

FILED
September 1, 2023
Data Center
Missouri Public
Service Commission

Exhibit No. 121

Staff – Exhibit 121
Accounting Schedules
File No. WR-2023-0006

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 FILING
STAFF ACCOUNTING SCHEDULES

CONFLUENCE RIVERS - BRANSON CEDARS
SEWER
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

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

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$115,467	\$115,467	\$115,467
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$9,122	\$9,295	\$9,468
4	Net Income Available	-\$16,533	-\$16,533	-\$16,533
5	Additional Net Income Required	\$25,655	\$25,828	\$26,001
6	Income Tax Requirement			
7	Required Current Income Tax	\$221	\$228	\$235
8	Current Income Tax Available	-\$720	-\$720	-\$720
9	Additional Current Tax Required	\$941	\$948	\$955
10	Revenue Requirement	\$26,596	\$26,776	\$26,956
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	\$26,596	\$26,776	\$26,956

Confluence Rivers - Branson Cedars
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$232,638
2	Less Accumulated Depreciation Reserve		\$101,808
3	Net Plant In Service		\$130,830
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$2,581
6	Contributions in Aid of Construction Amortization		\$32,505
7	Prepayments		\$2,836
8	TOTAL ADD TO NET PLANT IN SERVICE		\$37,922
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$3
11	State Tax Offset	-1.5370%	-\$1
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$59
14	Contributions in Aid of Construction		\$53,348
15	TOTAL SUBTRACT FROM NET PLANT		\$53,285
16	Total Rate Base		\$115,467

Confluence Rivers - Branson Cedars
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$0	P-6	\$0	\$0	100.00%	\$0	\$0
7	352.100	Collection Sewers Force	\$48,591	P-7	\$0	\$48,591	100.00%	\$0	\$48,591
8	352.200	Collection Sewers Gravity	\$7,708	P-8	\$0	\$7,708	100.00%	\$0	\$7,708
9	353.000	Services to Sewer Customers	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	354.000	Flow Measuring Devices	\$4,115	P-10	\$0	\$4,115	100.00%	\$0	\$4,115
11		TOTAL COLLECTION PLANT	\$60,414		\$0	\$60,414		\$0	\$60,414
12		SYSTEM PUMPING PLANT							
13	362.000	Receiving Wells	\$0	P-13	\$0	\$0	100.00%	\$0	\$0
14	363.000	Electric Sewer Pumping Equip	\$15,586	P-14	\$0	\$15,586	100.00%	\$0	\$15,586
15	365.000	Sewer - Other Pumping Equipment	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16		TOTAL SYSTEM PUMPING PLANT	\$15,586		\$0	\$15,586		\$0	\$15,586
17		TREATMENT & DISPOSAL PLANT							
18	370.000	Land and Land Rights	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19	370.100	Oxidation Lagoon Land	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20	371.000	S&I Treatment & Disposal	\$2,534	P-20	\$0	\$2,534	100.00%	\$0	\$2,534
21	372.000	Treatment & Disposal Equipment - 372	\$140,703	P-21	\$0	\$140,703	100.00%	\$0	\$140,703
22	372.100	Oxidation Lagoons	\$0	P-22	\$0	\$0	100.00%	\$0	\$0
23	373.000	Plant Sewers	\$0	P-23	\$0	\$0	100.00%	\$0	\$0
24	374.000	Outfall Sewer Lines	\$0	P-24	\$0	\$0	100.00%	\$0	\$0
25	375.000	Sewer - Other Treatment & Disposal	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26		TOTAL TREATMENT & DISPOSAL PLANT	\$143,237		\$0	\$143,237		\$0	\$143,237
27		GENERAL PLANT							
28	390.000	S&I General Plant	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	391.000	Office Furniture and Equipment	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	391.100	Office Furn Equip (IT)	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	392.000	Transportation Equipment	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	393.000	Stores Equipment	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	394.000	Tools, Shop and Garage Equipment	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	395.000	Laboratory Equipment	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	396.000	Power Operation Equipment	\$0	P-35	\$0	\$0	100.00%	\$0	\$0
36	397.000	Communication Equipment	\$13,401	P-36	\$0	\$13,401	100.00%	\$0	\$13,401
37	398.000	Miscellaneous Equipment	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	399.000	Other Tangible Property	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL GENERAL PLANT	\$13,401		\$0	\$13,401		\$0	\$13,401
40		TOTAL PLANT IN SERVICE	\$232,638		\$0	\$232,638		\$0	\$232,638

Confluence Rivers - Branson Cedars
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL PLANT INTANGIBLE	\$0		\$0		
5		COLLECTION PLANT					
6	351.000	S&I Collection Plant	\$0	4.00%	\$0	0	0.00%
7	352.100	Collection Sewers Force	\$48,591	2.00%	\$972	0	0.00%
8	352.200	Collection Sewers Gravity	\$7,708	2.00%	\$154	0	0.00%
9	353.000	Services to Sewer Customers	\$0	2.00%	\$0	0	0.00%
10	354.000	Flow Measuring Devices	\$4,115	3.30%	\$136	0	0.00%
11		TOTAL COLLECTION PLANT	\$60,414		\$1,262		
12		SYSTEM PUMPING PLANT					
13	362.000	Receiving Wells	\$0	4.00%	\$0	0	0.00%
14	363.000	Electric Sewer Pumping Equip	\$15,586	10.00%	\$1,559	0	0.00%
15	365.000	Sewer - Other Pumping Equipment	\$0	4.31%	\$0	0	0.00%
16		TOTAL SYSTEM PUMPING PLANT	\$15,586		\$1,559		
17		TREATMENT & DISPOSAL PLANT					
18	370.000	Land and Land Rights	\$0	0.00%	\$0	0	0.00%
19	370.100	Oxidation Lagoon Land	\$0	4.00%	\$0	0	0.00%
20	371.000	S&I Treatment & Disposal	\$2,534	4.00%	\$101	0	0.00%
21	372.000	Treatment & Disposal Equipment - 372	\$140,703	5.00%	\$7,035	0	0.00%
22	372.100	Oxidation Lagoons	\$0	20.00%	\$0	0	0.00%
23	373.000	Plant Sewers	\$0	2.50%	\$0	0	0.00%
24	374.000	Outfall Sewer Lines	\$0	2.00%	\$0	0	0.00%
25	375.000	Sewer - Other Treatment & Disposal	\$0	0.00%	\$0	0	0.00%
26		TOTAL TREATMENT & DISPOSAL PLANT	\$143,237		\$7,136		
27		GENERAL PLANT					
28	390.000	S&I General Plant	\$0	4.00%	\$0	0	0.00%
29	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
30	391.100	Office Furn Equip (IT)	\$0	14.30%	\$0	0	0.00%
31	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
32	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
33	394.000	Tools, Shop and Garage Equipment	\$0	5.00%	\$0	0	0.00%
34	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
35	396.000	Power Operation Equipment	\$0	6.70%	\$0	0	0.00%
36	397.000	Communication Equipment	\$13,401	6.70%	\$898	0	0.00%
37	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
38	399.000	Other Tangible Property	\$0	0.00%	\$0	0	0.00%
39		TOTAL GENERAL PLANT	\$13,401		\$898		
40		Total Depreciation	\$232,638		\$10,855		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Branson Cedars
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	352.100	Collection Sewers Force	\$13,493	R-7	\$0	\$13,493	100.00%	\$0	\$13,493
8	352.200	Collection Sewers Gravity	\$2,171	R-8	\$0	\$2,171	100.00%	\$0	\$2,171
9	353.000	Services to Sewer Customers	\$0	R-9	\$0	\$0	100.00%	\$0	\$0
10	354.000	Flow Measuring Devices	\$542	R-10	\$0	\$542	100.00%	\$0	\$542
11		TOTAL COLLECTION PLANT	\$16,206		\$0	\$16,206		\$0	\$16,206
12		SYSTEM PUMPING PLANT							
13	362.000	Receiving Wells	\$0	R-13	\$0	\$0	100.00%	\$0	\$0
14	363.000	Electric Sewer Pumping Equip	\$909	R-14	\$0	\$909	100.00%	\$0	\$909
15	365.000	Sewer - Other Pumping Equipment	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16		TOTAL SYSTEM PUMPING PLANT	\$909		\$0	\$909		\$0	\$909
17		TREATMENT & DISPOSAL PLANT							
18	370.000	Land and Land Rights	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19	370.100	Oxidation Lagoon Land	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	371.000	S&I Treatment & Disposal	\$55	R-20	\$0	\$55	100.00%	\$0	\$55
21	372.000	Treatment & Disposal Equipment - 372	\$84,114	R-21	\$0	\$84,114	100.00%	\$0	\$84,114
22	372.100	Oxidation Lagoons	\$0	R-22	\$0	\$0	100.00%	\$0	\$0
23	373.000	Plant Sewers	\$0	R-23	\$0	\$0	100.00%	\$0	\$0
24	374.000	Outfall Sewer Lines	\$0	R-24	\$0	\$0	100.00%	\$0	\$0
25	375.000	Sewer - Other Treatment & Disposal	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26		TOTAL TREATMENT & DISPOSAL PLANT	\$84,169		\$0	\$84,169		\$0	\$84,169
27		GENERAL PLANT							
28	390.000	S&I General Plant	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	391.000	Office Furniture and Equipment	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	391.100	Office Furn Equip (IT)	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	392.000	Transportation Equipment	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	393.000	Stores Equipment	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	394.000	Tools, Shop and Garage Equipment	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	395.000	Laboratory Equipment	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	396.000	Power Operation Equipment	\$0	R-35	\$0	\$0	100.00%	\$0	\$0
36	397.000	Communication Equipment	\$524	R-36	\$0	\$524	100.00%	\$0	\$524
37	398.000	Miscellaneous Equipment	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	399.000	Other Tangible Property	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL GENERAL PLANT	\$524		\$0	\$524		\$0	\$524
40		TOTAL DEPRECIATION RESERVE	\$101,808		\$0	\$101,808		\$0	\$101,808

Confluence Rivers - Branson Cedars
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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	\$1,036	43.61	14.91	28.70	0.078630	\$81
3	Employee Benefits	\$62	43.61	-2.53	46.14	0.126411	\$8
4	Electric Expense	\$7,649	43.61	42.20	1.41	0.003863	\$30
5	Chemicals	\$178	43.61	18.97	24.64	0.067507	\$12
6	Uncollectible Accounts	\$16	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$43,048	43.61	22.90	20.71	0.056740	\$2,443
8	TOTAL OPERATION AND MAINT. EXPENSE	\$51,989					\$2,574
9	TAXES						
10	FICA - Employer Portion	\$84	43.61	16.48	27.13	0.074329	\$6
11	FUTA	\$4	43.61	16.12	27.49	0.075315	\$0
12	SUTA	\$17	43.61	16.09	27.52	0.075397	\$1
13	Property Tax	\$0	43.61	286.40	-242.79	-0.665178	\$0
14	TOTAL TAXES	\$105					\$7
15	CWC REQ'D BEFORE RATE BASE OFFSETS						\$2,581
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$194	43.61	38.00	5.61	0.015370	\$3
18	State Tax Offset	\$34	43.61	38.00	5.61	0.015370	\$1
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$3,810	43.61	38.00	5.61	0.015370	\$59
21	TOTAL OFFSET FROM RATE BASE	\$4,038					\$63
22	TOTAL CASH WORKING CAPITAL REQUIRED						\$2,644

Confluence Rivers - Branson Cedars
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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	\$42,824	See Note (1)	See Note (1)	See Note (1)	\$42,824	\$1,051	\$43,875	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	\$210	\$0	\$210	\$25	\$235	\$0	\$235	\$0	\$235
4	TOTAL PUMPING OPERATIONS EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL TREAT. & DISP. OPER. EXPENSE	\$41,646	\$0	\$41,646	\$144	\$41,790	\$0	\$41,790	\$0	\$41,790
7	TOTAL TREAT. & DISP. MAINT. EXPENSES	\$981	\$0	\$981	\$0	\$981	\$0	\$981	\$0	\$981
8	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$1,996	\$0	\$1,996	-\$369	\$1,627	\$0	\$1,627	\$0	\$1,627
9	TOTAL ADMIN. & GENERAL EXPENSES	\$7,197	\$0	\$7,197	\$159	\$7,356	\$0	\$7,356	\$1,203	\$6,153
10	TOTAL DEPRECIATION EXPENSE	\$4,854	See Note (1)	See Note (1)	See Note (1)	\$4,854	\$4,285	\$9,139	See Note (1)	See Note (1)
11	TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	TOTAL OTHER OPERATING EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	TOTAL OPERATING EXPENSE	\$56,884	\$0	\$52,030	-\$41	\$56,843	\$4,285	\$61,128	\$1,203	\$50,786
14	NET INCOME BEFORE TAXES	-\$14,060	\$0	\$0	\$0	-\$14,019	-\$3,234	-\$17,253	\$0	\$0
15	TOTAL INCOME TAXES	\$0	See Note (1)	See Note (1)	See Note (1)	\$0	-\$720	-\$720	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	-\$14,060	\$0	\$0	\$0	-\$14,019	-\$2,514	-\$16,533	\$0	\$0

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

Confluence Rivers - Branson Cedars
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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
Rev-2	Residential	521.000	\$0	\$0	\$0	\$0	\$1,454	\$1,454
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$1,454	
Rev-3	Commercial	532.000	\$0	\$0	\$0	\$0	-\$403	-\$403
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$403	
E-6	Maint of Services to Customers	713.000	\$0	\$25	\$25	\$0	\$0	\$0
	1. To include an annualized amount of line locate expense. (Dhority)		\$0	\$25		\$0	\$0	
E-16	Treatment Labor & Expenses	742.000	\$0	\$151	\$151	\$0	\$0	\$0
	1. To annualize third party operation expense. (Majors)		\$0	\$151		\$0	\$0	
E-17	Fuel & Power for Sewage Treatment Pumping	743.000	\$0	-\$7	-\$7	\$0	\$0	\$0
	1. To remove roundup donation. (Amenthor)		\$0	-\$7		\$0	\$0	
E-25	Cust Records & Collection Expense - Billing	903.100	\$0	-\$385	-\$385	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$1,996		\$0	\$0	
	2. To include an annualized level of billing software expense. (Dhority)		\$0	\$90		\$0	\$0	
	3. To include an annualized level of call center costs. (Dhority)		\$0	\$1,456		\$0	\$0	
	4. To include an annualized level of miscellaneous expense. (Dhority)		\$0	\$65		\$0	\$0	
E-27	Uncollectible Accounts	904.000	\$0	\$16	\$16	\$0	\$0	\$0
	1. To normalize uncollectible expense. (Amenthor)		\$0	\$16		\$0	\$0	
E-31	Admin Expenses Transferred - Cr	922.000	\$1,203	\$447	\$1,650	\$0	\$0	\$0
	1. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$447		\$0	\$0	
	2. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$1,203	\$0		\$0	\$0	
E-33	Outside Services Employed - Legal	923.400	\$0	\$103	\$103	\$0	\$0	\$0
	1. To include a normalized level of legal expense. (Dhority)		\$0	\$73		\$0	\$0	
	2. To include normalized amount of rate case expense. (Dhority)		\$0	\$30		\$0	\$0	
E-34	Outside Services Employed - Accounting	923.500	\$0	\$27	\$27	\$0	\$0	\$0
	1. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$27		\$0	\$0	

Confluence Rivers - Branson Cedars
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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-39	Property Insurance	924.400	\$0	-\$1,200	-\$1,200	\$0	\$0	\$0
	1. To include worker's compensation and property insurance. (Sarver)		\$0	-\$1,200		\$0	\$0	
E-40	Regulatory Commission Expenses - DNR	928.100	\$0	-\$145	-\$145	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$447		\$0	\$0	
	2. To include annualized amount of DNR permitting fees. (Dhority)		\$0	\$302		\$0	\$0	
E-41	Regulatory Commission Expenses - PSC	928.200	\$0	-\$276	-\$276	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$426		\$0	\$0	
	2. To include an annualized amount of PSC assessment expense. (Dhority)		\$0	\$150		\$0	\$0	
E-46	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$4,285	\$4,285
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$4,285	
	No Adjustment		\$0	\$0		\$0	\$0	
E-61	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	-\$720	-\$720
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$720	
	No Adjustment		\$0	\$0		\$0	\$0	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$1,051	\$1,051
Total Operating & Maint. Expense			\$1,203	-\$1,244	-\$41	\$0	\$3,565	\$3,565

Confluence Rivers - Branson Cedars
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period 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		-\$17,253	\$9,343	\$9,523	\$9,703
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$9,139	\$9,139	\$9,139	\$9,139
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$9,139	\$9,139	\$9,139	\$9,139
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$3,810	\$3,810	\$3,810	\$3,810
7	Tax Straight-Line Depreciation		\$9,139	\$9,139	\$9,139	\$9,139
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$12,949	\$12,949	\$12,949	\$12,949
9	NET TAXABLE INCOME		-\$21,063	\$5,533	\$5,713	\$5,893
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$21,063	\$5,533	\$5,713	\$5,893
12	Deduct Missouri Income Tax at the Rate of	100.000%	\$0	\$33	\$34	\$35
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$21,063	\$5,500	\$5,679	\$5,858
15	Federal Income Tax at the Rate of	3.420%	-\$720	\$188	\$194	\$200
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.420%	-\$720	\$188	\$194	\$200
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$21,063	\$5,533	\$5,713	\$5,893
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$360	\$94	\$97	\$100
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$20,703	\$5,439	\$5,616	\$5,793
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.610%	\$0	\$33	\$34	\$35
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$21,063	\$5,533	\$5,713	\$5,893
27	Deduct Federal Income Tax - City Inc. Tax		-\$720	\$188	\$194	\$200
28	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$33	\$34	\$35
29	City Taxable Income		-\$20,343	\$5,312	\$5,485	\$5,658
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$720	\$188	\$194	\$200
34	State Income Tax		\$0	\$33	\$34	\$35
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$720	\$221	\$228	\$235
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		-\$720	\$221	\$228	\$235

Confluence Rivers - Branson Cedars
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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				8.091%	8.247%	8.404%

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 FILING
STAFF ACCOUNTING SCHEDULES

CONFLUENCE RIVERS - BRANSON CEDARS
WATER
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

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

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$85,973	\$85,973	\$85,973
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$6,792	\$6,921	\$7,050
4	Net Income Available	-\$13,796	-\$13,796	-\$13,796
5	Additional Net Income Required	\$20,588	\$20,717	\$20,846
6	Income Tax Requirement			
7	Required Current Income Tax	\$165	\$171	\$175
8	Current Income Tax Available	-\$693	-\$693	-\$693
9	Additional Current Tax Required	\$858	\$864	\$868
10	Revenue Requirement	\$21,446	\$21,581	\$21,714
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	\$21,446	\$21,581	\$21,714

Confluence Rivers - Branson Cedars
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$149,257
2	Less Accumulated Depreciation Reserve		\$59,341
3	Net Plant In Service		\$89,916
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$280
6	Contributions in Aid of Construction Amortization		\$35,638
7	Prepayments		\$2,836
8	TOTAL ADD TO NET PLANT IN SERVICE		\$38,194
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$2
11	State Tax Offset	-1.5370%	\$0
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$44
14	Contributions in Aid of Construction		\$42,183
15	TOTAL SUBTRACT FROM NET PLANT		\$42,137
16	Total Rate Base		\$85,973

Confluence Rivers - Branson Cedars
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$0	P-6	\$0	\$0	100.00%	\$0	\$0
7	311.000	S&I Source of Supply	\$1,689	P-7	\$0	\$1,689	100.00%	\$0	\$1,689
8	312.000	Collecting & Impounding Reservoirs	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$12,121	P-9	\$0	\$12,121	100.00%	\$0	\$12,121
10	316.000	Supply Mains	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11	317.000	Other Water Source Plant	\$0	P-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$13,810		\$0	\$13,810		\$0	\$13,810
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	323.000	Other Power Production Equipment	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17	325.100	Electric Pumps - Submersible	\$29,608	P-17	\$0	\$29,608	100.00%	\$0	\$29,608
18	325.200	Booster Pump Equipment	\$13,946	P-18	\$0	\$13,946	100.00%	\$0	\$13,946
19	328.000	Water - Other Pumping Equipment (Plant)	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20		TOTAL PUMPING PLANT	\$43,554		\$0	\$43,554		\$0	\$43,554
21		WATER TREATMENT PLANT							
22	331.000	S&I Treatment Plant	\$0	P-22	\$0	\$0	100.00%	\$0	\$0
23	332.000	Water Treatment Equipment	\$3,282	P-23	\$0	\$3,282	100.00%	\$0	\$3,282
24		TOTAL WATER TREATMENT PLANT	\$3,282		\$0	\$3,282		\$0	\$3,282
25		TRANSMISSION & DIST. PLANT							
26	341.000	S&I Transmission & Distribution	\$0	P-26	\$0	\$0	100.00%	\$0	\$0
27	342.000	Distribution Reservoirs and Standpipes	\$11,992	P-27	\$0	\$11,992	100.00%	\$0	\$11,992
28	343.000	Transmission and Distribution Mains	\$57,325	P-28	\$0	\$57,325	100.00%	\$0	\$57,325
29	344.000	Fire Mains	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	345.000	Services	\$4,371	P-30	\$0	\$4,371	100.00%	\$0	\$4,371
31	346.000	Meters	\$1,522	P-31	\$0	\$1,522	100.00%	\$0	\$1,522
32	347.000	Meter Installations	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	348.000	Hydrants	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34		TOTAL TRANSMISSION & DIST. PLANT	\$75,210		\$0	\$75,210		\$0	\$75,210
35		INCENTIVE COMPENSATION CAPITALIZATION							
36		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
37		GENERAL PLANT							
38	390.000	S&I General Plant	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39	391.000	Office Furniture and Equipment	\$0	P-39	\$0	\$0	100.00%	\$0	\$0
40	391.100	Office Furn Equip (IT)	\$0	P-40	\$0	\$0	100.00%	\$0	\$0
41	392.000	Transportation Equipment	\$0	P-41	\$0	\$0	100.00%	\$0	\$0
42	393.000	Stores Equipment	\$0	P-42	\$0	\$0	100.00%	\$0	\$0
43	394.000	Tools, Shop and Garage Equipment	\$0	P-43	\$0	\$0	100.00%	\$0	\$0
44	395.000	Laboratory Equipment	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45	396.000	Power Operated Equipment	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46	397.000	Communication Equipment	\$13,401	P-46	\$0	\$13,401	100.00%	\$0	\$13,401
47	398.000	Miscellaneous Equipment	\$0	P-47	\$0	\$0	100.00%	\$0	\$0
48	399.000	Other Tangible Equipment	\$0	P-48	\$0	\$0	100.00%	\$0	\$0
49		TOTAL GENERAL PLANT	\$13,401		\$0	\$13,401		\$0	\$13,401
50		TOTAL PLANT IN SERVICE	\$149,257		\$0	\$149,257		\$0	\$149,257

Confluence Rivers - Branson Cedars
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	311.000	S&I Source of Supply	\$36	R-7	\$0	\$36	100.00%	\$0	\$36
8	312.000	Collecting & Impounding Reservoirs	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$2,262	R-9	\$0	\$2,262	100.00%	\$0	\$2,262
10	316.000	Supply Mains	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11	317.000	Other Water Source Plant	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$2,298		\$0	\$2,298		\$0	\$2,298
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	323.000	Other Power Production Equipment	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17	325.100	Electric Pumps - Submersible	\$27,957	R-17	\$0	\$27,957	100.00%	\$0	\$27,957
18	325.200	Booster Pump Equipment	\$4,143	R-18	\$0	\$4,143	100.00%	\$0	\$4,143
19	328.000	Water - Other Pumping Equipment (Plant)	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20		TOTAL PUMPING PLANT	\$32,100		\$0	\$32,100		\$0	\$32,100
21		WATER TREATMENT PLANT							
22	331.000	S&I Treatment Plant	\$0	R-22	\$0	\$0	100.00%	\$0	\$0
23	332.000	Water Treatment Equipment	\$143	R-23	\$0	\$143	100.00%	\$0	\$143
24		TOTAL WATER TREATMENT PLANT	\$143		\$0	\$143		\$0	\$143
25		TRANSMISSION & DIST. PLANT							
26	341.000	S&I Transmission & Distribution	\$0	R-26	\$0	\$0	100.00%	\$0	\$0
27	342.000	Distribution Reservoirs and Standpipes	\$6,237	R-27	\$0	\$6,237	100.00%	\$0	\$6,237
28	343.000	Transmission and Distribution Mains	\$15,537	R-28	\$0	\$15,537	100.00%	\$0	\$15,537
29	344.000	Fire Mains	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	345.000	Services	\$854	R-30	\$0	\$854	100.00%	\$0	\$854
31	346.000	Meters	\$825	R-31	\$0	\$825	100.00%	\$0	\$825
32	347.000	Meter Installations	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	348.000	Hydrants	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34		TOTAL TRANSMISSION & DIST. PLANT	\$23,453		\$0	\$23,453		\$0	\$23,453
35		INCENTIVE COMPENSATION CAPITALIZATION							
36		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
37		GENERAL PLANT							
38	390.000	S&I General Plant	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39	391.000	Office Furniture and Equipment	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40	391.100	Office Furn Equip (IT)	\$0	R-40	\$0	\$0	100.00%	\$0	\$0
41	392.000	Transportation Equipment	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
42	393.000	Stores Equipment	\$0	R-42	\$0	\$0	100.00%	\$0	\$0
43	394.000	Tools, Shop and Garage Equipment	\$0	R-43	\$0	\$0	100.00%	\$0	\$0
44	395.000	Laboratory Equipment	\$0	R-44	\$0	\$0	100.00%	\$0	\$0
45	396.000	Power Operated Equipment	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46	397.000	Communication Equipment	\$1,347	R-46	\$0	\$1,347	100.00%	\$0	\$1,347
47	398.000	Miscellaneous Equipment	\$0	R-47	\$0	\$0	100.00%	\$0	\$0
48	399.000	Other Tangible Equipment	\$0	R-48	\$0	\$0	100.00%	\$0	\$0
49		TOTAL GENERAL PLANT	\$1,347		\$0	\$1,347		\$0	\$1,347
50		TOTAL DEPRECIATION RESERVE	\$59,341		\$0	\$59,341		\$0	\$59,341

Confluence Rivers - Branson Cedars
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL INTANGIBLE PLANT	\$0		\$0		
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land and Land Rights	\$0	0.00%	\$0	0	0.00%
7	311.000	S&I Source of Supply	\$1,689	2.50%	\$42	0	0.00%
8	312.000	Collecting & Impounding Reservoirs	\$0	2.00%	\$0	0	0.00%
9	314.000	Wells and Springs	\$12,121	2.00%	\$242	0	0.00%
10	316.000	Supply Mains	\$0	2.00%	\$0	0	0.00%
11	317.000	Other Water Source Plant	\$0	5.00%	\$0	0	0.00%
12		TOTAL SOURCE OF SUPPLY PLANT	\$13,810		\$284		
13		PUMPING PLANT					
14	321.000	S&I Pumping Plant	\$0	2.50%	\$0	0	0.00%
15	323.000	Other Power Production Equipment	\$0	4.00%	\$0	0	0.00%
16	325.000	Electric Pumping Equipment	\$0	10.00%	\$0	0	0.00%
17	325.100	Electric Pumps - Submersible	\$29,608	10.00%	\$2,961	0	0.00%
18	325.200	Booster Pump Equipment	\$13,946	6.70%	\$934	0	0.00%
19	328.000	Water - Other Pumping Equipment (Plant)	\$0	4.00%	\$0	0	0.00%
20		TOTAL PUMPING PLANT	\$43,554		\$3,895		
21		WATER TREATMENT PLANT					
22	331.000	S&I Treatment Plant	\$0	2.50%	\$0	0	0.00%
23	332.000	Water Treatment Equipment	\$3,282	2.90%	\$95	0	0.00%
24		TOTAL WATER TREATMENT PLANT	\$3,282		\$95		
25		TRANSMISSION & DIST. PLANT					
26	341.000	S&I Transmission & Distribution	\$0	2.50%	\$0	0	0.00%
27	342.000	Distribution Reservoirs and Standpipes	\$11,992	2.50%	\$300	0	0.00%
28	343.000	Transmission and Distribution Mains	\$57,325	2.00%	\$1,147	0	0.00%
29	344.000	Fire Mains	\$0	1.56%	\$0	0	0.00%
30	345.000	Services	\$4,371	2.50%	\$109	0	0.00%
31	346.000	Meters	\$1,522	3.30%	\$50	0	0.00%
32	347.000	Meter Installations	\$0	2.50%	\$0	0	0.00%
33	348.000	Hydrants	\$0	2.00%	\$0	0	0.00%
34		TOTAL TRANSMISSION & DIST. PLANT	\$75,210		\$1,606		
35		INCENTIVE COMPENSATION CAPITALIZATION					
36		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
37		GENERAL PLANT					
38	390.000	S&I General Plant	\$0	2.00%	\$0	0	0.00%
39	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
40	391.100	Office Furn Equip (IT)	\$0	20.00%	\$0	0	0.00%
41	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
42	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
43	394.000	Tools, Shop and Garage Equipment	\$0	6.70%	\$0	0	0.00%
44	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%

Confluence Rivers - Branson Cedars
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
45	396.000	Power Operated Equipment	\$0	6.70%	\$0	0	0.00%
46	397.000	Communication Equipment	\$13,401	6.70%	\$898	0	0.00%
47	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
48	399.000	Other Tangible Equipment	\$0	0.00%	\$0	0	0.00%
49		TOTAL GENERAL PLANT	\$13,401		\$898		
50		Total Depreciation	<u>\$149,257</u>		<u>\$6,778</u>		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Branson Cedars
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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	\$1,019	43.61	14.91	28.70	0.078630	\$80
3	Employee Benefits	\$61	43.61	-2.53	46.14	0.126411	\$8
4	Electric Expense	\$6,245	43.61	42.40	1.21	0.003315	\$21
5	Chemicals	\$136	43.61	18.97	24.64	0.067507	\$9
6	Uncollectible Accounts	\$16	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$45,066	43.61	46.89	-3.28	-0.008986	-\$405
8	TOTAL OPERATION AND MAINT. EXPENSE	\$52,543					-\$287
9	TAXES						
10	FICA - Employer Portion	\$82	43.61	16.48	27.13	0.074329	\$6
11	FUTA	\$4	43.61	16.12	27.49	0.075315	\$0
12	SUTA	\$16	43.61	16.09	27.52	0.075397	\$1
13	Property Tax	\$0	43.61	286.40	-242.79	-0.665178	\$0
14	TOTAL TAXES	\$102					\$7
15	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$280
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$145	43.61	38.00	5.61	0.015370	\$2
18	State Tax Offset	\$26	43.61	38.00	5.61	0.015370	\$0
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$2,837	43.61	38.00	5.61	0.015370	\$44
21	TOTAL OFFSET FROM RATE BASE	\$3,008					\$46
22	TOTAL CASH WORKING CAPITAL REQUIRED						-\$234

Confluence Rivers - Branson Cedars
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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
Rev-1		OPERATING REVENUES											
Rev-2	461.000	Residential	\$41,907	See note (1)	See note (1)	Rev-2	See note (1)	\$41,907	100.00%	\$1,238	\$43,145	See note (1)	See note (1)
Rev-3	470.000	Commercial	\$403			Rev-3		\$403	100.00%	-\$403	\$0		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5		Private Fire Protection	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6		Public Fire Protection	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7		Other Public Auth.	\$0			Rev-7		\$0	100.00%	\$0	\$0		
Rev-8		Sales for Resale	\$0			Rev-8		\$0	100.00%	\$0	\$0		
Rev-9	471.000	Other Water Revenue - Oper. Rev.	\$0			Rev-9		\$0	100.00%	\$0	\$0		
Rev-10		TOTAL OPERATING REVENUES	\$42,310					\$42,310		\$835	\$43,145		
1		SOURCE OF SUPPLY EXPENSES											
2	602.000	Purchased Water	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	603.000	Misc Expenses - Supply	\$0	\$0	\$0	E-3	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
4	611.000	Maint of Structures & Improvements - Supply	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	612.000	Maint of Collecting & Impounding Reservoirs	\$385	\$0	\$385	E-5	\$0	\$385	100.00%	\$0	\$385	\$0	\$385
6	613.000	Maint of Lake, River and Other Intakes	\$0	\$0	\$0	E-6	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
7	614.000	Maint of Wells & Springs	\$116	\$0	\$116	E-7	\$0	\$116	100.00%	\$0	\$116	\$0	\$116
8	616.000	Maint of Supply Mains	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	617.000	Maint of Misc Water Source Plant	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10		TOTAL SOURCE OF SUPPLY EXPENSES	\$501	\$0	\$501		\$0	\$501		\$0	\$501	\$0	\$501
11		PUMPING EXPENSES											
12	623.000	Fuel or Power Purchased for Pumping	\$6,245	\$0	\$6,245	E-12	\$0	\$6,245	100.00%	\$0	\$6,245	\$0	\$6,245
13	632.000	Maint of Power Production Equip	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	633.000	Maint of Pumping Equip	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15		TOTAL PUMPING EXPENSES	\$6,245	\$0	\$6,245		\$0	\$6,245		\$0	\$6,245	\$0	\$6,245
16		WATER TREATMENT EXPENSES											
17	641.000	Chemicals	\$136	\$0	\$136	E-17	\$0	\$136	100.00%	\$0	\$136	\$0	\$136
18	642.000	Operation Labor & Expenses	\$34,371	\$0	\$34,371	E-18	\$236	\$34,607	100.00%	\$0	\$34,607	\$0	\$34,607
19	643.000	Misc Expenses - Water Treatment	\$0	\$0	\$0	E-19	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
20	651.000	Maint of Structures & Improvements - Water Treatment	\$0	\$0	\$0	E-20	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
21	652.000	Maint of Water Treatment Equip	\$140	\$0	\$140	E-21	\$0	\$140	100.00%	\$0	\$140	\$0	\$140
22		TOTAL WATER TREATMENT EXPENSES	\$34,647	\$0	\$34,647		\$236	\$34,883		\$0	\$34,883	\$0	\$34,883
23		TRANSMISSION & DIST. EXPENSES											
24	662.000	Transmission & Distribution Lines Expenses	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25	663.000	Meter Expenses	\$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
26	665.000	Misc Expenses - T&D	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
27	671.000	Maint of Structures & Improvements - T&D	\$0	\$0	\$0	E-27	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
28	673.000	Maint of Transmission & Distribution Mains	\$210	\$0	\$210	E-28	\$24	\$234	100.00%	\$0	\$234	\$0	\$234
29	675.000	Maint of Services	\$0	\$0	\$0	E-29	\$1,473	\$1,473	100.00%	\$0	\$1,473	\$0	\$1,473
30	676.000	Maint of Meters	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	677.000	Maint of Hydrants	\$0	\$0	\$0	E-31	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
32	678.000	Maint of Misc Plant	\$0	\$0	\$0	E-32	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
33		TOTAL TRANSMISSION & DIST. EXPENSES	\$210	\$0	\$210		\$1,497	\$1,707		\$0	\$1,707	\$0	\$1,707

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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
34		CUSTOMER ACCOUNTS EXPENSE											
35	903.100	Cust Records & Collection Expense - Billing	\$1,962	\$0	\$1,962	E-35	-\$378	\$1,584	100.00%	\$0	\$1,584	\$0	\$1,584
36	903.280	Cust Records & Collection Expense	\$0	\$0	\$0	E-36	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
37	904.000	Uncollectible Accounts	\$0	\$0	\$0	E-37	\$16	\$16	100.00%	\$0	\$16	\$0	\$16
38		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$1,962	\$0	\$1,962		-\$362	\$1,600		\$0	\$1,600	\$0	\$1,600
39		CUSTOMER SERVICE EXPENSES											
40		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
41		SALES PROMOTION EXPENSES											
42		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
43		ADMIN. & GENERAL EXPENSES											
44	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-44	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
45	922.000	Admin Expenses Transferred - Cr	\$0	\$0	\$0	E-45	\$1,609	\$1,609	100.00%	\$0	\$1,609	\$1,182	\$427
46	923.100	Outside Services Employed - Bank Fees	\$0	\$0	\$0	E-46	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
47	923.400	Outside Services Employed - Legal	\$0	\$0	\$0	E-47	\$102	\$102	100.00%	\$0	\$102	\$0	\$102
48	923.500	Outside Services Employed - Accounting	\$0	\$0	\$0	E-48	\$27	\$27	100.00%	\$0	\$27	\$0	\$27
49	923.600	Outside Services Employed - Easements	\$0	\$0	\$0	E-49	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
50	923.900	Outside Services Employed - Management Consulting	\$0	\$0	\$0	E-50	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
51	924.200	Property Insurance - Commercial	\$0	\$0	\$0	E-51	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
52	924.400	Property Insurance	\$6,217	\$0	\$6,217	E-52	-\$1,093	\$5,124	100.00%	\$0	\$5,124	\$0	\$5,124
53	928.100	Regulatory Commission Expenses - DNR	\$440	\$0	\$440	E-53	\$157	\$597	100.00%	\$0	\$597	\$0	\$597
54	928.200	Regulatory Commission Expenses - PSC	\$419	\$0	\$419	E-54	-\$271	\$148	100.00%	\$0	\$148	\$0	\$148
55	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-55	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
56	930.300	Research & Development Expenses	\$0	\$0	\$0	E-56	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
57		TOTAL ADMIN. & GENERAL EXPENSES	\$7,076	\$0	\$7,076		\$531	\$7,607		\$0	\$7,607	\$1,182	\$6,425
58		DEPRECIATION EXPENSE											
59	403.000	Depreciation Expense, Dep. Exp.	\$6,458	See note (1)	See note (1)	E-59	See note (1)	\$6,458	100.00%	\$320	\$6,778	See note (1)	See note (1)
60	403.100	Depreciation - 403.1	-\$1,687			E-60		-\$1,687	100.00%	\$0	-\$1,687		
61	403.200	Depreciation - 403.2	\$0			E-61		\$0	100.00%	\$0	\$0		
62	405.000	Amortization of Other Utility Plant	\$0			E-62		\$0	100.00%	\$0	\$0		
63	407.400	Amortization of Property Losses	\$0			E-63		\$0	100.00%	\$0	\$0		
64		TOTAL DEPRECIATION EXPENSE	\$4,771	\$0	\$0		\$0	\$4,771		\$320	\$5,091	\$0	\$0
65		AMORTIZATION EXPENSE											
66		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
67		OTHER OPERATING EXPENSES											
68	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$0	\$0	\$0	E-68	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
69	408.160	Property Tax	\$0	\$0	\$0	E-69	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
70		TOTAL OTHER OPERATING EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
71		TOTAL OPERATING EXPENSE	\$55,412	\$0	\$50,641		\$1,902	\$57,314		\$320	\$57,634	\$1,182	\$51,361

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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
72		NET INCOME BEFORE TAXES	-\$13,102					-\$15,004		\$515	-\$14,489		
73		INCOME TAXES											
74	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-74	See note (1)	\$0	100.00%	-\$693	-\$693	See note (1)	See note (1)
75		TOTAL INCOME TAXES	\$0					\$0		-\$693	-\$693		
76		DEFERRED INCOME TAXES											
77	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-77	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
78		Amortization of Deferred ITC	\$0			E-78		\$0	100.00%	\$0	\$0		
79		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
80		NET OPERATING INCOME	<u>-\$13,102</u>					<u>-\$15,004</u>		<u>\$1,208</u>	<u>-\$13,796</u>		

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

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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
Rev-2	Residential	461.000	\$0	\$0	\$0	\$0	\$1,238	\$1,238
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$1,238	
Rev-3	Commercial	470.000	\$0	\$0	\$0	\$0	-\$403	-\$403
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$403	
E-18	Operation Labor & Expenses	642.000	\$0	\$236	\$236	\$0	\$0	\$0
	1. To annualize third party operation expense. (Majors)		\$0	\$236		\$0	\$0	
E-28	Maint of Transmission & Distribution Mains	673.000	\$0	\$24	\$24	\$0	\$0	\$0
	1. To include an annualized level of line locate expense. (Dhority)		\$0	\$24		\$0	\$0	
E-29	Maint of Services	675.000	\$0	\$1,473	\$1,473	\$0	\$0	\$0
	1. To Transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$1,473		\$0	\$0	
E-35	Cust Records & Collection Expense - Billing	903.100	\$0	-\$378	-\$378	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$1,962		\$0	\$0	
	2. To include an annualized level of billing software expense. (Dhority)		\$0	\$89		\$0	\$0	
	3. To include an annualized level of call center costs. (Dhority)		\$0	\$1,431		\$0	\$0	
	4. To include an annualized level of miscellaneous expense. (Dhority)		\$0	\$64		\$0	\$0	
E-37	Uncollectible Accounts	904.000	\$0	\$16	\$16	\$0	\$0	\$0
	1. To normalize uncollectible expense. (Amenthor)		\$0	\$16		\$0	\$0	
E-45	Admin Expenses Transferred - Cr	922.000	\$1,182	\$427	\$1,609	\$0	\$0	\$0
	1. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$431		\$0	\$0	
	2. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$1,182	\$0		\$0	\$0	
	3. To remove sponsorship costs allocated from CSWR. (Dhority)		\$0	-\$4		\$0	\$0	
E-47	Outside Services Employed - Legal	923.400	\$0	\$102	\$102	\$0	\$0	\$0
	1. To include a normalized level of legal expense. (Dhority)		\$0	\$72		\$0	\$0	
	2. To include a normalized level of rate case expense. (Dhority)		\$0	\$30		\$0	\$0	

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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-48	Outside Services Employed - Accounting	923.500	\$0	\$27	\$27	\$0	\$0	\$0
	1. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$27		\$0	\$0	
E-52	Property Insurance	924.400	\$0	-\$1,093	-\$1,093	\$0	\$0	\$0
	1. To include worker's compensation and property insurance. (Sarver)		\$0	-\$1,093		\$0	\$0	
E-53	Regulatory Commission Expenses - DNR	928.100	\$0	\$157	\$157	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$440		\$0	\$0	
	2. To include annual DNR water testing costs. (Dhority)		\$0	\$300		\$0	\$0	
	3. To include annualized amount of DNR permitting fees. (Dhority)		\$0	\$297		\$0	\$0	
E-54	Regulatory Commission Expenses - PSC	928.200	\$0	-\$271	-\$271	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$419		\$0	\$0	
	2. To include an annualized level of PSC assessment expense. (Dhority)		\$0	\$148		\$0	\$0	
E-59	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$320	\$320
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$320	
	No Adjustment		\$0	\$0		\$0	\$0	
E-74	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	-\$693	-\$693
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$693	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$835	\$835
Total Operating & Maint. Expense			\$1,182	\$720	\$1,902	\$0	-\$373	-\$373

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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		-\$14,489	\$6,957	\$7,092	\$7,225
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$5,091	\$5,091	\$5,091	\$5,091
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$5,091	\$5,091	\$5,091	\$5,091
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$2,837	\$2,837	\$2,837	\$2,837
7	Tax Straight-Line Depreciation		\$5,091	\$5,091	\$5,091	\$5,091
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$7,928	\$7,928	\$7,928	\$7,928
9	NET TAXABLE INCOME		-\$17,326	\$4,120	\$4,255	\$4,388
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$17,326	\$4,120	\$4,255	\$4,388
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$104	\$25	\$26	\$26
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$17,222	\$4,095	\$4,229	\$4,362
15	Federal Income Tax at the Rate of	3.420%	-\$589	\$140	\$145	\$149
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.420%	-\$589	\$140	\$145	\$149
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$17,326	\$4,120	\$4,255	\$4,388
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$295	\$70	\$73	\$75
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$17,031	\$4,050	\$4,182	\$4,313
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.610%	-\$104	\$25	\$26	\$26
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$17,326	\$4,120	\$4,255	\$4,388
27	Deduct Federal Income Tax - City Inc. Tax		-\$589	\$140	\$145	\$149
28	Deduct Missouri Income Tax - City Inc. Tax		-\$104	\$25	\$26	\$26
29	City Taxable Income		-\$16,633	\$3,955	\$4,084	\$4,213
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$589	\$140	\$145	\$149
34	State Income Tax		-\$104	\$25	\$26	\$26
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$693	\$165	\$171	\$175
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		-\$693	\$165	\$171	\$175

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Update Period Ending 01-31-2023
Capital Structure Schedule

Line Number	<u>A</u> Description	<u>B</u> Dollar Amount	<u>C</u> Percentage of Total Capital Structure	<u>D</u> Embedded Cost of Capital	<u>E</u> Weighted Cost of Capital 9.20%	<u>F</u> Weighted Cost of Capital 9.50%	<u>G</u> 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				8.092%	8.249%	8.404%

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 FILING
STAFF ACCOUNTING SCHEDULES
CONFLUENCE RIVERS - CEDAR GREEN
SEWER
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

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

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$62,163	\$62,163	\$62,163
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$4,911	\$5,004	\$5,097
4	Net Income Available	-\$12,383	-\$12,383	-\$12,383
5	Additional Net Income Required	\$17,294	\$17,387	\$17,480
6	Income Tax Requirement			
7	Required Current Income Tax	\$119	\$123	\$127
8	Current Income Tax Available	-\$601	-\$601	-\$601
9	Additional Current Tax Required	\$720	\$724	\$728
10	Revenue Requirement	\$18,014	\$18,111	\$18,208
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	\$18,014	\$18,111	\$18,208

Confluence Rivers - Cedar Green
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$195,517
2	Less Accumulated Depreciation Reserve		\$135,219
3	Net Plant In Service		\$60,298
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$724
6	Contributions in Aid of Construction Amortization		\$0
7	Prepayments		\$2,555
8	TOTAL ADD TO NET PLANT IN SERVICE		\$1,831
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$2
11	State Tax Offset	-1.5370%	\$0
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$32
14	Contributions in Aid of Construction		\$0
15	TOTAL SUBTRACT FROM NET PLANT		-\$34
16	Total Rate Base		\$62,163

Confluence Rivers - Cedar Green
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Plant In Service

A	B	C	D	E	F	G	H	I	
Line Number	Account # (Optional)	Plant Account Description	Total Plant	Adj. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$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 - Collection Plant	\$30,131	P-6	-\$15,339	\$14,792	100.00%	\$0	\$14,792
7	351.000	S&I Collection Plant	\$64,400	P-7	-\$32,785	\$31,615	100.00%	\$0	\$31,615
8	352.100	Collection Sewers Force	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	352.200	Collection Sewers Gravity	\$7,222	P-9	-\$3,677	\$3,545	100.00%	\$0	\$3,545
10	353.000	Services to Sewer Customers	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11	354.000	Flow Measuring Devices	\$0	P-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL COLLECTION PLANT	\$101,753		-\$51,801	\$49,952		\$0	\$49,952
13		SYSTEM PUMPING PLANT							
14	362.000	Receiving Wells	\$128,660	P-14	-\$65,500	\$63,160	100.00%	\$0	\$63,160
15	363.000	Electric Sewer Pumping Equip	\$19,247	P-15	\$0	\$19,247	100.00%	\$0	\$19,247
16	365.000	Sewer - Other Pumping Equipment	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17		TOTAL SYSTEM PUMPING PLANT	\$147,907		-\$65,500	\$82,407		\$0	\$82,407
18		TREATMENT & DISPOSAL PLANT							
19	370.000	Land and Land Rights	\$0	P-19	-\$9,798	-\$9,798	100.00%	\$0	-\$9,798
20	370.100	Oxidation Lagoon Land	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21	371.000	S&I Treatment & Disposal	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	372.000	Treatment & Disposal Equipment - 372	\$122,988	P-22	-\$62,612	\$60,376	100.00%	\$0	\$60,376
23	372.100	Treatment & Disposal Equipment - 372.1	\$0	P-23	\$0	\$0	100.00%	\$0	\$0
24	373.000	Plant Sewers	\$22,260	P-24	-\$11,332	\$10,928	100.00%	\$0	\$10,928
25	374.000	Outfall Sewer Lines	\$2,557	P-25	-\$1,302	\$1,255	100.00%	\$0	\$1,255
26	375.000	Sewer - Other Treatment & Disposal	\$0	P-26	\$0	\$0	100.00%	\$0	\$0
27		TOTAL TREATMENT & DISPOSAL PLANT	\$147,805		-\$85,044	\$62,761		\$0	\$62,761
28		GENERAL PLANT							
29	390.000	S&I General Plant	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	391.000	Office Furniture and Equipment	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	391.100	Office Furn Equip (IT)	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	392.000	Transportation Equipment	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	393.000	Stores Equipment	\$808	P-33	-\$411	\$397	100.00%	\$0	\$397
34	394.000	Tools, Shop and Garage Equipment	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	395.000	Laboratory Equipment	\$0	P-35	\$0	\$0	100.00%	\$0	\$0
36	396.000	Power Operation Equipment	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37	397.000	Communication Equipment	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	398.000	Miscellaneous Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39	399.000	Other Tangible Property	\$0	P-39	\$0	\$0	100.00%	\$0	\$0
40		TOTAL GENERAL PLANT	\$808		-\$411	\$397		\$0	\$397
41		TOTAL PLANT IN SERVICE	\$398,273		-\$202,756	\$195,517		\$0	\$195,517

Confluence Rivers - Cedar Green
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL PLANT INTANGIBLE	\$0		\$0		
5		COLLECTION PLANT					
6	350.000	Land and Land Rights - Collection Plant	\$14,792	0.00%	\$0	0	0.00%
7	351.000	S&I Collection Plant	\$31,615	4.00%	\$1,265	0	0.00%
8	352.100	Collection Sewers Force	\$0	2.00%	\$0	0	0.00%
9	352.200	Collection Sewers Gravity	\$3,545	2.00%	\$71	0	0.00%
10	353.000	Services to Sewer Customers	\$0	2.00%	\$0	0	0.00%
11	354.000	Flow Measuring Devices	\$0	3.30%	\$0	0	0.00%
12		TOTAL COLLECTION PLANT	\$49,952		\$1,336		
13		SYSTEM PUMPING PLANT					
14	362.000	Receiving Wells	\$63,160	4.00%	\$2,526	0	0.00%
15	363.000	Electric Sewer Pumping Equip	\$19,247	10.00%	\$1,925	0	0.00%
16	365.000	Sewer - Other Pumping Equipment	\$0	4.31%	\$0	0	0.00%
17		TOTAL SYSTEM PUMPING PLANT	\$82,407		\$4,451		
18		TREATMENT & DISPOSAL PLANT					
19	370.000	Land and Land Rights	-\$9,798	0.00%	\$0	0	0.00%
20	370.100	Oxidation Lagoon Land	\$0	4.00%	\$0	0	0.00%
21	371.000	S&I Treatment & Disposal	\$0	4.00%	\$0	0	0.00%
22	372.000	Treatment & Disposal Equipment - 372	\$60,376	5.00%	\$3,019	0	0.00%
23	372.100	Treatment & Disposal Equipment - 372.1	\$0	20.00%	\$0	0	0.00%
24	373.000	Plant Sewers	\$10,928	2.50%	\$273	0	0.00%
25	374.000	Outfall Sewer Lines	\$1,255	2.00%	\$25	0	0.00%
26	375.000	Sewer - Other Treatment & Disposal	\$0	0.00%	\$0	0	0.00%
27		TOTAL TREATMENT & DISPOSAL PLANT	\$62,761		\$3,317		
28		GENERAL PLANT					
29	390.000	S&I General Plant	\$0	4.00%	\$0	0	0.00%
30	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
31	391.100	Office Furn Equip (IT)	\$0	14.30%	\$0	0	0.00%
32	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
33	393.000	Stores Equipment	\$397	10.00%	\$40	0	0.00%
34	394.000	Tools, Shop and Garage Equipment	\$0	5.00%	\$0	0	0.00%
35	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
36	396.000	Power Operation Equipment	\$0	6.70%	\$0	0	0.00%
37	397.000	Communication Equipment	\$0	6.70%	\$0	0	0.00%
38	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
39	399.000	Other Tangible Property	\$0	0.00%	\$0	0	0.00%
40		TOTAL GENERAL PLANT	\$397		\$40		
41		Total Depreciation	\$195,517		\$9,144		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Cedar Green
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$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 - Collection Plant	\$0	R-6	\$0	\$0	100.00%	\$0	0
7	351.000	S&I Collection Plant	\$42,117	R-7	-\$21,441	\$20,676	100.00%	\$0	\$20,676
8	352.100	Collection Sewers Force	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	352.200	Collection Sewers Gravity	\$2,362	R-9	-\$1,203	\$1,159	100.00%	\$0	\$1,159
10	353.000	Services to Sewer Customers	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11	354.000	Flow Measuring Devices	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL COLLECTION PLANT	\$44,479		-\$22,644	\$21,835		\$0	\$21,835
13		SYSTEM PUMPING PLANT							
14	362.000	Receiving Wells	\$82,736	R-14	-\$42,120	\$40,616	100.00%	\$0	\$40,616
15	363.000	Electric Sewer Pumping Equip	\$31,469	R-15	-\$16,021	\$15,448	100.00%	\$0	\$15,448
16	365.000	Sewer - Other Pumping Equipment	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17		TOTAL SYSTEM PUMPING PLANT	\$114,205		-\$58,141	\$56,064		\$0	\$56,064
18		TREATMENT & DISPOSAL PLANT							
19	370.000	Land and Land Rights	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	370.100	Oxidation Lagoon Land	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21	371.000	S&I Treatment & Disposal	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22	372.000	Treatment & Disposal Equipment - 372	\$104,035	R-22	-\$52,963	\$51,072	100.00%	\$0	\$51,072
23	372.100	Treatment & Disposal Equipment - 372.1	\$0	R-23	\$0	\$0	100.00%	\$0	\$0
24	373.000	Plant Sewers	\$10,536	R-24	-\$5,364	\$5,172	100.00%	\$0	\$5,172
25	374.000	Outfall Sewer Lines	\$869	R-25	-\$442	\$427	100.00%	\$0	\$427
26	375.000	Sewer - Other Treatment & Disposal	\$0	R-26	\$0	\$0	100.00%	\$0	\$0
27		TOTAL TREATMENT & DISPOSAL PLANT	\$115,440		-\$58,769	\$56,671		\$0	\$56,671
28		GENERAL PLANT							
29	390.000	S&I General Plant	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	391.000	Office Furniture and Equipment	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	391.100	Office Furn Equip (IT)	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	392.000	Transportation Equipment	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	393.000	Stores Equipment	\$1,321	R-33	-\$672	\$649	100.00%	\$0	\$649
34	394.000	Tools, Shop and Garage Equipment	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	395.000	Laboratory Equipment	\$0	R-35	\$0	\$0	100.00%	\$0	\$0
36	396.000	Power Operation Equipment	\$0	R-36	\$0	\$0	100.00%	\$0	\$0
37	397.000	Communication Equipment	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	398.000	Miscellaneous Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39	399.000	Other Tangible Property	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40		TOTAL GENERAL PLANT	\$1,321		-\$672	\$649		\$0	\$649
41		TOTAL DEPRECIATION RESERVE	\$275,445		-\$140,226	\$135,219		\$0	\$135,219

Confluence Rivers - Cedar Green
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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	\$949	43.61	14.91	28.70	0.078630	\$75
3	Employee Benefits	\$56	43.61	-2.53	46.14	0.126411	\$7
4	Electric Expense	\$4,687	43.61	42.20	1.41	0.003863	\$18
5	Chemicals	\$1,861	43.61	18.97	24.64	0.067507	\$126
6	Uncollectible Accounts	\$15	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$26,694	43.61	53.15	-9.54	-0.026137	-\$698
8	TOTAL OPERATION AND MAINT. EXPENSE	\$34,262					-\$472
9	TAXES						
10	FICA - Employer Portion	\$77	43.61	16.48	27.13	0.074329	\$6
11	Unemployment	\$4	43.61	16.12	27.49	0.075315	\$0
12	Property Tax	\$15	43.61	16.09	27.52	0.075397	\$1
13	Gross Receipts Tax	\$390	43.61	286.40	-242.79	-0.665178	-\$259
14	TOTAL TAXES	\$486					-\$252
15	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$724
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$105	43.61	38.00	5.61	0.015370	\$2
18	State Tax Offset	\$18	43.61	38.00	5.61	0.015370	\$0
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$2,051	43.61	38.00	5.61	0.015370	\$32
21	TOTAL OFFSET FROM RATE BASE	\$2,174					\$34
22	TOTAL CASH WORKING CAPITAL REQUIRED						-\$690

Confluence Rivers - Cedar Green
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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	\$7,703	See Note (1)	See Note (1)	See Note (1)	\$7,703	\$23,109	\$30,812	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	\$23	\$23	\$0	\$23	\$0	\$23
4	TOTAL PUMPING OPERATIONS EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL TREAT. & DISP. OPER. EXPENSE	\$11,657	\$0	\$11,657	\$13,429	\$25,086	\$0	\$25,086	\$0	\$25,086
7	TOTAL TREAT. & DISP. MAINT. EXPENSES	\$200	\$0	\$200	\$320	\$520	\$0	\$520	\$0	\$520
8	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$471	\$0	\$471	\$1,020	\$1,491	\$0	\$1,491	\$0	\$1,491
9	TOTAL ADMIN. & GENERAL EXPENSES	\$2,773	\$0	\$2,773	\$4,369	\$7,142	\$0	\$7,142	\$1,101	\$6,041
10	TOTAL DEPRECIATION EXPENSE	\$2,668	See Note (1)	See Note (1)	See Note (1)	\$2,668	\$6,476	\$9,144	See Note (1)	See Note (1)
11	TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	TOTAL OTHER OPERATING EXPENSE	\$0	\$0	\$0	\$390	\$390	\$0	\$390	\$0	\$390
13	TOTAL OPERATING EXPENSE	\$17,769	\$0	\$15,101	\$19,551	\$37,320	\$6,476	\$43,796	\$1,101	\$33,551
14	NET INCOME BEFORE TAXES	-\$10,066	\$0	\$0	\$0	-\$29,617	\$16,633	-\$12,984	\$0	\$0
15	TOTAL INCOME TAXES	\$0	See Note (1)	See Note (1)	See Note (1)	\$0	-\$601	-\$601	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	-\$10,066	\$0	\$0	\$0	-\$29,617	\$17,234	-\$12,383	\$0	\$0

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

Confluence Rivers - Cedar Green
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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
Rev-2	Residential	521.000	\$0	\$0	\$0	\$0	\$23,109	\$23,109
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$23,109	
E-6	Maint of Services to Customers	713.000	\$0	\$23	\$23	\$0	\$0	\$0
	1. To include an annualized amount of line locate expense. (Dhority)		\$0	\$23		\$0	\$0	
E-16	Treatment Labor & Expenses	742.000	\$0	\$9,842	\$9,842	\$0	\$0	\$0
	1. To annualize third party operation expense. (Majors)		\$0	\$9,842		\$0	\$0	
E-17	Fuel & Power for Sewage Treatment & Pumping	743.000	\$0	\$3,587	\$3,587	\$0	\$0	\$0
	1. To annualize electric expense. (Amenthor)		\$0	\$3,587		\$0	\$0	
E-22	Maint of Treatment & Disposal Plant	752.000	\$0	\$320	\$320	\$0	\$0	\$0
	1. To include an annualized level of maintenance expense. (Lyons)		\$0	\$320		\$0	\$0	
E-25	Cust Records & Collection Expense - Billing	903.100	\$0	\$1,005	\$1,005	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$471		\$0	\$0	
	2. To include an annualized level of billing software expense. (Dhority)		\$0	\$83		\$0	\$0	
	3. To include an annualized level of call center costs. (Dhority)		\$0	\$1,333		\$0	\$0	
	4. To include an annualized level of miscellaneous expense. (Dhority)		\$0	\$60		\$0	\$0	
E-27	Uncollectible Accounts	904.000	\$0	\$15	\$15	\$0	\$0	\$0
	1. To normalize uncollectible accounts. (Amenthor)		\$0	\$15		\$0	\$0	
E-31	Admin Expenses Transferred - Cr	922.000	\$1,101	\$409	\$1,510	\$0	\$0	\$0
	1. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$409		\$0	\$0	
	2. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$1,101	\$0		\$0	\$0	
E-33	Outside Services Employed - Legal	923.400	\$0	\$95	\$95	\$0	\$0	\$0
	1. To include a normalized level of legal expense. (Dhority)		\$0	\$67		\$0	\$0	
	2. To include normalized amount of rate case expense. (Dhority)		\$0	\$28		\$0	\$0	
E-34	Outside Services Employed - Accounting	923.500	\$0	\$25	\$25	\$0	\$0	\$0
	1. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$25		\$0	\$0	

Confluence Rivers - Cedar Green
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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-39	Property Insurance	924.400	\$0	\$2,413	\$2,413	\$0	\$0	\$0
	1. To include worker's compensation and property insurance. (Sarver)		\$0	\$2,413		\$0	\$0	
E-40	Regulatory Commission Expenses - DNR	928.100	\$0	\$226	\$226	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$50		\$0	\$0	
	2. To include annualized amount of DNR permitting fees. (Dhority)		\$0	\$276		\$0	\$0	
E-41	Regulatory Commission Expenses - PSC	928.200	\$0	\$100	\$100	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$38		\$0	\$0	
	2. To include an annualized level of PSC assessment expense. (Dhority)		\$0	\$138		\$0	\$0	
E-46	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$6,476	\$6,476
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$6,476	
E-55	Property Tax	408.160	\$0	\$390	\$390	\$0	\$0	\$0
	1. To include an annualized level of property tax. (Lyons)		\$0	\$390		\$0	\$0	
E-60	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	-\$601	-\$601
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$601	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$23,109	\$23,109
Total Operating & Maint. Expense			\$1,101	\$18,450	\$19,551	\$0	\$5,875	\$5,875

Confluence Rivers - Cedar Green
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period 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		-\$12,984	\$5,030	\$5,127	\$5,224
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$9,144	\$9,144	\$9,144	\$9,144
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$9,144	\$9,144	\$9,144	\$9,144
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$2,051	\$2,051	\$2,051	\$2,051
7	Tax Straight-Line Depreciation		\$9,144	\$9,144	\$9,144	\$9,144
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$11,195	\$11,195	\$11,195	\$11,195
9	NET TAXABLE INCOME		-\$15,035	\$2,979	\$3,076	\$3,173
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$15,035	\$2,979	\$3,076	\$3,173
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$90	\$18	\$18	\$19
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$14,945	\$2,961	\$3,058	\$3,154
15	Federal Income Tax at the Rate of	3.420%	-\$511	\$101	\$105	\$108
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.420%	-\$511	\$101	\$105	\$108
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$15,035	\$2,979	\$3,076	\$3,173
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$256	\$51	\$53	\$54
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$14,779	\$2,928	\$3,023	\$3,119
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.610%	-\$90	\$18	\$18	\$19
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$15,035	\$2,979	\$3,076	\$3,173
27	Deduct Federal Income Tax - City Inc. Tax		-\$511	\$101	\$105	\$108
28	Deduct Missouri Income Tax - City Inc. Tax		-\$90	\$18	\$18	\$19
29	City Taxable Income		-\$14,434	\$2,860	\$2,953	\$3,046
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$511	\$101	\$105	\$108
34	State Income Tax		-\$90	\$18	\$18	\$19
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$601	\$119	\$123	\$127
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		-\$601	\$119	\$123	\$127

Confluence Rivers - Cedar Green
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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				8.091%	8.248%	8.404%

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 FILING
STAFF ACCOUNTING SCHEDULES

CONFLUENCE RIVERS - CEDAR GREEN
WATER
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

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

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$50,598	\$50,598	\$50,598
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$3,997	\$4,073	\$4,149
4	Net Income Available	-\$22,261	-\$22,261	-\$22,261
5	Additional Net Income Required	\$26,258	\$26,334	\$26,410
6	Income Tax Requirement			
7	Required Current Income Tax	\$97	\$100	\$103
8	Current Income Tax Available	-\$996	-\$996	-\$996
9	Additional Current Tax Required	\$1,093	\$1,096	\$1,099
10	Revenue Requirement	\$27,351	\$27,430	\$27,509
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	<u>\$27,351</u>	<u>\$27,430</u>	<u>\$27,509</u>

Confluence Rivers - Cedar Green
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$108,633
2	Less Accumulated Depreciation Reserve		\$60,411
3	Net Plant In Service		\$48,222
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$206
6	Contributions in Aid of Construction Amortization		\$0
7	Prepayments		\$2,555
8	TOTAL ADD TO NET PLANT IN SERVICE		\$2,349
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$1
11	State Tax Offset	-1.5370%	\$0
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$26
14	Contributions in Aid of Construction		\$0
15	TOTAL SUBTRACT FROM NET PLANT		-\$27
16	Total Rate Base		\$50,598

Confluence Rivers - Cedar Green
 Case No. WR-2023-0006
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 Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-6	Land and Land Rights	310.000		-\$4,064		\$0
	1. To adjust for capacity. (Majors)		-\$4,064		\$0	
P-7	S&I Source of Supply	311.000		-\$13,074		\$0
	1. To adjust for capacity. (Majors)		-\$13,074		\$0	
P-9	Wells and Springs	314.000		-\$14,669		\$0
	1. To adjust for capacity. (Majors)		-\$14,669		\$0	
P-16	Electric Pumping Equipment	325.000		-\$14,331		\$0
	1. To adjust for capacity. (Majors)		-\$14,331		\$0	
P-26	Distribution Reservoirs and Standpipes	342.000		-\$53,141		\$0
	1. To adjust for capacity. (Majors)		-\$53,141		\$0	
P-27	Transmission and Distribution Mains	343.000		-\$8,728		\$0
	1. To adjust for capacity. (Majors)		-\$8,728		\$0	
P-32	Hydrants	348.000		-\$3,956		\$0
	1. To adjust for capacity. (Majors)		-\$3,956		\$0	
P-46	Miscellaneous Equipment	398.000		-\$691		\$0
	1. To adjust for capacity. (Majors)		-\$691		\$0	
Total Plant Adjustments				-\$112,654		\$0

Confluence Rivers - Cedar Green
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-6	Land and Land Rights	310.000		-\$4,064		\$0
	1. To adjust for capacity. (Majors)		-\$4,064		\$0	
P-7	S&I Source of Supply	311.000		-\$13,074		\$0
	1. To adjust for capacity. (Majors)		-\$13,074		\$0	
P-9	Wells and Springs	314.000		-\$14,669		\$0
	1. To adjust for capacity. (Majors)		-\$14,669		\$0	
P-16	Electric Pumping Equipment	325.000		-\$14,331		\$0
	1. To adjust for capacity. (Majors)		-\$14,331		\$0	
P-26	Distribution Reservoirs and Standpipes	342.000		-\$53,141		\$0
	1. To adjust for capacity. (Majors)		-\$53,141		\$0	
P-27	Transmission and Distribution Mains	343.000		-\$8,728		\$0
	1. To adjust for capacity. (Majors)		-\$8,728		\$0	
P-32	Hydrants	348.000		-\$3,956		\$0
	1. To adjust for capacity. (Majors)		-\$3,956		\$0	
P-46	Miscellaneous Equipment	398.000		-\$691		\$0
	1. To adjust for capacity. (Majors)		-\$691		\$0	
Total Plant Adjustments				-\$112,654		\$0

Confluence Rivers - Cedar Green
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-7	S&I Source of Supply	311.000		-\$5,012		\$0
	1. To adjust for capacity. (Majors)		-\$5,012		\$0	
R-9	Wells and Springs	314.000		-\$5,061		\$0
	1. To adjust for capacity. (Majors)		-\$5,061		\$0	
R-16	Electric Pumping Equipment	325.000		-\$24,722		\$0
	1. To adjust for capacity. (Majors)		-\$24,722		\$0	
R-26	Distribution Reservoirs and Standpipes	342.000		-\$22,917		\$0
	1. To adjust for capacity. (Majors)		-\$22,917		\$0	
R-27	Transmission and Distribution Mains	343.000		-\$3,011		\$0
	1. To adjust for capacity. (Majors)		-\$3,011		\$0	
R-32	Hydrants	348.000		-\$1,127		\$0
	1. To adjust for capacity. (Majors)		-\$1,127		\$0	
R-46	Miscellaneous Equipment	398.000		-\$798		\$0
	1. To adjust for capacity. (Majors)		-\$798		\$0	
Total Reserve Adjustments				-\$62,648		\$0

Confluence Rivers - Cedar Green
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	311.000	S&I Source of Supply	\$9,845	R-7	-\$5,012	\$4,833	100.00%	\$0	\$4,833
8	312.000	Collecting & Impounding Reservoirs	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$9,941	R-9	-\$5,061	\$4,880	100.00%	\$0	\$4,880
10	316.000	Supply Mains	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11	317.000	Other Water Source Plant	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$19,786		-\$10,073	\$9,713		\$0	\$9,713
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	323.000	Other Power Production Equipment	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	\$48,561	R-16	-\$24,722	\$23,839	100.00%	\$0	\$23,839
17	325.100	Electric Pumps - Submersible	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL PUMPING PLANT	\$48,561		-\$24,722	\$23,839		\$0	\$23,839
20		WATER TREATMENT PLANT							
21	331.000	S&I Treatment Plant	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22	332.000	Water Treatment Equipment	\$0	R-22	\$0	\$0	100.00%	\$0	\$0
23		TOTAL WATER TREATMENT PLANT	\$0		\$0	\$0		\$0	\$0
24		TRANSMISSION & DIST. PLANT							
25	341.000	S&I Transmission & Distribution	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	342.000	Distribution Reservoirs and Standpipes	\$45,016	R-26	-\$22,917	\$22,099	100.00%	\$0	\$22,099
27	343.000	Transmission and Distribution Mains	\$5,914	R-27	-\$3,011	\$2,903	100.00%	\$0	\$2,903
28	344.000	Fire Mains	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	345.000	Services	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	346.000	Meters	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	347.000	Meter Installations	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	348.000	Hydrants	\$2,214	R-32	-\$1,127	\$1,087	100.00%	\$0	\$1,087
33		TOTAL TRANSMISSION & DIST. PLANT	\$53,144		-\$27,055	\$26,089		\$0	\$26,089
34		INCENTIVE COMPENSATION CAPITALIZATION							
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
36		GENERAL PLANT							
37	390.000	S&I General Plant	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	391.000	Office Furniture and Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39	391.100	Office Furn Equip (IT)	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40	392.000	Transportation Equipment	\$0	R-40	\$0	\$0	100.00%	\$0	\$0
41	393.000	Stores Equipment	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
42	394.000	Tools, Shop and Garage Equipment	\$0	R-42	\$0	\$0	100.00%	\$0	\$0
43	395.000	Laboratory Equipment	\$0	R-43	\$0	\$0	100.00%	\$0	\$0
44	396.000	Power Operated Equipment	\$0	R-44	\$0	\$0	100.00%	\$0	\$0
45	397.000	Communication Equipment	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46	398.000	Miscellaneous Equipment	\$1,568	R-46	-\$798	\$770	100.00%	\$0	\$770
47	399.000	Other Tangible Equipment	\$0	R-47	\$0	\$0	100.00%	\$0	\$0
48		TOTAL GENERAL PLANT	\$1,568		-\$798	\$770		\$0	\$770
49		TOTAL DEPRECIATION RESERVE	\$123,059		-\$62,648	\$60,411		\$0	\$60,411

Confluence Rivers - Cedar Green
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL INTANGIBLE PLANT	\$0		\$0		
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land and Land Rights	\$3,919	0.00%	\$0	0	0.00%
7	311.000	S&I Source of Supply	\$12,607	2.50%	\$315	0	0.00%
8	312.000	Collecting & Impounding Reservoirs	\$0	2.00%	\$0	0	0.00%
9	314.000	Wells and Springs	\$14,146	2.00%	\$283	0	0.00%
10	316.000	Supply Mains	\$0	2.00%	\$0	0	0.00%
11	317.000	Other Water Source Plant	\$0	5.00%	\$0	0	0.00%
12		TOTAL SOURCE OF SUPPLY PLANT	\$30,672		\$598		
13		PUMPING PLANT					
14	321.000	S&I Pumping Plant	\$0	2.50%	\$0	0	0.00%
15	323.000	Other Power Production Equipment	\$0	4.00%	\$0	0	0.00%
16	325.000	Electric Pumping Equipment	\$13,820	10.00%	\$1,382	0	0.00%
17	325.100	Electric Pumps - Submersible	\$0	10.00%	\$0	0	0.00%
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	4.00%	\$0	0	0.00%
19		TOTAL PUMPING PLANT	\$13,820		\$1,382		
20		WATER TREATMENT PLANT					
21	331.000	S&I Treatment Plant	\$0	2.50%	\$0	0	0.00%
22	332.000	Water Treatment Equipment	\$0	2.90%	\$0	0	0.00%
23		TOTAL WATER TREATMENT PLANT	\$0		\$0		
24		TRANSMISSION & DIST. PLANT					
25	341.000	S&I Transmission & Distribution	\$0	2.50%	\$0	0	0.00%
26	342.000	Distribution Reservoirs and Standpipes	\$51,243	2.50%	\$1,281	0	0.00%
27	343.000	Transmission and Distribution Mains	\$8,417	2.00%	\$168	0	0.00%
28	344.000	Fire Mains	\$0	1.56%	\$0	0	0.00%
29	345.000	Services	\$0	2.50%	\$0	0	0.00%
30	346.000	Meters	\$0	3.30%	\$0	0	0.00%
31	347.000	Meter Installations	\$0	2.50%	\$0	0	0.00%
32	348.000	Hydrants	\$3,815	2.00%	\$76	0	0.00%
33		TOTAL TRANSMISSION & DIST. PLANT	\$63,475		\$1,525		
34		INCENTIVE COMPENSATION CAPITALIZATION					
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
36		GENERAL PLANT					
37	390.000	S&I General Plant	\$0	2.50%	\$0	0	0.00%
38	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
39	391.100	Office Furn Equip (IT)	\$0	20.00%	\$0	0	0.00%
40	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
41	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
42	394.000	Tools, Shop and Garage Equipment	\$0	6.70%	\$0	0	0.00%
43	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
44	396.000	Power Operated Equipment	\$0	6.70%	\$0	0	0.00%

Confluence Rivers - Cedar Green
Case No. WR-2023-0006
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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	F Average Life	G Net Salvage
45	397.000	Communication Equipment	\$0	6.70%	\$0	0	0.00%
46	398.000	Miscellaneous Equipment	\$666	6.43%	\$43	0	0.00%
47	399.000	Other Tangible Equipment	\$0	0.00%	\$0	0	0.00%
48		TOTAL GENERAL PLANT	\$666		\$43		
49		Total Depreciation	<u>\$108,633</u>		<u>\$3,548</u>		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Cedar Green
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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	\$949	43.61	14.91	28.70	0.078630	\$75
3	Employee Benefits	\$56	43.61	-2.53	46.14	0.126411	\$7
4	Electric Expense	\$7,917	43.61	42.40	1.21	0.003315	\$26
5	Chemicals	\$0	43.61	18.97	24.64	0.067507	\$0
6	Uncollectible Accounts	\$15	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$27,742	43.61	44.43	-0.82	-0.002247	-\$62
8	TOTAL OPERATION AND MAINT. EXPENSE	\$36,679					\$46
9	TAXES						
10	FICA - Employer Portion	\$77	43.61	16.48	27.13	0.074329	\$6
11	FUTA	\$4	43.61	16.12	27.49	0.075315	\$0
12	SUTA	\$15	43.61	16.09	27.52	0.075397	\$1
13	Property Tax	\$390	43.61	286.40	-242.79	-0.665178	-\$259
14	TOTAL TAXES	\$486					-\$252
15	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$206
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$85	43.61	38.00	5.61	0.015370	\$1
18	State Tax Offset	\$15	43.61	38.00	5.61	0.015370	\$0
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$1,670	43.61	38.00	5.61	0.015370	\$26
21	TOTAL OFFSET FROM RATE BASE	\$1,770					\$27
22	TOTAL CASH WORKING CAPITAL REQUIRED						-\$179

Confluence Rivers - Cedar Green
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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 Adj. 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													
Rev-1		OPERATING REVENUES											
Rev-2	461.000	Residential	\$4,118	See note (1)	See note (1)	Rev-2	See note (1)	\$4,118	100.00%	\$13,242	\$17,360	See note (1)	See note (1)
Rev-3	470.000	Commercial	\$0			Rev-3		\$0	100.00%	\$0	\$0		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5		Private Fire Protection	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6		Public Fire Protection	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7		Other Public Auth.	\$0			Rev-7		\$0	100.00%	\$0	\$0		
Rev-8		Sales for Resale	\$0			Rev-8		\$0	100.00%	\$0	\$0		
Rev-9	471.000	Other Water Revenue - Oper. Rev.	\$0			Rev-9		\$0	100.00%	\$0	\$0		
Rev-10		TOTAL OPERATING REVENUES	\$4,118					\$4,118		\$13,242	\$17,360		
1		SOURCE OF SUPPLY EXPENSES											
2	602.000	Purchased Water	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	603.000	Misc Expenses - Supply	\$0	\$0	\$0	E-3	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
4	611.000	Maint of Structures & Improvements - Supply	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	612.000	Maint of Collecting & Impounding Reservoirs	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6	613.000	Maint of Lake, River and Other Intakes	\$0	\$0	\$0	E-6	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
7	614.000	Maint of Wells & Springs	\$0	\$0	\$0	E-7	\$325	\$325	100.00%	\$0	\$325	\$0	\$325
8	616.000	Maint of Supply Mains	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	617.000	Maint of Misc Water Source Plant	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10		TOTAL SOURCE OF SUPPLY EXPENSES	\$0	\$0	\$0		\$325	\$325		\$0	\$325	\$0	\$325
11		PUMPING EXPENSES											
12	623.000	Fuel or Power Purchased for Pumping	\$1,846	\$0	\$1,846	E-12	\$6,071	\$7,917	100.00%	\$0	\$7,917	\$0	\$7,917
13	632.000	Maint of Power Production Equip	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	633.000	Maint of Pumping Equip	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15		TOTAL PUMPING EXPENSES	\$1,846	\$0	\$1,846		\$6,071	\$7,917		\$0	\$7,917	\$0	\$7,917
16		WATER TREATMENT EXPENSES											
17	641.000	Chemicals	\$0	\$0	\$0	E-17	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
18	642.000	Operation Labor & Expenses	\$8,714	\$0	\$8,714	E-18	\$10,013	\$18,727	100.00%	\$0	\$18,727	\$0	\$18,727
19	643.000	Misc Expenses - Water Treatment	\$205	\$0	\$205	E-19	\$0	\$205	100.00%	\$0	\$205	\$0	\$205
20	651.000	Maint of Structures & Improvements - Water	\$0	\$0	\$0	E-20	\$80	\$80	100.00%	\$0	\$80	\$0	\$80
21	652.000	Maint of Water Treatment Equip	\$0	\$0	\$0	E-21	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
22		TOTAL WATER TREATMENT EXPENSES	\$8,919	\$0	\$8,919		\$10,093	\$19,012		\$0	\$19,012	\$0	\$19,012
23		TRANSMISSION & DIST. EXPENSES											
24	662.000	Transmission & Distribution Lines Expenses	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25	663.000	Meter Expenses	\$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
26	665.000	Misc Expenses - T&D	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
27	671.000	Maint of Structures & Improvements - T&D	\$0	\$0	\$0	E-27	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
28	673.000	Maint of Transmission & Distribution Mains	\$0	\$0	\$0	E-28	\$23	\$23	100.00%	\$0	\$23	\$0	\$23
29	675.000	Maint of Services	\$0	\$0	\$0	E-29	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
30	676.000	Maint of Meters	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	677.000	Maint of Hydrants	\$0	\$0	\$0	E-31	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
32	678.000	Maint of Misc Plant	\$0	\$0	\$0	E-32	\$480	\$480	100.00%	\$0	\$480	\$0	\$480
33		TOTAL TRANSMISSION & DIST. EXPENSES	\$0	\$0	\$0		\$503	\$503		\$0	\$503	\$0	\$503
34		CUSTOMER ACCOUNTS EXPENSE											
35	903.100	Cust Records & Collection Expense - Billing	\$471	\$0	\$471	E-35	\$1,005	\$1,476	100.00%	\$0	\$1,476	\$0	\$1,476
36	903.280	Cust Records & Collection Expense	\$0	\$0	\$0	E-36	\$0	\$0	100.00%	\$0	\$0	\$0	\$0

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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 Adj. 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
37	904.000	Uncollectible Accounts	\$0	\$0	\$0	E-37	\$15	\$15	100.00%	\$0	\$15	\$0	\$15
38		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$471	\$0	\$471		\$1,020	\$1,491		\$0	\$1,491	\$0	\$1,491
39		CUSTOMER SERVICE EXPENSES											
40		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
41		SALES PROMOTION EXPENSES											
42		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
43		ADMIN. & GENERAL EXPENSES											
44	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-44	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
45	922.000	Admin Expenses Transferred - Cr	\$0	\$0	\$0	E-45	\$1,499	\$1,499	100.00%	\$0	\$1,499	\$1,101	\$398
46	923.100	Outside Services Employed - Bank Fees	\$0	\$0	\$0	E-46	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
47	923.400	Outside Services Employed - Legal	\$0	\$0	\$0	E-47	\$95	\$95	100.00%	\$0	\$95	\$0	\$95
48	923.500	Outside Services Employed - Accounting	\$0	\$0	\$0	E-48	\$25	\$25	100.00%	\$0	\$25	\$0	\$25
49	923.600	Outside Services Employed - Easements	\$0	\$0	\$0	E-49	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
50	923.900	Outside Services Employed - Management Consulting	\$0	\$0	\$0	E-50	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
51	924.200	Property Insurance - Commercial	\$0	\$0	\$0	E-51	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
52	924.400	Property Insurance	\$2,685	\$0	\$2,685	E-52	\$2,413	\$5,098	100.00%	\$0	\$5,098	\$0	\$5,098
53	928.100	Regulatory Commission Expenses - DNR	\$50	\$0	\$50	E-53	\$526	\$576	100.00%	\$0	\$576	\$0	\$576
54	928.200	Regulatory Commission Expenses - PSC	\$38	\$0	\$38	E-54	\$100	\$138	100.00%	\$0	\$138	\$0	\$138
55	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-55	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
56	930.300	Research & Development Expenses	\$0	\$0	\$0	E-56	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
57		TOTAL ADMIN. & GENERAL EXPENSES	\$2,773	\$0	\$2,773		\$4,658	\$7,431		\$0	\$7,431	\$1,101	\$6,330
58		DEPRECIATION EXPENSE											
59	403.000	Depreciation Expense, Dep. Exp.	\$2,668	See note (1)	See note (1)	E-59	See note (1)	\$2,668	100.00%	\$880	\$3,548	See note (1)	See note (1)
60	403.100	Depreciation - 403.1	\$0			E-60		\$0	100.00%	\$0	\$0		
61	403.200	Depreciation - 403.2	\$0			E-61		\$0	100.00%	\$0	\$0		
62	405.000	Amortization of Other Utility Plant	\$0			E-62		\$0	100.00%	\$0	\$0		
63	407.400	Amortization of Property Losses	\$0			E-63		\$0	100.00%	\$0	\$0		
64		TOTAL DEPRECIATION EXPENSE	\$2,668	\$0	\$0		\$0	\$2,668		\$880	\$3,548	\$0	\$0
65		AMORTIZATION EXPENSE											
66		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
67		OTHER OPERATING EXPENSES											
68	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$0	\$0	\$0	E-68	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
69	408.160	Property Tax	\$0	\$0	\$0	E-69	\$390	\$390	100.00%	\$0	\$390	\$0	\$390
70		TOTAL OTHER OPERATING EXPENSE	\$0	\$0	\$0		\$390	\$390		\$0	\$390	\$0	\$390
71		TOTAL OPERATING EXPENSE	\$16,677	\$0	\$14,009		\$23,060	\$39,737		\$880	\$40,617	\$1,101	\$35,968
72		NET INCOME BEFORE TAXES	-\$12,559					-\$35,619		\$12,362	-\$23,257		
73		INCOME TAXES											
74	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-74	See note (1)	\$0	100.00%	-\$996	-\$996	See note (1)	See note (1)
75		TOTAL INCOME TAXES	\$0					\$0		-\$996	-\$996		

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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 Adjst. 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
76		DEFERRED INCOME TAXES											
77	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-77	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
78		Amortization of Deferred ITC	\$0			E-78		\$0	100.00%	\$0	\$0		
79		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
80		NET OPERATING INCOME	<u>-\$12,559</u>					<u>-\$35,619</u>		<u>\$13,358</u>	<u>-\$22,261</u>		

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

Confluence Rivers - Cedar Green
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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
Rev-2	Residential	461.000	\$0	\$0	\$0	\$0	\$13,242	\$13,242
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$13,242	
E-7	Maint of Wells & Springs	614.000	\$0	\$325	\$325	\$0	\$0	\$0
	1. To include an annualized level of maintenance expense. (Lyons)		\$0	\$325		\$0	\$0	
E-12	Fuel or Power Purchased for Pumping	623.000	\$0	\$6,071	\$6,071	\$0	\$0	\$0
	1. To annualize electric expense. (Amenthor)		\$0	\$6,071		\$0	\$0	
E-18	Operation Labor & Expenses	642.000	\$0	\$10,013	\$10,013	\$0	\$0	\$0
	1. To annualize third party operation expense. (Majors)		\$0	\$10,013		\$0	\$0	
E-20	Maint of Structures & Improvements - Water	651.000	\$0	\$80	\$80	\$0	\$0	\$0
	1. To include an annualized level of maintenance expense. (Lyons)		\$0	\$80		\$0	\$0	
E-28	Maint of Transmission & Distribution Mains	673.000	\$0	\$23	\$23	\$0	\$0	\$0
	1. To include an annualized level of line locate expense. (Dhority)		\$0	\$23		\$0	\$0	
E-32	Maint of Misc Plant	678.000	\$0	\$480	\$480	\$0	\$0	\$0
	1. To include an annualized level of maintenance expense. (Lyons)		\$0	\$480		\$0	\$0	
E-35	Cust Records & Collection Expense - Billing	903.100	\$0	\$1,005	\$1,005	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$471		\$0	\$0	
	2. To include an annualized level of billing software expense. (Dhority)		\$0	\$83		\$0	\$0	
	3. To include an annualized level of call center costs. (Dhority)		\$0	\$1,333		\$0	\$0	
	4. To include an annualized level of miscellaneous expense. (Dhority)		\$0	\$60		\$0	\$0	
E-37	Uncollectible Accounts	904.000	\$0	\$15	\$15	\$0	\$0	\$0
	1. To normalize uncollectible expense. (Amenthor)		\$0	\$15		\$0	\$0	
E-45	Admin Expenses Transferred - Cr	922.000	\$1,101	\$398	\$1,499	\$0	\$0	\$0
	1. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$401		\$0	\$0	
	2. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$1,101	\$0		\$0	\$0	

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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
	3. To remove sponsorship costs allocated from CSWR. (Dhority)		\$0	-\$3		\$0	\$0	
E-47	Outside Services Employed - Legal	923.400	\$0	\$95	\$95	\$0	\$0	\$0
	1. To include a normalized level of legal expense. (Dhority)		\$0	\$67		\$0	\$0	
	2. To include a normalize amount of rate case expense. (Dhority)		\$0	\$28		\$0	\$0	
E-48	Outside Services Employed - Accounting	923.500	\$0	\$25	\$25	\$0	\$0	\$0
	1. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$25		\$0	\$0	
E-52	Property Insurance	924.400	\$0	\$2,413	\$2,413	\$0	\$0	\$0
	1. To include worker's compensation and property insurance. (Sarver)		\$0	\$2,413		\$0	\$0	
E-53	Regulatory Commission Expenses - DNR	928.100	\$0	\$526	\$526	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$50		\$0	\$0	
	2. To include annual DNR water testing costs. (Dhority)		\$0	\$300		\$0	\$0	
	3. To include annualized amount of DNR permitting fees. (Dhority)		\$0	\$276		\$0	\$0	
E-54	Regulatory Commission Expenses - PSC	928.200	\$0	\$100	\$100	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$38		\$0	\$0	
	2. To include an annualized amount of PSC assessment expense. (Dhority)		\$0	\$138		\$0	\$0	
E-59	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$880	\$880
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$880	
	No Adjustment		\$0	\$0		\$0	\$0	
E-69	Property Tax	408.160	\$0	\$390	\$390	\$0	\$0	\$0
	1. To include an annualized level of property tax expense. (Lyons)		\$0	\$390		\$0	\$0	
E-74	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	-\$996	-\$996
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$996	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$13,242	\$13,242
Total Operating & Maint. Expense			\$1,101	\$21,959	\$23,060	\$0	-\$116	-\$116

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 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		-\$23,257	\$4,094	\$4,173	\$4,252
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$3,548	\$3,548	\$3,548	\$3,548
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$3,548	\$3,548	\$3,548	\$3,548
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$1,670	\$1,670	\$1,670	\$1,670
7	Tax Straight-Line Depreciation		\$3,548	\$3,548	\$3,548	\$3,548
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$5,218	\$5,218	\$5,218	\$5,218
9	NET TAXABLE INCOME		-\$24,927	\$2,424	\$2,503	\$2,582
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$24,927	\$2,424	\$2,503	\$2,582
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$149	\$15	\$15	\$15
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$24,778	\$2,409	\$2,488	\$2,567
15	Federal Income Tax at the Rate of	3.420%	-\$847	\$82	\$85	\$88
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.420%	-\$847	\$82	\$85	\$88
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$24,927	\$2,424	\$2,503	\$2,582
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$424	\$41	\$43	\$44
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$24,503	\$2,383	\$2,460	\$2,538
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.610%	-\$149	\$15	\$15	\$15
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$24,927	\$2,424	\$2,503	\$2,582
27	Deduct Federal Income Tax - City Inc. Tax		-\$847	\$82	\$85	\$88
28	Deduct Missouri Income Tax - City Inc. Tax		-\$149	\$15	\$15	\$15
29	City Taxable Income		-\$23,931	\$2,327	\$2,403	\$2,479
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$847	\$82	\$85	\$88
34	State Income Tax		-\$149	\$15	\$15	\$15
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$996	\$97	\$100	\$103
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		-\$996	\$97	\$100	\$103

Confluence Rivers - Cedar Green
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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				8.092%	8.248%	8.404%

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 FILING
STAFF ACCOUNTING SCHEDULES

CONFLUENCE RIVERS - CLEMSTONE
SEWER
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

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

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$469,044	\$469,044	\$469,044
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$37,054	\$37,758	\$38,462
4	Net Income Available	-\$24,352	-\$24,352	-\$24,352
5	Additional Net Income Required	\$61,406	\$62,110	\$62,814
6	Income Tax Requirement			
7	Required Current Income Tax	\$899	\$928	\$958
8	Current Income Tax Available	-\$1,659	-\$1,659	-\$1,659
9	Additional Current Tax Required	\$2,558	\$2,587	\$2,617
10	Revenue Requirement	\$63,964	\$64,697	\$65,431
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	\$63,964	\$64,697	\$65,431

Confluence Rivers - Clemstone
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$1,162,524
2	Less Accumulated Depreciation Reserve		\$692,453
3	Net Plant In Service		\$470,071
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$3,871
6	Contributions in Aid of Construction Amortization		\$0
7	Prepayments		\$2,592
8	TOTAL ADD TO NET PLANT IN SERVICE		-\$1,279
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$12
11	State Tax Offset	-1.5370%	-\$2
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$238
14	Contributions in Aid of Construction		\$0
15	TOTAL SUBTRACT FROM NET PLANT		-\$252
16	Total Rate Base		\$469,044

Confluence Rivers - Clemstone
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Plant In Service

Line Number	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$0	P-6	\$0	\$0	100.00%	\$0	\$0
7	352.000	Collection Sewers	\$66,940	P-7	\$0	\$66,940	100.00%	\$0	\$66,940
8	352.100	Collection Sewers Force	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	352.200	Collection Sewers Gravity	\$2,152	P-9	\$0	\$2,152	100.00%	\$0	\$2,152
10	353.000	Services to Sewer Customers	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11	354.000	Flow Measuring Devices	\$0	P-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL COLLECTION PLANT	\$69,092		\$0	\$69,092		\$0	\$69,092
13		SYSTEM PUMPING PLANT							
14	362.000	Receiving Wells	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	363.000	Electric Sewer Pumping Equip	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	365.000	Sewer - Other Pumping Equipment	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17		TOTAL SYSTEM PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
18		TREATMENT & DISPOSAL PLANT							
19	370.000	Land and Land Rights	\$3,499	P-19	\$0	\$3,499	100.00%	\$0	\$3,499
20	370.100	Oxidation Lagoon Land	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21	371.000	S&I Treatment & Disposal	\$22,200	P-21	\$0	\$22,200	100.00%	\$0	\$22,200
22	372.000	Treatment & Disposal Equipment - 372	\$147,848	P-22	\$0	\$147,848	100.00%	\$0	\$147,848
23	372.100	Treatment & Disposal Equipment - 372.1	\$0	P-23	\$0	\$0	100.00%	\$0	\$0
24	373.000	Plant Sewers	\$919,885	P-24	\$0	\$919,885	100.00%	\$0	\$919,885
25	374.000	Outfall Sewer Lines	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26	375.000	Sewer - Other Treatment & Disposal	\$0	P-26	\$0	\$0	100.00%	\$0	\$0
27		TOTAL TREATMENT & DISPOSAL PLANT	\$1,093,432		\$0	\$1,093,432		\$0	\$1,093,432
28		GENERAL PLANT							
29	390.000	S&I General Plant	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	391.000	Office Furniture and Equipment	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	391.100	Office Furn Equip (IT)	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	392.000	Transportation Equipment	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	393.000	Stores Equipment	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	394.000	Tools, Shop and Garage Equipment	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	395.000	Laboratory Equipment	\$0	P-35	\$0	\$0	100.00%	\$0	\$0
36	396.000	Power Operation Equipment	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37	397.000	Communication Equipment	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	398.000	Miscellaneous Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39	399.000	Other Tangible Property	\$0	P-39	\$0	\$0	100.00%	\$0	\$0
40		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
41		TOTAL PLANT IN SERVICE	\$1,162,524		\$0	\$1,162,524		\$0	\$1,162,524

Confluence Rivers - Clemstone
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	352.000	Collection Sewers	\$63,705	R-7	\$0	\$63,705	100.00%	\$0	\$63,705
8	352.100	Collection Sewers Force	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	352.200	Collection Sewers Gravity	\$25	R-9	\$0	\$25	100.00%	\$0	\$25
10	353.000	Services to Sewer Customers	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11	354.000	Flow Measuring Devices	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL COLLECTION PLANT	\$63,730		\$0	\$63,730		\$0	\$63,730
13		SYSTEM PUMPING PLANT							
14	362.000	Receiving Wells	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	363.000	Electric Sewer Pumping Equip	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	365.000	Sewer - Other Pumping Equipment	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17		TOTAL SYSTEM PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
18		TREATMENT & DISPOSAL PLANT							
19	370.000	Land and Land Rights	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	370.100	Oxidation Lagoon Land	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21	371.000	S&I Treatment & Disposal	\$518	R-21	\$0	\$518	100.00%	\$0	\$518
22	372.000	Treatment & Disposal Equipment - 372	\$3,450	R-22	\$0	\$3,450	100.00%	\$0	\$3,450
23	372.100	Treatment & Disposal Equipment - 372.1	\$0	R-23	\$0	\$0	100.00%	\$0	\$0
24	373.000	Plant Sewers	\$624,755	R-24	\$0	\$624,755	100.00%	\$0	\$624,755
25	374.000	Outfall Sewer Lines	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	375.000	Sewer - Other Treatment & Disposal	\$0	R-26	\$0	\$0	100.00%	\$0	\$0
27		TOTAL TREATMENT & DISPOSAL PLANT	\$628,723		\$0	\$628,723		\$0	\$628,723
28		GENERAL PLANT							
29	390.000	S&I General Plant	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	391.000	Office Furniture and Equipment	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	391.100	Office Furn Equip (IT)	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	392.000	Transportation Equipment	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	393.000	Stores Equipment	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	394.000	Tools, Shop and Garage Equipment	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	395.000	Laboratory Equipment	\$0	R-35	\$0	\$0	100.00%	\$0	\$0
36	396.000	Power Operation Equipment	\$0	R-36	\$0	\$0	100.00%	\$0	\$0
37	397.000	Communication Equipment	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	398.000	Miscellaneous Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39	399.000	Other Tangible Property	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
41		TOTAL DEPRECIATION RESERVE	\$692,453		\$0	\$692,453		\$0	\$692,453

