

Exhibit No.: -
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2023-0006
Date Prepared: 5/26/2023



MISSOURI PUBLIC SERVICE COMMISSION
FINANCIAL & BUSINESS ANALYSIS DIVISION
DIRECT COST OF SERVICE
STAFF ACCOUNTING SCHEDULES

CONFLUENCE RIVERS - CONSOLIDATED
TEST YEAR ENDING 06-30-2022
UPDATED ENDING 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

Confluence Rivers - Consolidated
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Ending 01-31-2023
Revenue Requirement

Line Number	A Description	B 7.90% Return	C 8.05% Return	D 8.20% Return
1	Net Orig Cost Rate Base	\$14,781,489	\$14,781,489	\$14,781,489
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$1,167,739	\$1,189,911	\$1,212,083
4	Net Income Available	-\$399,560	-\$399,560	-\$399,560
5	Additional Net Income Required	\$1,567,299	\$1,589,471	\$1,611,643
6	Income Tax Requirement			
7	Required Current Income Tax	\$21,702	\$22,410	\$23,117
8	Current Income Tax Available	-\$57,493	-\$57,493	-\$57,493
9	Additional Current Tax Required	\$79,195	\$79,903	\$80,610
10	Revenue Requirement	\$1,646,494	\$1,669,374	\$1,692,253
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$1,646,494	\$1,669,374	\$1,692,253

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RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$25,590,959
2	Less Accumulated Depreciation Reserve		\$9,932,480
3	Net Plant In Service		\$15,658,479
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$35,325
6	Contributions in Aid of Construction Amortization		\$2,717,843
7	Prepayments		\$181,211
8	TOTAL ADD TO NET PLANT IN SERVICE		\$2,934,379
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset		-\$297
11	State Tax Offset		-\$53
12	City Tax Offset		\$0
13	Interest Expense Offset		-\$7,602
14	Contributions in Aid of Construction		\$3,819,321
15	TOTAL SUBTRACT FROM NET PLANT		\$3,811,369
16	Total Rate Base		\$14,781,489

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Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjst. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	300.000	Stipulated Plant	\$263,980	P-2	\$0	\$263,980		\$0	\$263,980
3	301.000	Organization	\$0	P-3	\$0	\$0		\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$4,891	P-4	\$0	\$4,891		\$0	\$4,891
5		TOTAL INTANGIBLE PLANT	\$268,871		\$0	\$268,871		\$0	\$268,871
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights	\$172,257	P-7	-\$4,064	\$168,193		\$0	\$168,193
8	311.000	S&I Source of Supply	\$684,459	P-8	-\$13,074	\$671,385		\$0	\$671,385
9	312.000	Collecting & Impounding Reservoirs	\$94,785	P-9	\$0	\$94,785		\$0	\$94,785
10	314.000	Wells and Springs	\$1,293,357	P-10	-\$14,669	\$1,278,688		\$0	\$1,278,688
11	316.000	Supply Mains	\$206,211	P-11	\$0	\$206,211		\$0	\$206,211
12	317.000	Other Water Source Plant	\$0	P-12	\$0	\$0		\$0	\$0
13		TOTAL SOURCE OF SUPPLY PLANT	\$2,451,069		-\$31,807	\$2,419,262		\$0	\$2,419,262
14		PUMPING PLANT							
15	321.000	S&I Pumping Plant	\$184,257	P-15	\$0	\$184,257		\$0	\$184,257
16	323.000	Other Power Production Equipment	\$177,403	P-16	\$0	\$177,403		\$0	\$177,403
17	325.000	Electric Pumping Equipment	\$1,122,806	P-17	-\$14,331	\$1,108,475		\$0	\$1,108,475
18	325.100	Electric Pumps - Submersible	\$104,386	P-18	\$0	\$104,386		\$0	\$104,386
19	325.200	Booster Pump Equipment	\$120,849	P-19	\$0	\$120,849		\$0	\$120,849
20	325.300	Shaft Driven Equipment	\$1,453	P-20	\$0	\$1,453		\$0	\$1,453
21	328.000	Water - Other Pumping Equipment (Plant)	\$1,553	P-21	\$0	\$1,553		\$0	\$1,553
22		TOTAL PUMPING PLANT	\$1,712,707		-\$14,331	\$1,698,376		\$0	\$1,698,376
23		WATER TREATMENT PLANT							
24	331.000	S&I Treatment Plant	\$68,370	P-24	\$0	\$68,370		\$0	\$68,370
25	332.000	Water Treatment Equipment	\$748,251	P-25	\$0	\$748,251		\$0	\$748,251
26	332.100	Chemical Pumps	\$1,115	P-26	\$0	\$1,115		\$0	\$1,115
27		TOTAL WATER TREATMENT PLANT	\$817,736		\$0	\$817,736		\$0	\$817,736
28		TRANSMISSION & DIST. PLANT							
29	341.000	S&I Transmission & Distribution	\$107,073	P-29	\$0	\$107,073		\$0	\$107,073
30	342.000	Distribution Reservoirs and Standpipes	\$2,052,024	P-30	-\$53,141	\$1,998,883		\$0	\$1,998,883
31	343.000	Transmission and Distribution Mains	\$2,345,711	P-31	-\$8,728	\$2,336,983		\$0	\$2,336,983
32	344.000	Fire Mains	\$29,569	P-32	\$0	\$29,569		\$0	\$29,569
33	345.000	Services	\$916,381	P-33	\$0	\$916,381		\$0	\$916,381
34	346.000	Meters	\$790,862	P-34	\$0	\$790,862		\$0	\$790,862
35	347.000	Meter Installations	\$329,298	P-35	\$0	\$329,298		\$0	\$329,298
36	348.000	Hydrants	\$52,942	P-36	-\$3,956	\$48,986		\$0	\$48,986
37	349.000	Other Transmission and Distribution Plant	\$62,786	P-37	\$0	\$62,786		\$0	\$62,786
38		TOTAL TRANSMISSION & DIST. PLANT	\$6,686,646		-\$65,825	\$6,620,821		\$0	\$6,620,821
39		GENERAL PLANT							
40	390.000	S&I General Plant	\$20,160	P-40	\$0	\$20,160		\$0	\$20,160
41	391.000	Office Furniture and Equipment	\$6,745	P-41	\$0	\$6,745		\$0	\$6,745
42	391.100	Office Furn Equip (IT)	\$16,250	P-42	\$0	\$16,250		\$0	\$16,250
43	392.000	Transportation Equipment	-\$178,959	P-43	\$0	-\$178,959		\$0	-\$178,959
44	393.000	Stores Equipment	\$11,229	P-44	-\$411	\$10,818		\$0	\$10,818
45	394.000	Tools, Shop and Garage Equipment	\$13,378	P-45	\$0	\$13,378		\$0	\$13,378
46	395.000	Laboratory Equipment	\$1,197	P-46	\$0	\$1,197		\$0	\$1,197
47	396.000	Power Operated Equipment	\$136,462	P-47	\$0	\$136,462		\$0	\$136,462
48	397.000	Communication Equipment	\$476,784	P-48	\$0	\$476,784		\$0	\$476,784
49	398.000	Miscellaneous Equipment	\$5,312	P-49	-\$691	\$4,621		\$0	\$4,621
50	399.000	Other Tangible Equipment	\$3,840	P-50	\$0	\$3,840		\$0	\$3,840
51		TOTAL GENERAL PLANT	\$512,398		-\$1,102	\$511,296		\$0	\$511,296
52		COLLECTION PLANT							
53	350.000	Land and Land Rights - Collection Plant	\$36,661	P-53	-\$15,339	\$21,322		\$0	\$21,322
54	351.000	S&I Collection Plant	\$491,153	P-54	-\$32,785	\$458,368		\$0	\$458,368
55	352.000	Collection Sewers	\$231,233	P-55	\$0	\$231,233		\$0	\$231,233
56	352.100	Collection Sewers Force	\$1,171,379	P-56	\$0	\$1,171,379		\$0	\$1,171,379
57	352.200	Collection Sewers Gravity	\$1,318,903	P-57	-\$3,677	\$1,315,226		\$0	\$1,315,226
58	353.000	Services to Sewer Customers	\$96,398	P-58	\$0	\$96,398		\$0	\$96,398

