

Company Accounting Schedules

CAS-1	Overall Revenue Requirement Summary
CAS-2	Statement of Income Per Books and Pro Forma
CAS-3	Rate Base Summary
CAS-4	Utility Plant in Service
CAS-5	Accumulated Depreciation and Amortization
CAS-6	Customer Advances and Contributions in Aid of Construction
CAS-7	Working Capital
CAS-8	Adjustment to Revenues Per Books and Pro Forma
CAS-9	Summary of Operating and Maintenance Expenses, Depreciation, Amortization and General Taxes
CAS-10	Pro Forma Federal and State Income Taxes at Present and Proposed Rates
CAS-11	Summary of Test Year Operating Revenues at Present and Proposed Rates - By District
CAS-12	Detail of Test Year Operating Revenues at Present and Proposed Rates - By District
CAS-13	Detail of Adjustments to Operating and Maintenance Expenses, Depreciation, Amortization and General Taxes

MAWC Exhibit No. 45
Date 3-21-16 Reporter JM
File No. WR-2015-0301

Missouri-American Water Company
Statement of Income Per Books and Pro Forma
For the Test Year Ended December 31, 2014
Schedule: CAS-2

Case No. WR-2015-0301
Case No. SR-2015-0302
Page 1 of 33

Total Company

Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates	Proposed Adjustments	Pro Forma at Proposed Rates
1							
2	Operating Revenues	CAS-8	\$270,159,544	(\$10,238,460)	\$259,921,084	\$51,028,321	\$310,949,405
3							
4	Operating Expenses						
5	Operating and Maintenance	CAS-9	125,513,636	(3,374,576)	122,139,060	573,096	122,712,156
6	Depreciation Expense	CAS-9	33,070,985	8,031,475	41,102,460	0	41,102,460
7	Amortization Expense	CAS-9	548,539	364,487	913,026	0	913,026
8							
9	Taxes other Than Income Taxes						
10	Property Taxes	CAS-9	12,509,205	1,412,857	13,922,062	0	13,922,062
11	Payroll Taxes	CAS-9	1,953,570	297,575	2,251,145	0	2,251,145
12	PSC Fees	CAS-9	2,180,247	211,223	2,391,470	0	2,391,470
13	Other	CAS-9	9,338	0	9,338	0	9,338
14							
15	Utility Operating Income Before Income Taxes		<u>94,374,024</u>	<u>(17,181,501)</u>	<u>77,192,523</u>	<u>50,455,225</u>	<u>127,647,748</u>
16							
17	Income Taxes						
18	Current Federal Income Tax	CAS-10	(485,612)	(7,289,079)	(7,774,691)	16,738,747	8,964,056
19	Current State Income Tax	CAS-10	(1)	(1,227,754)	(1,227,755)	2,630,369	1,402,614
20	Deferred Income Taxes	W/P's	28,828,703	(302,524)	28,526,179		28,526,179
21	Amortization of Investment Tax Credit	W/P's	(130,410)	0	(130,410)		(130,410)
22							
23	Utility Operating Income		<u>\$66,161,344</u>	<u>(\$8,362,144)</u>	<u>\$57,799,200</u>	<u>\$31,086,109</u>	<u>\$88,885,309</u>
24							
25							

Missouri-American Water Company
Statement of Income Per Books and Pro Forma
For the Test Year Ended December 31, 2014
Schedule: CAS-2

