BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

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

STAFF'S ACCOUNTING SCHEDULES

COMES NOW the Staff of the Missouri Public Service Commission (Staff) by and through counsel, and for its *Accounting Schedules* in this matter hereby states: *Partial Disposition Agreement* in this matter reflecting certain agreements the two parties had reached. Generally, Staff files its accounting schedules in conjunction with a disposition agreement in a small sewer case such as this. However, the parties did not agree to a revenue requirement in their disposition.

- 2. This matter is now docketed for an evidentiary hearing on October 20-21, regarding several unresolved issues; the outcome of the decisions made by the Commission concerning these issues will ultimately determine the revenue requirement in this case. Staff is filing testimony on the unresolved issues in this matter, including Staff's recommended revenue requirement.
- 3. To that end Staff has prepared and now files its Accounting Schedules, reflecting Staff's position, attached to this pleading as Appendix A.

WHEREFORE, Staff prays that the Commission will accept these *Accounting Schedules*; and grant such relief as the Commission considers just in the circumstances.

Respectfully submitted,

/s/ Whitney Payne

Whitney Payne
Legal Counsel
Missouri Bar No. 64078
Attorney for the Staff of the
Missouri Public Service Commission
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Jefferson City, MO 65102
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CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing was served by electronic mail, or First Class United States Postal Mail, postage prepaid, on this 30th day of September, 2016, to all counsel of record.

/s/ Whitney Payne

SR-2016-0202: Raccoon Creek Utility Operating Company, inc.

Income Statement

Source: EMS Run for Villages, WPC, WSS dated 9.27.16

	Run for Villages, WPC, WSS dated 9.27.16		coon Creek WPC	V	oon Creek illages		coon Creek WSS		Total Company
Account #	Description	Staff	Annualized	Staff	Annualized	Staff	Annualized	Staff	f Annualized
	Annualized Rete Revenues								
	Annualized Rate Revenues	\$	39,340	\$	73,821	\$	54,848	\$	168,009
	Miscellaneous Revenues	\$	578	\$	-	\$	1,155	\$	1,733
	TOTAL ANNUALIZED REVENUES	\$	39,918	\$	73,821	\$	56,003	\$	169,742
	OPERATIONS EXPENSES								
741.000	Chemicals (Treatment and Disposal Exp)		n/a	\$	-	\$	-	\$	-
742.000	Treatment and Labor	\$	7,691	\$	31,000	\$	20,469	\$	59,160
743.000	Fuel & Power for Sewage Treatment and Pumping	\$	3,681	\$	3,250	\$	4,791	\$	11,722
	TOTAL OPERATIONS EXPENSE	\$	11,372	\$	34,250	\$	25,260	\$	70,882
	MAINTENANCE EXPENSES								
712.000	Maintenance of Collection Sewers		n/a	\$	_		n/a	\$	_
713.000	Sewer Maintenance Collection - Maint of Service to Customers	\$	127	\$	96	\$	-	\$	223
732.000	Maintenance of Pumping Equipment (Pumping Exp)	l .	n/a	\$	_	\$	-	\$	-
744.000	Misc. Maintenance Expense	\$	-	\$	-	\$	-	\$	_
752.000	Maintenance of Treatment & Disposal Plant	\$	-	\$	1,710	\$	-	\$	1,710
	TOTAL MAINTENANCE EXPENSE	\$	127	\$	1,806	\$	-	\$	1,933
	CUSTOMER ACCOUNT EXPENSE								
903.100	Customer Records & Collection Expense (Billing & Collections)	\$	1,799	\$	7,252	\$	4,789	\$	13,840
903.200	Customer Records & Collection Expense (Office Supplies & Postage)	\$	168	\$	677	\$	446	\$	1,291
903.280	Customer Records & Collection Expense (Bank Fees)	\$	608	\$	2,449	\$	1,617	\$	4,674
904.000	Uncollectible Accounts	\$	206	\$	831	\$	549	\$	1,586
907.000	Customer Service & Information Expense (web page) - CSWR 17.01%	\$	10	\$	39	\$	26	\$	75
	TOTAL CUSTOMER ACCOUNT EXPENSE	\$	2,791	\$	11,248	\$	7,427	\$	21,466
	ADMINISTRATIVE & GENERAL EXPENSES								
920.000	Administrative and General Salaries - CSWR 17.01%	\$	6,742	\$	27,176	\$	17,945	\$	51,863

Income Statement

Source: EMS	Run for Villages, WPC, WSS dated 9.27.16	-	-		-	.=	-	-	_
921.110	Office Supplies & Other Expenses (Meals, Travel, Indidental Expense) -	\$	247	\$	994	\$	656	\$	1,897
921.500	Office Supplies & Other Expenses (Communication Service) - CSWR	\$	106	\$	427	\$	282	\$	815
921.800	Office Supplies & Other Expenses (Office Supplies & Expenses) -	\$	150	\$	604	\$	399	\$	1,153
923.100	Outside Services Employed (Bank Fees)	\$	5	\$	20	\$	13	\$	38
923.400	Outside Services Employed (Attorneys/Legal Fees)	\$	1,091	\$	4,396	\$	2,903	\$	8,390
923.400	Outside Services Employed (Attorneys/Legal Fees) - CSWR 17.01%	\$	39	\$	155	\$	103	\$	297
923.500	Outside Services Employed (Accountants/Auditors) - CSWR 17.01%	\$	7	\$	30	\$	20	\$	57
923.600	Outside Services Employed (Management Consultants) - CSWR 17.01%	\$	272	\$	1,097	\$	724	\$	2,093
923.800	Outside Services Employed (Payroll Fees) - CSWR 17.01%	\$	31	\$	125	\$	83	\$	239
923.900	Outside Services Employed (IT) - CSWR 17.01%	\$	62	\$	251	\$	166	\$	479
924.200	Property Insurance (Environmental)	\$	2,006	\$	8,085	\$	5,339	\$	15,430
924.300	Property Insurance (Workers' Comp) - CSWR 17.01%	\$	35	\$	140	\$	92	\$	267
924.400	Property Insurance (Commercial)	\$	2,555	\$	10,297	\$	6,799	\$	19,651
926.100	Employee Pension & Benefits (Keyman) - CSWR 17.01%	\$	-	\$	-	\$	-	\$	-
926.200	Employee Pension & Benefits (United Healthcare) - CSWR 17.01%	\$	1,231	\$	4,964	\$	3,278	\$	9,473
926.300	Employee Pension & Benefits (401k) - CSWR 17.01%	\$	202	\$	815	\$	538	\$	1,555
926.400	Employee Pension & Benefits (Life/STD/LTD/AD&D) - CSWR 17.01%	\$	516	\$	2,081	\$	1,374	\$	3,971
930.200	Misc. General Expense	\$	7	\$	28	\$	19	\$	54
931.000	Rents - CSWR 17.01%	\$	1,934	\$	7,794	\$	5,146	\$	14,874
	TOTAL ADMINISTRATIVE AND GENERAL	\$	17,238	\$	69,479	\$	45,879	\$	132,596
	OTHER OPERATING EXPENSES								
408.000	Amortization Expense (Account 301 - Organization)	\$	2,517	\$	2,133	\$	1,010	\$	5,660
408.000	Amortization Expense (Account 303 - Misc. Intangible Plant)	\$	435	\$	3,794	\$	108	\$	4,337
928.100	Regulatory Commission Expense (DNR)	\$	600	\$	1,000	\$	3,000	\$	4,600
928.200	Regulatory Commission Expense (PSC)	\$	161	\$	649	\$	428	\$	1,238
928.400	Regulatory Commission Expense (Sec of State Bus License) - CSWR	\$	5	\$	20	\$	13	\$	38
	Depreciation	\$	22,952	\$	29,494	\$	21,637	\$	74,083
	TOTAL OTHER OPERATING EXPENSES	\$	26,670	\$	37,090	\$	26,196	\$	89,956
	TAXES OTHER THAN INCOME								
408.100	Federal and State Income Taxes	¢		ď		ď		¢	
700.100	Todard and otate moonie rakes	\$	- [\$	-	Ф	-	Ф	- [

SR-2016-0202: Raccoon Creek Utility Operating Company, inc. Income Statement Source: EMS Run for Villages, WPC, WSS dated 9.27.16 408.120 SS & Medicare - CSWR 17.01% 516 \$ 2,079 \$ \$ 1,373 \$ 3,968 **Unemployment Tax - CSWR 17.01%** 408.140 \$ 644 425 160 \$ 1,229 **Property Tax** 408.160 \$ 377 184 309 870 TOTAL TAXES OTHER THAN INCOME \$ 1,053 2,907 2.107 6,067 **TOTAL OPERATING EXPENSES** \$ 59,251 322,900 156,780 106,869 **Interest Expense** 50,915 68,984 50,623 \$ 170,522 **Return on Equity** \$ 14,731 \$ 19,959 14,647 49,337 **Income Taxes** \$ 3,668 4,970 3,647 12,285 **TOTAL INTEREST RETURN & TAXES** 69,314 93,913 68,917 232,144 TOTAL COST OF SERVICE \$ 128,565 250,693 175,786 \$ 555,044 Less: Miscellaneous Revenues \$ 1,155 578 \$ 1,733 **COST TO RECOVER IN RATES** 127,987 250,693 174,631 553,311 **INCREMENTAL INCREASE IN RATE REVENUES** 88,647 176,872 \$ 119,783 385,302 PERCENTAGE OF INCREASE 222.07% 213.89% 239.60% 226.99% 68,842 \$ 277,488 \$ \$ 183,227 | \$ **CSWR REQUESTED INCREASE IN REVENUES** 529,557 84,019 \$ 135,657 \$ 97,811 \$ 317,487 **OPC REVENUE REQUIREMENT** \$

\$

\$

19,805

4.628

\$

STAFF & COMPANY DIFFERENCE

STAFF & OPC DIFFERENCE

(63,444) \$

21,972 \$

(144,255)

67,815

(100,616) \$

41,215 \$

SR-2016-0202: Raccoon Creek Utility Operating Company, Inc

Rate Base

Sources: EMS Run for Villages, WPC, WSS dated 9.27.16

	iii ioi villages, wrc, was dated 5.27.10		Raccoon C	reek '	WPC	Raccoon Creek Villages Ra		Raccoon	Creek	WSS		Total (Comp	ay			
		Ad	j. Jurisdicti	onal I	Balances	Ad	dj. Jurisdicti	onal I	Balances	Α	dj. Jurisdict	ional	Balances	Ac	dj. Jurisdict	ional	Balances
Account #	Plant Account Description		Plant	De	pr. Res.		Plant	De	epr. Res.		Plant	D	epr. Res.		Plant	De	epr. Res.
	INTANGIBLE PLANT																
301.000	Organization	\$	25,173	\$	-	\$	21,331	\$	-	\$	10,102	\$	-	\$	56,606	\$	-
302.000	Franchises	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
303.000	Miscellaneous Intangible Plant	\$	8,691	\$	-	\$	75,875	\$	-	\$	2,152	\$	-	\$	86,718	\$	-
	TOTAL INTANGIBLE PLANT	\$	33,864	\$	-	\$	97,206	\$		\$	12,254	\$	-	\$	143,324	\$	-
	SOURCE OF SUPPLY PLANT							Ф	-								
310.000	Land & Land Rights TOTAL SOURCE OF SUPPLY PLANT	\$	-	<u>\$</u> \$	-	\$	-	<u>\$</u> \$	-	\$	-	<u>\$</u> \$	-	\$	-	<u>\$</u>	-
	COLLECTION PLANT																
351.000	Structures and Improvements	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
352.100	Collection Sewers - Force	\$	-	\$	-	\$	10,432	\$	2,017	\$	-	\$	-	\$	10,432	\$	2,017
352.200	Collection Sewers - Gravity	\$	38,796	\$	18,467	\$	173,898	\$	74,341	\$	253,896	\$	109,177	\$	466,590	\$	201,985
353.000	Services to Customers	\$	-	\$	-		n/a		n/a	\$	-	\$	-	\$	-	\$	-
354.000	Services to Customers		n/a		n/a	\$	24,856	\$	10,794		n/a		n/a	\$	24,856	\$	10,794
	TOTAL COLLECTION PLANT	\$	38,796	\$	18,467	\$	209,186	\$	87,152	\$	253,896	\$	109,177	\$	501,878	\$	214,796
	PUMPING PLANT																
362.000	Receiving Wells and Pump Pits	\$	-	\$	-	\$	14,861	\$	38		n/a		n/a	\$	14,861	\$	38
363.000	Electric Pumping Equipment	\$		\$	-	\$	6,379	\$	16	\$		\$	-	\$	6,379	\$	16
	TOTAL PUMPING PLANT	\$	-	\$	-	\$	21,240	\$	54	\$	-	\$	-	\$	21,240	\$	54
	TREATMENT & DISPOSAL PLANT																
370.000	Land and Land Rights		n/a		n/a	\$	40,369	\$	-	\$	31,271	\$	-	\$	71,640	\$	-
371.000	Structures and Improvements	\$	61,586	\$	987	\$	16,619	\$	64	\$	70,921	\$	227	\$	149,126	\$	1,278
372.000	Treatment and Disposal Equipment	\$	390,726	\$	7,649	\$	416,619	\$	2,664	\$	382,838	\$	3,714	\$	1,190,183	\$	14,027
372.100	Oxidation Lagoon	\$	-	\$	3,047	\$	120,122	\$	69,580	\$	-	\$	-	\$	120,122	\$	72,627
373.000	Plant Sewers	\$	8,884	\$	-	\$	-	\$	-	\$	-	\$	-	\$	8,884	\$	-
374.000	Outfall Sewer Lines	\$	131	\$	20	\$	-	\$	-	\$		\$	-	\$	131	\$	20
	TOTAL TREATEMENT & DISPOSAL PLANT	\$	461,327	\$	11,703	\$	593,729	\$	72,308	\$	485,030	\$	3,941	\$	1,540,086	\$	87,952
	GENERAL PLANT																
391.000	Office Furniture & Equipment - CSWR 17.01%	\$	1,553	\$	58	\$	2,352	\$	88	\$	584	\$	22	\$	4,489	\$	168
391.100	Office Computer Equipment & Software - CSWR	\$	3,219	\$	345	\$	4,875	\$	523	\$	1,209	\$	130	\$	9,303	\$	998
393.000	Stores Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
394.000	Tools, Shop, and Garage Equipment	\$	-	\$	-	\$	-	\$	-	\$	120	\$	17	\$	120	\$	17
397.000	Communication Equipment	\$	5,192	\$	44	\$	5,480	\$	47	\$	10,696	\$	92	\$	21,368	\$	183
	TOTAL GENERAL PLANT	\$	9,964	\$	447	\$	12,707	\$	658	\$	12,609	\$	261	\$	35,280	\$	1,366
	TOTAL PLANT & DEPRECIATION RESERVE	\$	543,951	\$	30,617	\$	934,068	\$	160,172	\$	763,789	\$	113,379		2,241,808	\$	304,168
	NET PLANT IN SERVICE	\$	513,334			\$	773,896			\$	650,410				1,937,640		
	CIAC (positive or zero)	\$	824			\$	57,931			\$	57,725			\$	116,480		
	Prepayment (Workers Comp)	\$	24			\$	97			\$	64			\$	185		
	CIAC (negative or zero)	\$	(29,281)			\$	(174,932)			\$	(226,074)			\$	(430,287)		
	TOTAL RATE BASE	\$	484,901			\$	656,992			\$	482,125			\$	1,624,018		
	Total Weighted Rate of Return, Including Income Tax		14.29%				14.29%				14.29%				14.29%		
	REQUIRED RETURN & INCOME TAX	\$	69,292	*		\$	93,884	*		\$	68,896	*		\$	232,072		

Exhibit No.: 1

Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff

Case No: SR-2016-0202

Date Prepared: September 27, 2016



MISSOURI PUBLIC SERVICE COMMISSION COMMISSION STAFF DIVISION STAFF ACCOUNTING SCHEDULES

RACCOON CREEK - (WPC)

CASE NO. SR-2016-0202

Jefferson City, Missouri September 2016

	A	<u>B</u> Account	<u>C</u>	D	Ē	E
Line Number	Description	Number (Optional)	Staff Annualized	Customer Charge	Commodity	Percentage Rate
Rev-1	ANNUALIZED REVENUES					
Rev-2	Annualized Rate Revenues		(1) \$39,340			
Rev-3	Miscellaneous Revenues		(1) \$578			
Rev-4	TOTAL ANNUALIZED REVENUES		\$39,918			
1	OPERATIONS EXPENSES		(2)			
2	Treatment and Labor	742.000	\$7,691 \$2,694	\$0 \$0	\$7,691	0.00%
3	Fuel & Power for Sewage Treatment and Pumping	743.000	\$3,681	\$0	\$3,681	0.00%
4	TOTAL OPERATIONS EXPENSE		\$11,372	\$0	\$11,372	
5	MAINTENANCE EXPENSES	742.000	¢4.27	¢o.	6407	0.00%
6	Sewer Maintenance Collection (Maintenance of Services to Customers	713.000	\$127	\$0	\$127	0.00%
7	Misc. Maintenance Expense	744.000	\$0	\$0	\$0	0.00%
8	Maintenance of Treatment & Disposal Plant	752.000	\$0	\$0	\$0	0.00%
9	TOTAL MAINTENANCE EXPENSE		\$127	\$0	\$127	
10	CUSTOMER ACCOUNT EXPENSE	003 400	£4.700	¢o.	£4 700	0.00%
11	Customer Records & Collection Expense (Billing & Collections)	903.100	\$1,799	\$0	\$1,799	0.00%
12	Customer Records & Collection Expense (Office Supplies & Postage)	903.200	\$168	\$0	\$168	0.00%
13	Customer Records & Collection Expense (Bank	903.280	\$608	\$0	\$608	0.00%
14	Fees) Uncollectible Accounts	904.000	\$206	\$0	\$206	0.00%
15	Customer Service & Information Expense (web	907.000	\$10	\$0	\$10	0.00%
16	page) - CSWR 17.01% TOTAL CUSTOMER ACCOUNT EXPENSE		\$2,791	\$0	\$2,791	
17	ADMINISTRATIVE & GENERAL EXPENSES					
18	Administrative and General Salaries - CSWR	920.000	\$6,742	\$0	\$6,742	0.00%
19	17.01% Office Supplies & Other Expenses (Meals,	921.110	\$247	\$0	\$247	0.00%
20	Travel, Indidental Expense) - CSWR 17.01% Office Supplies & Other Expenses	921.500	\$106	\$0	\$106	0.00%
20	(Communication Service) - CSWR 17.01%	921.500	\$100	40	\$100	0.00%
21	Office Supplies & Other Expenses (Office	921.800	\$150	\$0	\$150	0.00%
22	Outside Services Employed (Bank Fees)	923.100	\$5	\$0	\$5	0.00%
23	Outside Services Employed (Attorneys/Legal Fees)	923.400	\$1,091	\$0	\$1,091	0.00%
24	Outside Services Employed (Attorneys/Legal Fees) - CSWR 17.01%	923.400	\$39	\$0	\$39	0.00%
25	Outside Services Employed	923.500	\$7	\$0	\$7	0.00%
26	(Accountants/Auditors) - CSWR 17.01% Outside Services Employed (Management	923.600	\$272	\$0	\$272	0.00%
27	Consultants) - CSWR 17.01% Outside Services Employed (Payroll Fees) -	923.800	\$31	\$0	\$31	0.00%
28	CSWR 17.01% Outside Services Employed (IT) - CSWR 17.01%	923.900	\$62	\$0	\$62	0.00%
20	Promonto Incorpora (Francisco monto)	004.000	¢2.000	60	£0.000	0.00%
29 30	Property Insurance (Environmental) Property Insurance (Workers' Comp) - CSWR	924.200 924.300	\$2,006 \$35	\$0 \$0	\$2,006 \$35	0.00% 0.00%
50	17.01%	J24.JUU	φυυ	Ψ	ψυυ	0.00 /6
31	Property Insurance (Commercial)	924.400	\$2,555	\$0	\$2,555	0.00%
32	Employee Pension & Benefits (Keyman) - CSWR 17.01%	926.100	\$0	\$0	\$0	0.00%
33	Employee Pension & Benefits (United Healthcare) - CSWR 17.01%	926.200	\$1,231	\$0	\$1,231	0.00%
34	Employee Pension & Benefits (401k) - CSWR	926.300	\$202	\$0	\$202	0.00%
	17.01%					

