

**TIMBER CREEK SEWER COMPANY**  
**Case No. SR-2010-0320**  
**Calculation of Excess Revenues over Expenses**

FILED  
January 13, 2011  
Data Center  
Missouri Public  
Service Commission

A	B	C	D	E	F (D-E)	G	H	I (G-H)
date/period	includes depreciation expense	# customer	actual Oper. Rev.	rev. \$ in rates	actual over rates	actual Oper. Exp.	exp. \$ in rates	actual over rates
12/31/2006	SR-2008-0080 test year	1,192	\$447,380	\$0	\$0	\$400,584		
9/30/2007	K&M update (rates effective 12/1/07)	1,248	\$457,131	\$457,131	\$0	\$555,871	\$555,871	\$0
12/31/2007	2007 Annual Report	1,312	\$511,287	\$457,131	\$54,156	\$448,044	\$555,871	(\$107,827)
12/31/2008	2008 Annual Report	1,430	\$662,693	\$457,131	\$205,562	\$558,078	\$555,871	\$2,207
12/31/2009	2009 Annual Report	1,495	\$669,736	\$457,131	\$212,605	\$646,469	\$555,871	\$90,598
6/30/2010	K&M update (rates effective 5/1/10)	1,526	\$699,110	\$457,131	\$241,979	\$712,026	\$555,871	\$156,155
<i>K&amp;M = known and measurable</i>								

cumulative revenues	\$714,302	cumulative expenses	\$141,133
Net rev. & exp.	\$573,169		

date/period	depr. & interest exp. & income tax	# customer	actual Oper. Rev.	rev. \$ in rates	actual over rates	actual Oper. Exp.	exp. \$ in rates	actual over rates
12/31/2006	SR-2008-0080 test year	1,192	\$447,380	\$0	\$0	\$400,584		
9/30/2007	K&M update (rates effective 12/1/07)	1,248	\$457,131	\$457,131	\$0	\$572,147	\$572,147	\$0
12/31/2007	2007 Annual Report	1,312	\$511,287	\$457,131	\$54,156	\$537,691	\$572,147	(\$34,456)
12/31/2008	2008 Annual Report	1,430	\$662,693	\$457,131	\$205,562	\$646,660	\$572,147	\$74,513
12/31/2009	2009 Annual Report	1,495	\$669,736	\$457,131	\$212,605	\$702,001	\$572,147	\$129,854
6/30/2010	K&M update (rates effective 5/1/10)	1,526	\$699,110	\$457,131	\$241,979	\$771,937	\$572,147	\$199,790
<i>K&amp;M = known and measurable</i>								

cumulative revenues	\$714,302	cumulative expenses	\$369,701
Net rev. & exp.	\$344,601		

date/period	interest expense & income tax	# customer	actual Oper. Rev.	rev. \$ in rates	actual over rates	actual Oper. Exp.	exp. \$ in rates	actual over rates
12/31/2006	SR-2008-0080 test year	1,192	\$447,380	\$0	\$0	\$400,584		
9/30/2007	K&M update (rates effective 12/1/07)	1,248	\$457,131	\$457,131	\$0	\$534,680	\$534,680	\$0
12/31/2007	2007 Annual Report	1,312	\$511,287	\$457,131	\$54,156	\$523,547	\$534,680	(\$11,133)
12/31/2008	2008 Annual Report	1,430	\$662,693	\$457,131	\$205,562	\$635,714	\$534,680	\$101,034
12/31/2009	2009 Annual Report	1,495	\$669,736	\$457,131	\$212,605	\$689,882	\$534,680	\$155,202
6/30/2010	K&M update (rates effective 5/1/10)	1,526	\$699,110	\$457,131	\$241,979	\$760,215	\$534,680	\$225,535
<i>K&amp;M = known and measurable</i>								

cumulative revenues	\$714,302	cumulative expenses	\$470,639
Net rev. & exp.	\$243,663		

Exhibit No. 16  
Date 1-15-11 Reporter TC  
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