Confluence Rivers - Clemstone
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL PLANT INTANGIBLE	\$0		\$0		
5		COLLECTION PLANT					
6	351.000	S&I Collection Plant	\$0	4.00%	\$0	0	0.00%
7	352.000	Collection Sewers	\$66,940	2.00%	\$1,339	0	0.00%
8	352.100	Collection Sewers Force	\$0	2.00%	\$0	0	0.00%
9	352.200	Collection Sewers Gravity	\$2,152	2.00%	\$43	0	0.00%
10	353.000	Services to Sewer Customers	\$0	2.00%	\$0	0	0.00%
11	354.000	Flow Measuring Devices	\$0	3.30%	\$0	0	0.00%
12		TOTAL COLLECTION PLANT	\$69,092		\$1,382		
13		SYSTEM PUMPING PLANT					
14	362.000	Receiving Wells	\$0	4.00%	\$0	0	0.00%
15	363.000	Electric Sewer Pumping Equip	\$0	10.00%	\$0	0	0.00%
16	365.000	Sewer - Other Pumping Equipment	\$0	4.31%	\$0	0	0.00%
17		TOTAL SYSTEM PUMPING PLANT	\$0		\$0		
18		TREATMENT & DISPOSAL PLANT					
19	370.000	Land and Land Rights	\$3,499	0.00%	\$0	0	0.00%
20	370.100	Oxidation Lagoon Land	\$0	4.00%	\$0	0	0.00%
21	371.000	S&I Treatment & Disposal	\$22,200	4.00%	\$888	0	0.00%
22	372.000	Treatment & Disposal Equipment - 372	\$147,848	5.00%	\$7,392	0	0.00%
23	372.100	Treatment & Disposal Equipment - 372.1	\$0	20.00%	\$0	0	0.00%
24	373.000	Plant Sewers	\$919,885	2.50%	\$22,997	0	0.00%
25	374.000	Outfall Sewer Lines	\$0	2.00%	\$0	0	0.00%
26	375.000	Sewer - Other Treatment & Disposal	\$0	0.00%	\$0	0	0.00%
27		TOTAL TREATMENT & DISPOSAL PLANT	\$1,093,432		\$31,277		
28		GENERAL PLANT					
29	390.000	S&I General Plant	\$0	4.00%	\$0	0	0.00%
30	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
31	391.100	Office Furn Equip (IT)	\$0	14.30%	\$0	0	0.00%
32	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
33	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
34	394.000	Tools, Shop and Garage Equipment	\$0	5.00%	\$0	0	0.00%
35	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
36	396.000	Power Operation Equipment	\$0	6.70%	\$0	0	0.00%
37	397.000	Communication Equipment	\$0	6.70%	\$0	0	0.00%
38	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
39	399.000	Other Tangible Property	\$0	0.00%	\$0	0	0.00%
40		TOTAL GENERAL PLANT	\$0		\$0		
41		Total Depreciation	\$1,162,524		\$32,659		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Clemstone
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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	\$1,335	43.61	14.91	28.70	0.078630	\$105
3	Employee Benefits	\$79	43.61	-2.53	46.14	0.126411	\$10
4	Electric Expense	\$12,165	43.61	42.40	1.21	0.003315	\$40
5	Chemicals	\$0	43.61	18.97	24.64	0.067507	\$0
6	Uncollectible Accounts	\$21	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$34,472	43.61	86.34	-42.73	-0.117068	-\$4,036
8	TOTAL OPERATION AND MAINT. EXPENSE	\$48,072					-\$3,881
9	TAXES						
10	FICA - Employer Portion	\$108	43.61	16.48	27.13	0.074329	\$8
11	FUTA	\$6	43.61	16.12	27.49	0.075315	\$0
12	SUTA	\$21	43.61	16.09	27.52	0.075397	\$2
13	Property Tax	\$0	43.61	286.40	-242.79	-0.665178	\$0
14	TOTAL TAXES	\$135					\$10
15	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$3,871
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$789	43.61	38.00	5.61	0.015370	\$12
18	State Tax Offset	\$139	43.61	38.00	5.61	0.015370	\$2
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$15,478	43.61	38.00	5.61	0.015370	\$238
21	TOTAL OFFSET FROM RATE BASE	\$16,406					\$252
22	TOTAL CASH WORKING CAPITAL REQUIRED						-\$3,619

Confluence Rivers - Clemstone
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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										
Rev-1		OPERATING REVENUES											
Rev-2	521.000	Residential	\$20,683	See note (1)	See note (1)	Rev-2	See note (1)	\$20,683	100.00%	\$34,037	\$54,720	See note (1)	See note (1)
Rev-3	532.000	Commercial	\$0			Rev-3		\$0	100.00%	\$0	\$0		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	536.000	Other Sewer Revenue - Oper. Rev.	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6		TOTAL OPERATING REVENUES	\$20,683					\$20,683		\$34,037	\$54,720		
1		COLLECTION OPERATIONS EXPENSES											
2		TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
3		COLLECTION MAINT. EXPENSES											
4	711.000	Maint of Collection S&I	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	712.000	Maint of Collection Sewers	\$0	\$0	\$0	E-5	\$541	\$541	100.00%	\$0	\$541	\$0	\$541
6	713.000	Maint of Services to Customers	\$0	\$0	\$0	E-6	\$352	\$352	100.00%	\$0	\$352	\$0	\$352
7		TOTAL COLLECTION MAINT. EXPENSES	\$0	\$0	\$0		\$893	\$893		\$0	\$893	\$0	\$893
8		PUMPING OPERATIONS EXPENSES											
9	722.000	Pumping Labor & Expenses	\$0	\$0	\$0	E-9	\$1,960	\$1,960	100.00%	\$0	\$1,960	\$0	\$1,960
10		TOTAL PUMPING OPERATIONS EXPENSES	\$0	\$0	\$0		\$1,960	\$1,960		\$0	\$1,960	\$0	\$1,960
11		PUMPING MAINTENANCE EXPENSES											
12	732.000	Maint of Pumping Equip	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13		TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
14		TREAT. & DISP. OPER. EXPENSE											
15	741.000	Chemicals	\$0	\$0	\$0	E-15	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
16	742.000	Treatment Labor & Expenses	\$9,468	\$0	\$9,468	E-16	\$11,871	\$21,339	100.00%	\$0	\$21,339	\$0	\$21,339
17	743.000	Fuel & Power for Sewage Treatment & Pumping	\$5,595	\$0	\$5,595	E-17	\$6,571	\$12,166	100.00%	\$0	\$12,166	\$0	\$12,166
18	744.000	Misc Expenses - T&D	\$213	\$0	\$213	E-18	\$390	\$603	100.00%	\$0	\$603	\$0	\$603
19		TOTAL TREAT. & DISP. OPER. EXPENSE	\$15,276	\$0	\$15,276		\$18,832	\$34,108		\$0	\$34,108	\$0	\$34,108
20		TREAT. & DISP. MAINT. EXPENSES											
21	751.000	Maint of Treatment & Disposal S&I	\$0	\$0	\$0	E-21	\$762	\$762	100.00%	\$0	\$762	\$0	\$762
22	752.000	Maint of Treatment & Disposal Plant	\$0	\$0	\$0	E-22	\$145	\$145	100.00%	\$0	\$145	\$0	\$145
23		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$0	\$0	\$0		\$907	\$907		\$0	\$907	\$0	\$907
24		CUSTOMER ACCOUNTS EXPENSE											
25	903.100	Cust Records & Collection Expense - Billing	\$1,865	\$0	\$1,865	E-25	\$211	\$2,076	100.00%	\$0	\$2,076	\$0	\$2,076
26	903.280	Cust Records & Collection Expense	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
27	904.000	Uncollectible Accounts	\$0	\$0	\$0	E-27	\$21	\$21	100.00%	\$0	\$21	\$0	\$21
28		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$1,865	\$0	\$1,865		\$232	\$2,097		\$0	\$2,097	\$0	\$2,097
29		ADMIN. & GENERAL EXPENSES											
30	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	922.000	Admin Expenses Transferred - Cr	\$0	\$0	\$0	E-31	\$2,189	\$2,189	100.00%	\$0	\$2,189	\$1,549	\$640
32	923.100	Outside Services Employed - Bank Fees	\$0	\$0	\$0	E-32	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
33	923.400	Outside Services Employed - Legal	\$0	\$0	\$0	E-33	\$134	\$134	100.00%	\$0	\$134	\$0	\$134
34	923.500	Outside Services Employed - Accounting	\$0	\$0	\$0	E-34	\$35	\$35	100.00%	\$0	\$35	\$0	\$35
35	923.600	Outside Services Employed - Easements	\$0	\$0	\$0	E-35	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
36	923.900	Outside Services Employed - Management Consulting	\$0	\$0	\$0	E-36	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
37	924.200	Property Insurance - Commercial	\$0	\$0	\$0	E-37	\$0	\$0	100.00%	\$0	\$0	\$0	\$0

Confluence Rivers - Clemstone
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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		
38	924.300	Property Insurance - Workers Comp	\$0	\$0	\$0	E-38	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
39	924.400	Property Insurance	\$2,833	\$0	\$2,833	E-39	\$2,333	\$5,166	100.00%	\$0	\$5,166	\$0	\$5,166
40	928.100	Regulatory Commission Expenses - DNR	\$101	\$0	\$101	E-40	\$288	\$389	100.00%	\$0	\$389	\$0	\$389
41	928.200	Regulatory Commission Expenses - PSC	\$0	\$0	\$0	E-41	\$194	\$194	100.00%	\$0	\$194	\$0	\$194
42	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-42	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
43	930.300	Research & Development Expenses	\$0	\$0	\$0	E-43	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
44		TOTAL ADMIN. & GENERAL EXPENSES	\$2,934	\$0	\$2,934		\$5,173	\$8,107		\$0	\$8,107	\$1,549	\$6,558
45		DEPRECIATION EXPENSE											
46	403.000	Depreciation Expense, Dep. Exp.	\$2,478	See note (1)	See note (1)	E-46	See note (1)	\$2,478	100.00%	\$30,181	\$32,659	See note (1)	See note (1)
47	403.200	Depreciation - 403.2	\$0			E-47		\$0	100.00%	\$0	\$0		
48	405.000	Amortization of Other Utility Plant	\$0			E-48		\$0	100.00%	\$0	\$0		
49	407.400	Amortization of Property Losses	\$0			E-49		\$0	100.00%	\$0	\$0		
50		TOTAL DEPRECIATION EXPENSE	\$2,478	\$0	\$0		\$0	\$2,478		\$30,181	\$32,659	\$0	\$0
51		AMORTIZATION EXPENSE											
52		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
53		OTHER OPERATING EXPENSES											
54	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$0	\$0	\$0	E-54	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
55	408.160	Property Tax	\$0	\$0	\$0	E-55	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
56		TOTAL OTHER OPERATING EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
57		TOTAL OPERATING EXPENSE	\$22,553	\$0	\$20,075		\$27,997	\$50,550		\$30,181	\$80,731	\$1,549	\$46,523
58		NET INCOME BEFORE TAXES	-\$1,870					-\$29,867		\$3,856	-\$26,011		
59		INCOME TAXES											
60	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-60	See note (1)	\$0	100.00%	-\$1,659	-\$1,659	See note (1)	See note (1)
61		TOTAL INCOME TAXES	\$0					\$0		-\$1,659	-\$1,659		
62		DEFERRED INCOME TAXES											
63	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-63	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
64		Amortization of Deferred ITC	\$0			E-64		\$0	100.00%	\$0	\$0		
65		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
66		NET OPERATING INCOME	-\$1,870					-\$29,867		\$5,515	-\$24,352		

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

Confluence Rivers - Clemstone
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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
Rev-2	Residential	521.000	\$0	\$0	\$0	\$0	\$34,037	\$34,037
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$34,037	
E-5	Maint of Collection Sewers	712.000	\$0	\$541	\$541	\$0	\$0	\$0
	1. To include an annualized level of maintenance expense. (Lyons)		\$0	\$541		\$0	\$0	
E-6	Maint of Services to Customers	713.000	\$0	\$352	\$352	\$0	\$0	\$0
	1. To include an annualized amount of line locate expense. (Dhority)		\$0	\$32		\$0	\$0	
	2. To include an annualized level of maintenance expense. (Lyons)		\$0	\$320		\$0	\$0	
E-9	Pumping Labor & Expenses	722.000	\$0	\$1,960	\$1,960	\$0	\$0	\$0
	1. To include a normalized level of sludge disposal costs. (Lyons)		\$0	\$1,960		\$0	\$0	
E-16	Treatment Labor & Expenses	742.000	\$0	\$11,871	\$11,871	\$0	\$0	\$0
	1. To annualize third party operation expense. (Majors)		\$0	\$11,871		\$0	\$0	
E-17	Fuel & Power for Sewage Treatment & Pumping	743.000	\$0	\$6,571	\$6,571	\$0	\$0	\$0
	No Adjustment		\$0	\$6,571		\$0	\$0	
E-18	Misc Expenses - T&D	744.000	\$0	\$390	\$390	\$0	\$0	\$0
	1. To include an annualized amount of sanitation service expense. (Dhority)		\$0	\$292		\$0	\$0	
	2. To annualize water expense. (Amenthor)		\$0	\$98		\$0	\$0	
E-21	Maint of Treatment & Disposal S&I	751.000	\$0	\$762	\$762	\$0	\$0	\$0
	1. To include an annualized level of maintenance expense. (Lyons)		\$0	\$762		\$0	\$0	
E-22	Maint of Treatment & Disposal Plant	752.000	\$0	\$145	\$145	\$0	\$0	\$0
	1. To include an annualized level of maintenance expense. (Lyons)		\$0	\$145		\$0	\$0	
E-25	Cust Records & Collection Expense - Billing	903.100	\$0	\$211	\$211	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$1,865		\$0	\$0	
	2. To include an annualized amount of billing software expense. (Dhority)		\$0	\$116		\$0	\$0	
	3. To include an annualized amount of call center costs. (Dhority)		\$0	\$1,876		\$0	\$0	
	4. To include an annualized amount of miscellaneous expense. (Dhority)		\$0	\$84		\$0	\$0	

Confluence Rivers - Clemstone
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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-27	Uncollectible Accounts	904.000	\$0	\$21	\$21	\$0	\$0	\$0
	1. To normalize uncollectible expense. (Amenthor)		\$0	\$21		\$0	\$0	
E-31	Admin Expenses Transferred - Cr	922.000	\$1,549	\$640	\$2,189	\$0	\$0	\$0
	1. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$640		\$0	\$0	
	2. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$1,549	\$0		\$0	\$0	
E-33	Outside Services Employed - Legal	923.400	\$0	\$134	\$134	\$0	\$0	\$0
	1. To include a normalized level of legal expense. (Dhority)		\$0	\$95		\$0	\$0	
	2. To include normalized amount of rate case expense. (Dhority)		\$0	\$39		\$0	\$0	
E-34	Outside Services Employed - Accounting	923.500	\$0	\$35	\$35	\$0	\$0	\$0
	1. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$35		\$0	\$0	
E-39	Property Insurance	924.400	\$0	\$2,333	\$2,333	\$0	\$0	\$0
	1. To include worker's compensation and property insurance. (Sarver)		\$0	\$2,333		\$0	\$0	
E-40	Regulatory Commission Expenses - DNR	928.100	\$0	\$288	\$288	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$101		\$0	\$0	
	2. To include an annualized amount of DNR permitting fees		\$0	\$389		\$0	\$0	
E-41	Regulatory Commission Expenses - PSC	928.200	\$0	\$194	\$194	\$0	\$0	\$0
	1. To include an annualized level of PSC assessment expense. (Dhority)		\$0	\$194		\$0	\$0	
E-46	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$30,181	\$30,181
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$30,181	
	No Adjustment		\$0	\$0		\$0	\$0	
E-60	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	-\$1,659	-\$1,659
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$1,659	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$34,037	\$34,037
Total Operating & Maint. Expense			\$1,549	\$26,448	\$27,997	\$0	\$28,522	\$28,522

Confluence Rivers - Clemstone
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period 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		-\$26,011	\$37,953	\$38,686	\$39,420
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$32,659	\$32,659	\$32,659	\$32,659
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$32,659	\$32,659	\$32,659	\$32,659
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$15,478	\$15,478	\$15,478	\$15,478
7	Tax Straight-Line Depreciation		\$32,659	\$32,659	\$32,659	\$32,659
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$48,137	\$48,137	\$48,137	\$48,137
9	NET TAXABLE INCOME		-\$41,489	\$22,475	\$23,208	\$23,942
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$41,489	\$22,475	\$23,208	\$23,942
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$249	\$135	\$139	\$144
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$41,240	\$22,340	\$23,069	\$23,798
15	Federal Income Tax at the Rate of	3.420%	-\$1,410	\$764	\$789	\$814
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.420%	-\$1,410	\$764	\$789	\$814
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$41,489	\$22,475	\$23,208	\$23,942
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$705	\$382	\$395	\$407
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$40,784	\$22,093	\$22,813	\$23,535
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.610%	-\$249	\$135	\$139	\$144
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$41,489	\$22,475	\$23,208	\$23,942
27	Deduct Federal Income Tax - City Inc. Tax		-\$1,410	\$764	\$789	\$814
28	Deduct Missouri Income Tax - City Inc. Tax		-\$249	\$135	\$139	\$144
29	City Taxable Income		-\$39,830	\$21,576	\$22,280	\$22,984
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$1,410	\$764	\$789	\$814
34	State Income Tax		-\$249	\$135	\$139	\$144
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$1,659	\$899	\$928	\$958
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		-\$1,659	\$899	\$928	\$958

Confluence Rivers - Clemstone
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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				8.092%	8.248%	8.404%

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 FILING
STAFF ACCOUNTING SCHEDULES
CONFLUENCE RIVERS (LEGACY SYSTEMS)
SEWER
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

Confluence Rivers (Legacy Systems)
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$672,223	\$672,223	\$672,223
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$53,106	\$54,114	\$55,122
4	Net Income Available	\$320,595	\$320,595	\$320,595
5	Additional Net Income Required	-\$267,489	-\$266,481	-\$265,473
6	Income Tax Requirement			
7	Required Current Income Tax	\$1,288	\$1,330	\$1,372
8	Current Income Tax Available	\$12,431	\$12,431	\$12,431
9	Additional Current Tax Required	-\$11,143	-\$11,101	-\$11,059
10	Revenue Requirement	-\$278,632	-\$277,582	-\$276,532
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	-\$278,632	-\$277,582	-\$276,532

Confluence Rivers (Legacy Systems)
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$829,470
2	Less Accumulated Depreciation Reserve		\$182,287
3	Net Plant In Service		\$647,183
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$396
6	Contributions in Aid of Construction Amortization		\$169
7	Prepayments		\$25,929
8	TOTAL ADD TO NET PLANT IN SERVICE		\$26,494
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$17
11	State Tax Offset	-1.5370%	-\$3
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$341
14	Contributions in Aid of Construction		\$1,815
15	TOTAL SUBTRACT FROM NET PLANT		\$1,454
16	Total Rate Base		\$672,223

Confluence Rivers (Legacy Systems)
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$6,815	P-6	\$0	\$6,815	100.00%	\$0	\$6,815
7	352.000	Collection Sewers	\$3,262	P-7	\$0	\$3,262	100.00%	\$0	\$3,262
8	352.100	Collection Sewers Force	\$413	P-8	\$0	\$413	100.00%	\$0	\$413
9	352.200	Collection Sewers Gravity	\$67,184	P-9	\$0	\$67,184	100.00%	\$0	\$67,184
10	353.000	Services to Sewer Customers	\$4,431	P-10	\$0	\$4,431	100.00%	\$0	\$4,431
11	354.000	Flow Measuring Devices	\$50,214	P-11	\$0	\$50,214	100.00%	\$0	\$50,214
12		TOTAL COLLECTION PLANT	\$132,319		\$0	\$132,319		\$0	\$132,319
13		SYSTEM PUMPING PLANT							
14	362.000	Receiving Wells	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	363.000	Electric Sewer Pumping Equip	\$4,249	P-15	\$0	\$4,249	100.00%	\$0	\$4,249
16	365.000	Sewer - Other Pumping Equipment	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17		TOTAL SYSTEM PUMPING PLANT	\$4,249		\$0	\$4,249		\$0	\$4,249
18		TREATMENT & DISPOSAL PLANT							
19	370.000	Land and Land Rights	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20	370.100	Oxidation Lagoon Land	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21	371.000	S&I Treatment & Disposal	\$183,865	P-21	\$0	\$183,865	100.00%	\$0	\$183,865
22	372.000	Treatment & Disposal Equipment - 372	\$388,200	P-22	\$0	\$388,200	100.00%	\$0	\$388,200
23	372.100	Treatment & Disposal Equipment - 372.1	\$0	P-23	\$0	\$0	100.00%	\$0	\$0
24	373.000	Plant Sewers	\$63,022	P-24	\$0	\$63,022	100.00%	\$0	\$63,022
25	374.000	Outfall Sewer Lines	\$45	P-25	\$0	\$45	100.00%	\$0	\$45
26	375.000	Sewer - Other Treatment & Disposal	\$0	P-26	\$0	\$0	100.00%	\$0	\$0
27		TOTAL TREATMENT & DISPOSAL PLANT	\$635,132		\$0	\$635,132		\$0	\$635,132
28		GENERAL PLANT							
29	390.000	S&I General Plant	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	391.000	Office Furniture and Equipment	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	391.100	Office Furn Equip (IT)	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	392.000	Transportation Equipment	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	393.000	Stores Equipment	\$296	P-33	\$0	\$296	100.00%	\$0	\$296
34	394.000	Tools, Shop and Garage Equipment	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	395.000	Laboratory Equipment	\$0	P-35	\$0	\$0	100.00%	\$0	\$0
36	396.000	Power Operation Equipment	\$1,736	P-36	\$0	\$1,736	100.00%	\$0	\$1,736
37	397.000	Communication Equipment	\$55,738	P-37	\$0	\$55,738	100.00%	\$0	\$55,738
38	398.000	Miscellaneous Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39	399.000	Other Tangible Property	\$0	P-39	\$0	\$0	100.00%	\$0	\$0
40		TOTAL GENERAL PLANT	\$57,770		\$0	\$57,770		\$0	\$57,770
41		TOTAL PLANT IN SERVICE	\$829,470		\$0	\$829,470		\$0	\$829,470

Confluence Rivers (Legacy Systems)
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$1,793	R-6	\$0	\$1,793	100.00%	\$0	\$1,793
7	352.000	Collection Sewers	\$17,694	R-7	\$0	\$17,694	100.00%	\$0	\$17,694
8	352.100	Collection Sewers Force	\$13	R-8	\$0	\$13	100.00%	\$0	\$13
9	352.200	Collection Sewers Gravity	\$1,050	R-9	\$0	\$1,050	100.00%	\$0	\$1,050
10	353.000	Services to Sewer Customers	\$229	R-10	\$0	\$229	100.00%	\$0	\$229
11	354.000	Flow Measuring Devices	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL COLLECTION PLANT	\$20,779		\$0	\$20,779		\$0	\$20,779
13		SYSTEM PUMPING PLANT							
14	362.000	Receiving Wells	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	363.000	Electric Sewer Pumping Equip	\$2,959	R-15	\$0	\$2,959	100.00%	\$0	\$2,959
16	365.000	Sewer - Other Pumping Equipment	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17		TOTAL SYSTEM PUMPING PLANT	\$2,959		\$0	\$2,959		\$0	\$2,959
18		TREATMENT & DISPOSAL PLANT							
19	370.000	Land and Land Rights	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	370.100	Oxidation Lagoon Land	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21	371.000	S&I Treatment & Disposal	\$19,015	R-21	\$0	\$19,015	100.00%	\$0	\$19,015
22	372.000	Treatment & Disposal Equipment - 372	\$68,761	R-22	\$0	\$68,761	100.00%	\$0	\$68,761
23	372.100	Treatment & Disposal Equipment - 372.1	\$0	R-23	\$0	\$0	100.00%	\$0	\$0
24	373.000	Plant Sewers	\$60,639	R-24	\$0	\$60,639	100.00%	\$0	\$60,639
25	374.000	Outfall Sewer Lines	\$16	R-25	\$0	\$16	100.00%	\$0	\$16
26	375.000	Sewer - Other Treatment & Disposal	\$0	R-26	\$0	\$0	100.00%	\$0	\$0
27		TOTAL TREATMENT & DISPOSAL PLANT	\$148,431		\$0	\$148,431		\$0	\$148,431
28		GENERAL PLANT							
29	390.000	S&I General Plant	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	391.000	Office Furniture and Equipment	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	391.100	Office Furn Equip (IT)	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	392.000	Transportation Equipment	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	393.000	Stores Equipment	\$327	R-33	\$0	\$327	100.00%	\$0	\$327
34	394.000	Tools, Shop and Garage Equipment	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	395.000	Laboratory Equipment	\$0	R-35	\$0	\$0	100.00%	\$0	\$0
36	396.000	Power Operation Equipment	\$68	R-36	\$0	\$68	100.00%	\$0	\$68
37	397.000	Communication Equipment	\$9,723	R-37	\$0	\$9,723	100.00%	\$0	\$9,723
38	398.000	Miscellaneous Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39	399.000	Other Tangible Property	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40		TOTAL GENERAL PLANT	\$10,118		\$0	\$10,118		\$0	\$10,118
41		TOTAL DEPRECIATION RESERVE	\$182,287		\$0	\$182,287		\$0	\$182,287

Confluence Rivers (Legacy Systems)
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL PLANT INTANGIBLE	\$0		\$0		
5		COLLECTION PLANT					
6	351.000	S&I Collection Plant	\$6,815	4.00%	\$273	0	0.00%
7	352.000	Collection Sewers	\$3,262	2.00%	\$65	0	0.00%
8	352.100	Collection Sewers Force	\$413	2.00%	\$8	0	0.00%
9	352.200	Collection Sewers Gravity	\$67,184	2.00%	\$1,344	0	0.00%
10	353.000	Services to Sewer Customers	\$4,431	2.00%	\$89	0	0.00%
11	354.000	Flow Measuring Devices	\$50,214	3.30%	\$1,657	0	0.00%
12		TOTAL COLLECTION PLANT	\$132,319		\$3,436		
13		SYSTEM PUMPING PLANT					
14	362.000	Receiving Wells	\$0	4.00%	\$0	0	0.00%
15	363.000	Electric Sewer Pumping Equip	\$4,249	10.00%	\$425	0	0.00%
16	365.000	Sewer - Other Pumping Equipment	\$0	4.31%	\$0	0	0.00%
17		TOTAL SYSTEM PUMPING PLANT	\$4,249		\$425		
18		TREATMENT & DISPOSAL PLANT					
19	370.000	Land and Land Rights	\$0	0.00%	\$0	0	0.00%
20	370.100	Oxidation Lagoon Land	\$0	4.00%	\$0	0	0.00%
21	371.000	S&I Treatment & Disposal	\$183,865	4.00%	\$7,355	0	0.00%
22	372.000	Treatment & Disposal Equipment - 372	\$388,200	5.00%	\$19,410	0	0.00%
23	372.100	Treatment & Disposal Equipment - 372.1	\$0	20.00%	\$0	0	0.00%
24	373.000	Plant Sewers	\$63,022	2.50%	\$1,576	0	0.00%
25	374.000	Outfall Sewer Lines	\$45	2.00%	\$1	0	0.00%
26	375.000	Sewer - Other Treatment & Disposal	\$0	0.00%	\$0	0	0.00%
27		TOTAL TREATMENT & DISPOSAL PLANT	\$635,132		\$28,342		
28		GENERAL PLANT					
29	390.000	S&I General Plant	\$0	4.00%	\$0	0	0.00%
30	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
31	391.100	Office Furn Equip (IT)	\$0	14.30%	\$0	0	0.00%
32	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
33	393.000	Stores Equipment	\$296	10.00%	\$30	0	0.00%
34	394.000	Tools, Shop and Garage Equipment	\$0	5.00%	\$0	0	0.00%
35	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
36	396.000	Power Operation Equipment	\$1,736	6.70%	\$116	0	0.00%
37	397.000	Communication Equipment	\$55,738	6.70%	\$3,734	0	0.00%
38	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
39	399.000	Other Tangible Property	\$0	0.00%	\$0	0	0.00%
40		TOTAL GENERAL PLANT	\$57,770		\$3,880		
41		Total Depreciation	\$829,470		\$36,083		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers (Legacy Systems)
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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	\$16,600	43.61	14.91	28.70	0.078630	\$1,305
3	Employee Benefits	\$986	43.61	-2.53	46.14	0.126411	\$125
4	Electric Expense	\$71,187	43.61	42.40	1.21	0.003315	\$236
5	Chemicals	\$24,692	43.61	18.97	24.64	0.067507	\$1,667
6	Uncollectible Accounts	\$264	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$412,021	43.61	44.97	-1.36	-0.003726	-\$1,535
8	TOTAL OPERATION AND MAINT. EXPENSE	\$525,750					\$1,798
9	TAXES						
10	FICA - Employer Portion	\$1,341	43.61	16.48	27.13	0.074329	\$100
11	FUTA	\$69	43.61	16.12	27.49	0.075315	\$5
12	SUTA	\$265	43.61	16.09	27.52	0.075397	\$20
13	Property Tax	\$2,295	43.61	286.40	-242.79	-0.665178	-\$1,527
14	TOTAL TAXES	\$3,970					-\$1,402
15	CWC REQ'D BEFORE RATE BASE OFFSETS						\$396
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$1,131	43.61	38.00	5.61	0.015370	\$17
18	State Tax Offset	\$199	43.61	38.00	5.61	0.015370	\$3
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$22,183	43.61	38.00	5.61	0.015370	\$341
21	TOTAL OFFSET FROM RATE BASE	\$23,513					\$361
22	TOTAL CASH WORKING CAPITAL REQUIRED						\$757

Confluence Rivers (Legacy Systems)
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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 Adjst. 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										
Rev-1		OPERATING REVENUES											
Rev-2	521.000	Residential	\$683,934	See note (1)	See note (1)	Rev-2	See note (1)	\$683,934	100.00%	\$137,989	\$821,923	See note (1)	See note (1)
Rev-3	532.000	Commercial	\$40,406			Rev-3		\$40,406	100.00%	\$0	\$40,406		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	536.000	Other Sewer Revenue - Oper. Rev.	\$1,195			Rev-5		\$1,195	100.00%	-\$1,195	\$0		
Rev-6		TOTAL OPERATING REVENUES	\$725,535					\$725,535		\$136,794	\$862,329		
1		COLLECTION OPERATIONS EXPENSES											
2		TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
3		COLLECTION MAINT. EXPENSES											
4	711.000	Maint of Collection S&I	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	712.000	Maint of Collection Sewers	\$4,538	\$0	\$4,538	E-5	\$11,933	\$16,471	100.00%	\$0	\$16,471	\$0	\$16,471
6	713.000	Maint of Services to Customers	\$1,703	\$0	\$1,703	E-6	\$1,137	\$2,840	100.00%	\$0	\$2,840	\$0	\$2,840
7	714.000	Maintenance of Flow Measuring Devices	\$0	\$0	\$0	E-7	\$3,875	\$3,875	100.00%	\$0	\$3,875	\$0	\$3,875
8		TOTAL COLLECTION MAINT. EXPENSES	\$6,241	\$0	\$6,241		\$16,945	\$23,186		\$0	\$23,186	\$0	\$23,186
9		PUMPING OPERATIONS EXPENSES											
10	722.000	Pumping Labor & Expenses	\$32,845	\$0	\$32,845	E-10	-\$4,887	\$27,958	100.00%	\$0	\$27,958	\$0	\$27,958
11		TOTAL PUMPING OPERATIONS EXPENSES	\$32,845	\$0	\$32,845		-\$4,887	\$27,958		\$0	\$27,958	\$0	\$27,958
12		PUMPING MAINTENANCE EXPENSES											
13	732.000	Maint of Pumping Equip	\$187	\$0	\$187	E-13	\$869	\$1,056	100.00%	\$0	\$1,056	\$0	\$1,056
14		TOTAL PUMPING MAINTENANCE EXPENSES	\$187	\$0	\$187		\$869	\$1,056		\$0	\$1,056	\$0	\$1,056
15		TREAT. & DISP. OPER. EXPENSE											
16	741.000	Chemicals	\$26,826	\$0	\$26,826	E-16	\$0	\$26,826	100.00%	\$0	\$26,826	\$0	\$26,826
17	742.000	Treatment Labor & Expenses	\$160,220	\$0	\$160,220	E-17	\$1,030	\$161,250	100.00%	\$0	\$161,250	\$0	\$161,250
18	743.000	Fuel & Power for Sewage Treatment & Pumping	\$72,399	\$0	\$72,399	E-18	-\$21	\$72,378	100.00%	\$0	\$72,378	\$0	\$72,378
19	744.000	Misc Expenses - T&D	\$2,222	\$0	\$2,222	E-19	\$0	\$2,222	100.00%	\$0	\$2,222	\$0	\$2,222
20		TOTAL TREAT. & DISP. OPER. EXPENSE	\$261,667	\$0	\$261,667		\$1,009	\$262,676		\$0	\$262,676	\$0	\$262,676
21		TREAT. & DISP. MAINT. EXPENSES											
22	751.000	Maint of Treatment & Disposal S&I	\$24,527	\$0	\$24,527	E-22	\$17,740	\$42,267	100.00%	\$0	\$42,267	\$0	\$42,267
23	752.000	Maint of Treatment & Disposal Plant	\$6,456	\$0	\$6,456	E-23	\$40,474	\$46,930	100.00%	\$0	\$46,930	\$0	\$46,930
24		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$30,983	\$0	\$30,983		\$58,214	\$89,197		\$0	\$89,197	\$0	\$89,197
25		CUSTOMER ACCOUNTS EXPENSE											
26	903.100	Cust Records & Collection Expense - Billing	\$36,332	\$0	\$36,332	E-26	-\$10,515	\$25,817	100.00%	\$0	\$25,817	\$0	\$25,817
27	903.280	Cust Records & Collection Expense	\$8,426	\$0	\$8,426	E-27	\$0	\$8,426	100.00%	\$0	\$8,426	\$0	\$8,426
28	904.000	Uncollectible Accounts	\$40,479	\$0	\$40,479	E-28	-\$40,215	\$264	100.00%	\$0	\$264	\$0	\$264
29		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$85,237	\$0	\$85,237		-\$50,730	\$34,507		\$0	\$34,507	\$0	\$34,507
30		ADMIN. & GENERAL EXPENSES											
31	921.800	Office Supplies & Other Expenses	\$50	\$0	\$50	E-31	\$0	\$50	100.00%	\$0	\$50	\$0	\$50
32	922.000	Admin Expenses Transferred - Cr	\$487,545	\$0	\$487,545	E-32	-\$460,960	\$26,585	100.00%	\$0	\$26,585	\$19,261	\$7,324
33	923.100	Outside Services Employed - Bank Fees	\$168	\$0	\$168	E-33	\$0	\$168	100.00%	\$0	\$168	\$0	\$168
34	923.400	Outside Services Employed - Legal	\$9,320	\$0	\$9,320	E-34	-\$7,656	\$1,664	100.00%	\$0	\$1,664	\$0	\$1,664
35	923.500	Outside Services Employed - Accounting	\$15,342	\$0	\$15,342	E-35	-\$14,909	\$433	100.00%	\$0	\$433	\$0	\$433
36	923.600	Outside Services Employed - Easements	\$24,006	\$0	\$24,006	E-36	-\$24,006	\$0	100.00%	\$0	\$0	\$0	\$0
37	923.900	Outside Services Employed - Management Consulting	\$4,199	\$0	\$4,199	E-37	\$0	\$4,199	100.00%	\$0	\$4,199	\$0	\$4,199

Confluence Rivers (Legacy Systems)
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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 Adjst. 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
38	924.200	Property Insurance - Commercial	\$0	\$0	\$0	E-38	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
39	924.300	Property Insurance - Workers Comp	\$0	\$0	\$0	E-39	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
40	924.400	Property Insurance	\$228,080	\$0	\$228,080	E-40	-\$181,256	\$46,824	100.00%	\$0	\$46,824	\$0	\$46,824
41	928.100	Regulatory Commission Expenses - DNR	\$13,775	\$0	\$13,775	E-41	-\$8,937	\$4,838	100.00%	\$0	\$4,838	\$0	\$4,838
42	928.200	Regulatory Commission Expenses - PSC	\$3,531	\$0	\$3,531	E-42	-\$1,122	\$2,409	100.00%	\$0	\$2,409	\$0	\$2,409
43	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-43	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
44	930.300	Research & Development Expenses	\$0	\$0	\$0	E-44	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
45		TOTAL ADMIN. & GENERAL EXPENSES	\$786,016	\$0	\$786,016		-\$698,846	\$87,170		\$0	\$87,170	\$19,261	\$67,909
46		DEPRECIATION EXPENSE											
47	403.000	Depreciation Expense, Dep. Exp.	\$171,953	See note (1)	See note (1)	E-47	See note (1)	\$171,953	100.00%	-\$135,870	\$36,083	See note (1)	See note (1)
48	403.100	Depreciation - 403.1	-\$33,845			E-48		-\$33,845	100.00%	\$0	-\$33,845		
49	403.200	Depreciation - 403.2	\$0			E-49		\$0	100.00%	\$0	\$0		
50	405.000	Amortization of Other Utility Property	\$0			E-50		\$0	100.00%	\$0	\$0		
51	407.400	Amortization of Property Losses	\$0			E-51		\$0	100.00%	\$0	\$0		
52		TOTAL DEPRECIATION EXPENSE	\$138,108	\$0	\$0		\$0	\$138,108		-\$135,870	\$2,238	\$0	\$0
53		AMORTIZATION EXPENSE											
54		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
55		OTHER OPERATING EXPENSES											
56	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$388	\$0	\$388	E-56	\$0	\$388	100.00%	\$0	\$388	\$0	\$388
57	408.160	Property Tax	\$960	\$0	\$960	E-57	-\$33	\$927	100.00%	\$0	\$927	\$0	\$927
58		TOTAL OTHER OPERATING EXPENSE	\$1,348	\$0	\$1,348		-\$33	\$1,315		\$0	\$1,315	\$0	\$1,315
59		TOTAL OPERATING EXPENSE	\$1,342,632	\$0	\$1,204,524		-\$677,459	\$665,173		-\$135,870	\$529,303	\$19,261	\$507,804
60		NET INCOME BEFORE TAXES	-\$617,097					\$60,362		\$272,664	\$333,026		
61		INCOME TAXES											
62	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-62	See note (1)	\$0	100.00%	\$12,431	\$12,431	See note (1)	See note (1)
63		TOTAL INCOME TAXES	\$0					\$0		\$12,431	\$12,431		
64		DEFERRED INCOME TAXES											
65	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-65	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
66		Amortization of Deferred ITC	\$0			E-66		\$0	100.00%	\$0	\$0		
67		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
68		NET OPERATING INCOME	-\$617,097					\$60,362		\$260,233	\$320,595		

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

Confluence Rivers (Legacy Systems)
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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
Rev-2	Residential	521.000	\$0	\$0	\$0	\$0	\$137,989	\$137,989
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$137,989	
Rev-5	Other Sewer Revenue - Oper. Rev.	536.000	\$0	\$0	\$0	\$0	-\$1,195	-\$1,195
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	-\$1,195	
E-5	Maint of Collection Sewers	712.000	\$0	\$11,933	\$11,933	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$11,933		\$0	\$0	
E-6	Maint of Services to Customers	713.000	\$0	\$1,137	\$1,137	\$0	\$0	\$0
	1. To include an annualized amount of line locate expense. (Dhority)		\$0	-\$1,598		\$0	\$0	
	2. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$2,735		\$0	\$0	
E-7	Maintenance of Flow Measuring Devices	714.000	\$0	\$3,875	\$3,875	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$3,875		\$0	\$0	
E-10	Pumping Labor & Expenses	722.000	\$0	-\$4,887	-\$4,887	\$0	\$0	\$0
	1. To include a normalized level of sludge disposal costs. (Lyons)		\$0	-\$4,887		\$0	\$0	
E-13	Maint of Pumping Equip	732.000	\$0	\$869	\$869	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$869		\$0	\$0	
E-17	Treatment Labor & Expenses	742.000	\$0	\$1,030	\$1,030	\$0	\$0	\$0
	1. To annualize third party operation expense. (Majors)		\$0	\$1,030		\$0	\$0	
E-18	Fuel & Power for Sewage Treatment & Pumping	743.000	\$0	-\$21	-\$21	\$0	\$0	\$0
	1. To remove roundup donation. (Amenthor)		\$0	-\$21		\$0	\$0	
E-22	Maint of Treatment & Disposal S&I	751.000	\$0	\$17,740	\$17,740	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$17,740		\$0	\$0	
E-23	Maint of Treatment & Disposal Plant	752.000	\$0	\$40,474	\$40,474	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$40,474		\$0	\$0	
E-26	Cust Records & Collection Expense - Billing	903.100	\$0	-\$10,515	-\$10,515	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$36,332		\$0	\$0	

Confluence Rivers (Legacy Systems)
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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
	2. To include an annualized amount of billing software expense. (Dhority)		\$0	\$1,446		\$0	\$0	
	3. To include an annualized amount of call center costs. (Dhority)		\$0	\$23,323		\$0	\$0	
	4. To include an annualized amount of miscellaneous expense. (Dhority)		\$0	\$1,048		\$0	\$0	
E-28	Uncollectible Accounts	904.000	\$0	-\$40,215	-\$40,215	\$0	\$0	\$0
	1. To normalize uncollectible expense. (Amenthor)		\$0	-\$40,215		\$0	\$0	
E-32	Admin Expenses Transferred - Cr	922.000	\$19,261	-\$480,221	-\$460,960	\$0	\$0	\$0
	1. To remove test year. (Sarver)		\$0	-\$487,545		\$0	\$0	
	1. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$7,324		\$0	\$0	
	2. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$19,261	\$0		\$0	\$0	
E-34	Outside Services Employed - Legal	923.400	\$0	-\$7,656	-\$7,656	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$9,320		\$0	\$0	
	2. To include normalized level of legal expense. (Dhority)		\$0	\$1,177		\$0	\$0	
	3. To include normalized amount of rate case expense. (Dhority)		\$0	\$487		\$0	\$0	
E-35	Outside Services Employed - Accounting	923.500	\$0	-\$14,909	-\$14,909	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$15,342		\$0	\$0	
	2. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$433		\$0	\$0	
E-36	Outside Services Employed - Easements	923.600	\$0	-\$24,006	-\$24,006	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$24,006		\$0	\$0	
E-40	Property Insurance	924.400	\$0	-\$181,256	-\$181,256	\$0	\$0	\$0
	1. To include worker's compensation and property insurance. (Sarver)		\$0	-\$181,256		\$0	\$0	
E-41	Regulatory Commission Expenses - DNR	928.100	\$0	-\$8,937	-\$8,937	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$13,775		\$0	\$0	
	2. To include annualized amount of DNR permitting fees. (Dhority)		\$0	\$4,838		\$0	\$0	
E-42	Regulatory Commission Expenses - PSC	928.200	\$0	-\$1,122	-\$1,122	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$3,531		\$0	\$0	
	1. To include an annualized level of PSC assessment expense. (Dhority)		\$0	\$2,409		\$0	\$0	

Confluence Rivers (Legacy Systems)
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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-47	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	-\$135,870	-\$135,870
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	-\$135,870	
	No Adjustment		\$0	\$0		\$0	\$0	
E-57	Property Tax	408.160	\$0	-\$33	-\$33	\$0	\$0	\$0
	1 To include an annualized level of property tax expense. (Lyons)		\$0	-\$33		\$0	\$0	
E-62	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$12,431	\$12,431
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$12,431	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$136,794	\$136,794
Total Operating & Maint. Expense			\$19,261	-\$696,720	-\$677,459	\$0	-\$123,439	-\$123,439

Confluence Rivers (Legacy Systems)
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period 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		\$333,026	\$54,394	\$55,444	\$56,494
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$2,238	\$2,238	\$2,238	\$2,238
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$2,238	\$2,238	\$2,238	\$2,238
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$22,183	\$22,183	\$22,183	\$22,183
7	Tax Straight-Line Depreciation		\$2,238	\$2,238	\$2,238	\$2,238
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$24,421	\$24,421	\$24,421	\$24,421
9	NET TAXABLE INCOME		\$310,843	\$32,211	\$33,261	\$34,311
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		\$310,843	\$32,211	\$33,261	\$34,311
12	Deduct Missouri Income Tax at the Rate of	100.000%	\$1,864	\$193	\$199	\$206
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		\$308,979	\$32,018	\$33,062	\$34,105
15	Federal Income Tax at the Rate of	3.420%	\$10,567	\$1,095	\$1,131	\$1,166
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.420%	\$10,567	\$1,095	\$1,131	\$1,166
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		\$310,843	\$32,211	\$33,261	\$34,311
20	Deduct Federal Income Tax at the Rate of	50.000%	\$5,284	\$548	\$566	\$583
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		\$305,559	\$31,663	\$32,695	\$33,728
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.610%	\$1,864	\$193	\$199	\$206
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		\$310,843	\$32,211	\$33,261	\$34,311
27	Deduct Federal Income Tax - City Inc. Tax		\$10,567	\$1,095	\$1,131	\$1,166
28	Deduct Missouri Income Tax - City Inc. Tax		\$1,864	\$193	\$199	\$206
29	City Taxable Income		\$298,412	\$30,923	\$31,931	\$32,939
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		\$10,567	\$1,095	\$1,131	\$1,166
34	State Income Tax		\$1,864	\$193	\$199	\$206
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		\$12,431	\$1,288	\$1,330	\$1,372
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		\$12,431	\$1,288	\$1,330	\$1,372

Confluence Rivers (Legacy Systems)
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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				8.092%	8.248%	8.404%

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 FILING
STAFF ACCOUNTING SCHEDULES
CONFLUENCE RIVERS (LEGACY SYSTEMS)
WATER
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

Confluence Rivers (Legacy Systems)
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$2,571,672	\$2,571,672	\$2,571,672
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$203,162	\$207,020	\$210,877
4	Net Income Available	-\$403,958	-\$403,958	-\$403,958
5	Additional Net Income Required	\$607,120	\$610,978	\$614,835
6	Income Tax Requirement			
7	Required Current Income Tax	\$4,928	\$5,089	\$5,249
8	Current Income Tax Available	-\$20,363	-\$20,363	-\$20,363
9	Additional Current Tax Required	\$25,291	\$25,452	\$25,612
10	Revenue Requirement	\$632,411	\$636,430	\$640,447
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	<u>\$632,411</u>	<u>\$636,430</u>	<u>\$640,447</u>

Confluence Rivers (Legacy Systems)
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$3,637,957
2	Less Accumulated Depreciation Reserve		\$1,066,036
3	Net Plant In Service		\$2,571,921
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$10,583
6	Contributions in Aid of Construction Amortization		\$1,763
7	Prepayments		\$25,396
8	TOTAL ADD TO NET PLANT IN SERVICE		\$37,742
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$66
11	State Tax Offset	-1.5370%	-\$12
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$1,304
14	Contributions in Aid of Construction		\$39,373
15	TOTAL SUBTRACT FROM NET PLANT		\$37,991
16	Total Rate Base		\$2,571,672

Confluence Rivers (Legacy Systems)
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$3,953	P-3	\$0	\$3,953	100.00%	\$0	\$3,953
4		TOTAL INTANGIBLE PLANT	\$3,953		\$0	\$3,953		\$0	\$3,953
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$76,903	P-6	\$0	\$76,903	100.00%	\$0	\$76,903
7	311.000	S&I Source of Supply	\$317,139	P-7	\$0	\$317,139	100.00%	\$0	\$317,139
8	312.000	Collecting & Impounding Reservoirs	\$48,214	P-8	\$0	\$48,214	100.00%	\$0	\$48,214
9	314.000	Wells and Springs	\$125,685	P-9	\$0	\$125,685	100.00%	\$0	\$125,685
10	316.000	Supply Mains	\$128,058	P-10	\$0	\$128,058	100.00%	\$0	\$128,058
11	317.000	Other Water Source Plant	\$0	P-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$695,999		\$0	\$695,999		\$0	\$695,999
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$5,984	P-14	\$0	\$5,984	100.00%	\$0	\$5,984
15	323.000	Other Power Production Equipment	\$11,979	P-15	\$0	\$11,979	100.00%	\$0	\$11,979
16	325.000	Electric Pumping Equipment	\$197,735	P-16	\$0	\$197,735	100.00%	\$0	\$197,735
17	325.100	Electric Pumps - Submersible	\$33,757	P-17	\$0	\$33,757	100.00%	\$0	\$33,757
18	325.200	Booster Pump Equipment	\$82,156	P-18	\$0	\$82,156	100.00%	\$0	\$82,156
19	328.000	Water - Other Pumping Equipment (Plant)	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20		TOTAL PUMPING PLANT	\$331,611		\$0	\$331,611		\$0	\$331,611
21		WATER TREATMENT PLANT							
22	331.000	S&I Treatment Plant	\$45,884	P-22	\$0	\$45,884	100.00%	\$0	\$45,884
23	332.000	Water Treatment Equipment	\$558,688	P-23	\$0	\$558,688	100.00%	\$0	\$558,688
24		TOTAL WATER TREATMENT PLANT	\$604,572		\$0	\$604,572		\$0	\$604,572
25		TRANSMISSION & DIST. PLANT							
26	341.000	S&I Transmission & Distribution	\$103,604	P-26	\$0	\$103,604	100.00%	\$0	\$103,604
27	342.000	Distribution Reservoirs and Standpipes	\$1,199,096	P-27	\$0	\$1,199,096	100.00%	\$0	\$1,199,096
28	343.000	Transmission and Distribution Mains	\$353,712	P-28	\$0	\$353,712	100.00%	\$0	\$353,712
29	344.000	Fire Mains	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	345.000	Services	\$117,653	P-30	\$0	\$117,653	100.00%	\$0	\$117,653
31	346.000	Meters	\$93,830	P-31	\$0	\$93,830	100.00%	\$0	\$93,830
32	347.000	Meter Installations	\$21,279	P-32	\$0	\$21,279	100.00%	\$0	\$21,279
33	348.000	Hydrants	\$9,447	P-33	\$0	\$9,447	100.00%	\$0	\$9,447
34		TOTAL TRANSMISSION & DIST. PLANT	\$1,898,621		\$0	\$1,898,621		\$0	\$1,898,621
35		INCENTIVE COMPENSATION CAPITALIZATION							
36		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
37		GENERAL PLANT							
38	390.000	S&I General Plant	\$1,196	P-38	\$0	\$1,196	100.00%	\$0	\$1,196
39	391.000	Office Furniture and Equipment	-\$102	P-39	\$0	-\$102	100.00%	\$0	-\$102
40	391.100	Office Furn Equip (IT)	-\$1,072	P-40	\$0	-\$1,072	100.00%	\$0	-\$1,072
41	392.000	Transportation Equipment	\$0	P-41	\$0	\$0	100.00%	\$0	\$0
42	393.000	Stores Equipment	\$0	P-42	\$0	\$0	100.00%	\$0	\$0
43	394.000	Tools, Shop and Garage Equipment	\$0	P-43	\$0	\$0	100.00%	\$0	\$0
44	395.000	Laboratory Equipment	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45	396.000	Power Operated Equipment	\$58,145	P-45	\$0	\$58,145	100.00%	\$0	\$58,145
46	397.000	Communication Equipment	\$32,443	P-46	\$0	\$32,443	100.00%	\$0	\$32,443
47	398.000	Miscellaneous Equipment	\$12,591	P-47	\$0	\$12,591	100.00%	\$0	\$12,591
48	399.000	Other Tangible Equipment	\$0	P-48	\$0	\$0	100.00%	\$0	\$0
49		TOTAL GENERAL PLANT	\$103,201		\$0	\$103,201		\$0	\$103,201
50		TOTAL PLANT IN SERVICE	\$3,637,957		\$0	\$3,637,957		\$0	\$3,637,957

Confluence Rivers (Legacy Systems)
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$19	R-3	\$0	\$19	100.00%	\$0	\$19
4		TOTAL INTANGIBLE PLANT	\$19		\$0	\$19		\$0	\$19
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$5,717	R-6	\$0	\$5,717	100.00%	\$0	\$5,717
7	311.000	S&I Source of Supply	\$21,974	R-7	\$0	\$21,974	100.00%	\$0	\$21,974
8	312.000	Collecting & Impounding Reservoirs	\$25,548	R-8	\$0	\$25,548	100.00%	\$0	\$25,548
9	314.000	Wells and Springs	\$43,504	R-9	\$0	\$43,504	100.00%	\$0	\$43,504
10	316.000	Supply Mains	\$81,653	R-10	\$0	\$81,653	100.00%	\$0	\$81,653
11	317.000	Other Water Source Plant	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$178,396		\$0	\$178,396		\$0	\$178,396
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	323.000	Other Power Production Equipment	\$1,985	R-15	\$0	\$1,985	100.00%	\$0	\$1,985
16	325.000	Electric Pumping Equipment	\$119,179	R-16	\$0	\$119,179	100.00%	\$0	\$119,179
17	325.100	Electric Pumps - Submersible	\$14,383	R-17	\$0	\$14,383	100.00%	\$0	\$14,383
18	325.200	Booster Pump Equipment	\$15,185	R-18	\$0	\$15,185	100.00%	\$0	\$15,185
19	328.000	Water - Other Pumping Equipment (Plant)	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20		TOTAL PUMPING PLANT	\$150,732		\$0	\$150,732		\$0	\$150,732
21		WATER TREATMENT PLANT							
22	331.000	S&I Treatment Plant	\$435	R-22	\$0	\$435	100.00%	\$0	\$435
23	332.000	Water Treatment Equipment	\$34,640	R-23	\$0	\$34,640	100.00%	\$0	\$34,640
24		TOTAL WATER TREATMENT PLANT	\$35,075		\$0	\$35,075		\$0	\$35,075
25		TRANSMISSION & DIST. PLANT							
26	341.000	S&I Transmission & Distribution	\$3,596	R-26	\$0	\$3,596	100.00%	\$0	\$3,596
27	342.000	Distribution Reservoirs and Standpipes	\$441,955	R-27	\$0	\$441,955	100.00%	\$0	\$441,955
28	343.000	Transmission and Distribution Mains	\$179,718	R-28	\$0	\$179,718	100.00%	\$0	\$179,718
29	344.000	Fire Mains	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	345.000	Services	\$17,555	R-30	\$0	\$17,555	100.00%	\$0	\$17,555
31	346.000	Meters	\$38,049	R-31	\$0	\$38,049	100.00%	\$0	\$38,049
32	347.000	Meter Installations	\$3,649	R-32	\$0	\$3,649	100.00%	\$0	\$3,649
33	348.000	Hydrants	\$585	R-33	\$0	\$585	100.00%	\$0	\$585
34		TOTAL TRANSMISSION & DIST. PLANT	\$685,107		\$0	\$685,107		\$0	\$685,107
35		INCENTIVE COMPENSATION CAPITALIZATION							
36		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
37		GENERAL PLANT							
38	390.000	S&I General Plant	\$89	R-38	\$0	\$89	100.00%	\$0	\$89
39	391.000	Office Furniture and Equipment	-\$110	R-39	\$0	-\$110	100.00%	\$0	-\$110
40	391.100	Office Furn Equip (IT)	-\$355	R-40	\$0	-\$355	100.00%	\$0	-\$355
41	392.000	Transportation Equipment	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
42	393.000	Stores Equipment	\$0	R-42	\$0	\$0	100.00%	\$0	\$0
43	394.000	Tools, Shop and Garage Equipment	\$0	R-43	\$0	\$0	100.00%	\$0	\$0
44	395.000	Laboratory Equipment	\$0	R-44	\$0	\$0	100.00%	\$0	\$0
45	396.000	Power Operated Equipment	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46	397.000	Communication Equipment	\$14,592	R-46	\$0	\$14,592	100.00%	\$0	\$14,592
47	398.000	Miscellaneous Equipment	\$2,491	R-47	\$0	\$2,491	100.00%	\$0	\$2,491
48	399.000	Other Tangible Equipment	\$0	R-48	\$0	\$0	100.00%	\$0	\$0
49		TOTAL GENERAL PLANT	\$16,707		\$0	\$16,707		\$0	\$16,707
50		TOTAL DEPRECIATION RESERVE	\$1,066,036		\$0	\$1,066,036		\$0	\$1,066,036

Confluence Rivers (Legacy Systems)
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$3,953	0.00%	\$0	0	0.00%
4		TOTAL INTANGIBLE PLANT	\$3,953		\$0		
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land and Land Rights	\$76,903	0.00%	\$0	0	0.00%
7	311.000	S&I Source of Supply	\$317,139	2.50%	\$7,928	0	0.00%
8	312.000	Collecting & Impounding Reservoirs	\$48,214	2.00%	\$964	0	0.00%
9	314.000	Wells and Springs	\$125,685	2.00%	\$2,514	0	0.00%
10	316.000	Supply Mains	\$128,058	2.00%	\$2,561	0	0.00%
11	317.000	Other Water Source Plant	\$0	5.00%	\$0	0	0.00%
12		TOTAL SOURCE OF SUPPLY PLANT	\$695,999		\$13,967		
13		PUMPING PLANT					
14	321.000	S&I Pumping Plant	\$5,984	2.50%	\$150	0	0.00%
15	323.000	Other Power Production Equipment	\$11,979	4.00%	\$479	0	0.00%
16	325.000	Electric Pumping Equipment	\$197,735	10.00%	\$19,774	0	0.00%
17	325.100	Electric Pumps - Submersible	\$33,757	10.00%	\$3,376	0	0.00%
18	325.200	Booster Pump Equipment	\$82,156	0.00%	\$0	0	0.00%
19	328.000	Water - Other Pumping Equipment (Plant)	\$0	4.00%	\$0	0	0.00%
20		TOTAL PUMPING PLANT	\$331,611		\$23,779		
21		WATER TREATMENT PLANT					
22	331.000	S&I Treatment Plant	\$45,884	2.50%	\$1,147	0	0.00%
23	332.000	Water Treatment Equipment	\$558,688	2.90%	\$16,202	0	0.00%
24		TOTAL WATER TREATMENT PLANT	\$604,572		\$17,349		
25		TRANSMISSION & DIST. PLANT					
26	341.000	S&I Transmission & Distribution	\$103,604	2.50%	\$2,590	0	0.00%
27	342.000	Distribution Reservoirs and Standpipes	\$1,199,096	2.50%	\$29,977	0	0.00%
28	343.000	Transmission and Distribution Mains	\$353,712	2.00%	\$7,074	0	0.00%
29	344.000	Fire Mains	\$0	1.56%	\$0	0	0.00%
30	345.000	Services	\$117,653	2.50%	\$2,941	0	0.00%
31	346.000	Meters	\$93,830	3.30%	\$3,096	0	0.00%
32	347.000	Meter Installations	\$21,279	2.50%	\$532	0	0.00%
33	348.000	Hydrants	\$9,447	2.00%	\$189	0	0.00%
34		TOTAL TRANSMISSION & DIST. PLANT	\$1,898,621		\$46,399		
35		INCENTIVE COMPENSATION CAPITALIZATION					
36		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
37		GENERAL PLANT					
38	390.000	S&I General Plant	\$1,196	2.50%	\$30	0	0.00%
39	391.000	Office Furniture and Equipment	-\$102	5.00%	-\$5	0	0.00%
40	391.100	Office Furn Equip (IT)	-\$1,072	20.00%	-\$214	0	0.00%
41	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
42	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
43	394.000	Tools, Shop and Garage Equipment	\$0	6.70%	\$0	0	0.00%
44	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%

Confluence Rivers (Legacy Systems)
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
45	396.000	Power Operated Equipment	\$58,145	6.70%	\$3,896	0	0.00%
46	397.000	Communication Equipment	\$32,443	6.70%	\$2,174	0	0.00%
47	398.000	Miscellaneous Equipment	\$12,591	6.43%	\$810	0	0.00%
48	399.000	Other Tangible Equipment	\$0	0.00%	\$0	0	0.00%
49		TOTAL GENERAL PLANT	\$103,201		\$6,691		
50		Total Depreciation	<u>\$3,637,957</u>		<u>\$108,185</u>		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers (Legacy Systems)
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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	\$6,570	43.61	14.91	28.70	0.078630	\$517
3	Employee Benefits	\$390	43.61	-2.53	46.14	0.126411	\$49
4	Electric Expense	\$29,614	43.61	42.40	1.21	0.003315	\$98
5	Chemicals	\$7,393	43.61	18.97	24.64	0.067507	\$499
6	Uncollectible Accounts	\$252	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$1,064,330	43.61	40.37	3.24	0.008877	\$9,448
8	TOTAL OPERATION AND MAINT. EXPENSE	\$1,108,549					\$10,611
9	TAXES						
10	FICA - Employer Portion	\$1,307	43.61	16.48	27.13	0.074329	\$97
11	FUTA	\$67	43.61	16.12	27.49	0.075315	\$5
12	SUTA	\$259	43.61	16.09	27.52	0.075397	\$20
13	Property Tax	\$225	43.61	286.40	-242.79	-0.665178	-\$150
14	TOTAL TAXES	\$1,858					-\$28
15	CWC REQ'D BEFORE RATE BASE OFFSETS						\$10,583
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$4,326	43.61	38.00	5.61	0.015370	\$66
18	State Tax Offset	\$763	43.61	38.00	5.61	0.015370	\$12
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$84,865	43.61	38.00	5.61	0.015370	\$1,304
21	TOTAL OFFSET FROM RATE BASE	\$89,954					\$1,382
22	TOTAL CASH WORKING CAPITAL REQUIRED						\$11,965

Confluence Rivers (Legacy Systems)
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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
Rev-1		OPERATING REVENUES											
Rev-2	461.000	Residential	\$581,200	See note (1)	See note (1)	Rev-2	See note (1)	\$581,200	100.00%	\$180,002	\$761,202	See note (1)	See note (1)
Rev-3	470.000	Commercial	\$41,094			Rev-3		\$41,094	100.00%	-\$41,094	\$0		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5		Private Fire Protection	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6		Public Fire Protection	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7		Other Public Auth.	\$0			Rev-7		\$0	100.00%	\$0	\$0		
Rev-8		Sales for Resale	\$0			Rev-8		\$0	100.00%	\$0	\$0		
Rev-9	471.000	Other Water Revenue - Oper. Rev.	\$1,381			Rev-9		\$1,381	100.00%	-\$1,381	\$0		
Rev-10		TOTAL OPERATING REVENUES	\$623,675					\$623,675		\$137,527	\$761,202		
1		SOURCE OF SUPPLY EXPENSES											
2	602.000	Purchased Water	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	603.000	Misc Expenses - Supply	\$0	\$0	\$0	E-3	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
4	611.000	Maint of Structures & Improvements - Supply	\$0	\$0	\$0	E-4	\$26,494	\$26,494	100.00%	\$0	\$26,494	\$0	\$26,494
5	612.000	Maint of Collecting & Impounding Reservoirs	\$356	\$0	\$356	E-5	\$0	\$356	100.00%	\$0	\$356	\$0	\$356
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	\$1,047	\$0	\$1,047	E-7	\$0	\$1,047	100.00%	\$0	\$1,047	\$0	\$1,047
8	615.000	Supply Mains	\$0	\$0	\$0	E-8	\$1,344	\$1,344	100.00%	\$0	\$1,344	\$0	\$1,344
9	616.000	Maint of Supply Mains	\$700	\$0	\$700	E-9	\$7,696	\$8,396	100.00%	\$0	\$8,396	\$0	\$8,396
10	617.000	Maint of Misc Water Source Plant	\$525	\$0	\$525	E-10	\$0	\$525	100.00%	\$0	\$525	\$0	\$525
11		TOTAL SOURCE OF SUPPLY EXPENSES	\$5,183	\$0	\$5,183		\$35,534	\$40,717		\$0	\$40,717	\$0	\$40,717
12		PUMPING EXPENSES											
13	623.000	Fuel or Power Purchased for Pumping	\$22,347	\$0	\$22,347	E-13	-\$147	\$22,200	100.00%	\$0	\$22,200	\$0	\$22,200
14	632.000	Maint of Power Production Equip	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15	633.000	Maint of Pumping Equip	\$405	\$0	\$405	E-15	\$0	\$405	100.00%	\$0	\$405	\$0	\$405
16		TOTAL PUMPING EXPENSES	\$22,752	\$0	\$22,752		-\$147	\$22,605		\$0	\$22,605	\$0	\$22,605
17		WATER TREATMENT EXPENSES											
18	641.000	Chemicals	-\$2,607	\$0	-\$2,607	E-18	\$0	-\$2,607	100.00%	\$0	-\$2,607	\$0	-\$2,607
19	642.000	Operation Labor & Expenses	\$175,347	\$0	\$175,347	E-19	-\$12,218	\$163,129	100.00%	\$0	\$163,129	\$0	\$163,129
20	643.000	Misc Expenses - Water Treatment	\$978	\$0	\$978	E-20	\$0	\$978	100.00%	\$0	\$978	\$0	\$978
21	651.000	Maint of Structures & Improvements - Water Treatment	\$12,337	\$0	\$12,337	E-21	\$407	\$12,744	100.00%	\$0	\$12,744	\$0	\$12,744
22	652.000	Maint of Water Treatment Equip	\$8,478	\$0	\$8,478	E-22	\$200	\$8,678	100.00%	\$0	\$8,678	\$0	\$8,678
23		TOTAL WATER TREATMENT EXPENSES	\$194,533	\$0	\$194,533		-\$11,611	\$182,922		\$0	\$182,922	\$0	\$182,922
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	\$1,886	\$0	\$1,886	E-26	\$0	\$1,886	100.00%	\$0	\$1,886	\$0	\$1,886
27	665.000	Misc Expenses - T&D	\$637	\$0	\$637	E-27	\$0	\$637	100.00%	\$0	\$637	\$0	\$637
28	671.000	Maint of Structures & Improvements - T&D	\$35	\$0	\$35	E-28	\$7,178	\$7,213	100.00%	\$0	\$7,213	\$0	\$7,213
29	672.000	Distribution Reservoirs and Standpipes	\$0	\$0	\$0	E-29	\$9,053	\$9,053	100.00%	\$0	\$9,053	\$0	\$9,053
30	673.000	Maint of Transmission & Distribution Mains	-\$1,271	\$0	-\$1,271	E-30	\$26,203	\$24,932	100.00%	\$0	\$24,932	\$0	\$24,932
31	675.000	Maint of Services	\$1,353	\$0	\$1,353	E-31	\$4,023	\$5,376	100.00%	\$0	\$5,376	\$0	\$5,376
32	676.000	Maint of Meters	\$1,881	\$0	\$1,881	E-32	\$1,578	\$3,459	100.00%	\$0	\$3,459	\$0	\$3,459
33	677.000	Maint of Hydrants	\$1,120	\$0	\$1,120	E-33	\$0	\$1,120	100.00%	\$0	\$1,120	\$0	\$1,120
34	678.000	Maint of Misc Plant	\$280	\$0	\$280	E-34	\$0	\$280	100.00%	\$0	\$280	\$0	\$280
35		TOTAL TRANSMISSION & DIST. EXPENSES	\$6,201	\$0	\$6,201		\$48,035	\$54,236		\$0	\$54,236	\$0	\$54,236
36		CUSTOMER ACCOUNTS EXPENSE											

Confluence Rivers (Legacy Systems)
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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 Adj. 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
37	903.100	Cust Records & Collection Expense - Billing	\$33,257	\$0	\$33,257	E-37		\$25,161	100.00%	\$0	\$25,161	\$0	\$25,161
38	903.280	Cust Records & Collection Expense	\$7,891	\$0	\$7,891	E-38		\$7,891	100.00%	\$0	\$7,891	\$0	\$7,891
39	904.000	Uncollectible Accounts	\$38,734	\$0	\$38,734	E-39		\$4,252	100.00%	\$0	\$4,252	\$0	\$4,252
40		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$79,882	\$0	\$79,882			\$37,304		\$0	\$37,304	\$0	\$37,304
41		CUSTOMER SERVICE EXPENSES											
42		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
43		SALES PROMOTION EXPENSES											
44		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
45		ADMIN. & GENERAL EXPENSES											
46	921.800	Office Supplies & Other Expenses	\$48	\$0	\$48	E-46		\$48	100.00%	\$0	\$48	\$0	\$48
47	922.000	Admin Expenses Transferred - Cr	\$466,526	\$0	\$466,526	E-47	\$25,712	\$492,238	100.00%	\$0	\$492,238	\$18,772	\$473,466
48	923.100	Outside Services Employed - Bank Fees	\$161	\$0	\$161	E-48		\$161	100.00%	\$0	\$161	\$0	\$161
49	923.400	Outside Services Employed - Legal	\$7,702	\$0	\$7,702	E-49	-\$6,080	\$1,622	100.00%	\$0	\$1,622	\$0	\$1,622
50	923.500	Outside Services Employed - Accounting	\$14,680	\$0	\$14,680	E-50	-\$14,258	\$422	100.00%	\$0	\$422	\$0	\$422
51	923.600	Outside Services Employed - Easements	\$22,971	\$0	\$22,971	E-51	-\$22,971	\$0	100.00%	\$0	\$0	\$0	\$0
52	923.900	Outside Services Employed - Management Consulting	\$4,994	\$0	\$4,994	E-52		\$4,994	100.00%	\$0	\$4,994	\$0	\$4,994
53	924.200	Property Insurance - Commercial	\$0	\$0	\$0	E-53		\$0	100.00%	\$0	\$0	\$0	\$0
54	924.400	Property Insurance	\$218,247	\$0	\$218,247	E-54	\$45,671	\$263,918	100.00%	\$0	\$263,918	\$0	\$263,918
55	928.100	Regulatory Commission Expenses - DNR	\$9,518	\$0	\$9,518	E-55	-\$4,503	\$5,015	100.00%	\$0	\$5,015	\$0	\$5,015
56	928.200	Regulatory Commission Expenses - PSC	\$3,379	\$0	\$3,379	E-56	-\$1,032	\$2,347	100.00%	\$0	\$2,347	\$0	\$2,347
57	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-57		\$0	100.00%	\$0	\$0	\$0	\$0
58	930.300	Research & Development	\$0	\$0	\$0	E-58		\$0	100.00%	\$0	\$0	\$0	\$0
59		TOTAL ADMIN. & GENERAL EXPENSES	\$748,226	\$0	\$748,226			\$770,765		\$0	\$770,765	\$18,772	\$751,993
60		OVERHEAD ALLOCATION											
61		TOTAL OVERHEAD ALLOCATION	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
62		DEPRECIATION EXPENSE											
63	403.000	Depreciation Expense, Dep. Exp.	\$130,284	See note (1)	See note (1)	E-63	See note (1)	\$130,284	100.00%	-\$22,099	\$108,185	See note (1)	See note (1)
64	403.100	Depreciation - 403.1	-\$32,515			E-64		-\$32,515	100.00%	\$0	-\$32,515		
65	403.200	Depreciation - 403.2	\$0			E-65		\$0	100.00%	\$0	\$0		
66	405.000	Amortization of Other Utility Plant	\$0			E-66		\$0	100.00%	\$0	\$0		
67	407.400	Amortization of Property Losses	\$0			E-67		\$0	100.00%	\$0	\$0		
68		TOTAL DEPRECIATION EXPENSE	\$97,769	\$0	\$0			\$97,769		-\$22,099	\$75,670	\$0	\$0
69		AMORTIZATION EXPENSE											
70		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
71		OTHER OPERATING EXPENSES											
72	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$372	\$0	\$372	E-72		\$372	100.00%	\$0	\$372	\$0	\$372
73	408.160	Property Tax	\$968	\$0	\$968	E-73	-\$36	\$932	100.00%	\$0	\$932	\$0	\$932
74		TOTAL OTHER OPERATING EXPENSE	\$1,340	\$0	\$1,340			\$1,304		\$0	\$1,304	\$0	\$1,304
75		TOTAL OPERATING EXPENSE	\$1,155,886	\$0	\$1,058,117			\$1,207,622		-\$22,099	\$1,185,523	\$18,772	\$1,091,081
76		NET INCOME BEFORE TAXES	-\$532,211					-\$583,947		\$159,626	-\$424,321		

Confluence Rivers (Legacy Systems)
 Case No. WR-2023-0006
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 Update Period Ending 01-31-2023
 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
77		INCOME TAXES											
78	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-78	See note (1)	\$0	100.00%	-\$20,363	-\$20,363	See note (1)	See note (1)
79		TOTAL INCOME TAXES	\$0					\$0		-\$20,363	-\$20,363		
80		DEFERRED INCOME TAXES											
81	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-81	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
82		Amortization of Deferred ITC	\$0			E-82		\$0	100.00%	\$0	\$0		
83		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
84		NET OPERATING INCOME	<u>-\$532,211</u>					<u>-\$583,947</u>		<u>\$179,989</u>	<u>-\$403,958</u>		

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

Confluence Rivers (Legacy Systems)
Case No. WR-2023-0006
Test Year Ending 06-30-2022
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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
Rev-2	Residential	461.000	\$0	\$0	\$0	\$0	\$180,002	\$180,002
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$180,002	
Rev-3	Commercial	470.000	\$0	\$0	\$0	\$0	-\$41,094	-\$41,094
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$41,094	
Rev-9	Other Water Revenue - Oper. Rev.	471.000	\$0	\$0	\$0	\$0	-\$1,381	-\$1,381
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	-\$1,381	
E-4	Maint of Structures & Improvements - Supply	611.000	\$0	\$26,494	\$26,494	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$26,494		\$0	\$0	
E-8	Supply Mains	615.000	\$0	\$1,344	\$1,344	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$1,344		\$0	\$0	
E-9	Maint of Supply Mains	616.000	\$0	\$7,696	\$7,696	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$7,696		\$0	\$0	
E-13	Fuel or Power Purchased for Pumping	623.000	\$0	-\$147	-\$147	\$0	\$0	\$0
	1. To remove additional water testing costs. (Dhority)		\$0	-\$141		\$0	\$0	
	2. To remove roundup donation. (Amenthor)		\$0	-\$6		\$0	\$0	
E-19	Operation Labor & Expenses	642.000	\$0	-\$12,218	-\$12,218	\$0	\$0	\$0
	1. To remove additional water testing costs. (Dhority)		\$0	-\$3,189		\$0	\$0	
	2. To annualize third party operation expense. (Majors)		\$0	-\$9,029		\$0	\$0	
E-21	Maint of Structures & Improvements - Water Treatment	651.000	\$0	\$407	\$407	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$407		\$0	\$0	
E-22	Maint of Water Treatment Equip	652.000	\$0	\$200	\$200	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$200		\$0	\$0	
E-28	Maint of Structures & Improvements - T&D	671.000	\$0	\$7,178	\$7,178	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$7,178		\$0	\$0	
E-29	Distribution Reservoirs and Standpipes	672.000	\$0	\$9,053	\$9,053	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$9,053		\$0	\$0	

Confluence Rivers (Legacy Systems)
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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-30	Maint of Transmission & Distribution Mains	673.000	\$0	\$26,203	\$26,203	\$0	\$0	\$0
	1. To include an annualized amount of line locate expense. (Dhority)		\$0	-\$1,481		\$0	\$0	
	2. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$27,684		\$0	\$0	
E-31	Maint of Services	675.000	\$0	\$4,023	\$4,023	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$4,023		\$0	\$0	
E-32	Maint of Meters	676.000	\$0	\$1,578	\$1,578	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$1,578		\$0	\$0	
E-37	Cust Records & Collection Expense - Billing	903.100	\$0	-\$8,096	-\$8,096	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$33,257		\$0	\$0	
	2. To include an annualized level of billing software expense. (Dhority)		\$0	\$1,409		\$0	\$0	
	3. To include an annualized level of call center costs. (Dhority)		\$0	\$22,730		\$0	\$0	
	4. To include an annualized level of miscellaneous expense. (Dhority)		\$0	\$1,022		\$0	\$0	
E-39	Uncollectible Accounts	904.000	\$0	-\$34,482	-\$34,482	\$0	\$0	\$0
	1. To normalize uncollectible expense. (Amenthor)		\$0	-\$34,482		\$0	\$0	
E-47	Admin Expenses Transferred - Cr	922.000	\$18,772	\$6,940	\$25,712	\$0	\$0	\$0
	1. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$6,998		\$0	\$0	
	2. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$18,772	\$0		\$0	\$0	
	3. To remove sponsorship costs allocated by CSWR. (Dhority)		\$0	-\$58		\$0	\$0	
E-49	Outside Services Employed - Legal	923.400	\$0	-\$6,080	-\$6,080	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$7,702		\$0	\$0	
	2. To include a normalized level of legal expense. (Dhority)		\$0	\$1,147		\$0	\$0	
	3. To include a normalized amount of rate case expense. (Dhority)		\$0	\$475		\$0	\$0	
E-50	Outside Services Employed - Accounting	923.500	\$0	-\$14,258	-\$14,258	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$14,680		\$0	\$0	
	2. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$422		\$0	\$0	

Confluence Rivers (Legacy Systems)
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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-51	Outside Services Employed - Easements	923.600	\$0	-\$22,971	-\$22,971	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$22,971		\$0	\$0	
E-54	Property Insurance	924.400	\$0	\$45,671	\$45,671	\$0	\$0	\$0
	1. To include worker's compensation and property insurance. (Sarver)		\$0	\$45,671		\$0	\$0	
E-55	Regulatory Commission Expenses - DNR	928.100	\$0	-\$4,503	-\$4,503	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$9,518		\$0	\$0	
	2. To include annual DNR water testing costs. (Dhority)		\$0	\$300		\$0	\$0	
	3. To include annualized amount of DNR permitting fees. (Dhority)		\$0	\$4,715		\$0	\$0	
E-56	Regulatory Commission Expenses - PSC	928.200	\$0	-\$1,032	-\$1,032	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$3,379		\$0	\$0	
	2. To include an annualized level of PSC assessment expense. (Dhority)		\$0	\$2,347		\$0	\$0	
E-63	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	-\$22,099	-\$22,099
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	-\$22,099	
	No Adjustment		\$0	\$0		\$0	\$0	
E-73	Property Tax	408.160	\$0	-\$36	-\$36	\$0	\$0	\$0
	1. To include an annualized level of property tax expense. (Lyons)		\$0	-\$36		\$0	\$0	
E-78	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	-\$20,363	-\$20,363
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$20,363	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$137,527	\$137,527
Total Operating & Maint. Expense			\$18,772	\$32,964	\$51,736	\$0	-\$42,462	-\$42,462

Confluence Rivers (Legacy Systems)
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period 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		-\$424,321	\$208,090	\$212,109	\$216,126
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$75,670	\$75,670	\$75,670	\$75,670
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$75,670	\$75,670	\$75,670	\$75,670
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$84,865	\$84,865	\$84,865	\$84,865
7	Tax Straight-Line Depreciation		\$75,670	\$75,670	\$75,670	\$75,670
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$160,535	\$160,535	\$160,535	\$160,535
9	NET TAXABLE INCOME		-\$509,186	\$123,225	\$127,244	\$131,261
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$509,186	\$123,225	\$127,244	\$131,261
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$3,053	\$739	\$763	\$787
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$506,133	\$122,486	\$126,481	\$130,474
15	Federal Income Tax at the Rate of	3.420%	-\$17,310	\$4,189	\$4,326	\$4,462
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.420%	-\$17,310	\$4,189	\$4,326	\$4,462
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$509,186	\$123,225	\$127,244	\$131,261
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$8,655	\$2,095	\$2,163	\$2,231
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$500,531	\$121,130	\$125,081	\$129,030
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.610%	-\$3,053	\$739	\$763	\$787
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$509,186	\$123,225	\$127,244	\$131,261
27	Deduct Federal Income Tax - City Inc. Tax		-\$17,310	\$4,189	\$4,326	\$4,462
28	Deduct Missouri Income Tax - City Inc. Tax		-\$3,053	\$739	\$763	\$787
29	City Taxable Income		-\$488,823	\$118,297	\$122,155	\$126,012
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$17,310	\$4,189	\$4,326	\$4,462
34	State Income Tax		-\$3,053	\$739	\$763	\$787
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$20,363	\$4,928	\$5,089	\$5,249
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		-\$20,363	\$4,928	\$5,089	\$5,249

Confluence Rivers (Legacy Systems)
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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				8.092%	8.248%	8.404%

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 FILING
STAFF ACCOUNTING SCHEDULES
CONFLUENCE RIVERS - DEER RUN
SEWER
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

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

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$1,535	\$1,535	\$1,535
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$121	\$124	\$126
4	Net Income Available	\$3,860	\$3,860	\$3,860
5	Additional Net Income Required	-\$3,739	-\$3,736	-\$3,734
6	Income Tax Requirement			
7	Required Current Income Tax	\$2	\$3	\$3
8	Current Income Tax Available	\$159	\$159	\$159
9	Additional Current Tax Required	-\$157	-\$156	-\$156
10	Revenue Requirement	-\$3,896	-\$3,892	-\$3,890
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	-\$3,896	-\$3,892	-\$3,890

Confluence Rivers - Deer Run
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$0
2	Less Accumulated Depreciation Reserve		\$0
3	Net Plant In Service		\$0
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$194
6	Contributions in Aid of Construction Amortization		\$405
7	Prepayments		\$1,323
8	TOTAL ADD TO NET PLANT IN SERVICE		\$1,534
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	\$0
11	State Tax Offset	-1.5370%	\$0
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$1
14	Contributions in Aid of Construction		\$0
15	TOTAL SUBTRACT FROM NET PLANT		-\$1
16	Total Rate Base		\$1,535

Confluence Rivers - Deer Run
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$0	P-6	\$0	\$0	100.00%	\$0	\$0
7	352.100	Collection Sewers Force	\$0	P-7	\$0	\$0	100.00%	\$0	\$0
8	352.200	Collection Sewers Gravity	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	353.000	Services to Sewer Customers	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	354.000	Flow Measuring Devices	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11		TOTAL COLLECTION PLANT	\$0		\$0	\$0		\$0	\$0
12		SYSTEM PUMPING PLANT							
13	362.000	Receiving Wells	\$0	P-13	\$0	\$0	100.00%	\$0	\$0
14	363.000	Electric Sewer Pumping Equip	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	365.000	Sewer - Other Pumping Equipment	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16		TOTAL SYSTEM PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
17		TREATMENT & DISPOSAL PLANT							
18	370.000	Land and Land Rights	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19	370.100	Oxidation Lagoon Land	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20	371.000	S&I Treatment & Disposal	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21	372.000	Treatment & Disposal Equipment - 372	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	372.100	Treatment & Disposal Equipment - 372.1	\$0	P-22	\$0	\$0	100.00%	\$0	\$0
23	373.000	Plant Sewers	\$0	P-23	\$0	\$0	100.00%	\$0	\$0
24	374.000	Outfall Sewer Lines	\$0	P-24	\$0	\$0	100.00%	\$0	\$0
25	375.000	Sewer - Other Treatment & Disposal	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26		TOTAL TREATMENT & DISPOSAL PLANT	\$0		\$0	\$0		\$0	\$0
27		GENERAL PLANT							
28	390.000	S&I General Plant	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	391.000	Office Furniture and Equipment	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	391.100	Office Furn Equip (IT)	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	392.000	Transportation Equipment	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	393.000	Stores Equipment	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	394.000	Tools, Shop and Garage Equipment	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	395.000	Laboratory Equipment	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	396.000	Power Operation Equipment	\$0	P-35	\$0	\$0	100.00%	\$0	\$0
36	397.000	Communication Equipment	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37	398.000	Miscellaneous Equipment	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	399.000	Other Tangible Property	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
40		TOTAL PLANT IN SERVICE	\$0		\$0	\$0		\$0	\$0

Confluence Rivers - Deer Run
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	352.100	Collection Sewers Force	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	352.200	Collection Sewers Gravity	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	353.000	Services to Sewer Customers	\$0	R-9	\$0	\$0	100.00%	\$0	\$0
10	354.000	Flow Measuring Devices	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11		TOTAL COLLECTION PLANT	\$0		\$0	\$0		\$0	\$0
12		SYSTEM PUMPING PLANT							
13	362.000	Receiving Wells	\$0	R-13	\$0	\$0	100.00%	\$0	\$0
14	363.000	Electric Sewer Pumping Equip	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	365.000	Sewer - Other Pumping Equipment	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16		TOTAL SYSTEM PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
17		TREATMENT & DISPOSAL PLANT							
18	370.000	Land and Land Rights	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19	370.100	Oxidation Lagoon Land	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	371.000	S&I Treatment & Disposal	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21	372.000	Treatment & Disposal Equipment - 372	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22	372.100	Treatment & Disposal Equipment - 372.1	\$0	R-22	\$0	\$0	100.00%	\$0	\$0
23	373.000	Plant Sewers	\$0	R-23	\$0	\$0	100.00%	\$0	\$0
24	374.000	Outfall Sewer Lines	\$0	R-24	\$0	\$0	100.00%	\$0	\$0
25	375.000	Sewer - Other Treatment & Disposal	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26		TOTAL TREATMENT & DISPOSAL PLANT	\$0		\$0	\$0		\$0	\$0
27		GENERAL PLANT							
28	390.000	S&I General Plant	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	391.000	Office Furniture and Equipment	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	391.100	Office Furn Equip (IT)	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	392.000	Transportation Equipment	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	393.000	Stores Equipment	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	394.000	Tools, Shop and Garage Equipment	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	395.000	Laboratory Equipment	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	396.000	Power Operation Equipment	\$0	R-35	\$0	\$0	100.00%	\$0	\$0
36	397.000	Communication Equipment	\$0	R-36	\$0	\$0	100.00%	\$0	\$0
37	398.000	Miscellaneous Equipment	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	399.000	Other Tangible Property	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
40		TOTAL DEPRECIATION RESERVE	\$0		\$0	\$0		\$0	\$0

Confluence Rivers - Deer Run
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL PLANT INTANGIBLE	\$0		\$0		
5		COLLECTION PLANT					
6	351.000	S&I Collection Plant	\$0	4.00%	\$0	0	0.00%
7	352.100	Collection Sewers Force	\$0	2.00%	\$0	0	0.00%
8	352.200	Collection Sewers Gravity	\$0	2.00%	\$0	0	0.00%
9	353.000	Services to Sewer Customers	\$0	2.00%	\$0	0	0.00%
10	354.000	Flow Measuring Devices	\$0	3.30%	\$0	0	0.00%
11		TOTAL COLLECTION PLANT	\$0		\$0		
12		SYSTEM PUMPING PLANT					
13	362.000	Receiving Wells	\$0	4.00%	\$0	0	0.00%
14	363.000	Electric Sewer Pumping Equip	\$0	10.00%	\$0	0	0.00%
15	365.000	Sewer - Other Pumping Equipment	\$0	4.31%	\$0	0	0.00%
16		TOTAL SYSTEM PUMPING PLANT	\$0		\$0		
17		TREATMENT & DISPOSAL PLANT					
18	370.000	Land and Land Rights	\$0	0.00%	\$0	0	0.00%
19	370.100	Oxidation Lagoon Land	\$0	4.00%	\$0	0	0.00%
20	371.000	S&I Treatment & Disposal	\$0	4.00%	\$0	0	0.00%
21	372.000	Treatment & Disposal Equipment - 372	\$0	5.00%	\$0	0	0.00%
22	372.100	Treatment & Disposal Equipment - 372.1	\$0	20.00%	\$0	0	0.00%
23	373.000	Plant Sewers	\$0	2.50%	\$0	0	0.00%
24	374.000	Outfall Sewer Lines	\$0	2.00%	\$0	0	0.00%
25	375.000	Sewer - Other Treatment & Disposal	\$0	0.00%	\$0	0	0.00%
26		TOTAL TREATMENT & DISPOSAL PLANT	\$0		\$0		
27		GENERAL PLANT					
28	390.000	S&I General Plant	\$0	4.00%	\$0	0	0.00%
29	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
30	391.100	Office Furn Equip (IT)	\$0	14.30%	\$0	0	0.00%
31	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
32	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
33	394.000	Tools, Shop and Garage Equipment	\$0	5.00%	\$0	0	0.00%
34	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
35	396.000	Power Operation Equipment	\$0	6.70%	\$0	0	0.00%
36	397.000	Communication Equipment	\$0	6.70%	\$0	0	0.00%
37	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
38	399.000	Other Tangible Property	\$0	0.00%	\$0	0	0.00%
39		TOTAL GENERAL PLANT	\$0		\$0		
40		Total Depreciation	\$0		\$0		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Deer Run
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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	\$1,072	43.61	14.91	28.70	0.078630	\$84
3	Employee Benefits	\$64	43.61	-2.53	46.14	0.126411	\$8
4	Electric Expense	\$3,974	43.61	42.40	1.21	0.003315	\$13
5	Chemicals	\$0	43.61	18.97	24.64	0.067507	\$0
6	Uncollectible Accounts	\$17	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$5,494	43.61	63.93	-20.32	-0.055671	-\$306
8	TOTAL OPERATION AND MAINT. EXPENSE	\$10,621					-\$201
9	TAXES						
10	FICA - Employer Portion	\$87	43.61	16.48	27.13	0.074329	\$6
11	FUTA	\$4	43.61	16.12	27.49	0.075315	\$0
12	SUTA	\$17	43.61	16.09	27.52	0.075397	\$1
13	Property Tax	\$0	43.61	286.40	-242.79	-0.665178	\$0
14	TOTAL TAXES	\$108					\$7
15	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$194
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$3	43.61	38.00	5.61	0.015370	\$0
18	State Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$51	43.61	38.00	5.61	0.015370	\$1
21	TOTAL OFFSET FROM RATE BASE	\$54					\$1
22	TOTAL CASH WORKING CAPITAL REQUIRED						-\$193

Confluence Rivers - Deer Run
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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										
Rev-1		OPERATING REVENUES											
Rev-2	521.000	Residential	\$0	See note (1)	See note (1)	Rev-2	See note (1)	\$0	100.00%	\$14,640	\$14,640	See note (1)	See note (1)
Rev-3	532.000	Commercial	\$0			Rev-3		\$0	100.00%	\$0	\$0		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	536.000	Other Sewer Revenue - Oper. Rev.	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6		TOTAL OPERATING REVENUES	\$0					\$0		\$14,640	\$14,640		
1		COLLECTION OPERATIONS EXPENSES											
2		TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
3		COLLECTION MAINT. EXPENSES											
4	711.000	Maint of Collection S&I	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	712.000	Maint of Collection Sewers	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6	713.000	Maint of Services to Customers	\$0	\$0	\$0	E-6	\$26	\$26	100.00%	\$0	\$26	\$0	\$26
7		TOTAL COLLECTION MAINT. EXPENSES	\$0	\$0	\$0		\$26	\$26		\$0	\$26	\$0	\$26
8		PUMPING OPERATIONS EXPENSES											
9	722.000	Pumping Labor & Expenses	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10		TOTAL PUMPING OPERATIONS EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
11		PUMPING MAINTENANCE EXPENSES											
12	732.000	Maint of Pumping Equip	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13		TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
14		TREAT. & DISP. OPER. EXPENSE											
15	741.000	Chemicals	\$0	\$0	\$0	E-15	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
16	742.000	Treatment Labor & Expenses	\$0	\$0	\$0	E-16	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
17	743.000	Fuel & Power for Sewage Treatment & Pumping	\$0	\$0	\$0	E-17	\$3,974	\$3,974	100.00%	\$0	\$3,974	\$0	\$3,974
18	744.000	Misc Expenses - T&D	\$0	\$0	\$0	E-18	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
19		TOTAL TREAT. & DISP. OPER. EXPENSE	\$0	\$0	\$0		\$3,974	\$3,974		\$0	\$3,974	\$0	\$3,974
20		TREAT. & DISP. MAINT. EXPENSES											
21	751.000	Maint of Treatment & Disposal S&I	\$0	\$0	\$0	E-21	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
22	752.000	Maint of Treatment & Disposal Plant	\$0	\$0	\$0	E-22	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
23		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
24		CUSTOMER ACCOUNTS EXPENSE											
25	903.100	Cust Records & Collection Expense - Billing	\$0	\$0	\$0	E-25	\$1,666	\$1,666	100.00%	\$0	\$1,666	\$0	\$1,666
26	903.280	Cust Records & Collection Expense	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
27	904.000	Uncollectible Accounts	\$0	\$0	\$0	E-27	\$17	\$17	100.00%	\$0	\$17	\$0	\$17
28		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$0	\$0	\$0		\$1,683	\$1,683		\$0	\$1,683	\$0	\$1,683
29		ADMIN. & GENERAL EXPENSES											
30	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	922.000	Admin Expenses Transferred - Cr	\$0	\$0	\$0	E-31	\$1,705	\$1,705	100.00%	\$0	\$1,705	\$1,243	\$462
32	923.100	Outside Services Employed - Bank Fees	\$0	\$0	\$0	E-32	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
33	923.400	Outside Services Employed - Legal	\$0	\$0	\$0	E-33	\$107	\$107	100.00%	\$0	\$107	\$0	\$107
34	923.500	Outside Services Employed - Accounting	\$0	\$0	\$0	E-34	\$28	\$28	100.00%	\$0	\$28	\$0	\$28
35	923.600	Outside Services Employed - Easements	\$0	\$0	\$0	E-35	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
36	923.900	Outside Services Employed - Management Consulting	\$0	\$0	\$0	E-36	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
37	924.200	Property Insurance - Commercial	\$0	\$0	\$0	E-37	\$0	\$0	100.00%	\$0	\$0	\$0	\$0

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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		
38	924.300	Property Insurance - Workers Comp	\$0	\$0	\$0	E-38	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
39	924.400	Property Insurance	\$0	\$0	\$0	E-39	\$2,631	\$2,631	100.00%	\$0	\$2,631	\$0	\$2,631
40	928.100	Regulatory Commission Expenses - DNR	\$0	\$0	\$0	E-40	\$312	\$312	100.00%	\$0	\$312	\$0	\$312
41	928.200	Regulatory Commission Expenses - PSC	\$0	\$0	\$0	E-41	\$155	\$155	100.00%	\$0	\$155	\$0	\$155
42	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-42	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
43	930.300	Research & Development Expenses	\$0	\$0	\$0	E-43	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
44		TOTAL ADMIN. & GENERAL EXPENSES	\$0	\$0	\$0		\$4,938	\$4,938		\$0	\$4,938	\$1,243	\$3,695
45		ALLOCATED OVERHEAD											
46		TOTAL ALLOCATED OVERHEAD	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
47		DEPRECIATION EXPENSE											
48	403.000	Depreciation Expense, Dep. Exp.	\$0	See note (1)	See note (1)	E-48	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
49	403.200	Depreciation - 403.2	\$0			E-49		\$0	100.00%	\$0	\$0		
50	405.000	Amortization - 405	\$0			E-50		\$0	100.00%	\$0	\$0		
51	407.400	Amortization - 407.4	\$0			E-51		\$0	100.00%	\$0	\$0		
52		TOTAL DEPRECIATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
53		AMORTIZATION EXPENSE											
54		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
55		OTHER OPERATING EXPENSES											
56	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$0	\$0	\$0	E-56	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
57	408.160	Property Tax	\$0	\$0	\$0	E-57	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
58		TOTAL OTHER OPERATING EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
59		TOTAL OPERATING EXPENSE	\$0	\$0	\$0		\$10,621	\$10,621		\$0	\$10,621	\$1,243	\$9,378
60		NET INCOME BEFORE TAXES	\$0					-\$10,621		\$14,640	\$4,019		
61		INCOME TAXES											
62	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-62	See note (1)	\$0	100.00%	\$159	\$159	See note (1)	See note (1)
63		TOTAL INCOME TAXES	\$0					\$0		\$159	\$159		
64		DEFERRED INCOME TAXES											
65	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-65	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
66		Amortization of Deferred ITC	\$0			E-66		\$0	100.00%	\$0	\$0		
67		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
68		NET OPERATING INCOME	\$0					-\$10,621		\$14,481	\$3,860		

