SM-2015-0014

Attachment A

Auditing Unit Plant-in-Service Balances

West 16th Street Sewer Company

West 16th Street Sewer Company Case No. SM-2015-0014

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

			EMS Reference
Plant in Service	\$443,622		from Schedule 3
Less: Accumulated Depreciation Reserve	\$225,588		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	\$ 178,550		from Schedule 2
Net Contribution in Aid of Construction		\$ 186,567	from Schedule 2
NET PLANT NET OF CIAC		\$ 31,467	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	\$225,588		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	\$ 178,550		from Schedule 2
Net Contribution in Aid of Construction		\$ 186,567	from Schedule 2
NET PLANT NET OF CIAC		\$ 452,467	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 Acct: 310.	Acquired	Cost Basis	1	989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
Acct: 310. Land and Land Rights Acct: 311.	3/1/1999	\$ 5,780													
Structure and Improvements (reclass to T & D) Total Land and Structures	1/25/2005	\$											\$	- \$	
Acct: 352															
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
Collection Sewers	7/1/1990	\$ 775		\$	775 \$	775 \$	775 \$	775 \$	775 \$	775 \$	775 \$	775 \$	775 \$	775 \$	
Collection Sewers	7/1/1991	\$ 750			\$	750 \$	750 \$	750 \$	750 \$	750 \$	750 \$	750 \$	750 \$	750 \$	
Collection Sewers	6/15/1994	\$ 32,770						\$	32,770 \$	32,770 \$	32,770 \$	32,770 \$	32,770 \$	32,770 \$	3
Collection Sewers	9/30/1994	\$ 3,420						\$	3,420 \$	3,420 \$	3,420 \$	3,420 \$	3,420 \$	3,420 \$	
Collection Sewers	10/1/1996	\$ 22,192								\$	22,192 \$	22,192 \$	22,192 \$	22,192 \$	2
Collection Sewers	6/30/1997	\$ 66,027									\$	66,027 \$	66,027 \$	66,027 \$	6
Collection Sewers	11/8/1998											\$	47,123 \$	47,123 \$	4
otal 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 \$	25
Acct: 373	144000	A A A A A A A A A A	•		00.074	00.074	00.074	00.074		00.074		00.074	00.074		
reatment & Disposal Equipment	1/1/1989		\$	92,871 \$		92,871 \$	92,871 \$		92,871 \$	92,871 \$	92,871 \$	92,871 \$	92,871 \$	92,871 \$	ę
reatment & Disposal Equipment	7/1/1990			\$		1,421 \$	1,421 \$		1,421 \$	1,421 \$	1,421 \$	1,421 \$	1,421 \$	1,421 \$	
reatment & Disposal Equipment	6/30/1991	* ***			\$	62,770 \$	62,770 \$			62,770 \$	62,770 \$	62,770 \$	62,770 \$	62,770 \$	6
reatment & Disposal Equipment	8/31/1994							\$	500 \$	500 \$	500 \$	500 \$	500 \$	500 \$	
reatment & Disposal Equipment	1/15/1995								\$	2,858 \$	2,858 \$	2,858 \$	2,858 \$	2,858 \$	
reatment & Disposal Equipment	11/29/2003														
reatment & Disposal Equip. (reclass from S&I)	1/25/2005														
artial Replacement of Original 1991 Plant	2/12/2009														
tetirement of Replaced 1991 Plant		\$ (8,226)													
Partial Replacement of Original 1989 Plant	12/22/2009														
letirement of Replaced 1989 Plant		\$ (538)													
artial Replacement of Original 1989 Plant	11/12/2010														
tetirement of Replaced 1989 Plant		\$ (2,191)													
artial Replacement of Original 1989 Plant	2/10/2012														
etirement of Replaced 1989 Plant		\$ (799)													
otal Treatment and Disposal Plan	:	\$ 184,625	\$	92,871 \$	94,292 \$	157,062 \$	157,062 \$	157,062 \$	157,562 \$	160,420 \$	160,420 \$	160,420 \$	160,420 \$	160,420 \$	10
Account 398 - Miscellaneous															
OTAL 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 \$	41
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%	
Acct: 373				2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	
acct: 398															
EPRECIATION EXPENSE:											A			5 aaa . A	
ollection Sewers	Acct: 352		\$	800 \$		1,624 \$	1,631 \$	1,631 \$	2,003 \$	2,355 \$	2,466 \$	3,459 \$	4,256 \$	5,062 \$	
reatment & Disposal Equipment	Acct: 373		\$	2,322 \$	2,340 \$	3,142 \$	3,927 \$	3,927 \$	3,931 \$	4,008 \$	4,011 \$	4,011 \$	4,011 \$	4,011 \$	
ccount 398 - Miscellaneous OTAL DEPRECIATION EXPENSE			\$	3,122 \$	3,948 \$	4,766 \$	5,558 \$	5,558 \$	5,934 \$	6,363 \$	6,477 \$	7,470 \$	8,267 \$	9,072 \$	
EPRECIATION 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 \$	3
reatment & 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 \$	4
Partial Replacement of Original 1991 Plant															
artial Replacement of Original 1989 Plant															
artial Replacement of Original 1989 Plant artial Replacement of Original 1989 Plant															
aniai Replacement or Original 1969 Flant			\$	2,322 \$	4,661 \$	7,803 \$	11,730 \$	15,656 \$	19,587 \$	23,595 \$	27,605 \$	31,616 \$	35,626 \$	39,637 \$	-
ccount 398 - Miscellaneous															
OTAL 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 \$	
ET 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 \$	33
RIBUTIONS IN AID OF CONSTRUCTION															
eginning Balance - Contributions in Aid of Cons	struction (CIAC)			0\$	140,000 \$	140,000 \$	140,000 \$	140,000 \$	142,400 \$	188,000 \$	204,800 \$	221,600 \$	257,600 \$	291,200 \$	31
CIAC Additions During the Year			\$	140,000 \$	- \$	- \$	- \$	2,400 \$	45,600 \$	16,800 \$	16,800 \$	36,000 \$	33,600 \$	24,000 \$	
IAC Subtractions or Retirements During the Yea			\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
nding Balance - Contributions in Aid of Cons	struction (CIAC		Ŷ	140,000 \$	110,000 \$	140,000 \$	140,000 \$	142,400 \$	188,000 \$	204,800 \$	221,600 \$	257,600 \$	291,200 \$	315,200 \$	32
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 \$	4
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%	7
CIAC Deprecation Expense Offset Retired															
Current Year CIAC Deprecation Expense Offset			\$	2,528 \$		2,796 \$	3,261 \$	3,317 \$	4,052 \$	4,684 \$	4,778 \$	5,252 \$	5,821 \$	6,915 \$	
Inding Balance - CIIAC Depreciation Reserve			\$	2,528 \$	5,684 \$	8,480 \$	11,741 \$	15,058 \$	19,110 \$	23,794 \$	28,572 \$	33,824 \$	39,645 \$	46,561 \$	5
IET CONTRIBUTIONS IN AID OF CONSTRUCT	TION		\$	137,472 \$	134,316 \$	131,520 \$	128,259 \$	127,342 \$	168,890 \$	181,006 \$	193,028 \$	223,776 \$	251,555 \$	268,639 \$	27
	F	RATE BASE	\$	32,317 \$	33,721 \$	95,271 \$	92,974 \$	88,333 \$	77,541 \$	61,921 \$	65,614 \$	93,423 \$	104,501 \$	78,343 \$	6