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Plant In Service

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59	354.000	Flow Measuring Devices	\$426,954	P-59	\$0	\$426,954		\$0	\$426,954
60		TOTAL COLLECTION PLANT	\$3,772,681		-\$51,801	\$3,720,880		\$0	\$3,720,880
61		SYSTEM PUMPING PLANT							
62	362.000	Receiving Wells	\$143,534	P-62	-\$65,500	\$78,034		\$0	\$78,034
63	363.000	Electric Sewer Pumping Equip	\$669,280	P-63	\$0	\$669,280		\$0	\$669,280
64	365.000	Sewer - Other Pumping Equipment	\$0	P-64	\$0	\$0		\$0	\$0
65		TOTAL SYSTEM PUMPING PLANT	\$812,814		-\$65,500	\$747,314		\$0	\$747,314
66		TREATMENT & DISPOSAL PLANT							
67	370.000	Land and Land Rights	\$307,223	P-67	-\$9,798	\$297,425		\$0	\$297,425
68	370.100	Oxidation Lagoon Land	\$0	P-68	\$0	\$0		\$0	\$0
69	371.000	S&I Treatment & Disposal	\$864,513	P-69	\$0	\$864,513		\$0	\$864,513
70	372.000	Treatment & Disposal Equipment - 372	\$4,240,849	P-70	-\$62,612	\$4,178,237		\$0	\$4,178,237
71	372.100	Oxidation Lagoons	\$221,386	P-71	\$0	\$221,386		\$0	\$221,386
72	373.000	Plant Sewers	\$1,979,138	P-72	-\$11,332	\$1,967,806		\$0	\$1,967,806
73	373.000	STEP Systems	\$1,080,000	P-73	\$0	\$1,080,000		\$0	\$1,080,000
74	374.000	Outfall Sewer Lines	\$178,302	P-74	-\$1,302	\$177,000		\$0	\$177,000
75	375.000	Sewer - Other Treatment & Disposal	\$0	P-75	\$0	\$0		\$0	\$0
76	376.000	Other General Equipment	\$36	P-76	\$0	\$36		\$0	\$36
77		TOTAL TREATMENT & DISPOSAL PLANT	\$8,871,447		-\$85,044	\$8,786,403		\$0	\$8,786,403
78		TOTAL PLANT IN SERVICE	\$25,906,369		-\$315,410	\$25,590,959		\$0	\$25,590,959

