Exhibit No.:

Issue(s): Corporate Allocation Factor/

Employee Wages/

Auditing and Income Tax Preparation Fees/

Property Taxes/ Self-Dealing/ Capital Structure/

Return on Equity/

Cost of Debt/

Accounting of Account 301 – Organization Costs/

OPC Accounting Schedules

Witness/Type of Exhibit: Roth/Direct Sponsoring Party: Public Counsel Case No.: SR-2016-0202

SUPPLEMENTAL DIRECT TESTIMONY

OF

KERI ROTH

Submitted on Behalf of the Office of the Public Counsel

RACCOON CREEK UTILITY OPERATING COMPANY INC.

CASE NO. SR-2016-0202

**

Denotes Highly Confidential Information that has been redacted

September 30, 2016

NP

BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

| In the Matter of the Application |) | |
|--------------------------------------|---|-----------------------|
| of a Rate Increase for Raccoon Creek |) | Case No. SR-2016-0202 |
| Utility Operating Company Inc. |) | |

AFFIDAVIT OF KERI ROTH

| STATE OF MISSOURI |) | |
|-------------------|---|----|
| |) | SS |
| COUNTY OF COLE |) | |

Keri Roth, of lawful age and being first duly sworn, deposes and states:

- 1. My name is Keri Roth. I am a Public Utility Accountant III for the Office of the Public Counsel.
- 2. Attached hereto and made a part hereof for all purposes is my supplemental direct testimony.
- 3. I hereby swear and affirm that my statements contained in the attached testimony are true and correct to the best of my knowledge and belief.

Keri Roth

Public Utility Accountant III

Subscribed and sworn to me this 3rd day of October 2016.

NOTARY SEAL ST.

JERENE A. BUCKMAN My Commission Expires August 23, 2017 Cole County Commission #13754037

Jerene A. Buckman Notary Public

My Commission expires August, 2017.

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DIRECT TESTIMONY

OF

KERI ROTH RACCOON CREEK UTILITY OPERATING COMPANY, INC.

| | | CASE NO. WR-2016-0202 |
|----------|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | I. | INTRODUCTION |
| 2 | Q. | Please state your name and business address. |
| 3 | A. | Keri Roth, P.O. Box 2230, Jefferson City, Missouri 65102-2230. |
| 4 | Q. | By whom are you employed and in what capacity? |
| 5 6 | A. | I am employed by the Missouri Office of the Public Counsel ("OPC") as a Public Utility Accountant. |
| 7 | Q. | On whose behalf are you testifying? |
| 8 | A. | I am testifying on behalf of the OPC. |
| 9 | Q. | What is the nature of your duties at the OPC? |
| 10 11 | A. | My duties include performing audits and examinations of the books and records of public utilities operating within the state of Missouri. |
| 12 | Q. | Please describe your educational background. |
| 13 14 | A. | I graduated in May 2011 from Lincoln University in Jefferson City with a BS in Accounting. |
| 15 | Q. | Have you received specialized training related to public utility accounting? |
| 16 17 | A. | Yes. In addition to being employed by the OPC since September 2012, I have also attended the NARUC Utility Rate School held by Michigan State University. |

- Q. Have you previously filed testimony before the Missouri Public Service Commission ("Commission" or "PSC")?
- A. Yes. Please refer to Schedule KNR-1, attached to this testimony, for a listing of cases in which I have submitted testimony.
- Q. Please list the witnesses who will be filing direct testimony on behalf of OPC in this case and the issues they will be addressing in direct testimony?
- A. The following individuals will be sponsoring OPC's positions regarding Raccoon Creek Utility Operating Company's ("Raccoon Creek" or "Company"):
 - Keri Roth Corporate allocation factor, employee wages, auditing and income tax preparation fees, property taxes, self-dealing, capital structure, return on equity ("ROE"), cost of debt, accounting of account 301; and
 - James Russo Rate design and bad debt collection
- Q. Please provide an overview of Raccoon Creek and the services they provide.
- A. Raccoon Creek's parent company Central States Water Resources, Inc. ("CSWR") formed on January 27, 2014 and is the managing company of First Round CSWR, LLC ("First Round") employing three individuals who allocate a portion of their time to Raccoon Creek and two other subsidiaries: Hillcrest Utility Operating Company, Inc. ("Hillcrest") and Indian Hills Utility Operating Company, Inc. ("Indian Hills").
 - Raccoon Creek has three sewer systems: W.P.C. Sewer Company ("WPC"), West 16th Street Sewer Company ("West 16th") that are both located in Sedalia as well as Village Water and Sewer Company, Inc. ("Villages") located in Knob Noster. In total, Raccoon Creek serves approximately 521 sewer customers.
 - As a frame of reference, Hillcrest has one water system and one sewer system located in and around Cape Girardeau. The water system serves 242 water customers and the sewer

| Keri R | Testimony of Roth No. SR-2016-0202 |
|--------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | system serves 240 sewer customers. Most of these customers overlap save for two that do |
| | not use the sewer system. |
| | Further, Indian Hills has one water system located near Cuba. The water system serves approximately 725 water customers in and around the Indian Hills subdivision. |
| II. | Corporate Allocation Factor |
| Q. | What is a corporate allocation factor? |
| A. | A corporate allocation factor is a percentage that is used to allocate costs from First Round to Raccoon Creek since all costs are not directly billed to Raccoon Creek. |
| Q. | What corporate allocation factor is the Company using to allocate costs from First Round to Raccoon Creek? |
| A. | The Company is using an allocation factor of 14%. This appears to be the same allocation factor used in the Hillcrest rate case numbered WR-2016-0064 recently contested before the Commission and currently being appealed by this office. |
| Q. | What corporate allocation factor is Staff using to allocate costs from First Round to Raccoon Creek? |
| A. | Staff is using an allocation factor of 17.01%. Staff has calculated this percentage based on customer numbers and capital investments from utility systems already acquired by First Round and utility systems that have not yet been acquired. |
| Q. | What is your issue with the Company's approach? |
| A. | It is unreasonable for the Company to use the same allocation factor as used in the Hillcrest rate case because time spent on the utility is not the same. |

Q. What is the issue with Staff's approach?

A. The list of companies that Staff is using to calculate its allocation factor does not take into account all companies First Round plans to acquire in the near future. OPC believes, if Staff were to update its list of companies, their corporate allocation factor would calculate closer to what OPC and the Company have recommended. Schedule KNR-2, marked Highly Confidential, shows an updated list of future acquisitions with customer numbers. If Staff were to calculate their corporate allocation based on customer numbers alone, Staff's allocation factor would be approximately 13.74%. OPC is waiting for additional data from the Company to determine the allocation factor using customer numbers as well as capital investments to determine how Staff's allocation factor could possibly change.

Q. What corporate allocation factor is OPC recommending in this case?

A. OPC recommends an allocation factor of 13.46%. As shown on Schedule KNR-3, marked Highly Confidential, this allocation factor was calculated by determining the actual percentage of hours spent working on Raccoon Creek by each employee and averaging the percentages.

III. Employee Wages

Q. What are the job duties of each employee at First Round?

A. As described in the Company response to Staff Data Request 2:

Mr. Josiah Cox – Lead and direct overall company strategy and direction, directly responsible for utility acquisitions, direct contact for regulatory compliance (PSC, OPC, MDNR, Attorney General), responsible for construction management, responsible for engineering management, responsible for third party contractor

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Q. What yearly salaries are paid to First Round's employees?

systems and equipment procurement.

both at the utility and corporate level.

A. The yearly salaries are shown in the chart below:

customer

| Employee | Title | Salary Amount |
|--------------------|-------------------------|---------------|
| Josiah Cox | President | ** ** |
| Jack Chalfant | Chief Financial Officer | ** ** |
| Brenda Eaves | Office Manager | ** ** |
| | | |
| Source: Staff Data | Request 1 | |

acquisition/contract negotiation/management, and director of all

Mr. Jack Chalfant – Assists in directing overall company strategy, establish and maintain a companywide financial accounting system,

establish and maintain utility NARUC accounting system, establish

and maintain a NARUC to GAAP financial reporting system,

directly responsible for utility audits, directly responsible for annual accounting audits, interface directly with utility financial regulators

to help CSWR manage customer rate increases, create long term cost

accounting systems, help to open a new state utility markets by

researching their individual financial requirements, and help create

and maintain a long term companywide financial operations program

Ms. Brenda Eaves – Establish and direct overall company office operations, designing and implementing office policies by

establishing standards and procedures; measuring results against standards; making necessary adjustments, maintain on-going AP/AR

records, interface with customer service contractors, direct final

disconnect/reconnect functions with O&M Contractors, maintain

overall office efficiency by planning and implementing office

customer

late pay programs, maintain

financing activities including debt and equity raises.

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Q. Has Mr. Chalfant ever indicated that he does not perform certain job duties listed in his job description?

| Direct Testimony of |
|-----------------------|
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| Case No. SR-2016-0202 |

- A. Yes. During Mr. Chalfant's deposition on May 5, 2016 for the Hillcrest rate case, Mr. Chalfant indicated that he does not assist in directing overall company strategy, has not helped to open new state utility markets by researching their individual financial requirements, and does not perform any services at the corporate level.
- Q. Would an employee with the job title of Chief Financial Officer typically be expected to perform services at a corporate level?
- A. Yes. Based on the evidence presented by the Company, nothing Mr. Chalfant does remotely justifies this title or the wages being recommended by the Company or Staff.
- Q. Do small water and sewer companies operating in Missouri have employees with the title of President?
- A. No. The top manager of small water and sewer companies in Missouri are usually classified as general managers and, with that, come a different level of compensation.
- Q. The Commission *Report and Order* in the Hillcrest rate case states, "Since Hillcrest is part of a group of commonly-owned regulated utilities and has plans to acquire additional utilities, it is appropriate to assign employee titles similar to larger utilities rather than single utility companies." According to statute 4 CSR 240-3.050, is Raccoon Creek considered a small utility?
- A. Yes. 4 CSR 240.3050 Small Utility Rate Case Procedure states:
 - (1) Notwithstanding the provisions of any other commission rule to the contrary, a gas utility serving ten thousand (10,000) or fewer customers, a water or sewer utility serving (8,000) or fewer customers, or a steam heat utility servings fewer than one hundred (100 customers shall be considered a small utility under this rule.

Emphasis added by OPC.

Raccoon Creek only has approximately 521 customers. When you combine the customer count from Hillcrest and Indian Hills with Raccoon Creek, the total customer count is approximately only 1,700 customers. Comparing these numbers to the statute cited above, rate payers should not be responsible for reimbursing salary expenses for Mr. Cox and Mr. Chalfant using job titles of a larger utility company as stated by the Commission. Raccoon Creek, or even combining the customer counts from all utilities owned by First Round, are considered small water and sewer companies under statute 4 CSR 240-3.050.

As a further point, this case is proceeding under the rules for a small system.

- Q. Does First Round have plans to acquire additional utility companies in the near future?
- A. Yes. **
 - ** If the acquisitions are approved for these companies, it appears that total customers will still be well under 8,000 customers at only approximately 3,760 customers.
- Q. What percentage of First Round employee salaries is the Company allocating to Raccoon Creek?
- 17 A. OPC understands the Company is allocating 14% of employee salaries to Raccoon Creek.
 - **Q.** Does OPC understand how this allocation factor was calculated?
 - A. No. It appears the same allocation factor that was approved by the Commission during the Hillcrest rate case is being sought by the Company here in this case. OPC does not believe a 14% allocation is accurate based on timesheets. It should also, again, be noted OPC has filed an appeal of that Hillcrest Report and Order.
 - Q. How has Staff determined employee wage amounts?

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Staff has used 2015 Missouri Economic Research and Information Center ("MERIC") mean payroll rates in the St. Louis Region for each employee. Staff has used actual employee titles to compare salary wages.

Q. Is Staff's approach reasonable in determining salary amounts rate payers should be responsible for paying?

No. As mentioned before, in small water and sewer companies, the top manager is usually classified as a "general and operations manager" and Mr. Chalfant has stated that he does not perform services at a corporate level. During Mr. Chalfant's deposition during the Hillcrest rate case, he also stated that he is not responsible for negotiating finance terms or loan agreements on behalf of the regulated utilities. Based on this information, Mr. Chalfant should be classified as an "accountant" or "auditor". Staff's approach of comparing large utility company employee titles is also unreasonable because the customer size only meets the Small Utility Rate Case Procedure rule as discussed previously.

Q. How much of employee salaries has Staff allocated to Raccoon Creek?

Staff has included 17.01% of employee salaries in its cost of service calculation. A.

Does OPC agree with Staff's approach? Q.

A. No. As shown in Schedule KNR-3, marked Highly Confidential, OPC is recommending a portion of employee salaries be included in Raccoon Creek's cost of service based on actual hours spent on Raccoon Creek as shown on the timesheets provided by the Company.

Q. What is OPC's recommendation regarding payroll?

OPC recommends including mean salary amounts from the St. Louis Region using 2015 MERIC data. OPC further recommends using employee titles to compare salaries as follows: "General and Operations Manager" for Mr. Cox, "Accountants" or "Auditors" for Mr. Chalfant, and "Office Manager" for Ms. Eaves. Additionally, OPC recommends

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24 25 including actual hours from employee timesheets multiplied by the hourly rate based on MERIC data to calculate the total amount of payroll to include in Raccoon Creeks cost of service. The payroll amounts OPC recommends including in the Company's cost of service are as follows for each employee:

| Total | \$28,780.46 |
|---------------|-------------|
| Brenda Eaves | \$7,919.72 |
| Jack Chalfant | \$11,751.53 |
| Josiah Cox | \$9,109.22 |

IV. **Auditing and Income Tax Preparation Fees**

- Q. What annual dollar amount is the Company including for auditing and income tax preparation fees?
- The Company is including \$12,435 for auditing and income tax preparation fees for A. Raccoon Creek as shown in response to Staff Data Request 6. This includes an estimate of \$12,000 directly related to Raccoon Creek and \$435 allocated from First Round. However, on September 15 of 2016, the Company provided invoices dated September 15, 2016 for auditing and income tax preparation fees for the period ended December 31, 2015. The invoices show \$12,500 directly related to Raccoon Creek and \$12,500 directly related to First Round.

Have these invoices been paid? Q.

- At the time this testimony is written and based on the dates listed on the invoices being the same date the invoices were received by OPC, these invoices have not been paid.
- Q. What annual dollar amount is Staff including for auditing and income tax preparation fees?

| Direct Testimony of |
|-----------------------|
| Keri Roth |
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A. Staff is including \$57 for Raccoon Creek's accounting fees. This amount is 17.01% of \$338 included in the general ledger during the test year and update period for this case.

- Q. What annual dollar amount is OPC including for auditing and income tax preparation fees?
- A. OPC is including \$45 for Raccoon Creek's accounting fees. This amount is 13.46% of \$338 included in the general ledger during the test year and update period for this case.
- Q. Why is OPC not including the invoices received by Raccoon Creek on September 15, 2016?
- A. To include invoices outside of the test year and update period in this case would violate the matching principle, which requires all elements of the revenue requirement to be included in the Company's cost of service at the same general point in time. The test year period in this case is twelve months ending December 31, 2015 with the update period at March 31, 2016. The auditing and income tax preparation invoices were not received until September 15, 2016, or six months after the update period. OPC will review auditing and income tax preparation expenses again in the Company's next general rate case.

17 V. Property Taxes

- Q. What annual dollar amount is the Company including for property tax expense?
- A. The Company has included \$4,531 for annual property tax expense as shown in response to Staff Data Request 6. This amount includes an estimate \$4,517 directly related to Raccoon Creek and \$14 allocated from First Round.
- Q. What annual dollar amount is Staff including for property tax expense?

 A. Staff is including \$870. This amount is the total property tax expensed for 2015 directly related to the sewer systems at Raccoon Creek.

Q. What annual dollar amount is OPC including for property tax expense?

A. OPC is including \$876. This amount includes \$871 of total property tax expensed for 2015 directly related to the sewer systems at Raccoon Creek and \$5 allocated from First Round.

Q. Does OPC believe the Company's recommendation is reasonable?

A. No. The Company's recommendation is an estimate of what property tax expense will be for 2016. This is not known and measurable, a requirement for inclusion of these costs. Property taxes accrue monthly on the Company's books. Around November, Raccoon Creek will receive a property tax bill due to be paid by December 31, 2016. It is unreasonable for the Company to receive reimbursement of expenses in advance for property tax expense in which the Company has not provided any receipts showing property tax paid for 2016 nor has the Company provided documentation stating specifically what the tax amount for 2016 will be for Raccoon Creek. Also, including invoices outside of the test year and update period would violate the matching principle. More than likely, these invoices will not be paid until December 2016, or approximately nine months after the update period. OPC will review property tax expense again during the Company's next general rate case.

VI. Self-Dealing

Q. What is the cost of debt rate the Company is recommending for Raccoon Creek?

A. As mentioned previously, the Company is recommending a cost of debt rate at 14%, which is the rate included in its financing agreement with Fresh Start Venture, LLC ("Fresh Start").

Q. Why isn't OPC recommending that this rate be used for Raccoon Creek?

A. OPC does not believe this rate was negotiated at arm's-length. OPC believes that the original investors in First Round, as shown on Schedule KNR-4, are the same original members of Fresh Start, as shown on Schedule KNR-5. Robert B. Glarner, Jr. and P. David Glarner ("the Glarners") bought out the original members of Fresh Start in February 2014 and remain the current owners. The Glarners also have 49% membership interest in CSWR and 87% membership interest in First Round. Therefore, the 14% financing agreement was not reasonably negotiated since the debt investors and the owners of the majority of the equity are one in the same.

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VII. Capital Structure

- Q. What capital structure is the Company including for Raccoon Creek?
- 13 A. The Company is using an actual capital structure of 10.67% equity and 89.33% debt per the Company response to Staff Data Request 6.
 - Q. What capital structure is Staff including for Raccoon Creek?
 - A. Staff is recommending a hypothetical capital structure of 25% equity and 75% debt.
 - Q. Does OPC support Staff's position to use a hypothetical capital structure?
 - A. Yes. Staff typically uses a hypothetical capital structure when a small water or sewer utility has debt capital exceeding 75%.

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VIII. Return on Equity

| | Keri R | Testimony of oth No. SR-2016-0202 |
|----------|--------|-------------------------------------------------------------------------------------------|
| 1 | Q. | What return on equity ("ROE") is the Company recommending for Raccoon Creek? |
| 2 | A. | The Company is recommending an ROE of 13%. |
| 3 | Q. | What ROE is Staff recommending for Raccoon Creek? |
| 4 | A. | Staff is recommending an ROE of 12.15%. According to Staff's workpaper, this is based on |
| 5 | | the most recent three months of bond yield data: May 2016, June 2016, and July 2016. In |
| 6 | | addition, Staff has added a 4% risk premium. |
| 7 | Q. | Does OPC support Staff's recommendation? |
| 8 | A. | Yes. As discussed previously, OPC does not believe the agreements negotiated between |
| 9 | | Fresh Start and Raccoon Creek were negotiated at arm's length. Therefore, OPC believes |
| 10 | | Staff's calculation using the most recent three months of bond yield data is a reasonable |
| 11 | | calculation of a ROE to assign to the Company. |
| 12 | | |
| 13 | IX. | Cost of Debt |
| 14 | Q. | What cost of debt rate is the Company recommending for Raccoon Creek? |
| 15 | A. | The Company is recommending a cost of debt at 14% per the Company response to Staff |
| 16 | | Data Request 6. |
| 16 17 | Q. | What cost of debt rate is Staff recommending for Raccoon Creek? |
| 18 | A. | Staff is recommending a cost of debt at 8.15%. This is calculated using the most recent |
| | | three months of bond yield data: May 2016, June 2016, and July 2016. |
| 19 20 | Q. | Does OPC support Staff's recommendation? |
| | | 13 |

A. Yes. As discussed previously, OPC does not believe the agreements negotiated between Fresh Start and Raccoon Creek were negotiated at arm's length. Therefore, OPC believes Staff's calculation using the most recent three months of bond yield data is a reasonable calculation of a cost of debt rate to assign to the Company.

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X. Accounting of Account 301 – Organization Costs

Q. What are organization costs?

A. The Uniform System of Accounts ("USOA") states:

This account shall include all fees paid to federal or state governments for the privilege of incorporation and expenditures incident to organizing the corporation, partnership, or other enterprise and putting it into readiness to do business.

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Q. Has Staff included all of the Company's organization costs in Account 301?

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Staff has allocated to several other accounts that are not related to organizational costs.

These invoices consist of legal fees accrued prior to the closing of the assets and some

No. There are several invoices listed on Schedule KNR-6 related to organization costs that

related to the acquisition of Woodland Estates, which is now part of WPC.

Q. How does OPC believe these invoices should be treated?

20 A.

OPC believes the invoices listed on Schedule KNR-6 should be included in Account 301 and amortized over a 10 year period as they are organization costs related to the closings of

WPC, West 16th, and Villages.

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XI. OPC Accounting Schedules

1 Q. Are you sponsoring any other schedules for OPC?

- A. Yes. I am sponsoring the cost of service accounting schedules attached to this testimony as Schedule KNR-7.
- Q. Does this conclude your direct testimony?
- A. Yes.