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 & \$2.40	10 nor lot	

Rate Base with CCN \$30K Stip & \$2,400 per I	ot														
Description of Plant		2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	6/30/2014
Acct: 310.															
Land and Land Rights															
Acct: 311. 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 \$	5,780 \$	5,780
						.,		.,	.,		.,			.,	
Acct: 352															
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
Collection Sewers	\$	775 \$	775 \$	775 \$	775 \$	775 \$	775 \$	775 \$	775 \$	775 \$	775 \$	775 \$	775 \$	775 \$	775
Collection Sewers	\$	750 \$	750 \$	750 \$	750 \$	750 \$	750 \$	750 \$	750 \$	750 \$	750 \$	750 \$	750 \$	750 \$	750
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
Collection Sewers	Ś	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
Collection Sewers	ŝ	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
	ş S														
Collection Sewers	•					66,027 \$	66,027 \$	66,027 \$		66,027 \$					66,027
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 \$	47,123 253.097
Total Collection Plant	Þ	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															
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
Treatment & Disposal Equipment	ŝ	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
	э \$	62.770 \$	·, ·= · +	62,770 \$	62.770 \$		62,770 \$	·, ·= · +	62.770 \$	62.770 \$	62.770 \$			62.770 \$	
Treatment & Disposal Equipment						62,770 \$							62,770 \$		62,770
Treatment & Disposal Equipment	\$	500 \$	500 \$	500 \$	500 \$	500 \$	500 \$	500 \$	500 \$	500 \$	500 \$	500 \$	500 \$	500 \$	500
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
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)	1				\$	9,228 \$	9,228 \$	9,228 \$	9,228 \$	9,228 \$	9,228 \$	9,228 \$	9,228 \$	9,228 \$	9,228
Partial Replacement of Original 1991 Plant									s	8.226 \$	8.226 \$	8.226 \$	8.226 \$	8.226 \$	8.226
Retirement of Replaced 1991 Plant									ŝ	(8,226) \$	(8,226) \$	(8,226) \$	(8,226) \$	(8,226) \$	(8,226)
Partial Replacement of Original 1989 Plant	-								ŝ	538 \$	538 \$	538 \$	538 \$	538 \$	
Retirement of Replaced 1989 Plant									\$	(538) \$	(538) \$	(538) \$	(538) \$	(538) \$	
									φ						
Partial Replacement of Original 1989 Plant										\$	2,191 \$	2,191 \$	2,191 \$	2,191 \$	
Retirement of Replaced 1989 Plant										\$	(2,191) \$	(2,191) \$	(2,191) \$	(2,191) \$	
Partial Replacement of Original 1989 Plant												\$	799 \$	799 \$	799
Retirement of Replaced 1989 Plant												\$	(799)	(799)	(799)
Total Treatment and Disposal Plan	\$	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
													Ŧ		
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 to Sche EMS ru
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:	•	5 aaa				5 aaa 🔺		A	5 aaa		5 aaa . A	5 aaa 🔺		A	
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
Transforment & Discourse Empirement		47.658 \$	51.668 \$	55.710 \$	CO 005 \$	64.695 \$	69.310 \$	77.036 \$	00.000 €	05 400 \$	404 700 \$	113.961 \$	123.193 \$	132.425 \$	137.040
Treatment & Disposal Equipment	Þ	47,658 \$	51,008 \$	55,710 \$	60,095 \$	64,695 \$	69,310 \$	11,036 \$	86,268 \$	95,499 \$	104,730 \$				
Partial Replacement of Original 1991 Plant									\$	(8,226) \$	(8,226) \$	(8,226) \$	(8,226) \$	(8,226) \$	
Partial Replacement of Original 1989 Plant									\$	(538) \$	(538) \$	(538) \$	(538) \$	(538) \$	(538)
Partial Replacement of Original 1989 Plant										\$	(2,191) \$	(2,191) \$	(2,191) \$	(2,191) \$	
Partial Replacement of Original 1989 Plant						64.695 \$		77.036 \$	96 200 0	06 705	02 775	\$	(798) \$	(798) \$	(798)
	-	13 050						77 036 \$	86.268 \$	86,735 \$	93,775 \$	103,006 \$	111,440 \$	120,672 \$	125,287
	\$	47,658 \$	51,668 \$	55,710 \$	60,095 \$	64,695 \$	69,310 \$,000 \$,						
Account 398 - Miscellaneous	\$	47,658 \$	51,668 \$	55,710 \$	60,095 \$	64,695 \$	69,310 \$	11,000 \$.,				\$	3\$	6
	\$	47,658 \$ 84,679 \$	51,668 \$ 93,750 \$	55,710 \$ 102,854 \$	60,095 \$	121,963 \$	69,310 \$	144,428 \$	158,722 \$	164,251 \$	176,353 \$	190,647 \$	\$ 204,143	3 \$ 218,439 \$	
	Ţ	,		, - ,		,		,	158,722 \$	164,251 \$	176,353 \$	190,647 \$			
TOTAL ACCUMULATED DEPRECIATION	Ţ	,	93,750 \$	102,854 \$		121,963 \$	131,639 \$	144,428 \$					204,143 \$		225,588 to Sche EMS ru 218,033 ties to S
TOTAL ACCUMULATED DEPRECIATION	\$	84,679 \$	93,750 \$	102,854 \$	112,301 \$	121,963 \$	131,639 \$	144,428 \$					204,143 \$	218,439 \$	225,588 to Sche EMS ru
Account 398 - Miscellaneou: TOTAL ACCUMULATED DEPRECIATION NET PLANT IN SERVICE ITRIBUTIONS IN AID OF CONSTRUCTION	\$	84,679 \$ 328,838 \$	93,750 \$ 319,767 \$	102,854 \$ 325,640 \$	112,301 \$ 316,193 \$	121,963 \$ 321,539 \$	131,639 \$ 311,863 \$	144,428 \$ 299,074 \$	284,780 \$	279,251 \$	267,148 \$	252,855 \$	204,143 \$ 239,359 \$	218,439 \$ 225,183 \$	225,588 to Sche EMS ru 218,033 ties to 5 EMS ru
TOTAL ACCUMULATED DEPRECIATION NET PLANT IN SERVICE ITRIBUTIONS IN AID OF CONSTRUCTION Beginning Balance - Contributions in Aid of Cor	\$	84,679 \$ 328,838 \$ 324,800 \$	93,750 \$	102,854 \$	112,301 \$ 316,193 \$ 339,200 \$	121,963 \$ 321,539 \$ 348,800 \$	131,639 \$ 311,863 \$ 358,400 \$	144,428 \$ 299,074 \$ 360,800 \$	284,780 \$ 365,600 \$		267,148 \$ 362,738 \$		204,143 \$	218,439 \$	225,588 to Sche EMS ru 218,033 ties to 5 EMS ru
TOTAL ACCUMULATED DEPRECIATION NET PLANT IN SERVICE ITRIBUTIONS IN AID OF CONSTRUCTION Beginning Balance - Contributions in Aid of Cor	\$	84,679 \$ 328,838 \$ 324,800 \$	93,750 \$ 319,767 \$	102,854 \$ 325,640 \$	112,301 \$ 316,193 \$	121,963 \$ 321,539 \$	131,639 \$ 311,863 \$	144,428 \$ 299,074 \$ 360,800 \$	284,780 \$	279,251 \$	267,148 \$	252,855 \$	204,143 \$ 239,359 \$	218,439 \$ 225,183 \$	225,588 to Sche EMS ru 218,033 ties to 5 EMS ru
TOTAL ACCUMULATED DEPRECIATION NET PLANT IN SERVICE ITRIBUTIONS IN AID OF CONSTRUCTION Beginning Balance - Contributions in Aid of Cor CIAC Additions During the Year	\$ \$ nst: \$ \$	84,679 \$ 328,838 \$	93,750 \$ 319,767 \$ 339,200 \$	102,854 \$ 325,640 \$ 339,200 \$	112,301 \$ 316,193 \$ 339,200 \$	121,963 \$ 321,539 \$ 348,800 \$	131,639 \$ 311,863 \$ 358,400 \$	144,428 \$ 299,074 \$	284,780 \$ 365,600 \$	279,251 \$ 368,000 \$ - \$	267,148 \$ 362,738 \$	252,855 \$ 365,764 \$	204,143 \$ 239,359 \$ 365,764 \$	218,439 \$ 225,183 \$ 365,117 \$	225,588 to Sche EMS ru 218,033 ties to 5 EMS ru
TOTAL ACCUMULATED DEPRECIATION NET PLANT IN SERVICE ITRIBUTIONS IN AID OF CONSTRUCTION Beginning Balance - Contributions in Aid of Cor CIAC Additions During the Year CIAC Subtractions or Retirements During the Ye	\$ \$ nsti \$ \$ ear \$	84,679 \$ 328,838 \$ 324,800 \$ 14,400 \$ - \$	93,750 \$ 319,767 \$ 339,200 \$ - \$ - \$	102,854 \$ 325,640 \$ 339,200 \$ - \$ - \$	112,301 \$ 316,193 \$ 339,200 \$ 9,600 \$ - \$	121,963 \$ 321,539 \$ 348,800 \$ 9,600 \$ - \$	131,639 \$ 311,863 \$ 358,400 \$ 2,400 \$ - \$	144,428 \$ 299,074 \$ 360,800 \$ 4,800 \$ - \$	284,780 \$ 365,600 \$ 2,400 \$ - \$	279,251 \$ 368,000 \$ - \$ (5,262) \$	267,148 \$ 362,738 \$ 4,800 \$ (1,774) \$	252,855 \$ 365,764 \$ - \$ - \$	204,143 \$ 239,359 \$ 365,764 \$ (647) \$	218,439 \$ 225,183 \$ 365,117 \$ - \$ - \$	225,588 to Sche EMS ru 218,033 ties to 3 EMS ru 365,117
TOTAL ACCUMULATED DEPRECIATION NET PLANT IN SERVICE ITRIBUTIONS IN AID OF CONSTRUCTION Beginning Balance - Contributions in Aid of Cor CIAC Additions During the Year CIAC Subtractions or Retirements During the Yea Ending Balance - Contributions in Aid of Cor	\$ \$ nsti \$ ear \$ nst \$	84,679 \$ 328,838 \$ 324,800 \$ 14,400 \$ 339,200 \$	93,750 \$ 319,767 \$ 339,200 \$ - \$ 339,200 \$	102,854 \$ 325,640 \$ 339,200 \$ - \$ 339,200 \$	112,301 \$ 316,193 \$ 339,200 \$ 9,600 \$ - \$ 348,800 \$	121,963 \$ 321,539 \$ 348,800 \$ 9,600 \$ - \$ 358,400 \$	131,639 \$ 311,863 \$ 358,400 \$ 2,400 \$ 360,800 \$	144,428 \$ 299,074 \$ 360,800 \$ 4,800 \$ - \$ 365,600 \$	284,780 \$ 365,600 \$ 2,400 \$ - \$ 368,000 \$	279,251 \$ 368,000 \$ - \$ (5,262) \$ 362,738 \$	267,148 \$ 362,738 \$ 4,800 \$ (1,774) \$ 365,764 \$	252,855 \$ 365,764 \$ - \$ 365,764 \$	204,143 \$ 239,359 \$ 365,764 \$ (647) \$ 365,117 \$	218,439 \$ 225,183 \$ 365,117 \$ - \$ 365,117 \$ 365,117 \$	225,588 to Sche EMS ru 218,033 ties to 5 EMS ru 365,117 - - 365,117 ties to 5
TOTAL ACCUMULATED DEPRECIATION NET PLANT IN SERVICE ITRIBUTIONS IN AID OF CONSTRUCTION Beginning Balance - Contributions in Aid of Cor CIAC Additions During the Year CIAC Subtractions or Retirements During the Year Ending Balance - CIAC Depreciation Reserve	\$ \$ nsti \$ ear \$ nst \$	84,679 \$ 328,838 \$ 324,800 \$ 14,400 \$ - \$ 339,200 \$ 53,687 \$	93,750 \$ 319,767 \$ 339,200 \$ -	102,854 \$ 325,640 \$ 339,200 \$ - \$ 339,200 \$ 68,571 \$	112,301 \$ 316,193 \$ 339,200 \$ 9,600 \$ - \$ 348,800 \$ 75,778 \$	121,963 \$ 321,539 \$ 348,800 \$ 9,600 \$ - \$ 358,400 \$ 83,467 \$	131,639 \$ 311,863 \$ 358,400 \$ 2,400 \$ 360,800 \$ 91,275 \$	144,428 \$ 299,074 \$ 360,800 \$ 4,800 \$ - \$ 365,600 \$ 99,148 \$	284,780 \$ 365,600 \$ 2,400 \$ 368,000 \$ 109,690 \$	279,251 \$ 368,000 \$ - \$ (5,262) \$ 362,738 \$ 121,550 \$	267,148 \$ 362,738 \$ 4,800 \$ (1,774) \$ 365,764 \$ 127,978 \$	252,855 \$ 365,764 \$ - \$ 365,764 \$ 137,992 \$	204,143 \$ 239,359 \$ 365,764 \$ (647) \$ 365,117 \$ 365,117 \$	218,439 \$ 225,183 \$ 365,117 \$ - \$ 365,117 \$ - \$ 365,117 \$	225,588 to Sche EMS ru 218,033 ties to S EMS ru 365,117 - - - - - - - - - - - - - - - - - -
TOTAL ACCUMULATED DEPRECIATION NET PLANT IN SERVICE ITRIBUTIONS IN AID OF CONSTRUCTION Beginning Balance - Contributions in Aid of Cor CIAC Subtractions or Retirements During the Ye Ending Balance - CIAC Depreciation Reserv Deginning Balance - CIAC Depreciation Reserv Contributions as a Percent (%) of Gross Plant	\$ \$ nsti \$ ear \$ nst \$	84,679 \$ 328,838 \$ 324,800 \$ 14,400 \$ 339,200 \$	93,750 \$ 319,767 \$ 339,200 \$ - \$ 339,200 \$	102,854 \$ 325,640 \$ 339,200 \$ - \$ 339,200 \$	112,301 \$ 316,193 \$ 339,200 \$ 9,600 \$ - \$ 348,800 \$	121,963 \$ 321,539 \$ 348,800 \$ 9,600 \$ - \$ 358,400 \$	131,639 \$ 311,863 \$ 358,400 \$ 2,400 \$ 360,800 \$	144,428 \$ 299,074 \$ 360,800 \$ 4,800 \$ - \$ 365,600 \$	284,780 \$ 365,600 \$ 2,400 \$ - \$ 368,000 \$ 109,690 \$ 82,98%	279,251 \$ 368,000 \$ - \$ (5,262) \$ 362,738 \$ 121,550 \$ 81.79%	267,148 \$ 362,738 \$ 4,800 \$ (1,774) \$ 365,764 \$ 127,978 \$ 82,47%	252,855 \$ 365,764 \$ - \$ 365,764 \$ 137,992 \$ 82,47%	204,143 \$ 239,359 \$ 365,764 \$ - \$ (647) \$ 365,117 \$ 149,780 \$ 82.33%	218,439 \$ 225,183 \$ 365,117 \$ 365,117 \$ 365,117 \$ 365,117 \$ 160,900 \$ 82.30%	225,588 to Sche EMS ru 218,033 ties to 5 EMS ru 365,117 - - 365,117 ties to 5
TOTAL ACCUMULATED DEPRECIATION NET PLANT IN SERVICE ITRIBUTIONS IN AID OF CONSTRUCTION Beginning Balance - Contributions in Aid of Cor CIAC Additions During the Year CIAC Subtractions or Retirements During the Year Chat Subtractions or Retirements During the Year Contributions as a Percent (%) of Gross Plant CAC Depreciation Expense Offset Retired	\$ s ear\$ nst\$ ear\$ re\$	84,679 \$ 328,838 \$ 324,800 \$ 14,400 \$ - \$ 53,687 \$ 82.03%	93,750 \$ 319,767 \$ 339,200 \$ 5 339,200 \$ 5 339,200 \$ 61,129 \$ 82,03%	102,854 \$ 325,640 \$ 339,200 \$ - \$ - \$ - \$ 68,571 \$ 79.16%	112,301 \$ 316,193 \$ 339,200 \$ 9,600 \$ - \$ 348,800 \$ 75,778 \$ 81,40%	121,963 \$ 321,539 \$ 348,800 \$ 9,600 \$ - \$ 83,467 \$ 80,81%	131,639 \$ 311,863 \$ 358,400 \$ 2,400 \$ 2,400 \$ 36,80 \$ 91,275 \$ 81,35%	144,428 \$ 299,074 \$ 360,800 \$ 4,800 \$ - \$ 365,600 \$ 99,148 \$ 82,43%	284,780 \$ 365,600 \$ 2,400 \$ 368,000 \$ 109,690 \$ 82.98% \$	279,251 \$ 368,000 \$ (5,262) \$ 362,738 \$ 121,550 \$ 81,79% (5,262) \$	267,148 \$ 362,738 \$ 4,800 \$ (1,774) \$ 365,764 \$ 127,978 \$ 82,47% (1,774) \$	252,855 \$ 365,764 \$ - \$ 365,764 \$ 137,992 \$ 82.47% - \$	204,143 \$ 239,359 \$ 365,764 \$ (647) \$ 149,780 \$ 82.33% (647) \$	218,439 \$ 225,183 \$ 365,117 \$ \$ 365,117 \$ 160,900 \$ 82.30%	225,588 to Sche EMS ru 218,033 ties to 3 EMS ru 365,117 172,666 82.30%
TOTAL ACCUMULATED DEPRECIATION NET PLANT IN SERVICE ITRIBUTIONS IN AID OF CONSTRUCTION Beginning Balance - Contributions in Aid of Cor CIAC Subtractions or Retirements During the Ye Ending Balance - CIAC Depreciation Reserv Contributions as a Percent (%) of Gross Plant CIAC Deprecation Expense Offset Retired CIAC Deprecation Expense Offset CIAC Deprecation Expense Offset	\$ s ears nst \$ ears re \$ t \$	84,679 \$ 328,838 \$ 324,800 \$ 14,400 \$ 339,200 \$ 53,687 \$ 82,03% 7,442 \$	93,750 \$ 319,767 \$ 339,200 \$ - \$ 339,200 \$ - \$ 339,200 \$ - \$ 339,200 \$ - \$ 339,200 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	102,854 \$ 325,640 \$ 339,200 \$ - \$ 339,200 \$ 68,571 \$ 79.16% 7,207 \$	112,301 \$ 316,193 \$ 339,200 \$ 9,600 \$ 9,600 \$ 348,800 \$ 76,778 \$ 81,40% 7,690 \$	121,963 \$ 321,539 \$ 348,800 \$ 9,600 \$ - \$ 358,400 \$ 83,467 \$ 80,81% 7,808 \$	131,639 \$ 311,863 \$ 358,400 \$ 2,400 \$ 2,400 \$ 360,800 \$ 91,275 \$ 81,35% 7,873 \$	144,428 \$ 299,074 \$ 360,800 \$ 4,800 \$ - \$ 365,600 \$ 99,148 \$ 82,43%	284,780 \$ 365,600 \$ 2,400 \$ 	279,251 \$ 368,000 \$ (5,262) \$ 362,738 \$ 121,550 \$ 81.79% (5,262) \$ 11,690 \$	267,148 \$ 362,738 \$ 4,800 \$ (1,774) \$ 365,764 \$ 127,978 \$ 82,47% (1,774) \$ 11,778 \$	252,855 \$ 365,764 \$ 565,764 \$ 356,764 \$ 137,992 \$ 82,47% 11,788 \$	204,143 \$ 239,359 \$ 365,764 \$.647) \$ 365,117 \$ 365,117 \$ 149,780 \$ 82.33% (647) \$ 11,767 \$	218,439 \$ 225,183 \$ 365,117 \$ - \$ 365,117 \$ - \$ 365,117 \$ 82,30% - \$ 11,766 \$	225,588 to Sche EMS ru 218,033 ties to 3 EMS ru 365,117 172,666 82,30% 5,884
TOTAL ACCUMULATED DEPRECIATION NET PLANT IN SERVICE TRIBUTIONS IN AID OF CONSTRUCTION Beginning Balance - Contributions in Aid of Co CAC Additions During the Year CIAC Subtractions or Retirements During the YY Ending Balance - Contributions in Aid of Co Beginning	\$ \$ nsti\$ ear\$ nst\$ re\$ t\$ t\$	84,679 \$ 328,838 \$ 324,800 \$ 14,400 \$ 339,200 \$ 53,687 \$ 82,03% 7,442 61,129 \$	93,750 \$ 319,767 \$ 339,200 \$ - \$ 339,200 \$ 61,129 \$ 82.03% 7,442 \$ 68,571 \$	102,854 \$ 325,640 \$ 339,200 \$ - \$ 339,200 \$ 68,571 \$ 79,16% 7,7207 \$	112,301 \$ 316,193 \$ 339,200 \$ 9,600 \$ 9,600 \$ 348,800 \$ 75,778 \$ 81.40% 7,690 \$ 83,467 \$	121,963 \$ 321,539 \$ 348,800 \$ 9,600 \$ 358,400 \$ 83,467 \$ 80,81% 7,808 \$ 91,275 \$	131,639 \$ 311,863 \$ 358,400 \$ 2,400 \$ 360,800 \$ 91,275 \$ 81.35% \$ 7,873 \$ 99,148 \$	144,428 \$ 299,074 \$ 360,800 \$ 4,800 \$ 365,600 \$ 99,148 \$ 82,43% 10,541 \$ 109,690 \$	284,780 \$ 365,600 \$ 2,400 \$ 368,000 \$ 368,000 \$ 109,690 \$ 82,98% \$ 11,860 \$ 121,550 \$	279,251 \$ 368,000 \$ (5,262) \$ 362,738 \$ 121,550 \$ 81.79% (5,262) \$ 11,690 \$ 127,978 \$	267,148 \$ 362,738 \$ 4,800 \$ (1,774) \$ 365,764 \$ 127,978 \$ 82,47% (1,774) (1,774) \$ 11,788 \$ 137,992 \$	252,855 \$ 365,764 \$ - \$ 365,764 \$ 137,992 \$ 82,47% 82,47% 11,788 \$	204,143 \$ 239,359 \$ 365,764 \$ (647) \$ 149,780 \$ 82.33% (647) \$ 11,767 \$ 160,900 \$	218,439 \$ 225,183 \$ 365,117 \$. \$ 365,117 \$ 365,117 \$ 365,117 \$ 160,900 \$ 2.30% 11,766 \$	225,588 to Sche EMS ru 218,033 ties to 3 EMS ru 365,117
TOTAL ACCUMULATED DEPRECIATION NET PLANT IN SERVICE TRIBUTIONS IN AID OF CONSTRUCTION Beginning Balance - Contributions in Aid of Cor CIAC Additions During the Year CIAC Subtractions or Retirements During the YE Ending Balance - Contributions in Aid of Cor Beginning Balance	\$ \$ nsti\$ ear\$ nst\$ re\$ t\$ t\$	84,679 \$ 328,838 \$ 324,800 \$ 14,400 \$ 339,200 \$ 53,687 \$ 82,03% 7,442 \$	93,750 \$ 319,767 \$ 339,200 \$ - \$ 339,200 \$ - \$ 339,200 \$ - \$ 339,200 \$ - \$ 339,200 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	102,854 \$ 325,640 \$ 339,200 \$ - \$ 339,200 \$ 68,571 \$ 79.16% 7,207 \$	112,301 \$ 316,193 \$ 339,200 \$ 9,600 \$ 9,600 \$ 348,800 \$ 76,778 \$ 81,40% 7,690 \$	121,963 \$ 321,539 \$ 348,800 \$ 9,600 \$ - \$ 358,400 \$ 83,467 \$ 80,81% 7,808 \$	131,639 \$ 311,863 \$ 358,400 \$ 2,400 \$ 2,400 \$ 360,800 \$ 91,275 \$ 81,35% 7,873 \$	144,428 \$ 299,074 \$ 360,800 \$ 4,800 \$ - \$ 365,600 \$ 99,148 \$ 82,43%	284,780 \$ 365,600 \$ 2,400 \$ 	279,251 \$ 368,000 \$ (5,262) \$ 362,738 \$ 121,550 \$ 81.79% (5,262) \$ 11,690 \$	267,148 \$ 362,738 \$ 4,800 \$ (1,774) \$ 365,764 \$ 127,978 \$ 82,47% (1,774) \$ 11,778 \$	252,855 \$ 365,764 \$ 565,764 \$ 356,764 \$ 137,992 \$ 82,47% 11,788 \$	204,143 \$ 239,359 \$ 365,764 \$.647) \$ 365,117 \$ 365,117 \$ 149,780 \$ 82.33% (647) \$ 11,767 \$	218,439 \$ 225,183 \$ 365,117 \$ - \$ 365,117 \$ - \$ 365,117 \$ 82,30% - \$ 11,766 \$	225,588 to Sche EMS ru 218,033 ties to 3 EMS ru 365,117
TOTAL ACCUMULATED DEPRECIATION NET PLANT IN SERVICE ITRIBUTIONS IN AID OF CONSTRUCTION Beginning Balance - Contributions in Aid of Co CAC Additions During the Year CIAC Subtractions or Retirements During the YE Chang Balance - Contributions in Aid of Yor Beginning Balance -	\$ \$ nsti\$ ear\$ nst\$ re\$ t\$ t\$	84,679 \$ 328,838 \$ 324,800 \$ 14,400 \$ 339,200 \$ 53,687 \$ 82,03% 7,442 61,129 \$	93,750 \$ 319,767 \$ 339,200 \$ - \$ 339,200 \$ 61,129 \$ 82.03% 7,442 \$ 68,571 \$	102,854 \$ 325,640 \$ 339,200 \$ - \$ 339,200 \$ 68,571 \$ 79,16% 7,7207 \$	112,301 \$ 316,193 \$ 339,200 \$ 9,600 \$ 9,600 \$ 348,800 \$ 75,778 \$ 81.40% 7,690 \$ 83,467 \$	121,963 \$ 321,539 \$ 348,800 \$ 9,600 \$ 358,400 \$ 83,467 \$ 80,81% 7,808 \$ 91,275 \$	131,639 \$ 311,863 \$ 358,400 \$ 2,400 \$ 360,800 \$ 91,275 \$ 81.35% \$ 7,873 \$ 99,148 \$	144,428 \$ 299,074 \$ 360,800 \$ 4,800 \$ 365,600 \$ 99,148 \$ 82,43% 10,541 \$ 109,690 \$	284,780 \$ 365,600 \$ 2,400 \$ 368,000 \$ 368,000 \$ 109,690 \$ 82,98% \$ 11,860 \$ 121,550 \$	279,251 \$ 368,000 \$ (5,262) \$ 362,738 \$ 121,550 \$ 81.79% (5,262) \$ 11,690 \$ 127,978 \$	267,148 \$ 362,738 \$ 4,800 \$ (1,774) \$ 365,764 \$ 127,978 \$ 82,47% (1,774) (1,774) \$ 11,788 \$ 137,992 \$	252,855 \$ 365,764 \$ - \$ 365,764 \$ 137,992 \$ 82,47% 82,47% 11,788 \$	204,143 \$ 239,359 \$ 365,764 \$ (647) \$ 149,780 \$ 82.33% (647) \$ 11,767 \$ 160,900 \$	218,439 \$ 225,183 \$ 365,117 \$. \$ 365,117 \$ 365,117 \$ 365,117 \$ 160,900 \$ 2.30% 11,766 \$	225,588 to Sche EMS ru 218,033 ties to 3 EMS ru 365,117
TOTAL ACCUMULATED DEPRECIATION NET PLANT IN SERVICE ITRIBUTIONS IN AID OF CONSTRUCTION Beginning Balance - Contributions in Aid of Cor CIAC Additions During the Year CIAC Subtractions or Retirements During the Year CIAC Subtractions or Retirements During the Year Contributions as a Percent (%) of Gross Plant CIAC Depreciation Expense Offset Retired	\$ \$ nsti\$ ear\$ nst\$ re\$ t\$ t\$	84,679 \$ 328,838 \$ 324,800 \$ 14,400 \$ 339,200 \$ 53,687 \$ 82,03% 7,442 61,129 \$	93,750 \$ 319,767 \$ 339,200 \$ - \$ 339,200 \$ 61,129 \$ 82.03% 7,442 \$ 68,571 \$	102,854 \$ 325,640 \$ 339,200 \$ - \$ 339,200 \$ 68,571 \$ 79,16% 7,7207 \$	112,301 \$ 316,193 \$ 339,200 \$ 9,600 \$ 9,600 \$ 348,800 \$ 75,778 \$ 81.40% 7,690 \$ 83,467 \$	121,963 \$ 321,539 \$ 348,800 \$ 9,600 \$ 358,400 \$ 83,467 \$ 80,81% 7,808 \$ 91,275 \$	131,639 \$ 311,863 \$ 358,400 \$ 2,400 \$ 360,800 \$ 91,275 \$ 81.35% \$ 7,873 \$ 99,148 \$	144,428 \$ 299,074 \$ 360,800 \$ 4,800 \$ 365,600 \$ 99,148 \$ 82,43% 10,541 \$ 109,690 \$	284,780 \$ 365,600 \$ 2,400 \$ 368,000 \$ 368,000 \$ 109,690 \$ 82,98% \$ 11,860 \$ 121,550 \$	279,251 \$ 368,000 \$ (5,262) \$ 362,738 \$ 121,550 \$ 81.79% (5,262) \$ 11,690 \$ 127,978 \$	267,148 \$ 362,738 \$ 4,800 \$ (1,774) \$ 365,764 \$ 127,978 \$ 82,47% (1,774) (1,774) \$ 11,788 \$ 137,992 \$	252,855 \$ 365,764 \$ - \$ 365,764 \$ 137,992 \$ 82,47% 82,47% 11,788 \$	204,143 \$ 239,359 \$ 365,764 \$ (647) \$ 149,780 \$ 82.33% (647) \$ 11,767 \$ 160,900 \$	218,439 \$ 225,183 \$ 365,117 \$ - \$ 365,117 \$ - \$ 160,900 \$ 82.30% - \$ 11,766 \$ 172,666 \$ 192,451 \$	225,588 to Sche EMS ru 218,033 ties to 3 EMS ru 365,117