Confluence Rivers - Consolidated

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Test Year Ending 06-30-2022

Update Ending 01-31-2023

Depreciation Expense

<u>Line</u> Number	<u>A</u> Account Number	<u>B</u> Plant Account Description	<u>C</u> MO Adjusted Jurisdictional	<u>D</u> Depreciation Rate	<u>E</u> Depreciation Expense
1		SOURCE OF SUPPLY PLANT			
2	300.000	Land and Land Rights	\$147,737	0.00%	\$0
3	301.000	S&I Source of Supply	\$669,220	2.50%	\$16,728
4	303.000	Collecting & Impounding Reservoirs	\$94,785	2.00%	\$1,896
5	0.000	Wells and Springs	\$1,257,248	2.00%	\$25,146
0	0.000	Supply Mains	\$206,211	2.00%	\$4,124
6	0.000	Other Water Source Plant	\$0	0.00%	\$0
7		TOTAL SOURCE OF SUPPLY PLANT	\$2,375,201		\$47,894
9		PUMPING PLANT			
10	314.000	S&I Pumping Plant	\$169,561	2.50%	\$4,239
11	316.000	Other Power Production Equipment	\$177,403	4.00%	\$7,095
12	317.000	Electric Pumping Equipment	\$1,097,621	10.00%	\$109,763
13	0.000	Electric Pumps - Submersible	\$104,386	10.00%	\$10,439
0	0.000	Booster Pump Equipment	\$120,849	2.14%	\$2,592
14	0.000	Shaft Driven Equipment	\$1,453	5.02%	\$73
15	321.000	Water - Other Pumping Equipment (Plant)	\$1,553	3.99%	\$62
16		TOTAL PUMPING PLANT	\$1,672,826		\$134,263
18		WATER TREATMENT PLANT			
19	325.200	S&I Treatment Plant	\$68,370	2.50%	\$1,709
20	325.300	Water Treatment Equipment	\$748,251	2.90%	\$21,701
21	328.000	Chemical Pumps	\$1,115	2.87%	\$32
22		TOTAL WATER TREATMENT PLANT	\$817,736		\$23,442
23		TRANSMISSION & DIST. PLANT			
24	331.000	S&I Transmission & Distribution	\$107,073	2.50%	\$2,676
25	332.000	Distribution Reservoirs and Standpipes	\$1,989,502	2.50%	\$49,738
26	332.100	Transmission and Distribution Mains	\$2,304,466	2.00%	\$46,089
27	0.000	Fire Mains	\$29,569	1.56%	\$461
0	0.000	Services	\$916,381	2.50%	\$22,909
28	0.000	Meters	\$790,862	3.30%	\$26,097
29	341.000	Meter Installations	\$329,298	2.50%	\$8,233
30	342.000	Hydrants	\$48,986	2.00%	\$979
31	343.000	Other Transmission and Distribution Plant	\$62,786	2.00%	\$1,256
32		TOTAL TRANSMISSION & DIST. PLANT	\$6,578,923		\$158,438
34		GENERAL PLANT			
35	347.000	S&I General Plant	\$20,160	2.85%	\$575
36	348.000	Office Furniture and Equipment	\$6,745	5.00%	\$337
37	349.000	Office Furn Equip (IT)	\$16,250	15.40%	\$2,502
38	0.000	Transportation Equipment	-\$178,959	13.00%	-\$23,265
0	0.000	Stores Equipment	\$10,818	10.01%	\$1,083

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
39	0.000	Tools, Shop and Garage Equipment	\$13,378	6.28%	\$840
40	390.000	Laboratory Equipment	\$1,197	5.01%	\$60
41	391.000	Power Operated Equipment	\$136,462	6.70%	\$9,143
42	391.100	Communication Equipment	\$476,784	6.70%	\$31,945
43	392.000	Miscellaneous Equipment	\$4,621	6.43%	\$297
44	393.000	Other Tangible Equipment	\$3,840	0.00%	\$0
45		TOTAL GENERAL PLANT	\$511,296		\$23,517
47		INTANGIBLE PLANT			
48	397.000	Stipulated Plant	\$263,980	2.50%	\$6,600
49	398.000	Organization	\$0	0.00%	\$0
50	399.000	Miscellaneous Intangible Plant	\$4,891	0.00%	\$0
51		TOTAL INTANGIBLE PLANT	\$268,871		\$6,600
52		SYSTEM PUMPING PLANT			
53	350.000	Receiving Wells	\$78,034	4.00%	\$3,121
54	351.000	Electric Sewer Pumping Equip	\$669,280	10.00%	\$66,929
55	352.000	Sewer - Other Pumping Equipment	\$0	0.00%	\$0
56		TOTAL SYSTEM PUMPING PLANT	\$747,314		\$70,050
58		TREATMENT & DISPOSAL PLANT			
59	354.000	Land and Land Rights	\$297,425	0.00%	\$0
60	0.000	Oxidation Lagoon Land	\$0	0.00%	\$0
0	0.000	S&I Treatment & Disposal	\$864,513	4.00%	\$34,581
61	0.000	Treatment & Disposal Equipment - 372	\$4,178,237	5.00%	\$208,912
62	362.000	Oxidation Lagoons	\$221,386	19.61%	\$43,421
63	363.000	Plant Sewers	\$1,967,806	2.50%	\$49,195
64	365.000	STEP Systems	\$1,080,000	2.50%	\$27,000
65	0.000	Outfall Sewer Lines	\$177,000	2.00%	\$3,540
0	0.000	Sewer - Other Treatment & Disposal	\$0	0.00%	\$0
66	0.000	Other General Equipment	\$36	0.00%	\$0
67		TOTAL TREATMENT & DISPOSAL PLANT	\$8,786,403		\$366,649
69		COLLECTION PLANT			
70	372.000	Land and Land Rights - Collection Plant	\$21,322	0.00%	\$0
71	372.100	S&I Collection Plant	\$458,368	4.00%	\$18,335
72	373.000	Collection Sewers	\$231,233	2.00%	\$4,625
73	373.000	Collection Sewers Force	\$1,171,379	2.00%	\$23,428
74	374.000	Collection Sewers Gravity	\$1,315,226	2.00%	\$26,306
75	375.000	Services to Sewer Customers	\$96,398	2.00%	\$1,928
76	376.000	Flow Measuring Devices	\$426,954	3.30%	\$14,090
77		TOTAL COLLECTION PLANT	\$3,720,880		\$88,712
78		Total Depreciation	\$25,479,450		\$919,565