Case No. WR-2015-0301
Case No. SR-2015-0302
Page 2 of 33

Total Water							
Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates	Proposed Adjustments	Pro Forma at Proposed Rates
1							
2	Operating Revenues	CAS-8	\$266,543,504	(\$13,946,638)	\$252,596,866	\$49,277,058	\$301,873,924
3							
4	Operating Expenses						
5	Operating and Maintenance	CAS-9	123,343,799	(4,956,322)	118,387,477	556,381	118,943,858
6	Depreciation Expense	CAS-9	32,313,006	7,573,689	39,886,695	0	39,886,695
7	Amortization Expense	CAS-9	529,161	0	529,161	0	529,161
8							
9	Taxes other Than Income Taxes						
10	Property Taxes	CAS-9	12,509,116	751,971	13,261,087	0	13,261,087
11	Payroll Taxes	CAS-9	1,895,791	276,720	2,172,511	0	2,172,511
12	PSC Fees	CAS-9	2,177,910	211,223	2,389,133	0	2,389,133
13	Other	CAS-9	9,460	0	9,460	0	9,460
14							
15	Utility Operating Income Before Income Taxes		<u>93,765,261</u>	<u>(17,803,919)</u>	<u>75,961,342</u>	<u>48,720,677</u>	<u>124,682,019</u>
16							
17	Income Taxes						
18	Current Federal Income Tax	CAS-10	(484,295)	(7,720,453)	(8,204,748)	16,163,307	7,958,559
19	Current State Income Tax	CAS-10	519	(1,295,853)	(1,295,334)	2,539,940	1,244,606
20	Deferred Income Taxes		28,798,612	5,456	28,804,068	0	28,804,068
21	Amortization of Investment Tax Credit		(130,399)	0	(130,399)	0	(130,399)
22							
23	Utility Operating Income		<u>\$65,580,824</u>	<u>(\$8,793,069)</u>	<u>\$56,787,755</u>	<u>\$30,017,430</u>	<u>\$86,805,185</u>
24							
25							

Missouri-American Water Company
Statement of Income Per Books and Pro Forma
For the Test Year Ended December 31, 2014
Schedule: CAS-2

Case No. WR-2015-0301
Case No. SR-2015-0302
Page 3 of 33

Total Sewer							
Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates	Proposed Adjustments	Pro Forma at Proposed Rates
1							
2	Operating Revenues	CAS-8	\$3,616,040	\$3,708,178	\$7,324,218	\$1,751,263	\$9,075,481
3							
4	Operating Expenses						
5	Operating and Maintenance	CAS-9	2,169,837	1,581,746	3,751,583	16,715	3,768,298
6	Depreciation Expense	CAS-9	757,979	457,786	1,215,765	0	1,215,765
7	Amortization Expense	CAS-9	19,378	364,487	383,865	0	383,865
8							
9	Taxes other Than Income Taxes						
10	Property Taxes	CAS-9	89	660,886	660,975	0	660,975
11	Payroll Taxes	CAS-9	57,779	20,855	78,634	0	78,634
12	PSC Fees	CAS-9	2,337	0	2,337	0	2,337
13	Other	CAS-9	(122)	0	(122)	0	(122)
14							
15	Utility Operating Income Before Income Taxes		<u>608,763</u>	<u>622,418</u>	<u>1,231,181</u>	<u>1,734,548</u>	<u>2,965,729</u>
16							
17	Income Taxes						
18	Current Federal Income Tax	CAS-10	(1,317)	431,374	430,057	575,440	1,005,497
19	Current State Income Tax	CAS-10	(520)	68,099	67,579	90,429	158,008
20	Deferred Income Taxes		30,091	(307,980)	(277,889)	0	(277,889)
21	Amortization of Investment Tax Credit		(11)	0	(11)	0	(11)
22							
23	Utility Operating Income		<u>\$580,520</u>	<u>\$430,925</u>	<u>\$1,011,445</u>	<u>\$1,068,679</u>	<u>\$2,080,124</u>
24							
25							

Missouri-American Water Company
Statement of Income Per Books and Pro Forma
For the Test Year Ended December 31, 2014
Schedule: CAS-2