SM-2015-0014

Attachment B

Auditing Unit Plant-in-Service Balances

W.P.C. Sewer Company

WPC Sewer Company Case No. SM-2015-0014

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

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

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

Plant in Service	\$498,355		from Schedule 3
Less: Accumulated Depreciation Reserve	\$22,875		from Schedule 6
Net Plant		\$475,480	from Schedule 2
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	from Schedule 2
NET PLANT NET OF CIAC		\$ 445,582	from Schedule 2

Hypothetical Test Year Ended December 31, 2013 (Updated through June 30, 2014) Source : Staff workpaper and Accounting Schedules from Case No. SR-2012-0053

Status Status<	Contribution Control					Plant		Plant	Plant		Plant	Plant	Plant	Р	Plant	Total Plant		
Anticipies of the section Planet 2,243 2,243 2,243 2,243 2,243 2,243 2,243 2,243 2,243 2,243 2,245	Alterior Plant 311.00 Structures and Improvements 2.243 2.443 2.243	Descript	Description			June 30,200	8 D	ec. 31, 2008	Dec. 31, 200	9 D	ec. 31, 2010	Dec. 31, 2011	Dec. 31, 201	2 Dec.	31, 2013	June 30, 2014	-	
311.00 32.20	311.00 352.00 352.00 Structures and Improvements Collection Severe Gravity Flow Measuring Devices 2,243 38,547 38,547	<u>e</u>																
332.20 Collicition Summy Gravity S34.00 38,547 38,577 38,577 38,57	332.00 334.00 Collection Severe Gravity Flow Measuring Devices 38,47 613 38,47 615 36,47 616 36,47 616 36,47 616																	
35.00 Prov Measung Devices E13 E13 <the13< th=""> <the13< th=""> E13</the13<></the13<>	344.00 Flow Measuring Devices 613 <td>Structure</td> <td>Structures and In</td> <td>nprovements</td> <td></td> <td>2,243</td> <td>3</td> <td>2,243</td> <td>2,24</td> <td>3</td> <td>2,243</td> <td>2,243</td> <td>2,24</td> <td>3</td> <td>2,243</td> <td>2,243</td> <td></td>	Structure	Structures and In	nprovements		2,243	3	2,243	2,24	3	2,243	2,243	2,24	3	2,243	2,243		
Structures 31.000 31.00 31.000 <th cols<="" td=""><td>automat & Discoal Plant 33.00 Treatment and Discoal Equipment 31.686 31.68 31.68 374.00 Treat Gross Plant 5.75 7.5 <</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th>	<td>automat & Discoal Plant 33.00 Treatment and Discoal Equipment 31.686 31.68 31.68 374.00 Treat Gross Plant 5.75 7.5 <</td> <td></td>	automat & Discoal Plant 33.00 Treatment and Discoal Equipment 31.686 31.68 31.68 374.00 Treat Gross Plant 5.75 7.5 <																
372.00 375.00 Treatment and Disposit Equipment 31.000 8.679 8.679 8.679 8.699 8.699 8.699 8.699 8.699 8.699 8.699 8.699	373.00 374.00 375.00 Treatment and Disposal Equipment 36.79 8.679 8.679 8.679 8.679 8.69 8.69<	Flow Mea	Flow Measuring	Devices		61:	3	613	61	3	613	613	61	3	613	613		
375.00 375.00 Plant General Lines 8.679 75 8.679 75 8.679 75 8.679	374.00 375.00 Pint Sever Outal Sever Lines 8.679 75 8.619 75 8.610 75 8.610 75 9.00% 75 0.00% 75 0.00% 75 <						-											
375.00 Outfall Sevent Lines 75 < <th>75 75</th>	75 75	375.00 Outfall Sewer Lines 75			isposal Equipment													
Test Gross Plant 50,157 50,157 50,157 50,157 50,157 50,157 50,157 50,157 50,157 51,855 81,855 91,855 91,855 <	Total Gross Plant 50,157																	
Introduction Fates Structures and improvements 0.00%																		

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.

Village Water and Sewer Company Case No. SM-2015-0014

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

EMS Reference

Plant in Service	\$335,752		from Schedule 3
Less: Accumulated Depreciation Reserve	\$ 146,818		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	\$ 50,759		from Schedule 2
Net Contribution in Aid of Construction		\$ 61,961	from Schedule 2
NET PLANT NET OF CIAC		\$ 126,973	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	\$146,818		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	\$ 50,759		from Schedule 2
Net Contribution in Aid of Construction		\$ 61,961	from Schedule 2
NET PLANT NET OF CIAC		\$ 662,473	from Schedule 2

Village Water & Sewer Company, Inc Sewer Plant Analysis Case No. SM-2015-0014

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

| escription
Plant
ion | 1990 | 1991 | 1992 | 1993 | 1994

 | 1995

 | 1996 | 1997
 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004

 | 2005 | 2006

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 | 2008 | 2009 | 2010 | 2011 | 2012
 | 2013 | 6/30/2014 | |
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 | \$ 6,851 | | Organization set to |
| uctures
and Rights | | | 2,245 | 2,245 | 2,245

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 | 2,245 | 2,245 | ully depreciated in |
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| Sewer Force | | | 00.000 | 00.000 | 450.000

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 | 450,000 | 450.000
 | 450.000 | 450.000 | 450.000 | 450.000 | 450.000 | 450.000 | 450.000

 | 470.400 |

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 | 10,328 | 10,328 | 10,328 | 10,328 | |
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| Disposal Plant | | | 2,010 | 2,010 | 21,000

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 | 2 1,000 | 21,000 | 21,000 | 21,000 | 21,000 | 21,000 | 21,000

 | 21,000 | 21,000

 | 21,000
 | 21,000 | 21,000 | 21,000 | 21,000 | 21,000
 | 21,000 | 21,000 | |
| t/Disposal Equip. | - | - | 52,577 | 52,577 | 52,577

 | 52,577

 | 52,577 | 52,577
 | 52,577 | 56,077 | 56,077 | 56,077 | 56,077 | 56,077 | 56,077

 | 56,077 | 56,077

 | 56,077
 | 56,077 | 56,077 | 56,077 | 56,077 | 119,557
 | 119,557 | 119,557 | |
| ss Plant | \$ - | \$ 6,851 | \$ 156,051 | \$ 156,051 | \$ 238,920

 | \$ 238,920

 | \$ 238,920 | \$ 238,920
 | \$ 238,920 | \$ 242,420 | \$ 242,420 | \$ 242,420 | \$ 242,420 | \$ 242,420 | \$ 242,420

 | \$ 261,943 | \$ 272,271

 | \$ 272,271 \$
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 | \$ 335,751 | \$ 335,751 | Schedule 3 |
| orized Depreciati | ion Pates | | | |

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| t/Disposal Equip. | - | - | 1,183 | 2,366 | 2,366

 | 2,366

 | 2,366 | 2,366
 | 2,366 | 2,445 | 2,523 | 2,523 | 2,523 | 2,523 | 2,523

 | 2,523 | 2,523

 | 2,523
 | 2,523 | 2,523 | 2,523 | 2,523 | 3,952
 | 5,380 | 2,690 | |
| tion Expense | <u>s</u> - | \$ 685 | \$ 3,497 | \$ 5.624 | \$ 6.452

 | \$ 7,281

 | \$ 7,281 | \$ 7,281
 | \$ 5,911 | \$ 5,990 | \$ 6.068 | \$ 6,068 | \$ 6,068 | \$ 6,068 | \$ 6,068

 | \$ 6,264 | \$ 6.562

 | \$ 6,665 \$
 | 6,665 | \$ 6,665 | \$ 6,665 | \$ 6,665 | \$ 8,094
 | \$ 9.522 | \$ 4,761 | |
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| | э - | \$ 685 ¢ | \$ 2,055 | \$ 3,425 3 | \$ 4,796

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| o Customers | - | - | 20 | 2,770 | 328

 | 820

 | 1,312 | 1,804
 | 2,297 | 2,789 | 3,281 | 3,773 | 4,265 | 4,757 | 5,250

 | 5,742 |

 | 6,726
 | 7,218 | 7,710 | 8,202 | 8,695 | 9,187
 | 9,679 | 9,925 | |
| Disposal Plant | | | | |

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| t/Disposal Equip. | - | - | 1,183 | 3,549 | 5,915

 | 8,281

 | 10,647 | 13,013
 | 15,379 | 17,823 | 20,347 | 22,870 | 25,394 | 27,917 | 30,441

 | 32,964 | 35,488

 | 38,011
 | 40,535 | 43,058 | 45,582 | 48,105 | 52,057
 | 57,437 | 60,127 | |
| ated Reserve | \$ - | \$ 685 | \$ 4,182 | \$ 9,806 | \$ 16,258

 | \$ 23,539

 | \$ 30,820 | \$ 38,101
 | \$ 41,957 | \$ 47,947 | \$ 54,015 | \$ 60,084 | \$ 66,152 | \$ 72,220 | \$ 78,289

 | \$ 84,552 | \$ 91,115

 | <mark>\$ 97,780 \$</mark>
 | 104,445 | \$ 111,111 | \$ 117,776 | \$ 124,442 | \$ 132,535
 | \$ 142,057 | \$ 146,818 | Schedule 6 |
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| in Service | <u>s</u> - | \$ 6,166 | 151.869 | \$ 146,245 | \$ 222,662

 | \$ 215,381

 | \$ 208,100 | \$ 200,819
 | \$ 196,963 | \$ 194.473 | \$ 188,405 | \$ 182,336 | \$ 176,268 | \$ 170,200 | \$ 164,131

 | \$ 177,391 | \$ 181,157

 | \$ 174 491 \$
 | 167,826 | \$ 161,160 | \$ 154 495 | \$ 147,829 | \$ 203,216
 | \$ 193,694 | \$ 188,933 | Schedule 2 |
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| n Aid of Const | truction | (CIAC) | | |

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 | |

 | \$ 112,720 \$
 | 112,720 | \$ 112,720 | \$ 112,720 | \$ 112,720 | \$ 112,720
 | \$ 112,720 | \$ 112,720 | |
| | - | - | _ | _ | 82,869

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 | 19,523 | 10,328

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| ling Balance | - | - | - | - | 82,869

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 | 82,869 | -
82,869 | -
82,869 | 82,869 | 82.869 | -
82.869 | 82.869

 | - 102,392 | - 112,720

 | - 112,720
 | - 112,720 | -
112.720 | -
112,720 | -
112.720 | -
112,720
 | 112.720 | 112.720 | Schedule 2 |
| IAC Depreciation | | - | - | - | ,000

 | 2,238

 | 4,763 | 7,289
 | 9,814 | 11,864 | 13,912 | 15,986 | 18,061 | 20,135 | 22,210

 | 24,284 | 26,733

 | 29,449
 | 32,209 | 34,968 | 37,728 | 40,487 | 43,247
 | 45,964 | 49,161 E | |
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 | 34.68% | 34.68%
 | 34.68% | 34.18% | 34.18% | 34.18% | 34.18% | | 34.18%

 | 39.09% | 41.40%

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 | 41.40% | 41.40% | 41.40% | 41.40% | 33.57%
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| preciation Offset | - | - | - | - | 2,238
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| IAC Amortization ! | | | - | - | ∠,∠30

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 | \$ 71,005 | \$ 68,957 | \$ 66,883 | \$ 64,808 | \$ 62,734 | \$ 60,659 | 3 38,383

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 | 11,152 | \$ 14,33Z | \$ 12,233 | \$ 69,473 | \$ 66,756
 | \$ 63,559 | \$ 61,961 3 | |
| | | <mark>\$ -</mark> 3 | \$- | <mark>\$ -</mark> . | <mark>\$ 80,631</mark>

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Custome | Sewer Force Sewer Gravity - - Disposal Plant Disposal Equip. - - ss Plant \$ - \$ 6,851 : vized Depreciation Rates - - - - vized Depreciation Rates - - - - vitant 0.00% 20.00% 20.00% - - vitant 0.00% 2.00% 2.00% - - Sewer Force 2.00% 2.00% 2.00% - - Disposal Equip. 4.50% 4.50% - - - Disposal Equip. - - - - - - - Sewer Force - - - - - - - - Sewer Force - - - - - - - - - - - - - - - - - - - | Sewer Force 92,332 Sewer Gravity 92,332 Oustomers 2,046 Disposal Plant 1 Disposal Equip. - - se Plant \$ - \$ 6,851 \$ 156,051 \$ vized Depreciation Rates Plant 20.00% 20.00% 20.00% 20.00% Vant 20.00% 20.00% 20.00% 20.00% 20.00% Sewer Force 2.00% 2.00% 2.00% 2.00% Sewer Force 2.00% 2.00% 2.00% 2.00% Sewer Force 2.00% 2.00% 2.00% 2.00% Disposal Equip. 4.50% 4.50% 4.50% 4.50% Sewer Force - - - - Sewer Force - - - 20 Disposal Equip. - - 20 20 Disposal Plant - - - - Disposal Plant - - - | Sewer Force
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2.00% 2.00% <td>Sewer Force 92,332 92,332 152,639 123,690 20,00% 20,00% 20,00% 20,00% 20,00% 20,00% 20,00% 20,00% 20,00% 20,00% 20,00% 20,00%<</td> <td>Sewer Gravity 92,332 92,332 152,639 152,639 152,639 152,639 152,639 24,608 20,00%</td> <td>Saver Force
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2.048 2.0</td> <td>Same F Grave
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Sower Force
Disposal Equip. 92.332 92.332 152.639 160.69 160.69 160.69 | Sewer Force
Sewer Gravity 92.332 92.332 152.639 | Sever Force Sever Gravity 52.332 122.639 152.639 126.53 126.59 126.59 | Severe Force is severe Gravity 2,046 2,046 2,046 2,046 2,046 2,046 2,046 2,046 2,046 2,046 2,046
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Customer Size Size Size Size <td>Sever Forces 92.332 9</td> <td>Sever Sever <th< td=""><td>Base Form U.3.23 U.3.23 U.3.249 <thu.3.249< th=""> <th< td=""><td>Sever for were f</td><td>Sever Form 1 2 2 2 2 10 10 10 1</td><td>Simple Form U.S.3 V.S.3 V.S.30 V.S.</td><td>Same Factor Same Factor</td><td>Same Ford Same Ford <t< td=""><td>Server form Server form</td><td>Some form Some form <t< td=""><td>Seem Form Seem Form <t< td=""></t<></td></t<></td></t<></td></th<></thu.3.249<></td></th<></td> | Sever Forces 92.332 9 | Sever Sever <th< td=""><td>Base Form U.3.23 U.3.23 U.3.249 <thu.3.249< th=""> <th< td=""><td>Sever for were f</td><td>Sever Form 1 2 2 2 2 10 10 10 1</td><td>Simple Form U.S.3 V.S.3 V.S.30 V.S.</td><td>Same Factor Same Factor</td><td>Same Ford Same Ford <t< td=""><td>Server form Server form</td><td>Some form Some form <t< td=""><td>Seem Form Seem Form <t< td=""></t<></td></t<></td></t<></td></th<></thu.3.249<></td></th<> | Base Form U.3.23 U.3.23 U.3.249 U.3.249 <thu.3.249< th=""> <th< td=""><td>Sever for were f</td><td>Sever Form 1 2 2 2 2 10
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Village Water & Sewer Company, Inc Water Plant Analysis