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Test Year Ending 06-30-2022
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Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	300.000	Stipulated Plant	\$253,859	P-2	\$0	\$253,859		\$0	\$253,859
3	301.000	Organization	\$0	P-3	\$0	\$0		\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$19	P-4	\$0	\$19		\$0	\$19
5		TOTAL INTANGIBLE PLANT	\$253,878		\$0	\$253,878		\$0	\$253,878
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights	\$5,717	P-7	\$0	\$5,717		\$0	\$5,717
8	311.000	S&I Source of Supply	\$118,955	P-8	-\$5,012	\$113,943		\$0	\$113,943
9	312.000	Collecting & Impounding Reservoirs	\$29,522	P-9	\$0	\$29,522		\$0	\$29,522
10	314.000	Wells and Springs	\$256,892	P-10	-\$5,061	\$251,831		\$0	\$251,831
11	316.000	Supply Mains	\$119,996	P-11	\$0	\$119,996		\$0	\$119,996
12	317.000	Other Water Source Plant	\$0	P-12	\$0	\$0		\$0	\$0
13		TOTAL SOURCE OF SUPPLY PLANT	\$531,082		-\$10,073	\$521,009		\$0	\$521,009
14		PUMPING PLANT							
15	321.000	S&I Pumping Plant	\$39,603	P-15	\$0	\$39,603		\$0	\$39,603
16	323.000	Other Power Production Equipment	\$64,810	P-16	\$0	\$64,810		\$0	\$64,810
17	325.000	Electric Pumping Equipment	\$610,581	P-17	-\$24,722	\$585,859		\$0	\$585,859
18	325.100	Electric Pumps - Submersible	\$84,319	P-18	\$0	\$84,319		\$0	\$84,319
19	325.200	Booster Pump Equipment	\$52,726	P-19	\$0	\$52,726		\$0	\$52,726
20	325.300	Shaft Driven Equipment	\$1,760	P-20	\$0	\$1,760		\$0	\$1,760
21	328.000	Water - Other Pumping Equipment (Plant)	\$932	P-21	\$0	\$932		\$0	\$932
22		TOTAL PUMPING PLANT	\$854,731		-\$24,722	\$830,009		\$0	\$830,009
23		WATER TREATMENT PLANT							
24	331.000	S&I Treatment Plant	\$763	P-24	\$0	\$763		\$0	\$763
25	332.000	Water Treatment Equipment	\$46,318	P-25	\$0	\$46,318		\$0	\$46,318
26	332.100	Chemical Pumps	\$288	P-26	\$0	\$288		\$0	\$288
27		TOTAL WATER TREATMENT PLANT	\$47,369		\$0	\$47,369		\$0	\$47,369
28		TRANSMISSION & DIST. PLANT							
29	341.000	S&I Transmission & Distribution	\$2,778	P-29	\$0	\$2,778		\$0	\$2,778
30	342.000	Distribution Reservoirs and Standpipes	\$656,782	P-30	-\$22,917	\$633,865		\$0	\$633,865
31	343.000	Transmission and Distribution Mains	\$847,258	P-31	-\$3,011	\$844,247		\$0	\$844,247
32	344.000	Fire Mains	\$50,667	P-32	\$0	\$50,667		\$0	\$50,667
33	345.000	Services	\$281,905	P-33	\$0	\$281,905		\$0	\$281,905
34	346.000	Meters	\$453,064	P-34	\$0	\$453,064		\$0	\$453,064
35	347.000	Meter Installations	\$44,061	P-35	\$0	\$44,061		\$0	\$44,061
36	348.000	Hydrants	\$17,329	P-36	-\$1,127	\$16,202		\$0	\$16,202
37	349.000	Other Transmission and Distribution Plant	\$32,710	P-37	\$0	\$32,710		\$0	\$32,710
38		TOTAL TRANSMISSION & DIST. PLANT	\$2,386,554		-\$27,055	\$2,359,499		\$0	\$2,359,499
39		GENERAL PLANT							
40	390.000	S&I General Plant	\$6,194	P-40	\$0	\$6,194		\$0	\$6,194
41	391.000	Office Furniture and Equipment	\$5,024	P-41	\$0	\$5,024		\$0	\$5,024
42	391.100	Office Furn Equip (IT)	\$20,053	P-42	\$0	\$20,053		\$0	\$20,053
43	392.000	Transportation Equipment	-\$161,281	P-43	\$0	-\$161,281		\$0	-\$161,281
44	393.000	Stores Equipment	\$16,808	P-44	-\$672	\$16,136		\$0	\$16,136
45	394.000	Tools, Shop and Garage Equipment	\$13,021	P-45	\$0	\$13,021		\$0	\$13,021
46	395.000	Laboratory Equipment	\$162	P-46	\$0	\$162		\$0	\$162
47	396.000	Power Operated Equipment	\$55,901	P-47	\$0	\$55,901		\$0	\$55,901
48	397.000	Communication Equipment	\$89,701	P-48	\$0	\$89,701		\$0	\$89,701
49	398.000	Miscellaneous Equipment	-\$6,043	P-49	-\$798	-\$6,841		\$0	-\$6,841
50	399.000	Other Tangible Equipment	\$2,294	P-50	\$0	\$2,294		\$0	\$2,294
51		TOTAL GENERAL PLANT	\$41,834		-\$1,470	\$40,364		\$0	\$40,364
52		COLLECTION PLANT							
53	350.000	Land and Land Rights - Collection Plant	\$0	P-53	\$0	\$0		\$0	\$0
54	351.000	S&I Collection Plant	\$355,553	P-54	-\$21,441	\$334,112		\$0	\$334,112
55	352.000	Collection Sewers	\$127,134	P-55	\$0	\$127,134		\$0	\$127,134
56	352.100	Collection Sewers Force	\$399,897	P-56	\$0	\$399,897		\$0	\$399,897
57	352.200	Collection Sewers Gravity	\$576,303	P-57	-\$1,203	\$575,100		\$0	\$575,100
58	353.000	Services to Sewer Customers	\$38,281	P-58	\$0	\$38,281		\$0	\$38,281
59	354.000	Flow Measuring Devices	\$142,426	P-59	\$0	\$142,426		\$0	\$142,426