Case No. WR-2015-0301
Case No. SR-2015-0302
Page 4 of 33

Anna Meadows Water							
Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates	Proposed Adjustments	Pro Forma at Proposed Rates
1							
2	Operating Revenues	CAS-8	\$454	\$42,317	\$42,771	\$8,103	\$50,874
3							
4	Operating Expenses						
5	Operating and Maintenance	CAS-9	155	2,711	2,866	87	2,953
6	Depreciation Expense	CAS-9	5	10,091	10,096		10,096
7	Amortization Expense	CAS-9	0	0	0		0
8							
9	Taxes other Than Income Taxes						
10	Property Taxes	CAS-9	0	2,195	2,195		2,195
11	Payroll Taxes	CAS-9	4	0	4		4
12	PSC Fees	CAS-9	4	0	4		4
13	Other	CAS-9	0	0	0		0
14							
15	Utility Operating Income Before Income Taxes		<u>286</u>	<u>27,320</u>	<u>27,606</u>	<u>8,016</u>	<u>35,622</u>
16							
17	Income Taxes						
18	Current Federal Income Tax	CAS-10	(46)	6,510	6,464	2,659	9,123
19	Current State Income Tax	CAS-10	(17)	1,033	1,016	418	1,434
20	Deferred Income Taxes		92	(11)	81		81
21	Amortization of Investment Tax Credit		0	0	0		0
22							
23	Utility Operating Income		<u>\$257</u>	<u>\$19,788</u>	<u>\$20,045</u>	<u>\$4,939</u>	<u>\$24,984</u>
24							
25							

Missouri-American Water Company
Statement of Income Per Books and Pro Forma
For the Test Year Ended December 31, 2014
Schedule: CAS-2

Case No. WR-2015-0301
Case No. SR-2015-0302
Page 5 of 33

			Brunswick				
Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates	Proposed Adjustments	Pro Forma at Proposed Rates
1							
2	Operating Revenues	CAS-8	\$399,087	(\$10,595)	\$388,492	\$231,284	\$619,776
3							
4	Operating Expenses						
5	Operating and Maintenance	CAS-9	238,354	35,877	274,231	3,567	277,798
6	Depreciation Expense	CAS-9	85,206	11,701	96,907		96,907
7	Amortization Expense	CAS-9	30	0	30		30
8							
9	Taxes other Than Income Taxes						
10	Property Taxes	CAS-9	23,878	1,557	25,435		25,435
11	Payroll Taxes	CAS-9	9,467	1,440	10,907		10,907
12	PSC Fees	CAS-9	205	0	205		205
13	Other	CAS-9	1,196	0	1,196		1,196
14							
15	Utility Operating Income Before Income Taxes		<u>40,751</u>	<u>(61,170)</u>	<u>(20,419)</u>	<u>227,717</u>	<u>207,298</u>
16							
17	Income Taxes						
18	Current Federal Income Tax	CAS-10	(125)	(19,492)	(19,617)	75,546	55,929
19	Current State Income Tax	CAS-10	(48)	(3,035)	(3,083)	11,872	8,789
20	Deferred Income Taxes		2,629	(5,443)	(2,814)		(2,814)
21	Amortization of Investment Tax Credit		0	0	0		0
22							
23	Utility Operating Income		<u>\$38,295</u>	<u>(\$33,200)</u>	<u>\$5,095</u>	<u>\$140,299</u>	<u>\$145,394</u>
24							
25							

Missouri-American Water Company
Statement of Income Per Books and Pro Forma
For the Test Year Ended December 31, 2014
Schedule: CAS-2

Case No. WR-2015-0301
Case No. SR-2015-0302
Page 6 of 33

Emerald Pointe

Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates	Proposed Adjustments	Pro Forma at Proposed Rates
1							
2	Operating Revenues	CAS-8	\$85,697	\$20,155	\$105,852	(\$25,452)	\$80,400
3							
4	Operating Expenses						
5	Operating and Maintenance	CAS-9	38,328	5,175	43,503	(125)	43,378
6	Depreciation Expense	CAS-9	8,649	4,334	12,983		12,983
7	Amortization Expense	CAS-9	18	0	18		18
8							
9	Taxes other Than Income Taxes						
10	Property Taxes	CAS-9	7	2,758	2,765		2,765
11	Payroll Taxes	CAS-9	1,097	247	1,344		1,344
12	PSC Fees	CAS-9	118	0	118		118
13	Other	CAS-9	(15)	0	(15)		(15)
14							
15	Utility Operating Income Before Income Taxes		<u>37,495</u>	<u>7,641</u>	<u>45,136</u>	<u>(25,327)</u>	<u>19,809</u>
16							
17	Income Taxes						
18	Current Federal Income Tax	CAS-10	56	9,633	9,689	(8,402)	1,287
19	Current State Income Tax	CAS-10	(8)	1,531	1,523	(1,321)	202
20	Deferred Income Taxes		1,617	2,809	4,426		4,426
21	Amortization of Investment Tax Credit		0	0	0		0
22							
23	Utility Operating Income		<u>\$35,830</u>	<u>(\$6,332)</u>	<u>\$29,498</u>	<u>(\$15,604)</u>	<u>\$13,894</u>
24							
25							