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

Confluence Rivers - Deer Run
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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
Rev-2	Residential	521.000	\$0	\$0	\$0	\$0	\$14,640	\$14,640
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$14,640	
E-6	Maint of Services to Customers	713.000	\$0	\$26	\$26	\$0	\$0	\$0
	1. To include an annualized amount of line locate expense. (Dhority)		\$0	\$26		\$0	\$0	
E-17	Fuel & Power for Sewage Treatment & Pumping	743.000	\$0	\$3,974	\$3,974	\$0	\$0	\$0
	1. To annualize electric expense. (Amenthor)		\$0	\$3,974		\$0	\$0	
E-25	Cust Records & Collection Expense - Billing	903.100	\$0	\$1,666	\$1,666	\$0	\$0	\$0
	1. To include an annualized level of billing software expense. (Dhority)		\$0	\$93		\$0	\$0	
	2. To include an annualized level of call center costs. (Dhority)		\$0	\$1,505		\$0	\$0	
	3. To include an annualized level of miscellaneous expense. (Dhority)		\$0	\$68		\$0	\$0	
E-27	Uncollectible Accounts	904.000	\$0	\$17	\$17	\$0	\$0	\$0
	1. To normalize uncollectible expense. (Amenthor)		\$0	\$17		\$0	\$0	
E-31	Admin Expenses Transferred - Cr	922.000	\$1,243	\$462	\$1,705	\$0	\$0	\$0
	1. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$462		\$0	\$0	
	2. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$1,243	\$0		\$0	\$0	
E-33	Outside Services Employed - Legal	923.400	\$0	\$107	\$107	\$0	\$0	\$0
	1. To include a normalized level of legal expense. (Dhority)		\$0	\$76		\$0	\$0	
	2. To include normalized amount of rate case expense. (Dhority)		\$0	\$31		\$0	\$0	
E-34	Outside Services Employed - Accounting	923.500	\$0	\$28	\$28	\$0	\$0	\$0
	1. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$28		\$0	\$0	
E-39	Property Insurance	924.400	\$0	\$2,631	\$2,631	\$0	\$0	\$0
	1. To include worker's compensation and property insurance. (Sarver)		\$0	\$2,631		\$0	\$0	
E-40	Regulatory Commission Expenses - DNR	928.100	\$0	\$312	\$312	\$0	\$0	\$0
	1. To include annualized amount of DNR permitting fees. (Dhority)		\$0	\$312		\$0	\$0	

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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-41	Regulatory Commission Expenses - PSC	928.200	\$0	\$155	\$155	\$0	\$0	\$0
	1. To include an annualized level of PSC assessment expense. (Dhority)		\$0	\$155		\$0	\$0	
E-62	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$159	\$159
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$159	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$14,640	\$14,640
Total Operating & Maint. Expense			\$1,243	\$9,378	\$10,621	\$0	\$159	\$159

Confluence Rivers - Deer Run
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 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		\$4,019	\$123	\$127	\$129
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$0	\$0	\$0	\$0
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$0	\$0	\$0	\$0
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$51	\$51	\$51	\$51
7	Tax Straight-Line Depreciation		\$0	\$0	\$0	\$0
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$51	\$51	\$51	\$51
9	NET TAXABLE INCOME		\$3,968	\$72	\$76	\$78
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		\$3,968	\$72	\$76	\$78
12	Deduct Missouri Income Tax at the Rate of	100.000%	\$24	\$0	\$0	\$0
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		\$3,944	\$72	\$76	\$78
15	Federal Income Tax at the Rate of	3.420%	\$135	\$2	\$3	\$3
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.420%	\$135	\$2	\$3	\$3
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		\$3,968	\$72	\$76	\$78
20	Deduct Federal Income Tax at the Rate of	50.000%	\$68	\$1	\$2	\$2
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		\$3,900	\$71	\$74	\$76
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.610%	\$24	\$0	\$0	\$0
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		\$3,968	\$72	\$76	\$78
27	Deduct Federal Income Tax - City Inc. Tax		\$135	\$2	\$3	\$3
28	Deduct Missouri Income Tax - City Inc. Tax		\$24	\$0	\$0	\$0
29	City Taxable Income		\$3,809	\$70	\$73	\$75
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		\$135	\$2	\$3	\$3
34	State Income Tax		\$24	\$0	\$0	\$0
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		\$159	\$2	\$3	\$3
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		\$159	\$2	\$3	\$3

Confluence Rivers - Deer Run
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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				9.350%	9.541%	9.746%

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 FILING

STAFF ACCOUNTING SCHEDULES

CONFLUENCE RIVERS - DEGUIRE
SEWER

Test Year Ending 06-30-2022
Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

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

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$18,102	\$18,102	\$18,102
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$1,430	\$1,457	\$1,484
4	Net Income Available	-\$34,032	-\$34,032	-\$34,032
5	Additional Net Income Required	\$35,462	\$35,489	\$35,516
6	Income Tax Requirement			
7	Required Current Income Tax	\$35	\$35	\$37
8	Current Income Tax Available	-\$1,442	-\$1,442	-\$1,442
9	Additional Current Tax Required	\$1,477	\$1,477	\$1,479
10	Revenue Requirement	\$36,939	\$36,966	\$36,995
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	\$36,939	\$36,966	\$36,995

Confluence Rivers - DeGuire
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$84,037
2	Less Accumulated Depreciation Reserve		\$63,120
3	Net Plant In Service		<u>\$20,917</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$1,186
6	Contributions in Aid of Construction Amortization		\$62,351
7	Prepayments		\$28
8	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$61,193</u>
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	\$0
11	State Tax Offset	-1.5370%	\$0
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$9
14	Contributions in Aid of Construction		\$64,017
15	TOTAL SUBTRACT FROM NET PLANT		<u>\$64,008</u>
16	Total Rate Base		<u><u>\$18,102</u></u>

Confluence Rivers - DeGuire
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adj. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$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 - Collection Plant	\$1,530	P-6	\$0	\$1,530	100.00%	\$0	\$1,530
7	351.000	S&I Collection Plant	\$0	P-7	\$0	\$0	100.00%	\$0	\$0
8	352.100	Collection Sewers Force	\$13,206	P-8	\$0	\$13,206	100.00%	\$0	\$13,206
9	352.200	Collection Sewers Gravity	\$62,242	P-9	\$0	\$62,242	100.00%	\$0	\$62,242
10	353.000	Services to Sewer Customers	\$261	P-10	\$0	\$261	100.00%	\$0	\$261
11	354.000	Flow Measuring Devices	\$0	P-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL COLLECTION PLANT	\$77,239		\$0	\$77,239		\$0	\$77,239
13		SYSTEM PUMPING PLANT							
14	362.000	Receiving Wells	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	363.000	Electric Sewer Pumping Equip	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	365.000	Sewer - Other Pumping Equipment	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17		TOTAL SYSTEM PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
18		TREATMENT & DISPOSAL PLANT							
19	370.000	Land and Land Rights	\$3,378	P-19	\$0	\$3,378	100.00%	\$0	\$3,378
20	370.100	Oxidation Lagoon Land	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21	371.000	S&I Treatment & Disposal	\$1,015	P-21	\$0	\$1,015	100.00%	\$0	\$1,015
22	372.000	Oxidation Lagoons	\$2,405	P-22	\$0	\$2,405	100.00%	\$0	\$2,405
23	372.100	Treatment & Disposal Equipment	\$0	P-23	\$0	\$0	100.00%	\$0	\$0
24	373.000	Plant Sewers	\$0	P-24	\$0	\$0	100.00%	\$0	\$0
25	374.000	Outfall Sewer Lines	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26	375.000	Sewer - Other Treatment & Disposal	\$0	P-26	\$0	\$0	100.00%	\$0	\$0
27		TOTAL TREATMENT & DISPOSAL PLANT	\$6,798		\$0	\$6,798		\$0	\$6,798
28		GENERAL PLANT							
29	390.000	S&I General Plant	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	391.000	Office Furniture and Equipment	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	391.100	Office Furn Equip (IT)	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	392.000	Transportation Equipment	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	393.000	Stores Equipment	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	394.000	Tools, Shop and Garage Equipment	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	395.000	Laboratory Equipment	\$0	P-35	\$0	\$0	100.00%	\$0	\$0
36	396.000	Power Operation Equipment	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37	397.000	Communication Equipment	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	398.000	Miscellaneous Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39	399.000	Other Tangible Property	\$0	P-39	\$0	\$0	100.00%	\$0	\$0
40		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
41		TOTAL PLANT IN SERVICE	\$84,037		\$0	\$84,037		\$0	\$84,037

Confluence Rivers - DeGuire
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$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 - Collection Plant	\$0	R-6	\$0	\$0	100.00%	\$0	0
7	351.000	S&I Collection Plant	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	352.100	Collection Sewers Force	\$418	R-8	\$0	\$418	100.00%	\$0	\$418
9	352.200	Collection Sewers Gravity	\$59,274	R-9	\$0	\$59,274	100.00%	\$0	\$59,274
10	353.000	Services to Sewer Customers	\$8	R-10	\$0	\$8	100.00%	\$0	\$8
11	354.000	Flow Measuring Devices	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL COLLECTION PLANT	\$59,700		\$0	\$59,700		\$0	\$59,700
13		SYSTEM PUMPING PLANT							
14	362.000	Receiving Wells	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	363.000	Electric Sewer Pumping Equip	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	365.000	Sewer - Other Pumping Equipment	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17		TOTAL SYSTEM PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
18		TREATMENT & DISPOSAL PLANT							
19	370.000	Land and Land Rights	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	370.100	Oxidation Lagoon Land	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21	371.000	S&I Treatment & Disposal	\$24	R-21	\$0	\$24	100.00%	\$0	\$24
22	372.000	Oxidation Lagoons	\$3,396	R-22	\$0	\$3,396	100.00%	\$0	\$3,396
23	372.100	Treatment & Disposal Equipment	\$0	R-23	\$0	\$0	100.00%	\$0	\$0
24	373.000	Plant Sewers	\$0	R-24	\$0	\$0	100.00%	\$0	\$0
25	374.000	Outfall Sewer Lines	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	375.000	Sewer - Other Treatment & Disposal	\$0	R-26	\$0	\$0	100.00%	\$0	\$0
27		TOTAL TREATMENT & DISPOSAL PLANT	\$3,420		\$0	\$3,420		\$0	\$3,420
28		GENERAL PLANT							
29	390.000	S&I General Plant	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	391.000	Office Furniture and Equipment	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	391.100	Office Furn Equip (IT)	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	392.000	Transportation Equipment	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	393.000	Stores Equipment	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	394.000	Tools, Shop and Garage Equipment	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	395.000	Laboratory Equipment	\$0	R-35	\$0	\$0	100.00%	\$0	\$0
36	396.000	Power Operation Equipment	\$0	R-36	\$0	\$0	100.00%	\$0	\$0
37	397.000	Communication Equipment	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	398.000	Miscellaneous Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39	399.000	Other Tangible Property	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
41		TOTAL DEPRECIATION RESERVE	\$63,120		\$0	\$63,120		\$0	\$63,120

Confluence Rivers - DeGuire
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL PLANT INTANGIBLE	\$0		\$0		
5		COLLECTION PLANT					
6	350.000	Land and Land Rights - Collection Plant	\$1,530	0.00%	\$0	0	0.00%
7	351.000	S&I Collection Plant	\$0	4.00%	\$0	0	0.00%
8	352.100	Collection Sewers Force	\$13,206	2.00%	\$264	0	0.00%
9	352.200	Collection Sewers Gravity	\$62,242	2.00%	\$1,245	0	0.00%
10	353.000	Services to Sewer Customers	\$261	2.00%	\$5	0	0.00%
11	354.000	Flow Measuring Devices	\$0	3.30%	\$0	0	0.00%
12		TOTAL COLLECTION PLANT	\$77,239		\$1,514		
13		SYSTEM PUMPING PLANT					
14	362.000	Receiving Wells	\$0	4.00%	\$0	0	0.00%
15	363.000	Electric Sewer Pumping Equip	\$0	10.00%	\$0	0	0.00%
16	365.000	Sewer - Other Pumping Equipment	\$0	4.31%	\$0	0	0.00%
17		TOTAL SYSTEM PUMPING PLANT	\$0		\$0		
18		TREATMENT & DISPOSAL PLANT					
19	370.000	Land and Land Rights	\$3,378	0.00%	\$0	0	0.00%
20	370.100	Oxidation Lagoon Land	\$0	4.00%	\$0	0	0.00%
21	371.000	S&I Treatment & Disposal	\$1,015	4.00%	\$41	0	0.00%
22	372.000	Oxidation Lagoons	\$2,405	5.00%	\$120	0	0.00%
23	372.100	Treatment & Disposal Equipment	\$0	20.00%	\$0	0	0.00%
24	373.000	Plant Sewers	\$0	2.50%	\$0	0	0.00%
25	374.000	Outfall Sewer Lines	\$0	2.00%	\$0	0	0.00%
26	375.000	Sewer - Other Treatment & Disposal	\$0	0.00%	\$0	0	0.00%
27		TOTAL TREATMENT & DISPOSAL PLANT	\$6,798		\$161		
28		GENERAL PLANT					
29	390.000	S&I General Plant	\$0	4.00%	\$0	0	0.00%
30	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
31	391.100	Office Furn Equip (IT)	\$0	14.30%	\$0	0	0.00%
32	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
33	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
34	394.000	Tools, Shop and Garage Equipment	\$0	5.00%	\$0	0	0.00%
35	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
36	396.000	Power Operation Equipment	\$0	6.70%	\$0	0	0.00%
37	397.000	Communication Equipment	\$0	6.70%	\$0	0	0.00%
38	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
39	399.000	Other Tangible Property	\$0	0.00%	\$0	0	0.00%
40		TOTAL GENERAL PLANT	\$0		\$0		
41		Total Depreciation	\$84,037		\$1,675		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - DeGuire
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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	\$422	43.61	14.91	28.70	0.078630	\$33
3	Employee Benefits	\$25	43.61	-2.53	46.14	0.126411	\$3
4	Electric Expense	\$0	43.61	42.40	1.21	0.003315	\$0
5	Chemicals	\$323	43.61	18.97	24.64	0.067507	\$22
6	Uncollectible Accounts	\$7	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$39,076	43.61	54.94	-11.33	-0.031041	-\$1,213
8	TOTAL OPERATION AND MAINT. EXPENSE	\$39,853					-\$1,155
9	TAXES						
10	FICA - Employer Portion	\$34	43.61	16.48	27.13	0.074329	\$3
11	FUTA	\$2	43.61	16.12	27.49	0.075315	\$0
12	SUTA	\$7	43.61	16.09	27.52	0.075397	\$1
13	Property Tax	\$53	43.61	286.40	-242.79	-0.665178	-\$35
14	TOTAL TAXES	\$96					-\$31
15	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$1,186
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$30	43.61	38.00	5.61	0.015370	\$0
18	State Tax Offset	\$5	43.61	38.00	5.61	0.015370	\$0
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$597	43.61	38.00	5.61	0.015370	\$9
21	TOTAL OFFSET FROM RATE BASE	\$632					\$9
22	TOTAL CASH WORKING CAPITAL REQUIRED						-\$1,177

Confluence Rivers - DeGuire
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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
Rev-1		OPERATING REVENUES											
Rev-2	521.000	Residential	\$5,663	See note (1)	See note (1)	Rev-2	See note (1)	\$5,663	100.00%	\$97	\$5,760	See note (1)	See note (1)
Rev-3	532.000	Commercial	\$347			Rev-3		\$347	100.00%	\$0	\$347		
Rev-4	0.000	Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	536.000	Other Sewer Revenue - Oper. Rev.	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6		TOTAL OPERATING REVENUES	\$6,010					\$6,010		\$97	\$6,107		
1		COLLECTION OPERATIONS EXPENSES											
2		TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
3		COLLECTION MAINT. EXPENSES											
4	711.000	Maint of Collection S&I	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	712.000	Maint of Collection Sewers	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6	713.000	Maint of Services to Customers	\$0	\$0	\$0	E-6	\$526	\$526	100.00%	\$0	\$526	\$0	\$526
7		TOTAL COLLECTION MAINT. EXPENSES	\$0	\$0	\$0		\$526	\$526		\$0	\$526	\$0	\$526
8		PUMPING OPERATIONS EXPENSES											
9	722.000	Pumping Labor & Expenses	\$6,413	\$0	\$6,413	E-9	-\$4,008	\$2,405	100.00%	\$0	\$2,405	\$0	\$2,405
10		TOTAL PUMPING OPERATIONS EXPENSES	\$6,413	\$0	\$6,413		-\$4,008	\$2,405		\$0	\$2,405	\$0	\$2,405
11		PUMPING MAINTENANCE EXPENSES											
12	732.000	Maint of Pumping Equip	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13		TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
14		TREAT. & DISP. OPER. EXPENSE											
15	741.000	Chemicals	\$323	\$0	\$323	E-15	\$0	\$323	100.00%	\$0	\$323	\$0	\$323
16	742.000	Treatment Labor & Expenses	\$34,224	\$0	\$34,224	E-16	-\$92	\$34,132	100.00%	\$0	\$34,132	\$0	\$34,132
17	743.000	Fuel & Power for Sewage Treatment & Pumping	\$0	\$0	\$0	E-17	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
18	744.000	Misc Expenses - T&D	\$0	\$0	\$0	E-18	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
19		TOTAL TREAT. & DISP. OPER. EXPENSE	\$34,547	\$0	\$34,547		-\$92	\$34,455		\$0	\$34,455	\$0	\$34,455
20		TREAT. & DISP. MAINT. EXPENSES											
21	751.000	Maint of Treatment & Disposal S&I	\$1,509	\$0	\$1,509	E-21	\$0	\$1,509	100.00%	\$0	\$1,509	\$0	\$1,509
22	752.000	Maint of Treatment & Disposal Plant	\$0	\$0	\$0	E-22	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
23		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$1,509	\$0	\$1,509		\$0	\$1,509		\$0	\$1,509	\$0	\$1,509
24		CUSTOMER ACCOUNTS EXPENSE											
25	903.100	Cust Records & Collection Expense - Billing	\$845	\$0	\$845	E-25	-\$853	-\$8	100.00%	\$0	-\$8	\$0	-\$8
26	903.280	Cust Records & Collection Expense	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
27	904.000	Uncollectible Accounts	\$0	\$0	\$0	E-27	\$7	\$7	100.00%	\$0	\$7	\$0	\$7
28		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$845	\$0	\$845		-\$846	-\$1		\$0	-\$1	\$0	-\$1
29		OPERATIONS & MAINTENANCE											
30		TOTAL OPERATIONS & MAINTENANCE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
31		ADMIN. & GENERAL EXPENSES											
32	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-32	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
33	922.000	Admin Expenses Transferred - Cr	\$0	\$0	\$0	E-33	\$671	\$671	100.00%	\$0	\$671	\$489	\$182
34	923.100	Outside Services Employed - Bank Fees	\$0	\$0	\$0	E-34	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
35	923.400	Outside Services Employed - Legal	\$0	\$0	\$0	E-35	\$42	\$42	100.00%	\$0	\$42	\$0	\$42
36	923.500	Outside Services Employed - Accounting	\$0	\$0	\$0	E-36	\$11	\$11	100.00%	\$0	\$11	\$0	\$11
37	923.600	Outside Services Employed - Easements	\$0	\$0	\$0	E-37	\$0	\$0	100.00%	\$0	\$0	\$0	\$0

Confluence Rivers - DeGuire
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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 Adjst. 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
38	923.900	Outside Services Employed - Management Consulting	\$0	\$0	\$0	E-38	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
39	924.200	Property Insurance - Commercial	\$0	\$0	\$0	E-39	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
40	924.300	Property Insurance - Workers Comp	\$0	\$0	\$0	E-40	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
41	924.400	Property Insurance	\$1,865	\$0	\$1,865	E-41	-\$1,814	\$51	100.00%	\$0	\$51	\$0	\$51
42	928.100	Regulatory Commission Expenses - DNR	\$13	\$0	\$13	E-42	\$110	\$123	100.00%	\$0	\$123	\$0	\$123
43	928.200	Regulatory Commission Expenses - PSC	\$0	\$0	\$0	E-43	\$61	\$61	100.00%	\$0	\$61	\$0	\$61
44	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-44	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
45	930.300	Research & Development Expenses	\$0	\$0	\$0	E-45	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
46		TOTAL ADMIN. & GENERAL EXPENSES	\$1,878	\$0	\$1,878		-\$919	\$959		\$0	\$959	\$489	\$470
47		DEPRECIATION EXPENSE											
48	403.000	Depreciation Expense, Dep. Exp.	\$1,056	See note (1)	See note (1)	E-48	See note (1)	\$1,056	100.00%	\$619	\$1,675	See note (1)	See note (1)
49	403.200	Depreciation - 403.2	\$0			E-49		\$0	100.00%	\$0	\$0		
50	405.000	Amortization of Other Utility Plant	\$0			E-50		\$0	100.00%	\$0	\$0		
51	407.400	Amortization of Property Losses	\$0			E-51		\$0	100.00%	\$0	\$0		
52		TOTAL DEPRECIATION EXPENSE	\$1,056	\$0	\$0		\$0	\$1,056		\$619	\$1,675	\$0	\$0
53		AMORTIZATION EXPENSE											
54		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
55		OTHER OPERATING EXPENSES											
56	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$0	\$0	\$0	E-56	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
57	408.160	Property Taxes	\$51	\$0	\$51	E-57	\$2	\$53	100.00%	\$0	\$53	\$0	\$53
58		TOTAL OTHER OPERATING EXPENSE	\$51	\$0	\$51		\$2	\$53		\$0	\$53	\$0	\$53
59		TOTAL OPERATING EXPENSE	\$46,299	\$0	\$45,243		-\$5,337	\$40,962		\$619	\$41,581	\$489	\$39,417
60		NET INCOME BEFORE TAXES	-\$40,289					-\$34,952		-\$522	-\$35,474		
61		INCOME TAXES											
62	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-62	See note (1)	\$0	100.00%	-\$1,442	-\$1,442	See note (1)	See note (1)
63		TOTAL INCOME TAXES	\$0					\$0		-\$1,442	-\$1,442		
64		DEFERRED INCOME TAXES											
65	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-65	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
66	0.000	Amortization of Deferred ITC	\$0			E-66		\$0	100.00%	\$0	\$0		
67		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
68		NET OPERATING INCOME	-\$40,289					-\$34,952		\$920	-\$34,032		

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

Confluence Rivers - DeGuire
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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
Rev-2	Residential	521.000	\$0	\$0	\$0	\$0	\$97	\$97
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$97	
E-6	Maint of Services to Customers	713.000	\$0	\$526	\$526	\$0	\$0	\$0
	1. To include an annualized amount of line locate expense. (Dhority)		\$0	\$10		\$0	\$0	
	2. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$516		\$0	\$0	
E-9	Pumping Labor & Expenses	722.000	\$0	-\$4,008	-\$4,008	\$0	\$0	\$0
	1. To include a normalized level of sludge disposal costs. (Lyons)		\$0	-\$4,008		\$0	\$0	
E-16	Treatment Labor & Expenses	742.000	\$0	-\$92	-\$92	\$0	\$0	\$0
	1. To annualize third party operations expense. (Majors)		\$0	-\$92		\$0	\$0	
E-25	Cust Records & Collection Expense - Billing	903.100	\$0	-\$853	-\$853	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$1,509		\$0	\$0	
	2. To include an annualized level of billing software expense. (Dhority)		\$0	\$37		\$0	\$0	
	3. To include an annualized level of call center costs. (Dhority)		\$0	\$592		\$0	\$0	
	4. To include an annualized level of miscellaneous expense. (Dhority)		\$0	\$27		\$0	\$0	
E-27	Uncollectible Accounts	904.000	\$0	\$7	\$7	\$0	\$0	\$0
	1. To normalize uncollectible expense. (Amenthor)		\$0	\$7		\$0	\$0	
E-33	Admin Expenses Transferred - Cr	922.000	\$489	\$182	\$671	\$0	\$0	\$0
	1. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$182		\$0	\$0	
	2. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$489	\$0		\$0	\$0	
E-35	Outside Services Employed - Legal	923.400	\$0	\$42	\$42	\$0	\$0	\$0
	1. To include a normalized level of legal expense. (Dhority)		\$0	\$30		\$0	\$0	
	2. To include normalized amount of rate case expense. (Dhority)		\$0	\$12		\$0	\$0	
E-36	Outside Services Employed - Accounting	923.500	\$0	\$11	\$11	\$0	\$0	\$0
	1. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$11		\$0	\$0	

Confluence Rivers - DeGuire
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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-41	Property Insurance	924.400	\$0	-\$1,814	-\$1,814	\$0	\$0	\$0
	1. To include worker's compensation and property insurance. (Sarver)		\$0	-\$1,814		\$0	\$0	
E-42	Regulatory Commission Expenses - DNR	928.100	\$0	\$110	\$110	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$13		\$0	\$0	
	2. To include annualized amount of DNR permitting fees. (Dhority)		\$0	\$123		\$0	\$0	
E-43	Regulatory Commission Expenses - PSC	928.200	\$0	\$61	\$61	\$0	\$0	\$0
	1. To include an annualized level of PSC assessment expense. (Dhority)		\$0	\$61		\$0	\$0	
E-48	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$619	\$619
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$619	
	No Adjustment		\$0	\$0		\$0	\$0	
E-57	Property Taxes	408.160	\$0	\$2	\$2	\$0	\$0	\$0
	1. To include an annualized level of property tax expense. (Lyons)		\$0	\$2		\$0	\$0	
E-62	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	-\$1,442	-\$1,442
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$1,442	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$97	\$97
Total Operating & Maint. Expense			\$489	-\$5,826	-\$5,337	\$0	-\$823	-\$823

Confluence Rivers - DeGuire
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period 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		-\$35,474	\$1,465	\$1,492	\$1,521
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$1,675	\$1,675	\$1,675	\$1,675
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$1,675	\$1,675	\$1,675	\$1,675
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$597	\$597	\$597	\$597
7	Tax Straight-Line Depreciation		\$1,675	\$1,675	\$1,675	\$1,675
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$2,272	\$2,272	\$2,272	\$2,272
9	NET TAXABLE INCOME		-\$36,071	\$868	\$895	\$924
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$36,071	\$868	\$895	\$924
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$216	\$5	\$5	\$6
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$35,855	\$863	\$890	\$918
15	Federal Income Tax at the Rate of	3.420%	-\$1,226	\$30	\$30	\$31
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.420%	-\$1,226	\$30	\$30	\$31
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$36,071	\$868	\$895	\$924
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$613	\$15	\$15	\$16
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$35,458	\$853	\$880	\$908
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.610%	-\$216	\$5	\$5	\$6
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$36,071	\$868	\$895	\$924
27	Deduct Federal Income Tax - City Inc. Tax		-\$1,226	\$30	\$30	\$31
28	Deduct Missouri Income Tax - City Inc. Tax		-\$216	\$5	\$5	\$6
29	City Taxable Income		-\$34,629	\$833	\$860	\$887
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$1,226	\$30	\$30	\$31
34	State Income Tax		-\$216	\$5	\$5	\$6
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$1,442	\$35	\$35	\$37
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		-\$1,442	\$35	\$35	\$37

Confluence Rivers - DeGuire
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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				8.093%	8.243%	8.404%

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 FILING
STAFF ACCOUNTING SCHEDULES
CONFLUENCE RIVERS - ELM HILLS
SEWER
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

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

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$1,767,501	\$1,767,501	\$1,767,501
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$139,633	\$142,284	\$144,935
4	Net Income Available	-\$94,907	-\$94,907	-\$94,907
5	Additional Net Income Required	\$234,540	\$237,191	\$239,842
6	Income Tax Requirement			
7	Required Current Income Tax	\$3,797	\$3,921	\$4,045
8	Current Income Tax Available	-\$7,156	-\$7,156	-\$7,156
9	Additional Current Tax Required	\$10,953	\$11,077	\$11,201
10	Revenue Requirement	\$245,493	\$248,268	\$251,043
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	\$245,493	\$248,268	\$251,043

Confluence Rivers - Elm Hills
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$4,133,087
2	Less Accumulated Depreciation Reserve		\$2,031,930
3	Net Plant In Service		<u>\$2,101,157</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$5,186
6	Contributions in Aid of Construction Amortization		\$1,612,427
7	Prepayments		\$27,632
8	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$1,634,873</u>
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$51
11	State Tax Offset	-1.5370%	-\$9
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$897
14	Contributions in Aid of Construction		\$1,969,486
15	TOTAL SUBTRACT FROM NET PLANT		<u>\$1,968,529</u>
16	Total Rate Base		<u><u>\$1,767,501</u></u>

Confluence Rivers - Elm Hills
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Plant In Service

A	B	C	D	E	F	G	H	I	
Line Number	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$0	P-6	\$0	\$0	100.00%	\$0	\$0
7	352.100	Collection Sewers Force	\$422,011	P-7	\$0	\$422,011	100.00%	\$0	\$422,011
8	352.200	Collection Sewers Gravity	\$8,631	P-8	\$0	\$8,631	100.00%	\$0	\$8,631
9	353.000	Services to Sewer Customers	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	354.000	Flow Measuring Devices	\$16,411	P-10	\$0	\$16,411	100.00%	\$0	\$16,411
11		TOTAL COLLECTION PLANT	\$447,053		\$0	\$447,053		\$0	\$447,053
12		SYSTEM PUMPING PLANT							
13	362.000	Receiving Wells	\$0	P-13	\$0	\$0	100.00%	\$0	\$0
14	363.000	Electric Sewer Pumping Equip	\$146,990	P-14	\$0	\$146,990	100.00%	\$0	\$146,990
15	365.000	Sewer - Other Pumping Equipment	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16		TOTAL SYSTEM PUMPING PLANT	\$146,990		\$0	\$146,990		\$0	\$146,990
17		TREATMENT & DISPOSAL PLANT							
18	370.000	Land and Land Rights	\$145,746	P-18	\$0	\$145,746	100.00%	\$0	\$145,746
19	370.100	Oxidation Lagoon Land	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20	371.000	S&I Treatment & Disposal	\$227,038	P-20	\$0	\$227,038	100.00%	\$0	\$227,038
21	372.000	Treatment & Disposal Equipment - 372	\$1,305,833	P-21	\$0	\$1,305,833	100.00%	\$0	\$1,305,833
22	372.100	Treatment & Disposal Equipment - 372.1	\$0	P-22	\$0	\$0	100.00%	\$0	\$0
23	373.000	Plant Sewers	\$701,741	P-23	\$0	\$701,741	100.00%	\$0	\$701,741
24	373.000	STEP Systems	\$1,080,000	P-24	\$0	\$1,080,000	100.00%	\$0	\$1,080,000
25	374.000	Outfall Sewer Lines	\$1,700	P-25	\$0	\$1,700	100.00%	\$0	\$1,700
26	375.000	Sewer - Other Treatment & Disposal	\$0	P-26	\$0	\$0	100.00%	\$0	\$0
27		TOTAL TREATMENT & DISPOSAL PLANT	\$3,462,058		\$0	\$3,462,058		\$0	\$3,462,058
28		GENERAL PLANT							
29	390.000	S&I General Plant	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	391.000	Office Furniture and Equipment	\$622	P-30	\$0	\$622	100.00%	\$0	\$622
31	391.100	Office Furn Equip (IT)	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	392.000	Transportation Equipment	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	393.000	Stores Equipment	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	394.000	Tools, Shop and Garage Equipment	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	395.000	Laboratory Equipment	\$0	P-35	\$0	\$0	100.00%	\$0	\$0
36	396.000	Power Operation Equipment	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37	397.000	Communication Equipment	\$76,364	P-37	\$0	\$76,364	100.00%	\$0	\$76,364
38	398.000	Miscellaneous Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39	399.000	Other Tangible Property	\$0	P-39	\$0	\$0	100.00%	\$0	\$0
40		TOTAL GENERAL PLANT	\$76,986		\$0	\$76,986		\$0	\$76,986
41		TOTAL PLANT IN SERVICE	\$4,133,087		\$0	\$4,133,087		\$0	\$4,133,087

Confluence Rivers - Elm Hills
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	352.100	Collection Sewers Force	\$155,024	R-7	\$0	\$155,024	100.00%	\$0	\$155,024
8	352.200	Collection Sewers Gravity	\$510	R-8	\$0	\$510	100.00%	\$0	\$510
9	353.000	Services to Sewer Customers	\$0	R-9	\$0	\$0	100.00%	\$0	\$0
10	354.000	Flow Measuring Devices	\$1,601	R-10	\$0	\$1,601	100.00%	\$0	\$1,601
11		TOTAL COLLECTION PLANT	\$157,135		\$0	\$157,135		\$0	\$157,135
12		SYSTEM PUMPING PLANT							
13	362.000	Receiving Wells	\$0	R-13	\$0	\$0	100.00%	\$0	\$0
14	363.000	Electric Sewer Pumping Equip	\$35,853	R-14	\$0	\$35,853	100.00%	\$0	\$35,853
15	365.000	Sewer - Other Pumping Equipment	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16		TOTAL SYSTEM PUMPING PLANT	\$35,853		\$0	\$35,853		\$0	\$35,853
17		TREATMENT & DISPOSAL PLANT							
18	370.000	Land and Land Rights	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19	370.100	Oxidation Lagoon Land	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	371.000	S&I Treatment & Disposal	\$28,496	R-20	\$0	\$28,496	100.00%	\$0	\$28,496
21	372.000	Treatment & Disposal Equipment - 372	\$250,383	R-21	\$0	\$250,383	100.00%	\$0	\$250,383
22	372.100	Treatment & Disposal Equipment - 372.1	\$0	R-22	\$0	\$0	100.00%	\$0	\$0
23	373.000	Plant Sewers	\$581,373	R-23	\$0	\$581,373	100.00%	\$0	\$581,373
24	373.000	STEP Systems	\$962,874	R-24	\$0	\$962,874	100.00%	\$0	\$962,874
25	374.000	Outfall Sewer Lines	-\$488	R-25	\$0	-\$488	100.00%	\$0	-\$488
26	375.000	Sewer - Other Treatment & Disposal	\$0	R-26	\$0	\$0	100.00%	\$0	\$0
27		TOTAL TREATMENT & DISPOSAL PLANT	\$1,822,638		\$0	\$1,822,638		\$0	\$1,822,638
28		GENERAL PLANT							
29	390.000	S&I General Plant	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	391.000	Office Furniture and Equipment	\$91	R-30	\$0	\$91	100.00%	\$0	\$91
31	391.100	Office Furn Equip (IT)	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	392.000	Transportation Equipment	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	393.000	Stores Equipment	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	394.000	Tools, Shop and Garage Equipment	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	395.000	Laboratory Equipment	\$0	R-35	\$0	\$0	100.00%	\$0	\$0
36	396.000	Power Operation Equipment	\$0	R-36	\$0	\$0	100.00%	\$0	\$0
37	397.000	Communication Equipment	\$16,213	R-37	\$0	\$16,213	100.00%	\$0	\$16,213
38	398.000	Miscellaneous Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39	399.000	Other Tangible Property	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40		TOTAL GENERAL PLANT	\$16,304		\$0	\$16,304		\$0	\$16,304
41		TOTAL DEPRECIATION RESERVE	\$2,031,930		\$0	\$2,031,930		\$0	\$2,031,930

Confluence Rivers - Elm Hills
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL PLANT INTANGIBLE	\$0		\$0		
5		COLLECTION PLANT					
6	351.000	S&I Collection Plant	\$0	4.00%	\$0	0	0.00%
7	352.100	Collection Sewers Force	\$422,011	2.00%	\$8,440	0	0.00%
8	352.200	Collection Sewers Gravity	\$8,631	2.00%	\$173	0	0.00%
9	353.000	Services to Sewer Customers	\$0	2.00%	\$0	0	0.00%
10	354.000	Flow Measuring Devices	\$16,411	3.30%	\$542	0	0.00%
11		TOTAL COLLECTION PLANT	\$447,053		\$9,155		
12		SYSTEM PUMPING PLANT					
13	362.000	Receiving Wells	\$0	4.00%	\$0	0	0.00%
14	363.000	Electric Sewer Pumping Equip	\$146,990	10.00%	\$14,699	0	0.00%
15	365.000	Sewer - Other Pumping Equipment	\$0	4.31%	\$0	0	0.00%
16		TOTAL SYSTEM PUMPING PLANT	\$146,990		\$14,699		
17		TREATMENT & DISPOSAL PLANT					
18	370.000	Land and Land Rights	\$145,746	0.00%	\$0	0	0.00%
19	370.100	Oxidation Lagoon Land	\$0	4.00%	\$0	0	0.00%
20	371.000	S&I Treatment & Disposal	\$227,038	4.00%	\$9,082	0	0.00%
21	372.000	Treatment & Disposal Equipment - 372	\$1,305,833	5.00%	\$65,292	0	0.00%
22	372.100	Treatment & Disposal Equipment - 372.1	\$0	20.00%	\$0	0	0.00%
23	373.000	Plant Sewers	\$701,741	2.50%	\$17,544	0	0.00%
24	373.000	STEP Systems	\$1,080,000	2.50%	\$27,000	0	0.00%
25	374.000	Outfall Sewer Lines	\$1,700	2.00%	\$34	0	0.00%
26	375.000	Sewer - Other Treatment & Disposal	\$0	0.00%	\$0	0	0.00%
27		TOTAL TREATMENT & DISPOSAL PLANT	\$3,462,058		\$118,952		
28		GENERAL PLANT					
29	390.000	S&I General Plant	\$0	4.00%	\$0	0	0.00%
30	391.000	Office Furniture and Equipment	\$622	5.00%	\$31	0	0.00%
31	391.100	Office Furn Equip (IT)	\$0	14.30%	\$0	0	0.00%
32	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
33	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
34	394.000	Tools, Shop and Garage Equipment	\$0	5.00%	\$0	0	0.00%
35	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
36	396.000	Power Operation Equipment	\$0	6.70%	\$0	0	0.00%
37	397.000	Communication Equipment	\$76,364	6.70%	\$5,116	0	0.00%
38	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
39	399.000	Other Tangible Property	\$0	0.00%	\$0	0	0.00%
40		TOTAL GENERAL PLANT	\$76,986		\$5,147		
41		Total Depreciation	\$4,133,087		\$147,953		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Elm Hills
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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	\$7,009	43.61	14.91	28.70	0.078630	\$551
3	Employee Benefits	\$416	43.61	-2.53	46.14	0.126411	\$53
4	Electric Expense	\$37,491	43.61	42.40	1.21	0.003315	\$124
5	Chemicals	\$1,713	43.61	18.97	24.64	0.067507	\$116
6	Uncollectible Accounts	\$199	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$546,967	43.61	46.59	-2.98	-0.008164	-\$4,465
8	TOTAL OPERATION AND MAINT. EXPENSE	\$593,795					-\$3,621
9	TAXES						
10	FICA - Employer Portion	\$566	43.61	16.48	27.13	0.074329	\$42
11	FUTA	\$29	43.61	16.12	27.49	0.075315	\$2
12	SUTA	\$112	43.61	16.09	27.52	0.075397	\$8
13	Property Tax	\$2,431	43.61	286.40	-242.79	-0.665178	-\$1,617
14	TOTAL TAXES	\$3,138					-\$1,565
15	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$5,186
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$3,335	43.61	38.00	5.61	0.015370	\$51
18	State Tax Offset	\$586	43.61	38.00	5.61	0.015370	\$9
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$58,328	43.61	38.00	5.61	0.015370	\$897
21	TOTAL OFFSET FROM RATE BASE	\$62,249					\$957
22	TOTAL CASH WORKING CAPITAL REQUIRED						-\$4,229

Confluence Rivers - Elm Hills
 Case No. WR-2023-0006
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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	
Rev-1		OPERATING REVENUES											
Rev-2	521.000	Residential	\$587,780	See note (1)	See note (1)	Rev-2	See note (1)	\$587,780	100.00%	\$59,289	\$647,069	See note (1)	See note (1)
Rev-3	532.000	Commercial	\$6,335			Rev-3		\$6,335	100.00%	\$0	\$6,335		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	536.000	Other Sewer Revenue - Oper. Rev.	\$765			Rev-5		\$765	100.00%	-\$765	\$0		
Rev-6		TOTAL OPERATING REVENUES	\$594,880					\$594,880		\$58,524	\$653,404		
1		COLLECTION OPERATIONS EXPENSES											
2		TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
3		COLLECTION MAINT. EXPENSES											
4	711.000	Maint of Collection S&I	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	712.000	Maint of Collection Sewers	\$1,341	\$0	\$1,341	E-5	\$0	\$1,341	100.00%	\$0	\$1,341	\$0	\$1,341
6	713.000	Maint of Services to Customers	\$22,078	\$0	\$22,078	E-6	-\$443	\$21,635	100.00%	\$0	\$21,635	\$0	\$21,635
7		TOTAL COLLECTION MAINT. EXPENSES	\$23,419	\$0	\$23,419		-\$443	\$22,976		\$0	\$22,976	\$0	\$22,976
8		PUMPING OPERATIONS EXPENSES											
9	722.000	Pumping Labor & Expenses	\$25,086	\$0	\$25,086	E-9	-\$6,515	\$18,571	100.00%	\$0	\$18,571	\$0	\$18,571
10		TOTAL PUMPING OPERATIONS EXPENSES	\$25,086	\$0	\$25,086		-\$6,515	\$18,571		\$0	\$18,571	\$0	\$18,571
11		PUMPING MAINTENANCE EXPENSES											
12	732.000	Maint of Pumping Equip	\$2,067	\$0	\$2,067	E-12	\$4,261	\$6,328	100.00%	\$0	\$6,328	\$0	\$6,328
13		TOTAL PUMPING MAINTENANCE EXPENSES	\$2,067	\$0	\$2,067		\$4,261	\$6,328		\$0	\$6,328	\$0	\$6,328
14		TREAT. & DISP. OPER. EXPENSE											
15	741.000	Chemicals	\$1,713	\$0	\$1,713	E-15	\$0	\$1,713	100.00%	\$0	\$1,713	\$0	\$1,713
16	742.000	Treatment Labor & Expenses	\$250,675	\$0	\$250,675	E-16	\$18,599	\$269,274	100.00%	\$0	\$269,274	\$0	\$269,274
17	743.000	Fuel & Power for Sewage Treatment & Pumping	\$34,456	\$0	\$34,456	E-17	-\$187	\$34,269	100.00%	\$0	\$34,269	\$0	\$34,269
18	744.000	Misc Expenses - T&D	\$9,471	\$0	\$9,471	E-18	-\$80	\$9,391	100.00%	\$0	\$9,391	\$0	\$9,391
19		TOTAL TREAT. & DISP. OPER. EXPENSE	\$296,315	\$0	\$296,315		\$18,332	\$314,647		\$0	\$314,647	\$0	\$314,647
20		TREAT. & DISP. MAINT. EXPENSES											
21	751.000	Maint of Treatment & Disposal S&I	\$26,464	\$0	\$26,464	E-21	\$13,739	\$40,203	100.00%	\$0	\$40,203	\$0	\$40,203
22	752.000	Maint of Treatment & Disposal Plant	\$4,530	\$0	\$4,530	E-22	\$8,878	\$13,408	100.00%	\$0	\$13,408	\$0	\$13,408
23		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$30,994	\$0	\$30,994		\$22,617	\$53,611		\$0	\$53,611	\$0	\$53,611
24		CUSTOMER ACCOUNTS EXPENSE											
25	903.100	Cust Records & Collection Expense - Billing	\$25,196	\$0	\$25,196	E-25	\$44,675	\$69,871	100.00%	\$0	\$69,871	\$0	\$69,871
26	903.280	Cust Records & Collection Expense	\$3,781	\$0	\$3,781	E-26	\$0	\$3,781	100.00%	\$0	\$3,781	\$0	\$3,781
27	904.000	Uncollectible Accounts	\$0	\$0	\$0	E-27	-\$7,465	-\$7,465	100.00%	\$0	-\$7,465	\$0	-\$7,465
28		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$28,977	\$0	\$28,977		\$37,210	\$66,187		\$0	\$66,187	\$0	\$66,187
29		ADMIN. & GENERAL EXPENSES											
30	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	922.000	Admin Expenses Transferred - Cr	\$39,256	\$0	\$39,256	E-31	-\$28,101	\$11,155	100.00%	\$0	\$11,155	\$8,133	\$3,022
32	923.100	Outside Services Employed - Bank Fees	\$2,232	\$0	\$2,232	E-32	-\$149	\$2,083	100.00%	\$0	\$2,083	\$0	\$2,083
33	923.400	Outside Services Employed - Legal	\$136	\$0	\$136	E-33	\$1,119	\$1,255	100.00%	\$0	\$1,255	\$0	\$1,255
34	923.500	Outside Services Employed - Accounting	\$5,311	\$0	\$5,311	E-34	-\$4,984	\$327	100.00%	\$0	\$327	\$0	\$327
35	923.600	Outside Services Employed - Easements	\$2,900	\$0	\$2,900	E-35	\$2,900	\$5,800	100.00%	\$0	\$5,800	\$0	\$5,800
36	923.900	Outside Services Employed - Management Consulting	\$2,761	\$0	\$2,761	E-36	\$0	\$2,761	100.00%	\$0	\$2,761	\$0	\$2,761
37	924.200	Property Insurance - Commercial	-\$1,844	\$0	-\$1,844	E-37	\$1,844	\$0	100.00%	\$0	\$0	\$0	\$0

Confluence Rivers - Elm Hills
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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											
38	924.300	Property Insurance - Workers Comp	\$30,109	\$0	\$30,109	E-38	\$0	\$30,109	100.00%	\$0	\$30,109	\$0	\$30,109	
39	924.400	Property Insurance	\$876	\$0	\$876	E-39	\$51,642	\$52,518	100.00%	\$0	\$52,518	\$0	\$52,518	
40	928.100	Regulatory Commission Expenses - DNR	\$11,461	\$0	\$11,461	E-40	-\$7,811	\$3,650	100.00%	\$0	\$3,650	\$0	\$3,650	
41	928.200	Regulatory Commission Expenses - PSC	\$10,232	\$0	\$10,232	E-41	-\$8,415	\$1,817	100.00%	\$0	\$1,817	\$0	\$1,817	
42	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-42	\$0	\$0	100.00%	\$0	\$0	\$0	\$0	
43	930.300	Research & Development Expenses	\$0	\$0	\$0	E-43	\$0	\$0	100.00%	\$0	\$0	\$0	\$0	
44		TOTAL ADMIN. & GENERAL EXPENSES	\$103,430	\$0	\$103,430		\$8,045	\$111,475		\$0	\$111,475	\$8,133	\$103,342	
45		DEPRECIATION EXPENSE												
46	403.000	Depreciation Expense, Dep. Exp.	\$70,890	See note (1)	See note (1)	E-46	See note (1)	\$70,890	100.00%	\$77,063	\$147,953	See note (1)	See note (1)	
47	403.200	Depreciation - 403.2	\$0			E-47		\$0	100.00%	\$0	\$0			
48	405.000	Amortization of Other Utility Plant	\$4,855			E-48		\$4,855	100.00%	\$6,848	\$11,703			
49	407.400	Amortization of Property Losses	\$0			E-49		\$0	100.00%	\$0	\$0			
50		TOTAL DEPRECIATION EXPENSE	\$75,745	\$0	\$0		\$0	\$75,745		\$83,911	\$159,656	\$0	\$0	
51		AMORTIZATION EXPENSE												
52		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
53		OTHER OPERATING EXPENSES												
54	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$487	\$0	\$487	E-54	\$0	\$487	100.00%	\$0	\$487	\$0	\$487	
55	408.160	Property Tax	\$992	\$0	\$992	E-55	\$537	\$1,529	100.00%	\$0	\$1,529	\$0	\$1,529	
56		TOTAL OTHER OPERATING EXPENSE	\$1,479	\$0	\$1,479		\$537	\$2,016		\$0	\$2,016	\$0	\$2,016	
57		TOTAL OPERATING EXPENSE	\$587,512	\$0	\$511,767		\$84,044	\$671,556		\$83,911	\$755,467	\$8,133	\$587,678	
58		NET INCOME BEFORE TAXES	\$7,368					-\$76,676		-\$25,387	-\$102,063			
59		INCOME TAXES												
60	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-60	See note (1)	\$0	100.00%	-\$7,156	-\$7,156	See note (1)	See note (1)	
61		TOTAL INCOME TAXES	\$0					\$0		-\$7,156	-\$7,156			
62		DEFERRED INCOME TAXES												
63	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-63	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)	
64		Amortization of Deferred ITC	\$0			E-64		\$0	100.00%	\$0	\$0			
65		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0			
66		NET OPERATING INCOME	\$7,368					-\$76,676		-\$18,231	-\$94,907			

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

Confluence Rivers - Elm Hills
Case No. WR-2023-0006
Test Year Ending 06-30-2022
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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
Rev-2	Residential	521.000	\$0	\$0	\$0	\$0	\$59,289	\$59,289
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$59,289	
Rev-5	Other Sewer Revenue - Oper. Rev.	536.000	\$0	\$0	\$0	\$0	-\$765	-\$765
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	-\$765	
E-6	Maint of Services to Customers	713.000	\$0	-\$443	-\$443	\$0	\$0	\$0
	1. To include an annualized amount of line locate expense. (Dhority)		\$0	-\$443		\$0	\$0	
E-9	Pumping Labor & Expenses	722.000	\$0	-\$6,515	-\$6,515	\$0	\$0	\$0
	1. To include a normalized level of sludge disposal costs. (Lyons)		\$0	-\$6,515		\$0	\$0	
E-12	Maint of Pumping Equip	732.000	\$0	\$4,261	\$4,261	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$4,261		\$0	\$0	
E-16	Treatment Labor & Expenses	742.000	\$0	\$18,599	\$18,599	\$0	\$0	\$0
	1. To annualize third party operation expense. (Majors)		\$0	\$18,599		\$0	\$0	
E-17	Fuel & Power for Sewage Treatment & Pumping	743.000	\$0	-\$187	-\$187	\$0	\$0	\$0
	1. To remove late fees and roundup donation. (Amenthor)		\$0	-\$187		\$0	\$0	
E-18	Misc Expenses - T&D	744.000	\$0	-\$80	-\$80	\$0	\$0	\$0
	1. To remove late fees. (Amenthor)		\$0	-\$80		\$0	\$0	
E-21	Maint of Treatment & Disposal S&I	751.000	\$0	\$13,739	\$13,739	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$13,739		\$0	\$0	
E-22	Maint of Treatment & Disposal Plant	752.000	\$0	\$8,878	\$8,878	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$8,878		\$0	\$0	
E-25	Cust Records & Collection Expense - Billing	903.100	\$0	\$44,675	\$44,675	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	\$25,196		\$0	\$0	
	2. To include an annualized level of billing software expense. (Dhority)		\$0	\$1,091		\$0	\$0	
	3. To include an annualized level of call center costs. (Dhority)		\$0	\$17,597		\$0	\$0	
	4. To include an annualized level of miscellaneous expense. (Dhority)		\$0	\$791		\$0	\$0	

Confluence Rivers - Elm Hills
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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-27	Uncollectible Accounts	904.000	\$0	-\$7,465	-\$7,465	\$0	\$0	\$0
	1. To normalize uncollectible expense. (Amenthor)		\$0	-\$7,465		\$0	\$0	
E-31	Admin Expenses Transferred - Cr	922.000	\$8,133	-\$36,234	-\$28,101	\$0	\$0	\$0
	1. To remove test year. (Sarver)		\$0	-\$39,256		\$0	\$0	
	2. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$3,022		\$0	\$0	
	3. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$8,133	\$0		\$0	\$0	
E-32	Outside Services Employed - Bank Fees	923.100	\$0	-\$149	-\$149	\$0	\$0	\$0
	1. To remove costs for discontinued website services. (Dhority)		\$0	-\$149		\$0	\$0	
E-33	Outside Services Employed - Legal	923.400	\$0	\$1,119	\$1,119	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$136		\$0	\$0	
	2. To include a normalized level of legal expense. (Dhority)		\$0	\$888		\$0	\$0	
	3. To include normalized amount of rate case expense. (Dhority)		\$0	\$367		\$0	\$0	
E-34	Outside Services Employed - Accounting	923.500	\$0	-\$4,984	-\$4,984	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$5,311		\$0	\$0	
	2. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$327		\$0	\$0	
E-35	Outside Services Employed - Easements	923.600	\$0	\$2,900	\$2,900	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	\$2,900		\$0	\$0	
E-37	Property Insurance - Commercial	924.200	\$0	\$1,844	\$1,844	\$0	\$0	\$0
	1. To remove test year. (Sarver)		\$0	\$1,844		\$0	\$0	
E-39	Property Insurance	924.400	\$0	\$51,642	\$51,642	\$0	\$0	\$0
	1. To include worker's compensation and property insurance. (Sarver)		\$0	\$51,642		\$0	\$0	
E-40	Regulatory Commission Expenses - DNR	928.100	\$0	-\$7,811	-\$7,811	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$11,461		\$0	\$0	
	2. To include annualized amount of DNR permitting fees. (Dhority)		\$0	\$3,650		\$0	\$0	
E-41	Regulatory Commission Expenses - PSC	928.200	\$0	-\$8,415	-\$8,415	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$10,232		\$0	\$0	

Confluence Rivers - Elm Hills
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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
	2. To include an annualized level of PSC assessment expense. (Dhority)		\$0	\$1,817		\$0	\$0	
E-46	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$77,063	\$77,063
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$77,063	
E-48	Amortization of Other Utility Plant	405.000	\$0	\$0	\$0	\$0	\$6,848	\$6,848
	1. To remove test year amortization. (Majors)		\$0	\$0		\$0	-\$4,855	
	2. To amortize Account 301 intangibles over 5 years. (Majors)		\$0	\$0		\$0	\$9,600	
	3. To amortize Account 301 intangibles for former Central Rivers over 5 years. (Majors)		\$0	\$0		\$0	\$2,103	
E-55	Property Tax	408.160	\$0	\$537	\$537	\$0	\$0	\$0
	1. To include an annualized level of property tax expense. (Lyons)		\$0	\$537		\$0	\$0	
E-60	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	-\$7,156	-\$7,156
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$7,156	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$58,524	\$58,524
Total Operating & Maint. Expense			\$8,133	\$75,911	\$84,044	\$0	\$76,755	\$76,755

Confluence Rivers - Elm Hills
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period 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		-\$102,063	\$143,430	\$146,205	\$148,980
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$159,656	\$159,656	\$159,656	\$159,656
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$159,656	\$159,656	\$159,656	\$159,656
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$58,328	\$58,328	\$58,328	\$58,328
7	Tax Straight-Line Depreciation		\$159,656	\$159,656	\$159,656	\$159,656
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$217,984	\$217,984	\$217,984	\$217,984
9	NET TAXABLE INCOME		-\$160,391	\$85,102	\$87,877	\$90,652
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$160,391	\$85,102	\$87,877	\$90,652
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$1,070	\$568	\$586	\$605
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$159,321	\$84,534	\$87,291	\$90,047
15	Federal Income Tax at the Rate of	3.820%	-\$6,086	\$3,229	\$3,335	\$3,440
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	33.820%	-\$6,086	\$3,229	\$3,335	\$3,440
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$160,391	\$85,102	\$87,877	\$90,652
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$3,043	\$1,615	\$1,668	\$1,720
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$157,348	\$83,487	\$86,209	\$88,932
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.680%	-\$1,070	\$568	\$586	\$605
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$160,391	\$85,102	\$87,877	\$90,652
27	Deduct Federal Income Tax - City Inc. Tax		-\$6,086	\$3,229	\$3,335	\$3,440
28	Deduct Missouri Income Tax - City Inc. Tax		-\$1,070	\$568	\$586	\$605
29	City Taxable Income		-\$153,235	\$81,305	\$83,956	\$86,607
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$6,086	\$3,229	\$3,335	\$3,440
34	State Income Tax		-\$1,070	\$568	\$586	\$605
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$7,156	\$3,797	\$3,921	\$4,045
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		-\$7,156	\$3,797	\$3,921	\$4,045

Confluence Rivers - Elm Hills
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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				8.115%	8.272%	8.429%

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 FILING

STAFF ACCOUNTING SCHEDULES

CONFLUENCE RIVERS - ELM HILLS

WATER

Test Year Ending 06-30-2022

Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

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

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$319,452	\$319,452	\$319,452
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$25,237	\$25,716	\$26,195
4	Net Income Available	\$3,216	\$3,216	\$3,216
5	Additional Net Income Required	\$22,021	\$22,500	\$22,979
6	Income Tax Requirement			
7	Required Current Income Tax	\$0	\$0	\$0
8	Current Income Tax Available	\$0	\$0	\$0
9	Additional Current Tax Required	\$0	\$0	\$0
10	Revenue Requirement	\$22,021	\$22,500	\$22,979
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	<u>\$22,021</u>	<u>\$22,500</u>	<u>\$22,979</u>

Confluence Rivers - Elm Hills
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$344,061
2	Less Accumulated Depreciation Reserve		\$31,698
3	Net Plant In Service		<u>\$312,363</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$1,576
6	Contributions in Aid of Construction Amortization		\$0
7	Prepayments		\$5,351
8	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$6,927</u>
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	\$0
11	State Tax Offset	-1.5370%	\$0
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$162
14	Contributions in Aid of Construction		\$0
15	TOTAL SUBTRACT FROM NET PLANT		<u>-\$162</u>
16	Total Rate Base		<u><u>\$319,452</u></u>

Confluence Rivers - Elm Hills
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$40,689	P-6	\$0	\$40,689	100.00%	\$0	\$40,689
7	311.000	S&I Source of Supply	\$8,608	P-7	\$0	\$8,608	100.00%	\$0	\$8,608
8	312.000	Collecting & Impounding Reservoirs	\$46,137	P-8	\$0	\$46,137	100.00%	\$0	\$46,137
9	314.000	Wells and Springs	\$58,882	P-9	\$0	\$58,882	100.00%	\$0	\$58,882
10	316.000	Supply Mains	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11	317.000	Other Water Source Plant	\$0	P-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$154,316		\$0	\$154,316		\$0	\$154,316
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	323.000	Other Power Production Equipment	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	\$13,533	P-16	\$0	\$13,533	100.00%	\$0	\$13,533
17	325.100	Electric Pumps - Submersible	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL PUMPING PLANT	\$13,533		\$0	\$13,533		\$0	\$13,533
20		WATER TREATMENT PLANT							
21	331.000	S&I Treatment Plant	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	332.000	Water Treatment Equipment	\$0	P-22	\$0	\$0	100.00%	\$0	\$0
23		TOTAL WATER TREATMENT PLANT	\$0		\$0	\$0		\$0	\$0
24		TRANSMISSION & DIST. PLANT							
25	341.000	S&I Transmission & Distribution	\$2,094	P-25	\$0	\$2,094	100.00%	\$0	\$2,094
26	342.000	Distribution Reservoirs and Standpipes	\$42,980	P-26	\$0	\$42,980	100.00%	\$0	\$42,980
27	343.000	Transmission and Distribution Mains	\$78,169	P-27	\$0	\$78,169	100.00%	\$0	\$78,169
28	344.000	Fire Mains	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	345.000	Services	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	346.000	Meters	\$14,436	P-30	\$0	\$14,436	100.00%	\$0	\$14,436
31	347.000	Meter Installations	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	348.000	Hydrants	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33		TOTAL TRANSMISSION & DIST. PLANT	\$137,679		\$0	\$137,679		\$0	\$137,679
34		INCENTIVE COMPENSATION CAPITALIZATION							
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
36		GENERAL PLANT							
37	390.000	S&I General Plant	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	391.000	Office Furniture and Equipment	\$209	P-38	\$0	\$209	100.00%	\$0	\$209
39	391.100	Office Furn Equip (IT)	\$0	P-39	\$0	\$0	100.00%	\$0	\$0
40	392.000	Transportation Equipment	\$0	P-40	\$0	\$0	100.00%	\$0	\$0
41	393.000	Stores Equipment	\$0	P-41	\$0	\$0	100.00%	\$0	\$0
42	394.000	Tools, Shop and Garage Equipment	\$0	P-42	\$0	\$0	100.00%	\$0	\$0
43	395.000	Laboratory Equipment	\$0	P-43	\$0	\$0	100.00%	\$0	\$0
44	396.000	Power Operated Equipment	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45	397.000	Communication Equipment	\$38,324	P-45	\$0	\$38,324	100.00%	\$0	\$38,324
46	398.000	Miscellaneous Equipment	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47	399.000	Other Tangible Equipment	\$0	P-47	\$0	\$0	100.00%	\$0	\$0
48		TOTAL GENERAL PLANT	\$38,533		\$0	\$38,533		\$0	\$38,533
49		TOTAL PLANT IN SERVICE	\$344,061		\$0	\$344,061		\$0	\$344,061

Confluence Rivers - Elm Hills
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	311.000	S&I Source of Supply	\$770	R-7	\$0	\$770	100.00%	\$0	\$770
8	312.000	Collecting & Impounding Reservoirs	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$3,302	R-9	\$0	\$3,302	100.00%	\$0	\$3,302
10	316.000	Supply Mains	\$4,215	R-10	\$0	\$4,215	100.00%	\$0	\$4,215
11	317.000	Other Water Source Plant	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$8,287		\$0	\$8,287		\$0	\$8,287
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	323.000	Other Power Production Equipment	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	\$4,843	R-16	\$0	\$4,843	100.00%	\$0	\$4,843
17	325.100	Electric Pumps - Submersible	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL PUMPING PLANT	\$4,843		\$0	\$4,843		\$0	\$4,843
20		WATER TREATMENT PLANT							
21	331.000	S&I Treatment Plant	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22	332.000	Water Treatment Equipment	\$0	R-22	\$0	\$0	100.00%	\$0	\$0
23		TOTAL WATER TREATMENT PLANT	\$0		\$0	\$0		\$0	\$0
24		TRANSMISSION & DIST. PLANT							
25	341.000	S&I Transmission & Distribution	-\$890	R-25	\$0	-\$890	100.00%	\$0	-\$890
26	342.000	Distribution Reservoirs and Standpipes	\$3,845	R-26	\$0	\$3,845	100.00%	\$0	\$3,845
27	343.000	Transmission and Distribution Mains	\$5,554	R-27	\$0	\$5,554	100.00%	\$0	\$5,554
28	344.000	Fire Mains	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	345.000	Services	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	346.000	Meters	\$842	R-30	\$0	\$842	100.00%	\$0	\$842
31	347.000	Meter Installations	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	348.000	Hydrants	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33		TOTAL TRANSMISSION & DIST. PLANT	\$9,351		\$0	\$9,351		\$0	\$9,351
34		INCENTIVE COMPENSATION CAPITALIZATION							
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
36		GENERAL PLANT							
37	390.000	S&I General Plant	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	391.000	Office Furniture and Equipment	\$28	R-38	\$0	\$28	100.00%	\$0	\$28
39	391.100	Office Furn Equip (IT)	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40	392.000	Transportation Equipment	\$0	R-40	\$0	\$0	100.00%	\$0	\$0
41	393.000	Stores Equipment	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
42	394.000	Tools, Shop and Garage Equipment	\$0	R-42	\$0	\$0	100.00%	\$0	\$0
43	395.000	Laboratory Equipment	\$0	R-43	\$0	\$0	100.00%	\$0	\$0
44	396.000	Power Operated Equipment	\$0	R-44	\$0	\$0	100.00%	\$0	\$0
45	397.000	Communication Equipment	\$9,189	R-45	\$0	\$9,189	100.00%	\$0	\$9,189
46	398.000	Miscellaneous Equipment	\$0	R-46	\$0	\$0	100.00%	\$0	\$0
47	399.000	Other Tangible Equipment	\$0	R-47	\$0	\$0	100.00%	\$0	\$0
48		TOTAL GENERAL PLANT	\$9,217		\$0	\$9,217		\$0	\$9,217
49		TOTAL DEPRECIATION RESERVE	\$31,698		\$0	\$31,698		\$0	\$31,698

Confluence Rivers - Elm Hills
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL INTANGIBLE PLANT	\$0		\$0		
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land and Land Rights	\$40,689	0.00%	\$0	0	0.00%
7	311.000	S&I Source of Supply	\$8,608	2.50%	\$215	0	0.00%
8	312.000	Collecting & Impounding Reservoirs	\$46,137	2.00%	\$923	0	0.00%
9	314.000	Wells and Springs	\$58,882	2.00%	\$1,178	0	0.00%
10	316.000	Supply Mains	\$0	2.00%	\$0	0	0.00%
11	317.000	Other Water Source Plant	\$0	5.00%	\$0	0	0.00%
12		TOTAL SOURCE OF SUPPLY PLANT	\$154,316		\$2,316		
13		PUMPING PLANT					
14	321.000	S&I Pumping Plant	\$0	2.50%	\$0	0	0.00%
15	323.000	Other Power Production Equipment	\$0	4.00%	\$0	0	0.00%
16	325.000	Electric Pumping Equipment	\$13,533	10.00%	\$1,353	0	0.00%
17	325.100	Electric Pumps - Submersible	\$0	10.00%	\$0	0	0.00%
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	4.00%	\$0	0	0.00%
19		TOTAL PUMPING PLANT	\$13,533		\$1,353		
20		WATER TREATMENT PLANT					
21	331.000	S&I Treatment Plant	\$0	2.50%	\$0	0	0.00%
22	332.000	Water Treatment Equipment	\$0	2.90%	\$0	0	0.00%
23		TOTAL WATER TREATMENT PLANT	\$0		\$0		
24		TRANSMISSION & DIST. PLANT					
25	341.000	S&I Transmission & Distribution	\$2,094	2.50%	\$52	0	0.00%
26	342.000	Distribution Reservoirs and Standpipes	\$42,980	2.50%	\$1,075	0	0.00%
27	343.000	Transmission and Distribution Mains	\$78,169	2.00%	\$1,563	0	0.00%
28	344.000	Fire Mains	\$0	1.56%	\$0	0	0.00%
29	345.000	Services	\$0	2.50%	\$0	0	0.00%
30	346.000	Meters	\$14,436	3.30%	\$476	0	0.00%
31	347.000	Meter Installations	\$0	2.50%	\$0	0	0.00%
32	348.000	Hydrants	\$0	2.00%	\$0	0	0.00%
33		TOTAL TRANSMISSION & DIST. PLANT	\$137,679		\$3,166		
34		INCENTIVE COMPENSATION CAPITALIZATION					
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
36		GENERAL PLANT					
37	390.000	S&I General Plant	\$0	2.50%	\$0	0	0.00%
38	391.000	Office Furniture and Equipment	\$209	5.00%	\$10	0	0.00%
39	391.100	Office Furn Equip (IT)	\$0	20.00%	\$0	0	0.00%
40	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
41	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
42	394.000	Tools, Shop and Garage Equipment	\$0	6.70%	\$0	0	0.00%
43	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
44	396.000	Power Operated Equipment	\$0	6.70%	\$0	0	0.00%

Confluence Rivers - Elm Hills
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Depreciation Expense

Line 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	<u>F</u> Average Life	<u>G</u> Net Salvage
45	397.000	Communication Equipment	\$38,324	6.70%	\$2,568	0	0.00%
46	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
47	399.000	Other Tangible Equipment	\$0	0.00%	\$0	0	0.00%
48		TOTAL GENERAL PLANT	\$38,533		\$2,578		
49		Total Depreciation	<u>\$344,061</u>		<u>\$9,413</u>		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Elm Hills
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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	\$2,494	43.61	14.91	28.70	0.078630	\$196
3	Employee Benefits	\$148	43.61	-2.53	46.14	0.126411	\$19
4	Electric Expense	\$4,479	43.61	42.40	1.21	0.003315	\$15
5	Chemicals	\$0	43.61	18.97	24.64	0.067507	\$0
6	Uncollectible Accounts	\$40	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$73,035	43.61	36.18	7.43	0.020356	\$1,487
8	TOTAL OPERATION AND MAINT. EXPENSE	\$80,196					\$1,717
9	TAXES						
10	FICA - Employer Portion	\$202	43.61	16.48	27.13	0.074329	\$15
11	FUTA	\$10	43.61	16.12	27.49	0.075315	\$1
12	SUTA	\$40	43.61	16.09	27.52	0.075397	\$3
13	Property Tax	\$240	43.61	286.40	-242.79	-0.665178	-\$160
14	TOTAL TAXES	\$492					-\$141
15	CWC REQ'D BEFORE RATE BASE OFFSETS						\$1,576
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
18	State Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$10,542	43.61	38.00	5.61	0.015370	\$162
21	TOTAL OFFSET FROM RATE BASE	\$10,542					\$162
22	TOTAL CASH WORKING CAPITAL REQUIRED						\$1,738

Confluence Rivers - Elm Hills
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
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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 Adj. 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													
Rev-1		OPERATING REVENUES											
Rev-2	461.000	Residential	\$86,581	See note (1)	See note (1)	Rev-2	See note (1)	\$86,581	100.00%	\$15,915	\$102,496	See note (1)	See note (1)
Rev-3	470.000	Commercial	\$10			Rev-3		\$10	100.00%	-\$10	\$0		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5		Private Fire Protection	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6		Public Fire Protection	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7		Other Public Auth.	\$0			Rev-7		\$0	100.00%	\$0	\$0		
Rev-8		Sales for Resale	\$0			Rev-8		\$0	100.00%	\$0	\$0		
Rev-9	471.000	Other Water Revenue - Oper. Rev.	\$0			Rev-9		\$0	100.00%	\$0	\$0		
Rev-10		TOTAL OPERATING REVENUES	\$86,591					\$86,591		\$15,905	\$102,496		
1		SOURCE OF SUPPLY EXPENSES											
2	602.000	Purchased Water	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	603.000	Misc Expenses - Supply	\$0	\$0	\$0	E-3	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
4	611.000	Maint of Structures & Improvements - Supply	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	612.000	Maint of Collecting & Impounding Reservoirs	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6	613.000	Maint of Lake, River and Other Intakes	\$0	\$0	\$0	E-6	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
7	614.000	Maint of Wells & Springs	\$0	\$0	\$0	E-7	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
8	616.000	Maint of Supply Mains	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	617.000	Maint of Misc Water Source Plant	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10		TOTAL SOURCE OF SUPPLY EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
11		PUMPING EXPENSES											
12	623.000	Fuel or Power Purchased for Pumping	\$4,479	\$0	\$4,479	E-12	\$0	\$4,479	100.00%	\$0	\$4,479	\$0	\$4,479
13	632.000	Maint of Power Production Equip	\$0	\$0	\$0	E-13	\$784	\$784	100.00%	\$0	\$784	\$0	\$784
14	633.000	Maint of Pumping Equip	\$155	\$0	\$155	E-14	\$0	\$155	100.00%	\$0	\$155	\$0	\$155
15		TOTAL PUMPING EXPENSES	\$4,634	\$0	\$4,634		\$784	\$5,418		\$0	\$5,418	\$0	\$5,418
16		WATER TREATMENT EXPENSES											
17	641.000	Chemicals	\$0	\$0	\$0	E-17	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
18	642.000	Operation Labor & Expenses	\$21,136	\$0	\$21,136	E-18	\$1,602	\$22,738	100.00%	\$0	\$22,738	\$0	\$22,738
19	643.000	Misc Expenses - Water Treatment	\$0	\$0	\$0	E-19	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
20	651.000	Maint of Structures & Improvements - Water Treatment	\$0	\$0	\$0	E-20	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
21	652.000	Maint of Water Treatment Equip	\$428	\$0	\$428	E-21	\$0	\$428	100.00%	\$0	\$428	\$0	\$428
22		TOTAL WATER TREATMENT EXPENSES	\$21,564	\$0	\$21,564		\$1,602	\$23,166		\$0	\$23,166	\$0	\$23,166
23		TRANSMISSION & DIST. EXPENSES											
24	662.000	Transmission & Distribution Lines Expenses	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25	663.000	Meter Expenses	\$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
26	665.000	Misc Expenses - T&D	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
27	671.000	Maint of Structures & Improvements - T&D	\$0	\$0	\$0	E-27	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
28	673.000	Maint of Transmission & Distribution Mains	\$1,756	\$0	\$1,756	E-28	\$4,262	\$6,018	100.00%	\$0	\$6,018	\$0	\$6,018
29	675.000	Maint of Services	\$0	\$0	\$0	E-29	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
30	676.000	Maint of Meters	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	677.000	Maint of Hydrants	\$0	\$0	\$0	E-31	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
32	678.000	Maint of Misc Plant	\$0	\$0	\$0	E-32	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
33		TOTAL TRANSMISSION & DIST. EXPENSES	\$1,756	\$0	\$1,756		\$4,262	\$6,018		\$0	\$6,018	\$0	\$6,018
34		CUSTOMER ACCOUNTS EXPENSE											
35	903.100	Cust Records & Collection Expense - Billing	\$4,323	\$0	\$4,323	E-35	-\$442	\$3,881	100.00%	\$0	\$3,881	\$0	\$3,881

Confluence Rivers - Elm Hills
 Case No. WR-2023-0006
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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 Adj. 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										
36	903.280	Cust Records & Collection Expense	\$1,345	\$0	\$1,345	E-36	\$0	\$1,345	100.00%	\$0	\$1,345	\$0	\$1,345
37	904.000	Uncollectible Accounts	\$2,727	\$0	\$2,727	E-37	-\$2,687	\$40	100.00%	\$0	\$40	\$0	\$40
38		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$8,395	\$0	\$8,395		-\$3,129	\$5,266		\$0	\$5,266	\$0	\$5,266
39		CUSTOMER SERVICE EXPENSES											
40		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
41		SALES PROMOTION EXPENSES											
42		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
43		OPERATIONS & MAINTENANCE											
44		TOTAL OPERATIONS & MAINTENANCE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
45		ADMIN. & GENERAL EXPENSES											
46	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-46	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
47	922.000	Admin Expenses Transferred - Cr	\$13,971	\$0	\$13,971	E-47	\$3,939	\$17,910	100.00%	\$0	\$17,910	\$2,894	\$15,016
48	923.100	Outside Services Employed - Bank Fees	\$82	\$0	\$82	E-48	-\$30	\$52	100.00%	\$0	\$52	\$0	\$52
49	923.400	Outside Services Employed - Legal	\$48	\$0	\$48	E-49	\$202	\$250	100.00%	\$0	\$250	\$0	\$250
50	923.500	Outside Services Employed - Accounting	\$1,890	\$0	\$1,890	E-50	-\$1,825	\$65	100.00%	\$0	\$65	\$0	\$65
51	923.600	Outside Services Employed - Easements	\$1,032	\$0	\$1,032	E-51	-\$1,032	\$0	100.00%	\$0	\$0	\$0	\$0
52	923.900	Outside Services Employed - Management Consulting	\$467	\$0	\$467	E-52	\$0	\$467	100.00%	\$0	\$467	\$0	\$467
53	924.200	Property Insurance - Commercial	-\$656	\$0	-\$656	E-53	\$0	-\$656	100.00%	\$0	-\$656	\$0	-\$656
54	924.400	Property Insurance	\$10,716	\$0	\$10,716	E-54	\$10,135	\$20,851	100.00%	\$0	\$20,851	\$0	\$20,851
55	928.100	Regulatory Commission Expenses - DNR	\$64	\$0	\$64	E-55	\$963	\$1,027	100.00%	\$0	\$1,027	\$0	\$1,027
56	928.200	Regulatory Commission Expenses - PSC	\$2,536	\$0	\$2,536	E-56	-\$2,174	\$362	100.00%	\$0	\$362	\$0	\$362
57	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-57	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
58	930.300	Research & Development Expenses	\$0	\$0	\$0	E-58	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
59		TOTAL ADMIN. & GENERAL EXPENSES	\$30,150	\$0	\$30,150		\$10,178	\$40,328		\$0	\$40,328	\$2,894	\$37,434
60		DEPRECIATION EXPENSE											
61	403.000	Depreciation Expense, Dep. Exp.	\$18,634	See note (1)	See note (1)	E-61	See note (1)	\$18,634	100.00%	-\$9,221	\$9,413	See note (1)	See note (1)
62	403.200	Depreciation - 403.2	\$0			E-62		\$0	100.00%	\$0	\$0		
63	405.000	Amortization of Other Utility Plant	\$0			E-63		\$0	100.00%	\$4,434	\$4,434		
64	407.400	Amortization of Property Losses	\$5,145			E-64		\$5,145	100.00%	\$0	\$5,145		
65		TOTAL DEPRECIATION EXPENSE	\$23,779	\$0	\$0		\$0	\$23,779		-\$4,787	\$18,992	\$0	\$0
66		AMORTIZATION EXPENSE											
67		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
68		OTHER OPERATING EXPENSES											
69	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$173	\$0	\$173	E-69	\$0	\$173	100.00%	\$0	\$173	\$0	\$173
70	408.160	Property Taxes	-\$63	\$0	-\$63	E-70	-\$18	-\$81	100.00%	\$0	-\$81	\$0	-\$81
71		TOTAL OTHER OPERATING EXPENSE	\$110	\$0	\$110		-\$18	\$92		\$0	\$92	\$0	\$92
72		TOTAL OPERATING EXPENSE	\$90,388	\$0	\$66,609		\$13,679	\$104,067		-\$4,787	\$99,280	\$2,894	\$77,394
73		NET INCOME BEFORE TAXES	-\$3,797					-\$17,476		\$20,692	\$3,216		
74		INCOME TAXES											

Confluence Rivers - Elm Hills
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
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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 Adjst. 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
75	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-75	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
76		TOTAL INCOME TAXES	\$0					\$0		\$0	\$0		
77		DEFERRED INCOME TAXES											
78	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-78	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
79		Amortization of Deferred ITC	\$0			E-79		\$0	100.00%	\$0	\$0		
80		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
81		NET OPERATING INCOME	<u>-\$3,797</u>					<u>-\$17,476</u>		<u>\$20,692</u>	<u>\$3,216</u>		

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

Confluence Rivers - Elm Hills
Case No. WR-2023-0006
Test Year Ending 06-30-2022
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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
Rev-2	Residential	461.000	\$0	\$0	\$0	\$0	\$15,915	\$15,915
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$15,915	
Rev-3	Commercial	470.000	\$0	\$0	\$0	\$0	-\$10	-\$10
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$10	
E-13	Maint of Power Production Equip	632.000	\$0	\$784	\$784	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$784		\$0	\$0	
E-18	Operation Labor & Expenses	642.000	\$0	\$1,602	\$1,602	\$0	\$0	\$0
	1. To remove additional water testing costs. (Dhority)		\$0	-\$56		\$0	\$0	
	2. Adjustment to annualize third party operation expense. (Majors)		\$0	\$1,658		\$0	\$0	
E-28	Maint of Transmission & Distribution Mains	673.000	\$0	\$4,262	\$4,262	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$4,945		\$0	\$0	
	2. To include annualized amount of line locate expense. (Dhority)		\$0	-\$683		\$0	\$0	
E-35	Cust Records & Collection Expense - Billing	903.100	\$0	-\$442	-\$442	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$4,323		\$0	\$0	
	2. To include an annualized level of billing software expense. (Dhority)		\$0	\$217		\$0	\$0	
	3. To include an annualized level of call center costs. (Dhority)		\$0	\$3,505		\$0	\$0	
	4. To include an annualized level of miscellaneous expense. (Dhority)		\$0	\$159		\$0	\$0	
E-37	Uncollectible Accounts	904.000	\$0	-\$2,687	-\$2,687	\$0	\$0	\$0
	1. To normalize uncollectible expense. (Amenthor)		\$0	-\$2,687		\$0	\$0	
E-47	Admin Expenses Transferred - Cr	922.000	\$2,894	\$1,045	\$3,939	\$0	\$0	\$0
	1. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$1,054		\$0	\$0	
	2. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$2,894	\$0		\$0	\$0	
	3. To remove sponsorship costs allocated from CSWR. (Dhority)		\$0	-\$9		\$0	\$0	
E-48	Outside Services Employed - Bank Fees	923.100	\$0	-\$30	-\$30	\$0	\$0	\$0

Confluence Rivers - Elm Hills
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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
	1. To remove costs for discontinued website services. (Dhority)		\$0	-\$30		\$0	\$0	
E-49	Outside Services Employed - Legal	923.400	\$0	\$202	\$202	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$48		\$0	\$0	
	2. To include a normalized level of legal expense. (Dhority)		\$0	\$177		\$0	\$0	
	3. To include normalized amount of rate case expense. (Dhority)		\$0	\$73		\$0	\$0	
E-50	Outside Services Employed - Accounting	923.500	\$0	-\$1,825	-\$1,825	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$1,890		\$0	\$0	
	2. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$65		\$0	\$0	
E-51	Outside Services Employed - Easements	923.600	\$0	-\$1,032	-\$1,032	\$0	\$0	\$0
	1. To remove costs for discontinued website services. (Dhority)		\$0	-\$1,032		\$0	\$0	
E-54	Property Insurance	924.400	\$0	\$10,135	\$10,135	\$0	\$0	\$0
	1. To include worker's comp and property insurance. (Sarver)		\$0	\$10,135		\$0	\$0	
E-55	Regulatory Commission Expenses - DNR	928.100	\$0	\$963	\$963	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$64		\$0	\$0	
	2. To include annual DNR water testing costs. (Dhority)		\$0	\$300		\$0	\$0	
	3. To include annualized amount of DNR permitting fees. (Dhority)		\$0	\$727		\$0	\$0	
E-56	Regulatory Commission Expenses - PSC	928.200	\$0	-\$2,174	-\$2,174	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$2,536		\$0	\$0	
	2. To include an annualized level of PSC assessment expense. (Dhority)		\$0	\$362		\$0	\$0	
E-61	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	-\$9,221	-\$9,221
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	-\$9,221	
	No Adjustment		\$0	\$0		\$0	\$0	
E-63	Amortization of Other Utility Plant	405.000	\$0	\$0	\$0	\$0	\$4,434	\$4,434
	1. To amortize Account 301 intangibles over 5 years. (Majors)		\$0	\$0		\$0	\$4,434	
E-70	Property Taxes	408.160	\$0	-\$18	-\$18	\$0	\$0	\$0

Confluence Rivers - Elm Hills
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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
	1. To include an annualized level of property tax expense. (Lyons)		\$0	-\$18		\$0	\$0	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$15,905	\$15,905
Total Operating & Maint. Expense			\$2,894	\$10,785	\$13,679	\$0	-\$4,787	-\$4,787

Confluence Rivers - Elm Hills
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period 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		\$3,216	\$25,237	\$25,716	\$26,195
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$18,992	\$18,992	\$18,992	\$18,992
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$18,992	\$18,992	\$18,992	\$18,992
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$10,542	\$10,542	\$10,542	\$10,542
7	Tax Straight-Line Depreciation		\$18,992	\$18,992	\$18,992	\$18,992
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$29,534	\$29,534	\$29,534	\$29,534
9	NET TAXABLE INCOME		-\$7,326	\$14,695	\$15,174	\$15,653
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$7,326	\$14,695	\$15,174	\$15,653
12	Deduct Missouri Income Tax at the Rate of	100.000%	\$0	\$0	\$0	\$0
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$7,326	\$14,695	\$15,174	\$15,653
15	Federal Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	0.000%	\$0	\$0	\$0	\$0
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$7,326	\$14,695	\$15,174	\$15,653
20	Deduct Federal Income Tax at the Rate of	50.000%	\$0	\$0	\$0	\$0
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$7,326	\$14,695	\$15,174	\$15,653
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$7,326	\$14,695	\$15,174	\$15,653
27	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
28	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
29	City Taxable Income		-\$7,326	\$14,695	\$15,174	\$15,653
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		\$0	\$0	\$0	\$0
34	State Income Tax		\$0	\$0	\$0	\$0
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		\$0	\$0	\$0	\$0
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		\$0	\$0	\$0	\$0

Confluence Rivers - Elm Hills
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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				0.000%	0.000%	8.200%

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 FILING
STAFF ACCOUNTING SCHEDULES
CONFLUENCE RIVERS - FAWN LAKE
WATER
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

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

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$47,296	\$47,296	\$47,296
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$3,736	\$3,807	\$3,878
4	Net Income Available	-\$27,595	-\$27,595	-\$27,595
5	Additional Net Income Required	\$31,331	\$31,402	\$31,473
6	Income Tax Requirement			
7	Required Current Income Tax	\$91	\$94	\$96
8	Current Income Tax Available	-\$1,214	-\$1,214	-\$1,214
9	Additional Current Tax Required	\$1,305	\$1,308	\$1,310
10	Revenue Requirement	\$32,636	\$32,710	\$32,783
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	\$32,636	\$32,710	\$32,783

Confluence Rivers - Fawn Lake
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$111,509
2	Less Accumulated Depreciation Reserve		\$52,572
3	Net Plant In Service		<u>\$58,937</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$1,934
6	Contributions in Aid of Construction Amortization		\$40,378
7	Prepayments		\$2,520
8	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$44,832</u>
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$1
11	State Tax Offset	-1.5370%	\$0
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$24
14	Contributions in Aid of Construction		\$56,498
15	TOTAL SUBTRACT FROM NET PLANT		<u>\$56,473</u>
16	Total Rate Base		<u><u>\$47,296</u></u>

Confluence Rivers - Fawn Lake
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$20,456	P-6	\$0	\$20,456	100.00%	\$0	\$20,456
7	311.000	S&I Source of Supply	\$2,165	P-7	\$0	\$2,165	100.00%	\$0	\$2,165
8	312.000	Collecting & Impounding Reservoirs	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$21,440	P-9	\$0	\$21,440	100.00%	\$0	\$21,440
10	316.000	Supply Mains	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11	317.000	Other Water Source Plant	\$0	P-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$44,061		\$0	\$44,061		\$0	\$44,061
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$14,696	P-14	\$0	\$14,696	100.00%	\$0	\$14,696
15	323.000	Other Power Production Equipment	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	\$10,854	P-16	\$0	\$10,854	100.00%	\$0	\$10,854
17	325.100	Electric Pumps - Submersible	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL PUMPING PLANT	\$25,550		\$0	\$25,550		\$0	\$25,550
20		WATER TREATMENT PLANT							
21	331.000	S&I Treatment Plant	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	332.000	Water Treatment Equipment	\$0	P-22	\$0	\$0	100.00%	\$0	\$0
23		TOTAL WATER TREATMENT PLANT	\$0		\$0	\$0		\$0	\$0
24		TRANSMISSION & DIST. PLANT							
25	341.000	S&I Transmission & Distribution	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26	342.000	Distribution Reservoirs and Standpipes	\$9,381	P-26	\$0	\$9,381	100.00%	\$0	\$9,381
27	343.000	Transmission and Distribution Mains	\$32,517	P-27	\$0	\$32,517	100.00%	\$0	\$32,517
28	344.000	Fire Mains	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	345.000	Services	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	346.000	Meters	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	347.000	Meter Installations	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	348.000	Hydrants	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33		TOTAL TRANSMISSION & DIST. PLANT	\$41,898		\$0	\$41,898		\$0	\$41,898
34		INCENTIVE COMPENSATION CAPITALIZATION							
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
36		GENERAL PLANT							
37	390.000	S&I General Plant	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	391.000	Office Furniture and Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39	391.100	Office Furn Equip (IT)	\$0	P-39	\$0	\$0	100.00%	\$0	\$0
40	392.000	Transportation Equipment	\$0	P-40	\$0	\$0	100.00%	\$0	\$0
41	393.000	Stores Equipment	\$0	P-41	\$0	\$0	100.00%	\$0	\$0
42	394.000	Tools, Shop and Garage Equipment	\$0	P-42	\$0	\$0	100.00%	\$0	\$0
43	395.000	Laboratory Equipment	\$0	P-43	\$0	\$0	100.00%	\$0	\$0
44	396.000	Power Operated Equipment	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45	397.000	Communication Equipment	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46	398.000	Miscellaneous Equipment	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47	399.000	Other Tangible Equipment	\$0	P-47	\$0	\$0	100.00%	\$0	\$0
48		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
49		TOTAL PLANT IN SERVICE	\$111,509		\$0	\$111,509		\$0	\$111,509

Confluence Rivers - Fawn Lake
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjst. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	311.000	S&I Source of Supply	\$135	R-7	\$0	\$135	100.00%	\$0	\$135
8	312.000	Collecting & Impounding Reservoirs	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$12,803	R-9	\$0	\$12,803	100.00%	\$0	\$12,803
10	316.000	Supply Mains	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11	317.000	Other Water Source Plant	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$12,938		\$0	\$12,938		\$0	\$12,938
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$9,370	R-14	\$0	\$9,370	100.00%	\$0	\$9,370
15	323.000	Other Power Production Equipment	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	\$7,691	R-16	\$0	\$7,691	100.00%	\$0	\$7,691
17	325.100	Electric Pumps - Submersible	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL PUMPING PLANT	\$17,061		\$0	\$17,061		\$0	\$17,061
20		WATER TREATMENT PLANT							
21	331.000	S&I Treatment Plant	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22	332.000	Water Treatment Equipment	\$0	R-22	\$0	\$0	100.00%	\$0	\$0
23		TOTAL WATER TREATMENT PLANT	\$0		\$0	\$0		\$0	\$0
24		TRANSMISSION & DIST. PLANT							
25	341.000	S&I Transmission & Distribution	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	342.000	Distribution Reservoirs and Standpipes	\$2,899	R-26	\$0	\$2,899	100.00%	\$0	\$2,899
27	343.000	Transmission and Distribution Mains	\$19,674	R-27	\$0	\$19,674	100.00%	\$0	\$19,674
28	344.000	Fire Mains	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	345.000	Services	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	346.000	Meters	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	347.000	Meter Installations	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	348.000	Hydrants	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33		TOTAL TRANSMISSION & DIST. PLANT	\$22,573		\$0	\$22,573		\$0	\$22,573
34		INCENTIVE COMPENSATION CAPITALIZATION							
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
36		GENERAL PLANT							
37	390.000	S&I General Plant	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	391.000	Office Furniture and Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39	391.100	Office Furn Equip (IT)	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40	392.000	Transportation Equipment	\$0	R-40	\$0	\$0	100.00%	\$0	\$0
41	393.000	Stores Equipment	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
42	394.000	Tools, Shop and Garage Equipment	\$0	R-42	\$0	\$0	100.00%	\$0	\$0
43	395.000	Laboratory Equipment	\$0	R-43	\$0	\$0	100.00%	\$0	\$0
44	396.000	Power Operated Equipment	\$0	R-44	\$0	\$0	100.00%	\$0	\$0
45	397.000	Communication Equipment	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46	398.000	Miscellaneous Equipment	\$0	R-46	\$0	\$0	100.00%	\$0	\$0
47	399.000	Other Tangible Equipment	\$0	R-47	\$0	\$0	100.00%	\$0	\$0
48		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
49		TOTAL DEPRECIATION RESERVE	\$52,572		\$0	\$52,572		\$0	\$52,572

Confluence Rivers - Fawn Lake
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	#REF!	#REF!	\$0	0.00%	\$0	0	0.00%
3	301.000	Organization	\$0	0.00%	\$0	0	0.00%
4	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$0		\$0		
6		SOURCE OF SUPPLY PLANT					
7	310.000	Land and Land Rights	\$20,456	0.00%	\$0	0	0.00%
8	311.000	S&I Source of Supply	\$2,165	2.50%	\$54	0	0.00%
9	312.000	Collecting & Impounding Reservoirs	\$0	2.00%	\$0	0	0.00%
10	314.000	Wells and Springs	\$21,440	2.00%	\$429	0	0.00%
11	316.000	Supply Mains	\$0	2.00%	\$0	0	0.00%
12	317.000	Other Water Source Plant	\$0	5.00%	\$0	0	0.00%
13		TOTAL SOURCE OF SUPPLY PLANT	\$44,061		\$483		
14		PUMPING PLANT					
15	321.000	S&I Pumping Plant	\$14,696	2.50%	\$367	0	0.00%
16	323.000	Other Power Production Equipment	\$0	4.00%	\$0	0	0.00%
17	325.000	Electric Pumping Equipment	\$10,854	10.00%	\$1,085	0	0.00%
18	325.100	Electric Pumps - Submersible	\$0	10.00%	\$0	0	0.00%
19	328.000	Water - Other Pumping Equipment (Plant)	\$0	4.00%	\$0	0	0.00%
20		TOTAL PUMPING PLANT	\$25,550		\$1,452		
21		WATER TREATMENT PLANT					
22	331.000	S&I Treatment Plant	\$0	2.50%	\$0	0	0.00%
23	332.000	Water Treatment Equipment	\$0	2.90%	\$0	0	0.00%
24		TOTAL WATER TREATMENT PLANT	\$0		\$0		
25		TRANSMISSION & DIST. PLANT					
26	341.000	S&I Transmission & Distribution	\$0	2.50%	\$0	0	0.00%
27	342.000	Distribution Reservoirs and Standpipes	\$9,381	2.50%	\$235	0	0.00%
28	343.000	Transmission and Distribution Mains	\$32,517	2.00%	\$650	0	0.00%
29	344.000	Fire Mains	\$0	1.56%	\$0	0	0.00%
30	345.000	Services	\$0	2.50%	\$0	0	0.00%
31	346.000	Meters	\$0	3.30%	\$0	0	0.00%
32	347.000	Meter Installations	\$0	2.50%	\$0	0	0.00%
33	348.000	Hydrants	\$0	2.00%	\$0	0	0.00%
34		TOTAL TRANSMISSION & DIST. PLANT	\$41,898		\$885		
35		INCENTIVE COMPENSATION CAPITALIZATION					
36		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
37		GENERAL PLANT					
38	390.000	S&I General Plant	\$0	2.50%	\$0	0	0.00%
39	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
40	391.100	Office Furn Equip (IT)	\$0	20.00%	\$0	0	0.00%
41	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
42	394.000	Tools, Shop and Garage Equipment	\$0	6.70%	\$0	0	0.00%
43	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
44	396.000	Power Operated Equipment	\$0	6.70%	\$0	0	0.00%

Confluence Rivers - Fawn Lake
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
45	397.000	Communication Equipment	\$0	6.70%	\$0	0	0.00%
46	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
47	399.000	Other Tangible Equipment	\$0	0.00%	\$0	0	0.00%
48		TOTAL GENERAL PLANT	\$0		\$0		
49		Total Depreciation	<u>\$111,509</u>		<u>\$2,820</u>		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Fawn Lake
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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	\$509	43.61	14.91	28.70	0.078630	\$40
3	Employee Benefits	\$30	43.61	-2.53	46.14	0.126411	\$4
4	Electric Expense	\$1,099	43.61	42.40	1.21	0.003315	\$4
5	Chemicals	\$0	43.61	18.97	24.64	0.067507	\$0
6	Uncollectible Accounts	\$8	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$42,768	43.61	27.55	16.06	0.044000	\$1,882
8	TOTAL OPERATION AND MAINT. EXPENSE	\$44,414					\$1,930
9	TAXES						
10	FICA - Employer Portion	\$41	43.61	16.48	27.13	0.074329	\$3
11	FUTA	\$2	43.61	16.12	27.49	0.075315	\$0
12	SUTA	\$8	43.61	16.09	27.52	0.075397	\$1
13	Property Tax	\$0	43.61	286.40	-242.79	-0.665178	\$0
14	TOTAL TAXES	\$51					\$4
15	CWC REQ'D BEFORE RATE BASE OFFSETS						\$1,934
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$80	43.61	38.00	5.61	0.015370	\$1
18	State Tax Offset	\$14	43.61	38.00	5.61	0.015370	\$0
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$1,561	43.61	38.00	5.61	0.015370	\$24
21	TOTAL OFFSET FROM RATE BASE	\$1,655					\$25
22	TOTAL CASH WORKING CAPITAL REQUIRED						\$1,959

