

3/8/02

Accounting Schedule: 1  
15:26 03/07/2002

Warren County Water and Sewer  
Case: SR-02-020A  
Year ending June 30, 2001

Revenue Requirement

Line		11.00%
		Return
(A)		(B)
1	Net Orig Cost Rate Base (Sch 2)	\$ 31,048
2	Rate of Return	11.00%
*****		
3	Net Operating Income Requirement	\$ 3,415
4	Net Income Available (Sch 8)	\$ (2,910)
*****		
5	Additional NOI&T Needed	\$ 6,325
6	Income Tax Requirement (Sch )	
7	Required Current Income Tax	\$ 457
8	Test Year Current Income Tax	\$ 0
*****		
9	Additional Current Tax Required	\$ 457
10	Required Deferred ITC	\$ 0
11	Test Year Deferred ITC	\$ 0
*****		
12	Additional Deferred ITC Required	\$ 0
*****		
13	Total Additional Tax Required	\$ 457
*****		
14	Gross Revenue Requirement	\$ 6,782
*****		

Exhibit No. 8  
Case No(s) WM-2004-0122  
Date 11-12-03 Rptr XF

Warren County Water and Sewer  
Case: SR-02-020A  
Year ending June 30, 2001

Rate Base

Line Description		Amount	
(A)		(B)	
1	Total Plant in Service (Sch 3)	\$	39,208
Subtract from Total Plant			
2	Depreciation Reserve (Sch 6)	\$	8,160
-----			
3	Net Plant in Service	\$	31,048
Add to Net Plant in Service			
4	Cash Working Capital (Sch )	\$	0
5	Materials and Supplies-Exempt		0
6	Prepaid Insurance		0
Subtract from Net Plant			
7	Federal Tax Offset 0.0000 %	\$	0
8	State Tax Offset 0.0000 %		0
9	City Tax Offset 0.0000 %		0
10	Interest Expense Offset 0.0000 %		0
11	Customer Advances for Construction		0
12	Contribution in aid of Construction		0
13	Deferred Income Taxes-Depreciation		0
-----			
14	Total Rate Base	\$	31,048
=====			

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Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
	(A)		(B)	(C)	(D)	(E)	(F)
Intangible Plant							
1	351.100	Organization	\$ 0	\$ 0	100.0000	\$ 0	\$ 0
2	352.200	Franchises	0	0	100.0000	0	0
3	389.100	Other Plant & Miscellaneous Equip	0	0	100.0000	0	0
4		Total	\$ 0	\$ 0		\$ 0	\$ 0
Collection Plant							
5	353.200	Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0	\$ 0
6	354.200	Structures & Improvements	0	0	100.0000	0	0
7	360.200	Collection Sewers - Force	0	0	100.0000	0	0
8	361.200	Collection Sewers - Gravity	0	0	100.0000	0	0
9	362.200	Special Collecting Sewers	0	0	100.0000	0	0
10	363.200	Services to Customers	0	0	100.0000	0	0
11	364.200	Flow Measuring Devices	0	0	100.0000	0	0
12	389.200	Other Plant & Miscellaneous Equip	0	0	100.0000	0	0
13	365.200	Flow Measuring Installations	0	0	100.0000	0	0
14		Total	\$ 0	\$ 0		\$ 0	\$ 0
System Pumping Plant							
15	353.300	Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0	\$ 0
16	354.400	Structures & Improvements	0	0	100.0000	0	0
17	370.300	Receiving Wells	0	0	100.0000	0	0
18	371.300	Pumping Equipment	0	0	100.0000	0	0
19	389.300	Other Plant & Miscellaneous Equip	0	0	100.0000	0	0
20	363.000	Pumping Equipment	27,237	0	100.0000	2,580	29,817
21		Total	\$ 27,237	\$ 0		\$ 2,580	\$ 29,817
Treatment & Disposal Plant							
22	353.400	Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0	\$ 0
23	354.400	Structures & Improvements	0	0	100.0000	0	0
24	380.400	Treatment & Disposal Equipment	0	0	100.0000	0	0
25	381.400	Plant Sewers	0	0	100.0000	0	0
26	382.400	Outfall Sewer Lines	0	0	100.0000	0	0
27	389.400	Other Plant & Miscellaneous Equip	0	0	100.0000	0	0
28	373.000	Treatment & Disposal Facilities	5,247	0	100.0000	0 P-2	5,247
29		Total	\$ 5,247	\$ 0		\$ 0	\$ 5,247