Case No. SM-2015-0014

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

									1	Missin	g Annual	Reports	Assets Sold																				
USOA	Description		1990	199	91	1992	1993	1994	1995	1996	-	1997	1998	1999	200) 20	01 20	002	2003	2004	200	05 20	06 20	07 2	800	2009	2010	0 2011	20	12 20	13 20	14	6/30/2014
Diant																																	
Plant																																	
	Intangible Plant	•											•	•	•	•	•			•	•	•	•	•			•	•	•	•	•		
	Organization	\$	- \$	6,85	1\$	6,851 \$	6,851 \$	6,851 \$	6,851	\$ 6	,851 \$	6,851	\$-	\$	- \$	- \$	- \$	- \$	-	\$	- \$	- \$	- \$	- \$	- 4	5 -	\$	- \$	- \$	- \$	- \$	- \$	-
	Source of Water Supply												•	•	•	•	•			•	•	•	•	•			•	•	•		•		
	Land & Land Rights				\$	3,002 \$	3,002 \$	3,002 \$	3,002		,002 \$	3,002	ş -	\$	- \$	- \$	- \$	- \$	-	\$	- \$	- \$	- \$	- \$	- 4	5 -	\$	- \$	- \$	- \$	- \$	- \$	-
311	Structures & Improvements				\$	17,793 \$	17,793 \$	17,793 \$	17,793		,793 \$	17,793	\$ -	\$	- \$	- \$	- \$	- \$	-	\$	- \$	- \$	- \$	- \$	- 4	5 -	\$	- \$	- \$	- \$	- \$	- \$	-
314	Wells & Springs					17,173 \$	17,173 \$	17,173 \$	17,173		,173 \$	17,173	\$ -	\$	- \$	- \$	- \$	- \$	-	\$	- \$	- \$	- \$	- \$	- 4	5 -	\$	- \$	- \$	- \$	- \$	- \$	-
	Supply Mains				\$	2,872 \$	2,872 \$	2,872 \$	2,872	\$ 2	,872 \$	2,872	\$-	\$	- \$	- \$	- \$	- \$	-	\$	- \$	- \$	- \$	- \$	- 4	5 -	\$	- \$	- \$	- \$	- \$	- \$	-
	Pumping Plant												•	•	•	•	•			•	•	•	•	•			•	•	•		•		
325					\$	8,374 \$	8,374 \$	8,868 \$	8,868		,999 \$	9,131	ş -	\$	- \$	- \$	- \$	- \$	-	\$	- \$	- \$	- \$	- \$	- 4	5 -	\$	- \$	- \$	- \$	- \$	- \$	-
	Water Treatment Equip				\$	9,464 \$	9,464 \$	9,824 \$	9,824	\$ 9	,824 \$	9,824	\$ -	\$	- \$	- \$	- \$	- \$	-	\$	- \$	- \$	- \$	- \$	- \$	5 -	\$	- \$	- \$	- \$	- \$	- \$	-
	Water Treatment Plant									· · · ·			•	•	•	•	•			•	•		•	•			•	•	•	•	•	•	
342					\$	27,023 \$	27,023 \$	27,023 \$	27,023		,023 \$	27,023	\$ -	\$	- \$	- \$	- \$	- \$	-	\$	- \$	- \$	- \$	- \$	- 9	5 -	\$	- \$	- \$	- \$	- \$	- \$	-
343	Distribution Mains				\$	28,657 \$	28,657 \$	47,917 \$	47,917		,917 \$	47,917	\$ -	\$	- \$	- \$	- \$	- \$	-	\$	- \$	- \$	- \$	- \$	- 9	ş -	\$	- \$	- \$	- \$	- \$	- \$	-
345	Services	\$	-		\$	8,407 \$	8,407 \$	10,645 \$	11,202		,705 \$	16,209	\$ -	\$	- \$	- \$	- \$	- \$	-	\$	- \$	- \$	- \$	- \$	- 9	ş -	\$	- \$	- \$	- \$	- \$	- \$	-
346	Meters	\$	-		\$	4,889 \$	7,908 \$	8,876 \$	8,876		,876 \$	8,876	\$ -	\$	- \$	- \$	- \$	- \$	-	\$	- \$	- \$	- \$	- \$	- 4	5 -	\$	- \$	- \$	- \$	- \$	- \$	-
348	Hydrants				\$	332 \$	332 \$	332 \$	332	\$	332 \$	332	ş -	\$	- \$	- \$	- \$	- \$	-	\$	- \$	- \$	- \$	- \$	- 4	÷ -	\$	- \$	- \$	- \$	- \$	- \$	-
	General Plant					-	4.047		4.04-	•		10/-																					
397	Communication Equip					\$	1,647 \$	1,647 \$	1,647	\$ 1	,647 \$	1,647																					
	Total Gross Plant	\$	- 9	6.85	1 \$	134,837 \$	139,503 \$	162,822 \$	163,380	\$ 166	.015 \$	168,650	\$ -	\$	- \$	- \$	- \$	- \$	-	\$	- \$	- \$	- \$	- \$	- \$	- 4	\$	- \$	- \$	- \$	- \$	- \$	

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	DEPRECIATION RATE	AVERAGE SERVICE LIFE (YEARS)
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	ACCOUNT DESCRIPTION	DEPRECIATION	AVERAGE SERVICE
NUMBER		RATE	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	A	<u>B</u> 8.06%	<u>C</u> 8.06%	<u>D</u> 8.06%
Number	Description	Return	Return	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
	Allowance for Known and Measureable	¢0	¢0	
11	Changes/True-Up Estimate	\$0	\$0	\$0
12	Gross Revenue Requirement	\$8,451	\$8,451	\$8,451

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

	<u>A</u>	<u>B</u>	<u>C</u>
Line		Percentage	Dollar
Number	Rate Base Description	Rate	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	ll Total Rate Base	II U -	\$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

	<u>A</u>	B	<u>C</u>	<u>D</u>	E	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	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		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	1	TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
10			40		φŪ	φŪ		40	\$ 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>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Plant				Total		Total
Adj.		Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	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	A	<u>B</u>	<u>C</u> Total	<u>D</u> Adiust	E	<u>F</u>	<u>G</u>	<u>H</u> Iuriadiational	<u> </u> MO Adiveted
Line	Account	Depressistion Deserve Description	Total	Adjust.	Adiustrasuta	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	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							400.000/		
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	1	TOTAL DEPRECIATION RESERVE	\$225,588	l	\$0	\$225,588	1	\$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

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

Accounting Schedule: 07 Sponsor: Staff Page: 1 of 1 Attachment G Page 7 of 32

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

	<u>A</u>	<u>B</u>	<u><u>c</u></u>	<u>D</u>	E	<u> </u>	G
Line	Description	Test Year	Revenue	Expense	Net Lag	Factor	CWC Req
Number	Description	Adj. Expenses	Lag	Lag	C - D	(Col E / 365)	BxF
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 \$0
4	Pensions and Employee Benefits	\$0	0.00	0.00	0.00	0.000000	\$0 \$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						
24 25	Federal Tax Offset	\$2,246	0.00	0.00	0.00	0.00000	\$0
25 26	State Tax Offset	\$923	0.00	0.00	0.00	0.000000	\$0 \$0
20	City Tax Offset	\$923	0.00	0.00	0.00	0.000000	\$0 \$0
28	Interest Expense Offset	\$1,828	0.00	0.00	0.00	0.000000	\$0 \$0
20	TOTAL OFFSET FROM RATE BASE	\$5,126	0.00	0.00	0.00	0.000000	\$0 \$0
23		ψ3,120					φU
30	TOTAL CASH WORKING CAPITAL REQUIRED	I	1	I			\$0
							ψυ

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	<u>A</u> Category Description	<u>B</u> Total Test Year	<u>C</u> Test Year Labor	<u>D</u> Test Year Non Labor	<u>E</u> Adjustments	<u>F</u> Total Company Adjusted	<u>G</u> Jurisdictional Adjustments	<u>H</u> MO Final Adj Jurisdictional	<u>I</u> MO Juris. Labor	<u>J</u> 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 3	TOTAL COLLECTION OPERATIONS EXPENSES TOTAL COLLECTION MAINT. EXPENSES	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$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)
47						* 0.001	<u> </u>			
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

		D	<u> </u>	D	E	F	6	u			K		M
Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	<u>G</u> Total Company	<u>H</u> Total Company	Jurisdictional	Jurisdictional	<u>K</u> MO Final Adj	<u>⊢</u> MO Adj.	<u>M</u> MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)		11011 20001		(From Adj. Sch.)	(C+G)	7	(From Adj. Sch.)	(H x I) + J	L + N	
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	\$0
3		COLLECTION MAINT. EXPENSES											
3		TOTAL COLLECTION MAINT. EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
4		TOTAL COLLECTION MAINT. EXPENSES	φU	φU	φU		φŪ	φU		φU	φU	φU	φU
5		PUMPING OPERATIONS EXPENSES											
6		TOTAL PUMPING OPERATIONS EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
Ū			ψŪ	ψŪ	ψυ		φυ	ψŪ		ψŪ	ψυ	ψυ	Ψ
7		PUMPING MAINTENANCE EXPENSES											
8		TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$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	\$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 E-19	\$0	\$7,520	100.00%	\$0 \$0	\$7,520	\$7,520	\$0 \$1.105
19 20	767.600 775.500	Misc. Expenses Maintenance Expense-Ground	\$1,105 \$0	\$0 \$0	\$1,105 \$0	E-19 E-20	\$0 \$0	\$1,105 \$0	100.00% 100.00%	\$0 \$0	\$1,105 \$0	\$0 \$0	\$1,105
20	775.600	Maintenance Expense- Plant	\$0 \$0	\$0 \$0	\$0	E-20 E-21	\$0	\$0 \$0	100.00%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
21	0.000	Utilities	\$0 \$4.130	\$0 \$0	\$0 \$4.130	E-21 E-22	\$0	\$0 \$4.130	100.00%	\$0 \$0	\$0 \$4.130	\$0 \$0	\$0 \$4,130
22	0.000	TOTAL TREAT. & DISP. MAINT. EXPENSES	\$17,858	\$8,350	\$9,508	E-22	\$0	\$17,858	100.00 %	\$0	\$17,858	\$8,350	\$9,508
25		TOTAL TREAT. & DISP. MAINT. EXPENSES	φ17,000	<i>40,550</i>	45,500		φŪ	φ17,000		φU	\$17,000	40,000	<i>45,500</i>
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		\$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 \$0	\$5,440	E-33	\$0 \$6 742	\$5,440	100.00%	\$0	\$5,440	\$0 \$0	\$5,440
34 35	766.800 767.800	Reg. Comm. Exp. Reg. Commission Expense, Other - AGE-Dues and	\$7,203 \$0	\$0 \$0	\$7,203 \$0	E-34 E-35	-\$6,743 \$0	\$460 \$0	100.00% 100.00%	\$0 \$0	\$460 \$0	\$0 \$0	\$460 \$0
30	101.000	Reg. Commission Expense, Other - AGE-Dues and Subscriptions DNR fees	şυ	\$0	\$0	E-30	\$U	\$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	110.000	TOTAL ADMIN. & GENERAL EXPENSES	\$24,201	\$6,284	\$17,917	2-00	-\$9,912	\$14,289	100.00 /8	\$0	\$14,289	\$7,195	\$7.094
51		TO THE ABILITY & CENERAL EATENCED	φ 2 1 ,201	φ0,204	φ17,917	1	-95,912	φ14,209	1	φU	φ14,203	φι,195	φ1,094

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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	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	<u>G</u> Total Company	<u>H</u> Total Company	<u>I</u> Jurisdictional	<u>J</u> Jurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	<u>M</u> MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)			-	(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L+1	И = K
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	0.000	TOTAL INCOME TAXES	\$0			2 00		\$0	100.00 /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			1	1	\$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

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	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 inlcude 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 9 Maint Evennes		¢044	\$40,000	¢0.040	<u> </u>	¢c 070	¢c 070
	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	<u>A</u>	<u>B</u> Percentage	<u>C</u> Test	<u>D</u> 8.06%	<u>E</u> 8.06%	<u>F</u> 8.06%
Number	Description	Rate	Year	Return	Return	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	5 0000%	* 4 000	* 4 000	A 4 000	\$4 000
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 16	Deduct City Inc Tax - Fed. Inc. Tax Federal Taxable Income - Fed. Inc. Tax		\$0 \$0	\$129 \$14,975	\$129 \$14,975	\$129 \$14,975
17	Federal Income Tax at the Rate of	See Tax Table	\$0 \$0	\$2,246	\$14,975	\$14,975
18	Subtract Federal Income Tax Credits		ţu	<i>v_,v</i>	\$ _,	<i>+,</i>
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 25	Deduct Federal Income Tax at the Rate of Deduct City Income Tax - MO. Inc. Tax	50.000%	\$0 \$0	\$1,123 \$129	\$1,123 \$129	\$1,123 \$129
25	Missouri Taxable Income - MO. Inc. Tax		\$0 \$0	\$129	\$129	\$129
27	Subtract Missouri Income Tax Credits		ψŪ	ψ14,775	ψ14,775	ψ14,775
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 33	Deduct Federal Income Tax - City Inc. Tax Deduct Missouri Income Tax - City Inc. Tax		\$0 \$0	\$2,246 \$923	\$2,246 \$923	\$2,246 \$923
34	City Taxable Income		\$0 \$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 42	City Income Tax TOTAL SUMMARY OF CURRENT INCOME TAX	-	<u>\$0</u> \$0	\$129 \$3,298	\$129 \$3,298	<u>\$129</u> \$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

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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

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

	A	<u>B</u>	<u>C</u> Percentage	D	<u>E</u> Weighted	<u>F</u> Weighted	<u>G</u> Weighted
Line Number	Description	Dollar Amount	of Total Capital Structure	Embedded Cost of Capital	Cost of Capital 11.26%	Cost of Capital 11.26%	Cost of Capital 11.26%
Number	Description	Amount	Ondetaite	Oupital	11.2070	11.2070	11.2070
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	<u>B</u>
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	A	<u>B</u> 8.06%	<u>C</u> 8.06%	<u>D</u> 8.06%
Number	Description	Return	Return	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	\$71,470	\$71,470	\$71,470

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

	A	B	<u>C</u>
Line		Percentage	Dollar
Number	Rate Base Description	Rate	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	II Total Rate Base	II L	\$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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	<u>F</u>	<u>G</u>	<u>H</u>	<u> </u>
	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	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	<u>B</u>	<u>C</u>	D	<u>E</u> Total	E	<u>G</u> Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
Humber			Amount	Amount	Adjustitients	Aujustinentis
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	11	-	\$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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	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	\$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

	<u>A</u>	<u>B</u>	<u>c</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	H	<u>l</u>
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	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	002.200	TOTAL COLLECTION PLANT	\$100,295	N-V	\$0	\$100,295	100.0070	\$0	\$100,295
•			\$100,200		ψ υ	\$100,200		ţ.	¢100,200
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
					ψŪ	ţ.		ţ.	ţ.
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

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

	A	<u>B</u>	<u><u> </u></u>	<u>_</u> <u>D</u>	E	<u> </u>	G
Line	Description	Test Year	Revenue	Expense	Net Lag	Factor	CWC Req
Number	Description	Adj. Expenses	Lag	Lag	C - D	(Col E / 365)	BxF
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 \$0
4	Pensions and Employee Benefits	\$0	0.00	0.00	0.00	0.000000	\$0 \$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
							ΨU
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	<u>A</u>	<u>B</u> Total Test	<u>C</u> Test Year	<u>D</u> Test Year	Ē	<u>F</u> Total Company	<u>G</u> Jurisdictional	<u>H</u> MO Final Adj	<u>I</u> MO Juris.	<u>J</u> MO Juris.
Number	Category Description	Year	Labor	Non Labor	Adjustments	Adjusted	Adjustments	Jurisdictional	Labor	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

	Δ	В	<u>C</u>	D	E	F	6	н			ĸ		м
Line	<u>A</u> Account	<u>5</u>	Test Year	Test Year	⊑ Test Year	Adjust.	<u>G</u> Total Company	<u>H</u> Total Company	Jurisdictional	Jurisdictional	<u>K</u> MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	
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	\$0
3		COLLECTION MAINT. EXPENSES											
3		TOTAL COLLECTION MAINT. EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
4		TOTAL COLLECTION MAINT. EXPENSES	φυ	φU	φU		φU	φU		φU	φυ	φU	φU
5		PUMPING OPERATIONS EXPENSES											
6		TOTAL PUMPING OPERATIONS EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
•			ψŪ	ψŪ	ΨŬ		ţ.	ψ υ		Ψ°	ψ υ	ţ.	÷
7		PUMPING MAINTENANCE EXPENSES											
8		TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$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	\$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	\$0	E-20 E-21	\$0	\$0	100.00%	\$0 \$0	\$0 \$0	\$0 \$0	\$0
21 22	775.600 0.000	Maintenance Expense- Plant Utilities	ەن \$4.130	\$0 \$0	\$0 \$4.130	E-21 E-22	\$0 \$0	\$0 \$4.130	100.00% 100.00%	\$0 \$0	\$0 \$4.130	\$0 \$0	\$0
22	0.000	TOTAL TREAT. & DISP. MAINT. EXPENSES	\$4,130	\$8.350	\$9,508	E-22	\$0	\$4,130	100.00%	\$0	\$4,130	\$8,350	\$4,130 \$9.508
23		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$17,000	\$0,350	49,500		φŪ	\$17,050		φU	\$17,000	\$0,350	\$9,500
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		\$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 60	\$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	Subscriptions DNR fees Misc. Expenses - AGE- Bank Service Charges	\$489	\$0	\$489	E-36	\$0	\$489	100.00%	\$0	\$489	\$0	\$489
30	113.000	TOTAL ADMIN. & GENERAL EXPENSES	\$40 <u>9</u> \$24,201	\$6,284	\$409	L-30	-\$9,912	\$409	100.00%	\$0	\$14,289	\$0	\$409
31		I OTAL ADMIN. & GENERAL EAFENGES	⊅∠4,201	30,284	\$17,917	1	-ຈອ,912	ə14,289	1	<u>۵</u> ۵	\$14,289	ar,195	p1,094

Accounting Schedule: 09 Sponsor: Staff Page: 1 of 2 Attachment G Page 26 of 32

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	<u>A</u> Account Number	<u>B</u> Income Description	<u>C</u> Test Year Total	<u>D</u> Test Year Labor	<u>E</u> Test Year Non Labor	<u>F</u> Adjust. Number	<u>G</u> Total Company Adjustments	<u>H</u> Total Company Adjusted	<u>I</u> Jurisdictional Allocations	<u>J</u> Jurisdictional Adjustments	<u>K</u> MO Final Adj Jurisdictional	<u>L</u> MO Adj. Juris. Labor	<u>M</u> MO Adj. Juris. Non Labor
			(D+E)				(From Adj. Sch.)			(From Adj. Sch.)	(H x I) + J	L+1	VI = K
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											
52	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)
53 54	0.000	TOTAL INCOME TAXES	\$0		See note (1)	E-55	See note (1)	\$0	100.00 %	\$0	\$0	See note (1)	
54		TOTAL INCOME TAXES	φU					φU		φU	φυ		
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			I	I	\$6,081	.1	-\$29,748	-\$23,667	I	1
			-00,001					40,001		-420,140	-920,007		

