

Exhibit No.:
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
File No: SR-2010-0320
Date Prepared: 11/22/2010



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

STAFF ACCOUNTING SCHEDULES

TIMBER CREEK SEWER COMPANY

FILE NO. SR-2010-0320

Jefferson City, Missouri

November 2010

Timber Creek Sewer Company
Case No. SR-2010-0320
Informal Rate Case
Test Year Ending 12-31-2009
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.67% Return	<u>C</u> 7.67% Return	<u>D</u> 7.67% Return
1	Net Orig Cost Rate Base	\$186,894	\$186,894	\$186,894
2	Rate of Return	7.67%	7.67%	7.67%
3	Net Operating Income Requirement	\$14,325	\$14,325	\$14,325
4	Net Income Available	-\$12,916	-\$12,916	-\$12,916
5	Additional Net Income Required	\$27,241	\$27,241	\$27,241
6	Income Tax Requirement			
7	Required Current Income Tax	\$4,379	\$4,379	\$4,379
8	Current Income Tax Available	\$0	\$0	\$0
9	Additional Current Tax Required	\$4,379	\$4,379	\$4,379
10	Revenue Requirement	\$31,620	\$31,620	\$31,620
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Gross Revenue Requirement	\$31,620	\$31,620	\$31,620

Timber Creek Sewer Company
Case No. SR-2010-0320
Informal Rate Case
Test Year Ending 12-31-2009
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$3,170,997
2	Less Accumulated Depreciation Reserve		\$893,483
3	Net Plant In Service		\$2,277,514
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$0
6	Materials & Supplies		\$0
7	Prepayments		\$0
8	Total Accumulated CIAC related Depreciation		\$796,113
9	TOTAL ADD TO NET PLANT IN SERVICE		\$796,113
10	SUBTRACT FROM NET PLANT		
11	Federal Tax Offset	38.0822%	\$0
12	State Tax Offset	38.0822%	\$0
13	City Tax Offset	38.0822%	\$0
14	Interest Expense Offset	38.0822%	\$0
15	Contribution In Aid of Construction		\$2,886,733
16	Customer Advances		\$0
17	Customer Deposits		\$0
18	Deferred Income Taxes		\$0
19	Accrued Pension Liability		\$0
20	TOTAL SUBTRACT FROM NET PLANT		\$2,886,733
21	Total Rate Base		\$186,894

Timber Creek Sewer Company
Case No. SR-2010-0320
Informal Rate Case
Test Year Ending 12-31-2009
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	310.000	Land and Land Rights	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	311.000	Structures and Improvements	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	350.000	Land and Land Rights - CP	\$0	P-6	\$0	\$0	100.00%	\$0	\$0
7	351.000	Structures and Improvements - CP	\$0	P-7	\$0	\$0	100.00%	\$0	\$0
8	352.100	Collection Sewers, Force - CP	\$283,016	P-8	\$0	\$283,016	100.00%	\$0	\$283,016
9	352.200	Collection Sewers, Gravity - CP	\$400,237	P-9	\$0	\$400,237	100.00%	\$0	\$400,237
10		TOTAL COLLECTION PLANT	\$683,253		\$0	\$683,253		\$0	\$683,253
11		SYSTEM PUMPING PLANT							
12	360.000	Land and Land Rights - SPP	\$0	P-12	\$0	\$0	100.00%	\$0	\$0
13	361.000	Structures and Improvements - SPP	\$0	P-13	\$0	\$0	100.00%	\$0	\$0
14	362.000	Receiving Wells - SPP	\$47,776	P-14	\$0	\$47,776	100.00%	\$0	\$47,776
15	363.000	Pumping Equipment - SPP	\$95,198	P-15	\$0	\$95,198	100.00%	\$0	\$95,198
16		TOTAL SYSTEM PUMPING PLANT	\$142,974		\$0	\$142,974		\$0	\$142,974
17		TREATMENT & DISPOSAL PLANT							
18	370.000	Land and Land Rights - TDP	\$8,250	P-18	\$0	\$8,250	100.00%	\$0	\$8,250
19	371.000	Structures and Improvements - TDP	\$128,837	P-19	\$0	\$128,837	100.00%	\$0	\$128,837
20	372.000	Treatment & Disposal Equipment - TDP	\$1,908,214	P-20	\$0	\$1,908,214	100.00%	\$16,658	\$1,924,872
21		TOTAL TREATMENT & DISPOSAL PLANT	\$2,045,301		\$0	\$2,045,301		\$16,658	\$2,061,959
22		GENERAL PLANT							
23	389.000	Land and Land Rights - GP	\$8,250	P-23	\$0	\$8,250	100.00%	\$0	\$8,250
24	390.000	Structures and Improvements - GP	\$171,543	P-24	\$0	\$171,543	100.00%	\$0	\$171,543
25	391.000	Office Furniture and Equipment - GP	\$9,607	P-25	\$0	\$9,607	100.00%	\$0	\$9,607
26	391.100	Office Electronic & Computer Equip.	\$1,494	P-26	\$0	\$1,494	100.00%	\$0	\$1,494
27	392.000	Transportation Equip.	\$17,581	P-27	\$0	\$17,581	100.00%	\$0	\$17,581
28	394.000	Tools, Shop and Garage Equipment - GP	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	395.000	Laboratory Equipment - GP	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	396.000	Power Operated Equipment - GP	\$55,495	P-30	\$0	\$55,495	100.00%	\$0	\$55,495
31	397.000	Communication Equipment - GP	\$15,714	P-31	\$0	\$15,714	100.00%	\$0	\$15,714
32	399.100	OSHA Required Safety Equipment	\$3,127	P-32	\$0	\$3,127	100.00%	\$0	\$3,127
33		TOTAL GENERAL PLANT	\$282,811		\$0	\$282,811		\$0	\$282,811
34		TOTAL PLANT IN SERVICE	\$3,154,339		\$0	\$3,154,339		\$16,658	\$3,170,997

Timber Creek Sewer Company
 Case No. SR-2010-0320
 Informal Rate Case
 Test Year Ending 12-31-2009
 Adjustments to Plant in Service

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-20	Treatment & Disposal Equipment - TDP	372.000		\$0		\$16,658
	To reclassify and capitalize as plant, items that were formally expensed		\$0		\$16,658	
Total Plant Adjustments				<u>\$0</u>		<u>\$16,658</u>

