Exhibit No.:	______________
Issue:	Accounting Schedules
Witness:	OPC Auditors
Sponsoring Party:	Office of the Public Counsel
Case No.:	SC-2013-0332
Date Prepared:	April 17, 2013

OFFICE OF THE PUBLIC COUNSEL

PUBLIC COUNSEL'S ACCOUNTING SCHEDULES

WEST 16TH STREET SEWER COMPANY

CASE NO. SC-2013-0332

Jefferson City, Missouri

April 2013

Attachment A

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

The Office of the Public Counsel,	)	
An agency of the State of Missouri,	)	
COMPLAINANT	)	
	)	
v.	)	**Case No. SC-2013-0332**
	)	
West 16th Street Sewer Company, Inc.,	)	
A Missouri regulated sewer corporation,	)	
RESPONDENT	)	

AFFIDAVIT OF WILLIAM ADDO

STATE OF MISSOURI)
) ss
COUNTY OF COLE)

William Addo, of lawful age and being first duly sworn, deposes and states:

1. My name is William Addo. I am a Public Utility Accountant I for the Office of the Public Counsel.

2. I hereby swear and affirm that I participated in the audit of the utility, was responsible for the preparation of the document entitled Attachment A – Public Counsel's Accounting Schedules based on that audit and that the information it contains is true and correct to the best of my knowledge and belief.

William Addo

William Addo
Public Utility Accountant I

Subscribed and sworn to me this 17h day of April, 2013.

NOTARY PUBLIC NOTARY SEAL STATE OF MISSOURI

JERENE A. BUCKMAN
My Commission Expires
August 23, 2013
Cole County
Commission #09754037

Jerene A. Buckman

Jerene A. Buckman
Notary Public

My Commission expires August 23, 2013.

Accounting Schedule 1
Sponsor: OPC

West 16th Street Sewer Company
Case No. SC-2013-0332
Twelve Months Ended December 31, 2012
Updated For Known & Measurable Through March, 2013

Revenue Requirement

Line	(A)			10.25% Equity Return (B)
1	Net Original Cost Rate Base	(From Accounting Schedule 2)	$	21,083
2	Rate of Return			10.25%
3	Net Operating Income Requirement		$	2,161
4	Net Operating Income Available	(From Accounting Schedule 9)	$	6,602
5	Additional Net Operating Income Requirement		$	(4,441)
6	Income Tax Requirement:	(From Accounting Schedule 11)		
7	Required Current Income Tax		$	538
8	Test Year Current Income Tax		$	0
9	Additional Current Income Tax Requirement		$	538
10				
11	**Gross Revenue Requirement**		**$**	**(3,903)**

West 16th Street Sewer Company
Case No. SC-2013-0332
Twelve Months Ended December 31, 2012
Updated For Known & Measurable Through March, 2013

Rate Base

Line	Description (A)				Amount (B)
1	Plant in Service			(From Accounting Schedule 3)	$ 302,806
2	Less:				
3	Accumulated Depreciation Reserve			(From Accounting Schedule 6)	$ 125,909
4	Net Plant in Service				$ 176,897
5	Add:				
6	Cash Working Capital				$ 0
7	Total Additions to Net Plant in Service				$ 176,897
8	Deduct:				
9	Interest Offset	@	#REF!		$ 0
10	Federal Income Tax Offset	@	#REF!		$ 0
11	State Income Tax Offset	@	#REF!		$ 0
12	Contributions In Aid of Construction				$ 275,611
13	Contributions In Aid of Construction Amortized				$ (119,797)
14	Total Deductions from Net Plant in Service				$ 155,814
15					
16	**Total Rate Base**				**$ 21,083**

West 16th Street Sewer Company
Case No. SC-2013-0332
Twelve Months Ended December 31, 2012
Updated For Known & Measurable Through March, 2013