(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

<u>A</u>	<u>B</u>	<u>C</u>	D	Ē	Ē	<u>G</u>	<u>H</u>	<u>l</u>
Income			Company	Company	Company	Jurisdictional	Jurisdictional	Jurisdictional
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
Number		Number	Labor	Non Labor	Total	Laboi	Non Labor	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 inlcude 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	A	<u>B</u> Percentage	<u>C</u> Test	<u>D</u> 8.06%	<u>E</u> 8.06%	<u>F</u> 8.06%
Number	Description	Rate	Year	Return	Return	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 5	Test TOTAL ADD TO NET INCOME BEFORE TAXES		<u>\$0</u> \$35,349	<u>\$0</u> \$35,349	\$0 \$35,349	<u>\$0</u> \$35,349
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 17	Federal Taxable Income - Fed. Inc. Tax Federal Income Tax at the Rate of	See Tax Table	\$0 \$0	\$51,015 \$7,754	\$51,015 \$7,754	\$51,015 \$7,754
18	Subtract Federal Income Tax Credits	See Tax Table	φU	\$7,754	φ1,154	\$7,754
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 25	Deduct Federal Income Tax at the Rate of Deduct City Income Tax - MO. Inc. Tax	50.000%	\$0 \$0	\$3,877 \$437	\$3,877 \$437	\$3,877 \$437
25	Missouri Taxable Income - MO. Inc. Tax		\$0 \$0	\$50,281	\$50,281	\$437 \$50,281
27	Subtract Missouri Income Tax Credits		ψŪ	\$50,201	400,201	φ 30 ,201
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 34	Deduct Missouri Income Tax - City Inc. Tax City Taxable Income		\$0 \$0	\$3,143 \$42,609	\$3,143 \$43,698	\$3,143 \$42,698
34 35	Subtract City Income Tax Credits		φU	\$43,698	\$43,090	\$43,698
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	\$0 \$0	\$0 \$0
45 46	Amortization of Deferred ITC TOTAL DEFERRED INCOME TAXES		<u>\$0</u> \$0	<u>\$0</u> \$0	<u>\$0</u> \$0	<u>\$0</u> \$0
47	TOTAL INCOME TAX		\$0	\$11,334	\$11,334	\$11,334

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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

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Weinherd	<u>F</u>	<u>G</u>
			Percentage of Total	Embedded	Weighted Cost of	Weighted Cost of	Weighted Cost of
Line		Dollar	Capital	Cost of	Capital	Capital	Capital
Number	Description	Amount	Structure	Capital	11.26%	11.26%	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

	A	<u>B</u>
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)	\$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	A	<u>B</u> 8.06%	<u>C</u> 8.06%	<u>D</u> 8.06%
Number	Description	Return	Return	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

	<u>A</u>	<u>B</u>	<u>C</u>
Line	_	Percentage	Dollar
Number	Rate Base Description	Rate	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

	<u>A</u>	B	<u>C</u>	<u>D</u>	E	<u>F</u>	<u>G</u>	<u>H</u>	<u>l</u>
Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
<u>.</u>									
1		INTANGIBLE PLANT							
2		Organization - IP	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3		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		Collection Sewers, Gravity	\$38,547	P-8	\$0	\$38,547	100.00%	\$0	\$38,547
9	354.000	Flow Measuring Devices	\$00,041	P-9	\$0	\$00,041	100.00%	\$0	\$00,041
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
24		GENERAL PLANT							
21			<u>^</u>		\$0	¢0			\$0
22		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
23	1	TOTAL PLANT IN SERVICE	\$81,855	1	\$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>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Plant				Total		Total
Adj.		Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	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

	A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
4		INTANGIBLE PLANT			
1	254 400		¢0	0.00%	¢o
2	351.100	Organization - IP	\$0 \$0	0.00%	\$0 \$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	l	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

	A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>l</u>
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	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 \$0	\$17,110	100.00%	\$0	\$17,110
9	354.000	Flow Measuring Devices	\$0	R-9	\$0	\$0	100.00%	\$0	\$0
3 10	354.000	TOTAL COLLECTION PLANT	\$17.755	N-9	\$0	\$17,755	100.00 %	\$0	\$17,755
10		TOTAL COLLECTION FLANT	\$17,755		φU	\$17,755		φU	φ17,755
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
10	373.000	Plant Sewers - TDP	\$2,818	R-10 R-17	\$0 \$0	\$2,818	100.00%	\$0 \$0	\$2,818
17	375.000	Outfall Sewers - TDP	\$2,350	R-17 R-18	\$0 \$0	\$∠,350 \$16	100.00%	\$0	\$2,350 \$16
18	375.000		\$10	R-10 R-19		\$10	100.00%		
19 20	309.400	Other Plant & Misc. Equipment - TDP TOTAL TREATMENT & DISPOSAL PLANT		R-19	<u>\$0</u> \$0		100.00%	\$0	\$0
20		IUIAL IKEAIMENI & DISPUSAL PLANI	\$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	1	\$0	\$22,875	1	\$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	B	<u>c</u>	<u>D</u>	<u>E</u> Total	<u>F</u>	<u>G</u> Total
Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Adjustments Description	Number	Amount	Amount	Adjustments	Adjustments
	Total Reserve Adjustments			\$0	•	\$0

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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

	<u>A</u>	<u>B</u>	<u><u> </u></u>	<u>D</u>	<u>E</u>	<u> </u>	G
Line	– 1 <i>4</i>	Test Year	Revenue	Expense	Net Lag	Factor	CWC Req
Number	Description	Adj. Expenses	Lag	Lag	C - D	(Col E / 365)	BxF
	ODEDATION AND MAINT EXPENSE						
1	OPERATION AND MAINT. EXPENSE	<u>^</u>	0.00	0.00	0.00	0.000000	**
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 0.000000	\$0 \$0
4	Pensions and Employee Benefits	\$0 \$0	0.00 0.00	0.00 0.00	0.00 0.00	0.000000	\$0 \$0
5	Electric						\$0
6	Telephone Office Deute	\$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 Uncollectible Accounts	\$0	0.00	0.00	0.00	0.000000	\$0
9		\$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	<u>\$0</u> \$0
13	TOTAL OPERATION AND MAINT. EXPENSE	\$25,428					\$U
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						
23 24	Federal Tax Offset	\$116	0.00	0.00	0.00	0.00000	\$0
24 25	State Tax Offset		0.00	0.00	0.00	0.000000	
25 26		\$48 \$0	0.00	0.00	0.00	0.000000	\$0 \$0
26 27	City Tax Offset Interest Expense Offset	· ·	0.00	0.00	0.00	0.000000	\$0 \$0
27	TOTAL OFFSET FROM RATE BASE	\$1,689	0.00	0.00	0.00	0.000000	\$0
28	IUIAL UFFSEI FRUM KAIE BASE	\$1,853					\$0
29	TOTAL CASH WORKING CAPITAL REQUIRED	I					\$0
23							ψυ

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	<u>A</u> Category Description	<u>B</u> Total Test Year	<u>C</u> Test Year Labor	<u>D</u> Test Year Non Labor	<u>E</u> Adjustments	<u>F</u> Total Company Adjusted	<u>G</u> Jurisdictional Adjustments	<u>H</u> MO Final Adj Jurisdictional	<u>I</u> MO Juris. Labor	<u>J</u> 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

	A	<u>B</u>	<u>C</u>	D	E	F	G	H		J	K	L	м
Line	Account		Test Year	Test Year	 Test Year	Adjust.		Total Company	Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	I = K
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 \$29.519			Rev-5		\$290 \$29.519	100.00%	-\$290 \$1.587	\$0 \$31.106		
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	\$0
-			ΨΟΙ	ψŪ	ψŪ		ΨŬ	ψŪ		ψŪ	ΨΟ	ψυ	Ψ
3		COLLECTION MAINT. EXPENSES											
4		TOTAL COLLECTION MAINT. EXPENSES	\$0	\$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	\$0
7		PUMPING MAINTENANCE EXPENSES											
8		TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
9		TREAT. & DISP. OPER. EXPENSE											
9 10	704 500	Contract Labor (Paul Tracy-Operator)	¢5 905	\$5,865	¢0	E-10	¢0.	¢5 965	400.00%	¢0	¢5 905	¢E 965	¢0.
10	701.500 703.500	Dues and Subscriptons (Missouri One Call)	\$5,865 \$0	\$5,665 \$0	\$0 \$0	E-10 E-11	\$0 \$0	\$5,865 \$0	100.00% 100.00%	\$0 \$0	\$5,865 \$0	\$5,865 \$0	\$0 \$0
12	703.500	Utilities- (Plant)	\$0 \$2,478	\$0 \$0	\$0	E-11	\$0	\$0	100.00%	\$0 \$0	\$0 \$2,478	\$0 \$0	\$0 \$2,478
13	704.500	TOTAL TREAT. & DISP. OPER. EXPENSE	\$8,343	\$5.865	\$2,478	L-12	\$0	\$8.343	100.00 /8	\$0	\$8.343	\$5,865	\$2,478
			\$0,0	\$\$\$\$\$\$\$\$\$\$\$\$\$	¥=,v			\$0,010		**	\$ 0,010	\$ 0,000	¥=,v
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		\$0	\$3,241		\$0	\$3,241	\$0	\$3,241
20	775.700	CUSTOMER ACCOUNTS EXPENSE Billing Expense Allocated	¢2 470	¢0	¢2 470	E-21	¢0.	¢2.479	100.00%	¢0	¢0.470	¢0	¢9.470
21 22	//5./00	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$3,478 \$3,478	\$0 \$0	\$3,478 \$3,478	E-21	\$0 \$0	\$3,478 \$3,478	100.00%	\$0 \$0	\$3,478 \$3,478	<u>\$0</u> \$0	\$3,478 \$3,478
22		TOTAL COSTOMER ACCOUNTS EXPENSE	\$3,470	φU	\$3,470		φU	\$3,470		φU	\$3,470	φU	\$3,470
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 35	0.000	Professional Fees-Accounting	\$790	\$0	\$790	E-34 E-35	\$0	\$790	100.00% 100.00%	\$0 \$0	\$790	\$0	\$790
35	734.800	Rent TOTAL ADMIN. & GENERAL EXPENSES	\$2,880 \$11,753	\$0 \$3,142	\$2,880 \$8,611	⊏-35	\$0 -\$1,387	\$2,880 \$10,366	100.00%	\$0	\$2,880 \$10,366	\$0 \$5,396	\$2,880 \$4.970
50		IVIAL ADMIN. & GENERAL EAFENGED	φ11,755	<i>φ</i> 3,142	φ0,011		-91,307	φ10,300		φU	φ10,300	<i>4</i> 5,590	φ4,970
37		DEPRECIATION EXPENSE											
			1 1		1	•	1	1	1	1	1	I	

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

	A	B	<u>C</u>	D	E	F	G	н	I	J	К	L	М
Line	Account		Test Year	Test Year	Test Year	Adjust.	Total Company	Total Company	Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L+1	1 = K
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			1	I	\$2,873	. 1	\$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

Adj. Number		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
Rev-2 R	Residential	480.000	\$0	\$0	\$0	\$0	\$1,877	\$1,877
1.	I. To Annualize Residential Revenue		\$0	\$0		\$0	\$1,877	
Rev-5 O	Other Sewer Revenue - Oper. Rev.	493.000	\$0	\$0	\$0	\$0	-\$290	-\$290
1.	I. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	-\$290	
2	2. No Adjustment		\$0	\$0		\$0	\$0	
E-27 N	Manangement fee	704.800	\$2,254	\$0	\$2,254	\$0	\$0	\$0
1.	I. To include wages for owner.		\$2,254	\$0		\$0	\$0	
E-29 Ir	nterest Expense		\$0	-\$1,716	-\$1,716	\$0	\$0	\$0
	I. To remove interest expense included in capitol structure calculation.		\$0	-\$1,716		\$0	\$0	
E-31 N	MPS Assesment (PSC Assesment)	731.800	\$0	-\$1,925	-\$1,925	\$0	\$0	\$0
1.	I. To update to known and messuarable 2015 PSC Assesment.		\$0	-\$1,925		\$0	\$0	
E-38 D	Depreciation Expense, Dep. Exp.		\$0	\$0	\$0	\$0	\$735	\$735
1	I. To Annualize Depreciation Expense		\$0	\$0		\$0	\$735	
2	2. No Adjustment		\$0	\$0		\$0	\$0	
E-51 C	Current Income Taxes		\$0	\$0	\$0	\$0	\$406	\$406
1	I. To Annualize Current Income Taxes		\$0	\$0		\$0	\$406	
N	No Adjustment		\$0	\$0		\$0	\$0	
т	Fotal Operating Revenues		\$0	\$0	\$0	\$0	\$1,587	\$1,587
т	Fotal 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	A	<u>B</u> Percentage	<u>C</u> Test	<u>D</u> 8.06%	<u>E</u> 8.06%	<u>F</u> 8.06%
Number	Description	Rate	Year	Return	Return	Return
4			¢0 705	¢0 500	¢0 500	¢0 500
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 19	Credit - Wind Credit - Solar		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
20	Net Federal Income Tax		\$288	\$0 \$116	\$0 \$116	\$0 \$116
24	PROVISION FOR MO. INCOME TAX					
21 22	Net Taxable Income - MO. Inc. Tax		\$2,036	\$819	\$819	\$819
22	Deduct Federal Income Tax at the Rate of	50.000%	\$2,038 \$144	\$58	\$58	\$58
24	Deduct City Income Tax - MO. Inc. Tax	50.000 /0	\$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			\$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		<u>\$0</u>	<u>\$0</u>	\$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

1.500	A	B	<u>C</u>	<u>D</u>	Ē	Ē
Line		Percentage	Test	8.06%	8.06%	8.06%
Number	Description	Rate	Year	Return	Return	Return
						1
		Federal	Tax Table			
Fe	deral 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
То	tal 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

A		<u>B</u>	<u>C</u> Percentage	D	<u>E</u> Weighted	<u>F</u> Weighted	<u>G</u> Weighted
Line Number	Description	Dollar Amount	of Total Capital Structure	Embedded Cost of Capital	Cost of Capital 11.26%	Cost of Capital 11.26%	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	<u>B</u>
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	A	<u>B</u> 8.06%	<u>C</u> 8.06%	<u>D</u> 8.06%
Number	Description	Return	Return	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

	<u>A</u>	<u>B</u>	<u>C</u>
Line		Percentage	Dollar
Number	Rate Base Description	Rate	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	n 4	\$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

	<u>A</u>	<u>B</u>	<u>c</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>н</u>	<u>l</u>
-	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	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
		COLUCTION DI ANT							
6		COLLECTION PLANT	<u> </u>			** ***	100.000/		
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	I	TOTAL PLANT IN SERVICE	\$81,855	1	\$416,500	\$498,355	I	\$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	<u>B</u>	<u>C</u>	D	<u>E</u> Total	E	<u>G</u> Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	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

	A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	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		0.00%	
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 \$0
20	303.400	TOTAL TREATMENT & DISPOSAL PLANT	\$456,952	0.0070	\$22,410
20			\$400,00E		<i>~~</i> ,410
21		GENERAL PLANT			
22		TOTAL GENERAL PLANT	\$0		\$0
23	1	Total Depreciation	\$498,355		\$22,410

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

	A	<u>B</u>	<u><u> </u></u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>.</u>	<u> </u>
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	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>	<u>B</u>	<u>C</u>	<u>D</u>	<u> </u>	<u>F</u>	<u>G</u>
Reserve				Total		Total
Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Adjustments Description	Number	Amount	Amount	Adjustments	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