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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 Adj. 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													
Rev-1		OPERATING REVENUES											
Rev-2	461.000	Residential	\$18,399	See note (1)	See note (1)	Rev-2	See note (1)	\$18,399	100.00%	\$26	\$18,425	See note (1)	See note (1)
Rev-3	470.000	Commercial	\$497			Rev-3		\$497	100.00%	-\$497	\$0		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5		Private Fire Protection	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6		Public Fire Protection	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7		Other Public Auth.	\$0			Rev-7		\$0	100.00%	\$0	\$0		
Rev-8		Sales for Resale	\$0			Rev-8		\$0	100.00%	\$0	\$0		
Rev-9	471.000	Other Water Revenue - Oper. Rev.	\$75			Rev-9		\$75	100.00%	-\$75	\$0		
Rev-10		TOTAL OPERATING REVENUES	\$18,971					\$18,971		-\$546	\$18,425		
1		SOURCE OF SUPPLY EXPENSES											
2	602.000	Purchased Water	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	603.000	Misc Expenses - Supply	\$0	\$0	\$0	E-3	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
4	611.000	Maint of Structures & Improvements - Supply	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	612.000	Maint of Collecting & Impounding Reservoirs	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6	613.000	Maint of Lake, River and Other Intakes	\$0	\$0	\$0	E-6	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
7	614.000	Maint of Wells & Springs	\$116	\$0	\$116	E-7	\$0	\$116	100.00%	\$0	\$116	\$0	\$116
8	616.000	Maint of Supply Mains	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	617.000	Maint of Misc Water Source Plant	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10		TOTAL SOURCE OF SUPPLY EXPENSES	\$116	\$0	\$116		\$0	\$116		\$0	\$116	\$0	\$116
11		PUMPING EXPENSES											
12	623.000	Fuel or Power Purchased for Pumping	\$1,099	\$0	\$1,099	E-12	\$0	\$1,099	100.00%	\$0	\$1,099	\$0	\$1,099
13	632.000	Maint of Power Production Equip	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	633.000	Maint of Pumping Equip	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15		TOTAL PUMPING EXPENSES	\$1,099	\$0	\$1,099		\$0	\$1,099		\$0	\$1,099	\$0	\$1,099
16		WATER TREATMENT EXPENSES											
17	641.000	Chemicals	\$0	\$0	\$0	E-17	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
18	642.000	Operation Labor & Expenses	\$33,740	\$0	\$33,740	E-18	\$105	\$33,845	100.00%	\$0	\$33,845	\$0	\$33,845
19	643.000	Misc Expenses - Water Treatment	\$126	\$0	\$126	E-19	\$0	\$126	100.00%	\$0	\$126	\$0	\$126
20	651.000	Maint of Structures & Improvements - Water Treatment	\$1,657	\$0	\$1,657	E-20	\$0	\$1,657	100.00%	\$0	\$1,657	\$0	\$1,657
21	652.000	Maint of Water Treatment Equip	\$0	\$0	\$0	E-21	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
22		TOTAL WATER TREATMENT EXPENSES	\$35,523	\$0	\$35,523		\$105	\$35,628		\$0	\$35,628	\$0	\$35,628
23		TRANSMISSION & DIST. EXPENSES											
24	662.000	Transmission & Distribution Lines Expenses	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25	663.000	Meter Expenses	\$86	\$0	\$86	E-25	\$0	\$86	100.00%	\$0	\$86	\$0	\$86
26	665.000	Misc Expenses - T&D	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
27	671.000	Maint of Structures & Improvements - T&D	\$0	\$0	\$0	E-27	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
28	673.000	Maint of Transmission & Distribution Mains	\$0	\$0	\$0	E-28	\$12	\$12	100.00%	\$0	\$12	\$0	\$12
29	675.000	Maint of Services	\$0	\$0	\$0	E-29	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
30	676.000	Maint of Meters	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	677.000	Maint of Hydrants	\$0	\$0	\$0	E-31	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
32	678.000	Maint of Misc Plant	\$0	\$0	\$0	E-32	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
33		TOTAL TRANSMISSION & DIST. EXPENSES	\$86	\$0	\$86		\$12	\$98		\$0	\$98	\$0	\$98
34		CUSTOMER ACCOUNTS EXPENSE											
35	903.100	Cust Records & Collection Expense - Billing	\$1,952	\$0	\$1,952	E-35	-\$1,160	\$792	100.00%	\$0	\$792	\$0	\$792
36	903.280	Cust Records & Collection Expense	\$0	\$0	\$0	E-36	\$0	\$0	100.00%	\$0	\$0	\$0	\$0

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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 Adjst. 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										
37	904.000	Uncollectible Accounts	\$0	\$0	\$0	E-37	\$8	\$8	100.00%	\$0	\$8	\$0	\$8
38		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$1,952	\$0	\$1,952		-\$1,152	\$800		\$0	\$800	\$0	\$800
39		CUSTOMER SERVICE EXPENSES											
40		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
41		SALES PROMOTION EXPENSES											
42		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
43		OPERATIONS & MAINTENANCE											
44		TOTAL OPERATIONS & MAINTENANCE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
45		ADMIN. & GENERAL EXPENSES											
46	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-46	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
47	922.000	Admin Expenses Transferred - Cr	\$0	\$0	\$0	E-47	\$804	\$804	100.00%	\$0	\$804	\$591	\$213
48	923.100	Outside Services Employed - Bank Fees	\$0	\$0	\$0	E-48	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
49	923.400	Outside Services Employed - Legal	\$0	\$0	\$0	E-49	\$51	\$51	100.00%	\$0	\$51	\$0	\$51
50	923.500	Outside Services Employed - Accounting	\$0	\$0	\$0	E-50	\$13	\$13	100.00%	\$0	\$13	\$0	\$13
51	923.600	Outside Services Employed - Easements	\$0	\$0	\$0	E-51	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
52	923.900	Outside Services Employed - Management Consulting	\$0	\$0	\$0	E-52	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
53	924.200	Property Insurance - Commercial	\$0	\$0	\$0	E-53	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
54	924.400	Property Insurance	\$3,749	\$0	\$3,749	E-54	\$1,284	\$5,033	100.00%	\$0	\$5,033	\$0	\$5,033
55	928.100	Regulatory Commission Expenses - DNR	\$229	\$0	\$229	E-55	\$219	\$448	100.00%	\$0	\$448	\$0	\$448
56	928.200	Regulatory Commission Expenses - PSC	\$0	\$0	\$0	E-56	\$74	\$74	100.00%	\$0	\$74	\$0	\$74
57	930.200	Miscellaneous General Expenses	\$250	\$0	\$250	E-57	\$0	\$250	100.00%	\$0	\$250	\$0	\$250
58	930.300	Research & Development Expenses	\$0	\$0	\$0	E-58	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
59		TOTAL ADMIN. & GENERAL EXPENSES	\$4,228	\$0	\$4,228		\$2,445	\$6,673		\$0	\$6,673	\$591	\$6,082
60		DEPRECIATION EXPENSE											
61	403.000	Depreciation Expense, Dep. Exp.	\$1,258	See note (1)	See note (1)	E-61	See note (1)	\$1,258	100.00%	\$1,562	\$2,820	See note (1)	See note (1)
62	403.200	Depreciation - 403.2	\$0			E-62		\$0	100.00%	\$0	\$0		
63	405.000	Amortization of Other Utility Plant	\$0			E-63		\$0	100.00%	\$0	\$0		
64	407.400	Amortization of Property Losses	\$0			E-64		\$0	100.00%	\$0	\$0		
65		TOTAL DEPRECIATION EXPENSE	\$1,258	\$0	\$0		\$0	\$1,258		\$1,562	\$2,820	\$0	\$0
66		AMORTIZATION EXPENSE											
67		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
68		OTHER OPERATING EXPENSES											
69	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$0	\$0	\$0	E-69	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
70	408.160	Property Tax	\$0	\$0	\$0	E-70	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
71		TOTAL OTHER OPERATING EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
72		TOTAL OPERATING EXPENSE	\$44,262	\$0	\$43,004		\$1,410	\$45,672		\$1,562	\$47,234	\$591	\$43,823
73		NET INCOME BEFORE TAXES	-\$25,291					-\$26,701		-\$2,108	-\$28,809		
74		INCOME TAXES											
75	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-75	See note (1)	\$0	100.00%	-\$1,214	-\$1,214	See note (1)	See note (1)
76		TOTAL INCOME TAXES	\$0					\$0		-\$1,214	-\$1,214		

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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
77		DEFERRED INCOME TAXES											
78	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-78	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
79		Amortization of Deferred ITC	\$0			E-79		\$0	100.00%	\$0	\$0		
80		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
81		NET OPERATING INCOME	<u>-\$25,291</u>					<u>-\$26,701</u>		<u>-\$894</u>	<u>-\$27,595</u>		

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

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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
Rev-2	Residential	461.000	\$0	\$0	\$0	\$0	\$26	\$26
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$26	
Rev-3	Commercial	470.000	\$0	\$0	\$0	\$0	-\$497	-\$497
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$497	
Rev-9	Other Water Revenue - Oper. Rev.	471.000	\$0	\$0	\$0	\$0	-\$75	-\$75
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	-\$75	
E-18	Operation Labor & Expenses	642.000	\$0	\$105	\$105	\$0	\$0	\$0
	1. To annualize third party operation expense. (Majors)		\$0	\$105		\$0	\$0	
E-28	Maint of Transmission & Distribution Mains	673.000	\$0	\$12	\$12	\$0	\$0	\$0
	1. To annualize line locate expense. (Dhority)		\$0	\$12		\$0	\$0	
E-35	Cust Records & Collection Expense - Billing	903.100	\$0	-\$1,160	-\$1,160	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$1,952		\$0	\$0	
	2. To include an annualized level of billing software expense. (Dhority)		\$0	\$44		\$0	\$0	
	3. To include an annualized level of call center costs. (Dhority)		\$0	\$716		\$0	\$0	
	4. To include an annualized level of miscellaneous expense. (Dhority)		\$0	\$32		\$0	\$0	
E-37	Uncollectible Accounts	904.000	\$0	\$8	\$8	\$0	\$0	\$0
	1. To normalize uncollectible expense. (Amenthor)		\$0	\$8		\$0	\$0	
E-47	Admin Expenses Transferred - Cr	922.000	\$591	\$213	\$804	\$0	\$0	\$0
	1. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$215		\$0	\$0	
	2. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$591	\$0		\$0	\$0	
	3. To remove sponsorship costs allocated from CSWR. (Dhority)		\$0	-\$2		\$0	\$0	
E-49	Outside Services Employed - Legal	923.400	\$0	\$51	\$51	\$0	\$0	\$0
	1. To include a normalized level of legal expense. (Dhority)		\$0	\$36		\$0	\$0	
	2. To include normalized amount of rate case expense. (Dhority)		\$0	\$15		\$0	\$0	
E-50	Outside Services Employed - Accounting	923.500	\$0	\$13	\$13	\$0	\$0	\$0

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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
	1. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$13		\$0	\$0	
E-54	Property Insurance	924.400	\$0	\$1,284	\$1,284	\$0	\$0	\$0
	1. To include worker's compensation and property insurance. (Sarver)		\$0	\$1,284		\$0	\$0	
E-55	Regulatory Commission Expenses - DNR	928.100	\$0	\$219	\$219	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$229		\$0	\$0	
	2. To include annual DNR water testing costs. (Dhority)		\$0	\$300		\$0	\$0	
	3. To include annualized level of DNR permitting fees. (Dhority)		\$0	\$148		\$0	\$0	
E-56	Regulatory Commission Expenses - PSC	928.200	\$0	\$74	\$74	\$0	\$0	\$0
	1. To Include an annualized level of PSC assessment expense. (Dhority)		\$0	\$74		\$0	\$0	
E-61	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$1,562	\$1,562
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$1,562	
E-75	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	-\$1,214	-\$1,214
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$1,214	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$546	-\$546
Total Operating & Maint. Expense			\$591	\$819	\$1,410	\$0	\$348	\$348

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 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		-\$28,809	\$3,827	\$3,901	\$3,974
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$2,820	\$2,820	\$2,820	\$2,820
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$2,820	\$2,820	\$2,820	\$2,820
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$1,561	\$1,561	\$1,561	\$1,561
7	Tax Straight-Line Depreciation		\$2,820	\$2,820	\$2,820	\$2,820
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$4,381	\$4,381	\$4,381	\$4,381
9	NET TAXABLE INCOME		-\$30,370	\$2,266	\$2,340	\$2,413
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$30,370	\$2,266	\$2,340	\$2,413
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$182	\$14	\$14	\$14
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$30,188	\$2,252	\$2,326	\$2,399
15	Federal Income Tax at the Rate of	3.420%	-\$1,032	\$77	\$80	\$82
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.420%	-\$1,032	\$77	\$80	\$82
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$30,370	\$2,266	\$2,340	\$2,413
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$516	\$39	\$40	\$41
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$29,854	\$2,227	\$2,300	\$2,372
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.610%	-\$182	\$14	\$14	\$14
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$30,370	\$2,266	\$2,340	\$2,413
27	Deduct Federal Income Tax - City Inc. Tax		-\$1,032	\$77	\$80	\$82
28	Deduct Missouri Income Tax - City Inc. Tax		-\$182	\$14	\$14	\$14
29	City Taxable Income		-\$29,156	\$2,175	\$2,246	\$2,317
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$1,032	\$77	\$80	\$82
34	State Income Tax		-\$182	\$14	\$14	\$14
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$1,214	\$91	\$94	\$96
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		-\$1,214	\$91	\$94	\$96

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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				8.092%	8.249%	8.403%

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 FILING
STAFF ACCOUNTING SCHEDULES

CONFLUENCE RIVERS - FREEMAN HILLS
SEWER
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

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

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$13,214	\$13,214	\$13,214
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$1,044	\$1,064	\$1,084
4	Net Income Available	-\$37,789	-\$37,789	-\$37,789
5	Additional Net Income Required	\$38,833	\$38,853	\$38,873
6	Income Tax Requirement			
7	Required Current Income Tax	\$26	\$26	\$27
8	Current Income Tax Available	-\$1,593	-\$1,593	-\$1,593
9	Additional Current Tax Required	\$1,619	\$1,619	\$1,620
10	Revenue Requirement	\$40,452	\$40,472	\$40,493
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	\$40,452	\$40,472	\$40,493

Confluence Rivers - Freeman Hills
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$36,474
2	Less Accumulated Depreciation Reserve		\$23,810
3	Net Plant In Service		\$12,664
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$1,036
6	Contributions in Aid of Construction Amortization		\$22,626
7	Prepayments		\$23
8	TOTAL ADD TO NET PLANT IN SERVICE		\$21,613
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	\$0
11	State Tax Offset	-1.5370%	\$0
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$7
14	Contributions in Aid of Construction		\$21,070
15	TOTAL SUBTRACT FROM NET PLANT		\$21,063
16	Total Rate Base		\$13,214

Confluence Rivers - Freeman Hills
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Plant In Service

A	B	C	D	E	F	G	H	I	
Line Number	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$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 - Collection Plant	\$5,000	P-6	\$0	\$5,000	100.00%	\$0	\$5,000
7	351.000	S&I Collection Plant	\$0	P-7	\$0	\$0	100.00%	\$0	\$0
8	352.100	Collection Sewers Force	\$489	P-8	\$0	\$489	100.00%	\$0	\$489
9	352.200	Collection Sewers Gravity	\$19,027	P-9	\$0	\$19,027	100.00%	\$0	\$19,027
10	353.000	Services to Sewer Customers	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11	354.000	Flow Measuring Devices	\$0	P-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL COLLECTION PLANT	\$24,516		\$0	\$24,516		\$0	\$24,516
13		SYSTEM PUMPING PLANT							
14	362.000	Receiving Wells	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	363.000	Electric Sewer Pumping Equip	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	365.000	Sewer - Other Pumping Equipment	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17		TOTAL SYSTEM PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
18		TREATMENT & DISPOSAL PLANT							
19	370.000	Land and Land Rights	\$6,000	P-19	\$0	\$6,000	100.00%	\$0	\$6,000
20	370.100	Oxidation Lagoon Land	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21	371.000	S&I Treatment & Disposal	\$2,660	P-21	\$0	\$2,660	100.00%	\$0	\$2,660
22	372.000	Oxidation Lagoons	\$3,298	P-22	\$0	\$3,298	100.00%	\$0	\$3,298
23	372.100	Treatment & Disposal Equipment - 372.1	\$0	P-23	\$0	\$0	100.00%	\$0	\$0
24	373.000	Plant Sewers	\$0	P-24	\$0	\$0	100.00%	\$0	\$0
25	374.000	Outfall Sewer Lines	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26	375.000	Sewer - Other Treatment & Disposal	\$0	P-26	\$0	\$0	100.00%	\$0	\$0
27		TOTAL TREATMENT & DISPOSAL PLANT	\$11,958		\$0	\$11,958		\$0	\$11,958
28		GENERAL PLANT							
29	390.000	S&I General Plant	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	391.000	Office Furniture and Equipment	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	391.100	Office Furn Equip (IT)	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	392.000	Transportation Equipment	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	393.000	Stores Equipment	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	394.000	Tools, Shop and Garage Equipment	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	395.000	Laboratory Equipment	\$0	P-35	\$0	\$0	100.00%	\$0	\$0
36	396.000	Power Operation Equipment	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37	397.000	Communication Equipment	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	398.000	Miscellaneous Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39	399.000	Other Tangible Property	\$0	P-39	\$0	\$0	100.00%	\$0	\$0
40		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
41		TOTAL PLANT IN SERVICE	\$36,474		\$0	\$36,474		\$0	\$36,474

Confluence Rivers - Freeman Hills
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$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 - Collection Plant	\$0	R-6	\$0	\$0	100.00%	\$0	0
7	351.000	S&I Collection Plant	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	352.100	Collection Sewers Force	\$15	R-8	\$0	\$15	100.00%	\$0	\$15
9	352.200	Collection Sewers Gravity	\$17,319	R-9	\$0	\$17,319	100.00%	\$0	\$17,319
10	353.000	Services to Sewer Customers	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11	354.000	Flow Measuring Devices	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL COLLECTION PLANT	\$17,334		\$0	\$17,334		\$0	\$17,334
13		SYSTEM PUMPING PLANT							
14	362.000	Receiving Wells	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	363.000	Electric Sewer Pumping Equip	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	365.000	Sewer - Other Pumping Equipment	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17		TOTAL SYSTEM PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
18		TREATMENT & DISPOSAL PLANT							
19	370.000	Land and Land Rights	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	370.100	Oxidation Lagoon Land	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21	371.000	S&I Treatment & Disposal	\$62	R-21	\$0	\$62	100.00%	\$0	\$62
22	372.000	Oxidation Lagoons	\$6,414	R-22	\$0	\$6,414	100.00%	\$0	\$6,414
23	372.100	Treatment & Disposal Equipment - 372.1	\$0	R-23	\$0	\$0	100.00%	\$0	\$0
24	373.000	Plant Sewers	\$0	R-24	\$0	\$0	100.00%	\$0	\$0
25	374.000	Outfall Sewer Lines	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	375.000	Sewer - Other Treatment & Disposal	\$0	R-26	\$0	\$0	100.00%	\$0	\$0
27		TOTAL TREATMENT & DISPOSAL PLANT	\$6,476		\$0	\$6,476		\$0	\$6,476
28		GENERAL PLANT							
29	390.000	S&I General Plant	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	391.000	Office Furniture and Equipment	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	391.100	Office Furn Equip (IT)	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	392.000	Transportation Equipment	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	393.000	Stores Equipment	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	394.000	Tools, Shop and Garage Equipment	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	395.000	Laboratory Equipment	\$0	R-35	\$0	\$0	100.00%	\$0	\$0
36	396.000	Power Operation Equipment	\$0	R-36	\$0	\$0	100.00%	\$0	\$0
37	397.000	Communication Equipment	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	398.000	Miscellaneous Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39	399.000	Other Tangible Property	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
41		TOTAL DEPRECIATION RESERVE	\$23,810		\$0	\$23,810		\$0	\$23,810

Confluence Rivers - Freeman Hills
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL PLANT INTANGIBLE	\$0		\$0		
5		COLLECTION PLANT					
6	350.000	Land and Land Rights - Collection Plant	\$5,000	0.00%	\$0	0	0.00%
7	351.000	S&I Collection Plant	\$0	4.00%	\$0	0	0.00%
8	352.100	Collection Sewers Force	\$489	2.00%	\$10	0	0.00%
9	352.200	Collection Sewers Gravity	\$19,027	2.00%	\$381	0	0.00%
10	353.000	Services to Sewer Customers	\$0	2.00%	\$0	0	0.00%
11	354.000	Flow Measuring Devices	\$0	3.30%	\$0	0	0.00%
12		TOTAL COLLECTION PLANT	\$24,516		\$391		
13		SYSTEM PUMPING PLANT					
14	362.000	Receiving Wells	\$0	4.00%	\$0	0	0.00%
15	363.000	Electric Sewer Pumping Equip	\$0	10.00%	\$0	0	0.00%
16	365.000	Sewer - Other Pumping Equipment	\$0	4.31%	\$0	0	0.00%
17		TOTAL SYSTEM PUMPING PLANT	\$0		\$0		
18		TREATMENT & DISPOSAL PLANT					
19	370.000	Land and Land Rights	\$6,000	0.00%	\$0	0	0.00%
20	370.100	Oxidation Lagoon Land	\$0	4.00%	\$0	0	0.00%
21	371.000	S&I Treatment & Disposal	\$2,660	4.00%	\$106	0	0.00%
22	372.000	Oxidation Lagoons	\$3,298	5.00%	\$165	0	0.00%
23	372.100	Treatment & Disposal Equipment - 372.1	\$0	20.00%	\$0	0	0.00%
24	373.000	Plant Sewers	\$0	2.50%	\$0	0	0.00%
25	374.000	Outfall Sewer Lines	\$0	2.00%	\$0	0	0.00%
26	375.000	Sewer - Other Treatment & Disposal	\$0	0.00%	\$0	0	0.00%
27		TOTAL TREATMENT & DISPOSAL PLANT	\$11,958		\$271		
28		GENERAL PLANT					
29	390.000	S&I General Plant	\$0	4.00%	\$0	0	0.00%
30	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
31	391.100	Office Furn Equip (IT)	\$0	14.30%	\$0	0	0.00%
32	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
33	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
34	394.000	Tools, Shop and Garage Equipment	\$0	5.00%	\$0	0	0.00%
35	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
36	396.000	Power Operation Equipment	\$0	6.70%	\$0	0	0.00%
37	397.000	Communication Equipment	\$0	6.70%	\$0	0	0.00%
38	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
39	399.000	Other Tangible Property	\$0	0.00%	\$0	0	0.00%
40		TOTAL GENERAL PLANT	\$0		\$0		
41		Total Depreciation	\$36,474		\$662		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Freeman Hills
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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	\$281	43.61	14.91	28.70	0.078630	\$22
3	Employee Benefits	\$17	43.61	-2.53	46.14	0.126411	\$2
4	Electric Expense	\$0	43.61	42.40	1.21	0.003315	\$0
5	Chemicals	\$0	43.61	18.97	24.64	0.067507	\$0
6	Uncollectible Accounts	\$4	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$41,695	43.61	52.07	-8.46	-0.023178	-\$966
8	TOTAL OPERATION AND MAINT. EXPENSE	\$41,997					-\$942
9	TAXES						
10	FICA - Employer Portion	\$23	43.61	16.48	27.13	0.074329	\$2
11	FUTA	\$1	43.61	16.12	27.49	0.075315	\$0
12	SUTA	\$4	43.61	16.09	27.52	0.075397	\$0
13	Property Tax	\$144	43.61	286.40	-242.79	-0.665178	-\$96
14	TOTAL TAXES	\$172					-\$94
15	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$1,036
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$22	43.61	38.00	5.61	0.015370	\$0
18	State Tax Offset	\$4	43.61	38.00	5.61	0.015370	\$0
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$436	43.61	38.00	5.61	0.015370	\$7
21	TOTAL OFFSET FROM RATE BASE	\$462					\$7
22	TOTAL CASH WORKING CAPITAL REQUIRED						-\$1,029

Confluence Rivers - Freeman Hills
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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										
Rev-1		OPERATING REVENUES											
Rev-2	521.000	Residential	\$3,207	See note (1)	See note (1)	Rev-2	See note (1)	\$3,207	100.00%	-\$6	\$3,201	See note (1)	See note (1)
Rev-3	532.000	Commercial	\$220			Rev-3		\$220	100.00%	\$0	\$220		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	536.000	Other Sewer Revenue - Oper. Rev.	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6		TOTAL OPERATING REVENUES	\$3,427					\$3,427		-\$6	\$3,421		
1		COLLECTION OPERATIONS EXPENSES											
2		TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
3		COLLECTION MAINT. EXPENSES											
4	711.000	Maint of Collection S&I	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	712.000	Maint of Collection Sewers	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6	713.000	Maint of Services to Customers	\$0	\$0	\$0	E-6	\$7	\$7	100.00%	\$0	\$7	\$0	\$7
7		TOTAL COLLECTION MAINT. EXPENSES	\$0	\$0	\$0			\$7		\$0	\$7	\$0	\$7
8		PUMPING OPERATIONS EXPENSES											
9	722.000	Pumping Labor & Expenses	\$3,400	\$0	\$3,400	E-9	-\$2,125	\$1,275	100.00%	\$0	\$1,275	\$0	\$1,275
10		TOTAL PUMPING OPERATIONS EXPENSES	\$3,400	\$0	\$3,400		-\$2,125	\$1,275		\$0	\$1,275	\$0	\$1,275
11		PUMPING MAINTENANCE EXPENSES											
12	732.000	Maint of Pumping Equip	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13		TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
14		TREAT. & DISP. OPER. EXPENSE											
15	741.000	Chemicals	\$0	\$0	\$0	E-15	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
16	742.000	Treatment Labor & Expenses	\$33,924	\$0	\$33,924	E-16	-\$54	\$33,870	100.00%	\$0	\$33,870	\$0	\$33,870
17	743.000	Fuel & Power for Sewage Treatment & Pumping	\$0	\$0	\$0	E-17	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
18	744.000	Misc Expenses - T&D	\$0	\$0	\$0	E-18	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
19		TOTAL TREAT. & DISP. OPER. EXPENSE	\$33,924	\$0	\$33,924		-\$54	\$33,870		\$0	\$33,870	\$0	\$33,870
20		TREAT. & DISP. MAINT. EXPENSES											
21	751.000	Maint of Treatment & Disposal S&I	\$5,757	\$0	\$5,757	E-21	\$0	\$5,757	100.00%	\$0	\$5,757	\$0	\$5,757
22	752.000	Maint of Treatment & Disposal Plant	\$0	\$0	\$0	E-22	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
23		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$5,757	\$0	\$5,757			\$5,757		\$0	\$5,757	\$0	\$5,757
24		CUSTOMER ACCOUNTS EXPENSE											
25	903.100	Cust Records & Collection Expense - Billing	\$634	\$0	\$634	E-25	-\$197	\$437	100.00%	\$0	\$437	\$0	\$437
26	903.280	Cust Records & Collection Expense	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
27	904.000	Uncollectible Accounts	\$0	\$0	\$0	E-27	\$4	\$4	100.00%	\$0	\$4	\$0	\$4
28		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$634	\$0	\$634		-\$193	\$441		\$0	\$441	\$0	\$441
29		ADMIN. & GENERAL EXPENSES											
30	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	922.000	Admin Expenses Transferred - Cr	\$0	\$0	\$0	E-31	\$447	\$447	100.00%	\$0	\$447	\$326	\$121
32	923.100	Outside Services Employed - Bank Fees	\$0	\$0	\$0	E-32	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
33	923.400	Outside Services Employed - Legal	\$0	\$0	\$0	E-33	\$28	\$28	100.00%	\$0	\$28	\$0	\$28
34	923.500	Outside Services Employed - Accounting	\$0	\$0	\$0	E-34	\$7	\$7	100.00%	\$0	\$7	\$0	\$7
35	923.600	Outside Services Employed - Easements	\$0	\$0	\$0	E-35	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
36	923.900	Outside Services Employed - Management Consulting	\$0	\$0	\$0	E-36	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
37	924.200	Property Insurance - Commercial	\$0	\$0	\$0	E-37	\$0	\$0	100.00%	\$0	\$0	\$0	\$0

Confluence Rivers - Freeman Hills
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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										
38	924.300	Property Insurance - Workers Comp	\$0	\$0	\$0	E-38	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
39	924.400	Property Insurance	\$754	\$0	\$754	E-39	-\$712	\$42	100.00%	\$0	\$42	\$0	\$42
40	928.100	Regulatory Commission Expenses - DNR	\$375	\$0	\$375	E-40	-\$293	\$82	100.00%	\$0	\$82	\$0	\$82
41	928.200	Regulatory Commission Expenses - PSC	\$0	\$0	\$0	E-41	\$41	\$41	100.00%	\$0	\$41	\$0	\$41
42	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-42	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
43	930.300	Research & Development Expenses	\$0	\$0	\$0	E-43	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
44		TOTAL ADMIN. & GENERAL EXPENSES	\$1,129	\$0	\$1,129		-\$482	\$647		\$0	\$647	\$326	\$321
45		DEPRECIATION EXPENSE											
46	403.000	Depreciation Expense, Dep. Exp.	\$707	See note (1)	See note (1)	E-46	See note (1)	\$707	100.00%	-\$45	\$662	See note (1)	See note (1)
47	403.200	Depreciation - 403.2	\$0			E-47		\$0	100.00%	\$0	\$0		
48	405.000	Amortization of Other Utility Property	\$0			E-48		\$0	100.00%	\$0	\$0		
49	407.400	Amortization of Property Losses	\$0			E-49		\$0	100.00%	\$0	\$0		
50		TOTAL DEPRECIATION EXPENSE	\$707	\$0	\$0		\$0	\$707		-\$45	\$662	\$0	\$0
51		AMORTIZATION EXPENSE											
52		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
53		OTHER OPERATING EXPENSES											
54	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$0	\$0	\$0	E-54	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
55	408.160	Property Tax	\$142	\$0	\$142	E-55	\$2	\$144	100.00%	\$0	\$144	\$0	\$144
56		TOTAL OTHER OPERATING EXPENSE	\$142	\$0	\$142		\$2	\$144		\$0	\$144	\$0	\$144
57		TOTAL OPERATING EXPENSE	\$45,693	\$0	\$44,986		-\$2,845	\$42,848		-\$45	\$42,803	\$326	\$41,815
58		NET INCOME BEFORE TAXES	-\$42,266					-\$39,421		\$39	-\$39,382		
59		INCOME TAXES											
60	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-60	See note (1)	\$0	100.00%	-\$1,593	-\$1,593	See note (1)	See note (1)
61		TOTAL INCOME TAXES	\$0					\$0		-\$1,593	-\$1,593		
62		DEFERRED INCOME TAXES											
63	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-63	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
64		Amortization of Deferred ITC	\$0			E-64		\$0	100.00%	\$0	\$0		
65		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
66		NET OPERATING INCOME	-\$42,266					-\$39,421		\$1,632	-\$37,789		

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

Confluence Rivers - Freeman Hills
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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
Rev-2	Residential	521.000	\$0	\$0	\$0	\$0	-\$6	-\$6
	1. To Annualize Residential Revenue		\$0	\$0		\$0	-\$6	
E-6	Maint of Services to Customers	713.000	\$0	\$7	\$7	\$0	\$0	\$0
	1. To include an annualized amount of line locate expense. (Dhority)		\$0	\$7		\$0	\$0	
E-9	Pumping Labor & Expenses	722.000	\$0	-\$2,125	-\$2,125	\$0	\$0	\$0
	1. To include a normalized level of sludge disposal costs. (Lyons)		\$0	-\$2,125		\$0	\$0	
E-16	Treatment Labor & Expenses	742.000	\$0	-\$54	-\$54	\$0	\$0	\$0
	1. To annualize third party operation expense. (Majors)		\$0	-\$54		\$0	\$0	
E-25	Cust Records & Collection Expense - Billing	903.100	\$0	-\$197	-\$197	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$634		\$0	\$0	
	2. To include an annualized level of billing software expense. (Dhority)		\$0	\$24		\$0	\$0	
	3. To include an annualized level of call center costs. (Dhority)		\$0	\$395		\$0	\$0	
	4. To include an annualized level of miscellaneous expense. (Dhority)		\$0	\$18		\$0	\$0	
E-27	Uncollectible Accounts	904.000	\$0	\$4	\$4	\$0	\$0	\$0
	1. To normalize uncollectible expense. (Amenthor)		\$0	\$4		\$0	\$0	
E-31	Admin Expenses Transferred - Cr	922.000	\$326	\$121	\$447	\$0	\$0	\$0
	1. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$121		\$0	\$0	
	2. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$326	\$0		\$0	\$0	
E-33	Outside Services Employed - Legal	923.400	\$0	\$28	\$28	\$0	\$0	\$0
	1. To include a normalized level of legal expense. (Dhority)		\$0	\$20		\$0	\$0	
	2. To include normalized amount of rate case expense. (Dhority)		\$0	\$8		\$0	\$0	
E-34	Outside Services Employed - Accounting	923.500	\$0	\$7	\$7	\$0	\$0	\$0
	1. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$7		\$0	\$0	
E-39	Property Insurance	924.400	\$0	-\$712	-\$712	\$0	\$0	\$0

Confluence Rivers - Freeman Hills
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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
	1. To include worker's compensation and property insurance. (Sarver)		\$0	-\$712		\$0	\$0	
E-40	Regulatory Commission Expenses - DNR	928.100	\$0	-\$293	-\$293	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$375		\$0	\$0	
	2. To include annualized amount of DNR permitting fees. (Dhority)		\$0	\$82		\$0	\$0	
E-41	Regulatory Commission Expenses - PSC	928.200	\$0	\$41	\$41	\$0	\$0	\$0
	1. To include an annualized level of PSC assessment expense. (Dhority)		\$0	\$41		\$0	\$0	
E-46	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	-\$45	-\$45
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	-\$45	
E-55	Property Tax	408.160	\$0	\$2	\$2	\$0	\$0	\$0
	1. To include an annualized level of property tax expense. (Lyons)		\$0	\$2		\$0	\$0	
E-60	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	-\$1,593	-\$1,593
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$1,593	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$6	-\$6
Total Operating & Maint. Expense			\$326	-\$3,171	-\$2,845	\$0	-\$1,638	-\$1,638

Confluence Rivers - Freeman Hills
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period 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		-\$39,382	\$1,070	\$1,090	\$1,111
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$662	\$662	\$662	\$662
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$662	\$662	\$662	\$662
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$436	\$436	\$436	\$436
7	Tax Straight-Line Depreciation		\$662	\$662	\$662	\$662
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$1,098	\$1,098	\$1,098	\$1,098
9	NET TAXABLE INCOME		-\$39,818	\$634	\$654	\$675
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$39,818	\$634	\$654	\$675
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$239	\$4	\$4	\$4
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$39,579	\$630	\$650	\$671
15	Federal Income Tax at the Rate of	3.420%	-\$1,354	\$22	\$22	\$23
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.420%	-\$1,354	\$22	\$22	\$23
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$39,818	\$634	\$654	\$675
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$677	\$11	\$11	\$12
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$39,141	\$623	\$643	\$663
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.610%	-\$239	\$4	\$4	\$4
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$39,818	\$634	\$654	\$675
27	Deduct Federal Income Tax - City Inc. Tax		-\$1,354	\$22	\$22	\$23
28	Deduct Missouri Income Tax - City Inc. Tax		-\$239	\$4	\$4	\$4
29	City Taxable Income		-\$38,225	\$608	\$628	\$648
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$1,354	\$22	\$22	\$23
34	State Income Tax		-\$239	\$4	\$4	\$4
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$1,593	\$26	\$26	\$27
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		-\$1,593	\$26	\$26	\$27

Confluence Rivers - Freeman Hills
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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				8.097%	8.247%	8.404%

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 FILING
STAFF ACCOUNTING SCHEDULES

CONFLUENCE RIVERS - GLEN MEADOWS
SEWER
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

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

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$372,309	\$372,309	\$372,309
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$29,412	\$29,971	\$30,529
4	Net Income Available	\$5,478	\$5,478	\$5,478
5	Additional Net Income Required	\$23,934	\$24,493	\$25,051
6	Income Tax Requirement			
7	Required Current Income Tax	\$713	\$736	\$760
8	Current Income Tax Available	-\$284	-\$284	-\$284
9	Additional Current Tax Required	\$997	\$1,020	\$1,044
10	Revenue Requirement	\$24,931	\$25,513	\$26,095
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	<u>\$24,931</u>	<u>\$25,513</u>	<u>\$26,095</u>

Confluence Rivers - Glen Meadows
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$801,667
2	Less Accumulated Depreciation Reserve		\$430,623
3	Net Plant In Service		<u>\$371,044</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$1,826
6	Contributions in Aid of Construction Amortization		\$0
7	Prepayments		\$2,890
8	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$1,064</u>
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$10
11	State Tax Offset	-1.5370%	-\$2
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$189
14	Contributions in Aid of Construction		\$0
15	TOTAL SUBTRACT FROM NET PLANT		<u>-\$201</u>
16	Total Rate Base		<u><u>\$372,309</u></u>

Confluence Rivers - Glen Meadows
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Plant In Service

A	B	C	D	E	F	G	H	I	
Line Number	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$342,175	P-6	\$0	\$342,175	100.00%	\$0	\$342,175
7	352.100	Collection Sewers Force	\$0	P-7	\$0	\$0	100.00%	\$0	\$0
8	352.200	Collection Sewers Gravity	\$404,638	P-8	\$0	\$404,638	100.00%	\$0	\$404,638
9	353.000	Services to Sewer Customers	\$54,854	P-9	\$0	\$54,854	100.00%	\$0	\$54,854
10	354.000	Flow Measuring Devices	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11		TOTAL COLLECTION PLANT	\$801,667		\$0	\$801,667		\$0	\$801,667
12		SYSTEM PUMPING PLANT							
13	362.000	Receiving Wells	\$0	P-13	\$0	\$0	100.00%	\$0	\$0
14	363.000	Electric Sewer Pumping Equip	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	365.000	Sewer - Other Pumping Equipment	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16		TOTAL SYSTEM PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
17		TREATMENT & DISPOSAL PLANT							
18	370.000	Land and Land Rights	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19	370.100	Oxidation Lagoon Land	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20	371.000	S&I Treatment & Disposal	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21	372.000	Treatment & Disposal Equipment - 372	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	372.100	Treatment & Disposal Equipment - 372.1	\$0	P-22	\$0	\$0	100.00%	\$0	\$0
23	373.000	Plant Sewers	\$0	P-23	\$0	\$0	100.00%	\$0	\$0
24	374.000	Outfall Sewer Lines	\$0	P-24	\$0	\$0	100.00%	\$0	\$0
25	375.000	Sewer - Other Treatment & Disposal	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26		TOTAL TREATMENT & DISPOSAL PLANT	\$0		\$0	\$0		\$0	\$0
27		GENERAL PLANT							
28	390.000	S&I General Plant	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	391.000	Office Furniture and Equipment	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	391.100	Office Furn Equip (IT)	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	392.000	Transportation Equipment	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	393.000	Stores Equipment	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	394.000	Tools, Shop and Garage Equipment	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	395.000	Laboratory Equipment	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	396.000	Power Operation Equipment	\$0	P-35	\$0	\$0	100.00%	\$0	\$0
36	397.000	Communication Equipment	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37	398.000	Miscellaneous Equipment	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	399.000	Other Tangible Property	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
40		TOTAL PLANT IN SERVICE	\$801,667		\$0	\$801,667		\$0	\$801,667

Confluence Rivers - Glen Meadows
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$260,556	R-6	\$0	\$260,556	100.00%	\$0	\$260,556
7	352.100	Collection Sewers Force	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	352.200	Collection Sewers Gravity	\$149,890	R-8	\$0	\$149,890	100.00%	\$0	\$149,890
9	353.000	Services to Sewer Customers	\$20,177	R-9	\$0	\$20,177	100.00%	\$0	\$20,177
10	354.000	Flow Measuring Devices	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11		TOTAL COLLECTION PLANT	\$430,623		\$0	\$430,623		\$0	\$430,623
12		SYSTEM PUMPING PLANT							
13	362.000	Receiving Wells	\$0	R-13	\$0	\$0	100.00%	\$0	\$0
14	363.000	Electric Sewer Pumping Equip	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	365.000	Sewer - Other Pumping Equipment	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16		TOTAL SYSTEM PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
17		TREATMENT & DISPOSAL PLANT							
18	370.000	Land and Land Rights	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19	370.100	Oxidation Lagoon Land	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	371.000	S&I Treatment & Disposal	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21	372.000	Treatment & Disposal Equipment - 372	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22	372.100	Treatment & Disposal Equipment - 372.1	\$0	R-22	\$0	\$0	100.00%	\$0	\$0
23	373.000	Plant Sewers	\$0	R-23	\$0	\$0	100.00%	\$0	\$0
24	374.000	Outfall Sewer Lines	\$0	R-24	\$0	\$0	100.00%	\$0	\$0
25	375.000	Sewer - Other Treatment & Disposal	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26		TOTAL TREATMENT & DISPOSAL PLANT	\$0		\$0	\$0		\$0	\$0
27		GENERAL PLANT							
28	390.000	S&I General Plant	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	391.000	Office Furniture and Equipment	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	391.100	Office Furn Equip (IT)	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	392.000	Transportation Equipment	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	393.000	Stores Equipment	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	394.000	Tools, Shop and Garage Equipment	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	395.000	Laboratory Equipment	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	396.000	Power Operation Equipment	\$0	R-35	\$0	\$0	100.00%	\$0	\$0
36	397.000	Communication Equipment	\$0	R-36	\$0	\$0	100.00%	\$0	\$0
37	398.000	Miscellaneous Equipment	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	399.000	Other Tangible Property	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
40		TOTAL DEPRECIATION RESERVE	\$430,623		\$0	\$430,623		\$0	\$430,623

Confluence Rivers - Glen Meadows
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL PLANT INTANGIBLE	\$0		\$0		
5		COLLECTION PLANT					
6	351.000	S&I Collection Plant	\$342,175	4.00%	\$13,687	0	0.00%
7	352.100	Collection Sewers Force	\$0	2.00%	\$0	0	0.00%
8	352.200	Collection Sewers Gravity	\$404,638	2.00%	\$8,093	0	0.00%
9	353.000	Services to Sewer Customers	\$54,854	2.00%	\$1,097	0	0.00%
10	354.000	Flow Measuring Devices	\$0	3.30%	\$0	0	0.00%
11		TOTAL COLLECTION PLANT	\$801,667		\$22,877		
12		SYSTEM PUMPING PLANT					
13	362.000	Receiving Wells	\$0	4.00%	\$0	0	0.00%
14	363.000	Electric Sewer Pumping Equip	\$0	10.00%	\$0	0	0.00%
15	365.000	Sewer - Other Pumping Equipment	\$0	4.31%	\$0	0	0.00%
16		TOTAL SYSTEM PUMPING PLANT	\$0		\$0		
17		TREATMENT & DISPOSAL PLANT					
18	370.000	Land and Land Rights	\$0	0.00%	\$0	0	0.00%
19	370.100	Oxidation Lagoon Land	\$0	4.00%	\$0	0	0.00%
20	371.000	S&I Treatment & Disposal	\$0	4.00%	\$0	0	0.00%
21	372.000	Treatment & Disposal Equipment - 372	\$0	5.00%	\$0	0	0.00%
22	372.100	Treatment & Disposal Equipment - 372.1	\$0	20.00%	\$0	0	0.00%
23	373.000	Plant Sewers	\$0	2.50%	\$0	0	0.00%
24	374.000	Outfall Sewer Lines	\$0	2.00%	\$0	0	0.00%
25	375.000	Sewer - Other Treatment & Disposal	\$0	0.00%	\$0	0	0.00%
26		TOTAL TREATMENT & DISPOSAL PLANT	\$0		\$0		
27		GENERAL PLANT					
28	390.000	S&I General Plant	\$0	4.00%	\$0	0	0.00%
29	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
30	391.100	Office Furn Equip (IT)	\$0	14.30%	\$0	0	0.00%
31	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
32	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
33	394.000	Tools, Shop and Garage Equipment	\$0	5.00%	\$0	0	0.00%
34	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
35	396.000	Power Operation Equipment	\$0	6.70%	\$0	0	0.00%
36	397.000	Communication Equipment	\$0	6.70%	\$0	0	0.00%
37	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
38	399.000	Other Tangible Property	\$0	0.00%	\$0	0	0.00%
39		TOTAL GENERAL PLANT	\$0		\$0		
40		Total Depreciation	\$801,667		\$22,877		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Glen Meadows
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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	\$4,093	43.61	14.91	28.70	0.078630	\$322
3	Employee Benefits	\$243	43.61	-2.53	46.14	0.126411	\$31
4	Electric Expense	\$10,111	43.61	42.40	1.21	0.003315	\$34
5	Chemicals	\$0	43.61	18.97	24.64	0.067507	\$0
6	Uncollectible Accounts	\$0	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$34,372	43.61	67.44	-23.83	-0.065288	-\$2,244
8	TOTAL OPERATION AND MAINT. EXPENSE	\$48,819					-\$1,857
9	TAXES						
10	FICA - Employer Portion	\$331	43.61	16.48	27.13	0.074329	\$25
11	FUTA	\$17	43.61	16.12	27.49	0.075315	\$1
12	SUTA	\$65	43.61	16.09	27.52	0.075397	\$5
13	Property Tax	\$0	43.61	286.40	-242.79	-0.665178	\$0
14	TOTAL TAXES	\$413					\$31
15	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$1,826
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$626	43.61	38.00	5.61	0.015370	\$10
18	State Tax Offset	\$110	43.61	38.00	5.61	0.015370	\$2
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$12,286	43.61	38.00	5.61	0.015370	\$189
21	TOTAL OFFSET FROM RATE BASE	\$13,022					\$201
22	TOTAL CASH WORKING CAPITAL REQUIRED						-\$1,625

Confluence Rivers - Glen Meadows
 Case No. WR-2023-0006
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 Update Period Ending 01-31-2023
 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 Adjst. 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										
Rev-1		OPERATING REVENUES											
Rev-2	521.000	Residential	\$0	See note (1)	See note (1)	Rev-2	See note (1)	\$0	100.00%	\$76,890	\$76,890	See note (1)	See note (1)
Rev-3	532.000	Commercial	\$0			Rev-3		\$0	100.00%	\$0	\$0		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	536.000	Other Sewer Revenue - Oper. Rev.	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6		TOTAL OPERATING REVENUES	\$0					\$0		\$76,890	\$76,890		
1		COLLECTION OPERATIONS EXPENSES											
2		TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
3		COLLECTION MAINT. EXPENSES											
4	711.000	Maint of Collection S&I	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	712.000	Maint of Collection Sewers	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6	713.000	Maint of Services to Customers	\$0	\$0	\$0	E-6	\$98	\$98	100.00%	\$0	\$98	\$0	\$98
7		TOTAL COLLECTION MAINT. EXPENSES	\$0	\$0	\$0		\$98	\$98		\$0	\$98	\$0	\$98
8		PUMPING OPERATIONS EXPENSES											
9	722.000	Pumping Labor & Equip	\$0	\$0	\$0	E-9	\$17,700	\$17,700	100.00%	\$0	\$17,700	\$0	\$17,700
10		TOTAL PUMPING OPERATIONS EXPENSES	\$0	\$0	\$0		\$17,700	\$17,700		\$0	\$17,700	\$0	\$17,700
11		PUMPING MAINTENANCE EXPENSES											
12	732.000	Maint of Pumping Equip	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13		TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
14		TREAT. & DISP. OPER. EXPENSE											
15	741.000	Chemicals	\$0	\$0	\$0	E-15	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
16	742.000	Treatment Labor & Expenses	\$0	\$0	\$0	E-16	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
17	743.000	Fuel & Power for Sewage Treatment & Pumping	\$0	\$0	\$0	E-17	\$10,111	\$10,111	100.00%	\$0	\$10,111	\$0	\$10,111
18	744.000	Misc Expenses - T&D	\$0	\$0	\$0	E-18	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
19		TOTAL TREAT. & DISP. OPER. EXPENSE	\$0	\$0	\$0		\$10,111	\$10,111		\$0	\$10,111	\$0	\$10,111
20		TREAT. & DISP. MAINT. EXPENSES											
21	751.000	Maint of Treatment & Disposal S&I	\$0	\$0	\$0	E-21	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
22	752.000	Maint of Treatment & Disposal Plant	\$0	\$0	\$0	E-22	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
23		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
24		CUSTOMER ACCOUNTS EXPENSE											
25	903.100	Cust Records & Collection Expense - Billing	\$0	\$0	\$0	E-25	\$6,365	\$6,365	100.00%	\$0	\$6,365	\$0	\$6,365
26	903.280	Cust Records & Collection Expense	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
27	904.000	Uncollectible Accounts	\$0	\$0	\$0	E-27	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
28		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$0	\$0	\$0		\$6,365	\$6,365		\$0	\$6,365	\$0	\$6,365
29		ADMIN. & GENERAL EXPENSES											
30	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	922.000	Admin Expenses Transferred - Cr	\$0	\$0	\$0	E-31	\$6,514	\$6,514	100.00%	\$0	\$6,514	\$4,749	\$1,765
32	923.100	Outside Services Employed - Bank Fees	\$0	\$0	\$0	E-32	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
33	923.400	Outside Services Employed - Legal	\$0	\$0	\$0	E-33	\$410	\$410	100.00%	\$0	\$410	\$0	\$410
34	923.500	Outside Services Employed - Accounting	\$0	\$0	\$0	E-34	\$107	\$107	100.00%	\$0	\$107	\$0	\$107
35	923.600	Outside Services Employed - Easements	\$0	\$0	\$0	E-35	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
36	923.900	Outside Services Employed - Management Consulting	\$0	\$0	\$0	E-36	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
37	924.200	Property Insurance - Commercial	\$0	\$0	\$0	E-37	\$0	\$0	100.00%	\$0	\$0	\$0	\$0

Confluence Rivers - Glen Meadows
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Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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		
38	924.300	Property Insurance - Workers Comp	\$0	\$0	\$0	E-38	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
39	924.400	Property Insurance	\$0	\$0	\$0	E-39	\$5,727	\$5,727	100.00%	\$0	\$5,727	\$0	\$5,727
40	928.100	Regulatory Commission Expenses - DNR	\$0	\$0	\$0	E-40	\$1,193	\$1,193	100.00%	\$0	\$1,193	\$0	\$1,193
41	928.200	Regulatory Commission Expenses - PSC	\$0	\$0	\$0	E-41	\$594	\$594	100.00%	\$0	\$594	\$0	\$594
42	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-42	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
43	930.300	Research & Development Expenses	\$0	\$0	\$0	E-43	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
44		TOTAL ADMIN. & GENERAL EXPENSES	\$0	\$0	\$0		\$14,545	\$14,545		\$0	\$14,545	\$4,749	\$9,796
45		DEPRECIATION EXPENSE											
46	403.000	Depreciation Expense, Dep. Exp.	\$0	See note (1)	See note (1)	E-46	See note (1)	\$0	100.00%	\$22,877	\$22,877	See note (1)	See note (1)
47	403.200	Depreciation - 403.2	\$0			E-47		\$0	100.00%	\$0	\$0		
48	405.000	Amortization of Other Utility Property	\$0			E-48		\$0	100.00%	\$0	\$0		
49	407.400	Amortization of Property Losses	\$0			E-49		\$0	100.00%	\$0	\$0		
50		TOTAL DEPRECIATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$22,877	\$22,877	\$0	\$0
51		AMORTIZATION EXPENSE											
52		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
53		OTHER OPERATING EXPENSES											
54	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$0	\$0	\$0	E-54	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
55	408.160	Property Tax	\$0	\$0	\$0	E-55	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
56		TOTAL OTHER OPERATING EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
57		TOTAL OPERATING EXPENSE	\$0	\$0	\$0		\$48,819	\$48,819		\$22,877	\$71,696	\$4,749	\$44,070
58		NET INCOME BEFORE TAXES	\$0					-\$48,819		\$54,013	\$5,194		
59		INCOME TAXES											
60	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-60	See note (1)	\$0	100.00%	-\$284	-\$284	See note (1)	See note (1)
61		TOTAL INCOME TAXES	\$0					\$0		-\$284	-\$284		
62		DEFERRED INCOME TAXES											
63	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-63	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
64		Amortization of Deferred ITC	\$0			E-64		\$0	100.00%	\$0	\$0		
65		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
66		NET OPERATING INCOME	\$0					-\$48,819		\$54,297	\$5,478		

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

Confluence Rivers - Glen Meadows
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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
Rev-2	Residential	521.000	\$0	\$0	\$0	\$0	\$76,890	\$76,890
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$76,890	
E-6	Maint of Services to Customers	713.000	\$0	\$98	\$98	\$0	\$0	\$0
	1. To include an annualized amount of line locate expense. (Dhority)		\$0	\$98		\$0	\$0	
E-9	Pumping Labor & Equip	722.000	\$0	\$17,700	\$17,700	\$0	\$0	\$0
	1. To include a normalized level of sludge disposal costs. (Lyons)		\$0	\$17,700		\$0	\$0	
E-17	Fuel & Power for Sewage Treatment & Pumping	743.000	\$0	\$10,111	\$10,111	\$0	\$0	\$0
	1. To annualize electric expense. (Amenthor)		\$0	\$10,111		\$0	\$0	
E-25	Cust Records & Collection Expense - Billing	903.100	\$0	\$6,365	\$6,365	\$0	\$0	\$0
	1. To include an annualized level of billing software expense. (Dhority)		\$0	\$356		\$0	\$0	
	2. To include an annualized level of call center costs. (Dhority)		\$0	\$5,751		\$0	\$0	
	3. To include an annualized level of miscellaneous expense. (Dhority)		\$0	\$258		\$0	\$0	
E-31	Admin Expenses Transferred - Cr	922.000	\$4,749	\$1,765	\$6,514	\$0	\$0	\$0
	1. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$1,765		\$0	\$0	
	2. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$4,749	\$0		\$0	\$0	
E-33	Outside Services Employed - Legal	923.400	\$0	\$410	\$410	\$0	\$0	\$0
	1. To include a normalized level of legal expense. (Dhority)		\$0	\$290		\$0	\$0	
	2. To include normalized amount of rate case expense. (Dhority)		\$0	\$120		\$0	\$0	
E-34	Outside Services Employed - Accounting	923.500	\$0	\$107	\$107	\$0	\$0	\$0
	1. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$107		\$0	\$0	
E-39	Property Insurance	924.400	\$0	\$5,727	\$5,727	\$0	\$0	\$0
	1. To include worker's compensation and property insurance. (Sarver)		\$0	\$5,727		\$0	\$0	
E-40	Regulatory Commission Expenses - DNR	928.100	\$0	\$1,193	\$1,193	\$0	\$0	\$0
	1. To include annualized amount of DNR permitting fees. (Dhority)		\$0	\$1,193		\$0	\$0	

Confluence Rivers - Glen Meadows
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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-41	Regulatory Commission Expenses - PSC	928,200	\$0	\$594	\$594	\$0	\$0	\$0
	1. To include an annualized level of PSC assessment expense. (Dhority)		\$0	\$594		\$0	\$0	
E-46	Depreciation Expense, Dep. Exp.	403,000	\$0	\$0	\$0	\$0	\$22,877	\$22,877
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$22,877	
E-60	Current Income Taxes	409,100	\$0	\$0	\$0	\$0	-\$284	-\$284
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$284	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$76,890	\$76,890
Total Operating & Maint. Expense			\$4,749	\$44,070	\$48,819	\$0	\$22,593	\$22,593

Confluence Rivers - Glen Meadows
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period 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		\$5,194	\$30,125	\$30,707	\$31,289
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$22,877	\$22,877	\$22,877	\$22,877
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$22,877	\$22,877	\$22,877	\$22,877
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$12,286	\$12,286	\$12,286	\$12,286
7	Tax Straight-Line Depreciation		\$22,877	\$22,877	\$22,877	\$22,877
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$35,163	\$35,163	\$35,163	\$35,163
9	NET TAXABLE INCOME		-\$7,092	\$17,839	\$18,421	\$19,003
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$7,092	\$17,839	\$18,421	\$19,003
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$43	\$107	\$110	\$114
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$7,049	\$17,732	\$18,311	\$18,889
15	Federal Income Tax at the Rate of	3.420%	-\$241	\$606	\$626	\$646
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.420%	-\$241	\$606	\$626	\$646
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$7,092	\$17,839	\$18,421	\$19,003
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$121	\$303	\$313	\$323
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$6,971	\$17,536	\$18,108	\$18,680
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.610%	-\$43	\$107	\$110	\$114
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$7,092	\$17,839	\$18,421	\$19,003
27	Deduct Federal Income Tax - City Inc. Tax		-\$241	\$606	\$626	\$646
28	Deduct Missouri Income Tax - City Inc. Tax		-\$43	\$107	\$110	\$114
29	City Taxable Income		-\$6,808	\$17,126	\$17,685	\$18,243
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$241	\$606	\$626	\$646
34	State Income Tax		-\$43	\$107	\$110	\$114
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$284	\$713	\$736	\$760
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		-\$284	\$713	\$736	\$760

Confluence Rivers - Glen Meadows
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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				8.092%	8.248%	8.404%

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 FILING
STAFF ACCOUNTING SCHEDULES

CONFLUENCE RIVERS - GLEN MEADOWS
WATER
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

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

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$405,933	\$405,933	\$405,933
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$32,069	\$32,678	\$33,287
4	Net Income Available	\$15,564	\$15,564	\$15,564
5	Additional Net Income Required	\$16,505	\$17,114	\$17,723
6	Income Tax Requirement			
7	Required Current Income Tax	\$778	\$803	\$828
8	Current Income Tax Available	\$91	\$91	\$91
9	Additional Current Tax Required	\$687	\$712	\$737
10	Revenue Requirement	\$17,192	\$17,826	\$18,460
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	\$17,192	\$17,826	\$18,460

Confluence Rivers - Glen Meadows
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$844,559
2	Less Accumulated Depreciation Reserve		\$441,002
3	Net Plant In Service		<u>\$403,557</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$732
6	Contributions in Aid of Construction Amortization		\$0
7	Prepayments		\$2,890
8	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$2,158</u>
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$10
11	State Tax Offset	-1.5370%	-\$2
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$206
14	Contributions in Aid of Construction		\$0
15	TOTAL SUBTRACT FROM NET PLANT		<u>-\$218</u>
16	Total Rate Base		<u><u>\$405,933</u></u>

Confluence Rivers - Glen Meadows
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$0	P-6	\$0	\$0	100.00%	\$0	\$0
7	311.000	S&I Source of Supply	\$46,495	P-7	\$0	\$46,495	100.00%	\$0	\$46,495
8	312.000	Collecting & Impounding Reservoirs	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$80,955	P-9	\$0	\$80,955	100.00%	\$0	\$80,955
10	316.000	Supply Mains	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11	317.000	Other Water Source Plant	\$0	P-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$127,450		\$0	\$127,450		\$0	\$127,450
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	323.000	Other Power Production Equipment	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	\$69,526	P-16	\$0	\$69,526	100.00%	\$0	\$69,526
17	325.100	Electric Pumps - Submersible	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL PUMPING PLANT	\$69,526		\$0	\$69,526		\$0	\$69,526
20		WATER TREATMENT PLANT							
21	331.000	S&I Treatment Plant	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	332.000	Water Treatment Equipment	\$0	P-22	\$0	\$0	100.00%	\$0	\$0
23		TOTAL WATER TREATMENT PLANT	\$0		\$0	\$0		\$0	\$0
24		TRANSMISSION & DIST. PLANT							
25	341.000	S&I Transmission & Distribution	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26	342.000	Distribution Reservoirs and Standpipes	\$89,646	P-26	\$0	\$89,646	100.00%	\$0	\$89,646
27	343.000	Transmission and Distribution Mains	\$274,717	P-27	\$0	\$274,717	100.00%	\$0	\$274,717
28	344.000	Fire Mains	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	345.000	Services	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	346.000	Meters	\$283,220	P-30	\$0	\$283,220	100.00%	\$0	\$283,220
31	347.000	Meter Installations	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	348.000	Hydrants	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33		TOTAL TRANSMISSION & DIST. PLANT	\$647,583		\$0	\$647,583		\$0	\$647,583
34		INCENTIVE COMPENSATION CAPITALIZATION							
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
36		GENERAL PLANT							
37	390.000	S&I General Plant	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	391.000	Office Furniture and Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39	391.100	Office Furn Equip (IT)	\$0	P-39	\$0	\$0	100.00%	\$0	\$0
40	392.000	Transportation Equipment	\$0	P-40	\$0	\$0	100.00%	\$0	\$0
41	393.000	Stores Equipment	\$0	P-41	\$0	\$0	100.00%	\$0	\$0
42	394.000	Tools, Shop and Garage Equipment	\$0	P-42	\$0	\$0	100.00%	\$0	\$0
43	395.000	Laboratory Equipment	\$0	P-43	\$0	\$0	100.00%	\$0	\$0
44	396.000	Power Operated Equipment	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45	397.000	Communication Equipment	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46	398.000	Miscellaneous Equipment	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47	399.000	Other Tangible Equipment	\$0	P-47	\$0	\$0	100.00%	\$0	\$0
48		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
49		TOTAL PLANT IN SERVICE	\$844,559		\$0	\$844,559		\$0	\$844,559

Confluence Rivers - Glen Meadows
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	311.000	S&I Source of Supply	\$22,376	R-7	\$0	\$22,376	100.00%	\$0	\$22,376
8	312.000	Collecting & Impounding Reservoirs	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$31,168	R-9	\$0	\$31,168	100.00%	\$0	\$31,168
10	316.000	Supply Mains	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11	317.000	Other Water Source Plant	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$53,544		\$0	\$53,544		\$0	\$53,544
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	323.000	Other Power Production Equipment	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	\$71,264	R-16	\$0	\$71,264	100.00%	\$0	\$71,264
17	325.100	Electric Pumps - Submersible	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL PUMPING PLANT	\$71,264		\$0	\$71,264		\$0	\$71,264
20		WATER TREATMENT PLANT							
21	331.000	S&I Treatment Plant	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22	332.000	Water Treatment Equipment	\$0	R-22	\$0	\$0	100.00%	\$0	\$0
23		TOTAL WATER TREATMENT PLANT	\$0		\$0	\$0		\$0	\$0
24		TRANSMISSION & DIST. PLANT							
25	341.000	S&I Transmission & Distribution	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	342.000	Distribution Reservoirs and Standpipes	\$43,142	R-26	\$0	\$43,142	100.00%	\$0	\$43,142
27	343.000	Transmission and Distribution Mains	\$101,248	R-27	\$0	\$101,248	100.00%	\$0	\$101,248
28	344.000	Fire Mains	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	345.000	Services	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	346.000	Meters	\$171,804	R-30	\$0	\$171,804	100.00%	\$0	\$171,804
31	347.000	Meter Installations	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	348.000	Hydrants	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33		TOTAL TRANSMISSION & DIST. PLANT	\$316,194		\$0	\$316,194		\$0	\$316,194
34		INCENTIVE COMPENSATION CAPITALIZATION							
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
36		GENERAL PLANT							
37	390.000	S&I General Plant	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	391.000	Office Furniture and Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39	391.100	Office Furn Equip (IT)	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40	392.000	Transportation Equipment	\$0	R-40	\$0	\$0	100.00%	\$0	\$0
41	393.000	Stores Equipment	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
42	394.000	Tools, Shop and Garage Equipment	\$0	R-42	\$0	\$0	100.00%	\$0	\$0
43	395.000	Laboratory Equipment	\$0	R-43	\$0	\$0	100.00%	\$0	\$0
44	396.000	Power Operated Equipment	\$0	R-44	\$0	\$0	100.00%	\$0	\$0
45	397.000	Communication Equipment	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46	398.000	Miscellaneous Equipment	\$0	R-46	\$0	\$0	100.00%	\$0	\$0
47	399.000	Other Tangible Equipment	\$0	R-47	\$0	\$0	100.00%	\$0	\$0
48		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
49		TOTAL DEPRECIATION RESERVE	\$441,002		\$0	\$441,002		\$0	\$441,002

Confluence Rivers - Glen Meadows
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL INTANGIBLE PLANT	\$0		\$0		
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land and Land Rights	\$0	0.00%	\$0	0	0.00%
7	311.000	S&I Source of Supply	\$46,495	2.50%	\$1,162	0	0.00%
8	312.000	Collecting & Impounding Reservoirs	\$0	2.00%	\$0	0	0.00%
9	314.000	Wells and Springs	\$80,955	2.00%	\$1,619	0	0.00%
10	316.000	Supply Mains	\$0	2.00%	\$0	0	0.00%
11	317.000	Other Water Source Plant	\$0	5.00%	\$0	0	0.00%
12		TOTAL SOURCE OF SUPPLY PLANT	\$127,450		\$2,781		
13		PUMPING PLANT					
14	321.000	S&I Pumping Plant	\$0	2.50%	\$0	0	0.00%
15	323.000	Other Power Production Equipment	\$0	4.00%	\$0	0	0.00%
16	325.000	Electric Pumping Equipment	\$69,526	10.00%	\$6,953	0	0.00%
17	325.100	Electric Pumps - Submersible	\$0	10.00%	\$0	0	0.00%
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	4.00%	\$0	0	0.00%
19		TOTAL PUMPING PLANT	\$69,526		\$6,953		
20		WATER TREATMENT PLANT					
21	331.000	S&I Treatment Plant	\$0	2.50%	\$0	0	0.00%
22	332.000	Water Treatment Equipment	\$0	2.90%	\$0	0	0.00%
23		TOTAL WATER TREATMENT PLANT	\$0		\$0		
24		TRANSMISSION & DIST. PLANT					
25	341.000	S&I Transmission & Distribution	\$0	2.50%	\$0	0	0.00%
26	342.000	Distribution Reservoirs and Standpipes	\$89,646	2.50%	\$2,241	0	0.00%
27	343.000	Transmission and Distribution Mains	\$274,717	2.00%	\$5,494	0	0.00%
28	344.000	Fire Mains	\$0	1.56%	\$0	0	0.00%
29	345.000	Services	\$0	2.50%	\$0	0	0.00%
30	346.000	Meters	\$283,220	3.30%	\$9,346	0	0.00%
31	347.000	Meter Installations	\$0	2.50%	\$0	0	0.00%
32	348.000	Hydrants	\$0	2.00%	\$0	0	0.00%
33		TOTAL TRANSMISSION & DIST. PLANT	\$647,583		\$17,081		
34		INCENTIVE COMPENSATION CAPITALIZATION					
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
36		GENERAL PLANT					
37	390.000	S&I General Plant	\$0	2.50%	\$0	0	0.00%
38	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
39	391.100	Office Furn Equip (IT)	\$0	20.00%	\$0	0	0.00%
40	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
41	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
42	394.000	Tools, Shop and Garage Equipment	\$0	6.70%	\$0	0	0.00%
43	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
44	396.000	Power Operated Equipment	\$0	67.00%	\$0	0	0.00%

Confluence Rivers - Glen Meadows
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
45	397.000	Communication Equipment	\$0	6.70%	\$0	0	0.00%
46	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
47	399.000	Other Tangible Equipment	\$0	0.00%	\$0	0	0.00%
48		TOTAL GENERAL PLANT	\$0		\$0		
49		Total Depreciation	<u>\$844,559</u>		<u>\$26,815</u>		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Glen Meadows
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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	\$4,093	43.61	14.91	28.70	0.078630	\$322
3	Employee Benefits	\$243	43.61	-2.53	46.14	0.126411	\$31
4	Electric Expense	\$12,366	43.61	42.40	1.21	0.003315	\$41
5	Chemicals	\$0	43.61	18.97	24.64	0.067507	\$0
6	Uncollectible Accounts	\$0	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$17,718	43.61	67.45	-23.84	-0.065315	-\$1,157
8	TOTAL OPERATION AND MAINT. EXPENSE	\$34,420					-\$763
9	TAXES						
10	FICA - Employer Portion	\$331	43.61	16.48	27.13	0.074329	\$25
11	FUTA	\$17	43.61	16.12	27.49	0.075315	\$1
12	SUTA	\$65	43.61	16.09	27.52	0.075397	\$5
13	Property Tax	\$0	43.61	286.40	-242.79	-0.665178	\$0
14	TOTAL TAXES	\$413					\$31
15	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$732
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$683	43.61	38.00	5.61	0.015370	\$10
18	State Tax Offset	\$120	43.61	38.00	5.61	0.015370	\$2
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$13,396	43.61	38.00	5.61	0.015370	\$206
21	TOTAL OFFSET FROM RATE BASE	\$14,199					\$218
22	TOTAL CASH WORKING CAPITAL REQUIRED						-\$514

Confluence Rivers - Glen Meadows
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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 Adjst. 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										
Rev-1		OPERATING REVENUES											
Rev-2	461.000	Residential	\$0	See note (1)	See note (1)	Rev-2	See note (1)	\$0	100.00%	\$76,890	\$76,890	See note (1)	See note (1)
Rev-3	470.000	Commercial	\$0			Rev-3		\$0	100.00%	\$0	\$0		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5		Private Fire Protection	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6		Public Fire Protection	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7		Other Public Auth.	\$0			Rev-7		\$0	100.00%	\$0	\$0		
Rev-8		Sales for Resale	\$0			Rev-8		\$0	100.00%	\$0	\$0		
Rev-9	471.000	Other Water Revenue - Oper. Rev.	\$0			Rev-9		\$0	100.00%	\$0	\$0		
Rev-10		TOTAL OPERATING REVENUES	\$0					\$0		\$76,890	\$76,890		
1		SOURCE OF SUPPLY EXPENSES											
2	602.000	Purchased Water	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	603.000	Misc Expenses - Supply	\$0	\$0	\$0	E-3	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
4	611.000	Maint of Structures & Improvements - Supply	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	612.000	Maint of Collecting & Impounding Reservoirs	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6	613.000	Maint of Lake, River and Other Intakes	\$0	\$0	\$0	E-6	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
7	614.000	Maint of Wells & Springs	\$0	\$0	\$0	E-7	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
8	616.000	Maint of Supply Mains	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	617.000	Maint of Misc Water Source Plant	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10		TOTAL SOURCE OF SUPPLY EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
11		PUMPING EXPENSES											
12	623.000	Fuel or Power Purchased for Pumping	\$0	\$0	\$0	E-12	\$12,366	\$12,366	100.00%	\$0	\$12,366	\$0	\$12,366
13	632.000	Maint of Power Production Equip	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	633.000	Maint of Pumping Equip	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15		TOTAL PUMPING EXPENSES	\$0	\$0	\$0		\$12,366	\$12,366		\$0	\$12,366	\$0	\$12,366
16		WATER TREATMENT EXPENSES											
17	641.000	Chemicals	\$0	\$0	\$0	E-17	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
18	642.000	Operation Labor & Expenses	\$0	\$0	\$0	E-18	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
19	643.000	Misc Expenses - Water Treatment	\$0	\$0	\$0	E-19	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
20	651.000	Maint of Structures & Improvements - Water Treatment	\$0	\$0	\$0	E-20	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
21	652.000	Maint of Water Treatment Equip	\$0	\$0	\$0	E-21	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
22		TOTAL WATER TREATMENT EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
23		TRANSMISSION & DIST. EXPENSES											
24	662.000	Transmission & Distribution Lines Expenses	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25	663.000	Meter Expenses	\$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
26	665.000	Misc Expenses - T&D	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
27	671.000	Maint of Structures & Improvements - T&D	\$0	\$0	\$0	E-27	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
28	673.000	Maint of Transmission & Distribution Mains	\$0	\$0	\$0	E-28	\$98	\$98	100.00%	\$0	\$98	\$0	\$98
29	675.000	Maint of Services	\$0	\$0	\$0	E-29	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
30	676.000	Maint of Meters	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	677.000	Maint of Hydrants	\$0	\$0	\$0	E-31	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
32	678.000	Maint of Misc Plant	\$0	\$0	\$0	E-32	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
33		TOTAL TRANSMISSION & DIST. EXPENSES	\$0	\$0	\$0		\$98	\$98		\$0	\$98	\$0	\$98
34		CUSTOMER ACCOUNTS EXPENSE											
35	903.100	Cust Records & Collection Expense - Billing	\$0	\$0	\$0	E-35	\$6,364	\$6,364	100.00%	\$0	\$6,364	\$0	\$6,364
36	903.280	Cust Records & Collection Expense	\$0	\$0	\$0	E-36	\$0	\$0	100.00%	\$0	\$0	\$0	\$0

Confluence Rivers - Glen Meadows
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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 Adjst. 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										
37	904.000	Uncollectible Accounts	\$0	\$0	\$0	E-37	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
38		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$0	\$0	\$0		\$6,364	\$6,364		\$0	\$6,364	\$0	\$6,364
39		CUSTOMER SERVICE EXPENSES											
40		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
41		SALES PROMOTION EXPENSES											
42		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
43		OPERATIONS & MAINTENANCE											
44		TOTAL OPERATIONS & MAINTENANCE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
45		ADMIN. & GENERAL EXPENSES											
46	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-46	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
47	922.000	Admin Expenses Transferred - Cr	\$0	\$0	\$0	E-47	\$7,261	\$7,261	100.00%	\$0	\$7,261	\$5,546	\$1,715
48	923.100	Outside Services Employed - Bank Fees	\$0	\$0	\$0	E-48	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
49	923.400	Outside Services Employed - Legal	\$0	\$0	\$0	E-49	\$410	\$410	100.00%	\$0	\$410	\$0	\$410
50	923.500	Outside Services Employed - Accounting	\$0	\$0	\$0	E-50	\$107	\$107	100.00%	\$0	\$107	\$0	\$107
51	923.600	Outside Services Employed - Easements	\$0	\$0	\$0	E-51	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
52	923.900	Outside Services Employed - Management Consulting	\$0	\$0	\$0	E-52	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
53	924.200	Property Insurance - Commercial	\$0	\$0	\$0	E-53	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
54	924.400	Property Insurance	\$0	\$0	\$0	E-54	\$5,727	\$5,727	100.00%	\$0	\$5,727	\$0	\$5,727
55	928.100	Regulatory Commission Expenses - DNR	\$0	\$0	\$0	E-55	\$1,493	\$1,493	100.00%	\$0	\$1,493	\$0	\$1,493
56	928.200	Regulatory Commission Expenses - PSC	\$0	\$0	\$0	E-56	\$594	\$594	100.00%	\$0	\$594	\$0	\$594
57	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-57	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
58	930.300	Research & Development Expenses	\$0	\$0	\$0	E-58	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
59		TOTAL ADMIN. & GENERAL EXPENSES	\$0	\$0	\$0		\$15,592	\$15,592		\$0	\$15,592	\$5,546	\$10,046
60		DEPRECIATION EXPENSE											
61	403.000	Depreciation Expense, Dep. Exp.	\$0	See note (1)	See note (1)	E-61	See note (1)	\$0	100.00%	\$26,815	\$26,815	See note (1)	See note (1)
62	403.200	Depreciation - 403.2	\$0			E-62	\$0	\$0	100.00%	\$0	\$0		
63	405.000	Amortization of Other Utility Plant	\$0			E-63	\$0	\$0	100.00%	\$0	\$0		
64	407.400	Amortization of Property Losses	\$0			E-64	\$0	\$0	100.00%	\$0	\$0		
65		TOTAL DEPRECIATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$26,815	\$26,815	\$0	\$0
66		AMORTIZATION EXPENSE											
67		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
68		OTHER OPERATING EXPENSES											
69	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$0	\$0	\$0	E-69	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
70	408.160	Property Tax	\$0	\$0	\$0	E-70	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
71		TOTAL OTHER OPERATING EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
72		TOTAL OPERATING EXPENSE	\$0	\$0	\$0		\$34,420	\$34,420		\$26,815	\$61,235	\$5,546	\$28,874
73		NET INCOME BEFORE TAXES	\$0					-\$34,420		\$50,075	\$15,655		
74		INCOME TAXES											
75	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-75	See note (1)	\$0	100.00%	\$91	\$91	See note (1)	See note (1)
76		TOTAL INCOME TAXES	\$0					\$0		\$91	\$91		

Confluence Rivers - Glen Meadows
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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
77		DEFERRED INCOME TAXES											
78	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-78	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
79	0.000	Amortization of Deferred ITC	\$0			E-79		\$0	100.00%	\$0	\$0		
80		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
81		NET OPERATING INCOME	\$0					<u>-\$34,420</u>		<u>\$49,984</u>	<u>\$15,564</u>		

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

Confluence Rivers - Glen Meadows
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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
Rev-2	Residential	461.000	\$0	\$0	\$0	\$0	\$76,890	\$76,890
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$76,890	
E-12	Fuel or Power Purchased for Pumping	623.000	\$0	\$12,366	\$12,366	\$0	\$0	\$0
	1. To annualize electric expense. (Amenthor)		\$0	\$12,366		\$0	\$0	
E-28	Maint of Transmission & Distribution Mains	673.000	\$0	\$98	\$98	\$0	\$0	\$0
	1. To Include an annualized level amount of line locate expense. (Dhority)		\$0	\$98		\$0	\$0	
E-35	Cust Records & Collection Expense - Billing	903.100	\$0	\$6,364	\$6,364	\$0	\$0	\$0
	1. To include an annualized level of billing software expense. (Dhority)		\$0	\$356		\$0	\$0	
	2. To include an annualized level of call center costs. (Dhority)		\$0	\$5,750		\$0	\$0	
	3. To include an annualized level of miscellaneous expense. (Dhority)		\$0	\$258		\$0	\$0	
E-47	Admin Expenses Transferred - Cr	922.000	\$5,546	\$1,715	\$7,261	\$0	\$0	\$0
	1. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$1,730		\$0	\$0	
	2. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$5,546	\$0		\$0	\$0	
	3. To remove sponsorship costs allocated from CSWR. (Dhority)		\$0	-\$15		\$0	\$0	
E-49	Outside Services Employed - Legal	923.400	\$0	\$410	\$410	\$0	\$0	\$0
	1. To include a normalized level of legal expense. (Dhority)		\$0	\$290		\$0	\$0	
	2. To include normalized amount of rate case expense. (Dhority)		\$0	\$120		\$0	\$0	
E-50	Outside Services Employed - Accounting	923.500	\$0	\$107	\$107	\$0	\$0	\$0
	1. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$107		\$0	\$0	
E-54	Property Insurance	924.400	\$0	\$5,727	\$5,727	\$0	\$0	\$0
	1. To include worker's compensation and property insurance. (Sarver)		\$0	\$5,727		\$0	\$0	
E-55	Regulatory Commission Expenses - DNR	928.100	\$0	\$1,493	\$1,493	\$0	\$0	\$0
	1. To include annual DNR water testing costs. (Dhority)		\$0	\$300		\$0	\$0	
	2. To include annualized amount of DNR permitting fees. (Dhority)		\$0	\$1,193		\$0	\$0	

Confluence Rivers - Glen Meadows
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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-56	Regulatory Commission Expenses - PSC	928.200	\$0	\$594	\$594	\$0	\$0	\$0
	1. To include an annualized level of PSC assessment expense. (Dhority)		\$0	\$594		\$0	\$0	
E-61	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$26,815	\$26,815
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$26,815	
E-75	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$91	\$91
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$91	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$76,890	\$76,890
Total Operating & Maint. Expense			\$5,546	\$28,874	\$34,420	\$0	\$26,906	\$26,906

Confluence Rivers - Glen Meadows
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period 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		\$15,655	\$32,847	\$33,481	\$34,115
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$26,815	\$26,815	\$26,815	\$26,815
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$26,815	\$26,815	\$26,815	\$26,815
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$13,396	\$13,396	\$13,396	\$13,396
7	Tax Straight-Line Depreciation		\$26,815	\$26,815	\$26,815	\$26,815
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$40,211	\$40,211	\$40,211	\$40,211
9	NET TAXABLE INCOME		\$2,259	\$19,451	\$20,085	\$20,719
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		\$2,259	\$19,451	\$20,085	\$20,719
12	Deduct Missouri Income Tax at the Rate of	100.000%	\$14	\$117	\$120	\$124
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		\$2,245	\$19,334	\$19,965	\$20,595
15	Federal Income Tax at the Rate of	3.420%	\$77	\$661	\$683	\$704
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.420%	\$77	\$661	\$683	\$704
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		\$2,259	\$19,451	\$20,085	\$20,719
20	Deduct Federal Income Tax at the Rate of	50.000%	\$39	\$331	\$342	\$352
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		\$2,220	\$19,120	\$19,743	\$20,367
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.610%	\$14	\$117	\$120	\$124
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		\$2,259	\$19,451	\$20,085	\$20,719
27	Deduct Federal Income Tax - City Inc. Tax		\$77	\$661	\$683	\$704
28	Deduct Missouri Income Tax - City Inc. Tax		\$14	\$117	\$120	\$124
29	City Taxable Income		\$2,168	\$18,673	\$19,282	\$19,891
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		\$77	\$661	\$683	\$704
34	State Income Tax		\$14	\$117	\$120	\$124
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		\$91	\$778	\$803	\$828
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		\$91	\$778	\$803	\$828

Confluence Rivers - Glen Meadows
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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				8.092%	8.248%	8.404%

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 FILING
STAFF ACCOUNTING SCHEDULES

CONFLUENCE RIVERS - HILLCREST MANOR
SEWER
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

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

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$546,300	\$546,300	\$546,300
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$43,158	\$43,977	\$44,797
4	Net Income Available	\$138,067	\$138,067	\$138,067
5	Additional Net Income Required	-\$94,909	-\$94,090	-\$93,270
6	Income Tax Requirement			
7	Required Current Income Tax	\$0	\$0	\$0
8	Current Income Tax Available	\$0	\$0	\$0
9	Additional Current Tax Required	\$0	\$0	\$0
10	Revenue Requirement	-\$94,909	-\$94,090	-\$93,270
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	-\$94,909	-\$94,090	-\$93,270

Confluence Rivers - Hillcrest Manor
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$936,016
2	Less Accumulated Depreciation Reserve		\$374,001
3	Net Plant In Service		<u>\$562,015</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$2,094
6	Contributions in Aid of Construction Amortization		\$99,092
7	Prepayments		\$4,246
8	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$105,432</u>
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	\$0
11	State Tax Offset	-1.5370%	\$0
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$277
14	Contributions in Aid of Construction		\$121,424
15	TOTAL SUBTRACT FROM NET PLANT		<u>\$121,147</u>
16	Total Rate Base		<u><u>\$546,300</u></u>

Confluence Rivers - Hillcrest Manor
 Case No. WR-2023-0006
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 Update Period Ending 01-31-2023
 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	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$0	P-6	\$0	\$0	100.00%	\$0	\$0
7	352.100	Collection Sewers Force	\$40,283	P-7	\$0	\$40,283	100.00%	\$0	\$40,283
8	352.200	Collection Sewers Gravity	\$103,146	P-8	\$0	\$103,146	100.00%	\$0	\$103,146
9	353.000	Services to Sewer Customers	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	354.000	Flow Measuring Devices	\$7,186	P-10	\$0	\$7,186	100.00%	\$0	\$7,186
11		TOTAL COLLECTION PLANT	\$150,615		\$0	\$150,615		\$0	\$150,615
12		SYSTEM PUMPING PLANT							
13	362.000	Receiving Wells	\$0	P-13	\$0	\$0	100.00%	\$0	\$0
14	363.000	Electric Sewer Pumping Equip	\$27,696	P-14	\$0	\$27,696	100.00%	\$0	\$27,696
15	365.000	Sewer - Other Pumping Equipment	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16		TOTAL SYSTEM PUMPING PLANT	\$27,696		\$0	\$27,696		\$0	\$27,696
17		TREATMENT & DISPOSAL PLANT							
18	370.000	Land and Land Rights	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19	370.100	Oxidation Lagoon Land	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20	371.000	S&I Treatment & Disposal	\$79,082	P-20	\$0	\$79,082	100.00%	\$0	\$79,082
21	372.000	Treatment & Disposal Equipment - 372	\$474,565	P-21	\$0	\$474,565	100.00%	\$0	\$474,565
22	372.100	Oxidation Lagoons	\$91,204	P-22	\$0	\$91,204	100.00%	\$0	\$91,204
23	373.000	Plant Sewers	\$43,193	P-23	\$0	\$43,193	100.00%	\$0	\$43,193
24	374.000	Outfall Sewer Lines	\$41,306	P-24	\$0	\$41,306	100.00%	\$0	\$41,306
25	375.000	Sewer - Other Treatment & Disposal	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26		TOTAL TREATMENT & DISPOSAL PLANT	\$729,350		\$0	\$729,350		\$0	\$729,350
27		GENERAL PLANT							
28	390.000	S&I General Plant	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	391.000	Office Furniture and Equipment	\$681	P-29	\$0	\$681	100.00%	\$0	\$681
30	391.100	Office Furn Equip (IT)	\$531	P-30	\$0	\$531	100.00%	\$0	\$531
31	392.000	Transportation Equipment	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	393.000	Stores Equipment	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	394.000	Tools, Shop and Garage Equipment	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	395.000	Laboratory Equipment	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	396.000	Power Operation Equipment	\$0	P-35	\$0	\$0	100.00%	\$0	\$0
36	397.000	Communication Equipment	\$27,143	P-36	\$0	\$27,143	100.00%	\$0	\$27,143
37	398.000	Miscellaneous Equipment	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	399.000	Other Tangible Property	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL GENERAL PLANT	\$28,355		\$0	\$28,355		\$0	\$28,355
40		TOTAL PLANT IN SERVICE	\$936,016		\$0	\$936,016		\$0	\$936,016

Confluence Rivers - Hillcrest Manor
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	352.100	Collection Sewers Force	\$4,277	R-7	\$0	\$4,277	100.00%	\$0	\$4,277
8	352.200	Collection Sewers Gravity	\$48,607	R-8	\$0	\$48,607	100.00%	\$0	\$48,607
9	353.000	Services to Sewer Customers	\$6,643	R-9	\$0	\$6,643	100.00%	\$0	\$6,643
10	354.000	Flow Measuring Devices	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11		TOTAL COLLECTION PLANT	\$59,527		\$0	\$59,527		\$0	\$59,527
12		SYSTEM PUMPING PLANT							
13	362.000	Receiving Wells	\$0	R-13	\$0	\$0	100.00%	\$0	\$0
14	363.000	Electric Sewer Pumping Equip	\$7,282	R-14	\$0	\$7,282	100.00%	\$0	\$7,282
15	365.000	Sewer - Other Pumping Equipment	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16		TOTAL SYSTEM PUMPING PLANT	\$7,282		\$0	\$7,282		\$0	\$7,282
17		TREATMENT & DISPOSAL PLANT							
18	370.000	Land and Land Rights	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19	370.100	Oxidation Lagoon Land	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	371.000	S&I Treatment & Disposal	\$8,969	R-20	\$0	\$8,969	100.00%	\$0	\$8,969
21	372.000	Treatment & Disposal Equipment - 372	\$178,140	R-21	\$0	\$178,140	100.00%	\$0	\$178,140
22	372.100	Oxidation Lagoons	\$91,479	R-22	\$0	\$91,479	100.00%	\$0	\$91,479
23	373.000	Plant Sewers	\$8,279	R-23	\$0	\$8,279	100.00%	\$0	\$8,279
24	374.000	Outfall Sewer Lines	\$6,333	R-24	\$0	\$6,333	100.00%	\$0	\$6,333
25	375.000	Sewer - Other Treatment & Disposal	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26		TOTAL TREATMENT & DISPOSAL PLANT	\$293,200		\$0	\$293,200		\$0	\$293,200
27		GENERAL PLANT							
28	390.000	S&I General Plant	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	391.000	Office Furniture and Equipment	\$265	R-29	\$0	\$265	100.00%	\$0	\$265
30	391.100	Office Furn Equip (IT)	\$595	R-30	\$0	\$595	100.00%	\$0	\$595
31	392.000	Transportation Equipment	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	393.000	Stores Equipment	\$743	R-32	\$0	\$743	100.00%	\$0	\$743
33	394.000	Tools, Shop and Garage Equipment	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	395.000	Laboratory Equipment	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	396.000	Power Operation Equipment	\$0	R-35	\$0	\$0	100.00%	\$0	\$0
36	397.000	Communication Equipment	\$12,389	R-36	\$0	\$12,389	100.00%	\$0	\$12,389
37	398.000	Miscellaneous Equipment	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	399.000	Other Tangible Property	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL GENERAL PLANT	\$13,992		\$0	\$13,992		\$0	\$13,992
40		TOTAL DEPRECIATION RESERVE	\$374,001		\$0	\$374,001		\$0	\$374,001

Confluence Rivers - Hillcrest Manor
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL PLANT INTANGIBLE	\$0		\$0		
5		COLLECTION PLANT					
6	351.000	S&I Collection Plant	\$0	4.00%	\$0	0	0.00%
7	352.100	Collection Sewers Force	\$40,283	2.00%	\$806	0	0.00%
8	352.200	Collection Sewers Gravity	\$103,146	2.00%	\$2,063	0	0.00%
9	353.000	Services to Sewer Customers	\$0	2.00%	\$0	0	0.00%
10	354.000	Flow Measuring Devices	\$7,186	3.30%	\$237	0	0.00%
11		TOTAL COLLECTION PLANT	\$150,615		\$3,106		
12		SYSTEM PUMPING PLANT					
13	362.000	Receiving Wells	\$0	4.00%	\$0	0	0.00%
14	363.000	Electric Sewer Pumping Equip	\$27,696	10.00%	\$2,770	0	0.00%
15	365.000	Sewer - Other Pumping Equipment	\$0	4.31%	\$0	0	0.00%
16		TOTAL SYSTEM PUMPING PLANT	\$27,696		\$2,770		
17		TREATMENT & DISPOSAL PLANT					
18	370.000	Land and Land Rights	\$0	0.00%	\$0	0	0.00%
19	370.100	Oxidation Lagoon Land	\$0	4.00%	\$0	0	0.00%
20	371.000	S&I Treatment & Disposal	\$79,082	4.00%	\$3,163	0	0.00%
21	372.000	Treatment & Disposal Equipment - 372	\$474,565	5.00%	\$23,728	0	0.00%
22	372.100	Oxidation Lagoons	\$91,204	20.00%	\$18,241	0	0.00%
23	373.000	Plant Sewers	\$43,193	2.50%	\$1,080	0	0.00%
24	374.000	Outfall Sewer Lines	\$41,306	2.00%	\$826	0	0.00%
25	375.000	Sewer - Other Treatment & Disposal	\$0	0.00%	\$0	0	0.00%
26		TOTAL TREATMENT & DISPOSAL PLANT	\$729,350		\$47,038		
27		GENERAL PLANT					
28	390.000	S&I General Plant	\$0	4.00%	\$0	0	0.00%
29	391.000	Office Furniture and Equipment	\$681	5.00%	\$34	0	0.00%
30	391.100	Office Furn Equip (IT)	\$531	14.30%	\$76	0	0.00%
31	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
32	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
33	394.000	Tools, Shop and Garage Equipment	\$0	5.00%	\$0	0	0.00%
34	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
35	396.000	Power Operation Equipment	\$0	6.70%	\$0	0	0.00%
36	397.000	Communication Equipment	\$27,143	6.70%	\$1,819	0	0.00%
37	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
38	399.000	Other Tangible Property	\$0	0.00%	\$0	0	0.00%
39		TOTAL GENERAL PLANT	\$28,355		\$1,929		
40		Total Depreciation	\$936,016		\$54,843		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Hillcrest Manor
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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	\$4,462	43.61	14.91	28.70	0.078630	\$351
3	Employee Benefits	\$265	43.61	-2.53	46.14	0.126411	\$33
4	Electric Expense	\$7,110	43.61	42.40	1.21	0.003315	\$24
5	Chemicals	\$1,038	43.61	18.97	24.64	0.067507	\$70
6	Uncollectible Accounts	\$70	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$46,430	43.61	30.13	13.48	0.036932	\$1,715
8	TOTAL OPERATION AND MAINT. EXPENSE	\$59,375					\$2,193
9	TAXES						
10	FICA - Employer Portion	\$361	43.61	16.48	27.13	0.074329	\$27
11	FUTA	\$19	43.61	16.12	27.49	0.075315	\$1
12	SUTA	\$71	43.61	16.09	27.52	0.075397	\$5
13	Property Tax	\$198	43.61	286.40	-242.79	-0.665178	-\$132
14	TOTAL TAXES	\$649					-\$99
15	CWC REQ'D BEFORE RATE BASE OFFSETS						\$2,094
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
18	State Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$18,028	43.61	38.00	5.61	0.015370	\$277
21	TOTAL OFFSET FROM RATE BASE	\$18,028					\$277
22	TOTAL CASH WORKING CAPITAL REQUIRED						\$2,371

Confluence Rivers - Hillcrest Manor
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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	
Rev-1		OPERATING REVENUES											
Rev-2	521.000	Residential	\$239,285	See note (1)	See note (1)	Rev-2	See note (1)	\$239,285	100.00%	\$6,382	\$245,667	See note (1)	See note (1)
Rev-3	532.000	Commercial	\$2,103			Rev-3		\$2,103	100.00%	\$2,409	\$4,512		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	536.000	Other Sewer Revenue - Oper. Rev.	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6		TOTAL OPERATING REVENUES	\$241,388					\$241,388		\$8,791	\$250,179		
1		COLLECTION OPERATIONS EXPENSES											
2		TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
3		COLLECTION MAINT. EXPENSES											
4	711.000	Maint of Collection S&I	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	712.000	Maint of Collection Sewers	\$0	\$0	\$0	E-5	\$621	\$621	100.00%	\$0	\$621	\$0	\$621
6	713.000	Maint of Services to Customers	\$37	\$0	\$37	E-6	\$87	\$124	100.00%	\$0	\$124	\$0	\$124
7		TOTAL COLLECTION MAINT. EXPENSES	\$37	\$0	\$37		\$708	\$745		\$0	\$745	\$0	\$745
8		PUMPING OPERATIONS EXPENSES											
9	722.000	Pumping Labor & Expenses	\$165	\$0	\$165	E-9	\$202	\$367	100.00%	\$0	\$367	\$0	\$367
10		TOTAL PUMPING OPERATIONS EXPENSES	\$165	\$0	\$165		\$202	\$367		\$0	\$367	\$0	\$367
11		PUMPING MAINTENANCE EXPENSES											
12	732.000	Maint of Pumping Equip	\$999	\$0	\$999	E-12	\$0	\$999	100.00%	\$0	\$999	\$0	\$999
13		TOTAL PUMPING MAINTENANCE EXPENSES	\$999	\$0	\$999		\$0	\$999		\$0	\$999	\$0	\$999
14		TREAT. & DISP. OPER. EXPENSE											
15	741.000	Chemicals	\$1,038	\$0	\$1,038	E-15	\$0	\$1,038	100.00%	\$0	\$1,038	\$0	\$1,038
16	742.000	Treatment Labor & Expenses	\$16,866	\$0	\$16,866	E-16	\$1,981	\$18,847	100.00%	\$0	\$18,847	\$0	\$18,847
17	743.000	Fuel & Power for Sewage Treatment & Pumping	\$7,110	\$0	\$7,110	E-17	\$0	\$7,110	100.00%	\$0	\$7,110	\$0	\$7,110
18	744.000	Misc Expenses - T&D	\$125	\$0	\$125	E-18	\$0	\$125	100.00%	\$0	\$125	\$0	\$125
19		TOTAL TREAT. & DISP. OPER. EXPENSE	\$25,139	\$0	\$25,139		\$1,981	\$27,120		\$0	\$27,120	\$0	\$27,120
20		TREAT. & DISP. MAINT. EXPENSES											
21	751.000	Maint of Treatment & Disposal S&I	\$0	\$0	\$0	E-21	\$3,350	\$3,350	100.00%	\$0	\$3,350	\$0	\$3,350
22	751.000	Maint of Treatment & Disposal Plant	\$0	\$0	\$0	E-22	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
23		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$0	\$0	\$0		\$3,350	\$3,350		\$0	\$3,350	\$0	\$3,350
24		CUSTOMER ACCOUNTS EXPENSE											
25	903.100	Cust Records & Collection Expense - Billing	\$8,350	\$0	\$8,350	E-25	-\$1,410	\$6,940	100.00%	\$0	\$6,940	\$0	\$6,940
26	903.280	Cust Records & Collection Expense	\$2,075	\$0	\$2,075	E-26	\$0	\$2,075	100.00%	\$0	\$2,075	\$0	\$2,075
27	904.000	Uncollectible Accounts	\$3,878	\$0	\$3,878	E-27	-\$3,808	\$70	100.00%	\$0	\$70	\$0	\$70
28		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$14,303	\$0	\$14,303		-\$5,218	\$9,085		\$0	\$9,085	\$0	\$9,085
29		ADMIN. & GENERAL EXPENSES											
30	921.800	Office Supplies & Other Expenses	\$47	\$0	\$47	E-30	\$0	\$47	100.00%	\$0	\$47	\$0	\$47
31	922.000	Admin Expenses Transferred - Cr	\$9,154	\$0	\$9,154	E-31	-\$2,053	\$7,101	100.00%	\$0	\$7,101	\$5,177	\$1,924
32	923.100	Outside Services Employed - Bank Fees	\$0	\$0	\$0	E-32	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
33	923.400	Outside Services Employed - Legal	\$351	\$0	\$351	E-33	\$96	\$447	100.00%	\$0	\$447	\$0	\$447
34	923.500	Outside Services Employed - Accounting	\$3,832	\$0	\$3,832	E-34	-\$3,716	\$116	100.00%	\$0	\$116	\$0	\$116
35	923.600	Outside Services Employed - Easements	\$414	\$0	\$414	E-35	-\$414	\$0	100.00%	\$0	\$0	\$0	\$0
36	923.900	Outside Services Employed - Management Consulting	\$1,152	\$0	\$1,152	E-36	\$0	\$1,152	100.00%	\$0	\$1,152	\$0	\$1,152
37	924.200	Property Insurance - Commercial	\$0	\$0	\$0	E-37	\$0	\$0	100.00%	\$0	\$0	\$0	\$0