Missouri-American Water Company
Statement of Income Per Books and Pro Forma
For the Test Year Ended December 31, 2014
Schedule: CAS-2

Case No. WR-2015-0301
Case No. SR-2015-0302
Page 7 of 33

Jefferson City

Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates	Proposed Adjustments	Pro Forma at Proposed Rates
1							
2	Operating Revenues	CAS-8	\$8,427,321	(\$73,144)	\$8,354,177	\$278,503	\$8,632,680
3							
4	Operating Expenses						
5	Operating and Maintenance	CAS-9	3,658,033	(193,435)	3,464,598	3,050	3,467,648
6	Depreciation Expense	CAS-9	911,178	258,062	1,169,240		1,169,240
7	Amortization Expense	CAS-9	9,108	0	9,108		9,108
8							
9	Taxes other Than Income Taxes						
10	Property Taxes	CAS-9	450,651	15,493	466,144		466,144
11	Payroll Taxes	CAS-9	71,410	6,501	77,911		77,911
12	PSC Fees	CAS-9	69,210	6,717	75,927		75,927
13	Other	CAS-9	1,026	0	1,026		1,026
14							
15	Utility Operating Income Before Income Taxes		<u>3,256,705</u>	<u>(166,482)</u>	<u>3,090,223</u>	<u>275,453</u>	<u>3,365,676</u>
16							
17	Income Taxes						
18	Current Federal Income Tax	CAS-10	(15,374)	199,498	184,124	91,383	275,507
19	Current State Income Tax	CAS-10	27	28,907	28,934	14,360	43,294
20	Deferred Income Taxes		918,753	(219,981)	698,772		698,772
21	Amortization of Investment Tax Credit		(4,805)	0	(4,805)		(4,805)
22							
23	Utility Operating Income		<u>\$2,358,104</u>	<u>(\$174,906)</u>	<u>\$2,183,198</u>	<u>\$169,710</u>	<u>\$2,352,908</u>
24							
25							

Missouri-American Water Company
Statement of Income Per Books and Pro Forma
For the Test Year Ended December 31, 2014
Schedule: CAS-2

Case No. WR-2015-0301
Case No. SR-2015-0302
Page 8 of 33

			Joplin				
Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates	Proposed Adjustments	Pro Forma at Proposed Rates
1							
2	Operating Revenues	CAS-8	\$19,300,813	(\$174,825)	\$19,125,988	\$1,460,648	\$20,586,636
3							
4	Operating Expenses						
5	Operating and Maintenance	CAS-9	8,010,531	88,807	8,099,338	19,618	8,118,956
6	Depreciation Expense	CAS-9	2,701,039	221,280	2,922,319		2,922,319
7	Amortization Expense	CAS-9	27,462	0	27,462		27,462
8							
9	Taxes other Than Income Taxes						
10	Property Taxes	CAS-9	630,898	(2,827)	628,071		628,071
11	Payroll Taxes	CAS-9	134,274	40,274	174,548		174,548
12	PSC Fees	CAS-9	158,226	15,356	173,582		173,582
13	Other	CAS-9	7,628	0	7,628		7,628
14							
15	Utility Operating Income Before Income Taxes		<u>7,630,755</u>	<u>(537,715)</u>	<u>7,093,040</u>	<u>1,441,030</u>	<u>8,534,070</u>
16							
17	Income Taxes						
18	Current Federal Income Tax	CAS-10	(35,149)	564,181	529,032	478,071	1,007,103
19	Current State Income Tax	CAS-10	62	83,072	83,134	75,124	158,258
20	Deferred Income Taxes		2,078,229	(595,272)	1,482,957		1,482,957
21	Amortization of Investment Tax Credit		(2,069)	0	(2,069)		(2,069)
22							
23	Utility Operating Income		<u>\$5,589,682</u>	<u>(\$589,696)</u>	<u>\$4,999,986</u>	<u>\$887,835</u>	<u>\$5,887,821</u>
24							
25							

