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DEC 11 2017

Missouri Public Service Commission

Indian Hills Utility Operating Company, Inc.
Case No.
WR-2017-0259
Test Year Ending March 31, 2017
Rate Design Schedule - Water

213 244

| Line Number | Description | Account Number (Optional) | Staff Annualized | Customer Charge | Commodity | Percentage Rate |
|-------------|--|---------------------------|------------------|-----------------|-----------|-----------------|
| Rev-1 | ANNUALIZED REVENUES | | | | | |
| Rev-2 | Annualized Rate Revenues | | (1) \$92,555 | | | |
| Rev-3 | Miscellaneous Revenues | | (1) \$4,736 | | | |
| Rev-4 | TOTAL ANNUALIZED REVENUES | | \$97,291 | | | |
| 1 | OPERATIONS EXPENSES | | (2) | | | |
| 2 | Miscellaneous Expense (Source of Supply Expense) | 603.000 | 2400 | \$0 | \$2,400 | 0 |
| 3 | Fuel or Power Purchased for Pumping (Pumping Exp) | 623.000 | \$13,681 | \$0 | \$13,681 | 0.00% |
| 4 | Chemicals (Water Treatment Expense) | 641.000 | \$5,381 | \$0 | \$5,381 | 0.00% |
| 5 | Operation Labor & Expense (Water Treatment) | 642.000 | \$70,372 | \$0 | \$70,372 | 0.00% |
| 6 | Operation Supervision and Engin (Trans & Dist. Exp) | 660.000 | \$4,800 | \$0 | \$4,800 | 0.00% |
| 7 | Transmission and Distribution Lines Expense | 662.000 | \$10,575 | \$0 | \$10,575 | 0.00% |
| 8 | Contractual Services - Water Testing | 635.000 | \$1,260 | \$0 | \$1,260 | 0.00% |
| 9 | TOTAL OPERATIONS EXPENSE | | \$108,469 | \$0 | \$108,469 | |
| 10 | MAINTENANCE EXPENSES | | | | | |
| 11 | Maintenance of Structure and Improvements (Source of Supply Expense) | 611.000 | \$30,360 | \$0 | \$30,360 | 0.00% |
| 12 | Maintenance of Structure & Improvements (Pumping Expense) | 631.000 | \$5,071 | \$0 | \$5,071 | 0.00% |
| 13 | Maintenance Supervision and Engineering | 670.000 | \$2,780 | \$0 | \$2,780 | 0.00% |
| 14 | Maintenance of Transmission and Dist. Mains | 673.000 | \$382 | \$0 | \$382 | 0.00% |
| 15 | TOTAL MAINTENANCE EXPENSE | | \$38,593 | \$0 | \$38,593 | |
| 16 | CUSTOMER ACCOUNT EXPENSE | | | | | |
| 17 | Customer Record Collect (Billings & Collections) | 903.100 | \$12,596 | \$0 | \$12,596 | 0.00% |
| 18 | Customer Record Collect (Postage) - CSWR 16.61% | 903.200 | \$0 | \$0 | \$0 | 0.00% |
| 19 | Customer Record Collect (Bank Fees) | 903.280 | \$4,932 | \$0 | \$4,932 | 0.00% |
| 20 | Uncollectible Accounts | 904.000 | \$0 | \$0 | \$0 | 0.00% |
| 21 | Customer Service & Information Expense (Web Page) | 907.000 | \$0 | \$0 | \$0 | 0.00% |
| 22 | TOTAL CUSTOMER ACCOUNT EXPENSE | | \$17,528 | \$0 | \$17,528 | |
| 23 | ADMINISTRATIVE & GENERAL EXPENSES | | | | | |
| 24 | Administrative & General Salaries - CSWR 16.61% | 920.000 | \$51,722 | \$0 | \$51,722 | 0.00% |
| 25 | Office Supplies Expense (Meals, Travel) - CSWR 16.61% | 921.110 | \$1,204 | \$0 | \$1,204 | 0.00% |
| 26 | Office Supplies Expense (Communication) | 921.500 | \$2,790 | \$0 | \$2,790 | 0.00% |
| 27 | Office Supplies Expense (Communication) - CSWR 16.61% | 921.500 | \$1,016 | \$0 | \$1,016 | 0.00% |
| 28 | Office Supplies Expense - CSWR 16.61% | 921.800 | \$794 | \$0 | \$794 | 0.00% |
| 29 | Office Supplies and Other Expense - Other | 921.000 | \$46 | \$0 | \$46 | 0.00% |
| 30 | Outside Services Employed (Bank Fees) | 923.100 | \$188 | \$0 | \$188 | 0.00% |
| 31 | Outside Services (Legal Fees) | 923.400 | \$605 | \$0 | \$605 | 0.00% |
| 32 | Outside Services (Legal Fees) - CSWR 16.61% | 923.400 | \$30 | \$0 | \$30 | 0.00% |
| 33 | Outside Services (Accountants/Auditors) - CSWR 16.61% | 923.500 | \$2,242 | \$0 | \$2,242 | 0.00% |
| 34 | Outside Services (Management Consult) | 923.600 | \$6,000 | \$0 | \$6,000 | 0.00% |
| 35 | Outside Services (Payroll Fees) - CSWR 16.61% | 923.800 | \$270 | \$0 | \$270 | 0.00% |
| 36 | Outside Services Employed (IT) - CSWR 16.61% | 923.900 | \$960 | \$0 | \$960 | 0.00% |
| 37 | Outside Services Employed (IT) | 923.900 | \$1,488 | \$0 | \$1,488 | 0.00% |