Confluence Rivers - Hillcrest Manor
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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											
38	924.300	Property Insurance - Workers Comp	\$0	\$0	\$0	E-38	\$0	\$0	100.00%	\$0	\$0	\$0	\$0	
39	924.400	Property Insurance	\$4,651	\$0	\$4,651	E-39	\$2,248	\$6,899	100.00%	\$0	\$6,899	\$0	\$6,899	
40	928.100	Regulatory Commission Expenses - DNR	\$160	\$0	\$160	E-40	\$1,140	\$1,300	100.00%	\$0	\$1,300	\$0	\$1,300	
41	928.200	Regulatory Commission Expenses - PSC	\$4,134	\$0	\$4,134	E-41	-\$3,487	\$647	100.00%	\$0	\$647	\$0	\$647	
42	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-42	\$0	\$0	100.00%	\$0	\$0	\$0	\$0	
43	930.300	Research & Development Expenses	\$0	\$0	\$0	E-43	\$0	\$0	100.00%	\$0	\$0	\$0	\$0	
44		TOTAL ADMIN. & GENERAL EXPENSES	\$23,895	\$0	\$23,895		-\$6,186	\$17,709		\$0	\$17,709	\$5,177	\$12,532	
45		DEPRECIATION EXPENSE												
46	403.000	Depreciation Expense, Dep. Exp.	\$33,363	See note (1)	See note (1)	E-46	See note (1)	\$33,363	100.00%	\$21,480	\$54,843	See note (1)	See note (1)	
47	403.200	Depreciation - 403.2	-\$2,428			E-47	-\$2,428	-\$2,428	100.00%	\$0	-\$2,428			
48	405.000	Amortization of Other Utility Plant	\$0			E-48	\$0	\$0	100.00%	\$0	\$0			
49	407.400	Amortization of Property Losses	\$0			E-49	\$0	\$0	100.00%	\$0	\$0			
50		TOTAL DEPRECIATION EXPENSE	\$30,935	\$0	\$0		\$0	\$30,935		\$21,480	\$52,415	\$0	\$0	
51		AMORTIZATION EXPENSE												
52		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
53		OTHER OPERATING EXPENSES												
54	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$123	\$0	\$123	E-54	\$0	\$123	100.00%	\$0	\$123	\$0	\$123	
55	408.160	Property Tax	\$120	\$0	\$120	E-55	\$79	\$199	100.00%	\$0	\$199	\$0	\$199	
56		TOTAL OTHER OPERATING EXPENSE	\$243	\$0	\$243		\$79	\$322		\$0	\$322	\$0	\$322	
57		TOTAL OPERATING EXPENSE	\$95,716	\$0	\$64,781		-\$5,084	\$90,632		\$21,480	\$112,112	\$5,177	\$54,520	
58		NET INCOME BEFORE TAXES	\$145,672					\$150,756		-\$12,689	\$138,067			
59		INCOME TAXES												
60	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-60	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)	
61		TOTAL INCOME TAXES	\$0					\$0		\$0	\$0			
62		DEFERRED INCOME TAXES												
63	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-63	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)	
64		Amortization of Deferred ITC	\$0			E-64		\$0	100.00%	\$0	\$0			
65		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0			
66		NET OPERATING INCOME	\$145,672					\$150,756		-\$12,689	\$138,067			

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

Confluence Rivers - Hillcrest Manor
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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
Rev-2	Residential	521.000	\$0	\$0	\$0	\$0	\$6,382	\$6,382
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$6,382	
Rev-3	Commercial	532.000	\$0	\$0	\$0	\$0	\$2,409	\$2,409
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	\$2,409	
E-5	Maint of Collection Sewers	712.000	\$0	\$621	\$621	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$621		\$0	\$0	
E-6	Maint of Services to Customers	713.000	\$0	\$87	\$87	\$0	\$0	\$0
	1. To include an annualized amount of line locate expense. (Dhority)		\$0	\$87		\$0	\$0	
E-9	Pumping Labor & Expenses	722.000	\$0	\$202	\$202	\$0	\$0	\$0
	1. To include a normalized level of sludge disposal costs. (Lyons)		\$0	\$202		\$0	\$0	
E-16	Treatment Labor & Expenses	742.000	\$0	\$1,981	\$1,981	\$0	\$0	\$0
	1. To annualize third party operation expense. (Majors)		\$0	\$1,981		\$0	\$0	
E-21	Maint of Treatment & Disposal S&I	751.000	\$0	\$3,350	\$3,350	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$3,350		\$0	\$0	
E-25	Cust Records & Collection Expense - Billing	903.100	\$0	-\$1,410	-\$1,410	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$8,350		\$0	\$0	
	2. To include an annualized level of billing software expense. (Dhority)		\$0	\$389		\$0	\$0	
	3. To include an annualized level of call center costs. (Dhority)		\$0	\$6,269		\$0	\$0	
	4. To include an annualized level of miscellaneous expense. (Dhority)		\$0	\$282		\$0	\$0	
E-27	Uncollectible Accounts	904.000	\$0	-\$3,808	-\$3,808	\$0	\$0	\$0
	1. To normalize uncollectible expense. (Amenthor)		\$0	-\$3,808		\$0	\$0	
E-31	Admin Expenses Transferred - Cr	922.000	\$5,177	-\$7,230	-\$2,053	\$0	\$0	\$0
	1. To remove test year. (Sarver)		\$0	-\$9,154		\$0	\$0	
	2. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$1,924		\$0	\$0	
	3. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$5,177	\$0		\$0	\$0	

Confluence Rivers - Hillcrest Manor
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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-33	Outside Services Employed - Legal	923.400	\$0	\$96	\$96	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$351		\$0	\$0	
	2. To include a normalized amount of legal expense. (Dhority)		\$0	\$316		\$0	\$0	
	3. To include normalized level of rate case expense. (Dhority)		\$0	\$131		\$0	\$0	
E-34	Outside Services Employed - Accounting	923.500	\$0	-\$3,716	-\$3,716	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$3,832		\$0	\$0	
	2. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$116		\$0	\$0	
E-35	Outside Services Employed - Easements	923.600	\$0	-\$414	-\$414	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$414		\$0	\$0	
E-39	Property Insurance	924.400	\$0	\$2,248	\$2,248	\$0	\$0	\$0
	1. To include worker's compensation and property insurance. (Sarver)		\$0	\$2,248		\$0	\$0	
E-40	Regulatory Commission Expenses - DNR	928.100	\$0	\$1,140	\$1,140	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$160		\$0	\$0	
	2 To include an annualized amount of DNR permitting fees. (Dhority)		\$0	\$1,300		\$0	\$0	
E-41	Regulatory Commission Expenses - PSC	928.200	\$0	-\$3,487	-\$3,487	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$4,134		\$0	\$0	
	2. To include an annualized level of PSC assessment expense. (Dhority)		\$0	\$647		\$0	\$0	
E-46	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$21,480	\$21,480
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$21,480	
	No Adjustment		\$0	\$0		\$0	\$0	
E-55	Property Tax	408.160	\$0	\$79	\$79	\$0	\$0	\$0
	1. To include an annualized level of property tax. (Lyons)		\$0	\$79		\$0	\$0	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$8,791	\$8,791
Total Operating & Maint. Expense			\$5,177	-\$10,261	-\$5,084	\$0	\$21,480	\$21,480

Confluence Rivers - Hillcrest Manor
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period 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		\$138,067	\$43,158	\$43,977	\$44,797
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$52,415	\$52,415	\$52,415	\$52,415
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$52,415	\$52,415	\$52,415	\$52,415
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$18,028	\$18,028	\$18,028	\$18,028
7	Tax Straight-Line Depreciation		\$52,415	\$52,415	\$52,415	\$52,415
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$70,443	\$70,443	\$70,443	\$70,443
9	NET TAXABLE INCOME		\$120,039	\$25,130	\$25,949	\$26,769
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		\$120,039	\$25,130	\$25,949	\$26,769
12	Deduct Missouri Income Tax at the Rate of	100.000%	\$0	\$0	\$0	\$0
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		\$120,039	\$25,130	\$25,949	\$26,769
15	Federal Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	0.000%	\$0	\$0	\$0	\$0
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		\$120,039	\$25,130	\$25,949	\$26,769
20	Deduct Federal Income Tax at the Rate of	50.000%	\$0	\$0	\$0	\$0
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		\$120,039	\$25,130	\$25,949	\$26,769
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		\$120,039	\$25,130	\$25,949	\$26,769
27	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
28	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
29	City Taxable Income		\$120,039	\$25,130	\$25,949	\$26,769
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		\$0	\$0	\$0	\$0
34	State Income Tax		\$0	\$0	\$0	\$0
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		\$0	\$0	\$0	\$0
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		\$0	\$0	\$0	\$0

Confluence Rivers - Hillcrest Manor
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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				0.000%	0.000%	8.200%

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 FILING
STAFF ACCOUNTING SCHEDULES

CONFLUENCE RIVERS - HILLCREST MANOR
WATER
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

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

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$413,887	\$413,887	\$413,887
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$32,697	\$33,318	\$33,939
4	Net Income Available	\$104,730	\$104,730	\$104,730
5	Additional Net Income Required	-\$72,033	-\$71,412	-\$70,791
6	Income Tax Requirement			
7	Required Current Income Tax	\$0	\$0	\$0
8	Current Income Tax Available	\$0	\$0	\$0
9	Additional Current Tax Required	\$0	\$0	\$0
10	Revenue Requirement	-\$72,033	-\$71,412	-\$70,791
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	-\$72,033	-\$71,412	-\$70,791

Confluence Rivers - Hillcrest Manor
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$802,979
2	Less Accumulated Depreciation Reserve		\$365,882
3	Net Plant In Service		<u>\$437,097</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$2,619
6	Contributions in Aid of Construction Amortization		\$5,355
7	Prepayments		\$3,990
8	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$11,964</u>
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	\$0
11	State Tax Offset	-1.5370%	\$0
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$210
14	Contributions in Aid of Construction		\$35,384
15	TOTAL SUBTRACT FROM NET PLANT		<u>\$35,174</u>
16	Total Rate Base		<u><u>\$413,887</u></u>

Confluence Rivers - Hillcrest Manor
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$0	P-6	\$0	\$0	100.00%	\$0	\$0
7	311.000	S&I Source of Supply	\$185,976	P-7	\$0	\$185,976	100.00%	\$0	\$185,976
8	312.000	Collecting & Impounding Reservoirs	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$44,640	P-9	\$0	\$44,640	100.00%	\$0	\$44,640
10	316.000	Supply Mains	\$1,162	P-10	\$0	\$1,162	100.00%	\$0	\$1,162
11	317.000	Other Water Source Plant	\$0	P-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$231,778		\$0	\$231,778		\$0	\$231,778
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	323.000	Other Power Production Equipment	\$164,612	P-15	\$0	\$164,612	100.00%	\$0	\$164,612
16	325.000	Electric Pumping Equipment	\$16,417	P-16	\$0	\$16,417	100.00%	\$0	\$16,417
17	325.100	Electric Pumps - Submersible	\$41,021	P-17	\$0	\$41,021	100.00%	\$0	\$41,021
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL PUMPING PLANT	\$222,050		\$0	\$222,050		\$0	\$222,050
20		WATER TREATMENT PLANT							
21	331.000	S&I Treatment Plant	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	332.000	Water Treatment Equipment	\$33,087	P-22	\$0	\$33,087	100.00%	\$0	\$33,087
23		TOTAL WATER TREATMENT PLANT	\$33,087		\$0	\$33,087		\$0	\$33,087
24		TRANSMISSION & DIST. PLANT							
25	341.000	S&I Transmission & Distribution	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26	342.000	Distribution Reservoirs and Standpipes	\$128,718	P-26	\$0	\$128,718	100.00%	\$0	\$128,718
27	343.000	Transmission and Distribution Mains	\$88,593	P-27	\$0	\$88,593	100.00%	\$0	\$88,593
28	344.000	Fire Mains	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	345.000	Services	\$2,353	P-29	\$0	\$2,353	100.00%	\$0	\$2,353
30	346.000	Meters	\$68,321	P-30	\$0	\$68,321	100.00%	\$0	\$68,321
31	347.000	Meter Installations	\$2,984	P-31	\$0	\$2,984	100.00%	\$0	\$2,984
32	348.000	Hydrants	\$13,420	P-32	\$0	\$13,420	100.00%	\$0	\$13,420
33		TOTAL TRANSMISSION & DIST. PLANT	\$304,389		\$0	\$304,389		\$0	\$304,389
34		INCENTIVE COMPENSATION CAPITALIZATION							
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
36		GENERAL PLANT							
37	390.000	S&I General Plant	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	391.000	Office Furniture and Equipment	\$681	P-38	\$0	\$681	100.00%	\$0	\$681
39	391.100	Office Furn Equip (IT)	\$531	P-39	\$0	\$531	100.00%	\$0	\$531
40	392.000	Transportation Equipment	\$0	P-40	\$0	\$0	100.00%	\$0	\$0
41	393.000	Stores Equipment	\$0	P-41	\$0	\$0	100.00%	\$0	\$0
42	394.000	Tools, Shop and Garage Equipment	\$0	P-42	\$0	\$0	100.00%	\$0	\$0
43	395.000	Laboratory Equipment	\$0	P-43	\$0	\$0	100.00%	\$0	\$0
44	396.000	Power Operated Equipment	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45	397.000	Communication Equipment	\$10,463	P-45	\$0	\$10,463	100.00%	\$0	\$10,463
46	398.000	Miscellaneous Equipment	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47	399.000	Other Tangible Equipment	\$0	P-47	\$0	\$0	100.00%	\$0	\$0
48		TOTAL GENERAL PLANT	\$11,675		\$0	\$11,675		\$0	\$11,675
49		TOTAL PLANT IN SERVICE	\$802,979		\$0	\$802,979		\$0	\$802,979

Confluence Rivers - Hillcrest Manor
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	311.000	S&I Source of Supply	\$50,453	R-7	\$0	\$50,453	100.00%	\$0	\$50,453
8	312.000	Collecting & Impounding Reservoirs	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$11,882	R-9	\$0	\$11,882	100.00%	\$0	\$11,882
10	316.000	Supply Mains	\$1,279	R-10	\$0	\$1,279	100.00%	\$0	\$1,279
11	317.000	Other Water Source Plant	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$63,614		\$0	\$63,614		\$0	\$63,614
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	323.000	Other Power Production Equipment	\$62,825	R-15	\$0	\$62,825	100.00%	\$0	\$62,825
16	325.000	Electric Pumping Equipment	\$5,883	R-16	\$0	\$5,883	100.00%	\$0	\$5,883
17	325.100	Electric Pumps - Submersible	\$41,979	R-17	\$0	\$41,979	100.00%	\$0	\$41,979
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL PUMPING PLANT	\$110,687		\$0	\$110,687		\$0	\$110,687
20		WATER TREATMENT PLANT							
21	331.000	S&I Treatment Plant	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22	332.000	Water Treatment Equipment	\$4,804	R-22	\$0	\$4,804	100.00%	\$0	\$4,804
23		TOTAL WATER TREATMENT PLANT	\$4,804		\$0	\$4,804		\$0	\$4,804
24		TRANSMISSION & DIST. PLANT							
25	341.000	S&I Transmission & Distribution	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	342.000	Distribution Reservoirs and Standpipes	\$28,005	R-26	\$0	\$28,005	100.00%	\$0	\$28,005
27	343.000	Transmission and Distribution Mains	\$59,635	R-27	\$0	\$59,635	100.00%	\$0	\$59,635
28	344.000	Fire Mains	\$1,409	R-28	\$0	\$1,409	100.00%	\$0	\$1,409
29	345.000	Services	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	346.000	Meters	\$84,741	R-30	\$0	\$84,741	100.00%	\$0	\$84,741
31	347.000	Meter Installations	\$717	R-31	\$0	\$717	100.00%	\$0	\$717
32	348.000	Hydrants	\$7,580	R-32	\$0	\$7,580	100.00%	\$0	\$7,580
33		TOTAL TRANSMISSION & DIST. PLANT	\$182,087		\$0	\$182,087		\$0	\$182,087
34		INCENTIVE COMPENSATION CAPITALIZATION							
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
36		GENERAL PLANT							
37	390.000	S&I General Plant	\$265	R-37	\$0	\$265	100.00%	\$0	\$265
38	391.000	Office Furniture and Equipment	\$595	R-38	\$0	\$595	100.00%	\$0	\$595
39	391.100	Office Furn Equip (IT)	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40	392.000	Transportation Equipment	\$0	R-40	\$0	\$0	100.00%	\$0	\$0
41	393.000	Stores Equipment	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
42	394.000	Tools, Shop and Garage Equipment	\$0	R-42	\$0	\$0	100.00%	\$0	\$0
43	395.000	Laboratory Equipment	\$0	R-43	\$0	\$0	100.00%	\$0	\$0
44	396.000	Power Operated Equipment	\$0	R-44	\$0	\$0	100.00%	\$0	\$0
45	397.000	Communication Equipment	\$3,830	R-45	\$0	\$3,830	100.00%	\$0	\$3,830
46	398.000	Miscellaneous Equipment	\$0	R-46	\$0	\$0	100.00%	\$0	\$0
47	399.000	Other Tangible Equipment	\$0	R-47	\$0	\$0	100.00%	\$0	\$0
48		TOTAL GENERAL PLANT	\$4,690		\$0	\$4,690		\$0	\$4,690
49		TOTAL DEPRECIATION RESERVE	\$365,882		\$0	\$365,882		\$0	\$365,882

Confluence Rivers - Hillcrest Manor
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL INTANGIBLE PLANT	\$0		\$0		
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land and Land Rights	\$0	0.00%	\$0	0	0.00%
7	311.000	S&I Source of Supply	\$185,976	2.50%	\$4,649	0	0.00%
8	312.000	Collecting & Impounding Reservoirs	\$0	2.00%	\$0	0	0.00%
9	314.000	Wells and Springs	\$44,640	2.00%	\$893	0	0.00%
10	316.000	Supply Mains	\$1,162	2.00%	\$23	0	0.00%
11	317.000	Other Water Source Plant	\$0	5.00%	\$0	0	0.00%
12		TOTAL SOURCE OF SUPPLY PLANT	\$231,778		\$5,565		
13		PUMPING PLANT					
14	321.000	S&I Pumping Plant	\$0	2.50%	\$0	0	0.00%
15	323.000	Other Power Production Equipment	\$164,612	4.00%	\$6,584	0	0.00%
16	325.000	Electric Pumping Equipment	\$16,417	10.00%	\$1,642	0	0.00%
17	325.100	Electric Pumps - Submersible	\$41,021	10.00%	\$4,102	0	0.00%
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	4.00%	\$0	0	0.00%
19		TOTAL PUMPING PLANT	\$222,050		\$12,328		
20		WATER TREATMENT PLANT					
21	331.000	S&I Treatment Plant	\$0	2.50%	\$0	0	0.00%
22	332.000	Water Treatment Equipment	\$33,087	2.90%	\$960	0	0.00%
23		TOTAL WATER TREATMENT PLANT	\$33,087		\$960		
24		TRANSMISSION & DIST. PLANT					
25	341.000	S&I Transmission & Distribution	\$0	2.50%	\$0	0	0.00%
26	342.000	Distribution Reservoirs and Standpipes	\$128,718	2.50%	\$3,218	0	0.00%
27	343.000	Transmission and Distribution Mains	\$88,593	2.00%	\$1,772	0	0.00%
28	344.000	Fire Mains	\$0	1.56%	\$0	0	0.00%
29	345.000	Services	\$2,353	2.50%	\$59	0	0.00%
30	346.000	Meters	\$68,321	3.30%	\$2,255	0	0.00%
31	347.000	Meter Installations	\$2,984	2.50%	\$75	0	0.00%
32	348.000	Hydrants	\$13,420	2.00%	\$268	0	0.00%
33		TOTAL TRANSMISSION & DIST. PLANT	\$304,389		\$7,647		
34		INCENTIVE COMPENSATION CAPITALIZATION					
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
36		GENERAL PLANT					
37	390.000	S&I General Plant	\$0	2.50%	\$0	0	0.00%
38	391.000	Office Furniture and Equipment	\$681	5.00%	\$34	0	0.00%
39	391.100	Office Furn Equip (IT)	\$531	20.00%	\$106	0	0.00%
40	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
41	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
42	394.000	Tools, Shop and Garage Equipment	\$0	6.70%	\$0	0	0.00%
43	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
44	396.000	Power Operated Equipment	\$0	6.70%	\$0	0	0.00%

Confluence Rivers - Hillcrest Manor
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
45	397.000	Communication Equipment	\$10,463	6.70%	\$701	0	0.00%
46	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
47	399.000	Other Tangible Equipment	\$0	0.00%	\$0	0	0.00%
48		TOTAL GENERAL PLANT	\$11,675		\$841		
49		Total Depreciation	<u>\$802,979</u>		<u>\$27,341</u>		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Hillcrest Manor
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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	\$4,391	43.61	14.91	28.70	0.078630	\$345
3	Employee Benefits	\$261	43.61	-2.53	46.14	0.126411	\$33
4	Electric Expense	\$6,595	43.61	42.40	1.21	0.003315	\$22
5	Chemicals	\$4,158	43.61	18.97	24.64	0.067507	\$281
6	Uncollectible Accounts	\$67	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$41,665	43.61	25.78	17.83	0.048849	\$2,035
8	TOTAL OPERATION AND MAINT. EXPENSE	\$57,137					\$2,716
9	TAXES						
10	FICA - Employer Portion	\$355	43.61	16.48	27.13	0.074329	\$26
11	FUTA	\$18	43.61	16.12	27.49	0.075315	\$1
12	SUTA	\$70	43.61	16.09	27.52	0.075397	\$5
13	Property Tax	\$194	43.61	286.40	-242.79	-0.665178	-\$129
14	TOTAL TAXES	\$637					-\$97
15	CWC REQ'D BEFORE RATE BASE OFFSETS						\$2,619
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
18	State Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$13,658	43.61	38.00	5.61	0.015370	\$210
21	TOTAL OFFSET FROM RATE BASE	\$13,658					\$210
22	TOTAL CASH WORKING CAPITAL REQUIRED						\$2,829

Confluence Rivers - Hillcrest Manor
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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 Adj. 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													
Rev-1		OPERATING REVENUES											
Rev-2	461.000	Residential	\$189,137	See note (1)	See note (1)	Rev-2	See note (1)	\$189,137	100.00%	-\$11,799	\$177,338	See note (1)	See note (1)
Rev-3	470.000	Commercial	\$2,103			Rev-3		\$2,103	100.00%	\$7,754	\$9,857		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5		Private Fire Protection	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6		Public Fire Protection	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7		Other Public Auth.	\$0			Rev-7		\$0	100.00%	\$0	\$0		
Rev-8		Sales for Resale	\$0			Rev-8		\$0	100.00%	\$0	\$0		
Rev-9	471.000	Other Water Revenue - Oper. Rev.	\$150			Rev-9		\$150	100.00%	-\$150	\$0		
Rev-10		TOTAL OPERATING REVENUES	\$191,390					\$191,390		-\$4,195	\$187,195		
1		SOURCE OF SUPPLY EXPENSES											
2	602.000	Purchased Water	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	603.000	Misc Expenses - Supply	\$0	\$0	\$0	E-3	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
4	611.000	Maint of Structures & Improvements - Supply	\$0	\$0	\$0	E-4	\$598	\$598	100.00%	\$0	\$598	\$0	\$598
5	612.000	Maint of Collecting & Impounding Reservoirs	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6	613.000	Maint of Lake, River and Other Intakes	\$0	\$0	\$0	E-6	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
7	614.000	Maint of Wells & Springs	\$116	\$0	\$116	E-7	\$0	\$116	100.00%	\$0	\$116	\$0	\$116
8	616.000	Maint of Supply Mains	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	617.000	Maint of Misc Water Source Plant	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10		TOTAL SOURCE OF SUPPLY EXPENSES	\$116	\$0	\$116		\$598	\$714		\$0	\$714	\$0	\$714
11		PUMPING EXPENSES											
12	623.000	Fuel or Power Purchased for Pumping	\$6,595	\$0	\$6,595	E-12	\$0	\$6,595	100.00%	\$0	\$6,595	\$0	\$6,595
13	632.000	Maint of Power Production Equip	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	633.000	Maint of Pumping Equip	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15		TOTAL PUMPING EXPENSES	\$6,595	\$0	\$6,595		\$0	\$6,595		\$0	\$6,595	\$0	\$6,595
16		WATER TREATMENT EXPENSES											
17	641.000	Chemicals	\$4,158	\$0	\$4,158	E-17	\$0	\$4,158	100.00%	\$0	\$4,158	\$0	\$4,158
18	642.000	Operation Labor & Expenses	\$16,533	\$0	\$16,533	E-18	-\$585	\$15,948	100.00%	\$0	\$15,948	\$0	\$15,948
19	643.000	Misc Expenses - Water Treatment	\$0	\$0	\$0	E-19	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
20	651.000	Maint of Structures & Improvements - Water Treatment	\$0	\$0	\$0	E-20	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
21	652.000	Maint of Water Treatment Equip	\$109	\$0	\$109	E-21	\$221	\$330	100.00%	\$0	\$330	\$0	\$330
22		TOTAL WATER TREATMENT EXPENSES	\$20,800	\$0	\$20,800		-\$364	\$20,436		\$0	\$20,436	\$0	\$20,436
23		TRANSMISSION & DIST. EXPENSES											
24	662.000	Transmission & Distribution Lines Expenses	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25	663.000	Meter Expenses	\$1,169	\$0	\$1,169	E-25	\$0	\$1,169	100.00%	\$0	\$1,169	\$0	\$1,169
26	665.000	Misc Expenses - T&D	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
27	671.000	Maint of Structures & Improvements - T&D	\$0	\$0	\$0	E-27	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
28	673.000	Maint of Transmission & Distribution Mains	\$37	\$0	\$37	E-28	\$1,256	\$1,293	100.00%	\$0	\$1,293	\$0	\$1,293
29	675.000	Maint of Services	\$0	\$0	\$0	E-29	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
30	676.000	Maint of Meters	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	677.000	Maint of Hydrants	\$0	\$0	\$0	E-31	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
32	678.000	Maint of Misc Plant	\$0	\$0	\$0	E-32	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
33		TOTAL TRANSMISSION & DIST. EXPENSES	\$1,206	\$0	\$1,206		\$1,256	\$2,462		\$0	\$2,462	\$0	\$2,462
34		CUSTOMER ACCOUNTS EXPENSE											
35	903.100	Customer Records & Collection Expense - Billing	\$7,985	\$0	\$7,985	E-35	-\$1,156	\$6,829	100.00%	\$0	\$6,829	\$0	\$6,829

Confluence Rivers - Hillcrest Manor
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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 Adjst. 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
36	903.280	Customer Records & Collection Expense	\$1,985	\$0	\$1,985	E-36	\$0	\$1,985	100.00%	\$0	\$1,985	\$0	\$1,985
37	904.000	Uncollectible Accounts	\$3,709	\$0	\$3,709	E-37	-\$3,642	\$67	100.00%	\$0	\$67	\$0	\$67
38		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$13,679	\$0	\$13,679		-\$4,798	\$8,881		\$0	\$8,881	\$0	\$8,881
39		CUSTOMER SERVICE EXPENSES											
40		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
41		SALES PROMOTION EXPENSES											
42		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
43		OPERATIONS & MAINTENANCE											
44		TOTAL OPERATIONS & MAINTENANCE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
45		ADMIN. & GENERAL EXPENSES											
46	921.800	Office Supplies & Other Expenses	\$45	\$0	\$45	E-46	\$0	\$45	100.00%	\$0	\$45	\$0	\$45
47	922.000	Admin Expenses Transferred - Cr	\$8,755	\$0	\$8,755	E-47	-\$1,947	\$6,808	100.00%	\$0	\$6,808	\$5,096	\$1,712
48	923.100	Outside Services Employed - Bank Fees	\$0	\$0	\$0	E-48	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
49	923.400	Outside Services Employed - Legal	\$335	\$0	\$335	E-49	\$105	\$440	100.00%	\$0	\$440	\$0	\$440
50	923.500	Outside Services Employed - Accounting	\$3,665	\$0	\$3,665	E-50	-\$3,550	\$115	100.00%	\$0	\$115	\$0	\$115
51	923.600	Outside Services Employed - Easements	\$396	\$0	\$396	E-51	-\$396	\$0	100.00%	\$0	\$0	\$0	\$0
52	923.900	Outside Services Employed - Management Consulting	\$1,102	\$0	\$1,102	E-52	\$0	\$1,102	100.00%	\$0	\$1,102	\$0	\$1,102
53	924.200	Property Insurance - Commercial	\$0	\$0	\$0	E-53	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
54	924.400	Property Insurance	\$4,448	\$0	\$4,448	E-54	\$2,874	\$7,322	100.00%	\$0	\$7,322	\$0	\$7,322
55	928.100	Regulatory Commission Expenses - DNR	\$153	\$0	\$153	E-55	\$1,427	\$1,580	100.00%	\$0	\$1,580	\$0	\$1,580
56	928.200	Regulatory Commission Expenses - PSC	\$3,953	\$0	\$3,953	E-56	-\$3,316	\$637	100.00%	\$0	\$637	\$0	\$637
57	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-57	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
58	930.300	Research & Development Expenses	\$0	\$0	\$0	E-58	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
59		TOTAL ADMIN. & GENERAL EXPENSES	\$22,852	\$0	\$22,852		-\$4,803	\$18,049		\$0	\$18,049	\$5,096	\$12,953
60		DEPRECIATION EXPENSE											
61	403.000	Depreciation Expense, Dep. Exp.	\$31,907	See note (1)	See note (1)	E-61	See note (1)	\$31,907	100.00%	-\$4,566	\$27,341	See note (1)	See note (1)
62	403.100	Depreciation - 403.1	-\$2,322			E-62		-\$2,322	100.00%	\$0	-\$2,322		
63	403.200	Depreciation - 403.2	\$0			E-63		\$0	100.00%	\$0	\$0		
64	405.000	Amortization of Other Utility Plant	\$0			E-64		\$0	100.00%	\$0	\$0		
65	407.400	Amortization of Property Losses	\$0			E-65		\$0	100.00%	\$0	\$0		
66		TOTAL DEPRECIATION EXPENSE	\$29,585	\$0	\$0		\$0	\$29,585		-\$4,566	\$25,019	\$0	\$0
67		AMORTIZATION EXPENSE											
68		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
69		OTHER OPERATING EXPENSES											
70	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$117	\$0	\$117	E-70	\$0	\$117	100.00%	\$0	\$117	\$0	\$117
71	408.160	Property Tax	\$115	\$0	\$115	E-71	\$77	\$192	100.00%	\$0	\$192	\$0	\$192
72		TOTAL OTHER OPERATING EXPENSE	\$232	\$0	\$232		\$77	\$309		\$0	\$309	\$0	\$309
73		TOTAL OPERATING EXPENSE	\$95,065	\$0	\$65,480		-\$8,034	\$87,031		-\$4,566	\$82,465	\$5,096	\$52,350
74		NET INCOME BEFORE TAXES	\$96,325					\$104,359		\$371	\$104,730		

Confluence Rivers - Hillcrest Manor
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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 Adjst. 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
75		INCOME TAXES											
76	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-76	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
77		TOTAL INCOME TAXES	\$0					\$0		\$0	\$0		
78		DEFERRED INCOME TAXES											
79	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-79	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
80		Amortization of Deferred ITC	\$0			E-80		\$0	100.00%	\$0	\$0		
81		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
82		NET OPERATING INCOME	\$96,325					\$104,359		\$371	\$104,730		

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

Confluence Rivers - Hillcrest Manor
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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
Rev-2	Residential	461.000	\$0	\$0	\$0	\$0	-\$11,799	-\$11,799
	1. To Annualize Residential Revenue		\$0	\$0		\$0	-\$11,799	
Rev-3	Commercial	470.000	\$0	\$0	\$0	\$0	\$7,754	\$7,754
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	\$7,754	
Rev-9	Other Water Revenue - Oper. Rev.	471.000	\$0	\$0	\$0	\$0	-\$150	-\$150
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	-\$150	
E-4	Maint of Structures & Improvements - Supply	611.000	\$0	\$598	\$598	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$598		\$0	\$0	
E-18	Operation Labor & Expenses	642.000	\$0	-\$585	-\$585	\$0	\$0	\$0
	1. To annualize third party operation expense. (Majors)		\$0	-\$585		\$0	\$0	
E-21	Maint of Water Treatment Equip	652.000	\$0	\$221	\$221	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$221		\$0	\$0	
E-28	Maint of Transmission & Distribution Mains	673.000	\$0	\$1,256	\$1,256	\$0	\$0	\$0
	1. To include an annualized amount of line locate expense. (Dhority)		\$0	\$86		\$0	\$0	
	2. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$1,170		\$0	\$0	
E-35	Customer Records & Collection Expense - Billing	903.100	\$0	-\$1,156	-\$1,156	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$7,985		\$0	\$0	
	2. To include an annualized level of billing software expense. (Dhority)		\$0	\$382		\$0	\$0	
	3. To include an annualized level of call center costs. (Dhority)		\$0	\$6,170		\$0	\$0	
	4. To include an annualized level of miscellaneous expense. (Dhority)		\$0	\$277		\$0	\$0	
E-37	Uncollectible Accounts	904.000	\$0	-\$3,642	-\$3,642	\$0	\$0	\$0
	1. To normalize uncollectible expense. (Amenthor)		\$0	-\$3,642		\$0	\$0	
E-47	Admin Expenses Transferred - Cr	922.000	\$5,096	-\$7,043	-\$1,947	\$0	\$0	\$0
	1. To remove test year. (Sarver)		\$0	-\$8,883		\$0	\$0	
	2. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$1,856		\$0	\$0	

Confluence Rivers - Hillcrest Manor
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Update Period Ending 01-31-2023
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
	3. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$5,096	\$0		\$0	\$0	
	4. To remove sponsorship costs allocated from CSWR. (Dhority)		\$0	-\$16		\$0	\$0	
E-49	Outside Services Employed - Legal	923.400	\$0	\$105	\$105	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$335		\$0	\$0	
	2. To include a normalized level of legal expense. (Dhority)		\$0	\$311		\$0	\$0	
	3. To include normalized amount of rate case expense. (Dhority)		\$0	\$129		\$0	\$0	
E-50	Outside Services Employed - Accounting	923.500	\$0	-\$3,550	-\$3,550	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$3,665		\$0	\$0	
	2. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$115		\$0	\$0	
E-51	Outside Services Employed - Easements	923.600	\$0	-\$396	-\$396	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$396		\$0	\$0	
E-54	Property Insurance	924.400	\$0	\$2,874	\$2,874	\$0	\$0	\$0
	1. To include worker's compensation and property insurance. (Sarver)		\$0	\$2,874		\$0	\$0	
E-55	Regulatory Commission Expenses - DNR	928.100	\$0	\$1,427	\$1,427	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$153		\$0	\$0	
	2. To include annual DNR water testing costs. (Dhority)		\$0	\$300		\$0	\$0	
	3. To include annualized amount of DNR permitting fees. (Dhority)		\$0	\$1,280		\$0	\$0	
E-56	Regulatory Commission Expenses - PSC	928.200	\$0	-\$3,316	-\$3,316	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$3,953		\$0	\$0	
	2. To include an annualized level of PSC assessment expense. (Dhority)		\$0	\$637		\$0	\$0	
E-61	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	-\$4,566	-\$4,566
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	-\$4,566	
	No Adjustment		\$0	\$0		\$0	\$0	
E-71	Property Tax	408.160	\$0	\$77	\$77	\$0	\$0	\$0
	1. To include an annualized level of property tax expense. (Lyons)		\$0	\$77		\$0	\$0	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$4,195	-\$4,195

Confluence Rivers - Hillcrest Manor
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Adjustments to Income Statement Detail

A	B	C	D	E	F	G	H	I
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
	Total Operating & Maint. Expense		\$5,096	-\$13,130	-\$8,034	\$0	-\$4,566	-\$4,566

Confluence Rivers - Hillcrest Manor
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period 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		\$104,730	\$32,697	\$33,318	\$33,939
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$25,019	\$25,019	\$25,019	\$25,019
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$25,019	\$25,019	\$25,019	\$25,019
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$13,658	\$13,658	\$13,658	\$13,658
7	Tax Straight-Line Depreciation		\$25,019	\$25,019	\$25,019	\$25,019
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$38,677	\$38,677	\$38,677	\$38,677
9	NET TAXABLE INCOME		\$91,072	\$19,039	\$19,660	\$20,281
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		\$91,072	\$19,039	\$19,660	\$20,281
12	Deduct Missouri Income Tax at the Rate of	100.000%	\$0	\$0	\$0	\$0
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		\$91,072	\$19,039	\$19,660	\$20,281
15	Federal Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	0.000%	\$0	\$0	\$0	\$0
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		\$91,072	\$19,039	\$19,660	\$20,281
20	Deduct Federal Income Tax at the Rate of	50.000%	\$0	\$0	\$0	\$0
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		\$91,072	\$19,039	\$19,660	\$20,281
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		\$91,072	\$19,039	\$19,660	\$20,281
27	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
28	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
29	City Taxable Income		\$91,072	\$19,039	\$19,660	\$20,281
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		\$0	\$0	\$0	\$0
34	State Income Tax		\$0	\$0	\$0	\$0
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		\$0	\$0	\$0	\$0
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		\$0	\$0	\$0	\$0

Confluence Rivers - Hillcrest Manor
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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				0.000%	0.000%	8.200%

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 FILING
STAFF ACCOUNTING SCHEDULES

CONFLUENCE RIVERS - INDIAN HILLS
WATER
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

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

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$1,911,011	\$1,911,011	\$1,911,011
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$150,970	\$153,836	\$156,703
4	Net Income Available	\$40,893	\$40,893	\$40,893
5	Additional Net Income Required	\$110,077	\$112,943	\$115,810
6	Income Tax Requirement			
7	Required Current Income Tax	\$0	\$0	\$0
8	Current Income Tax Available	\$0	\$0	\$0
9	Additional Current Tax Required	\$0	\$0	\$0
10	Revenue Requirement	\$110,077	\$112,943	\$115,810
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	<u>\$110,077</u>	<u>\$112,943</u>	<u>\$115,810</u>

Confluence Rivers - Indian Hills
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$2,298,609
2	Less Accumulated Depreciation Reserve		\$380,697
3	Net Plant In Service		\$1,917,912
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$4,101
6	Contributions in Aid of Construction Amortization		\$4,530
7	Prepayments		\$5,630
8	TOTAL ADD TO NET PLANT IN SERVICE		\$6,059
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	\$0
11	State Tax Offset	-1.5370%	\$0
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$969
14	Contributions in Aid of Construction		\$13,929
15	TOTAL SUBTRACT FROM NET PLANT		\$12,960
16	Total Rate Base		\$1,911,011

Confluence Rivers - Indian Hills
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$0	P-6	\$0	\$0	100.00%	\$0	\$0
7	311.000	S&I Source of Supply	\$40,377	P-7	\$0	\$40,377	100.00%	\$0	\$40,377
8	312.000	Collecting & Impounding Reservoirs	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$215,641	P-9	\$0	\$215,641	100.00%	\$0	\$215,641
10	316.000	Supply Mains	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11	317.000	Other Water Source Plant	\$0	P-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$256,018		\$0	\$256,018		\$0	\$256,018
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	323.000	Other Power Production Equipment	\$812	P-15	\$0	\$812	100.00%	\$0	\$812
16	325.000	Electric Pumping Equipment	\$571,104	P-16	\$0	\$571,104	100.00%	\$0	\$571,104
17	325.100	Electric Pumps - Submersible	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL PUMPING PLANT	\$571,916		\$0	\$571,916		\$0	\$571,916
20		WATER TREATMENT PLANT							
21	331.000	S&I Treatment Plant	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	332.000	Water Treatment Equipment	\$111,583	P-22	\$0	\$111,583	100.00%	\$0	\$111,583
23		TOTAL WATER TREATMENT PLANT	\$111,583		\$0	\$111,583		\$0	\$111,583
24		TRANSMISSION & DIST. PLANT							
25	341.000	S&I Transmission & Distribution	\$1,375	P-25	\$0	\$1,375	100.00%	\$0	\$1,375
26	342.000	Distribution Reservoirs and Standpipes	\$282,845	P-26	\$0	\$282,845	100.00%	\$0	\$282,845
27	343.000	Transmission and Distribution Mains	\$324,389	P-27	\$0	\$324,389	100.00%	\$0	\$324,389
28	344.000	Fire Mains	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	345.000	Services	\$361,319	P-29	\$0	\$361,319	100.00%	\$0	\$361,319
30	346.000	Meters	\$134,930	P-30	\$0	\$134,930	100.00%	\$0	\$134,930
31	347.000	Meter Installations	\$228,287	P-31	\$0	\$228,287	100.00%	\$0	\$228,287
32	348.000	Hydrants	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33		TOTAL TRANSMISSION & DIST. PLANT	\$1,333,145		\$0	\$1,333,145		\$0	\$1,333,145
34		INCENTIVE COMPENSATION CAPITALIZATION							
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
36		GENERAL PLANT							
37	390.000	S&I General Plant	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	391.000	Office Furniture and Equipment	\$860	P-38	\$0	\$860	100.00%	\$0	\$860
39	391.100	Office Furn Equip (IT)	\$383	P-39	\$0	\$383	100.00%	\$0	\$383
40	392.000	Transportation Equipment	\$0	P-40	\$0	\$0	100.00%	\$0	\$0
41	393.000	Stores Equipment	\$0	P-41	\$0	\$0	100.00%	\$0	\$0
42	394.000	Tools, Shop and Garage Equipment	\$975	P-42	\$0	\$975	100.00%	\$0	\$975
43	395.000	Laboratory Equipment	\$0	P-43	\$0	\$0	100.00%	\$0	\$0
44	396.000	Power Operated Equipment	\$23,729	P-44	\$0	\$23,729	100.00%	\$0	\$23,729
45	397.000	Communication Equipment	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46	398.000	Miscellaneous Equipment	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47	399.000	Other Tangible Equipment	\$0	P-47	\$0	\$0	100.00%	\$0	\$0
48		TOTAL GENERAL PLANT	\$25,947		\$0	\$25,947		\$0	\$25,947
49		TOTAL PLANT IN SERVICE	\$2,298,609		\$0	\$2,298,609		\$0	\$2,298,609

Confluence Rivers - Indian Hills
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL INTANGIBLE PLANT	\$0		\$0		
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land and Land Rights	\$0	0.00%	\$0	0	0.00%
7	311.000	S&I Source of Supply	\$40,377	2.50%	\$1,009	0	0.00%
8	312.000	Collecting & Impounding Reservoirs	\$0	2.00%	\$0	0	0.00%
9	314.000	Wells and Springs	\$215,641	2.00%	\$4,313	0	0.00%
10	316.000	Supply Mains	\$0	2.00%	\$0	0	0.00%
11	317.000	Other Water Source Plant	\$0	5.00%	\$0	0	0.00%
12		TOTAL SOURCE OF SUPPLY PLANT	\$256,018		\$5,322		
13		PUMPING PLANT					
14	321.000	S&I Pumping Plant	\$0	2.50%	\$0	0	0.00%
15	323.000	Other Power Production Equipment	\$812	4.00%	\$32	0	0.00%
16	325.000	Electric Pumping Equipment	\$571,104	10.00%	\$57,110	0	0.00%
17	325.100	Electric Pumps - Submersible	\$0	10.00%	\$0	0	0.00%
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	4.00%	\$0	0	0.00%
19		TOTAL PUMPING PLANT	\$571,916		\$57,142		
20		WATER TREATMENT PLANT					
21	331.000	S&I Treatment Plant	\$0	2.50%	\$0	0	0.00%
22	332.000	Water Treatment Equipment	\$111,583	2.90%	\$3,236	0	0.00%
23		TOTAL WATER TREATMENT PLANT	\$111,583		\$3,236		
24		TRANSMISSION & DIST. PLANT					
25	341.000	S&I Transmission & Distribution	\$1,375	2.50%	\$34	0	0.00%
26	342.000	Distribution Reservoirs and Standpipes	\$282,845	2.50%	\$7,071	0	0.00%
27	343.000	Transmission and Distribution Mains	\$324,389	2.00%	\$6,488	0	0.00%
28	344.000	Fire Mains	\$0	1.56%	\$0	0	0.00%
29	345.000	Services	\$361,319	2.50%	\$9,033	0	0.00%
30	346.000	Meters	\$134,930	3.30%	\$4,453	0	0.00%
31	347.000	Meter Installations	\$228,287	2.50%	\$5,707	0	0.00%
32	348.000	Hydrants	\$0	2.50%	\$0	0	0.00%
33		TOTAL TRANSMISSION & DIST. PLANT	\$1,333,145		\$32,786		
34		INCENTIVE COMPENSATION CAPITALIZATION					
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
36		GENERAL PLANT					
37	390.000	S&I General Plant	\$0	2.50%	\$0	0	0.00%
38	391.000	Office Furniture and Equipment	\$860	5.00%	\$43	0	0.00%
39	391.100	Office Furn Equip (IT)	\$383	20.00%	\$77	0	0.00%
40	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
41	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
42	394.000	Tools, Shop and Garage Equipment	\$975	6.70%	\$65	0	0.00%
43	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
44	396.000	Power Operated Equipment	\$23,729	6.70%	\$1,590	0	0.00%

Confluence Rivers - Indian Hills
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
45	397.000	Communication Equipment	\$0	6.70%	\$0	0	0.00%
46	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
47	399.000	Other Tangible Equipment	\$0	0.00%	\$0	0	0.00%
48		TOTAL GENERAL PLANT	\$25,947		\$1,775		
49		Total Depreciation	<u>\$2,298,609</u>		<u>\$100,261</u>		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Indian Hills
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	311.000	S&I Source of Supply	-\$4,605	R-7	\$0	-\$4,605	100.00%	\$0	-\$4,605
8	312.000	Collecting & Impounding Reservoirs	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$17,480	R-9	\$0	\$17,480	100.00%	\$0	\$17,480
10	316.000	Supply Mains	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11	317.000	Other Water Source Plant	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$12,875		\$0	\$12,875		\$0	\$12,875
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	323.000	Other Power Production Equipment	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	\$229,596	R-16	\$0	\$229,596	100.00%	\$0	\$229,596
17	325.100	Electric Pumps - Submersible	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL PUMPING PLANT	\$229,596		\$0	\$229,596		\$0	\$229,596
20		WATER TREATMENT PLANT							
21	331.000	S&I Treatment Plant	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22	332.000	Water Treatment Equipment	-\$2,422	R-22	\$0	-\$2,422	100.00%	\$0	-\$2,422
23		TOTAL WATER TREATMENT PLANT	-\$2,422		\$0	-\$2,422		\$0	-\$2,422
24		TRANSMISSION & DIST. PLANT							
25	341.000	S&I Transmission & Distribution	\$72	R-25	\$0	\$72	100.00%	\$0	\$72
26	342.000	Distribution Reservoirs and Standpipes	\$18,471	R-26	\$0	\$18,471	100.00%	\$0	\$18,471
27	343.000	Transmission and Distribution Mains	\$30,898	R-27	\$0	\$30,898	100.00%	\$0	\$30,898
28	344.000	Fire Mains	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	345.000	Services	\$16,937	R-29	\$0	\$16,937	100.00%	\$0	\$16,937
30	346.000	Meters	\$29,402	R-30	\$0	\$29,402	100.00%	\$0	\$29,402
31	347.000	Meter Installations	\$21,059	R-31	\$0	\$21,059	100.00%	\$0	\$21,059
32	348.000	Hydrants	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33		TOTAL TRANSMISSION & DIST. PLANT	\$116,839		\$0	\$116,839		\$0	\$116,839
34		INCENTIVE COMPENSATION CAPITALIZATION							
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
36		GENERAL PLANT							
37	390.000	S&I General Plant	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	391.000	Office Furniture and Equipment	\$487	R-38	\$0	\$487	100.00%	\$0	\$487
39	391.100	Office Furn Equip (IT)	\$674	R-39	\$0	\$674	100.00%	\$0	\$674
40	392.000	Transportation Equipment	\$0	R-40	\$0	\$0	100.00%	\$0	\$0
41	393.000	Stores Equipment	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
42	394.000	Tools, Shop and Garage Equipment	\$279	R-42	\$0	\$279	100.00%	\$0	\$279
43	395.000	Laboratory Equipment	\$0	R-43	\$0	\$0	100.00%	\$0	\$0
44	396.000	Power Operated Equipment	\$23,835	R-44	\$0	\$23,835	100.00%	\$0	\$23,835
45	397.000	Communication Equipment	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46	398.000	Miscellaneous Equipment	-\$1,466	R-46	\$0	-\$1,466	100.00%	\$0	-\$1,466
47	399.000	Other Tangible Equipment	\$0	R-47	\$0	\$0	100.00%	\$0	\$0
48		TOTAL GENERAL PLANT	\$23,809		\$0	\$23,809		\$0	\$23,809
49		TOTAL DEPRECIATION RESERVE	\$380,697		\$0	\$380,697		\$0	\$380,697

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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	\$11,857	43.61	14.91	28.70	0.078630	\$932
3	Employee Benefits	\$704	43.61	-2.53	46.14	0.126411	\$89
4	Electric Expense	\$12,790	43.61	42.40	1.21	0.003315	\$42
5	Chemicals	\$4,280	43.61	18.97	24.64	0.067507	\$289
6	Uncollectible Accounts	\$172	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$190,757	43.61	42.30	1.31	0.003589	\$685
8	TOTAL OPERATION AND MAINT. EXPENSE	\$220,560					\$2,037
9	TAXES						
10	FICA - Employer Portion	\$958	43.61	16.48	27.13	0.074329	\$71
11	FUTA	\$49	43.61	16.12	27.49	0.075315	\$4
12	SUTA	\$190	43.61	16.09	27.52	0.075397	\$14
13	Property Tax	\$9,361	43.61	286.40	-242.79	-0.665178	-\$6,227
14	TOTAL TAXES	\$10,558					-\$6,138
15	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$4,101
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
18	State Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$63,063	43.61	38.00	5.61	0.015370	\$969
21	TOTAL OFFSET FROM RATE BASE	\$63,063					\$969
22	TOTAL CASH WORKING CAPITAL REQUIRED						-\$3,132

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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 Adj. 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													
Rev-1		OPERATING REVENUES											
Rev-2	461.000	Residential	\$539,546	See note (1)	See note (1)	Rev-2	See note (1)	\$539,546	100.00%	-\$161,447	\$378,099	See note (1)	See note (1)
Rev-3	470.000	Commercial	\$5,922			Rev-3		\$5,922	100.00%	-\$5,922	\$0		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5		Private Fire Protection	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6		Public Fire Protection	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7		Other Public Auth.	\$0			Rev-7		\$0	100.00%	\$0	\$0		
Rev-8		Sales for Resale	\$0			Rev-8		\$0	100.00%	\$0	\$0		
Rev-9	471.000	Other Water Revenue - Oper. Rev.	-\$1,422			Rev-9		-\$1,422	100.00%	\$1,422	\$0		
Rev-10		TOTAL OPERATING REVENUES	\$544,046					\$544,046		-\$165,947	\$378,099		
1		SOURCE OF SUPPLY EXPENSES											
2	602.000	Purchased Water	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	603.000	Misc Expenses - Supply	\$0	\$0	\$0	E-3	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
4	611.000	Maint of Structures & Improvements - Supply	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	612.000	Maint of Collecting & Impounding Reservoirs	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6	613.000	Maint of Lake, River and Other Intakes	\$0	\$0	\$0	E-6	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
7	614.000	Maint of Wells & Springs	\$0	\$0	\$0	E-7	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
8	616.000	Maint of Supply Mains	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	617.000	Maint of Misc Water Source Plant	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10		TOTAL SOURCE OF SUPPLY EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
11		PUMPING EXPENSES											
12	623.000	Fuel or Power Purchased for Pumping	\$12,796	\$0	\$12,796	E-12	-\$6	\$12,790	100.00%	\$0	\$12,790	\$0	\$12,790
13	632.000	Maint of Power Production Equip	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	633.000	Maint of Pumping Equip	\$155	\$0	\$155	E-14	\$0	\$155	100.00%	\$0	\$155	\$0	\$155
15		TOTAL PUMPING EXPENSES	\$12,951	\$0	\$12,951		-\$6	\$12,945		\$0	\$12,945	\$0	\$12,945
16		WATER TREATMENT EXPENSES											
17	641.000	Chemicals	\$4,280	\$0	\$4,280	E-17	\$0	\$4,280	100.00%	\$0	\$4,280	\$0	\$4,280
18	642.000	Operation Labor & Expenses	\$64,837	\$0	\$64,837	E-18	\$2,630	\$67,467	100.00%	\$0	\$67,467	\$0	\$67,467
19	643.000	Misc Expenses - Water Treatment	\$739	\$0	\$739	E-19	\$88	\$827	100.00%	\$0	\$827	\$0	\$827
20	651.000	Maint of Structures & Improvements - Water Treatment	\$1,733	\$0	\$1,733	E-20	\$0	\$1,733	100.00%	\$0	\$1,733	\$0	\$1,733
21	652.000	Maint of Water Treatment Equip	\$1,050	\$0	\$1,050	E-21	\$0	\$1,050	100.00%	\$0	\$1,050	\$0	\$1,050
22		TOTAL WATER TREATMENT EXPENSES	\$72,639	\$0	\$72,639		\$2,718	\$75,357		\$0	\$75,357	\$0	\$75,357
23		TRANSMISSION & DIST. EXPENSES											
24	662.000	Transmission & Distribution Lines Expenses	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25	663.000	Meter Expenses	\$8,462	\$0	\$8,462	E-25	\$0	\$8,462	100.00%	\$0	\$8,462	\$0	\$8,462
26	665.000	Misc Expenses - T&D	\$123	\$0	\$123	E-26	\$0	\$123	100.00%	\$0	\$123	\$0	\$123
27	671.000	Maint of Structures & Improvements - T&D	\$0	\$0	\$0	E-27	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
28	672.000	Distribution Reservoirs and Standpipes	\$0	\$0	\$0	E-28	\$8,825	\$8,825	100.00%	\$0	\$8,825	\$0	\$8,825
29	673.000	Maint of Transmission & Distribution Mains	\$3,058	\$0	\$3,058	E-29	\$36,250	\$39,308	100.00%	\$0	\$39,308	\$0	\$39,308
30	675.000	Maint of Services	\$117	\$0	\$117	E-30	\$9,975	\$10,092	100.00%	\$0	\$10,092	\$0	\$10,092
31	676.000	Maint of Meters	\$616	\$0	\$616	E-31	\$0	\$616	100.00%	\$0	\$616	\$0	\$616
32	677.000	Maint of Hydrants	\$0	\$0	\$0	E-32	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
33	678.000	Maint of Misc Plant	\$250	\$0	\$250	E-33	\$0	\$250	100.00%	\$0	\$250	\$0	\$250
34		TOTAL TRANSMISSION & DIST. EXPENSES	\$12,626	\$0	\$12,626		\$55,050	\$67,676		\$0	\$67,676	\$0	\$67,676
35		CUSTOMER ACCOUNTS EXPENSE											

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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 Adjst. 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										
36	903.100	Cust Records & Collection Expense - Billing	\$26,082	\$0	\$26,082	E-36							
37	903.280	Cust Records & Collection Expense	\$5,662	\$0	\$5,662	E-37							
38	904.000	Uncollectible Accounts	\$2,470	\$0	\$2,470	E-38							
39		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$34,214	\$0	\$34,214								
40		CUSTOMER SERVICE EXPENSES											
41		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0								
42		SALES PROMOTION EXPENSES											
43		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0								
44		ADMIN. & GENERAL EXPENSES											
45	921.800	Office Supplies & Other Expenses	\$95	\$0	\$95	E-45							
46	922.000	Admin Expenses Transferred - Cr	\$35,673	\$0	\$35,673	E-46							
47	923.100	Outside Services Employed - Bank Fees	\$151	\$0	\$151	E-47							
48	923.400	Outside Services Employed - Legal	\$0	\$0	\$0	E-48							
49	923.500	Outside Services Employed - Accounting	\$7,750	\$0	\$7,750	E-49							
50	923.600	Outside Services Employed - Easements	\$1,077	\$0	\$1,077	E-50							
51	923.900	Outside Services Employed - Management Consulting	\$1,247	\$0	\$1,247	E-51							
52	924.200	Property Insurance - Commercial	\$0	\$0	\$0	E-52							
53	924.400	Property Insurance	\$7,048	\$0	\$7,048	E-53							
54	928.100	Regulatory Commission Expenses - DNR	\$125	\$0	\$125	E-54							
55	928.200	Regulatory Commission Expenses - PSC	\$6,846	\$0	\$6,846	E-55							
56	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-56							
57	930.300	Research & Development Expenses	\$2,530	\$0	\$2,530	E-57							
58		TOTAL ADMIN. & GENERAL EXPENSES	\$62,542	\$0	\$62,542								
59		DEPRECIATION EXPENSE											
60	403.000	Depreciation Expense, Dep. Exp.	\$107,645	See note (1)	See note (1)	E-60							
61	403.100	Depreciation - 403.1	-\$492			E-61							
62	403.200	Depreciation - 403.2	\$0			E-62							
63	405.000	Amortization of Other Utility Plant	\$0			E-63							
64	407.400	Amortization of Property Losses	\$0			E-64							
65		TOTAL DEPRECIATION EXPENSE	\$107,153	\$0	\$0								
66		AMORTIZATION EXPENSE											
67		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0								
68		OTHER OPERATING EXPENSES											
69	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$2,280	\$0	\$2,280	E-69							
70	408.160	Property Tax	\$3,275	\$0	\$3,275	E-70							
71		TOTAL OTHER OPERATING EXPENSE	\$5,555	\$0	\$5,555								
72		TOTAL OPERATING EXPENSE	\$307,680	\$0	\$200,527								
73		NET INCOME BEFORE TAXES	\$236,366										
74		INCOME TAXES											
75	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-75							

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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
76		TOTAL INCOME TAXES	\$0					\$0		\$0	\$0		
77		DEFERRED INCOME TAXES											
78	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-78	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
79		Amortization of Deferred ITC	\$0			E-79		\$0	100.00%	\$0	\$0		
80		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
81		NET OPERATING INCOME	\$236,366					\$204,692		-\$163,799	\$40,893		

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

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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
Rev-2	Residential	461.000	\$0	\$0	\$0	\$0	-\$161,447	-\$161,447
	1. To Annualize Residential Revenue		\$0	\$0		\$0	-\$161,447	
Rev-3	Commercial	470.000	\$0	\$0	\$0	\$0	-\$5,922	-\$5,922
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$5,922	
Rev-9	Other Water Revenue - Oper. Rev.	471.000	\$0	\$0	\$0	\$0	\$1,422	\$1,422
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	\$1,422	
E-12	Fuel or Power Purchased for Pumping	623.000	\$0	-\$6	-\$6	\$0	\$0	\$0
	1. To remove roundup donation. (Amenthor)		\$0	-\$6		\$0	\$0	
E-18	Operation Labor & Expenses	642.000	\$0	\$2,630	\$2,630	\$0	\$0	\$0
	1. To remove additional water testing costs. (Dhority)		\$0	-\$400		\$0	\$0	
	2. To annualize third party operation expense. (Majors)		\$0	\$3,030		\$0	\$0	
E-19	Misc Expenses - Water Treatment	643.000	\$0	\$88	\$88	\$0	\$0	\$0
	1. To include an annualized level of sanitation services. (Dhority)		\$0	\$88		\$0	\$0	
E-28	Distribution Reservoirs and Standpipes	672.000	\$0	\$8,825	\$8,825	\$0	\$0	\$0
	1. To Transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$8,825		\$0	\$0	
E-29	Maint of Transmission & Distribution Mains	673.000	\$0	\$36,250	\$36,250	\$0	\$0	\$0
	1. To include an annualized amount of line locate expense. (Dhority)		\$0	\$12		\$0	\$0	
	2. To Transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$36,238		\$0	\$0	
E-30	Maint of Services	675.000	\$0	\$9,975	\$9,975	\$0	\$0	\$0
	1. To Transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$9,975		\$0	\$0	
E-36	Cust Records & Collection Expense - Billing	903.100	\$0	-\$7,641	-\$7,641	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$26,082		\$0	\$0	
	2. To include an annualized level of billing software expense. (Dhority)		\$0	\$1,033		\$0	\$0	
	3. To include an annualized level of call center costs. (Dhority)		\$0	\$16,659		\$0	\$0	
	4. To include an annualized level of miscellaneous expense. (Dhority)		\$0	\$749		\$0	\$0	

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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-38	Uncollectible Accounts	904.000	\$0	-\$2,298	-\$2,298	\$0	\$0	\$0
	1. To normalize uncollectible expense. (Amenthor)		\$0	-\$2,298		\$0	\$0	
E-46	Admin Expenses Transferred - Cr	922.000	\$13,758	-\$30,705	-\$16,947	\$0	\$0	\$0
	1. To remove test year. (Sarver)		\$0	-\$35,673		\$0	\$0	
	2. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$5,011		\$0	\$0	
	3. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$13,758	\$0		\$0	\$0	
	4. To remove sponsorship costs allocated from CSWR. (Dhority)		\$0	-\$43		\$0	\$0	
E-48	Outside Services Employed - Legal	923.400	\$0	\$1,189	\$1,189	\$0	\$0	\$0
	1. To include a normalized level of legal expense. (Dhority)		\$0	\$841		\$0	\$0	
	2. To include normalized amount of rate case expense. (Dhority)		\$0	\$348		\$0	\$0	
E-49	Outside Services Employed - Accounting	923.500	\$0	-\$7,440	-\$7,440	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$7,750		\$0	\$0	
	2. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$310		\$0	\$0	
E-50	Outside Services Employed - Easements	923.600	\$0	-\$1,077	-\$1,077	\$0	\$0	\$0
	1. To remove costs for discontinued website services. (Dhority)		\$0	-\$1,077		\$0	\$0	
E-53	Property Insurance	924.400	\$0	\$3,535	\$3,535	\$0	\$0	\$0
	1. To include worker's compensation and property insurance. (Sarver)		\$0	\$3,535		\$0	\$0	
E-54	Regulatory Commission Expenses - DNR	928.100	\$0	\$3,631	\$3,631	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$125		\$0	\$0	
	2. To include annual DNR water testing costs. (Dhority)		\$0	\$300		\$0	\$0	
	3. To include annualized amount of DNR permitting fees. (Dhority)		\$0	\$3,456		\$0	\$0	
E-55	Regulatory Commission Expenses - PSC	928.200	\$0	-\$5,126	-\$5,126	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$6,846		\$0	\$0	
	2. To include an annualized level of PSC assessment expense. (Dhority)		\$0	\$1,720		\$0	\$0	
E-60	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	-\$7,384	-\$7,384

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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
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	-\$7,384	
	No Adjustment		\$0	\$0		\$0	\$0	
E-63	Amortization of Other Utility Plant	405.000	\$0	\$0	\$0	\$0	\$5,236	\$5,236
	1. To amortize Account 301 intangibles over 5 years. (Majors)		\$0	\$0		\$0	\$5,236	
E-70	Property Tax	408.160	\$0	\$6,086	\$6,086	\$0	\$0	\$0
	1. To include an annualized level of property tax expense. (Lyons)		\$0	\$6,086		\$0	\$0	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$165,947	-\$165,947
Total Operating & Maint. Expense			\$13,758	\$17,916	\$31,674	\$0	-\$2,148	-\$2,148

Confluence Rivers - Indian Hills
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 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		\$40,893	\$150,970	\$153,836	\$156,703
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$105,005	\$105,005	\$105,005	\$105,005
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$105,005	\$105,005	\$105,005	\$105,005
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$63,063	\$63,063	\$63,063	\$63,063
7	Tax Straight-Line Depreciation		\$105,005	\$105,005	\$105,005	\$105,005
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$168,068	\$168,068	\$168,068	\$168,068
9	NET TAXABLE INCOME		-\$22,170	\$87,907	\$90,773	\$93,640
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$22,170	\$87,907	\$90,773	\$93,640
12	Deduct Missouri Income Tax at the Rate of	100.000%	\$0	\$0	\$0	\$0
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$22,170	\$87,907	\$90,773	\$93,640
15	Federal Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	0.000%	\$0	\$0	\$0	\$0
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$22,170	\$87,907	\$90,773	\$93,640
20	Deduct Federal Income Tax at the Rate of	50.000%	\$0	\$0	\$0	\$0
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$22,170	\$87,907	\$90,773	\$93,640
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$22,170	\$87,907	\$90,773	\$93,640
27	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
28	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
29	City Taxable Income		-\$22,170	\$87,907	\$90,773	\$93,640
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		\$0	\$0	\$0	\$0
34	State Income Tax		\$0	\$0	\$0	\$0
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		\$0	\$0	\$0	\$0
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		\$0	\$0	\$0	\$0

Confluence Rivers - Indian Hills
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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				0.000%	0.000%	8.200%

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 FILING
STAFF ACCOUNTING SCHEDULES

CONFLUENCE RIVERS - MISSING WELL
SEWER
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

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

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$5,142	\$5,142	\$5,142
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$406	\$414	\$422
4	Net Income Available	-\$21,732	-\$21,732	-\$21,732
5	Additional Net Income Required	\$22,138	\$22,146	\$22,154
6	Income Tax Requirement			
7	Required Current Income Tax	\$9	\$11	\$11
8	Current Income Tax Available	-\$913	-\$913	-\$913
9	Additional Current Tax Required	\$922	\$924	\$924
10	Revenue Requirement	\$23,060	\$23,070	\$23,078
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	\$23,060	\$23,070	\$23,078

Confluence Rivers - Missing Well
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$29,048
2	Less Accumulated Depreciation Reserve		\$27,086
3	Net Plant In Service		\$1,962
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$609
6	Contributions in Aid of Construction Amortization		\$0
7	Prepayments		\$2,568
8	TOTAL ADD TO NET PLANT IN SERVICE		\$3,177
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	\$0
11	State Tax Offset	-1.5370%	\$0
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$3
14	Contributions in Aid of Construction		\$0
15	TOTAL SUBTRACT FROM NET PLANT		-\$3
16	Total Rate Base		\$5,142

Confluence Rivers - Missing Well
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Plant In Service

A	B	C	D	E	F	G	H	I	
Line Number	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$0	P-6	\$0	\$0	100.00%	\$0	\$0
7	352.000	Collection Sewers	\$19,385	P-7	\$0	\$19,385	100.00%	\$0	\$19,385
8	352.100	Collection Sewers Force	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	352.200	Collection Sewers Gravity	\$496	P-9	\$0	\$496	100.00%	\$0	\$496
10	353.000	Services to Sewer Customers	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11	354.000	Flow Measuring Devices	\$1,457	P-11	\$0	\$1,457	100.00%	\$0	\$1,457
12		TOTAL COLLECTION PLANT	\$21,338		\$0	\$21,338		\$0	\$21,338
13		SYSTEM PUMPING PLANT							
14	362.000	Receiving Wells	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	363.000	Electric Sewer Pumping Equip	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	365.000	Sewer - Other Pumping Equipment	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17		TOTAL SYSTEM PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
18		TREATMENT & DISPOSAL PLANT							
19	370.000	Land and Land Rights	\$3,353	P-19	\$0	\$3,353	100.00%	\$0	\$3,353
20	370.100	Oxidation Lagoon Land	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21	371.000	S&I Treatment & Disposal	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	372.000	Treatment & Disposal Equipment - 372	\$0	P-22	\$0	\$0	100.00%	\$0	\$0
23	372.100	Oxidation Lagoons	\$4,357	P-23	\$0	\$4,357	100.00%	\$0	\$4,357
24	373.000	Plant Sewers	\$0	P-24	\$0	\$0	100.00%	\$0	\$0
25	374.000	Outfall Sewer Lines	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26	375.000	Sewer - Other Treatment & Disposal	\$0	P-26	\$0	\$0	100.00%	\$0	\$0
27		TOTAL TREATMENT & DISPOSAL PLANT	\$7,710		\$0	\$7,710		\$0	\$7,710
28		GENERAL PLANT							
29	390.000	S&I General Plant	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	391.000	Office Furniture and Equipment	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	391.100	Office Furn Equip (IT)	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	392.000	Transportation Equipment	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	393.000	Stores Equipment	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	394.000	Tools, Shop and Garage Equipment	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	395.000	Laboratory Equipment	\$0	P-35	\$0	\$0	100.00%	\$0	\$0
36	396.000	Power Operation Equipment	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37	397.000	Communication Equipment	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	398.000	Miscellaneous Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39	399.000	Other Tangible Property	\$0	P-39	\$0	\$0	100.00%	\$0	\$0
40		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
41		TOTAL PLANT IN SERVICE	\$29,048		\$0	\$29,048		\$0	\$29,048

Confluence Rivers - Missing Well
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL PLANT INTANGIBLE	\$0		\$0		
5		COLLECTION PLANT					
6	351.000	S&I Collection Plant	\$0	4.00%	\$0	0	0.00%
7	352.000	Collection Sewers	\$19,385	2.00%	\$388	0	0.00%
8	352.100	Collection Sewers Force	\$0	2.00%	\$0	0	0.00%
9	352.200	Collection Sewers Gravity	\$496	2.00%	\$10	0	0.00%
10	353.000	Services to Sewer Customers	\$0	2.00%	\$0	0	0.00%
11	354.000	Flow Measuring Devices	\$1,457	3.30%	\$48	0	0.00%
12		TOTAL COLLECTION PLANT	\$21,338		\$446		
13		SYSTEM PUMPING PLANT					
14	362.000	Receiving Wells	\$0	4.00%	\$0	0	0.00%
15	363.000	Electric Sewer Pumping Equip	\$0	10.00%	\$0	0	0.00%
16	365.000	Sewer - Other Pumping Equipment	\$0	4.31%	\$0	0	0.00%
17		TOTAL SYSTEM PUMPING PLANT	\$0		\$0		
18		TREATMENT & DISPOSAL PLANT					
19	370.000	Land and Land Rights	\$3,353	0.00%	\$0	0	0.00%
20	370.100	Oxidation Lagoon Land	\$0	4.00%	\$0	0	0.00%
21	371.000	S&I Treatment & Disposal	\$0	4.00%	\$0	0	0.00%
22	372.000	Treatment & Disposal Equipment - 372	\$0	5.00%	\$0	0	0.00%
23	372.100	Oxidation Lagoons	\$4,357	20.00%	\$871	0	0.00%
24	373.000	Plant Sewers	\$0	2.50%	\$0	0	0.00%
25	374.000	Outfall Sewer Lines	\$0	2.00%	\$0	0	0.00%
26	375.000	Sewer - Other Treatment & Disposal	\$0	0.00%	\$0	0	0.00%
27		TOTAL TREATMENT & DISPOSAL PLANT	\$7,710		\$871		
28		GENERAL PLANT					
29	390.000	S&I General Plant	\$0	4.00%	\$0	0	0.00%
30	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
31	391.100	Office Furn Equip (IT)	\$0	14.30%	\$0	0	0.00%
32	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
33	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
34	394.000	Tools, Shop and Garage Equipment	\$0	5.00%	\$0	0	0.00%
35	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
36	396.000	Power Operation Equipment	\$0	6.70%	\$0	0	0.00%
37	397.000	Communication Equipment	\$0	6.70%	\$0	0	0.00%
38	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
39	399.000	Other Tangible Property	\$0	0.00%	\$0	0	0.00%
40		TOTAL GENERAL PLANT	\$0		\$0		
41		Total Depreciation	\$29,048		\$1,317		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Missing Well
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	352.000	Collection Sewers	\$18,448	R-7	\$0	\$18,448	100.00%	\$0	\$18,448
8	352.100	Collection Sewers Force	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	352.200	Collection Sewers Gravity	\$6	R-9	\$0	\$6	100.00%	\$0	\$6
10	353.000	Services to Sewer Customers	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11	354.000	Flow Measuring Devices	\$1,386	R-11	\$0	\$1,386	100.00%	\$0	\$1,386
12		TOTAL COLLECTION PLANT	\$19,840		\$0	\$19,840		\$0	\$19,840
13		SYSTEM PUMPING PLANT							
14	362.000	Receiving Wells	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	363.000	Electric Sewer Pumping Equip	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	365.000	Sewer - Other Pumping Equipment	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17		TOTAL SYSTEM PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
18		TREATMENT & DISPOSAL PLANT							
19	370.000	Land and Land Rights	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	370.100	Oxidation Lagoon Land	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21	371.000	S&I Treatment & Disposal	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22	372.000	Treatment & Disposal Equipment - 372	\$0	R-22	\$0	\$0	100.00%	\$0	\$0
23	372.100	Oxidation Lagoons	\$7,246	R-23	\$0	\$7,246	100.00%	\$0	\$7,246
24	373.000	Plant Sewers	\$0	R-24	\$0	\$0	100.00%	\$0	\$0
25	374.000	Outfall Sewer Lines	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	375.000	Sewer - Other Treatment & Disposal	\$0	R-26	\$0	\$0	100.00%	\$0	\$0
27		TOTAL TREATMENT & DISPOSAL PLANT	\$7,246		\$0	\$7,246		\$0	\$7,246
28		GENERAL PLANT							
29	390.000	S&I General Plant	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	391.000	Office Furniture and Equipment	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	391.100	Office Furn Equip (IT)	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	392.000	Transportation Equipment	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	393.000	Stores Equipment	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	394.000	Tools, Shop and Garage Equipment	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	395.000	Laboratory Equipment	\$0	R-35	\$0	\$0	100.00%	\$0	\$0
36	396.000	Power Operation Equipment	\$0	R-36	\$0	\$0	100.00%	\$0	\$0
37	397.000	Communication Equipment	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	398.000	Miscellaneous Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39	399.000	Other Tangible Property	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
41		TOTAL DEPRECIATION RESERVE	\$27,086		\$0	\$27,086		\$0	\$27,086

Confluence Rivers - Missing Well
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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	\$527	43.61	14.91	28.70	0.078630	\$41
3	Employee Benefits	\$31	43.61	-2.53	46.14	0.126411	\$4
4	Electric Expense	\$2,035	43.61	42.40	1.21	0.003315	\$7
5	Chemicals	\$0	43.61	18.97	24.64	0.067507	\$0
6	Uncollectible Accounts	\$8	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$25,927	43.61	35.82	7.79	0.021342	\$553
8	TOTAL OPERATION AND MAINT. EXPENSE	\$28,528					\$605
9	TAXES						
10	FICA - Employer Portion	\$43	43.61	16.48	27.13	0.074329	\$3
11	FUTA	\$2	43.61	16.12	27.49	0.075315	\$0
12	SUTA	\$8	43.61	16.09	27.52	0.075397	\$1
13	Property Tax	\$0	43.61	286.40	-242.79	-0.665178	\$0
14	TOTAL TAXES	\$53					\$4
15	CWC REQ'D BEFORE RATE BASE OFFSETS						\$609
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$9	43.61	38.00	5.61	0.015370	\$0
18	State Tax Offset	\$2	43.61	38.00	5.61	0.015370	\$0
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$170	43.61	38.00	5.61	0.015370	\$3
21	TOTAL OFFSET FROM RATE BASE	\$181					\$3
22	TOTAL CASH WORKING CAPITAL REQUIRED						\$612

Confluence Rivers - Missing Well
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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	\$2,260	See Note (1)	See Note (1)	See Note (1)	\$2,260	\$4,940	\$7,200	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	\$13	\$13	\$0	\$13	\$0	\$13
4	TOTAL PUMPING OPERATIONS EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL TREAT. & DISP. OPER. EXPENSE	\$9,481	\$0	\$9,481	\$10,892	\$20,373	\$0	\$20,373	\$0	\$20,373
7	TOTAL TREAT. & DISP. MAINT. EXPENSES	\$200	\$0	\$200	\$830	\$1,030	\$0	\$1,030	\$0	\$1,030
8	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$608	\$0	\$608	\$199	\$807	\$0	\$807	\$0	\$807
9	TOTAL ADMIN. & GENERAL EXPENSES	\$1,238	\$0	\$1,238	\$5,067	\$6,305	\$0	\$6,305	\$611	\$5,694
10	TOTAL DEPRECIATION EXPENSE	\$109	See Note (1)	See Note (1)	See Note (1)	\$109	\$1,208	\$1,317	See Note (1)	See Note (1)
11	TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	TOTAL OTHER OPERATING EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	TOTAL OPERATING EXPENSE	\$11,636	\$0	\$11,527	\$17,001	\$28,637	\$1,208	\$29,845	\$611	\$27,917
14	NET INCOME BEFORE TAXES	-\$9,376	\$0	\$0	\$0	-\$26,377	\$3,732	-\$22,645	\$0	\$0
15	TOTAL INCOME TAXES	\$0	See Note (1)	See Note (1)	See Note (1)	\$0	-\$913	-\$913	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	-\$9,376	\$0	\$0	\$0	-\$26,377	\$4,645	-\$21,732	\$0	\$0

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

Confluence Rivers - Missing Well
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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
Rev-2	Residential	521.000	\$0	\$0	\$0	\$0	\$4,940	\$4,940
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$4,940	
E-6	Maint of Services to Customers	713.000	\$0	\$13	\$13	\$0	\$0	\$0
	1. To include an annualized amount of line locate expense. (Dhority)		\$0	\$13		\$0	\$0	
E-16	Treatment Labor & Expenses	742.000	\$0	\$9,713	\$9,713	\$0	\$0	\$0
	1. To annualize third party operation expense. (Majors)		\$0	\$9,713		\$0	\$0	
E-17	Fuel & Power for Sewage Treatment & Pumping	743.000	\$0	\$1,179	\$1,179	\$0	\$0	\$0
	1. To annualize electric expense and remove late fees. (Amenthor)		\$0	\$1,179		\$0	\$0	
E-21	Maint of Treatment & Disposal S&I	751.000	\$0	\$830	\$830	\$0	\$0	\$0
	1. To include an annualized level of maintenance expense. (Lyons)		\$0	\$830		\$0	\$0	
E-25	Cust Records & Collection Expense - Billing	903.100	\$0	\$191	\$191	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$608		\$0	\$0	
	2. To include an annualized level of billing software expense. (Dhority)		\$0	\$46		\$0	\$0	
	3. To include an annualized level of call center costs. (Dhority)		\$0	\$720		\$0	\$0	
	4. To include an annualized level of miscellaneous expense. (Dhority)		\$0	\$33		\$0	\$0	
E-27	Uncollectible Accounts	904.000	\$0	\$8	\$8	\$0	\$0	\$0
	1. To normalize uncollectible expense. (Amenthor)		\$0	\$8		\$0	\$0	
E-31	Admin Expenses Transferred - Cr	922.000	\$611	\$268	\$879	\$0	\$0	\$0
	1. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$268		\$0	\$0	
	2. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$611	\$0		\$0	\$0	
E-33	Outside Services Employed - Legal	923.400	\$0	\$52	\$52	\$0	\$0	\$0
	1. To include a normalized level of legal expense. (Dhority)		\$0	\$37		\$0	\$0	
	2. To include normalized amount of rate case expense. (Dhority)		\$0	\$15		\$0	\$0	
E-34	Outside Services Employed - Accounting	923.500	\$0	\$14	\$14	\$0	\$0	\$0

Confluence Rivers - Missing Well
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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
	1. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$14		\$0	\$0	
E-39	Property Insurance	924.400	\$0	\$3,892	\$3,892	\$0	\$0	\$0
	1. To include worker's compensation and property insurance. (Sarver)		\$0	\$3,892		\$0	\$0	
E-40	Regulatory commission Expenses - DNR	928.100	\$0	\$154	\$154	\$0	\$0	\$0
	1. To include annualized amount of DNR permitting fees. (Dhority)		\$0	\$154		\$0	\$0	
E-41	Regulatory commission Expenses - PSC	928.200	\$0	\$76	\$76	\$0	\$0	\$0
	1. To include an annualized level of PSC assessment expense. (Dhority)		\$0	\$76		\$0	\$0	
E-46	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$1,208	\$1,208
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$1,208	
E-60	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	-\$913	-\$913
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$913	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$4,940	\$4,940
Total Operating & Maint. Expense			\$611	\$16,390	\$17,001	\$0	\$295	\$295

Confluence Rivers - Missing Well
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period 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		-\$22,645	\$415	\$425	\$433
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$1,317	\$1,317	\$1,317	\$1,317
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$1,317	\$1,317	\$1,317	\$1,317
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$170	\$170	\$170	\$170
7	Tax Straight-Line Depreciation		\$1,317	\$1,317	\$1,317	\$1,317
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$1,487	\$1,487	\$1,487	\$1,487
9	NET TAXABLE INCOME		-\$22,815	\$245	\$255	\$263
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$22,815	\$245	\$255	\$263
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$137	\$1	\$2	\$2
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$22,678	\$244	\$253	\$261
15	Federal Income Tax at the Rate of	3.420%	-\$776	\$8	\$9	\$9
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.420%	-\$776	\$8	\$9	\$9
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$22,815	\$245	\$255	\$263
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$388	\$4	\$5	\$5
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$22,427	\$241	\$250	\$258
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.610%	-\$137	\$1	\$2	\$2
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$22,815	\$245	\$255	\$263
27	Deduct Federal Income Tax - City Inc. Tax		-\$776	\$8	\$9	\$9
28	Deduct Missouri Income Tax - City Inc. Tax		-\$137	\$1	\$2	\$2
29	City Taxable Income		-\$21,902	\$236	\$244	\$252
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$776	\$8	\$9	\$9
34	State Income Tax		-\$137	\$1	\$2	\$2
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$913	\$9	\$11	\$11
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		-\$913	\$9	\$11	\$11

Confluence Rivers - Missing Well
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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				8.075%	8.264%	8.414%

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 FILING
STAFF ACCOUNTING SCHEDULES

CONFLUENCE RIVERS - MISSING WELL
WATER
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

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

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$194,389	\$194,389	\$194,389
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$15,357	\$15,648	\$15,940
4	Net Income Available	-\$17,149	-\$17,149	-\$17,149
5	Additional Net Income Required	\$32,506	\$32,797	\$33,089
6	Income Tax Requirement			
7	Required Current Income Tax	\$373	\$385	\$396
8	Current Income Tax Available	-\$981	-\$981	-\$981
9	Additional Current Tax Required	\$1,354	\$1,366	\$1,377
10	Revenue Requirement	\$33,860	\$34,163	\$34,466
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	\$33,860	\$34,163	\$34,466

Confluence Rivers - Missing Well
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$303,919
2	Less Accumulated Depreciation Reserve		\$111,431
3	Net Plant In Service		<u>\$192,488</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$513
6	Contributions in Aid of Construction Amortization		\$0
7	Prepayments		\$1,283
8	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$1,796</u>
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$5
11	State Tax Offset	-1.5370%	-\$1
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$99
14	Contributions in Aid of Construction		\$0
15	TOTAL SUBTRACT FROM NET PLANT		<u>-\$105</u>
16	Total Rate Base		<u><u>\$194,389</u></u>

Confluence Rivers - Missing Well
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$3,353	P-6	\$0	\$3,353	100.00%	\$0	\$3,353
7	311.000	S&I Source of Supply	\$5,854	P-7	\$0	\$5,854	100.00%	\$0	\$5,854
8	312.000	Collecting & Impounding Reservoirs	\$434	P-8	\$0	\$434	100.00%	\$0	\$434
9	314.000	Wells and Springs	\$24,372	P-9	\$0	\$24,372	100.00%	\$0	\$24,372
10	316.000	Supply Mains	\$31,604	P-10	\$0	\$31,604	100.00%	\$0	\$31,604
11	317.000	Other Water Source Plant	\$0	P-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$65,617		\$0	\$65,617		\$0	\$65,617
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	323.000	Other Power Production Equipment	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17	325.100	Electric Pumps - Submersible	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
20		WATER TREATMENT PLANT							
21	331.000	S&I Treatment Plant	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	332.000	Water Treatment Equipment	\$0	P-22	\$0	\$0	100.00%	\$0	\$0
23		TOTAL WATER TREATMENT PLANT	\$0		\$0	\$0		\$0	\$0
24		TRANSMISSION & DIST. PLANT							
25	341.000	S&I Transmission & Distribution	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26	342.000	Distribution Reservoirs and Standpipes	\$2,477	P-26	\$0	\$2,477	100.00%	\$0	\$2,477
27	343.000	Transmission and Distribution Mains	\$159,372	P-27	\$0	\$159,372	100.00%	\$0	\$159,372
28	344.000	Fire Mains	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	345.000	Services	\$71,577	P-29	\$0	\$71,577	100.00%	\$0	\$71,577
30	346.000	Meters	\$4,876	P-30	\$0	\$4,876	100.00%	\$0	\$4,876
31	347.000	Meter Installations	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	348.000	Hydrants	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33		TOTAL TRANSMISSION & DIST. PLANT	\$238,302		\$0	\$238,302		\$0	\$238,302
34		INCENTIVE COMPENSATION CAPITALIZATION							
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
36		GENERAL PLANT							
37	390.000	S&I General Plant	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	391.000	Office Furniture and Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39	391.100	Office Furn Equip (IT)	\$0	P-39	\$0	\$0	100.00%	\$0	\$0
40	392.000	Transportation Equipment	\$0	P-40	\$0	\$0	100.00%	\$0	\$0
41	393.000	Stores Equipment	\$0	P-41	\$0	\$0	100.00%	\$0	\$0
42	394.000	Tools, Shop and Garage Equipment	\$0	P-42	\$0	\$0	100.00%	\$0	\$0
43	395.000	Laboratory Equipment	\$0	P-43	\$0	\$0	100.00%	\$0	\$0
44	396.000	Power Operated Equipment	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45	397.000	Communication Equipment	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46	398.000	Miscellaneous Equipment	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47	399.000	Other Tangible Equipment	\$0	P-47	\$0	\$0	100.00%	\$0	\$0
48		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
49		TOTAL PLANT IN SERVICE	\$303,919		\$0	\$303,919		\$0	\$303,919

Confluence Rivers - Missing Well
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL INTANGIBLE PLANT	\$0		\$0		
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land and Land Rights	\$3,353	0.00%	\$0	0	0.00%
7	311.000	S&I Source of Supply	\$5,854	2.50%	\$146	0	0.00%
8	312.000	Collecting & Impounding Reservoirs	\$434	2.00%	\$9	0	0.00%
9	314.000	Wells and Springs	\$24,372	2.00%	\$487	0	0.00%
10	316.000	Supply Mains	\$31,604	2.00%	\$632	0	0.00%
11	317.000	Other Water Source Plant	\$0	5.00%	\$0	0	0.00%
12		TOTAL SOURCE OF SUPPLY PLANT	\$65,617		\$1,274		
13		PUMPING PLANT					
14	321.000	S&I Pumping Plant	\$0	2.50%	\$0	0	0.00%
15	323.000	Other Power Production Equipment	\$0	4.00%	\$0	0	0.00%
16	325.000	Electric Pumping Equipment	\$0	10.00%	\$0	0	0.00%
17	325.100	Electric Pumps - Submersible	\$0	10.00%	\$0	0	0.00%
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	4.00%	\$0	0	0.00%
19		TOTAL PUMPING PLANT	\$0		\$0		
20		WATER TREATMENT PLANT					
21	331.000	S&I Treatment Plant	\$0	2.50%	\$0	0	0.00%
22	332.000	Water Treatment Equipment	\$0	2.90%	\$0	0	0.00%
23		TOTAL WATER TREATMENT PLANT	\$0		\$0		
24		TRANSMISSION & DIST. PLANT					
25	341.000	S&I Transmission & Distribution	\$0	2.50%	\$0	0	0.00%
26	342.000	Distribution Reservoirs and Standpipes	\$2,477	2.50%	\$62	0	0.00%
27	343.000	Transmission and Distribution Mains	\$159,372	2.00%	\$3,187	0	0.00%
28	344.000	Fire Mains	\$0	1.56%	\$0	0	0.00%
29	345.000	Services	\$71,577	2.50%	\$1,789	0	0.00%
30	346.000	Meters	\$4,876	3.30%	\$161	0	0.00%
31	347.000	Meter Installations	\$0	2.50%	\$0	0	0.00%
32	348.000	Hydrants	\$0	2.00%	\$0	0	0.00%
33		TOTAL TRANSMISSION & DIST. PLANT	\$238,302		\$5,199		
34		INCENTIVE COMPENSATION CAPITALIZATION					
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
36		GENERAL PLANT					
37	390.000	S&I General Plant	\$0	2.50%	\$0	0	0.00%
38	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
39	391.100	Office Furn Equip (IT)	\$0	20.00%	\$0	0	0.00%
40	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
41	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
42	394.000	Tools, Shop and Garage Equipment	\$0	6.70%	\$0	0	0.00%
43	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
44	396.000	Power Operated Equipment	\$0	6.70%	\$0	0	0.00%

Confluence Rivers - Missing Well
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
45	397.000	Communication Equipment	\$0	6.70%	\$0	0	0.00%
46	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
47	399.000	Other Tangible Equipment	\$0	0.00%	\$0	0	0.00%
48		TOTAL GENERAL PLANT	\$0		\$0		
49		Total Depreciation	<u>\$303,919</u>		<u>\$6,473</u>		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Missing Well
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	311.000	S&I Source of Supply	\$2,562	R-7	\$0	\$2,562	100.00%	\$0	\$2,562
8	312.000	Collecting & Impounding Reservoirs	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$0	R-9	\$0	\$0	100.00%	\$0	\$0
10	316.000	Supply Mains	\$7,308	R-10	\$0	\$7,308	100.00%	\$0	\$7,308
11	317.000	Other Water Source Plant	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$9,870		\$0	\$9,870		\$0	\$9,870
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	323.000	Other Power Production Equipment	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17	325.100	Electric Pumps - Submersible	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
20		WATER TREATMENT PLANT							
21	331.000	S&I Treatment Plant	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22	332.000	Water Treatment Equipment	\$0	R-22	\$0	\$0	100.00%	\$0	\$0
23		TOTAL WATER TREATMENT PLANT	\$0		\$0	\$0		\$0	\$0
24		TRANSMISSION & DIST. PLANT							
25	341.000	S&I Transmission & Distribution	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	342.000	Distribution Reservoirs and Standpipes	\$1,275	R-26	\$0	\$1,275	100.00%	\$0	\$1,275
27	343.000	Transmission and Distribution Mains	\$65,608	R-27	\$0	\$65,608	100.00%	\$0	\$65,608
28	344.000	Fire Mains	\$34,394	R-28	\$0	\$34,394	100.00%	\$0	\$34,394
29	345.000	Services	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	346.000	Meters	\$284	R-30	\$0	\$284	100.00%	\$0	\$284
31	347.000	Meter Installations	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	348.000	Hydrants	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33		TOTAL TRANSMISSION & DIST. PLANT	\$101,561		\$0	\$101,561		\$0	\$101,561
34		INCENTIVE COMPENSATION CAPITALIZATION							
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
36		GENERAL PLANT							
37	390.000	S&I General Plant	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	391.000	Office Furniture and Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39	391.100	Office Furn Equip (IT)	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40	392.000	Transportation Equipment	\$0	R-40	\$0	\$0	100.00%	\$0	\$0
41	393.000	Stores Equipment	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
42	394.000	Tools, Shop and Garage Equipment	\$0	R-42	\$0	\$0	100.00%	\$0	\$0
43	395.000	Laboratory Equipment	\$0	R-43	\$0	\$0	100.00%	\$0	\$0
44	396.000	Power Operated Equipment	\$0	R-44	\$0	\$0	100.00%	\$0	\$0
45	397.000	Communication Equipment	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46	398.000	Miscellaneous Equipment	\$0	R-46	\$0	\$0	100.00%	\$0	\$0
47	399.000	Other Tangible Equipment	\$0	R-47	\$0	\$0	100.00%	\$0	\$0
48		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
49		TOTAL DEPRECIATION RESERVE	\$111,431		\$0	\$111,431		\$0	\$111,431

Confluence Rivers - Missing Well
Case No. WR-2023-0006
Test Year Ending 06-30-2022
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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	\$1,282	43.61	14.91	28.70	0.078630	\$101
3	Employee Benefits	\$76	43.61	-2.53	46.14	0.126411	\$10
4	Electric Expense	\$2,226	43.61	42.40	1.21	0.003315	\$7
5	Chemicals	\$0	43.61	18.97	24.64	0.067507	\$0
6	Uncollectible Accounts	\$20	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$25,573	43.61	38.11	5.50	0.015068	\$385
8	TOTAL OPERATION AND MAINT. EXPENSE	\$29,177					\$503
9	TAXES						
10	FICA - Employer Portion	\$104	43.61	16.48	27.13	0.074329	\$8
11	FUTA	\$5	43.61	16.12	27.49	0.075315	\$0
12	SUTA	\$21	43.61	16.09	27.52	0.075397	\$2
13	Property Tax	\$0	43.61	286.40	-242.79	-0.665178	\$0
14	TOTAL TAXES	\$130					\$10
15	CWC REQ'D BEFORE RATE BASE OFFSETS						\$513
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$327	43.61	38.00	5.61	0.015370	\$5
18	State Tax Offset	\$58	43.61	38.00	5.61	0.015370	\$1
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$6,415	43.61	38.00	5.61	0.015370	\$99
21	TOTAL OFFSET FROM RATE BASE	\$6,800					\$105
22	TOTAL CASH WORKING CAPITAL REQUIRED						\$618

Confluence Rivers - Missing Well
Case No. WR-2023-0006
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Update Period Ending 01-31-2023
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	\$5,343	See Note (1)	See Note (1)	See Note (1)	\$5,343	\$12,177	\$17,520	See Note (1)	See Note (1)
2	TOTAL SOURCE OF SUPPLY EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	TOTAL PUMPING EXPENSES	\$678	\$0	\$678	\$1,538	\$2,216	\$0	\$2,216	\$0	\$2,216
4	TOTAL WATER TREATMENT EXPENSES	\$8,907	\$0	\$8,907	\$10,126	\$19,033	\$0	\$19,033	\$0	\$19,033
5	TOTAL TRANSMISSION & DIST. EXPENSES	\$0	\$0	\$0	\$31	\$31	\$0	\$31	\$0	\$31
6	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$1,480	\$0	\$1,480	\$535	\$2,015	\$0	\$2,015	\$0	\$2,015
7	TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	TOTAL ADMIN. & GENERAL EXPENSES	\$3,012	\$0	\$3,012	\$2,870	\$5,882	\$0	\$5,882	\$1,488	\$4,394
10	TOTAL DEPRECIATION EXPENSE	\$266	See Note (1)	See Note (1)	See Note (1)	\$266	\$6,207	\$6,473	See Note (1)	See Note (1)
11	TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	TOTAL OTHER OPERATING EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	TOTAL OPERATING EXPENSE	\$14,343	\$0	\$14,077	\$15,100	\$29,443	\$6,207	\$35,650	\$1,488	\$27,689
14	NET INCOME BEFORE TAXES	-\$9,000	\$0	\$0	\$0	-\$24,100	\$5,970	-\$18,130	\$0	\$0
15	TOTAL INCOME TAXES	\$0	See Note (1)	See Note (1)	See Note (1)	\$0	-\$981	-\$981	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	-\$9,000	\$0	\$0	\$0	-\$24,100	\$6,951	-\$17,149	\$0	\$0