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 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
60		TOTAL COLLECTION PLANT	\$1,639,594		-\$22,644	\$1,616,950		\$0	\$1,616,950
61		SYSTEM PUMPING PLANT							
62	362.000	Receiving Wells	\$86,839	P-62	-\$42,120	\$44,719		\$0	\$44,719
63	363.000	Electric Sewer Pumping Equip	\$294,944	P-63	-\$16,021	\$278,923		\$0	\$278,923
64	365.000	Sewer - Other Pumping Equipment	\$0	P-64	\$0	\$0		\$0	\$0
65		TOTAL SYSTEM PUMPING PLANT	\$381,783		-\$58,141	\$323,642		\$0	\$323,642
66		TREATMENT & DISPOSAL PLANT							
67	370.000	Land and Land Rights	\$0	P-67	\$0	\$0		\$0	\$0
68	370.100	Oxidation Lagoon Land	\$0	P-68	\$0	\$0		\$0	\$0
69	371.000	S&I Treatment & Disposal	\$108,294	P-69	\$0	\$108,294		\$0	\$108,294
70	372.000	Treatment & Disposal Equipment - 372	\$1,205,509	P-70	-\$52,963	\$1,152,546		\$0	\$1,152,546
71	372.100	Oxidation Lagoons	\$215,873	P-71	\$0	\$215,873		\$0	\$215,873
72	373.000	Plant Sewers	\$1,446,203	P-72	-\$5,364	\$1,440,839		\$0	\$1,440,839
73	373.000	STEP Systems	\$962,874	P-73	\$0	\$962,874		\$0	\$962,874
74	374.000	Outfall Sewer Lines	\$16,527	P-74	-\$442	\$16,085		\$0	\$16,085
75	375.000	Sewer - Other Treatment & Disposal	\$43,212	P-75	\$0	\$43,212		\$0	\$43,212
76	376.000	Other General Equipment	\$37	P-76	\$0	\$37		\$0	\$37
77		TOTAL TREATMENT & DISPOSAL PLANT	\$3,998,529		-\$58,769	\$3,939,760		\$0	\$3,939,760
78		TOTAL DEPRECIATION RESERVE	\$10,135,354		-\$202,874	\$9,932,480		\$0	\$9,932,480

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Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll	\$158,481			28.830000	0.078981	\$12,517
3	Employee Benefits	\$9,412			46.300000	0.126859	\$1,194
4	Electric Expense	\$370,460			1.270000	0.003466	\$1,284
5	Chemicals	\$81,301			24.690000	0.067638	\$5,499
6	Uncollectible Accounts	\$2,569			0.000000	0.000000	\$0
7	Cash Vouchers	<u>\$4,333,380</u>			2.550000	0.006999	<u>\$30,330</u>
8	TOTAL OPERATION AND MAINT. EXPENSE	<u>\$4,955,603</u>					<u>\$50,824</u>
9	TAXES						
10	FICA - Employer Portion	\$13,584			27.250000	0.074647	\$1,014
11	FUTA	\$695			25.730000	0.070504	\$49
12	SUTA	\$2,685			27.320000	0.074860	\$201
13	Property Tax	<u>\$25,202</u>			-242.780000	-0.665146	<u>-\$16,763</u>
14	TOTAL TAXES	<u>\$42,166</u>					<u>-\$15,499</u>
15	CWC REQ'D BEFORE RATE BASE OFFSETS	<u>\$4,997,769</u>			2.580000	0.007068	<u>\$35,325</u>
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$19,061			5.690000	0.015582	\$297
18	State Tax Offset	\$3,349			5.780000	0.015826	\$53
19	City Tax Offset	\$0			0.000000	0.000000	\$0
20	Interest Expense Offset	<u>\$487,787</u>			5.690000	0.015585	<u>\$7,602</u>
21	TOTAL TAX OFFSET FROM RATE BASE	<u>\$510,197</u>					<u>\$7,952</u>
22	TOTAL CASH WORKING CAPITAL REQUIRED	<u>\$5,507,966</u>					<u>\$43,277</u>