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CASE PARTICIPATION OF KERI ROTH

| Company Name | Case No. |
|-------------------------------------------|---------------------------|
| Empire District Electric Company | ER-2012-0345 |
| Emerald Pointe Utility Company | SR-2013-0016 |
| Lake Region Water & Sewer Company | WR-2013-0461 |
| Summit Natural Gas of Missouri, Inc. | GR-2014-0086 |
| Hickory Hills Water & Sewer Company, Inc. | WR-2014-0167/SR-2014-0166 |
| Empire District Electric Company | ER-2014-0351 |
| Laclede Gas Company | GO-2015-0178 |
| Missouri Gas Energy | GO-2015-0179 |
| Missouri American Water Company | WR-2015-0301 |
| Empire District Electric Company | ER-2016-0023 |
| Hillcrest Utility Operating Company, Inc. | WR-2016-0064 |

SR-2016-0202

Schedule KNR-2

has been deemed

"Highly Confidential"

in its entirety

SR-2016-0202

Schedule KNR-3

has been deemed

"Highly Confidential"

in its entirety

LIST OF MEMBERS

FRESH START VENTURE, LLC

| I Corp., a Nevada corporation (Non-Economic Member) | corp., a Nevada corp | Z |
|-----------------------------------------------------|------------------------|------------------------|
| corp., a Nevada corp | N Corp., a Nevada corb | N Corp., a Nevada corb |
| corp., a Nevada corp | N Corp., a Nevada corb | N Corp., a Nevada corb |
| I Corp., a Nevada | Z | Z |
| Corp., | Z | Z |
| | NEM-FIN | Member: NEM-FIN |

| | (in a contract of the contrac | |
|---------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|
| MEMBER NAME | AUTHORIZED INDIVIDUALS | PREVIOUS ASSOCIATION WITH THOMAS J. MANZ AND WALTER R. KERSEY, III ("ROSS KERSEY") |
| Zimmerman 2003 Revocable Trust | John Zimmerman - Trustee | Yes - Thomas J. Manz Real Estate and Businesses |
| MTI Business Schools of Sacramento, Inc. | John Zimmerman - President | Yes - Thomas J. Manz Real Estate and Businesses |
| Barnum Family Living Trust | Fred Troy Barnum & Lisa Laura Barnum - Trustees | Yes - Thomas J. Manz Real Estate and Businesses |
| · Holt of California | Kenneth Monroe - President | Yes - Thomas J. Manz Real Estate and Businesses |
| Keith W. Springer Revocable Trust Dated July 26, 2002 | Keith W. Springer - Trustee | Yes - Thomas J. Manz Real Estate and Businesses |
| CATA Pension Plan | Adiel Gorel, Trustee | Yes - Thomas J. Manz & Ross Kersey Real Estate and Businesses |
| David M. Delehant 2004 Revocable Trust | David M. Delehant - Trustee | Yes - Thomas J. Manz Real Estate and Businesses |
| 5040 Partners | Mark Leggio - General Partner | Yes - Thomas J. Manz Real Estate and Businesses |
| Richard and Barbara Wise Revocable Trust Dated July 28, 1992 | Richard Wise & Barbara Wise - Trustees | Yes - Thomas J. Manz Real Estate and Businesses |
| Robert A. Rosenberg & Shirley E. Rosenberg | Robert A. Rosenberg (Shirley E. Rosenberg-Spousal Consent) | Yes - Thomas J. Manz & Ross Kersey Real Estate and Businesses |
| | | |

| Carear John | Total Legal Free-Raccon Total Recono Creek Ultiling Operating - Other Total Raccono Creek Ultiling Operating - Other Start Up Costs Accumulated Amortization Total Accumulated Amortization | | 6103116110 | | | Reclass Legal Fees from PCB/MPB to RaccoonCreek | 225.50 | 225 50 1 | | |
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| Milliant & Recounts, Proc. Transferred Earned Interest in Cleaning | 1960 | 02/25/2015 | TM & Associates, inc. | Wired Funds te Closing | | | | | |
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| Highest & Recent Code between to FR CSNN 000 000 | | | | | | 542,525.67 | | | |
| Montan April East 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 | General Journal | | | Hillcrest & Raccoon Creek interest to FR CSWR | 96.09- | -60.86 * | | | |
| 1 1 1 1 1 1 1 1 1 1 | Total Interest Income - LOC | | | Reverse April JE#46 | 98 09 | 000 | | | |
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| Secretary of State - Receive Boundary Investment of State 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100. | General Journal | | Jack Chaffant | sesuada | 194.96 | 294.98 * | | | |
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| Missout Department of Natural Resources Choops Services - month) CSNNS group small license Choops Services - month) CSNNS group small license Choops Services - Choops | General Journal | | | Google Services - monthly CSWR group email license | 19.45 | 100.45 | | | |
| Marcola Department of Natural Resources Em Hills Watsowitz Operating Fee Mc20000002 750 00 859 45 7 5100000 | Dail Courties | | 8 | Google Services - monthly CSWR group email license | 0.00 | 109.45 * | | | |
| 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,00 | III | | | Fire Hills Constitution Control of the MO-0068382 | 750.00 | | | | |
| Note States; LLC | | | | Secretary of State | 00000 | | | | |
| Nitro Statespy, LLC | otal Permits and Fees | | | | 1.870.70 | 1870701 | | 400 Regulatory Commission Expense (Sec of State Bus License) | |
| Nint State), LLC | 0000 - Advertising and Promotion (Advertising, marketing, graphic | design, and other promotional expenses | | | | 2000 | | | |
| Note Details, LLC March Creek contact was page 735.00 150.00 ; 573.00 150.00 ; 573.00 Note Details, LLC March Contact was page 732.00 442.00 442.00 442.00 442.00 442.00 442.00 442.00 442.00 640.00 Flat Monthly Travel Expense - Die 2014 642.00 640.00 641.00 Flat Monthly Travel Expense - Die 2014 640.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 641.00 | | | | Hillcrest contact web page | 73.80 | 75.00 57 | | | |
| Marches catch litterhand web page 222 00 442 00 572 00 | | | | Raccoon Creek contact web page | 75.00 | 150.00 1 | | | |
| 44200 44200 4200 4200 4200 4200 4200 42 | ctal 60000 - Advertising and Promotion (Advertising, marketing, graphic. | design, and other promotional expenses) | | Business cards letterhead web page | 292.00 | 442.00 • | | | |
| 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 | 0200 - Automobile Expense (Fuel, oil, repairs, and other automobile | maintenance for business autos) | | | 442.00 | 442.00 * | | | |
| O(12/10) 5057 Johak Cer (Phesident) Plat Morthy Travel Expense - Dec 2014 643.00 643.00 543.00 O(40002015 1 | Flat Monthly Expense | 100000 1000000000000000000000000000000 | | | | . 000 | | | |
| Control Cont | 1985 6 | | Josiah Cox (President) | Flat Monthly Travel Expense - Dec 2014 | 843 00 | 843.00 * | | 921.110 Office Supplies & Other Expenses (Meals, Travel & Incidental Expenses) | The second second second |
| CM120015 | 10 K | | Josiah Cox (President) | Flat Monthly Travel Expense - Dec 2014 | 000 | 84300 • | | Assumed an arrange of the second of the seco | |
| CAG017015 UNION | Pag. | | Joseph Cox (President) | Flat Monthly Travel Expense - Dec 2014 | | 1,743.00 * | | 110 Office Supplies & Other Expenses (Meals, Travel & Incidental Expenses) | |
| 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 1,161.29 | But | | Jack Chaffart | travel expenses | | | | | |
| 663170315 64 (August August Au | Bill | | Josiah M. Cax | Expenses for April 2015 | | 3,165,58 7 | | | |
| 0031/2015 64 Auto Expense 800.00 3,804.29 580.00 91.110 0031/2015 64 Auto Expense 261.39 4.004.64 1.110 | General Journal | | | Revense & correct May voucher | | 2,904.29 * | | 921.110 Office Supplies & Other Expenses (Meab, Travel & Incidental Expenses) | |
| Auto Expense 20129 4 206 54 7 | General Journal | | | Auto Expense | | | | 10 Office Supplies & Other Expenses (Meals, Travel & Incidental Expenses) | |
| 2,000.00 5261.79 921.110 | | | 1 | Auto Expense | | 4,065.58 * | \$261.29 921.3 | | |

Account 301 – Organization Costs – Invoices

Villages:

| Invoice Date | Invoice Number | Vendor | Amount |
|--------------|----------------|-----------------------------------|----------|
| n/a | n/a | Greensfelder | \$7,707 |
| 7/14/2014 | 176319 | Brydon, Swearengen & England P.C. | \$595 |
| 8/7/2014 | 177015 | Brydon, Swearengen & England P.C. | \$134 |
| 8/7/2014 | 177016 | Brydon, Swearengen & England P.C. | \$21 |
| 9/4/2014 | 177870 | Brydon, Swearengen & England P.C. | \$41 |
| 11/7/2014 | 179876 | Brydon, Swearengen & England P.C. | \$887 |
| 12/3/2014 | 180630 | Brydon, Swearengen & England P.C. | \$827 |
| 12/8/2014 | 1 | Beckemeier Law | \$1,582 |
| 2015 | 2-009 | Beckemeier Law | \$25 |
| 1/8/2015 | 181593 | Brydon, Swearengen & England P.C. | \$14 |
| 1/10/2015 | 2 | Beckemeier Law | \$4,990 |
| 3/11/2015 | 3 | Beckemeier Law | \$2,070 |
| 3/13/2015 | 4 | Beckemeier Law | \$4,596 |
| 6/24/2015 | 2665515 | Husch Blackwell | \$8,750 |
| | | | |
| TOTAL | | | \$32,239 |

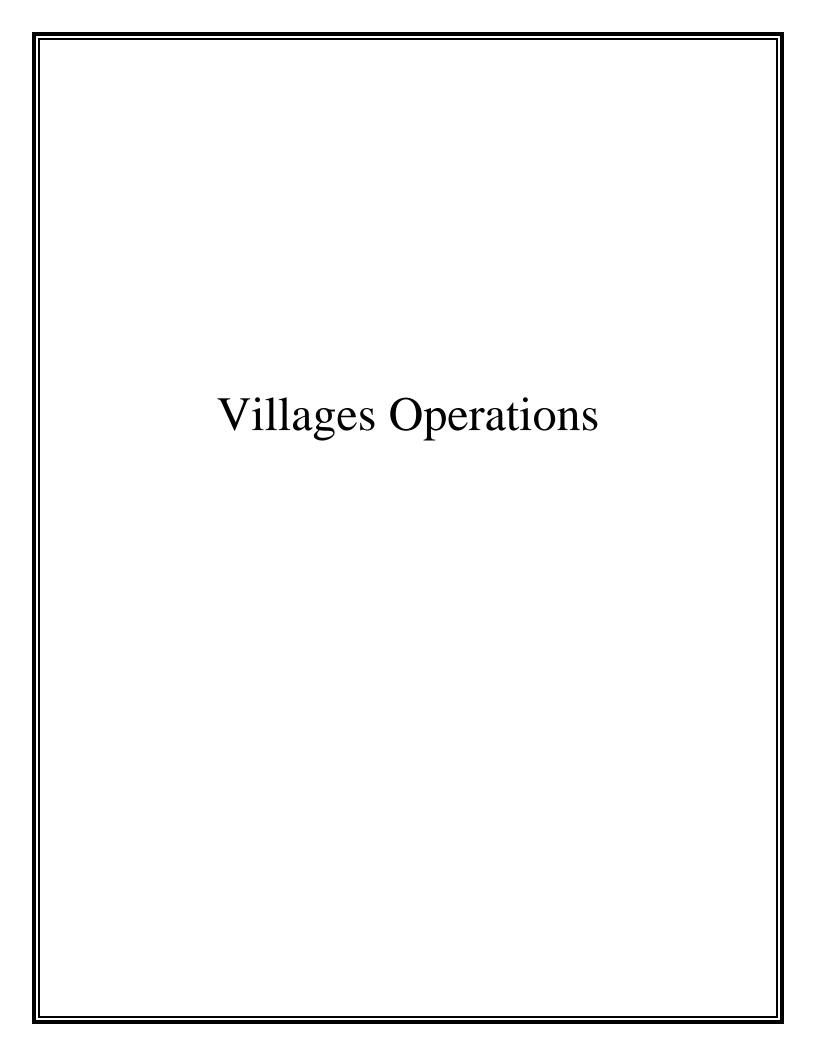
WPC:

| Invoice Date | Invoice Number | Vendor | Amount |
|--------------|----------------|-----------------------------------|----------|
| n/a | n/a | Greensfelder | \$7,707 |
| 6/4/2014 | 175060 | Brydon, Swearengen & England P.C. | \$153 |
| 8/7/2014 | 177015 | Brydon, Swearengen & England P.C. | \$44 |
| 9/4/2014 | 177870 | Brydon, Swearengen & England P.C. | \$14 |
| 11/7/2014 | 179876 | Brydon, Swearengen & England P.C. | \$291 |
| 12/3/2014 | 180630 | Brydon, Swearengen & England P.C. | \$272 |
| 12/8/2014 | 1 | Beckemeier Law | \$1,582 |
| 1/8/2015 | 181593 | Brydon, Swearengen & England P.C. | \$14 |
| 1/10/2015 | 2 | Beckemeier Law | \$4,990 |
| 3/11/2015 | 3 | Beckemeier Law | \$2,070 |
| 3/13/2015 | 4 | Beckemeier Law | \$4,596 |
| 6/24/2015 | 2665515 | Husch Blackwell | \$8,750 |
| | | | |
| TOTAL | | | \$30,483 |

Schedule KNR-6

West 16th:

| Invoice Date | Invoice Number | Vendor | Amount |
|--------------|----------------|-----------------------------------|----------|
| n/a | n/a | Greensfelder | \$7,707 |
| 6/4/2014 | 175060 | Brydon, Swearengen & England P.C. | \$153 |
| 8/7/2014 | 177015 | Brydon, Swearengen & England P.C. | \$88 |
| 9/4/2014 | 177870 | Brydon, Swearengen & England P.C. | \$27 |
| 11/7/2014 | 179876 | Brydon, Swearengen & England P.C. | \$585 |
| 12/3/2014 | 180630 | Brydon, Swearengen & England P.C. | \$546 |
| 12/8/2014 | 1 | Beckemeier Law | \$1,582 |
| 1/8/2015 | 181593 | Brydon, Swearengen & England P.C. | \$14 |
| 1/10/2015 | 2 | Beckemeier Law | \$4,990 |
| 3/11/2015 | 3 | Beckemeier Law | \$2,070 |
| 3/13/2015 | 4 | Beckemeier Law | \$4,596 |
| 6/24/2015 | 2665515 | Husch Blackwell | \$8,750 |
| TOTAL | | | \$31,108 |



Raccoon Creek Utility Operating Company, Inc. System - Villages Case Number SR-2016-0202 Test Year Ending 12/31/2015, Update 3/31/2016 Rate Design Schedule - Sewer

| Line | | OPC | |
|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--|
| Number | Description | Annualized | |
| Rev-1 | ANNUALIZED REVENUES | | |
| Rev-2 | Annualized Rate Revenues | \$73,821 | |
| Rev-3 | Miscellaneous Revenues | <u> </u> | |
| Rev-4 | TOTAL ANNUALIZED REVENUES | \$73,821 | |
| | | | |
| 1 | OPERATIONS EXPENSES | | |
| 2 3 | Treatment Labor & Expense | \$29,750 \$3,350 | |
| 4 | Fuel & Power for Pumping Miscellaneous Expense | \$3,250 \$0 | |
| 5 | TOTAL OPERATIONS EXPENSE | \$33,000 | |
| | NAMES TO A STATE OF THE STATE O | | |
| 6 7 | MAINTENANCE EXPENSES Maintenance of Services to Customers | \$96 | |
| 8 | Repairs & Maintenance | \$1,710 | |
| 9 | TOTAL MAINTENANCE EXPENSE | \$1,806 | |
| 10 | CUSTOMER ACCOUNT EXPENSE | | |
| 11 | Customer Billing | \$8,028 | |
| 12 | Postage | \$449 | |
| 13 | Postage - CSWR 13.46% Bank Fees | \$191 \$3.545 | |
| 14 15 | Uncollectible Accounts | \$2,545 \$798 | |
| 16 | Advertising Expense | \$38 | |
| 17 | TOTAL CUSTOMER ACCOUNT EXPENSE | \$12,048 | |
| 18 | ADMINISTRATIVE & GENERAL EXPENSES | | |
| 18 19 | Administration & General Salary | \$12,995 | |
| 20 | Travel Expense | \$1,039 | |
| 21 | Telephone Expense - CSWR 13.46% | \$325 | |
| 22 23 | Office Supplies - CSWR 13.46% Office Supplies | \$458 \$20 | |
| 24 | Outside Services (Legal Fees) - CSWR 13.46% | \$118 | |
| 25 | Outside Services (Legal Fees) | \$3,448 | |
| 26 | Outside Services (Accounting) - CSWR 13.46% | \$23 | |
| 27 28 | Outside Services (Mgmt Consult) - CSWR 13.46% Outside Services (Payroll Fees) - CSWR 13.46% | \$832 \$95 | |
| 29 | Outside Services (IT) - CSWR 13.46% | \$204 | |
| 30 | Insurance (Professional Liability) | \$7,759 | |
| 31 | Insurance (Worker's Comp) - CSWR 13.46% | \$106 | |
| 32 33 | Insurance (Commercial) Employee Benefits (Keyman) | \$9,882 \$0 | |
| 34 | Employee Benefits (Healthcare) - CSWR 13.46% | \$3,769 | |
| 35 | Employee Benefits (401k) | \$434 | |
| 36 37 | Employee Benefits (Life/STD/LTD/ADD) Rent Expense - CSWR 13.46% | \$1,871 \$5,919 | |
| 38 | TOTAL ADMINISTRATIVE & GENERAL | \$49,298 | |
| | | | |
| 39 40 | OTHER OPERATING EXPENSES Amortize Account 301 - 10 years | \$4,396 | |
| 41 | Amortize Account 301 - 10 years Amortize Account 303 - 20 years | \$3,940 | |
| 42 | Rate Case Expense | \$351 | |
| 43 | MO DNR Fees | \$1,000 | |
| 44 45 | PSC Assessment Permits & Fees | \$623 \$6 | |
| 46 | Depreciation | \$30,188 | |
| 47 | CIAC Depreciation | (\$3,736) | |
| 48 | TOTAL OTHER OPERATING EXPENSES | \$36,769 | |
| 49 | TAXES OTHER THAN INCOME | | |
| 50 | SS & Medicare Taxes | \$1,107 | |
| 51 | SUTA & FUTA Taxes | \$571 | |
| 52 53 | Personal Property Taxes - CSWR 13.46% TOTAL TAXES OTHER THAN INCOME | \$186 \$1,863 | |
| 53 | TOTAL OPERATING EXPENSES | \$134,784 | |
| 54 | Interest Expense | \$36,255 | |
| 55 | Return on Equity | \$18,018 | |
| 56 | Income Taxes | \$4,487 | |
| 57 | TOTAL INTEREST RETURN & TAXES | \$58,760 | |
| 58 | TOTAL COST OF SERVICE | \$193,544 | |
| 59 | Less: Miscellaneous Revenues | \$0 | |
| 60 | COST TO RECOVER IN RATES | \$193,544 | |
| 61 | INCREMENTAL INCREASE IN RATE REVENUES | \$119,723 | |
| 62 | PERCENTAGE OF INCREASE | 162.18% | |
| 63 | REQUESTED INCREASE IN REVENUES | \$277,488 | |
| | | | |

Raccoon Creek Utility Operating Company, Inc.

System - Villages

Case Number SR-2016-0202

Test Year Ending 12/31/2015, Update 3/31/2016

Rate Base & Required Return on Investment Schedule - Sewer

| Line | | Dollar | |
|--------|-------------------------------------------------------|-------------|-------------------------|
| Number | Rate Base Description | Amount | |
| 1 | Plant In Service | \$875,658 | From Plant Schedule |
| 2 | Less Accumulated Depreciation | \$164,961 | From Reserve Sch |
| 3 | Net Plant In Service | \$710,697 | |
| 4 | Other Rate Base Items: | | |
| | Prepayments | \$69 | |
| | Contributions in Aid of Construction | (\$174,932) | |
| | CIAC Depreciation | \$57,252 | |
| 5 | Total Rate Base | \$593,086 | |
| 6 | Total Weighted Rate of Return Including Income Tax | 9.91% | From PreTax Return Sche |
| 7 | Required Return & Income Tax | \$58,760 | |

Raccoon Creek Utility Operating Company, Inc. System - Villages Case Number SR-2016-0202 Test Year Ending 12/31/2015, Update 3/31/2016 Rate of Return Including Income Tax - Sewer

| | | А | В | Formulas |
|----|---------------------------------------------------------------------------|--------|----------|------------------------------|
| 1 | State Income Tax Rate | 6.25% | 5.81% | (1-(B2 x .5)) x A1 |
| 2 | Federal Income Tax Rate | 15.00% | 14.13% | (1-B1) x A2 |
| 3 | Composite Effective Income Tax Rate | | 19.94% | B1 + B2 |
| 4 | Equity Tax Factor | | 1.2490 | 1 / (1-B3) |
| 5 | Recommended Weighted Rate of Return on Equity - Common and Preferred | - | 3.04% | From Cap. Struct. |
| 6 | Weighted Rate of Return on Equity Inc. Income Tax | | 3.79% | B4 x B5 |
| 7 | Recommended Weighted Rate of Return on Debt - Long-Term and Short-Term | - | 6.11% | From Cap. Struct. |
| 8 | Total Weighted Rate of Return Inc. Income Tax | = | 9.91% | B6 + B7 To Rate Base Sch. |
| 9 | If Sub-Chapter S Corporation, Enter Y: | N | | |
| 10 | Equity Income Required & Preliminary Federal Tax | | \$21,198 | |

| Net In | cor | ne Range | | Amount | Tax |
|---------------|-----|---------------|------------|--------------|----------|
| Start | | End | Tax Rate | in Range | on Range |
| \$ - | \$ | 50,000 | 15.00% | \$21,198 | \$3,180 |
| \$ 50,001 | \$ | 75,000 | 25.00% | \$0 | \$0 |
| \$ 75,001 | \$ | 100,000 | 34.00% | \$0 | \$0 |
| \$ 100,001 | \$ | 335,000 | 39.00% | \$0 | \$0 |
| \$ 335,001 | \$ | 9,999,999,999 | 34.00% | \$0 | \$0 |
| | | | | \$21,198 | \$3,180 |
| | | | Consolidat | ed Tax Rate: | |
| | | | Avera | ge Tax Rate: | 0.15 |

Raccoon Creek Utility Operating Company, Inc. System - Villages Case Number SR-2016-0202 Test Year Ending 12/31/2015, Update 3/31/2016

Capital Structure Schedule - Sewer

| | | | Is Preferred Stock T | ax Deductible? | N |
|--------|-------------------------------------|-------------|----------------------|---------------------|---------------------|
| | | | Percentage | 5 1 11 1 | |
| Line | | Dollar | of Total Capital | Embedded Cost of | Weighted Cost of |
| Number | Description | Amount | Structure | Capital | Capital |
| Number | Description | Amount | Structure | Сарітаі | Capitai |
| 1 | Common Stock | \$391,094 | 25.00% | 12.15% | 3.038% |
| 2 | Other Security - Non-Tax Deductible | \$0 | 0.00% | 0.00% | 0.000% |
| 3 | Preferred Stock | \$0 | 0.00% | 0.00% | 0.000% |
| 4 | Long-Term Debt | \$1,173,282 | 75.00% | 8.15% | 6.113% |
| 5 | Short-Term Debt | \$0 | 0.00% | 0.00% | 0.000% |
| 6 | Other Security - Tax Deductible | \$0 | 0.00% | 0.00% | 0.000% |
| 7 | TOTAL CAPITALIZATION | \$1,564,376 | 100.00% | | 9.151% |

To PreTax Return Rate Schedule

Raccoon Creek Utility Operating Company, Inc.

