333,333		\$0	\$0	\$0	\$0
	Total Federal Income Taxes		\$0	\$6,885	\$6,885	\$6,885

Village Water Sewer Co- W/ Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 Updated to 6/30/14
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 11.26%	F Weighted Cost of Capital 11.26%	G Weighted Cost of Capital 11.26%
1	Common Stock	\$20	20.00%		2.252%	2.252%	2.252%
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	\$80	80.00%	7.26%	5.808%	5.808%	5.808%
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	TOTAL CAPITALIZATION	\$100	100.00%		8.060%	8.060%	8.060%
8	PreTax Cost of Capital				8.621%	8.621%	8.621%

Village Water Sewer Co- W/ Additions
For Informational Purposes Only
Case No. SM-2015-0014
Test Year Ended 12/31/13 Updated to 6/30/14
Executive Case Summary

A	B	
Line Number	Description	Amount
1	Annualized Missouri Retail Revenues	\$69,321
2	Annualized Customer Numbers	241
3	Annualized Customer Usage	0
4	Profit (Return on Equity)	\$14,919
5	Interest Expense	\$38,476
6	Annualized Payroll	\$8,993
7	Utility Employees	0
8	Depreciation	\$33,620
9	Net Investment Plant	\$724,434
10	Pensions	\$0

SM-2015-0014

Attachment J

Rate Calculations and Bill Comparison

West 16th Street Sewer Company

RACoon CREEK UTILTIY OPERATING COMPANY, INC.

Rate Making Income Statement-West 16th Sewer Company

Operating Revenues at Current Rates

1	Tariffed Rate Revenues *	\$	47,239
2	Other Operating Revenues *	\$	1,256
3	Total Operating Revenues	\$	48,495
4	* See "Revenues - Current Rates" for Details		

Cost of Service

Item	Amount
1 Sludge Removal	\$ 3,028
2 Effluent Testing	\$ 850
3 Materials & Supplies-TDM Parts	\$ 395
4 Contractual Services-Operator	\$ 830
5 Contractual Services-Service Labor	\$ 7,520
6 Utilities	\$ 4,130
7 Administration & General - Salaries	\$ 7,195
8 Contractual Services-Accounting	\$ 705
9 Rent Expense	\$ 5,440
10 Regulatory Commission Expense	\$ 460
11 Bank Service Charges	\$ 489
12 Billing Expense	\$ 3,596
13 Miscellaneous General Expenses	\$ 1,105
14 Sub-Total Operating Expenses	\$ 35,743
15 Property Taxes	\$ 1,070
16 MO Franchise Taxes	\$ -
17 Employer FICA Taxes	\$ -
18 Federal Unemployment Taxes	\$ -
19 State Unemployment Taxes	\$ -
20 State & Federal Income Taxes	\$ 11,334
21 Sub-Total Taxes	\$ 12,404
22 Depreciation Expense	\$ 35,349
23 Interest Expense	\$ -
24 Amortization of Utility Plant	\$ -
25 Sub-Total Depreciation/Interest/Amortization	\$ 35,349
26 Return on Rate Base	\$ 36,469
27 Total Cost of Service	\$ 119,965
28 Overall Revenue Increase Needed	\$ 71,470

RACON CREEK UTILTIY OPERATING COMPANY, INC.

Revenue Annualizations at Current Rates-West 16th Sewer Company

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

	Residential	Business	Total Meters	Rate *	Annual Revenue
	149	0	149	\$ 26.42	\$ 47,239
Total	149	0	149		\$ 47,239

*monthly service charge

Other Operating Revenues

Sales to Other Public Authorities	\$ -
Late Charge Fees	\$ -
Turn-Off/Turn-On/Penalty Charges	\$ -
Miscellaneous Revenues	\$ 1,256
Rents from Water Property - Tower Rental	\$ -
Discounts Earned	\$ -
Total Other Revenues	\$ 1,256

Total Operating Revenues

Service Charges - Retail Customers	\$ 47,239
Other Operating Revenues	\$ 1,256
Total Operating Revenues	\$ 48,495

RACoon CREEK UTILTY OPERATING COMPANY, INC.

Development of Tariffed Rates-West 16th Sewer Company

Agreement is to increase currently tariffed rates by a percentage equal to the agreed-upon overall revenue increase divided by the revenues generated by the currently tariffed rates.

