

**BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF MISSOURI**

In the Matter of the Application	)	
Of a Rate Increase for	)	<b><u>Case No. SR-2016-0202</u></b>
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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### **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 30<sup>th</sup> day of September, 2016, to all counsel of record.

**/s/ Whitney Payne**

## Income Statement

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

Account #	Description	Raccoon Creek WPC Staff Annualized	Raccoon Creek Villages Staff Annualized	Raccoon Creek WSS Staff Annualized	Total Company Staff Annualized
	<b>ANNUALIZED REVENUES</b>				
	Annualized Rate Revenues	\$ 39,340	\$ 73,821	\$ 54,848	\$ 168,009
	Miscellaneous Revenues	\$ 578	\$ -	\$ 1,155	\$ 1,733
	<b>TOTAL ANNUALIZED REVENUES</b>	\$ 39,918	\$ 73,821	\$ 56,003	\$ 169,742
	<b>OPERATIONS EXPENSES</b>				
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
	<b>TOTAL OPERATIONS EXPENSE</b>	\$ 11,372	\$ 34,250	\$ 25,260	\$ 70,882
	<b>MAINTENANCE EXPENSES</b>				
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)	n/a	\$ -	\$ -	\$ -
744.000	Misc. Maintenance Expense	\$ -	\$ -	\$ -	\$ -
752.000	Maintenance of Treatment & Disposal Plant	\$ -	\$ 1,710	\$ -	\$ 1,710
	<b>TOTAL MAINTENANCE EXPENSE</b>	\$ 127	\$ 1,806	\$ -	\$ 1,933
	<b>CUSTOMER ACCOUNT EXPENSE</b>				
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
	<b>TOTAL CUSTOMER ACCOUNT EXPENSE</b>	\$ 2,791	\$ 11,248	\$ 7,427	\$ 21,466
	<b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>				
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
<b>TOTAL ADMINISTRATIVE AND GENERAL</b>		\$	17,238	\$	69,479	\$	45,879	\$	132,596
<b>OTHER OPERATING EXPENSES</b>									
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
<b>TOTAL OTHER OPERATING EXPENSES</b>		\$	26,670	\$	37,090	\$	26,196	\$	89,956
<b>TAXES OTHER THAN INCOME</b>									
408.100	Federal and State Income Taxes	\$	-	\$	-	\$	-	\$	-

## Income Statement

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

408.120 SS &amp; Medicare - CSWR 17.01%

408.140 Unemployment Tax - CSWR 17.01%

408.160 Property Tax

TOTAL TAXES OTHER THAN INCOME

TOTAL OPERATING EXPENSES

Interest Expense

Return on Equity

Income Taxes

TOTAL INTEREST RETURN &amp; TAXES

TOTAL COST OF SERVICE

Less: Miscellaneous Revenues

COST TO RECOVER IN RATES

INCREMENTAL INCREASE IN RATE REVENUES

PERCENTAGE OF INCREASE

CSWR REQUESTED INCREASE IN REVENUES

OPC REVENUE REQUIREMENT

STAFF &amp; COMPANY DIFFERENCE

STAFF &amp; OPC DIFFERENCE

\$ 516	\$ 2,079	\$ 1,373	\$ 3,968
\$ 160	\$ 644	\$ 425	\$ 1,229
\$ 377	\$ 184	\$ 309	\$ 870
\$ 1,053	\$ 2,907	\$ 2,107	\$ 6,067
\$ 59,251	\$ 156,780	\$ 106,869	\$ 322,900
\$ 50,915	\$ 68,984	\$ 50,623	\$ 170,522
\$ 14,731	\$ 19,959	\$ 14,647	\$ 49,337
\$ 3,668	\$ 4,970	\$ 3,647	\$ 12,285
\$ 69,314	\$ 93,913	\$ 68,917	\$ 232,144
\$ 128,565	\$ 250,693	\$ 175,786	\$ 555,044
\$ 578	\$ -	\$ 1,155	\$ 1,733
\$ 127,987	\$ 250,693	\$ 174,631	\$ 553,311
\$ 88,647	\$ 176,872	\$ 119,783	\$ 385,302
222.07%	239.60%	213.89%	226.99%
\$ 68,842	\$ 277,488	\$ 183,227	\$ 529,557
\$ 84,019	\$ 135,657	\$ 97,811	\$ 317,487
\$ 19,805	\$ (100,616)	\$ (63,444)	\$ (144,255)
\$ 4,628	\$ 41,215	\$ 21,972	\$ 67,815