Plant In Service

Line	Account No. (A)	Description (B)	Total Company 12/31/2012 (C)	Total Company Adjustment (D)	Alloc Factor (E)	Juris Adjustment (F)	Adj. No. Acctg Sch 4 (G)	Adjusted Balance ((C+D)xE)+F (H)
		Intangible Plant						
1	301.000	Organization	$ 0	$ 0	100.0000%	$ 0	P-1	$ 0
2	302.000	Franchises	$ 0	$ 0	100.0000%	$ 0	P-2	$ 0
3	303.000	Miscellaneous Intangible Plant	$ 0	$ 0	100.0000%	$ 0	P-3	$ 0
4		Total	$ 0	$ 0		$ 0		$ 0
5								
6		Land and Structures						
7	350.000	Land and Land Rights	$ 5,780	$ 0	100.0000%	$ 0	P-4	$ 5,780
8	351.000	Structures & Improvements	$ 9,228	$ 0	100.0000%	$ 0	P-5	$ 9,228
9		Total	$ 15,008	$ 0		$ 0		$ 15,008
10								
11		Collection Plant						
12	352.000	Collection Sewers	$ 0	$ 0	100.0000%	$ 0	P-6	$ 0
13	352.100	Collection Sewrs - Force	$ 0	$ 0	100.0000%	$ 0	P-7	$ 0
14	352.200	Collection Sewers- Gravity	$ 186,984	$ 0	100.0000%	$ 0	P-8	$ 186,984
15	352.300	Special Collecting Structures	$ 0	$ 0	100.0000%	$ 0	P-9	$ 0
16	353.000	Services to Customers	$ 0	$ 0	100.0000%	$ 0	P-10	$ 0
17	354.000	Flow Measuring Device	$ 0	$ 0	100.0000%	$ 0	P-11	$ 0
18	355.000	Flow Measuring Installation	$ 0	$ 0	100.0000%	$ 0	P-12	$ 0
19	356.000	Other Collection Plant Facilities	$ 0	$ 0	100.0000%	$ 0	P-13	$ 0
20		Total	$ 186,984	$ 0		$ 0		$ 186,984
21								
22		Punping Plant						
23	360.000	Land and Land Rights	$ 0	$ 0	100.0000%	$ 0	P-14	$ 0
24	361.000	Structures & Improvements	$ 0	$ 0	100.0000%	$ 0	P-15	$ 0
25	362.000	Receiving Wells	$ 0	$ 0	100.0000%	$ 0	P-16	$ 0
26	363.000	Electricity Pumping Equipment	$ 0	$ 0	100.0000%	$ 0	P-17	$ 0
27	364.000	Diesel Pumping Equipment	$ 0	$ 0	100.0000%	$ 0	P-18	$ 0
28	365.000	Other Pumping Equipments	$ 0	$ 0	100.0000%	$ 0	P-19	$ 0
29		Total	$ 0	$ 0		$ 0		$ 0
30								
31		Treatment & Disposal Plant						
32	370.000	Land and Land Rights	$ 0	$ 0	100.0000%	$ 0	P-20	$ 0
33	370.100	Oxidation Lagoon Land	$ 0	$ 0	100.0000%	$ 0	P-21	$ 0
34	370.200	Other Land and Land rights	$ 0	$ 0	100.0000%	$ 0	P-22	$ 0
35	371.000	Structures & Improvements	$ 0	$ 0	100.0000%	$ 0	P-23	$ 0
36	373.000	Treatment & Disposal Equipment	$ 100,814	$ 0	100.0000%	$ 0	P-24	$ 100,814
37	374.000	Plant Sewers	$ 0	$ 0	100.0000%	$ 0	P-25	$ 0
38	375.000	Outfall Sewer Lines	$ 0	$ 0	100.0000%	$ 0	P-26	$ 0
39	376.000	Other Treatment and DisDisposal Plant	$ 0	$ 0	100.0000%	$ 0	P-27	$ 0
40		Total	$ 100,814	$ 0		$ 0		$ 100,814
41								
42		General Plant						
43	389.000	Land and Land Rights	$ 0	$ 0	100.0000%	$ 0	P-28	$ 0
44	390.000	Structures & Improvements	$ 0	$ 0	100.0000%	$ 0	P-29	$ 0
45	391.000	Office Furniture and Equipment	$ 0	$ 0	100.0000%	$ 0	P-30	$ 0
46	392.000	Transportation Equipment	$ 0	$ 0	100.0000%	$ 0	P-31	$ 0
47	393.000	Store Equipment	$ 0	$ 0	100.0000%	$ 0	P-32	$ 0
48	394.000	Tool, Shop & Garage Equipment	$ 0	$ 0	100.0000%	$ 0	P-33	$ 0
49	395.000	Laboratory Equipment	$ 0	$ 0	100.0000%	$ 0	P-34	$ 0
50	396.000	Power Operated Equipment	$ 0	$ 0	100.0000%	$ 0	P-35	$ 0
51	397.000	Communication Equipment	$ 0	$ 0	100.0000%	$ 0	P-36	$ 0
52	398.000	Other Tangible Equipment	$ 0	$ 0	100.0000%	$ 0	P-37	$ 0
53		Total	$ 0	$ 0		$ 0		$ 0
54								
55		**Total Plant In Service**	**$ 302,806**	**$ 0**		**$ 0**		**$ 302,806**