OPC Exhibit No. 244
Date 11-30-17 Reporter KF
File No. WR-2017-0259

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| Line Number | Description | Account Number (Optional) | Start Annualized | Customer Name | Commodity | Percentage Rate |
|-------------|---|---------------------------|------------------|---------------|------------------|-----------------|
| 38 | Property Insurance (Environmental) - CSWR 16.61% | 924.200 | \$9,756 | \$0 | \$9,756 | 0.00% |
| 39 | Property Insurance (Workers Comp) - CSWR 16.61% | 924.300 | \$240 | \$0 | \$240 | 0.00% |
| 40 | Property Insurance (Commercial) - CSWR 16.61% | 924.400 | \$7,372 | \$0 | \$7,372 | 0.00% |
| 41 | Employee Benefits (Keyman) - CSWR 16.61% | 926.100 | \$0 | \$0 | \$0 | 0.00% |
| 42 | Employee Benefits (United Healthcare) - CSWR 16.61% | 926.200 | \$21,243 | \$0 | \$21,243 | 0.00% |
| 43 | Employee Benefits (401k) - CSWR 16.61% | 926.300 | \$1,711 | \$0 | \$1,711 | 0.00% |
| 44 | Employee Benefits (Life/STD/LTD/AD&D) - CSWR 16.61% | 926.400 | \$853 | \$0 | \$853 | 0.00% |
| 45 | Misc General Expense - CSWR 16.61% | 930.200 | \$1 | \$0 | \$1 | 0.00% |
| 46 | Rent - CSWR 16.61% | 931.000 | \$14,443 | \$0 | \$14,443 | 0.00% |
| 47 | TOTAL ADMINISTRATIVE AND GENERAL | | \$124,974 | \$0 | \$124,974 | |
| 48 | OTHER OPERATING EXPENSES | | | | | |
| 49 | Regulatory Commission Expense (DNR) | 928.100 | \$2,280 | \$0 | \$2,280 | 0.00% |
| 50 | Regulatory Commission Expense (PSC) | 928.200 | \$1,025 | \$0 | \$1,025 | 0.00% |
| 51 | Regulatory Commission Expense (Rate Case) | 928.300 | \$0 | \$0 | \$0 | 0.00% |
| 52 | Regulatory Expense (Bus License) - CSWR 16.61% | 928.400 | \$74 | \$0 | \$74 | 0.00% |
| 53 | Amortization Expense | | \$13,415 | \$0 | \$13,415 | 0.00% |
| 54 | Depreciation | 403.000 | \$92,909 | \$0 | \$92,909 | 0.00% |
| 55 | TOTAL OTHER OPERATING EXPENSES | | \$109,703 | \$0 | \$109,703 | |
| 56 | TAXES OTHER THAN INCOME | | | | | |
| 57 | SS & Medicare - CSWR 16.61% | 408.120 | \$4,396 | \$0 | \$4,396 | 0.00% |
| 58 | Unemployment Tax - CSWR 16.61% | 408.100 | \$1,373 | \$0 | \$1,373 | 0.00% |
| 59 | Property Tax | 408.160 | \$4,956 | \$0 | \$4,956 | 0.00% |
| 60 | TOTAL TAXES OTHER THAN INCOME | | \$10,725 | \$0 | \$10,725 | |
| 61 | TOTAL OPERATING EXPENSES | | \$409,892 | \$0 | \$409,892 | |
| 62 | Interest Expense | (3) | \$57,085 | \$0 | \$57,085 | 0.00% |
| 63 | Return on Equity | (3) | \$57,419 | \$0 | \$57,419 | 0.00% |
| 64 | Income Taxes | (3) | \$16,720 | \$0 | \$16,720 | 0.00% |
| 65 | TOTAL INTEREST RETURN & TAXES | | \$131,224 | \$0 | \$131,224 | |
| 66 | TOTAL COST OF SERVICE | | \$541,216 | \$0 | \$541,216 | |
| 67 | Less: Miscellaneous Revenues | | \$4,736 | \$0 | \$4,736 | 0.00% |
| 68 | COST TO RECOVER IN RATES | | \$536,480 | \$0 | \$536,480 | |
| 69 | INCREMENTAL INCREASE IN RATE REVENUES | | \$443,925 | | | |
| 70 | PERCENTAGE OF INCREASE | | 456.29% | | | |
| 71 | REQUESTED INCREASE IN REVENUES | | \$0 | | | |

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