Account #	Plant Account Description	Raccoon Creek WPC		Raccoon Creek Villages		Raccoon Creek WSS		Total Company	
		Adj. Jurisdictional Balances		Adj. Jurisdictional Balances		Adj. Jurisdictional Balances		Adj. Jurisdictional Balances	
		Plant	Depr. Res.	Plant	Depr. Res.	Plant	Depr. Res.	Plant	Depr. Res.
	<b>INTANGIBLE PLANT</b>								
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	\$ -
	<b>TOTAL INTANGIBLE PLANT</b>	\$ 33,864	\$ -	\$ 97,206	\$ -	\$ 12,254	\$ -	\$ 143,324	\$ -
					\$ -				
	<b>SOURCE OF SUPPLY PLANT</b>								
310.000	Land & Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL SOURCE OF SUPPLY PLANT</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>COLLECTION PLANT</b>								
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
	<b>TOTAL COLLECTION PLANT</b>	\$ 38,796	\$ 18,467	\$ 209,186	\$ 87,152	\$ 253,896	\$ 109,177	\$ 501,878	\$ 214,796
	<b>PUMPING PLANT</b>								
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
	<b>TOTAL PUMPING PLANT</b>	\$ -	\$ -	\$ 21,240	\$ 54	\$ -	\$ -	\$ 21,240	\$ 54
	<b>TREATMENT &amp; DISPOSAL PLANT</b>								
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
	<b>TOTAL TREATMENT &amp; DISPOSAL PLANT</b>	\$ 461,327	\$ 11,703	\$ 593,729	\$ 72,308	\$ 485,030	\$ 3,941	\$ 1,540,086	\$ 87,952
	<b>GENERAL PLANT</b>								
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
	<b>TOTAL GENERAL PLANT</b>	\$ 9,964	\$ 447	\$ 12,707	\$ 658	\$ 12,609	\$ 261	\$ 35,280	\$ 1,366
	<b>TOTAL PLANT &amp; DEPRECIATION RESERVE</b>	\$ 543,951	\$ 30,617	\$ 934,068	\$ 160,172	\$ 763,789	\$ 113,379	\$ 2,241,808	\$ 304,168
	<b>NET PLANT IN SERVICE</b>	\$ 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)	
	<b>TOTAL RATE BASE</b>	\$ 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%	
	<b>REQUIRED RETURN &amp; INCOME TAX</b>	\$ 69,292 *		\$ 93,884 *		\$ 68,896 *		\$ 232,072	



**MISSOURI PUBLIC SERVICE COMMISSION**  
**COMMISSION STAFF DIVISION**  
**STAFF ACCOUNTING SCHEDULES**

**RACCOON CREEK - (WPC)**  
**CASE NO. SR-2016-0202**

**Jefferson City, Missouri**

**September 2016**

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

A		B	C	D	E	F
Line Number	Description	Account 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	\$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					
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					
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 Fees)	903.280	\$608	\$0	\$608	0.00%
14	Uncollectible Accounts	904.000	\$206	\$0	\$206	0.00%
15	Customer Service & Information Expense (web page) - CSWR 17.01%	907.000	\$10	\$0	\$10	0.00%
16	TOTAL CUSTOMER ACCOUNT EXPENSE		\$2,791	\$0	\$2,791	
17	ADMINISTRATIVE & GENERAL EXPENSES					
18	Administrative and General Salaries - CSWR 17.01%	920.000	\$6,742	\$0	\$6,742	0.00%
19	Office Supplies & Other Expenses (Meals, Travel, Indidental Expense) - CSWR 17.01%	921.110	\$247	\$0	\$247	0.00%
20	Office Supplies & Other Expenses (Communication Service) - CSWR 17.01%	921.500	\$106	\$0	\$106	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 (Accountants/Auditors) - CSWR 17.01%	923.500	\$7	\$0	\$7	0.00%
26	Outside Services Employed (Management Consultants) - CSWR 17.01%	923.600	\$272	\$0	\$272	0.00%
27	Outside Services Employed (Payroll Fees) - CSWR 17.01%	923.800	\$31	\$0	\$31	0.00%
28	Outside Services Employed (IT) - CSWR 17.01%	923.900	\$62	\$0	\$62	0.00%
29	Property Insurance (Environmental)	924.200	\$2,006	\$0	\$2,006	0.00%
30	Property Insurance (Workers' Comp) - CSWR 17.01%	924.300	\$35	\$0	\$35	0.00%
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 17.01%	926.300	\$202	\$0	\$202	0.00%



Raccoon Creek - (WPC)  
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Test Year Ending 12-31-2015  
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Rate Design Schedule - Sewer

A		B	C	D	E	F
Line Number	Description	Account Number (Optional)	Staff Annualized	Customer Charge	Commodity	Percentage Rate
35	Employee Pension & Benefits (Life/STD/LTD/AD&D) - CSWR 17.01%	926.400	\$516	\$0	\$516	0.00%
36	Adminstration & General - Misc. General Expense	930.200	\$7	\$0	\$7	0.00%
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 Organization)	408.000	\$2,517	\$0	\$2,517	0.00%
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	Property Tax	408.160	\$377	\$0	\$377	0.00%
52	TOTAL TAXES OTHER THAN INCOME		\$1,053	\$0	\$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	<b>\$543,951</b> From Plant Schedule
2	Less Accumulated Depreciation Reserve	<u><b>\$30,617</b></u> From Depreciation Reserve Schedule
3	Net Plant In Service	<b>\$513,334</b>
4	Other Rate Base Items:	<b>\$0</b>
	Contribution in Aid of Construction Amortization (positive or zero)	<b>\$824</b>
	Prepayment (Workers Comp)	<b>\$24</b>
	Contribution in Aid of Construction (negative or zero)	<b>-\$29,281</b>
5	Total Rate Base	<u><b>\$484,901</b></u>
6	Total Weighted Rate of Return Including Income Tax	<u><b>14.29%</b></u> From PreTax Return & Taxes Schedule
7	Required Return & Income Tax	<u><u><b>\$69,314</b></u></u>

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

	A	B	formulas
1 State Income Tax Rate Statutory / Effective	6.25% (2)	5.81%	$(1 - (B2 \times .5)) \times A1$
2 Federal Income Tax Rate Statutory / Effective	15.00% (1) & (2)	14.13%	$(1 - B1) \times A2$
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%	$B4 \times B5$
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:

N

To Rate Base Schedule

Equity Income Required **\$17,331**  
& Preliminary Federal Tax

Tax Rate Table

Net Income 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
			<u>\$17,331</u>	<u>\$2,600</u>
			Consolidated Tax Rate:	
			Average Tax Rate:	0.15

Raccoon Creek - (WPC)  
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>	<u>D</u>	<u>E</u>
Line Number	Description	Dollar Amount	Percentage of Total Capital Structure	Embedded Cost of Capital	Weighted Cost of 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