Missouri-American Water Company
Statement of Income Per Books and Pro Forma
For the Test Year Ended December 31, 2014
Schedule: CAS-2

Case No. WR-2015-0301
Case No. SR-2015-0302
Page 9 of 33

		Maple/River/Stone					
Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates	Proposed Adjustments	Pro Forma at Proposed Rates
1							
2	Operating Revenues	CAS-8	\$607,952	(\$9,095)	\$598,857	(\$17,535)	\$581,322
3							
4	Operating Expenses						
5	Operating and Maintenance	CAS-9	330,362	(20,681)	309,681	(89)	309,592
6	Depreciation Expense	CAS-9	57,253	23,565	80,818		80,818
7	Amortization Expense	CAS-9	110	0	110		110
8							
9	Taxes other Than Income Taxes						
10	Property Taxes	CAS-9	84,781	(68,475)	16,306		16,306
11	Payroll Taxes	CAS-9	9,804	(1,352)	8,452		8,452
12	PSC Fees	CAS-9	687	0	687		687
13	Other	CAS-9	(2)	0	(2)		(2)
14							
15	Utility Operating Income Before Income Taxes		<u>124,957</u>	<u>57,848</u>	<u>182,805</u>	<u>(17,446)</u>	<u>165,359</u>
16							
17	Income Taxes						
18	Current Federal Income Tax	CAS-10	(418)	40,120	39,702	(5,787)	33,915
19	Current State Income Tax	CAS-10	(157)	6,396	6,239	(910)	5,329
20	Deferred Income Taxes		8,823	1,311	10,134		10,134
21	Amortization of Investment Tax Credit		(11)	0	(11)		(11)
22							
23	Utility Operating Income		<u>\$116,720</u>	<u>\$10,021</u>	<u>\$126,741</u>	<u>(\$10,749)</u>	<u>\$115,992</u>
24							
25							

Missouri-American Water Company
Statement of Income Per Books and Pro Forma
For the Test Year Ended December 31, 2014
Schedule: CAS-2

Case No. WR-2015-0301
Case No. SR-2015-0302
Page 10 of 33

			Mexico				
Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates	Proposed Adjustments	Pro Forma at Proposed Rates
1							
2	Operating Revenues	CAS-8	\$4,086,113	\$108,382	\$4,194,495	\$549,456	\$4,743,951
3							
4	Operating Expenses						
5	Operating and Maintenance	CAS-9	1,676,841	(116,096)	1,560,745	7,657	1,568,402
6	Depreciation Expense	CAS-9	571,307	85,241	656,548		656,548
7	Amortization Expense	CAS-9	5,347	0	5,347		5,347
8							
9	Taxes other Than Income Taxes						
10	Property Taxes	CAS-9	201,996	6,460	208,456		208,456
11	Payroll Taxes	CAS-9	26,837	(64)	26,773		26,773
12	PSC Fees	CAS-9	33,517	3,253	36,770		36,770
13	Other	CAS-9	956	0	956		956
14							
15	Utility Operating Income Before Income Taxes		<u>1,569,312</u>	<u>129,588</u>	<u>1,698,900</u>	<u>541,799</u>	<u>2,240,699</u>
16							
17	Income Taxes						
18	Current Federal Income Tax	CAS-10	(7,446)	(45,264)	(52,710)	179,743	127,033
19	Current State Income Tax	CAS-10	13	(8,296)	(8,283)	28,245	19,962
20	Deferred Income Taxes		440,231	84,088	524,319		524,319
21	Amortization of Investment Tax Credit		(438)	0	(438)		(438)
22							
23	Utility Operating Income		<u>\$1,136,952</u>	<u>\$99,060</u>	<u>\$1,236,012</u>	<u>\$333,811</u>	<u>\$1,569,823</u>
24							
25							