System - Villages

Case Number SR-2016-0202

Test Year Ending 12/31/2015, Update 3/31/2016 Plant In Service - Sewer

| Line | | | Total | Adjustment | | Jurisdictional | Adjusted |
|----------|--------------------|-----------------------------------------------------------------------------------------|----------------|------------|-------------|--------------------|----------------|
| Number | Account # | Plant Account Description | Plant | Number | Adjustments | Allocation | Jurisdictional |
| | | | | | | | |
| 1 | | INTANGIBLE PLANT | | | | | |
| 2 | 301.000 | Organization | \$43,962 | | \$0 | 100.00% | \$43,962 |
| 3 | 302.000 | Franchises | \$0 | | \$0 | 100.00% | \$0 |
| 4 | 303.000 | Miscellaneous Intangible Plant | \$78,806 | | \$0 | 100.00% | \$78,806 |
| 5 | | TOTAL INTANGIBLE PLANT | \$122,768 | | \$0 | | \$122,768 |
| 6 | | SOURCE OF SUPPLY PLANT | | | | | |
| 7 | 310.000 | Land & Land Rights - SSP | \$3,800 | | \$0 | 100.00% | \$3,800 |
| 8 | 311.000 | Structures & Improvements - SSP | \$0 | | \$0 | 100.00% | \$0 |
| 9 | | TOTAL SOURCE OF SUPPLY PLANT | \$3,800 | | \$0 | | \$3,800 |
| | | | | | | | |
| 10 | 252 400 | COLLECTION PLANT | 640.220 | | ė o | 400.000/ | ć40 220 |
| 11 | 352.100 | Collection Sewers - Force | \$10,328 | | \$0 | 100.00% | \$10,328 |
| 12 | 352.200 | Collection Sewers - Gravity | \$172,163 | | \$0 | 100.00% | \$172,163 |
| 13 | 353.000 | Other Collection Plant Facilities | \$0 | | \$0 \$0 | 100.00% | \$0 |
| 14 | 354.000 | Services to Customers | \$24,608 | | \$0 \$0 | 100.00% | \$24,608 |
| 15 16 | 355.000 | Flow Measuring Devices | \$0 | | \$0 | 100.00% | \$0 |
| 16 | | TOTAL COLLECTION PLANT | \$207,099 | | \$0 | | \$207,099 |
| 17 | | PUMPING PLANT | | | | | |
| 18 | 362.000 | Receiving Wells and Pump Pits | \$0 | P-1 | \$14,150 | 100.00% | \$14,150 |
| 19 | 363.000 | Pumping Equipment (Elec., Diesel, other) | \$0 | P-2 | \$6,064 | 100.00% | \$6,064 |
| 20 | | TOTAL PUMPING PLANT | \$0 | | \$20,214 | | \$20,214 |
| 21 | | TREATMENT & DISPOSAL PLANT | | | | | |
| 22 | 371.000 | Structures & Improvements | \$0 | P-3 | \$15,990 | 100.00% | \$15,990 |
| 23 | 372.000 | Oxidation Lagoon | \$119,557 | | \$0 | 100.00% | \$119,557 |
| 24 | 373.000 | Treatment & Disposal Equipment | \$0 | P-4 | \$379,660 | 100.00% | \$379,660 |
| 25 | 374.000 | Plant Sewers | \$0 | | \$0 | 100.00% | \$0 |
| 26 | 375.000 | Outfall Sewer Lines | \$0 | | \$0 | 100.00% | \$0 |
| 27 | 376.000 | Other Treatment & Disposal Plant Equip. | , \$0 | | \$0 | 100.00% | \$0 |
| 28 | | TOTAL TREATMENT & DISPOSAL PLANT | \$119,557 | | \$395,650 | | \$515,207 |
| 20 | | CENEDAL DI ANT | | | | | |
| 29 30 | 391.100 | GENERAL PLANT Office Furniture & Equipment (IT) | \$796 | P-5 | \$30 | 100.00% | \$826 |
| | | | | | | | \$292 |
| 31 32 | 391.200 391.700 | Office Furniture & Equipment (Desks, Chairs, e Office Furniture & Equipment (Copier) | \$281 \$233 | P-6 P-7 | \$11 \$9 | 100.00% 100.00% | \$292 \$242 |
| 33 | 391.700 | Office Computer Equipment | \$255 \$0 | P-7 | \$9 \$0 | | \$242 \$0 |
| 33 34 | 392.000 | Transportation Equipment | \$0 \$0 | | \$0 \$0 | 100.00% 100.00% | \$0 \$0 |
| 34 35 | 392.000 | Other General Equipment | \$0 \$0 | | \$0 \$0 | 100.00% | \$0 \$0 |
| 35 36 | 393.000 | Communication Equipment | \$0 \$0 | P-8 | \$5,210 | 100.00% | \$0 \$5,210 |
| 37 | 337.000 | TOTAL GENERAL PLANT | \$1,310 | r=0 | \$5,260 | 100.00% | \$6,570 |
| <i>.</i> | | | <u> </u> | | φ3,230 | | |
| 38 | | TOTAL PLANT IN SERVICE | \$454,534 | | \$421,124 | | \$875,658 |
| | | | | | | | |

Raccoon Creek Utility Operating Company, Inc. System - Villages

Case Number SR-2016-0202

Test Year Ending 12/31/2015, Update 3/31/2016 Schedule of Adjustments for Plant in Service - Sewer

| Plant Adjustment | Diagratin Coming Adiant and Developer | Account | Adjustment | Total |
|---------------------|----------------------------------------------------|---------|------------|------------|
| Number | Plant in Service Adjustment Description | Number | Amount | Adjustment |
| P-1 | Receiving Wells and Pump Pits | 362.000 | | \$14,150 |
| | Update plant through March 31, 2016 | | \$14,150 | |
| | | | \$0 | |
| P-2 | Pumping Equipment (Elec., Diesel, other) | 363.000 | | \$6,064 |
| | Update plant through March 31, 2016 | | \$6,064 | |
| | | | \$0 | |
| P-3 | Structures & Improvements | 371.000 | | \$15,990 |
| | Update plant through March 31, 2016 | | \$15,990 | |
| | | | \$0 | |
| P-4 | Treatment & Disposal Equipment | 373.000 | | \$379,660 |
| | Update plant through March 31, 2016 | | \$379,660 | |
| | | | \$0 | |
| P-5 | Office Furniture & Equipment (IT) | 391.100 | | \$30 |
| | Update plant through March 31, 2016 | | \$30 | |
| | | | \$0 | |
| P-6 | Office Furniture & Equipment (Desks, Chairs, etc.) | 391.200 | | \$11 |
| | Update plant through March 31, 2016 | | \$11 | |
| | | | \$0 | |
| P-7 | Office Furniture & Equipment (Copier) | 391.700 | | \$9 |

| P-8 | Communication Equipment | 397.000 | \$5,210 |
|-----|-------------------------------------|---------|-----------|
| | Update plant through March 31, 2016 | \$5,210 | |
| | | \$0 | |
| | TOTAL PLANT ADJUSTMENTS | | \$421,124 |

Raccoon Creek Utility Operating Company, Inc.

System - Villages

Case Number SR-2016-0202

Test Year Ending 12/31/2015, Update 3/31/2016 Depreciation Expense

| Line | Account | | Adjusted | Depreciation | Depreciation |
|----------|--------------------|--------------------------------------------------|------------------------|--------------------|---------------------|
| Number | Number | Plant Description | Jurisdictional | Rate | Expense |
| | | | | | |
| 1 | | INTANGIBLE PLANT | | | |
| 2 | 301.000 | Organization | \$43,962 | 0.0000% | \$0 |
| 3 | 302.000 | Franchises | \$0 | 0.0000% | \$0 |
| 4 | 303.000 | Miscellaneous Intangible Plant | \$78,806 | 0.0000% | \$0 |
| 5 | | TOTAL INTANGIBLE PLANT | \$122,768 | | \$0 |
| | | | | | |
| 6 | | SOURCE OF SUPPLY PLANT | | | |
| 7 | 310.000 | Land & Land Rights - SSP | \$3,800 | 0.0000% | \$0 |
| 8 | 311.000 | Structures & Improvements - SSP | \$0 | 0.0000% | \$0 |
| 9 | | TOTAL SOURCE OF SUPPLY PLANT | \$3,800 | | \$0 |
| 10 | | COLLECTION PLANT | | | |
| 11 | 352.100 | Collection Sewers - Force | \$10,328 | 2.0000% | \$207 |
| 12 | 352.200 | Collection Sewers - Gravity | \$172,163 | 2.0000% | \$3,443 |
| 13 | 353.000 | Other Collection Plant Facilities | \$0 | 0.0000% | \$0 |
| 14 | 354.000 | Services to Customers | \$24,608 | 2.0000% | \$492 |
| 15 | 355.000 | Flow Measuring Devices | \$0 | 0.0000% | , \$0 |
| 16 | | TOTAL COLLECTION PLANT | \$207,099 | _ | \$4,142 |
| | | | | | |
| 17 | | PUMPING PLANT | | | |
| 18 | 362.000 | Receiving Wells and Pump Pits | \$14,150 | 4.0000% | \$566 |
| 19 | 363.000 | Pumping Equipment (Elec., Diesel, other) | \$6,064 | 10.0000% | \$606 |
| 20 | | TOTAL PUMPING PLANT | \$20,214 | _ | \$1,172 |
| 21 | | TREATMENT & DICDOCAL DLANT | | | |
| 21 | 371.000 | TREATMENT & DISPOSAL PLANT | \$15,990 | 3.7000% | \$592 |
| 23 | | Structures & Improvements | | | \$592 \$4,782 |
| 23 24 | 372.000 | Oxidation Lagoon | \$119,557 \$379,660 | 4.0000% | \$4,782 \$18,983 |
| 24 25 | 373.000 374.000 | Treatment & Disposal Equipment Plant Sewers | \$379,660 \$0 | 5.0000% 0.0000% | \$10,963 |
| 25 26 | 375.000 | Outfall Sewer Lines | \$0 \$0 | 0.0000% | \$0 \$0 |
| 27 | 375.000 | Other Treatment & Disposal Plant Equip. | \$0 \$0 | 0.0000% | \$0 \$0 |
| 28 | 370.000 | TOTAL TREATMENT & DISPOSAL PLANT | \$515,207 | 0.0000% | \$24,357 |
| 20 | | TOTAL TREATMENT & DISPOSAL FLANT | \$313,207 | | Ş24,3 <i>31</i> |
| 29 | | GENERAL PLANT | | | |
| 30 | 391.100 | Office Furniture & Equipment (IT) | \$826 | 14.3000% | \$118 |
| 31 | 391.200 | Office Furniture & Equipment (Desks, Chairs, etc | \$292 | 5.0000% | \$15 |
| 32 | 391.700 | Office Furniture & Equipment (Copier) | \$242 | 14.3000% | \$35 |
| 33 | 0.000 | Office Computer Equipment | \$0 | 0.0000% | \$0 |
| 34 | 392.000 | Transportation Equipment | \$0 | 0.0000% | \$0 |
| 35 | 393.000 | Other General Equipment | \$0 | 0.0000% | \$0 |
| 36 | 397.000 | Communication Equipment | \$5,210 | 6.7000% | \$349 |
| 37 | | TOTAL GENERAL PLANT | \$6,570 | | \$516 |
| 38 | | TOTAL PLANT DEPRECIATION EXPENSE | \$875,658 | - | \$30,188 |
| 30 | | = | 7073,030 | _ | 750,100 |

Raccoon Creek Utility Operating Company, Inc. System - Villages

Case Number SR-2016-0202

Test Year Ending 12/31/2015, Update 3/31/2016 Depreciation Reserve

| Line | Account | | Total | Adjustment | | Jurisdictional | Adjusted |
|-----------|---------|------------------------------------------------------------------------------------|-----------|------------|----------------|----------------|----------------|
| Number | Number | Plant Description | Reserve | Number | Adjustments | Allocation | Jurisdictional |
| 110111001 | | Tane Description | 11000170 | | , iajastinents | 7.11.00001.011 | Jan Danders na |
| 1 | | INTANGIBLE PLANT | | | | | |
| 2 | 301.000 | Organization | \$6,851 | | \$0 | 100.0000% | \$6,851 |
| 3 | 302.000 | Franchises | \$0 | | \$0 | 100.0000% | \$0 |
| 4 | 303.000 | Miscellaneous Intangible Plant | \$0 | | \$0 | 100.0000% | \$0 |
| 5 | | TOTAL INTANGIBLE PLANT | \$6,851 | | \$0 | - | \$6,851 |
| | | | | | | | |
| 6 | | SOURCE OF SUPPLY PLANT | | | | | |
| 7 | 310.000 | Land & Land Rights - SSP | \$0 | | \$0 | 100.0000% | \$0 |
| 8 | 311.000 | Structures & Improvements - SSP | \$0 | | \$0 | 100.0000% | \$0 |
| 9 | | TOTAL SOURCE OF SUPPLY PLANT | \$0 | | \$0 | | \$0 |
| 10 | | COLLECTION PLANT | | | | | |
| 11 | 352.100 | Collection Sewers - Force | \$1,962 | R-1 | \$52 | 100.0000% | \$2,014 |
| 12 | 352.200 | Collection Sewers - Gravity | \$73,428 | R-2 | \$861 | 100.0000% | \$74,289 |
| 13 | 353.000 | Other Collection Plant Facilities | \$0 | | \$0 | 100.0000% | \$0 |
| 14 | 354.000 | Services to Customers | \$10,663 | R-3 | \$123 | 100.0000% | \$10,786 |
| 15 | 355.000 | Flow Measuring Devices | \$0 | | \$0 | 100.0000% | \$0 |
| 16 | | TOTAL COLLECTION PLANT | \$86,053 | | \$1,036 | | \$87,089 |
| 17 | | PUMPING PLANT | | | | | |
| 18 | 362.000 | Receiving Wells and Pump Pits | \$0 | R-4 | \$88 | 100.0000% | \$88 |
| 19 | 363.000 | Pumping Equipment (Elec., Diesel, other) | \$0 | R-5 | \$76 | 100.0000% | \$76 |
| 20 | | TOTAL PUMPING PLANT | \$0 | | \$164 | - | \$164 |
| 21 | | TREATMENT & DISPOSAL PLANT | | | | | |
| 22 | 371.000 | Structures & Improvements | \$0 | R-6 | \$60 | 100.0000% | \$60 |
| 23 | 372.000 | Oxidation Lagoon | \$67,300 | R-7 | \$1,196 | 100.0000% | \$68,496 |
| 24 | 373.000 | Treatment & Disposal Equipment | \$2,136 | | \$0 | 100.0000% | \$2,136 |
| 25 | 374.000 | Plant Sewers | \$0 | | \$0 | 100.0000% | \$0 |
| 26 | 375.000 | Outfall Sewer Lines | \$0 | | , \$0 | 100.0000% | \$0 |
| 27 | 376.000 | Other Treatment & Disposal Plant Equip. | \$0 | | \$0 | 100.0000% | \$0 |
| 28 | | TOTAL TREATMENT & DISPOSAL PLANT | \$69,436 | | \$1,256 | - | \$70,692 |
| 29 | | GENERAL PLANT | | | | | |
| 30 | 391.100 | Office Furniture & Equipment (IT) | \$57 | R-8 | \$29 | 100.0000% | \$86 |
| 31 | 391.200 | Office Furniture & Equipment (Desks, Chairs, | \$7 | R-9 | \$4 | 100.0000% | \$11 |
| 32 | 391.700 | Office Furniture & Equipment (Desks, Chairs, Office Furniture & Equipment (Copier) | \$17 | R-10 | \$8 | 100.0000% | \$25 |
| 33 | 0.000 | Office Computer Equipment | \$0 | 11 10 | \$0 \$0 | 100.0000% | \$0 |
| 34 | 392.000 | Transportation Equipment | \$0 | | \$0 \$0 | 100.0000% | \$0 \$0 |
| 35 | 393.000 | Other General Equipment | \$0 | | \$0 \$0 | 100.0000% | \$0 \$0 |
| 36 | 397.000 | Communication Equipment | \$0 | R-11 | \$43 | 100.0000% | \$43 |
| 37 | 22.1000 | TOTAL GENERAL PLANT | \$81 | | \$84 | | \$165 |
| | | | | | | | |
| 38 | | TOTAL DEPRECIATION RESERVE | \$162,421 | | \$2,540 | _ | \$164,961 |

Raccoon Creek Utility Operating Company, Inc. System - Villages Case Number SR-2016-0202 Test Year Ending 12/31/2015, Update 3/31/2016 Adjustments to Depreciation Reserve

| Reserve Adjustment Number | Accumulated Depreciation Reserve Adjustments Description | Account Number | Adjustment Amount | Total Adjustment Amount |
|---------------------------------|-------------------------------------------------------------|-------------------|----------------------|-------------------------------|
| R-1 | Collection Sewers - Force | 352.100 | | \$5 |
| | Update depreciation reserve through March 31, 2016 | | \$52 | |
| | | | \$0 | |
| R-2 | Collection Sewers - Gravity | 352.200 | | \$86 |
| | Update depreciation reserve through March 31, 2016 | | \$861 | |
| | | | \$0 | |
| R-3 | Services to Customers | 354.000 | | \$12 |
| | Update depreciation reserve through March 31, 2016 | | \$123 | |
| | | | \$0 | |
| R-4 | Receiving Wells and Pump Pits | 362.000 | | \$8 |
| | Update depreciation reserve through March 31, 2016 | | \$88 | |
| | | | \$0 | |
| R-5 | Pumping Equipment (Elec., Diesel, other) | 363.000 | | \$7 |
| | Update depreciation reserve through March 31, 2016 | | \$76 | |
| | | | \$0 | |
| R-6 | Structures & Improvements | 371.000 | | \$6 |
| | Update depreciation reserve through March 31, 2016 | | \$60 | |
| | | | \$0 | |
| R-7 | Oxidation Lagoon | 372.000 | | \$1,19 |
| | Update depreciation reserve through March 31, 2016 | | \$1,196 | |
| | | | \$0 | |
| R-8 | Office Furniture & Equipment (IT) | 391.100 | | \$2 |
| | Update depreciation reserve through March 31, 2016 | | \$29 | |
| | | | \$0 | |
| R-9 | Office Furniture & Equipment (Desks, Chairs, etc.) | 391.200 | | \$ |
| | Update depreciation reserve through March 31, 2016 | | \$4 | |
| | | | \$0 | |
| R-10 | Office Furniture & Equipment (Copier) | 391.700 | | \$ |
| | Update depreciation reserve through March 31, 2016 | | \$8 | |
| | | | \$0 | |
| R-11 | Communication Equipment | 397.000 | | \$4 |
| | Update depreciation reserve through March 31, 2016 | | \$43 | |
| | | | \$0 | |
| | TOTAL RESERVE ADJUSTMENTS | | | \$2,540 |

Raccoon Creek Utility Operating Company, Inc.

System - Villages

Case Number SR-2016-0202

Test Year Ending 12/31/2015, Update 3/31/2016

Revenue Schedule - Sewer

| Line Number | Account Number | Revenue Description | Company/ Test Year Amount | Adjustment Number | Jurisdictional Adjustments | Jurisdictional Allocation | Adjusted Jurisdictional |
|----------------|-------------------|---------------------------|---------------------------------|----------------------|-------------------------------|------------------------------|----------------------------|
| | | ANNUALIZED REVENUES | | | | | |
| Rev-1 | | Annualized Rate Revenues | \$113,464 | | (\$39,643) | 100.00% | \$73,821 |
| Rev-2 | | Miscellaneous Revenues | \$0 | _ | \$0 | 100.00% | \$0 |
| | | TOTAL ANNUALIZED REVENUES | \$113,464 | | (\$39,643) | | \$73,821 |

Raccoon Creek Utility Operating Company, Inc. System - Villages Case Number SR-2016-0202 Test Year Ending 12/31/2015, Update 3/31/2016 Revenue Adjustment Schedule - Sewer

| Revenue Adjustment | | Account | Adjustment | Total Adjustment |
|-----------------------|-----------------------------|---------|------------|---------------------|
| Number | Adjustment Description | Number | Amount | Amount |
| Rev-1 | Annualized Rate Revenues | | | -\$39,643 |
| ven-T | Allitualized Rate Revenues | | | -\$39,045 |
| | Adjust to WPC revenues only | | -\$39,643 | |
| | Description | | \$0 | |
| Rev-2 | Miscellaneous Revenues | | | \$0 |
| | Description | | | |
| | Description | | \$0 | |
| | TOTAL REVENUES ADJUSTMENTS | | | -\$39,643 |

Raccoon Creek Utility Operating Company, Inc. System - Villages Case Number SR-2016-0202 Test Year Ending 12/31/2015, Update 3/31/2016 Rate Revenue Feeder Schedule - Sewer

| Line | | Villag | ges | Villa | ges | | | | | То | tal |
|--------|------------------------------------------------|-------------|----------|---------|--------|--------|--------|--------|--------|--------|----------|
| Number | Description | Amount | Amount | Amount | Amount | Amount | Amount | Amount | Amount | Amount | Amount |
| 1 | Customer Charge Revenues: | | | | | | | | | | |
| 2 | Customer Number | 262 | | 0 | | | 0 | 0 | | 262 | |
| 3 4 | Bills Per Year Customer Bills Per Year | 12 3,144 | | 12 0 | | 1 | 0 | 12 | | 3,144 | |
| 5 | Current Customer Charge | \$23.48 | | \$0.00 | | \$0.0 | 00 | \$0.00 | | | |
| 6 | Annualized Customer Charge Revenues | | \$73,821 | | \$0 | | \$0 | | \$0 | | \$73,821 |
| 7 | Commodity Charge Revenues: | | | | | | | | | | |
| 8 | Total Gallons Sold | 0 | | 0 | | | 0 | 0 | | 0 | |
| 9 | Less: Base Gallons Included in Customer Charge | 0 | | 0 | | | 0 | 0 | | 0 | |
| 10 | Commodity Gallons | 0 | | 0 | | | 0 | 0 | | 0 | |
| 11 | Block 1, Commodity Gallons per Block | 0 | | 0 | | | 0 | 0 | | | |
| 12 | Block 1, Number of Commodity Gallons per Unit | 1,000 | | 1,000 | | 1,00 | 0 | 1,000 | | | |
| 13 | Block 1, Commodity Billing Units | 0 | | 0 | | | 0 | 0 | | | |
| 14 | Block 1, Existing Commodity Charge | \$0.00 | | \$0.00 | | \$0.0 | 00 | \$0.00 | | | |
| 15 | Block 1, Annualized Commodity Charge Rev. | | \$0 | | \$0 | | \$0 | | \$0 | | \$0 |
| 16 | TOTAL ANNUALIZED SEWER RATE REVENUES | _ | \$73,821 | | \$0 | 1 | \$0 | | \$0 | | \$73,821 |

Raccoon Creek Utility Operating Company, Inc.

System - Villages

Case Number SR-2016-0202

Test Year Ending 12/31/2015, Update 3/31/2016

Miscellaneous Revenues Feeder - Sewer

| Line Number | Description | Amount |
|----------------|------------------------------|--------|
| 1 | Late Charge Fees | \$0 |
| 2 | Other | \$0 |
| 3 | TOTAL MISCELLANEOUS REVENUES | \$0 |

Raccoon Creek Utility Operating Company, Inc.