Number Description Adj. Expenses Lag Lag C - D (Col E / 365) B x F 1 OPERATION AND MAINT. EXPENSE \$0 0.00 0.00 0.000000 0.000000 3 Tax Withholding \$0 0.00 0.00 0.00 0.000000 4 Pensions and Employee Benefits \$0 0.00 0.00 0.000000 5 Electric \$0 0.00 0.00 0.000000 0.000000 6 Telephone \$0 0.00 0.00 0.00 0.000000 9 Uncollectlible Accounts \$0 0.00 0.00 0.00 0.000000 10 PSC Assessment \$0 0.00 0.00 0.00 0.000000 12 Cash Vouchers \$255,428 0.00 0.00 0.000000 0.000000 13 TOTAL OPERATION AND MAINT. EXPENSE \$25,428 0.00 0.00 0.000000 0.000000 14 TAXES ItaXES \$0 0.00 <t< th=""><th>Line</th><th>A</th><th><u>B</u></th><th><u>C</u></th><th><u>D</u></th><th><u>E</u></th><th><u>F</u></th><th><u>G</u></th></t<>	Line	A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
1 OPERATION AND MAINT. EXPENSE 50 0.0 0.0		Description				•		CWC Req
2 Base Payroll \$0 0.00 0.00 0.00 0.00 0.00000 3 Tax Withholding \$0 0.00 0.00 0.00 0.00000 4 Pensions and Employee Benefits \$0 0.00 0.00 0.00 0.00000 5 Electric \$0 0.00 0.00 0.00 0.00000 6 Telephone \$0 0.00 0.00 0.00 0.00000 7 Office Rents \$0 0.00 0.00 0.00 0.00000 9 Uncollectible Accounts \$0 0.00 0.00 0.00 0.00000 10 PSC Assessment \$0 0.00 0.00 0.00 0.00000 11 Expense Allocations \$25,428 0.00 0.00 0.000000 12 Cash Vouchers \$25,428 0.00 0.00 0.000000 13 TOTAL OPERATION AND MAINT. EXPENSE \$20 0.00 0.00 0.000 0.000000 1	Number	Description	Adj. Expenses	Lag	Lag	C - D	(COLE / 365)	ВХГ
2 Base Payroll \$0 0.00 0.00 0.00 0.00 0.00000 3 Tax Withholding \$0 0.00 0.00 0.00 0.00000 4 Pensions and Employee Benefits \$0 0.00 0.00 0.00 0.00000 5 Electric \$0 0.00 0.00 0.00 0.00000 6 Telephone \$0 0.00 0.00 0.00 0.00000 7 Office Rents \$0 0.00 0.00 0.00 0.00000 8 Intercompany Billing \$0 0.00 0.00 0.00 0.00000 9 Uncollectible Accounts \$0 0.00 0.00 0.00 0.00000 10 PSC Assessment \$0 0.00 0.00 0.00 0.00000 12 Cash Vouchers \$252,428 0.00 0.00 0.000000 13 TOTAL OPERATION AND MAINT. EXPENSE \$25,428 0.00 0.00 0.000000 14<	1	OPERATION AND MAINT EXPENSE						
3 Tax Withholding \$0 0.00 0.00 0.00 0.00 0.00000 4 Pensions and Employee Benefits \$0 0.00 0.00 0.00 0.00000 5 Electric \$0 0.00 0.00 0.00 0.00000 6 Telephone \$0 0.00 0.00 0.00 0.00000 7 Office Rents \$0 0.00 0.00 0.00 0.000000 8 Intercompany Billing \$0 0.00 0.00 0.00 0.000000 9 Uncollectible Accounts \$0 0.00 0.00 0.00 0.00 0.00000 10 PSC Assessment \$0 0.00 0.00 0.00 0.00000 12 Cash Vouchers \$25,428 0.00 0.00 0.00 0.00000 13 TOTAL OPERATION AND MAINT. EXPENSE \$25,428 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 <td>-</td> <td></td> <td>\$0</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0 00000</td> <td>\$0</td>	-		\$0	0.00	0.00	0.00	0 00000	\$0
4 Pensions and Employee Benefits \$0 0.00 0.00 0.00 0.00 0.00000 5 Electric \$0 0.00 0.00 0.00 0.00000 6 Telephone \$0 0.00 0.00 0.00 0.000000 7 Office Rents \$0 0.00 0.00 0.00 0.000000 8 Intercompany Billing \$0 0.00 0.00 0.00 0.000000 9 Uncollectible Accounts \$0 0.00 0.00 0.00 0.000000 10 PSC Assessment \$0 0.00 0.00 0.000000 0.000000 11 Expense Allocations \$25,428 0.00 0.00 0.000000 0.000000 13 TOTAL OPERATION AND MAINT. EXPENSE \$25,428 0.00 0.00 0.000000 0.000000 14 TAXES \$0 0.00 0.00 0.00 0.000000 0.000000 16 Unemployment \$0 0.00 0.00 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$0 \$0</td>								\$0 \$0
5 Electric \$0 0.00 0.00 0.00 0.00 0.00000 6 Telephone \$0 0.00 0.00 0.00 0.00000 7 Office Rents \$0 0.00 0.00 0.00 0.00000 8 Intercompany Billing \$0 0.00 0.00 0.00 0.00000 9 Uncollectible Accounts \$0 0.00 0.00 0.00 0.000000 10 PSC Assessment \$0 0.00 0.00 0.000000 0.000000 11 Expense Allocations \$0 0.00 0.00 0.00 0.000000 12 Cash Vouchers \$25,428 0.00 0.00 0.000000 0.000000 13 TOTAL OPERATION AND MAINT. EXPENSE \$25,428 0.00 0.00 0.000000 0.000000 14 TAXES \$0 0.00 0.00 0.00 0.000000 0.000000 15 FICA - Employer Portion \$0 0.00 0.00								\$0 \$0
6 Telephone \$0 0.00 0.00 0.00 0.000000 7 Office Rents \$0 0.00 0.00 0.00 0.000000 8 Intercompany Billing \$0 0.00 0.00 0.00 0.000000 9 Uncollectible Accounts \$0 0.00 0.00 0.00 0.000000 10 PSC Assessment \$0 0.00 0.00 0.00 0.000000 11 Expense Allocations \$0 0.00 0.00 0.00 0.000000 12 Cash Vouchers \$25,428 0.00 0.00 0.00 0.000000 13 TOTAL OPERATION AND MAINT. EXPENSE \$25,428 0.00 0.00 0.000000 0.00 0.000000 14 TAXES \$0 0.00 0.00 0.00 0.000000 0.00 0.000000 16 Unemployment \$0 0.00 0.00 0.00 0.000000 0.00 0.000000 17 Property Tax								\$0 \$0
7 Office Rents \$0 0.00			1.5					\$0 \$0
8 Intercompany Billing \$0 0.00 0.00 0.00 0.00 0.000000 9 Uncollectible Accounts \$0 0.00 0.00 0.00 0.000 0.000000 10 PSC Assessment \$0 0.00 0.00 0.00 0.000000 11 Expense Allocations \$0 0.00 0.00 0.00 0.000000 12 Cash Vouchers \$25,428 0.00 0.00 0.00 0.000000 13 TOTAL OPERATION AND MAINT. EXPENSE \$25,428 0.00 0.00 0.000000 14 TAXES \$0 0.00 0.00 0.00 0.000000 16 Unemployment \$0 0.00 0.00 0.000000 0.000000 18 Gross Receipts Tax \$0 0.00 0.00 0.000 0.000000 20 Sales Tax \$0 0.00 0.00 0.000 0.000000 21 TOTAL TAXES \$0 0.00 0.000 0.000000	-	-	1.5					\$0 \$0
9 Uncollectible Accounts \$0 0.00 0.00 0.00 0.000000 10 PSC Assessment \$0 0.00 0.00 0.00 0.000000 11 Expense Allocations \$0 0.00 0.00 0.00 0.000000 12 Cash Vouchers \$25,428 0.00 0.00 0.000 0.000000 13 TOTAL OPERATION AND MAINT. EXPENSE \$25,428 0.00 0.00 0.000000 0.000000 15 FICA - Employer Portion \$0 0.00 0.00 0.000000 0.000000 16 Unemployment \$0 0.00 0.00 0.00 0.000000 18 Gross Receipts Tax \$0 0.00 0.00 0.000000 0.000000 19 Corporate Franchise \$0 0.00 0.00 0.00 0.000000 20 Sales Tax \$0 0.00 0.00 0.00 0.000000 21 TOTAL TAXES \$0 0.00 0.00 0.000000	-		1.5					\$0 \$0
10 PSC Assessment \$0 0.00 0.00 0.00 0.00 0.00000 11 Expense Allocations \$0 0.00 0.00 0.00 0.00000 0.000000 12 Cash Vouchers \$25,428 0.00 0.00 0.00 0.000000 13 TOTAL OPERATION AND MAINT. EXPENSE \$25,428 0 0 0.00 0.000000 13 TOTAL OPERATION AND MAINT. EXPENSE \$25,428 0 0 0.00 0.000000 14 TAXES \$0 0.00 0.00 0.00 0.000000 0 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 0.000000 0 0.000000 0 0.000000 0 0 0.000000 0 0 0 0.000000 0 0 0 0 0 0 0 0 0			1.5					\$0 \$0
11 Expense Allocations \$0 0.00 0.00 0.00 0.00000 12 Cash Vouchers \$25,428 0.00 0.00 0.00 0.00000 13 TOTAL OPERATION AND MAINT. EXPENSE \$25,428 0.00 0.00 0.00 0.000000 14 TAXES \$25,428 0.00 0.00 0.00 0.000000 15 FICA - Employer Portion \$0 0.00 0.00 0.00 0.000000 16 Unemployment \$0 0.00 0.00 0.00 0.000000 17 Property Tax \$0 0.00 0.00 0.00 0.000000 18 Gross Receipts Tax \$0 0.00 0.00 0.000000 0.000000 20 Sales Tax \$0 0.00 0.00 0.000000 0.000000 21 TOTAL TAXES \$0 0.00 0.00 0.000000 0.000000 22 CWC REQ'D BEFORE RATE BASE \$5,446 0.00 0.00 0.000000	-		1.5					\$0 \$0
12 Cash Vouchers \$25,428 0.00 0.00 0.00 0.00000 13 TOTAL OPERATION AND MAINT. EXPENSE \$25,428 0 0 0.00 0.00 0.000000 14 TAXES FICA - Employer Portion \$0 0.00 0.00 0.00 0.000000 15 FICA - Employer Portion \$0 0.00 0.00 0.00 0.000000 16 Unemployment \$0 0.00 0.00 0.00 0.000000 17 Property Tax \$0 0.00 0.00 0.00 0.000000 18 Gross Receipts Tax \$0 0.00 0.00 0.00 0.000000 19 Corporate Franchise \$0 0.00 0.00 0.00 0.000000 20 Sales Tax \$0 0.00 0.00 0.00 0.000000 21 TOTAL TAXES \$0 0.00 0.00 0.00 0.000000 21 TAX OFFSET FROM RATE BASE \$5,446 0.00 0.00 0.00 0.000000 23 TAX OFFSet S7,446 <			1.5					\$0 \$0
13 TOTAL OPERATION AND MAINT. EXPENSE \$25,428 0.00 0.00 0.00 0.00 14 TAXES \$0 0.00 0.00 0.00 0.00 0.000000 15 FICA - Employer Portion \$0 0.00 0.00 0.00 0.000000 16 Unemployment \$0 0.00 0.00 0.00 0.000000 17 Property Tax \$0 0.00 0.00 0.00 0.000000 18 Gross Receipts Tax \$0 0.00 0.00 0.00 0.000 0.000000 20 Sales Tax \$0 0.00 0.00 0.00 0.00 0.000000 21 TOTAL TAXES \$0 0.00 0.00 0.00 0.00 0.000000 22 CWC REQ'D BEFORE RATE BASE \$5,446 0.00 0.00 0.000000 0.000000 23 TAX OFFSET FROM RATE BASE \$5,446 0.00 0.00 0.0000000 0.0000000 24 Federal Tax Offset \$2,239 0.00 0.00 0.00 0.0000000 0.0000000 0.0000		•						\$0 \$0
14 TAXES 14 TAXES 15 FICA - Employer Portion \$0 0.00 0.00 0.00 0.000000 16 Unemployment \$0 0.00 0.00 0.00 0.000000 17 Property Tax \$0 0.00 0.00 0.00 0.000000 18 Gross Receipts Tax \$0 0.00 0.00 0.000000 0.000000 20 Sales Tax \$0 0.00 0.00 0.00 0.000000 21 TOTAL TAXES \$0 0.00 0.00 0.00 0.000000 22 CWC REQ'D BEFORE RATE BASE OFFSETS \$0 0.00 0.00 0.000000 23 TAX OFFSET FROM RATE BASE \$5,446 0.00 0.00 0.00 0.000000 25 State Tax Offset \$2,239 0.00 0.00 0.000000 0.000000 26 City Tax Offset \$0 0.00 0.00 0.000000 0.000000 0.000000 0.000000 0.000000				0.00	0.00	0.00	0.000000	\$0
FICA - Employer Portion \$0 0.00 0.00 0.00 0.000000 16 Unemployment \$0 0.00 0.00 0.00 0.000000 17 Property Tax \$0 0.00 0.00 0.00 0.000000 18 Gross Receipts Tax \$0 0.00 0.00 0.00 0.000000 19 Corporate Franchise \$0 0.00 0.00 0.00 0.000000 20 Sales Tax \$0 0.00 0.00 0.00 0.000000 21 TOTAL TAXES \$0 0.00 0.00 0.00 0.000000 22 CWC REQ'D BEFORE RATE BASE OFFSETS \$0 0.00 0.00 0.000000 0.000000 23 TAX OFFSET FROM RATE BASE \$5,446 0.00 0.00 0.00 0.000000 24 Federal Tax Offset \$2,239 0.00 0.00 0.000000 0.000000 25 State Tax Offset \$0 0.00 0.00 0.00 0.0000000	10		\$20,420					ψŪ
16 Unemployment \$0 0.00 0.00 0.00 0.00000 17 Property Tax \$0 0.00 0.00 0.00 0.00000 18 Gross Receipts Tax \$0 0.00 0.00 0.00 0.00000 19 Corporate Franchise \$0 0.00 0.00 0.00 0.00000 20 Sales Tax \$0 0.00 0.00 0.00 0.00000 21 TOTAL TAXES \$0 0.00 0.00 0.00 0.00000 21 TAX OFFSET FROM RATE BASE \$5,446 0.00 0.00 0.000000 23 TAX OFFSET FROM RATE BASE \$5,446 0.00 0.00 0.000000 24 Federal Tax Offset \$2,239 0.00 0.00 0.000000 25 State Tax Offset \$0 0.00 0.00 0.000000 26 City Tax Offset \$0 0.00 0.00 0.00 0.000000 28 TOTAL OFFSET FROM RATE BASE \$	14	TAXES						
17 Property Tax \$0 0.00 0.00 0.00 0.000000 18 Gross Receipts Tax \$0 0.00 0.00 0.00 0.000000 19 Corporate Franchise \$0 0.00 0.00 0.00 0.000000 20 Sales Tax \$0 0.00 0.00 0.00 0.00 0.000000 20 Sales Tax \$0 0.00 0.00 0.00 0.00 0.00 21 TOTAL TAXES \$0 0.00 0.00 0.00 0.00 0.000000 22 CWC REQ'D BEFORE RATE BASE OFFSETS \$0 0.00 0.00 0.00 0.000000 23 TAX OFFSET FROM RATE BASE \$5,446 0.00 0.00 0.000000 0.000000 24 Federal Tax Offset \$2,239 0.00 0.00 0.0000000 0.0000000 25 State Tax Offset \$0 0.00 0.00 0.00 0.000000 26 City Tax Offset \$25,879 0.00 0.00 0.00 0.000000 28 TOTAL OFFSET FROM RATE BASE	15	FICA - Employer Portion	\$0	0.00	0.00	0.00	0.000000	\$0
18 Gross Receipts Tax \$0 0.00 0.00 0.00 0.000000 19 Corporate Franchise \$0 0.00 0.00 0.00 0.000000 20 Sales Tax \$0 0.00 0.00 0.00 0.00 0.000000 21 TOTAL TAXES \$0 0.00 0.00 0.00 0.00 0.000000 22 CWC REQ'D BEFORE RATE BASE OFFSETS \$0 <td>16</td> <td>Unemployment</td> <td>\$0</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.000000</td> <td>\$0</td>	16	Unemployment	\$0	0.00	0.00	0.00	0.000000	\$0
18 Gross Receipts Tax \$0 0.00 0.00 0.00 0.000000 19 Corporate Franchise \$0 0.00 0.00 0.00 0.000000 20 Sales Tax \$0 0.00 0.00 0.00 0.00 0.000000 21 TOTAL TAXES \$0 0.00 0.00 0.00 0.00 0.000000 22 CWC REQ'D BEFORE RATE BASE OFFSETS \$0 <td>17</td> <td>Property Tax</td> <td>\$0</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.000000</td> <td>\$0</td>	17	Property Tax	\$0	0.00	0.00	0.00	0.000000	\$0
20 Sales Tax \$0 0.00 0.00 0.00 0.000000 21 TOTAL TAXES \$0 \$0 0.00 0.00 0.000000 22 CWC REQ'D BEFORE RATE BASE OFFSETS \$0 \$0 0.00 0.00 0.00 0.000000 23 TAX OFFSET FROM RATE BASE \$5,446 0.00 0.00 0.00 0.000000 24 Federal Tax Offset \$5,446 0.00 0.00 0.00 0.000000 25 State Tax Offset \$2,239 0.00 0.00 0.00 0.000000 26 City Tax Offset \$0 0.00 0.00 0.00 0.000000 27 Interest Expense Offset \$33,564 \$33,564 0.00 0.00 0.00 0.000000 28 TOTAL OFFSET FROM RATE BASE \$33,564 \$33,564 0.00 0.00 0.00 0.00	18		\$0	0.00	0.00	0.00	0.000000	\$0
21 TOTAL TAXES \$0 0.00	19	Corporate Franchise	\$0	0.00	0.00	0.00	0.000000	\$0
21 TOTAL TAXES \$0 \$0 \$0 \$0 22 CWC REQ'D BEFORE RATE BASE OFFSETS \$0 \$0 \$0 \$0 23 TAX OFFSET FROM RATE BASE \$5,446 \$0.00 \$0.00 \$0.00 \$0.00000 24 Federal Tax Offset \$5,446 \$0.00 \$0.00 \$0.00 \$0.00000 25 State Tax Offset \$2,239 \$0.00 \$0.00 \$0.000 \$0.000000 26 City Tax Offset \$0 \$0.00 \$0.00 \$0.00 \$0.000 \$0.000000 27 Interest Expense Offset \$25,879 \$0.00 \$0.00 \$0.00 \$0.000000 28 TOTAL OFFSET FROM RATE BASE \$33,564 \$10,00 \$10,000000 \$10,000000 \$10,000000	20	Sales Tax	\$0	0.00	0.00	0.00	0.000000	\$0
23 TAX OFFSET FROM RATE BASE 24 Federal Tax Offset 25 State Tax Offset 26 City Tax Offset 27 Interest Expense Offset 28 TOTAL OFFSET FROM RATE BASE	21	TOTAL TAXES						\$0
23 TAX OFFSET FROM RATE BASE 24 Federal Tax Offset 25 State Tax Offset 26 City Tax Offset 27 Interest Expense Offset 28 TOTAL OFFSET FROM RATE BASE								
24 Federal Tax Offset \$5,446 0.00 0.00 0.00 0.000000 25 State Tax Offset \$2,239 0.00 0.00 0.00 0.000000 26 City Tax Offset \$0 0.00 0.00 0.00 0.000000 27 Interest Expense Offset \$25,879 0.00 0.00 0.00 0.000000 28 TOTAL OFFSET FROM RATE BASE \$33,564 Image: Constant State Stat	22	CWC REQ'D BEFORE RATE BASE OFFSETS						\$0
24 Federal Tax Offset \$5,446 0.00 0.00 0.00 0.000000 25 State Tax Offset \$2,239 0.00 0.00 0.00 0.000000 26 City Tax Offset \$0 0.00 0.00 0.00 0.000000 27 Interest Expense Offset \$25,879 0.00 0.00 0.00 0.000000 28 TOTAL OFFSET FROM RATE BASE \$33,564 Image: Constant State Stat								
25 State Tax Offset \$2,239 0.00 0.00 0.00 0.000000 26 City Tax Offset \$0 0.00 0.00 0.00 0.000000 27 Interest Expense Offset \$25,879 0.00 0.00 0.00 0.000000 28 TOTAL OFFSET FROM RATE BASE \$33,564 Image: Constraint of the second	23	TAX OFFSET FROM RATE BASE						
26 City Tax Offset \$0 0.00 0.00 0.00 0.000000 27 Interest Expense Offset \$25,879 0.00 0.00 0.00 0.00 0.000000 28 TOTAL OFFSET FROM RATE BASE \$33,564	24	Federal Tax Offset	\$5,446	0.00	0.00	0.00	0.000000	\$0
27 Interest Expense Offset \$25,879 0.00 0.00 0.00 0.000000 28 TOTAL OFFSET FROM RATE BASE \$33,564 0.00 <t< td=""><td>25</td><td>State Tax Offset</td><td>\$2,239</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.000000</td><td>\$0</td></t<>	25	State Tax Offset	\$2,239	0.00	0.00	0.00	0.000000	\$0
28 TOTAL OFFSET FROM RATE BASE \$33,564	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	<u>A</u> Category Description	<u>B</u> Total Test Year	<u>C</u> Test Year Labor	<u>D</u> Test Year Non Labor	<u>E</u> Adjustments	<u>F</u> Total Company Adjusted	<u>G</u> Jurisdictional Adjustments	<u>H</u> MO Final Adj Jurisdictional	<u>I</u> MO Juris. Labor	<u>J</u> 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	\$0	\$0	\$0 \$0
4	TOTAL PUMPING OPERATIONS EXPENSES	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	TOTAL PUMPING MAINTENANCE EXPENSES	\$0 \$0	\$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
		+,	+-,	<i>,</i>	+ .,	+;- · ·	+=-,	+,	+,=	+,
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