Timber Creek Sewer Company
Case No. SR-2010-0320
Informal Rate Case
Test Year Ending 12-31-2009
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	310.000	Land and Land Rights	\$0	0.00%	\$0
3	311.000	Structures and Improvements	\$0	0.00%	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0
5		COLLECTION PLANT			
6	350.000	Land and Land Rights - CP	\$0	0.00%	\$0
7	351.000	Structures and Improvements - CP	\$0	4.00%	\$0
8	352.100	Collection Sewers, Force - CP	\$283,016	2.00%	\$5,660
9	352.200	Collection Sewers, Gravity - CP	\$400,237	2.00%	\$8,005
10		TOTAL COLLECTION PLANT	\$683,253		\$13,665
11		SYSTEM PUMPING PLANT			
12	360.000	Land and Land Rights - SPP	\$0	0.00%	\$0
13	361.000	Structures and Improvements - SPP	\$0	4.00%	\$0
14	362.000	Receiving Wells - SPP	\$47,776	4.00%	\$1,911
15	363.000	Pumping Equipment - SPP	\$95,198	10.00%	\$9,520
16		TOTAL SYSTEM PUMPING PLANT	\$142,974		\$11,431
17		TREATMENT & DISPOSAL PLANT			
18	370.000	Land and Land Rights - TDP	\$8,250	0.00%	\$0
19	371.000	Structures and Improvements - TDP	\$128,837	3.30%	\$4,252
20	372.000	Treatment & Disposal Equipment - TDP	\$1,924,872	5.00%	\$96,244
21		TOTAL TREATMENT & DISPOSAL PLANT	\$2,061,959		\$100,496
22		GENERAL PLANT			
23	389.000	Land and Land Rights - GP	\$8,250	0.00%	\$0
24	390.000	Structures and Improvements - GP	\$171,543	2.50%	\$4,289
25	391.000	Office Furniture and Equipment - GP	\$9,607	3.30%	\$317
26	391.100	Office Electronic & Computer Equip.	\$1,494	14.30%	\$214
27	392.000	Transportation Equip.	\$17,581	13.00%	\$2,286
28	394.000	Tools, Shop and Garage Equipment - GP	\$0	5.00%	\$0
29	395.000	Laboratory Equipment - GP	\$0	5.00%	\$0
30	396.000	Power Operated Equipment - GP	\$55,495	6.70%	\$3,718
31	397.000	Communication Equipment - GP	\$15,714	6.70%	\$1,053
32	399.100	OSHA Required Safety Equipment	\$3,127	20.00%	\$625
33		TOTAL GENERAL PLANT	\$282,811		\$12,502
34		Total Depreciation	\$3,170,997		\$138,094

Timber Creek Sewer Company
Case No. SR-2010-0320
Informal Rate Case
Test Year Ending 12-31-2009
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	310.000	Land and Land Rights	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	311.000	Structures and Improvements	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	350.000	Land and Land Rights - CP	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	351.000	Structures and Improvements - CP	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	352.100	Collection Sewers, Force - CP	\$40,628	R-8	\$0	\$40,628	100.00%	\$0	\$40,628
9	352.200	Collection Sewers, Gravity - CP	\$56,033	R-9	\$0	\$56,033	100.00%	\$0	\$56,033
10		TOTAL COLLECTION PLANT	\$96,661		\$0	\$96,661		\$0	\$96,661
11		SYSTEM PUMPING PLANT							
12	360.000	Land and Land Rights - SPP	\$0	R-12	\$0	\$0	100.00%	\$0	\$0
13	361.000	Structures and Improvements - SPP	\$0	R-13	\$0	\$0	100.00%	\$0	\$0
14	362.000	Receiving Wells - SPP	\$14,949	R-14	\$0	\$14,949	100.00%	\$0	\$14,949
15	363.000	Pumping Equipment - SPP	\$57,832	R-15	\$0	\$57,832	100.00%	\$0	\$57,832
16		TOTAL SYSTEM PUMPING PLANT	\$72,781		\$0	\$72,781		\$0	\$72,781
17		TREATMENT & DISPOSAL PLANT							
18	370.000	Land and Land Rights - TDP	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19	371.000	Structures and Improvements - TDP	\$3,221	R-19	\$0	\$3,221	100.00%	\$0	\$3,221
20	372.000	Treatment & Disposal Equipment - TDP	\$673,087	R-20	\$0	\$673,087	100.00%	\$0	\$673,087
21		TOTAL TREATMENT & DISPOSAL PLANT	\$676,308		\$0	\$676,308		\$0	\$676,308
22		GENERAL PLANT							
23	389.000	Land and Land Rights - GP	\$0	R-23	\$0	\$0	100.00%	\$0	\$0
24	390.000	Structures and Improvements - GP	\$4,501	R-24	\$0	\$4,501	100.00%	\$0	\$4,501
25	391.000	Office Furniture and Equipment - GP	\$9,188	R-25	\$0	\$9,188	100.00%	\$0	\$9,188
26	391.100	Office Electronic & Computer Equip.	\$443	R-26	\$0	\$443	100.00%	\$0	\$443
27	392.000	Transportation Equip.	\$4,714	R-27	\$0	\$4,714	100.00%	\$0	\$4,714
28	394.000	Tools, Shop and Garage Equipment - GP	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	395.000	Laboratory Equipment - GP	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	396.000	Power Operated Equipment - GP	\$23,852	R-30	\$0	\$23,852	100.00%	\$0	\$23,852
31	397.000	Communication Equipment - GP	\$3,159	R-31	\$0	\$3,159	100.00%	\$0	\$3,159
32	399.100	OSHA Required Safety Equipment	\$1,876	R-32	\$0	\$1,876	100.00%	\$0	\$1,876
33		TOTAL GENERAL PLANT	\$47,733		\$0	\$47,733		\$0	\$47,733
34		TOTAL DEPRECIATION RESERVE	\$893,483		\$0	\$893,483		\$0	\$893,483

Timber Creek Sewer Company
 Case No. SR-2010-0320
 Informal Rate Case
 Test Year Ending 12-31-2009
 Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
Total Reserve Adjustments				\$0		\$0