System - Villages

Case Number SR-2016-0202

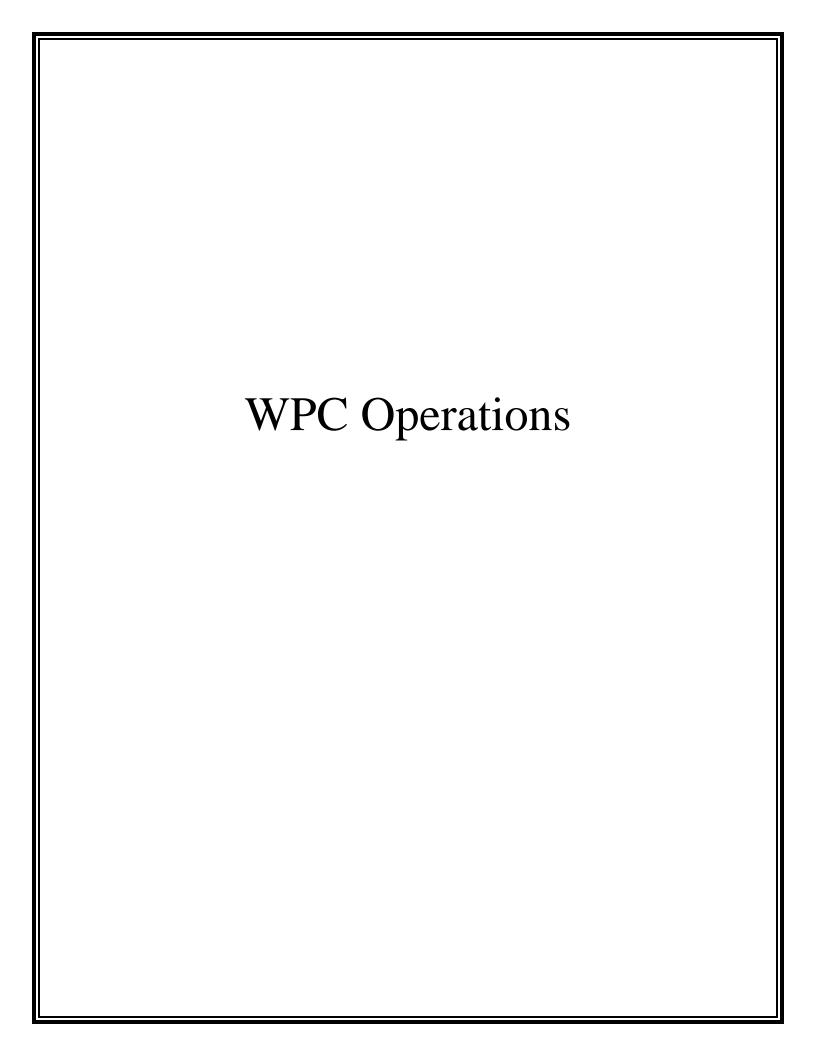
Test Year Ending 12/31/2015, Update 3/31/2016

Expense Schedule - Sewer

| Line Number | Account Number | Expense Description | Company/ Test Year Amount | Adjustment Number | Adjustments | Jurisdictional Allocation | Adjusted Jurisdictional |
|----------------|--------------------|---------------------------------------------------------------------------------------------|---------------------------------|----------------------|---------------------------|---------------------------|----------------------------|
| Number | Nullibel | Expense Description | Amount | Number | Aujustiliellis | Allocation | Janbaictional |
| 1 | 740.000 | OPERATIONS EXPENSES | d | . . | 44.44- | | A |
| 2 | 742.000 | Treatment Labor & Expense | \$21,690 | E-1 | \$8,060 (\$17,062) | 100.00% | \$29,750 |
| 3 4 | 743.000 744.000 | Fuel & Power for Pumping Miscellaneous Expense | \$20,312 \$0 | E-2 | (\$17,062) | 100.00% 100.00% | \$3,250 \$0 |
| 5 | 744.000 | TOTAL OPERATIONS EXPENSE | \$42,002 | | (\$9,002) | 100.0070 | \$33,000 |
| 6 | | MAINTENANCE EXPENSES | | | | | |
| 7 | 713.000 | Maintenance of Services to Customers | \$72 | E-6 | \$24 | 100.00% | \$96 |
| 8 | 752.000 | Repairs & Maintenance | \$17,201 | E-7 | (\$15,491) | 100.00% | \$1,710 |
| 9 | | TOTAL MAINTENANCE EXPENSE | \$17,273 | | (\$15,467) | - | \$1,806 |
| 10 | | CUSTOMER ACCOUNT EXPENSE | | | | | |
| 11 | 903.100 | Customer Billing | \$10,530 | E-8 | (\$2,502) | 100.00% | \$8,028 |
| 12 | 903.200 | Postage | \$168 | E-3 | \$281 | 100.00% | \$449 |
| 13 | 903.200 | Postage - CSWR 13.46% | \$500 | E-3.1 | (\$309) | 100.00% | \$191 |
| 14 15 | 903.280 | Bank Fees Uncollectible Accounts | \$4,762 \$3,304 | E-4 E-5 | (\$2,217) (\$2,506) | 100.00% 100.00% | \$2,545 \$798 |
| 16 | 907.000 | Advertising Expense | \$442 | E-9 | (\$404) | 100.00% | \$38 |
| 17 | 307.000 | TOTAL CUSTOMER ACCOUNT EXPENSE | \$19,706 | | (\$7,254) | 100.0070 | \$12,048 |
| 18 | | ADMINISTRATIVE & GENERAL EXPENSES | | | | | |
| 19 | 920.000 | Administration & General Salary | \$266,451 | E-10 | (\$253,456) | 100.00% | \$12,995 |
| 20 | 921.110 | Travel Expense | \$30,739 | E-11 | (\$29,700) | 100.00% | \$1,039 |
| 21 | 921.500 | Telephone Expense - CSWR 13.46% | \$4,917 | E-12 | (\$4,593) | 100.00% | \$325 |
| 22 | 921.800 | Office Supplies - CSWR 13.46% | \$5,237 | E-13 | (\$4,779) | 100.00% | \$458 |
| 23 | 921.800 | Office Supplies | \$263 | E-13.1 | (\$243) | 100.00% | \$20 |
| 24 | 923.400 | Outside Services (Legal Fees) - CSWR 13.46% | \$1,906 | E-15 | (\$1,788) | 100.00% | \$118 |
| 25 | 923.400 | Outside Services (Legal Fees) | \$11,153 | E-16 | (\$7,705) | 100.00% | \$3,448 |
| 26 27 | 923.500 923.600 | Outside Services (Accounting) - CSWR 13.46% | \$2,330 | E-17 E-18 | (\$2,307) (\$26,072) | 100.00% 100.00% | \$23 \$832 |
| 28 | 923.800 | Outside Services (Mgmt Consult) - CSWR 13.46% Outside Services (Payroll Fees) - CSWR 13.46% | \$26,906 \$1,340 | E-18 E-19 | (\$26,073) (\$1,245) | 100.00% | \$832 \$95 |
| 29 | 923.900 | Outside Services (IT) - CSWR 13.46% | \$1,871 | E-20 | (\$1,667) | 100.00% | \$204 |
| 30 | 924.200 | Insurance (Professional Liability) | \$25,716 | E-21 | (\$17,957) | 100.00% | \$7,759 |
| 31 | 924.300 | Insurance (Worker's Comp) - CSWR 13.46% | \$1,567 | E-22 | (\$1,461) | 100.00% | \$106 |
| 32 | 924.400 | Insurance (Commercial) | \$32,753 | E-23 | (\$22,871) | 100.00% | \$9,882 |
| 33 | 926.100 | Employee Benefits (Keyman) | \$0 | | \$0 | 100.00% | \$0 |
| 34 | 926.200 | Employee Benefits (Healthcare) - CSWR 13.46% | \$51,310 | E-24 | (\$47,541) | 100.00% | \$3,769 |
| 35 | 926.300 | Employee Benefits (401k) | \$37,142 | E-25 | (\$36,708) | 100.00% | \$434 |
| 36 | 926.400 | Employee Benefits (Life/STD/LTD/ADD) | \$5,150 | E-26 | (\$3,279) | 100.00% | \$1,871 |
| 37 38 | 931.000 | Rent Expense - CSWR 13.46% TOTAL ADMINISTRATIVE & GENERAL | \$81,240 | E-27 | (\$75,321) (\$538,692) | 100.00% | \$5,919 \$49,298 |
| 20 | | OTHER OREDATING EVERNISES | | | | | |
| 39 40 | 408.000 | OTHER OPERATING EXPENSES Amortize Account 301 - 10 years | \$0 | E-28 | \$4,396 | 100.00% | \$4,396 |
| 41 | 408.000 | Amortize Account 303 - 10 years | \$0 | E-29 | \$3,940 | 100.00% | \$4,390 |
| 42 | 928.000 | Rate Case Expense | \$0 | E-30 | \$351 | 100.00% | \$351 |
| 43 | 928.100 | MO DNR Fees | \$1,000 | | \$0 | 100.00% | \$1,000 |
| 44 | 928.200 | PSC Assessment | \$7,459 | E-31 | (\$6,836) | 100.00% | \$623 |
| 45 | 928.400 | Permits & Fees | \$1,871 | E-32 | (\$1,865) | 100.00% | \$6 |
| 46 | | Depreciation | \$95 | E-33 | \$30,093 | 100.00% | \$30,188 |
| 47 | | CIAC Depreciation | (\$32) | E-34 | (\$3,704) | 100.00% | (\$3,736) |
| 48 | | TOTAL OTHER OPERATING EXPENSES | \$10,393 | | \$26,376 | | \$36,769 |
| 49 | | TAXES OTHER THAN INCOME | | | | | |
| 50 | 408.120 | SS & Medicare Taxes | \$45,742 | E-35 | (\$44,635) | 100.00% | \$1,107 |
| 51 | 408.140 | SUTA & FUTA Taxes | \$997 | E-36 | (\$426) | 100.00% | \$571 |
| 52 53 | 408.160 | Personal Property Taxes - CSWR 13.46% TOTAL TAXES OTHER THAN INCOME | \$75 \$46,814 | E-37 | \$111 (\$44,950) | 100.00% | \$186 \$1,863 |
| 54 | | TOTAL OPERATING EXPENSES | \$724,178 | | (\$588,989) | | \$134,784 |
| J4 | | TOTAL OF LINATING LAF LINDES | \$124,178 | | | schedule KNR- | |

Raccoon Creek Utility Operating Company, Inc. System - Villages Case Number 5R-2016-0202 Test Year Ending 12/31/2016 Test Year Ending 12/31/2016

| Adjustment Number | Adjustment Description | Account Number | Adjustment Amount | Adjustment Amount |
|--------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|
| E-1 | Treatment Labor & Expense Adjust treatment labor to reflect Wilages only | 742.000 | \$8,060 | \$8,0 |
| E-2 | Description Dual & Power for Darroine | 741.000 | \$0 | -\$17,0 |
| 6-2 | Fuel & Power for Pumping Adjust pumping expense to reflect Villages only | A 1000 | -\$17,062 | -917,0 |
| E-3 | Description Postage | 901.200 | \$0 | 521 |
| | Adjust postage to reflect Wilages only | | \$281 | |
| E-3.1 | Postage - CSWR 13.46% | 901.200 | \$0 | -53 |
| | Adjust postage to reflect Wilages only Description | | -\$309 \$0 | |
| £-4 | | 901.280 | -\$2,217 | -\$2,2 |
| | Adjust bank fees to reflect Villages only Description | | -52,217 50 | |
| E-5 | Uncollectible Accounts Adjust uncollectibles to reflect Wilages only | 904.000 | -52,506 | -\$2,5 |
| E-6 | Description | | 50 | |
| E-6 | Maintenance of Services to Customers Adjust maint of services to customers to reflect Wilay | 711.000 ges only | \$24 | \$ |
| E-7 | Description Repairs & Maintenance | 752.000 | 50 | -\$15,4 |
| | Adjust Repairs and Maintenance | | -\$15,491 | |
| E-8 | Customer Billing | 903.100 | \$0 | -\$2,5 |
| | Adjust customer billing to reflect Villages only Description | | -\$2,502 50 | |
| E-9 | Advertising Expense | 907.000 | -5404 | -54 |
| | Adjust advertising to reflect Villages only Description | | -5404 | |
| E-10 | Administration & General Salary Adjust payroll to Villages | 920.000 | -5253,456 | -\$253,4 |
| | Description | | 50 | |
| E-11 | Travel Experne Adjust travel expense | 921.11 | -\$29,700 | -\$29,7 |
| E-12 | Description Telephone Expense - CSWR 13.46% | 921,500 | \$0 | -\$4,2 |
| | Adjust telephone expense to reflect Wilages only | | -\$4,591 | |
| E-13 | Description Office Supplies - CSWR 13.46% | 921.800 | \$0 | -\$4,7 |
| | Adjust office supplies to reflect Villages only Description | | -\$4,779 \$0 | |
| E-13.1 | Office Supplies | 921.800 | | -52 |
| | Adjust office supplies to reflect Villages only Description | | -\$243 \$0 | |
| E-15 | Outside Services (Legal Fees) - CSWR 13.46% Adjust legal fees to reflect Wilages only | 923.400 | -\$1,788 | -\$1,7 |
| | Description | | 50 | |
| E-16 | Outside Services (Legal Fees) Adjust legal fees to reflect Wilages only | 923.400 | -\$7,705 | -\$7,7 |
| E-17 | Description Outside Services (Accounting) - CSWR 13.46% | 231 500 | 50 | -\$2,3 |
| 547 | Adjust accounting fees to reflect Villages only | 922.500 | -\$2,307 | 744,0 |
| E-18 | Description Outside Services (Mgmt Consult) - CSWR 13.46% | 923.600 | 50 | -\$26,0 |
| | Adjust regent consulting fees to reflect Villages only | | -\$26,073 \$0 | |
| E-19 | Outside Services (Payroll Fees) - CSWR 13.46% | 923.800 | | -\$1,2 |
| | Adjust payroll fees to reflect Villages only Description | | -\$1,245 \$0 | |
| E-20 | Outside Services (IT) - CSWR 13.46% | 921.900 | -\$1,667 | -\$1,6 |
| | Adjust regent consulting fees to reflect Villages only Description | | -\$1,667 \$0 | |
| E-21 | Insurance (Professional Liability) Adjust prof Itab Insurance to reflect Villages only | 924.200 | -\$17,957 | -\$17,9 |
| | Description | | \$0 | |
| E-22 | Insurance (Worker's Comp) - CSWR 13.46% Adjust worker's comp insurance to reflect Villages on | 924.300 by | -\$1,461 | -\$1,4 |
| F-21 | Description Insurance (Commercial) | 974 000 | 50 | -522,8 |
| | Adjust commercial insurance to reflect Villages only | | -\$22,871 | |
| E-24 | Description Employee Benefits (Healthcare) - CSWR 13.46N | 926.200 | \$0 | -\$47,5 |
| | Adjust healthcare benefits to reflect Villages only | | -\$47,541 \$0 | |
| E-25 | Employee Senefits (401k) | 926.300 | 30 | -\$36,7 |
| | | | | |
| | Adjust 401k benefits to reflect Villages only Description | | -\$36,708 \$0 | |
| E-26 | Adjust 401k benefits to reflect Villages only Description Employee Benefits (Life/STD/LTD/ADD) | 926.400 | \$0 | \$1,2 |
| | Adjust 401k benefits to reflect Villages only Description Employee Benefits (Life/STD/ATD/ACD) Adjust Life/STD/ATD/ACD benefits to reflect Villages Description | only | | |
| E-26 | Adjust 401k benefits to reflect Villages only Description Employee Benefits (Life/STD/LTD/ADD) | only | \$0 -\$1,279 \$0 | |
| E-27 | Adjust 4021 hereafts to reflect Villages only Description Complying Search (Me)2TQAXDAXD Adjust Life/STQAXDAXDAXD Conception Rent Expense - CANT 13.46% Adjust ent expense to Villages only Description | 931.000 | 50 -51,279 | -575,2 |
| | Adjust 401k benefits to reflect Villages only Description Employee Benefits (Life/STD/STD/SCD) Adjust Life/STD/STD/STD/STD/STD/STD/STD/STD/STD/STD | 931.000 | \$0 -\$1,279 \$0 -\$75,121 | -575,2 |
| E-27 E-28 | Apple 428 Annually to reflect Villages only Conception Conception Apple 426/710/CTO/COO Apple 426/710/CTO/CTO/CTO/CTO/CTO/CTO/CTO/CTO/CTO/CTO | 931.000 408.000 | 50 -51,279 50 -575,321 50 | -\$75,1 \$4,2 |
| E-27 | Adjust 40% benefits to reflect Villages only Conception Complete Benefits (Life/STG\XTG\ACC) Constraint Applicate Life/STG\XTG\ACC) Constraint Ref Experies COMP31465 Adjust earn appears to Villages only Constraint Account 201-10 years | 931.000 408.000 | \$0 -\$1,279 -\$0 -\$75,321 -\$0 -\$4,398 -\$0 | -\$75,1 \$4,2 |
| E-27 E-28 | Apple 435 handle to reflect Villages only Description | 931.000 408.000 | \$0 -\$1,279 50 -\$75,321 50 -\$4,396 50 | -\$75,I \$4,7 \$1,9 |
| E-22 E-28 | Apple 428 Annual No reflect Villages only Conception Conception Apple 426/170/C10/C00 Ap | 931.000 408.000 408.000 | \$0 -\$3,279 \$0 -\$75,321 \$0 \$4,306 \$0 \$1,040 \$0 | -\$75,I \$4,7 \$1,9 |
| E-22 E-28 | Aquet 425 harvella to reflect Villeges only Conscribes Tempings Secretics (Self-STEATS/ACC) Adopt LANG/STEATS/ACC) Adopt LANG/STEATS/ACC) Adopt LANG/STEATS/ACC) Adopt LANG/STEATS/ACC) Adopt Land Segment to Villeges only Conscription American Account 251 and 25 peers American Account 251 and 25 peers American Account 251 and 25 peers Description American Account 251 and 25 peers Description Account 251 and 252 peers Description Conscription Description Description Description Description Description | 931.000 408.000 408.000 | \$0 -\$1,279 50 -\$75,121 50 -\$4,305 50 -\$1,940 50 | 575,3 54,2 51,9 51 |
| E-22 E-28 E-29 | August 421. August | 931.000 408.000 408.000 | \$0 -\$3,279 \$0 -\$75,321 \$0 \$4,306 \$0 \$1,040 \$0 | 575,3 54,2 51,9 51 |
| E-22 E-28 E-29 | Apart 621 harvaria for reflect Villages only Consciption Conscipti | 931.000 401.000 401.000 921.000 | \$0 -\$1,275 50 -\$75,221 50 \$4,296 50 \$1,340 50 \$2,000 \$3,000 \$4,296 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 \$5,000 | -575,2 54,7 51,9 52 |
| E-22 E-28 E-29 | Aquet 428 Autorità les reflect Villages only Conscipline Conjuny Services (Selfa (1974 CASA) ACCO) Adjust LANG (1974 CASA) ACCO benefits les reflect Villages Conscipline Conference Confer | 931.000 401.000 401.000 921.000 | \$0 -51,279 50 -575,321 50 -54,396 50 -51,340 50 -51,340 50 | -575,2 54,7 51,9 52 |
| E-22 E-28 E-29 | Apart 423 hardells or reflect Villages only Congregation Engineer Bereicht (Ma/VEA/SAA) Anjust (Anl/VEA/SAA) Anjust (Anl/VEA/SAA) For Engineer (ANR) 1245 Anjust (Anl/VEA/SAA) Anduret Anjust (Anl/VEA/SAA) Anduret Anjust (Anjust (Anj | 931.000 401.000 401.000 921.000 | \$0 -\$1,279 50 -\$75,311 50 \$4,396 50 \$1,040 50 -\$4,896 50 -\$4,896 50 -\$4,896 50 -\$5,040 50 50 -\$5,040 50 50 50 50 50 50 50 50 50 5 | 57.3 54.3 51.9 52 52 53.8 |
| E-28 E-28 E-39 E-30 E-30 E-31 E-31 | Apart 425 Available or enforce Villages only Conception Configure Barnellis (Info/TO/TO/TO/TO) Contragation And of Angle Info/TO/TO/TO/TO/TO/TO/TO/TO/TO/TO/TO/TO/TO/ | 931.000 401.000 401.000 921.000 | \$0 -\$1,279 -\$75,221 50 \$4,396 50 \$1,940 50 -\$6,836 50 -\$6,836 50 | 512 512 513 513 513 |
| E-27 E-28 E-29 E-30 | Apart 423 hardells or reflect Villages only Congregation Engineer Bereicht (Ma/VEA/SAA) Anjust (Anl/VEA/SAA) Anjust (Anl/VEA/SAA) For Engineer (ANR) 1245 Anjust (Anl/VEA/SAA) Anduret Anjust (Anl/VEA/SAA) Anduret Anjust (Anjust (Anj | 931.000 401.000 401.000 921.000 | \$0 -\$1279 \$0 -\$75,121 \$0 -\$75,121 \$0 -\$4,106 \$0 -\$1,040 \$0 -\$4,106 \$0 -\$4,106 \$0 -\$4,106 \$0 -\$4,106 \$0 -\$5,100 \$0 -\$5,100 \$0 \$11,100 \$0 \$11,100 | 512 512 513 513 513 |
| E-37 E-38 E-30 E-31 E-32 E-32 | Apart 423 hardells or reflect Villages only Conjugate Enginese Bereicht (Ma/TEA/TEA/TEA/TEA/TEA/TEA/TEA/TEA/TEA/TEA | 931000 408000 408000 928000 928400 | \$0 -51279 50 -57321 50 54305 50 51340 50 -54315 50 -54315 50 -51310 50 -51310 50 -51310 50 -51310 50 -51310 50 -51310 50 -51310 50 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 -51310 | 573,1 54,3 51,0 51,0 51,0 51,0 51,0 51,0 |
| 6.27 6.28 6.39 | Apart 421 Apart 121 Apart | 931000 408000 408000 928000 928400 | 90 43.77 90 90 45.30 10 90 90 90 90 90 90 90 90 90 90 90 90 90 | 573,1 54,3 51,0 51,0 51,0 51,0 51,0 51,0 |
| E-37 E-38 E-30 E-31 E-32 E-32 E-33 | Aport 428 A available or reflect Villages only Congression Engineer Schrift Schrift Technick Color Adjust Ankrift Technick Technick Color Anjust Ankrift Technick Technick Color For Experies Color Schrift Schrift Color Anjust Ankrift Technick Color Anjust Color Annutran Account Schrift | 931000 408000 408000 928000 928400 | 9 43,79 50 50 50 50 50 50 50 50 50 50 50 50 50 | 512 573 513 513 513 513 513 513 513 513 513 51 |
| E-37 E-38 E-30 E-31 E-32 E-32 | August 2014 August 2017 Empiripus Barrellis (Ma/ETE/ETE/ETE/ETE) August Aufschtt/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Schlich/Sch | 931000 931000 401000 401000 921000 921000 921000 | 9 4179 9 1 5 1 5 1 5 1 5 1 5 1 5 1 5 1 5 1 5 | 503 543 543 544 544 544 544 |
| 6.27 6.28 6.29 6.30 6.31 6.32 6.33 6.34 | Apart 425 Available or ordinate Villages only Conception Configure Barwick (MASTANTANTANA) Allysis Alark (MASTANTANTANA) Allysis Alark (MASTANTANTANA) Allysis Alark (MASTANTANTANA) Conception And Control Septiment (MASTANTANA) And Control Septiment (MASTANTANATANANANANANANANANANANANANANANAN | 911000 911000 608000 928000 928000 928400 928400 928400 | \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1 | 503 543 543 544 544 544 544 |



Raccoon Creek Utility Operating Company, Inc. System - W.P.C. Case Number SR-2016-0202 Test Year Ending 12/31/2015, Update 3/31/2016 Rate Design Schedule - Sewer

| Line Number | Description | OPC Annualized |
|----------------|-------------------------------------------------------------------------------------------|---------------------|
| Day 1 | · | |
| Rev-1 Rev-2 | ANNUALIZED REVENUES Annualized Rate Revenues | \$39,340 |
| Rev-3 | Miscellaneous Revenues | \$578 |
| Rev-4 | TOTAL ANNUALIZED REVENUES | \$39,918 |
| 1 | OPERATIONS EXPENSES | |
| 2 | Treatment Labor & Expense | \$9,765 |
| 3 | Fuel & Power for Pumping | \$3,909 |
| 4 5 | Miscellaneous Expense TOTAL OPERATIONS EXPENSE | \$0 \$13,674 |
| 3 | TOTAL OF ENATIONS EXITENSE | 713,074 |
| 6 | MAINTENANCE EXPENSES | 6427 |
| 7 8 | Maintenance of Services to Customers Repairs & Maintenance | \$127 \$0 |
| 9 | TOTAL MAINTENANCE EXPENSE | \$127 |
| 10 | CUSTOMER ACCOUNT EXPENSE | |
| 11 | Customer Billing | \$1,560 |
| 12 | Postage | \$147 |
| 13 14 | Postage - CSWR 13.46% Bank Fees | \$63 \$835 |
| 15 | Uncollectible Accounts | \$262 |
| 16 17 | Advertising Expense TOTAL CUSTOMER ACCOUNT EXPENSE | \$12 \$2,880 |
| 17 | TOTAL COSTOMER ACCOONT EXPENSE | \$2,000 |
| 18 | ADMINISTRATIVE & GENERAL EXPENSES | Å4.265 |
| 19 20 | Administration & General Salary Travel Expense | \$4,265 \$341 |
| 21 | Telephone Expense - CSWR 13.46% | \$107 |
| 22 23 | Office Supplies - CSWR 13.46% Office Supplies | \$150 \$6 |
| 23 | Outside Services (Legal Fees) - CSWR 13.46% | \$39 |
| 23 | Outside Services (Legal Fees) | \$1,132 |
| 24 25 | Outside Services (Accounting) - CSWR 13.46% Outside Services (Mgmt Consult) - CSWR 13.46% | \$8 \$273 |
| 26 | Outside Services (Mgritt Consult) CSWR 13.46% | \$31 |
| 27 | Outside Services (IT) - CSWR 13.46% | \$68 |
| 28 29 | Insurance (Professional Liability) Insurance (Worker's Comp) - CSWR 13.46% | \$2,547 \$35 |
| 30 | Insurance (Commercial) | \$3,244 |
| 33 34 | Employee Benefits (Keyman) Employee Benefits (Healthcare) - CSWR 13.46% | \$0 \$1,237 |
| 35 | Employee Benefits (401k) | \$143 |
| 36 | Employee Benefits (Life/STD/LTD/ADD) | \$614 |
| 37 38 | Rent Expense - CSWR 13.46% TOTAL ADMINISTRATIVE & GENERAL | \$1,943 \$16,182 |
| | | . , |
| 39 40 | OTHER OPERATING EXPENSES Amortize Account 301 over 10 years | \$5,690 |
| 41 | Amortize Account 303 over 20 years | \$451 |
| 42 43 | Rate Case Expense MO DNR Fees | \$115 \$600 |
| 44 | PSC Assessment | \$600 \$204 |
| 45 | Permits & Fees | \$2 |
| 46 47 | Depreciation CIAC Depreciation | \$21,797 (\$652) |
| 48 | TOTAL OTHER OPERATING EXPENSES | \$28,207 |
| 49 | TAXES OTHER THAN INCOME | |
| 50 | SS & Medicare Taxes | \$363 |
| 51 52 | SUTA & FUTA Taxes Personal Property Taxes - CSWR 13.46% | \$188 \$378 |
| 53 | TOTAL TAXES OTHER THAN INCOME | \$929 |
| 52 | TOTAL OPERATING EXPENSES | \$61,998 |
| 53 | Interest Expense | \$29,849 |
| 54 | Return on Equity | \$14,834 |
| 55 | Income Taxes | \$3,694 |
| 56 | TOTAL INTEREST RETURN & TAXES | \$48,377 |
| 57 | TOTAL COST OF SERVICE | \$110,375 |
| 58 | Less: Miscellaneous Revenues | \$578 |
| 59 | COST TO RECOVER IN RATES | \$109,797 |
| 60 | INCREMENTAL INCREASE IN RATE REVENUES | \$70,457 |
| 61 | PERCENTAGE OF INCREASE | 176.51% |
| 62 | REQUESTED INCREASE IN REVENUES | \$68,842 |
| | | |

Raccoon Creek Utility Operating Company, Inc.