Warren County Water and Sewer

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Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
	(A)		(B)	(C)	(D)	(E)	(F)
General Plant							
30	353.500	Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0	\$ 0
31	354.500	Structures & Improvements	0	0	100.0000	0	0
32	390.500	Office Furniture & Equipment	3,085	0	100.0000	338 P-3	3,423
33	390.800	Copmuter Equipment	1,637	0	44.0500	0	721
34	391.500	Transportation Equipment	0	0	44.0500	0 P-4	0
35	392.500	Stores Equipment	0	0	100.0000	0	0
36	393.500	Tools, Shop & Garage Equipment	0	0	100.0000	0	0
37	394.500	Laboratory Equipment	0	0	100.0000	0	0
38	395.500	Power Operated Equipment	0	0	100.0000	0	0
39	396.500	Communication Equipment	0	0	100.0000	0	0
40	397.500	Miscellaneous Equipment	0	0	100.0000	0	0
41	398.500	Other Tangible Plant	0	0	100.0000	0	0
42	Total		\$ 4,722	\$ 0		\$ 338	\$ 4,144
*****							
43	Total Plant in Service		\$ 37,206	\$ 0		\$ 2,918	\$ 39,208
*****							

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Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
	(A)		(B)	(C)	(D)	(E)	(F)
General Plant							
30	353.500	Land & Land Rights	\$ 0	\$ 0	100.0000	\$ 0	\$ 0
31	354.500	Structures & Improvements	0	0	100.0000	0	0
32	390.500	Office Furniture & Equipment	3,085	0	100.0000	338 P-3	3,423
33	390.800	Copmuter Equipment	1,637	0	44.0500	0	721
34	391.500	Transportation Equipment	0	0	44.0500	0 P-4	0
35	392.500	Stores Equipment	0	0	100.0000	0	0
36	393.500	Tools, Shop & Garage Equipment	0	0	100.0000	0	0
37	394.500	Laboratory Equipment	0	0	100.0000	0	0
38	395.500	Power Operated Equipment	0	0	100.0000	0	0
39	396.500	Communication Equipment	0	0	100.0000	0	0
40	397.500	Miscellaneous Equipment	0	0	100.0000	0	0
41	398.500	Other Tangible Plant	0	0	100.0000	0	0
42		Total	\$ 4,722	\$ 0		\$ 338	\$ 4,144
*****							
43		Total Plant in Service	\$ 37,206	\$ 0		\$ 2,918	\$ 39,208
*****							



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Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
	(A)		(B)	(C)	(D)
Intangible Plant					
1	351.100	Organization	\$ 0	0.0000	\$ 0
2	352.200	Franchises	0	0.0000	0
3	389.100	Other Plant & Miscellaneous Equip	0	0.0000	0
4		Total	\$ 0		\$ 0
Collection Plant					
5	353.200	Land & Land Rights	\$ 0	0.0000	\$ 0
6	354.200	Structures & Improvements	0	0.0000	0
7	360.200	Collection Sewers - Force	0	0.0000	0
8	361.200	Collection Sewers - Gravity	0	0.0000	0
9	362.200	Special Collecting Sewers	0	0.0000	0
10	363.200	Services to Customers	0	0.0000	0
11	364.200	Flow Measuring Devices	0	0.0000	0
12	389.200	Other Plant & Miscellaneous Equip	0	0.0000	0
13	365.200	Flow Measuring Installations	0	0.0000	0
14		Total	\$ 0		\$ 0
System Pumping Plant					
15	353.300	Land & Land Rights	\$ 0	0.0000	\$ 0
16	354.400	Structures & Improvements	0	0.0000	0
17	370.300	Receiving Wells	0	0.0000	0
18	371.300	Pumping Equipment	0	0.0000	0
19	389.300	Other Plant & Miscellaneous Equip	0	0.0000	0
20	363.000	Pumping Equipment	29,817	10.0000	2,982
21		Total	\$ 29,817		\$ 2,982
Treatment & Disposal Plant					
22	353.400	Land & Land Rights	\$ 0	0.0000	\$ 0
23	354.400	Structures & Improvements	0	0.0000	0
24	380.400	Treatment & Disposal Equipment	0	0.0000	0
25	381.400	Plant Sewers	0	0.0000	0
26	382.400	Outfall Sewer Lines	0	0.0000	0
27	389.400	Other Plant & Miscellaneous Equip	0	0.0000	0
28	373.000	Treatment & Disposal Facilities	5,247	4.5000	236
29		Total	\$ 5,247		\$ 236