Timber Creek Sewer Company
Case No. SR-2010-0320
Informal Rate Case
Test Year Ending 12-31-2009
Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$669,736	See Note (1)	See Note (1)	See Note (1)	\$669,736	\$29,374	\$699,110	See Note (1)	See Note (1)
2	TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	TOTAL COLLECTION MAINT. EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL PUMPING OPERATIONS EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	TOTAL PUMPING MAINTENANCE EXPENSES	\$19,236	\$0	\$19,236	\$0	\$19,236	\$0	\$19,236	\$0	\$19,236
6	TOTAL TREAT. & DISP. OPER. EXPENSE	\$11,656	\$0	\$11,656	\$0	\$11,656	\$1,948	\$13,604	\$0	\$13,604
7	TOTAL TREAT. & DISP. MAINT. EXPENSES	\$120,480	\$0	\$120,480	\$0	\$120,480	\$4,243	\$124,723	\$0	\$124,723
8	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	TOTAL ADMIN. & GENERAL EXPENSES	\$496,632	\$251,658	\$244,974	-\$6,217	\$490,415	\$27,950	\$518,365	\$245,441	\$272,924
10	TOTAL DEPRECIATION EXPENSE	\$128,187	See Note (1)	See Note (1)	See Note (1)	\$128,187	-\$116,465	\$11,722	See Note (1)	See Note (1)
11	TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	TOTAL OTHER OPERATING EXPENSE	\$4,113	\$234	\$3,879	\$0	\$4,113	\$20,263	\$24,376	\$20,497	\$3,879
13	TOTAL OPERATING EXPENSE	\$780,304	\$251,892	\$400,225	-\$6,217	\$774,087	-\$62,061	\$712,026	\$265,938	\$434,366
14	NET INCOME BEFORE TAXES	-\$110,568	\$0	\$0	\$0	-\$104,351	\$91,435	-\$12,916	\$0	\$0
15	TOTAL INCOME TAXES	\$0	See Note (1)	See Note (1)	See Note (1)	\$0	\$0	\$0	See Note (1)	See Note (1)
16	TOTAL DEFERRED INCOME TAXES	\$0	See Note (1)	See Note (1)	See Note (1)	\$0	\$0	\$0	See Note (1)	See Note (1)
17	NET OPERATING INCOME	-\$110,568	\$0	\$0	\$0	-\$104,351	\$91,435	-\$12,916	\$0	\$0

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Timber Creek Sewer Company
Case No. SR-2010-0320
Informal Rate Case
Test Year Ending 12-31-2009
Income Statement Detail

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	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	480.000	Residential	\$0	See note (1)	See note (1)	Rev-2	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
Rev-3	481.100	Commercial	\$0			Rev-3		\$0	100.00%	\$0	\$0		
Rev-4	481.200	Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	521.000	Residential Sales (Sewer Services)	\$604,267			Rev-5		\$604,267	100.00%	\$29,374	\$633,641		
Rev-6	536.000	Fees-Inspection and Plan Review	\$1,150			Rev-6		\$1,150	100.00%	\$0	\$1,150		
Rev-7	536.000	Late Fees and Returned Check Charges	\$15,714			Rev-7		\$15,714	100.00%	\$0	\$15,714		
Rev-8	524.000	Wholesale Sewer Services (Platte City)	\$37,534			Rev-8		\$37,534	100.00%	\$0	\$37,534		
Rev-9	536.000	Grinder Pump Fees	\$3,685			Rev-9		\$3,685	100.00%	\$0	\$3,685		
Rev-10	536.000	Builder's Grinder Repair	\$75			Rev-10		\$75	100.00%	\$0	\$75		
Rev-11	536.000	Other Revenue (Permit Fees, etc.)	\$4,200			Rev-11		\$4,200	100.00%	\$0	\$4,200		
Rev-12	536.000	Reimbursed Expenses (Contractor Work)	\$1,732			Rev-12		\$1,732	100.00%	\$0	\$1,732		
Rev-13	536.000	Interest Income	\$1,379			Rev-13		\$1,379	100.00%	\$0	\$1,379		
Rev-14	493.000	Other Sewer Revenue - Oper. Rev.	\$0			Rev-14		\$0	100.00%	\$0	\$0		
Rev-15		TOTAL OPERATING REVENUES	\$669,736					\$669,736		\$29,374	\$699,110		
1		COLLECTION OPERATIONS EXPENSES											
2	701.100	Lab Testing and Flow Analysis	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	703.100	Treatment Plant & Lift Station Maintenance	\$0	\$0	\$0	E-3	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
4	704.100	Grounds Maintenance	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	715.100	Sewer and Manhole Maintenance	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6	716.100	Equipment Maintenance and Renta	\$0	\$0	\$0	E-6	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
7	718.100	Grinder Pump Repair	\$0	\$0	\$0	E-7	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
8	720.100	Uniform and Safety Expense	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	731.100	Postage and Delivery	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10	732.100	PSC Assessment	\$0	\$0	\$0	E-10	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
11	733.100	DNR (and other) Permits, Licenses & Fees	\$0	\$0	\$0	E-11	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
12	734.100	Property Taxes- Timber Creek	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13	735.100	Payroll Taxes- Timber Creek	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	736.100	Franchise Taxes- Timber Creek	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15	741.100	Office Expense (Supplies and Cleaning)	\$0	\$0	\$0	E-15	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
16	742.100	Sludge Removal	\$0	\$0	\$0	E-16	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
17	750.100	Plant Supplies	\$0	\$0	\$0	E-17	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
18	756.100	Insurance, Vehicle - COE	\$0	\$0	\$0	E-18	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
19	757.100	Insurance, Gen. Liability - COE	\$0	\$0	\$0	E-19	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
20	758.100	Insurance, Workers Compensation - COE	\$0	\$0	\$0	E-20	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
21	759.100	Insurance, Other - COE	\$0	\$0	\$0	E-21	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
22	767.100	Reg. Commission Expense, Other - COE	\$0	\$0	\$0	E-22	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
23	775.100	Misc. Expenses - COE	\$0	\$0	\$0	E-23	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
24		TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
25		COLLECTION MAINT. EXPENSES											
26	701.200	Salaries & Wages - Employees - CME	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
27	703.200	Salaries & Wages, Officers, Dir., & Stock.- CME	\$0	\$0	\$0	E-27	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
28	704.200	Employee Pensions & Benefits - CME	\$0	\$0	\$0	E-28	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
29	718.200	Chemicals - CME	\$0	\$0	\$0	E-29	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
30	720.200	Materials & Supplies - CME	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	731.200	Contractual Services Eng. - CME	\$0	\$0	\$0	E-31	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
32	732.200	Contractual Services Acct. - CME	\$0	\$0	\$0	E-32	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
33	733.200	Contractual Services Legal - CME	\$0	\$0	\$0	E-33	\$0	\$0	100.00%	\$0	\$0	\$0	\$0