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

Confluence Rivers - Missing Well
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Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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
Rev-2	Residential	461.000	\$0	\$0	\$0	\$0	\$12,177	\$12,177
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$12,177	
E-12	Fuel or Power Purchased for Pumping	623.000	\$0	\$1,538	\$1,538	\$0	\$0	\$0
	1. To annualize electric expense. (Amenthor)		\$0	\$1,538		\$0	\$0	
E-18	Operation Labor & Expenses	642.000	\$0	\$10,073	\$10,073	\$0	\$0	\$0
	1. To annualize third party operation expense. (Majors)		\$0	\$10,073		\$0	\$0	
E-20	Maint of Structures & Improvements - Water Treatment	651.000	\$0	\$53	\$53	\$0	\$0	\$0
	1. To include an annualized level of maintenance expense. (Lyons)		\$0	\$53		\$0	\$0	
E-28	Maint of Transmission & Distribution Mains	673.000	\$0	\$31	\$31	\$0	\$0	\$0
	1. To include an annualized amount of line locate expense. (Dhority)		\$0	\$31		\$0	\$0	
E-35	Cust Records & Collection Expense - Billing	903.100	\$0	\$515	\$515	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$1,480		\$0	\$0	
	2. To include an annualized level of billing software expense. (Dhority)		\$0	\$112		\$0	\$0	
	3. To include an annualized level of call center costs. (Dhority)		\$0	\$1,802		\$0	\$0	
	4. To include an annualized level of miscellaneous expense. (Dhority)		\$0	\$81		\$0	\$0	
E-37	Uncollectible Accounts	904.000	\$0	\$20	\$20	\$0	\$0	\$0
	1. To normalize uncollectible expense. (Amenthor)		\$0	\$20		\$0	\$0	
E-45	Admin Expenses Transferred - Cr	922.000	\$1,488	\$636	\$2,124	\$0	\$0	\$0
	1. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$641		\$0	\$0	
	2. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$1,488	\$0		\$0	\$0	
	3. To remove sponsorship costs allocated from CSWR. (Dhority)		\$0	-\$5		\$0	\$0	
E-47	Outside Services Employed - Legal	923.400	\$0	\$129	\$129	\$0	\$0	\$0
	1. To include a normalized level of legal expense. (Dhority)		\$0	\$91		\$0	\$0	
	2. To include normalized amount of rate case expense. (Dhority)		\$0	\$38		\$0	\$0	

Confluence Rivers - Missing Well
 Case No. WR-2023-0006
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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-48	Outside Services Employed - Accounting	923.500	\$0	\$33	\$33	\$0	\$0	\$0
	1. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$33		\$0	\$0	
E-52	Property Insurance	924.400	\$0	-\$462	-\$462	\$0	\$0	\$0
	1. To include worker's compensation and property insurance. (Sarver)		\$0	-\$462		\$0	\$0	
E-53	Regulatory Commission Expenses - DNR	928.100	\$0	\$674	\$674	\$0	\$0	\$0
	1. To include annualized amount of DNR water testing costs. (Dhority)		\$0	\$300		\$0	\$0	
	2. To include annualized amount of DNR permitting fees. (Dhority)		\$0	\$374		\$0	\$0	
E-54	Regulatory Commission Expenses - PSC	928.200	\$0	\$186	\$186	\$0	\$0	\$0
	1. To include an annualized level of PSC assessment expense. (Dhority)		\$0	\$186		\$0	\$0	
E-55	Miscellaneous General Expenses	930.200	\$0	\$186	\$186	\$0	\$0	\$0
	1. To include an annualized level of PSC assessment expense. (Dhority)		\$0	\$186		\$0	\$0	
E-59	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$6,207	\$6,207
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$6,207	
E-73	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	-\$981	-\$981
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$981	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$12,177	\$12,177
Total Operating & Maint. Expense			\$1,488	\$13,612	\$15,100	\$0	\$5,226	\$5,226

Confluence Rivers - Missing Well
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period 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		-\$18,130	\$15,730	\$16,033	\$16,336
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$6,473	\$6,473	\$6,473	\$6,473
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$6,473	\$6,473	\$6,473	\$6,473
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$6,415	\$6,415	\$6,415	\$6,415
7	Tax Straight-Line Depreciation		\$6,473	\$6,473	\$6,473	\$6,473
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$12,888	\$12,888	\$12,888	\$12,888
9	NET TAXABLE INCOME		-\$24,545	\$9,315	\$9,618	\$9,921
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$24,545	\$9,315	\$9,618	\$9,921
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$147	\$56	\$58	\$59
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$24,398	\$9,259	\$9,560	\$9,862
15	Federal Income Tax at the Rate of	3.420%	-\$834	\$317	\$327	\$337
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.420%	-\$834	\$317	\$327	\$337
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$24,545	\$9,315	\$9,618	\$9,921
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$417	\$159	\$164	\$169
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$24,128	\$9,156	\$9,454	\$9,752
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.610%	-\$147	\$56	\$58	\$59
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$24,545	\$9,315	\$9,618	\$9,921
27	Deduct Federal Income Tax - City Inc. Tax		-\$834	\$317	\$327	\$337
28	Deduct Missouri Income Tax - City Inc. Tax		-\$147	\$56	\$58	\$59
29	City Taxable Income		-\$23,564	\$8,942	\$9,233	\$9,525
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$834	\$317	\$327	\$337
34	State Income Tax		-\$147	\$56	\$58	\$59
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$981	\$373	\$385	\$396
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		-\$981	\$373	\$385	\$396

Confluence Rivers - Missing Well
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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				8.092%	8.248%	8.404%

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 FILING
STAFF ACCOUNTING SCHEDULES

CONFLUENCE RIVERS - OSAGE UTILITIES
SEWER

Test Year Ending 06-30-2022
Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

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

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$524,211	\$524,211	\$524,211
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$41,413	\$42,199	\$42,985
4	Net Income Available	-\$80,768	-\$80,768	-\$80,768
5	Additional Net Income Required	\$122,181	\$122,967	\$123,753
6	Income Tax Requirement			
7	Required Current Income Tax	\$1,590	\$1,642	\$1,694
8	Current Income Tax Available	-\$6,467	-\$6,467	-\$6,467
9	Additional Current Tax Required	\$8,057	\$8,109	\$8,161
10	Revenue Requirement	\$130,238	\$131,076	\$131,914
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	\$130,238	\$131,076	\$131,914

Confluence Rivers - Osage Utilities
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$733,444
2	Less Accumulated Depreciation Reserve		\$218,958
3	Net Plant In Service		<u>\$514,486</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$7,139
6	Contributions in Aid of Construction Amortization		\$22,715
7	Prepayments		<u>\$9,579</u>
8	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$39,433</u>
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$22
11	State Tax Offset	-1.5370%	-\$4
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$266
14	Contributions in Aid of Construction		\$30,000
15	TOTAL SUBTRACT FROM NET PLANT		<u>\$29,708</u>
16	Total Rate Base		<u><u>\$524,211</u></u>

Confluence Rivers - Osage Utilities
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$62,924	P-6	\$0	\$62,924	100.00%	\$0	\$62,924
7	352.100	Collection Sewers Force	\$0	P-7	\$0	\$0	100.00%	\$0	\$0
8	352.200	Collection Sewers Gravity	\$128,301	P-8	\$0	\$128,301	100.00%	\$0	\$128,301
9	353.000	Services to Sewer Customers	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	354.000	Flow Measuring Devices	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11		TOTAL COLLECTION PLANT	\$191,225		\$0	\$191,225		\$0	\$191,225
12		SYSTEM PUMPING PLANT							
13	362.000	Receiving Wells	\$0	P-13	\$0	\$0	100.00%	\$0	\$0
14	363.000	Electric Sewer Pumping Equip	\$72,547	P-14	\$0	\$72,547	100.00%	\$0	\$72,547
15	365.000	Sewer - Other Pumping Equipment	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16		TOTAL SYSTEM PUMPING PLANT	\$72,547		\$0	\$72,547		\$0	\$72,547
17		TREATMENT & DISPOSAL PLANT							
18	370.000	Land and Land Rights	\$63,950	P-18	\$0	\$63,950	100.00%	\$0	\$63,950
19	370.100	Oxidation Lagoon Land	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20	371.000	S&I Treatment & Disposal	\$3,624	P-20	\$0	\$3,624	100.00%	\$0	\$3,624
21	372.000	Treatment & Disposal Equipment - 372	\$203,112	P-21	\$0	\$203,112	100.00%	\$0	\$203,112
22	373.000	Plant Sewers	\$22,057	P-22	\$0	\$22,057	100.00%	\$0	\$22,057
23	374.000	Outfall Sewer Lines	\$127,959	P-23	\$0	\$127,959	100.00%	\$0	\$127,959
24	375.000	Sewer - Other Treatment & Disposal	\$0	P-24	\$0	\$0	100.00%	\$0	\$0
25	376.000	Other General Equipment	\$36	P-25	\$0	\$36	100.00%	\$0	\$36
26		TOTAL TREATMENT & DISPOSAL PLANT	\$420,738		\$0	\$420,738		\$0	\$420,738
27		GENERAL PLANT							
28	390.000	S&I General Plant	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	391.000	Office Furniture and Equipment	\$713	P-29	\$0	\$713	100.00%	\$0	\$713
30	391.100	Office Furn Equip (IT)	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	392.000	Transportation Equipment	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	393.000	Stores Equipment	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	394.000	Tools, Shop and Garage Equipment	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	395.000	Laboratory Equipment	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	396.000	Power Operated Equipment	\$5,173	P-35	\$0	\$5,173	100.00%	\$0	\$5,173
36	397.000	Communication Equipment	\$39,208	P-36	\$0	\$39,208	100.00%	\$0	\$39,208
37	398.000	Miscellaneous Equipment	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	399.000	Other Tangible Equipment	\$3,840	P-38	\$0	\$3,840	100.00%	\$0	\$3,840
39		TOTAL GENERAL PLANT	\$48,934		\$0	\$48,934		\$0	\$48,934
40		TOTAL PLANT IN SERVICE	\$733,444		\$0	\$733,444		\$0	\$733,444

Confluence Rivers - Osage Utilities
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Adjustments to Plant in Service

A	B	C	D	E	F	G
Plant Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	Total Plant Adjustments			\$0		\$0

Confluence Rivers - Osage Utilities
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL PLANT INTANGIBLE	\$0		\$0		
5		COLLECTION PLANT					
6	351.000	S&I Collection Plant	\$62,924	4.00%	\$2,517	0	0.00%
7	352.100	Collection Sewers Force	\$0	2.00%	\$0	0	0.00%
8	352.200	Collection Sewers Gravity	\$128,301	2.00%	\$2,566	0	0.00%
9	353.000	Services to Sewer Customers	\$0	2.00%	\$0	0	0.00%
10	354.000	Flow Measuring Devices	\$0	3.30%	\$0	0	0.00%
11		TOTAL COLLECTION PLANT	\$191,225		\$5,083		
12		SYSTEM PUMPING PLANT					
13	362.000	Receiving Wells	\$0	4.00%	\$0	0	0.00%
14	363.000	Electric Sewer Pumping Equip	\$72,547	10.00%	\$7,255	0	0.00%
15	365.000	Sewer - Other Pumping Equipment	\$0	4.31%	\$0	0	0.00%
16		TOTAL SYSTEM PUMPING PLANT	\$72,547		\$7,255		
17		TREATMENT & DISPOSAL PLANT					
18	370.000	Land and Land Rights	\$63,950	0.00%	\$0	0	0.00%
19	370.100	Oxidation Lagoon Land	\$0	4.00%	\$0	0	0.00%
20	371.000	S&I Treatment & Disposal	\$3,624	4.00%	\$145	0	0.00%
21	372.000	Treatment & Disposal Equipment - 372	\$203,112	5.00%	\$10,156	0	0.00%
22	373.000	Plant Sewers	\$22,057	2.50%	\$551	0	0.00%
23	374.000	Outfall Sewer Lines	\$127,959	2.00%	\$2,559	0	0.00%
24	375.000	Sewer - Other Treatment & Disposal	\$0	0.00%	\$0	0	0.00%
25	376.000	Other General Equipment	\$36	0.00%	\$0	0	0.00%
26		TOTAL TREATMENT & DISPOSAL PLANT	\$420,738		\$13,411		
27		GENERAL PLANT					
28	390.000	S&I General Plant	\$0	4.00%	\$0	0	0.00%
29	391.000	Office Furniture and Equipment	\$713	5.00%	\$36	0	0.00%
30	391.100	Office Furn Equip (IT)	\$0	14.30%	\$0	0	0.00%
31	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
32	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
33	394.000	Tools, Shop and Garage Equipment	\$0	5.00%	\$0	0	0.00%
34	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
35	396.000	Power Operated Equipment	\$5,173	6.70%	\$347	0	0.00%
36	397.000	Communication Equipment	\$39,208	6.70%	\$2,627	0	0.00%
37	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
38	399.000	Other Tangible Equipment	\$3,840	0.00%	\$0	0	0.00%
39		TOTAL GENERAL PLANT	\$48,934		\$3,010		
40		Total Depreciation	\$733,444		\$28,759		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Osage Utilities
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$46,198	R-6	\$0	\$46,198	100.00%	\$0	\$46,198
7	352.100	Collection Sewers Force	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	352.200	Collection Sewers Gravity	\$5,268	R-8	\$0	\$5,268	100.00%	\$0	\$5,268
9	353.000	Services to Sewer Customers	\$0	R-9	\$0	\$0	100.00%	\$0	\$0
10	354.000	Flow Measuring Devices	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11		TOTAL COLLECTION PLANT	\$51,466		\$0	\$51,466		\$0	\$51,466
12		SYSTEM PUMPING PLANT							
13	362.000	Receiving Wells	\$0	R-13	\$0	\$0	100.00%	\$0	\$0
14	363.000	Electric Sewer Pumping Equip	\$23,993	R-14	\$0	\$23,993	100.00%	\$0	\$23,993
15	365.000	Sewer - Other Pumping Equipment	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16		TOTAL SYSTEM PUMPING PLANT	\$23,993		\$0	\$23,993		\$0	\$23,993
17		TREATMENT & DISPOSAL PLANT							
18	370.000	Land and Land Rights	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19	370.100	Oxidation Lagoon Land	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	371.000	S&I Treatment & Disposal	\$85	R-20	\$0	\$85	100.00%	\$0	\$85
21	372.000	Treatment & Disposal Equipment - 372	\$60,589	R-21	\$0	\$60,589	100.00%	\$0	\$60,589
22	373.000	Plant Sewers	\$16,084	R-22	\$0	\$16,084	100.00%	\$0	\$16,084
23	374.000	Outfall Sewer Lines	\$9,692	R-23	\$0	\$9,692	100.00%	\$0	\$9,692
24	375.000	Sewer - Other Treatment & Disposal	\$43,212	R-24	\$0	\$43,212	100.00%	\$0	\$43,212
25	376.000	Other General Equipment	\$37	R-25	\$0	\$37	100.00%	\$0	\$37
26		TOTAL TREATMENT & DISPOSAL PLANT	\$129,699		\$0	\$129,699		\$0	\$129,699
27		GENERAL PLANT							
28	390.000	S&I General Plant	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	391.000	Office Furniture and Equipment	\$1,213	R-29	\$0	\$1,213	100.00%	\$0	\$1,213
30	391.100	Office Furn Equip (IT)	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	392.000	Transportation Equipment	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	393.000	Stores Equipment	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	394.000	Tools, Shop and Garage Equipment	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	395.000	Laboratory Equipment	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	396.000	Power Operated Equipment	\$8,761	R-35	\$0	\$8,761	100.00%	\$0	\$8,761
36	397.000	Communication Equipment	\$1,532	R-36	\$0	\$1,532	100.00%	\$0	\$1,532
37	398.000	Miscellaneous Equipment	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	399.000	Other Tangible Equipment	\$2,294	R-38	\$0	\$2,294	100.00%	\$0	\$2,294
39		TOTAL GENERAL PLANT	\$13,800		\$0	\$13,800		\$0	\$13,800
40		TOTAL DEPRECIATION RESERVE	\$218,958		\$0	\$218,958		\$0	\$218,958

Confluence Rivers - Osage Utilities
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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

Confluence Rivers - Osage Utilities
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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	\$6,886	43.61	14.91	28.70	0.078630	\$541
3	Employee Benefits	\$409	43.61	-2.53	46.14	0.126411	\$52
4	Electric Expense	\$14,656	43.61	42.40	1.21	0.003315	\$49
5	Chemicals	\$8,676	43.61	18.97	24.64	0.067507	\$586
6	Uncollectible Accounts	\$108	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$161,026	43.61	30.12	13.49	0.036959	\$5,951
8	TOTAL OPERATION AND MAINT. EXPENSE	\$191,761					\$7,179
9	TAXES						
10	FICA - Employer Portion	\$556	43.61	16.48	27.13	0.074329	\$41
11	FUTA	\$29	43.61	16.12	27.49	0.075315	\$2
12	SUTA	\$110	43.61	16.09	27.52	0.075397	\$8
13	Property Tax	\$137	43.61	286.40	-242.79	-0.665178	-\$91
14	TOTAL TAXES	\$832					-\$40
15	CWC REQ'D BEFORE RATE BASE OFFSETS						\$7,139
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$1,399	43.61	38.00	5.61	0.015370	\$22
18	State Tax Offset	\$243	43.61	38.00	5.61	0.015370	\$4
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$17,299	43.61	38.00	5.61	0.015370	\$266
21	TOTAL OFFSET FROM RATE BASE	\$18,941					\$292
22	TOTAL CASH WORKING CAPITAL REQUIRED						\$7,431

Confluence Rivers - Osage Utilities
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 Update Period Ending 01-31-2023
 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
Rev-1		OPERATING REVENUES											
Rev-2	521.000	Residential	\$134,623	See note (1)	See note (1)	Rev-2	See note (1)	\$134,623	100.00%	-\$202	\$134,421	See note (1)	See note (1)
Rev-3	532.000	Commercial	\$759			Rev-3		\$759	100.00%	-\$93	\$666		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	536.000	Other Sewer Revenue - Oper. Rev.	\$25			Rev-5		\$25	100.00%	-\$25	\$0		
Rev-6		TOTAL OPERATING REVENUES	\$135,407					\$135,407		-\$320	\$135,087		
1		COLLECTION OPERATIONS EXPENSES											
2		TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
3		COLLECTION MAINT. EXPENSES											
4	711.000	Maint of Collection S&I	\$238	\$0	\$238	E-4	\$0	\$238	100.00%	\$0	\$238	\$0	\$238
5	712.000	Maint of Collection Sewers	\$2,940	\$0	\$2,940	E-5	\$0	\$2,940	100.00%	\$0	\$2,940	\$0	\$2,940
6	713.000	Maint of Services to Customers	\$29	\$0	\$29	E-6	\$148	\$177	100.00%	\$0	\$177	\$0	\$177
7		TOTAL COLLECTION MAINT. EXPENSES	\$3,207	\$0	\$3,207		\$148	\$3,355		\$0	\$3,355	\$0	\$3,355
8		PUMPING OPERATIONS EXPENSES											
9	722.000	Pumping Labor & Expenses	\$0	\$0	\$0	E-9	\$682	\$682	100.00%	\$0	\$682	\$0	\$682
10		TOTAL PUMPING OPERATIONS EXPENSES	\$0	\$0	\$0		\$682	\$682		\$0	\$682	\$0	\$682
11		PUMPING MAINTENANCE EXPENSES											
12	732.000	Maint of Pumping Equip	\$240	\$0	\$240	E-12	\$1,620	\$1,860	100.00%	\$0	\$1,860	\$0	\$1,860
13		TOTAL PUMPING MAINTENANCE EXPENSES	\$240	\$0	\$240		\$1,620	\$1,860		\$0	\$1,860	\$0	\$1,860
14		TREAT. & DISP. OPER. EXPENSE											
15	741.000	Chemicals	\$9,141	\$0	\$9,141	E-15	\$0	\$9,141	100.00%	\$0	\$9,141	\$0	\$9,141
16	742.000	Treatment Labor & Expenses	\$104,764	\$0	\$104,764	E-16	\$386	\$105,150	100.00%	\$0	\$105,150	\$0	\$105,150
17	743.000	Fuel & Power for Sewage Treatment & Pumping	\$14,562	\$0	\$14,562	E-17	-\$1	\$14,561	100.00%	\$0	\$14,561	\$0	\$14,561
18	744.000	Misc Expenses - T&D	\$2,874	\$0	\$2,874	E-18	\$473	\$3,347	100.00%	\$0	\$3,347	\$0	\$3,347
19		TOTAL TREAT. & DISP. OPER. EXPENSE	\$131,341	\$0	\$131,341		\$858	\$132,199		\$0	\$132,199	\$0	\$132,199
20		TREAT. & DISP. MAINT. EXPENSES											
21	751.000	Maint of Treatment & Disposal S&I	\$2,275	\$0	\$2,275	E-21	\$2,121	\$4,396	100.00%	\$0	\$4,396	\$0	\$4,396
22	752.000	Maint of Treatment & Disposal Plant	\$560	\$0	\$560	E-22	\$6,550	\$7,110	100.00%	\$0	\$7,110	\$0	\$7,110
23		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$2,835	\$0	\$2,835		\$8,671	\$11,506		\$0	\$11,506	\$0	\$11,506
24		CUSTOMER ACCOUNTS EXPENSE											
25	903.100	Cust Records & Collection Expense - Billing	\$12,505	\$0	\$12,505	E-25	-\$1,795	\$10,710	100.00%	\$0	\$10,710	\$0	\$10,710
26	903.280	Cust Records & Collection Expense	\$2,200	\$0	\$2,200	E-26	\$0	\$2,200	100.00%	\$0	\$2,200	\$0	\$2,200
27	904.000	Uncollectible Accounts	\$641	\$0	\$641	E-27	-\$540	\$101	100.00%	\$0	\$101	\$0	\$101
28		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$15,346	\$0	\$15,346		-\$2,335	\$13,011		\$0	\$13,011	\$0	\$13,011
29		ADMIN. & GENERAL EXPENSES											
30	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	922.000	Admin Expenses Transferred - Cr	\$7,881	\$0	\$7,881	E-31	\$3,146	\$11,027	100.00%	\$0	\$11,027	\$7,990	\$3,037
32	923.100	Outside Services Employed - Bank Fees	\$75	\$0	\$75	E-32	\$0	\$75	100.00%	\$0	\$75	\$0	\$75
33	923.400	Outside Services Employed - Legal	\$109	\$0	\$109	E-33	\$581	\$690	100.00%	\$0	\$690	\$0	\$690
34	923.500	Outside Services Employed - Accounting	\$3,898	\$0	\$3,898	E-34	-\$3,718	\$180	100.00%	\$0	\$180	\$0	\$180
35	923.600	Outside Services Employed - Easements	\$610	\$0	\$610	E-35	-\$610	\$0	100.00%	\$0	\$0	\$0	\$0

Confluence Rivers - Osage Utilities
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 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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
36	923.900	Outside Services Employed - Management Consulting	\$2,742	\$0	\$2,742	E-36	\$0	\$2,742	100.00%	\$0	\$2,742	\$0	\$2,742
37	924.200	Property Insurance - Commercial	\$0	\$0	\$0	E-37	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
38	924.300	Property Insurance - Workers Comp	\$0	\$0	\$0	E-38	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
39	924.400	Property Insurance	\$5,115	\$0	\$5,115	E-39	\$6,313	\$11,428	100.00%	\$0	\$11,428	\$0	\$11,428
40	928.100	Regulatory Commission Expenses - DNR	\$3,608	\$0	\$3,608	E-40	-\$1,601	\$2,007	100.00%	\$0	\$2,007	\$0	\$2,007
41	928.200	Regulatory Commission Expenses - PSC	\$619	\$0	\$619	E-41	\$380	\$999	100.00%	\$0	\$999	\$0	\$999
42	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-42	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
43	930.300	Research & Development Expenses	\$0	\$0	\$0	E-43	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
44		TOTAL ADMIN. & GENERAL EXPENSES	\$24,657	\$0	\$24,657		\$4,491	\$29,148		\$0	\$29,148	\$7,990	\$21,158
45		DEPRECIATION EXPENSE											
46	403.000	Depreciation Expense, Dep. Exp.	\$18,849	See note (1)	See note (1)	E-46	See note (1)	\$18,849	100.00%	\$9,910	\$28,759	See note (1)	See note (1)
47	403.200	Depreciation - 403.2	\$0			E-47		\$0	100.00%	\$0	\$0		
48	405.000	Amortization of Other Utility Plant	\$0			E-48		\$0	100.00%	\$1,780	\$1,780		
49	407.400	Amortization of Property Losses	\$0			E-49		\$0	100.00%	\$0	\$0		
50		TOTAL DEPRECIATION EXPENSE	\$18,849	\$0	\$0		\$0	\$18,849		\$11,690	\$30,539	\$0	\$0
51		AMORTIZATION EXPENSE											
52		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
53		OTHER OPERATING EXPENSES											
54	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$60	\$0	\$60	E-54	\$0	\$60	100.00%	\$0	\$60	\$0	\$60
55	408.160	Property Taxes	\$43	\$0	\$43	E-55	-\$81	-\$38	100.00%	\$0	-\$38	\$0	-\$38
56		TOTAL OTHER OPERATING EXPENSE	\$103	\$0	\$103		-\$81	\$22		\$0	\$22	\$0	\$22
57		TOTAL OPERATING EXPENSE	\$196,578	\$0	\$177,729		\$14,054	\$210,632		\$11,690	\$222,322	\$7,990	\$183,793
58		NET INCOME BEFORE TAXES	-\$61,171					-\$75,225		-\$12,010	-\$87,235		
59		INCOME TAXES											
60	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-60	See note (1)	\$0	100.00%	-\$6,467	-\$6,467	See note (1)	See note (1)
61		TOTAL INCOME TAXES	\$0					\$0		-\$6,467	-\$6,467		
62		DEFERRED INCOME TAXES											
63	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-63	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
64		Amortization of Deferred ITC	\$0			E-64		\$0	100.00%	\$0	\$0		
65		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
66		NET OPERATING INCOME	-\$61,171					-\$75,225		-\$5,543	-\$80,768		

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

Confluence Rivers - Osage Utilities
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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
Rev-2	Residential	521.000	\$0	\$0	\$0	\$0	-\$202	-\$202
	1. To Annualize Residential Revenue		\$0	\$0		\$0	-\$202	
Rev-3	Commercial	532.000	\$0	\$0	\$0	\$0	-\$93	-\$93
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$93	
Rev-5	Other Sewer Revenue - Oper. Rev.	536.000	\$0	\$0	\$0	\$0	-\$25	-\$25
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	-\$25	
E-6	Maint of Services to Customers	713.000	\$0	\$148	\$148	\$0	\$0	\$0
	1. To include an annualized amount of line locate expense. (Dhority)		\$0	\$148		\$0	\$0	
E-9	Pumping Labor & Expenses	722.000	\$0	\$682	\$682	\$0	\$0	\$0
	1. To include a normalized level of sludge disposal costs. (Lyons)		\$0	\$682		\$0	\$0	
E-12	Maint of Pumping Equip	732.000	\$0	\$1,620	\$1,620	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$1,620		\$0	\$0	
E-16	Treatment Labor & Expenses	742.000	\$0	\$386	\$386	\$0	\$0	\$0
	1. To annualize third party operation expense. (Majors)		\$0	\$386		\$0	\$0	
E-17	Fuel & Power for Sewage Treatment & Pumping	743.000	\$0	-\$1	-\$1	\$0	\$0	\$0
	1. To remove roundup donation. (Amenthor)		\$0	-\$1		\$0	\$0	
E-18	Misc Expenses - T&D	744.000	\$0	\$473	\$473	\$0	\$0	\$0
	1. To include an annualized level of sanitation services expense. (Dhority)		\$0	\$473		\$0	\$0	
E-21	Maint of Treatment & Disposal S&I	751.000	\$0	\$2,121	\$2,121	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$2,121		\$0	\$0	
E-22	Maint of Treatment & Disposal Plant	752.000	\$0	\$6,550	\$6,550	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$6,550		\$0	\$0	
E-25	Cust Records & Collection Expense - Billing	903.100	\$0	-\$1,795	-\$1,795	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$12,505		\$0	\$0	
	2. To include an annualized level of billing software expense. (Dhority)		\$0	\$600		\$0	\$0	

Confluence Rivers - Osage Utilities
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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
	3. To include an annualized level of call center costs. (Dhority)		\$0	\$9,675		\$0	\$0	
	4. To include an annualized level of miscellaneous expense. (Dhority)		\$0	\$435		\$0	\$0	
E-27	Uncollectible Accounts	904.000	\$0	-\$540	-\$540	\$0	\$0	\$0
	1. To normalize uncollectible expense. (Amenthor)		\$0	-\$540		\$0	\$0	
E-31	Admin Expenses Transferred - Cr	922.000	\$7,990	-\$4,844	\$3,146	\$0	\$0	\$0
	1. To remove test year. (Sarver)		\$0	-\$7,881		\$0	\$0	
	2. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$3,037		\$0	\$0	
	3. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$7,990	\$0		\$0	\$0	
E-33	Outside Services Employed - Legal	923.400	\$0	\$581	\$581	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$109		\$0	\$0	
	2. To include a normalized level of legal expense. (Dhority)		\$0	\$488		\$0	\$0	
	3. To include normalized amount of rate case expense. (Dhority)		\$0	\$202		\$0	\$0	
E-34	Outside Services Employed - Accounting	923.500	\$0	-\$3,718	-\$3,718	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$3,898		\$0	\$0	
	2. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$180		\$0	\$0	
E-35	Outside Services Employed - Easements	923.600	\$0	-\$610	-\$610	\$0	\$0	\$0
	1. To remove costs for discontinued website services. (Dhority)		\$0	-\$610		\$0	\$0	
E-39	Property Insurance	924.400	\$0	\$6,313	\$6,313	\$0	\$0	\$0
	1. To include worker's compensation and property insurance. (Sarver)		\$0	\$6,313		\$0	\$0	
E-40	Regulatory Commission Expenses - DNR	928.100	\$0	-\$1,601	-\$1,601	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$3,608		\$0	\$0	
	2. To include annualized amount of DNR permitting fees. (Dhority)		\$0	\$2,007		\$0	\$0	
E-41	Regulatory Commission Expenses - PSC	928.200	\$0	\$380	\$380	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$619		\$0	\$0	
	2. To include an annualized level of PSC assessment expense. (Dhority)		\$0	\$999		\$0	\$0	
E-46	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$9,910	\$9,910

Confluence Rivers - Osage Utilities
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$9,910	
E-48	Amortization of Other Utility Plant	405.000	\$0	\$0	\$0	\$0	\$1,780	\$1,780
	1. To amortize Account 301 intangibles over 5 years. (Majors)		\$0	\$0		\$0	\$1,780	
E-55	Property Taxes	408.160	\$0	-\$81	-\$81	\$0	\$0	\$0
	1. To include an annualized level of property tax expense. (Lyons)		\$0	-\$81		\$0	\$0	
E-60	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	-\$6,467	-\$6,467
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$6,467	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$320	-\$320
Total Operating & Maint. Expense			\$7,990	\$6,064	\$14,054	\$0	\$5,223	\$5,223

Confluence Rivers - Osage Utilities
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period 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		-\$87,235	\$43,003	\$43,841	\$44,679
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$30,539	\$30,539	\$30,539	\$30,539
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$30,539	\$30,539	\$30,539	\$30,539
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$17,299	\$17,299	\$17,299	\$17,299
7	Tax Straight-Line Depreciation		\$30,539	\$30,539	\$30,539	\$30,539
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$47,838	\$47,838	\$47,838	\$47,838
9	NET TAXABLE INCOME		-\$104,534	\$25,704	\$26,542	\$27,380
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$104,534	\$25,704	\$26,542	\$27,380
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$957	\$235	\$243	\$251
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$103,577	\$25,469	\$26,299	\$27,129
15	Federal Income Tax at the Rate of	5.320%	-\$5,510	\$1,355	\$1,399	\$1,443
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	5.320%	-\$5,510	\$1,355	\$1,399	\$1,443
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$104,534	\$25,704	\$26,542	\$27,380
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$2,755	\$678	\$700	\$722
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$101,779	\$25,026	\$25,842	\$26,658
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.940%	-\$957	\$235	\$243	\$251
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$104,534	\$25,704	\$26,542	\$27,380
27	Deduct Federal Income Tax - City Inc. Tax		-\$5,510	\$1,355	\$1,399	\$1,443
28	Deduct Missouri Income Tax - City Inc. Tax		-\$957	\$235	\$243	\$251
29	City Taxable Income		-\$98,067	\$24,114	\$24,900	\$25,686
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$5,510	\$1,355	\$1,399	\$1,443
34	State Income Tax		-\$957	\$235	\$243	\$251
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$6,467	\$1,590	\$1,642	\$1,694
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		-\$6,467	\$1,590	\$1,642	\$1,694

Confluence Rivers - Osage Utilities
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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				8.203%	8.363%	8.523%

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 FILING
STAFF ACCOUNTING SCHEDULES

CONFLUENCE RIVERS - OSAGE UTILITIES
WATER
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

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

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$796,042	\$796,042	\$796,042
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$62,887	\$64,081	\$65,275
4	Net Income Available	-\$63,335	-\$63,335	-\$63,335
5	Additional Net Income Required	\$126,222	\$127,416	\$128,610
6	Income Tax Requirement			
7	Required Current Income Tax	\$2,415	\$2,494	\$2,573
8	Current Income Tax Available	-\$5,909	-\$5,909	-\$5,909
9	Additional Current Tax Required	\$8,324	\$8,403	\$8,482
10	Revenue Requirement	\$134,546	\$135,819	\$137,092
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	\$134,546	\$135,819	\$137,092

Confluence Rivers - Osage Utilities
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$1,066,011
2	Less Accumulated Depreciation Reserve		\$283,254
3	Net Plant In Service		<u>\$782,757</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$8,560
6	Contributions in Aid of Construction Amortization		\$3,261
7	Prepayments		<u>\$6,776</u>
8	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$18,597</u>
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$33
11	State Tax Offset	-1.5370%	-\$6
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$404
14	Contributions in Aid of Construction		\$5,755
15	TOTAL SUBTRACT FROM NET PLANT		<u>\$5,312</u>
16	Total Rate Base		<u><u>\$796,042</u></u>

Confluence Rivers - Osage Utilities
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$938	P-3	\$0	\$938	100.00%	\$0	\$938
4		TOTAL INTANGIBLE PLANT	\$938		\$0	\$938		\$0	\$938
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$9,979	P-6	\$0	\$9,979	100.00%	\$0	\$9,979
7	311.000	S&I Source of Supply	\$35,740	P-7	\$0	\$35,740	100.00%	\$0	\$35,740
8	312.000	Collecting & Impounding Reservoirs	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$380,193	P-9	\$0	\$380,193	100.00%	\$0	\$380,193
10	316.000	Supply Mains	\$39,712	P-10	\$0	\$39,712	100.00%	\$0	\$39,712
11	317.000	Other Water Source Plant	\$0	P-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$465,624		\$0	\$465,624		\$0	\$465,624
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$2,360	P-14	\$0	\$2,360	100.00%	\$0	\$2,360
15	323.000	Other Power Production Equipment	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	\$42,394	P-16	\$0	\$42,394	100.00%	\$0	\$42,394
17	325.100	Electric Pumps - Submersible	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18	325.200	Booster Pump Equipment	\$20,068	P-18	\$0	\$20,068	100.00%	\$0	\$20,068
19	325.300	Shaft Driven Equipment	\$1,453	P-19	\$0	\$1,453	100.00%	\$0	\$1,453
20	328.000	Water - Other Pumping Equipment (Plant)	\$1,553	P-20	\$0	\$1,553	100.00%	\$0	\$1,553
21		TOTAL PUMPING PLANT	\$67,828		\$0	\$67,828		\$0	\$67,828
22		WATER TREATMENT PLANT							
23	331.000	S&I Treatment Plant	\$0	P-23	\$0	\$0	100.00%	\$0	\$0
24	332.000	Water Treatment Equipment	\$5,778	P-24	\$0	\$5,778	100.00%	\$0	\$5,778
25		TOTAL WATER TREATMENT PLANT	\$5,778		\$0	\$5,778		\$0	\$5,778
26		TRANSMISSION & DIST. PLANT							
27	341.000	S&I Transmission & Distribution	\$0	P-27	\$0	\$0	100.00%	\$0	\$0
28	342.000	Distribution Reservoirs and Standpipes	\$79,584	P-28	\$0	\$79,584	100.00%	\$0	\$79,584
29	343.000	Transmission and Distribution Mains	\$230,194	P-29	\$0	\$230,194	100.00%	\$0	\$230,194
30	344.000	Fire Mains	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	345.000	Services	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	346.000	Meters	\$92,378	P-32	\$0	\$92,378	100.00%	\$0	\$92,378
33	347.000	Meter Installations	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	348.000	Hydrants	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	349.000	Other Transmission and Distribution Plant	\$62,786	P-35	\$0	\$62,786	100.00%	\$0	\$62,786
36		TOTAL TRANSMISSION & DIST. PLANT	\$464,942		\$0	\$464,942		\$0	\$464,942
37		INCENTIVE COMPENSATION CAPITALIZATION							
38		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
39		GENERAL PLANT							
40	390.000	S&I General Plant	\$1,300	P-40	\$0	\$1,300	100.00%	\$0	\$1,300
41	391.000	Office Furniture and Equipment	\$0	P-41	\$0	\$0	100.00%	\$0	\$0
42	391.100	Office Furn Equip (IT)	\$0	P-42	\$0	\$0	100.00%	\$0	\$0
43	392.000	Transportation Equipment	\$0	P-43	\$0	\$0	100.00%	\$0	\$0
44	393.000	Stores Equipment	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45	394.000	Tools, Shop and Garage Equipment	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46	395.000	Laboratory Equipment	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47	396.000	Power Operated Equipment	\$2,177	P-47	\$0	\$2,177	100.00%	\$0	\$2,177
48	397.000	Communication Equipment	\$57,424	P-48	\$0	\$57,424	100.00%	\$0	\$57,424
49	398.000	Miscellaneous Equipment	\$0	P-49	\$0	\$0	100.00%	\$0	\$0
50	399.000	Other Tangible Equipment	\$0	P-50	\$0	\$0	100.00%	\$0	\$0
51		TOTAL GENERAL PLANT	\$60,901		\$0	\$60,901		\$0	\$60,901
52		TOTAL PLANT IN SERVICE	\$1,066,011		\$0	\$1,066,011		\$0	\$1,066,011

Confluence Rivers - Osage Utilities
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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
	Total Plant Adjustments			\$0		\$0

Confluence Rivers - Osage Utilities
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$938	0.00%	\$0	0	0.00%
4		TOTAL INTANGIBLE PLANT	\$938		\$0		
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land and Land Rights	\$9,979	0.00%	\$0	0	0.00%
7	311.000	S&I Source of Supply	\$35,740	2.50%	\$894	0	0.00%
8	312.000	Collecting & Impounding Reservoirs	\$0	2.00%	\$0	0	0.00%
9	314.000	Wells and Springs	\$380,193	2.00%	\$7,604	0	0.00%
10	316.000	Supply Mains	\$39,712	2.00%	\$794	0	0.00%
11	317.000	Other Water Source Plant	\$0	5.00%	\$0	0	0.00%
12		TOTAL SOURCE OF SUPPLY PLANT	\$465,624		\$9,292		
13		PUMPING PLANT					
14	321.000	S&I Pumping Plant	\$2,360	2.50%	\$59	0	0.00%
15	323.000	Other Power Production Equipment	\$0	4.00%	\$0	0	0.00%
16	325.000	Electric Pumping Equipment	\$42,394	10.00%	\$4,239	0	0.00%
17	325.100	Electric Pumps - Submersible	\$0	10.00%	\$0	0	0.00%
18	325.200	Booster Pump Equipment	\$20,068	6.70%	\$1,345	0	0.00%
19	325.300	Shaft Driven Equipment	\$1,453	5.00%	\$73	0	0.00%
20	328.000	Water - Other Pumping Equipment (Plant)	\$1,553	4.00%	\$62	0	0.00%
21		TOTAL PUMPING PLANT	\$67,828		\$5,778		
22		WATER TREATMENT PLANT					
23	331.000	S&I Treatment Plant	\$0	2.50%	\$0	0	0.00%
24	332.000	Water Treatment Equipment	\$5,778	2.90%	\$168	0	0.00%
25		TOTAL WATER TREATMENT PLANT	\$5,778		\$168		
26		TRANSMISSION & DIST. PLANT					
27	341.000	S&I Transmission & Distribution	\$0	2.50%	\$0	0	0.00%
28	342.000	Distribution Reservoirs and Standpipes	\$79,584	2.50%	\$1,990	0	0.00%
29	343.000	Transmission and Distribution Mains	\$230,194	2.00%	\$4,604	0	0.00%
30	344.000	Fire Mains	\$0	1.56%	\$0	0	0.00%
31	345.000	Services	\$0	2.50%	\$0	0	0.00%
32	346.000	Meters	\$92,378	3.30%	\$3,048	0	0.00%
33	347.000	Meter Installations	\$0	2.50%	\$0	0	0.00%
34	348.000	Hydrants	\$0	2.00%	\$0	0	0.00%
35	349.000	Other Transmission and Distribution Plant	\$62,786	2.00%	\$1,256	0	0.00%
36		TOTAL TRANSMISSION & DIST. PLANT	\$464,942		\$10,898		
37		INCENTIVE COMPENSATION CAPITALIZATION					
38		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
39		GENERAL PLANT					
40	390.000	S&I General Plant	\$1,300	2.50%	\$33	0	0.00%
41	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
42	391.100	Office Furn Equip (IT)	\$0	20.00%	\$0	0	0.00%
43	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
44	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
45	394.000	Tools, Shop and Garage Equipment	\$0	6.70%	\$0	0	0.00%
46	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%

Confluence Rivers - Osage Utilities
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
47	396.000	Power Operated Equipment	\$2,177	6.70%	\$146	0	0.00%
48	397.000	Communication Equipment	\$57,424	6.70%	\$3,847	0	0.00%
49	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
50	399.000	Other Tangible Equipment	\$0	0.00%	\$0	0	0.00%
51		TOTAL GENERAL PLANT	\$60,901		\$4,026		
52		Total Depreciation	<u>\$1,066,011</u>		<u>\$30,162</u>		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Osage Utilities
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	311.000	S&I Source of Supply	\$13,985	R-7	\$0	\$13,985	100.00%	\$0	\$13,985
8	312.000	Collecting & Impounding Reservoirs	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$77,124	R-9	\$0	\$77,124	100.00%	\$0	\$77,124
10	316.000	Supply Mains	\$21,169	R-10	\$0	\$21,169	100.00%	\$0	\$21,169
11	317.000	Other Water Source Plant	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$112,278		\$0	\$112,278		\$0	\$112,278
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$885	R-14	\$0	\$885	100.00%	\$0	\$885
15	323.000	Other Power Production Equipment	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	\$20,029	R-16	\$0	\$20,029	100.00%	\$0	\$20,029
17	325.100	Electric Pumps - Submersible	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	325.200	Booster Pump Equipment	\$31,507	R-18	\$0	\$31,507	100.00%	\$0	\$31,507
19	325.300	Shaft Driven Equipment	\$1,760	R-19	\$0	\$1,760	100.00%	\$0	\$1,760
20	328.000	Water - Other Pumping Equipment (Plant)	\$932	R-20	\$0	\$932	100.00%	\$0	\$932
21		TOTAL PUMPING PLANT	\$55,113		\$0	\$55,113		\$0	\$55,113
22		WATER TREATMENT PLANT							
23	331.000	S&I Treatment Plant	\$0	R-23	\$0	\$0	100.00%	\$0	\$0
24	332.000	Water Treatment Equipment	\$2,291	R-24	\$0	\$2,291	100.00%	\$0	\$2,291
25		TOTAL WATER TREATMENT PLANT	\$2,291		\$0	\$2,291		\$0	\$2,291
26		TRANSMISSION & DIST. PLANT							
27	341.000	S&I Transmission & Distribution	\$0	R-27	\$0	\$0	100.00%	\$0	\$0
28	342.000	Distribution Reservoirs and Standpipes	\$17,417	R-28	\$0	\$17,417	100.00%	\$0	\$17,417
29	343.000	Transmission and Distribution Mains	\$29,752	R-29	\$0	\$29,752	100.00%	\$0	\$29,752
30	344.000	Fire Mains	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	345.000	Services	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	346.000	Meters	\$27,012	R-32	\$0	\$27,012	100.00%	\$0	\$27,012
33	347.000	Meter Installations	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	348.000	Hydrants	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	349.000	Other Transmission and Distribution Plant	\$32,710	R-35	\$0	\$32,710	100.00%	\$0	\$32,710
36		TOTAL TRANSMISSION & DIST. PLANT	\$106,891		\$0	\$106,891		\$0	\$106,891
37		INCENTIVE COMPENSATION CAPITALIZATION							
38		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
39		GENERAL PLANT							
40	390.000	S&I General Plant	\$550	R-40	\$0	\$550	100.00%	\$0	\$550
41	391.000	Office Furniture and Equipment	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
42	391.100	Office Furn Equip (IT)	\$0	R-42	\$0	\$0	100.00%	\$0	\$0
43	392.000	Transportation Equipment	\$0	R-43	\$0	\$0	100.00%	\$0	\$0
44	393.000	Stores Equipment	\$0	R-44	\$0	\$0	100.00%	\$0	\$0
45	394.000	Tools, Shop and Garage Equipment	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46	395.000	Laboratory Equipment	\$0	R-46	\$0	\$0	100.00%	\$0	\$0
47	396.000	Power Operated Equipment	\$3,887	R-47	\$0	\$3,887	100.00%	\$0	\$3,887
48	397.000	Communication Equipment	\$2,244	R-48	\$0	\$2,244	100.00%	\$0	\$2,244
49	398.000	Miscellaneous Equipment	\$0	R-49	\$0	\$0	100.00%	\$0	\$0
50	399.000	Other Tangible Equipment	\$0	R-50	\$0	\$0	100.00%	\$0	\$0
51		TOTAL GENERAL PLANT	\$6,681		\$0	\$6,681		\$0	\$6,681
52		TOTAL DEPRECIATION RESERVE	\$283,254		\$0	\$283,254		\$0	\$283,254

Confluence Rivers - Osage Utilities
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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				<u>\$0</u>		<u>\$0</u>

Confluence Rivers - Osage Utilities
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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	\$6,570	43.61	14.91	28.70	0.078630	\$517
3	Employee Benefits	\$390	43.61	-2.53	46.14	0.126411	\$49
4	Electric Expense	\$6,915	43.61	42.40	1.21	0.003315	\$23
5	Chemicals	\$80	43.61	18.97	24.64	0.067507	\$5
6	Uncollectible Accounts	\$107	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$163,202	43.61	25.71	17.90	0.049041	\$8,004
8	TOTAL OPERATION AND MAINT. EXPENSE	\$177,264					\$8,598
9	TAXES						
10	FICA - Employer Portion	\$531	43.61	16.48	27.13	0.074329	\$39
11	FUTA	\$27	43.61	16.12	27.49	0.075315	\$2
12	SUTA	\$105	43.61	16.09	27.52	0.075397	\$8
13	Property Tax	\$131	43.61	286.40	-242.79	-0.665178	-\$87
14	TOTAL TAXES	\$794					-\$38
15	CWC REQ'D BEFORE RATE BASE OFFSETS						\$8,560
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$2,125	43.61	38.00	5.61	0.015370	\$33
18	State Tax Offset	\$369	43.61	38.00	5.61	0.015370	\$6
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$26,269	43.61	38.00	5.61	0.015370	\$404
21	TOTAL OFFSET FROM RATE BASE	\$28,763					\$443
22	TOTAL CASH WORKING CAPITAL REQUIRED						\$9,003

Confluence Rivers - Osage Utilities
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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
Rev-1		OPERATING REVENUES											
Rev-2	461.000	Residential	\$122,402	See note (1)	See note (1)	Rev-2	See note (1)	\$122,402	100.00%	\$18,203	\$140,605	See note (1)	See note (1)
Rev-3	470.000	Commercial	\$16			Rev-3		\$16	100.00%	-\$16	\$0		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5		Private Fire Protection	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6		Public Fire Protection	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7		Other Public Auth.	\$0			Rev-7		\$0	100.00%	\$0	\$0		
Rev-8		Sales for Resale	\$0			Rev-8		\$0	100.00%	\$0	\$0		
Rev-9	471.000	Other Water Revenue - Oper. Rev.	-\$2,029			Rev-9		-\$2,029	100.00%	\$2,029	\$0		
Rev-10		TOTAL OPERATING REVENUES	\$120,389					\$120,389		\$20,216	\$140,605		
1		SOURCE OF SUPPLY EXPENSES											
2	602.000	Purchased Water	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	603.000	Misc Expenses - Supply	\$0	\$0	\$0	E-3	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
4	611.000	Maint of Structures & Improvements - Supply	\$0	\$0	\$0	E-4	\$1,507	\$1,507	100.00%	\$0	\$1,507	\$0	\$1,507
5	612.000	Maint of Collecting & Impounding Reservoirs	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6	613.000	Maint of Lake, River and Other Intakes	\$0	\$0	\$0	E-6	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
7	614.000	Maint of Wells & Springs	\$0	\$0	\$0	E-7	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
8	616.000	Maint of Supply Mains	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	617.000	Maint of Misc Water Source Plant	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10		TOTAL SOURCE OF SUPPLY EXPENSES	\$0	\$0	\$0		\$1,507	\$1,507		\$0	\$1,507	\$0	\$1,507
11		PUMPING EXPENSES											
12	623.000	Fuel or Power Purchased for Pumping	\$7,009	\$0	\$7,009	E-12	\$0	\$7,009	100.00%	\$0	\$7,009	\$0	\$7,009
13	632.000	Maint of Power Production Equipment	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	633.000	Maint of Pumping Equip	\$1,025	\$0	\$1,025	E-14	\$0	\$1,025	100.00%	\$0	\$1,025	\$0	\$1,025
15		TOTAL PUMPING EXPENSES	\$8,034	\$0	\$8,034		\$0	\$8,034		\$0	\$8,034	\$0	\$8,034
16		WATER TREATMENT EXPENSES											
17	641.000	Chemicals	\$80	\$0	\$80	E-17	\$0	\$80	100.00%	\$0	\$80	\$0	\$80
18	642.000	Operation Labor & Expenses	\$104,851	\$0	\$104,851	E-18	\$679	\$105,530	100.00%	\$0	\$105,530	\$0	\$105,530
19	643.000	Misc Expenses - Water Treatment	\$0	\$0	\$0	E-19	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
20	651.000	Maint of Structures & Improvements - Water Treatment	\$880	\$0	\$880	E-20	\$0	\$880	100.00%	\$0	\$880	\$0	\$880
21	652.000	Maint of Water Treatment Equip	\$1,680	\$0	\$1,680	E-21	\$0	\$1,680	100.00%	\$0	\$1,680	\$0	\$1,680
22		TOTAL WATER TREATMENT EXPENSES	\$107,491	\$0	\$107,491		\$679	\$108,170		\$0	\$108,170	\$0	\$108,170
23		TRANSMISSION & DIST. EXPENSES											
24	662.000	Transmission & Distribution Lines Expenses	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25	663.000	Meter Expenses	\$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
26	665.000	Misc Expenses - T&D	\$19	\$0	\$19	E-26	\$0	\$19	100.00%	\$0	\$19	\$0	\$19
27	671.000	Maint of Structures & Improvements - T&D	\$0	\$0	\$0	E-27	\$1,779	\$1,779	100.00%	\$0	\$1,779	\$0	\$1,779
28	673.000	Maint of Transmission & Distribution Mains	\$362	\$0	\$362	E-28	\$2,982	\$3,344	100.00%	\$0	\$3,344	\$0	\$3,344
29	675.000	Maint of Services	\$745	\$0	\$745	E-29	\$0	\$745	100.00%	\$0	\$745	\$0	\$745
30	676.000	Maint of Meters	\$80	\$0	\$80	E-30	\$0	\$80	100.00%	\$0	\$80	\$0	\$80
31	677.000	Maint of Hydrants	\$0	\$0	\$0	E-31	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
32	678.000	Maint of Misc Plant	\$0	\$0	\$0	E-32	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
33		TOTAL TRANSMISSION & DIST. EXPENSES	\$1,206	\$0	\$1,206		\$4,761	\$5,967		\$0	\$5,967	\$0	\$5,967
34		CUSTOMER ACCOUNTS EXPENSE											

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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
35	903.100	Cust Records & Collection Expense - Billing	\$12,701	\$0	\$12,701	E-35	-\$2,484	\$10,217	100.00%	\$0	\$10,217	\$0	\$10,217
36	903.280	Cust Records & Collection Expense	\$2,223	\$0	\$2,223	E-36	\$0	\$2,223	100.00%	\$0	\$2,223	\$0	\$2,223
37	904.000	Uncollectible Accounts	\$647	\$0	\$647	E-37	-\$534	\$113	100.00%	\$0	\$113	\$0	\$113
38		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$15,571	\$0	\$15,571		-\$3,018	\$12,553		\$0	\$12,553	\$0	\$12,553
39		CUSTOMER SERVICE EXPENSES											
40		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
41		SALES PROMOTION EXPENSES											
42		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
43		ADMIN. & GENERAL EXPENSES											
44	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-44	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
45	922.000	Admin Expenses Transferred - Cr	\$7,964	\$0	\$7,964	E-45	\$10,440	\$18,404	100.00%	\$0	\$18,404	\$7,623	\$10,781
46	923.100	Outside Services Employed - Bank Fees	\$76	\$0	\$76	E-46	\$0	\$76	100.00%	\$0	\$76	\$0	\$76
47	923.400	Outside Services Employed - Legal	\$111	\$0	\$111	E-47	\$548	\$659	100.00%	\$0	\$659	\$0	\$659
48	923.500	Outside Services Employed - Accounting	\$3,939	\$0	\$3,939	E-48	-\$3,767	\$172	100.00%	\$0	\$172	\$0	\$172
49	923.600	Outside Services Employed - Easements	\$617	\$0	\$617	E-49	-\$617	\$0	100.00%	\$0	\$0	\$0	\$0
50	923.900	Outside Services Employed - Management Consulting	\$2,939	\$0	\$2,939	E-50	\$0	\$2,939	100.00%	\$0	\$2,939	\$0	\$2,939
51	924.200	Property Insurance - Commercial	\$0	\$0	\$0	E-51	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
52	924.400	Property Insurance	\$5,222	\$0	\$5,222	E-52	\$10,393	\$15,615	100.00%	\$0	\$15,615	\$0	\$15,615
53	928.100	Regulatory Commission Expenses - DNR	\$3,662	\$0	\$3,662	E-53	-\$1,447	\$2,215	100.00%	\$0	\$2,215	\$0	\$2,215
54	928.200	Regulatory Commission Expenses - PSC	\$625	\$0	\$625	E-54	\$328	\$953	100.00%	\$0	\$953	\$0	\$953
55	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-55	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
56	930.300	Research & Development Expenses	\$0	\$0	\$0	E-56	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
57		TOTAL ADMIN. & GENERAL EXPENSES	\$25,155	\$0	\$25,155		\$15,878	\$41,033		\$0	\$41,033	\$7,623	\$33,410
58		DEPRECIATION EXPENSE											
59	403.000	Depreciation Expense, Dep. Exp.	\$20,223	See note (1)	See note (1)	E-59	See note (1)	\$20,223	100.00%	\$9,939	\$30,162	See note (1)	See note (1)
60	403.200	Depreciation - 403.2	\$0			E-60		\$0	100.00%	\$0	\$0		
61	405.000	Amortization of Other Utility Plant	\$0			E-61		\$0	100.00%	\$2,292	\$2,292		
62	407.400	Amortization of Property Losses	\$0			E-62		\$0	100.00%	\$0	\$0		
63		TOTAL DEPRECIATION EXPENSE	\$20,223	\$0	\$0		\$0	\$20,223		\$12,231	\$32,454	\$0	\$0
64		AMORTIZATION EXPENSE											
65		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
66		OTHER OPERATING EXPENSES											
67	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$0	\$0	\$0	E-67	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
68	408.160	Property Taxes	\$208	\$0	\$208	E-68	-\$77	\$131	100.00%	\$0	\$131	\$0	\$131
69		TOTAL OTHER OPERATING EXPENSE	\$208	\$0	\$208		-\$77	\$131		\$0	\$131	\$0	\$131
70		TOTAL OPERATING EXPENSE	\$177,888	\$0	\$157,665		\$19,730	\$197,618		\$12,231	\$209,849	\$7,623	\$169,772
71		NET INCOME BEFORE TAXES	-\$57,499					-\$77,229		\$7,985	-\$69,244		
72		INCOME TAXES											
73	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-73	See note (1)	\$0	100.00%	-\$5,909	-\$5,909	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
74		TOTAL INCOME TAXES	\$0					\$0		-\$5,909	-\$5,909		
75		DEFERRED INCOME TAXES											
76	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-76	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
77		Amortization of Deferred ITC	\$0			E-77		\$0	100.00%	\$0	\$0		
78		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
79		NET OPERATING INCOME	<u>-\$57,499</u>					<u>-\$77,229</u>		<u>\$13,894</u>	<u>-\$63,335</u>		

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

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Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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
Rev-2	Residential	461.000	\$0	\$0	\$0	\$0	\$18,203	\$18,203
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$18,203	
Rev-3	Commercial	470.000	\$0	\$0	\$0	\$0	-\$16	-\$16
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$16	
Rev-9	Other Water Revenue - Oper. Rev.	471.000	\$0	\$0	\$0	\$0	\$2,029	\$2,029
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	\$2,029	
E-4	Maint of Structures & Improvements - Supply	611.000	\$0	\$1,507	\$1,507	\$0	\$0	\$0
	1. To Transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$1,507		\$0	\$0	
E-18	Operation Labor & Expenses	642.000	\$0	\$679	\$679	\$0	\$0	\$0
	1. To remove additional water testing costs. (Dhority)		\$0	-\$346		\$0	\$0	
	2. To annualize third party operation expense. (Majors)		\$0	\$1,025		\$0	\$0	
E-27	Maint of Structures & Improvements - T&D	671.000	\$0	\$1,779	\$1,779	\$0	\$0	\$0
	1. To Transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$1,779		\$0	\$0	
E-28	Maint of Transmission & Distribution Mains	673.000	\$0	\$2,982	\$2,982	\$0	\$0	\$0
	1. To include an annualized amount of line locate expense. (Dhority)		\$0	\$141		\$0	\$0	
	2. To Transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$2,841		\$0	\$0	
E-35	Cust Records & Collection Expense - Billing	903.100	\$0	-\$2,484	-\$2,484	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$12,701		\$0	\$0	
	2. To include an annualized level of billing software expense. (Dhority)		\$0	\$572		\$0	\$0	
	3. To include an annualized level of call center costs. (Dhority)		\$0	\$9,230		\$0	\$0	
	4. To include an annualized level of miscellaneous expense. (Dhority)		\$0	\$415		\$0	\$0	
E-37	Uncollectible Accounts	904.000	\$0	-\$534	-\$534	\$0	\$0	\$0
	1. To normalize uncollectible expense. (Amenthor)		\$0	-\$534		\$0	\$0	
E-45	Admin Expenses Transferred - Cr	922.000	\$7,623	\$2,817	\$10,440	\$0	\$0	\$0
	1. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$2,841		\$0	\$0	
	2. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$7,623	\$0		\$0	\$0	

Confluence Rivers - Osage Utilities
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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
	3. To remove sponsorship costs allocated from CSWR. (Dhority)		\$0	-\$24		\$0	\$0	
E-47	Outside Services Employed - Legal	923.400	\$0	\$548	\$548	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$111		\$0	\$0	
	2. To include a normalized level of legal expense. (Dhority)		\$0	\$466		\$0	\$0	
	3. To include normalized amount of rate case expense. (Dhority)		\$0	\$193		\$0	\$0	
E-48	Outside Services Employed - Accounting	923.500	\$0	-\$3,767	-\$3,767	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$3,939		\$0	\$0	
	2. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$172		\$0	\$0	
E-49	Outside Services Employed - Easements	923.600	\$0	-\$617	-\$617	\$0	\$0	\$0
	1. To remove costs for discontinued website services. (Dhority)		\$0	-\$617		\$0	\$0	
E-52	Property Insurance	924.400	\$0	\$10,393	\$10,393	\$0	\$0	\$0
	1. To include worker's compensation and property insurance. (Sarver)		\$0	\$10,393		\$0	\$0	
E-53	Regulatory Commission Expenses - DNR	928.100	\$0	-\$1,447	-\$1,447	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$3,662		\$0	\$0	
	2. To include annual DNR water testing costs. (Dhority)		\$0	\$300		\$0	\$0	
	3. To include annualized amount of DNR permitting fees. (Dhority)		\$0	\$1,915		\$0	\$0	
E-54	Regulatory Commission Expenses - PSC	928.200	\$0	\$328	\$328	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$625		\$0	\$0	
	2. To include an annualized level of PSC assessment expense. (Dhority)		\$0	\$953		\$0	\$0	
E-59	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$9,939	\$9,939
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$9,939	
E-61	Amortization of Other Utility Plant	405.000	\$0	\$0	\$0	\$0	\$2,292	\$2,292
	1. To amortize Account 301 intangibles over 5 years. (Majors)		\$0	\$0		\$0	\$2,292	
E-68	Property Taxes	408.160	\$0	-\$77	-\$77	\$0	\$0	\$0
	1. To include an annualized level of property tax expense. (Lyons)		\$0	-\$77		\$0	\$0	

Confluence Rivers - Osage Utilities
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Adjustments to Income Statement Detail

A	B	C	D	E	F	G	H	I
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
E-73	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	-\$5,909	-\$5,909
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$5,909	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$20,216	\$20,216
Total Operating & Maint. Expense			\$7,623	\$12,107	\$19,730	\$0	\$6,322	\$6,322

Confluence Rivers - Osage Utilities
Case No. WR-2023-0006
Test Year Ending 06-30-2022
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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		-\$69,244	\$65,302	\$66,575	\$67,848
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$32,454	\$32,454	\$32,454	\$32,454
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$32,454	\$32,454	\$32,454	\$32,454
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$26,269	\$26,269	\$26,269	\$26,269
7	Tax Straight-Line Depreciation		\$32,454	\$32,454	\$32,454	\$32,454
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$58,723	\$58,723	\$58,723	\$58,723
9	NET TAXABLE INCOME		-\$95,513	\$39,033	\$40,306	\$41,579
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$95,513	\$39,033	\$40,306	\$41,579
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$874	\$357	\$369	\$381
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$94,639	\$38,676	\$39,937	\$41,198
15	Federal Income Tax at the Rate of	5.320%	-\$5,035	\$2,058	\$2,125	\$2,192
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	5.320%	-\$5,035	\$2,058	\$2,125	\$2,192
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$95,513	\$39,033	\$40,306	\$41,579
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$2,518	\$1,029	\$1,063	\$1,096
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$92,995	\$38,004	\$39,243	\$40,483
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.940%	-\$874	\$357	\$369	\$381
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$95,513	\$39,033	\$40,306	\$41,579
27	Deduct Federal Income Tax - City Inc. Tax		-\$5,035	\$2,058	\$2,125	\$2,192
28	Deduct Missouri Income Tax - City Inc. Tax		-\$874	\$357	\$369	\$381
29	City Taxable Income		-\$89,604	\$36,618	\$37,812	\$39,006
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$5,035	\$2,058	\$2,125	\$2,192
34	State Income Tax		-\$874	\$357	\$369	\$381
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$5,909	\$2,415	\$2,494	\$2,573
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		-\$5,909	\$2,415	\$2,494	\$2,573

Confluence Rivers - Osage Utilities
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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				8.203%	8.363%	8.523%

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 FILING
STAFF ACCOUNTING SCHEDULES

CONFLUENCE RIVERS - PORT PERRY
SEWER
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

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

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$456,825	\$456,825	\$456,825
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$36,089	\$36,774	\$37,460
4	Net Income Available	-\$88,315	-\$88,315	-\$88,315
5	Additional Net Income Required	\$124,404	\$125,089	\$125,775
6	Income Tax Requirement			
7	Required Current Income Tax	\$875	\$904	\$933
8	Current Income Tax Available	-\$4,307	-\$4,307	-\$4,307
9	Additional Current Tax Required	\$5,182	\$5,211	\$5,240
10	Revenue Requirement	\$129,586	\$130,300	\$131,015
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	\$129,586	\$130,300	\$131,015

Confluence Rivers - Port Perry
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$715,056
2	Less Accumulated Depreciation Reserve		\$200,858
3	Net Plant In Service		\$514,198
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$3,536
6	Contributions in Aid of Construction Amortization		\$103,021
7	Prepayments		\$2,805
8	TOTAL ADD TO NET PLANT IN SERVICE		\$109,362
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$12
11	State Tax Offset	-1.5370%	-\$2
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$232
14	Contributions in Aid of Construction		\$166,981
15	TOTAL SUBTRACT FROM NET PLANT		\$166,735
16	Total Rate Base		\$456,825

Confluence Rivers - Port Perry
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$0	P-6	\$0	\$0	100.00%	\$0	\$0
7	352.100	Collection Sewers Force	\$430,211	P-7	\$0	\$430,211	100.00%	\$0	\$430,211
8	352.200	Collection Sewers Gravity	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	353.000	Services to Sewer Customers	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	354.000	Flow Measuring Devices	\$26,901	P-10	\$0	\$26,901	100.00%	\$0	\$26,901
11		TOTAL COLLECTION PLANT	\$457,112		\$0	\$457,112		\$0	\$457,112
12		SYSTEM PUMPING PLANT							
13	362.000	Receiving Wells	\$0	P-13	\$0	\$0	100.00%	\$0	\$0
14	363.000	Electric Sewer Pumping Equip	\$30,364	P-14	\$0	\$30,364	100.00%	\$0	\$30,364
15	365.000	Sewer - Other Pumping Equipment	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16		TOTAL SYSTEM PUMPING PLANT	\$30,364		\$0	\$30,364		\$0	\$30,364
17		TREATMENT & DISPOSAL PLANT							
18	370.000	Land and Land Rights	\$1,482	P-18	\$0	\$1,482	100.00%	\$0	\$1,482
19	370.100	Oxidation Lagoon Land	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20	371.000	S&I Treatment & Disposal	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21	372.000	Treatment & Disposal Equipment - 372	\$105,498	P-21	\$0	\$105,498	100.00%	\$0	\$105,498
22	373.000	Plant Sewers	\$92,528	P-22	\$0	\$92,528	100.00%	\$0	\$92,528
23	374.000	Outfall Sewer Lines	\$0	P-23	\$0	\$0	100.00%	\$0	\$0
24	375.000	Sewer - Other Treatment & Disposal	\$0	P-24	\$0	\$0	100.00%	\$0	\$0
25		TOTAL TREATMENT & DISPOSAL PLANT	\$199,508		\$0	\$199,508		\$0	\$199,508
26		GENERAL PLANT							
27	390.000	S&I General Plant	\$0	P-27	\$0	\$0	100.00%	\$0	\$0
28	391.000	Office Furniture and Equipment	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	391.100	Office Furn Equip (IT)	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	392.000	Transportation Equipment	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	393.000	Stores Equipment	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	394.000	Tools, Shop and Garage Equipment	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	395.000	Laboratory Equipment	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	396.000	Power Operated Equipment	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	397.000	Communication Equipment	\$28,072	P-35	\$0	\$28,072	100.00%	\$0	\$28,072
36	398.000	Miscellaneous Equipment	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37	399.000	Other Tangible Equipment	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38		TOTAL GENERAL PLANT	\$28,072		\$0	\$28,072		\$0	\$28,072
39		TOTAL PLANT IN SERVICE	\$715,056		\$0	\$715,056		\$0	\$715,056

Confluence Rivers - Port Perry
Case No. WR-2023-0006
Test Year Ending 06-30-2022
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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
	Total Plant Adjustments			\$0		\$0

Confluence Rivers - Port Perry
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL PLANT INTANGIBLE	\$0		\$0		
5		COLLECTION PLANT					
6	351.000	S&I Collection Plant	\$0	4.00%	\$0	0	0.00%
7	352.100	Collection Sewers Force	\$430,211	2.00%	\$8,604	0	0.00%
8	352.200	Collection Sewers Gravity	\$0	2.00%	\$0	0	0.00%
9	353.000	Services to Sewer Customers	\$0	2.00%	\$0	0	0.00%
10	354.000	Flow Measuring Devices	\$26,901	3.30%	\$888	0	0.00%
11		TOTAL COLLECTION PLANT	\$457,112		\$9,492		
12		SYSTEM PUMPING PLANT					
13	362.000	Receiving Wells	\$0	4.00%	\$0	0	0.00%
14	363.000	Electric Sewer Pumping Equip	\$30,364	10.00%	\$3,036	0	0.00%
15	365.000	Sewer - Other Pumping Equipment	\$0	4.31%	\$0	0	0.00%
16		TOTAL SYSTEM PUMPING PLANT	\$30,364		\$3,036		
17		TREATMENT & DISPOSAL PLANT					
18	370.000	Land and Land Rights	\$1,482	0.00%	\$0	0	0.00%
19	370.100	Oxidation Lagoon Land	\$0	4.00%	\$0	0	0.00%
20	371.000	S&I Treatment & Disposal	\$0	4.00%	\$0	0	0.00%
21	372.000	Treatment & Disposal Equipment - 372	\$105,498	5.00%	\$5,275	0	0.00%
22	373.000	Plant Sewers	\$92,528	2.50%	\$2,313	0	0.00%
23	374.000	Outfall Sewer Lines	\$0	2.00%	\$0	0	0.00%
24	375.000	Sewer - Other Treatment & Disposal	\$0	0.00%	\$0	0	0.00%
25		TOTAL TREATMENT & DISPOSAL PLANT	\$199,508		\$7,588		
26		GENERAL PLANT					
27	390.000	S&I General Plant	\$0	4.00%	\$0	0	0.00%
28	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
29	391.100	Office Furn Equip (IT)	\$0	14.30%	\$0	0	0.00%
30	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
31	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
32	394.000	Tools, Shop and Garage Equipment	\$0	5.00%	\$0	0	0.00%
33	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
34	396.000	Power Operated Equipment	\$0	6.70%	\$0	0	0.00%
35	397.000	Communication Equipment	\$28,072	6.70%	\$1,881	0	0.00%
36	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
37	399.000	Other Tangible Equipment	\$0	0.00%	\$0	0	0.00%
38		TOTAL GENERAL PLANT	\$28,072		\$1,881		
39		Total Depreciation	\$715,056		\$21,997		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Port Perry
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	352.100	Collection Sewers Force	\$120,241	R-7	\$0	\$120,241	100.00%	\$0	\$120,241
8	352.200	Collection Sewers Gravity	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	353.000	Services to Sewer Customers	\$0	R-9	\$0	\$0	100.00%	\$0	\$0
10	354.000	Flow Measuring Devices	\$7,143	R-10	\$0	\$7,143	100.00%	\$0	\$7,143
11		TOTAL COLLECTION PLANT	\$127,384		\$0	\$127,384		\$0	\$127,384
12		SYSTEM PUMPING PLANT							
13	362.000	Receiving Wells	\$0	R-13	\$0	\$0	100.00%	\$0	\$0
14	363.000	Electric Sewer Pumping Equip	\$3,844	R-14	\$0	\$3,844	100.00%	\$0	\$3,844
15	365.000	Sewer - Other Pumping Equipment	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16		TOTAL SYSTEM PUMPING PLANT	\$3,844		\$0	\$3,844		\$0	\$3,844
17		TREATMENT & DISPOSAL PLANT							
18	370.000	Land and Land Rights	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19	370.100	Oxidation Lagoon Land	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	371.000	S&I Treatment & Disposal	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21	372.000	Treatment & Disposal Equipment - 372	\$10,815	R-21	\$0	\$10,815	100.00%	\$0	\$10,815
22	373.000	Plant Sewers	\$57,718	R-22	\$0	\$57,718	100.00%	\$0	\$57,718
23	374.000	Outfall Sewer Lines	\$0	R-23	\$0	\$0	100.00%	\$0	\$0
24	375.000	Sewer - Other Treatment & Disposal	\$0	R-24	\$0	\$0	100.00%	\$0	\$0
25		TOTAL TREATMENT & DISPOSAL PLANT	\$68,533		\$0	\$68,533		\$0	\$68,533
26		GENERAL PLANT							
27	390.000	S&I General Plant	\$0	R-27	\$0	\$0	100.00%	\$0	\$0
28	391.000	Office Furniture and Equipment	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	391.100	Office Furn Equip (IT)	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	392.000	Transportation Equipment	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	393.000	Stores Equipment	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	394.000	Tools, Shop and Garage Equipment	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	395.000	Laboratory Equipment	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	396.000	Power Operated Equipment	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	397.000	Communication Equipment	\$1,097	R-35	\$0	\$1,097	100.00%	\$0	\$1,097
36	398.000	Miscellaneous Equipment	\$0	R-36	\$0	\$0	100.00%	\$0	\$0
37	399.000	Other Tangible Equipment	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38		TOTAL GENERAL PLANT	\$1,097		\$0	\$1,097		\$0	\$1,097
39		TOTAL DEPRECIATION RESERVE	\$200,858		\$0	\$200,858		\$0	\$200,858

Confluence Rivers - Port Perry
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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

Confluence Rivers - Port Perry
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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	\$4,690	43.61	14.91	28.70	0.078630	\$369
3	Employee Benefits	\$279	43.61	-2.53	46.14	0.126411	\$35
4	Electric Expense	\$5,808	43.61	42.40	1.21	0.003315	\$19
5	Chemicals	\$0	43.61	18.97	24.64	0.067507	\$0
6	Uncollectible Accounts	\$71	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$118,842	43.61	33.83	9.78	0.026795	\$3,184
8	TOTAL OPERATION AND MAINT. EXPENSE	\$129,690					\$3,607
9	TAXES						
10	FICA - Employer Portion	\$379	43.61	16.48	27.13	0.074329	\$28
11	FUTA	\$19	43.61	16.12	27.49	0.075315	\$1
12	SUTA	\$75	43.61	16.09	27.52	0.075397	\$6
13	Property Tax	\$159	43.61	286.40	-242.79	-0.665178	-\$106
14	TOTAL TAXES	\$632					-\$71
15	CWC REQ'D BEFORE RATE BASE OFFSETS						\$3,536
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$768	43.61	38.00	5.61	0.015370	\$12
18	State Tax Offset	\$136	43.61	38.00	5.61	0.015370	\$2
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$15,075	43.61	38.00	5.61	0.015370	\$232
21	TOTAL OFFSET FROM RATE BASE	\$15,979					\$246
22	TOTAL CASH WORKING CAPITAL REQUIRED						\$3,782

Confluence Rivers - Port Perry
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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
Rev-1		OPERATING REVENUES											
Rev-2	521.000	Residential	\$55,169	See note (1)	See note (1)	Rev-2	See note (1)	\$55,169	100.00%	-\$1,754	\$53,415	See note (1)	See note (1)
Rev-3	532.000	Commercial	\$1,389			Rev-3		\$1,389	100.00%	\$405	\$1,794		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	536.000	Other Sewer Revenue - Oper. Rev.	\$222			Rev-5		\$222	100.00%	-\$222	\$0		
Rev-6		TOTAL OPERATING REVENUES	\$56,780					\$56,780		-\$1,571	\$55,209		
1		COLLECTION OPERATIONS EXPENSES											
2		TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
3		COLLECTION MAINT. EXPENSES											
4	711.000	Maint of Collection S&I	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	712.000	Maint of Collection Sewers	\$650	\$0	\$650	E-5	\$3,838	\$4,488	100.00%	\$0	\$4,488	\$0	\$4,488
6	713.000	Maint of Services to Customers	\$22	\$0	\$22	E-6	\$1,450	\$1,472	100.00%	\$0	\$1,472	\$0	\$1,472
7		TOTAL COLLECTION MAINT. EXPENSES	\$672	\$0	\$672		\$5,288	\$5,960		\$0	\$5,960	\$0	\$5,960
8		PUMPING OPERATIONS EXPENSES											
9	722.000	Pumping Labor & Expenses	\$0	\$0	\$0	E-9	\$150	\$150	100.00%	\$0	\$150	\$0	\$150
10		TOTAL PUMPING OPERATIONS EXPENSES	\$0	\$0	\$0		\$150	\$150		\$0	\$150	\$0	\$150
11		PUMPING MAINTENANCE EXPENSES											
12	732.000	Maint of Pumping Equip	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13		TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
14		TREAT. & DISP. OPER. EXPENSE											
15	741.000	Chemicals	\$0	\$0	\$0	E-15	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
16	742.000	Treatment Labor & Expenses	\$15,000	\$0	\$15,000	E-16	-\$1,166	\$13,834	100.00%	\$0	\$13,834	\$0	\$13,834
17	743.000	Fuel & Power for Sewage Treatment & Pumping	\$5,808	\$0	\$5,808	E-17	\$0	\$5,808	100.00%	\$0	\$5,808	\$0	\$5,808
18	744.000	Misc Expenses - T&D	\$836	\$0	\$836	E-18	\$0	\$836	100.00%	\$0	\$836	\$0	\$836
19		TOTAL TREAT. & DISP. OPER. EXPENSE	\$21,644	\$0	\$21,644		-\$1,166	\$20,478		\$0	\$20,478	\$0	\$20,478
20		TREAT. & DISP. MAINT. EXPENSES											
21	751.000	Maint of Treatment & Disposal S&I	\$4,747	\$0	\$4,747	E-21	\$45,281	\$50,028	100.00%	\$0	\$50,028	\$0	\$50,028
22	752.000	Maint of Treatment & Disposal Plant	\$0	\$0	\$0	E-22	\$18,005	\$18,005	100.00%	\$0	\$18,005	\$0	\$18,005
23		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$4,747	\$0	\$4,747		\$63,286	\$68,033		\$0	\$68,033	\$0	\$68,033
24		CUSTOMER ACCOUNTS EXPENSE											
25	903.100	Cust Records & Collection Expense - Billing	\$8,030	\$0	\$8,030	E-25	-\$736	\$7,294	100.00%	\$0	\$7,294	\$0	\$7,294
26	903.280	Cust Records & Collection Expense	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
27	904.000	Uncollectible Accounts	\$0	\$0	\$0	E-27	\$71	\$71	100.00%	\$0	\$71	\$0	\$71
28		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$8,030	\$0	\$8,030		-\$665	\$7,365		\$0	\$7,365	\$0	\$7,365
29		ADMIN. & GENERAL EXPENSES											
30	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	922.000	Admin Expenses Transferred - Cr	\$0	\$0	\$0	E-31	\$7,514	\$7,514	100.00%	\$0	\$7,514	\$5,442	\$2,072
32	923.100	Outside Services Employed - Bank Fees	\$0	\$0	\$0	E-32	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
33	923.400	Outside Services Employed - Legal	\$0	\$0	\$0	E-33	\$471	\$471	100.00%	\$0	\$471	\$0	\$471
34	923.500	Outside Services Employed - Accounting	\$0	\$0	\$0	E-34	\$122	\$122	100.00%	\$0	\$122	\$0	\$122
35	923.600	Outside Services Employed - Easements	\$3,606	\$0	\$3,606	E-35	\$8,394	\$12,000	100.00%	\$0	\$12,000	\$0	\$12,000

Confluence Rivers - Port Perry
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Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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
36	923.900	Outside Services Employed - Management Consulting	\$0	\$0	\$0	E-36	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
37	924.200	Property Insurance - Commercial	\$0	\$0	\$0	E-37	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
38	924.300	Property Insurance - Workers Comp	\$0	\$0	\$0	E-38	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
39	924.400	Property Insurance	\$0	\$0	\$0	E-39	\$5,549	\$5,549	100.00%	\$0	\$5,549	\$0	\$5,549
40	928.100	Regulatory Commission Expenses - DNR	\$1,216	\$0	\$1,216	E-40	\$151	\$1,367	100.00%	\$0	\$1,367	\$0	\$1,367
41	928.200	Regulatory Commission Expenses - PSC	\$0	\$0	\$0	E-41	\$681	\$681	100.00%	\$0	\$681	\$0	\$681
42	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-42	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
43	930.300	Research & Development Expenses	\$0	\$0	\$0	E-43	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
44		TOTAL ADMIN. & GENERAL EXPENSES	\$4,822	\$0	\$4,822		\$22,882	\$27,704		\$0	\$27,704	\$5,442	\$22,262
45		DEPRECIATION EXPENSE											
46	403.000	Depreciation Expense, Dep. Exp.	\$9,432	See note (1)	See note (1)	E-46	See note (1)	\$9,432	100.00%	\$12,565	\$21,997	See note (1)	See note (1)
47	403.200	Depreciation - 403.2	-\$4,008			E-47		-\$4,008	100.00%	\$0	-\$4,008		
48	405.000	Amortization of Other Utility Plant	\$0			E-48		\$0	100.00%	\$0	\$0		
49	407.400	Amortization of Property Losses	\$0			E-49		\$0	100.00%	\$0	\$0		
50		TOTAL DEPRECIATION EXPENSE	\$5,424	\$0	\$0		\$0	\$5,424		\$12,565	\$17,989	\$0	\$0
51		AMORTIZATION EXPENSE											
52		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
53		OTHER OPERATING EXPENSES											
54	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$0	\$0	\$0	E-54	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
55	408.160	Property Taxes	\$152	\$0	\$152	E-55	\$0	\$152	100.00%	\$0	\$152	\$0	\$152
56		TOTAL OTHER OPERATING EXPENSE	\$152	\$0	\$152		\$0	\$152		\$0	\$152	\$0	\$152
57		TOTAL OPERATING EXPENSE	\$45,491	\$0	\$40,067		\$89,775	\$135,266		\$12,565	\$147,831	\$5,442	\$124,400
58		NET INCOME BEFORE TAXES	\$11,289					-\$78,486		-\$14,136	-\$92,622		
59		INCOME TAXES											
60	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-60	See note (1)	\$0	100.00%	-\$4,307	-\$4,307	See note (1)	See note (1)
61		TOTAL INCOME TAXES	\$0					\$0		-\$4,307	-\$4,307		
62		DEFERRED INCOME TAXES											
63	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-63	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
64		Amortization of Deferred ITC	\$0			E-64		\$0	100.00%	\$0	\$0		
65		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
66		NET OPERATING INCOME	\$11,289					-\$78,486		-\$9,829	-\$88,315		

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

Confluence Rivers - Port Perry
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
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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
Rev-2	Residential	521.000	\$0	\$0	\$0	\$0	-\$1,754	-\$1,754
	1. To Annualize Residential Revenue		\$0	\$0		\$0	-\$1,754	
Rev-3	Commercial	532.000	\$0	\$0	\$0	\$0	\$405	\$405
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	\$405	
Rev-5	Other Sewer Revenue - Oper. Rev.	536.000	\$0	\$0	\$0	\$0	-\$222	-\$222
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	-\$222	
E-5	Maint of Collection Sewers	712.000	\$0	\$3,838	\$3,838	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$3,838		\$0	\$0	
E-6	Maint of Services to Customers	713.000	\$0	\$1,450	\$1,450	\$0	\$0	\$0
	1. To include an annualized amount of line locate expense. (Dhority)		\$0	\$112		\$0	\$0	
	2. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$1,338		\$0	\$0	
E-9	Pumping Labor & Expenses	722.000	\$0	\$150	\$150	\$0	\$0	\$0
	1. To include a normalized level of sludge disposal costs. (Lyons)		\$0	\$150		\$0	\$0	
E-16	Treatment Labor & Expenses	742.000	\$0	-\$1,166	-\$1,166	\$0	\$0	\$0
	1. To annualize third party operation expense. (Majors)		\$0	-\$1,166		\$0	\$0	
E-21	Maint of Treatment & Disposal S&I	751.000	\$0	\$45,281	\$45,281	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$45,281		\$0	\$0	
E-22	Maint of Treatment & Disposal Plant	752.000	\$0	\$18,005	\$18,005	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$18,005		\$0	\$0	
E-25	Cust Records & Collection Expense - Billing	903.100	\$0	-\$736	-\$736	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$8,030		\$0	\$0	
	2. To include an annualized level of billing software expense. (Dhority)		\$0	\$408		\$0	\$0	
	3. To include an annualized level of call center costs. (Dhority)		\$0	\$6,590		\$0	\$0	
	4. To include an annualized level of miscellaneous expense. (Dhority)		\$0	\$296		\$0	\$0	
E-27	Uncollectible Accounts	904.000	\$0	\$71	\$71	\$0	\$0	\$0

Confluence Rivers - Port Perry
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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
	1. To normalize uncollectible expense. (Amenthor)		\$0	\$71		\$0	\$0	
E-31	Admin Expenses Transferred - Cr	922.000	\$5,442	\$2,072	\$7,514	\$0	\$0	\$0
	1. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$2,072		\$0	\$0	
	2. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$5,442	\$0		\$0	\$0	
E-33	Outside Services Employed - Legal	923.400	\$0	\$471	\$471	\$0	\$0	\$0
	1. To include a normalized level of legal expense. (Dhority)		\$0	\$333		\$0	\$0	
	2. To include normalized amount of rate case expense. (Dhority)		\$0	\$138		\$0	\$0	
E-34	Outside Services Employed - Accounting	923.500	\$0	\$122	\$122	\$0	\$0	\$0
	1. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$122		\$0	\$0	
E-35	Outside Services Employed - Easements	923.600	\$0	\$8,394	\$8,394	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$3,606		\$0	\$0	
	2. To include an annualized level of easement costs. (Dhority)		\$0	\$12,000		\$0	\$0	
E-39	Property Insurance	924.400	\$0	\$5,549	\$5,549	\$0	\$0	\$0
	1. To include worker's compensation and property insurance. (Sarver)		\$0	\$5,549		\$0	\$0	
E-40	Regulatory Commission Expenses - DNR	928.100	\$0	\$151	\$151	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$1,216		\$0	\$0	
	2. To include annualized amount of DNR permitting fees. (Dhority)		\$0	\$1,367		\$0	\$0	
E-41	Regulatory Commission Expenses - PSC	928.200	\$0	\$681	\$681	\$0	\$0	\$0
	1. To include annualized level of PSC assessment expense. (Dhority)		\$0	\$681		\$0	\$0	
E-46	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$12,565	\$12,565
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$12,565	
E-60	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	-\$4,307	-\$4,307
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$4,307	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$1,571	-\$1,571
Total Operating & Maint. Expense			\$5,442	\$84,333	\$89,775	\$0	\$8,258	\$8,258

Confluence Rivers - Port Perry
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period 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		-\$92,622	\$36,964	\$37,678	\$38,393
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$17,989	\$17,989	\$17,989	\$17,989
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$17,989	\$17,989	\$17,989	\$17,989
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$15,075	\$15,075	\$15,075	\$15,075
7	Tax Straight-Line Depreciation		\$17,989	\$17,989	\$17,989	\$17,989
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$33,064	\$33,064	\$33,064	\$33,064
9	NET TAXABLE INCOME		-\$107,697	\$21,889	\$22,603	\$23,318
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$107,697	\$21,889	\$22,603	\$23,318
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$646	\$131	\$136	\$140
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$107,051	\$21,758	\$22,467	\$23,178
15	Federal Income Tax at the Rate of	3.420%	-\$3,661	\$744	\$768	\$793
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.420%	-\$3,661	\$744	\$768	\$793
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$107,697	\$21,889	\$22,603	\$23,318
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$1,831	\$372	\$384	\$397
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$105,866	\$21,517	\$22,219	\$22,921
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.610%	-\$646	\$131	\$136	\$140
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$107,697	\$21,889	\$22,603	\$23,318
27	Deduct Federal Income Tax - City Inc. Tax		-\$3,661	\$744	\$768	\$793
28	Deduct Missouri Income Tax - City Inc. Tax		-\$646	\$131	\$136	\$140
29	City Taxable Income		-\$103,390	\$21,014	\$21,699	\$22,385
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$3,661	\$744	\$768	\$793
34	State Income Tax		-\$646	\$131	\$136	\$140
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$4,307	\$875	\$904	\$933
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		-\$4,307	\$875	\$904	\$933

Confluence Rivers - Port Perry
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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				8.092%	8.248%	8.404%

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 FILING
STAFF ACCOUNTING SCHEDULES

CONFLUENCE RIVERS - PORT PERRY
WATER
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

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

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$414,009	\$414,009	\$414,009
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$32,707	\$33,328	\$33,949
4	Net Income Available	-\$10,546	-\$10,546	-\$10,546
5	Additional Net Income Required	\$43,253	\$43,874	\$44,495
6	Income Tax Requirement			
7	Required Current Income Tax	\$793	\$819	\$845
8	Current Income Tax Available	-\$1,008	-\$1,008	-\$1,008
9	Additional Current Tax Required	\$1,801	\$1,827	\$1,853
10	Revenue Requirement	\$45,054	\$45,701	\$46,348
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	<u>\$45,054</u>	<u>\$45,701</u>	<u>\$46,348</u>

Confluence Rivers - Port Perry
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$704,713
2	Less Accumulated Depreciation Reserve		\$260,295
3	Net Plant In Service		\$444,418
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$3,816
6	Contributions in Aid of Construction Amortization		\$138,001
7	Prepayments		\$3,476
8	TOTAL ADD TO NET PLANT IN SERVICE		\$145,293
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-2.2767%	-\$16
11	State Tax Offset	-2.2767%	-\$3
12	City Tax Offset	-2.2767%	\$0
13	Interest Expense Offset	-2.2767%	-\$311
14	Contributions in Aid of Construction		\$176,032
15	TOTAL SUBTRACT FROM NET PLANT		\$175,702
16	Total Rate Base		\$414,009

Confluence Rivers - Port Perry
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$1,482	P-6	\$0	\$1,482	100.00%	\$0	\$1,482
7	311.000	S&I Source of Supply	\$4,338	P-7	\$0	\$4,338	100.00%	\$0	\$4,338
8	312.000	Collecting & Impounding Reservoirs	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$14,527	P-9	\$0	\$14,527	100.00%	\$0	\$14,527
10	316.000	Supply Mains	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11	317.000	Other Water Source Plant	\$0	P-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$20,347		\$0	\$20,347		\$0	\$20,347
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	323.000	Other Power Production Equipment	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	\$7,955	P-16	\$0	\$7,955	100.00%	\$0	\$7,955
17	325.100	Electric Pumps - Submersible	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL PUMPING PLANT	\$7,955		\$0	\$7,955		\$0	\$7,955
20		WATER TREATMENT PLANT							
21	331.000	S&I Treatment Plant	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	332.000	Water Treatment Equipment	\$12,045	P-22	\$0	\$12,045	100.00%	\$0	\$12,045
23		TOTAL WATER TREATMENT PLANT	\$12,045		\$0	\$12,045		\$0	\$12,045
24		TRANSMISSION & DIST. PLANT							
25	341.000	S&I Transmission & Distribution	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26	342.000	Distribution Reservoirs and Standpipes	\$0	P-26	\$0	\$0	100.00%	\$0	\$0
27	343.000	Transmission and Distribution Mains	\$598,231	P-27	\$0	\$598,231	100.00%	\$0	\$598,231
28	344.000	Fire Mains	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	345.000	Services	\$41,248	P-29	\$0	\$41,248	100.00%	\$0	\$41,248
30	346.000	Meters	\$20,367	P-30	\$0	\$20,367	100.00%	\$0	\$20,367
31	347.000	Meter Installations	\$4,477	P-31	\$0	\$4,477	100.00%	\$0	\$4,477
32	348.000	Hydrants	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33		TOTAL TRANSMISSION & DIST. PLANT	\$664,323		\$0	\$664,323		\$0	\$664,323
34		INCENTIVE COMPENSATION CAPITALIZATION							
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
36		GENERAL PLANT							
37	390.000	S&I General Plant	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	391.000	Office Furniture and Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39	391.100	Office Furn Equip (IT)	\$0	P-39	\$0	\$0	100.00%	\$0	\$0
40	392.000	Transportation Equipment	\$0	P-40	\$0	\$0	100.00%	\$0	\$0
41	393.000	Stores Equipment	\$0	P-41	\$0	\$0	100.00%	\$0	\$0
42	394.000	Tools, Shop and Garage Equipment	\$43	P-42	\$0	\$43	100.00%	\$0	\$43
43	395.000	Laboratory Equipment	\$0	P-43	\$0	\$0	100.00%	\$0	\$0
44	396.000	Power Operated Equipment	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45	397.000	Communication Equipment	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46	398.000	Miscellaneous Equipment	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47	399.000	Other Tangible Equipment	\$0	P-47	\$0	\$0	100.00%	\$0	\$0
48		TOTAL GENERAL PLANT	\$43		\$0	\$43		\$0	\$43
49		TOTAL PLANT IN SERVICE	\$704,713		\$0	\$704,713		\$0	\$704,713

Confluence Rivers - Port Perry
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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
Total Plant Adjustments				\$0		\$0

Confluence Rivers - Port Perry
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL INTANGIBLE PLANT	\$0		\$0		
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land and Land Rights	\$1,482	0.00%	\$0	0	0.00%
7	311.000	S&I Source of Supply	\$4,338	2.50%	\$108	0	0.00%
8	312.000	Collecting & Impounding Reservoirs	\$0	2.00%	\$0	0	0.00%
9	314.000	Wells and Springs	\$14,527	2.00%	\$291	0	0.00%
10	316.000	Supply Mains	\$0	2.00%	\$0	0	0.00%
11	317.000	Other Water Source Plant	\$0	5.00%	\$0	0	0.00%
12		TOTAL SOURCE OF SUPPLY PLANT	\$20,347		\$399		
13		PUMPING PLANT					
14	321.000	S&I Pumping Plant	\$0	2.50%	\$0	0	0.00%
15	323.000	Other Power Production Equipment	\$0	4.00%	\$0	0	0.00%
16	325.000	Electric Pumping Equipment	\$7,955	10.00%	\$796	0	0.00%
17	325.100	Electric Pumps - Submersible	\$0	10.00%	\$0	0	0.00%
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	4.00%	\$0	0	0.00%
19		TOTAL PUMPING PLANT	\$7,955		\$796		
20		WATER TREATMENT PLANT					
21	331.000	S&I Treatment Plant	\$0	2.50%	\$0	0	0.00%
22	332.000	Water Treatment Equipment	\$12,045	2.90%	\$349	0	0.00%
23		TOTAL WATER TREATMENT PLANT	\$12,045		\$349		
24		TRANSMISSION & DIST. PLANT					
25	341.000	S&I Transmission & Distribution	\$0	2.50%	\$0	0	0.00%
26	342.000	Distribution Reservoirs and Standpipes	\$0	2.50%	\$0	0	0.00%
27	343.000	Transmission and Distribution Mains	\$598,231	2.00%	\$11,965	0	0.00%
28	344.000	Fire Mains	\$0	1.56%	\$0	0	0.00%
29	345.000	Services	\$41,248	2.50%	\$1,031	0	0.00%
30	346.000	Meters	\$20,367	3.30%	\$672	0	0.00%
31	347.000	Meter Installations	\$4,477	2.50%	\$112	0	0.00%
32	348.000	Hydrants	\$0	2.00%	\$0	0	0.00%
33		TOTAL TRANSMISSION & DIST. PLANT	\$664,323		\$13,780		
34		INCENTIVE COMPENSATION CAPITALIZATION					
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
36		GENERAL PLANT					
37	390.000	S&I General Plant	\$0	2.50%	\$0	0	0.00%
38	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
39	391.100	Office Furn Equip (IT)	\$0	20.00%	\$0	0	0.00%
40	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
41	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
42	394.000	Tools, Shop and Garage Equipment	\$43	6.70%	\$3	0	0.00%
43	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
44	396.000	Power Operated Equipment	\$0	6.70%	\$0	0	0.00%
45	397.000	Communication Equipment	\$0	6.70%	\$0	0	0.00%
46	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%