	<u>A</u>	<u>B</u>		<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>
Lina		Account		Ctaff	C		Danasatana
Line Number	Description	Number (Optional)		Staff Annualized	Customer Charge	Commodity	Percentage Rate
35	Employee Pension & Benefits	926.400		\$516	\$0	\$516	0.00%
33	(Life/STD/LTD/AD&D) - CSWR 17.01%	320.400		Ψ310	ΨΟ	Ψ310	0.0070
36	Adminstration & General - Misc. General	930.200		\$7	\$0	\$7	0.00%
	Expense						
37	Rents - CSWR 17.01%	931.000	_	\$1,934	\$0	\$1,934	0.00%
38	TOTAL ADMINISTRATIVE AND GENERAL			\$17,238	\$0	\$17,238	
39	OTHER OPERATING EXPENSES						
40	Amortization Expense (Account 301	408.000		\$2,517	\$0	\$2,517	0.00%
	Organization)						
41	Amortization Expense (Account 303, Misc. Intangible Plant)	408.000		\$435	\$0	\$435	0.00%
42	Regulatory Commission Expense (DNR)	928.100		\$600	\$0	\$600	0.00%
43	Regulatory Commission Expense (PSC)	928.200		\$161	\$0	\$161	0.00%
44	Regulatory Commission Expense (Sec of State Bus License) - CSWR 17.01%	928.400		\$5	\$0	\$5	0.00%
45	Depreciation			\$22,952	\$0	\$22,952	0.00%
46	TOTAL OTHER OPERATING EXPENSES		_	\$26,670	\$0	\$26,670	
47	TAXES OTHER THAN INCOME						
48	Federal & State Income Taxes	408.100		\$0	\$0	\$0	0.00%
49	SS & Medicare - CSWR 17.01%	408.120		\$516	\$0	\$516	0.00%
50	Unemployment Tax - CSWR 17.01%	408.140		\$160	\$0	\$160	0.00%
51 52	Property Tax TOTAL TAXES OTHER THAN INCOME	408.160	-	\$377 \$4.053	\$0 \$0	\$377 \$4.053	0.00%
52	TOTAL TAXES OTHER THAN INCOME		_	\$1,053	φu	\$1,053	
53	TOTAL OPERATING EXPENSES		-	\$59,251	\$0	\$59,251	
54	Interest Expense		(3)	\$50,915	\$0	\$50,915	0.00%
55	Return on Equity		(3)	\$14,731	\$0	\$14,731	0.00%
56	Income Taxes		(3)	\$3,668	\$0	\$3,668	0.00%
57	TOTAL INTEREST RETURN & TAXES		-	\$69,314	\$0	\$69,314	
58	TOTAL COST OF SERVICE			\$128,565	\$0	\$128,565	
59	Less: Miscellaneous Revenues		=	\$578	\$0	\$578	0.00%
60	COST TO RECOVER IN RATES		-	\$127,987	\$0	\$127,987	
61	INCREMENTAL INCREASE IN RATE REVENUES		=	\$88,647			
62	PERCENTAGE OF INCREASE		=	222.07%			
63	REQUESTED INCREASE IN REVENUES			\$68,842			

⁽¹⁾ From Revenue Schedule(2) From Expense Schedule(3) From PreTax Rate of Return Schedule, Rate Base & Return Schedule

Raccoon Creek - (WPC) Case No. SR-2016-0202 Test Year Ending 12-31-2015 Updated through 3-31-2016

Rate Base Required Return on Investment Schedule - Sewer

Line Number	<u>A</u> Rate Base Description	<u>B</u> Dollar Amount	
1	Plant In Service	\$543,951 From Plant Schedule	
2	Less Accumulated Depreciation Reserve	\$30,617 From Depreciation Reserve Schedule	
3	Net Plant In Service	\$513,334	
4	Other Rate Base Items:	\$0	
	Contribution in Aid of Construction Amortization (positive or zero)	\$824	
	Prepayment (Workers Comp)	\$24	
	Contribution in Aid of Construction (negative or zero)	-\$29,281	
5	Total Rate Base	\$484,901	
6	Total Weighted Rate of Return Including Income Tax	14.29% From PreTax Return & Taxes Schedule	е
7	Required Return & Income Tax	\$69,314	

Raccoon Creek - (WPC) Case No. SR-2016-0202 Test Year Ending 12-31-2015 Updated through 3-31-2016 Rate of Return Including Income Tax - Sewer

		Α	В	formulas
1	State Income Tax Rate Statutory / Effective	6.25% (2)	5.81%	(1 - (B2 x .5)) x A1
2	Federal Income Tax Rate Statutory / Effective	15.00% (1) & (2)	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 Capital Structure Schedule
6	Weighted Rate of Return on Equity Including Income Tax		3.79%	B4 x B5
7	Recommended Weighted Rate of Return on Debt - Long-Term and Short-Term		10.50%	From Capital Structure Schedule
8	Total Weighted Rate of Return Including Income Tax		14.29%	B6+B7
(1)	If Sub-Chapter S Corporation, Enter Y:	To Rate	Base Sched	ule

Equity Income Required

\$17,331

& Preliminary Federal Tax

Rate	

Net Inco	me Range			
Start	End	Tax Rate	Amount in Range	Tax on Range
\$0	\$50,000	15.00%	\$17,331	\$2,600
\$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
			\$17,331	\$2,600
			Consolidated Tax Rate:	
			Average Tax Rate:	0.15

	<u>A</u>	<u>B</u>	<u>C</u> Percentage	<u>D</u>	Ē	
			of Total	Embedded	Weighted	
Line		Dollar	Capital	Cost of	Cost of	
Number	Description	Amount	Structure	Capital	Capital	
1	Common Stock	\$410,929	25.00%	12.15%	3.038%	
2	Other Security-Non Tax	\$0	0.00%	0.00%	0.000%	
	Deductible					
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	
4	Long Term Debt	\$1,232,788	75.00%	14.00%	10.500%	
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	
6	Other Security-Tax	\$0	0.00%	0.00%	0.000%	
	Deductible					
7	TOTAL CAPITALIZATION	<u>\$1,643,717</u>	100.00%		<u>13.538%</u>	

To PreTax Return Rate Schedule

	Α	B	_		_		•
Line	Account #	<u>B</u>	<u>C</u> Total	<u>D</u> Adjustment	<u>E</u>	<u>F</u> Jurisdictional	<u>G</u>
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Allocation	Adjusted Jurisdictional
Number	(Optional)	Flant Account Description	Flant	Number	Aujustinents	Allocation	Juristictional
1		INTANGIBLE PLANT					
2	301.000	Organization	\$25,173			100.00%	\$25,173
3	302.000	Franchises	\$0			100.00%	\$0
4	303.000	Miscellaneous Intangible Plant	\$8,691			100.00%	\$8,691
5		TOTAL INTANGIBLE PLANT	\$33,864		\$0		\$33,864
6		SOURCE OF SUPPLY PLANT					
7	310.000	Land & Land Rights	\$0			100.00%	\$0
8		TOTAL SOURCE OF SUPPLY PLANT	\$0		\$0		\$0
9		COLLECTION PLANT					
10	351.000	Structures and Improvements	\$0			100.00%	\$0
11	352.100	Collection Sewers - Force	\$0	P-11	\$0	100.00%	\$0
12	352.200	Collection Sewers - Gravity	\$38,796	P-12	\$0	100.00%	\$38,796
13	353.000	Services to Customers	\$0	· ·-	**	100.00%	\$0
14		TOTAL COLLECTION PLANT	\$38,796		\$0	10010070	\$38,796
15		PUMPING PLANT					
16	362.000	Receiving Wells	\$0			100.00%	\$0
17	363.000	Electric Pumping Equipment	\$0 \$0	P-17	\$0	100.00%	<u>\$0</u>
18	303.000	TOTAL PUMPING PLANT	\$0	1-17	\$0	100.00 /6	\$0
10		TOTAL TOMINOT LANT	Ψ		ΨΟ		ΨΟ
19		TREATMENT & DISPOSAL PLANT					
20	371.000	Structures and Improvements	\$61,586	P-20	\$0	100.00%	\$61,586
21	372.000	Treatment and Disposal Equipment	\$390,726	P-21	\$0	100.00%	\$390,726
22	372.100	Oxidation Lagoon	\$0			100.00%	\$0
23	373.000	Plant Sewers	\$8,884	P-23	\$0	100.00%	\$8,884
24	374.000	Outfall Sewer Lines	\$131	P-24	\$0	100.00%	<u>\$131</u>
25		TOTAL TREATEMENT & DISPOSAL PLANT	\$461,327		\$0		\$461,327
26		GENERAL PLANT					
27	391.000	Office Furniture & Equipment - CSWR 17.01%	\$1,553	P-27	\$0	100.00%	\$1,553
28	391.100	Office Computer Equipment & Software -	\$3,219	P-28	\$0	100.00%	\$3,219
		CSWR 17.01%					
29	393.000	Stores Equipment	\$0			100.00%	\$0
30	394.000	Tools, Shop and Garage Equipment	. \$0			100.00%	. \$0
31	397.000	Communication Equipment	\$5,192	P-31	\$0	100.00%	\$5,192
32		TOTAL GENERAL PLANT	\$9,964		\$0		\$9,964
33		TOTAL PLANT IN SERVICE	\$543,951		\$0		\$543,951

To Rate Base & Depreciation Schedules

Line	<u>A</u> Account	<u>B</u>	<u>C</u> Adjusted	<u>D</u> Depreciation	<u>E</u> Depreciation	<u>F</u> Average	<u>G</u> Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
Tunibo.	itamboi		- Carloa Carollo II al	rtuto	Ехропос	2.110	ourrago
1		INTANGIBLE PLANT					
2	301.000	Organization	\$25,173	0.00%	\$0	0	0.00%
3	302.000	Franchises	\$0	0.00%	\$0	0	0.00%
4	303.000	Miscellaneous Intangible Plant	\$8,691	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$33,864		\$0		
6		SOURCE OF SUPPLY PLANT					
7	310.000	Land & Land Rights	\$0	0.00%	<u>\$0</u>	0	0.00%
8		TOTAL SOURCE OF SUPPLY PLANT	\$0		\$0		
9		COLLECTION PLANT					
10	351.000	Structures and Improvements	\$0	0.00%	\$0	28	0.00%
11	352.100	Collection Sewers - Force	\$0	2.00%	\$0	50	0.00%
12	352.200	Collection Sewers - Gravity	\$38,796	2.00%	\$776	50	0.00%
13	353.000	Services to Customers	\$0	2.00%	\$0	50	0.00%
14		TOTAL COLLECTION PLANT	\$38,796		\$776		
15		PUMPING PLANT					
16	362.000	Receiving Wells	\$0	4.00%	\$0	0	0.00%
17	363.000	Electric Pumping Equipment	\$0	10.00%	\$0	10	0.00%
18		TOTAL PUMPING PLANT	\$0		\$0		
19		TREATMENT & DISPOSAL PLANT					
20	371.000	Structures and Improvements	\$61,586	3.70%	\$2,279	30	-10.00%
21	372.000	Treatment and Disposal Equipment	\$390,726	5.00%	\$19,536	22	-10.00%
22	372.100	Oxidation Lagoon	\$0	4.60%	\$0	40	-60.00%
23	373.000	Plant Sewers	\$8,884	2.50%	\$222	40	0.00%
24	374.000	Outfall Sewer Lines	\$131	2.00%	\$3	50	0.00%
25		TOTAL TREATEMENT & DISPOSAL PLANT	\$461,327		\$22,040		
26		GENERAL PLANT					
27	391.000	Office Furniture & Equipment - CSWR 17.01%	\$1,553	5.00%	\$78	20	0.00%
28	391.100	Office Computer Equipment & Software - CSWR 17.01%	\$3,219	14.30%	\$460	7	0.00%
29	393.000	Stores Equipment	\$0	4.00%	\$0	25	0.00%
30	394.000	Tools, Shop and Garage Equipment	\$0	5.00%	\$0	0	0.00%
31	397.000	Communication Equipment	\$5,192	6.70%	\$348	15	0.00%
32	20	TOTAL GENERAL PLANT	\$9,964	J.: 070	\$886	.0	2.2070
33		Total Depreciation	\$543,951		\$23,702		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Raccoon Creek - (WPC) Case No. SR-2016-0202 Test Year Ending 12-31-2015 Updated through 3-31-2016 Accumulated Depreciation Reserve - Sewer

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u> </u>	<u>G</u>
Line	Account	Downsoletian Become Becomintion	Total	Adjustment	A -1:	Jurisdictional	Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Allocation	Jurisdictional
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0			100.00%	\$0
3	302.000	Franchises	\$0			100.00%	\$0
4	303.000	Miscellaneous Intangible Plant	\$0			100.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$0		\$0		\$0
_							
6		SOURCE OF SUPPLY PLANT					
7	310.000	Land & Land Rights	\$0			100.00%	\$0
8		TOTAL SOURCE OF SUPPLY PLANT	\$0		\$0		\$0
9		COLLECTION PLANT					
10	351.000	Structures and Improvements	\$0			100.00%	\$0
11	352.100	Collection Sewers - Force	\$0	R-11	\$0	100.00%	\$0
12	352.200	Collection Sewers - Gravity	\$18,467	R-12	\$0	100.00%	\$18,467
13	353.000	Services to Customers	\$0	R-13	\$0	100.00%	\$0
14		TOTAL COLLECTION PLANT	\$18,467		\$0		\$18,467
15		PUMPING PLANT					
16	362.000	Receiving Wells	\$0			100.00%	\$0
17	363.000	Electric Pumping Equipment	\$0 \$0	R-17	\$0	100.00%	\$0 \$0
17 18	363.000	TOTAL PUMPING PLANT	\$0	K-17	\$0	100.00%	\$0
10		TOTAL FORM ING FLANT	ΨΟ		ΨΟ		Ψ
19		TREATMENT & DISPOSAL PLANT					
20	371.000	Structures and Improvements	\$987	R-20	\$0	100.00%	\$987
21	372.000	Treatment and Disposal Equipment	\$7,649	R-21	\$0	100.00%	\$7,649
22	372.100	Oxidation Lagoon	\$3,047	R-22	\$0	100.00%	\$3,047
23	373.000	Plant Sewers	\$0	R-23	\$0	100.00%	\$0
24	374.000	Outfall Sewer Lines	\$20	R-24	\$0	100.00%	\$20
25		TOTAL TREATEMENT & DISPOSAL PLANT	\$11,703		\$0		\$11,703
26		GENERAL PLANT					
27	391.000	Office Furniture & Equipment - CSWR 17.01%	\$58	R-27	\$0	100.00%	\$58
28	391.100	Office Computer Equipment & Software -	\$345	R-28	\$0	100.00%	\$345
		CSWR 17.01%	****		**		****
29	393.000	Stores Equipment	\$0	R-29	\$0	100.00%	\$0
30	394.000	Tools, Shop and Garage Equipment	\$0			100.00%	\$0
31	397.000	Communication Equipment	\$44	R-31	\$0	100.00%	\$44
32		TOTAL GENERAL PLANT	\$447		\$0		\$447
33		TOTAL DEPRECIATION RESERVE	\$30,617		\$0		\$30,617
			700,011				

To Rate Base Schedule

Accounting Schedule:07 Sponsor: Young/Patterson Page: 1 of 1

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>
	Account		Company/				
Line	Number		Test Year	Adjustment	Jurisdictional	Jurisdictional	Adjusted
Number	(Optional)	Revenue Description	Amount	Number	Adjustments	Allocation	Jurisdictional
Rev-1		ANNUALIZED REVENUES					
Rev-2		Annualized Rate Revenues	\$19,784	Rev-2	\$19,556	100.00%	\$39,340
Rev-3		Miscellaneous Revenues	\$0	Rev-3	\$578	100.00%	\$578
Rev-4		TOTAL ANNUALIZED REVENUES	\$19.784		\$20 134		\$39.918

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Revenue Adj		Account	Adjustment	Total
Number	Adjustment Description	Number	Amount	Adjustment
Rev-2	Annualized Rate Revenues			\$19,556
	1. To Annualize Rate Revenues		\$19,556	
Rev-3	Miscellaneous Revenues			\$578
	1. To Annualize Miscellaneous Revenues		\$578	
	Total Revenue Adjustments			\$20,134

		Residential 5/8"		Apartn 5/8	
Line	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Number	Description	Amount	Amount	Amount	Amount
1	Customer Charge Revenues:				
2	Customer Number	86		0	
3	Bills Per Year	12		0	
4	Customer Bills Per year	1,032		0	
5	Current Customer Charge	\$38.12		\$0.00	
6	Annualized Customer Charge Revenues		\$39,340		\$0
7	Commodity Charge Revenues:				
8	Total Gallons Sold	0		0	
9	Less: Base Gallons Included In Customer Charge	0		0	
10	Commodity Gallons	0		0	
11	Block 1, Commodity Gallons per Block	0		0	
12	Block 1, Number of Commodity Gallons per Unit	0		0	
13	Block 1, Commodity Billing Units	0.00		0.00	
14	Block 1, Existing Commodity Charge	\$0.00		\$0.00	
15	Block 1, Annualized Commodity Charge Rev.		\$0		\$0
16	Total Annualized Sewer Rate Revenues		\$39,340	<u> </u>	\$0

Commodity Billing Units are based on the number of commodity gallons applicable to each block, divided by the tariff usage rate gallons (e.g. for tariff rate of \$2.50 per 1,000 gallons of usage, the commodity gallons for that rate would be divided by 1,000 to arrive at the number of commodity billing units

		Commercial 5/8"		Tot	al
Line	_ <u>A</u> .	<u>E</u>	<u>G</u>	<u>H</u>	<u>1</u>
Number	Description	Amount	Amount	Amount	Amount
1	Customer Charge Revenues:				
2	Customer Number	0		86	
3	Bills Per Year	0			
4	Customer Bills Per year	0		1,032	
-		_		1,000	
5	Current Customer Charge	\$0.00			
	g-	70.00			
6	Annualized Customer Charge Revenues		\$0		\$39,340
	7 amazanzou outonioi oniai go ixoroniaco		**		400,010
7	Commodity Charge Revenues:				
•	Commounty only of Nevertues.				
8	Total Gallons Sold	0		0	
	Total Gallons Gold				
9	Less: Base Gallons Included In Customer Charge	0		0	
9	Less. Base Gallons included in Customer Charge			•	
40	0	•			
10	Commodity Gallons	0		0	
	Black A. Osmoodite Callena was Black				
11	Block 1, Commodity Gallons per Block	0			
		_			
12	Block 1, Number of Commodity Gallons per Unit	0			
13	Block 1, Commodity Billing Units	0.00			
14	Block 1, Existing Commodity Charge	\$0.00			
15	Block 1, Annualized Commodity Charge Rev.		\$0		\$0
	-		·		•]
16	Total Annualized Sewer Rate Revenues	_	\$0	_	\$39,340

Commodity Billing Units are based on the number of commodity gallons applicable to each block, divided by the tariff usage rate gallons (e.g. for tariff rate of \$2.50 per 1,000 gallons of usage, the commodity gallons for that rate would be divided by 1,000 to arrive at the number of commodity billing units

Raccoon Creek - (WPC) Case No. SR-2016-0202 Test Year Ending 12-31-2015 Updated through 3-31-2016 Miscellaneous Revenues Feeder - Sewer