Timber Creek Sewer Company
Case No. SR-2010-0320
Informal Rate Case
Test Year Ending 12-31-2009
Income Statement Detail

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
34	734.200	Contractual Services Manage. Fees - CME	\$0	\$0	\$0	E-34	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
35	735.200	Contractual Services Testing - CME	\$0	\$0	\$0	E-35	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
36	736.200	Contractual Services Other - CME	\$0	\$0	\$0	E-36	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
37	741.200	Rental of Building/Real Property - CME	\$0	\$0	\$0	E-37	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
38	742.200	Rental of Equipment - CME	\$0	\$0	\$0	E-38	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
39	750.200	Transportation Expenses - CME	\$0	\$0	\$0	E-39	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
40	756.200	Insurance, Vehicle - CME	\$0	\$0	\$0	E-40	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
41	757.200	Insurance, Gen. Liability - CME	\$0	\$0	\$0	E-41	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
42	758.200	Insurance, Workers Compensation - CME	\$0	\$0	\$0	E-42	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
43	759.200	Insurance, Other - CME	\$0	\$0	\$0	E-43	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
44	767.200	Reg. Commission Expense, Other - CME	\$0	\$0	\$0	E-44	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
45	775.200	Misc. Expenses - CME	\$0	\$0	\$0	E-45	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
46		TOTAL COLLECTION MAINT. EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
47		PUMPING OPERATIONS EXPENSES											
48	701.300	Salaries & Wages - Employees - POE	\$0	\$0	\$0	E-48	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
49	703.300	Salaries & Wages, Officers, Dir., & Stock.- POE	\$0	\$0	\$0	E-49	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
50	704.300	Employee Pensions & Benefits - POE	\$0	\$0	\$0	E-50	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
51	715.300	Purchases Power - POE	\$0	\$0	\$0	E-51	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
52	716.300	Fuel for Power Production - POE	\$0	\$0	\$0	E-52	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
53	718.300	Chemicals - POE	\$0	\$0	\$0	E-53	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
54	720.300	Materials & Supplies - POE	\$0	\$0	\$0	E-54	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
55	731.300	Contractual Services Eng. - POE	\$0	\$0	\$0	E-55	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
56	732.300	Contractual Services Acct. - POE	\$0	\$0	\$0	E-56	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
57	733.300	Contractual Services Legal - POE	\$0	\$0	\$0	E-57	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
58	734.300	Contractual Services Manage. Fees - POE	\$0	\$0	\$0	E-58	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
59	735.300	Contractual Services Testing - POE	\$0	\$0	\$0	E-59	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
60	736.300	Contractual Services Other - POE	\$0	\$0	\$0	E-60	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
61	741.300	Rental of Building/Real Property - POE	\$0	\$0	\$0	E-61	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
62	742.300	Rental of Equipment - POE	\$0	\$0	\$0	E-62	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
63	750.300	Transportation Expenses - POE	\$0	\$0	\$0	E-63	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
64	756.300	Insurance, Vehicle - POE	\$0	\$0	\$0	E-64	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
65	757.300	Insurance, Gen. Liability - POE	\$0	\$0	\$0	E-65	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
66	758.300	Insurance, Workers Compensation - POE	\$0	\$0	\$0	E-66	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
67	759.300	Insurance, Other - POE	\$0	\$0	\$0	E-67	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
68	767.300	Reg. Commission Expense, Other - POE	\$0	\$0	\$0	E-68	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
69	775.300	Misc. Expenses - POE	\$0	\$0	\$0	E-69	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
70		TOTAL PUMPING OPERATIONS EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
71		PUMPING MAINTENANCE EXPENSES											
72	732.000	Grinder Pump Repair-	\$19,236	\$0	\$19,236	E-72	\$0	\$19,236	100.00%	\$0	\$19,236	\$0	\$19,236
73	703.400	Vender Grinder Pump Charge	\$0	\$0	\$0	E-73	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
74	704.400	Employee Pensions & Benefits - PME	\$0	\$0	\$0	E-74	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
75	718.400	Chemicals - PME	\$0	\$0	\$0	E-75	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
76	720.400	Materials & Supplies - PME	\$0	\$0	\$0	E-76	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
77	731.400	Contractual Services Eng. - PME	\$0	\$0	\$0	E-77	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
78	732.400	Contractual Services Acct. - PME	\$0	\$0	\$0	E-78	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
79	733.400	Contractual Services Legal - PME	\$0	\$0	\$0	E-79	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
80	734.400	Contractual Services Manage. Fees - PME	\$0	\$0	\$0	E-80	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
81	735.400	Contractual Services Testing - PME	\$0	\$0	\$0	E-81	\$0	\$0	100.00%	\$0	\$0	\$0	\$0

Timber Creek Sewer Company
Case No. SR-2010-0320
Informal Rate Case
Test Year Ending 12-31-2009
Income Statement Detail