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjustment Number	E Adjustments	F Jurisdictional Allocation	G Adjusted Jurisdictional
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		\$38,796
15		PUMPING PLANT					
16	362.000	Receiving Wells	\$0			100.00%	\$0
17	363.000	Electric Pumping Equipment	\$0	P-17	\$0	100.00%	\$0
18		TOTAL PUMPING PLANT	\$0		\$0		\$0
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%	\$131
25		TOTAL TREATMENT & 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 - CSWR 17.01%	\$3,219	P-28	\$0	100.00%	\$3,219
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

Raccoon Creek - (WPC)  
Case No. SR-2016-0202  
Test Year Ending 12-31-2015  
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Depreciation Expense - Sewer

Line Number	A Account Number	B Plant Account Description	C Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
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%	\$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	\$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 TREATMENT & 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		TOTAL GENERAL PLANT	\$9,964		\$886		
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  
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Accumulated Depreciation Reserve - Sewer

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjustment Number	E Adjustments	F Jurisdictional Allocation	G Adjusted 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	R-17	\$0	100.00%	\$0
18		TOTAL PUMPING PLANT	\$0		\$0		\$0
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 TREATMENT & 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 - CSWR 17.01%	\$345	R-28	\$0	100.00%	\$345
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

To Rate Base Schedule

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

	A	B	C	D	E	F	G
Line Number	Account Number (Optional)	Revenue Description	Company/ Test Year Amount	Adjustment Number	Jurisdictional Adjustments	Jurisdictional Allocation	Adjusted 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



Raccoon Creek - (WPC)  
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Revenue Adjustment Schedule - Sewer

<u>A</u> Revenue Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total 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				<u>\$20,134</u>

Raccoon Creek - (WPC)  
Case No. SR-2016-0202  
Test Year Ending 12-31-2015  
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Revenue Summary Schedule - Sewer

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

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)  
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Revenue Summary Schedule - Sewer

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

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)**  
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**Updated through 3-31-2016**  
**Miscellaneous Revenues Feeder - Sewer**

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

Raccoon Creek - (WPC)  
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Expense Schedule - Sewer

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Line Number	Account Number (Optional)	Expense Description	Company/ Test Year Amount	Adjustment Number	Adjustments	Jurisdictional Allocation	Adjusted Jurisdictional
1		OPERATIONS EXPENSES					
2	742.000	Treatment and Labor	\$7,691	S-2	\$0	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 Services to Customers	\$15	S-6	\$112	100.00%	\$127
7	744.000	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 & Collections)	\$1,829	S-11	-\$30	100.00%	\$1,799
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 Fees)	\$843	S-13	-\$235	100.00%	\$608
14	904.000	Uncollectible Accounts	\$515	S-14	-\$309	100.00%	\$206
15	907.000	Customer Service & Information Expense (web page) - CSWR 17.01%	\$4	S-15	\$6	100.00%	\$10
16		TOTAL CUSTOMER ACCOUNT EXPENSE	\$3,247		-\$456		\$2,791
17		ADMINISTRATIVE & GENERAL EXPENSES					
18	920.000	Administrative and General Salaries - CSWR 17.01%	\$3,456	S-18	\$3,286	100.00%	\$6,742
19	921.110	Office Supplies & Other Expenses (Meals, Travel, Indidental Expense) - CSWR 17.01%	\$746	S-19	-\$499	100.00%	\$247
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 Fees)	\$0	S-23	\$1,091	100.00%	\$1,091
24	923.400	Outside Services Employed (Attorneys/Legal Fees) - CSWR 17.01%	\$26	S-24	\$13	100.00%	\$39
25	923.500	Outside Services Employed (Accountants/Auditors) - CSWR 17.01%	\$1,560	S-25	-\$1,553	100.00%	\$7
26	923.600	Outside Services Employed (Management Consultants) - CSWR 17.01%	\$653	S-26	-\$381	100.00%	\$272
27	923.800	Outside Services Employed (Payroll Fees) - CSWR 17.01%	\$33	S-27	-\$2	100.00%	\$31
28	923.900	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 (Life/STD/LTD/AD&D) - CSWR 17.01%	\$111	S-35	\$405	100.00%	\$516
36	930.200	Adminstration & General - Misc. General Expense	\$7			100.00%	\$7

Raccoon Creek - (WPC)  
Case No. SR-2016-0202  
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Expense Schedule - Sewer

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Line Number	Account Number (Optional)	Expense Description	Company/ Test Year Amount	Adjustment Number	Adjustments	Jurisdictional Allocation	Adjusted 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		\$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

Raccoon Creek - (WPC)  
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 Expense Adjustment Schedule - Sewer

<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
S-2	Treatment and Labor	742.000		\$0
	1. 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
	1. 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
	1. 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
	1. 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

Raccoon Creek - (WPC)  
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Test Year Ending 12-31-2015  
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Expense Adjustment Schedule - Sewer

<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 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
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (Harrison)		\$3,286	
S-19	Office Supplies & Other Expenses (Meals, Travel, Ind	921.110		-\$499
	1. 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



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

<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 accountants/auditors expense. (Harrison)		-\$1,553	
S-26	Outside Services Employed (Management Consultant)	923.600		-\$381
	1. 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
	1. 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	

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

<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
S-35	Employee Pension & Benefits (Life/STD/LTD/AD&D) -	926.400		\$405
	1. 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
	1. Adjustment to include DNR current fees. (Harrison)		-\$161	
S-43	Regulatory Commission Expense (PSC)	928.200		-\$379
	1. 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
	1. To annualize business license. (Harrison)		\$3	
S-45	Depreciation			\$14,052
	1. To Annualize Depreciation		\$14,802	
	2. CIAC depreciation off set. (Patterson)		-\$750	