	<u>A</u>	<u>B</u>
Line	Barantatan	A
Number	Description	Amount
1	Late Fee	\$578
2	Description of Miscellaneous Revenue Item2	\$0
3	Total Miscellaneous Revenues	\$578

	A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>
Line	Account Number		Company/ Test Year	Adjustment		Jurisdictional	Adjusted
Number	(Optional)	Expense Description	Amount	Number	Adjustments	Allocation	Jurisdictional
1		OPERATIONS EXPENSES					
2	742.000	Treatment and Labor	\$7,691	S-2	\$0 \$348	100.00%	\$7,691
3	743.000	Fuel & Power for Sewage Treatment and Pumping	\$3,363	S-3	\$318	100.00%	\$3,681
4		TOTAL OPERATIONS EXPENSE	\$11,054		\$318		\$11,372
5		MAINTENANCE EXPENSES					
6	713.000	Sewer Maintenance Collection (Maintenance of	\$15	S-6	\$112	100.00%	\$127
7	744.000	Services to Customers Misc. Maintenance Expense	\$0	S-7	\$0	100.00%	\$0
8	752.000	Maintenance of Treatment & Disposal Plant	\$1,294	S-8	-\$1,294	100.00%	\$0
9		TOTAL MAINTENANCE EXPENSE	\$1,309		-\$1,182		\$127
10		CUSTOMER ACCOUNT EXPENSE					
11	903.100	Customer Records & Collection Expense (Billing	\$1,829	S-11	-\$30	100.00%	\$1,799
40	002 200	& Collections)	¢.c.	6.42	6440	400.000/	£4.00
12	903.200	Customer Records & Collection Expense (Office Supplies & Postage)	\$56	S-12	\$112	100.00%	\$168
13	903.280	Customer Records & Collection Expense (Bank	\$843	S-13	-\$235	100.00%	\$608
4.4	904.000	Fees) Uncollectible Accounts	\$515	S-14	-\$309	100.00%	tane
14 15	907.000	Customer Service & Information Expense (web	\$515 \$4	S-14 S-15	- _{\$309} \$6	100.00%	\$206 \$10
		page) - CSWR 17.01%	·				
16		TOTAL CUSTOMER ACCOUNT EXPENSE	\$3,247		-\$456		\$2,791
17		ADMINISTRATIVE & GENERAL EXPENSES					
18	920.000	Administrative and General Salaries - CSWR	\$3,456	S-18	\$3,286	100.00%	\$6,742
19	921.110	17.01% Office Supplies & Other Expenses (Meals, Travel,	\$746	S-19	-\$499	100.00%	\$247
13	921.110	Indidental Expense) - CSWR 17.01%	\$7.40	3-19	-\$499	100.00 /8	φ241
20	921.500	Office Supplies & Other Expenses (Communication Service) - CSWR 17.01%	\$119	S-20	-\$13	100.00%	\$106
21	921.800	Office Supplies & Other Expenses (Office Supplies & Expenses) - CSWR 17.01%	\$127	S-21	\$23	100.00%	\$150
22	923.100	Outside Services Employed (Bank Fees)	\$43	S-22	-\$38	100.00%	\$5
23	923.400	Outside Services Employed (Attorneys/Legal	\$0	S-23	\$1,091	100.00%	\$1,091
24	923.400	Fees) Outside Services Employed (Attorneys/Legal	\$26	S-24	\$13	100.00%	\$39
24	323.400	Fees) - CSWR 17.01%	φ20	3-24	φ13	100.00 /8	439
25	923.500	Outside Services Employed	\$1,560	S-25	-\$1,553	100.00%	\$7
26	923.600	(Accountants/Auditors) - CSWR 17.01% Outside Services Employed (Management	\$653	S-26	-\$381	100.00%	\$272
20	323.000	Consultants) - CSWR 17.01%	φυσσ	0 20	ψ001	100.00 /0	4272
27	923.800	Outside Services Employed (Payroll Fees) -	\$33	S-27	-\$2	100.00%	\$31
28	923.900	CSWR 17.01% Outside Services Employed (IT) - CSWR 17.01%	\$90	S-28	-\$28	100.00%	\$62
29	924.200	Property Insurance (Environmental)	\$5,200	S-29	-\$3,194	100.00%	\$2,006
30	924.300	Property Insurance (Workers' Comp) - CSWR 17.01%	\$15	S-30	\$20	100.00%	\$35
31	924.400	Property Insurance (Commercial)	\$0	S-31	\$2,555	100.00%	\$2,555
32	926.100	Employee Pension & Benefits (Keyman) - CSWR 17.01%	\$0			100.00%	\$0
33	926.200	Employee Pension & Benefits (United Healthcare) - CSWR 17.01%	\$958	S-33	\$273	100.00%	\$1,231
34	926.300	Employee Pension & Benefits (401k) - CSWR 17.01%	\$502	S-34	-\$300	100.00%	\$202
35	926.400	Employee Pension & Benefits	\$111	S-35	\$405	100.00%	\$516
36	930.200	(Life/STD/LTD/AD&D) - CSWR 17.01% Adminstration & General - Misc. General Expense	\$7			100.00%	\$7
30	330.200	Administration & General - Misc. General Expense	φí			100.00 /6	41

Accounting Schedule:09 Sponsor: Harrison Page: 1 of 2

	<u>A</u> Account	<u>B</u>	<u>C</u> Company/	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>
Line	Number		Test Year	Adjustment		Jurisdictional	Adjusted
Number	(Optional)	Expense Description	Amount	Number	Adjustments	Allocation	Jurisdictional
37	931.000	Rents - CSWR 17.01%	\$1,971	S-37	-\$37	100.00%	\$1,934
38		TOTAL ADMINISTRATIVE AND GENERAL	\$15,617		\$1,621	100.007.0	\$17,238
39		OTHER OPERATING EXPENSES					
40	408.000	Amortization Expense (Account 301 Organization)	\$0	S-40	\$2,517	100.00%	\$2,517
41	408.000	Amortization Expense (Account 303, Misc. Intangible Plant)	\$0	S-41	\$435	100.00%	\$435
42	928.100	Regulatory Commission Expense (DNR)	\$761	S-42	-\$161	100.00%	\$600
43	928.200	Regulatory Commission Expense (PSC)	\$540	S-43	-\$379	100.00%	\$161
44	928.400	Regulatory Commission Expense (Sec of State Bus License) - CSWR 17.01%	\$2	S-44	\$3	100.00%	\$5
45		Depreciation	\$8,900	S-45	\$14,052	100.00%	\$22,952
46		TOTAL OTHER OPERATING EXPENSES	\$10,203		\$16,467		\$26,670
47		TAXES OTHER THAN INCOME					
48	408.100	Federal & State Income Taxes	\$0			100.00%	\$0
49	408.120	SS & Medicare - CSWR 17.01%	\$890	S-49	-\$374	100.00%	\$516
50	408.140	Unemployment Tax - CSWR 17.01%	\$24	S-50	\$136	100.00%	\$160
51	408.160	Property Tax	\$589	S-51	-\$212	100.00%	\$377
52		TOTAL TAXES OTHER THAN INCOME	\$1,503		-\$450		\$1,053
53		TOTAL OPERATING EXPENSES	\$42,933		\$16,318		\$59,251

<u>A</u> Expense Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
Number	Aujustilient Description	Number	Amount	Aujustillelit
S-2	Treatment and Labor	742.000		\$0
	To annualize treatment and labor expense. (Green)		\$0	
S-3	Fuel & Power for Sewage Treatment and Pumping	743.000		\$318
	1. To annualize purchase power. (Green)		\$318	
S-6	Sewer Maintenance Collection (Maintenance of Servi	713.000		\$112
	To annualize maintenance of pumping equipment. (Green)		\$112	
S-7	Misc. Maintenance Expense	744.000		\$0
	1. To update Misc. Maintenance Expense (Harrison)		\$0	
S-8	Maintenance of Treatment & Disposal Plant	752.000		-\$1,294
	To annualize maintenance of disposal plant. (Green)		-\$1,294	
S-11	Customer Records & Collection Expense (Billing & C	903.100		-\$30
	1. To annualize customer bills. (Harrison)		-\$30	
S-12	Customer Records & Collection Expense (Office Sup	903.200		\$112
	To annualize office supplies and postage. (Harrison)		\$112	
S-13	Customer Records & Collection Expense (Bank Fees)	903.280		-\$235
	1. To annualize bank fees. (Harrison)		-\$235	
S-14	Uncollectible Accounts	904.000		-\$309

Accounting Schedule:09-1 Sponsor: Harrison Page: 1 of 5

<u>A</u> Expense Adj	<u>B</u>	<u>C</u> Account	<u>D</u> Adjustment	<u>E</u> Total
Number	Adjustment Description	Number	Amount	Adjustment
	1. To remove bad debt. (Harrison)		-\$309	
S-15	Customer Service & Information Expense (web page)	907.000		\$6
	1. To annualize web page expenses. (Harrison)		\$6	
S-18	Administrative and General Salaries - CSWR 17.01%	920.000		\$3,286
	To adjust test year payroll to relfect Staff's annualized payroll expense. (Harrison)		\$3,286	
S-19	Office Supplies & Other Expenses (Meals, Travel, Ind	921.110		-\$499
	Adjustments to annualize travel and meal expenses relating only to Hillcrest. (Harrison)		-\$499	
S-20	Office Supplies & Other Expenses (Communication S	921.500		-\$13
	1. To annualize communication expense. (Harrison)		-\$13	
S-21	Office Supplies & Other Expenses (Office Supplies &	921.800		\$23
	1. Adjustments to office supplies. (Harrison)		\$23	
S-22	Outside Services Employed (Bank Fees)	923.100		-\$38
	1. To annualize bank fees. (Harrison)		-\$38	
S-23	Outside Services Employed (Attorneys/Legal Fees)	923.400		\$1,091
	1. To annualize legal fees. (Harrison)		\$1,091	
S-24	Outside Services Employed (Attorneys/Legal Fees) -	923.400		\$13
	1. Adjustment to attorney/legal fees. (Harrison)		\$13	
S-25	Outside Services Employed (Accountants/Auditors) -	923.500		-\$1,553

Accounting Schedule:09-1 Sponsor: Harrison Page: 2 of 5

<u>A</u> Expense Adj	<u>B</u>	<u>C</u> Account	<u>D</u> Adjustment	<u>E</u> Total
Number	Adjustment Description	Number	Amount	Adjustment
	To annualize accountants/auditors expense. (Harrison)		-\$1,553	
S-26	Outside Services Employed (Management Consultant	923.600		-\$381
	Adjustment to management consultant fees. (Harrison)		-\$381	
S-27	Outside Services Employed (Payroll Fees) - CSWR 17	923.800		-\$2
	1. To annualize payroll fees. (Harrison)		-\$2	
S-28	Outside Services Employed (IT) - CSWR 17.01%	923.900		-\$28
	1. To annualize IT expenses. (Harrison)		-\$28	
S-29	Property Insurance (Environmental)	924.200		-\$3,194
	1. To annualize environmental insurance. (Harrison)		-\$3,194	
S-30	Property Insurance (Workers' Comp) - CSWR 17.01%	924.300		\$20
	To annualize workerman comp insurance. (Harrison)		\$20	
S-31	Property Insurance (Commercial)	924.400		\$2,555
	1. To annualize property insurance. (Harrison)		\$2,555	
S-33	Employee Pension & Benefits (United Healthcare) - C	926.200		\$273
	1. To annualize healthcare benefits. (Harrison)		\$273	
S-34	Employee Pension & Benefits (401k) - CSWR 17.01%	926.300		-\$300
	1. To annualize 401K benefits. (Harrison)		-\$300	

Accounting Schedule:09-1 Sponsor: Harrison Page: 3 of 5

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Expense Adj	2	Account	Adjustment	⊑ Total
Number	Adjustment Description	Number	Amount	Adjustment
S-35	Employee Pension & Benefits (Life/STD/LTD/AD&D) -	926.400		\$405
	To annualize Life/STD/LTD/AD&D benefits. (Harrison)		\$405	
S-37	Rents - CSWR 17.01%	931.000		-\$37
	1. To annualize rent expense. (Harrison)		-\$37	
S-40	Amortization Expense (Account 301 Organization)	408.000		\$2,517
	1. To amortize intangible plant assigned to Account 301 over a 10-year period. (M. Young)		\$2,517	
S-41	Amortization Expense (Account 303, Misc. Intangible	408.000		\$435
	1. To amortize intangible plant assigned to Account 303 over a 20-year period. (M. Young)		\$435	
S-42	Regulatory Commission Expense (DNR)	928.100		-\$161
	Adjustment to include DNR current fees. (Harrison)		-\$161	
S-43	Regulatory Commission Expense (PSC)	928.200		-\$379
	Adjustment to normalize rate case expense (Harrison)		\$0	
	2. Adjustment to include PSC Assessment. (Harrison)		-\$379	
S-44	Regulatory Commission Expense (Sec of State Bus L	928.400		\$3
	To annualize business license. (Harrison)	0201400	\$3	ų.
S-45	Depreciation			\$14,052
	1. To Annualize Depreciation		\$14,802	
	2. CIAC depreciation off set. (Patterson)		-\$750	

Accounting Schedule:09-1 Sponsor: Harrison Page: 4 of 5

A Evnance Adi	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Expense Adj Number	Adjustment Description	Account Number	Adjustment Amount	Total
Number	Aujustilient Description	Number	Amount	Adjustment
S-49	SS & Medicare - CSWR 17.01%	408.120		-\$374
	To adjust for Staff's annualized amount for social security and medicare tax. (Harrison)		-\$374	
S-50	Unemployment Tax - CSWR 17.01%	408.140		\$136
	1. To adjust for Staff's annualized amount for unemployment tax. (Harrison)		\$136	
S-51	Property Tax	408.160		-\$212
	1. To eliminate late fees. (Harrison)		-\$212	
	Total Expense Adjustments			\$16,318

Exhibit No.: 1

Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff

Case No: SR-2016-0202

Date Prepared: September 27, 2016



MISSOURI PUBLIC SERVICE COMMISSION COMMISSION STAFF DIVISION STAFF ACCOUNTING SCHEDULES

RACCOON CREEK - (VILLAGES)

CASE NO. SR-2016-0202

Jefferson City, Missouri September 2016

	A	<u>B</u>		<u>C</u>	D	<u>E</u>	<u>F</u>
	<u>.</u>	Account		_	_	_	
Line Number	Description	Number (Optional)		Staff Annualized	Customer Charge	Commodity	Percentage Rate
	•	(оригин)			on go		12002
Rev-1 Rev-2	ANNUALIZED REVENUES Annualized Rate Revenues		(1)	\$73,821			
Rev-3	Miscellaneous Revenues		(1)	\$0			
Rev-4	TOTAL ANNUALIZED REVENUES		(-,	\$73,821			
			-				
1	OPERATIONS EXPENSES		(2)				
2	Chemicals (Treatment and Disposal Exp)	741.000	ι_,	\$0	\$0	\$0	0.00%
3	Treatment and Labor	742.000		\$31,000	\$0	\$31,000	0.00%
4	Fuel & Power for Sewage Treatment and	743.000		\$3,250	\$0	\$3,250	0.00%
5	Pumping TOTAL OPERATIONS EXPENSE		-	\$34,250	\$0	\$34,250	
				* • •,=• •	**	4 0 3,=00	
6	MAINTENANCE EXPENSES						
7	Sewer Maintenance Collection - Maint of Service to Customers	713.000		\$96	\$0	\$96	0.00%
8	Misc. Maintenance Expense	744.000		\$0	\$0	\$0	0.00%
9	Maintenance of Treatment & Disposal Plant	752.000	_	\$1,710	\$0	\$1,710	0.00%
10	TOTAL MAINTENANCE EXPENSE			\$1,806	\$0	\$1,806	
11	CUSTOMER ACCOUNT EXPENSE						
12	Customer Records & Collection Expense (Billing	903.100		\$7,252	\$0	\$7,252	0.00%
	& Collections)						
13	Customer Records & Collection Expense (Office Supplies & Postage)	903.200		\$677	\$0	\$677	0.00%
14	Customer Records & Collection Expense (Bank	903.280		\$2,449	\$0	\$2,449	0.00%
	Fees)			4 =, : : :	**	4 –, 1 1 2	
15	Uncollectible Accounts	904.000		\$831	\$0	\$831	0.00%
16	Customer Service & Information Expense (web page) - CSWR 17.01%	907.000		\$39	\$0	\$39	0.00%
17	TOTAL CUSTOMER ACCOUNT EXPENSE		-	\$11,248	\$0	\$11,248	
						, ,	
18	ADMINISTRATIVE & GENERAL EXPENSES	000 000		€07.47 €	to.	£07.470	0.000/
19	Administrative and General Salaries - CSWR 14%	920.000		\$27,176	\$0	\$27,176	0.00%
20	Office Supplies & Other Expenses (Meals,	921.110		\$994	\$0	\$994	0.00%
	Travel, Indidental Expense) - CSWR 17.01%						
21	Office Supplies & Other Expenses (Communication Service) - CSWR 17.01%	921.500		\$427	\$0	\$427	0.00%
22	Office Supplies & Other Expenses (Office	921.800		\$604	\$0	\$604	0.00%
23	Outside Services Employed (Bank Fees)	923.100		\$20	\$0	\$20	0.00%
24	Outside Services Employed (Attorneys/Legal	923.400		\$4,396	\$0	\$4,396	0.00%
25	Fees) Outside Services Employed (Attorneys/Legal	923.400		\$155	\$0	\$155	0.00%
23	Fees) - CSWR 17.01%	923.400		\$133	φ0	\$133	0.00 /6
26	Outside Services Employed	923.500		\$30	\$0	\$30	0.00%
07	(Accountants/Auditors) - CSWR 17.01%	000 000		£4 007	to.	£4.007	0.000/
27	Outside Services Employed (Management Consultants) - CSWR 17.01%	923.600		\$1,097	\$0	\$1,097	0.00%
28	Outside Services Employed (Payroll Fees) -	923.800		\$125	\$0	\$125	0.00%
20	CSWR 17.01%	000 000		COE4	to.	COE4	0.000/
29	Outside Services Employed (IT) - CSWR 17.01%	923.900		\$251	\$0	\$251	0.00%
30	Property Insurance (Environmental)	924.200		\$8,085	\$0	\$8,085	0.00%
31	Property Insurance (Workers' Comp) - CSWR	924.300		\$140	\$0	\$140	0.00%
••	17.01%			440.00=	•	* * * * * * * * * * * * * * * * * * *	
32	Property Insurance (Commercial)	924.400		\$10,297	\$0 \$0	\$10,297	0.00%
33	Employee Pension & Benefits (Keyman) - CSWR 17.01%	926.100		\$0	\$0	\$0	0.00%
34	Employee Pension & Benefits (United	926.200		\$4,964	\$0	\$4,964	0.00%
	Healthcare) - CSWR 17.01%	000 000		***	.	***	
35	Employee Pension & Benefits (401k) - CSWR 17.01%	926.300		\$815	\$0	\$815	0.00%
	11.01/0			I			

