

Hillcrest Utility Operating Company Inc.
 WR-2016-0064
 Source: EMS Run
 EMS Adjustment Summary
 Tracked By: Ashley R. Sarver

Line 56

Starting Gross Revenue Requirement Balance (12/9/2015)

\$139,361

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	\$140,901	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)	\$140,828	A. Sarver	Office Supplies Meals & Travel
12/28/15	Income Statement / Expenses	928.100	To update based on additional data received from the Company. 12/28/2015	\$6	\$13	\$7	\$7	\$140,835	A. Sarver	DNR Expense
1/6/16	Rate Base / CIAC Amortization	CIAC	To update amortization to reflect the increase in CIAC. 12/28/2015	\$12,012	\$12,259	\$247	\$27	\$140,862	J. Robinett	CIAC Amort
1/6/16	Rate Base/ CIAC	CIAC	To include \$15,000 in CIAC per J. Cox on 12/28/2015.	(\$20,384)	(\$35,384)	(\$15,000)	(\$1,603)	\$139,259	J. Robinett	
1/6/16	Income Statement / Expenses	Depreciation	To update CIAC depreciation off set. 12/28/2015	(\$391)	(\$637)	(\$246)	(\$246)	\$139,013	J. Robinett	
1/6/16	Plant in Service	343.000	To update Transmission and Distribution Mains due to a new connection per J. Cox 12/28/2015.	\$0	\$15,000	\$15,000	\$1,903	\$140,916	J. Robinett	Transmission and Distribution Mains
1/6/16	Revenue	Misc. Revenue	To include Primary Revenue.	\$0	\$15	\$15	(\$15)	\$140,901	A. Sarver	
1/6/16	Income Statement / Expenses	928.200	To update Rate Case Expense as of December 31, 2015.	(\$319)	(\$154)	\$165	\$165	\$141,066	A. Sarver	Regulatory Commission Expense (PSC) Rate Case Expense
1/6/16	Depreciation Reserve	343.000	To update Transmission and Distribution Mains depreciation reserve due to a new connection per J. Cox 12/28/2015.	\$46,914	\$46,789	(\$125)	\$13	\$141,079	J. Robinett	Transmission and Distribution Mains
2/1/16	Income Statement / Expenses	641.000	To update based on additional data received from the Company.	\$982	\$1,797	\$815	\$815	\$141,894	A. Sarver	Chemicals
2/1/16	Income Statement / Expenses	903.280	To update based on additional data received from the Company.	\$1,655	\$2,331	\$676	\$676	\$142,570	A. Sarver	Customer Records and 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.	\$692,783	\$692,863	\$80	\$10	\$142,580	A. Sarver	
2/8/16	Depreciation Reserve		To updated depreciation reserve based on additional information from the company on legal fees and organizational fees.	\$141,749	\$141,948	\$199	(\$21)	\$142,559	A. Sarver	
2/8/16	Plant in Service		AFUDC-Carrying Cost	\$692,863	\$703,192	\$10,329	\$1,530	\$144,089	A. Sarver	
2/8/16	Income Statement / Expenses	904.000	To update uncollectible accounts to 10/31/2015.	\$0	\$467	\$467	\$467	\$144,556	A. Sarver	Uncollectible Accounts
2/8/16	Income Statement / Expenses	928.200	To update Rate Case Expense as of February 8, 2016.	(\$154)	(\$60)	\$74	\$74	\$144,630	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	\$144,778	A. Sarver	Property Taxes

Total change since Staff update on 2/8/16 \$5,417
 EMS Starting - Starting Gross Revenue Requirement as of 12/6/2015 \$139,361
 EMS Ending - Gross Revenue Requirement \$144,778
 Check \$5,417

FILED
 May 25, 2016
 Data Center
 Missouri Public
 Service Commission

Staff Exhibit No. 15
 Date 5/19/16 Reporter JMB
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