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.000	Residential	\$4,693,973	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$4,693,973	100.00%	\$592,984	\$5,286,957	See Note(1)	See Note(1)
Rev-3	470.000	Commercial	\$141,598			Rev-3		\$141,598	100.00%	-\$54,145	\$87,453		
Rev-4	0.000	Industrial	\$0			Rev-4		\$0	0.00%	\$0	\$0		
Rev-5	0.000	Private Fire Protection	\$0			Rev-5		\$0	0.00%	\$0	\$0		
Rev-6	0.000	Public Fire Protection	\$0			Rev-6		\$0	0.00%	\$0	\$0		
Rev-7	0.000	Other Public Auth.	\$0			Rev-7		\$0	0.00%	\$0	\$0		
Rev-8	0.000	Sales for Resale	\$0			Rev-8		\$0	0.00%	\$0	\$0		
Rev-9	471.000	Other Water Revenue - Oper. Rev.	-\$928			Rev-9		-\$928	100.00%	\$928	\$0		
Rev-10	536.000	Other Sewer Revenue - Oper. Rev.	\$2,899			Rev-10		\$2,899	100.00%	-\$2,899	\$0		
Rev-11		TOTAL OPERATING REVENUES	\$4,837,542					\$4,837,542		\$536,868	\$5,374,410		
1		SOURCE OF SUPPLY EXPENSES											
2	602.000	Purchased Water	\$0	\$0	\$0	E-2	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
3	603.000	Misc Expenses - Supply	\$2,933	\$0	\$2,933	E-3	\$0	\$2,933	100.00%	\$0	\$2,933	\$0	\$2,933
4	611.000	Maint of Structures & Improvements - Supply	\$0	\$0	\$0	E-4	\$28,599	\$28,599	100.00%	\$0	\$28,599	\$0	\$28,599
5	612.000	Maint of Collecting & Impounding Reservoirs	\$741	\$0	\$741	E-5	\$0	\$741	100.00%	\$0	\$741	\$0	\$741
6	613.000	Maint of Lake, River and Other Intakes	\$2,555	\$0	\$2,555	E-6	\$0	\$2,555	100.00%	\$0	\$2,555	\$0	\$2,555
7	614.000	Maint of Wells & Springs	\$1,743	\$0	\$1,743	E-7	\$325	\$2,068	100.00%	\$0	\$2,068	\$0	\$2,068
8	616.000	Maint of Supply Mains	\$840	\$0	\$840	E-8	\$7,954	\$8,794	100.00%	\$0	\$8,794	\$0	\$8,794
9	617.000	Maint of Misc Water Source Plant	\$525	\$0	\$525	E-9	\$0	\$525	100.00%	\$0	\$525	\$0	\$525
10	615.000	Supply Mains	\$0	\$0	\$0	E-10	\$10,925	\$10,925	100.00%	\$0	\$10,925	\$0	\$10,925
11		TOTAL SOURCE OF SUPPLY EXPENSES	\$9,337	\$0	\$9,337		\$47,803	\$57,140		\$0	\$57,140	\$0	\$57,140
12		PUMPING EXPENSES											
13	623.000	Fuel or Power Purchased for Pumping	\$110,219	\$0	\$110,219	E-13	\$22,257	\$132,476	100.00%	\$0	\$132,476	\$0	\$132,476
14	632.000	Maint of Power Production Equipment	\$280	\$0	\$280	E-14	\$714	\$994	100.00%	\$0	\$994	\$0	\$994
15	633.000	Maint of Pumping Equip	\$1,953	\$0	\$1,953	E-15	\$0	\$1,953	100.00%	\$0	\$1,953	\$0	\$1,953
16		TOTAL PUMPING EXPENSES	\$112,452	\$0	\$112,452		\$22,971	\$135,423		\$0	\$135,423	\$0	\$135,423
17		WATER TREATMENT EXPENSES											
18	641.000	Chemicals	\$14,354	\$0	\$14,354	E-18	\$0	\$14,354	100.00%	\$0	\$14,354	\$0	\$14,354
19	642.000	Operation Labor & Expenses	\$697,992	\$0	\$697,992	E-19	\$34,328	\$732,320	100.00%	\$0	\$732,320	\$0	\$732,320
20	643.000	Misc Expenses - Water Treatment	\$2,459	\$0	\$2,459	E-20	\$88	\$2,547	100.00%	\$0	\$2,547	\$0	\$2,547
21	651.000	Maint of Structures & Improvements - Water Treatment	\$30,081	\$0	\$30,081	E-21	\$540	\$30,621	100.00%	\$0	\$30,621	\$0	\$30,621
22	652.000	Maint of Water Treatment Equip	\$14,997	\$0	\$14,997	E-22	\$304	\$15,301	100.00%	\$0	\$15,301	\$0	\$15,301
23		TOTAL WATER TREATMENT EXPENSES	\$759,883	\$0	\$759,883		\$35,260	\$795,143		\$0	\$795,143	\$0	\$795,143
24		TRANSMISSION & DIST. EXPENSES											
25	662.000	Transmission & Distribution Lines Expenses	\$280	\$0	\$280	E-25	\$0	\$280	100.00%	\$0	\$280	\$0	\$280
26	663.000	Meter Expenses	\$12,469	\$0	\$12,469	E-26	\$0	\$12,469	100.00%	\$0	\$12,469	\$0	\$12,469
27	665.000	Misc Expenses - T&D	\$1,421	\$0	\$1,421	E-27	\$0	\$1,421	100.00%	\$0	\$1,421	\$0	\$1,421
28	671.000	Maint of Structures & Improvements - T&D	\$35	\$0	\$35	E-28	\$19,293	\$19,328	100.00%	\$0	\$19,328	\$0	\$19,328
29	673.000	Maint of Transmission & Distribution Mains	\$7,937	\$0	\$7,937	E-29	\$104,375	\$112,312	100.00%	\$0	\$112,312	\$0	\$112,312
30	675.000	Maint of Services	\$2,935	\$0	\$2,935	E-30	\$33,251	\$36,186	100.00%	\$0	\$36,186	\$0	\$36,186
31	676.000	Maint of Meters	\$3,737	\$0	\$3,737	E-31	\$1,658	\$5,395	100.00%	\$0	\$5,395	\$0	\$5,395
32	677.000	Maint of Hydrants	\$1,280	\$0	\$1,280	E-32	\$13,667	\$14,947	100.00%	\$0	\$14,947	\$0	\$14,947
33	678.000	Maint of Misc Plant	\$530	\$0	\$530	E-33	\$480	\$1,010	100.00%	\$0	\$1,010	\$0	\$1,010

