

Staff Exhibit No. 16
 Date 5/19/16 Reporter Smb
 File No WK-2016-0064

Hilcrest Utility Operating Company Inc.
 SR-2016-0065
 Source: EMS Run
 EMS Adjustment Summary
 Tracked By: Ashley R. Sarver

Starting Gross Revenue Requirement Balance 12-9-2015 \$148,493

Line 58

Date	Schedule	Account No.	Adjustment Description	Old Value	New Value	Difference in Value	Rev. Req. Impact	Ending Rev. Req. Balance EMS	Sponsor	Account Description
12/28/15	Income Statement / Expenses	408.120	To update based on additional data received from the Company. 12/28/2015	\$564	\$2,104	\$1,540	\$1,540	\$150,033	A. Sarver	SS & Medicare
12/28/15	Income Statement / Expenses	921.110	To update based on additional data received from the IRS. 12/28/2015	\$1,671	\$1,598	(\$73)	(\$73)	\$149,960	A. Sarver	Office Supplies Meals & Travel
12/28/15	Income Statement / Expenses	928.400	To update based on additional data received from the Company. 12/28/2015	\$0	\$13	\$7	\$7	\$149,967	A. Sarver	Sec State Business Licenses
1/6/16	Rate Base / CIAC	CIAC	To update amortization to reflect the increase in CIAC. 12/28/2015	\$82,665	\$82,915	\$250	\$26	\$149,993	J. Robinett	CIAC Amort.
1/6/16	Rate Base / CIAC	CIAC	To include \$15,000 in CIAC per J. Cox on 12/28/2015.	(\$106,424)	(\$121,424)	(\$15,000)	(\$1,602)	\$148,391	J. Robinett	CIAC
1/6/16	Income Statement / Expenses	CIAC	To update CIAC depreciation off set. 12/28/2015	(\$2,000)	(\$2,250)	(\$250)	(\$250)	\$148,141	J. Robinett	CIAC Depreciation
1/6/16	Plant in Service	352.200	To update collection sewer - gravity due to a new connection per J. Cox 12/28/2015.	\$0	\$15,000	\$15,000	\$1,902	\$150,043	J. Robinett	Collection Sewers - Gravity
1/6/16	Income Statement / Expenses	928.200	To update Rate Case Expense as of December 31, 2015.	(\$319)	(\$154)	\$165	\$165	\$150,208	A. Sarver	Regulatory Commission Expense (PSC) Rate Case
1/6/16	Depreciation Reserve	352.200	To update collection sewer - gravity depreciation reserve due to a new connection per J. Cox 12/28/2015.	\$34,827	\$34,702	(\$125)	\$14	\$150,222	J. Robinett	Collection Sewers - Gravity
2/1/16	Income Statement / Expenses	742.000	To updated based on additional data received from the Company.	\$18,740	\$23,088	\$4,348	\$4,348	\$154,570	A. Sarver	Treatment and Labor
2/1/16	Income Statement / Expenses	741.000	To updated based on additional data received from the Company.	\$4,628	\$4,179	(\$449)	(\$449)	\$154,121	A. Sarver	Chemicals
2/1/16	Income Statement / Expenses	712.000	To updated based on additional data received from the Company.	\$0	\$7,775	\$7,775	\$7,775	\$161,896	A. Sarver	Maintenance of Collection Sewers
2/1/16	Income Statement / Expenses	712.000	To amortize collection sewer maintenance over 5 years.	\$0	\$2,709	\$2,709	\$2,709	\$164,605	P. Harrison	Maintenance of Collection Sewers
2/1/16	Income Statement / Expenses	903.280	To updated based on additional data received from the Company.	\$1,655	\$2,331	\$676	\$676	\$165,281	A. Sarver	Customer Records & Collection Expense (bank fees)
2/8/16	Plant in Service		To updated plant in service based on additional information from the company on legal fees and organization fees.	\$821,568	\$821,647	\$79	\$13	\$165,294	A. Sarver	
2/8/16	Plant in Service		To updated depreciation reserve based on additional information from the company on legal fees and organizational fees.	\$182,016	\$182,197	\$181	(\$20)	\$165,274	A. Sarver	
2/8/16	Income Statement / Expenses	904.000	AFUDC-Carrying Cost	\$821,647	\$831,094	\$9,447	\$1,448	\$166,722	A. Sarver	
2/8/16	Income Statement / Expenses	928.200	To update uncollectible accounts to 10/31/2015.	\$0	\$467	\$467	\$467	\$167,189	A. Sarver	Uncollectible Accounts
2/8/16	Income Statement / Expenses		To update Rate Case Expense as of February 8, 2016.	(\$154)	(\$80)	\$74	\$74	\$167,263	A. Sarver	Regulatory Commission Expense (PSC) Rate Case Expense
4/1/16	Income Statement / Expenses	408.160	To update property tax paid as of December 31, 2015	\$16	\$164	\$148	\$148	\$167,411	A. Sarver	Property Taxes

Total change since Staff update on 2/8/2016 \$18,918

EMS Starting - Starting Gross Revenue Requirement as of 12/9/2015 \$148,493

EMS Ending - Gross Revenue Requirement \$167,411

Check \$18,918