System - W.P.C.

Case Number SR-2016-0202

Test Year Ending 12/31/2015, Update 3/31/2016

Rate Base & Required Return on Investment Schedule - Sewer

| Line | | Dollar | |
|--------|----------------------------------------------------|------------|-------------------------|
| Number | Rate Base Description | Amount | |
| 1 | Plant In Service | \$546,641 | From Plant Schedule |
| 2 | Less Accumulated Depreciation | \$29,577 | From Reserve Sch |
| 3 | Net Plant In Service | \$517,064 | |
| 4 | Other Rate Base Items: | | |
| | Prepayments | \$23 | |
| | Contributions in Aid of Construction | (\$29,285) | |
| | CIAC Depreciation | \$487 | |
| 5 | Total Rate Base | \$488,289 | |
| 6 | Total Weighted Rate of Return Including Income Tax | 9.91% | From PreTax Return Scho |
| 7 | Required Return & Income Tax | \$48,377 | |

Raccoon Creek Utility Operating Company, Inc. System - W.P.C. Case Number SR-2016-0202 Test Year Ending 12/31/2015, Update 3/31/2016

Rate of Return Including Income Tax - Sewer

| | | А | В | Formulas |
|----|---------------------------------------------------------------------------|--------|----------|------------------------------|
| 1 | State Income Tax Rate | 6.25% | 5.81% | (1-(B2 x .5)) x A1 |
| 2 | Federal Income Tax Rate | 15.00% | 14.13% | (1-B1) x A2 |
| 3 | Composite Effective Income Tax Rate | | 19.94% | B1 + B2 |
| 4 | Equity Tax Factor | | 1.2490 | 1 / (1-B3) |
| 5 | Recommended Weighted Rate of Return on Equity - Common and Preferred | _ | 3.04% | From Cap. Struct. |
| 6 | Weighted Rate of Return on Equity Inc. Income Tax | | 3.79% | B4 x B5 |
| 7 | Recommended Weighted Rate of Return on Debt - Long-Term and Short-Term | - | 6.11% | From Cap. Struct. |
| 8 | Total Weighted Rate of Return Inc. Income Tax | = | 9.91% | B6 + B7 To Rate Base Sch. |
| 9 | If Sub-Chapter S Corporation, Enter Y: | N | | |
| 10 | Equity Income Required & Preliminary Federal Tax | | \$17,452 | |

| Net Income Range | | | | Amount | Tax |
|------------------------|----|---------------|----------|---------------|----------|
| Start | | End | Tax Rate | in Range | on Range |
| \$ - | \$ | 50,000 | 15.00% | \$17,452 | \$2,618 |
| \$ 50,001 | \$ | 75,000 | 25.00% | \$0 | \$0 |
| \$ 75,001 | \$ | 100,000 | 34.00% | \$0 | \$0 |
| \$ 100,001 | \$ | 335,000 | 39.00% | \$0 | \$0 |
| \$ 335,001 | \$ | 9,999,999,999 | 34.00% | \$0 | \$0 |
| | | | | \$17,452 | \$2,618 |
| Consolidated Tax Rate: | | | | | |
| | | | Avera | age Tax Rate: | 0.15 |

Raccoon Creek Utility Operating Company, Inc. System - W.P.C.

Case Number SR-2016-0202

Test Year Ending 12/31/2015, Update 3/31/2016 Capital Structure Schedule - Sewer

Line

Number

1

2

3

4

5

6

7

Other Security - Tax Deductible

TOTAL CAPITALIZATION

Is Preferred Stock Tax Deductible? N Percentage of Total Embedded Weighted Dollar Capital Cost of Cost of Description Amount Structure Capital Capital Common Stock \$391,094 25.00% 3.038% 12.15% \$0 Other Security - Non-Tax Deductible 0.00% 0.00% 0.000% **Preferred Stock** \$0 0.00% 0.00% 0.000% Long-Term Debt \$1,173,282 75.00% 6.113% 8.15% Short-Term Debt \$0 0.00% 0.00% 0.000%

\$0

\$1,564,376

0.00%

100.00%

To PreTax Return Rate Schedule

0.00%

0.000%

9.151%

Raccoon Creek Utility Operating Company, Inc.

System - W.P.C.

Case Number SR-2016-0202

Test Year Ending 12/31/2015, Update 3/31/2016 Plant In Service - Sewer

| Line | | | Total | Adjustment | | Jurisdictional | Adjusted |
|--------|-----------|------------------------------------------------|----------------|------------|-------------|----------------|---------------------|
| Number | Account # | Plant Account Description | Plant | Number | Adjustments | Allocation | Jurisdictional |
| | | | | | | | 22.2.2.8 |
| 1 | | INTANGIBLE PLANT | | | | | |
| 2 | 301.000 | Organization | \$56,216 | P-1 | \$679 | 100.00% | \$56,895 |
| 3 | 302.000 | Franchises | \$0 | | \$0 | 100.00% | \$0 |
| 4 | 303.000 | Miscellaneous Intangible Plant | \$9,027 | | \$0 | 100.00% | \$9,027 |
| 5 | | TOTAL INTANGIBLE PLANT | \$65,243 | | \$679 | | \$65,922 |
| 6 | | SOURCE OF SUPPLY PLANT | | | | | |
| 7 | 310.000 | Land & Land Rights - SSP | \$1,555 | | \$0 | 100.00% | \$1,555 |
| 8 | 311.000 | Structures & Improvements - SSP | \$2,243 | P-2 | \$67,319 | 100.00% | \$69,562 |
| 9 | | TOTAL SOURCE OF SUPPLY PLANT | \$3,798 | | \$67,319 | | \$71,117 |
| 10 | | COLLECTION PLANT | | | | | |
| 11 | 352.100 | Collection Sewers - Force | \$0 | | \$0 | 100.00% | \$0 |
| 12 | 352.200 | Collection Sewers - Gravity | \$38,547 | | \$0 | 100.00% | \$38,547 |
| 13 | 353.000 | Other Collection Plant Facilities | \$30,547 | | \$0 \$0 | 100.00% | \$38,347 |
| 14 | 354.000 | Services to Customers | \$613 | P-3 | -\$613 | 100.00% | \$0 |
| 15 | 355.000 | Flow Measuring Devices | \$0 | 1 3 | \$0 | 100.00% | \$0 |
| 16 | 333.000 | TOTAL COLLECTION PLANT | \$39,160 | | -\$613 | 100.00% | \$38,547 |
| 10 | | TOTAL COLLECTION FLANT | 733,100 | | 7013 | | 730,347 |
| 17 | | PUMPING PLANT | | | | | |
| 18 | 362.000 | Receiving Wells and Pump Pits | \$0 | | \$0 | 100.00% | \$0 |
| 19 | 363.000 | Pumping Equipment (Elec., Diesel, other) | \$0 \$0 | | \$0 | 100.00% | \$0 \$0 |
| 20 | | TOTAL PUMPING PLANT | \$0 | | \$0 | | \$0 |
| 21 | | TREATMENT & DISPOSAL PLANT | | | | | |
| 22 | 371.000 | Structures & Improvements | \$0 | | \$0 | 100.00% | \$0 |
| 23 | 372.000 | Oxidation Lagoon | \$0 | | \$0 | 100.00% | \$0 |
| 24 | 373.000 | Treatment & Disposal Equipment | \$31,698 | P-4 | \$325,031 | 100.00% | \$356,729 |
| 25 | 374.000 | Plant Sewers | \$8,679 | | \$0 | 100.00% | \$8,679 |
| 26 | 375.000 | Outfall Sewer Lines | \$75 | | \$0 | 100.00% | \$75 |
| 27 | 376.000 | Other Treatment & Disposal Plant Equip. | \$0 | | \$0 | 100.00% | \$0 |
| 28 | | TOTAL TREATMENT & DISPOSAL PLANT | \$40,452 | | \$325,031 | | \$365,483 |
| 29 | | GENERAL PLANT | | | | | |
| 30 | 391.100 | Office Furniture & Equipment (IT) | \$261 | P-5 | \$3 | 100.00% | \$264 |
| 31 | 391.200 | Office Furniture & Equipment (Desks, Chairs, e | \$140 | P-6 | \$1 | 100.00% | \$141 |
| 32 | 391.700 | Office Furniture & Equipment (Copier) | \$77 | P-7 | \$1 | 100.00% | \$78 |
| 33 | | Office Computer Equipment | \$0 | - | \$0 | 100.00% | \$0 |
| 34 | 392.000 | Transportation Equipment | \$0 | | \$0 | 100.00% | \$0 |
| 35 | 393.000 | Other General Equipment | \$0 | | \$0 | 100.00% | \$0 |
| 36 | 397.000 | Communication Equipment | \$0 | P-8 | \$5,089 | 100.00% | \$5,089 |
| 37 | | TOTAL GENERAL PLANT | \$478 | | \$5,094 | | \$5,572 |
| 38 | | TOTAL PLANT IN SERVICE | \$149,131 | | \$397,510 | | \$546,641 |
| - 30 | | TOTAL FLANT IN SERVICE | \$143,131 | | 7577,510 | | γ340,041 |

Raccoon Creek Utility Operating Company, Inc.

System - W.P.C.

Case Number SR-2016-0202

Test Year Ending 12/31/2015, Update 3/31/2016 Schedule of Adjustments for Plant in Service - Sewer

| Plant Adjustment Number | Plant in Service Adjustment Description | Account Number | Adjustment Amount | Total Adjustment |
|-------------------------------|----------------------------------------------------|-------------------|----------------------|---------------------|
| P-1 | Organization | 301.000 | | \$679 |
| | Update plant through March 31, 2016 | | \$679 | |
| | | | \$0 | |
| P-2 | Structures & Improvements - SSP | 311.000 | | \$67,319 |
| | Update plant through March 31, 2016 | | \$67,319 | |
| | | | \$0 | |
| P-3 | Services to Customers | 354.000 | | -\$613 |
| | Retire plant | | -\$613 | |
| | | | \$0 \$0 | |
| P-4 | Treatment & Disposal Equipment | 373.000 | | \$325,031 |
| | Update plant through March 31, 2016 | | \$325,031 | |
| | | | \$0 | |
| P-5 | Office Furniture & Equipment (IT) | 391.100 | | \$3 |
| | Update plant through March 31, 2016 | | \$3 | |
| | | | \$0 | |
| P-6 | Office Furniture & Equipment (Desks, Chairs, etc.) | 391.200 | | \$1 |
| | Update plant through March 31, 2016 | | \$1 | |
| | | | \$0 | |
| P-7 | Office Furniture & Equipment (Copier) | 391.700 | | \$1 |

| P-8 | Communication Equipment | 397.000 | \$5,089 |
|-----|-------------------------------------|---------|-----------|
| | Update plant through March 31, 2016 | \$5,089 | |
| | | \$0 | |
| | TOTAL PLANT ADJUSTMENTS | | \$397,510 |

Raccoon Creek Utility Operating Company, Inc. System - W.P.C.

Case Number SR-2016-0202

Test Year Ending 12/31/2015, Update 3/31/2016 Depreciation Expense

| Line Number | Account Number | Plant Description | Adjusted Jurisdictional | Depreciation Rate | Depreciation Expense |
|----------------|-------------------|---------------------------------------------------|----------------------------|-------------------------|-------------------------|
| | | · | | | |
| 1 | | INTANGIBLE PLANT | | | |
| 2 | 301.000 | Organization | \$56,895 | 0.0000% | \$0 |
| 3 | 302.000 | Franchises | \$0 | 0.0000% | \$0 |
| 4 | 303.000 | Miscellaneous Intangible Plant | \$9,027 | 0.0000% _ | \$0 |
| 5 | | TOTAL INTANGIBLE PLANT | \$65,922 | | \$0 |
| 6 | | SOURCE OF SUPPLY PLANT | | | |
| 7 | 310.000 | Land & Land Rights - SSP | \$1,555 | 0.0000% | \$0 |
| 8 | 311.000 | Structures & Improvements - SSP | \$69,562 | 3.7000% | \$2,574 |
| 9 | | TOTAL SOURCE OF SUPPLY PLANT | \$71,117 | _ | \$2,574 |
| 10 | | COLLECTION PLANT | | | |
| 11 | 352.100 | Collection Sewers - Force | \$0 | 2.0000% | \$0 |
| 12 | 352.200 | Collection Sewers - Gravity | \$38,547 | 2.0000% | \$771 |
| 13 | 353.000 | Other Collection Plant Facilities | \$0 | 0.0000% | \$0 |
| 14 | 354.000 | Services to Customers | \$0 | 0.0000% | \$0 |
| 15 | 355.000 | Flow Measuring Devices | \$0 | 0.0000% | \$0 |
| 16 | | TOTAL COLLECTION PLANT | \$38,547 | - | \$771 |
| 17 | | PUMPING PLANT | | | |
| 18 | 362.000 | Receiving Wells and Pump Pits | \$0 | 0.0000% | \$0 |
| 19 | 363.000 | Pumping Equipment (Elec., Diesel, other) | \$0 | 0.0000% | \$0 |
| 20 | | TOTAL PUMPING PLANT | \$0 | - | \$0 |
| 21 | | TREATMENT & DISPOSAL PLANT | | | |
| 22 | 371.000 | Structures & Improvements | \$0 | 0.0000% | \$0 |
| 23 | 372.000 | Oxidation Lagoon | \$0 | 0.0000% | \$0 |
| 24 | 373.000 | Treatment & Disposal Equipment | \$356,729 | 5.0000% | \$17,836 |
| 25 | 374.000 | Plant Sewers | \$8,679 | 2.5000% | \$217 |
| 26 | 375.000 | Outfall Sewer Lines | \$75 | 2.0000% | \$2 |
| 27 | 376.000 | Other Treatment & Disposal Plant Equip. | , \$0 | 0.0000% | \$0 |
| 28 | | TOTAL TREATMENT & DISPOSAL PLANT | \$365,483 | - | \$18,055 |
| 29 | | GENERAL PLANT | | | |
| 30 | 391.100 | Office Furniture & Equipment (IT) | \$264 | 14.3000% | \$38 |
| 31 | 391.200 | Office Furniture & Equipment (Desks, Chairs, etc. | \$141 | 5.0000% | \$7 |
| 32 | 391.700 | Office Furniture & Equipment (Copier) | , \$78 | 14.3000% | , \$11 |
| 33 | 0.000 | Office Computer Equipment | \$0 | 0.0000% | , \$0 |
| 34 | 392.000 | Transportation Equipment | \$0 | 0.0000% | \$ 0 |
| 35 | 393.000 | Other General Equipment | \$0 | 0.0000% | \$ 0 |
| 36 | 397.000 | Communication Equipment | \$5,089 | 6.7000% | \$341 |
| 37 | | TOTAL GENERAL PLANT | \$5,572 | _ | \$397 |
| 38 | | TOTAL PLANT DEPRECIATION EXPENSE | \$546,641 | _ | \$21,797 |
| | | | | ■ KNR-7 Depreciation | , , |

Raccoon Creek Utility Operating Company, Inc. System - W.P.C.

Case Number SR-2016-0202

Test Year Ending 12/31/2015, Update 3/31/2016 Depreciation Reserve

| Line | Account | | Total | Adjustment | | Jurisdictional | Adjusted |
|----------|---------|-------------------------------------------------------------------------|--------------------|------------|----------------|----------------|---------------------|
| Number | Number | Plant Description | Reserve | Number | Adjustments | Allocation | Jurisdictional |
| Number | Number | Figure Description | Reserve | Namber | Aujustilielles | Allocation | Janisaretionar |
| 1 | | INTANGIBLE PLANT | | | | | |
| 2 | 301.000 | Organization | \$0 | | \$0 | 100.0000% | \$0 |
| 3 | 302.000 | Franchises | \$0 | | \$0 | 100.0000% | \$0 |
| 4 | 303.000 | Miscellaneous Intangible Plant | \$0 | | \$0 | 100.0000% | \$0 |
| 5 | | TOTAL INTANGIBLE PLANT | \$0 | | \$0 | ·- | \$0 |
| 6 | | COURCE OF CURRIN PLANT | | | | | |
| 6 7 | 310.000 | SOURCE OF SUPPLY PLANT Land & Land Rights - SSP | \$0 | | \$0 | 100.0000% | \$0 |
| 8 | 310.000 | Structures & Improvements - SSP | \$0 \$746 | R-1 | \$0 \$269 | 100.0000% | \$0 \$1,015 |
| 9 | 311.000 | TOTAL SOURCE OF SUPPLY PLANT | \$746 | V-T | \$269 | 100.0000% | \$1,015 |
| 9 | | TOTAL SOURCE OF SUPPLI PLAINT | 3740 | | \$209 | | \$1,013 |
| 10 | | COLLECTION PLANT | | | | | |
| 11 | 352.100 | Collection Sewers - Force | \$0 | | \$0 | 100.0000% | \$0 |
| 12 | 352.200 | Collection Sewers - Gravity | \$18,266 | R-2 | \$193 | 100.0000% | \$18,459 |
| 13 | 353.000 | Other Collection Plant Facilities | \$0 | | \$0 | 100.0000% | \$0 |
| 14 | 354.000 | Services to Customers | \$156 | R-3 | (\$611) | 100.0000% | (\$455) |
| 15 | 355.000 | Flow Measuring Devices | \$0 | | \$0 | 100.0000% | \$0 |
| 16 | | TOTAL COLLECTION PLANT | \$18,422 | | (\$418) | | \$18,004 |
| 17 | | PUMPING PLANT | | | | | |
| 18 | 362.000 | Receiving Wells and Pump Pits | \$0 | | \$0 | 100.0000% | \$0 |
| 19 | 363.000 | Pumping Equipment (Elec., Diesel, other) | \$0 | | \$0 | 100.0000% | \$0 |
| 20 | | TOTAL PUMPING PLANT | \$0 | | \$0 | · - | \$0 |
| • | | | | | | | |
| 21 | a=4 aaa | TREATMENT & DISPOSAL PLANT | 40 | | 40 | | ** |
| 22 | 371.000 | Structures & Improvements | \$0 | | \$0 | 100.0000% | \$0 |
| 23 | 372.000 | Oxidation Lagoon | \$0 | | \$0 | 100.0000% | \$0 |
| 24 | 373.000 | Treatment & Disposal Equipment | \$4,993 | R-4 | \$2,428 | 100.0000% | \$7,421 |
| 25 | 374.000 | Plant Sewers | \$2,936 | R-5 | \$98 | 100.0000% | \$3,034 |
| 26 | 375.000 | Outfall Sewer Lines | \$18 | R-6 | \$1 | 100.0000% | \$19 |
| 27 28 | 376.000 | Other Treatment & Disposal Plant Equip TOTAL TREATMENT & DISPOSAL PLANT | \$0 | | \$0 | 100.0000% | \$0 |
| 28 | | TOTAL TREATMENT & DISPOSAL PLANT | \$7,947 | | \$2,527 | | \$10,474 |
| 29 | | GENERAL PLANT | | | | | |
| 30 | 391.100 | Office Furniture & Equipment (IT) | \$19 | R-7 | \$9 | 100.0000% | \$28 |
| 31 | 391.200 | Office Furniture & Equipment (Desks, Chairs, | \$3 | R-8 | \$2 | 100.0000% | \$5 |
| 32 | 391.700 | Office Furniture & Equipment (Copier) | \$5 | R-9 | \$3 | 100.0000% | \$8 |
| 33 | 0.000 | Office Computer Equipment | \$0 | | \$0 | 100.0000% | \$0 |
| 34 | 392.000 | Transportation Equipment | \$0 | | \$0 | 100.0000% | \$0 |
| 35 | 393.000 | Other General Equipment | \$0 | | \$0 | 100.0000% | \$0 |
| 36 | 397.000 | Communication Equipment | \$43 | | \$0 | 100.0000% | \$43 |
| 37 | | TOTAL GENERAL PLANT | \$70 | | \$14 | - | \$84 |
| 38 | | TOTAL DEPRECIATION RESERVE | \$27,185 | | \$2,392 | | \$29,577 |
| | | | +17,100 | | 72,332 | | + 23,377 |

Raccoon Creek Utility Operating Company, Inc. System - W.P.C. Case Number SR-2016-0202 Test Year Ending 12/31/2015, Update 3/31/2016 Adjustments to Depreciation Reserve

| Reserve Adjustment Number | Accumulated Depreciation Reserve Adjustments Description | Account Number | Adjustment Amount | Total Adjustment Amount |
|---------------------------------|-------------------------------------------------------------|-------------------|----------------------|-------------------------------|
| R-1 | Structures & Improvements - SSP | 311.000 | | \$269 |
| | Update depreciation reserve through March 31, 2016 | | \$269 | |
| | | | \$0 | |
| R-2 | Collection Sewers - Gravity | 352.200 | | \$193 |
| | Update depreciation reserve through March 31, 2016 | | \$193 | |
| | | | \$0 | |
| R-3 | Services to Customers | 354.000 | | -\$611 |
| | Update depreciation reserve through March 31, 2016 | | \$2 | |
| | retire plant | | -\$613 | |
| R-4 | Treatment & Disposal Equipment | 373.000 | | \$2,428 |
| | Update depreciation reserve through March 31, 2016 | | \$2,428 | |
| | | | \$0 | |
| R-5 | Plant Sewers | 374.000 | | \$98 |
| | Update depreciation reserve through March 31, 2016 | | \$98 | |
| | | | \$0 | |
| R-6 | Outfall Sewer Lines | 375.000 | | \$1 |
| | Update depreciation reserve through March 31, 2016 | | \$1 | |
| | | | \$0 | |
| R-7 | Office Furniture & Equipment (IT) | 391.100 | | \$9 |
| | Update depreciation reserve through March 31, 2016 | | \$9 | |
| | | | \$0 | |
| R-8 | Office Furniture & Equipment (Desks, Chairs, etc.) | 391.200 | | \$2 |
| | Update depreciation reserve through March 31, 2016 | | \$2 | |
| | | | \$0 | |
| R-9 | Office Furniture & Equipment (Copier) | 391.700 | | \$3 |
| | Update depreciation reserve through March 31, 2016 | | \$3 | |
| | | | \$0 | |
| | TOTAL RESERVE ADJUSTMENTS | | | \$2,378 |

Raccoon Creek Utility Operating Company, Inc.

System - W.P.C.

Case Number SR-2016-0202 Test Year Ending 12/31/2015, Update 3/31/2016

Revenue Schedule - Sewer

| | | | Company/ | | | | |
|--------|---------|---------------------------|-----------|------------|----------------|----------------|----------------|
| Line | Account | | Test Year | Adjustment | Jurisdictional | Jurisdictional | Adjusted |
| Number | Number | Revenue Description | Amount | Number | Adjustments | Allocation | Jurisdictional |
| | | | | | | | _ |
| | | ANNUALIZED REVENUES | | | | | |
| Rev-1 | | Annualized Rate Revenues | \$113,464 | | (\$74,124) | 100.00% | \$39,340 |
| Rev-2 | | Miscellaneous Revenues | \$578 | | \$0 | 100.00% | \$578 |
| | | TOTAL ANNUALIZED REVENUES | \$114,042 | _ | (\$74,124) | _ | \$39,918 |

Raccoon Creek Utility Operating Company, Inc. System - W.P.C.