Accounting Schedule:01 Sponsor: Harrison Page: 1 of 2

	<u>A</u>	<u>B</u>		<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>
Lina		Account		C+-#	C		Danasatana
Line Number	Description	Number (Optional)		Staff Annualized	Customer Charge	Commodity	Percentage Rate
36	Employee Pension & Benefits	926.400		\$2,081	\$0	\$2,081	0.00%
30	(Life/STD/LTD/AD&D) - CSWR 17.01%	920.400		\$2,001	φυ	φ 2 ,001	0.00 /6
37	Misc. General Expense 930.200			\$28	\$0	\$28	0.00%
38	Rents - CSWR 17.01%	931.000		\$7,794	\$0	\$7,794	0.00%
39	TOTAL ADMINISTRATIVE AND GENERAL		_	\$69,479	\$0	\$69,479	
40	OTHER OPERATING EXPENSES						
41	Amortization Expense (Account 301 - Organication)	408.000		\$2,133	\$0	\$2,133	0.00%
42	Amortization Expense (Account 303 - Misc.	408.000		\$3,794	\$0	\$3,794	0.00%
	Intangible Plant)	400.000		ψο,	Q 0	ψο,ι σ-ι	0.0070
43	Regulatory Commission Expense (DNR)	928.100		\$1,000	\$0	\$1,000	0.00%
44	Regulatory Commission Expense (PSC)	928.200		\$649	\$0	\$649	0.00%
45	Regulatory Commission Expense (Sec of State	928.400		\$20	\$0	\$20	0.00%
	Bus License) - CSWR 17.01%						
46	Depreciation		-	\$29,494	\$0	\$29,494	0.00%
47	TOTAL OTHER OPERATING EXPENSES			\$37,090	\$0	\$37,090	
48	TAXES OTHER THAN INCOME						
49	Federal and State Income Taxes	408.100		\$0	\$0	\$0	0.00%
50	SS & Medicare - CSWR 17.01%	408.120		\$2,079	\$0	\$2,079	0.00%
51	Unemployment Tax - CSWR 17.01%	408.140		\$644	\$0	\$644	0.00%
52	Property Tax	408.160	-	\$184	\$0	\$184	0.00%
53	TOTAL TAXES OTHER THAN INCOME			\$2,907	\$0	\$2,907	
54	TOTAL OPERATING EXPENSES		-	\$156,780	\$0	\$156,780	
55	Interest Expense		(3)	\$68,984	\$0	\$68,984	0.00%
56	Return on Equity		(3)	\$19,959	\$0	\$19,959	0.00%
30	Return on Equity		(3)	Ψ13,333	ΨΟ	Ψ13,333	0.0076
57	Income Taxes		(3)	\$4,970	\$0	\$4,970	0.00%
58	TOTAL INTEREST RETURN & TAXES		-	\$93,913	\$0	\$93,913	
59	TOTAL COST OF SERVICE			\$250,693	\$0	\$250,693	
60	Less: Miscellaneous Revenues			\$0	\$0	\$0	0.00%
-			-	7.	**		
61	COST TO RECOVER IN RATES		-	\$250,693	\$0	\$250,693	
62	INCREMENTAL INCREASE IN RATE REVENUES		=	\$176,872			
63	PERCENTAGE OF INCREASE		-	239.60%			
64	REQUESTED INCREASE IN REVENUES			\$277,488			

⁽¹⁾ From Revenue Schedule(2) From Expense Schedule(3) From PreTax Rate of Return Schedule, Rate Base & Return Schedule

Raccoon Creek - (Villages) Case No. SR-2016-0202 Test Year Ending 12-31-2015 Updated through 3-31-2016

Rate Base Required Return on Investment Schedule - Sewer

Line Number	<u>A</u> Rate Base Description	B Dollar Amount
1	Plant In Service	\$934,068 From Plant Schedule
2	Less Accumulated Depreciation Reserve	\$160,172 From Depreciation Reserve Schedule
3	Net Plant In Service	\$773,896
4	Other Rate Base Items:	\$0
	Contribution in Aid of Construction Amortization (positive or zero)	\$57,931
	Prepayment (Workers Comp)	\$97
	Contribution in Aid of Construction (negative or zero)	-\$174,932
5	Total Rate Base	\$656,992
6	Total Weighted Rate of Return Including Income Tax	14.29% From PreTax Return & Taxes Schedule
7	Required Return & Income Tax	\$93,914

Raccoon Creek - (Villages) Case No. SR-2016-0202 Test Year Ending 12-31-2015 Updated through 3-31-2016 Rate of Return Including Income Tax - Sewer

		Α	В	formulas
1	State Income Tax Rate Statutory / Effective	6.25% (2)	5.81%	(1 - (B2 x .5)) x A1
2	Federal Income Tax Rate Statutory / Effective	15.00% (1) & (2)	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 Capital Structure Schedule
6	Weighted Rate of Return on Equity Including Income Tax		3.79%	B4 x B5
7	Recommended Weighted Rate of Return on Debt - Long-Term and Short-Term	_	10.50%	From Capital Structure Schedule
8	Total Weighted Rate of Return Including Income Tax	<u> </u>	14.29%	B6+B7
		To Rate	e Base Sched	ule
(1)	If Sub-Chapter S Corporation, Enter Y: N	Equity Income Poquired	\$22.491	

Equity Income Required

\$23,481

& Preliminary Federal Tax

Tax Rate Table

Net Incor	ne Range			
Start	End	Tax Rate	Amount in Range	Tax on Range
\$0	\$50,000	15.00%	\$23,481	\$3,522
\$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
			\$23,481	\$3,522
			Consolidated Tax Rate:	
			Average Tax Rate:	0.15

Raccoon Creek - (Villages) Case No. SR-2016-0202 Test Year Ending 12-31-2015 Updated through 3-31-2016 Capital Structure Schedule - Sewer

	<u>A</u>	<u>B</u>	<u>C</u> Percentage	<u>D</u>	Ē	
			of Total	Embedded	Weighted	
Line		Dollar	Capital	Cost of	Cost of	
Number	Description	Amount	Structure	Capital	Capital	
1	Common Stock	\$410,929	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	\$1,232,788	75.00%	14.00%	10.500%	
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	\$1,643,717	100.00%		13.538%	

To PreTax Return Rate Schedule

Number (O) 1 2 30 3 30 4 30 5	301.000 302.000 303.000 310.000 351.000 352.100 352.200	INTANGIBLE PLANT Organization Franchises Miscellaneous Intangible Plant TOTAL INTANGIBLE PLANT SOURCE OF SUPPLY PLANT Land & Land Rights TOTAL SOURCE OF SUPPLY PLANT COLLECTION PLANT Structures and Improvements Collection Sewers - Force	\$21,331 \$0 \$75,875 \$97,206	Adjustment Number	Adjustments \$0 \$0	100.00% 100.00% 100.00%	\$21,331 \$0 \$75,875 \$97,206
1 2 3(3 3(4 3(5 5)	301.000 302.000 303.000 310.000 351.000 352.100	INTANGIBLE PLANT Organization Franchises Miscellaneous Intangible Plant TOTAL INTANGIBLE PLANT SOURCE OF SUPPLY PLANT Land & Land Rights TOTAL SOURCE OF SUPPLY PLANT COLLECTION PLANT Structures and Improvements	\$21,331 \$0 \$75,875 \$97,206	Number	\$0	100.00% 100.00% 100.00%	\$21,331 \$0 \$75,875 \$97,206
2 3(3 3(4 3(5 5) 6 7 3' 8	302.000 303.000 310.000 351.000 352.100	Organization Franchises Miscellaneous Intangible Plant TOTAL INTANGIBLE PLANT SOURCE OF SUPPLY PLANT Land & Land Rights TOTAL SOURCE OF SUPPLY PLANT COLLECTION PLANT Structures and Improvements	\$0 \$75,875 \$97,206 \$0 \$0			100.00% 100.00%	\$0 \$75,875 \$97,206
2 30 3 30 4 30 5 6 7 37 8	302.000 303.000 310.000 351.000 352.100	Organization Franchises Miscellaneous Intangible Plant TOTAL INTANGIBLE PLANT SOURCE OF SUPPLY PLANT Land & Land Rights TOTAL SOURCE OF SUPPLY PLANT COLLECTION PLANT Structures and Improvements	\$0 \$75,875 \$97,206 \$0 \$0			100.00% 100.00%	\$0 \$75,875 \$97,206
3 3(4 36) 5 5 6 7 3'8	302.000 303.000 310.000 351.000 352.100	Franchises Miscellaneous Intangible Plant TOTAL INTANGIBLE PLANT SOURCE OF SUPPLY PLANT Land & Land Rights TOTAL SOURCE OF SUPPLY PLANT COLLECTION PLANT Structures and Improvements	\$0 \$75,875 \$97,206 \$0 \$0			100.00% 100.00%	\$0 \$75,875 \$97,206
4 30 5 6 7 3' 8	303.000 310.000 351.000 352.100	Miscellaneous Intangible Plant TOTAL INTANGIBLE PLANT SOURCE OF SUPPLY PLANT Land & Land Rights TOTAL SOURCE OF SUPPLY PLANT COLLECTION PLANT Structures and Improvements	\$75,875 \$97,206 \$0 \$0			100.00%	\$75,875 \$97,206
5 6 7 8	310.000 351.000 352.100	TOTAL INTANGIBLE PLANT SOURCE OF SUPPLY PLANT Land & Land Rights TOTAL SOURCE OF SUPPLY PLANT COLLECTION PLANT Structures and Improvements	\$97,206 \$0 \$0				\$97,206 \$0
6 7 8	351.000 352.100	SOURCE OF SUPPLY PLANT Land & Land Rights TOTAL SOURCE OF SUPPLY PLANT COLLECTION PLANT Structures and Improvements	<u>\$0</u> \$0			100.00%	\$0
7 3 ⁻ 8	351.000 352.100	Land & Land Rights TOTAL SOURCE OF SUPPLY PLANT COLLECTION PLANT Structures and Improvements	\$0		\$0	100.00%	
8	351.000 352.100	TOTAL SOURCE OF SUPPLY PLANT COLLECTION PLANT Structures and Improvements	\$0		\$0	100.00%	
	352.100	COLLECTION PLANT Structures and Improvements	·		\$0		\$0
9	352.100	Structures and Improvements	¢o.				* -
9	352.100	Structures and Improvements	¢0				
10 3	352.100					100.00%	\$0
-			\$10,432	P-11	\$0	100.00%	\$10,432
		Collection Sewers - Gravity	\$173,898	P-12	\$0	100.00%	\$173,898
	354.000	Services to Customers	\$24,856		40	100.00%	\$24,856
14		TOTAL COLLECTION PLANT	\$209,186		\$0	100.0070	\$209,186
45		PUMPING PLANT					
15 16 36	362.000		¢11061			100.00%	\$14,861
	363.000	Receiving Wells and Pump Pits Electric Pumping Equipment	\$14,861 \$6,379	P-17	\$0	100.00%	\$6,379
18	503.000	TOTAL PUMPING PLANT	\$21,240	F-17	\$0	100.00 /6	\$21,240
10		TOTAL FORM MIGH LANT	ΨZ 1,Z40		ΨΟ		Ψ21,240
19		TREATMENT & DISPOSAL PLANT					
	370.000	Land and Land Rights	\$40,369			100.00%	\$40,369
_	371.000	Structures and Improvements	\$16,619	P-21	\$0	100.00%	\$16,619
	372.000	Treatment and Disposal Equipment	\$416,619	P-22	\$0	100.00%	\$416,619
-	372.100	Oxidation Lagoon	\$120,122			100.00%	\$120,122
_	373.000	Plant Sewers	\$0	P-24	\$0	100.00%	\$0
-	374.000	Outfall Sewer Lines	\$0	P-25	\$0	100.00%	\$0
26		TOTAL TREATEMENT & DISPOSAL PLANT	\$593,729		\$0		\$593,729
27		GENERAL PLANT					
28 39	391.000	Office Furniture & Equipment - CSWR 17.01%	\$2,352	P-28	\$0	100.00%	\$2,352
29 39	391.100	Office Computer Equipment & Software -	\$4,875	P-29	\$0	100.00%	\$4,875
30 39	393.000	CSWR 17.01% Stores Equipment	\$0			100.00%	\$0
	394.000	Tools, Shop, and Garage Equipment	\$0 \$0			100.00%	\$0 \$0
	394.000 397.000	Communication Equipment	\$5,480	P-32	\$0	100.00%	\$5,480
33	,	TOTAL GENERAL PLANT	\$12,707	1-52	\$0	100.00 /0	\$12,707
34		TOTAL PLANT IN SERVICE	\$934,068		<u>\$0</u>		\$934,068

To Rate Base & Depreciation Schedules

Accounting Schedule:05 Sponsor: Young/Patterson Page: 1 of 1

Line	<u>A</u> Account	<u>B</u>	<u>C</u> Adjusted	<u>D</u> Depreciation	<u>E</u> Depreciation	<u>F</u> Average	<u>G</u> Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
rumbor	Tunibo.	· ····································	<u> </u>	Huto	ZAPONOS	2.110	Juliugo
1		INTANGIBLE PLANT					
2	301.000	Organization	\$21,331	0.00%	\$0	0	0.00%
3	302.000	Franchises	\$0	0.00%	\$0	0	0.00%
4	303.000	Miscellaneous Intangible Plant	\$75,875	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$97,206		\$0		
6		SOURCE OF SUPPLY PLANT					
7	310.000	Land & Land Rights	\$0	0.00%	<u>\$0</u>	0	0.00%
8		TOTAL SOURCE OF SUPPLY PLANT	\$0		\$0		
9		COLLECTION PLANT					
10	351.000	Structures and Improvements	\$0	0.00%	\$0	28	0.00%
11	352.100	Collection Sewers - Force	\$10,432	2.00%	\$209	50	0.00%
12	352.200	Collection Sewers - Gravity	\$173,898	2.00%	\$3,478	50	0.00%
13	354.000	Services to Customers	\$24,856	2.00%	\$497	50	0.00%
14		TOTAL COLLECTION PLANT	\$209,186		\$4,184		
15		PUMPING PLANT					
16	362.000	Receiving Wells and Pump Pits	\$14,861	4.00%	\$594	0	0.00%
17	363.000	Electric Pumping Equipment	\$6,379	10.00%	\$638	10	0.00%
18		TOTAL PUMPING PLANT	\$21,240		\$1,232		
19		TREATMENT & DISPOSAL PLANT					
20	370.000	Land and Land Rights	\$40,369	0.00%	\$0	0	0.00%
21	371.000	Structures and Improvements	\$16,619	3.70%	\$615	30	-10.00%
22	372.000	Treatment and Disposal Equipment	\$416,619	5.00%	\$20,831	22	-10.00%
23	372.100	Oxidation Lagoon	\$120,122	4.60%	\$5,526	40	-60.00%
24	373.000	Plant Sewers	\$0	2.50%	\$0	40	0.00%
25	374.000	Outfall Sewer Lines	\$0	2.00%	\$0	50	0.00%
26		TOTAL TREATEMENT & DISPOSAL PLANT	\$593,729		\$26,972		
27		GENERAL PLANT					
28	391.000	Office Furniture & Equipment - CSWR 17.01%	\$2,352	5.00%	\$118	20	0.00%
29	391.100	Office Computer Equipment & Software - CSWR 17.01%	\$4,875	14.30%	\$697	7	0.00%
30	393.000	Stores Equipment	\$0	4.00%	\$0	25	0.00%
31	394.000	Tools, Shop, and Garage Equipment	\$0 \$0	5.00%	\$0 \$0	0	0.00%
32	397.000	Communication Equipment	\$5,480	6.70%	\$367	15	0.00%
33	33000	TOTAL GENERAL PLANT	\$12,707	0.1 0 /0	\$1,182	.0	0.0070
34		Total Depreciation	\$934,068		\$33,570		
0.		. C.a. 2 Cp. Columbii	\$55.1,000		400,010		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Raccoon Creek - (Villages) Case No. SR-2016-0202 Test Year Ending 12-31-2015 Updated through 3-31-2016 Accumulated Depreciation Reserve - Sewer

	A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u> </u>	<u>G</u>
Line Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjustment Number	Adjustments	Jurisdictional Allocation	Adjusted Jurisdictional
Nullibei	Number	Depreciation Reserve Description	IVESCI VE	Number	Aujustilielits	Allocation	Julisuictional
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0			100.00%	\$0
3	302.000	Franchises	\$0			100.00%	\$0
4	303.000	Miscellaneous Intangible Plant	\$0			100.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$0		\$0		\$0
6		SOURCE OF SUPPLY PLANT					
7	310.000	Land & Land Rights	\$0			100.00%	\$0
8		TOTAL SOURCE OF SUPPLY PLANT	\$0		\$0		\$0
9		COLLECTION PLANT					
10	351.000	Structures and Improvements	\$0			100.00%	\$0
11	352.100	Collection Sewers - Force	\$2,017	R-11	\$0	100.00%	\$2.017
12	352.200	Collection Sewers - Gravity	\$74,341	R-12	\$0	100.00%	\$74,341
13	354.000	Services to Customers	\$10,794	R-13	\$0	100.00%	\$10,794
14		TOTAL COLLECTION PLANT	\$87,152		\$0		\$87,152
15		PUMPING PLANT					
16	362.000	Receiving Wells and Pump Pits	\$38			100.00%	\$38
17	363.000	Electric Pumping Equipment	\$16	R-17	\$0	100.00%	\$16
18	000.000	TOTAL PUMPING PLANT	\$54		\$0	10010070	\$54
40		TREATMENT & DISPOSAL DI ANT					
19 20	370.000	TREATMENT & DISPOSAL PLANT	\$0			100.00%	\$0
20 21	370.000 371.000	Land and Land Rights Structures and Improvements	\$0 \$64	R-21	\$0	100.00%	\$0 \$64
21	371.000	Treatment and Disposal Equipment	\$2,664	R-21 R-22	\$0 \$0	100.00%	\$2,664
23	372.000	Oxidation Lagoon	\$69,580	R-22 R-23	\$0 \$0	100.00%	\$69,580
23 24	372.100	Plant Sewers	\$09,580 \$0	R-23 R-24	\$0 \$0	100.00%	\$09,380 \$0
25	374.000	Outfall Sewer Lines	\$0	R-25	\$0 \$0	100.00%	\$0
26	014.000	TOTAL TREATEMENT & DISPOSAL PLANT	\$72,308	1. 20	\$0	100.0070	\$72,308
27		CENEDAL DI ANT					
27 28	391.000	GENERAL PLANT Office Furniture & Equipment - CSWR 17.01%	\$88	R-28	\$0	100.00%	\$88
26 29	391.000	Office Computer Equipment & Software -	\$66 \$523	R-26 R-29	\$0 \$0	100.00%	\$60 \$523
23	391.100	CSWR 17.01%	φ5∠3	N-23	φU	100.00%	დ ე∠ე
30	393.000	Stores Equipment	\$0	R-30	\$0	100.00%	\$0
31	394.000	Tools, Shop, and Garage Equipment	\$0			100.00%	\$0
32	397.000	Communication Equipment	\$47	R-32	\$0	100.00%	\$47
33		TOTAL GENERAL PLANT	\$658		\$0		\$658
34		TOTAL DEPRECIATION RESERVE	\$160,172		\$0		\$160,172
							•

To Rate Base Schedule

Accounting Schedule:07 Sponsor: Young/Patterson Page: 1 of 1

	<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>	<u>F</u>	<u>G</u>
	Account		Company/				
Line	Number		Test Year	Adjustment	Jurisdictional	Jurisdictional	Adjusted
Number	(Optional)	Revenue Description	Amount	Number	Adjustments	Allocation	Jurisdictional
Rev-1		ANNUALIZED REVENUES					
Rev-2		Annualized Rate Revenues	\$66,919	Rev-2	\$6,902	100.00%	\$73,821
Rev-3		Miscellaneous Revenues	\$0	Rev-3	\$0	100.00%	\$0
Rev-4		TOTAL ANNUALIZED REVENUES	\$66.919		\$6.902		\$73.821

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Revenue Adj		Account	Adjustment	Total
Number	Adjustment Description	Number	Amount	Adjustment
Rev-2	Annualized Rate Revenues			\$6,902
	1. To Annualize Rate Revenues		\$6,902	
Rev-3	Miscellaneous Revenues			\$0
	1. To Annualize Miscellaneous Revenues		\$0	
	Total Revenue Adjustments			\$6,902