Missouri-American Water Company
Statement of Income Per Books and Pro Forma
For the Test Year Ended December 31, 2014
Schedule: CAS-2

Case No. WR-2015-0301
Case No. SR-2015-0302
Page 11 of 33

Ozark MTN/LTA

Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates	Proposed Adjustments	Pro Forma at Proposed Rates
1							
2	Operating Revenues	CAS-8	\$270,805	(\$2,738)	\$268,067	(\$17,911)	\$250,156
3							
4	Operating Expenses						
5	Operating and Maintenance	CAS-9	102,697	(7,897)	94,800	(5)	94,795
6	Depreciation Expense	CAS-9	28,685	10,770	39,455		39,455
7	Amortization Expense	CAS-9	35	0	35		35
8							
9	Taxes other Than Income Taxes						
10	Property Taxes	CAS-9	12,986	(6,778)	6,208		6,208
11	Payroll Taxes	CAS-9	2,766	(34)	2,732		2,732
12	PSC Fees	CAS-9	247	0	247		247
13	Other	CAS-9	(11)	0	(11)		(11)
14							
15	Utility Operating Income Before Income Taxes		<u>123,400</u>	<u>1,201</u>	<u>124,601</u>	<u>(17,906)</u>	<u>106,695</u>
16							
17	Income Taxes						
18	Current Federal Income Tax	CAS-10	(150)	(38,168)	(38,318)	(5,940)	(44,258)
19	Current State Income Tax	CAS-10	(56)	(5,965)	(6,021)	(934)	(6,955)
20	Deferred Income Taxes		3,171	79,903	83,074		83,074
21	Amortization of Investment Tax Credit		0	0	0		0
22							
23	Utility Operating Income		<u>\$120,435</u>	<u>(\$34,569)</u>	<u>\$85,866</u>	<u>(\$11,032)</u>	<u>\$74,834</u>
24							
25							

Missouri-American Water Company
Statement of Income Per Books and Pro Forma
For the Test Year Ended December 31, 2014
Schedule: CAS-2

Case No. WR-2015-0301
Case No. SR-2015-0302
Page 12 of 33

Platte County Water							
Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates	Proposed Adjustments	Pro Forma at Proposed Rates
1							
2	Operating Revenues	CAS-8	\$6,504,439	\$5,566	\$6,510,005	\$1,473,815	\$7,983,820
3							
4	Operating Expenses						
5	Operating and Maintenance	CAS-9	2,622,955	61,105	2,684,060	7,519	2,691,579
6	Depreciation Expense	CAS-9	854,370	191,542	1,045,912		1,045,912
7	Amortization Expense	CAS-9	9,903	0	9,903		9,903
8							
9	Taxes other Than Income Taxes						
10	Property Taxes	CAS-9	939,726	118,220	1,057,946		1,057,946
11	Payroll Taxes	CAS-9	26,413	5,577	31,990		31,990
12	PSC Fees	CAS-9	53,323	5,175	58,498		58,498
13	Other	CAS-9	493	0	493		493
14							
15	Utility Operating Income Before Income Taxes		<u>1,997,256</u>	<u>(376,053)</u>	<u>1,621,203</u>	<u>1,466,296</u>	<u>3,087,499</u>
16							
17	Income Taxes						
18	Current Federal Income Tax	CAS-10	(11,845)	9,292	(2,553)	486,449	483,896
19	Current State Income Tax	CAS-10	21	(422)	(401)	76,442	76,041
20	Deferred Income Taxes		700,367	(334,817)	365,550		365,550
21	Amortization of Investment Tax Credit		(697)	0	(697)		(697)
22							
23	Utility Operating Income		<u>\$1,309,410</u>	<u>(\$50,106)</u>	<u>\$1,259,304</u>	<u>\$903,405</u>	<u>\$2,162,709</u>
24							
25							