Case Number SR-2016-0202

Test Year Ending 12/31/2015, Update 3/31/2016

| Revenue Adjustment | Schedule - | Sewer |
|--------------------|------------|-------|
|--------------------|------------|-------|

| Revenue Adjustment Number | Adjustment Description | Account Number | Adjustment Amount | Total Adjustment Amount |
|---------------------------------|-----------------------------|-------------------|----------------------|-------------------------------|
| Rev-1 | Annualized Rate Revenues | | | -\$74,124 |
| | Adjust to WPC revenues only | | -\$74,124 | |
| | Description | | \$0 | |
| Rev-2 | Miscellaneous Revenues | | | \$0 |
| | Description | | \$0 | |
| | Description | | \$0 | |
| | TOTAL REVENUES ADJUSTMENTS | | | -\$74,124 |

Raccoon Creek Utility Operating Company, Inc. System - W.P.C. Case Number SR-2016-0202 Test Year Ending 12/31/2015, Update 3/31/2016 Rate Revenue Feeder Schedule - Sewer

| Line | | W.P | .C. | | | | | | | To | tal |
|--------|------------------------------------------------|---------|----------|----------|--------|--------|--------|--------|--------|--------|----------|
| Number | Description | Amount | Amount | Amount | Amount | Amount | Amount | Amount | Amount | Amount | Amount |
| 1 | Customer Charge Revenues: | | | | | | | | | | |
| 2 | Customer Number | 86 | | 0 | | 0 | | 0 | | 86 | |
| 3 | Bills Per Year | 12 | | 12 | | 12 | | 12 | | | |
| 4 | Customer Bills Per Year | 1,032 | | 0 | | 0 | | 0 | | 1,032 | |
| 5 | Current Customer Charge | \$38.12 | | \$0.00 | | \$0.00 | | \$0.00 | | | |
| 6 | Annualized Customer Charge Revenues | | \$39,340 | | \$0 | | \$0 | | \$0 | | \$39,340 |
| 7 | Commodity Charge Revenues: | | | | | | | | | | |
| 8 | Total Gallons Sold | 0 | | 0 | | 0 | | 0 | | 0 | |
| 9 | Less: Base Gallons Included in Customer Charge | 0 | | 0 | | 0 | | 0 | | 0 | |
| 10 | Commodity Gallons | 0 | | 0 | | 0 | | 0 | | 0 | |
| 11 | Block 1, Commodity Gallons per Block | 0 | | 0 | | 0 | | 0 | | | |
| 12 | Block 1, Number of Commodity Gallons per Unit | 1,000 | | 1,000 | | 1,000 | | 1,000 | | | |
| 13 | Block 1, Commodity Billing Units | 0 | | 0 | | 0 | | 0 | | | |
| 14 | Block 1, Existing Commodity Charge | \$0.00 | | \$0.00 | | \$0.00 | | \$0.00 | | | |
| 15 | Block 1, Annualized Commodity Charge Rev. | | \$0 | | \$0 | | \$0 | | \$0 | | \$0 |
| 16 | TOTAL ANNUALIZED SEWER RATE REVENUES | - | \$39,340 | <u> </u> | \$0 | · - | \$0 | - | \$0 | ١ | \$39,340 |

Raccoon Creek Utility Operating Company, Inc. System - W.P.C. Case Number SR-2016-0202

Test Year Ending 12/31/2015, Update 3/31/2016 Miscellaneous Revenues Feeder - Sewer

| Line Number | Description | Amount |
|----------------|------------------------------|--------|
| 1 | Late Charge Fees | \$578 |
| 2 | Other | \$0 |
| 3 | TOTAL MISCELLANEOUS REVENUES | \$578 |

Raccoon Creek Utility Operating Company, Inc. System - W.P.C.

Case Number SR-2016-0202

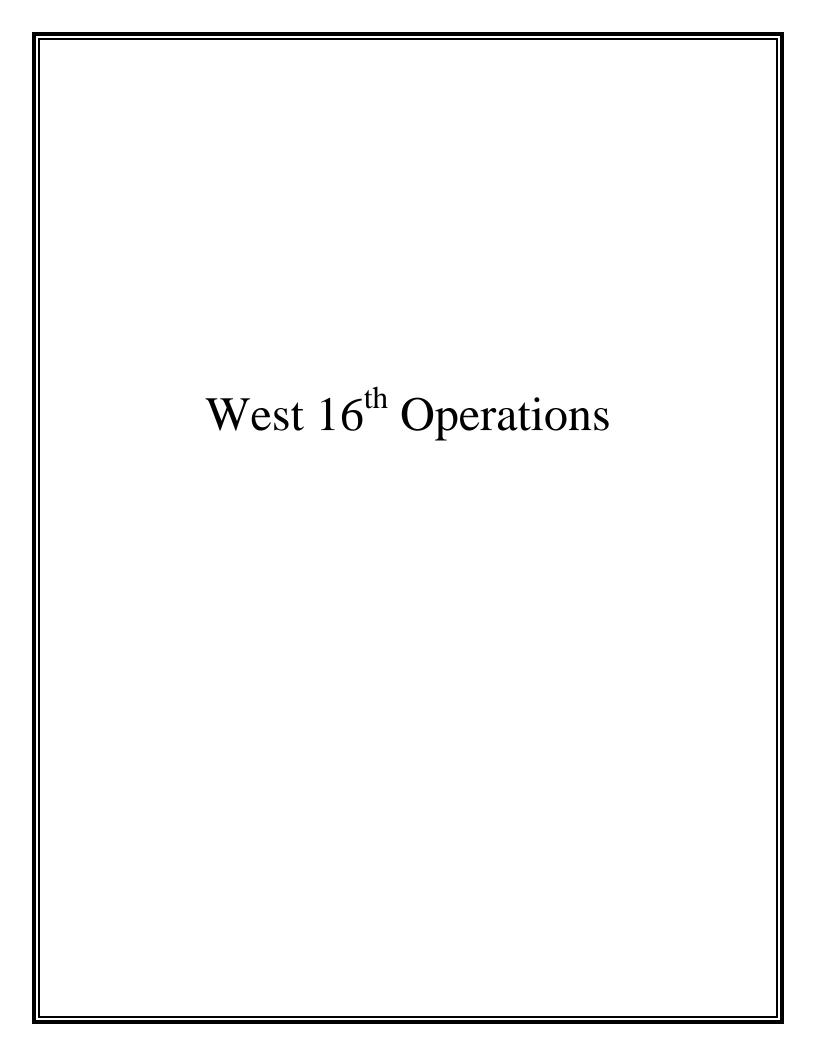
Test Year Ending 12/31/2015, Update 3/31/2016

Expense Schedule - Sewer

| Line Number | Account Number | Expense Description | Company/ Test Year Amount | Adjustment Number | Adjustments | Jurisdictional Allocation | Adjusted Jurisdictional |
|----------------|--------------------|--------------------------------------------------------------------------------------------|---------------------------------|----------------------|--------------------------|---------------------------|----------------------------|
| Halliber | Hamber | Expense Description | Amount | Hamber | Aujustinents | 711100011011 | Januarenonar |
| 1 | 742.000 | OPERATIONS EXPENSES | ¢24.600 | F 4 | 1644 0251 | 400.000/ | 60.765 |
| 2 | 742.000 743.000 | Treatment Labor & Expense Fuel & Power for Pumping | \$21,690 \$20,312 | E-1 E-2 | (\$11,925) (\$16,403) | 100.00% 100.00% | \$9,765 \$3,909 |
| 4 | 743.000 | Miscellaneous Expense | \$20,312 | E-Z | (\$10,403) | 100.00% | \$5,909 \$0 |
| 5 | 711.000 | TOTAL OPERATIONS EXPENSE | \$42,002 | - | (\$28,328) | 100.0070 | \$13,674 |
| 6 | | MAINTENANCE EXPENSES | | | | | |
| 7 | 713.000 | Maintenance of Services to Customers | \$72 | E-6 | \$55 | 100.00% | \$127 |
| 8 | 752.000 | Repairs & Maintenance | \$17,201 | E-7 | (\$17,201) | 100.00% | \$0 |
| 9 | | TOTAL MAINTENANCE EXPENSE | \$17,273 | | (\$17,146) | | \$127 |
| 10 | | CUSTOMER ACCOUNT EXPENSE | | | | | |
| 11 | 903.100 | Customer Billing | \$10,530 | E-8 | (\$8,970) | 100.00% | \$1,560 |
| 12 13 | 903.200 | Postage CSWP 13 469/ | \$168 \$500 | E-3 | (\$21) (\$437) | 100.00% | \$147 \$63 |
| 13 14 | 903.200 903.280 | Postage - CSWR 13.46% Bank Fees | \$4,762 | E-3.1 E-4 | (\$437) (\$3,927) | 100.00% 100.00% | \$63 \$835 |
| 15 | 904.000 | Uncollectible Accounts | \$3,304 | E-5 | (\$3,042) | 100.00% | \$262 |
| 16 | 907.000 | Advertising Expense | \$442 | E-9 | (\$430) | 100.00% | \$12 |
| 17 | | TOTAL CUSTOMER ACCOUNT EXPENSE | \$19,706 | - | (\$16,397) | - | \$2,880 |
| 18 | | ADMINISTRATIVE & GENERAL EXPENSES | | | | | |
| 19 | 920.000 | Administration & General Salary | \$266,451 | E-10 | (\$262,186) | 100.00% | \$4,265 |
| 20 | 921.110 | Travel Expense | \$30,739 | E-11 | (\$30,398) | 100.00% | \$341 |
| 21 | 921.500 | Telephone Expense - CSWR 13.46% | \$4,917 | E-12 | (\$4,811) | 100.00% | \$107 |
| 22 | 921.800 | Office Supplies - CSWR 13.46% | \$5,237 | E-13 | (\$5,087) | 100.00% | \$150 |
| 23 | 921.800 | Office Supplies | \$263 | E-14 | (\$257) | 100.00% | \$6 |
| 24 25 | 923.400 923.400 | Outside Services (Legal Fees) - CSWR 13.46% Outside Services (Legal Fees) | \$1,906 \$11,153 | E-15 E-16 | (\$1,867) (\$10,021) | 100.00% | \$39 \$1,132 |
| 26 | 923.500 | Outside Services (Legal Fees) Outside Services (Accounting) - CSWR 13.46% | \$2,330 | E-10 E-17 | (\$10,021) | 100.00% 100.00% | \$1,132 \$8 |
| 27 | 923.600 | Outside Services (Accounting) - CSWR 13.46% Outside Services (Mgmt Consult) - CSWR 13.46% | \$26,906 | E-18 | (\$26,633) | 100.00% | \$273 |
| 28 | 923.800 | Outside Services (Payroll Fees) - CSWR 13.46% | \$1,340 | E-19 | (\$1,309) | 100.00% | \$31 |
| 29 | 923.900 | Outside Services (IT) - CSWR 13.46% | \$1,871 | E-20 | (\$1,803) | 100.00% | \$68 |
| 30 | 924.200 | Insurance (Professional Liability) | \$25,716 | E-21 | (\$23,169) | 100.00% | \$2,547 |
| 31 | 924.300 | Insurance (Worker's Comp) - CSWR 13.46% | \$1,567 | E-22 | (\$1,532) | 100.00% | \$35 |
| 32 | 924.400 | Insurance (Commercial) | \$32,753 | E-23 | (\$29,509) | 100.00% | \$3,244 |
| 33 | 926.100 | Employee Benefits (Keyman) | \$0 | | \$0 | 100.00% | \$0 |
| 34 | 926.200 | Employee Benefits (Healthcare) - CSWR 13.46% | \$51,310 | E-24 | (\$50,073) | 100.00% | \$1,237 |
| 35 36 | 926.300 | Employee Benefits (401k) Employee Benefits (Life/STD/LTD/ADD) | \$37,142 \$5,150 | E-25 E-26 | (\$36,999) (\$4,536) | 100.00% | \$143 \$614 |
| 36 37 | 926.400 931.000 | Rent Expense - CSWR 13.46% | \$81,240 | E-26 E-27 | (\$4,536) (\$79,297) | 100.00% 100.00% | \$1,943 |
| 38 | 331.000 | TOTAL ADMINISTRATIVE & GENERAL | \$587,990 | | (\$571,808) | 100.0070 | \$16,182 |
| 39 | | OTHER OPERATING EXPENSES | | | | | |
| 40 | 408.000 | Amortize Account 301 over 10 years | \$0 | E-28 | \$5,690 | 100.00% | \$5,690 |
| 41 | 408.000 | Amortize Account 303 over 20 years | \$0 | E-29 | \$451 | 100.00% | \$451 |
| 42 | 928.000 | Rate Case Expense | \$0 | E-30 | \$115 | 100.00% | \$115 |
| 43 | 928.100 | MO DNR Fees | \$600 | | \$0 | 100.00% | \$600 |
| 44 | 928.200 | PSC Assessment | \$7,459 | E-31 | (\$7,255) | 100.00% | \$204 |
| 45 | 928.400 | Permits & Fees | \$1,871 | E-32 | (\$1,869) | 100.00% | \$2 |
| 46 47 | | Depreciation CIAC Depreciation | \$28 (\$10) | E-33 E-34 | \$21,769 (\$642) | 100.00% 100.00% | \$21,797 (\$652) |
| 48 | | TOTAL OTHER OPERATING EXPENSES | \$9,948 | L-34 | \$18,259 | 100.00% | \$28,207 |
| 49 | | TAXES OTHER THAN INCOME | | | | | |
| 50 | 408.120 | SS & Medicare Taxes | \$45,742 | E-35 | (\$45,379) | 100.00% | \$363 |
| 51 | 408.140 | SUTA & FUTA Taxes | \$997 | E-36 | (\$809) | 100.00% | \$188 |
| 52 | 408.160 | Personal Property Taxes - CSWR 13.46% | \$75 | E-37 | \$303 | 100.00% | \$378 |
| 53 | | TOTAL TAXES OTHER THAN INCOME | \$46,814 | = | (\$45,885) | · | \$929 |
| 54 | | TOTAL OPERATING EXPENSES | \$723,733 | | (\$661,305) | | \$61,998 |
| | | | | | | Schedule KNF | R-7 Expenses-V |

Raccoon Creek Utility Operating Company, Inc. System - W.P.C. Case Number \$8-2016-0202 Test Year Ending 12/31/2015, Update 1/31/201

| Expense | Test Year Ending 12/31/2015, Update Expense Adjustment Schedule - 5 | | 10. | Total |
|----------------------|-----------------------------------------------------------------------------------------|-------------------|-----------------------------------|----------------------------------|
| Adjustment Number | Adjustment Description Treatment Labor & Expense 74 | Account Number | Adjustment Amount | Adjustment Amount -\$11,92 |
| | Adjust treatment labor to reflect WPC only | 2.000 | -\$11,925 | -944,64 |
| E-2 | Description Fuel & Power for Fumping 74 | 1.000 | \$0 | -\$16,40 |
| | Adjust pumping expense to reflect WPC only | | -\$16,403 \$0 | |
| E-3 | | 1.200 | | -52 |
| | Adjust postage to reflect WPC only Description | | -\$21 \$0 | |
| E-3.1 | Postage - CSWR 13.46% 90 Adjust postage to reflect WPC only | 3.200 | -\$437 | -541 |
| | Description | | 50 | |
| E-4 | Bank Fees 90 Adjust bank fees to reflect WPC only | 3.280 | -\$3,927 | -\$3,92 |
| 8-5 | Description | | 50 | |
| E-5 | Uncollectible Accounts 90 Adjust uncollectibles to reflect WPC only | 4.000 | -\$3,042 | -\$3,04 |
| E-6 | Description Maintenance of Services to Customers 73 | 1.000 | \$0 | \$5 |
| | Adjust maint of services to customers to reflect WPC on | y | \$55 | |
| E-7 | Description Repairs & Maintenance 75 | 2.000 | 50 | -\$17,20 |
| | Adjust Repairs & Maintenance | | -\$17,201 | |
| E-8 | Customer Billing 90 | 3.100 | | -58,93 |
| | Adjust customer billing to reflect WPC only Description | | -\$8,970 \$0 | |
| E-9 | | 7.000 | | -\$41 |
| | Adjust advertising to reflect WPC only Description | | -\$430 \$0 | |
| E-10 | Administration & General Salary 92 | 0.000 | -5262,186 | -\$262,18 |
| | requet payron to wAC Description | | 50 | |
| E-11 | Travel Expense 92 Adjust travel expense | 1.11 | -\$10,798 | -\$30,31 |
| | Description | | 50 | |
| E-12 | Telephone Expense - CSWR 13.46% 92 Adjust telephone expense to reflect WPC only | 1500 | -\$4,811 | -\$00 |
| | Description | 1 847 | 50 | |
| E-13 | Office Supplies - CSWR 13.46% 92 Adjust payroll fees to reflect WPC only | . muO | -\$5,087 | -\$5,01 |
| E-14 | Description Office Supplies 92 | 3.100 | 50 | -525 |
| | Adjust accounting fees to reflect WPC only | | -\$257 | |
| E-15 | Description Outside Services (Legal Fees) - CSWR 13.46N 92 | 3.400 | 50 | -\$1,86 |
| | Adjust legal fees to reflect WPC only | | -\$1,867 | |
| E-16 | Outside Services (Legal Fees) 92 | 3.400 | \$0 | -\$10,02 |
| | Adjust legal fees to reflect WPC only | | -\$10,021 \$0 | |
| E-17 | Outside Services (Accounting) - CSWR 13.46% 92 | 1.500 | | -52,32 |
| | Adjust accounting fees to reflect WPC only Description | | -\$2,323 \$0 | |
| E-18 | Outside Services (Mgmt Consult) - CSWR 13.46N 92 | 1.600 | | -\$26,61 |
| | Adjust regent consulting fees to netlect WPC only Description | | -\$26,633 \$0 | |
| E-19 | Outside Services (Payroll Fees) - CSWR 13.46% 92 | 1.800 | -\$1,309 | -\$1,30 |
| | Description | | 50 | |
| E-20 | Outside Services (IT) - CSWR 13.46% 92 Adjust mymt consulting fees to reflect WPC only | 1.900 | -\$1,801 | -\$1,80 |
| | Description | | 50 | |
| E-21 | Insurance (Professional Liability) 92 Adjust profiliab insurance to reflect WPC only | 4.200 | -\$23,169 | -\$23,16 |
| E-22 | Cescription Insurance (Worker's Comp) - CSWR 13.46% 92 | 4.300 | \$0 | -\$1,53 |
| | Adjust worker's comp insurance to reflect WPC only | | -\$1,532 | |
| E-23 | Description Insurance (Commercial) 92 | 4.400 | \$0 | -\$29,50 |
| | Adjust commercial insurance to reflect WPC only | | -\$29,509 | |
| E-24 | Employee Benefits (Healthcare) - CSWR 13.46% 92 | 5.200 | \$0 | -\$50,07 |
| | Adjust healthcare benefits to reflect WPC only | | -\$50,073 \$0 | |
| 6-25 | | 5.300 | | -\$36,99 |
| | Adjust 401k benefits to reflect WPC only Description | | -\$36,999 \$0 | |
| E-26 | | 5.400 | | -\$4,51 |
| | Adjust Life/STD/LTD/ADD benefits to reflect WPC only Description | | -\$4,536 50 | |
| E-27 | Rent Expense - CSWR 13.46N 93 Adjust rent expense to WPC only | 1.000 | -\$79,297 | -579,29 |
| | Description | | \$0 | |
| E-28 | Amortise Account 301 over 10 years 40 Amortise account 301 over 10 years | 8.000 | \$5,690 | \$5,69 |
| | Description | | \$0 | |
| E-29 | Amortise Account 303 over 20 years 40 Amortise account 302 over 20 years | E.000 | \$451 | \$45 |
| | Description | E 017 | \$0 | \$11 |
| E-30 | Rate Case Expense 92 Include rate case expense | 000 | \$115 | \$11 |
| E-31 | Description PSC Assessment 92 | E.200 | 50 | -\$7,25 |
| | Adjust to current PSC Assessment fees for WPC | | -\$7,255 | 97,0 |
| E-32 | Description Permits & Fees 92 | 8.400 | 50 | -\$1,86 |
| | Adjust Permits & Fees to WPC only | | -\$1,869 | |
| E-33 | Description Depreciation | | \$0 | \$15,38 |
| | Adjust depreciation expense for WPC | | \$15,382 \$0 | |
| | Description CIAC Depreciation | | | -564 |
| E-34 | Adjust CIAC amortization | | -\$642 \$0 | |
| E-34 | Description | | | -\$45,37 |
| | | B.120 | | |
| | Description SS & Medicare Taxes 40 Adjust payroll taxes Description | £120 | -\$45,379 \$0 | |
| t-35 | Adjust payroll taxes Description SUTA & FUTA Taxes 40 | | -\$45,379 \$0 | |
| t-35 | Adjust payroll taxes Description | | -\$45,379 \$0 | |
| | Adjust payroll taxes Description SUTA & FUTA Taxes 40 | E.140 | -\$45,379 \$0 -\$809 \$0 | -\$80 \$30 |