		Residential 5/8"		Apartm 5/8	
Line Number	<u>A</u> Description	B Amount	<u>C</u> Amount	<u>D</u> Amount	<u>E</u> Amount
1	Customer Charge Revenues:				
2	Customer Number	262		0	
3	Bills Per Year	12		0	
4	Customer Bills Per year	3,144		0	
5	Current Customer Charge	\$23.48		\$0.00	
6	Annualized Customer Charge Revenues		\$73,821		\$0
7	Commodity Charge Revenues:				
8	Total Gallons Sold	0		0	
9	Less: Base Gallons Included In Customer Charge	0		0	
10	Commodity Gallons	0		0	
11	Block 1, Commodity Gallons per Block	0		0	
12	Block 1, Number of Commodity Gallons per Unit	0		0	
13	Block 1, Commodity Billing Units	0.00		0.00	
14	Block 1, Existing Commodity Charge	\$0.00		\$0.00	
15	Block 1, Annualized Commodity Charge Rev.		\$0		\$0
16	Total Annualized Sewer Rate Revenues	1	\$73,821	· _	\$0

Commodity Billing Units are based on the number of commodity gallons applicable to each block, divided by the tariff usage rate gallons (e.g. for tariff rate of \$2.50 per 1,000 gallons of usage, the commodity gallons for that rate would be divided by 1,000 to arrive at the number of commodity billing units

		Comme 5/8		Tot	al
Line	A	<u>F</u>	<u>G</u>	<u>H</u>	1
Number	_	Amount	Amount	Amount	Amount
	•				
1	Customer Charge Revenues:				
2	Customer Number	0		262	
3	Bills Per Year	0		202	
		0		2444	
4	Customer Bills Per year	0		3,144	
5	Current Customer Charge	\$0.00			
6	Annualized Customer Charge Revenues		\$0		\$73,821
l _					
7	Commodity Charge Revenues:				
8	Total Gallons Sold	0		0	
9	Less: Base Gallons Included In Customer Charge	0		0	
10	Commodity Gallons	0		0	
11	Block 1, Commodity Gallons per Block	0			
''	Block 1, Colliniouity Gallotis per Block				
12	Block 1, Number of Commodity Gallons per Unit	0			
	, ,				
13	Block 1, Commodity Billing Units	0.00			
14	Block 1, Existing Commodity Charge	\$0.00			
15	Block 1, Annualized Commodity Charge Rev.		\$0		\$0
13	block I, Alliualized Colliniously Charge Rev.		\$ 0		\$0
16	Total Annualized Sewer Rate Revenues	_	\$0	<u>-</u>	\$73,821

Commodity Billing Units are based on the number of commodity gallons applicable to each block, divided by the tariff usage rate gallons (e.g. for tariff rate of \$2.50 per 1,000 gallons of usage, the commodity gallons for that rate would be divided by 1,000 to arrive at the number of commodity billing units

Raccoon Creek - (Villages) Case No. SR-2016-0202 Test Year Ending 12-31-2015 Updated through 3-31-2016 Miscellaneous Revenues Feeder - Sewer

Line	A	<u>B</u>
Number	Description	Amount
1	Description of Miscellaneous Revenue Item1	\$0
2	Description of Miscellaneous Revenue Item2	\$0
3	Total Miscellaneous Revenues	\$0

Lina	A		<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
	Account		Company/				
Line	Number	· · ·	Test Year	Adjustment	A 11	Jurisdictional	Adjusted
Number	(Optional)	Expense Description	Amount	Number	Adjustments	Allocation	Jurisdictional
1		OPERATIONS EXPENSES					
2	741.000	Chemicals (Treatment and Disposal Exp)	\$0	S-2	\$0	100.00%	\$0
3	742.000	Treatment and Labor	\$31,000	S-3	\$0	100.00%	\$31,000
4	743.000	Fuel & Power for Sewage Treatment and Pumping	\$13,556	S-4	-\$10,306	100.00%	\$3,250
5		TOTAL OPERATIONS EXPENSE	\$44,556		-\$10,306		\$34,250
6		MAINTENANCE EXPENSES					
7	713.000	Sewer Maintenance Collection - Maint of Service	\$61	S-7	\$35	100.00%	\$96
		to Customers					
8	744.000	Misc. Maintenance Expense	\$0	S-8	\$0	100.00%	\$0
9	752.000	Maintenance of Treatment & Disposal Plant	\$5,217	S-9	-\$3,507	100.00%	\$1,710
10		TOTAL MAINTENANCE EXPENSE	\$5,278		-\$3,472		\$1,806
11		CUSTOMER ACCOUNT EXPENSE					
12	903.100	Customer Records & Collection Expense (Billing	\$7,372	S-12	-\$120	100.00%	\$7,252
12	903.100	& Collections)	Ψ1,512	3-12	-\$12U	100.00 /6	\$1,232
13	903.200	Customer Records & Collection Expense (Office	\$228	S-13	\$449	100.00%	\$677
	000.200	Supplies & Postage)	4 0	0.0	V	100.0070	****
14	903.280	Customer Records & Collection Expense (Bank	\$3,396	S-14	-\$947	100.00%	\$2,449
		Fees)	, ,				. ,
15	904.000	Uncollectible Accounts	\$2,077	S-15	-\$1,246	100.00%	\$831
16	907.000	Customer Service & Information Expense (web	\$15	S-16	\$24	100.00%	\$39
		page) - CSWR 17.01%					
17		TOTAL CUSTOMER ACCOUNT EXPENSE	\$13,088		-\$1,840		\$11,248
40		ADMINISTRATIVE & SENERAL EVENIORS					
18 19	920.000	ADMINISTRATIVE & GENERAL EXPENSES Administrative and General Salaries - CSWR 14%	¢42.022	S-19	¢42 244	100.00%	¢27.476
19	920.000	Administrative and General Salaries - CSWR 14%	\$13,932	3-19	\$13,244	100.00%	\$27,176
20	921.110	Office Supplies & Other Expenses (Meals, Travel,	\$3,007	S-20	-\$2,013	100.00%	\$994
20	321.110	Indidental Expense) - CSWR 17.01%	ψ5,007	0-20	-ψ2,013	100.0070	Ψ334
21	921.500	Office Supplies & Other Expenses	\$481	S-21	-\$54	100.00%	\$427
		(Communication Service) - CSWR 17.01%	•	-	• •		,
22	921.800	Office Supplies & Other Expenses (Office	\$512	S-22	\$92	100.00%	\$604
		Supplies & Expenses) - CSWR 17.01%					
23	923.100	Outside Services Employed (Bank Fees)	\$176	S-23	-\$156	100.00%	\$20
24	923.400	Outside Services Employed (Attorneys/Legal	\$104	S-24	\$4,292	100.00%	\$4,396
		Fees)					
25	923.400	Outside Services Employed (Attorneys/Legal	\$0	S-25	\$155	100.00%	\$155
26	022 500	Fees) - CSWR 17.01%	\$6 E46	6.26	¢c 40c	400.000/	¢20
26	923.500	Outside Services Employed (Accountants/Auditors) - CSWR 17.01%	\$6,516	S-26	-\$6,486	100.00%	\$30
27	923.600	Outside Services Employed (Management	\$2,632	S-27	-\$1,535	100.00%	\$1,097
21	323.000	Consultants) - CSWR 17.01%	Ψ2,032	0-21	-ψ1,555	100.0070	Ψ1,037
28	923.800	Outside Services Employed (Payroll Fees) -	\$131	S-28	-\$6	100.00%	\$125
		CSWR 17.01%	•		• •		,
29	923.900	Outside Services Employed (IT) - CSWR 17.01%	\$363	S-29	-\$112	100.00%	\$251
30	924.200	Property Insurance (Environmental)	\$20,960	S-30	-\$12,875	100.00%	\$8,085
31	924.300	Property Insurance (Workers' Comp) - CSWR	\$60	S-31	\$80	100.00%	\$140
		17.01%					
32	924.400	Property Insurance (Commercial)	\$0	S-32	\$10,297	100.00%	\$10,297
33	926.100	Employee Pension & Benefits (Keyman) - CSWR	\$0			100.00%	\$0
24	026 200	17.01% Employee Pension & Benefits (United Healthcare)	¢2 060	6.24	¢4 404	400.000/	¢4.064
34	926.200	- CSWR 17.01%	\$3,860	S-34	\$1,104	100.00%	\$4,964
35	926.300	Employee Pension & Benefits (401k) - CSWR	\$2,022	S-35	-\$1,207	100.00%	\$815
55	525.500	17.01%	Ψ2,022	5 55	-ψ1,207	100.00 /0	ΨΟΙΟ
36	926.400	Employee Pension & Benefits	\$447	S-36	\$1,634	100.00%	\$2,081
		(Life/STD/LTD/AD&D) - CSWR 17.01%	• •		* ,		, ,
			\$28			100.00%	\$28

Accounting Schedule:09 Sponsor: Harrison Page: 1 of 2

	<u>A</u> Account	<u>B</u>	<u>C</u> Company/	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Lina			Test Year	A al !: . a t		lumia di ati a mal	Adlinatad
Line	Number	Forman Description		Adjustment	A -15	Jurisdictional	Adjusted
Number	(Optional)	Expense Description	Amount	Number	Adjustments	Allocation	Jurisdictional
38	931.000	Rents - CSWR 17.01%	\$7,946	S-38	-\$152	100.00%	\$7,794
39		TOTAL ADMINISTRATIVE AND GENERAL	\$63,177		\$6,302		\$69,479
40		OTHER OPERATING EXPENSES					
41	408.000	Amortization Expense (Account 301 -	\$0	S-41	\$2,133	100.00%	\$2,133
		Organication)					
42	408.000	Amortization Expense (Account 303 - Misc.	\$0	S-42	\$3,794	100.00%	\$3,794
		Intangible Plant)					
43	928.100	Regulatory Commission Expense (DNR)	\$3,071	S-43	-\$2,071	100.00%	\$1,000
44	928.200	Regulatory Commission Expense (PSC)	\$2,175	S-44	-\$1,526	100.00%	\$649
45	928.400	Regulatory Commission Expense (Sec of State	\$10	S-45	\$10	100.00%	\$20
		Bus License) - CSWR 17.01%					
46		Depreciation	\$35,875	S-46	-\$6,381	100.00%	\$29,494
47		TOTAL OTHER OPERATING EXPENSES	\$41,131		-\$4,041		\$37,090
48		TAXES OTHER THAN INCOME					
49	408.100	Federal and State Income Taxes	\$0			100.00%	\$0
50	408.120	SS & Medicare - CSWR 17.01%	\$3,586	S-50	-\$1,507	100.00%	\$2,079
51	408.140	Unemployment Tax - CSWR 17.01%	\$97	S-51	\$547	100.00%	\$644
52	408.160	Property Tax	\$2,374	S-52	-\$2,190	100.00%	\$184
53		TOTAL TAXES OTHER THAN INCOME	\$6,057		-\$3,150		\$2,907
54		TOTAL OPERATING EXPENSES	\$173,287		-\$16,507		\$156,780

<u>A</u> Expense Adj	<u>B</u>	<u>C</u> Account	<u>D</u> Adjustment	<u>E</u> Total
Number	Adjustment Description	Number	Amount	Adjustment
S-2	Chemicals (Treatment and Disposal Exp)	741.000		\$0
	1. To annualize chemicals. (Harrison)		\$0	
S-3	Treatment and Labor	742.000		\$0
	To annualize treatment and labor expense. (Harrison)		\$0	
S-4	Fuel & Power for Sewage Treatment and Pumping	743.000		-\$10,306
	1. To annualize purchase power. (Harrison)		-\$10,306	
S-7	Sewer Maintenance Collection - Maint of Service to C	713.000		\$35
	To annualize maintenance of Collection Expense. (Harrison)		\$35	
S-8	Misc. Maintenance Expense	744.000		\$0
	1. To update Misc. Maintenance Expense (Harrison)		\$0	
S-9	Maintenance of Treatment & Disposal Plant	752.000		-\$3,507
	To annualize maintenance of disposal plant. (Harrison)		-\$3,507	
S-12	Customer Records & Collection Expense (Billing & C	903.100		-\$120
	1. To annualize customer bills. (Harrison)		-\$120	
S-13	Customer Records & Collection Expense (Office Sup	903.200		\$449
	To annualize office supplies and postage. (Harrison)		\$449	
S-14	Customer Records & Collection Expense (Bank Fees)	903.280		-\$947

Accounting Schedule:09-1 Sponsor: Harrison Page: 1 of 5

<u>A</u> Expense Adj	<u>B</u>	<u>C</u> Account	<u>D</u> Adjustment	<u>E</u> Total
Number	Adjustment Description	Number	Amount	Adjustment
	1. To annualize bank fees. (Harrison)		-\$947	
S-15	Uncollectible Accounts	904.000		-\$1,246
	1. To remove bad debt. (Harrison)		-\$1,246	
S-16	Customer Service & Information Expense (web page)	907.000		\$24
	1. To annualize web page expenses. (Harrison)		\$24	
S-19	Administrative and General Salaries - CSWR 14%	920.000		\$13,244
	1. To adjust test year payroll to relfect Staff's annualized payroll expense. (Harrison)		\$13,244	
S-20	Office Supplies & Other Expenses (Meals, Travel, Ind	921.110		-\$2,013
	Adjustments to annualize travel and meal expenses relating only to Hillcrest. (Harrison)		-\$2,013	
S-21	Office Supplies & Other Expenses (Communication S	921.500		-\$54
	1. To annualize communication expense. (Harrison)		-\$54	
S-22	Office Supplies & Other Expenses (Office Supplies &	921.800		\$92
	1. Adjustments to office supplies. (Harrison)		\$92	
S-23	Outside Services Employed (Bank Fees)	923.100		-\$156
	1. To annualize bank fees. (Harrison)		-\$156	
S-24	Outside Services Employed (Attorneys/Legal Fees)	923.400		\$4,292
	1. To annualize legal fees. (Harrison)		\$4,292	
S-25	Outside Services Employed (Attorneys/Legal Fees) -	923.400		\$155

Accounting Schedule:09-1 Sponsor: Harrison Page: 2 of 5

<u>A</u> Expense Adj	<u>B</u>	<u>C</u> Account	<u>D</u> Adjustment	<u>E</u> Total
Number	Adjustment Description	Number	Amount	Adjustment
	1. Adjustment to attorney/legal fees. (Harrison)		\$155	
S-26	Outside Services Employed (Accountants/Auditors) -	923.500		-\$6,486
	To annualize accountants/auditors expense. (Harrison)		-\$6,486	
S-27	Outside Services Employed (Management Consultant	923.600		-\$1,535
	Adjustment to management consultant fees. (Harrison)		-\$1,535	
S-28	Outside Services Employed (Payroll Fees) - CSWR 17	923.800		-\$6
	1. To annualize payroll fees. (Harrison)		-\$6	
S-29	Outside Services Employed (IT) - CSWR 17.01%	923.900		-\$112
	1. To annualize IT expenses. (Harrison)		-\$112	
S-30	Property Insurance (Environmental)	924.200		-\$12,875
	To annualize environmental insurance. (Harrison)		-\$12,875	. ,
S-31	Property Insurance (Workers' Comp) - CSWR 17.01%	924.300		\$80
	To annualize workerman comp insurance. (Harrison)		\$80	***
S-32	Property Insurance (Commercial)	924.400		\$10,297
	1. To annualize property insurance. (Harrison)		\$10,297	
S-34	Employee Pension & Benefits (United Healthcare) - C	926.200		\$1,104
	1. To annualize healthcare benefits. (Harrison)		\$1,104	

Accounting Schedule:09-1 Sponsor: Harrison Page: 3 of 5

<u>A</u> Evnance Adi	<u>B</u>	<u>C</u> Account	<u>D</u>	<u>E</u>
Expense Adj Number	Adjustment Description	Number	Adjustment Amount	Total Adjustment
S-35	Employee Pension & Benefits (401k) - CSWR 17.01%	926.300	Amount	-\$1,207
	1. To annualize 401K benefits. (Harrison)		-\$1,207	, , -
S-36	Employee Pension & Benefits (Life/STD/LTD/AD&D) -	926.400		\$1,634
	1. To annualize Life/STD/LTD/AD&D benefits. (Harrison)		\$1,634	
S-38	Rents - CSWR 17.01%	931.000		-\$152
	1. To annualize rent expense. (Harrison)		-\$152	
S-41	Amortization Expense (Account 301 - Organication)	408.000		\$2,133
	1. To amortize intangible plant assigned to Account 301 over a 10-year period. (M. Young)		\$2,133	
S-42	Amortization Expense (Account 303 - Misc. Intangible	408.000		\$3,794
	1. To amortize intangible plant assigned to Account 303 over a 20-year period. (M. Young)		\$3,794	. ,
S-43	Regulatory Commission Expense (DNR)	928.100		-\$2,071
	Adjustment to include DNR current fees. (Harrison)		-\$2,071	
S-44	Regulatory Commission Expense (PSC)	928.200		-\$1,526
	Adjustment to normalize rate case expense (Harrison)		\$0	
	2. Adjustment to include PSC Assessment. (Harrison)		-\$1,526	
S-45	Regulatory Commission Expense (Sec of State Bus L	928.400		\$10
	1. To annualize business license. (Harrison)		\$10	

Accounting Schedule:09-1 Sponsor: Harrison Page: 4 of 5

<u>A</u> Evnance Adi	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Expense Adj Number	Adjustment Description	Account Number	Adjustment Amount	Total
S-46	Depreciation	Nulliber	Amount	Adjustment -\$6,381
3-40	Depreciation			-\$0,301
	1. To Annualize Depreciation		-\$2,305	
	2. CIAC depreciation off set. (Harrison)		-\$4,076	
S-50	SS & Medicare - CSWR 17.01%	408.120		-\$1,507
	1. To adjust for Staff's annualized amount for social security and medicare tax. (Harrison)		-\$1,507	
S-51	Unemployment Tax - CSWR 17.01%	408.140		\$547
	1. To adjust for Staff's annualized amount for unemployment tax. (Harrison)		\$547	
S-52	Property Tax	408.160		-\$2,190
	1. To annualize property tax. (Harrison)		-\$2,190	
	Total Expense Adjustments			-\$16,507

Exhibit No.: 1

Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff

Case No: SR-2016-0202

Date Prepared: September 27, 2016



MISSOURI PUBLIC SERVICE COMMISSION COMMISSION STAFF DIVISION STAFF ACCOUNTING SCHEDULES

RACCOON CREEK - (WSS)