Accounting Schedule 4
Sponsor: OPC

West 16th Street Sewer Company
Case No. SC-2013-0332
Twelve Months Ended December 31, 2012
Updated For Known & Measurable Through March, 2013

Adjustments To Plant In Service

Adj. No.	Description			Total Company Adjustment	Mo Juris Adjustment
A/C	350.000	Land and Land Rights	P-4	$ 0	$ 0
1					
2					
A/C	351.000	Structures & Improvements	P-5	$ 0	$ 0
1					
2					
A/C	352.200	Collection Sewers- Gravity	P-8	$ 0	$ 0
1					
2					
A/C	373.000	Treatment & Disposal Equipment	P-24	$ 0	$ 0
1					
2					

Accounting Schedule 5
Sponsor: OPC

West 16th Street Sewer Company
Case No. SC-2013-0332
Twelve Months Ended December 31, 2012
Updated For Known & Measurable Through March, 2013

Depreciation Expense

Line	Account No. (A)	Plant Description (B)		Adjusted Jurisdictional (C)	Depr Rate (D)		Depreciation Expense CxD (E)
1		Land and Structures					
2	350.000	Land and Land Rights	$	5,780	0.0000%	$	0
3	351.000	Structures & Improvements	$	9,228	2.5000%	$	231
4		Total	$	15,008		$	231
5							
6		Collection Plant					
7	352.200	Collection Sewers (Gravity)	$	186,984	2.0000%	$	3,740
8		Total	$	186,984		$	3,740
9							
10		Treatment & Disposal Plant					
11	373.000	Treatment & Disposal Equipment	$	100,814	5.0000%	$	5,041
12		Total	$	100,814		$	5,041
13							
14	**Total Plant Depreciation Expense**			**302,806**			**9,011**

Accounting Schedule 6
Sponsor: OPC

West 16th Street Sewer Company
Case No. SC-2013-0332
Twelve Months Ended December 31, 2012
Updated For Known & Measurable Through March, 2013

Depreciation Reserve

Line	Account No. (A)	Plant Description (B)	Total Company 12/31/2012 (C)	Total Company Adjustment (D)	Alloc Factor (E)	Juris Adjustment (F)	Adj. No. Acctg Sch 7 (G)	Adjusted Balance ((C+D)xE)+F (H)
1		Land and Structures						
2	350.000	Land and Land rights	$ 0	$ 0	100.0000%	$ 0	R-1	$ 0
3	351.000	Structures & Improvements	$ 1,826	$ 0	100.0000%	$ 0	R-2	$ 1,826
4		Total	$ 1,826	$ 0		$ 0		$ 1,826
5								
6		Collection Plant						
7	352.200	Collection Sewers (Gravity)	$ 60,758	$ 0	100.0000%	$ 0	R-3	$ 60,758
8		Total	$ 60,758	$ 0		$ 0		$ 60,758
9								
10		Treatment & Disposal Plant						
11	373.000	Treatment & Disposal Equipment	$ 63,325	$ 0	100.0000%	$ 0	R-4	$ 63,325
12		Total	$ 63,325	$ 0		$ 0		$ 63,325
13								
14								
15	**Total Depreciation Reserve**		**$ 125,909**	**$ 0**		**$ 0**		**$ 125,909**