Confluence Rivers - Port Perry
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
47	399.000	Other Tangible Equipment	\$0	0.00%	\$0	0	0.00%
48		TOTAL GENERAL PLANT	\$43		\$3		
49		Total Depreciation	<u>\$704,713</u>		<u>\$15,327</u>		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Port Perry
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	311.000	S&I Source of Supply	\$1,424	R-7	\$0	\$1,424	100.00%	\$0	\$1,424
8	312.000	Collecting & Impounding Reservoirs	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$169	R-9	\$0	\$169	100.00%	\$0	\$169
10	316.000	Supply Mains	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11	317.000	Other Water Source Plant	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$1,593		\$0	\$1,593		\$0	\$1,593
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	323.000	Other Power Production Equipment	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	-\$10,127	R-16	\$0	-\$10,127	100.00%	\$0	-\$10,127
17	325.100	Electric Pumps - Submersible	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL PUMPING PLANT	-\$10,127		\$0	-\$10,127		\$0	-\$10,127
20		WATER TREATMENT PLANT							
21	331.000	S&I Treatment Plant	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22	332.000	Water Treatment Equipment	\$553	R-22	\$0	\$553	100.00%	\$0	\$553
23		TOTAL WATER TREATMENT PLANT	\$553		\$0	\$553		\$0	\$553
24		TRANSMISSION & DIST. PLANT							
25	341.000	S&I Transmission & Distribution	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	342.000	Distribution Reservoirs and Standpipes	\$0	R-26	\$0	\$0	100.00%	\$0	\$0
27	343.000	Transmission and Distribution Mains	\$258,195	R-27	\$0	\$258,195	100.00%	\$0	\$258,195
28	344.000	Fire Mains	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	345.000	Services	\$9,735	R-29	\$0	\$9,735	100.00%	\$0	\$9,735
30	346.000	Meters	\$269	R-30	\$0	\$269	100.00%	\$0	\$269
31	347.000	Meter Installations	\$65	R-31	\$0	\$65	100.00%	\$0	\$65
32	348.000	Hydrants	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33		TOTAL TRANSMISSION & DIST. PLANT	\$268,264		\$0	\$268,264		\$0	\$268,264
34		INCENTIVE COMPENSATION CAPITALIZATION							
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
36		GENERAL PLANT							
37	390.000	S&I General Plant	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	391.000	Office Furniture and Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39	391.100	Office Furn Equip (IT)	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40	392.000	Transportation Equipment	\$0	R-40	\$0	\$0	100.00%	\$0	\$0
41	393.000	Stores Equipment	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
42	394.000	Tools, Shop and Garage Equipment	\$12	R-42	\$0	\$12	100.00%	\$0	\$12
43	395.000	Laboratory Equipment	\$0	R-43	\$0	\$0	100.00%	\$0	\$0
44	396.000	Power Operated Equipment	\$0	R-44	\$0	\$0	100.00%	\$0	\$0
45	397.000	Communication Equipment	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46	398.000	Miscellaneous Equipment	\$0	R-46	\$0	\$0	100.00%	\$0	\$0
47	399.000	Other Tangible Equipment	\$0	R-47	\$0	\$0	100.00%	\$0	\$0
48		TOTAL GENERAL PLANT	\$12		\$0	\$12		\$0	\$12
49		TOTAL DEPRECIATION RESERVE	\$260,295		\$0	\$260,295		\$0	\$260,295

Confluence Rivers - Port Perry
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Adjustments for Depreciation Reserve

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

Confluence Rivers - Port Perry
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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	\$7,694	46.31	14.91	31.40	0.086027	\$662
3	Employee Benefits	\$457	46.31	-2.53	48.84	0.133808	\$61
4	Electric Expense	\$6,508	46.31	42.40	3.91	0.010712	\$70
5	Chemicals	\$1,393	46.31	18.97	27.34	0.074904	\$104
6	Uncollectible Accounts	\$127	46.31	46.31	0.00	0.000000	\$0
7	Cash Vouchers	\$73,170	46.31	31.21	15.10	0.041370	\$3,027
8	TOTAL OPERATION AND MAINT. EXPENSE	\$89,349					\$3,924
9	TAXES						
10	FICA - Employer Portion	\$622	46.31	16.48	29.83	0.081726	\$51
11	FUTA	\$32	46.31	16.12	30.19	0.082712	\$3
12	SUTA	\$123	46.31	16.09	30.22	0.082795	\$10
13	Property Tax	\$262	46.31	286.40	-240.09	-0.657781	-\$172
14	TOTAL TAXES	\$1,039					-\$108
15	CWC REQ'D BEFORE RATE BASE OFFSETS						\$3,816
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$696	46.31	38.00	8.31	0.022767	\$16
18	State Tax Offset	\$123	46.31	38.00	8.31	0.022767	\$3
19	City Tax Offset	\$0	46.31	38.00	8.31	0.022767	\$0
20	Interest Expense Offset	\$13,662	46.31	38.00	8.31	0.022767	\$311
21	TOTAL OFFSET FROM RATE BASE	\$14,481					\$330
22	TOTAL CASH WORKING CAPITAL REQUIRED						\$4,146

Confluence Rivers - Port Perry
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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
Rev-1		OPERATING REVENUES											
Rev-2	461.000	Residential	\$75,008	See note (1)	See note (1)	Rev-2	See note (1)	\$75,008	100.00%	\$11,275	\$86,283	See note (1)	See note (1)
Rev-3	470.000	Commercial	\$1,958			Rev-3		\$1,958	100.00%	-\$1,958	\$0		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5		Private Fire Protection	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6		Public Fire Protection	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7		Other Public Auth.	\$0			Rev-7		\$0	100.00%	\$0	\$0		
Rev-8		Sales for Resale	\$0			Rev-8		\$0	100.00%	\$0	\$0		
Rev-9	471.000	Other Water Revenue - Oper. Rev.	\$182			Rev-9		\$182	100.00%	-\$182	\$0		
Rev-10		TOTAL OPERATING REVENUES	\$77,148					\$77,148		\$9,135	\$86,283		
1		SOURCE OF SUPPLY EXPENSES											
2	602.000	Purchased Water	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	603.000	Misc Expenses - Supply	\$0	\$0	\$0	E-3	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
4	611.000	Maint of Structures & Improvements - Supply	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	612.000	Maint of Collecting & Impounding Reservoirs	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6	613.000	Maint of Lake, River and Other Intakes	\$0	\$0	\$0	E-6	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
7	614.000	Maint of Wells & Springs	\$116	\$0	\$116	E-7	\$0	\$116	100.00%	\$0	\$116	\$0	\$116
8	616.000	Maint of Supply Mains	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	617.000	Maint of Misc Water Source Plant	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10		TOTAL SOURCE OF SUPPLY EXPENSES	\$116	\$0	\$116			\$0		\$0	\$116	\$0	\$116
11		PUMPING EXPENSES											
12	623.000	Fuel or Power Purchased for Pumping	\$6,508	\$0	\$6,508	E-12	\$0	\$6,508	100.00%	\$0	\$6,508	\$0	\$6,508
13	632.000	Maint of Power Production Equipment	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	633.000	Maint of Pumping Equip	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15		TOTAL PUMPING EXPENSES	\$6,508	\$0	\$6,508			\$0		\$0	\$6,508	\$0	\$6,508
16		WATER TREATMENT EXPENSES											
17	641.000	Chemicals	\$1,393	\$0	\$1,393	E-17	\$0	\$1,393	100.00%	\$0	\$1,393	\$0	\$1,393
18	642.000	Operation Labor & Expenses	\$15,448	\$0	\$15,448	E-18	\$737	\$16,185	100.00%	\$0	\$16,185	\$0	\$16,185
19	643.000	Misc Expenses - Water Treatment	\$0	\$0	\$0	E-19	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
20	651.000	Maint of Structures & Improvements - Water Treatment	\$707	\$0	\$707	E-20	\$0	\$707	100.00%	\$0	\$707	\$0	\$707
21	652.000	Maint of Water Treatment Equip	\$105	\$0	\$105	E-21	\$0	\$105	100.00%	\$0	\$105	\$0	\$105
22		TOTAL WATER TREATMENT EXPENSES	\$17,653	\$0	\$17,653		\$737	\$18,390		\$0	\$18,390	\$0	\$18,390
23		TRANSMISSION & DIST. EXPENSES											
24	662.000	Transmission & Distribution Lines Expenses	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25	663.000	Meter Expenses	\$226	\$0	\$226	E-25	\$0	\$226	100.00%	\$0	\$226	\$0	\$226
26	665.000	Misc Expenses - T&D	\$500	\$0	\$500	E-26	\$0	\$500	100.00%	\$0	\$500	\$0	\$500
27	671.000	Maint of Structures & Improvements - T&D	\$0	\$0	\$0	E-27	\$9,112	\$9,112	100.00%	\$0	\$9,112	\$0	\$9,112
28	672.000	Distribution Reservoirs and Standpipes	\$0	\$0	\$0	E-28	\$2,258	\$2,258	100.00%	\$0	\$2,258	\$0	\$2,258
29	673.000	Maint of Transmission & Distribution Mains	\$22	\$0	\$22	E-29	\$732	\$754	100.00%	\$0	\$754	\$0	\$754
30	675.000	Maint of Services	\$0	\$0	\$0	E-30	\$4,711	\$4,711	100.00%	\$0	\$4,711	\$0	\$4,711
31	676.000	Maint of Meters	\$0	\$0	\$0	E-31	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
32	677.000	Maint of Hydrants	\$0	\$0	\$0	E-32	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
33	678.000	Maint of Misc Plant	\$0	\$0	\$0	E-33	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
34		TOTAL TRANSMISSION & DIST. EXPENSES	\$748	\$0	\$748		\$16,813	\$17,561		\$0	\$17,561	\$0	\$17,561

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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
35		CUSTOMER ACCOUNTS EXPENSE											
36	903.100	Cust Records & Collection Expense - Billing	\$14,241	\$0	\$14,241	E-36	-\$2,275	\$11,966	100.00%	\$0	\$11,966	\$0	\$11,966
37	903.280	Cust Records & Collection Expense	\$0	\$0	\$0	E-37	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
38	904.000	Uncollectible Accounts	\$0	\$0	\$0	E-38	\$127	\$127	100.00%	\$0	\$127	\$0	\$127
39		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$14,241	\$0	\$14,241		-\$2,148	\$12,093		\$0	\$12,093	\$0	\$12,093
40		CUSTOMER SERVICE EXPENSES											
41		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
42		SALES PROMOTION EXPENSES											
43		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
44		ADMIN. & GENERAL EXPENSES											
45	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-45	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
46	922.000	Admin Expenses Transferred - Cr	\$0	\$0	\$0	E-46	\$12,232	\$12,232	100.00%	\$0	\$12,232	\$8,927	\$3,305
47	923.100	Outside Services Employed - Bank Fees	\$0	\$0	\$0	E-47	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
48	923.400	Outside Services Employed - Legal	\$0	\$0	\$0	E-48	\$772	\$772	100.00%	\$0	\$772	\$0	\$772
49	923.500	Outside Services Employed - Accounting	\$0	\$0	\$0	E-49	\$201	\$201	100.00%	\$0	\$201	\$0	\$201
50	923.600	Outside Services Employed - Easements	\$6,394	\$0	\$6,394	E-50	\$5,606	\$12,000	100.00%	\$0	\$12,000	\$0	\$12,000
51	923.900	Outside Services Employed - Management Consulting	\$0	\$0	\$0	E-51	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
52	924.200	Property Insurance - Commercial	\$0	\$0	\$0	E-52	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
53	924.400	Property Insurance	\$0	\$0	\$0	E-53	\$5,817	\$5,817	100.00%	\$0	\$5,817	\$0	\$5,817
54	928.100	Regulatory Commission Expenses - DNR	\$2,157	\$0	\$2,157	E-54	\$386	\$2,543	100.00%	\$0	\$2,543	\$0	\$2,543
55	928.200	Regulatory Commission Expenses - PSC	\$0	\$0	\$0	E-55	\$1,116	\$1,116	100.00%	\$0	\$1,116	\$0	\$1,116
56	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-56	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
57	930.300	Research & Development Expenses	\$0	\$0	\$0	E-57	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
58		TOTAL ADMIN. & GENERAL EXPENSES	\$8,551	\$0	\$8,551		\$26,130	\$34,681		\$0	\$34,681	\$8,927	\$25,754
59		DEPRECIATION EXPENSE											
60	403.000	Depreciation Expense, Dep. Exp.	\$16,727	See note (1)	See note (1)	E-60	See note (1)	\$16,727	100.00%	-\$1,400	\$15,327	See note (1)	See note (1)
61	403.100	Depreciation - 403.1	-\$7,108			E-61		-\$7,108	100.00%	\$0	-\$7,108		
62	403.200	Depreciation - 403.2	\$0			E-62		\$0	100.00%	\$0	\$0		
63	405.000	Amortization of Other Utility Plant	\$0			E-63		\$0	100.00%	\$0	\$0		
64	407.400	Amortization of Property Losses	\$0			E-64		\$0	100.00%	\$0	\$0		
65		TOTAL DEPRECIATION EXPENSE	\$9,619	\$0	\$0		\$0	\$9,619		-\$1,400	\$8,219	\$0	\$0
66		AMORTIZATION EXPENSE											
67		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
68		OTHER OPERATING EXPENSES											
69	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$269	\$0	\$269	E-69	\$0	\$269	100.00%	\$0	\$269	\$0	\$269
70	408.160	Property Taxes	\$0	\$0	\$0	E-70	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
71		TOTAL OTHER OPERATING EXPENSE	\$269	\$0	\$269		\$0	\$269		\$0	\$269	\$0	\$269
72		TOTAL OPERATING EXPENSE	\$57,705	\$0	\$48,086		\$41,532	\$99,237		-\$1,400	\$97,837	\$8,927	\$80,691
73		NET INCOME BEFORE TAXES	\$19,443					-\$22,089		\$10,535	-\$11,554		

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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
74		INCOME TAXES											
75	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-75	See note (1)	\$0	100.00%	-\$1,008	-\$1,008	See note (1)	See note (1)
76		TOTAL INCOME TAXES	\$0					\$0		-\$1,008	-\$1,008		
77		DEFERRED INCOME TAXES											
78	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-78	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
79		Amortization of Deferred ITC	\$0			E-79		\$0	100.00%	\$0	\$0		
80		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
81		NET OPERATING INCOME	\$19,443					-\$22,089		\$11,543	-\$10,546		

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

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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
Rev-2	Residential	461.000	\$0	\$0	\$0	\$0	\$11,275	\$11,275
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$11,275	
Rev-3	Commercial	470.000	\$0	\$0	\$0	\$0	-\$1,958	-\$1,958
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$1,958	
Rev-9	Other Water Revenue - Oper. Rev.	471.000	\$0	\$0	\$0	\$0	-\$182	-\$182
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	-\$182	
E-18	Operation Labor & Expenses	642.000	\$0	\$737	\$737	\$0	\$0	\$0
	1. To annualize third party operation expense. (Majors)		\$0	\$737		\$0	\$0	
E-27	Maint of Structures & Improvements - T&D	671.000	\$0	\$9,112	\$9,112	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$9,112		\$0	\$0	
E-28	Distribution Reservoirs and Standpipes	672.000	\$0	\$2,258	\$2,258	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$2,258		\$0	\$0	
E-29	Maint of Transmission & Distribution Mains	673.000	\$0	\$732	\$732	\$0	\$0	\$0
	1. To include an annualized amount of line locate expense. (Dhority)		\$0	\$184		\$0	\$0	
	2. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$548		\$0	\$0	
E-30	Maint of Services	675.000	\$0	\$4,711	\$4,711	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$4,711		\$0	\$0	
E-36	Cust Records & Collection Expense - Billing	903.100	\$0	-\$2,275	-\$2,275	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$14,241		\$0	\$0	
	2. To include an annualized level of billing software expense. (Dhority)		\$0	\$670		\$0	\$0	
	3. To include an annualized level of call center costs. (Dhority)		\$0	\$10,810		\$0	\$0	
	4. To include an annualized level of miscellaneous expense. (Dhority)		\$0	\$486		\$0	\$0	
E-38	Uncollectible Accounts	904.000	\$0	\$127	\$127	\$0	\$0	\$0
	1. To normalize uncollectible expense. (Amenthor)		\$0	\$127		\$0	\$0	
E-46	Admin Expenses Transferred - Cr	922.000	\$8,927	\$3,305	\$12,232	\$0	\$0	\$0

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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
	1. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$3,333		\$0	\$0	
	2. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$8,927	\$0		\$0	\$0	
	3. To remove sponsorship costs allocated from CSWR. (Dhority)		\$0	-\$28		\$0	\$0	
E-48	Outside Services Employed - Legal	923.400	\$0	\$772	\$772	\$0	\$0	\$0
	1. To include a normalized level of legal expense. (Dhority)		\$0	\$546		\$0	\$0	
	2. To include normalized amount of rate case expense. (Dhority)		\$0	\$226		\$0	\$0	
E-49	Outside Services Employed - Accounting	923.500	\$0	\$201	\$201	\$0	\$0	\$0
	1. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$201		\$0	\$0	
E-50	Outside Services Employed - Easements	923.600	\$0	\$5,606	\$5,606	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$6,394		\$0	\$0	
	2. To include an annualized level of easement expense. (Dhority)		\$0	\$12,000		\$0	\$0	
E-53	Property Insurance	924.400	\$0	\$5,817	\$5,817	\$0	\$0	\$0
	1. To include worker's compensation and property insurance. (Sarver)		\$0	\$5,817		\$0	\$0	
E-54	Regulatory Commission Expenses - DNR	928.100	\$0	\$386	\$386	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$2,157		\$0	\$0	
	2. To include annual DNR water testing costs. (Dhority)		\$0	\$300		\$0	\$0	
	3. To include annualized amount of DNR permitting fees. (Dhority)		\$0	\$2,243		\$0	\$0	
E-55	Regulatory Commission Expenses - PSC	928.200	\$0	\$1,116	\$1,116	\$0	\$0	\$0
	1. To include an annualized level of PSC assessment expense. (Dhority)		\$0	\$1,116		\$0	\$0	
E-60	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	-\$1,400	-\$1,400
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	-\$1,400	
E-75	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	-\$1,008	-\$1,008
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$1,008	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$9,135	\$9,135
Total Operating & Maint. Expense			\$8,927	\$32,605	\$41,532	\$0	-\$2,408	-\$2,408

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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		-\$11,554	\$33,500	\$34,147	\$34,794
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$8,219	\$8,219	\$8,219	\$8,219
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$8,219	\$8,219	\$8,219	\$8,219
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$13,662	\$13,662	\$13,662	\$13,662
7	Tax Straight-Line Depreciation		\$8,219	\$8,219	\$8,219	\$8,219
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$21,881	\$21,881	\$21,881	\$21,881
9	NET TAXABLE INCOME		-\$25,216	\$19,838	\$20,485	\$21,132
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$25,216	\$19,838	\$20,485	\$21,132
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$151	\$119	\$123	\$127
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$25,065	\$19,719	\$20,362	\$21,005
15	Federal Income Tax at the Rate of	3.420%	-\$857	\$674	\$696	\$718
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.420%	-\$857	\$674	\$696	\$718
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$25,216	\$19,838	\$20,485	\$21,132
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$429	\$337	\$348	\$359
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$24,787	\$19,501	\$20,137	\$20,773
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.610%	-\$151	\$119	\$123	\$127
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$25,216	\$19,838	\$20,485	\$21,132
27	Deduct Federal Income Tax - City Inc. Tax		-\$857	\$674	\$696	\$718
28	Deduct Missouri Income Tax - City Inc. Tax		-\$151	\$119	\$123	\$127
29	City Taxable Income		-\$24,208	\$19,045	\$19,666	\$20,287
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$857	\$674	\$696	\$718
34	State Income Tax		-\$151	\$119	\$123	\$127
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$1,008	\$793	\$819	\$845
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		-\$1,008	\$793	\$819	\$845

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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				8.092%	8.248%	8.404%

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 FILING
STAFF ACCOUNTING SCHEDULES

**CONFLUENCE RIVERS - PRAIRIE HEIGHTS (SULLIVAN
SEWER**

Test Year Ending 06-30-2022
Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

Confluence Rivers - Prairie Heights (Sullivan)
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$88,477	\$88,477	\$88,477
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$6,990	\$7,122	\$7,255
4	Net Income Available	-\$25,928	-\$25,928	-\$25,928
5	Additional Net Income Required	\$32,918	\$33,050	\$33,183
6	Income Tax Requirement			
7	Required Current Income Tax	\$169	\$175	\$181
8	Current Income Tax Available	-\$1,202	-\$1,202	-\$1,202
9	Additional Current Tax Required	\$1,371	\$1,377	\$1,383
10	Revenue Requirement	\$34,289	\$34,427	\$34,566
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	\$34,289	\$34,427	\$34,566

Confluence Rivers - Prairie Heights (Sullivan)

Case No. WR-2023-0006

Test Year Ending 06-30-2022

Update Period Ending 01-31-2023

RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$205,704
2	Less Accumulated Depreciation Reserve		\$119,836
3	Net Plant In Service		<u>\$85,868</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$1,035
6	Contributions in Aid of Construction Amortization		\$0
7	Prepayments		<u>\$1,527</u>
8	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$2,562</u>
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$2
11	State Tax Offset	-1.5370%	\$0
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$45
14	Contributions in Aid of Construction		\$0
15	TOTAL SUBTRACT FROM NET PLANT		<u>-\$47</u>
16	Total Rate Base		<u><u>\$88,477</u></u>

Confluence Rivers - Prairie Heights (Sullivan)
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$0	P-6	\$0	\$0	100.00%	\$0	\$0
7	352.000	Collection Sewers	\$85,445	P-7	\$0	\$85,445	100.00%	\$0	\$85,445
8	352.100	Collection Sewers Force	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	352.200	Collection Sewers Gravity	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	353.000	Services to Sewer Customers	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11	354.000	Flow Measuring Devices	\$6,242	P-11	\$0	\$6,242	100.00%	\$0	\$6,242
12		TOTAL COLLECTION PLANT	\$91,687		\$0	\$91,687		\$0	\$91,687
13		SYSTEM PUMPING PLANT							
14	362.000	Receiving Wells	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	363.000	Electric Sewer Pumping Equip	\$7,774	P-15	\$0	\$7,774	100.00%	\$0	\$7,774
16	365.000	Sewer - Other Pumping Equipment	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17		TOTAL SYSTEM PUMPING PLANT	\$7,774		\$0	\$7,774		\$0	\$7,774
18		TREATMENT & DISPOSAL PLANT							
19	370.000	Land and Land Rights	\$675	P-19	\$0	\$675	100.00%	\$0	\$675
20	370.100	Oxidation Lagoon Land	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21	371.000	S&I Treatment & Disposal	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	372.000	Treatment & Disposal Equipment - 372	\$0	P-22	\$0	\$0	100.00%	\$0	\$0
23	373.000	Plant Sewers	\$105,568	P-23	\$0	\$105,568	100.00%	\$0	\$105,568
24	374.000	Outfall Sewer Lines	\$0	P-24	\$0	\$0	100.00%	\$0	\$0
25	375.000	Sewer - Other Treatment & Disposal	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26		TOTAL TREATMENT & DISPOSAL PLANT	\$106,243		\$0	\$106,243		\$0	\$106,243
27		GENERAL PLANT							
28	390.000	S&I General Plant	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	391.000	Office Furniture and Equipment	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	391.100	Office Furn Equip (IT)	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	392.000	Transportation Equipment	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	393.000	Stores Equipment	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	394.000	Tools, Shop and Garage Equipment	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	395.000	Laboratory Equipment	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	396.000	Power Operated Equipment	\$0	P-35	\$0	\$0	100.00%	\$0	\$0
36	397.000	Communication Equipment	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37	398.000	Miscellaneous Equipment	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	399.000	Other Tangible Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
40		TOTAL PLANT IN SERVICE	\$205,704		\$0	\$205,704		\$0	\$205,704

Confluence Rivers - Prairie Heights (Sullivan)
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Adjustments to Plant in Service

A	B	C	D	E	F	G
Plant Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
Total Plant Adjustments				\$0		\$0

Confluence Rivers - Prairie Heights (Sullivan)
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL PLANT INTANGIBLE	\$0		\$0		
5		COLLECTION PLANT					
6	351.000	S&I Collection Plant	\$0	4.00%	\$0	0	0.00%
7	352.000	Collection Sewers	\$85,445	2.00%	\$1,709	0	0.00%
8	352.100	Collection Sewers Force	\$0	2.00%	\$0	0	0.00%
9	352.200	Collection Sewers Gravity	\$0	2.00%	\$0	0	0.00%
10	353.000	Services to Sewer Customers	\$0	2.00%	\$0	0	0.00%
11	354.000	Flow Measuring Devices	\$6,242	3.30%	\$206	0	0.00%
12		TOTAL COLLECTION PLANT	\$91,687		\$1,915		
13		SYSTEM PUMPING PLANT					
14	362.000	Receiving Wells	\$0	4.00%	\$0	0	0.00%
15	363.000	Electric Sewer Pumping Equip	\$7,774	10.00%	\$777	0	0.00%
16	365.000	Sewer - Other Pumping Equipment	\$0	4.31%	\$0	0	0.00%
17		TOTAL SYSTEM PUMPING PLANT	\$7,774		\$777		
18		TREATMENT & DISPOSAL PLANT					
19	370.000	Land and Land Rights	\$675	0.00%	\$0	0	0.00%
20	370.100	Oxidation Lagoon Land	\$0	4.00%	\$0	0	0.00%
21	371.000	S&I Treatment & Disposal	\$0	4.00%	\$0	0	0.00%
22	372.000	Treatment & Disposal Equipment - 372	\$0	5.00%	\$0	0	0.00%
23	373.000	Plant Sewers	\$105,568	2.50%	\$2,639	0	0.00%
24	374.000	Outfall Sewer Lines	\$0	2.00%	\$0	0	0.00%
25	375.000	Sewer - Other Treatment & Disposal	\$0	0.00%	\$0	0	0.00%
26		TOTAL TREATMENT & DISPOSAL PLANT	\$106,243		\$2,639		
27		GENERAL PLANT					
28	390.000	S&I General Plant	\$0	4.00%	\$0	0	0.00%
29	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
30	391.100	Office Furn Equip (IT)	\$0	14.30%	\$0	0	0.00%
31	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
32	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
33	394.000	Tools, Shop and Garage Equipment	\$0	5.00%	\$0	0	0.00%
34	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
35	396.000	Power Operated Equipment	\$0	6.70%	\$0	0	0.00%
36	397.000	Communication Equipment	\$0	6.70%	\$0	0	0.00%
37	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
38	399.000	Other Tangible Equipment	\$0	0.00%	\$0	0	0.00%
39		TOTAL GENERAL PLANT	\$0		\$0		
40		Total Depreciation	\$205,704		\$5,331		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Prairie Heights (Sullivan)
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	352.000	Collection Sewers	\$26,631	R-7	\$0	\$26,631	100.00%	\$0	\$26,631
8	352.100	Collection Sewers Force	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	352.200	Collection Sewers Gravity	\$0	R-9	\$0	\$0	100.00%	\$0	\$0
10	353.000	Services to Sewer Customers	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11	354.000	Flow Measuring Devices	\$1,946	R-11	\$0	\$1,946	100.00%	\$0	\$1,946
12		TOTAL COLLECTION PLANT	\$28,577		\$0	\$28,577		\$0	\$28,577
13		SYSTEM PUMPING PLANT							
14	362.000	Receiving Wells	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	363.000	Electric Sewer Pumping Equip	\$9,005	R-15	\$0	\$9,005	100.00%	\$0	\$9,005
16	365.000	Sewer - Other Pumping Equipment	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17		TOTAL SYSTEM PUMPING PLANT	\$9,005		\$0	\$9,005		\$0	\$9,005
18		TREATMENT & DISPOSAL PLANT							
19	370.000	Land and Land Rights	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	370.100	Oxidation Lagoon Land	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21	371.000	S&I Treatment & Disposal	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22	372.000	Treatment & Disposal Equipment - 372	\$0	R-22	\$0	\$0	100.00%	\$0	\$0
23	373.000	Plant Sewers	\$82,254	R-23	\$0	\$82,254	100.00%	\$0	\$82,254
24	374.000	Outfall Sewer Lines	\$0	R-24	\$0	\$0	100.00%	\$0	\$0
25	375.000	Sewer - Other Treatment & Disposal	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26		TOTAL TREATMENT & DISPOSAL PLANT	\$82,254		\$0	\$82,254		\$0	\$82,254
27		GENERAL PLANT							
28	390.000	S&I General Plant	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	391.000	Office Furniture and Equipment	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	391.100	Office Furn Equip (IT)	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	392.000	Transportation Equipment	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	393.000	Stores Equipment	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	394.000	Tools, Shop and Garage Equipment	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	395.000	Laboratory Equipment	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	396.000	Power Operated Equipment	\$0	R-35	\$0	\$0	100.00%	\$0	\$0
36	397.000	Communication Equipment	\$0	R-36	\$0	\$0	100.00%	\$0	\$0
37	398.000	Miscellaneous Equipment	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	399.000	Other Tangible Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
40		TOTAL DEPRECIATION RESERVE	\$119,836		\$0	\$119,836		\$0	\$119,836

Confluence Rivers - Prairie Heights (Sullivan)
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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

Confluence Rivers - Prairie Heights (Sullivan)
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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	\$334	43.61	14.91	28.70	0.078630	\$26
3	Employee Benefits	\$20	43.61	-2.53	46.14	0.126411	\$3
4	Electric Expense	\$756	43.61	42.40	1.21	0.003315	\$3
5	Chemicals	\$29	43.61	18.97	24.64	0.067507	\$2
6	Uncollectible Accounts	\$5	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$26,349	43.61	29.72	13.89	0.038055	\$1,003
8	TOTAL OPERATION AND MAINT. EXPENSE	\$27,493					\$1,037
9	TAXES						
10	FICA - Employer Portion	\$27	43.61	16.48	27.13	0.074329	\$2
11	FUTA	\$1	43.61	16.12	27.49	0.075315	\$0
12	SUTA	\$5	43.61	16.09	27.52	0.075397	\$0
13	Property Tax	\$6	43.61	286.40	-242.79	-0.665178	-\$4
14	TOTAL TAXES	\$39					-\$2
15	CWC REQ'D BEFORE RATE BASE OFFSETS						\$1,035
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$149	43.61	38.00	5.61	0.015370	\$2
18	State Tax Offset	\$26	43.61	38.00	5.61	0.015370	\$0
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$2,920	43.61	38.00	5.61	0.015370	\$45
21	TOTAL OFFSET FROM RATE BASE	\$3,095					\$47
22	TOTAL CASH WORKING CAPITAL REQUIRED						\$1,082

Confluence Rivers - Prairie Heights (Sullivan)
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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
Rev-1		OPERATING REVENUES											
Rev-2	521.000	Residential	\$939	See note (1)	See note (1)	Rev-2	See note (1)	\$939	100.00%	\$4,761	\$5,700	See note (1)	See note (1)
Rev-3	532.000	Commercial	\$0			Rev-3		\$0	100.00%	\$0	\$0		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	536.000	Other Sewer Revenue - Oper. Rev.	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6		TOTAL OPERATING REVENUES	\$939					\$939		\$4,761	\$5,700		
1		COLLECTION OPERATIONS EXPENSES											
2		TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
3		COLLECTION MAINT. EXPENSES											
4	711.000	Maint of Collection S&I	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	712.000	Maint of Collection Sewers	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6	713.000	Maint of Services to Customers	\$0	\$0	\$0	E-6	\$8	\$8	100.00%	\$0	\$8	\$0	\$8
7		TOTAL COLLECTION MAINT. EXPENSES	\$0	\$0	\$0		\$8	\$8		\$0	\$8	\$0	\$8
8		PUMPING OPERATIONS EXPENSES											
9	722.000	Pumping Labor & Expenses	\$0	\$0	\$0	E-9	-\$382	-\$382	100.00%	\$0	-\$382	\$0	-\$382
10		TOTAL PUMPING OPERATIONS EXPENSES	\$0	\$0	\$0		-\$382	-\$382		\$0	-\$382	\$0	-\$382
11		PUMPING MAINTENANCE EXPENSES											
12	732.000	Maint of Pumping Equip	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13		TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
14		TREAT. & DISP. OPER. EXPENSE											
15	741.000	Chemicals	\$0	\$0	\$0	E-15	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
16	742.000	Treatment Labor & Expenses	\$2,158	\$0	\$2,158	E-16	\$19,652	\$21,810	100.00%	\$0	\$21,810	\$0	\$21,810
17	743.000	Fuel & Power for Sewage Treatment & Pumping	\$224	\$0	\$224	E-17	\$533	\$757	100.00%	\$0	\$757	\$0	\$757
18	744.000	Misc Expenses - T&D	\$0	\$0	\$0	E-18	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
19		TOTAL TREAT. & DISP. OPER. EXPENSE	\$2,382	\$0	\$2,382		\$20,185	\$22,567		\$0	\$22,567	\$0	\$22,567
20		TREAT. & DISP. MAINT. EXPENSES											
21	751.000	Maint of Treatment & Disposal S&I	\$153	\$0	\$153	E-21	\$0	\$153	100.00%	\$0	\$153	\$0	\$153
22	752.000	Maint of Treatment & Disposal Plant	\$0	\$0	\$0	E-22	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
23		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$153	\$0	\$153		\$0	\$153		\$0	\$153	\$0	\$153
24		CUSTOMER ACCOUNTS EXPENSE											
25	903.100	Cust Records & Collection Expense - Billing	\$865	\$0	\$865	E-25	-\$346	\$519	100.00%	\$0	\$519	\$0	\$519
26	903.280	Cust Records & Collection Expense	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
27	904.000	Uncollectible Accounts	\$0	\$0	\$0	E-27	\$5	\$5	100.00%	\$0	\$5	\$0	\$5
28		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$865	\$0	\$865		-\$341	\$524		\$0	\$524	\$0	\$524
29		ADMIN. & GENERAL EXPENSES											
30	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	922.000	Admin Expenses Transferred - Cr	\$0	\$0	\$0	E-31	\$595	\$595	100.00%	\$0	\$595	\$387	\$208
32	923.100	Outside Services Employed - Bank Fees	\$0	\$0	\$0	E-32	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
33	923.400	Outside Services Employed - Legal	\$0	\$0	\$0	E-33	\$34	\$34	100.00%	\$0	\$34	\$0	\$34
34	923.500	Outside Services Employed - Accounting	\$0	\$0	\$0	E-34	\$9	\$9	100.00%	\$0	\$9	\$0	\$9
35	923.600	Outside Services Employed - Easements	\$0	\$0	\$0	E-35	\$1,313	\$1,313	100.00%	\$0	\$1,313	\$0	\$1,313

Confluence Rivers - Prairie Heights (Sullivan)
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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
36	923.900	Outside Services Employed - Management Consulting	\$3	\$0	\$3	E-36	\$0	\$3	100.00%	\$0	\$3	\$0	\$3
37	924.200	Property Insurance - Commercial	\$0	\$0	\$0	E-37	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
38	924.300	Property Insurance - Workers Comp	\$0	\$0	\$0	E-38	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
39	924.400	Property Insurance	\$1,072	\$0	\$1,072	E-39	\$1,452	\$2,524	100.00%	\$0	\$2,524	\$0	\$2,524
40	928.100	Regulatory Commission Expenses - DNR	\$0	\$0	\$0	E-40	\$97	\$97	100.00%	\$0	\$97	\$0	\$97
41	928.200	Regulatory Commission Expenses - PSC	\$0	\$0	\$0	E-41	\$48	\$48	100.00%	\$0	\$48	\$0	\$48
42	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-42	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
43	930.300	Research & Development Expenses	\$0	\$0	\$0	E-43	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
44		TOTAL ADMIN. & GENERAL EXPENSES	\$1,075	\$0	\$1,075		\$3,548	\$4,623		\$0	\$4,623	\$387	\$4,236
45		DEPRECIATION EXPENSE											
46	403.000	Depreciation Expense, Dep. Exp.	\$0	See note (1)	See note (1)	E-46	See note (1)	\$0	100.00%	\$5,331	\$5,331	See note (1)	See note (1)
47	403.200	Depreciation - 403.2	\$0			E-47		\$0	100.00%	\$0	\$0		
48	405.000	Amortization of Other Utility Plant	\$0			E-48		\$0	100.00%	\$0	\$0		
49	407.400	Amortization of Property Losses	\$0			E-49		\$0	100.00%	\$0	\$0		
50		TOTAL DEPRECIATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$5,331	\$5,331	\$0	\$0
51		AMORTIZATION EXPENSE											
52		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
53		OTHER OPERATING EXPENSES											
54	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$0	\$0	\$0	E-54	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
55	408.160	Property Taxes	\$0	\$0	\$0	E-55	\$6	\$6	100.00%	\$0	\$6	\$0	\$6
56		TOTAL OTHER OPERATING EXPENSE	\$0	\$0	\$0		\$6	\$6		\$0	\$6	\$0	\$6
57		TOTAL OPERATING EXPENSE	\$4,475	\$0	\$4,475		\$23,024	\$27,499		\$5,331	\$32,830	\$387	\$27,112
58		NET INCOME BEFORE TAXES	-\$3,536					-\$26,560		-\$570	-\$27,130		
59		INCOME TAXES											
60	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-60	See note (1)	\$0	100.00%	-\$1,202	-\$1,202	See note (1)	See note (1)
61		TOTAL INCOME TAXES	\$0					\$0		-\$1,202	-\$1,202		
62		DEFERRED INCOME TAXES											
63	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-63	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
64		Amortization of Deferred ITC	\$0			E-64		\$0	100.00%	\$0	\$0		
65		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
66		NET OPERATING INCOME	-\$3,536					-\$26,560		\$632	-\$25,928		

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

Confluence Rivers - Prairie Heights (Sullivan)
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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
Rev-2	Residential	521.000	\$0	\$0	\$0	\$0	\$4,761	\$4,761
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$4,761	
E-6	Maint of Services to Customers	713.000	\$0	\$8	\$8	\$0	\$0	\$0
	1. To include an annualized amount of line locate expense. (Dhority)		\$0	\$8		\$0	\$0	
E-9	Pumping Labor & Expenses	722.000	\$0	-\$382	-\$382	\$0	\$0	\$0
	1. To include a normalized level of sludge disposal costs. (Lyons)		\$0	-\$382		\$0	\$0	
E-16	Treatment Labor & Expenses	742.000	\$0	\$19,652	\$19,652	\$0	\$0	\$0
	1. To annualize third party operations expense. (Majors)		\$0	\$19,652		\$0	\$0	
E-17	Fuel & Power for Sewage Treatment & Pumping	743.000	\$0	\$533	\$533	\$0	\$0	\$0
	1. To annualize electric expense. (Amenthor)		\$0	\$533		\$0	\$0	
E-25	Cust Records & Collection Expense - Billing	903.100	\$0	-\$346	-\$346	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$865		\$0	\$0	
	2. To include an annualized level of billing software expense. (Dhority)		\$0	\$29		\$0	\$0	
	3. To include an annualized level of call center costs. (Dhority)		\$0	\$469		\$0	\$0	
	4. To include an annualized level of miscellaneous expense. (Dhority)		\$0	\$21		\$0	\$0	
E-27	Uncollectible Accounts	904.000	\$0	\$5	\$5	\$0	\$0	\$0
	1. To normalize uncollectible expense. (Amenthor)		\$0	\$5		\$0	\$0	
E-31	Admin Expenses Transferred - Cr	922.000	\$387	\$208	\$595	\$0	\$0	\$0
	1. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$208		\$0	\$0	
	2. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$387	\$0		\$0	\$0	
E-33	Outside Services Employed - Legal	923.400	\$0	\$34	\$34	\$0	\$0	\$0
	1. To include a normalized level of legal expense. (Dhority)		\$0	\$24		\$0	\$0	
	2. To include normalized amount of rate case expense. (Dhority)		\$0	\$10		\$0	\$0	
E-34	Outside Services Employed - Accounting	923.500	\$0	\$9	\$9	\$0	\$0	\$0
	1. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$9		\$0	\$0	

Confluence Rivers - Prairie Heights (Sullivan)
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 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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-35	Outside Services Employed - Easements	923.600	\$0	\$1,313	\$1,313	\$0	\$0	\$0
	1. To include an annualized amount of easement expense. (Dhority)		\$0	\$1,313		\$0	\$0	
E-39	Property Insurance	924.400	\$0	\$1,452	\$1,452	\$0	\$0	\$0
	1. To include worker's compensation and property insurance. (Sarver)		\$0	\$1,452		\$0	\$0	
E-40	Regulatory Commission Expenses - DNR	928.100	\$0	\$97	\$97	\$0	\$0	\$0
	1. To include an annualized level of DNR permitting fees. (Dhority)		\$0	\$97		\$0	\$0	
E-41	Regulatory Commission Expenses - PSC	928.200	\$0	\$48	\$48	\$0	\$0	\$0
	1. To include an annualized level of PSC assessment expense. (Dhority)		\$0	\$48		\$0	\$0	
E-46	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$5,331	\$5,331
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$5,331	
E-55	Property Taxes	408.160	\$0	\$6	\$6	\$0	\$0	\$0
	1. To include an annualized level of property tax expense. (Lyons)		\$0	\$6		\$0	\$0	
E-60	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	-\$1,202	-\$1,202
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$1,202	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$4,761	\$4,761
Total Operating & Maint. Expense			\$387	\$22,637	\$23,024	\$0	\$4,129	\$4,129

Confluence Rivers - Prairie Heights (Sullivan)
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period 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		-\$27,130	\$7,159	\$7,297	\$7,436
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$5,331	\$5,331	\$5,331	\$5,331
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$5,331	\$5,331	\$5,331	\$5,331
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$2,920	\$2,920	\$2,920	\$2,920
7	Tax Straight-Line Depreciation		\$5,331	\$5,331	\$5,331	\$5,331
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$8,251	\$8,251	\$8,251	\$8,251
9	NET TAXABLE INCOME		-\$30,050	\$4,239	\$4,377	\$4,516
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$30,050	\$4,239	\$4,377	\$4,516
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$180	\$25	\$26	\$27
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$29,870	\$4,214	\$4,351	\$4,489
15	Federal Income Tax at the Rate of	3.420%	-\$1,022	\$144	\$149	\$154
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.420%	-\$1,022	\$144	\$149	\$154
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$30,050	\$4,239	\$4,377	\$4,516
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$511	\$72	\$75	\$77
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$29,539	\$4,167	\$4,302	\$4,439
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.610%	-\$180	\$25	\$26	\$27
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$30,050	\$4,239	\$4,377	\$4,516
27	Deduct Federal Income Tax - City Inc. Tax		-\$1,022	\$144	\$149	\$154
28	Deduct Missouri Income Tax - City Inc. Tax		-\$180	\$25	\$26	\$27
29	City Taxable Income		-\$28,848	\$4,070	\$4,202	\$4,335
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$1,022	\$144	\$149	\$154
34	State Income Tax		-\$180	\$25	\$26	\$27
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$1,202	\$169	\$175	\$181
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		-\$1,202	\$169	\$175	\$181

Confluence Rivers - Prairie Heights (Sullivan)
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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				9.350%	9.541%	9.746%

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 FILING
STAFF ACCOUNTING SCHEDULES

CONFLUENCE RIVERS - PRAIRIE HEIGHTS
WATER
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

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

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$48,952	\$48,952	\$48,952
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$3,867	\$3,941	\$4,014
4	Net Income Available	-\$52,506	-\$52,506	-\$52,506
5	Additional Net Income Required	\$56,373	\$56,447	\$56,520
6	Income Tax Requirement			
7	Required Current Income Tax	\$94	\$97	\$100
8	Current Income Tax Available	-\$2,254	-\$2,254	-\$2,254
9	Additional Current Tax Required	\$2,348	\$2,351	\$2,354
10	Revenue Requirement	\$58,721	\$58,798	\$58,874
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	<u>\$58,721</u>	<u>\$58,798</u>	<u>\$58,874</u>

Confluence Rivers - Prairie Heights
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$81,965
2	Less Accumulated Depreciation Reserve		\$47,159
3	Net Plant In Service		<u>\$34,806</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$3,992
6	Contributions in Aid of Construction Amortization		\$43,939
7	Prepayments		<u>\$2,823</u>
8	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$50,754</u>
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$1
11	State Tax Offset	-1.5370%	\$0
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$25
14	Contributions in Aid of Construction		\$36,634
15	TOTAL SUBTRACT FROM NET PLANT		<u>\$36,608</u>
16	Total Rate Base		<u><u>\$48,952</u></u>

Confluence Rivers - Prairie Heights
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$3,912	P-6	\$0	\$3,912	100.00%	\$0	\$3,912
7	311.000	S&I Source of Supply	\$0	P-7	\$0	\$0	100.00%	\$0	\$0
8	312.000	Collecting & Impounding Reservoirs	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$4,541	P-9	\$0	\$4,541	100.00%	\$0	\$4,541
10	316.000	Supply Mains	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11	317.000	Other Water Source Plant	\$0	P-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$8,453		\$0	\$8,453		\$0	\$8,453
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$4,243	P-14	\$0	\$4,243	100.00%	\$0	\$4,243
15	323.000	Other Power Production Equipment	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	\$2,632	P-16	\$0	\$2,632	100.00%	\$0	\$2,632
17	325.100	Electric Pumps - Submersible	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18	325.200	Booster Pump Equipment	\$4,679	P-18	\$0	\$4,679	100.00%	\$0	\$4,679
19	328.000	Water - Other Pumping Equipment (Plant)	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20		TOTAL PUMPING PLANT	\$11,554		\$0	\$11,554		\$0	\$11,554
21		WATER TREATMENT PLANT							
22	331.000	S&I Treatment Plant	\$0	P-22	\$0	\$0	100.00%	\$0	\$0
23	332.000	Water Treatment Equipment	\$782	P-23	\$0	\$782	100.00%	\$0	\$782
24		TOTAL WATER TREATMENT PLANT	\$782		\$0	\$782		\$0	\$782
25		TRANSMISSION & DIST. PLANT							
26	341.000	S&I Transmission & Distribution	\$0	P-26	\$0	\$0	100.00%	\$0	\$0
27	342.000	Distribution Reservoirs and Standpipes	\$1,994	P-27	\$0	\$1,994	100.00%	\$0	\$1,994
28	343.000	Transmission and Distribution Mains	\$27,014	P-28	\$0	\$27,014	100.00%	\$0	\$27,014
29	344.000	Fire Mains	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	345.000	Services	\$11,873	P-30	\$0	\$11,873	100.00%	\$0	\$11,873
31	346.000	Meters	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	347.000	Meter Installations	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	348.000	Hydrants	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34		TOTAL TRANSMISSION & DIST. PLANT	\$40,881		\$0	\$40,881		\$0	\$40,881
35		INCENTIVE COMPENSATION CAPITALIZATION							
36		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
37		GENERAL PLANT							
38	390.000	S&I General Plant	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39	391.000	Office Furniture and Equipment	\$0	P-39	\$0	\$0	100.00%	\$0	\$0
40	391.100	Office Furn Equip (IT)	\$0	P-40	\$0	\$0	100.00%	\$0	\$0
41	392.000	Transportation Equipment	\$0	P-41	\$0	\$0	100.00%	\$0	\$0
42	393.000	Stores Equipment	\$0	P-42	\$0	\$0	100.00%	\$0	\$0
43	394.000	Tools, Shop and Garage Equipment	\$0	P-43	\$0	\$0	100.00%	\$0	\$0
44	395.000	Laboratory Equipment	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45	396.000	Power Operated Equipment	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46	397.000	Communication Equipment	\$20,295	P-46	\$0	\$20,295	100.00%	\$0	\$20,295
47	398.000	Miscellaneous Equipment	\$0	P-47	\$0	\$0	100.00%	\$0	\$0
48	399.000	Other Tangible Equipment	\$0	P-48	\$0	\$0	100.00%	\$0	\$0
49		TOTAL GENERAL PLANT	\$20,295		\$0	\$20,295		\$0	\$20,295
50		TOTAL PLANT IN SERVICE	\$81,965		\$0	\$81,965		\$0	\$81,965

Confluence Rivers - Prairie Heights
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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
Total Plant Adjustments				\$0		\$0

Confluence Rivers - Prairie Heights
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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	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL INTANGIBLE PLANT	\$0		\$0		
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land and Land Rights	\$3,912	0.00%	\$0	0	0.00%
7	311.000	S&I Source of Supply	\$0	2.50%	\$0	0	0.00%
8	312.000	Collecting & Impounding Reservoirs	\$0	2.00%	\$0	0	0.00%
9	314.000	Wells and Springs	\$4,541	2.00%	\$91	0	0.00%
10	316.000	Supply Mains	\$0	2.00%	\$0	0	0.00%
11	317.000	Other Water Source Plant	\$0	5.00%	\$0	0	0.00%
12		TOTAL SOURCE OF SUPPLY PLANT	\$8,453		\$91		
13		PUMPING PLANT					
14	321.000	S&I Pumping Plant	\$4,243	2.50%	\$106	0	0.00%
15	323.000	Other Power Production Equipment	\$0	4.00%	\$0	0	0.00%
16	325.000	Electric Pumping Equipment	\$2,632	10.00%	\$263	0	0.00%
17	325.100	Electric Pumps - Submersible	\$0	10.00%	\$0	0	0.00%
18	325.200	Booster Pump Equipment	\$4,679	6.70%	\$313	0	0.00%
19	328.000	Water - Other Pumping Equipment (Plant)	\$0	4.00%	\$0	0	0.00%
20		TOTAL PUMPING PLANT	\$11,554		\$682		
21		WATER TREATMENT PLANT					
22	331.000	S&I Treatment Plant	\$0	2.50%	\$0	0	0.00%
23	332.000	Water Treatment Equipment	\$782	2.90%	\$23	0	0.00%
24		TOTAL WATER TREATMENT PLANT	\$782		\$23		
25		TRANSMISSION & DIST. PLANT					
26	341.000	S&I Transmission & Distribution	\$0	2.50%	\$0	0	0.00%
27	342.000	Distribution Reservoirs and Standpipes	\$1,994	2.50%	\$50	0	0.00%
28	343.000	Transmission and Distribution Mains	\$27,014	2.00%	\$540	0	0.00%
29	344.000	Fire Mains	\$0	1.56%	\$0	0	0.00%
30	345.000	Services	\$11,873	2.50%	\$297	0	0.00%
31	346.000	Meters	\$0	3.30%	\$0	0	0.00%
32	347.000	Meter Installations	\$0	2.50%	\$0	0	0.00%
33	348.000	Hydrants	\$0	2.00%	\$0	0	0.00%
34		TOTAL TRANSMISSION & DIST. PLANT	\$40,881		\$887		
35		INCENTIVE COMPENSATION CAPITALIZATION					
36		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
37		GENERAL PLANT					
38	390.000	S&I General Plant	\$0	2.50%	\$0	0	10.00%
39	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
40	391.100	Office Furn Equip (IT)	\$0	20.00%	\$0	0	0.00%
41	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
42	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
43	394.000	Tools, Shop and Garage Equipment	\$0	6.70%	\$0	0	0.00%
44	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	10.00%
45	396.000	Power Operated Equipment	\$0	6.70%	\$0	0	0.00%
46	397.000	Communication Equipment	\$20,295	6.70%	\$1,360	0	0.00%

Confluence Rivers - Prairie Heights
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
47	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
48	399.000	Other Tangible Equipment	\$0	0.00%	\$0	0	0.00%
49		TOTAL GENERAL PLANT	\$20,295		\$1,360		
50		Total Depreciation	\$81,965		\$3,043		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Prairie Heights
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	311.000	S&I Source of Supply	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	312.000	Collecting & Impounding Reservoirs	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$4,182	R-9	\$0	\$4,182	100.00%	\$0	\$4,182
10	316.000	Supply Mains	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11	317.000	Other Water Source Plant	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$4,182		\$0	\$4,182		\$0	\$4,182
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$5,475	R-14	\$0	\$5,475	100.00%	\$0	\$5,475
15	323.000	Other Power Production Equipment	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	\$1,033	R-16	\$0	\$1,033	100.00%	\$0	\$1,033
17	325.100	Electric Pumps - Submersible	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	325.200	Booster Pump Equipment	\$1,891	R-18	\$0	\$1,891	100.00%	\$0	\$1,891
19	328.000	Water - Other Pumping Equipment (Plant)	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20		TOTAL PUMPING PLANT	\$8,399		\$0	\$8,399		\$0	\$8,399
21		WATER TREATMENT PLANT							
22	331.000	S&I Treatment Plant	\$0	R-22	\$0	\$0	100.00%	\$0	\$0
23	332.000	Water Treatment Equipment	\$1,154	R-23	\$0	\$1,154	100.00%	\$0	\$1,154
24		TOTAL WATER TREATMENT PLANT	\$1,154		\$0	\$1,154		\$0	\$1,154
25		TRANSMISSION & DIST. PLANT							
26	341.000	S&I Transmission & Distribution	\$0	R-26	\$0	\$0	100.00%	\$0	\$0
27	342.000	Distribution Reservoirs and Standpipes	\$1,977	R-27	\$0	\$1,977	100.00%	\$0	\$1,977
28	343.000	Transmission and Distribution Mains	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	344.000	Fire Mains	\$14,864	R-29	\$0	\$14,864	100.00%	\$0	\$14,864
30	345.000	Services	\$15,322	R-30	\$0	\$15,322	100.00%	\$0	\$15,322
31	346.000	Meters	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	347.000	Meter Installations	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	348.000	Hydrants	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34		TOTAL TRANSMISSION & DIST. PLANT	\$32,163		\$0	\$32,163		\$0	\$32,163
35		INCENTIVE COMPENSATION CAPITALIZATION							
36		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
37		GENERAL PLANT							
38	390.000	S&I General Plant	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39	391.000	Office Furniture and Equipment	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40	391.100	Office Furn Equip (IT)	\$0	R-40	\$0	\$0	100.00%	\$0	\$0
41	392.000	Transportation Equipment	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
42	393.000	Stores Equipment	\$0	R-42	\$0	\$0	100.00%	\$0	\$0
43	394.000	Tools, Shop and Garage Equipment	\$0	R-43	\$0	\$0	100.00%	\$0	\$0
44	395.000	Laboratory Equipment	\$0	R-44	\$0	\$0	100.00%	\$0	\$0
45	396.000	Power Operated Equipment	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46	397.000	Communication Equipment	\$1,261	R-46	\$0	\$1,261	100.00%	\$0	\$1,261
47	398.000	Miscellaneous Equipment	\$0	R-47	\$0	\$0	100.00%	\$0	\$0
48	399.000	Other Tangible Equipment	\$0	R-48	\$0	\$0	100.00%	\$0	\$0
49		TOTAL GENERAL PLANT	\$1,261		\$0	\$1,261		\$0	\$1,261
50		TOTAL DEPRECIATION RESERVE	\$47,159		\$0	\$47,159		\$0	\$47,159

Confluence Rivers - Prairie Heights
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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				<u>\$0</u>		<u>\$0</u>

Confluence Rivers - Prairie Heights
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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	\$984	43.61	14.91	28.70	0.078630	\$77
3	Employee Benefits	\$58	43.61	-2.53	46.14	0.126411	\$7
4	Electric Expense	\$2,475	43.61	42.40	1.21	0.003315	\$8
5	Chemicals	\$0	43.61	18.97	24.64	0.067507	\$0
6	Uncollectible Accounts	\$16	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$61,536	43.61	20.17	23.44	0.064219	\$3,952
8	TOTAL OPERATION AND MAINT. EXPENSE	\$65,069					\$4,044
9	TAXES						
10	FICA - Employer Portion	\$79	43.61	16.48	27.13	0.074329	\$6
11	FUTA	\$4	43.61	16.12	27.49	0.075315	\$0
12	SUTA	\$16	43.61	16.09	27.52	0.075397	\$1
13	Property Tax	\$88	43.61	286.40	-242.79	-0.665178	-\$59
14	TOTAL TAXES	\$187					-\$52
15	CWC REQ'D BEFORE RATE BASE OFFSETS						\$3,992
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$82	43.61	38.00	5.61	0.015370	\$1
18	State Tax Offset	\$15	43.61	38.00	5.61	0.015370	\$0
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$1,615	43.61	38.00	5.61	0.015370	\$25
21	TOTAL OFFSET FROM RATE BASE	\$1,712					\$26
22	TOTAL CASH WORKING CAPITAL REQUIRED						\$4,018

Confluence Rivers - Prairie Heights
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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
Rev-1		OPERATING REVENUES											
Rev-2	461.000	Residential	\$13,042	See note (1)	See note (1)	Rev-2	See note (1)	\$13,042	100.00%	\$398	\$13,440	See note (1)	See note (1)
Rev-3	470.000	Commercial	\$1,073			Rev-3		\$1,073	100.00%	-\$1,073	\$0		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5		Private Fire Protection	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6		Public Fire Protection	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7		Other Public Auth.	\$0			Rev-7		\$0	100.00%	\$0	\$0		
Rev-8		Sales for Resale	\$0			Rev-8		\$0	100.00%	\$0	\$0		
Rev-9	471.000	Other Water Revenue - Oper. Rev.	\$83			Rev-9		\$83	100.00%	-\$83	\$0		
Rev-10		TOTAL OPERATING REVENUES	\$14,198					\$14,198		-\$758	\$13,440		
1		SOURCE OF SUPPLY EXPENSES											
2	602.000	Purchased Water	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	603.000	Misc Expenses - Supply	\$0	\$0	\$0	E-3	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
4	611.000	Maint of Structures & Improvements - Supply	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	612.000	Maint of Collecting & Impounding Reservoirs	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6	613.000	Maint of Lake, River and Other Intakes	\$0	\$0	\$0	E-6	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
7	614.000	Maint of Wells & Springs	\$116	\$0	\$116	E-7	\$0	\$116	100.00%	\$0	\$116	\$0	\$116
8	616.000	Maint of Supply Mains	\$140	\$0	\$140	E-8	\$258	\$398	100.00%	\$0	\$398	\$0	\$398
9	617.000	Maint of Misc Water Source Plant	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10		TOTAL SOURCE OF SUPPLY EXPENSES	\$256	\$0	\$256		\$258	\$514		\$0	\$514	\$0	\$514
11		PUMPING EXPENSES											
12	623.000	Fuel or Power Purchased for Pumping	\$3,239	\$0	\$3,239	E-12	\$0	\$3,239	100.00%	\$0	\$3,239	\$0	\$3,239
13	632.000	Maint of Power Production Equipment	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	633.000	Maint of Pumping Equip	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15		TOTAL PUMPING EXPENSES	\$3,239	\$0	\$3,239		\$0	\$3,239		\$0	\$3,239	\$0	\$3,239
16		WATER TREATMENT EXPENSES											
17	641.000	Chemicals	\$0	\$0	\$0	E-17	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
18	642.000	Operation Labor & Expenses	\$47,169	\$0	\$47,169	E-18	-\$103	\$47,066	100.00%	\$0	\$47,066	\$0	\$47,066
19	643.000	Misc Expenses - Water Treatment	\$0	\$0	\$0	E-19	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
20	651.000	Maint of Structures & Improvements - Water Treatment	\$980	\$0	\$980	E-20	\$0	\$980	100.00%	\$0	\$980	\$0	\$980
21	652.000	Maint of Water Treatment Equip	\$0	\$0	\$0	E-21	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
22		TOTAL WATER TREATMENT EXPENSES	\$48,149	\$0	\$48,149		-\$103	\$48,046		\$0	\$48,046	\$0	\$48,046
23		TRANSMISSION & DIST. EXPENSES											
24	662.000	Transmission & Distribution Lines Expenses	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25	663.000	Meter Expenses	\$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
26	665.000	Misc Expenses - T&D	\$142	\$0	\$142	E-26	\$0	\$142	100.00%	\$0	\$142	\$0	\$142
27	671.000	Maint of Structures & Improvements - T&D	\$0	\$0	\$0	E-27	\$1,224	\$1,224	100.00%	\$0	\$1,224	\$0	\$1,224
28	673.000	Maint of Transmission & Distribution Mains	\$150	\$0	\$150	E-28	\$648	\$798	100.00%	\$0	\$798	\$0	\$798
29	675.000	Maint of Services	\$0	\$0	\$0	E-29	\$665	\$665	100.00%	\$0	\$665	\$0	\$665
30	676.000	Maint of Meters	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	677.000	Maint of Hydrants	\$0	\$0	\$0	E-31	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
32	678.000	Maint of Misc Plant	\$0	\$0	\$0	E-32	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
33		TOTAL TRANSMISSION & DIST. EXPENSES	\$292	\$0	\$292		\$2,537	\$2,829		\$0	\$2,829	\$0	\$2,829
34		CUSTOMER ACCOUNTS EXPENSE											

Confluence Rivers - Prairie Heights
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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
35	903.100	Cust Records & Collection Expense - Billing	\$2,855	\$0	\$2,855	E-35	-\$1,325	\$1,530	100.00%	\$0	\$1,530	\$0	\$1,530
36	903.280	Cust Records & Collection Expense	\$0	\$0	\$0	E-36	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
37	904.000	Uncollectible Accounts	\$0	\$0	\$0	E-37	\$16	\$16	100.00%	\$0	\$16	\$0	\$16
38		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$2,855	\$0	\$2,855		-\$1,309	\$1,546		\$0	\$1,546	\$0	\$1,546
39		CUSTOMER SERVICE EXPENSES											
40		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
41		SALES PROMOTION EXPENSES											
42		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
43		ADMIN. & GENERAL EXPENSES											
44	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-44	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
45	922.000	Admin Expenses Transferred - Cr	\$0	\$0	\$0	E-45	\$1,628	\$1,628	100.00%	\$0	\$1,628	\$1,141	\$487
46	923.100	Outside Services Employed - Bank Fees	\$0	\$0	\$0	E-46	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
47	923.400	Outside Services Employed - Legal	\$0	\$0	\$0	E-47	\$99	\$99	100.00%	\$0	\$99	\$0	\$99
48	923.500	Outside Services Employed - Accounting	\$0	\$0	\$0	E-48	\$26	\$26	100.00%	\$0	\$26	\$0	\$26
49	923.600	Outside Services Employed - Easements	\$0	\$0	\$0	E-49	\$1,313	\$1,313	100.00%	\$0	\$1,313	\$0	\$1,313
50	923.900	Outside Services Employed - Management Consulting	\$0	\$0	\$0	E-50	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
51	924.200	Property Insurance - Commercial	\$0	\$0	\$0	E-51	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
52	924.400	Property Insurance	\$3,169	\$0	\$3,169	E-52	\$1,930	\$5,099	100.00%	\$0	\$5,099	\$0	\$5,099
53	928.100	Regulatory Commission Expenses - DNR	\$905	\$0	\$905	E-53	-\$318	\$587	100.00%	\$0	\$587	\$0	\$587
54	928.200	Regulatory Commission Expenses - PSC	\$0	\$0	\$0	E-54	\$143	\$143	100.00%	\$0	\$143	\$0	\$143
55	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-55	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
56	930.300	Research & Development Expenses	\$0	\$0	\$0	E-56	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
57		TOTAL ADMIN. & GENERAL EXPENSES	\$4,074	\$0	\$4,074		\$4,821	\$8,895		\$0	\$8,895	\$1,141	\$7,754
58		DEPRECIATION EXPENSE											
59	403.000	Depreciation Expense, Dep. Exp.	\$1,271	See note (1)	See note (1)	E-59	See note (1)	\$1,271	100.00%	\$1,772	\$3,043	See note (1)	See note (1)
60	403.200	Depreciation - 403.2	\$0			E-60		\$0	100.00%	\$0	\$0		
61	405.000	Amortization of Other Utility Plant	\$0			E-61		\$0	100.00%	\$0	\$0		
62	407.400	Amortization of Property Losses	\$0			E-62		\$0	100.00%	\$0	\$0		
63		TOTAL DEPRECIATION EXPENSE	\$1,271	\$0	\$0		\$0	\$1,271		\$1,772	\$3,043	\$0	\$0
64		AMORTIZATION EXPENSE											
65		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
66		OTHER OPERATING EXPENSES											
67	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$0	\$0	\$0	E-67	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
68	408.160	Property Taxes	\$88	\$0	\$88	E-68	\$0	\$88	100.00%	\$0	\$88	\$0	\$88
69		TOTAL OTHER OPERATING EXPENSE	\$88	\$0	\$88		\$0	\$88		\$0	\$88	\$0	\$88
70		TOTAL OPERATING EXPENSE	\$60,224	\$0	\$58,953		\$6,204	\$66,428		\$1,772	\$68,200	\$1,141	\$64,016
71		NET INCOME BEFORE TAXES	-\$46,026					-\$52,230		-\$2,530	-\$54,760		
72		INCOME TAXES											
73	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-73	See note (1)	\$0	100.00%	-\$2,254	-\$2,254	See note (1)	See note (1)

Confluence Rivers - Prairie Heights
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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
74		TOTAL INCOME TAXES	\$0					\$0		-\$2,254	-\$2,254		
75		DEFERRED INCOME TAXES											
76	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-76	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
77		Amortization of Deferred ITC	\$0			E-77		\$0	100.00%	\$0	\$0		
78		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
79		NET OPERATING INCOME	<u>-\$46,026</u>					<u>-\$52,230</u>		<u>-\$276</u>	<u>-\$52,506</u>		

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

Confluence Rivers - Prairie Heights
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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
Rev-2	Residential	461.000	\$0	\$0	\$0	\$0	\$398	\$398
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$398	
Rev-3	Commercial	470.000	\$0	\$0	\$0	\$0	-\$1,073	-\$1,073
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$1,073	
Rev-9	Other Water Revenue - Oper. Rev.	471.000	\$0	\$0	\$0	\$0	-\$83	-\$83
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	-\$83	
E-8	Maint of Supply Mains	616.000	\$0	\$258	\$258	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$258		\$0	\$0	
E-18	Operation Labor & Expenses	642.000	\$0	-\$103	-\$103	\$0	\$0	\$0
	1. To annualize third party operation expense. (Majors)		\$0	-\$103		\$0	\$0	
E-27	Maint of Structures & Improvements - T&D	671.000	\$0	\$1,224	\$1,224	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$1,224		\$0	\$0	
E-28	Maint of Transmission & Distribution Mains	673.000	\$0	\$648	\$648	\$0	\$0	\$0
	1. To include an annualized amount of line locate expense. (Dhority)		\$0	\$23		\$0	\$0	
	2. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$625		\$0	\$0	
E-29	Maint of Services	675.000	\$0	\$665	\$665	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$665		\$0	\$0	
E-35	Cust Records & Collection Expense - Billing	903.100	\$0	-\$1,325	-\$1,325	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$2,855		\$0	\$0	
	2. To include an annualized amount of billing software expense. (Dhority)		\$0	\$86		\$0	\$0	
	3. To include an annualized level of call center costs. (Dhority)		\$0	\$1,382		\$0	\$0	
	4. To include an annualized level of miscellaneous expense. (Dhority)		\$0	\$62		\$0	\$0	
E-37	Uncollectible Accounts	904.000	\$0	\$16	\$16	\$0	\$0	\$0
	1. To normalize uncollectible expense. (Amenthor)		\$0	\$16		\$0	\$0	
E-45	Admin Expenses Transferred - Cr	922.000	\$1,141	\$487	\$1,628	\$0	\$0	\$0

Confluence Rivers - Prairie Heights
Case No. WR-2023-0006
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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
	1. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$491		\$0	\$0	
	2. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$1,141	\$0		\$0	\$0	
	3. To remove sponsorship costs allocated from CSWR. (Dhority)		\$0	-\$4		\$0	\$0	
E-47	Outside Services Employed - Legal	923.400	\$0	\$99	\$99	\$0	\$0	\$0
	1. To include a normalized level of legal expense. (Dhority)		\$0	\$70		\$0	\$0	
	2. To include normalized amount of rate case expense. (Dhority)		\$0	\$29		\$0	\$0	
E-48	Outside Services Employed - Accounting	923.500	\$0	\$26	\$26	\$0	\$0	\$0
	1. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$26		\$0	\$0	
E-49	Outside Services Employed - Easements	923.600	\$0	\$1,313	\$1,313	\$0	\$0	\$0
	1. To include an annualized amount of easement expense. (Dhority)		\$0	\$1,313		\$0	\$0	
E-52	Property Insurance	924.400	\$0	\$1,930	\$1,930	\$0	\$0	\$0
	1. To include worker's compensation and property insurance. (Sarver)		\$0	\$1,930		\$0	\$0	
E-53	Regulatory Commission Expenses - DNR	928.100	\$0	-\$318	-\$318	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$905		\$0	\$0	
	2. To include annual DNR water testing costs. (Dhority)		\$0	\$300		\$0	\$0	
	3. To include annualized amount of DNR permitting fees. (Dhority)		\$0	\$287		\$0	\$0	
E-54	Regulatory Commission Expenses - PSC	928.200	\$0	\$143	\$143	\$0	\$0	\$0
	1. To include an annualized level of PSC assessment expense. (Dhority)		\$0	\$143		\$0	\$0	
E-59	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$1,772	\$1,772
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$1,772	
E-73	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	-\$2,254	-\$2,254
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$2,254	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$758	-\$758
Total Operating & Maint. Expense			\$1,141	\$5,063	\$6,204	\$0	-\$482	-\$482

Confluence Rivers - Prairie Heights
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period 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		-\$54,760	\$3,961	\$4,038	\$4,114
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$3,043	\$3,043	\$3,043	\$3,043
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$3,043	\$3,043	\$3,043	\$3,043
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$1,615	\$1,615	\$1,615	\$1,615
7	Tax Straight-Line Depreciation		\$3,043	\$3,043	\$3,043	\$3,043
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$4,658	\$4,658	\$4,658	\$4,658
9	NET TAXABLE INCOME		-\$56,375	\$2,346	\$2,423	\$2,499
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$56,375	\$2,346	\$2,423	\$2,499
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$338	\$14	\$15	\$15
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$56,037	\$2,332	\$2,408	\$2,484
15	Federal Income Tax at the Rate of	3.420%	-\$1,916	\$80	\$82	\$85
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.420%	-\$1,916	\$80	\$82	\$85
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$56,375	\$2,346	\$2,423	\$2,499
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$958	\$40	\$41	\$43
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$55,417	\$2,306	\$2,382	\$2,456
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.610%	-\$338	\$14	\$15	\$15
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$56,375	\$2,346	\$2,423	\$2,499
27	Deduct Federal Income Tax - City Inc. Tax		-\$1,916	\$80	\$82	\$85
28	Deduct Missouri Income Tax - City Inc. Tax		-\$338	\$14	\$15	\$15
29	City Taxable Income		-\$54,121	\$2,252	\$2,326	\$2,399
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$1,916	\$80	\$82	\$85
34	State Income Tax		-\$338	\$14	\$15	\$15
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$2,254	\$94	\$97	\$100
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		-\$2,254	\$94	\$97	\$100

Confluence Rivers - Prairie Heights
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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				8.092%	8.248%	8.404%

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 FILING
STAFF ACCOUNTING SCHEDULES

CONFLUENCE RIVERS - RACCOON CREEK
SEWER

Test Year Ending 06-30-2022
Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

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

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$1,248,918	\$1,248,918	\$1,248,918
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$98,665	\$100,538	\$102,411
4	Net Income Available	\$227,576	\$227,576	\$227,576
5	Additional Net Income Required	-\$128,911	-\$127,038	-\$125,165
6	Income Tax Requirement			
7	Required Current Income Tax	\$0	\$0	\$0
8	Current Income Tax Available	\$0	\$0	\$0
9	Additional Current Tax Required	\$0	\$0	\$0
10	Revenue Requirement	-\$128,911	-\$127,038	-\$125,165
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	-\$128,911	-\$127,038	-\$125,165

Confluence Rivers - Raccoon Creek
Case No. WR-2023-0006
Test Year Ending 06-30-2022
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RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$2,352,662
2	Less Accumulated Depreciation Reserve		\$919,373
3	Net Plant In Service		<u>\$1,433,289</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$5,582
6	Contributions in Aid of Construction Amortization		\$228,829
7	Prepayments		<u>\$11,294</u>
8	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$245,705</u>
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	\$0
11	State Tax Offset	-1.5370%	\$0
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$633
14	Contributions in Aid of Construction		\$430,709
15	TOTAL SUBTRACT FROM NET PLANT		<u>\$430,076</u>
16	Total Rate Base		<u>\$1,248,918</u>

Confluence Rivers - Raccoon Creek
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$6,530	P-6	\$0	\$6,530	100.00%	\$0	\$6,530
7	352.100	Collection Sewers Force	\$10,977	P-7	\$0	\$10,977	100.00%	\$0	\$10,977
8	352.200	Collection Sewers Gravity	\$470,923	P-8	\$0	\$470,923	100.00%	\$0	\$470,923
9	353.000	Services to Sewer Customers	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	354.000	Flow Measuring Devices	\$24,856	P-10	\$0	\$24,856	100.00%	\$0	\$24,856
11		TOTAL COLLECTION PLANT	\$513,286		\$0	\$513,286		\$0	\$513,286
12		SYSTEM PUMPING PLANT							
13	362.000	Receiving Wells	\$14,874	P-13	\$0	\$14,874	100.00%	\$0	\$14,874
14	363.000	Electric Sewer Pumping Equip	\$19,125	P-14	\$0	\$19,125	100.00%	\$0	\$19,125
15	365.000	Sewer - Other Pumping Equipment	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16		TOTAL SYSTEM PUMPING PLANT	\$33,999		\$0	\$33,999		\$0	\$33,999
17		TREATMENT & DISPOSAL PLANT							
18	370.000	Land and Land Rights	\$71,640	P-18	\$0	\$71,640	100.00%	\$0	\$71,640
19	370.100	Oxidation Lagoon Land	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20	371.000	S&I Treatment & Disposal	\$257,889	P-20	\$0	\$257,889	100.00%	\$0	\$257,889
21	372.000	Treatment & Disposal Equipment - 372	\$1,298,288	P-21	\$0	\$1,298,288	100.00%	\$0	\$1,298,288
22	372.100	Oxidation Lagoons	\$120,122	P-22	\$0	\$120,122	100.00%	\$0	\$120,122
23	373.000	Plant Sewers	\$8,884	P-23	\$0	\$8,884	100.00%	\$0	\$8,884
24	374.000	Outfall Sewer Lines	\$131	P-24	\$0	\$131	100.00%	\$0	\$131
25	375.000	Sewer - Other Treatment & Disposal	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26		TOTAL TREATMENT & DISPOSAL PLANT	\$1,756,954		\$0	\$1,756,954		\$0	\$1,756,954
27		GENERAL PLANT							
28	390.000	S&I General Plant	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	391.000	Office Furniture and Equipment	\$4,489	P-29	\$0	\$4,489	100.00%	\$0	\$4,489
30	391.100	Office Furn Equip (IT)	\$9,303	P-30	\$0	\$9,303	100.00%	\$0	\$9,303
31	392.000	Transportation Equipment	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	393.000	Stores Equipment	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	394.000	Tools, Shop and Garage Equipment	\$120	P-33	\$0	\$120	100.00%	\$0	\$120
34	395.000	Laboratory Equipment	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	396.000	Power Operated Equipment	\$0	P-35	\$0	\$0	100.00%	\$0	\$0
36	397.000	Communication Equipment	\$34,511	P-36	\$0	\$34,511	100.00%	\$0	\$34,511
37	398.000	Miscellaneous Equipment	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	399.000	Other Tangible Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL GENERAL PLANT	\$48,423		\$0	\$48,423		\$0	\$48,423
40		TOTAL PLANT IN SERVICE	\$2,352,662		\$0	\$2,352,662		\$0	\$2,352,662

Confluence Rivers - Raccoon Creek
Case No. WR-2023-0006
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Adjustments to Plant in Service

A	B	C	D	E	F	G
Plant Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
Total Plant Adjustments				\$0		\$0

Confluence Rivers - Raccoon Creek
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL PLANT INTANGIBLE	\$0		\$0		
5		COLLECTION PLANT					
6	351.000	S&I Collection Plant	\$6,530	4.00%	\$261	0	0.00%
7	352.100	Collection Sewers Force	\$10,977	2.00%	\$220	0	0.00%
8	352.200	Collection Sewers Gravity	\$470,923	2.00%	\$9,418	0	0.00%
9	353.000	Services to Sewer Customers	\$0	2.00%	\$0	0	0.00%
10	354.000	Flow Measuring Devices	\$24,856	3.30%	\$820	0	0.00%
11		TOTAL COLLECTION PLANT	\$513,286		\$10,719		
12		SYSTEM PUMPING PLANT					
13	362.000	Receiving Wells	\$14,874	4.00%	\$595	0	0.00%
14	363.000	Electric Sewer Pumping Equip	\$19,125	10.00%	\$1,913	0	0.00%
15	365.000	Sewer - Other Pumping Equipment	\$0	4.31%	\$0	0	0.00%
16		TOTAL SYSTEM PUMPING PLANT	\$33,999		\$2,508		
17		TREATMENT & DISPOSAL PLANT					
18	370.000	Land and Land Rights	\$71,640	0.00%	\$0	0	0.00%
19	370.100	Oxidation Lagoon Land	\$0	4.00%	\$0	0	0.00%
20	371.000	S&I Treatment & Disposal	\$257,889	4.00%	\$10,316	0	0.00%
21	372.000	Treatment & Disposal Equipment - 372	\$1,298,288	5.00%	\$64,914	0	0.00%
22	372.100	Oxidation Lagoons	\$120,122	20.00%	\$24,024	0	0.00%
23	373.000	Plant Sewers	\$8,884	2.50%	\$222	0	0.00%
24	374.000	Outfall Sewer Lines	\$131	2.00%	\$3	0	0.00%
25	375.000	Sewer - Other Treatment & Disposal	\$0	0.00%	\$0	0	0.00%
26		TOTAL TREATMENT & DISPOSAL PLANT	\$1,756,954		\$99,479		
27		GENERAL PLANT					
28	390.000	S&I General Plant	\$0	4.00%	\$0	0	0.00%
29	391.000	Office Furniture and Equipment	\$4,489	5.00%	\$224	0	0.00%
30	391.100	Office Furn Equip (IT)	\$9,303	14.30%	\$1,330	0	0.00%
31	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
32	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
33	394.000	Tools, Shop and Garage Equipment	\$120	5.00%	\$6	0	0.00%
34	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
35	396.000	Power Operated Equipment	\$0	6.70%	\$0	0	0.00%
36	397.000	Communication Equipment	\$34,511	6.70%	\$2,312	0	0.00%
37	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%
38	399.000	Other Tangible Equipment	\$0	0.00%	\$0	0	0.00%
39		TOTAL GENERAL PLANT	\$48,423		\$3,872		
40		Total Depreciation	\$2,352,662		\$116,578		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Raccoon Creek
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
5		COLLECTION PLANT							
6	351.000	S&I Collection Plant	\$414	R-6	\$0	\$414	100.00%	\$0	\$414
7	352.100	Collection Sewers Force	\$3,460	R-7	\$0	\$3,460	100.00%	\$0	\$3,460
8	352.200	Collection Sewers Gravity	\$265,924	R-8	\$0	\$265,924	100.00%	\$0	\$265,924
9	353.000	Services to Sewer Customers	\$10,794	R-9	\$0	\$10,794	100.00%	\$0	\$10,794
10	354.000	Flow Measuring Devices	\$3,397	R-10	\$0	\$3,397	100.00%	\$0	\$3,397
11		TOTAL COLLECTION PLANT	\$283,989		\$0	\$283,989		\$0	\$283,989
12		SYSTEM PUMPING PLANT							
13	362.000	Receiving Wells	\$4,103	R-13	\$0	\$4,103	100.00%	\$0	\$4,103
14	363.000	Electric Sewer Pumping Equip	\$7,359	R-14	\$0	\$7,359	100.00%	\$0	\$7,359
15	365.000	Sewer - Other Pumping Equipment	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16		TOTAL SYSTEM PUMPING PLANT	\$11,462		\$0	\$11,462		\$0	\$11,462
17		TREATMENT & DISPOSAL PLANT							
18	370.000	Land and Land Rights	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19	370.100	Oxidation Lagoon Land	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	371.000	S&I Treatment & Disposal	\$49,096	R-20	\$0	\$49,096	100.00%	\$0	\$49,096
21	372.000	Treatment & Disposal Equipment - 372	\$437,839	R-21	\$0	\$437,839	100.00%	\$0	\$437,839
22	372.100	Oxidation Lagoons	\$107,338	R-22	\$0	\$107,338	100.00%	\$0	\$107,338
23	373.000	Plant Sewers	\$4,565	R-23	\$0	\$4,565	100.00%	\$0	\$4,565
24	374.000	Outfall Sewer Lines	\$38	R-24	\$0	\$38	100.00%	\$0	\$38
25	375.000	Sewer - Other Treatment & Disposal	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26		TOTAL TREATMENT & DISPOSAL PLANT	\$598,876		\$0	\$598,876		\$0	\$598,876
27		GENERAL PLANT							
28	390.000	S&I General Plant	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	391.000	Office Furniture and Equipment	\$1,702	R-29	\$0	\$1,702	100.00%	\$0	\$1,702
30	391.100	Office Furn Equip (IT)	\$10,089	R-30	\$0	\$10,089	100.00%	\$0	\$10,089
31	392.000	Transportation Equipment	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	393.000	Stores Equipment	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	394.000	Tools, Shop and Garage Equipment	\$58	R-33	\$0	\$58	100.00%	\$0	\$58
34	395.000	Laboratory Equipment	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	396.000	Power Operated Equipment	\$0	R-35	\$0	\$0	100.00%	\$0	\$0
36	397.000	Communication Equipment	\$13,197	R-36	\$0	\$13,197	100.00%	\$0	\$13,197
37	398.000	Miscellaneous Equipment	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	399.000	Other Tangible Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL GENERAL PLANT	\$25,046		\$0	\$25,046		\$0	\$25,046
40		TOTAL DEPRECIATION RESERVE	\$919,373		\$0	\$919,373		\$0	\$919,373

Confluence Rivers - Raccoon Creek
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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

Confluence Rivers - Raccoon Creek
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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	\$9,380	43.61	14.91	28.70	0.078630	\$738
3	Employee Benefits	\$557	43.61	-2.53	46.14	0.126411	\$70
4	Electric Expense	\$36,492	43.61	42.40	1.21	0.003315	\$121
5	Chemicals	\$1,933	43.61	18.97	24.64	0.067507	\$130
6	Uncollectible Accounts	\$149	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$179,589	43.61	29.52	14.09	0.038603	\$6,933
8	TOTAL OPERATION AND MAINT. EXPENSE	\$228,100					\$7,992
9	TAXES						
10	FICA - Employer Portion	\$758	43.61	16.48	27.13	0.074329	\$56
11	FUTA	\$39	43.61	16.12	27.49	0.075315	\$3
12	SUTA	\$150	43.61	16.09	27.52	0.075397	\$11
13	Property Tax	\$3,728	43.61	286.40	-242.79	-0.665178	-\$2,480
14	TOTAL TAXES	\$4,675					-\$2,410
15	CWC REQ'D BEFORE RATE BASE OFFSETS						\$5,582
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
18	State Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$41,214	43.61	38.00	5.61	0.015370	\$633
21	TOTAL OFFSET FROM RATE BASE	\$41,214					\$633
22	TOTAL CASH WORKING CAPITAL REQUIRED						\$6,215

Confluence Rivers - Raccoon Creek
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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
Rev-1		OPERATING REVENUES											
Rev-2	521.000	Residential	\$545,223	See note (1)	See note (1)	Rev-2	See note (1)	\$545,223	100.00%	\$14,965	\$560,188	See note (1)	See note (1)
Rev-3	532.000	Commercial	\$19,057			Rev-3		\$19,057	100.00%	\$0	\$19,057		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	536.000	Other Sewer Revenue - Oper. Rev.	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6		TOTAL OPERATING REVENUES	\$564,280					\$564,280		\$14,965	\$579,245		
1		COLLECTION OPERATIONS EXPENSES											
2		TOTAL COLLECTION OPERATIONS EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
3		COLLECTION MAINT. EXPENSES											
4	711.000	Maint of Collection S&I	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	712.000	Maint of Collection Sewers	\$120	\$0	\$120	E-5	\$0	\$120	100.00%	\$0	\$120	\$0	\$120
6	713.000	Maint of Services to Customers	\$119	\$0	\$119	E-6	\$158	\$277	100.00%	\$0	\$277	\$0	\$277
7		TOTAL COLLECTION MAINT. EXPENSES	\$239	\$0	\$239		\$158	\$397		\$0	\$397	\$0	\$397
8		PUMPING OPERATIONS EXPENSES											
9	722.000	Pumping Labor & Expenses	\$5,169	\$0	\$5,169	E-9	\$930	\$6,099	100.00%	\$0	\$6,099	\$0	\$6,099
10		TOTAL PUMPING OPERATIONS EXPENSES	\$5,169	\$0	\$5,169		\$930	\$6,099		\$0	\$6,099	\$0	\$6,099
11		PUMPING MAINTENANCE EXPENSES											
12	732.000	Maint of Pumping Equip	\$1,440	\$0	\$1,440	E-12	\$1,585	\$3,025	100.00%	\$0	\$3,025	\$0	\$3,025
13		TOTAL PUMPING MAINTENANCE EXPENSES	\$1,440	\$0	\$1,440		\$1,585	\$3,025		\$0	\$3,025	\$0	\$3,025
14		TREAT. & DISP. OPER. EXPENSE											
15	741.000	Chemicals	\$2,242	\$0	\$2,242	E-15	\$0	\$2,242	100.00%	\$0	\$2,242	\$0	\$2,242
16	742.000	Treatment Labor & Expenses	\$64,853	\$0	\$64,853	E-16	\$5,743	\$70,596	100.00%	\$0	\$70,596	\$0	\$70,596
17	743.000	Fuel & Power for Sewage Treatment & Pumping	\$27,479	\$0	\$27,479	E-17	\$0	\$27,479	100.00%	\$0	\$27,479	\$0	\$27,479
18	744.000	Misc Expenses - T&D	\$1,874	\$0	\$1,874	E-18	\$0	\$1,874	100.00%	\$0	\$1,874	\$0	\$1,874
19		TOTAL TREAT. & DISP. OPER. EXPENSE	\$96,448	\$0	\$96,448		\$5,743	\$102,191		\$0	\$102,191	\$0	\$102,191
20		TREAT. & DISP. MAINT. EXPENSES											
21	751.000	Maint of Treatment & Disposal S&I	\$2,752	\$0	\$2,752	E-21	\$3,825	\$6,577	100.00%	\$0	\$6,577	\$0	\$6,577
22	752.000	Maint of Treatment & Disposal Plant	\$1,055	\$0	\$1,055	E-22	\$0	\$1,055	100.00%	\$0	\$1,055	\$0	\$1,055
23		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$3,807	\$0	\$3,807		\$3,825	\$7,632		\$0	\$7,632	\$0	\$7,632
24		CUSTOMER ACCOUNTS EXPENSE											
25	903.100	Cust Records & Collection Expense - Billing	\$21,004	\$0	\$21,004	E-25	\$40,646	\$61,650	100.00%	\$0	\$61,650	\$0	\$61,650
26	903.280	Cust Records & Collection Expense	\$4,795	\$0	\$4,795	E-26	\$0	\$4,795	100.00%	\$0	\$4,795	\$0	\$4,795
27	904.000	Uncollectible Accounts	\$17,685	\$0	\$17,685	E-27	-\$17,536	\$149	100.00%	\$0	\$149	\$0	\$149
28		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$43,484	\$0	\$43,484		\$23,110	\$66,594		\$0	\$66,594	\$0	\$66,594
29		ADMIN. & GENERAL EXPENSES											
30	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	922.000	Admin Expenses Transferred - Cr	\$26,058	\$0	\$26,058	E-31	-\$11,129	\$14,929	100.00%	\$0	\$14,929	\$10,884	\$4,045
32	923.100	Outside Services Employed - Bank Fees	\$0	\$0	\$0	E-32	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
33	923.400	Outside Services Employed - Legal	\$80	\$0	\$80	E-33	\$860	\$940	100.00%	\$0	\$940	\$0	\$940
34	923.500	Outside Services Employed - Accounting	\$7,541	\$0	\$7,541	E-34	-\$7,296	\$245	100.00%	\$0	\$245	\$0	\$245
35	923.600	Outside Services Employed - Easements	\$857	\$0	\$857	E-35	-\$857	\$0	100.00%	\$0	\$0	\$0	\$0

Confluence Rivers - Raccoon Creek
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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
36	923.900	Outside Services Employed - Management Consulting	\$1,606	\$0	\$1,606	E-36	\$0	\$1,606	100.00%	\$0	\$1,606	\$0	\$1,606
37	924.200	Property Insurance - Commercial	\$0	\$0	\$0	E-37	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
38	924.300	Property Insurance - Workers Comp	\$0	\$0	\$0	E-38	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
39	924.400	Property Insurance	\$11,092	\$0	\$11,092	E-39	\$9,255	\$20,347	100.00%	\$0	\$20,347	\$0	\$20,347
40	928.100	Regulatory Commission Expenses - DNR	\$8,688	\$0	\$8,688	E-40	-\$5,954	\$2,734	100.00%	\$0	\$2,734	\$0	\$2,734
41	928.200	Regulatory Commission Expenses - PSC	\$2,623	\$0	\$2,623	E-41	-\$1,262	\$1,361	100.00%	\$0	\$1,361	\$0	\$1,361
42	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-42	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
43	930.300	Research & Development Expenses	\$0	\$0	\$0	E-43	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
44		TOTAL ADMIN. & GENERAL EXPENSES	\$58,545	\$0	\$58,545		-\$16,383	\$42,162		\$0	\$42,162	\$10,884	\$31,278
45		DEPRECIATION EXPENSE											
46	403.000	Depreciation Expense, Dep. Exp.	\$96,721	See note (1)	See note (1)	E-46	See note (1)	\$96,721	100.00%	\$19,857	\$116,578	See note (1)	See note (1)
47	403.100	Depreciation - 403.1	-\$13,885			E-47		-\$13,885	100.00%	\$0	-\$13,885		
48	403.200	Depreciation - 403.2	\$8,078			E-48		\$8,078	100.00%	\$0	\$8,078		
49	405.000	Amortization of Other Utility Plant	\$13,370			E-49		\$13,370	100.00%	-\$2,650	\$10,720		
50	407.400	Amortization of Property Losses	\$0			E-50		\$0	100.00%	\$0	\$0		
51		TOTAL DEPRECIATION EXPENSE	\$104,284	\$0	\$0		\$0	\$104,284		\$17,207	\$121,491	\$0	\$0
52		AMORTIZATION EXPENSE											
53		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
54		OTHER OPERATING EXPENSES											
55	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$990	\$0	\$990	E-55	\$0	\$990	100.00%	\$0	\$990	\$0	\$990
56	408.160	Property Taxes	\$880	\$0	\$880	E-56	\$208	\$1,088	100.00%	\$0	\$1,088	\$0	\$1,088
57		TOTAL OTHER OPERATING EXPENSE	\$1,870	\$0	\$1,870		\$208	\$2,078		\$0	\$2,078	\$0	\$2,078
58		TOTAL OPERATING EXPENSE	\$315,286	\$0	\$211,002		\$19,176	\$334,462		\$17,207	\$351,669	\$10,884	\$219,294
59		NET INCOME BEFORE TAXES	\$248,994					\$229,818		-\$2,242	\$227,576		
60		INCOME TAXES											
61	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-61	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
62		TOTAL INCOME TAXES	\$0					\$0		\$0	\$0		
63		DEFERRED INCOME TAXES											
64	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-64	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
65		Amortization of Deferred ITC	\$0			E-65		\$0	100.00%	\$0	\$0		
66		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
67		NET OPERATING INCOME	\$248,994					\$229,818		-\$2,242	\$227,576		

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

Confluence Rivers - Raccoon Creek
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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
Rev-2	Residential	521.000	\$0	\$0	\$0	\$0	\$14,965	\$14,965
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$14,965	
E-6	Maint of Services to Customers	713.000	\$0	\$158	\$158	\$0	\$0	\$0
	1. To include an annualized amount of line locate expense. (Dhority)		\$0	\$158		\$0	\$0	
E-9	Pumping Labor & Expenses	722.000	\$0	\$930	\$930	\$0	\$0	\$0
	1. To include a normalized level of sludge disposal costs. (Lyons)		\$0	\$930		\$0	\$0	
E-12	Maint of Pumping Equip	732.000	\$0	\$1,585	\$1,585	\$0	\$0	\$0
	1. Adjustment to transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$1,585		\$0	\$0	
E-16	Treatment Labor & Expenses	742.000	\$0	\$5,743	\$5,743	\$0	\$0	\$0
	1. To annualize third party operations expense. (Majors)		\$0	\$5,743		\$0	\$0	
E-21	Maint of Treatment & Disposal S&I	751.000	\$0	\$3,825	\$3,825	\$0	\$0	\$0
	1. Adjustment to transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$3,825		\$0	\$0	
E-25	Cust Records & Collection Expense - Billing	903.100	\$0	\$40,646	\$40,646	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	\$26,058		\$0	\$0	
	2. To include an annualized level of billing software expense. (Dhority)		\$0	\$817		\$0	\$0	
	3. To include an annualized level of call center costs. (Dhority)		\$0	\$13,179		\$0	\$0	
	4. To include an annualized level of miscellaneous expense. (Dhority)		\$0	\$592		\$0	\$0	
E-27	Uncollectible Accounts	904.000	\$0	-\$17,536	-\$17,536	\$0	\$0	\$0
	1. To normalize uncollectible expense. (Amenthor)		\$0	-\$17,536		\$0	\$0	
E-31	Admin Expenses Transferred - Cr	922.000	\$10,884	-\$22,013	-\$11,129	\$0	\$0	\$0
	1. To remove test year. (Sarver)		\$0	-\$26,058		\$0	\$0	
	2. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$4,045		\$0	\$0	
	3. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$10,884	\$0		\$0	\$0	
E-33	Outside Services Employed - Legal	923.400	\$0	\$860	\$860	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$80		\$0	\$0	

Confluence Rivers - Raccoon Creek
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Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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
	2. To include a normalized level of legal expense. (Dhority)		\$0	\$665		\$0	\$0	
	3. To include normalized amount of rate case expense. (Dhority)		\$0	\$275		\$0	\$0	
E-34	Outside Services Employed - Accounting	923.500	\$0	-\$7,296	-\$7,296	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$7,541		\$0	\$0	
	2. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$245		\$0	\$0	
E-35	Outside Services Employed - Easements	923.600	\$0	-\$857	-\$857	\$0	\$0	\$0
	1. To remove costs for discontinued website services. (Dhority)		\$0	-\$857		\$0	\$0	
E-39	Property Insurance	924.400	\$0	\$9,255	\$9,255	\$0	\$0	\$0
	1. To include worker's compensation and property insurance. (Sarver)		\$0	\$9,255		\$0	\$0	
E-40	Regulatory Commission Expenses - DNR	928.100	\$0	-\$5,954	-\$5,954	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$8,688		\$0	\$0	
	2. To include annualized amount of DNR permitting fees. (Dhority)		\$0	\$2,734		\$0	\$0	
E-41	Regulatory Commission Expenses - PSC	928.200	\$0	-\$1,262	-\$1,262	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$2,623		\$0	\$0	
	2. To include an annualized level of PSC assessment expense. (Dhority)		\$0	\$1,361		\$0	\$0	
E-46	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$19,857	\$19,857
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$19,857	
E-49	Amortization of Other Utility Plant	405.000	\$0	\$0	\$0	\$0	-\$2,650	-\$2,650
	1. To remove test year.		\$0	\$0		\$0	-\$13,370	
	2. To amortize West 16th Street Hunter's Ridge Account 301 intangibles over 10 years. (Majors)		\$0	\$0		\$0	\$1,171	
	3. To amortize Villages at Whiteman Account 301 intangibles over 10 years. (Majors)		\$0	\$0		\$0	\$2,464	
	4. To amortize W.P.C. South Walnut Hills Account 301 intangibles over 10 years. (Majors)		\$0	\$0		\$0	\$2,744	
	5. To amortize West 16th Street Hunter's Ridge Account 303 intangibles over 20 years. (Majors)		\$0	\$0		\$0	\$112	
	6. To amortize Villages at Whiteman Account 303 intangibles over 20 years. (Majors)		\$0	\$0		\$0	\$435	
	7. To amortize W.P.C. South Walnut Hills Account 303 intangibles over 20 years. (Majors)		\$0	\$0		\$0	\$3,794	

Confluence Rivers - Raccoon Creek
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Adjustments to Income Statement Detail

A	B	C	D	E	F	G	H	I
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
E-56	Property Taxes	408.160	\$0	\$208	\$208	\$0	\$0	\$0
	1. To include an annualized level of property tax expense. (Lyons)		\$0	\$208		\$0	\$0	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$14,965	\$14,965
Total Operating & Maint. Expense			\$10,884	\$8,292	\$19,176	\$0	\$17,207	\$17,207