Raccoon Creek Utility Operating Company, Inc. System - West 16th Street Case Number SR-2016-0202 Test Year Ending 12/31/2015, Update 3/31/2016 Rate Design Schedule - Sewer

| Line Number | Description | OPC Annualized | |
|----------------|-------------------------------------------------------------------------------------------|-----------------------------|--|
| Nullibei | Description | Allitualizeu | |
| Rev-1 | ANNUALIZED REVENUES | | |
| Rev-2 | Annualized Rate Revenues | \$54,848 | |
| Rev-3 Rev-4 | Miscellaneous Revenues TOTAL ANNUALIZED REVENUES | \$1,155 \$56,003 | |
| Nev-4 | TOTAL ANNOALIZED REVENUES | \$30,003 | |
| | | | |
| 1 | OPERATIONS EXPENSES | 440.544 | |
| 2 3 | Treatment Labor & Expense Fuel & Power for Pumping | \$19,644 \$4,413 | |
| 4 | Miscellaneous Expenses | \$0 | |
| 5 | TOTAL OPERATIONS EXPENSE | \$24,057 | |
| _ | AAAN TENANGE EVEENIGES | | |
| 6 7 | MAINTENANCE EXPENSES Maintenance of Services to Customers | \$0 | |
| 8 | Repairs & Maintenance | \$0 | |
| 9 | TOTAL MAINTENANCE EXPENSE | \$0 | |
| 10 | CLICTOMED ACCOUNT EVDENCE | | |
| 10 11 | CUSTOMER ACCOUNT EXPENSE Customer Billing | \$4,152 | |
| 12 | Postage | \$296 | |
| 13 | Postage - CSWR 13.46% | \$126 | |
| 14 | Bank Fees | \$1,681 | |
| 15 16 | Uncollectible Accounts | \$527 \$35 | |
| 16 17 | Advertising Expense TOTAL CUSTOMER ACCOUNT EXPENSE | \$25 \$6,806 | |
| 17 | TOTAL COSTOMERA ACCOUNT EXITENSE | \$0,000 | |
| 18 | ADMINISTRATIVE & GENERAL EXPENSES | | |
| 19 | Administration & General Salary | \$8,580 | |
| 20 21 | Travel Expense Telephone Expense - CSWR 13.46% | \$686 \$214 | |
| 22 | Office Supplies - CSWR 13.46% | \$303 | |
| 23 | Office Supplies | \$13 | |
| 24 | Outside Services (Legal Fees) - CSWR 13.46% | \$78 | |
| 25 | Outside Services (Legal Fees) | \$2,277 | |
| 26 27 | Outside Services (Accounting) - CSWR 13.46% Outside Services (Mgmt Consult) - CSWR 13.46% | \$15 \$550 | |
| 28 | Outside Services (Payroll Fees) - CSWR 13.46% | \$63 | |
| 29 | Outside Services (IT) - CSWR 13.46% | \$137 | |
| 30 | Insurance (Professional Liability) | \$5,123 | |
| 31 32 | Insurance (Worker's Comp) - CSWR 13.46% Insurance (Commercial) | \$70 \$6,525 | |
| 33 | Employee Benefits (Keyman) | \$ 0 ,525 \$0 | |
| 34 | Employee Benefits (Healthcare) - CSWR 13.46% | \$2,489 | |
| 35 | Employee Benefits (401k) | \$287 | |
| 36 | Employee Benefits (Life/STD/LTD/ADD) | \$1,236 | |
| 37 38 | Rent Expense - CSWR 13.46% TOTAL ADMINISTRATIVE & GENERAL | \$3,908 \$32,555 | |
| | | + / | |
| 39 | OTHER OPERATING EXPENSES | | |
| 40 | Amortize Account 301 over 10 years | \$3,477 | |
| 41 42 | Amortize Account 303 over 20 years Rate Case Expense | \$112 \$232 | |
| 43 | MO DNR Fees | \$3,000 | |
| 44 | PSC Assessment | \$411 | |
| 45 | Permits & Fees | \$4 | |
| 46 47 | Depreciation CIAC Depreciation | \$27,490 (\$6,036) | |
| 48 | TOTAL OTHER OPERATING EXPENSES | \$28,691 | |
| | | , ,,,, | |
| 49 | TAXES OTHER THAN INCOME | 6724 | |
| 50 51 | SS & Medicare Taxes SUTA & FUTA Taxes | \$731 \$377 | |
| 52 | Personal Property Taxes - CSWR 13.46% | \$311 | |
| 53 | TOTAL TAXES OTHER THAN INCOME | \$1,419 | |
| 51 | TOTAL OPERATING EXPENSES | \$93,529 | |
| 52 | Interest Expense | \$29,526 | |
| 53 | Return on Equity | \$14,674 | |
| 54 | Income Taxes | \$3,654 | |
| 55 | TOTAL INTEREST RETURN & TAXES | \$47,854 | |
| 56 | TOTAL COST OF SERVICE | \$141,383 | |
| 57 | Less: Miscellaneous Revenues | \$1,155 | |
| 58 | COST TO RECOVER IN RATES | \$140,228 | |
| 59 | INCREMENTAL INCREASE IN RATE REVENUES | \$85,380 | |
| 60 | PERCENTAGE OF INCREASE | 152.46% | |
| 61 | REQUESTED INCREASE IN REVENUES | \$183,227 | |
| | | | |

Raccoon Creek Utility Operating Company, Inc. System - West 16th Street

Case Number SR-2016-0202

Test Year Ending 12/31/2015, Update 3/31/2016

Rate Base & Required Return on Investment Schedule - Sewer

| Line | | Dollar | |
|--------|----------------------------------------------------|-------------|-------------------------|
| Number | Rate Base Description | Amount | |
| 1 | Plant In Service | \$765,427 | From Plant Schedule |
| 2 | Less Accumulated Depreciation | \$113,720 | From Reserve Sch |
| 3 | Net Plant In Service | \$651,707 | |
| 4 | Other Rate Base Items: | | |
| | Prepayments | \$46 | |
| | Contributions in Aid of Construction | (\$226,648) | |
| | CIAC Depreciation | \$57,896 | |
| 5 | Total Rate Base | \$483,001 | |
| 6 | Total Weighted Rate of Return Including Income Tax | 9.91% | From PreTax Return Sche |
| 7 | Required Return & Income Tax | \$47,853 | |

Raccoon Creek Utility Operating Company, Inc. System - West 16th Street Case Number SR-2016-0202 Test Year Ending 12/31/2015, Update 3/31/2016 Rate of Return Including Income Tax - Sewer

| | | Α | В | Formulas |
|----|---------------------------------------------------------------------------|--------|----------|------------------------------|
| 1 | State Income Tax Rate | 6.25% | 5.81% | (1-(B2 x .5)) x A1 |
| 2 | Federal Income Tax Rate | 15.00% | 14.13% | (1-B1) x A2 |
| 3 | Composite Effective Income Tax Rate | | 19.94% | B1 + B2 |
| 4 | Equity Tax Factor | | 1.2490 | 1 / (1-B3) |
| 5 | Recommended Weighted Rate of Return on Equity - Common and Preferred | _ | 3.04% | From Cap. Struct. |
| 6 | Weighted Rate of Return on Equity Inc. Income Tax | | 3.79% | B4 x B5 |
| 7 | Recommended Weighted Rate of Return on Debt - Long-Term and Short-Term | _ | 6.11% | From Cap. Struct. |
| 8 | Total Weighted Rate of Return Inc. Income Tax | = | 9.91% | B6 + B7 To Rate Base Sch. |
| 9 | If Sub-Chapter S Corporation, Enter Y: | N | | |
| 10 | Equity Income Required & Preliminary Federal Tax | | \$17,264 | |

| Net Income Range | | | Amount | Tax | |
|------------------|----|---------------|-----------|---------------|----------|
| Start | | End | Tax Rate | in Range | on Range |
| \$ - | \$ | 50,000 | 15.00% | \$17,264 | \$2,590 |
| \$ 50,001 | \$ | 75,000 | 25.00% | \$0 | \$0 |
| \$ 75,001 | \$ | 100,000 | 34.00% | \$0 | \$0 |
| \$ 100,001 | \$ | 335,000 | 39.00% | \$0 | \$0 |
| \$ 335,001 | \$ | 9,999,999,999 | 34.00% | \$0 | \$0 |
| | | | | \$17,264 | \$2,590 |
| | | | Consolida | ted Tax Rate: | |
| | | | Aver | age Tax Rate: | 0.15 |

Raccoon Creek Utility Operating Company, Inc. System - West 16th Street Case Number SR-2016-0202 Test Year Ending 12/31/2015, Update 3/31/2016 Capital Structure Schedule - Sewer

| | | | Is Preferred Stock Tax Deductible? | | | | |
|----------------|-------------------------------------|------------------|------------------------------------------------|--------------------------------|--------------------------------|--|--|
| Line Number | Description | Dollar Amount | Percentage of Total Capital Structure | Embedded Cost of Capital | Weighted Cost of Capital | | |
| 1 | Common Stock | \$391,094 | 25.00% | 12.15% | 3.038% | | |
| 2 | Other Security - Non-Tax Deductible | \$0 | 0.00% | 0.00% | 0.000% | | |
| 3 | Preferred Stock | \$0 | 0.00% | 0.00% | 0.000% | | |
| 4 | Long-Term Debt | \$1,173,282 | 75.00% | 8.15% | 6.113% | | |
| 5 | Short-Term Debt | \$0 | 0.00% | 0.00% | 0.000% | | |
| 6 | Other Security - Tax Deductible | \$0 | 0.00% | 0.00% | 0.000% | | |
| 7 | TOTAL CAPITALIZATION | \$1,564,376 | 100.00% | | 9.151% | | |

To PreTax Return Rate Schedule

Raccoon Creek Utility Operating Company, Inc. System - West 16th Street Case Number SR-2016-0202 Test Year Ending 12/31/2015, Update 3/31/2016 Plant In Service - Sewer

| Line | | | Total | Adjustment | | Jurisdictional | Adjusted |
|--------|-----------|----------------------------------------------------|-------------------------|------------|----------------------|----------------|----------------|
| Number | Account # | Plant Account Description | Plant | Number | Adjustments | Allocation | Jurisdictional |
| | 7.0000 | Trainer, loos and 2 cooling troin | | rume. | , tajastinents | 7 0 | |
| 1 | | INTANGIBLE PLANT | | | | | |
| 2 | 301.000 | Organization | \$34,769 | | \$0 | 100.00% | \$34,769 |
| 3 | 302.000 | Franchises | \$0 | | \$0 | 100.00% | \$0 |
| 4 | 303.000 | Miscellaneous Intangible Plant | \$2,235 | | \$0 | 100.00% | \$2,235 |
| 5 | | TOTAL INTANGIBLE PLANT | \$37,004 | | \$0 | | \$37,004 |
| c | | COURCE OF CURRING RIANT | | | | | |
| 6 7 | 310.000 | SOURCE OF SUPPLY PLANT Land & Land Rights - SSP | \$7,335 | | \$0 | 100.00% | \$7,335 |
| 8 | 311.000 | Structures & Improvements - SSP | | P-1 | | 100.00% | \$93,243 |
| 9 | 311.000 | TOTAL SOURCE OF SUPPLY PLANT | \$0 \$7,335 | h-1 | \$93,243 \$93,243 | 100.00% | \$100,578 |
| 9 | | TOTAL SOURCE OF SUFFLY FLANT | \$1,555 | | 333,243 | | \$100,578 |
| 10 | | COLLECTION PLANT | | | | | |
| 11 | 352.100 | Collection Sewers - Force | \$0 | | \$0 | 100.00% | \$0 |
| 12 | 352.200 | Collection Sewers - Gravity | \$253,097 | | \$0 | 100.00% | \$253,097 |
| 13 | 353.000 | Other Collection Plant Facilities | \$0 | | \$0 | 100.00% | \$0 |
| 14 | 354.000 | Services to Customers | \$0 | | \$0 | 100.00% | \$0 |
| 15 | 355.000 | Flow Measuring Devices | \$0 | | \$0 | 100.00% | \$0 |
| 16 | | TOTAL COLLECTION PLANT | \$253,097 | | \$0 | | \$253,097 |
| 17 | | PUMPING PLANT | | | | | |
| 18 | 362.000 | Receiving Wells and Pump Pits | \$0 | | \$0 | 100.00% | \$0 |
| 19 | 363.000 | Pumping Equipment (Elec., Diesel, other) | \$0 | | \$0 | 100.00% | |
| 20 | 303.000 | TOTAL PUMPING PLANT | \$0 | | \$0 | 200.0070 | \$0 \$0 |
| | | | | | | | |
| 21 | | TREATMENT & DISPOSAL PLANT | | | | | |
| 22 | 371.000 | Structures & Improvements | \$0 | | \$0 | 100.00% | \$0 |
| 23 | 372.000 | Oxidation Lagoon | \$0 | | \$0 | 100.00% | \$0 |
| 24 | 373.000 | Treatment & Disposal Equipment | \$184,625 | P-2 | \$178,657 | 100.00% | \$363,282 |
| 25 | 374.000 | Plant Sewers | \$0 | | \$0 | 100.00% | \$0 |
| 26 | 375.000 | Outfall Sewer Lines | \$0 | | \$0 | 100.00% | \$0 |
| 27 | 376.000 | Other Treatment & Disposal Plant Equip. | \$0 | | \$0 | 100.00% | \$0 |
| 28 | | TOTAL TREATMENT & DISPOSAL PLANT | \$184,625 | | \$178,657 | | \$363,282 |
| 29 | | GENERAL PLANT | | | | | |
| 30 | 391.100 | Office Furniture & Equipment (IT) | \$525 | P-3 | \$16 | 100.00% | \$541 |
| 31 | 391.200 | Office Furniture & Equipment (Desks, Chairs, e | \$281 | P-4 | \$9 | 100.00% | \$290 |
| 32 | 391.700 | Office Furniture & Equipment (Copier) | \$154 | P-5 | \$5 | 100.00% | \$159 |
| 33 | | Office Computer Equipment | \$0 | | \$0 | 100.00% | \$0 |
| 34 | 392.000 | Transportation Equipment | \$0 | | \$0 | 100.00% | \$0 |
| 35 | 393.000 | Other General Equipment | \$120 | | \$0 | 100.00% | \$120 |
| 36 | 397.000 | Communication Equipment | \$0 | P-6 | \$10,356 | 100.00% | \$10,356 |
| 37 | | TOTAL GENERAL PLANT | \$1,080 | · | \$10,386 | | \$11,466 |
| 38 | | TOTAL PLANT IN SERVICE | \$483,141 | | \$282,286 | | \$765,427 |
| | | | Ų 103)1 11 1 | | | | ψ105,421 |

Raccoon Creek Utility Operating Company, Inc. System - West 16th Street Case Number SR-2016-0202

Test Year Ending 12/31/2015, Update 3/31/2016 Schedule of Adjustments for Plant in Service - Sewer

| Plant Adjustment Number | Plant in Service Adjustment Description | Account Number | Adjustment Amount | Total Adjustment |
|-------------------------------|----------------------------------------------------|-------------------|----------------------|---------------------|
| P-1 | Structures & Improvements - SSP | 311.000 | | \$93,243 |
| | Update plant through March 31, 2016 | | \$93,243 | |
| | | | \$0 | |
| P-2 | Treatment & Disposal Equipment | 373.000 | | \$178,657 |
| | Update plant through March 31, 2016 | | \$317,126 | |
| | Retire plant | | -\$138,469 | |
| P-3 | Office Furniture & Equipment (IT) | 391.100 | | \$16 |
| | Update plant through March 31, 2016 | | \$16 | |
| | | | \$0 | |
| P-4 | Office Furniture & Equipment (Desks, Chairs, etc.) | 391.200 | | \$9 |
| | Update plant through March 31, 2016 | | \$9 | |
| | | | \$0 | |
| P-5 | Office Furniture & Equipment (Copier) | 391.700 | | \$5 |
| | Update plant through March 31, 2016 | | \$5 | |
| | | | \$0 | |
| P-6 | Communication Equipment | 397.000 | | \$10,356 |
| | Update plant through March 31, 2016 | | \$10,356 | |
| | | | \$0 | |
| | TOTAL PLANT ADJUSTMENTS | | | \$282,286 |

Raccoon Creek Utility Operating Company, Inc. System - West 16th Street Case Number SR-2016-0202 Test Year Ending 12/31/2015, Update 3/31/2016

Depreciation Expense

| Line Number | Account Number | Plant Description | Adjusted Jurisdictional | Depreciation Rate | Depreciation Expense |
|----------------|-------------------|--------------------------------------------------|----------------------------|----------------------|-------------------------|
| Nullibel | Number | Plant Description | Julisulctional | nate | Expense |
| 1 | | INTANGIBLE PLANT | | | |
| 2 | 301.000 | Organization | \$34,769 | 0.0000% | \$0 |
| 3 | 302.000 | Franchises | \$0 | 0.0000% | \$0 |
| 4 | 303.000 | Miscellaneous Intangible Plant | \$2,235 | 0.0000% | \$0 |
| 5 | | TOTAL INTANGIBLE PLANT | \$37,004 | - | \$0 |
| 6 | | SOURCE OF SUPPLY PLANT | | | |
| 7 | 310.000 | Land & Land Rights - SSP | \$7,335 | 0.0000% | \$0 |
| 8 | 311.000 | Structures & Improvements - SSP | \$93,243 | 3.7000% | \$3,450 |
| 9 | | TOTAL SOURCE OF SUPPLY PLANT | \$100,578 | - | \$3,450 |
| 10 | | COLLECTION PLANT | | | |
| 11 | 352.100 | Collection Sewers - Force | \$0 | 0.0000% | \$0 |
| 12 | 352.200 | Collection Sewers - Gravity | \$253,097 | 2.0000% | \$5,062 |
| 13 | 353.000 | Other Collection Plant Facilities | \$0 | 0.0000% | \$0 |
| 14 | 354.000 | Services to Customers | \$0 | 0.0000% | \$0 |
| 15 | 355.000 | Flow Measuring Devices | \$0 | 0.0000% | \$0 |
| 16 | | TOTAL COLLECTION PLANT | \$253,097 | - | \$5,062 |
| 17 | | PUMPING PLANT | | | |
| 18 | 362.000 | Receiving Wells and Pump Pits | \$0 | 0.0000% | \$0 |
| 19 | 363.000 | Pumping Equipment (Elec., Diesel, other) | \$0 | 0.0000% | \$0 |
| 20 | | TOTAL PUMPING PLANT | \$0 | _ | \$0 |
| 21 | | TREATMENT & DISPOSAL PLANT | | | |
| 22 | 371.000 | Structures & Improvements | \$0 | 0.0000% | \$0 |
| 23 | 372.000 | Oxidation Lagoon | \$0 | 0.0000% | \$0 |
| 24 | 373.000 | Treatment & Disposal Equipment | \$363,282 | 5.0000% | \$18,164 |
| 25 | 374.000 | Plant Sewers | \$0 | 0.0000% | \$0 |
| 26 | 375.000 | Outfall Sewer Lines | \$0 | 0.0000% | \$0 |
| 27 | 376.000 | Other Treatment & Disposal Plant Equip. | \$0 | 0.0000% | \$0 |
| 28 | | TOTAL TREATMENT & DISPOSAL PLANT | \$363,282 | | \$18,164 |
| 29 | | GENERAL PLANT | | | |
| 30 | 391.100 | Office Furniture & Equipment (IT) | \$541 | 14.3000% | \$77 |
| 31 | 391.200 | Office Furniture & Equipment (Desks, Chairs, etc | \$290 | 5.0000% | \$15 |
| 32 | 391.700 | Office Furniture & Equipment (Copier) | \$159 | 14.3000% | \$23 |
| 33 | 0.000 | Office Computer Equipment | \$0 | 0.0000% | \$0 |
| 34 | 392.000 | Transportation Equipment | \$0 | 0.0000% | \$0 |
| 35 | 393.000 | Other General Equipment | \$120 | 5.0000% | \$6 |
| 36 | 397.000 | Communication Equipment | \$10,356 | 6.7000% | \$694 |
| 37 | | TOTAL GENERAL PLANT | \$11,466 | - | \$814 |
| 38 | | TOTAL PLANT DEPRECIATION EXPENSE | \$765,427 | | \$27,490 |
| | | | 2 | | |

Raccoon Creek Utility Operating Company, Inc. System - West 16th Street Case Number SR-2016-0202 Test Year Ending 12/31/2015, Update 3/31/2016 Depreciation Reserve

| Line | Account | | Total | Adjustment | | Jurisdictional | Adjusted |
|--------|---------|----------------------------------------------|------------|------------|-------------|----------------|----------------|
| Number | Number | Plant Description | Reserve | Number | Adjustments | Allocation | Jurisdictional |
| 1 | | INTANGIBLE PLANT | | | | | |
| 1 2 | 301.000 | Organization | \$0 | | \$0 | 100.0000% | \$0 |
| 3 | 302.000 | Franchises | \$0 \$0 | | \$0 \$0 | 100.0000% | \$0 \$0 |
| 4 | 303.000 | Miscellaneous Intangible Plant | \$0 \$0 | | \$0 \$0 | 100.0000% | \$0 \$0 |
| 5 | 303.000 | TOTAL INTANGIBLE PLANT | \$0 | | \$0 | 100.0000/0 | \$0 |
| 3 | | TOTAL INTANGIBLE I LANT | Ç | | ÇÜ | | γo |
| 6 | | SOURCE OF SUPPLY PLANT | | | | | |
| 7 | 310.000 | Land & Land Rights - SSP | \$0 | | \$0 | 100.0000% | \$0 |
| 8 | 311.000 | Structures & Improvements - SSP | \$0 | R-1 | \$291 | 100.0000% | \$291 |
| 9 | | TOTAL SOURCE OF SUPPLY PLANT | \$0 | | \$291 | - | \$291 |
| 10 | | COLLECTION PLANT | | | | | |
| 11 | 352.100 | Collection Sewers - Force | \$0 | | \$0 | 100.0000% | \$0 |
| 12 | 352.200 | Collection Sewers - Gravity | \$107,888 | R-2 | \$1,265 | 100.0000% | \$109,153 |
| 13 | 353.000 | Other Collection Plant Facilities | \$0 | | \$0 | 100.0000% | \$0 |
| 14 | 354.000 | Services to Customers | \$0 | | \$0 | 100.0000% | \$0 |
| 15 | 355.000 | Flow Measuring Devices | \$0 | | \$0 | 100.0000% | \$0 |
| 16 | | TOTAL COLLECTION PLANT | \$107,888 | | \$1,265 | - | \$109,153 |
| 17 | | PUMPING PLANT | | | | | |
| 18 | 362.000 | Receiving Wells and Pump Pits | \$0 | | \$0 | 100.0000% | \$0 |
| 19 | 363.000 | Pumping Equipment (Elec., Diesel, other) | \$0 | | \$0 | 100.0000% | \$0 |
| 20 | 303.000 | TOTAL PUMPING PLANT | \$0 | | \$0 | | \$0 |
| | | | | | | | |
| 21 | | TREATMENT & DISPOSAL PLANT | | | | | |
| 22 | 371.000 | Structures & Improvements | \$0 | | \$0 | 100.0000% | \$0 |
| 23 | 372.000 | Oxidation Lagoon | \$0 | | \$0 | 100.0000% | \$0 |
| 24 | 373.000 | Treatment & Disposal Equipment | \$139,134 | R-3 | (\$135,045) | 100.0000% | \$4,089 |
| 25 | 374.000 | Plant Sewers | \$0 | | \$0 | 100.0000% | \$0 |
| 26 | 375.000 | Outfall Sewer Lines | \$0 | | \$0 | 100.0000% | \$0 |
| 27 | 376.000 | Other Treatment & Disposal Plant Equip. | \$0 | | \$0 | 100.0000% | \$0 |
| 28 | | TOTAL TREATMENT & DISPOSAL PLANT | \$139,134 | | (\$135,045) | | \$4,089 |
| 29 | | GENERAL PLANT | | | | | |
| 30 | 391.100 | Office Furniture & Equipment (IT) | \$38 | R-4 | \$19 | 100.0000% | \$57 |
| 31 | 391.200 | Office Furniture & Equipment (Desks, Chairs, | \$7 | R-5 | \$4 | 100.0000% | \$11 |
| 32 | 391.700 | Office Furniture & Equipment (Copier) | \$11 | R-6 | \$6 | 100.0000% | \$17 |
| 33 | 0.000 | Office Computer Equipment | \$0 | | \$0 | 100.0000% | \$0 |
| 34 | 392.000 | Transportation Equipment | \$0 | | \$0 | 100.0000% | \$0 |
| 35 | 393.000 | Other General Equipment | \$15 | R-7 | \$2 | 100.0000% | \$17 |
| 36 | 397.000 | Communication Equipment | \$85 | | \$0 | 100.0000% | \$85 |
| 37 | | TOTAL GENERAL PLANT | \$156 | | \$31 | _ | \$187 |
| 38 | | TOTAL DEPRECIATION RESERVE | \$247,178 | | (\$133,458) | | \$113,720 |
| | | | | | | = | |

Raccoon Creek Utility Operating Company, Inc. System - West 16th Street Case Number SR-2016-0202 Test Year Ending 12/31/2015, Update 3/31/2016 Adjustments to Depreciation Reserve

| Reserve Adjustment Number | Accumulated Depreciation Reserve Adjustments Description | Account Number | Adjustment Amount | Total Adjustment Amount |
|---------------------------------|----------------------------------------------------------|-------------------|----------------------|-------------------------------|
| R-1 | Structures & Improvements - SSP | 311.000 | | \$291 |
| | Update depreciation reserve through March 31, 2016 | | \$291 | |
| | | | \$0 | |
| R-2 | Collection Sewers - Gravity | 352.200 | | \$1,265 |
| | Update depreciation reserve through March 31, 2016 | | \$1,265 | |
| | | | \$0 | |
| R-3 | Treatment & Disposal Equipment | 373.000 | | -\$135,045 |
| | Update depreciation reserve through March 31, 2016 | | \$3,424 | |
| | retire plant | | -\$138,469 | |
| R-4 | Office Furniture & Equipment (IT) | 391.100 | | \$19 |
| | Update depreciation reserve through March 31, 2016 | | \$19 | |
| | | | | |
| R-5 | Office Furniture & Equipment (Desks, Chairs, etc.) | 391.200 | | \$4 |
| | Update depreciation reserve through March 31, 2016 | | \$4 | |
| | | | | |
| R-6 | Office Furniture & Equipment (Copier) | 391.700 | | \$6 |
| | Update depreciation reserve through March 31, 2016 | | \$6 | |
| | | | | |
| R-7 | Other General Equipment | 393.000 | | \$2 |
| | Update depreciation reserve through March 31, 2016 | | \$2 | |
| | | | | |
| | TOTAL RESERVE ADJUSTMENTS | | | -\$133,489 |