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34	672.000	Distribution Reservoirs and Standpipes	\$0	\$0	\$0	E-34	\$20,136	\$20,136	100.00%	\$0	\$20,136	\$0	\$20,136
35	678.000	Maint of Misc Plant	\$0	\$0	\$0	E-35	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
36		TOTAL TRANSMISSION & DIST. EXPENSES	\$30,624	\$0	\$30,624		\$192,860	\$223,484		\$0	\$223,484	\$0	\$223,484
37		CUSTOMER ACCOUNTS EXPENSE											
38	903.100	Cust Records & Collection Expense - Billing	\$332,697	\$0	\$332,697	E-38	\$34,069	\$366,766	100.00%	\$0	\$366,766	\$0	\$366,766
39	903.280	Cust Records & Collection Expense	\$40,383	\$0	\$40,383	E-39	\$0	\$40,383	100.00%	\$0	\$40,383	\$0	\$40,383
40	904.000	Uncollectible Accounts	\$110,970	\$0	\$110,970	E-40	-\$112,066	-\$1,096	100.00%	\$0	-\$1,096	\$0	-\$1,096
41		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$484,050	\$0	\$484,050		-\$77,997	\$406,053		\$0	\$406,053	\$0	\$406,053
42		ADMIN. & GENERAL EXPENSES											
43	921.800	Office Supplies & Other Expenses	\$285	\$0	\$285	E-43	\$0	\$285	100.00%	\$0	\$285	\$0	\$285
44	922.000	Admin Expenses Transferred - Cr	\$1,102,783	\$0	\$1,102,783	E-44	-\$346,044	\$756,739	100.00%	\$0	\$756,739	\$195,834	\$560,905
45	923.100	Outside Services Employed - Bank Fees	\$2,945	\$0	\$2,945	E-45	-\$179	\$2,766	100.00%	\$0	\$2,766	\$0	\$2,766
46	923.400	Outside Services Employed - Legal	\$18,192	\$0	\$18,192	E-46	-\$790	\$17,402	100.00%	\$0	\$17,402	\$0	\$17,402
47	923.500	Outside Services Employed - Accounting	\$67,848	\$0	\$67,848	E-47	-\$63,315	\$4,533	100.00%	\$0	\$4,533	\$0	\$4,533
48	923.600	Outside Services Employed - Easements	\$64,880	\$0	\$64,880	E-48	-\$32,454	\$32,426	100.00%	\$0	\$32,426	\$0	\$32,426
49	923.900	Outside Services Employed - Management Consulting	\$28,793	\$0	\$28,793	E-49	\$0	\$28,793	100.00%	\$0	\$28,793	\$0	\$28,793
50	924.200	Property Insurance - Commercial	\$8,740	\$0	\$8,740	E-50	\$1,844	\$10,584	100.00%	\$0	\$10,584	\$0	\$10,584
51	924.300	Property Insurance - Workers Comp	\$30,109	\$0	\$30,109	E-51	\$0	\$30,109	100.00%	\$0	\$30,109	\$0	\$30,109
52	924.400	Property Insurance	\$558,088	\$0	\$558,088	E-52	\$1,673	\$559,761	100.00%	\$0	\$559,761	\$0	\$559,761
53	928.100	Regulatory Commission Expenses - DNR	\$65,900	\$0	\$65,900	E-53	-\$11,102	\$54,798	100.00%	\$0	\$54,798	\$0	\$54,798
54	928.200	Regulatory Commission Expenses - PSC	\$45,357	\$0	\$45,357	E-54	-\$20,169	\$25,188	100.00%	\$0	\$25,188	\$0	\$25,188
55	930.200	Miscellaneous General Expenses	\$250	\$0	\$250	E-55	\$186	\$436	100.00%	\$0	\$436	\$0	\$436
56	930.300	Research & Development Expenses	\$2,530	\$0	\$2,530	E-56	\$0	\$2,530	100.00%	\$0	\$2,530	\$0	\$2,530
57		TOTAL ADMIN. & GENERAL EXPENSES	\$1,996,700	\$0	\$1,996,700		-\$470,350	\$1,526,350		\$0	\$1,526,350	\$195,834	\$1,330,516
58		DEPRECIATION EXPENSE											
59	403.000	Depreciation Expense, Dep. Exp.	\$830,775	See note (1)	See note (1)	E-59	See note (1)	\$830,775	100.00%	\$91,610	\$922,385	See note (1)	See note (1)
60	403.100	Depreciation - 403.1	-\$114,969			E-60		-\$114,969	100.00%	\$0	-\$114,969		
61	403.200	Depreciation - 403.2	\$1,642			E-61		\$1,642	100.00%	\$0	\$1,642		
62	405.000	Amortization of Other Utility Plant	\$18,225			E-62		\$18,225	100.00%	\$17,940	\$36,165		
63	407.400	Amortization of Property Losses	\$5,145			E-63		\$5,145	100.00%	\$0	\$5,145		
64		TOTAL DEPRECIATION EXPENSE	\$740,818	\$0	\$0		\$0	\$740,818		\$109,550	\$850,368	\$0	\$0
65		OTHER OPERATING EXPENSES											
66	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$5,259	\$0	\$5,259	E-66	\$0	\$5,259	100.00%	\$0	\$5,259	\$0	\$5,259
67	408.160	Property Taxes	\$14,559	\$0	\$14,559	E-67	\$5,674	\$20,233	100.00%	\$0	\$20,233	\$0	\$20,233
68		TOTAL OTHER OPERATING EXPENSES	\$19,818	\$0	\$19,818		\$5,674	\$25,492		\$0	\$25,492	\$0	\$25,492
69		COLLECTION MAINT. EXPENSES											
70	711.000	Maint of Collection S&I	\$238	\$0	\$238	E-70	\$0	\$238	100.00%	\$0	\$238	\$0	\$238
71	712.000	Maint of Collection Sewers	\$23,565	\$0	\$23,565	E-71	\$25,638	\$49,203	100.00%	\$0	\$49,203	\$0	\$49,203
72	713.000	Maint of Services to Customers	\$24,878	\$0	\$24,878	E-72	\$30,670	\$55,548	100.00%	\$0	\$55,548	\$0	\$55,548
73	714.000	Maintenance of Flow Measuring Devices	\$0	\$0	\$0	E-73	\$3,875	\$3,875	100.00%	\$0	\$3,875	\$0	\$3,875
74		TOTAL COLLECTION MAINT. EXPENSES	\$48,681	\$0	\$48,681		\$60,183	\$108,864		\$0	\$108,864	\$0	\$108,864