Confluence Rivers - Raccoon Creek
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period 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		\$227,576	\$98,665	\$100,538	\$102,411
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$121,491	\$121,491	\$121,491	\$121,491
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$121,491	\$121,491	\$121,491	\$121,491
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$41,214	\$41,214	\$41,214	\$41,214
7	Tax Straight-Line Depreciation		\$121,491	\$121,491	\$121,491	\$121,491
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$162,705	\$162,705	\$162,705	\$162,705
9	NET TAXABLE INCOME		\$186,362	\$57,451	\$59,324	\$61,197
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		\$186,362	\$57,451	\$59,324	\$61,197
12	Deduct Missouri Income Tax at the Rate of	100.000%	\$0	\$0	\$0	\$0
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		\$186,362	\$57,451	\$59,324	\$61,197
15	Federal Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	0.000%	\$0	\$0	\$0	\$0
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		\$186,362	\$57,451	\$59,324	\$61,197
20	Deduct Federal Income Tax at the Rate of	50.000%	\$0	\$0	\$0	\$0
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		\$186,362	\$57,451	\$59,324	\$61,197
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		\$186,362	\$57,451	\$59,324	\$61,197
27	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
28	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
29	City Taxable Income		\$186,362	\$57,451	\$59,324	\$61,197
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		\$0	\$0	\$0	\$0
34	State Income Tax		\$0	\$0	\$0	\$0
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		\$0	\$0	\$0	\$0
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		\$0	\$0	\$0	\$0

Confluence Rivers - Raccoon Creek
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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				0.000%	0.000%	8.200%

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 FILING
STAFF ACCOUNTING SCHEDULES

CONFLUENCE RIVERS - SPRING BRANCH
WATER
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

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

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$20,681	\$20,681	\$20,681
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$1,634	\$1,665	\$1,696
4	Net Income Available	-\$11,660	-\$11,660	-\$11,660
5	Additional Net Income Required	\$13,294	\$13,325	\$13,356
6	Income Tax Requirement			
7	Required Current Income Tax	\$40	\$41	\$42
8	Current Income Tax Available	-\$514	-\$514	-\$514
9	Additional Current Tax Required	\$554	\$555	\$556
10	Revenue Requirement	\$13,848	\$13,880	\$13,912
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	\$13,848	\$13,880	\$13,912

Confluence Rivers - Spring Branch
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$108,278
2	Less Accumulated Depreciation Reserve		\$91,236
3	Net Plant In Service		\$17,042
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$966
6	Contributions in Aid of Construction Amortization		\$0
7	Prepayments		\$2,662
8	TOTAL ADD TO NET PLANT IN SERVICE		\$3,628
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$1
11	State Tax Offset	-1.5370%	\$0
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$10
14	Contributions in Aid of Construction		\$0
15	TOTAL SUBTRACT FROM NET PLANT		-\$11
16	Total Rate Base		\$20,681

Confluence Rivers - Spring Branch
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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	301.000	Organization	\$0	P-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$0	P-6	\$0	\$0	100.00%	\$0	\$0
7	311.000	S&I Source of Supply	\$10,397	P-7	\$0	\$10,397	100.00%	\$0	\$10,397
8	312.000	Collecting & Impounding Reservoirs	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	314.000	Wells and Springs	\$4,452	P-9	\$0	\$4,452	100.00%	\$0	\$4,452
10	316.000	Supply Mains	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11	317.000	Other Water Source Plant	\$0	P-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$14,849		\$0	\$14,849		\$0	\$14,849
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	323.000	Other Power Production Equipment	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17	325.100	Electric Pumps - Submersible	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
20		WATER TREATMENT PLANT							
21	331.000	S&I Treatment Plant	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	332.000	Water Treatment Equipment	\$8,471	P-22	\$0	\$8,471	100.00%	\$0	\$8,471
23		TOTAL WATER TREATMENT PLANT	\$8,471		\$0	\$8,471		\$0	\$8,471
24		TRANSMISSION & DIST. PLANT							
25	341.000	S&I Transmission & Distribution	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26	342.000	Distribution Reservoirs and Standpipes	\$9,331	P-26	\$0	\$9,331	100.00%	\$0	\$9,331
27	343.000	Transmission and Distribution Mains	\$46,058	P-27	\$0	\$46,058	100.00%	\$0	\$46,058
28	344.000	Fire Mains	\$29,569	P-28	\$0	\$29,569	100.00%	\$0	\$29,569
29	345.000	Services	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	346.000	Meters	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	347.000	Meter Installations	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	348.000	Hydrants	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33		TOTAL TRANSMISSION & DIST. PLANT	\$84,958		\$0	\$84,958		\$0	\$84,958
34		INCENTIVE COMPENSATION CAPITALIZATION							
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
36		GENERAL PLANT							
37	390.000	S&I General Plant	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	391.000	Office Furniture and Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39	391.100	Office Furn Equip (IT)	\$0	P-39	\$0	\$0	100.00%	\$0	\$0
40	392.000	Transportation Equipment	\$0	P-40	\$0	\$0	100.00%	\$0	\$0
41	393.000	Stores Equipment	\$0	P-41	\$0	\$0	100.00%	\$0	\$0
42	394.000	Tools, Shop and Garage Equipment	\$0	P-42	\$0	\$0	100.00%	\$0	\$0
43	395.000	Laboratory Equipment	\$0	P-43	\$0	\$0	100.00%	\$0	\$0
44	396.000	Power Operated Equipment	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45	397.000	Communication Equipment	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46	398.000	Miscellaneous Equipment	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47	399.000	Other Tangible Equipment	\$0	P-47	\$0	\$0	100.00%	\$0	\$0
48		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
49		TOTAL PLANT IN SERVICE	\$108,278		\$0	\$108,278		\$0	\$108,278

Confluence Rivers - Spring Branch
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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
	Total Plant Adjustments			\$0		\$0

Confluence Rivers - Spring Branch
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
4		TOTAL INTANGIBLE PLANT	\$0		\$0		
5		SOURCE OF SUPPLY PLANT					
6	310.000	Land and Land Rights	\$0	0.00%	\$0	0	0.00%
7	311.000	S&I Source of Supply	\$10,397	2.50%	\$260	0	0.00%
8	312.000	Collecting & Impounding Reservoirs	\$0	2.00%	\$0	0	0.00%
9	314.000	Wells and Springs	\$4,452	2.00%	\$89	0	0.00%
10	316.000	Supply Mains	\$0	2.00%	\$0	0	0.00%
11	317.000	Other Water Source Plant	\$0	5.00%	\$0	0	0.00%
12		TOTAL SOURCE OF SUPPLY PLANT	\$14,849		\$349		
13		PUMPING PLANT					
14	321.000	S&I Pumping Plant	\$0	2.50%	\$0	0	0.00%
15	323.000	Other Power Production Equipment	\$0	4.00%	\$0	0	0.00%
16	325.000	Electric Pumping Equipment	\$0	10.00%	\$0	0	0.00%
17	325.100	Electric Pumps - Submersible	\$0	10.00%	\$0	0	0.00%
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	4.00%	\$0	0	0.00%
19		TOTAL PUMPING PLANT	\$0		\$0		
20		WATER TREATMENT PLANT					
21	331.000	S&I Treatment Plant	\$0	2.50%	\$0	0	0.00%
22	332.000	Water Treatment Equipment	\$8,471	2.90%	\$246	0	0.00%
23		TOTAL WATER TREATMENT PLANT	\$8,471		\$246		
24		TRANSMISSION & DIST. PLANT					
25	341.000	S&I Transmission & Distribution	\$0	2.50%	\$0	0	0.00%
26	342.000	Distribution Reservoirs and Standpipes	\$9,331	2.50%	\$233	0	0.00%
27	343.000	Transmission and Distribution Mains	\$46,058	2.00%	\$921	0	0.00%
28	344.000	Fire Mains	\$29,569	1.56%	\$461	0	0.00%
29	345.000	Services	\$0	2.50%	\$0	0	0.00%
30	346.000	Meters	\$0	3.30%	\$0	0	0.00%
31	347.000	Meter Installations	\$0	2.50%	\$0	0	0.00%
32	348.000	Hydrants	\$0	2.00%	\$0	0	0.00%
33		TOTAL TRANSMISSION & DIST. PLANT	\$84,958		\$1,615		
34		INCENTIVE COMPENSATION CAPITALIZATION					
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
36		GENERAL PLANT					
37	390.000	S&I General Plant	\$0	2.50%	\$0	0	0.00%
38	391.000	Office Furniture and Equipment	\$0	5.00%	\$0	0	0.00%
39	391.100	Office Furn Equip (IT)	\$0	20.00%	\$0	0	0.00%
40	392.000	Transportation Equipment	\$0	13.00%	\$0	0	0.00%
41	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
42	394.000	Tools, Shop and Garage Equipment	\$0	6.70%	\$0	0	0.00%
43	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%
44	396.000	Power Operated Equipment	\$0	6.70%	\$0	0	0.00%
45	397.000	Communication Equipment	\$0	6.70%	\$0	0	0.00%
46	398.000	Miscellaneous Equipment	\$0	6.43%	\$0	0	0.00%

Confluence Rivers - Spring Branch
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
47	399.000	Other Tangible Equipment	\$0	0.00%	\$0	0	0.00%
48		TOTAL GENERAL PLANT	\$0		\$0		
49		Total Depreciation	\$108,278		\$2,210		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Spring Branch
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	303.000	Miscellaneous Intangible Plant	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
5		SOURCE OF SUPPLY PLANT							
6	310.000	Land and Land Rights	\$0	R-6	\$0	\$0	100.00%	\$0	\$0
7	311.000	S&I Source of Supply	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	312.000	Collecting & Impounding Reservoirs	\$3,974	R-8	\$0	\$3,974	100.00%	\$0	\$3,974
9	314.000	Wells and Springs	\$0	R-9	\$0	\$0	100.00%	\$0	\$0
10	316.000	Supply Mains	\$4,372	R-10	\$0	\$4,372	100.00%	\$0	\$4,372
11	317.000	Other Water Source Plant	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12		TOTAL SOURCE OF SUPPLY PLANT	\$8,346		\$0	\$8,346		\$0	\$8,346
13		PUMPING PLANT							
14	321.000	S&I Pumping Plant	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	323.000	Other Power Production Equipment	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	325.000	Electric Pumping Equipment	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17	325.100	Electric Pumps - Submersible	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	328.000	Water - Other Pumping Equipment (Plant)	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL PUMPING PLANT	\$0		\$0	\$0		\$0	\$0
20		WATER TREATMENT PLANT							
21	331.000	S&I Treatment Plant	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22	332.000	Water Treatment Equipment	\$4,056	R-22	\$0	\$4,056	100.00%	\$0	\$4,056
23		TOTAL WATER TREATMENT PLANT	\$4,056		\$0	\$4,056		\$0	\$4,056
24		TRANSMISSION & DIST. PLANT							
25	341.000	S&I Transmission & Distribution	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	342.000	Distribution Reservoirs and Standpipes	\$5,268	R-26	\$0	\$5,268	100.00%	\$0	\$5,268
27	343.000	Transmission and Distribution Mains	\$42,827	R-27	\$0	\$42,827	100.00%	\$0	\$42,827
28	344.000	Fire Mains	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	345.000	Services	\$30,739	R-29	\$0	\$30,739	100.00%	\$0	\$30,739
30	346.000	Meters	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	347.000	Meter Installations	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	348.000	Hydrants	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33		TOTAL TRANSMISSION & DIST. PLANT	\$78,834		\$0	\$78,834		\$0	\$78,834
34		INCENTIVE COMPENSATION CAPITALIZATION							
35		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
36		GENERAL PLANT							
37	390.000	S&I General Plant	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	391.000	Office Furniture and Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39	391.100	Office Furn Equip (IT)	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40	392.000	Transportation Equipment	\$0	R-40	\$0	\$0	100.00%	\$0	\$0
41	393.000	Stores Equipment	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
42	394.000	Tools, Shop and Garage Equipment	\$0	R-42	\$0	\$0	100.00%	\$0	\$0
43	395.000	Laboratory Equipment	\$0	R-43	\$0	\$0	100.00%	\$0	\$0
44	396.000	Power Operated Equipment	\$0	R-44	\$0	\$0	100.00%	\$0	\$0
45	397.000	Communication Equipment	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46	398.000	Miscellaneous Equipment	\$0	R-46	\$0	\$0	100.00%	\$0	\$0
47	399.000	Other Tangible Equipment	\$0	R-47	\$0	\$0	100.00%	\$0	\$0
48		TOTAL GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
49		TOTAL DEPRECIATION RESERVE	\$91,236		\$0	\$91,236		\$0	\$91,236

Confluence Rivers - Spring Branch
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Adjustments for Depreciation Reserve

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

Confluence Rivers - Spring Branch
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Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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	\$2,020	43.61	14.91	28.70	0.078630	\$159
3	Employee Benefits	\$120	43.61	-2.53	46.14	0.126411	\$15
4	Electric Expense	\$2,435	43.61	42.40	1.21	0.003315	\$8
5	Chemicals	\$43	43.61	18.97	24.64	0.067507	\$3
6	Uncollectible Accounts	\$32	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$48,069	43.61	37.74	5.87	0.016082	\$773
8	TOTAL OPERATION AND MAINT. EXPENSE	\$52,719					\$958
9	TAXES						
10	FICA - Employer Portion	\$163	43.61	16.48	27.13	0.074329	\$12
11	FUTA	\$8	43.61	16.12	27.49	0.075315	\$1
12	SUTA	\$32	43.61	16.09	27.52	0.075397	\$2
13	Property Tax	\$11	43.61	286.40	-242.79	-0.665178	-\$7
14	TOTAL TAXES	\$214					\$8
15	CWC REQ'D BEFORE RATE BASE OFFSETS						\$966
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$35	43.61	38.00	5.61	0.015370	\$1
18	State Tax Offset	\$6	43.61	38.00	5.61	0.015370	\$0
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$682	43.61	38.00	5.61	0.015370	\$10
21	TOTAL OFFSET FROM RATE BASE	\$723					\$11
22	TOTAL CASH WORKING CAPITAL REQUIRED						\$977

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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
Rev-1		OPERATING REVENUES											
Rev-2	461.000	Residential	\$20,593	See note (1)	See note (1)	Rev-2	See note (1)	\$20,593	100.00%	\$22,173	\$42,766	See note (1)	See note (1)
Rev-3	470.000	Commercial	\$0			Rev-3		\$0	100.00%	\$0	\$0		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5		Private Fire Protection	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6		Public Fire Protection	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7		Other Public Auth.	\$0			Rev-7		\$0	100.00%	\$0	\$0		
Rev-8		Sales for Resale	\$0			Rev-8		\$0	100.00%	\$0	\$0		
Rev-9	471.000	Other Water Revenue - Oper. Rev.	\$55			Rev-9		\$55	100.00%	-\$55	\$0		
Rev-10		TOTAL OPERATING REVENUES	\$20,648					\$20,648		\$22,118	\$42,766		
1		SOURCE OF SUPPLY EXPENSES											
2	602.000	Purchased Water	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	603.000	Misc Expenses - Supply	\$0	\$0	\$0	E-3	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
4	611.000	Maint of Structures & Improvements - Supply	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	612.000	Maint of Collecting and Impounding Reservoirs	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6	613.000	Maint of Lake, River and Other Intakes	\$0	\$0	\$0	E-6	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
7	614.000	Maint of Wells & Springs	\$0	\$0	\$0	E-7	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
8	616.000	Maint of Supply Mains	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	617.000	Maint of Misc Water Source Plant	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10		TOTAL SOURCE OF SUPPLY EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
11		PUMPING EXPENSES											
12	623.000	Fuel or Power Purchased for Pumping	\$0	\$0	\$0	E-12	\$2,435	\$2,435	100.00%	\$0	\$2,435	\$0	\$2,435
13	632.000	Maint of Power Production Equipment	\$280	\$0	\$280	E-13	-\$70	\$210	100.00%	\$0	\$210	\$0	\$210
14	633.000	Maint of Pumping Equip	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15		TOTAL PUMPING EXPENSES	\$280	\$0	\$280		\$2,365	\$2,645		\$0	\$2,645	\$0	\$2,645
16		WATER TREATMENT EXPENSES											
17	641.000	Chemicals	\$43	\$0	\$43	E-17	\$0	\$43	100.00%	\$0	\$43	\$0	\$43
18	642.000	Operation Labor & Expenses	\$15,308	\$0	\$15,308	E-18	\$19,973	\$35,281	100.00%	\$0	\$35,281	\$0	\$35,281
19	643.000	Misc Expenses - Water Treatment	\$0	\$0	\$0	E-19	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
20	651.000	Maint of Structures & Improvements - Water Treatment	\$0	\$0	\$0	E-20	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
21	652.000	Maint of Water Treatment Equip	\$1,027	\$0	\$1,027	E-21	-\$117	\$910	100.00%	\$0	\$910	\$0	\$910
22		TOTAL WATER TREATMENT EXPENSES	\$16,378	\$0	\$16,378		\$19,856	\$36,234		\$0	\$36,234	\$0	\$36,234
23		TRANSMISSION & DIST. EXPENSES											
24	662.000	Transmission & Distribution Lines Expenses	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25	663.000	Meter Expenses	\$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
26	665.000	Misc Expenses - T&D	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
27	671.000	Maint of Structures & Improvements - T&D	\$0	\$0	\$0	E-27	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
28	673.000	Maint of Transmission & Distribution Mains	\$0	\$0	\$0	E-28	\$124	\$124	100.00%	\$0	\$124	\$0	\$124
29	675.000	Maint of Services	\$373	\$0	\$373	E-29	\$162	\$535	100.00%	\$0	\$535	\$0	\$535
30	676.000	Maint of Meters	\$0	\$0	\$0	E-30	\$80	\$80	100.00%	\$0	\$80	\$0	\$80
31	677.000	Maint of Hydrants	\$0	\$0	\$0	E-31	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
32	678.000	Maint of Misc Plant	\$0	\$0	\$0	E-32	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
33		TOTAL TRANSMISSION & DIST. EXPENSES	\$373	\$0	\$373		\$366	\$739		\$0	\$739	\$0	\$739
34		CUSTOMER ACCOUNTS EXPENSE											

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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
35	903.100	Cust Records & Collection Expense - Billing	\$2,909	\$0	\$2,909	E-35	\$233	\$3,142	100.00%	\$0	\$3,142	\$0	\$3,142
36	903.280	Cust Records & Collection Expense	\$0	\$0	\$0	E-36	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
37	904.000	Uncollectible Accounts	\$0	\$0	\$0	E-37	\$32	\$32	100.00%	\$0	\$32	\$0	\$32
38		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$2,909	\$0	\$2,909		\$265	\$3,174		\$0	\$3,174	\$0	\$3,174
39		CUSTOMER SERVICE EXPENSES											
40		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
41		SALES PROMOTION EXPENSES											
42		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
43		ADMIN. & GENERAL EXPENSES											
44	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-44	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
45	922.000	Admin Expenses Transferred - Cr	\$0	\$0	\$0	E-45	\$3,191	\$3,191	100.00%	\$0	\$3,191	\$2,344	\$847
46	923.100	Outside Services Employed - Bank Fees	\$0	\$0	\$0	E-46	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
47	923.400	Outside Services Employed - Legal	\$0	\$0	\$0	E-47	\$202	\$202	100.00%	\$0	\$202	\$0	\$202
48	923.500	Outside Services Employed - Accounting	\$0	\$0	\$0	E-48	\$53	\$53	100.00%	\$0	\$53	\$0	\$53
49	923.600	Outside Services Employed - Easements	\$0	\$0	\$0	E-49	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
50	923.900	Outside Services Employed - Management Consulting	\$0	\$0	\$0	E-50	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
51	924.200	Property Insurance - Commercial	\$0	\$0	\$0	E-51	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
52	924.400	Property Insurance	\$4,390	\$0	\$4,390	E-52	\$909	\$5,299	100.00%	\$0	\$5,299	\$0	\$5,299
53	928.100	Regulatory Commission Expenses - DNR	\$0	\$0	\$0	E-53	\$889	\$889	100.00%	\$0	\$889	\$0	\$889
54	928.200	Regulatory Commission Expenses - PSC	\$0	\$0	\$0	E-54	\$293	\$293	100.00%	\$0	\$293	\$0	\$293
55	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-55	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
56	930.300	Research & Development Expenses	\$0	\$0	\$0	E-56	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
57		TOTAL ADMIN. & GENERAL EXPENSES	\$4,390	\$0	\$4,390		\$5,537	\$9,927		\$0	\$9,927	\$2,344	\$7,583
58		DEPRECIATION EXPENSE											
59	403.000	Depreciation Expense, Dep. Exp.	\$151	See note (1)	See note (1)	E-59	See note (1)	\$151	100.00%	\$2,059	\$2,210	See note (1)	See note (1)
60	403.200	Depreciation - 403.2	\$0			E-60		\$0	100.00%	\$0	\$0		
61	405.000	Amortization of Other Utility Plant	\$0			E-61		\$0	100.00%	\$0	\$0		
62	407.400	Amortization of Property Losses	\$0			E-62		\$0	100.00%	\$0	\$0		
63		TOTAL DEPRECIATION EXPENSE	\$151	\$0	\$0		\$0	\$151		\$2,059	\$2,210	\$0	\$0
64		AMORTIZATION EXPENSE											
65		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
66		OTHER OPERATING EXPENSES											
67	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$0	\$0	\$0	E-67	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
68	408.160	Property Taxes	\$0	\$0	\$0	E-68	\$11	\$11	100.00%	\$0	\$11	\$0	\$11
69		TOTAL OTHER OPERATING EXPENSE	\$0	\$0	\$0		\$11	\$11		\$0	\$11	\$0	\$11
70		TOTAL OPERATING EXPENSE	\$24,481	\$0	\$24,330		\$28,400	\$52,881		\$2,059	\$54,940	\$2,344	\$50,386
71		NET INCOME BEFORE TAXES	-\$3,833					-\$32,233		\$20,059	-\$12,174		
72		INCOME TAXES											
73	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-73	See note (1)	\$0	100.00%	-\$514	-\$514	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
74		TOTAL INCOME TAXES	\$0					\$0		-\$514	-\$514		
75		DEFERRED INCOME TAXES											
76	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-76	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
77		Amortization of Deferred ITC	\$0			E-77		\$0	100.00%	\$0	\$0		
78		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
79		NET OPERATING INCOME	<u>-\$3,833</u>					<u>-\$32,233</u>		<u>\$20,573</u>	<u>-\$11,660</u>		

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

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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
Rev-2	Residential	461.000	\$0	\$0	\$0	\$0	\$22,173	\$22,173
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$22,173	
Rev-9	Other Water Revenue - Oper. Rev.	471.000	\$0	\$0	\$0	\$0	-\$55	-\$55
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	-\$55	
E-12	Fuel or Power Purchased for Pumping	623.000	\$0	\$2,435	\$2,435	\$0	\$0	\$0
	1. To annualize electric expense. (Amenthor)		\$0	\$2,435		\$0	\$0	
E-13	Maint of Power Production Equipment	632.000	\$0	-\$70	-\$70	\$0	\$0	\$0
	1. To include an annualized level of maintenance expense. (Lyons)		\$0	-\$70		\$0	\$0	
E-18	Operation Labor & Expenses	642.000	\$0	\$19,973	\$19,973	\$0	\$0	\$0
	1. To annualize third party operations expense. (Majors)		\$0	\$19,973		\$0	\$0	
E-21	Maint of Water Treatment Equip	652.000	\$0	-\$117	-\$117	\$0	\$0	\$0
	1. To include an annualized level of maintenance expense. (Lyons)		\$0	-\$117		\$0	\$0	
E-28	Maint of Transmission & Distribution Mains	673.000	\$0	\$124	\$124	\$0	\$0	\$0
	1. To include an annualized amount of line locate expense. (Dhority)		\$0	\$48		\$0	\$0	
	2. To include an annualized level of maintenance expense. (Lyons)		\$0	\$76		\$0	\$0	
E-29	Maint of Services	675.000	\$0	\$162	\$162	\$0	\$0	\$0
	1. To include an annualized level of maintenance expense. (Lyons)		\$0	\$162		\$0	\$0	
E-30	Maint of Meters	676.000	\$0	\$80	\$80	\$0	\$0	\$0
	1. To include an annualized level of maintenance expense. (Lyons)		\$0	\$80		\$0	\$0	
E-35	Cust Records & Collection Expense - Billing	903.100	\$0	\$233	\$233	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$2,909		\$0	\$0	
	2. To include an annualized amount of billing software expense. (Dhority)		\$0	\$176		\$0	\$0	
	3. To include an annualized amount of call center costs. (Dhority)		\$0	\$2,838		\$0	\$0	
	4. To include an annualized level of miscellaneous expense. (Dhority)		\$0	\$128		\$0	\$0	
E-37	Uncollectible Accounts	904.000	\$0	\$32	\$32	\$0	\$0	\$0

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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
	1. To normalize uncollectible expense. (Amenthor)		\$0	\$32		\$0	\$0	
E-45	Admin Expenses Transferred - Cr	922.000	\$2,344	\$847	\$3,191	\$0	\$0	\$0
	1. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$854		\$0	\$0	
	2. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$2,344	\$0		\$0	\$0	
	3. To remove sponsorship costs allocated from CSWR. (Dhority)		\$0	-\$7		\$0	\$0	
E-47	Outside Services Employed - Legal	923.400	\$0	\$202	\$202	\$0	\$0	\$0
	1. To include a normalized level of legal expense. (Dhority)		\$0	\$143		\$0	\$0	
	2. To include normalized amount of rate case expense. (Dhority)		\$0	\$59		\$0	\$0	
E-48	Outside Services Employed - Accounting	923.500	\$0	\$53	\$53	\$0	\$0	\$0
	1. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$53		\$0	\$0	
E-52	Property Insurance	924.400	\$0	\$909	\$909	\$0	\$0	\$0
	1. To include worker's comp and property insurance. (Sarver)		\$0	\$909		\$0	\$0	
E-53	Regulatory Commission Expenses - DNR	928.100	\$0	\$889	\$889	\$0	\$0	\$0
	1. To include annual DNR water testing costs. (Dhority)		\$0	\$300		\$0	\$0	
	2. To include annualized amount of DNR permitting fees. (Dhority)		\$0	\$589		\$0	\$0	
E-54	Regulatory Commission Expenses - PSC	928.200	\$0	\$293	\$293	\$0	\$0	\$0
	1. To include an annualized level of PSC assessment expense. (Dhority)		\$0	\$293		\$0	\$0	
E-59	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$2,059	\$2,059
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$2,059	
E-68	Property Taxes	408.160	\$0	\$11	\$11	\$0	\$0	\$0
	1. To include an annualized level of property tax expense. (Lyons)		\$0	\$11		\$0	\$0	
E-73	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	-\$514	-\$514
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$514	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$22,118	\$22,118
Total Operating & Maint. Expense			\$2,344	\$26,056	\$28,400	\$0	\$1,545	\$1,545

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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		-\$12,174	\$1,674	\$1,706	\$1,738
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$2,210	\$2,210	\$2,210	\$2,210
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$2,210	\$2,210	\$2,210	\$2,210
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$682	\$682	\$682	\$682
7	Tax Straight-Line Depreciation		\$2,210	\$2,210	\$2,210	\$2,210
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$2,892	\$2,892	\$2,892	\$2,892
9	NET TAXABLE INCOME		-\$12,856	\$992	\$1,024	\$1,056
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$12,856	\$992	\$1,024	\$1,056
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$77	\$6	\$6	\$6
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$12,779	\$986	\$1,018	\$1,050
15	Federal Income Tax at the Rate of	3.420%	-\$437	\$34	\$35	\$36
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.420%	-\$437	\$34	\$35	\$36
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$12,856	\$992	\$1,024	\$1,056
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$219	\$17	\$18	\$18
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$12,637	\$975	\$1,006	\$1,038
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.610%	-\$77	\$6	\$6	\$6
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$12,856	\$992	\$1,024	\$1,056
27	Deduct Federal Income Tax - City Inc. Tax		-\$437	\$34	\$35	\$36
28	Deduct Missouri Income Tax - City Inc. Tax		-\$77	\$6	\$6	\$6
29	City Taxable Income		-\$12,342	\$952	\$983	\$1,014
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$437	\$34	\$35	\$36
34	State Income Tax		-\$77	\$6	\$6	\$6
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$514	\$40	\$41	\$42
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		-\$514	\$40	\$41	\$42

Confluence Rivers - Spring Branch
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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				8.093%	8.248%	8.403%

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 FILING
STAFF ACCOUNTING SCHEDULES

CONFLUENCE RIVERS - TERRE DU LAC
SEWER
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

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

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$566,840	\$566,840	\$566,840
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$44,780	\$45,631	\$46,481
4	Net Income Available	-\$155,196	-\$155,196	-\$155,196
5	Additional Net Income Required	\$199,976	\$200,827	\$201,677
6	Income Tax Requirement			
7	Required Current Income Tax	\$1,086	\$1,121	\$1,157
8	Current Income Tax Available	-\$7,244	-\$7,244	-\$7,244
9	Additional Current Tax Required	\$8,330	\$8,365	\$8,401
10	Revenue Requirement	\$208,306	\$209,192	\$210,078
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	\$208,306	\$209,192	\$210,078

Confluence Rivers - Terre Du Lac
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$1,130,532
2	Less Accumulated Depreciation Reserve		\$434,803
3	Net Plant In Service		<u>\$695,729</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$1,451
6	Contributions in Aid of Construction Amortization		\$136,184
7	Prepayments		<u>\$7,851</u>
8	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$142,584</u>
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$15
11	State Tax Offset	-1.5370%	-\$3
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$288
14	Contributions in Aid of Construction		\$271,779
15	TOTAL SUBTRACT FROM NET PLANT		<u>\$271,473</u>
16	Total Rate Base		<u><u>\$566,840</u></u>

Confluence Rivers - Terre Du Lac
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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	300.000	Stipulated Plant	\$60,347	P-2	\$0	\$60,347	100.00%	\$0	\$60,347
3	301.000	Organization	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$0	P-4	\$0	\$0	100.00%	\$0	\$0
5		TOTAL PLANT INTANGIBLE	\$60,347		\$0	\$60,347		\$0	\$60,347
6		COLLECTION PLANT							
7	351.000	S&I Collection Plant	\$8,309	P-7	\$0	\$8,309	100.00%	\$0	\$8,309
8	352.000	Collection Sewers	\$56,201	P-8	\$0	\$56,201	100.00%	\$0	\$56,201
9	352.100	Collection Sewers Force	\$205,198	P-9	\$0	\$205,198	100.00%	\$0	\$205,198
10	352.200	Collection Sewers Gravity	\$37,233	P-10	\$0	\$37,233	100.00%	\$0	\$37,233
11	353.000	Services to Sewer Customers	\$36,852	P-11	\$0	\$36,852	100.00%	\$0	\$36,852
12	354.000	Flow Measuring Devices	\$289,572	P-12	\$0	\$289,572	100.00%	\$0	\$289,572
13		TOTAL COLLECTION PLANT	\$633,365		\$0	\$633,365		\$0	\$633,365
14		SYSTEM PUMPING PLANT							
15	362.000	Receiving Wells	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	363.000	Electric Sewer Pumping Equip	\$325,702	P-16	\$0	\$325,702	100.00%	\$0	\$325,702
17	365.000	Sewer - Other Pumping Equipment	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18		TOTAL SYSTEM PUMPING PLANT	\$325,702		\$0	\$325,702		\$0	\$325,702
19		TREATMENT & DISPOSAL PLANT							
20	370.000	Land and Land Rights	\$7,500	P-20	\$0	\$7,500	100.00%	\$0	\$7,500
21	370.100	Oxidation Lagoon Land	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	371.000	S&I Treatment & Disposal	\$84,606	P-22	\$0	\$84,606	100.00%	\$0	\$84,606
23	372.000	Treatment & Disposal Equipment - 372	\$53,814	P-23	\$0	\$53,814	100.00%	\$0	\$53,814
24	373.000	Plant Sewers	\$0	P-24	\$0	\$0	100.00%	\$0	\$0
25	374.000	Outfall Sewer Lines	\$4,604	P-25	\$0	\$4,604	100.00%	\$0	\$4,604
26	375.000	Sewer - Other Treatment & Disposal	\$0	P-26	\$0	\$0	100.00%	\$0	\$0
27		TOTAL TREATMENT & DISPOSAL PLANT	\$150,524		\$0	\$150,524		\$0	\$150,524
28		GENERAL PLANT							
29	390.000	S&I General Plant	\$4,675	P-29	\$0	\$4,675	100.00%	\$0	\$4,675
30	391.000	Office Furniture and Equipment	\$881	P-30	\$0	\$881	100.00%	\$0	\$881
31	391.100	Office Furn Equip (IT)	\$3,287	P-31	\$0	\$3,287	100.00%	\$0	\$3,287
32	392.000	Transportation Equipment	-\$94,692	P-32	\$0	-\$94,692	100.00%	\$0	-\$94,692
33	393.000	Stores Equipment	\$10,125	P-33	\$0	\$10,125	100.00%	\$0	\$10,125
34	394.000	Tools, Shop and Garage Equipment	\$3,173	P-34	\$0	\$3,173	100.00%	\$0	\$3,173
35	395.000	Laboratory Equipment	\$1,197	P-35	\$0	\$1,197	100.00%	\$0	\$1,197
36	396.000	Power Operated Equipment	\$22,751	P-36	\$0	\$22,751	100.00%	\$0	\$22,751
37	397.000	Communication Equipment	\$13,515	P-37	\$0	\$13,515	100.00%	\$0	\$13,515
38	398.000	Miscellaneous Equipment	-\$4,318	P-38	\$0	-\$4,318	100.00%	\$0	-\$4,318
39	399.000	Other Tangible Equipment	\$0	P-39	\$0	\$0	100.00%	\$0	\$0
40		TOTAL GENERAL PLANT	-\$39,406		\$0	-\$39,406		\$0	-\$39,406
41		TOTAL PLANT IN SERVICE	\$1,130,532		\$0	\$1,130,532		\$0	\$1,130,532

Confluence Rivers - Terre Du Lac
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-2	Stipulated Plant	300.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-3	Organization	301.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-4	Miscellaneous Intangible Plant	303.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-7	Land and Land Rights	310.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-8	S&I Source of Supply	311.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-9	Collecting & Impounding Reservoirs	312.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-10	Wells and Springs	314.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-11	Supply Mains	316.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-12	Other Water Source Plant	317.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-15	S&I Pumping Plant	321.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-16	Other Power Production Equipment	323.000		\$0		\$0

Confluence Rivers - Terre Du Lac
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. No Adjustment		\$0		\$0	
P-17	Electric Pumping Equipment	325.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-18	Electric Pumps - Submersible	325.100		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-19	Booster Pump Equipment	325.200		\$0		\$0
	No Adjustment		\$0		\$0	
P-20	Water - Other Pumping Equipment (Plant)	328.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-23	S&I Treatment Plant	331.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-24	Water Treatment Equipment	332.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-25	Chemical Pumps	332.100		\$0		\$0
	No Adjustment		\$0		\$0	
P-28	S&I Transmission & Distribution	341.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-29	Distribution Reservoirs and Standpipes	342.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-30	Transmission and Distribution Mains	343.000		\$0		\$0
	1. No Adjustment		\$0		\$0	

Confluence Rivers - Terre Du Lac
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-31	Fire Mains	344.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-32	Services	345.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-33	Meters	346.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-34	Meter Installations	347.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-35	Hydrants	348.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-40	S&I General Plant	390.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-41	Office Furniture and Equipment	391.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-42	Office Furn Equip (IT)	391.100		\$0		\$0
	No Adjustment		\$0		\$0	
P-43	Transportation Equipment	392.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-44	Stores Equipment	393.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-45	Tools, Shop and Garage Equipment	394.000		\$0		\$0

Confluence Rivers - Terre Du Lac
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. No Adjustment		\$0		\$0	
P-46	Laboratory Equipment	395.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-47	Power Operated Equipment	396.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-48	Communication Equipment	397.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-49	Miscellaneous Equipment	398.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-50	Other Tangible Equipment	399.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
Total Plant Adjustments				\$0		\$0

Confluence Rivers - Terre Du Lac
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	300.000	Stipulated Plant	\$203,633	2.50%	\$5,091	0	0.00%
3	301.000	Organization	\$0	0.00%	\$0	0	0.00%
4	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$203,633		\$5,091		
6		SOURCE OF SUPPLY PLANT					
7	310.000	Land and Land Rights	\$7,500	0.00%	\$0	0	0.00%
8	311.000	S&I Source of Supply	\$0	2.50%	\$0	0	0.00%
9	312.000	Collecting & Impounding Reservoirs	\$0	2.00%	\$0	0	0.00%
10	314.000	Wells and Springs	\$277,093	2.00%	\$5,542	0	0.00%
11	316.000	Supply Mains	\$5,675	2.00%	\$114	0	0.00%
12	317.000	Other Water Source Plant	\$0	5.00%	\$0	0	0.00%
13		TOTAL SOURCE OF SUPPLY PLANT	\$290,268		\$5,656		
14		PUMPING PLANT					
15	321.000	S&I Pumping Plant	\$156,974	2.50%	\$3,924	0	0.00%
16	323.000	Other Power Production Equipment	\$0	4.00%	\$0	0	0.00%
17	325.000	Electric Pumping Equipment	\$162,505	10.00%	\$16,251	0	0.00%
18	325.100	Electric Pumps - Submersible	\$0	10.00%	\$0	0	0.00%
19	325.200	Booster Pump Equipment	\$0	6.70%	\$0	0	0.00%
20	328.000	Water - Other Pumping Equipment (Plant)	\$0	4.00%	\$0	0	0.00%
21		TOTAL PUMPING PLANT	\$319,479		\$20,175		
22		WATER TREATMENT PLANT					
23	331.000	S&I Treatment Plant	\$22,486	2.50%	\$562	0	0.00%
24	332.000	Water Treatment Equipment	\$14,535	2.90%	\$422	0	0.00%
25	332.100	Chemical Pumps	\$1,115	2.90%	\$32	0	0.00%
26		TOTAL WATER TREATMENT PLANT	\$38,136		\$1,016		
27		TRANSMISSION & DIST. PLANT					
28	341.000	S&I Transmission & Distribution	\$0	2.50%	\$0	0	0.00%
29	342.000	Distribution Reservoirs and Standpipes	\$89,596	2.50%	\$2,240	0	0.00%
30	343.000	Transmission and Distribution Mains	\$58,275	2.00%	\$1,166	0	0.00%
31	344.000	Fire Mains	\$0	1.56%	\$0	0	0.00%
32	345.000	Services	\$305,987	2.50%	\$7,650	0	0.00%
33	346.000	Meters	\$76,982	3.30%	\$2,540	0	0.00%
34	347.000	Meter Installations	\$72,271	2.50%	\$1,807	0	0.00%
35	348.000	Hydrants	\$22,304	2.00%	\$446	0	0.00%
36		TOTAL TRANSMISSION & DIST. PLANT	\$625,415		\$15,849		
37		INCENTIVE COMPENSATION CAPITALIZATION					
38		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
39		GENERAL PLANT					
40	390.000	S&I General Plant	\$12,989	2.50%	\$325	0	0.00%
41	391.000	Office Furniture and Equipment	-\$2,289	5.00%	-\$114	0	0.00%
42	391.100	Office Furn Equip (IT)	\$3,287	20.00%	\$657	0	0.00%
43	392.000	Transportation Equipment	-\$84,267	13.00%	-\$10,955	0	0.00%
44	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
45	394.000	Tools, Shop and Garage Equipment	\$9,067	6.70%	\$607	0	0.00%
46	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%

Confluence Rivers - Terre Du Lac
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
47	396.000	Power Operated Equipment	\$22,751	6.70%	\$1,524	0	0.00%
48	397.000	Communication Equipment	\$16,482	6.70%	\$1,104	0	0.00%
49	398.000	Miscellaneous Equipment	-\$4,318	6.43%	-\$278	0	0.00%
50	399.000	Other Tangible Equipment	\$0	0.00%	\$0	0	0.00%
51		TOTAL GENERAL PLANT	-\$26,298		-\$7,130		
52		Total Depreciation	<u>\$1,450,633</u>		<u>\$40,657</u>		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Terre Du Lac
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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	\$194,132	R-2	\$0	\$194,132	100.00%	\$0	\$194,132
3	301.000	Organization	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$0	R-4	\$0	\$0	100.00%	\$0	\$0
5		TOTAL INTANGIBLE PLANT	\$194,132		\$0	\$194,132		\$0	\$194,132
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	311.000	S&I Source of Supply	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	312.000	Collecting & Impounding Reservoirs	\$0	R-9	\$0	\$0	100.00%	\$0	\$0
10	314.000	Wells and Springs	\$43,075	R-10	\$0	\$43,075	100.00%	\$0	\$43,075
11	316.000	Supply Mains	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12	317.000	Other Water Source Plant	\$0	R-12	\$0	\$0	100.00%	\$0	\$0
13		TOTAL SOURCE OF SUPPLY PLANT	\$43,075		\$0	\$43,075		\$0	\$43,075
14		PUMPING PLANT							
15	321.000	S&I Pumping Plant	\$23,873	R-15	\$0	\$23,873	100.00%	\$0	\$23,873
16	323.000	Other Power Production Equipment	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17	325.000	Electric Pumping Equipment	\$112,629	R-17	\$0	\$112,629	100.00%	\$0	\$112,629
18	325.100	Electric Pumps - Submersible	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19	325.200	Booster Pump Equipment	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	328.000	Water - Other Pumping Equipment (Plant)	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21		TOTAL PUMPING PLANT	\$136,502		\$0	\$136,502		\$0	\$136,502
22		WATER TREATMENT PLANT							
23	331.000	S&I Treatment Plant	\$328	R-23	\$0	\$328	100.00%	\$0	\$328
24	332.000	Water Treatment Equipment	\$1,099	R-24	\$0	\$1,099	100.00%	\$0	\$1,099
25	332.100	Chemical Pumps	\$288	R-25	\$0	\$288	100.00%	\$0	\$288
26		TOTAL WATER TREATMENT PLANT	\$1,715		\$0	\$1,715		\$0	\$1,715
27		TRANSMISSION & DIST. PLANT							
28	341.000	S&I Transmission & Distribution	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	342.000	Distribution Reservoirs and Standpipes	\$41,275	R-29	\$0	\$41,275	100.00%	\$0	\$41,275
30	343.000	Transmission and Distribution Mains	\$32,698	R-30	\$0	\$32,698	100.00%	\$0	\$32,698
31	344.000	Fire Mains	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	345.000	Services	\$190,763	R-32	\$0	\$190,763	100.00%	\$0	\$190,763
33	346.000	Meters	\$99,836	R-33	\$0	\$99,836	100.00%	\$0	\$99,836
34	347.000	Meter Installations	\$18,571	R-34	\$0	\$18,571	100.00%	\$0	\$18,571
35	348.000	Hydrants	\$6,950	R-35	\$0	\$6,950	100.00%	\$0	\$6,950
36		TOTAL TRANSMISSION & DIST. PLANT	\$390,093		\$0	\$390,093		\$0	\$390,093
37		INCENTIVE COMPENSATION CAPITALIZATION							
38		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
39		GENERAL PLANT							
40	390.000	S&I General Plant	\$4,450	R-40	\$0	\$4,450	100.00%	\$0	\$4,450
41	391.000	Office Furniture and Equipment	-\$1,376	R-41	\$0	-\$1,376	100.00%	\$0	-\$1,376
42	391.100	Office Furn Equip (IT)	\$4,812	R-42	\$0	\$4,812	100.00%	\$0	\$4,812
43	392.000	Transportation Equipment	-\$66,589	R-43	\$0	-\$66,589	100.00%	\$0	-\$66,589
44	393.000	Stores Equipment	\$0	R-44	\$0	\$0	100.00%	\$0	\$0
45	394.000	Tools, Shop and Garage Equipment	\$9,645	R-45	\$0	\$9,645	100.00%	\$0	\$9,645
46	395.000	Laboratory Equipment	\$0	R-46	\$0	\$0	100.00%	\$0	\$0
47	396.000	Power Operated Equipment	\$9,936	R-47	\$0	\$9,936	100.00%	\$0	\$9,936
48	397.000	Communication Equipment	\$3,224	R-48	\$0	\$3,224	100.00%	\$0	\$3,224
49	398.000	Miscellaneous Equipment	-\$4,318	R-49	\$0	-\$4,318	100.00%	\$0	-\$4,318
50	399.000	Other Tangible Equipment	\$0	R-50	\$0	\$0	100.00%	\$0	\$0
51		TOTAL GENERAL PLANT	-\$40,216		\$0	-\$40,216		\$0	-\$40,216
52		TOTAL DEPRECIATION RESERVE	\$725,301		\$0	\$725,301		\$0	\$725,301

Confluence Rivers - Terre Du Lac
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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				<u>\$0</u>		<u>\$0</u>

Confluence Rivers - Terre Du Lac
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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	\$24,803	43.61	14.91	28.70	0.078630	\$1,950
3	Employee Benefits	\$1,473	43.61	-2.53	46.14	0.126411	\$186
4	Electric Expense	\$37,378	43.61	42.40	1.21	0.003315	\$124
5	Chemicals	\$6,871	43.61	18.97	24.64	0.067507	\$464
6	Uncollectible Accounts	\$372	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$336,596	43.61	46.56	-2.95	-0.008082	-\$2,720
8	TOTAL OPERATION AND MAINT. EXPENSE	\$407,493					\$4
9	TAXES						
10	FICA - Employer Portion	\$2,004	43.61	16.48	27.13	0.074329	\$149
11	FUTA	\$103	43.61	16.12	27.49	0.075315	\$8
12	SUTA	\$397	43.61	16.09	27.52	0.075397	\$30
13	Property Tax	\$2,410	43.61	286.40	-242.79	-0.665178	-\$1,603
14	TOTAL TAXES	\$4,914					-\$1,416
15	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$1,412
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$964	43.61	38.00	5.61	0.015370	\$15
18	State Tax Offset	\$170	43.61	38.00	5.61	0.015370	\$3
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$18,920	43.61	38.00	5.61	0.015370	\$291
21	TOTAL OFFSET FROM RATE BASE	\$20,054					\$309
22	TOTAL CASH WORKING CAPITAL REQUIRED						-\$1,103

Confluence Rivers - Terre Du Lac
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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
Rev-1		OPERATING REVENUES											
Rev-2	461.000	Residential	\$353,252	See note (1)	See note (1)	Rev-2	See note (1)	\$353,252	100.00%	\$39,107	\$392,359	See note (1)	See note (1)
Rev-3	470.000	Commercial	\$8,744			Rev-3		\$8,744	100.00%	-\$8,744	\$0		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5		Private Fire Protection	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6		Public Fire Protection	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7		Other Public Auth.	\$0			Rev-7		\$0	100.00%	\$0	\$0		
Rev-8		Sales for Resale	\$0			Rev-8		\$0	100.00%	\$0	\$0		
Rev-9	471.000	Other Water Revenue - Oper. Rev.	\$597			Rev-9		\$597	100.00%	-\$597	\$0		
Rev-10		TOTAL OPERATING REVENUES	\$362,593					\$362,593		\$29,766	\$392,359		
1		SOURCE OF SUPPLY EXPENSES											
2	602.000	Purchased Water	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$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	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	612.000	Maint of Collecting & Impounding Reservoirs	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6	613.000	Maint of Lake, River and Other Intakes	\$0	\$0	\$0	E-6	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
7	614.000	Maint of Wells & Springs	\$116	\$0	\$116	E-7	\$0	\$116	100.00%	\$0	\$116	\$0	\$116
8	615.000	Supply Mains	\$0	\$0	\$0	E-8	\$9,581	\$9,581	100.00%	\$0	\$9,581	\$0	\$9,581
9	616.000	Maint of Supply Mains	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10	617.000	Maint of Misc Water Source Plant	\$0	\$0	\$0	E-10	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
11		TOTAL SOURCE OF SUPPLY EXPENSES	\$3,049	\$0	\$3,049			\$9,581		\$0	\$12,630	\$0	\$12,630
12		PUMPING EXPENSES											
13	623.000	Fuel or Power Purchased for Pumping	\$37,378	\$0	\$37,378	E-13	\$0	\$37,378	100.00%	\$0	\$37,378	\$0	\$37,378
14	632.000	Maint of Power Production Equipment	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15	633.000	Maint of Pumping Equip	\$213	\$0	\$213	E-15	\$0	\$213	100.00%	\$0	\$213	\$0	\$213
16		TOTAL PUMPING EXPENSES	\$37,591	\$0	\$37,591			\$0		\$0	\$37,591	\$0	\$37,591
17		WATER TREATMENT EXPENSES											
18	641.000	Chemicals	\$6,871	\$0	\$6,871	E-18	\$0	\$6,871	100.00%	\$0	\$6,871	\$0	\$6,871
19	642.000	Operation Labor & Expenses	\$151,738	\$0	\$151,738	E-19	\$1,186	\$152,924	100.00%	\$0	\$152,924	\$0	\$152,924
20	643.000	Misc Expenses - Water Treatment	\$411	\$0	\$411	E-20	\$0	\$411	100.00%	\$0	\$411	\$0	\$411
21	651.000	Maint of Structures & Improvements - Water Treatment	\$11,680	\$0	\$11,680	E-21	\$0	\$11,680	100.00%	\$0	\$11,680	\$0	\$11,680
22	652.000	Maint of Water Treatment Equip	\$1,980	\$0	\$1,980	E-22	\$0	\$1,980	100.00%	\$0	\$1,980	\$0	\$1,980
23		TOTAL WATER TREATMENT EXPENSES	\$172,680	\$0	\$172,680			\$1,186		\$0	\$173,866	\$0	\$173,866
24		TRANSMISSION & DIST. EXPENSES											
25	662.000	Transmission & Distribution Lines Expenses	\$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
26	663.000	Meter Expenses	\$640	\$0	\$640	E-26	\$0	\$640	100.00%	\$0	\$640	\$0	\$640
27	665.000	Misc Expenses - T&D	\$0	\$0	\$0	E-27	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
28	671.000	Maint of Structures & Improvements - T&D	\$0	\$0	\$0	E-28	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
29	673.000	Maint of Transmission & Distribution Mains	\$3,613	\$0	\$3,613	E-29	\$31,730	\$35,343	100.00%	\$0	\$35,343	\$0	\$35,343
30	675.000	Maint of Services	\$347	\$0	\$347	E-30	\$12,242	\$12,589	100.00%	\$0	\$12,589	\$0	\$12,589
31	676.000	Maint of Meters	\$1,160	\$0	\$1,160	E-31	\$0	\$1,160	100.00%	\$0	\$1,160	\$0	\$1,160
32	677.000	Maint of Hydrants	\$160	\$0	\$160	E-32	\$13,667	\$13,827	100.00%	\$0	\$13,827	\$0	\$13,827
33	678.000	Maint of Misc Plant	\$0	\$0	\$0	E-33	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
34		TOTAL TRANSMISSION & DIST. EXPENSES	\$5,920	\$0	\$5,920			\$57,639		\$0	\$63,559	\$0	\$63,559

Confluence Rivers - Terre Du Lac
 Case No. WR-2023-0006
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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
35		CUSTOMER ACCOUNTS EXPENSE											
36	903.100	Cust Records & Collection Expense - Billing	\$51,928	\$0	\$51,928	E-36	-\$13,354	\$38,574	100.00%	\$0	\$38,574	\$0	\$38,574
37	903.280	Cust Records & Collection Expense	\$0	\$0	\$0	E-37	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
38	904.000	Uncollectible Accounts	\$0	\$0	\$0	E-38	\$372	\$372	100.00%	\$0	\$372	\$0	\$372
39		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$51,928	\$0	\$51,928		-\$12,982	\$38,946		\$0	\$38,946	\$0	\$38,946
40		CUSTOMER SERVICE EXPENSES											
41		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
42		SALES PROMOTION EXPENSES											
43		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
44		ADMIN. & GENERAL EXPENSES											
45	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-45	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
46	922.000	Admin Expenses Transferred - Cr	\$0	\$0	\$0	E-46	\$39,270	\$39,270	100.00%	\$0	\$39,270	\$28,780	\$10,490
47	923.100	Outside Services Employed - Bank Fees	\$0	\$0	\$0	E-47	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
48	923.400	Outside Services Employed - Legal	\$0	\$0	\$0	E-48	\$2,487	\$2,487	100.00%	\$0	\$2,487	\$0	\$2,487
49	923.500	Outside Services Employed - Accounting	\$0	\$0	\$0	E-49	\$647	\$647	100.00%	\$0	\$647	\$0	\$647
50	923.600	Outside Services Employed - Easements	\$0	\$0	\$0	E-50	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
51	923.900	Outside Services Employed - Management Consulting	\$2,793	\$0	\$2,793	E-51	\$0	\$2,793	100.00%	\$0	\$2,793	\$0	\$2,793
52	924.200	Property Insurance - Commercial	\$11,240	\$0	\$11,240	E-52	\$0	\$11,240	100.00%	\$0	\$11,240	\$0	\$11,240
53	924.400	Property Insurance	\$11,377	\$0	\$11,377	E-53	\$1,959	\$13,336	100.00%	\$0	\$13,336	\$0	\$13,336
54	928.100	Regulatory Commission Expenses - DNR	\$4,355	\$0	\$4,355	E-54	\$3,174	\$7,529	100.00%	\$0	\$7,529	\$0	\$7,529
55	928.200	Regulatory Commission Expenses - PSC	\$2,981	\$0	\$2,981	E-55	\$618	\$3,599	100.00%	\$0	\$3,599	\$0	\$3,599
56	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-56	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
57	930.300	Research & Development Expenses	\$0	\$0	\$0	E-57	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
58		TOTAL ADMIN. & GENERAL EXPENSES	\$32,746	\$0	\$32,746		\$48,155	\$80,901		\$0	\$80,901	\$28,780	\$52,121
59		DEPRECIATION EXPENSE											
60	403.000	Depreciation Expense, Dep. Exp.	\$39,273	See note (1)	See note (1)	E-60	See note (1)	\$39,273	100.00%	\$1,384	\$40,657	See note (1)	See note (1)
61	403.100	Depreciation - 403.1	-\$10,708			E-61		-\$10,708	100.00%	\$0	-\$10,708		
62	403.200	Depreciation - 403.2	\$0			E-62		\$0	100.00%	\$0	\$0		
63	405.000	Amortization of Other Utility Plant	\$0			E-63		\$0	100.00%	\$0	\$0		
64	407.400	Amortization of Property Losses	\$0			E-64		\$0	100.00%	\$0	\$0		
65		TOTAL DEPRECIATION EXPENSE	\$28,565	\$0	\$0		\$0	\$28,565		\$1,384	\$29,949	\$0	\$0
66		AMORTIZATION EXPENSE											
67		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
68		OTHER OPERATING EXPENSES											
69	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$0	\$0	\$0	E-69	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
70	408.160	Property Taxes	\$3,316	\$0	\$3,316	E-70	-\$947	\$2,369	100.00%	\$0	\$2,369	\$0	\$2,369
71		TOTAL OTHER OPERATING EXPENSE	\$3,316	\$0	\$3,316		-\$947	\$2,369		\$0	\$2,369	\$0	\$2,369
72		TOTAL OPERATING EXPENSE	\$335,795	\$0	\$307,230		\$102,632	\$438,427		\$1,384	\$439,811	\$28,780	\$381,082
73		NET INCOME BEFORE TAXES	\$26,798					-\$75,834		\$28,382	-\$47,452		

Confluence Rivers - Terre Du Lac
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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
74		INCOME TAXES											
75	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-75	See note (1)	\$0	100.00%	-\$2,654	-\$2,654	See note (1)	See note (1)
76		TOTAL INCOME TAXES	\$0					\$0		-\$2,654	-\$2,654		
77		DEFERRED INCOME TAXES											
78	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-78	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
79		Amortization of Deferred ITC	\$0			E-79		\$0	100.00%	\$0	\$0		
80		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
81		NET OPERATING INCOME	\$26,798					-\$75,834		\$31,036	-\$44,798		

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

Confluence Rivers - Terre Du Lac
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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
Rev-2	Residential	461.000	\$0	\$0	\$0	\$0	\$39,107	\$39,107
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$39,107	
Rev-3	Commercial	470.000	\$0	\$0	\$0	\$0	-\$8,744	-\$8,744
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$8,744	
Rev-9	Other Water Revenue - Oper. Rev.	471.000	\$0	\$0	\$0	\$0	-\$597	-\$597
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	-\$597	
E-8	Supply Mains	615.000	\$0	\$9,581	\$9,581	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$9,581		\$0	\$0	
E-19	Operation Labor & Expenses	642.000	\$0	\$1,186	\$1,186	\$0	\$0	\$0
	1. To annualize third party operation expense. (Majors)		\$0	\$1,186		\$0	\$0	
E-29	Maint of Transmission & Distribution Mains	673.000	\$0	\$31,730	\$31,730	\$0	\$0	\$0
	1. To include an annualized amount of line locate expense. (Dhority)		\$0	\$592		\$0	\$0	
	2. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$31,138		\$0	\$0	
E-30	Maint of Services	675.000	\$0	\$12,242	\$12,242	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$12,242		\$0	\$0	
E-32	Maint of Hydrants	677.000	\$0	\$13,667	\$13,667	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$13,667		\$0	\$0	
E-36	Cust Records & Collection Expense - Billing	903.100	\$0	-\$13,354	-\$13,354	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$51,928		\$0	\$0	
	2. To include an annualized level of billing software expense. (Dhority)		\$0	\$2,160		\$0	\$0	
	3. To include an annualized level of call center costs. (Dhority)		\$0	\$34,848		\$0	\$0	
	4. To include an annualized level of miscellaneous expense. (Dhority)		\$0	\$1,566		\$0	\$0	
E-38	Uncollectible Accounts	904.000	\$0	\$372	\$372	\$0	\$0	\$0
	1. To normalize uncollectible expense. (Amenthor)		\$0	\$372		\$0	\$0	
E-46	Admin Expenses Transferred - Cr	922.000	\$28,780	\$10,490	\$39,270	\$0	\$0	\$0

Confluence Rivers - Terre Du Lac
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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
	1. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$10,580		\$0	\$0	
	2. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$28,780	\$0		\$0	\$0	
	3. To remove sponsorship costs allocated from CSWR. (Dhority)		\$0	-\$90		\$0	\$0	
E-48	Outside Services Employed - Legal	923.400	\$0	\$2,487	\$2,487	\$0	\$0	\$0
	1. To include a normalized level of legal expense. (Dhority)		\$0	\$1,759		\$0	\$0	
	2. To include normalized amount of rate case expense. (Dhority)		\$0	\$728		\$0	\$0	
E-49	Outside Services Employed - Accounting	923.500	\$0	\$647	\$647	\$0	\$0	\$0
	1. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$647		\$0	\$0	
E-53	Property Insurance	924.400	\$0	\$1,959	\$1,959	\$0	\$0	\$0
	1. To include worker's compensation and property insurance. (Sarver)		\$0	\$1,959		\$0	\$0	
E-54	Regulatory Commission Expenses - DNR	928.100	\$0	\$3,174	\$3,174	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$4,355		\$0	\$0	
	2. To include annual DNR water testing costs. (Dhority)		\$0	\$300		\$0	\$0	
	3. To include annualized amount of DNR permitting fees. (Dhority)		\$0	\$7,229		\$0	\$0	
E-55	Regulatory Commission Expenses - PSC	928.200	\$0	\$618	\$618	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$2,981		\$0	\$0	
	2. To include an annualized level of PSC assessment expense. (Dhority)		\$0	\$3,599		\$0	\$0	
E-60	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$1,384	\$1,384
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$1,384	
E-70	Property Taxes	408.160	\$0	-\$947	-\$947	\$0	\$0	\$0
	1. To include an annualized level of property tax expense. (Lyons)		\$0	-\$947		\$0	\$0	
E-75	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	-\$2,654	-\$2,654
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$2,654	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$29,766	\$29,766
Total Operating & Maint. Expense			\$28,780	\$73,852	\$102,632	\$0	-\$1,270	-\$1,270

Confluence Rivers - Terre Du Lac
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period 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		-\$47,452	\$46,392	\$47,287	\$48,183
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$29,949	\$29,949	\$29,949	\$29,949
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$29,949	\$29,949	\$29,949	\$29,949
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$18,920	\$18,920	\$18,920	\$18,920
7	Tax Straight-Line Depreciation		\$29,949	\$29,949	\$29,949	\$29,949
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$48,869	\$48,869	\$48,869	\$48,869
9	NET TAXABLE INCOME		-\$66,372	\$27,472	\$28,367	\$29,263
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$66,372	\$27,472	\$28,367	\$29,263
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$398	\$165	\$170	\$175
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$65,974	\$27,307	\$28,197	\$29,088
15	Federal Income Tax at the Rate of	3.420%	-\$2,256	\$934	\$964	\$995
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.420%	-\$2,256	\$934	\$964	\$995
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$66,372	\$27,472	\$28,367	\$29,263
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$1,128	\$467	\$482	\$498
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$65,244	\$27,005	\$27,885	\$28,765
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.610%	-\$398	\$165	\$170	\$175
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$66,372	\$27,472	\$28,367	\$29,263
27	Deduct Federal Income Tax - City Inc. Tax		-\$2,256	\$934	\$964	\$995
28	Deduct Missouri Income Tax - City Inc. Tax		-\$398	\$165	\$170	\$175
29	City Taxable Income		-\$63,718	\$26,373	\$27,233	\$28,093
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$2,256	\$934	\$964	\$995
34	State Income Tax		-\$398	\$165	\$170	\$175
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$2,654	\$1,099	\$1,134	\$1,170
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		-\$2,654	\$1,099	\$1,134	\$1,170

Confluence Rivers - Terre Du Lac
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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				8.092%	8.248%	8.404%

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 FILING
STAFF ACCOUNTING SCHEDULES

CONFLUENCE RIVERS - TERRE DU LAC
WATER
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

May 2023

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

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$573,324	\$573,324	\$573,324
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$45,293	\$46,153	\$47,013
4	Net Income Available	-\$44,798	-\$44,798	-\$44,798
5	Additional Net Income Required	\$90,091	\$90,951	\$91,811
6	Income Tax Requirement			
7	Required Current Income Tax	\$1,099	\$1,134	\$1,170
8	Current Income Tax Available	-\$2,654	-\$2,654	-\$2,654
9	Additional Current Tax Required	\$3,753	\$3,788	\$3,824
10	Revenue Requirement	\$93,844	\$94,739	\$95,635
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	<u>\$93,844</u>	<u>\$94,739</u>	<u>\$95,635</u>

Confluence Rivers - Terre Du Lac
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$1,450,633
2	Less Accumulated Depreciation Reserve		\$725,301
3	Net Plant In Service		\$725,332
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$1,412
6	Contributions in Aid of Construction Amortization		\$124,654
7	Prepayments		\$7,345
8	TOTAL ADD TO NET PLANT IN SERVICE		\$130,587
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset	-1.5370%	-\$15
11	State Tax Offset	-1.5370%	-\$3
12	City Tax Offset	-1.5370%	\$0
13	Interest Expense Offset	-1.5370%	-\$291
14	Contributions in Aid of Construction		\$282,904
15	TOTAL SUBTRACT FROM NET PLANT		\$282,595
16	Total Rate Base		\$573,324

Confluence Rivers - Terre Du Lac
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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	300.000	Stipulated Plant	\$203,633	P-2	\$0	\$203,633	100.00%	\$0	\$203,633
3	301.000	Organization	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$0	P-4	\$0	\$0	100.00%	\$0	\$0
5		TOTAL INTANGIBLE PLANT	\$203,633		\$0	\$203,633		\$0	\$203,633
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights	\$7,500	P-7	\$0	\$7,500	100.00%	\$0	\$7,500
8	311.000	S&I Source of Supply	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
9	312.000	Collecting & Impounding Reservoirs	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	314.000	Wells and Springs	\$277,093	P-10	\$0	\$277,093	100.00%	\$0	\$277,093
11	316.000	Supply Mains	\$5,675	P-11	\$0	\$5,675	100.00%	\$0	\$5,675
12	317.000	Other Water Source Plant	\$0	P-12	\$0	\$0	100.00%	\$0	\$0
13		TOTAL SOURCE OF SUPPLY PLANT	\$290,268		\$0	\$290,268		\$0	\$290,268
14		PUMPING PLANT							
15	321.000	S&I Pumping Plant	\$156,974	P-15	\$0	\$156,974	100.00%	\$0	\$156,974
16	323.000	Other Power Production Equipment	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17	325.000	Electric Pumping Equipment	\$162,505	P-17	\$0	\$162,505	100.00%	\$0	\$162,505
18	325.100	Electric Pumps - Submersible	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19	325.200	Booster Pump Equipment	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20	328.000	Water - Other Pumping Equipment (Plant)	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21		TOTAL PUMPING PLANT	\$319,479		\$0	\$319,479		\$0	\$319,479
22		WATER TREATMENT PLANT							
23	331.000	S&I Treatment Plant	\$22,486	P-23	\$0	\$22,486	100.00%	\$0	\$22,486
24	332.000	Water Treatment Equipment	\$14,535	P-24	\$0	\$14,535	100.00%	\$0	\$14,535
25	332.100	Chemical Pumps	\$1,115	P-25	\$0	\$1,115	100.00%	\$0	\$1,115
26		TOTAL WATER TREATMENT PLANT	\$38,136		\$0	\$38,136		\$0	\$38,136
27		TRANSMISSION & DIST. PLANT							
28	341.000	S&I Transmission & Distribution	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	342.000	Distribution Reservoirs and Standpipes	\$89,596	P-29	\$0	\$89,596	100.00%	\$0	\$89,596
30	343.000	Transmission and Distribution Mains	\$58,275	P-30	\$0	\$58,275	100.00%	\$0	\$58,275
31	344.000	Fire Mains	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	345.000	Services	\$305,987	P-32	\$0	\$305,987	100.00%	\$0	\$305,987
33	346.000	Meters	\$76,982	P-33	\$0	\$76,982	100.00%	\$0	\$76,982
34	347.000	Meter Installations	\$72,271	P-34	\$0	\$72,271	100.00%	\$0	\$72,271
35	348.000	Hydrants	\$22,304	P-35	\$0	\$22,304	100.00%	\$0	\$22,304
36		TOTAL TRANSMISSION & DIST. PLANT	\$625,415		\$0	\$625,415		\$0	\$625,415
37		INCENTIVE COMPENSATION CAPITALIZATION							
38		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
39		GENERAL PLANT							
40	390.000	S&I General Plant	\$12,989	P-40	\$0	\$12,989	100.00%	\$0	\$12,989
41	391.000	Office Furniture and Equipment	-\$2,289	P-41	\$0	-\$2,289	100.00%	\$0	-\$2,289
42	391.100	Office Furn Equip (IT)	\$3,287	P-42	\$0	\$3,287	100.00%	\$0	\$3,287
43	392.000	Transportation Equipment	-\$84,267	P-43	\$0	-\$84,267	100.00%	\$0	-\$84,267
44	393.000	Stores Equipment	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45	394.000	Tools, Shop and Garage Equipment	\$9,067	P-45	\$0	\$9,067	100.00%	\$0	\$9,067
46	395.000	Laboratory Equipment	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47	396.000	Power Operated Equipment	\$22,751	P-47	\$0	\$22,751	100.00%	\$0	\$22,751
48	397.000	Communication Equipment	\$16,482	P-48	\$0	\$16,482	100.00%	\$0	\$16,482
49	398.000	Miscellaneous Equipment	-\$4,318	P-49	\$0	-\$4,318	100.00%	\$0	-\$4,318
50	399.000	Other Tangible Equipment	\$0	P-50	\$0	\$0	100.00%	\$0	\$0
51		TOTAL GENERAL PLANT	-\$26,298		\$0	-\$26,298		\$0	-\$26,298
52		TOTAL PLANT IN SERVICE	\$1,450,633		\$0	\$1,450,633		\$0	\$1,450,633

Confluence Rivers - Terre Du Lac
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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
	Total Plant Adjustments			\$0		\$0

Confluence Rivers - Terre Du Lac
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	300.000	Stipulated Plant	\$203,633	2.50%	\$5,091	0	0.00%
3	301.000	Organization	\$0	0.00%	\$0	0	0.00%
4	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$203,633		\$5,091		
6		SOURCE OF SUPPLY PLANT					
7	310.000	Land and Land Rights	\$7,500	0.00%	\$0	0	0.00%
8	311.000	S&I Source of Supply	\$0	2.50%	\$0	0	0.00%
9	312.000	Collecting & Impounding Reservoirs	\$0	2.00%	\$0	0	0.00%
10	314.000	Wells and Springs	\$277,093	2.00%	\$5,542	0	0.00%
11	316.000	Supply Mains	\$5,675	2.00%	\$114	0	0.00%
12	317.000	Other Water Source Plant	\$0	5.00%	\$0	0	0.00%
13		TOTAL SOURCE OF SUPPLY PLANT	\$290,268		\$5,656		
14		PUMPING PLANT					
15	321.000	S&I Pumping Plant	\$156,974	2.50%	\$3,924	0	0.00%
16	323.000	Other Power Production Equipment	\$0	4.00%	\$0	0	0.00%
17	325.000	Electric Pumping Equipment	\$162,505	10.00%	\$16,251	0	0.00%
18	325.100	Electric Pumps - Submersible	\$0	10.00%	\$0	0	0.00%
19	325.200	Booster Pump Equipment	\$0	6.70%	\$0	0	0.00%
20	328.000	Water - Other Pumping Equipment (Plant)	\$0	4.00%	\$0	0	0.00%
21		TOTAL PUMPING PLANT	\$319,479		\$20,175		
22		WATER TREATMENT PLANT					
23	331.000	S&I Treatment Plant	\$22,486	2.50%	\$562	0	0.00%
24	332.000	Water Treatment Equipment	\$14,535	2.90%	\$422	0	0.00%
25	332.100	Chemical Pumps	\$1,115	2.90%	\$32	0	0.00%
26		TOTAL WATER TREATMENT PLANT	\$38,136		\$1,016		
27		TRANSMISSION & DIST. PLANT					
28	341.000	S&I Transmission & Distribution	\$0	2.50%	\$0	0	0.00%
29	342.000	Distribution Reservoirs and Standpipes	\$89,596	2.50%	\$2,240	0	0.00%
30	343.000	Transmission and Distribution Mains	\$58,275	2.00%	\$1,166	0	0.00%
31	344.000	Fire Mains	\$0	1.56%	\$0	0	0.00%
32	345.000	Services	\$305,987	2.50%	\$7,650	0	0.00%
33	346.000	Meters	\$76,982	3.30%	\$2,540	0	0.00%
34	347.000	Meter Installations	\$72,271	2.50%	\$1,807	0	0.00%
35	348.000	Hydrants	\$22,304	2.00%	\$446	0	0.00%
36		TOTAL TRANSMISSION & DIST. PLANT	\$625,415		\$15,849		
37		INCENTIVE COMPENSATION CAPITALIZATION					
38		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
39		GENERAL PLANT					
40	390.000	S&I General Plant	\$12,989	2.50%	\$325	0	0.00%
41	391.000	Office Furniture and Equipment	-\$2,289	5.00%	-\$114	0	0.00%
42	391.100	Office Furn Equip (IT)	\$3,287	20.00%	\$657	0	0.00%
43	392.000	Transportation Equipment	-\$84,267	13.00%	-\$10,955	0	0.00%
44	393.000	Stores Equipment	\$0	10.00%	\$0	0	0.00%
45	394.000	Tools, Shop and Garage Equipment	\$9,067	6.70%	\$607	0	0.00%
46	395.000	Laboratory Equipment	\$0	5.00%	\$0	0	0.00%

Confluence Rivers - Terre Du Lac
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
47	396.000	Power Operated Equipment	\$22,751	6.70%	\$1,524	0	0.00%
48	397.000	Communication Equipment	\$16,482	6.70%	\$1,104	0	0.00%
49	398.000	Miscellaneous Equipment	-\$4,318	6.43%	-\$278	0	0.00%
50	399.000	Other Tangible Equipment	\$0	0.00%	\$0	0	0.00%
51		TOTAL GENERAL PLANT	-\$26,298		-\$7,130		
52		Total Depreciation	<u>\$1,450,633</u>		<u>\$40,657</u>		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Confluence Rivers - Terre Du Lac
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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	\$194,132	R-2	\$0	\$194,132	100.00%	\$0	\$194,132
3	301.000	Organization	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$0	R-4	\$0	\$0	100.00%	\$0	\$0
5		TOTAL INTANGIBLE PLANT	\$194,132		\$0	\$194,132		\$0	\$194,132
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	311.000	S&I Source of Supply	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	312.000	Collecting & Impounding Reservoirs	\$0	R-9	\$0	\$0	100.00%	\$0	\$0
10	314.000	Wells and Springs	\$43,075	R-10	\$0	\$43,075	100.00%	\$0	\$43,075
11	316.000	Supply Mains	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12	317.000	Other Water Source Plant	\$0	R-12	\$0	\$0	100.00%	\$0	\$0
13		TOTAL SOURCE OF SUPPLY PLANT	\$43,075		\$0	\$43,075		\$0	\$43,075
14		PUMPING PLANT							
15	321.000	S&I Pumping Plant	\$23,873	R-15	\$0	\$23,873	100.00%	\$0	\$23,873
16	323.000	Other Power Production Equipment	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17	325.000	Electric Pumping Equipment	\$112,629	R-17	\$0	\$112,629	100.00%	\$0	\$112,629
18	325.100	Electric Pumps - Submersible	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19	325.200	Booster Pump Equipment	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	328.000	Water - Other Pumping Equipment (Plant)	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21		TOTAL PUMPING PLANT	\$136,502		\$0	\$136,502		\$0	\$136,502
22		WATER TREATMENT PLANT							
23	331.000	S&I Treatment Plant	\$328	R-23	\$0	\$328	100.00%	\$0	\$328
24	332.000	Water Treatment Equipment	\$1,099	R-24	\$0	\$1,099	100.00%	\$0	\$1,099
25	332.100	Chemical Pumps	\$288	R-25	\$0	\$288	100.00%	\$0	\$288
26		TOTAL WATER TREATMENT PLANT	\$1,715		\$0	\$1,715		\$0	\$1,715
27		TRANSMISSION & DIST. PLANT							
28	341.000	S&I Transmission & Distribution	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	342.000	Distribution Reservoirs and Standpipes	\$41,275	R-29	\$0	\$41,275	100.00%	\$0	\$41,275
30	343.000	Transmission and Distribution Mains	\$32,698	R-30	\$0	\$32,698	100.00%	\$0	\$32,698
31	344.000	Fire Mains	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	345.000	Services	\$190,763	R-32	\$0	\$190,763	100.00%	\$0	\$190,763
33	346.000	Meters	\$99,836	R-33	\$0	\$99,836	100.00%	\$0	\$99,836
34	347.000	Meter Installations	\$18,571	R-34	\$0	\$18,571	100.00%	\$0	\$18,571
35	348.000	Hydrants	\$6,950	R-35	\$0	\$6,950	100.00%	\$0	\$6,950
36		TOTAL TRANSMISSION & DIST. PLANT	\$390,093		\$0	\$390,093		\$0	\$390,093
37		INCENTIVE COMPENSATION CAPITALIZATION							
38		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
39		GENERAL PLANT							
40	390.000	S&I General Plant	\$4,450	R-40	\$0	\$4,450	100.00%	\$0	\$4,450
41	391.000	Office Furniture and Equipment	-\$1,376	R-41	\$0	-\$1,376	100.00%	\$0	-\$1,376
42	391.100	Office Furn Equip (IT)	\$4,812	R-42	\$0	\$4,812	100.00%	\$0	\$4,812
43	392.000	Transportation Equipment	-\$66,589	R-43	\$0	-\$66,589	100.00%	\$0	-\$66,589
44	393.000	Stores Equipment	\$0	R-44	\$0	\$0	100.00%	\$0	\$0
45	394.000	Tools, Shop and Garage Equipment	\$9,645	R-45	\$0	\$9,645	100.00%	\$0	\$9,645
46	395.000	Laboratory Equipment	\$0	R-46	\$0	\$0	100.00%	\$0	\$0
47	396.000	Power Operated Equipment	\$9,936	R-47	\$0	\$9,936	100.00%	\$0	\$9,936
48	397.000	Communication Equipment	\$3,224	R-48	\$0	\$3,224	100.00%	\$0	\$3,224
49	398.000	Miscellaneous Equipment	-\$4,318	R-49	\$0	-\$4,318	100.00%	\$0	-\$4,318
50	399.000	Other Tangible Equipment	\$0	R-50	\$0	\$0	100.00%	\$0	\$0
51		TOTAL GENERAL PLANT	-\$40,216		\$0	-\$40,216		\$0	-\$40,216
52		TOTAL DEPRECIATION RESERVE	\$725,301		\$0	\$725,301		\$0	\$725,301

Confluence Rivers - Terre Du Lac
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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				<u>\$0</u>		<u>\$0</u>

Confluence Rivers - Terre Du Lac
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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	\$24,803	43.61	14.91	28.70	0.078630	\$1,950
3	Employee Benefits	\$1,473	43.61	-2.53	46.14	0.126411	\$186
4	Electric Expense	\$37,378	43.61	42.40	1.21	0.003315	\$124
5	Chemicals	\$6,871	43.61	18.97	24.64	0.067507	\$464
6	Uncollectible Accounts	\$372	43.61	43.61	0.00	0.000000	\$0
7	Cash Vouchers	\$336,596	43.61	46.56	-2.95	-0.008082	-\$2,720
8	TOTAL OPERATION AND MAINT. EXPENSE	\$407,493					\$4
9	TAXES						
10	FICA - Employer Portion	\$2,004	43.61	16.48	27.13	0.074329	\$149
11	FUTA	\$103	43.61	16.12	27.49	0.075315	\$8
12	SUTA	\$397	43.61	16.09	27.52	0.075397	\$30
13	Property Tax	\$2,410	43.61	286.40	-242.79	-0.665178	-\$1,603
14	TOTAL TAXES	\$4,914					-\$1,416
15	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$1,412
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$964	43.61	38.00	5.61	0.015370	\$15
18	State Tax Offset	\$170	43.61	38.00	5.61	0.015370	\$3
19	City Tax Offset	\$0	43.61	38.00	5.61	0.015370	\$0
20	Interest Expense Offset	\$18,920	43.61	38.00	5.61	0.015370	\$291
21	TOTAL OFFSET FROM RATE BASE	\$20,054					\$309
22	TOTAL CASH WORKING CAPITAL REQUIRED						-\$1,103

Confluence Rivers - Terre Du Lac
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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
Rev-1		OPERATING REVENUES											
Rev-2	461.000	Residential	\$353,252	See note (1)	See note (1)	Rev-2	See note (1)	\$353,252	100.00%	\$39,107	\$392,359	See note (1)	See note (1)
Rev-3	470.000	Commercial	\$8,744			Rev-3		\$8,744	100.00%	-\$8,744	\$0		
Rev-4		Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5		Private Fire Protection	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6		Public Fire Protection	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7		Other Public Auth.	\$0			Rev-7		\$0	100.00%	\$0	\$0		
Rev-8		Sales for Resale	\$0			Rev-8		\$0	100.00%	\$0	\$0		
Rev-9	471.000	Other Water Revenue - Oper. Rev.	\$597			Rev-9		\$597	100.00%	-\$597	\$0		
Rev-10		TOTAL OPERATING REVENUES	\$362,593					\$362,593		\$29,766	\$392,359		
1		SOURCE OF SUPPLY EXPENSES											
2	602.000	Purchased Water	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$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	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	612.000	Maint of Collecting & Impounding Reservoirs	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6	613.000	Maint of Lake, River and Other Intakes	\$0	\$0	\$0	E-6	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
7	614.000	Maint of Wells & Springs	\$116	\$0	\$116	E-7	\$0	\$116	100.00%	\$0	\$116	\$0	\$116
8	615.000	Supply Mains	\$0	\$0	\$0	E-8	\$9,581	\$9,581	100.00%	\$0	\$9,581	\$0	\$9,581
9	616.000	Maint of Supply Mains	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10	617.000	Maint of Misc Water Source Plant	\$0	\$0	\$0	E-10	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
11		TOTAL SOURCE OF SUPPLY EXPENSES	\$3,049	\$0	\$3,049		\$9,581	\$12,630		\$0	\$12,630	\$0	\$12,630
12		PUMPING EXPENSES											
13	623.000	Fuel or Power Purchased for Pumping	\$37,378	\$0	\$37,378	E-13	\$0	\$37,378	100.00%	\$0	\$37,378	\$0	\$37,378
14	632.000	Maint of Power Production Equipment	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15	633.000	Maint of Pumping Equip	\$213	\$0	\$213	E-15	\$0	\$213	100.00%	\$0	\$213	\$0	\$213
16		TOTAL PUMPING EXPENSES	\$37,591	\$0	\$37,591		\$0	\$37,591		\$0	\$37,591	\$0	\$37,591
17		WATER TREATMENT EXPENSES											
18	641.000	Chemicals	\$6,871	\$0	\$6,871	E-18	\$0	\$6,871	100.00%	\$0	\$6,871	\$0	\$6,871
19	642.000	Operation Labor & Expenses	\$151,738	\$0	\$151,738	E-19	\$1,186	\$152,924	100.00%	\$0	\$152,924	\$0	\$152,924
20	643.000	Misc Expenses - Water Treatment	\$411	\$0	\$411	E-20	\$0	\$411	100.00%	\$0	\$411	\$0	\$411
21	651.000	Maint of Structures & Improvements - Water Treatment	\$11,680	\$0	\$11,680	E-21	\$0	\$11,680	100.00%	\$0	\$11,680	\$0	\$11,680
22	652.000	Maint of Water Treatment Equip	\$1,980	\$0	\$1,980	E-22	\$0	\$1,980	100.00%	\$0	\$1,980	\$0	\$1,980
23		TOTAL WATER TREATMENT EXPENSES	\$172,680	\$0	\$172,680		\$1,186	\$173,866		\$0	\$173,866	\$0	\$173,866
24		TRANSMISSION & DIST. EXPENSES											
25	662.000	Transmission & Distribution Lines Expenses	\$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
26	663.000	Meter Expenses	\$640	\$0	\$640	E-26	\$0	\$640	100.00%	\$0	\$640	\$0	\$640
27	665.000	Misc Expenses - T&D	\$0	\$0	\$0	E-27	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
28	671.000	Maint of Structures & Improvements - T&D	\$0	\$0	\$0	E-28	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
29	673.000	Maint of Transmission & Distribution Mains	\$3,613	\$0	\$3,613	E-29	\$31,730	\$35,343	100.00%	\$0	\$35,343	\$0	\$35,343
30	675.000	Maint of Services	\$347	\$0	\$347	E-30	\$12,242	\$12,589	100.00%	\$0	\$12,589	\$0	\$12,589
31	676.000	Maint of Meters	\$1,160	\$0	\$1,160	E-31	\$0	\$1,160	100.00%	\$0	\$1,160	\$0	\$1,160
32	677.000	Maint of Hydrants	\$160	\$0	\$160	E-32	\$13,667	\$13,827	100.00%	\$0	\$13,827	\$0	\$13,827
33	678.000	Maint of Misc Plant	\$0	\$0	\$0	E-33	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
34		TOTAL TRANSMISSION & DIST. EXPENSES	\$5,920	\$0	\$5,920		\$57,639	\$63,559		\$0	\$63,559	\$0	\$63,559

Confluence Rivers - Terre Du Lac
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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
35		CUSTOMER ACCOUNTS EXPENSE											
36	903.100	Cust Records & Collection Expense - Billing	\$51,928	\$0	\$51,928	E-36	-\$13,354	\$38,574	100.00%	\$0	\$38,574	\$0	\$38,574
37	903.280	Cust Records & Collection Expense	\$0	\$0	\$0	E-37	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
38	904.000	Uncollectible Accounts	\$0	\$0	\$0	E-38	\$372	\$372	100.00%	\$0	\$372	\$0	\$372
39		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$51,928	\$0	\$51,928		-\$12,982	\$38,946		\$0	\$38,946	\$0	\$38,946
40		CUSTOMER SERVICE EXPENSES											
41		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
42		SALES PROMOTION EXPENSES											
43		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
44		ADMIN. & GENERAL EXPENSES											
45	921.800	Office Supplies & Other Expenses	\$0	\$0	\$0	E-45	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
46	922.000	Admin Expenses Transferred - Cr	\$0	\$0	\$0	E-46	\$39,270	\$39,270	100.00%	\$0	\$39,270	\$28,780	\$10,490
47	923.100	Outside Services Employed - Bank Fees	\$0	\$0	\$0	E-47	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
48	923.400	Outside Services Employed - Legal	\$0	\$0	\$0	E-48	\$2,487	\$2,487	100.00%	\$0	\$2,487	\$0	\$2,487
49	923.500	Outside Services Employed - Accounting	\$0	\$0	\$0	E-49	\$647	\$647	100.00%	\$0	\$647	\$0	\$647
50	923.600	Outside Services Employed - Easements	\$0	\$0	\$0	E-50	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
51	923.900	Outside Services Employed - Management Consulting	\$2,793	\$0	\$2,793	E-51	\$0	\$2,793	100.00%	\$0	\$2,793	\$0	\$2,793
52	924.200	Property Insurance - Commercial	\$11,240	\$0	\$11,240	E-52	\$0	\$11,240	100.00%	\$0	\$11,240	\$0	\$11,240
53	924.400	Property Insurance	\$11,377	\$0	\$11,377	E-53	\$1,959	\$13,336	100.00%	\$0	\$13,336	\$0	\$13,336
54	928.100	Regulatory Commission Expenses - DNR	\$4,355	\$0	\$4,355	E-54	\$3,174	\$7,529	100.00%	\$0	\$7,529	\$0	\$7,529
55	928.200	Regulatory Commission Expenses - PSC	\$2,981	\$0	\$2,981	E-55	\$618	\$3,599	100.00%	\$0	\$3,599	\$0	\$3,599
56	930.200	Miscellaneous General Expenses	\$0	\$0	\$0	E-56	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
57	930.300	Research & Development Expenses	\$0	\$0	\$0	E-57	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
58		TOTAL ADMIN. & GENERAL EXPENSES	\$32,746	\$0	\$32,746		\$48,155	\$80,901		\$0	\$80,901	\$28,780	\$52,121
59		DEPRECIATION EXPENSE											
60	403.000	Depreciation Expense, Dep. Exp.	\$39,273	See note (1)	See note (1)	E-60	See note (1)	\$39,273	100.00%	\$1,384	\$40,657	See note (1)	See note (1)
61	403.100	Depreciation - 403.1	-\$10,708			E-61		-\$10,708	100.00%	\$0	-\$10,708		
62	403.200	Depreciation - 403.2	\$0			E-62		\$0	100.00%	\$0	\$0		
63	405.000	Amortization of Other Utility Plant	\$0			E-63		\$0	100.00%	\$0	\$0		
64	407.400	Amortization of Property Losses	\$0			E-64		\$0	100.00%	\$0	\$0		
65		TOTAL DEPRECIATION EXPENSE	\$28,565	\$0	\$0		\$0	\$28,565		\$1,384	\$29,949	\$0	\$0
66		AMORTIZATION EXPENSE											
67		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
68		OTHER OPERATING EXPENSES											
69	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$0	\$0	\$0	E-69	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
70	408.160	Property Taxes	\$3,316	\$0	\$3,316	E-70	-\$947	\$2,369	100.00%	\$0	\$2,369	\$0	\$2,369
71		TOTAL OTHER OPERATING EXPENSE	\$3,316	\$0	\$3,316		-\$947	\$2,369		\$0	\$2,369	\$0	\$2,369
72		TOTAL OPERATING EXPENSE	\$335,795	\$0	\$307,230		\$102,632	\$438,427		\$1,384	\$439,811	\$28,780	\$381,082
73		NET INCOME BEFORE TAXES	\$26,798					-\$75,834		\$28,382	-\$47,452		

Confluence Rivers - Terre Du Lac
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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
74		INCOME TAXES											
75	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-75	See note (1)	\$0	100.00%	-\$2,654	-\$2,654	See note (1)	See note (1)
76		TOTAL INCOME TAXES	\$0					\$0		-\$2,654	-\$2,654		
77		DEFERRED INCOME TAXES											
78	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-78	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
79		Amortization of Deferred ITC	\$0			E-79		\$0	100.00%	\$0	\$0		
80		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
81		NET OPERATING INCOME	<u>\$26,798</u>					<u>-\$75,834</u>		<u>\$31,036</u>	<u>-\$44,798</u>		

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

Confluence Rivers - Terre Du Lac
 Case No. WR-2023-0006
 Test Year Ending 06-30-2022
 Update Period Ending 01-31-2023
 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
Rev-2	Residential	461.000	\$0	\$0	\$0	\$0	\$39,107	\$39,107
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$39,107	
Rev-3	Commercial	470.000	\$0	\$0	\$0	\$0	-\$8,744	-\$8,744
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$8,744	
Rev-9	Other Water Revenue - Oper. Rev.	471.000	\$0	\$0	\$0	\$0	-\$597	-\$597
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	-\$597	
E-8	Supply Mains	615.000	\$0	\$9,581	\$9,581	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$9,581		\$0	\$0	
E-19	Operation Labor & Expenses	642.000	\$0	\$1,186	\$1,186	\$0	\$0	\$0
	1. To annualize third party operation expense. (Majors)		\$0	\$1,186		\$0	\$0	
E-29	Maint of Transmission & Distribution Mains	673.000	\$0	\$31,730	\$31,730	\$0	\$0	\$0
	1. To include an annualized amount of line locate expense. (Dhority)		\$0	\$592		\$0	\$0	
	2. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$31,138		\$0	\$0	
E-30	Maint of Services	675.000	\$0	\$12,242	\$12,242	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$12,242		\$0	\$0	
E-32	Maint of Hydrants	677.000	\$0	\$13,667	\$13,667	\$0	\$0	\$0
	1. To transfer and normalize maintenance expense that was improperly booked as capital. (Lyons)		\$0	\$13,667		\$0	\$0	
E-36	Cust Records & Collection Expense - Billing	903.100	\$0	-\$13,354	-\$13,354	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$51,928		\$0	\$0	
	2. To include an annualized level of billing software expense. (Dhority)		\$0	\$2,160		\$0	\$0	
	3. To include an annualized level of call center costs. (Dhority)		\$0	\$34,848		\$0	\$0	
	4. To include an annualized level of miscellaneous expense. (Dhority)		\$0	\$1,566		\$0	\$0	
E-38	Uncollectible Accounts	904.000	\$0	\$372	\$372	\$0	\$0	\$0
	1. To normalize uncollectible expense. (Amenthor)		\$0	\$372		\$0	\$0	
E-46	Admin Expenses Transferred - Cr	922.000	\$28,780	\$10,490	\$39,270	\$0	\$0	\$0

Confluence Rivers - Terre Du Lac
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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
	1. To include CSWR allocated expense to Confluence. (Sarver)		\$0	\$10,580		\$0	\$0	
	2. To include CSWR allocated payroll expense to Confluence. (Sarver)		\$28,780	\$0		\$0	\$0	
	3. To remove sponsorship costs allocated from CSWR. (Dhority)		\$0	-\$90		\$0	\$0	
E-48	Outside Services Employed - Legal	923.400	\$0	\$2,487	\$2,487	\$0	\$0	\$0
	1. To include a normalized level of legal expense. (Dhority)		\$0	\$1,759		\$0	\$0	
	2. To include normalized amount of rate case expense. (Dhority)		\$0	\$728		\$0	\$0	
E-49	Outside Services Employed - Accounting	923.500	\$0	\$647	\$647	\$0	\$0	\$0
	1. To include 5 year amortization of depreciation study costs. (Dhority)		\$0	\$647		\$0	\$0	
E-53	Property Insurance	924.400	\$0	\$1,959	\$1,959	\$0	\$0	\$0
	1. To include worker's compensation and property insurance. (Sarver)		\$0	\$1,959		\$0	\$0	
E-54	Regulatory Commission Expenses - DNR	928.100	\$0	\$3,174	\$3,174	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$4,355		\$0	\$0	
	2. To include annual DNR water testing costs. (Dhority)		\$0	\$300		\$0	\$0	
	3. To include annualized amount of DNR permitting fees. (Dhority)		\$0	\$7,229		\$0	\$0	
E-55	Regulatory Commission Expenses - PSC	928.200	\$0	\$618	\$618	\$0	\$0	\$0
	1. To remove test year. (Dhority)		\$0	-\$2,981		\$0	\$0	
	2. To include an annualized level of PSC assessment expense. (Dhority)		\$0	\$3,599		\$0	\$0	
E-60	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$1,384	\$1,384
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$1,384	
E-70	Property Taxes	408.160	\$0	-\$947	-\$947	\$0	\$0	\$0
	1. To include an annualized level of property tax expense. (Lyons)		\$0	-\$947		\$0	\$0	
E-75	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	-\$2,654	-\$2,654
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$2,654	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$29,766	\$29,766
Total Operating & Maint. Expense			\$28,780	\$73,852	\$102,632	\$0	-\$1,270	-\$1,270

Confluence Rivers - Terre Du Lac
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period 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		-\$47,452	\$46,392	\$47,287	\$48,183
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$29,949	\$29,949	\$29,949	\$29,949
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$29,949	\$29,949	\$29,949	\$29,949
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	3.3000%	\$18,920	\$18,920	\$18,920	\$18,920
7	Tax Straight-Line Depreciation		\$29,949	\$29,949	\$29,949	\$29,949
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$48,869	\$48,869	\$48,869	\$48,869
9	NET TAXABLE INCOME		-\$66,372	\$27,472	\$28,367	\$29,263
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		-\$66,372	\$27,472	\$28,367	\$29,263
12	Deduct Missouri Income Tax at the Rate of	100.000%	-\$398	\$165	\$170	\$175
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		-\$65,974	\$27,307	\$28,197	\$29,088
15	Federal Income Tax at the Rate of	3.420%	-\$2,256	\$934	\$964	\$995
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax	3.420%	-\$2,256	\$934	\$964	\$995
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		-\$66,372	\$27,472	\$28,367	\$29,263
20	Deduct Federal Income Tax at the Rate of	50.000%	-\$1,128	\$467	\$482	\$498
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		-\$65,244	\$27,005	\$27,885	\$28,765
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	0.610%	-\$398	\$165	\$170	\$175
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		-\$66,372	\$27,472	\$28,367	\$29,263
27	Deduct Federal Income Tax - City Inc. Tax		-\$2,256	\$934	\$964	\$995
28	Deduct Missouri Income Tax - City Inc. Tax		-\$398	\$165	\$170	\$175
29	City Taxable Income		-\$63,718	\$26,373	\$27,233	\$28,093
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$2,256	\$934	\$964	\$995
34	State Income Tax		-\$398	\$165	\$170	\$175
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$2,654	\$1,099	\$1,134	\$1,170
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		-\$2,654	\$1,099	\$1,134	\$1,170

Confluence Rivers - Terre Du Lac
Case No. WR-2023-0006
Test Year Ending 06-30-2022
Update Period Ending 01-31-2023
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				8.092%	8.248%	8.404%

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

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

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

Confluence Rivers - Consolidated
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Test Year Ending 06-30-2022
Update Ending 01-31-2023
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
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

Case No. WR-2023-0006

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

Confluence Rivers - Consolidated

Case No. WR-2023-0006

Test Year Ending 06-30-2022

Update Ending 01-31-2023

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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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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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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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	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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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
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	\$134,581	\$0	\$134,581		-\$7,294	\$127,287		\$0	\$127,287	\$0	\$127,287
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	\$5,813	\$0	\$5,813		\$23,217	\$29,030		\$0	\$29,030	\$0	\$29,030
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	\$1,161,675	\$0	\$1,161,675		\$103,386	\$1,265,061		\$0	\$1,265,061	\$0	\$1,265,061
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	\$109,273	\$0	\$109,273		\$172,495	\$281,768		\$0	\$281,768	\$0	\$281,768
91		TOTAL OPERATING EXPENSE	\$5,613,705	\$0	\$4,872,887		\$108,208	\$5,721,913		\$109,550	\$5,831,463	\$195,834	\$4,785,261
92		NET INCOME BEFORE TAXES	-\$776,163	\$0	\$0		\$0	-\$884,371		\$427,318	-\$457,053	\$0	\$0
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	\$0	\$0	\$0		\$0	\$0		-\$57,493	-\$57,493	\$0	\$0
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	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
100		NET OPERATING INCOME	-\$776,163	\$0	\$0		\$0	-\$884,371		\$484,811	-\$399,560	\$0	\$0

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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%