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
82	736.400	Contractual Services Other - PME	\$0	\$0	\$0	E-82	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
83	741.400	Rental of Building/Real Property - PME	\$0	\$0	\$0	E-83	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
84	742.400	Rental of Equipment - PME	\$0	\$0	\$0	E-84	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
85	750.400	Transportation Expenses - PME	\$0	\$0	\$0	E-85	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
86	756.400	Insurance, Vehicle - PME	\$0	\$0	\$0	E-86	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
87	757.400	Insurance, Gen. Liability - PME	\$0	\$0	\$0	E-87	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
88	758.400	Insurance, Workers Compensation - PME	\$0	\$0	\$0	E-88	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
89	759.400	Insurance, Other - PME	\$0	\$0	\$0	E-89	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
90	767.400	Reg. Commission Expense, Other - PME	\$0	\$0	\$0	E-90	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
91	775.400	Misc. Expenses - PME	\$0	\$0	\$0	E-91	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
92		TOTAL PUMPING MAINTENANCE EXPENSES	\$19,236	\$0	\$19,236		\$0	\$19,236		\$0	\$19,236	\$0	\$19,236
93		TREAT. & DISP. OPER. EXPENSE											
94	740.000	Lab Testing and Flow Analysis-	\$11,656	\$0	\$11,656	E-94	\$0	\$11,656	100.00%	\$1,948	\$13,604	\$0	\$13,604
95	703.500	Treatment Plant and Lift Maintenance	\$0	\$0	\$0	E-95	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
96	704.500	Grounds Maintenance-	\$0	\$0	\$0	E-96	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
97	710.500	Purchased Wastewater Treatment - TDO	\$0	\$0	\$0	E-97	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
98	711.500	Sludge Removal - TDO	\$0	\$0	\$0	E-98	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
99	715.500	Purchased Power - TDO	\$0	\$0	\$0	E-99	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
100	716.500	Fuel for Power Consumption - TDO	\$0	\$0	\$0	E-100	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
101	718.500	Chemicals - TDO	\$0	\$0	\$0	E-101	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
102	720.500	Materials & Supplies - TDO	\$0	\$0	\$0	E-102	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
103	731.500	Contractual Services Eng. - TDO	\$0	\$0	\$0	E-103	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
104	732.500	Contractual Services Acct. - TDO	\$0	\$0	\$0	E-104	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
105	733.500	Contractual Services Legal - TDO	\$0	\$0	\$0	E-105	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
106	734.500	Contractual Services Manage. Fees - TDO	\$0	\$0	\$0	E-106	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
107	735.500	Contractual Services Testing - TDO	\$0	\$0	\$0	E-107	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
108	736.500	Contractual Services Other - TDO	\$0	\$0	\$0	E-108	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
109	741.500	Rental of Building/Real Property - TDO	\$0	\$0	\$0	E-109	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
110	742.500	Rental of Equipment - TDO	\$0	\$0	\$0	E-110	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
111	750.500	Transportation Expenses - TDO	\$0	\$0	\$0	E-111	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
112	756.500	Insurance, Vehicle - TDO	\$0	\$0	\$0	E-112	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
113	757.500	Insurance, Gen. Liability - TDO	\$0	\$0	\$0	E-113	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
114	758.500	Insurance, Workers Compensation - TDO	\$0	\$0	\$0	E-114	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
115	759.500	Insurance, Other - TDO	\$0	\$0	\$0	E-115	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
116	767.500	Reg. Commission Expense, Other - TDO	\$0	\$0	\$0	E-116	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
117	775.500	Misc. Expenses - TDO	\$0	\$0	\$0	E-117	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
118		TOTAL TREAT. & DISP. OPER. EXPENSE	\$11,656	\$0	\$11,656		\$0	\$11,656		\$1,948	\$13,604	\$0	\$13,604
119		TREAT. & DISP. MAINT. EXPENSES											
120	752.000	Treatment Plant and Lift Station Maintenance	\$11,714	\$0	\$11,714	E-120	\$0	\$11,714	100.00%	\$0	\$11,714	\$0	\$11,714
121	744.000	Ground Maintenance	\$7,546	\$0	\$7,546	E-121	\$0	\$7,546	100.00%	\$4,243	\$11,789	\$0	\$11,789
122	712.000	Sewer and Manhole Maintenance-	\$56,721	\$0	\$56,721	E-122	\$0	\$56,721	100.00%	\$0	\$56,721	\$0	\$56,721
123	742.000	Sludge Removal - TDM	\$34,870	\$0	\$34,870	E-123	\$0	\$34,870	100.00%	\$0	\$34,870	\$0	\$34,870
124	753.000	Equipment Maintenance and Rental-	\$4,448	\$0	\$4,448	E-124	\$0	\$4,448	100.00%	\$0	\$4,448	\$0	\$4,448
125	753.000	Generator Repairs	\$5,112	\$0	\$5,112	E-125	\$0	\$5,112	100.00%	\$0	\$5,112	\$0	\$5,112
126	753.000	Safety Equipment	\$69	\$0	\$69	E-126	\$0	\$69	100.00%	\$0	\$69	\$0	\$69
127	732.600	Contractual Services Acct. - TDM	\$0	\$0	\$0	E-127	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
128	733.600	Contractual Services Legal - TDM	\$0	\$0	\$0	E-128	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
129	734.600	Contractual Services Manage. Fees - TDM	\$0	\$0	\$0	E-129	\$0	\$0	100.00%	\$0	\$0	\$0	\$0