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Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
General Plant					
30	353.500	Land & Land Rights	\$ 0	0.0000	\$ 0
31	354.500	Structures & Improvements	0	0.0000	0
32	390.500	Office Furniture & Equipment	3,423	5.0000	171
33	390.800	Computer Equipment	721	15.6300	113
34	391.500	Transportation Equipment	0	13.0000	0
35	392.500	Stores Equipment	0	0.0000	0
36	393.500	Tools, Shop & Garage Equipment	0	0.0000	0
37	394.500	Laboratory Equipment	0	0.0000	0
38	395.500	Power Operated Equipment	0	0.0000	0
39	396.500	Communication Equipment	0	0.0000	0
40	397.500	Miscellaneous Equipment	0	0.0000	0
41	398.500	Other Tangible Plant	0	0.0000	0
42		Total	\$ 4,144		\$ 284
*****					
43		Total Depreciation Expense	\$ 39,208		\$ 3,502
*****					

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Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment		Adjusted Jurisdictional
	(A)		(B)	(C)	(D)	(E)		(F)
System Pumping Plant								
1	363.000	Pumping Equipment	\$ 4,837	\$ 0	100.0000	\$ 1,362	R-1	\$ 6,199
2		Total	\$ 4,837	\$ 0		\$ 1,362		\$ 6,199
Treatment & Disposal Plant								
3	373.000	Treatment & Disposal Facilities	\$ 1,019	\$ 0	100.0000	\$ 118	R-2	\$ 1,137
4		Total	\$ 1,019	\$ 0		\$ 118		\$ 1,137
General Plant								
5	390.500	Office Furniture & Equipment	\$ 1,168	\$ 0	0.0000	\$ 77	R-3	\$ 77
6	391.500	Transportation Equipment	2,940	0	0.0000	747	R-4	747
7		Total	\$ 4,108	\$ 0		\$ 824		\$ 824
*****								
8		Total Depreciation Reserve	\$ 9,964	\$ 0		\$ 2,304		\$ 8,160
*****								

Warren County Water and Sewer

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Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
	(A)		(B)	(C)	(D)	(E)	(F)
Operating Revenues							
1	522.100	Residential Revenues	\$ 69,439	\$ 0	100.0000	\$ 0 S-1	\$ 69,439
2	536.100	Late Charges	750	0	44.0500	0 S-2	330
3	526.100	Reconnect Charges	690	0	44.0500	0 S-3	304
4		Total	\$ 70,879	\$ 0		\$ 0	\$ 70,073

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Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
	(A)		(B)	(C)	(D)	(E)	(F)
Operation & Maintenance Expense							
5	701.100	Salaries-Management Fee	\$ 24,000	\$ 0	44.0500	\$ 0 S-10	\$ 10,572
6	711.000	Sludge Removal	9,780	0	100.0000	0 S-20	9,780
7	715.000	Purchased Power	9,010	0	100.0000	0	9,010
8		Chemicals	0	0	100.0000	0	0
9	720.000	Materials and Supplies	179	0	44.0500	0 S-9	79
10	720.100	M & S-Equipment Repair	0	0	100.0000	0	0
11	720.200	M & S-Misc. Repair	85	0	100.0000	0 S-15	85
12	720.300	M & S-Pump Repair	0	0	100.0000	0	0
13	720.400	M & S-Treatment Plant Repair	2,500	0	100.0000	0 S-22	2,500
14	720.500	Plant Maintenance	7,500	0	100.0000	0	7,500
15	731.000	Contractual Services-Professional	2,000	0	44.0500	0 S-25	881
16	735.000	Contractual Services-Testing	2,415	0	100.0000	0 S-21	2,415
17	736.000	Contractual Service-Maintenance	18,000	0	44.0500	0 S-13	7,929
18	736.100	Contractual Service-Outside	0	0	100.0000	0	0
19	736.200	Contractual Service-Manhole	0	0	100.0000	0	0
20	933.000	Vehicle Expense	3,000	0	44.0500	0 S-4	1,322
21	755.000	Insurance Expense	2,373	0	44.0500	0 S-8	1,045
22	765.000	Regulatory Commission Expense	3,422	0	100.0000	0 S-18	3,422
23	775.100	Misc. Expense-Bank Charges	300	0	44.0500	0 S-5	132
24	775.110	Miscell. Exp.-Billing	160	0	44.0500	0 S-12	70
25	775.120	Misc. Expense-Office Supplies	639	0	44.0500	0 S-11	281
26	775.130	Misc. Expense-Petty Cash	0	0	100.0000	0	0
27	775.135	Misc Expense-Insurance	0	0	44.0500	0	0
28	775.150	Misc. Exp-DNR Fees	6,000	0	100.0000	0 S-17	6,000
29	775.160	Misc. Exp-Training	0	0	100.0000	0	0
30	775.140	Misc. Expense-Other	78	0	44.0500	0 S-19	34
31	775.200	Misc. Expense-Telephone	1,411	0	44.0500	0 S-27	622
32	775.400	Misc. Exp-Postage	1,616	0	44.0500	0 S-24	712
33	775.500	Misc. Exp-Fuel	0	0	100.0000	0	0
34	775.710	Misc. Exp-Property Tax	2,093	0	100.0000	0 S-26	2,093
35	775.730	Misc. Exp-State Tax	0	0	100.0000	0	0
36	702.000	Rents	3,600	0	44.0500	0 S-29	1,586
37	904.000	Uncollectable Accounts	3,157	0	44.0500	0 S-28	1,391
38	775.160	Misc expense Trash	45	0	44.0500	0 S-23	20
39		Total	\$ 103,363	\$ 0		\$ 0	\$ 69,481