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

<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
S-49	SS & Medicare - CSWR 17.01%	408.120		-\$374
	1. 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				<u><u>\$16,318</u></u>



**MISSOURI PUBLIC SERVICE COMMISSION**  
**COMMISSION STAFF DIVISION**  
**STAFF ACCOUNTING SCHEDULES**

**RACCOON CREEK - (VILLAGES)**  
**CASE NO. SR-2016-0202**

**Jefferson City, Missouri**

**September 2016**

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

A		B	C	D	E	F
Line Number	Description	Account Number (Optional)	Staff Annualized	Customer Charge	Commodity	Percentage Rate
Rev-1	ANNUALIZED REVENUES					
Rev-2	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	\$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 Pumping	743.000	\$3,250	\$0	\$3,250	0.00%
5	TOTAL OPERATIONS EXPENSE		\$34,250	\$0	\$34,250	
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 & Collections)	903.100	\$7,252	\$0	\$7,252	0.00%
13	Customer Records & Collection Expense (Office Supplies & Postage)	903.200	\$677	\$0	\$677	0.00%
14	Customer Records & Collection Expense (Bank Fees)	903.280	\$2,449	\$0	\$2,449	0.00%
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					
19	Administrative and General Salaries - CSWR 14%	920.000	\$27,176	\$0	\$27,176	0.00%
20	Office Supplies & Other Expenses (Meals, Travel, Indidental Expense) - CSWR 17.01%	921.110	\$994	\$0	\$994	0.00%
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 Fees)	923.400	\$4,396	\$0	\$4,396	0.00%
25	Outside Services Employed (Attorneys/Legal Fees) - CSWR 17.01%	923.400	\$155	\$0	\$155	0.00%
26	Outside Services Employed (Accountants/Auditors) - CSWR 17.01%	923.500	\$30	\$0	\$30	0.00%
27	Outside Services Employed (Management Consultants) - CSWR 17.01%	923.600	\$1,097	\$0	\$1,097	0.00%
28	Outside Services Employed (Payroll Fees) - CSWR 17.01%	923.800	\$125	\$0	\$125	0.00%
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 17.01%	924.300	\$140	\$0	\$140	0.00%
32	Property Insurance (Commercial)	924.400	\$10,297	\$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 Healthcare) - CSWR 17.01%	926.200	\$4,964	\$0	\$4,964	0.00%
35	Employee Pension & Benefits (401k) - CSWR 17.01%	926.300	\$815	\$0	\$815	0.00%

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

Line Number	A Description	B Account Number (Optional)	C Staff Annualized	D Customer Charge	E Commodity	F Percentage Rate
36	Employee Pension & Benefits (Life/STD/LTD/AD&D) - CSWR 17.01%	926.400	\$2,081	\$0	\$2,081	0.00%
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 - Organization)	408.000	\$2,133	\$0	\$2,133	0.00%
42	Amortization Expense (Account 303 - Misc. Intangible Plant)	408.000	\$3,794	\$0	\$3,794	0.00%
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 Bus License) - CSWR 17.01%	928.400	\$20	\$0	\$20	0.00%
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%
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%
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	<u>B</u> Dollar Amount
1	Plant In Service	<b>\$934,068</b> From Plant Schedule
2	Less Accumulated Depreciation Reserve	<u><b>\$160,172</b></u> From Depreciation Reserve Schedule
3	Net Plant In Service	<b>\$773,896</b>
4	Other Rate Base Items:	<b>\$0</b>
	Contribution in Aid of Construction Amortization (positive or zero)	<b>\$57,931</b>
	Prepayment (Workers Comp)	<b>\$97</b>
	Contribution in Aid of Construction (negative or zero)	<b>-\$174,932</b>
5	Total Rate Base	<u><b>\$656,992</b></u>
6	Total Weighted Rate of Return Including Income Tax	<u><b>14.29%</b></u> From PreTax Return & Taxes Schedule
7	Required Return & Income Tax	<u><u><b>\$93,914</b></u></u>

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

	A	B	formulas
1 State Income Tax Rate Statutory / Effective	6.25% (2)	5.81%	$(1 - (B2 \times .5)) \times A1$
2 Federal Income Tax Rate Statutory / Effective	15.00% (1) & (2)	14.13%	$(1 - B1) \times A2$
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%	$B4 \times B5$
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:

N

To Rate Base Schedule

Equity Income Required **\$23,481**  
& Preliminary Federal Tax

Tax Rate Table

Net Income 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
			<u>\$23,481</u>	<u>\$3,522</u>
			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>	<u>D</u>	<u>E</u>
Line Number	Description	Dollar Amount	Percentage of Total Capital Structure	Embedded Cost of Capital	Weighted Cost of 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	<u>\$1,643,717</u>	<u>100.00%</u>		<u>13.538%</u>