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75		PUMPING OPERATIONS EXPENSES											
76	722.000	Pumping Labor & Expenses	\$134,581	\$0	\$134,581	E-76	-\$7,294	\$127,287	100.00%	\$0	\$127,287	\$0	\$127,287
77		TOTAL PUMPING OPERATIONS EXPENSES	<u>\$134,581</u>	<u>\$0</u>	<u>\$134,581</u>		<u>-\$7,294</u>	<u>\$127,287</u>		<u>\$0</u>	<u>\$127,287</u>	<u>\$0</u>	<u>\$127,287</u>
78		PUMPING MAINTENANCE EXPENSES											
79	732.000	Maint of Pumping Equip	\$5,813	\$0	\$5,813	E-79	\$23,217	\$29,030	100.00%	\$0	\$29,030	\$0	\$29,030
80		TOTAL PUMPING MAINTENANCE EXPENSES	<u>\$5,813</u>	<u>\$0</u>	<u>\$5,813</u>		<u>\$23,217</u>	<u>\$29,030</u>		<u>\$0</u>	<u>\$29,030</u>	<u>\$0</u>	<u>\$29,030</u>
81		TREAT. & DISP. OPER. EXPENSE											
82	741.000	Chemicals	\$59,826	\$0	\$59,826	E-82	\$0	\$59,826	100.00%	\$0	\$59,826	\$0	\$59,826
83	742.000	Treatment Labor & Expenses	\$885,242	\$0	\$885,242	E-83	\$76,864	\$962,106	100.00%	\$0	\$962,106	\$0	\$962,106
84	743.000	Fuel & Power for Sewage Treatment & Pumping	\$194,569	\$0	\$194,569	E-84	\$25,739	\$220,308	100.00%	\$0	\$220,308	\$0	\$220,308
85	744.000	Misc Expenses - T&D	\$22,038	\$0	\$22,038	E-85	\$783	\$22,821	100.00%	\$0	\$22,821	\$0	\$22,821
86		TOTAL TREAT. & DISP. OPER. EXPENSE	<u>\$1,161,675</u>	<u>\$0</u>	<u>\$1,161,675</u>		<u>\$103,386</u>	<u>\$1,265,061</u>		<u>\$0</u>	<u>\$1,265,061</u>	<u>\$0</u>	<u>\$1,265,061</u>
87		TREAT. & DISP. MAINT. EXPENSES											
88	751.000	Maint of Treatment & Disposal S&I	\$87,792	\$0	\$87,792	E-88	\$87,648	\$175,440	100.00%	\$0	\$175,440	\$0	\$175,440
89	752.000	Maint of Treatment & Disposal Plant	\$21,481	\$0	\$21,481	E-89	\$84,847	\$106,328	100.00%	\$0	\$106,328	\$0	\$106,328
90		TOTAL TREAT. & DISP. MAINT. EXPENSES	<u>\$109,273</u>	<u>\$0</u>	<u>\$109,273</u>		<u>\$172,495</u>	<u>\$281,768</u>		<u>\$0</u>	<u>\$281,768</u>	<u>\$0</u>	<u>\$281,768</u>
91		TOTAL OPERATING EXPENSE	<u>\$5,613,705</u>	<u>\$0</u>	<u>\$4,872,887</u>		<u>\$108,208</u>	<u>\$5,721,913</u>		<u>\$109,550</u>	<u>\$5,831,463</u>	<u>\$195,834</u>	<u>\$4,785,261</u>
92		NET INCOME BEFORE TAXES	<u>-\$776,163</u>	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>-\$884,371</u>		<u>\$427,318</u>	<u>-\$457,053</u>	<u>\$0</u>	<u>\$0</u>
93		INCOME TAXES											
94	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-94	See note (1)	\$0	0.00%	-\$57,493	-\$57,493	See note (1)	See note (1)
95		TOTAL INCOME TAXES	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>		<u>-\$57,493</u>	<u>-\$57,493</u>	<u>\$0</u>	<u>\$0</u>
96		DEFERRED INCOME TAXES											
97	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-97	See note (1)	\$0	0.00%	\$0	\$0	See note (1)	See note (1)
98	0.000	Amortization of Deferred ITC	\$0			E-98		\$0	0.00%	\$0	\$0		
99		TOTAL DEFERRED INCOME TAXES	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
100		NET OPERATING INCOME	<u>-\$776,163</u>	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>-\$884,371</u>		<u>\$484,811</u>	<u>-\$399,560</u>	<u>\$0</u>	<u>\$0</u>

Confluence Rivers - Consolidated
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Ending 01-31-2023
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		-\$457,053	\$1,189,441	\$1,212,321	\$1,235,200
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$850,368	\$850,368	\$850,368	\$850,368
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$850,368	\$850,368	\$850,368	\$850,368
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of		\$487,787	\$487,787	\$487,787	\$487,787
7	Tax Straight-Line Depreciation		\$850,368	\$850,368	\$850,368	\$850,368
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$1,338,155	\$1,338,155	\$1,338,155	\$1,338,155
9	NET TAXABLE INCOME		-\$944,840	\$701,654	\$724,534	\$747,413
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$944,840	\$701,654	\$724,534	\$747,413
12	Deduct Missouri Income Tax at the Rate of		-\$8,484	\$3,245	\$3,349	\$3,455
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$936,356	\$698,409	\$721,185	\$743,958
15	Federal Income Tax at the Rate of	21.00%	-\$49,009	\$18,457	\$19,061	\$19,662
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax		-\$49,009	\$18,457	\$19,061	\$19,662
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$944,840	\$701,654	\$724,534	\$747,413
20	Deduct Federal Income Tax at the Rate of	50.00%	-\$24,507	\$9,233	\$9,538	\$9,836
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$920,333	\$692,421	\$714,996	\$737,577
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	4.00%	-\$8,484	\$3,245	\$3,349	\$3,455
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$944,840	\$701,654	\$724,534	\$747,413
27	Deduct Federal Income Tax - City Inc. Tax		-\$49,009	\$18,457	\$19,061	\$19,662
28	Deduct Missouri Income Tax - City Inc. Tax		-\$8,484	\$3,245	\$3,349	\$3,455
29	City Taxable Income		-\$887,347	\$679,952	\$702,124	\$724,296
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.00%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$49,009	\$18,457	\$19,061	\$19,662
34	State Income Tax		-\$8,484	\$3,245	\$3,349	\$3,455
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$57,493	\$21,702	\$22,410	\$23,117
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		-\$57,493	\$21,702	\$22,410	\$23,117

Federal Tax Table

42	Federal Taxable Income	-\$936,356	\$698,409	\$721,185	\$743,958
43	15% on first \$50,000	-\$85,503	\$81,906	\$83,599	\$85,291
44	25% on next \$25,000	-\$18,003	\$20,613	\$21,081	\$21,549

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Income Tax Calculation

Line Number	<u>A</u> Description	<u>B</u> Percentage Rate	<u>C</u> Test Year	<u>D</u> 7.90% Return	<u>E</u> 8.05% Return	<u>F</u> 8.20% Return
45	34% > \$75,000 < \$100,001		-\$18,213	\$16,130	\$18,042	\$19,954
46	39% > \$100,000 < \$335,001		-\$27,155	\$8,770	\$10,328	\$11,885
47	34% > \$335,000 < \$10,000,001		-\$58,185	\$0	\$0	\$0
48	35% > \$10MM < \$15,000,001		\$0	\$0	\$0	\$0
49	38% > \$15MM < \$18,333,334		\$0	\$0	\$0	\$0
50	35% > \$18,333,333		\$0	\$0	\$0	\$0
51	Total Federal Income Taxes		-\$207,059	\$127,419	\$133,050	\$138,679

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Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.20%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$10,095,322	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$10,095,322	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$20,190,644	100.00%		7.900%	8.050%	8.200%
8	PreTax Cost of Capital				8.047%	8.202%	8.356%