

enter the values

WFRP Indexing-Page 25-26

3: Insur Yr

2015

4: IRS Acctg Method-Cash

2014 <<< Lag Year

| Tax Year        | Allowable Revenue | Allowable Expenses |
|-----------------|-------------------|--------------------|
| 6               | 7                 | 8                  |
| 2009            | 6,245,000         | 4,371,500          |
| 2010            | 6,325,000         | 4,225,000          |
| 2011            | 6,450,200         | 4,360,000          |
| 2012            | 6,990,000         | 4,893,000          |
| 2013            | 6,695,000         | 4,686,500          |
| <b>9-Totals</b> | <b>32,705,200</b> | <b>22,536,000</b>  |

10-Average

6,541,040 4,507,200 sum/5

11-Indexed

7,051,241 4,876,790 See Factor below

12-Expanded Op-10%

7,195,144 4,957,920 10\*1.1 if applies

13-WhFarm-Hist Ave

7,195,144 4,957,920 higher of 10/11/12

IF either of latest 2 yrs > Average then use indexing

|         |      |       |
|---------|------|-------|
| Revenue | 2012 | index |
|         | 2013 | index |

For indexing  
Raw Calc

Use Raw  
Max 1.200\*  
Min 0.800\*

|       |       |                              |
|-------|-------|------------------------------|
| 1.013 | *adj? | 1.013                        |
| 1.020 | *adj? | 1.020                        |
| 1.084 | *adj? | 1.084                        |
| 0.958 | *adj? | 0.958                        |
|       |       | <u>4.074</u> Min of 1.000!!! |

1.018522224 average index factor

1.019 rounded to 3 places

1.078193566 av index factor^4

1.078 rounded to 3 places  
Revenue

IF either of latest 2 yrs > Average then use indexing

|          |      |       |
|----------|------|-------|
| Expenses | 2012 | index |
|          | 2013 | index |

For indexing  
Raw Calc

Use Raw  
Max 1.200\*  
Min 0.800\*

|       |       |                              |
|-------|-------|------------------------------|
| 0.966 | *adj? | 0.966                        |
| 1.032 | *adj? | 1.032                        |
| 1.122 | *adj? | 1.122                        |
| 0.958 | *adj? | 0.958                        |
|       |       | <u>4.078</u> Min of 1.000!!! |

1.019621174 average index factor

1.020 rounded to 3 places

1.082432160 av index factor^4

1.082 rounded to 3 places  
Expenses