To PreTax Return Rate Schedule

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjustment Number	E Adjustments	F Jurisdictional Allocation	G Adjusted Jurisdictional
1		INTANGIBLE PLANT					
2	301.000	Organization	\$21,331			100.00%	\$21,331
3	302.000	Franchises	\$0			100.00%	\$0
4	303.000	Miscellaneous Intangible Plant	\$75,875			100.00%	\$75,875
5		TOTAL INTANGIBLE PLANT	\$97,206		\$0		\$97,206
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	\$10,432	P-11	\$0	100.00%	\$10,432
12	352.200	Collection Sewers - Gravity	\$173,898	P-12	\$0	100.00%	\$173,898
13	354.000	Services to Customers	\$24,856			100.00%	\$24,856
14		TOTAL COLLECTION PLANT	\$209,186		\$0		\$209,186
15		PUMPING PLANT					
16	362.000	Receiving Wells and Pump Pits	\$14,861			100.00%	\$14,861
17	363.000	Electric Pumping Equipment	\$6,379	P-17	\$0	100.00%	\$6,379
18		TOTAL PUMPING PLANT	\$21,240		\$0		\$21,240
19		TREATMENT & DISPOSAL PLANT					
20	370.000	Land and Land Rights	\$40,369			100.00%	\$40,369
21	371.000	Structures and Improvements	\$16,619	P-21	\$0	100.00%	\$16,619
22	372.000	Treatment and Disposal Equipment	\$416,619	P-22	\$0	100.00%	\$416,619
23	372.100	Oxidation Lagoon	\$120,122			100.00%	\$120,122
24	373.000	Plant Sewers	\$0	P-24	\$0	100.00%	\$0
25	374.000	Outfall Sewer Lines	\$0	P-25	\$0	100.00%	\$0
26		TOTAL TREATMENT & DISPOSAL PLANT	\$593,729		\$0		\$593,729
27		GENERAL PLANT					
28	391.000	Office Furniture & Equipment - CSWR 17.01%	\$2,352	P-28	\$0	100.00%	\$2,352
29	391.100	Office Computer Equipment & Software - CSWR 17.01%	\$4,875	P-29	\$0	100.00%	\$4,875
30	393.000	Stores Equipment	\$0			100.00%	\$0
31	394.000	Tools, Shop, and Garage Equipment	\$0			100.00%	\$0
32	397.000	Communication Equipment	\$5,480	P-32	\$0	100.00%	\$5,480
33		TOTAL GENERAL PLANT	\$12,707		\$0		\$12,707
34		TOTAL PLANT IN SERVICE	\$934,068		\$0		\$934,068

To Rate Base & Depreciation Schedules

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

Line Number	A Account Number	B Plant Account Description	C Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
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%	\$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	\$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 TREATMENT & 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	5.00%	\$0	0	0.00%
32	397.000	Communication Equipment	\$5,480	6.70%	\$367	15	0.00%
33		TOTAL GENERAL PLANT	\$12,707		\$1,182		
34		Total Depreciation	\$934,068		\$33,570		

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjustment Number	E Adjustments	F Jurisdictional Allocation	G Adjusted 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	\$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		TOTAL PUMPING PLANT	\$54		\$0		\$54
19		TREATMENT & DISPOSAL PLANT					
20	370.000	Land and Land Rights	\$0			100.00%	\$0
21	371.000	Structures and Improvements	\$64	R-21	\$0	100.00%	\$64
22	372.000	Treatment and Disposal Equipment	\$2,664	R-22	\$0	100.00%	\$2,664
23	372.100	Oxidation Lagoon	\$69,580	R-23	\$0	100.00%	\$69,580
24	373.000	Plant Sewers	\$0	R-24	\$0	100.00%	\$0
25	374.000	Outfall Sewer Lines	\$0	R-25	\$0	100.00%	\$0
26		TOTAL TREATMENT & DISPOSAL PLANT	\$72,308		\$0		\$72,308
27		GENERAL PLANT					
28	391.000	Office Furniture & Equipment - CSWR 17.01%	\$88	R-28	\$0	100.00%	\$88
29	391.100	Office Computer Equipment & Software - CSWR 17.01%	\$523	R-29	\$0	100.00%	\$523
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

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

	A	B	C	D	E	F	G
Line Number	Account Number (Optional)	Revenue Description	Company/ Test Year Amount	Adjustment Number	Jurisdictional Adjustments	Jurisdictional Allocation	Adjusted 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

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

<u>A</u> Revenue Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total 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				<u>\$6,902</u>

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

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

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  
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Revenue Summary Schedule - Sewer

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

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

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

	A	B	C	D	E	F	G
Line Number	Account Number (Optional)	Expense Description	Company/ Test Year Amount	Adjustment Number	Adjustments	Jurisdictional Allocation	Adjusted 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 to Customers	\$61	S-7	\$35	100.00%	\$96
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 & Collections)	\$7,372	S-12	-\$120	100.00%	\$7,252
13	903.200	Customer Records & Collection Expense (Office Supplies & Postage)	\$228	S-13	\$449	100.00%	\$677
14	903.280	Customer Records & Collection Expense (Bank Fees)	\$3,396	S-14	-\$947	100.00%	\$2,449
15	904.000	Uncollectible Accounts	\$2,077	S-15	-\$1,246	100.00%	\$831
16	907.000	Customer Service & Information Expense (web page) - CSWR 17.01%	\$15	S-16	\$24	100.00%	\$39
17		TOTAL CUSTOMER ACCOUNT EXPENSE	\$13,088		-\$1,840		\$11,248
18		ADMINISTRATIVE & GENERAL EXPENSES					
19	920.000	Administrative and General Salaries - CSWR 14%	\$13,932	S-19	\$13,244	100.00%	\$27,176
20	921.110	Office Supplies & Other Expenses (Meals, Travel, Incidental Expense) - CSWR 17.01%	\$3,007	S-20	-\$2,013	100.00%	\$994
21	921.500	Office Supplies & Other Expenses (Communication Service) - CSWR 17.01%	\$481	S-21	-\$54	100.00%	\$427
22	921.800	Office Supplies & Other Expenses (Office Supplies & Expenses) - CSWR 17.01%	\$512	S-22	\$92	100.00%	\$604
23	923.100	Outside Services Employed (Bank Fees)	\$176	S-23	-\$156	100.00%	\$20
24	923.400	Outside Services Employed (Attorneys/Legal Fees)	\$104	S-24	\$4,292	100.00%	\$4,396
25	923.400	Outside Services Employed (Attorneys/Legal Fees) - CSWR 17.01%	\$0	S-25	\$155	100.00%	\$155
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 Consultants) - CSWR 17.01%	\$2,632	S-27	-\$1,535	100.00%	\$1,097
28	923.800	Outside Services Employed (Payroll Fees) - CSWR 17.01%	\$131	S-28	-\$6	100.00%	\$125
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 17.01%	\$60	S-31	\$80	100.00%	\$140
32	924.400	Property Insurance (Commercial)	\$0	S-32	\$10,297	100.00%	\$10,297
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%	\$3,860	S-34	\$1,104	100.00%	\$4,964
35	926.300	Employee Pension & Benefits (401k) - CSWR 17.01%	\$2,022	S-35	-\$1,207	100.00%	\$815
36	926.400	Employee Pension & Benefits (Life/STD/LTD/AD&D) - CSWR 17.01%	\$447	S-36	\$1,634	100.00%	\$2,081
37	930.200	Misc. General Expense	\$28			100.00%	\$28