CASE NO. SR-2016-0202

Jefferson City, Missouri September 2016

		A	<u>B</u> Account		<u>C</u>	<u>D</u>	Ē	E
Rev-3		Description					Commodity	Percentage Rate
Rev-3	Pov-1	ANNUALIZED DEVENUES					-	
Miscellaneous Revenues				(1)	\$54.848			
OPERATIONS EXPENSES Chemicals (Treatment and Disposal Exp) 741.000 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Rev-3							
Chemicals (Treatment and Disposal Exp)	Rev-4	TOTAL ANNUALIZED REVENUES		-	\$56,003			
Chemicals (Treatment and Disposal Exp)	1	OPERATIONS EXPENSES		(2)				
Fuel & Power for Sewage Treatment and Pumping Pumping	2	Chemicals (Treatment and Disposal Exp)	741.000	• •	\$0	\$0	\$0	0.00%
Pumping								0.00%
MAINTENANCE EXPENSES 7	4		743.000	_	\$4,791	\$0	\$4,791	0.00%
7 Maintenance of Services to Customers 713.000 \$0 \$0 \$0 8 Misc, Maintenance Expense 744.000 \$0 \$0 \$0 9 Maintenance of Treatment & Disposal Plant 752.000 \$0 \$0 \$0 10 TOTAL MAINTENANCE EXPENSE \$0 \$0 \$0 \$0 11 CUSTOMER ACCOUNT EXPENSE \$0 \$4,789 \$0 \$4,789 2 Customer Records & Collection Expense (Office 903.200 \$446 \$0 \$446 Supplies & Postage \$0 \$1,617 \$0 \$1,617 \$0 \$1,617 6 Customer Geords & Collection Expense (Bank Postage) \$00,000 \$549 \$0 \$549 10 Cuclotletible Accounts \$90,000 \$559 \$0 \$549 10 Cuclotletible Accounts \$0 \$0.00 \$549 \$0 \$549 10 Cuclotletible Accounts \$0 \$0.00 \$549 \$0 \$549 10 Cuclotletible Accounts	5	TOTAL OPERATIONS EXPENSE			\$25,260	\$0	\$25,260	
8 Misc. Maintenance Expense 744.000 \$4.789 \$0 \$4.789 \$0 \$4.789 \$0 \$4.789 \$0 \$4.789 \$0 \$4.789 \$0 \$4.789 \$0 \$4.46 \$0 \$4.6 \$0 \$4.6 \$0 \$4.6 \$0 \$4.46 \$0 \$4.46 \$0 \$4.46 \$0 \$4.6 \$0 \$4.6 \$0 \$2.6 \$0 \$2.6 \$0 \$2.6 \$0 \$2.6 \$0 \$2.6 \$0 \$2.6 \$0 \$2.6 \$0								
Maintenance of Treatment & Disposal Plant 752.000 \$0 \$0 \$0 \$0 \$0 \$0 \$0								0.00%
TOTAL MAINTENANCE EXPENSE		-					•	0.00% 0.00%
12 Customer Records & Collection Expense (Billing & 903.100			752.000	=				0.00%
\$ Collections) 13 Customer Records & Collection Expense (Office Supplies & Postage) 14 Customer Records & Collection Expense (Bank Fees) 15 Uncollectible Accounts 904.000 \$49 \$0 \$1,617 Fees) 16 Customer Service & Information Expense (web 907.000 \$26 \$0 \$26 page) - CSWR 17.01% 17 TOTAL CUSTOMER ACCOUNT EXPENSE 18 ADMINISTRATIVE & GENERAL EXPENSES 19 Administrative and General Salaries - CSWR 920.000 \$17,945 \$0 \$7,427 \$17,01% 20 Office Supplies & Other Expenses (Meals, 921.110 \$655 \$0 \$656 Travel, Indidental Expense) - CSWR 17.01% 21 Office Supplies & Other Expenses (Meals, 921.100 \$656 \$0 \$656 Travel, Indidental Expenses (Communication Service) - CSWR 17.01% 22 Office Supplies & Other Expenses (Office 921.800 \$399 \$0 \$399 \$10 \$13 \$0 \$13 \$0 \$13 \$0 \$13 \$0 \$13 \$0 \$13 \$0 \$13 \$0 \$13 \$0 \$13 \$0 \$13 \$0 \$13 \$0 \$13 \$0 \$13 \$0 \$13 \$0 \$13 \$0 \$10 \$10 \$10 \$10 \$10 \$10 \$10 \$10 \$10		CUSTOMER ACCOUNT EXPENSE						
Supplies & Postage	12	· · · · · · · · · · · · · · · · · · ·	903.100		\$4,789	\$0	\$4,789	0.00%
14 Customer Records & Collection Expense (Bank Fees) 903.280 \$1,617 \$0 \$1,617 \$1 \$1 \$1 \$1 \$1 \$1 \$1	13	• •	903.200		\$446	\$0	\$446	0.00%
15	14	Customer Records & Collection Expense (Bank	903.280		\$1,617	\$0	\$1,617	0.00%
16	15	•	904.000		\$549	\$0	\$549	0.00%
TOTAL CUSTOMER ACCOUNT EXPENSE \$7,427 \$0 \$7,427 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		• •					•	0.00%
19	17			-	\$7,427	\$0	\$7,427	
19	18	ADMINISTRATIVE & GENERAL EXPENSES						
20		Administrative and General Salaries - CSWR	920.000		\$17,945	\$0	\$17,945	0.00%
21	20	Office Supplies & Other Expenses (Meals,	921.110		\$656	\$0	\$656	0.00%
22 Office Supplies & Other Expenses (Office 921.800 \$399 \$0 \$399 23 Outside Services Employed (Bank Fees) 923.100 \$13 \$0 \$13 24 Outside Services Employed (Attorneys/Legal Fees) 923.400 \$2,903 \$0 \$2,903 25 Outside Services Employed (Attorneys/Legal Fees) - CSWR 17.01% 923.500 \$20 \$0 \$20 26 Outside Services Employed (Management Accountants/Auditors) - CSWR 17.01% 923.600 \$724 \$0 \$724 27 Outside Services Employed (Management CSWR 17.01% 923.800 \$83 \$0 \$83 28 Outside Services Employed (Payroll Fees) - CSWR 17.01% 923.800 \$83 \$0 \$83 29 Outside Services Employed (IT) - CSWR 17.01% 923.900 \$166 \$0 \$166 30 Property Insurance (Environmental) 924.200 \$5,339 \$0 \$5,339 31 Property Insurance (Workers' Comp) - CSWR 924.300 \$92 \$0 \$92 32 Property Insurance (Commercial) 924.400 \$6,799 \$0 \$6,799 32 Employee	21	Office Supplies & Other Expenses	921.500		\$282	\$0	\$282	0.00%
23 Outside Services Employed (Bank Fees) 923.100 \$13 \$0 \$13 24 Outside Services Employed (Attorneys/Legal Fees) 923.400 \$2,903 \$0 \$2,903 5 Outside Services Employed (Attorneys/Legal Fees) - CSWR 17.01% 923.500 \$103 \$0 \$103 26 Outside Services Employed (Maccountants/Auditors) - CSWR 17.01% 923.500 \$20 \$0 \$20 27 Outside Services Employed (Management Consultants) - CSWR 17.01% 923.600 \$724 \$0 \$724 28 Outside Services Employed (Payroll Fees) - Services Employed (Payroll Fees) - Payroll Fees) - Payroll Fees 923.800 \$83 \$0 \$83 29 Outside Services Employed (IT) - CSWR 17.01% 923.900 \$166 \$0 \$166 30 Property Insurance (Environmental) 924.200 \$5,339 \$0 \$5,339 31 Property Insurance (Workers' Comp) - CSWR 924.300 \$92 \$0 \$92 17.01% 924.400 \$6,799 \$0 \$6,799 \$0 \$6,799 32 Employee Pension & Benefits (Keyman) - CSWR 926.100 \$0 \$0 \$0	00	• • • • • • • • • • • • • • • • • • • •	004.000		****	**	****	0.000/
24 Outside Services Employed (Attorneys/Legal Fees) 923.400 \$2,903 25 Outside Services Employed (Attorneys/Legal Fees) - CSWR 17.01% 923.400 \$103 \$0 \$103 26 Outside Services Employed (Accountants/Auditors) - CSWR 17.01% 923.500 \$20 \$0 \$20 27 Outside Services Employed (Management Consultants) - CSWR 17.01% 923.600 \$724 \$0 \$724 28 Outside Services Employed (Payroll Fees) - CSWR 17.01% 923.800 \$83 \$0 \$83 29 Outside Services Employed (IT) - CSWR 17.01% 923.900 \$166 \$0 \$166 30 Property Insurance (Environmental) 924.200 \$5,339 \$0 \$5,339 31 Property Insurance (Workers' Comp) - CSWR 924.300 \$92 \$0 \$92 32 Property Insurance (Commercial) 924.400 \$6,799 \$0 \$6,799 32 Employee Pension & Benefits (Keyman) - CSWR 926.100 \$0 \$0 \$0 4 Employee Pension & Benefits (United) 926.200 \$3,278 \$0 \$3,278							•	0.00% 0.00%
Fees) 25 Outside Services Employed (Attorneys/Legal 923.400 \$103 \$0 \$103 Fees) - CSWR 17.01% 26 Outside Services Employed 923.500 \$20 \$0 \$20 (Accountants/Auditors) - CSWR 17.01% 27 Outside Services Employed (Management 923.600 \$724 \$0 \$724 Consultants) - CSWR 17.01% 28 Outside Services Employed (Payroll Fees) - 923.800 \$83 \$0 \$83 CSWR 17.01% 29 Outside Services Employed (IT) - CSWR 17.01% 923.900 \$166 \$0 \$166 30 Property Insurance (Environmental) 924.200 \$5,339 \$0 \$5,339 \$1 Property Insurance (Workers' Comp) - CSWR 924.300 \$92 \$0 \$92 17.01% 32 Property Insurance (Commercial) 924.400 \$6,799 \$0 \$6,799 \$0 \$6,799 \$3 Employee Pension & Benefits (Keyman) - CSWR 926.100 \$0 \$0 \$0 \$0 \$17.01% 34 Employee Pension & Benefits (United) 926.200 \$3,278 \$0 \$3,278					-	-	•	0.00%
Fees) - CSWR 17.01% 26 Outside Services Employed		Fees)				\$0		0.00%
(Accountants/Auditors) - CSWR 17.01% 27 Outside Services Employed (Management 923.600 \$724 Consultants) - CSWR 17.01% 28 Outside Services Employed (Payroll Fees) - 923.800 \$83 \$0 \$83 CSWR 17.01% 29 Outside Services Employed (IT) - CSWR 17.01% 923.900 \$166 \$0 \$166 30 Property Insurance (Environmental) 924.200 \$5,339 \$0 \$5,339 31 Property Insurance (Workers' Comp) - CSWR 924.300 \$92 \$0 \$92 17.01% 32 Property Insurance (Commercial) 924.400 \$6,799 \$0 \$6,799 30 Employee Pension & Benefits (Keyman) - CSWR 926.100 \$0 \$0 \$17.01% 34 Employee Pension & Benefits (United 926.200 \$3,278 \$0 \$3,278		Fees) - CSWR 17.01%				•	•	
Consultants) - CSWR 17.01% 28 Outside Services Employed (Payroll Fees) - 923.800 \$83 CSWR 17.01% 29 Outside Services Employed (IT) - CSWR 17.01% 923.900 \$166 \$0 \$166 30 Property Insurance (Environmental) 924.200 \$5,339 \$0 \$5,339 31 Property Insurance (Workers' Comp) - CSWR 924.300 \$92 \$0 \$92 17.01% 32 Property Insurance (Commercial) 924.400 \$6,799 33 Employee Pension & Benefits (Keyman) - CSWR 926.100 \$0 \$0 17.01% 34 Employee Pension & Benefits (United 926.200 \$3,278 \$0 \$3,278		(Accountants/Auditors) - CSWR 17.01%						0.00%
CSWR 17.01% 29 Outside Services Employed (IT) - CSWR 17.01% 923.900 \$166 \$0 \$166 30 Property Insurance (Environmental) 924.200 \$5,339 \$0 \$5,339 31 Property Insurance (Workers' Comp) - CSWR 924.300 \$92 \$0 \$92 17.01% 32 Property Insurance (Commercial) 924.400 \$6,799 \$0 \$6,799 33 Employee Pension & Benefits (Keyman) - CSWR 926.100 \$0 \$0 \$0 17.01% 34 Employee Pension & Benefits (United 926.200 \$3,278 \$0 \$3,278	27		923.600		\$724	\$0	\$724	0.00%
30 Property Insurance (Environmental) 924.200 \$5,339 31 Property Insurance (Workers' Comp) - CSWR 924.300 \$92 17.01% 32 Property Insurance (Commercial) 924.400 \$6,799 33 Employee Pension & Benefits (Keyman) - CSWR 926.100 \$0 17.01% 34 Employee Pension & Benefits (United 926.200 \$3,278	28		923.800		\$83	\$0	\$83	0.00%
31 Property Insurance (Workers' Comp) - CSWR 924.300 \$92 17.01% 32 Property Insurance (Commercial) 924.400 \$6,799 33 Employee Pension & Benefits (Keyman) - CSWR 926.100 \$0 17.01% 34 Employee Pension & Benefits (United 926.200 \$3,278	29	Outside Services Employed (IT) - CSWR 17.01%	923.900		\$166	\$0	\$166	0.00%
31 Property Insurance (Workers' Comp) - CSWR 924.300 \$92 17.01% 924.400 \$6,799 32 Property Insurance (Commercial) 924.400 \$6,799 33 Employee Pension & Benefits (Keyman) - CSWR 926.100 \$0 17.01% 34 Employee Pension & Benefits (United 926.200 \$3,278	30	Property Insurance (Environmental)	924.200		\$5,339	\$0	\$5,339	0.00%
32 Property Insurance (Commercial) 924.400 \$6,799 33 Employee Pension & Benefits (Keyman) - CSWR 926.100 \$0 17.01% \$10 \$10 34 Employee Pension & Benefits (United) 926.200 \$3,278 \$0 \$3,278	31		924.300		\$92	\$0	\$92	0.00%
33 Employee Pension & Benefits (Keyman) - CSWR 926.100 \$0 \$0 17.01% 34 Employee Pension & Benefits (United 926.200 \$3,278 \$0 \$3,278	32		924.400		\$6,799	\$0	\$6,799	0.00%
34 Employee Pension & Benefits (United 926.200 \$3,278 \$0 \$3,278		Employee Pension & Benefits (Keyman) - CSWR						0.00%
Treatmourer COTTA 17.01/0	34	Employee Pension & Benefits (United	926.200		\$3,278	\$0	\$3,278	0.00%
35 Employee Pension & Benefits (401k) - CSWR 926.300 \$538 \$0 \$538 17.01%	35	Employee Pension & Benefits (401k) - CSWR	926.300		\$538	\$0	\$538	0.00%

	<u>A</u>	<u>B</u>		<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>
Line		Account Number		Staff	Customer		Percentage
Number	Description	(Optional)		Annualized	Charge	Commodity	Rate
36	Employee Pension & Benefits	926.400		\$1,374	\$0	\$1,374	0.00%
	(Life/STD/LTD/AD&D) - CSWR 17.01%			* 1,01	**	* 1,01	5.557.5
37	Misc. General Expense	930.200		\$19	\$0	\$19	0.00%
38	Rents - CSWR 17.01%	931.000		\$5,146	\$0	\$5,146	0.00%
39	TOTAL ADMINISTRATIVE AND GENERAL			\$45,879	\$0	\$45,879	
40	OTHER OPERATING EXPENSES						
41	Amortization Expense (Account 301 - Organization)	408.000		\$1,010	\$0	\$1,010	0.00%
42	Amortization Expense (Account 303 - Misc. Intangible Plant)	408.000		\$108	\$0	\$108	0.00%
43	Regulatory Commission Expense (DNR)	928.100		\$3,000	\$0	\$3,000	0.00%
44	Regulatory Commission Expense (PSC)	928.200		\$428	\$0	\$428	0.00%
45	Regulatory Commission Expense (Sec of State Bus License) - CSWR 17.01%	928.400		\$13	\$0	\$13	0.00%
46	Depreciation			\$21,637	\$0	\$21,637	0.00%
47	TOTAL OTHER OPERATING EXPENSES		•	\$26,196	\$0	\$26,196	
48	TAXES OTHER THAN INCOME						
49	Feder and State Income Taxes	408.100		\$0	\$0	\$0	0.00%
50	SS & Medicare - CSWR 17.01%	408.120		\$1,373	\$0	\$1,373	0.00%
51	Unemployment Tax - CSWR 17.01%	408.140		\$425	\$0	\$425	0.00%
52	Property Tax	408.160		\$309	\$0	\$309	0.00%
53	TOTAL TAXES OTHER THAN INCOME			\$2,107	\$0	\$2,107	
54	TOTAL OPERATING EXPENSES			\$106,869	\$0	\$106,869	
55	Interest Expense		(3)	\$50,623	\$0	\$50,623	0.00%
56	Return on Equity		(3)	\$14,647	\$0	\$14,647	0.00%
57	Income Taxes		(3)	\$3,647	\$0	\$3,647	0.00%
58	TOTAL INTEREST RETURN & TAXES		•	\$68,917	\$0	\$68,917	
59	TOTAL COST OF SERVICE			\$175,786	\$0	\$175,786	
60	Less: Miscellaneous Revenues			\$1,155	\$0	\$1,155	0.00%
61	COST TO RECOVER IN RATES			\$174,631	\$0	\$174,631	
62	INCREMENTAL INCREASE IN RATE REVENUES		•	\$119,783			
63	PERCENTAGE OF INCREASE			213.89%			
			•				
64	REQUESTED INCREASE IN REVENUES			\$183,227			

⁽¹⁾ From Revenue Schedule(2) From Expense Schedule(3) From PreTax Rate of Return Schedule, Rate Base & Return Schedule

Raccoon Creek - (WSS) Case No. SR-2016-0202 Test Year Ending 12-31-2015 Updated through 3-31-2016

Rate Base Required Return on Investment Schedule - Sewer

Line	<u>A</u>	<u>B</u> Dollar
Number	Rate Base Description	Amount
1	Plant In Service	\$763,789 From Plant Schedule
2	Less Accumulated Depreciation Reserve	\$113,379 From Depreciation Reserve Schedule
3	Net Plant In Service	\$650,410
4	Other Rate Base Items:	\$0
	Contribution in Aid of Construction Amortization (positive or zero)	\$57,725
	Prepayment (Workers Comp)	\$64
	Contribution in Aid of Construction (negative or zero)	-\$226,074
5	Total Rate Base	\$482,125
6	Total Weighted Rate of Return Including Income Tax	14.29% From PreTax Return & Taxes Schedule
7	Required Return & Income Tax	\$68,917

Raccoon Creek - (WSS) Case No. SR-2016-0202 Test Year Ending 12-31-2015 Updated through 3-31-2016 Rate of Return Including Income Tax - Sewer

		Α	В	formulas
1	State Income Tax Rate Statutory / Effective	6.25% (2)	5.81%	(1 - (B2 x .5)) x A1
2	Federal Income Tax Rate Statutory / Effective	15.00% (1) & (2)	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 Capital Structure Schedule
6	Weighted Rate of Return on Equity Including Income Tax		3.79%	B4 x B5
7	Recommended Weighted Rate of Return on Debt - Long-Term and Short-Term		10.50%	From Capital Structure Schedule
8	Total Weighted Rate of Return Including Income Tax	<u> </u>	14.29%	B6+B7
		To Rate	Base Sched	ule
(1)	If Sub-Chapter S Corporation, Enter Y:	Foodballe and Banded	£47.000	

Equity Income Required

\$17,232

& Preliminary Federal Tax

	Tax	Rate Table	•	
Net Inco	me Range			
Start	End	Tax Rate	Amount in Range	Tax on Range
\$0	\$50,000	15.00%	\$17,232	\$2,585
\$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
			\$17,232	\$2,585
			Consolidated Tax Rate:	·
			Average Tax Rate:	0.15

	Δ	<u>B</u>	<u>C</u> Percentage	D	Ē	
			of Total	Embedded	Weighted	
Line		Dollar	Capital	Cost of	Cost of	
Number	Description	Amount	Structure	Capital	Capital	
1	Common Stock	\$414,327	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	\$1,242,981	75.00%	14.00%	10.500%	
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	\$1,657,308	100.00%		13.538%	