Accounting Schedule 7
Sponsor: OPC

West 16th Street Sewer Company
Case No. SC-2013-0332
Twelve Months Ended December 31, 2012
Updated For Known & Measurable Through March, 2013

Adjustments To Depreciation Reserve

Adj. No.	Description			Total Company Adjustment	Mo Juris Adjustment
A/C	350.000	Land and Land Rights	R-1	$ 0	$ 0
1					
2					
A/C	351.000	Structures & Improvements	R-2	$ 0	$ 0
1					
2					
A/C	352.200	Collection Sewers (Gravity)	R-3	$ 0	$ 0
1					
2					
A/C	373.000	Treatment & Disposal Equipment	R-4	$ 0	$ 0
1					
2					

Accounting Schedule 8
Sponsor: OPC

West 16th Street Sewer Company
Case No. SC-2013-0332
Twelve Months Ended December 31, 2012
Updated For Known & Measurable Through March, 2013

Income Statement

Line	Description (A)	Total Company (B)	Total Company Adjustment Acctg Sch 10 (C)	Allocation Factor (D)	Jurisdictional Adjustment (E)	Adj. No. Acctg Sch 10 (F)	Adjusted Jurisdictional ((B+C)xD)+E (G)
1	Operating Revenues:						
2	Sewer Revenues	$ 47,389	$ 167	100.0000%	$ 0	S-1	$ 47,556
3	Other Misc. Revenues	$ 345	$ 0	100.0000%	$ 0	S-2	$ 345
4	Total Revenues	$ 47,734	$ 167		$ 0		$ 47,901
5							
6	Operating Expenses:						
7	Salaries and Wages	$ 11,550	$ 450	100.0000%	$ 0	S-3	$ 12,000
8	Plant Maintenance	$ 2,500	$ (2,275)	100.0000%	$ 0	S-4	$ 225
9	Utility Bills Sewer Treatment	$ 3,707	$ 127	100.0000%	$ 0	S-5	$ 3,834
10	Sludge Hauling	$ 3,845	$ 769	100.0000%	$ 0	S-6	$ 4,614
11	Effluent Testing	$ 285	$ 5	100.0000%	$ 0	S-7	$ 290
12	Supplies Expenses and Labor	$ 303	$ 0	100.0000%	$ 0	S-8	$ 303
13	Transportation Expenses	$ 0	$ 0	100.0000%	$ 0	S-9	$ 0
14	PSC Assessment	$ 5,738	$ (2,254)	100.0000%	$ 0	S-10	$ 3,484
15	DNR Fees	$ 3,500	$ (500)	100.0000%	$ 0	S-11	$ 3,000
16	Plant Operator	$ 6,900	$ 300	100.0000%	$ 0	S-12	$ 7,200
17	Grounds Maintenance	$ 60	$ 30	100.0000%	$ 0	S-13	$ 90
18	Outside Services (Accounting)	$ 300	$ 0	100.0000%	$ 0	S-14	$ 300
19	Property Taxes	$ 768	$ (476)	100.0000%	$ 0	S-15	$ 292
20	Office Supplies	$ 0	$ 74	100.0000%	$ 0	S-16	$ 74
21	Postage	$ 1,104	$ (225)	100.0000%	$ 0	S-17	$ 880
22	Rate Case Expense	$ 0	$ 0	100.0000%	$ 0	S-18	$ 0
23	Offce Rent	$ 8,192	$ (4,548)	100.0000%	$ 0	S-19	$ 3,644
24	Bank Charges	$ 290	$ (31)	100.0000%	$ 0	S-20	$ 260
25	MO Secretary of State Fees	$ 0	$ 0	100.0000%	$ 0	S-21	$ 0
26	Miscellaneous Expense	$ 259	$ (259)	100.0000%	$ 0	S-22	$ 0
27	Total	$ 49,302	$ (8,812)		$ 0		$ 40,490
28							
29	Other Operating Expenses:						
30	Depreciation	$ 0	$ 9,011	100.0000%	$ 0	S-23	$ 9,011
31	Amortization of CIAC	$ 0	$ (8,202)	100.0000%	$ 0	S-24	$ (8,202)
32	Total Depreciation	$ 0	$ 809		$ 0		$ 809
33							
34	Total Operating Expenses	$ 49,302	$ (8,003)	100.0000%	$ 0		$ 41,299
35							
36	Net Income Before Income Taxes	$ (1,568)	$ 8,170	100.0000%	$ 0		$ 6,602
37							
38	Income Taxes:						
39	Current Income Tax	$ 0	$ 0	100.0000%	$ 0	S-25	$ 0
40	Deferred Income Tax	$ 0	$ 0	100.0000%	$ 0	S-26	$ 0
41	Amortization of ITC	$ 0	$ 0	100.0000%	$ 0	S-27	$ 0
42	Total Income Taxes	$ 0	$ 0		$ 0		$ 0
43							
44	**Net Operating Income**	**$ (1,568)**	**$ 8,170**		**$ 0**		**$ 6,602**