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

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

Line Number	A Account Number (Optional)	B Expense Description	C Company/ Test Year Amount	D Adjustment Number	E Adjustments	F Jurisdictional Allocation	G Adjusted 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 - Organization)	\$0	S-41	\$2,133	100.00%	\$2,133
42	408.000	Amortization Expense (Account 303 - Misc. Intangible Plant)	\$0	S-42	\$3,794	100.00%	\$3,794
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 Bus License) - CSWR 17.01%	\$10	S-45	\$10	100.00%	\$20
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

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

<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
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. (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
	1. 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
	1. 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
	1. To annualize office supplies and postage. (Harrison)		\$449	
S-14	Customer Records & Collection Expense (Bank Fees	903.280		-\$947

Raccoon Creek - (Villages)  
Case No. SR-2016-0202  
Test Year Ending 12-31-2015  
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Expense Adjustment Schedule - Sewer

<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 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 reflect Staff's annualized payroll expense. (Harrison)		\$13,244	
S-20	Office Supplies & Other Expenses (Meals, Travel, Ind	921.110		-\$2,013
	1. 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

Raccoon Creek - (Villages)  
Case No. SR-2016-0202  
Test Year Ending 12-31-2015  
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Expense Adjustment Schedule - Sewer

<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. Adjustment to attorney/legal fees. (Harrison)		\$155	
S-26	Outside Services Employed (Accountants/Auditors) -	923.500		-\$6,486
	1. To annualize accountants/auditors expense. (Harrison)		-\$6,486	
S-27	Outside Services Employed (Management Consultant)	923.600		-\$1,535
	1. 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
	1. To annualize environmental insurance. (Harrison)		-\$12,875	
S-31	Property Insurance (Workers' Comp) - CSWR 17.01%	924.300		\$80
	1. 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	

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

<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
S-35	Employee Pension & Benefits (401k) - CSWR 17.01%	926.300		-\$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 - Organization)	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
	1. Adjustment to include DNR current fees. (Harrison)		-\$2,071	
S-44	Regulatory Commission Expense (PSC)	928.200		-\$1,526
	1. 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	

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

<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
S-46	Depreciation			-\$6,381
	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				<u><u>-\$16,507</u></u>





**MISSOURI PUBLIC SERVICE COMMISSION**  
**COMMISSION STAFF DIVISION**  
**STAFF ACCOUNTING SCHEDULES**

**RACCOON CREEK - (WSS)**  
**CASE NO. SR-2016-0202**

**Jefferson City, Missouri**

**September 2016**

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

Line Number	A Description	B Account Number (Optional)	C Staff Annualized	D Customer Charge	E Commodity	F Percentage Rate
Rev-1	ANNUALIZED REVENUES					
Rev-2	Annualized Rate Revenues		(1) \$54,848			
Rev-3	Miscellaneous Revenues		(1) \$1,155			
Rev-4	TOTAL ANNUALIZED REVENUES		\$56,003			
1	OPERATIONS EXPENSES		(2)			
2	Chemicals (Treatment and Disposal Exp)	741.000	\$0	\$0	\$0	0.00%
3	Treatment and Labor	742.000	\$20,469	\$0	\$20,469	0.00%
4	Fuel & Power for Sewage Treatment and Pumping	743.000	\$4,791	\$0	\$4,791	0.00%
5	TOTAL OPERATIONS EXPENSE		\$25,260	\$0	\$25,260	
6	MAINTENANCE EXPENSES					
7	Maintenance of Services to Customers	713.000	\$0	\$0	\$0	0.00%
8	Misc. Maintenance Expense	744.000	\$0	\$0	\$0	0.00%
9	Maintenance of Treatment & Disposal Plant	752.000	\$0	\$0	\$0	0.00%
10	TOTAL MAINTENANCE EXPENSE		\$0	\$0	\$0	
11	CUSTOMER ACCOUNT EXPENSE					
12	Customer Records & Collection Expense (Billing & Collections)	903.100	\$4,789	\$0	\$4,789	0.00%
13	Customer Records & Collection Expense (Office Supplies & Postage)	903.200	\$446	\$0	\$446	0.00%
14	Customer Records & Collection Expense (Bank Fees)	903.280	\$1,617	\$0	\$1,617	0.00%
15	Uncollectible Accounts	904.000	\$549	\$0	\$549	0.00%
16	Customer Service & Information Expense (web page) - CSWR 17.01%	907.000	\$26	\$0	\$26	0.00%
17	TOTAL CUSTOMER ACCOUNT EXPENSE		\$7,427	\$0	\$7,427	
18	ADMINISTRATIVE & GENERAL EXPENSES					
19	Administrative and General Salaries - CSWR 17.01%	920.000	\$17,945	\$0	\$17,945	0.00%
20	Office Supplies & Other Expenses (Meals, Travel, Indidental Expense) - CSWR 17.01%	921.110	\$656	\$0	\$656	0.00%
21	Office Supplies & Other Expenses (Communication Service) - CSWR 17.01%	921.500	\$282	\$0	\$282	0.00%
22	Office Supplies & Other Expenses (Office	921.800	\$399	\$0	\$399	0.00%
23	Outside Services Employed (Bank Fees)	923.100	\$13	\$0	\$13	0.00%
24	Outside Services Employed (Attorneys/Legal Fees)	923.400	\$2,903	\$0	\$2,903	0.00%
25	Outside Services Employed (Attorneys/Legal Fees) - CSWR 17.01%	923.400	\$103	\$0	\$103	0.00%
26	Outside Services Employed (Accountants/Auditors) - CSWR 17.01%	923.500	\$20	\$0	\$20	0.00%
27	Outside Services Employed (Management Consultants) - CSWR 17.01%	923.600	\$724	\$0	\$724	0.00%
28	Outside Services Employed (Payroll Fees) - CSWR 17.01%	923.800	\$83	\$0	\$83	0.00%
29	Outside Services Employed (IT) - CSWR 17.01%	923.900	\$166	\$0	\$166	0.00%
30	Property Insurance (Environmental)	924.200	\$5,339	\$0	\$5,339	0.00%
31	Property Insurance (Workers' Comp) - CSWR 17.01%	924.300	\$92	\$0	\$92	0.00%
32	Property Insurance (Commercial)	924.400	\$6,799	\$0	\$6,799	0.00%
33	Employee Pension & Benefits (Keyman) - CSWR 17.01%	926.100	\$0	\$0	\$0	0.00%
34	Employee Pension & Benefits (United Healthcare) - CSWR 17.01%	926.200	\$3,278	\$0	\$3,278	0.00%
35	Employee Pension & Benefits (401k) - CSWR 17.01%	926.300	\$538	\$0	\$538	0.00%