Revenues Generated by Current Tariffed Rates	\$ 47,239
Agreed-Upon Overall Revenue Increase	\$ 71,470
Percentage Increase Needed	151.295%

Customer Rates

	Current Service Charge	Proposed Service Charge
Residential	\$ 26.42	\$ 66.39

RACoon CREEK UTILTIY OPERATING COMPANY, INC.

Revenue Annualizations at Proposed Rates-West 16th Sewer Company

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

	Residential	Business	Total Meters	Rate *	Annual Revenue
	149	0	149	\$ 66.39	\$ 118,709
Total	149	0	149		\$ 118,709

monthly service charge

Other Operating Revenues

Sales to Other Public Authorities	
Late Charge Fees	
Turn-Off/Turn-On/Penalty Charges	
Miscellaneous Revenues	\$ 1,256
Rents from Water Property - Tower Rental	
Discounts Earned	
Total Other Revenues	\$ 1,256

Total Operating Revenues

Service Charges - Retail Customers	\$ 118,709
Other Operating Revenues	\$ 1,256
Total Revenues at Proposed Rates	\$ 119,965

Revenue Check - Proposed Rates vs. Current Rates

Total Revenues at Proposed Rates	\$ 119,965
Total Revenues at Current Rates	\$ 48,495
Increase In Revenues at Proposed Rates	\$ 71,470
Agreed-Upon Increase in Operating Revenues	\$ 71,470

RACoon CREEK UTILTIY OPERATING COMPANY, INC.

Residential Customer Bill Comparison-West 16th Sewer Company

Rates for Residential Customer

<u>Current Base</u>	<u>Proposed Base</u>
<u>Customer Charge</u>	<u>Customer Charge</u>
\$26.42	\$66.39

current service charge is monthly charge

MONTHLY BILL COMPARISON

Current Rates

Customer Charge	\$ 26.42
Usage Charge	\$ -
Total Bill	\$ 26.42

Proposed Rates

Customer Charge	\$ 66.39
Usage Charge	\$ -
Total Bill	\$ 66.39

INCREASES

Customer Charge

\$ Increase	\$39.97
% Increase	151.29%

Total Bill

\$ Increase	\$39.97
% Increase	151.29%

SM-2015-0014

Attachment K

Rate Calculations and Bill Comparison

W.P.C. Sewer Company

RACoon CREEK UTILTIY OPERATING COMPANY, INC.

Rate Making Income Statement-WPC Sewer Company

Operating Revenues at Current Rates

1	Tariffed Rate Revenues *	\$	31,106
2	Other Operating Revenues *	\$	-
3	Total Operating Revenues	\$	31,106
4	* See "Revenues - Current Rates" for Details		

Cost of Service

Item	Amount
1 Contract Labor (Paul Tracy-Operator)	\$ 5,865
2 Utilities	\$ 2,478
3 Sludge Removal	\$ 1,514
4 Other Plant Iperations	\$ 220
5 Effluent Testing	\$ 1,507
6 Billing Expenses	\$ 3,478
7 Bank Service Charges	\$ 173
8 Office Supplies	\$ 850
9 Management Fee	\$ 5,396
10 Regulatory Commission Expense	\$ 277
11 Profeesional Fees-Accounting	\$ 790
12 Rent Expense	\$ 2,880
13 Miscellaneous General Expenses	\$ -
14 Sub-Total Operating Expenses	\$ 25,428
15 Property Taxes	\$ 368
16 MO Franchise Taxes	\$ -
17 Employer FICA Taxes	\$ -
18 Federal Unemployment Taxes	\$ -
19 State Unemployment Taxes	\$ -
20 State & Federal Income Taxes	\$ 7,685
21 Sub-Total Taxes	\$ 8,053
22 Depreciation Expense	\$ -
23 Interest Expense	\$ -
24 Amortization of Utility Plant	\$ -
25 Sub-Total Depreciation/Interest/Amortization	\$ 22,410
26 Return on Rate Base	\$ 35,914
27 Total Cost of Service	\$ 91,805
28 Overall Revenue Increase Needed	\$ 60,699

RACON CREEK UTILTIY OPERATING COMPANY, INC.