Raccoon Creek Utility Operating Company, Inc. System - West 16th Street Case Number SR-2016-0202 Test Year Ending 12/31/2015, Update 3/31/2016 Revenue Schedule - Sewer

| Line Number | Account Number | Revenue Description | Company/ Test Year Amount | Adjustment Number | Jurisdictional Adjustments | Jurisdictional Allocation | Adjusted Jurisdictional |
|----------------|-------------------|---------------------------|---------------------------------|----------------------|-------------------------------|------------------------------|----------------------------|
| | | ANNUALIZED REVENUES | | | | | |
| Rev-1 | | Annualized Rate Revenues | \$113,464 | | (\$58,616) | 100.00% | \$54,848 |
| Rev-2 | | Miscellaneous Revenues | \$0 | | \$1,155 | 100.00% | \$1,155 |
| | | TOTAL ANNUALIZED REVENUES | \$113,464 | • | (\$57,461) | _ | \$56,003 |

Raccoon Creek Utility Operating Company, Inc. System - West 16th Street Case Number SR-2016-0202 Test Year Ending 12/31/2015, Update 3/31/2016 Revenue Adjustment Schedule - Sewer

| Revenue Adjustment Number | Adjustment Description | Account Number | Adjustment Amount | Total Adjustment Amount |
|---------------------------------|-----------------------------|-------------------|----------------------|-------------------------------|
| Rev-1 | Annualized Rate Revenues | | | -\$58,616 |
| | Adjust revenues to WSS only | | -\$58,616 | |
| | Description | | \$0 | |
| Rev-2 | Miscellaneous Revenues | | | \$1,155 |
| | Description | | \$1,155 | |
| | Description | | \$0 | |
| | TOTAL REVENUES ADJUSTMENTS | | | -\$57,461 |

Raccoon Creek Utility Operating Company, Inc. System - West 16th Street Case Number SR-2016-0202 Test Year Ending 12/31/2015, Update 3/31/2016 Rate Revenue Feeder Schedule - Sewer

| Line | | West | 16th | | | | | | | | | Tot | al |
|--------|--------------------------------------------------------------|--------------------|----------|--------------|--------|-------|--------------|---|--------------|--------|---|--------------|----------|
| Number | Description | Amount | Amount | Amount | Amount | Amoun | t Amount | | Amount | Amount | , | Amount | Amount |
| 1 | <u>Customer Charge Revenues:</u> | | | | | | | | | | | | |
| 2 3 | Customer Number Bills Per Year Customer Bills Per Year | 173 12 2,076 | | 0 12 0 | | | 0 12 0 | | 0 12 0 | | | 173 2,076 | |
| 4 5 | Current Customer Charge | \$26.42 | | \$0.00 | | \$0 | .00 | | \$0.00 | | | 2,076 | |
| 6 | Annualized Customer Charge Revenues | | \$54,848 | | \$0 | | \$ | 0 | | \$0 | | | \$54,848 |
| 7 | Commodity Charge Revenues: | | | | | | | | | | | | |
| 8 | Total Gallons Sold | 0 | | 0 | | | 0 | | 0 | | | 0 | |
| 9 | Less: Base Gallons Included in Customer Charge | 0 | | 0 | | | 0 | | 0 | | | 0 | |
| 10 | Commodity Gallons | 0 | | 0 | | | 0 | | 0 | | | 0 | |
| 11 | Block 1, Commodity Gallons per Block | 0 | | 0 | | | 0 | | 0 | | | | |
| 12 | Block 1, Number of Commodity Gallons per Unit | 1,000 | | 1,000 | | 1,0 | 00 | | 1,000 | | | | |
| 13 | Block 1, Commodity Billing Units | 0 | | 0 | | | 0 | | 0 | | | | |
| 14 | Block 1, Existing Commodity Charge | \$0.00 | | \$0.00 | | \$0 | .00 | | \$0.00 | | | | |
| 15 | Block 1, Annualized Commodity Charge Rev. | | \$0 | | \$0 | | \$ | 0 | | \$0 | | | \$0 |
| 16 | TOTAL ANNUALIZED SEWER RATE REVENUES | | \$54,848 | | \$0 | | \$ | 0 | | \$0 | | | \$54,848 |

Raccoon Creek Utility Operating Company, Inc. System - West 16th Street Case Number SR-2016-0202 Test Year Ending 12/31/2015, Update 3/31/2016 Miscellaneous Revenues Feeder - Sewer

| Line | | |
|--------|------------------------------|---------|
| Number | Description | Amount |
| | | |
| 1 | Late Charge Fees | \$1,155 |
| 2 | Other | \$0 |
| 3 | TOTAL MISCELLANEOUS REVENUES | \$1,155 |

Raccoon Creek Utility Operating Company, Inc. System - West 16th Street Case Number SR-2016-0202 Test Year Ending 12/31/2015, Update 3/31/2016 Expense Schedule - Sewer

| Line Number | Account Number | Expense Description | Company/ Test Year Amount | Adjustment Number | Adjustments | Jurisdictional Allocation | Adjusted Jurisdictional |
|----------------|--------------------|--------------------------------------------------------------------------|---------------------------------|----------------------|-------------------------|---------------------------|----------------------------|
| Hamber | Humber | Expense Description | 7 anount | Hamber | Adjustificities | 7 110 CO C1011 | Janisarecionar |
| 1 | | OPERATIONS EXPENSES | | | | | |
| 2 | 742.000 | Treatment Labor & Expense | \$21,690 | E-1 | (\$2,046) | 100.00% | \$19,644 |
| 3 | 743.000 | Fuel & Power for Pumping | \$20,312 | E-2 | (\$15,899) | 100.00% | \$4,413 |
| 4 5 | 744.000 | Miscellaneous Expenses TOTAL OPERATIONS EXPENSE | \$42,002 | = | \$0 | 100.00% | \$0 \$24,057 |
| 5 | | TOTAL OPERATIONS EXPENSE | \$42,002 | | (\$17,945) | | \$24,057 |
| 6 | | MAINTENANCE EXPENSES | | | | | |
| 7 | 713.000 | Maintenance of Services to Customers | \$72 | E-8 | (\$72) | 100.00% | \$0 |
| 8 | 752.000 | Repairs & Maintenance | \$17,201 | E-3 | (\$17,201) | 100.00% | \$0 \$0 |
| 9 | | TOTAL MAINTENANCE EXPENSE | \$17,273 | | (\$17,273) | | ŞU |
| 10 | | CUSTOMER ACCOUNT EXPENSE | | | | | |
| 11 | 903.100 | Customer Billing | \$10,530 | E-4 | (\$6,378) | 100.00% | \$4,152 |
| 12 | 903.200 | Postage | \$168 | E-5 | \$128 | 100.00% | \$296 |
| 13 | 903.200 | Postage - CSWR 13.46% | \$500 | E-5.1 | (\$374) | 100.00% | \$126 |
| 14 | 903.280 | Bank Fees | \$4,762 | E-6 | (\$3,081) | 100.00% | \$1,681 |
| 15 | 904.000 | Uncollectible Accounts | \$3,304 | E-7 | (\$2,777) | 100.00% | \$527 |
| 16 | 907.000 | Advertising Expense | \$442 | E-9 | (\$417) | 100.00% | \$25 |
| 17 | | TOTAL CUSTOMER ACCOUNT EXPENSE | \$19,706 | | (\$12,900) | | \$6,806 |
| 18 | | ADMINISTRATIVE & GENERAL EXPENSES | | | | | |
| 19 | 920.000 | Administration & General Salary | \$266,451 | E-10 | (\$257,871) | 100.00% | \$8,580 |
| 20 | 921.110 | Travel Expense | \$30,739 | E-11 | (\$30,053) | 100.00% | \$686 |
| 21 | 921.500 | Telephone Expense - CSWR 13.46% | \$4,917 | E-12 | (\$4,703) | 100.00% | \$214 |
| 22 | 921.800 | Office Supplies - CSWR 13.46% | \$5,237 | E-13 | (\$4,934) | 100.00% | \$303 |
| 23 | 921.800 | Office Supplies | \$263 | E-14 | (\$250) | 100.00% | \$13 |
| 24 | 923.400 | Outside Services (Legal Fees) - CSWR 13.46% | \$1,906 | E-15 | (\$1,828) | 100.00% | \$78 |
| 25 | 923.400 | Outside Services (Legal Fees) | \$11,153 | E-16 | (\$8,876) | 100.00% | \$2,277 |
| 26 | 923.500 | Outside Services (Accounting) - CSWR 13.46% | \$2,330 | E-17 | (\$2,315) | 100.00% | \$15 |
| 27 | 923.600 | Outside Services (Mgmt Consult) - CSWR 13.46% | \$26,906 | E-18 | (\$26,356) | 100.00% | \$550 |
| 28 | 923.800 | Outside Services (Payroll Fees) - CSWR 13.46% | \$1,340 | E-19 | (\$1,277) | 100.00% | \$63 |
| 29 30 | 923.900 924.200 | Outside Services (IT) - CSWR 13.46% Insurance (Professional Liability) | \$1,871 \$25,716 | E-20 E-21 | (\$1,734) (\$20,593) | 100.00% 100.00% | \$137 \$5,123 |
| 31 | 924.300 | Insurance (Worker's Comp) - CSWR 13.46% | \$1,567 | E-21 | (\$20,393) | 100.00% | \$5,125 \$70 |
| 32 | 924.400 | Insurance (Commercial) | \$32,753 | E-23 | (\$26,228) | 100.00% | \$6,525 |
| 33 | 926.100 | Employee Benefits (Keyman) | \$0 | L-23 | \$0 | 100.00% | \$0,525 |
| 34 | 926.200 | Employee Benefits (Reyman) Employee Benefits (Healthcare) - CSWR 13.46% | \$51,310 | E-24 | (\$48,821) | 100.00% | \$2,489 |
| 35 | 926.300 | Employee Benefits (401k) | \$37,142 | E-25 | (\$36,855) | 100.00% | \$287 |
| 36 | 926.400 | Employee Benefits (Life/STD/LTD/ADD) | \$5,150 | E-26 | (\$3,914) | 100.00% | \$1,236 |
| 37 | 931.000 | Rent Expense - CSWR 13.46% | \$81,240 | E-27 | (\$77,332) | 100.00% | \$3,908 |
| 38 | | TOTAL ADMINISTRATIVE & GENERAL | \$587,991 | - | (\$555,436) | • | \$32,555 |
| 22 | | OTHER OPERATING EVERYORS | | | | | |
| 39 40 | 400.000 | OTHER OPERATING EXPENSES | * | F 27 | 62.477 | 400.0001 | 60.47- |
| 40 | 408.000 | Amortize Account 301 over 10 years | \$0 \$0 | E-37 | \$3,477 | 100.00% | \$3,477 |
| 41 42 | 408.000 928.000 | Amortize Account 303 over 20 years Rate Case Expense | \$0 \$0 | E-28 E-29 | \$112 \$232 | 100.00% 100.00% | \$112 \$232 |
| 42 | 928.100 | MO DNR Fees | \$3,000 | E-29 | \$232 \$0 | 100.00% | \$3,000 |
| 45 44 | 928.200 | PSC Assessment | \$7,459 | E-30 | (\$7,048) | 100.00% | \$411 |
| 44 45 | 928.400 | Permits & Fees | \$1,871 | E-30 E-31 | (\$7,048) (\$1,867) | 100.00% | \$411 \$4 |
| 45 46 | J20.400 | Depreciation | \$1,671 | E-31 | \$27,346 | 100.00% | \$4 \$27,490 |
| 47 | | CIAC Depreciation | (\$119) | | (\$5,917) | 100.00% | (\$6,036) |
| 48 | | TOTAL OTHER OPERATING EXPENSES | \$12,355 | | \$16,336 | 100.0070 | \$28,691 |
| | | | | | | | |
| 49 | 400.400 | TAXES OTHER THAN INCOME | 64F = 40 | 5 2 * | /64F 044 | 400.0001 | 4=0: |
| 50 | 408.120 | SS & Medicare Taxes | \$45,742 | E-34 | (\$45,011) | 100.00% | \$731 |
| 51 52 | 408.140 | SUTA & FUTA Taxes | \$997 | E-35 | (\$620) | 100.00% | \$377 |
| 52 53 | 408.160 | Personal Property Taxes - CSWR 13.46% TOTAL TAXES OTHER THAN INCOME | \$75 \$46,814 | E-36 | \$236 (\$45,395) | 100.00% | \$311 \$1,419 |
| | | | | | | - | |
| 54 | | TOTAL OPERATING EXPENSES | \$726,141 | | (\$632,612) | | \$93,529 |

| Adjustment Number | Adjustment Description | Account | Adjustment | Total Adjustment Amount |
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| E-1 | Agustment Description Treatment Labor & Expense | 742.000 | Amount | -\$2,04 |
| | Adjust treatment labor to reflect WSS only Description | | -\$2,046 \$0 | |
| E-2 | Fuel & Power for Fumping | 743.000 | | -\$15,81 |
| | Adjust pumping expense to reflect WSS only Description | | -\$15,899 \$0 | |
| E-3 | Repairs & Maintenance | 752.000 | -\$17,201 | -\$17,20 |
| | Description | | 50 | |
| E-4 | Customer Billing Adjust contraves billing to reflect WSS only | 903.100 | -\$6,378 | -\$6,37 |
| | Description | | 50 | |
| E-5 | Postage Adjust postage to reflect WSS only | 901.200 | \$128 | \$12 |
| | Description | | \$0 | |
| E-5.1 | Postage - CSWR 13.46% Adjust postage to reflect WSS only | 903.200 | -\$374 | -533 |
| | Description | | \$0 | |
| E-6 | Bank Fees Adjust bank fees to reflect WSS only | 903.280 | -\$3,081 | -\$3,01 |
| | Description | | \$0 | |
| E-7 | Uncollectible Accounts Adjust uncollectibles to reflect WSS only | 904.000 | -\$2,777 | -\$2,77 |
| E-8 | Description Maintenance of Services to Customers | | \$0 | |
| E-8 | Adjust maint of services to customers to reflect WS | Soriy | -672 | -\$1 |
| | Description | 207.020 | 50 | -\$40 |
| E-9 | Advertising Expense Adjust advertising to reflect WSS only | 907.000 | -\$417 | -541 |
| E-10 | Description Administration & General Selaru | 920.000 | 50 | .6257.83 |
| £-10 | Administration & General Salary Adjust payroll to WSS | 720000 | -\$257,871 | -\$257,87 |
| E-11 | Description Travel Expense | 921.110 | 50 | -\$30,01 |
| | Adjust telephone expense to reflect WSS only | 744.410 | -\$10,053 | *580(0) |
| E-12 | Description Telephone Expense - CSWR 13.46% | 921.500 | 50 | -\$4,70 |
| J-14 | Adjust telephone expense to reflect WSS only | | -\$4,703 | 34,70 |
| E-13 | Description Office Supplies - CSWR 13.46% | 921.800 | 50 | -\$4,93 |
| | Adjust payroli fees to reflect WSS only | | -\$4,934 | |
| E-14 | Description Office Supplies | 923.100 | 50 | -525 |
| | Adjust accounting fees to reflect WSS only | | -\$250 | |
| E-15 | Description Outside Services (Legal Fees) - CSWR 13.46% | 923.400 | 50 | -\$1,82 |
| | Adjust legal fees to reflect WSS only | | -\$1,828 | |
| E-16 | Description Outside Services (Legal Fees) | 923.400 | 50 | -58,87 |
| | Adjust legal fees to reflect WSS only | | -\$8,876 | |
| E-17 | Outside Services (Accounting) - CSWR 13.46% | 923.500 | \$0 | -\$2,31 |
| | Adjust accounting fees to reflect WSS only | | -\$2,315 \$0 | |
| E-18 | Outside Services (Mgmt Consult) - CSWR 13.46N | 923.600 | | -\$26,35 |
| | Adjust mgmt consulting fees to reflect WSS only | | -\$26,356 50 | |
| E-19 | Outside Services (Payroll Fees) - CSWR 13.46% | 923.800 | | -\$1,27 |
| | Adjust payroll fees to reflect WSS only Description | | -\$1,277 \$0 | |
| E-20 | Outside Services (IT) - CSWR 13.46% | 921.900 | | -\$1,77 |
| | Adjust mgmt consulting fees to reflect WSS only Description | | -\$1,734 \$0 | |
| E-21 | Insurance (Professional Liability) | 924.200 | | -\$20,51 |
| | Adjust profilab insurance to reflect WSS only Description | | -\$20,593 \$0 | |
| E-22 | Insurance (Worker's Comp) - CSWR 13.46N Adjust worker's comp insurance to reflect WSS only | 924.300 | -\$1,497 | -\$1,49 |
| | Adjust worker's comp insurance to reflect WSS only Description | | -51,497 50 | |
| E-23 | Insurance (Commercial) | 924.400 | | -\$26,22 |
| | Description | | | |
| E-24 | | | -\$26,228 \$0 | |
| | Employee Benefits (Healthcare) - CSWR 13.46N Adjust healthcare benefits to reflect WSS only | 925.200 | \$0 | -548,82 |
| | Adjust healthcare benefits to reflect WSS only Description | | 50 -\$48,821 50 | |
| E-25 | Adjust healthcare benefits to reflect WSS only Description Employee Servefits (401k) | | -\$48,821 -\$0 | |
| | Adjust healthcare benefits to reflect WSS only Description Employee Benefits (4014) Adjust 4014 benefits to reflect WSS only Description | 926.300 | \$0 -\$48,821 \$0 -\$36,855 | -\$36,85 |
| | Adjust healthcare benefits to reflect WSS only Description Employee Eerefits (4014) Adjust 4014 benefits to reflect WSS only Description | 925.300 925.400 | \$0 -\$48,821 \$0 -\$36,855 | -\$36,85 |
| E-26 | Adjust healthcare benefits to reflect WSS only Description Chrolyses Benefits (GDIA) Adjust 402th benefits to reflect WSS only Description Complayer Benefits (Life,8710,110/ACO) Adjust Life,7710,110/ACO benefits to reflect WSS or Description | 926.300 926.400 | -\$48,821 -\$48,821 -\$16,855 -\$3,914 -\$3,914 | -\$36,81 -\$3,91 |
| E-26 | Adjust healthcare benefits to reflect WSS only Description Employee Benefits (4014) Adjust 4014 benefits to reflect WSS only Description Employee Benefits (Life(STD/LTD/ACO) | 926.300 926.400 | -\$48,821 -\$48,821 -\$16,855 -\$3,914 -\$3,914 | -\$36,81 -\$3,91 |
| E-26 E-27 | Appart handbase handles to enfort WSS only Consequence Prophysics Benefits (2003) Appart 402 handles to reflect WSS only Consequence Conjugate Benefits (English (2004)) Appart 402 handles (English (2004)) Conjugate Benefits (English (2004)) Conjugate Benefits (English (2004)) Appart 402 handles (English (2004)) Conjugate Conju | 928.300 928.400 6y 931.000 | -540,021 -540,023 -530,025 -51,014 -50 -577,012 -50 | -\$16,81 -\$1,91 -\$77,31 |
| E-26 E-27 | Applet Meditaries handles to enfect WSS only Conception Prolinging Bondels (EGS) Applet 401 bandles to reflect WSS only Conception Conjugate Bondels (EA)(EG)(EG) Applet 401 EA)(EG)(EG)(EG) Conjugate Bondels (EA)(EG)(EG)(EG) Conjugate Bondels (EA)(EG)(EG)(EG) Fortinging Fortinging Fortinging Fortinging Conjugate Conju | 928.300 928.400 6y 931.000 | -540,021 -540,023 -530,025 -51,014 -50 -577,012 -50 | -\$16,81 -\$1,91 -\$77,31 |
| E-2E E-27 | Apart administration benefits to reflect W2D only Commission Photops Search (CW2) Apart of 2D Apart (CW2) Apart of 2D | 928.300 928.400 dy 931.000 | 50 -548,823 -518,835 -50 -51,014 -50 -577,312 -50 -5112 -50 -5125 -50 -5125 -50 -5125 -50 | -\$36,81 -\$3,91 -\$77,31 |
| E-2E E-27 | Adjust health are hearfies to refer t WSS only Charagitan Prophyse Revertes (2023) Adjust 4214 hashed to reflect WSS only Charagitan hashed WSS only Charagitan | 928.300 928.400 dy 931.000 | 50 -548,823 -518,835 -50 -51,014 -50 -577,312 -50 -5112 -50 -5125 -50 -5125 -50 -5125 -50 | -\$36,81 -\$3,91 -\$77,31 |
| E-25 E-27 E-28 | Apola malantara transition to reliant 1923 only Compression Consistence Security (1923) Adaptive the foundation of reliant 1923 only Constitution Compression | 924.400 924.400 931.000 931.000 | -540,022 -540,025 -51,034 -52,034 -52,034 -57,332 -50 -51,12 -50 -51,12 -50 -51,12 -50 -51,12 -50 -50 -50 -50 -50 -50 -50 -50 -50 -50 | -\$36,8: -\$3,9: -\$77,3: -\$21 |
| E-25 E-27 E-28 | Apola malantara transition to reliant 1923 only Compression Consistence Security (1923) Adaptive the foundation of reliant 1923 only Constitution Compression | 924.400 924.400 931.000 931.000 | -540,022 -540,025 -51,034 -52,034 -52,034 -57,332 -50 -51,12 -50 -51,12 -50 -51,12 -50 -51,12 -50 -50 -50 -50 -50 -50 -50 -50 -50 -50 | -\$36,8: -\$3,9: -\$77,3: -\$21 |
| E-25 E-27 E-28 E-29 | About wallows wanter to refer 1920 only Compress Conjugate Meeting (CSS) About this Meeting on the 1920 only Compress Compr | 924.300 924.400 924.400 931.000 408.000 928.000 | \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,00 | \$1.91 \$177,31 \$21 \$77,00 |
| E-25 E-27 E-28 E-29 | Ander designers weedlich in vollen Wild mit ge- Consequence Conseq | 924.300 924.400 924.400 931.000 408.000 928.000 | \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,00 | \$1.91 \$177,31 \$21 \$77,00 |
| E-26 E-27 E-28 E-20 E-30 | Ander desiration washin to relief VSS only Consequence C | 924.300 924.400 924.400 931.000 408.000 928.000 | 50 -546,851 -510,855 -51,954 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 -57,812 | -\$10.00 -\$1.00 -\$77.31 -\$21 -\$21,00 -\$1,00 -\$1,00 |
| E-26 E-27 E-28 E-20 E-30 | Ander desiration washin to reflect Will only Consequence Consequen | 924.300 924.400 924.400 931.000 408.000 928.000 | 50 50 50 50 50 50 50 50 50 50 50 50 50 5 | -\$10.00 -\$1.00 -\$77.31 -\$21 -\$21,00 -\$1,00 -\$1,00 |
| E-26 E-27 E-28 E-28 E-30 E-30 | Apart advantage to work to wide the Color of Company Company to work (Color of Color | 924.300 924.400 924.400 931.000 408.000 928.000 | 50 564,021 50 50 50 50 50 50 50 50 50 50 50 50 50 | 533.2° 53.97 527.31 531 532 52.02 53.28 53.28 |
| E-26 E-27 E-28 E-28 E-30 E-30 | And washing to want to refer the origin region of programs Conjugate Secretary (CSE) And set the beaution or sheet the Secretary (CSE) Company (CSE) CSE) Company (CSE) CSE) CSE CSE CSE CSE CSE CSE | 924.300 924.400 924.400 931.000 408.000 928.000 | 50 50 50 50 50 50 50 50 50 50 50 50 50 5 | 533.2° 53.97 527.31 531 532 52.02 53.28 53.28 |
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