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

Line Number	A Description	B Account Number (Optional)	C Staff Annualized	D Customer Charge	E Commodity	F Percentage Rate
36	Employee Pension & Benefits (Life/STD/LTD/AD&D) - CSWR 17.01%	926.400	\$1,374	\$0	\$1,374	0.00%
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 Number	<u>A</u> Rate Base Description	<u>B</u> Dollar Amount
1	Plant In Service	<b>\$763,789</b> From Plant Schedule
2	Less Accumulated Depreciation Reserve	<u><b>\$113,379</b></u> From Depreciation Reserve Schedule
3	Net Plant In Service	<b>\$650,410</b>
4	Other Rate Base Items:	<b>\$0</b>
	Contribution in Aid of Construction Amortization (positive or zero)	<b>\$57,725</b>
	Prepayment (Workers Comp)	<b>\$64</b>
	Contribution in Aid of Construction (negative or zero)	<b>-\$226,074</b>
5	Total Rate Base	<u><b>\$482,125</b></u>
6	Total Weighted Rate of Return Including Income Tax	<u><b>14.29%</b></u> From PreTax Return & Taxes Schedule
7	Required Return & Income Tax	<u><u><b>\$68,917</b></u></u>

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

	A	B	formulas
1 State Income Tax Rate Statutory / Effective	6.25% (2)	5.81%	$(1 - (B2 \times .5)) \times A1$
2 Federal Income Tax Rate Statutory / Effective	15.00% (1) & (2)	14.13%	$(1 - B1) \times A2$
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%	$B4 \times B5$
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:

N

To Rate Base Schedule

Equity Income Required **\$17,232**  
& Preliminary Federal Tax

Tax Rate Table

Net Income 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
			<u>\$17,232</u>	<u>\$2,585</u>
			Consolidated Tax Rate:	
			Average Tax Rate:	0.15

Raccoon Creek - (WSS)  
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Capital Structure Schedule - Sewer

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Line Number	Description	Dollar Amount	Percentage of Total Capital Structure	Embedded Cost of Capital
1	Common Stock	\$414,327	25.00%	12.15%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%
3	Preferred Stock	\$0	0.00%	0.00%
4	Long Term Debt	\$1,242,981	75.00%	14.00%
5	Short Term Debt	\$0	0.00%	0.00%
6	Other Security-Tax Deductible	\$0	0.00%	0.00%
7	TOTAL CAPITALIZATION	<u>\$1,657,308</u>	<u>100.00%</u>	<u>13.538%</u>

To PreTax Return Rate Schedule

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjustment Number	E Adjustments	F Jurisdictional Allocation	G Adjusted Jurisdictional
1		INTANGIBLE PLANT					
2	301.000	Organization	\$10,102			100.00%	\$10,102
3	302.000	Franchises	\$0			100.00%	\$0
4	303.000	Miscellaneous Intangible Plant	\$2,152			100.00%	\$2,152
5		TOTAL INTANGIBLE PLANT	\$12,254		\$0		\$12,254
6		SOURCE OF SUPPLY PLANT					
7	310.000	Land & Land Right - SP	\$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	\$253,896	P-12	\$0	100.00%	\$253,896
13	353.000	Services to Customers	\$0			100.00%	\$0
14		TOTAL COLLECTION PLANT	\$253,896		\$0		\$253,896
15		PUMPING PLANT					
16	363.000	Electric Pumping Equipment	\$0	P-16	\$0	100.00%	\$0
17		TOTAL PUMPING PLANT	\$0		\$0		\$0
18		TREATMENT & DISPOSAL 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 TREATMENT & 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 - 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
33		TOTAL PLANT IN SERVICE	\$763,789		\$0		\$763,789