	A	В	<u>C</u>	D	E	F	G	Н			K	L	м
Line	Account	<u>2</u>	Test Year	Test Year	⊑ Test Year	Adjust.		Total Company	Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted		Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	1 = K
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 Rev-6	493.000	Other Sewer Revenue - Oper. Rev. TOTAL OPERATING REVENUES	\$290 \$29.519			Rev-5		\$290 \$29.519	100.00%	-\$290 \$1.587	\$0 \$31.106		
Rev-b		TOTAL OPERATING REVENUES	\$29,519					\$29,519		\$1,507	\$31,100		
1		COLLECTION OPERATIONS EXPENSES											
2		TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$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	\$0
5		PUMPING OPERATIONS EXPENSES											
6		TOTAL PUMPING OPERATIONS EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
_													
/ 8		PUMPING MAINTENANCE EXPENSES TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
0		TOTAL PUMPING MAINTENANCE EXPENSES	φU	\$ 0	\$U		φU	\$0		\$U	\$U	\$ 0	φU
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 Subscriptons (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		\$0	\$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 17	715.000	Plant Maintenance	\$0	\$0	\$0 \$220	E-16 E-17	\$0 \$0	\$0	100.00%	\$0 \$0	\$0 \$220	\$0	\$0
17	0.000 703.600	Other Plant Operations Expenses Effluent Testing Expense	\$220 \$1,507	\$0 \$0	\$220 \$1,507	E-17 E-18	\$0	\$220 \$1,507	100.00% 100.00%	\$0 \$0	\$220 \$1,507	\$0 \$0	\$220 \$1,507
19	703.000	TOTAL TREAT. & DISP. MAINT. EXPENSES	\$3,241	\$0	\$3,241	E-10	\$0	\$3,241	100.00 %	\$0	\$3,241	\$0	\$3,241
10			40,2 41	ψŪ	\$0,2 41		<i>v</i>	\$0,2 41		ţ.	vv , z+ 1	ψu	\$0,2 41
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		\$0	\$3,478		\$0	\$3,478	\$0	\$3,478
23		ADMIN. & GENERAL EXPENSES	A		•			A			▲ <i>r</i> =-		•
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 E-26	\$0	\$850	100.00%	\$0	\$850	\$0 \$0	\$850
26 27	703.800 704.800	Liscense and Permits(DNR fees) Manangement fee	\$0 \$3.142	\$0 \$3.142	\$0 \$0	E-26 E-27	\$0 \$2.254	\$0 \$5,396	100.00% 100.00%	\$0 \$0	\$0 \$5,396	\$0 \$5.396	\$0 \$0
27	704.800	Allocated wages-Management fee	\$3,142	\$3,142	\$0 \$0	E-27 E-28	\$2,254 \$0	\$5,396	100.00%	\$0	\$5,396 \$0	\$5,396 \$0	\$0
20	0.000	Interest Expense	\$0 \$1,716	\$0 \$0	\$1.716	E-20	-\$1.716	\$0	100.00%	\$0	\$0 \$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		-\$1,387	\$10,366		\$0	\$10,366	\$5,396	\$4,970
27		DEPRECIATION EXPENSE											
37		DEFREGIATION EXPENSE	I I			I	1	I	1	I	1		I

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

	A	B	<u>c</u>	D	E	E	G	Н	1	J	K	L	M
Line	Account	_	Test Year	Test Year	Test Year	Adjust.	Total Company	Total Company	Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L+N	M = K
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
40				A0.007	A40.470		A4 007	A AA A 4A		001 500	A 10 000	<u> </u>	044 505
48		TOTAL OPERATING EXPENSE	\$28,033	\$9,007	\$18,176		-\$1,387	\$26,646		\$21,560	\$48,206	\$11,261	\$14,535
40		NET INCOME BEFORE TAXES	¢4,400					¢0.070		¢40.070	¢47.400		
49		NET INCOME BEFORE TAXES	\$1,486					\$2,873		-\$19,973	-\$17,100		
50		INCOME TAXES											
50	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)
51	0.000	TOTAL 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	φU					φU		φυ	φU		
53		DEFERRED INCOME TAXES							1				
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 \$0			E-54		\$0	100.00%	\$0	\$0 \$0		
56	0.000	TOTAL DEFERRED INCOME TAXES	\$0			2.00		\$0		\$0	\$0		
50			Ψ					ΨŬ		ψŪ	ΨŬ		
57		NET OPERATING INCOME	\$1,486	l.	1			\$2.873		-\$19,973	-\$17.100	l.	
51										\$10,010	\$11,100		

(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

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	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
	Total operating & Maint. Expense	-	<i>φ</i> ∠,234	-90,041	-91,307	\$ U	φ∡1,360	φ∠1,300

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	<u>A</u>	<u>B</u> Percentage	<u>C</u> Test	<u>D</u> 8.06%	<u>E</u> 8.06%	<u>F</u> 8.06%
Number	Description	Rate	Year	Return	Return	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
-			+,	<i> </i>	+,	·,···
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		¢o	¢o	¢0	¢0
18 19	Credit - Wind Credit - Solar		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
20	Net Federal Income Tax		\$0 \$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 31	Deduct Missouri Income Tax - City Inc. Tax City Taxable Income		\$0 \$0	\$2,239	\$2,239	\$2,239
32	City Income Tax at the Rate of	0.000%	\$0 \$0	\$30,860 \$0	\$30,860 \$0	\$30,860 \$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	\$0
40 41	Amortization of Deferred ITC TOTAL DEFERRED INCOME TAXES		\$0 \$0	<u>\$0</u> \$0	\$0 \$0	<u>\$0</u> \$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

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

	A	<u>B</u>	<u>C</u> Percentage	D	<u>E</u> Weighted	<u>F</u> Weighted	<u>G</u> Weighted
			of Total	Embedded	Cost of	Cost of	Cost of
Line Number	Description	Dollar Amount	Capital Structure	Cost of Capital	Capital 11.26%	Capital 11.26%	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	<u>B</u>
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	Δ	<u>B</u>	<u>C</u>	<u>D</u>
Line Number	Description	8.06% Return	8.06% Return	8.06% Return
Number	Description	Return	Retuin	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
	Allowance for Known and Measureable			
11	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

	<u>A</u>	<u>B</u>	<u>C</u>
Line		Percentage	Dollar
Number	Rate Base Description	Rate	Amount
1	Plant In Service		\$335,752
2	Less Accumulated Depreciation Reserve		\$146,818
•	Net Direct in Complete		¢400.004
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	ll Total Rate Base	II U -	\$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

	A	B	<u>c</u>	D	E	E	<u>G</u>	H	<u>I</u>
Line	Account #	_	Total	Adjust.	_	As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	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				Total		Total
Adj.		Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
1	240.000		¢0.054	0.00%	¢0.
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
<u> </u>					
6			A / A A A A	0.00%	\$00 -
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
			V U		ΨŬ
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	\$119,557		\$5,380
47					
17		GENERAL PLANT			
18		TOTAL GENERAL PLANT	\$0		\$0
19	I	Total Depreciation	\$335,752		\$9,522

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	<u>A</u> Account	B	<u>C</u> Total	<u>D</u> Adjust.	Ē	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>l</u> MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
Number	Number	Depreciation Reserve Description	Reserve	Number	Aujustinentis	Reserve	Anocations	Aujustinentis	ounsaletional
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 Improvments	\$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	l	TOTAL DEPRECIATION RESERVE	\$146,818	I	\$0	\$146,818	1	\$0	\$146,818
13			ψ1 - 0,010		φU	ψ1 - 0,010			ψ1-0,010

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

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

	A	<u>B</u>	<u><u> </u></u>	<u>_</u> <u>D</u>	<u>E</u>	<u> </u>	<u>G</u>
Line	- <i></i>	Test Year	Revenue	Expense	Net Lag	Factor	CWC Req
Number	Description	Adj. Expenses	Lag	Lag	C - D	(Col E / 365)	BxF
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 \$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	\$28,102	0.00	0.00	0.00	0.000000	\$0
14	TOTAL OPERATION AND MAINT. EXPENSE	\$28,102					\$0
45							
15 16	TAXES	¢0	0.00	0.00	0.00	0.000000	\$0
16	FICA - Employer Portion	\$0 \$0	0.00	0.00	0.00	0.000000	\$0 \$0
17	Unemployment Property Tax	\$0 \$0	0.00	0.00	0.00	0.000000	\$0 \$0
10	Gross Receipts Tax	\$0 \$0	0.00	0.00	0.00	0.000000	\$0 \$0
20	Corporate Franchise	\$0	0.00	0.00	0.00	0.000000	\$0 \$0
20	Sales Tax	\$0	0.00	0.00	0.00	0.000000	\$0 \$0
21	TOTAL TAXES	\$0	0.00	0.00	0.00	0.000000	<u>\$0</u> \$0
22	TOTAL TAXES	φυ					4 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 \$0
27	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0 \$0
28	Interest Expense Offset	\$7,375	0.00	0.00	0.00	0.000000	\$0
29	TOTAL OFFSET FROM RATE BASE	\$8,086	0.00	0.00	0.00	0.000000	\$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	A	<u>B</u> Total Test	<u>C</u> Test Year	<u>D</u> Test Year	Ē	<u>F</u> Total Company	<u>G</u> Jurisdictional	<u>H</u> MO Final Adj	<u>I</u> MO Juris.	<u>J</u> MO Juris.
Number	Category Description	Year	Labor	Non Labor	Adjustments	Adjusted	Adjustments	Jurisdictional	Labor	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

	<u>A</u>	В	<u>C</u>	D	E	F	G	Н			ĸ		М
Line	Account	2	Test Year	Test Year	 Test Year	Adjust.		Total Company	Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations		Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)	,	(From Adj. Sch.)	(H x I) + J	L + N	
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		\$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	\$0
2		TOTAL COLLECTION OPERATIONS EXPENSES	φU	\$0	\$0		\$U	\$U		\$U	\$0	\$0	\$ 0
3		COLLECTION MAINT. EXPENSES											
4		TOTAL COLLECTION MAINT. EXPENSES	\$0	\$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	\$0
7		PUMPING MAINTENANCE EXPENSES											
8		TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
9		TREAT. & DISP. OPER. EXPENSE											
9 10		TOTAL TREAT, & DISP. OPER. EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
10		TOTAL TREAT. & DISP. OPER. EXPENSE	φU	\$0	\$U		φU	φU		φU	\$ 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		\$0	\$0	\$0	\$0
19	767.600	Misc. Expenses	\$253	\$0	\$253	E-19	\$0	\$253		\$0	\$253	\$0	\$253
20	775.500	Maintenance Expense-Ground	\$0	\$0	\$0	E-20	\$0	\$0		\$0	\$0	\$0	\$0
21	775.600	Maintenance Expense- Plant	\$0	\$0	\$0	E-21	\$0	\$0		\$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		\$0	\$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		\$0	\$6.028		\$0	\$6.028	\$0	\$6.028
-									1				
27		ADMIN. & GENERAL EXPENSES							1				
28	701.800	Salaries & Wages - Employees - AGE	\$550	\$550	\$0	E-28	\$8,443	\$8,993		\$0	\$8,993	\$550	\$8,443
29	715.800	Purchased Power - AGE	\$0	\$0	\$0	E-29	\$0	\$0		\$0	\$0	\$0	\$0
30	720.800	Insurance Expense	\$814	\$0	\$814	E-30	\$0	\$814		\$0	\$814	\$0	\$814
31	732.800	Contractual Services Acct AGE	\$550	\$0	\$550	E-31	\$0	\$550		\$0	\$550	\$0	\$550
32	741.800	Rent Expense	\$600	\$0	\$600	E-32	\$0	\$600		\$0	\$600	\$0	\$600
33	766.800	Reg. Comm. Exp.	\$8,124	\$0	\$8,124	E-33	-\$7,474	\$650		\$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	\$11,607	1	\$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

	A	B	С	D	E	F	G	Н	I	J	к	L	м
Line	Account	_	Test Year	Test Year	Test Year	Adjust.	Total Company	Total Company	Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L+1	M = K
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	
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	Pavroll Taxes	\$0	\$0	\$0	E-45	\$0	\$0	100.00%	\$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		l	I	1	\$34.659	1	-\$6,584	\$28,075	I	1
00		NET OF ENATING INCOME	\$30,020					\$34,009		-90,304	₹20,0/5		

(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

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Lapor	NON Labor	Total	Labor	NON LADOR	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 inlcude 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	
I	Total Operating Revenues	اــــــــــــــــــــــــــــــــــــ	\$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	A	<u>B</u> Percentage	<u>C</u> Test	<u>D</u> 8.06%	<u>E</u> 8.06%	<u>F</u> 8.06%
Number	Description	Rate	Year	Return	Return	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 5	Test TOTAL ADD TO NET INCOME BEFORE TAXES		\$0 \$9,522	\$0 \$9,522	<u>\$0</u> \$9,522	<u>\$0</u> \$9,522
5	TOTAL ADD TO NET INCOME DEFORE TAXES		\$ 5,522	\$ 5,522	ψ 3 , 3 22	4 5,522
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 \$24.252	\$0 \$2,262	\$0 \$2.202	\$0 \$2,262
16 17	Federal Taxable Income - Fed. Inc. Tax Federal Income Tax at the Rate of	See Tax Table	\$24,353 \$3,653	\$3,363 \$505	\$3,363 \$505	\$3,363 \$505
18	Subtract Federal Income Tax Credits		\$0,000	\$ 000	4000	4000
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 26	Deduct City Income Tax - MO. Inc. Tax Missouri Taxable Income - MO. Inc. Tax		\$0 \$24,028	\$0 \$3,317	\$0 \$3,317	\$0 \$3,317
20	Subtract Missouri Income Tax Credits		<i>\$</i> 24,020	φ 3 ,517	ψ0,017	φ 3 , 3 17
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 Deduct Missouri Income Tax - City Inc. Tax		\$3,653	\$505	\$505 \$207	\$505
33 34	City Taxable Income		\$1,502 \$20,700	\$207 \$2,858	\$207 \$2,858	\$207 \$2,858
35	Subtract City Income Tax Credits		<i>420,700</i>	\$ 2,000	¥2,000	ψ2,000
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 42	City Income Tax TOTAL SUMMARY OF CURRENT INCOME TAX	-	<u>\$0</u> \$5,155	<u>\$0</u> \$712	\$0 \$712	<u>\$0</u> \$712
43	DEFERRED INCOME TAXES					
44	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
45	Amortization of Deferred ITC		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	\$0
46	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
47	TOTAL INCOME TAX	_	\$5,155	\$712	\$712	\$712

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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

	<u>A</u>	<u>B</u>	<u>c</u>	<u>D</u>	<u>E</u>	<u>F</u>
Line		Percentage	Test	8.06%	8.06%	8.06%
Number	Description	Rate	Year	Return	Return	Return
		Federal	Tax Table			
Fed	eral Income Taxes		\$24,353	\$3,363	\$3,363	\$3,363
15%	6 on first \$50,000		\$3,653	\$504	\$504	\$504
25%	6 on next \$25,000		\$0	\$0	\$0	\$0
34%	6 > \$75,000 < \$100,001		\$0	\$0	\$0	\$0
39%	6 > \$100,000 < \$335,001		\$0	\$0	\$0	\$0
34%	6 > \$335,000 < \$10,000,001		\$0	\$0	\$0	\$0
35%	6 > \$10MM < \$15,000,001		\$0	\$0	\$0	\$0
	6 > \$15MM < \$18,333,334		\$0	\$0	\$0	\$0
35%	6 > \$18,333,333		\$0	\$0	\$0	\$0
Tot	al 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

	A	<u>B</u>	<u>C</u> Percentage	D	<u>E</u> Weighted	<u>F</u> Weighted	<u>G</u> Weighted
			of Total	Embedded	Cost of	Cost of	Cost of
Line		Dollar	Capital	Cost of	Capital	Capital	Capital
Number	Description	Amount	Structure	Capital	11.26%	11.26%	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

	<u>A</u>	<u>B</u>
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	A	<u>B</u> 8.06%	<u>C</u> 8.06%	<u>D</u> 8.06%
Number	Description	Return	Return	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
	Allowance for Known and Measureable			
11	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

	<u>A</u>	<u>B</u>	<u>C</u>
Line		Percentage	Dollar
Number	Rate Base Description	Rate	Amount
1	Plant In Service		\$871,252
2	Less Accumulated Depreciation Reserve		\$146,818
-			<i>•••••••••••••••••••••••••••••••••••••</i>
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	II Total Rate Base		\$662,473

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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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	<u>E</u>	<u>G</u>	<u>H</u>	<u>l</u>
	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	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 \$0	\$172.163	100.00%	\$0 \$0	\$172.163
9	354.000	Services	\$24,608	P-9	\$0 \$0	\$24,608	100.00%	\$0 \$0	\$24,608
10	001.000	TOTAL COLLECTION PLANT	\$207,099		\$0	\$207,099	100.00 /0	\$0	\$207,099
11		SYSTEM PUMPING PLANT							
12		TOTAL SYSTEM PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
12		TOTAL STSTEM PUMPING PLANT	φU		φU	\$U		\$ 0	\$U
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
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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	<u>B</u>	<u>C</u>	D	<u>E</u> Total	E	<u>G</u> Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
Number	Flant in Service Adjustment Description	Number	Amount	Amount	Aujustinents	Aujustinents
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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	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

	A	<u>B</u>	<u>-</u> <u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>.</u>	
Line	Account	Dennesistian Deserve Deservistian	Total	Adjust.	A	As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	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 Improvments	\$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>	<u>B</u>	<u>C</u>	<u>D</u>	Ē	<u>F</u>	<u>G</u>
Reserve				Total		Total
Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Adjustments Description	Number	Amount	Amount	Adjustments	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

	A	<u>B</u>	<u><u> </u></u>	<u>_</u> <u>D</u>	E	<u> </u>	<u>G</u>
Line	- 1 <i>0</i>	Test Year	Revenue	Expense	Net Lag	Factor	CWC Req
Number	Description	Adj. Expenses	Lag	Lag	C - D	(Col E / 365)	BxF
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	\$28,102	0.00	0.00	0.00	0.000000	\$0
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	\$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	\$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	\$38,476	0.00	0.00	0.00	0.000000	\$0
29	TOTAL OFFSET FROM RATE BASE	\$48,192					\$0
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	Ā	<u>B</u> Total Test	<u>C</u> Test Year	<u>D</u> Test Year	Ē	<u>F</u> Total Company	<u>G</u> Jurisdictional	<u>H</u> MO Final Adj	<u>I</u> MO Juris.	<u>J</u> MO Juris.
Number	Category Description	Year	Labor	Non Labor	Adjustments	Adjusted	Adjustments	Jurisdictional	Labor	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