Accounting Schedule 9
Sponsor: OPC

West 16th Street Sewer Company
Case No. SC-2013-0332
Twelve Months Ended December 31, 2012
Updated For Known & Measurable Through March, 2013

Adjustments To Income Statement

Adj. No.	Description		Total Company Adjustment	Mo Juris Adjustment
A/C	Operating Revenues:	S-1	$ 167	$ 0
1	Annualized Revenue		$ 167	$
2				
A/C	Other Misc. Revenues	S-2	$ 0	$ 0
1	No Adjustment		$ 0	$
2				
A/C	Salaries and Wages	S-3	$ 450	$ 0
1	Adjustment to include Wage and Salaries		$ 450	$
2				
A/C	Plant Maintenance	S-4	$ (2,275)	$ 0
1	Adjustment to include Plant repair Expense		$ 225	$
	Adjustment to disallow lot mowing, gravel and grading expense		(2,500)	
2				
A/C	Utility Bills Sewer Treatment	S-5	$ 127	$ 0
1	Adjustment to annualize Utility Bills		$ 127	$
2				
A/C	Sludge Hauling	S-6	$ 769	$ 0
1	Adjustment to annualize Sludge Hauling Expense		$ 769	$
2				
A/C	Effluent Testing	S-7	$ 5	$ 0
1	Adjustment to include Effluent Testing Expense		$ 5	$
2				
A/C	Supplies Expenses and Labor	S-8	$ 0	$ 0
1	No Adjustment		$ 0	$
2				
A/C	Transportation Expenses	S-9	$ 0	$ 0
1				
2				
A/C	PSC Assessment	S-10	$ (2,254)	$ 0
1	Adjustment to annualize PSC assessment		$ (2,254)	$
2				
A/C	DNR Fees	S-11	$ (500)	$ 0
1	Adjustment to include DNR Dues		$ (500)	$
2				
A/C	Plant Operator	S-12	$ 300	$ 0
1	Adjustment to annualize Plant operator (Paul Tracy) fee		$ 300	$
2				
A/C	Grounds Maintenance	S-13	$ 30	$ 0
1	Adjustment to include Ground Maitenance Expense		$ 30	$

Accounting Schedule 9
Sponsor: OPC

West 16th Street Sewer Company
Case No. SC-2013-0332
Twelve Months Ended December 31, 2012
Updated For Known & Measurable Through March, 2013

Adjustments To Income Statement

Adj. No.	Description		Total Company Adjustment	Mo Juris Adjustment
2				
A/C	Outside Services (Accounting)	S-14	$ 0	$ 0
1	No Adjustment		$ 0	$
2				
A/C	Property Taxes	S-15	$ (476)	$ 0
1	Adjustment to include 2012 Property Tax		$ (476)	$
2				
A/C	Office Supplies	S-16	$ 74	$ 0
1	Adjustment to allocate portion of Monsees Realty supplies to WSS		$ 74	$
2				
A/C	Postage	S-17	$ (225)	$ 0
1	Adjustment to annualize Postage Expense		$ (225)	$
2				
A/C	Rate Case Expense	S-18	$ 0	$ 0
1				
2				
A/C	Offce Rent	S-19	$ (4,548)	$ 0
1	Adjustment to allocated Office Rent Expense		$ (4,548)	$
2				
A/C	Bank Charges	S-20	$ (31)	$ 0
1	Adjustment to include Bank Charges		$ (31)	$
2				
A/C	MO Secretary of State Fees	S-21	$ 0	$ 0
1				
2				
A/C	Miscellaneous Expense	S-22	$ (259)	$ 0
1	Adjustment to reclasify supplies and postage costs and to disallow deposited check in the name of WPC Sewer Company		$ (259)	$
2				
A/C	Depreciation	S-23	$ 9,011	$ 0
1	Plugged in to adjust calculated annual depreciation EMS Program		$ 9,011	$
2				
A/C	Amortization of CIAC	S-24	$ (8,202)	$ 0
1	Adjustment to amortize CIAC		$ (8,202)	$
2				
A/C	Current Income Tax	S-25	$ 0	$ 0
1				
2				