Timber Creek Sewer Company
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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	M MO Adj. Juris. Non Labor
130	735.600	Contractual Services Testing - TDM	\$0	\$0	\$0	E-130	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
131	736.600	Contractual Services Other - TDM	\$0	\$0	\$0	E-131	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
132	741.600	Rental of Building/Real Property - TDM	\$0	\$0	\$0	E-132	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
133	742.600	Rental of Equipment - TDM	\$0	\$0	\$0	E-133	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
134	750.600	Transportation Expenses - TDM	\$0	\$0	\$0	E-134	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
135	756.600	Insurance, Vehicle - TDM	\$0	\$0	\$0	E-135	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
136	757.600	Insurance, Gen. Liability - TDM	\$0	\$0	\$0	E-136	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
137	758.600	Insurance, Workers Compensation - TDM	\$0	\$0	\$0	E-137	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
138	759.600	Insurance, Other - TDM	\$0	\$0	\$0	E-138	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
139	767.600	Reg. Commission Expense, Other - TDM	\$0	\$0	\$0	E-139	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
140	775.600	Misc. Expenses - TDM	\$0	\$0	\$0	E-140	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
141		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$120,480	\$0	\$120,480		\$0	\$120,480		\$4,243	\$124,723	\$0	\$124,723
142		CUSTOMER ACCOUNTS EXPENSE											
143	701.700	Salaries & Wages - Employees - CAE	\$0	\$0	\$0	E-143	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
144	703.700	Salaries & Wages, Officers, Dir., & Stock.- CAE	\$0	\$0	\$0	E-144	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
145	704.700	Employee Pensions & Benefits - CAE	\$0	\$0	\$0	E-145	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
146	715.700	Purchased Power - CAE	\$0	\$0	\$0	E-146	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
147	716.700	Fuel for Power Production - CAE	\$0	\$0	\$0	E-147	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
148	720.700	Materials & Supplies - CAE	\$0	\$0	\$0	E-148	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
149	731.700	Contractual Services Eng. - CAE	\$0	\$0	\$0	E-149	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
150	732.700	Contractual Services Acct. - CAE	\$0	\$0	\$0	E-150	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
151	733.700	Contractual Services Legal - CAE	\$0	\$0	\$0	E-151	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
152	734.700	Contractual Services Manage. Fees - CAE	\$0	\$0	\$0	E-152	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
153	735.700	Contractual Services Testing - CAE	\$0	\$0	\$0	E-153	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
154	736.700	Contractual Services Other - CAE	\$0	\$0	\$0	E-154	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
155	741.700	Rental of Building/Real Property - CAE	\$0	\$0	\$0	E-155	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
156	742.700	Rental of Equipment - CAE	\$0	\$0	\$0	E-156	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
157	750.700	Transportation Expenses - CAE	\$0	\$0	\$0	E-157	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
158	756.700	Insurance, Vehicle - CAE	\$0	\$0	\$0	E-158	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
159	757.700	Insurance, Gen. Liability - CAE	\$0	\$0	\$0	E-159	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
160	758.700	Insurance, Workers Compensation - CAE	\$0	\$0	\$0	E-160	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
161	759.700	Insurance, Other - CAE	\$0	\$0	\$0	E-161	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
162	767.700	Reg. Commission Expense, Other - CAE	\$0	\$0	\$0	E-162	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
163	770.700	Bad Debt Expense - CAE	\$0	\$0	\$0	E-163	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
164	0.000	CLT Interest	\$0	\$0	\$0	E-164	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
165	775.700	Misc. Expenses - CAE	\$0	\$0	\$0	E-165	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
166		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
167		ADMIN. & GENERAL EXPENSES											
168	921.000	Postage and Delivery-	\$5,969	\$0	\$5,969	E-168	\$0	\$5,969	100.00%	\$2,597	\$8,566	\$0	\$8,566
169	928.000	PSC Assessment-	\$55,633	\$0	\$55,633	E-169	\$0	\$55,633	100.00%	\$6,957	\$62,590	\$0	\$62,590
170	921.000	DNR Permits, Licenses & Fees-	\$12,000	\$0	\$12,000	E-170	\$0	\$12,000	100.00%	\$0	\$12,000	\$0	\$12,000
171	921.000	Office Expenses	\$7,832	\$0	\$7,832	E-171	\$0	\$7,832	100.00%	\$0	\$7,832	\$0	\$7,832
172	921.000	Tractor Expense	\$15	\$0	\$15	E-172	\$0	\$15	100.00%	\$0	\$15	\$0	\$15
173	921.000	Truck and Transportation Expense	\$12,088	\$0	\$12,088	E-173	\$0	\$12,088	100.00%	\$0	\$12,088	\$0	\$12,088
174	921.000	Mileage	\$6,477	\$0	\$6,477	E-174	\$0	\$6,477	100.00%	\$0	\$6,477	\$0	\$6,477
175	921.000	Salaries and Compensation	\$251,658	\$251,658	\$0	E-175	-\$6,217	\$245,441	100.00%	\$0	\$245,441	\$245,441	\$0
176	923.000	Outside Services	\$21,574	\$0	\$21,574	E-176	\$0	\$21,574	100.00%	\$0	\$21,574	\$0	\$21,574
177	923.000	License and Permits	\$45	\$0	\$45	E-177	\$0	\$45	100.00%	\$0	\$45	\$0	\$45

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Income Statement Detail

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	M MO Adj. Juris. Non Labor
													L + M = K
178	921.000	Printing Expense	\$1,877	\$0	\$1,877	E-178	\$0	\$1,877	100.00%	\$0	\$1,877	\$0	\$1,877
179	930.200	Training, Travel and Miscellaneous	\$1,433	\$0	\$1,433	E-179	\$0	\$1,433	100.00%	-\$430	\$1,003	\$0	\$1,003
180	921.000	Interest Expense	\$0	\$0	\$0	E-180	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
181	930.200	Dues and Subscriptions	\$240	\$0	\$240	E-181	\$0	\$240	100.00%	\$0	\$240	\$0	\$240
182	930.200	Bank Service Charge	\$838	\$0	\$838	E-182	\$0	\$838	100.00%	\$0	\$838	\$0	\$838
183	930.200	Miscellaneous	\$128	\$0	\$128	E-183	\$0	\$128	100.00%	\$0	\$128	\$0	\$128
184	930.200	Other Expenses	\$0	\$0	\$0	E-184	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
185	930.200	Board Member Compensation	\$1,600	\$0	\$1,600	E-185	\$0	\$1,600	100.00%	\$1,400	\$3,000	\$0	\$3,000
186	930.200	Bad Debts- Write Offs	\$1,125	\$0	\$1,125	E-186	\$0	\$1,125	100.00%	\$0	\$1,125	\$0	\$1,125
187	925.000	Insurance, Vehicle - AGE	\$67	\$0	\$67	E-187	\$0	\$67	100.00%	\$0	\$67	\$0	\$67
188	925.000	Insurance, Gen. Liability - AGE	\$6,352	\$0	\$6,352	E-188	\$0	\$6,352	100.00%	\$5,686	\$12,038	\$0	\$12,038
189	925.000	Insurance, Workers Compensation - AGE	\$3,983	\$0	\$3,983	E-189	\$0	\$3,983	100.00%	\$0	\$3,983	\$0	\$3,983
190	925.000	Insurance, Other - AGE	\$20,981	\$0	\$20,981	E-190	\$0	\$20,981	100.00%	\$2,107	\$23,088	\$0	\$23,088
191	932.000	Electric Service	\$63,645	\$0	\$63,645	E-191	\$0	\$63,645	100.00%	\$1,266	\$64,911	\$0	\$64,911
192	932.000	Telephone Service	\$5,405	\$0	\$5,405	E-192	\$0	\$5,405	100.00%	\$600	\$6,005	\$0	\$6,005
193	932.000	Uniform and Safety Expense-	\$846	\$0	\$846	E-193	\$0	\$846	100.00%	\$0	\$846	\$0	\$846
194	932.000	Plant Supplies-	\$7,196	\$0	\$7,196	E-194	\$0	\$7,196	100.00%	\$0	\$7,196	\$0	\$7,196
195	932.000	Utility Locates and Easement Expense	\$1,052	\$0	\$1,052	E-195	\$0	\$1,052	100.00%	\$0	\$1,052	\$0	\$1,052
196	932.000	Rate Case Expense- 3 year Amortization	\$0	\$0	\$0	E-196	\$0	\$0	100.00%	\$7,691	\$7,691	\$0	\$7,691
197	932.000	Water, Trash and Security	\$2,172	\$0	\$2,172	E-197	\$0	\$2,172	100.00%	\$76	\$2,248	\$0	\$2,248
198	932.000	Equipment and Tools	\$1,606	\$0	\$1,606	E-198	\$0	\$1,606	100.00%	\$0	\$1,606	\$0	\$1,606
199	932.000	SW Support	\$1,923	\$0	\$1,923	E-199	\$0	\$1,923	100.00%	\$0	\$1,923	\$0	\$1,923
200	932.000	Equipment Insurance	\$67	\$0	\$67	E-200	\$0	\$67	100.00%	\$0	\$67	\$0	\$67
201	932.000	Internet Expense	\$805	\$0	\$805	E-201	\$0	\$805	100.00%	\$0	\$805	\$0	\$805
202		TOTAL ADMIN. & GENERAL EXPENSES	\$496,632	\$251,658	\$244,974		-\$6,217	\$490,415		\$27,950	\$518,365	\$245,441	\$272,924
203		DEPRECIATION EXPENSE											
204	0.000	Depreciation Expense, Dep. Exp.	\$128,187	See note (1)	See note (1)	E-204	See note (1)	\$128,187	100.00%	-\$116,465	\$11,722	See note (1)	See note (1)
205		TOTAL DEPRECIATION EXPENSE	\$128,187	\$0	\$0		\$0	\$128,187		-\$116,465	\$11,722	\$0	\$0
206		AMORTIZATION EXPENSE											
207		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
208		OTHER OPERATING EXPENSES											
209	408.000	Property Taxes	\$2,380	\$0	\$2,380	E-209	\$0	\$2,380	100.00%	\$0	\$2,380	\$0	\$2,380
210	408.000	Payroll Taxes	\$234	\$234	\$0	E-210	\$0	\$234	100.00%	\$20,263	\$20,497	\$20,497	\$0
211	408.000	Local	\$171	\$0	\$171	E-211	\$0	\$171	100.00%	\$0	\$171	\$0	\$171
212	408.000	Missouri State Taxes	\$1,328	\$0	\$1,328	E-212	\$0	\$1,328	100.00%	\$0	\$1,328	\$0	\$1,328
213		TOTAL OTHER OPERATING EXPENSE	\$4,113	\$234	\$3,879		\$0	\$4,113		\$20,263	\$24,376	\$20,497	\$3,879
214		TOTAL OPERATING EXPENSE	\$780,304	\$251,892	\$400,225		-\$6,217	\$774,087		-\$62,061	\$712,026	\$265,938	\$434,366
215		NET INCOME BEFORE TAXES	-\$110,568					-\$104,351		\$91,435	-\$12,916		
216		INCOME TAXES											
217	0.000	Current Income Taxes	\$0	See note (1)	See note (1)	E-217	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
218		TOTAL INCOME TAXES	\$0					\$0		\$0	\$0		
219		DEFERRED INCOME TAXES											
220	0.000	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-220	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)