	٨	D	<u> </u>	D	E	E	6	L			K		м
Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	<u>G</u> Total Company	<u>H</u> Total Company	lurisdictional	<u>J</u> Jurisdictional	<u>K</u> MO Final Adj	L MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations		Jurisdictional	Juris. Labor	Non Labor
Number	Number		(D+E)	Labor	Non Labor	Number	(From Adj. Sch.)	(C+G)	Anocations	(From Adj. Sch.)	(H x I) + J	L + N	
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	\$0
3		COLLECTION MAINT. EXPENSES											
4		TOTAL COLLECTION MAINT. EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
			• •										
5		PUMPING OPERATIONS EXPENSES							1				
6		TOTAL PUMPING OPERATIONS EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
-		DUMDING MAINTENANGE EXDENSES											
8		PUMPING MAINTENANCE EXPENSES TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0		\$0	\$0	1	\$0	\$0	\$0	\$0
0		TOTAL FOMFING MAINTENANCE EXPENSES	φυ	ψŪ	φU		φU	φŪ		φU	φU	φU	φU
9		TREAT. & DISP. OPER. EXPENSE											
10		TOTAL TREAT, & DISP. OPER. EXPENSE	\$0	\$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		\$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		\$0	\$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		\$0	\$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	\$0,555 \$0	\$0,555 \$0	\$0	E-20	\$0	\$0,555 \$0	100.00%	\$0	\$0,555	\$0,555	\$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	\$0	\$0	\$0	E-34	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
		Subscriptions DNR fees				_			1				
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

38 0.000 1 39 - - 40 - - 41 0.000 - 42 - - 43 - - 44 408.000 - 45 408.000 - 46 408.000 - 47 408.000 - 48 - - 50 1 51 1	Income Description DEPRECIATION EXPENSE Depreciation Expense, Dep. Exp. TOTAL DEPRECIATION EXPENSE AMORTIZATION EXPENSE Amortization of CIAC TOTAL AMORTIZATION EXPENSE OTHER OPERATING EXPENSES Property Taxes	Test Year Total (D+E) \$9,522 \$9,522 -\$3,197 -\$3,197 \$197	Test Year Labor See note (1) \$0 \$0 \$0	Test Year Non Labor See note (1) \$0 -\$3,197 -\$3,197	Adjust. Number E-38 E-41	Total Company Adjustments (From Adj. Sch.) See note (1) \$0 \$0	Total Company Adjusted (C+G) \$9,522 \$9,522	Allocations	Jurisdictional Adjustments (From Adj. Sch.) \$24,098 \$24,098	MO Final Adj Jurisdictional (H x I) + J \$33,620 \$33,620	MO Adj. Juris. Labor L + M See note (1) \$0	MO Adj. Juris. Non Labor I = K See note (1) \$0
37 1 38 0.000 1 39 - - 40 - - 41 0.000 - 42 - - 43 - - 45 408.000 - 46 408.000 - 48 - - 50 1 - 51 - -	DEPRECIATION EXPENSE Depreciation Expense, Dep. Exp. TOTAL DEPRECIATION EXPENSE AMORTIZATION EXPENSE Amortization of CIAC TOTAL AMORTIZATION EXPENSE OTHER OPERATING EXPENSES Property Taxes	(D+E) \$9,522 \$9,522 -\$3,197 -\$3,197	See note (1) \$0 \$0	See note (1) \$0 -\$3,197	E-38	(From Adj. Sch.) See note (1) \$0	(C+G) \$9,522 \$9,522	[(From Adj. Sch.) \$24,098	(H x I) + J \$33,620	L + I See note (1)	A = K See note (1)
38 0.000 1 39 - 40 - 41 0.000 42 - 43 - 44 408.000 45 408.000 46 408.000 47 408.000 48 - 49 - 50 1 51 1	Depreciation Expense, Dep. Exp. TOTAL DEPRECIATION EXPENSE AMORTIZATION EXPENSE Amortization of CIAC TOTAL AMORTIZATION EXPENSE OTHER OPERATING EXPENSES Property Taxes	\$9,522 \$9,522 -\$3,197 -\$3,197	\$0 \$0	\$0 -\$3,197		See note (1) \$0	\$9,522 \$9,522		\$24,098	\$33,620	See note (1)	See note (1)
38 0.000 1 39 - 40 - 41 0.000 42 - 43 - 44 408.000 45 408.000 46 408.000 47 408.000 48 - 49 - 50 1 51 1	Depreciation Expense, Dep. Exp. TOTAL DEPRECIATION EXPENSE AMORTIZATION EXPENSE Amortization of CIAC TOTAL AMORTIZATION EXPENSE OTHER OPERATING EXPENSES Property Taxes	\$9,522 - <u>\$3,197</u> -\$3,197	\$0 \$0	\$0 -\$3,197		\$0	\$9,522	100.00%				
39 40 41 41 0.000 42 43 0 44 44 408.000 1 45 408.000 1 46 408.000 1 48 1 1 50 1 1 51 1 1	TOTAL DEPRECIATION EXPENSE AMORTIZATION EXPENSE Amortization of CIAC TOTAL AMORTIZATION EXPENSE OTHER OPERATING EXPENSES Property Taxes	\$9,522 - <u>\$3,197</u> -\$3,197	\$0 \$0	\$0 -\$3,197		\$0	\$9,522	100.00%				
40 7 41 0.000 7 42 7 43 6 44 408.000 1 45 408.000 1 46 408.000 1 48 7 408.000 1 49 7 50 1 51 1 1 1	AMORTIZATION EXPENSE Amortization of CIAC TOTAL AMORTIZATION EXPENSE OTHER OPERATING EXPENSES Property Taxes	<u>-\$3,197</u> -\$3,197	\$0	-\$3,197	E-41				\$24,098	\$33,620	\$0	\$0
41 0.000 42 42 43 6 43 44 408.000 45 408.000 4 46 408.000 4 47 408.000 4 48 5 5 50 1 5	Amortization of CIAC TOTAL AMORTIZATION EXPENSE OTHER OPERATING EXPENSES Property Taxes	-\$3,197			E-41	\$0						
41 0.000 42 42 43 6 43 44 408.000 45 408.000 4 46 408.000 4 47 408.000 4 48 5 5 50 1 5	Amortization of CIAC TOTAL AMORTIZATION EXPENSE OTHER OPERATING EXPENSES Property Taxes	-\$3,197			E-41	\$0						
42 43 44 408.000 45 408.000 46 408.000 47 408.000 47 408.000 47 48 50 51	TOTAL AMORTIZATION EXPENSE OTHER OPERATING EXPENSES Property Taxes	-\$3,197			E-41	φU		100.00%	\$0	-\$3.197	\$0	-\$3,197
43 0 44 408.000 1 45 408.000 1 46 408.000 1 47 408.000 1 48 7 50 1 51 1	OTHER OPERATING EXPENSES Property Taxes		20	-43,197		\$0	<u>-\$3,197</u> -\$3,197	100.00 %	\$0	-\$3,197	\$0	-\$3,197
44 408.000 1 45 408.000 1 46 408.000 1 47 408.000 1 48	Property Taxes	\$197				φU	-\$3,197		φU	-93,197	φU	-\$3,197
4 408.000 1 45 408.000 1 46 408.000 0 47 408.000 1 48	Property Taxes	\$197										
45 408.000 1 46 408.000 1 47 408.000 1 48			\$0	\$197	E-44	\$0	\$197	100.00%	\$0	\$197	\$0	\$197
46 408.000 47 47 408.000 1 48 50 50 1 51 1	Payroll Taxes	\$0	\$0	\$0	E-45	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
47 408.000 1 48	Gross Receipts Tax	\$0	\$0	\$0	E-46	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
48	Missouri Franchise Taxes	\$50	\$0	\$50	E-47	\$0	\$50	100.00%	\$0	\$50	\$0	\$50
49	TOTAL OTHER OPERATING EXPENSE	\$247	\$0	\$247		\$0	\$247	100.0070	\$0	\$247	\$0	\$247
50 I 51 I		*	**	+=		**	+			+		*
50 I 51 I	TOTAL OPERATING EXPENSE	\$42,148	\$8,993	\$23,633		-\$7,474	\$34,674		\$24,098	\$58,772	\$8,993	\$16,159
51 I		¥,		<u> </u>		<u> </u>	** ., * .		<u>+2 .,000</u>	++++	¥0,000	¥10,100
	NET INCOME BEFORE TAXES	\$27.185					\$34,659		-\$24.110	\$10.549		
F2 0.000 (INCOME TAXES											
52 0.000 0	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 1	DEFERRED INCOME TAXES											
55 0.000 I		\$0	See note (1)	See note (1)	E-55	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
	Deferred Income Taxes - Def. Inc. Tax.	\$0			E-56		\$0	100.00%	\$0	\$0		
	Deferred Income Taxes - Def. Inc. Tax. Amortization of Deferred ITC	\$0					\$0		\$0	\$0		
-										, T		
58	Amortization of Deferred ITC	ψŬ				•	\$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

<u>A</u> Income	<u>B</u>	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>l</u> Jurisdictional
Adj.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
Rumber			Luboi	Hon Lubor	lotai	Luboi	Holl Eusol	Total
Rev-2	Residential	480.000	\$0	\$0	\$0	\$0	-\$12	-\$12
Rev-2	Residential	480.000	۵ ۵	\$U	\$U	\$U	-\$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 inlcude 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	<u>A</u>	<u>B</u> Percentage	<u>C</u> Test	<u>D</u> 8.06%	<u>E</u> 8.06%	<u>F</u> 8.06%
Number	Description	Rate	Year	Return	Return	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	-	<u>\$0</u>	\$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 16	Deduct City Inc Tax - Fed. Inc. Tax Federal Taxable Income - Fed. Inc. Tax		\$0 \$0	\$0 \$45,902	\$0 \$45,902	\$0 \$45,902
17	Federal Income Tax at the Rate of	See Tax Table	\$0 \$0	\$6,885	\$6,885	\$45,902 \$6,885
18	Subtract Federal Income Tax Credits		֥	<i>v</i> , v , v	<i>+</i> · , ···	+0,000
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	50 0000/	\$0	\$48,733	\$48,733	\$48,733
24 25	Deduct Federal Income Tax at the Rate of Deduct City Income Tax - MO. Inc. Tax	50.000%	\$0 \$0	\$3,443 \$0	\$3,443 \$0	\$3,443 \$0
26	Missouri Taxable Income - MO. Inc. Tax		\$0 \$0	\$45,290	\$45,290	\$45,290
27	Subtract Missouri Income Tax Credits		ţ.	<i><i><i>v</i></i> 10,200</i>	¢-10,200	<i> </i>
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 33	Deduct Federal Income Tax - City Inc. Tax Deduct Missouri Income Tax - City Inc. Tax		\$0 \$0	\$6,885 \$2,831	\$6,885	\$6,885 \$2,831
33 34	City Taxable Income		\$0 \$0	\$39,017	\$2,831 \$39,017	\$2,631
35	Subtract City Income Tax Credits		ΨŪ	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	<i>Q</i> OO , OII	<i>QOO,OI</i>
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 \$0	\$2,831	\$2,831	\$2,831
41 42	City Income Tax TOTAL SUMMARY OF CURRENT INCOME TAX		<u>\$0</u> \$0	<u>\$0</u> \$9,716	<u>\$0</u> \$9,716	<u>\$0</u> \$9,716
43	DEFERRED INCOME TAXES					
44	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
45 46	Amortization of Deferred ITC TOTAL DEFERRED INCOME TAXES		\$0 \$0	<u>\$0</u> \$0	<u>\$0</u> \$0	<u>\$0</u> \$0
47	TOTAL INCOME TAX		\$0	\$9,716	\$9,716	\$9,716
-1		_		\$5,710	φ3,110	φ3,110

Accounting Schedule: 11 Sponsor: Staff Page: 1 of 1 Attachment I Page 29 of 32

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

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

	<u>A</u>	<u>B</u>	<u>C</u> Dereentere	<u>D</u>	<u>E</u> Weighted	<u>F</u> Weighted	<u>G</u> Weighted
			Percentage of Total	Embedded	Cost of	Weighted Cost of	Weighted Cost of
Line		Dollar	Capital	Cost of	Capital	Capital	Capital
Number	Description	Amount	Structure	Capital	11.26%	11.26%	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	<u>B</u>
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

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 4	Total Operating Revenues * See "Revenues - Current Rates" for Details	\$	48,495						

	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					
	Depreciation Expense	\$	35,349					
23	Interest Expense	\$	-					
	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					

Revenue Annualizations at Current Rates-West 16th Sewer Company

Annualized Customer Counts and Customer Charge Revenues Retail Customers Annual Rate * Residential Business **Total Meters** Revenue 26.42 149 0 149 \$ \$ 47,239 \$ 47,239 Total 149 0 149 *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

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%

		C	Custo	mer Rates	5		
	С	urrent	Pro	oposed			
	S	ervice	S	ervice			
	С	harge	С	harge			
Residential	\$	26.42	\$	66.39			

Revenue Annualizations at Proposed Rates-West 16th Sewer Company

	Annualized Customer Counts and Customer Charge Revenues							
			Ret	ail Custome	rs			
	Residential 149	Business 0	Tot	al Meters 149	\$	Rate * 66.39	Annual Revenue 118,709	
Total monthly service ch	149 harge	0		149			\$ 118,709	
	Other	Operating F	Reven	ues				
Late Charge F Turn-Off/Turn- Miscellaneous	On/Penalty Charg Revenues ater Property - Tov	jes			\$	1,256		
Total Other R	evenues				\$	1,256		
	Total Operat	ing Revenue	es					
Other Operatin	es - Retail Custon ng Revenues es at Proposed R		\$ \$ \$	118,709 1,256 119,965				
Total Revenues at Total Revenues at Increase In Revenues		3	nt Rates \$ \$ \$ \$	119,965 48,495 71,470 71,470				

Residential Customer Bill Comparison-West 16th Sewer Company

	Rates for Residential Customer
Current Base	Proposed Base
Customer Charge	Customer Charge
\$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
Duan and Dates	
Proposed Rates	
Customer Charge	\$ 66.39
Usage Charge	\$-
Total Bill	\$ 66.39
INCREASES	
Customer Charge	
\$ Increase	\$39.97
0/ Increase	
% Increase	151.29%
% Increase	151.29%
Total Bill	151.29%
	151.29% \$39.97

SM-2015-0014

Attachment K

Rate Calculations and Bill Comparison

W.P.C. Sewer Company

Rate Making Income Statement-WPC Sewer Company

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

	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 loperations	\$	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	\$	-			
	Interest Expense	\$	-			
24	Amortization of Utility Plant	\$	-			
	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			
_0		•				

Revenue Annualizations at Current Rates-WPC Sewer Company

Annualized Customer Counts and Customer Charge Revenues RetailCustomers Annual Rate * Residential Business **Total Meters** Revenue 0 68 \$ 38.12 \$ 31,106 68 68 Total 68 0 \$ 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

\$

\$

31,106

Other Operating Revenues

Total Operating Revenues

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	19	95.137%

	Customer Rates				
	С	urrent	Pr	oposed	
	S	ervice	S	Service	
	С	harge	C	Charge	
Residential	\$	38.12	\$	112.51	

Revenue Annualizations at Proposed Rates-WPC Sewer Company

			Retail Customers	6		
	Residential 68	Business 0	Total Meters 68	Ra \$	ate * 112.51	Annual Revenue \$91,805
Total monthly service cha	68 rge	0	68			\$91,805
	Other	Operating R	Revenues			
Rents from Wat Discounts Earne Total Other Re v	venues	wer Rental ing Revenue	9S	\$	<u> </u>	
	. otal opolat					
Service Charges Other Operating	s - Retail Custon	ners	\$ 91,805 \$ - \$ 91,805			
Service Charges Other Operating Total Revenues	s - Retail Custon J Revenues s at Proposed R enue Check - Propos	ners Rates	\$- \$91,805			

Residential Customer Bill Comparison-WPC Sewer Company

	Rates for Residential Customer
Current Base	Proposed Base
Customer Charge	Customer Charge
\$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.

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	Ŧ	,
Cost of Serv		
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 AcctAGE	\$	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

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

Annualized Customer Counts and Customer Charge Revenues									
Retail Customers									
	Residential 241	Business 0		l Meters 241	F \$	Rate * 23.97	-	Annual evenue 69,321	
Total *monthly service	241 e charge	0		241			\$	69,321	
	Other	Operating	Reven	ues					
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									
Other Operat	rges - Retail Cust ting Revenues ting Revenues	omers	\$ \$	69,321 - 69,321					

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	\$6	9,321
Agreed-Upon Overall Revenue Increase	\$5	2,562
Percentage Increase Needed	75.8	23%

Residential Customer Rates							
	С	urrent	Pro	oposed			
Meter	Service		Service				
Size	Charge		Charge				
Residential	\$	23.97	\$	42.14			

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

	Annualize	d Customer	Counts an	d Custo	mer Charg	je Re	evenues		
Retail Customers									
	Residential 241	Business 0	Total Mete 241	rs \$	Rate * 42.14		Annual Revenue 121,883		
Total monthly service charge	241 ge	0	241			\$	121,883		
	Other	Operating F	Revenues						
Late Charge Fee Turn-Off/Turn-Or Miscellaneous R Rents from Wate Discounts Earner Total Other Rev	n/Penalty Charg evenues - Servi er Property - Tov d	ce Lines		\$	-				
	Total Operat	ing Revenue	es						
Service Charges Other Operating Total Revenues	Revenues		\$ 121,8 \$ \$ 121,8	-					
Rever Total Revenues at Pr Total Revenues at Cu Increase In Revenues Agreed-Upon Increas	urrent Rates s at Proposed Rates		\$ 121 \$ 69 \$ 52	883 321 562 562					

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

	Rates for Residential Customer	
Current Base	Proposed Base	
Customer Charge	Customer Charge	
\$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	7	5.82%	
Total Bill			
\$ Increase	\$18.17		
% Increase	7	5.82%	