Accounting Schedule 9
Sponsor: OPC

West 16th Street Sewer Company
Case No. SC-2013-0332
Twelve Months Ended December 31, 2012
Updated For Known & Measurable Through March, 2013

Adjustments To Income Statement

Adj. No.	Description		Total Company Adjustment	Mo Juris Adjustment
	Deferred Income Tax	S-26	$ 0	$ 0
1				
2				
	Amortization of ITC	S-27	$ 0	$ 0
1				
2				

West 16th Street Sewer Company
Case No. SC-2013-0332
Twelve Months Ended December 31, 2012
Updated For Known & Measurable Through March, 2013

Income Tax Calculation

Line	Description (A)			Test Year (B)		10.25% Return (C)
1	Net Income Before Taxes (Acct. Sch. 1)		$	6,602	$	2,699
2						
3	Add:					
4	Book Depreciation		$	809	$	809
5	Total Additions		$	809	$	809
6						
7	Subtractions to Net Income Before Income Tax:					
8	Interest Expense	@ 0.00%	$	0	$	0
9	Depreciation		$	809	$	809
10	Total Subtractions		$	809	$	809
11						
12	Net Taxable Income		$	6,602	$	2,699
13						
14	Provision for Federal Income Tax					
15	Net Taxable Income		$	6,602	$	2,699
16	Deduct Missouri Income Tax	@ 100.00%	$	413	$	157
17	Federal Taxable Income		$	6,189	$	2,542
18	Federal Income Tax	@ 15.00%	$	928	$	381
19						
20	Provision for Missouri Income Tax					
21	Net Taxable Income		$	6,602	$	2,699
22	Deduct Federal Income Tax	@ 50.00%	$	464	$	191
23	Missouri Taxable Income		$	6,138	$	2,509
24	Missouri Income Tax	@ 6.25%	$	413	$	157
25						
26	Provision for City Earnings Tax					
27	City Taxable Income		$	6,602	$	2,699
28	City Income Tax	@ 0.00%	$	0	$	0
29						
30	Summary of Provision For Income Tax					
31	Federal Income Tax		$	928	$	381
32	State Income Tax		$	413	$	157
33	City Income Tax		$	0	$	0
34						
35	**Total Current Income Tax**		**$**	**1,341**	**$**	**538**

Accounting Schedule 11
Sponsor: OPC

West 16th Street Sewer Company
Case No. SC-2013-0332
Twelve Months Ended December 31, 2012
Updated For Known & Measurable Through March, 2013

Cost of Capital

				Weighted	** 10.25%	0.00%	0.00%
	Amount	Percent	Cost	Cost	Weighted Cost		
Equity	$ 21,082	100.000%	**	**	10.25%	0.00%	0.00%
Preferred Stock	$ -	0.000%	0.000%	0.00%	0.00%	0.00%	0.00%
Long Term Debt	$	0.000%	0.000%	0.00%	0.00%	0.00%	0.00%
Short Term Debt	$ -	0.000%	0.000%	0.00%	0.00%	0.00%	0.00%
Total	$ 21,082	100.000%		Rate of Return	10.25%	0.00%	0.00%

Tax Weighted Rate of Return			
Tax Multiplier (1/(1-tax rate))	1.248959	1.248959	1.248959
Weighted cost of equity	10.25%	0.00%	0.00%
Tax weighted cost of equity	12.80%	0.00%	0.00%
Weighted cost of debt	0.00%	0.00%	0.00%
Tax Weighted Rate of Return	12.80%	0.00%	0.00%