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Income Statement Detail

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
221	0.000	Amortization of Deferred ITC	\$0			E-221		\$0	100.00%	\$0	\$0		
222	0.000	Test Line	\$0			E-222		\$0	100.00%	\$0	\$0		
223		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
224		NET OPERATING INCOME	<u><u>-\$110,568</u></u>					<u><u>-\$104,351</u></u>		<u><u>\$91,435</u></u>	<u><u>-\$12,916</u></u>		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

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Adjustments to Income Statement Detail

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
Rev-5	Residential Sales (Sewer Services)	521.000	\$0	\$0	\$0	\$0	\$29,374	\$29,374
	To annualize Residential Sales based on current customer count		\$0	\$0		\$0	\$29,374	
E-94	Lab Testing and Flow Analysis-	740.000	\$0	\$0	\$0	\$0	\$1,948	\$1,948
	To annualize lab testing fees		\$0	\$0		\$0	\$1,948	
E-121	Ground Maintenance	744.000	\$0	\$0	\$0	\$0	\$4,243	\$4,243
	To annualize ground maintenance to 2010 expenses		\$0	\$0		\$0	\$4,243	
E-168	Postage and Delivery-	921.000	\$0	\$0	\$0	\$0	\$2,597	\$2,597
	To annualize postage expenses to the most current postage rates		\$0	\$0		\$0	\$2,597	
E-169	PSC Assessment-	928.000	\$0	\$0	\$0	\$0	\$6,957	\$6,957
	To annualize PSC Assessment to FY 2011 Assessment		\$0	\$0		\$0	\$6,957	
E-175	Salaries and Compensation	921.000	-\$6,217	\$0	-\$6,217	\$0	\$0	\$0
	1. To Remove Payroll Taxes		-\$19,219	\$0		\$0	\$0	
	2. To update payroll through update period September 2010		\$13,002	\$0		\$0	\$0	
E-179	Training, Travel and Miscellaneous	930.200	\$0	\$0	\$0	\$0	-\$430	-\$430
	1. To remove meals deemed excessive per Staff audit		\$0	\$0		\$0	-\$155	
	2. To adjust meal/travel/training expenses to 50% IRS guidelines		\$0	\$0		\$0	-\$275	
E-185	Board Member Compensation	930.200	\$0	\$0	\$0	\$0	\$1,400	\$1,400
	To annualize Board Compensation to current level of members		\$0	\$0		\$0	\$1,400	
E-188	Insurance, Gen. Liability - AGE	925.000	\$0	\$0	\$0	\$0	\$5,686	\$5,686
	To annualize the test year liability insurance		\$0	\$0		\$0	\$5,686	
E-190	Insurance, Other - AGE	925.000	\$0	\$0	\$0	\$0	\$2,107	\$2,107
	To annualize Health Insurance based on current premiums		\$0	\$0		\$0	\$2,107	
E-191	Electric Service	932.000	\$0	\$0	\$0	\$0	\$1,266	\$1,266
	To annualize electric bills to the current electric rates		\$0	\$0		\$0	\$1,266	
E-192	Telephone Service	932.000	\$0	\$0	\$0	\$0	\$600	\$600
	To annualize current wireless expenses		\$0	\$0		\$0	\$600	

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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-196	Rate Case Expense- 3 year Amortization	932.000	\$0	\$0	\$0	\$0	\$7,691	\$7,691
	To normalize rate case expense over a 3-year period		\$0	\$0		\$0	\$7,691	
E-197	Water, Trash and Security	932.000	\$0	\$0	\$0	\$0	\$76	\$76
	Annualize water expenses to current rates		\$0	\$0		\$0	\$76	
E-204	Depreciation Expense, Dep. Exp.		\$0	\$0	\$0	\$0	-\$116,465	-\$116,465
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$9,907	
	2. CIAC related Depreciation Expense		\$0	\$0		\$0	-\$126,372	
E-210	Payroll Taxes	408.000	\$0	\$0	\$0	\$20,263	\$0	\$20,263
	1. To annualize payroll taxes		\$0	\$0		\$19,219	\$0	
	To showcase increased payroll taxes for the updated September 2010 payroll		\$0	\$0		\$1,044	\$0	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$29,374	\$29,374
Total Operating & Maint. Expense			-\$6,217	\$0	-\$6,217	\$20,263	-\$82,324	-\$62,061