Revenue Annualizations at Current Rates-WPC Sewer Company

Annualized Customer Counts and Customer Charge Revenues

RetailCustomers

	Residential	Business	Total Meters	Rate *	Annual Revenue
	68	0	68	\$ 38.12	\$ 31,106
Total	68	0	68		\$ 31,106

*monthly service charge

Other Operating Revenues

Sales to Other Public Authorities	\$ -
Late Charge Fees	\$ -
Turn-Off/Turn-On/Penalty Charges	\$ -
Miscellaneous Revenues - Service Lines	\$ -
Rents from Water Property - Tower Rental	\$ -
Discounts Earned	\$ -
Total Other Revenues	\$ -

Total Operating Revenues

Service Charges - Retail Customers	\$ 31,106
Other Operating Revenues	\$ -
Total Operating Revenues	\$ 31,106

RACoon CREEK UTILTY OPERATING COMPANY, INC.

Development of Tariffed Rates-WPC Sewer Company

Agreement is to increase currently tariffed rates by a percentage equal to the agreed-upon overall revenue increase divided by the revenues generated by the currently tariffed rates.

Revenues Generated by Current Tariffed Rates	\$ 31,106
Agreed-Upon Overall Revenue Increase	\$ 60,699
Percentage Increase Needed	195.137%

Customer Rates

	Current Service Charge	Proposed Service Charge
Residential	\$ 38.12	\$ 112.51

RACoon CREEK UTILTIY OPERATING COMPANY, INC.

Revenue Annualizations at Proposed Rates-WPC Sewer Company

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

	Residential	Business	Total Meters	Rate *	Annual Revenue
	68	0	68	\$ 112.51	\$91,805
Total	68	0	68		\$91,805

monthly service charge

Other Operating Revenues

Sales to Other Public Authorities	
Late Charge Fees	
Turn-Off/Turn-On/Penalty Charges	
Miscellaneous Revenues - Service Lines	
Rents from Water Property - Tower Rental	
Discounts Earned	
Total Other Revenues	\$ -

Total Operating Revenues

Service Charges - Retail Customers	\$ 91,805
Other Operating Revenues	\$ -
Total Revenues at Proposed Rates	\$ 91,805

Revenue Check - Proposed Rates vs. Current Rates

Total Revenues at Proposed Rates	\$ 91,805
Total Revenues at Current Rates	\$ 31,106
Increase In Revenues at Proposed Rates	\$ 60,699
Agreed-Upon Increase in Operating Revenues	\$ 60,699

RACoon CREEK UTILTY OPERATING COMPANY, INC.

Residential Customer Bill Comparison-WPC Sewer Company

Rates for Residential Customer

<u>Current Base Customer Charge</u>	<u>Proposed Base Customer Charge</u>
\$38.12	\$112.51

current service charge is monthly charge

MONTHLY BILL COMPARISON

Current Rates

Customer Charge	\$ 38.12
Usage Charge	\$ -
Total Bill	\$ 38.12

Proposed Rates

Customer Charge	\$ 112.51
Usage Charge	\$ -
Total Bill	\$ 112.51

INCREASES

Customer Charge

\$ Increase	\$74.39
% Increase	195.14%

Total Bill

\$ Increase	\$74.39
% Increase	195.14%

SM-2015-0014

Attachment L

Rate Calculations and Bill Comparison

Village Water and Sewer Company, Inc.

RACoon CREEK UTILTY OPERATING COMPANY, INC.

Rate Making Income Statement-Village Water & Sewer Company, Inc.

Operating Revenues at Current Rates

1	Tariffed Rate Revenues *	\$	69,321
2	Other Operating Revenues *	\$	-
3	Total Operating Revenues	\$	69,321
4	* See "Revenues - Current Rates" for Details		