To PreTax Return Rate Schedule

Intrance	Line	<u>A</u> Account #	<u>B</u>	<u>C</u> Total	<u>D</u>	<u>E</u>	<u>F</u> Jurisdictional	<u>G</u> Adjusted
1	_		Plant Account Description		Adjustment	Adjustments		
2 301.000 Organization \$10,102 100,00% \$10,102 302.000 Franchises \$0 100,00% \$0.	Number	(Optional)	Tiant Account Description	1 Idiit	Humber	Aujustinents	Allocation	ourisalctional
2 301.000 Organization \$10,102 100,00% \$10,102 302.000 Franchises \$0 100,00% \$0.								
3 302,000 Franchises \$0 100,00% \$2,152 \$0 \$10,00% \$2,152 \$0 \$100,00% \$2,152 \$0 \$100,00% \$2,152 \$0 \$100,00% \$2,152 \$0 \$100,00% \$2,152 \$0 \$100,00% \$2,152 \$0 \$100,00% \$2,152 \$0 \$100,00% \$2,152 \$0 \$100,00% \$10,00%	1		INTANGIBLE PLANT					
\$\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	2	301.000	Organization	\$10,102			100.00%	\$10,102
SOURCE OF SUPPLY PLANT S12,254 S0 S12,254		302.000						
6 SOURCE OF SUPPLY PLANT \$0 \$0 \$0 7 310.000 Land & Land Right - SP \$0 \$0 \$0 9 COLLECTION PLANT \$0 \$0 \$0 \$0 10 351.000 Structures and Improvements \$0 \$0 \$0 \$0 \$0 11 352.100 Collection Sewers - Force \$0 P-11 \$0 \$00.00% \$0 12 352.200 Collection Sewers - Gravity \$253,896 P-12 \$0 \$00.00% \$253,896 13 353.000 Services to Culstomers \$0 \$0 \$0 \$253,896 14 TOTAL COLLECTION PLANT \$253,896 \$0 \$0 \$253,896 15 PUMPING PLANT \$0 P-16 \$0 \$0 \$0 16 363.000 Electric Pumping Equipment \$0 P-16 \$0 \$0 \$0 18 TREATMENT & DISPOSAL PLANT \$0 P-26 \$0 \$0 \$0 \$0		303.000					100.00%	
Total Source of Supply Plant So	5		TOTAL INTANGIBLE PLANT	\$12,254		\$0		\$12,254
Total Source of Supply Plant So	6		SOURCE OF SUPPLY PLANT					
State		310.000		\$0			100.00%	\$0
10 351,000 Structures and Improvements \$0 100,00% \$0 \$0 \$10 \$352,100 Collection Sewers - Force \$0 P-11 \$0 \$0 \$0,00% \$253,896 \$13 \$352,000 Collection Sewers - Gravity \$253,896 P-12 \$0 \$100,00% \$253,896 \$13 \$353,000 Services to Customers \$0 100,00% \$253,896 \$10 \$100,00% \$253,896 \$10 \$100,00% \$10			<u> </u>			\$0		
10 351,000 Structures and Improvements \$0 100,00% \$0 \$0 \$10 \$352,100 Collection Sewers - Force \$0 P-11 \$0 \$0 \$0,00% \$253,896 \$13 \$352,000 Collection Sewers - Gravity \$253,896 P-12 \$0 \$100,00% \$253,896 \$13 \$353,000 Services to Customers \$0 100,00% \$253,896 \$10 \$100,00% \$253,896 \$10 \$100,00% \$10								
11 352.100 Collection Sewers - Force \$0 P-11 \$0 100.00% \$0 12 352.200 Collection Sewers - Gravity \$253,896 P-12 \$0 100.00% \$253,896 13 353.000 Services to Customers \$0 100.00% \$253,896 14 TOTAL COLLECTION PLANT \$253,896 \$0 \$0 \$253,896 15 PUMPING PLANT \$0 P-16 \$0 100.00% \$253,896 16 363.000 Electric Pumping Equipment \$0 P-16 \$0 100.00% \$0 17 TOTAL PUMPING PLANT \$0 \$0 \$0 \$0 18 TREATMENT & DISPOSAL PLANT \$0 \$0 \$0 \$0 19 370.000 Land & Land Rights \$31,271 \$0 100.00% \$31,271 20 371.000 Structures and Improvements \$70,921 P-20 \$0 100.00% \$70,921 21 372.000 Treatment and Disposal Equipment \$382,838 P-21 \$0 100.00% \$382,838 22 372.100 Oxidation Lagoon \$0 100.00% \$0 23 373.000 Plant Sewers \$0 P-23 \$0 100.00% \$0 24 374.000 Outfall Sewer Lines \$0 P-24 \$0 100.00% \$0 25 TOTAL TREATEMENT & DISPOSAL PLANT \$485,030 \$0 \$0 \$485,030 26 GENERAL PLANT \$485,030 \$0 \$0 \$0 \$485,030 27 391.000 Office Furniture & Equipment - CSWR 17.01% \$584 P-27 \$0 100.00% \$584 28 391.100 Office Furniture & Equipment & \$12,09 P-28 \$0 100.00% \$1,209 29 393.000 Stores Equipment & \$0 \$0 \$0 \$0 30 394.000 Tools, Shop, and Garage Equipment \$120 \$0 \$0 \$0 31 397.000 Communication Equipment \$10.696 P-31 \$0 100.00% \$10.696 30 \$34.000 TOOLS, Shop, and Garage Equipment \$10.696 P-31 \$0 100.00% \$10.696 30 394.000 Communication Equipment \$10.696 P-31 \$0 100.00% \$10.696 30 394.000 Communication Equipment \$10.696 P-31 \$0 100.00% \$10.696 30 304.000 Tools, Shop, and Garage Equipment \$10.696 P-31 \$0 100.00% \$10.696 30 304.000 Tools, Shop, and Garage Equipment \$10.696 P-31 \$0 100.00% \$10.696 30 304.000 Tools, Shop, and Garage Equipment \$10.696	9		COLLECTION PLANT					
12 352.200 Collection Sewers - Gravity \$253,896 P-12 \$0 100.00% \$253,896 13 353.000 Services to Customers \$0 100.00% \$0 \$253,896 14 TOTAL COLLECTION PLANT \$253,896 \$0 \$0 \$253,896 \$0 \$0 \$253,896 \$0 \$0 \$253,896 \$0 \$0 \$253,896 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	_		·					
13 353.000 Services to Customers \$0 100.00% \$0 \$253,896 \$0 \$0 \$253,896 \$0 \$0 \$253,896 \$0 \$0 \$253,896 \$0 \$253,896 \$0 \$253,896 \$0 \$253,896 \$0 \$253,896 \$0 \$253,896 \$0 \$253,896 \$0 \$253,896 \$0 \$253,896 \$0 \$253,896 \$0 \$253,896 \$0 \$253,896 \$0 \$253,896 \$0 \$253,896 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$				* -		•		* -
TOTAL COLLECTION PLANT \$253,896 \$0 \$253,896 \$0 \$253,896 \$0 \$253,896 \$0 \$253,896 \$0 \$253,896 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$, ,	P-12	\$0		
Pumping Plant So	-	353.000					100.00%	
Total Pumping Equipment \$0	14		TOTAL COLLECTION PLANT	\$253,896		\$0		\$253,896
TOTAL PUMPING PLANT \$0	15		PUMPING PLANT					
TOTAL PUMPING PLANT \$0	16	363.000	Electric Pumping Equipment	\$0	P-16	\$0	100.00%	\$0
19 370.000 Land & Land Rights \$31,271 100.00% \$31,271 20 371.000 Structures and Improvements \$70,921 P-20 \$0 100.00% \$70,921 21 372.000 Treatment and Disposal Equipment \$382,838 P-21 \$0 100.00% \$382,838 22 372.100 Oxidation Lagoon \$0 100.00% \$0 23 373.000 Plant Sewers \$0 P-23 \$0 100.00% \$0 24 374.000 Outfall Sewer Lines \$0 P-24 \$0 100.00% \$0 25 TOTAL TREATEMENT & DISPOSAL PLANT \$485,030 \$0 \$0 \$485,030 26 GENERAL PLANT \$0 100.00% \$584 27 391.000 Office Furniture & Equipment & Software - \$1,209 P-28 \$0 100.00% \$1,209 28 391.00 Office Computer Equipment & Software - \$1,209 P-28 \$0 100.00% \$1,209 29 393.00	17		TOTAL PUMPING PLANT					
19 370.000 Land & Land Rights \$31,271 100.00% \$31,271 20 371.000 Structures and Improvements \$70,921 P-20 \$0 100.00% \$70,921 21 372.000 Treatment and Disposal Equipment \$382,838 P-21 \$0 100.00% \$382,838 22 372.100 Oxidation Lagoon \$0 100.00% \$0 23 373.000 Plant Sewers \$0 P-23 \$0 100.00% \$0 24 374.000 Outfall Sewer Lines \$0 P-24 \$0 100.00% \$0 25 TOTAL TREATEMENT & DISPOSAL PLANT \$485,030 \$0 \$0 \$485,030 26 GENERAL PLANT \$485,030 \$0 \$0 \$485,030 27 391.000 Office Furniture & Equipment - CSWR 17.01% \$584 P-27 \$0 100.00% \$584 28 391.100 Office Computer Equipment & Software - \$1,209 P-28 \$0 100.00% \$1,209 29<								
20 371.000 Structures and Improvements \$70,921 P-20 \$0 100.00% \$70,921 P-20 \$1 372.000 Treatment and Disposal Equipment \$382,838 P-21 \$0 100.00% \$382,838 P-21 \$0 100.00% \$382,838 P-21 \$0 100.00% \$382,838 P-21 \$0 100.00% \$0 \$0 \$0 \$0 \$0 \$0 \$0								
21 372.000 Treatment and Disposal Equipment \$382,838 P-21 \$0 100.00% \$382,838 22 372.100 Oxidation Lagoon \$0 100.00% \$0 23 373.000 Plant Sewers \$0 P-23 \$0 100.00% \$0 24 374.000 Outfall Sewer Lines \$0 P-24 \$0 100.00% \$0 25 TOTAL TREATEMENT & DISPOSAL PLANT \$485,030 \$0 \$0 \$485,030 26 GENERAL PLANT \$391.000 Office Furniture & Equipment - CSWR 17.01% \$584 P-27 \$0 100.00% \$584 28 391.100 Office Computer Equipment & Software - \$1,209 P-28 \$0 100.00% \$1,209 29 393.000 Stores Equipment \$0 100.00% \$0 30 394.000 Tools, Shop, and Garage Equipment \$120 100.00% \$120 31 397.000 Communication Equipment \$10,696 P-31 \$0 100.00% \$12,609 32 TOTAL GENERAL PLANT \$12,609 \$0 \$0 \$12,60	-		<u>=</u>					
22 372.100 Oxidation Lagoon \$0 100.00% \$0 23 373.000 Plant Sewers \$0 P-23 \$0 100.00% \$0 24 374.000 Outfall Sewer Lines \$0 P-24 \$0 100.00% \$0 25 TOTAL TREATEMENT & DISPOSAL PLANT \$485,030 \$0 \$0 \$485,030 26 GENERAL PLANT \$100.00% \$0 </td <td></td> <td></td> <td>• • • • • • • • • • • • • • • • • • • •</td> <td></td> <td></td> <td></td> <td></td> <td></td>			• • • • • • • • • • • • • • • • • • • •					
23 373.000 Plant Sewers \$0 P-23 \$0 100.00% \$0 24 374.000 Outfall Sewer Lines \$0 P-24 \$0 100.00% \$0 25 TOTAL TREATEMENT & DISPOSAL PLANT \$485,030 \$0 \$0 \$485,030 26 GENERAL PLANT \$391.000 Office Furniture & Equipment - CSWR 17.01% \$584 P-27 \$0 100.00% \$584 28 391.100 Office Computer Equipment & Software - \$1,209 P-28 \$0 100.00% \$1,209 CSWR 17.01% \$0 \$0 \$0 \$0 \$0 30 393.000 Stores Equipment \$100.00% \$0 \$0 30 394.000 Tools, Shop, and Garage Equipment \$120 100.00% \$120 31 397.000 Communication Equipment \$10,696 P-31 \$0 100.00% \$12,609 32 TOTAL GENERAL PLANT \$12,609 \$0 \$12,609				, ,	P-21	\$0		
24 374.000 Outfall Sewer Lines \$0 P-24 \$0 100.00% \$0 25 TOTAL TREATEMENT & DISPOSAL PLANT \$485,030 \$0 \$0 \$485,030 26 GENERAL PLANT \$391.000 Office Furniture & Equipment - CSWR 17.01% \$584 P-27 \$0 100.00% \$584 28 391.100 Office Computer Equipment & Software - Soft						•-		
25 TOTAL TREATEMENT & DISPOSAL PLANT \$485,030 \$0 \$485,030 26 GENERAL PLANT 27 391.000 Office Furniture & Equipment - CSWR 17.01% \$584 P-27 \$0 100.00% \$584 28 391.100 Office Computer Equipment & Software - \$1,209 P-28 \$0 100.00% \$1,209				·	-			
26		374.000			P-24		100.00%	
27 391.000 Office Furniture & Equipment - CSWR 17.01% \$584 P-27 \$0 100.00% \$584 28 391.100 Office Computer Equipment & Software - CSWR 17.01% \$1,209 P-28 \$0 100.00% \$1,209 29 393.000 Stores Equipment \$0 100.00% \$0 30 394.000 Tools, Shop, and Garage Equipment \$120 100.00% \$120 31 397.000 Communication Equipment \$10,696 P-31 \$0 100.00% \$10,696 32 TOTAL GENERAL PLANT \$12,609 \$0 \$0 \$12,609	25		TOTAL TREATEMENT & DISPOSAL PLANT	\$485,030		\$0		\$485,030
28 391.100 Office Computer Equipment & Software - CSWR 17.01% \$1,209 P-28 \$0 100.00% \$1,209 29 393.000 Stores Equipment \$0 100.00% \$0 30 394.000 Tools, Shop, and Garage Equipment \$120 100.00% \$120 31 397.000 Communication Equipment \$10,696 P-31 \$0 100.00% \$10,696 32 TOTAL GENERAL PLANT \$12,609 \$0 \$12,609	26		GENERAL PLANT					
CSWR 17.01% 29 393.000 Stores Equipment \$0 100.00% \$0 30 394.000 Tools, Shop, and Garage Equipment \$120 100.00% \$120 31 397.000 Communication Equipment \$10,696 P-31 \$0 100.00% \$10,696 32 TOTAL GENERAL PLANT \$12,609 \$0 \$12,609	27	391.000	Office Furniture & Equipment - CSWR 17.01%	\$584	P-27	\$0	100.00%	\$584
29 393.000 Stores Equipment \$0 100.00% \$0 30 394.000 Tools, Shop, and Garage Equipment \$120 100.00% \$120 31 397.000 Communication Equipment \$10,696 P-31 \$0 100.00% \$10,696 32 TOTAL GENERAL PLANT \$12,609 \$0 \$12,609	28	391.100	Office Computer Equipment & Software -	\$1,209	P-28	\$0	100.00%	\$1,209
30 394.000 Tools, Shop, and Garage Equipment \$120 100.00% \$120 31 397.000 Communication Equipment \$10,696 P-31 \$0 100.00% \$10,696 32 TOTAL GENERAL PLANT \$12,609 \$0 \$12,609								
31 397.000 Communication Equipment \$10,696 P-31 \$0 100.00% \$10,696 32 TOTAL GENERAL PLANT \$12,609 \$0 \$12,609	-			·				
32 TOTAL GENERAL PLANT \$12,609 \$0 \$12,609				·				• -
	-	397.000			P-31		100.00%	
33 TOTAL PLANT IN SERVICE \$763,789 \$0 \$763,789	32		TOTAL GENERAL PLANT	\$12,609		\$0		\$12,609
	33		TOTAL PLANT IN SERVICE	\$763,789		\$0		\$763,789

To Rate Base & Depreciation Schedules

Accounting Schedule:05 Sponsor: Young/Patterson Page: 1 of 1

Line	<u>A</u> Account	В	<u>C</u> Adjusted	<u>D</u> Depreciation	<u>E</u> Depreciation	<u>F</u> Average	<u>G</u> Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
ramboi	- Hambon		<u> </u>	itato	<u> </u>	2.10	Jarrago
1		INTANGIBLE PLANT					
2	301.000	Organization	\$10,102	0.00%	\$0	0	0.00%
3	302.000	Franchises	\$10,102 \$0	0.00%	\$0 \$0	0	0.00%
4	303.000	Miscellaneous Intangible Plant	\$2,152	0.00%	\$0 \$0	0	0.00%
5	303.000	TOTAL INTANGIBLE PLANT	\$12,254	0.00 /6	\$0	· ·	0.0076
J		TOTAL INTANOIDEL FEATT	Ψ12,204		Ψ		
6		SOURCE OF SUPPLY PLANT					
7	310.000	Land & Land Right - SP	\$0	0.00%	\$0	0	0.00%
8		TOTAL SOURCE OF SUPPLY PLANT	\$0		\$0		
9		COLLECTION PLANT					
10	351.000	Structures and Improvements	\$0	0.00%	\$0	28	0.00%
11	352.100	Collection Sewers - Force	\$0	2.00%	\$0	50	0.00%
12	352.200	Collection Sewers - Gravity	\$253,896	2.00%	\$5,078	50	0.00%
13	353.000	Services to Customers	\$0	2.00%	\$0	50	0.00%
14		TOTAL COLLECTION PLANT	\$253,896		\$5,078		
15		PUMPING PLANT					
16	363.000	Electric Pumping Equipment	\$0	10.00%	\$0	10	0.00%
17	000.000	TOTAL PUMPING PLANT	\$0	10.00 /0	\$0	10	0.0070
			**		**		
18		TREATMENT & DISPOSAL PLANT					
19	370.000	Land & Land Rights	\$31,271	0.00%	\$0	0	0.00%
20	371.000	Structures and Improvements	\$70,921	3.70%	\$2,624	30	-10.00%
21	372.000	Treatment and Disposal Equipment	\$382,838	5.00%	\$19,142	22	-10.00%
22	372.100	Oxidation Lagoon	\$0	4.00%	\$0	40	-60.00%
23	373.000	Plant Sewers	\$0	2.50%	\$0	40	0.00%
24	374.000	Outfall Sewer Lines	\$0	2.00%	\$0	50	0.00%
25		TOTAL TREATEMENT & DISPOSAL PLANT	\$485,030		\$21,766		
26		GENERAL PLANT					
27	391.000	Office Furniture & Equipment - CSWR 17.01%	\$584	5.00%	\$29	20	0.00%
28	391.100	Office Computer Equipment & Software -	\$1,209	14.30%	\$173	7	0.00%
		CSWR 17.01%					
29	393.000	Stores Equipment	\$0	4.00%	\$0	25	0.00%
30	394.000	Tools, Shop, and Garage Equipment	\$120	5.00%	\$6	0	0.00%
31	397.000	Communication Equipment	<u>\$10,696</u>	6.70%	\$717	15	0.00%
32		TOTAL GENERAL PLANT	\$12,609		\$925		
33		Total Depreciation	\$763,789		\$27,769		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Raccoon Creek - (WSS) Case No. SR-2016-0202 Test Year Ending 12-31-2015 Updated through 3-31-2016 Accumulated Depreciation Reserve - Sewer

	A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u> </u>	<u>G</u>
Line Number	Account Number	Depresiation Reserve Description	Total Reserve	Adjustment Number	Adiustments	Jurisdictional Allocation	Adjusted Jurisdictional
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Allocation	Jurisdictional
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0			100.00%	\$0
3	302.000	Franchises	\$0			100.00%	\$0
4	303.000	Miscellaneous Intangible Plant	\$0			100.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$0		\$0		\$0
6		SOURCE OF SUPPLY PLANT					
7	310.000	Land & Land Right - SP	\$0			100.00%	\$0
, 8	310.000	TOTAL SOURCE OF SUPPLY PLANT	\$0		\$0	100.00%	\$0
0		TOTAL SOURCE OF SUPPLY PLANT	ΦU		ΦU		ΦU
9		COLLECTION PLANT					
10	351.000	Structures and Improvements	\$0			100.00%	\$0
11	352.100	Collection Sewers - Force	\$0	R-11	\$0	100.00%	\$0
12	352.200	Collection Sewers - Gravity	\$109,177	R-12	\$0	100.00%	\$109,177
13	353.000	Services to Customers	\$0	R-13	\$0	100.00%	\$0
14		TOTAL COLLECTION PLANT	\$109,177		\$0		\$109,177
15		PUMPING PLANT					
16	363.000	Electric Pumping Equipment	\$0	R-16	\$0	100.00%	¢0
17	303.000	TOTAL PUMPING PLANT	\$0	K-10	\$0	100.00%	\$0 \$0
17		TOTAL FUMFING FLANT	ΨΟ		ΦΟ		φ0
18		TREATMENT & DISPOSAL PLANT					
19	370.000	Land & Land Rights	\$0			100.00%	\$0
20	371.000	Structures and Improvements	\$227	R-20	\$0	100.00%	\$227
21	372.000	Treatment and Disposal Equipment	\$3,714	R-21	\$0	100.00%	\$3,714
22	372.100	Oxidation Lagoon	\$0	R-22	\$0	100.00%	\$0
23	373.000	Plant Sewers	\$0	R-23	\$0	100.00%	\$0
24	374.000	Outfall Sewer Lines	\$0	R-24	\$0	100.00%	<u>\$0</u>
25		TOTAL TREATEMENT & DISPOSAL PLANT	\$3,941		\$0		\$3,941
26		GENERAL PLANT					
27	391.000	Office Furniture & Equipment - CSWR 17.01%	\$22	R-27	\$0	100.00%	\$22
28	391.100	Office Computer Equipment & Software -	\$130	R-28	\$0	100.00%	\$130
20	001.100	CSWR 17.01%	Ψίου	N 20	Ψ	100.0070	Ψ100
29	393.000	Stores Equipment	\$0	R-29	\$0	100.00%	\$0
30	394.000	Tools, Shop, and Garage Equipment	\$17		·	100.00%	\$17
31	397.000	Communication Equipment	\$92	R-31	\$0	100.00%	\$92
32		TOTAL GENERAL PLANT	\$261		\$0		\$261
22		TOTAL DEDDECLATION DECEDUE	¢440.070		\$0		¢440.070
33		TOTAL DEPRECIATION RESERVE	\$113,379		<u> </u>		\$113,379