To Rate Base & Depreciation Schedules

Raccoon Creek - (WSS)  
Case No. SR-2016-0202  
Test Year Ending 12-31-2015  
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Depreciation Expense - Sewer

Line Number	A Account Number	B Plant Account Description	C Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$10,102	0.00%	\$0	0	0.00%
3	302.000	Franchises	\$0	0.00%	\$0	0	0.00%
4	303.000	Miscellaneous Intangible Plant	\$2,152	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$12,254		\$0		
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		TOTAL PUMPING PLANT	\$0		\$0		
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 TREATMENT & 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 - CSWR 17.01%	\$1,209	14.30%	\$173	7	0.00%
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	\$10,696	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)  
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Accumulated Depreciation Reserve - Sewer

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjustment Number	E Adjustments	F Jurisdictional Allocation	G Adjusted 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		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	\$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		TOTAL PUMPING PLANT	\$0		\$0		\$0
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%	\$0
25		TOTAL TREATMENT & 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 - CSWR 17.01%	\$130	R-28	\$0	100.00%	\$130
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
33		TOTAL DEPRECIATION RESERVE	\$113,379		\$0		\$113,379

To Rate Base Schedule

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

	A	B	C	D	E	F	G
Line Number	Account Number (Optional)	Revenue Description	Company/ Test Year Amount	Adjustment Number	Jurisdictional Adjustments	Jurisdictional Allocation	Adjusted 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)  
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 Updated through 3-31-2016  
 Revenue Adjustment Schedule - Sewer

<u>A</u> Revenue Adj Number	<u>B</u> Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total 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				<u>\$14,814</u>

Raccoon Creek - (WSS)  
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Revenue Summary Schedule - Sewer

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

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)  
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Revenue Summary Schedule - Sewer

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

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)**  
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**Miscellaneous Revenues Feeder - Sewer**

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

Raccoon Creek - (WSS)  
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Updated through 3-31-2016  
Expense Schedule - Sewer

Line Number	A Account Number (Optional)	B Expense Description	C Company/ Test Year Amount	D Adjustment Number	E Adjustments	F Jurisdictional Allocation	G Adjusted 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	\$20,469	S-3	\$0	100.00%	\$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 Fees)	\$2,243	S-14	-\$626	100.00%	\$1,617
15	904.000	Uncollectible Accounts	\$1,372	S-15	-\$823	100.00%	\$549
16	907.000	Customer Service & Information Expense (web page) - CSWR 17.01%	\$10	S-16	\$16	100.00%	\$26
17		TOTAL CUSTOMER ACCOUNT EXPENSE	\$8,643		-\$1,216		\$7,427
18		ADMINISTRATIVE & GENERAL EXPENSES					
19	920.000	Administrative and General Salaries - CSWR 17.01%	\$9,199	S-19	\$8,746	100.00%	\$17,945
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 Fees)	\$69	S-24	\$2,834	100.00%	\$2,903
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 (Accountants/Auditors) - CSWR 17.01%	\$4,302	S-26	-\$4,282	100.00%	\$20
27	923.600	Outside Services Employed (Management Consultants) - CSWR 17.01%	\$1,738	S-27	-\$1,014	100.00%	\$724
28	923.800	Outside Services Employed (Payroll Fees) - CSWR 17.01%	\$87	S-28	-\$4	100.00%	\$83
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 17.01%	\$1,335	S-35	-\$797	100.00%	\$538
36	926.400	Employee Pension & Benefits (Life/STD/LTD/AD&D) - CSWR 17.01%	\$295	S-36	\$1,079	100.00%	\$1,374
37	930.200	Misc. General Expense	\$19			100.00%	\$19
38	931.000	Rents - CSWR 17.01%	\$5,247	S-38	-\$101	100.00%	\$5,146

Accounting Schedule:09  
Sponsor: Harrison  
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Raccoon Creek - (WSS)  
Case No. SR-2016-0202  
Test Year Ending 12-31-2015  
Updated through 3-31-2016  
Expense Schedule - Sewer

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Line Number	Account Number (Optional)	Expense Description	Company/ Test Year Amount	Adjustment Number	Adjustments	Jurisdictional Allocation	Adjusted Jurisdictional
39		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		\$22,726		\$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



Raccoon Creek - (WSS)  
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Expense Adjustment Schedule - Sewer

<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
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. (Harrison)		\$0	
S-4	Fuel & Power for Sewage Treatment and Pumping	743.000		-\$4,160
	1. To annualize purchase power. (Harrison)		-\$4,160	
S-7	Maintenance of Services to Customers	713.000		-\$40
	1. To annualize collection sewer maintenance. (Green)		-\$40	
	2. To amortize collection sewer maintenance expense 5 years. (Green)		\$0	
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
	1. To annualize maintenance of disposal plant. (Green)		-\$3,445	
S-12	Customer Records & Collection Expense (Billing & C	903.100		-\$79
	1. To annualize customer bills. (Harrison)		-\$79	
S-13	Customer Records & Collection Expense (Office Sup	903.200		\$296
	1. To annualize office supplies and postage. (Harrison)		\$296	

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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 reflect Staff's annualized payroll expense. (Harrison)		\$8,746	
S-20	Office Supplies & Other Expenses (Meals, Travel, Ind	921.110		-\$1,329
	1. 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	

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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
	1. To annualize accountants/auditors expense. (Harrison)		-\$4,282	
S-27	Outside Services Employed (Management Consultant)	923.600		-\$1,014
	1. 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
	1. 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

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	1. To annualize healthcare benefits. (Harrison)		\$730	
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
	1. Adjustment to include DNR current fees. (Harrison)		\$972	
S-44	Regulatory Commission Expense (PSC)	928.200		-\$1,008
	1. 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

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