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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.67% Return	E 7.67% Return	F 7.67% Return
1	TOTAL NET INCOME BEFORE TAXES		-\$12,916	\$18,703	\$18,703	\$18,703
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$11,722	\$11,722	\$11,722	\$11,722
4	Test		\$0	\$0	\$0	\$0
5	TOTAL ADD TO NET INCOME BEFORE TAXES		\$11,722	\$11,722	\$11,722	\$11,722
6	SUBT. FROM NET INC. BEFORE TAXES					
7	Interest Expense calculated at the Rate of	4.8970%	\$9,152	\$9,152	\$9,152	\$9,152
8	Tax Straight-Line Depreciation		\$0	\$0	\$0	\$0
9	Excess Tax Depreciation		\$0	\$0	\$0	\$0
10	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$9,152	\$9,152	\$9,152	\$9,152
11	NET TAXABLE INCOME		-\$10,346	\$21,273	\$21,273	\$21,273
12	PROVISION FOR FED. INCOME TAX					
13	Net Taxable Inc. - Fed. Inc. Tax		\$0	\$21,273	\$21,273	\$21,273
14	Deduct Missouri Income Tax at the Rate of	100.000%	\$0	\$1,226	\$1,226	\$1,226
15	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$171	\$171	\$171
16	Federal Taxable Income - Fed. Inc. Tax		\$0	\$19,876	\$19,876	\$19,876
17	Federal Income Tax at the Rate of	See Tax Table	\$0	\$2,982	\$2,982	\$2,982
18	Subtract Federal Income Tax Credits					
19	Credit - Wind		\$0	\$0	\$0	\$0
20	Credit - Solar		\$0	\$0	\$0	\$0
21	Net Federal Income Tax		\$0	\$2,982	\$2,982	\$2,982
22	PROVISION FOR MO. INCOME TAX					
23	Net Taxable Income - MO. Inc. Tax		\$0	\$21,273	\$21,273	\$21,273
24	Deduct Federal Income Tax at the Rate of	50.000%	\$0	\$1,491	\$1,491	\$1,491
25	Deduct City Income Tax - MO. Inc. Tax		\$0	\$171	\$171	\$171
26	Missouri Taxable Income - MO. Inc. Tax		\$0	\$19,611	\$19,611	\$19,611
27	Missouri Income Tax at the Rate of	6.250%	\$0	\$1,226	\$1,226	\$1,226
28	PROVISION FOR CITY INCOME TAX					
29	Net Taxable Income - City Inc. Tax		\$0	\$21,273	\$21,273	\$21,273
30	Deduct Federal Income Tax - City Inc. Tax		\$0	\$2,982	\$2,982	\$2,982
31	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$1,226	\$1,226	\$1,226
32	City Taxable Income		\$0	\$17,065	\$17,065	\$17,065
33	City Income Tax at the Rate of	1.000%	\$0	\$171	\$171	\$171
34	SUMMARY OF CURRENT INCOME TAX					
35	Federal Income Tax		\$0	\$2,982	\$2,982	\$2,982
36	State Income Tax		\$0	\$1,226	\$1,226	\$1,226
37	City Income Tax		\$0	\$171	\$171	\$171
38	TOTAL SUMMARY OF CURRENT INCOME TAX		\$0	\$4,379	\$4,379	\$4,379
39	DEFERRED INCOME TAXES					
40	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
41	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
42	Test Line		\$0	\$0	\$0	\$0
43	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
44	TOTAL INCOME TAX		\$0	\$4,379	\$4,379	\$4,379

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 Income Tax Calculation

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>
Line Number	Description	Percentage Rate	Test Year	7.67% Return	7.67% Return

Federal Tax Table					
Federal Income Taxes		\$0	\$19,876	\$19,876	\$19,876
15% on first \$50,000		\$0	\$2,981	\$2,981	\$2,981
25% on next \$25,000		\$0	\$0	\$0	\$0
34% > \$75,000 < \$100,001		\$0	\$0	\$0	\$0
39% > \$100,000 < \$335,001		\$0	\$0	\$0	\$0
34% > \$335,000 < \$10,000,001		\$0	\$0	\$0	\$0
35% > \$10MM < \$15,000,001		\$0	\$0	\$0	\$0
38% > \$15MM < \$18,333,334		\$0	\$0	\$0	\$0
35% > \$18,333,333		\$0	\$0	\$0	\$0
Total Federal Income Taxes		\$0	\$2,981	\$2,981	\$2,981

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 Capital Structure Schedule

A		B	C	D	E	F	G
Line Number	Description	Dollar Amount	Percentage of Total Capital Structure	Embedded Cost of Capital	Weighted Cost of Capital 7.67%	Weighted Cost of Capital 7.67%	Weighted Cost of Capital 7.67%
1	Common Stock	\$0	0.00%	11.07%	0.000%	0.000%	0.000%
2	Common Equity	\$46,724	25.00%		2.768%	2.768%	2.768%
3	Preferred Stock	\$0	0.00%		0.000%	0.000%	0.000%
4	Long Term Debt	\$140,171	75.00%		4.897%	4.897%	4.897%
5	Short Term Debt	\$0	0.00%		0.000%	0.000%	0.000%
6	Other Security-Tax Deductible	\$0	0.00%		0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$186,895	100.00%		7.665%	7.665%	7.665%
8	PreTax Cost of Capital				0.000%	0.000%	0.000%

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Revenue Billing Determinant Sheet

Feeder Description	<u>A</u> Annualized Customers	<u>B</u> Total Customer Bills	<u>C</u> Annual Customer Charge Revenues	<u>D</u> Annualized Water Usage	<u>E</u> Annualized Volumetric Revenues	<u>F</u> Total Annualized Revenues C+F
Residential Revenue Feeders, Totals	0	0	\$0	0	\$0	\$0
Commercial Revenue Feeders, Totals	0	0	\$0	0	\$0	\$0
Industrial Revenue Feeders, Totals	0	0	\$0	0	\$0	\$0
Platte County	1,499	1,499	\$624,903	0	\$0	\$624,903
Clay County	27	27	\$8,738	0	\$0	\$8,738
Total Revenue Feeders	1,526	1,526	\$633,641	0	\$0	\$633,641