

**Raytown Water Co.**  
**WR-2023-0344**

B	C	D	E	F	G
TEST YEAR	REV LAG	EXP LAG	NET C-D	FACTOR E/365	CWC REQ BxF

Base Payroll	\$ 292,954	43	12.38	30.62	0.08389	\$ 24,576	
Withholding Tax	\$ -	43					
Pension & Employee Benefits	\$ 344,617	43	39.35	3.65	0.01	\$ 3,446	
		43	39.51				
Office Supplies and Expenses	\$ 219,075	43	39.5	3.5	0.009589	\$ 2,101	
		43	43				
Purchased Water	\$ 1,396,830	43	29.3	13.7	0.037534	\$ 52,429	
PSC Assessment	\$ 45,475	43	182.5	-139.5	-0.38219	\$ (17,380)	
Cash Vouchers	\$ 4,181,613	43	46.89	-3.89	-0.01066	\$ (44,566)	
<b>TOTAL OPERATION AND MAINT. EXPENSE</b>						<b>\$ 20,606</b>	
<b>TAXES</b>							
Employer Portion of Payroll	\$ 80,063	43	15.5	27.5	0.075342	\$ 6,032	
Property Tax	\$ 144,427	43	286.4	-243.4	-0.66685	\$ (96,311)	
<b>TOTAL TAXES</b>	<b>\$ 224,490</b>					<b>\$ (90,279)</b>	
<b>CWC REQ'D BEFORE RATE BASE OFFSET</b>						<b>\$ (69,673)</b>	\$ (69,673)
<b>TAX OFFSET FROM RATE BASE</b>							
Federal Tax	\$ 86,930	43	365	-322	-0.88219	\$ (76,689)	
State Tax	\$ 15,437	43	365	-322	-0.88219	\$ (13,618)	
Interest Expense	\$ 174,297	43	182	-139	-0.38082	\$ (66,376)	
<b>TOTAL OFFSET FROM RATE BASE</b>						<b>\$ (156,683)</b>	\$ (156,683)
<b>Total Plant Reduction</b>							\$ (226,356)

SCHEDULE JSR-D-02