Cost of Service

	Item		Amount
1	Contractual Services-O&M Enterprises	\$	5,221
2	Materials & Supplies-TDM Parts	\$	88
3	Materials & Supplies-Supplies	\$	2,712
4	Utilities	\$	2,193
5	Contractual Services-Billing	\$	6,028
6	Administration & General - Salaries	\$	8,993
7	Insurance	\$	814
8	Contractual Services Acct.-AGE	\$	550
9	Rent Expense	\$	600
10	Regulatory Commission Expense	\$	650
11	Miscellaneous General Expenses	\$	253
12	Sub-Total Operating Expenses	\$	28,102
13	Property Taxes	\$	197
14	MO Franchise Taxes	\$	50
15	Employer FICA Taxes	\$	-
16	Federal Unemployment Taxes	\$	-
17	State Unemployment Taxes	\$	-
18	State & Federal Income Taxes	\$	9,716
19	Sub-Total Taxes	\$	9,963
20	Depreciation Expense	\$	33,620
21	Interest Expense	\$	-
22	Amortization of CIAC	\$	(3,197)
23	Sub-Total Depreciation/Interest/Amortization	\$	30,423
24	Return on Rate Base	\$	53,395
25	Total Cost of Service	\$	121,883
26	Overall Revenue Increase Needed	\$	52,562

RACON CREEK UTILTIY OPERATING COMPANY, INC.

Revenue Annualizations at Current Rates-Village Water & Sewer Company, Inc.

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

	Residential	Business	Total Meters	Rate *	Annual Revenue
	241	0	241	\$ 23.97	\$ 69,321
Total	241	0	241		\$ 69,321

*monthly service charge

Other Operating Revenues

Sales to Other Public Authorities	\$ -
Late Charge Fees	\$ -
Turn-Off/Turn-On/Penalty Charges	\$ -
Miscellaneous Revenues - Service Lines	\$ -
Rents from Water Property - Tower Rental	\$ -
Discounts Earned	\$ -
Total Other Revenues	\$ -

Total Operating Revenues

Service Charges - Retail Customers	\$ 69,321
Other Operating Revenues	\$ -
Total Operating Revenues	\$ 69,321

RACoon CREEK UTILTIY OPERATING COMPANY, INC.

Development of Tariffed Rates-Village Water & Sewer Company, Inc.

Agreement is to increase currently tariffed rates by a percentage equal to the agreed-upon overall revenue increase divided by the revenues generated by the currently tariffed rates.

Revenues Generated by Current Tariffed Rates	\$ 69,321
Agreed-Upon Overall Revenue Increase	\$ 52,562
Percentage Increase Needed	75.823%

Residential Customer Rates

Meter Size	Current Service Charge	Proposed Service Charge
Residential	\$ 23.97	\$ 42.14

RACoon CREEK UTILTY OPERATING COMPANY, INC.

Revenue Annualizations at Proposed Rates-Village Water & Sewer Company, Inc.

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

	Residential	Business	Total Meters	Rate *	Annual Revenue
	241	0	241	\$ 42.14	\$ 121,883
Total	241	0	241		\$ 121,883

monthly service charge

Other Operating Revenues

Sales to Other Public Authorities	
Late Charge Fees	
Turn-Off/Turn-On/Penalty Charges	
Miscellaneous Revenues - Service Lines	
Rents from Water Property - Tower Rental	
Discounts Earned	
Total Other Revenues	\$ -

Total Operating Revenues

Service Charges - Retail Customers	\$ 121,883
Other Operating Revenues	\$ -
Total Revenues at Proposed Rates	\$ 121,883

Revenue Check - Proposed Rates vs. Current Rates

Total Revenues at Proposed Rates	\$ 121,883
Total Revenues at Current Rates	\$ 69,321
Increase In Revenues at Proposed Rates	\$ 52,562
Agreed-Upon Increase in Operating Revenues	\$ 52,562

RACoon CREEK UTILTIY OPERATING COMPANY, INC.

Residential Customer Bill Comparison-Village Water & Sewer Company, Inc.

Rates for Residential Customer

<u>Current Base</u>	<u>Proposed Base</u>
<u>Customer Charge</u>	<u>Customer Charge</u>
\$23.97	\$42.14

current service charge is monthly charge

MONTHLY BILL COMPARISON

Current Rates

Customer Charge	\$ 23.97
Usage Charge	\$ -
Total Bill	\$ 23.97

Proposed Rates

Customer Charge	\$ 42.14
Usage Charge	\$ -
Total Bill	\$ 42.14

INCREASES

Customer Charge

\$ Increase	\$18.17
% Increase	75.82%

Total Bill

\$ Increase	\$18.17
% Increase	75.82%