To Rate Base Schedule

Accounting Schedule:07 Sponsor: Young/Patterson Page: 1 of 1

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
	Account		Company/				
Line	Number		Test Year	Adjustment	Jurisdictional	Jurisdictional	Adjusted
Number	(Optional)	Revenue Description	Amount	Number	Adjustments	Allocation	Jurisdictional
Rev-1		ANNUALIZED REVENUES					
Rev-2		Annualized Rate Revenues	\$41,189	Rev-2	\$13,659	100.00%	\$54,848
Rev-3		Miscellaneous Revenues	\$0	Rev-3	\$1,155	100.00%	\$1,155
Rev-4		TOTAL ANNUALIZED REVENUES	\$41.189		\$14.814		\$56.003

Raccoon Creek - (WSS) Case No. SR-2016-0202 Test Year Ending 12-31-2015 Updated through 3-31-2016

Revenue	Adjustment	Schedule - Sewe	r
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<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Revenue Adj		Account	Adjustment	Total
Number	Adjustment Description	Number	Amount	Adjustment
Rev-2	Annualized Rate Revenues			\$13,659
	1. To Annualize Rate Revenues		\$13,659	
Rev-3	Miscellaneous Revenues			\$1,155
	1. To Annualize Miscellaneous Revenues		\$1,155	
	Total Revenue Adjustments			\$14,814

		Residential		Residential 5/8"		Apartm 5/8	
Line	_ <u>A</u> .	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>		
Number	Description	Amount	Amount	Amount	Amount		
1	Customer Charge Revenues:						
2	Customer Number	173		0			
3	Bills Per Year	12		0			
4	Customer Bills Per year	2,076		0			
		_,-,					
5	Current Customer Charge	\$26.42		\$0.00			
6	Annualized Customer Charge Revenues		\$54,848		\$0		
7	Commodity Charge Revenues:						
8	Total Gallons Sold	0		0			
9	Less: Base Gallons Included In Customer Charge	0		0			
10	Commodity Gallons	0		0			
11	Block 1, Commodity Gallons per Block	0		0			
12	Block 1, Number of Commodity Gallons per Unit	0_		0			
13	Block 1, Commodity Billing Units	0.00		0.00			
14	Block 1, Existing Commodity Charge	\$0.00		\$0.00			
15	Block 1, Annualized Commodity Charge Rev.		\$0		\$0		
16	Total Annualized Sewer Rate Revenues		\$54,848	<u> </u>	\$0		

Commodity Billing Units are based on the number of commodity gallons applicable to each block, divided by the tariff usage rate gallons (e.g. for tariff rate of \$2.50 per 1,000 gallons of usage, the commodity gallons for that rate would be divided by 1,000 to arrive at the number of commodity billing units

		Commercial 5/8"		Tot	tal
Line Number	<u>A</u> Description	F Amount	<u>G</u> Amount	H Amount	<u>l</u> Amount
Number	Description	Amount	Amount	Amount	Amount
1	Customer Charge Revenues:				
2	Customer Number	0		173	
3	Bills Per Year	0			
4	Customer Bills Per year	0		2,076	
5	Current Customer Charge	\$0.00			
6	Annualized Customer Charge Revenues		\$0		\$54,848
7	Commodity Charge Revenues:				
8	Total Gallons Sold	0		0	
9	Less: Base Gallons Included In Customer Charge	0		0	
10	Commodity Gallons	0		0	
11	Block 1, Commodity Gallons per Block	0			
12	Block 1, Number of Commodity Gallons per Unit	0			
13	Block 1, Commodity Billing Units	0.00			
14	Block 1, Existing Commodity Charge	\$0.00			
15	Block 1, Annualized Commodity Charge Rev.		\$0		\$0
16	Total Annualized Sewer Rate Revenues	_	\$0		\$54,848

Commodity Billing Units are based on the number of commodity gallons applicable to each block, divided by the tariff usage rate gallons (e.g. for tariff rate of \$2.50 per 1,000 gallons of usage, the commodity gallons for that rate would be divided by 1,000 to arrive at the number of commodity billing units

Raccoon Creek - (WSS) Case No. SR-2016-0202 Test Year Ending 12-31-2015 Updated through 3-31-2016 Miscellaneous Revenues Feeder - Sewer

	<u>A</u>	<u>B</u>
Line		
Number	Description	Amount
1	Late Fees	\$1,155
2	Description of Miscellaneous Revenue Item2	\$0
3	Total Miscellaneous Revenues	\$1,155

	<u>A</u> Account	В	<u>C</u> Company/	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Line	Number		Test Year	Adjustment		Jurisdictional	Adjusted
Number	(Optional)	Expense Description	Amount	Number	Adjustments	Allocation	Jurisdictional
1	744.000	OPERATIONS EXPENSES	•		••	400.000/	**
2 3	741.000 742.000	Chemicals (Treatment and Disposal Exp) Treatment and Labor	\$0 \$20,469	S-2 S-3	\$0 \$0	100.00% 100.00%	\$0 \$20,469
4	743.000	Fuel & Power for Sewage Treatment and Pumping	\$8,951	S-4	-\$4,160	100.00%	\$4,791
5		TOTAL OPERATIONS EXPENSE	\$29,420		-\$4,160		\$25,260
6		MAINTENANCE EXPENSES					
7	713.000	Maintenance of Services to Customers	\$40	S-7	-\$40	100.00%	\$0
8	744.000	Misc. Maintenance Expense	\$0	S-8	\$0	100.00%	\$0
9	752.000	Maintenance of Treatment & Disposal Plant	\$3,445	S-9	-\$3,445	100.00%	\$0
10		TOTAL MAINTENANCE EXPENSE	\$3,485		-\$3,485		\$0
11		CUSTOMER ACCOUNT EXPENSE					
12	903.100	Customer Records & Collection Expense (Billing & Collections)	\$4,868	S-12	-\$79	100.00%	\$4,789
13	903.200	Customer Records & Collection Expense (Office Supplies & Postage)	\$150	S-13	\$296	100.00%	\$446
14	903.280	Customer Records & Collection Expense (Bank	\$2,243	S-14	-\$626	100.00%	\$1,617
15	904.000	Fees) Uncollectible Accounts	\$1,372	S-15	-\$823	100.00%	\$549
16	907.000	Customer Service & Information Expense (web	\$10	S-16	\$16	100.00%	\$26
17		page) - CSWR 17.01% TOTAL CUSTOMER ACCOUNT EXPENSE	\$8,643		-\$1,216		\$7,427
18		ADMINISTRATIVE & GENERAL EXPENSES					
19	920.000	Administrative and General Salaries - CSWR	\$9,199	S-19	\$8,746	100.00%	\$17,945
		17.01%					
20	921.110	Office Supplies & Other Expenses (Meals, Travel, Indidental Expense) - CSWR 17.01%	\$1,985	S-20	-\$1,329	100.00%	\$656
21	921.500	Office Supplies & Other Expenses (Communication Service) - CSWR 17.01%	\$317	S-21	-\$35	100.00%	\$282
22	921.800	Office Supplies & Other Expenses (Office Supplies & Expenses) - CSWR 17.01%	\$338	S-22	\$61	100.00%	\$399
23	923.100	Outside Services Employed (Bank Fees)	\$6	S-23	\$7	100.00%	\$13
24	923.400	Outside Services Employed (Attorneys/Legal	\$69	S-24	\$2,834	100.00%	\$2,903
		Fees)	·				
25	923.400	Outside Services Employed (Attorneys/Legal Fees) - CSWR 17.01%	\$0	S-25	\$103	100.00%	\$103
26	923.500	Outside Services Employed	\$4,302	S-26	-\$4,282	100.00%	\$20
27	923.600	(Accountants/Auditors) - CSWR 17.01% Outside Services Employed (Management	\$1,738	S-27	-\$1,014	100.00%	\$724
28	923.800	Consultants) - CSWR 17.01% Outside Services Employed (Payroll Fees) -	\$87	S-28	-\$4	100.00%	\$83
	020.000	CSWR 17.01%	ψ0.	0 20	•	10010070	400
29	923.900	Outside Services Employed (IT) - CSWR 17.01%	\$239	S-29	-\$73	100.00%	\$166
30	924.200	Property Insurance (Environmental)	\$13,840	S-30	-\$8,501	100.00%	\$5,339
31	924.300	Property Insurance (Workers' Comp) - CSWR 17.01%	\$39	S-31	\$53	100.00%	\$92
32	924.400	Property Insurance (Commercial)	\$0	S-32	\$6,799	100.00%	\$6,799
33	926.100	Employee Pension & Benefits (Keyman) - CSWR 17.01%	\$0			100.00%	\$0
34	926.200	Employee Pension & Benefits (United Healthcare) - CSWR 17.01%	\$2,548	S-34	\$730	100.00%	\$3,278
35	926.300	Employee Pension & Benefits (401k) - CSWR	\$1,335	S-35	-\$797	100.00%	\$538
36	926.400	17.01% Employee Pension & Benefits	\$295	S-36	\$1,079	100.00%	\$1,374
27	930.200	(Life/STD/LTD/AD&D) - CSWR 17.01%	¢10			100 000/	¢40
37 38	930.200 931.000	Misc. General Expense Rents - CSWR 17.01%	\$19 \$5,247	S-38	-\$101	100.00% 100.00%	\$19 \$5,146
30	931.000	Nonta - Outil 11.01/0	φυ,247	3-30	-\$101	100.00 /0	φ3, 140

Accounting Schedule:09 Sponsor: Harrison Page: 1 of 2

	<u>A</u> Account	<u>B</u>	<u>C</u> Company/	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Line	Number		Test Year	Adjustment		Jurisdictional	Adjusted
Number	(Optional)	Expense Description	Amount	Number	Adjustments	Allocation	Jurisdictional
39	(ористину	TOTAL ADMINISTRATIVE AND GENERAL	\$41,603		\$4,276		\$45,879
40		OTHER OPERATING EXPENSES					
41	408.000	Amortization Expense (Account 301 - Organization)	\$0	S-41	\$1,010	100.00%	\$1,010
42	408.000	Amortization Expense (Account 303 - Misc. Intangible Plant)	\$0	S-42	\$108	100.00%	\$108
43	928.100	Regulatory Commission Expense (DNR)	\$2,028	S-43	\$972	100.00%	\$3,000
44	928.200	Regulatory Commission Expense (PSC)	\$1,436	S-44	-\$1,008	100.00%	\$428
45	928.400	Regulatory Commission Expense (Sec of State Bus License) - CSWR 17.01%	\$6	S-45	\$7	100.00%	\$13
46		Depreciation	\$0	S-46	\$21,637	100.00%	\$21,637
47		TOTAL OTHER OPERATING EXPENSES	\$3,470	C	\$22,726	10010070	\$26,196
48		TAXES OTHER THAN INCOME					
49	408.100	Feder and State Income Taxes	\$0			100.00%	\$0
50	408.120	SS & Medicare - CSWR 17.01%	\$2,368	S-50	-\$995	100.00%	\$1,373
51	408.140	Unemployment Tax - CSWR 17.01%	\$64	S-51	\$361	100.00%	\$425
52	408.160	Property Tax	\$1,567	S-52	-\$1,258	100.00%	\$309
53		TOTAL TAXES OTHER THAN INCOME	\$3,999		-\$1,892		\$2,107
54		TOTAL OPERATING EXPENSES	\$90,620		\$16,249		\$106,869

	•			
<u>A</u> Expense Adj	<u>B</u>	<u>C</u> Account	<u>D</u> Adjustment	<u>E</u> Total
Number	Adjustment Description	Number	Amount	Adjustment
S-2	Chemicals (Treatment and Disposal Exp)	741.000		\$0
	1. To annualize chemicals. (Harrison)		\$0	
S-3	Treatment and Labor	742.000		\$0
	1. To annualize treatment and labor expense.		\$0	
	(Harrison)			
S-4	Fuel & Power for Sewage Treatment and Pumping	743.000		-\$4,160
	4. To annualize nurshape newer (Herricen)		¢4.460	
	1. To annualize purchase power. (Harrison)		-\$4,160	
S-7	Maintenance of Services to Customers	713.000		-\$40
	To annualize collection sewer maintenance.		\$40	
	(Green)		-\$40	
	(0.00.1)			
	2. To amortize collection sewer maintenance		\$0	
	expense 5 years. (Green)			
S-8	Misc. Maintenance Expense	744.000		\$0
	1. To update Misc. Maintenance Expense (Harrison)		\$0	
S-9	Maintenance of Treatment & Disposal Plant	752.000		-\$3,445
	To annualize maintenance of disposal plant.		-\$3,445	
	(Green)		-\$3,445	
	,			
0.40		000.100		A -
S-12	Customer Records & Collection Expense (Billing & C	903.100		-\$79
	1. To annualize customer bills. (Harrison)		-\$79	
	,			
C 42	Ouetomor Becomb 9 College's Francis (Off)	000 000		*
S-13	Customer Records & Collection Expense (Office Sup	903.200		\$296
	1. To annualize office supplies and postage.		\$296	
	(Harrison)		•	

Accounting Schedule:09-1 Sponsor: Harrison Page: 1 of 5

<u>A</u> Expense Adj	<u>B</u>	<u>C</u> Account	<u>D</u> Adjustment	<u>E</u> Total
Number	Adjustment Description	Number	Amount	Adjustment
S-14	Customer Records & Collection Expense (Bank Fees)	903.280		-\$626
	1. To annualize bank fees. (Harrison)		-\$626	
S-15	Uncollectible Accounts	904.000		-\$823
	1. To remove bad debt. (Harrison)		-\$823	
S-16	Customer Service & Information Expense (web page)	907.000		\$16
	1. To annualize web page expenses. (Harrison)		\$16	
S-19	Administrative and General Salaries - CSWR 17.01%	920.000		\$8,746
	1. To adjust test year payroll to relfect Staff's annualized payroll expense. (Harrison)		\$8,746	
S-20	Office Supplies & Other Expenses (Meals, Travel, Ind	921.110		-\$1,329
	Adjustments to annualize travel and meal expenses relating only to Hillcrest. (Harrison)		-\$1,329	
S-21	Office Supplies & Other Expenses (Communication S	921.500		-\$35
	1. To annualize communication expense. (Harrison)		-\$35	
S-22	Office Supplies & Other Expenses (Office Supplies &	921.800		\$61
	1. Adjustments to office supplies. (Harrison)		\$61	
S-23	Outside Services Employed (Bank Fees)	923.100		\$7
	1. To annualize bank fees. (Harrison)		\$7	
S-24	Outside Services Employed (Attorneys/Legal Fees)	923.400		\$2,834
	1. To annualize legal fees. (Harrison)		\$2,834	

Accounting Schedule:09-1 Sponsor: Harrison Page: 2 of 5

<u>A</u> Expense Adj	<u>B</u>	<u>C</u> Account	<u>D</u> Adjustment	<u>E</u> Total
Number	Adjustment Description	Number	Ámount	Adjustment
S-25	Outside Services Employed (Attorneys/Legal Fees) -	923.400		\$103
	1. Adjustment to attorney/legal fees. (Harrison)		\$103	
S-26	Outside Services Employed (Accountants/Auditors) -	923.500		-\$4,282
	To annualize accountants/auditors expense. (Harrison)		-\$4,282	
S-27	Outside Services Employed (Management Consultant	923.600		-\$1,014
	Adjustment to management consultant fees. (Harrison)		-\$1,014	
S-28	Outside Services Employed (Payroll Fees) - CSWR 17	923.800		-\$4
	1. To annualize payroll fees. (Harrison)		-\$4	
S-29	Outside Services Employed (IT) - CSWR 17.01%	923.900		-\$73
	1. To annualize IT expenses. (Harrison)		-\$73	
S-30	Property Insurance (Environmental)	924.200		-\$8,501
	1. To annualize environmental insurance. (Harrison)		-\$8,501	
S-31	Property Insurance (Workers' Comp) - CSWR 17.01%	924.300		\$53
	To annualize workerman comp insurance. (Harrison)		\$53	
S-32	Property Insurance (Commercial)	924.400		\$6,799
	1. To annualize property insurance. (Harrison)		\$6,799	
S-34	Employee Pension & Benefits (United Healthcare) - C	926.200		\$730

Accounting Schedule:09-1 Sponsor: Harrison Page: 3 of 5

Raccoon Creek - (WSS) Case No. SR-2016-0202 Test Year Ending 12-31-2015 Updated through 3-31-2016

Expense Adjustment Schedule - Sewer

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Expense Adj Number	Adjustment Description	Account Number	Adjustment Amount	Total Adjustment
Trainio I	To annualize healthcare benefits. (Harrison)		\$730	rajaomon
S-35	Employee Pension & Benefits (401k) - CSWR 17.01%	926.300		-\$797
	1. To annualize 401K benefits. (Harrison)		-\$797	
S-36	Employee Pension & Benefits (Life/STD/LTD/AD&D) -	926.400		\$1,079
	1. To annualize Life/STD/LTD/AD&D benefits. (Harrison)		\$1,079	
S-38	Rents - CSWR 17.01%	931.000		-\$101
	1. To annualize rent expense. (Harrison)		-\$101	
S-41	Amortization Expense (Account 301 - Organization)	408.000		\$1,010
	1. To amortize intangible plant assigned to Account 301 over a 10-year period. (M. Young)		\$1,010	
S-42	Amortization Expense (Account 303 - Misc. Intangible	408.000		\$108
	1. To amortize intangible plant assigned to Account 303 over a 20-year period. (M. Young)		\$108	
S-43	Regulatory Commission Expense (DNR)	928.100		\$972
	Adjustment to include DNR current fees. (Harrison)		\$972	
S-44	Regulatory Commission Expense (PSC)	928.200		-\$1,008
	Adjustment to normalize rate case expense (Harrison)		\$0	
	2. Adjustment to include PSC Assessment. (Harrison)		-\$1,008	
S-45	Regulatory Commission Expense (Sec of State Bus L	928.400		\$7

Accounting Schedule:09-1 Sponsor: Harrison Page: 4 of 5

<u>A</u> Expense Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment
	1. To annualize business license. (Harrison)		\$7	•
S-46	Depreciation			\$21,637
	1. To Annualize Depreciation		\$27,769	
	2. CIAC depreciation off set. (Harrison)		-\$6,132	
S-50	SS & Medicare - CSWR 17.01%	408.120		-\$995
	To adjust for Staff's annualized amount for social security and medicare tax. (Harrison)		-\$995	
S-51	Unemployment Tax - CSWR 17.01%	408.140		\$361
	To adjust for Staff's annualized amount for unemployment tax. (Harrison)		\$361	
S-52	Property Tax	408.160		-\$1,258
	1. To annualize property tax. (Harrison)		-\$1,258	
	Total Expense Adjustments			\$16,249