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Income Statement

Line No	Acct Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
	(A)	(B)	(C)	(D)	(E)	(F)
-----						
Depreciation Expense						
40	Depreciation Expense	\$ 5,083	\$ 0	100.0000	\$ (1,581) S-6	\$ 3,502
41	Total	\$ 5,083	\$ 0		\$ (1,581)	\$ 3,502
-----						
42	Other Operating Expenses	\$ 0	\$ 0		\$ 0	\$ 0
-----						
43	Total Operating Expenses	\$ 108,446	\$ 0		\$ (1,581)	\$ 72,983
-----						
44	Net Income Before Taxes	\$ (37,567)	\$ 0		\$ 1,581	\$ (2,910)
-----						
Current Income Taxes						
45	Current Income Taxes	\$ 0	\$ 0	100.0000	\$ 0 S-35	\$ 0
46	Total	\$ 0	\$ 0		\$ 0	\$ 0
-----						
Deferred Income Taxes						
47	Deferred Income Taxes	\$ 0	\$ 0	100.0000	\$ 0 S-36	\$ 0
48	Total	\$ 0	\$ 0		\$ 0	\$ 0
-----						
49	Total Income Taxes	\$ 0	\$ 0		\$ 0	\$ 0
-----						
50	Net Operating Income	\$ (37,567)	\$ 0		\$ 1,581	\$ (2,910)
-----						



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## Income Tax

Line	(A)	Test Year	(B)	11.00% Return
1	Net Income Before Taxes (Sch 8)	\$	(2,910)	\$ 3,872
*****				
Add to Net Income Before Taxes				
2	Book Depreciation Expense	\$	3,502	\$ 3,502
3	Total	\$	3,502	\$ 3,502
Subtr from Net Income Before Taxes				
4	Interest Expense 0.0000 %	\$	0	\$ 0
5	Book Depreciation		5,083	5,083
6	Total	\$	5,083	\$ 5,083
*****				
7	Net Taxable Income	\$	(4,491)	\$ 2,291
*****				
Provision for Federal Income Tax				
8	Net Taxable Income	\$	(4,491)	\$ 2,291
9	Deduct Missouri Income Tax 100.0 %	\$	0	\$ 133
10	Deduct City Income Tax		0	0
11	Federal Taxable Income		(4,491)	2,158
12	Total Federal Tax	\$	0	\$ 324
Provision for Missouri Income Tax				
13	Net Taxable Income	\$	(4,491)	\$ 2,291
14	Deduct Federal Income Tax 50.0 %	\$	0	\$ 162
15	Deduct City Income Tax		0	0
16	Missouri Taxable Income		(4,491)	2,129
17	Total Missouri Tax	\$	0	\$ 133

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Income Tax

Line	(A)	Test Year	(B)	11.00% Return
Provision for City Income Tax				
18	Net Taxable Income	\$	(4,491)	\$ 2,291
19	Deduct Federal Income Tax	\$	0	\$ 324
20	Deduct Missouri Income Tax		0	133
21	City Taxable Income		(4,491)	1,834
22	Total City Tax	\$	0	\$ 0
Summary of Provision for Income Tax				
23	Federal Income Tax	\$	0	\$ 324
24	Missouri Income Tax		0	133
25	City Income Tax		0	0
26	Total	\$	0	\$ 457
Deferred Income Taxes				
27	Deferred Investment Tax Credit	\$	0	\$ 0
28	Deferred Repair Allowance		0	0
29	Deferred Tax Depreciation		0	0
30	Amort of Deferred Tax Depreciation		0	0
31	Amort of Repair Allowance		0	0
32	Amort of Deferred ITC		0	0
33	Deferred Unbilled		0	0
34	Total	\$	0	\$ 0
*****				
35	Total Income Tax	\$	0	\$ 457
*****				