Missouri-American Water Company
Statement of Income Per Books and Pro Forma
For the Test Year Ended December 31, 2014
Schedule: CAS-2

Case No. WR-2015-0301
Case No. SR-2015-0302
Page 13 of 33

		Rankin Acres					
Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates	Proposed Adjustments	Pro Forma at Proposed Rates
1							
2	Operating Revenues	CAS-8	\$59,561	\$434	\$59,995	(\$27,234)	\$32,761
3							
4	Operating Expenses						
5	Operating and Maintenance	CAS-9	18,203	4,871	23,074	(24)	23,050
6	Depreciation Expense	CAS-9	1,412	1,569	2,981		2,981
7	Amortization Expense	CAS-9	0	0	0		0
8							
9	Taxes other Than Income Taxes						
10	Property Taxes	CAS-9	0	761	761		761
11	Payroll Taxes	CAS-9	779	131	910		910
12	PSC Fees	CAS-9	43	0	43		43
13	Other	CAS-9	(7)	0	(7)		(7)
14							
15	Utility Operating Income Before Income Taxes		<u>39,131</u>	<u>(6,898)</u>	<u>32,233</u>	<u>(27,210)</u>	<u>5,023</u>
16							
17	Income Taxes						
18	Current Federal Income Tax	CAS-10	(27)	9,002	8,975	(9,028)	(53)
19	Current State Income Tax	CAS-10	(9)	1,419	1,410	(1,418)	(8)
20	Deferred Income Taxes		548	1,013	1,561		1,561
21	Amortization of Investment Tax Credit		0	0	0		0
22							
23	Utility Operating Income		<u>\$38,619</u>	<u>(\$18,332)</u>	<u>\$20,287</u>	<u>(\$16,764)</u>	<u>\$3,523</u>
24							
25							

Missouri-American Water Company
Statement of Income Per Books and Pro Forma
For the Test Year Ended December 31, 2014
Schedule: CAS-2

Case No. WR-2015-0301
Case No. SR-2015-0302
Page 14 of 33

Saddlebrooke Water							
Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates	Proposed Adjustments	Pro Forma at Proposed Rates
1							
2	Operating Revenues	CAS-8	\$50,292	\$6,462	\$56,754	\$65,653	\$122,407
3							
4	Operating Expenses						
5	Operating and Maintenance	CAS-9	56,825	7,513	64,338	705	65,043
6	Depreciation Expense	CAS-9	7,306	3,204	10,510		10,510
7	Amortization Expense	CAS-9	0	0	0		0
8							
9	Taxes other Than Income Taxes						
10	Property Taxes	CAS-9	0	9,174	9,174		9,174
11	Payroll Taxes	CAS-9	1,654	483	2,137		2,137
12	PSC Fees	CAS-9	43	0	43		43
13	Other	CAS-9	(7)	0	(7)		(7)
14							
15	Utility Operating Income Before Income Taxes		<u>(15,529)</u>	<u>(13,912)</u>	<u>(29,441)</u>	<u>64,948</u>	<u>35,507</u>
16							
17	Income Taxes						
18	Current Federal Income Tax	CAS-10	(28)	(5,518)	(5,546)	21,547	16,001
19	Current State Income Tax	CAS-10	(9)	(863)	(872)	3,386	2,514
20	Deferred Income Taxes		567	(8,478)	(7,911)		(7,911)
21	Amortization of Investment Tax Credit		0	0	0		0
22							
23	Utility Operating Income		<u><u>(\$16,059)</u></u>	<u><u>\$947</u></u>	<u><u>(\$15,112)</u></u>	<u><u>\$40,015</u></u>	<u><u>\$24,903</u></u>
24							
25							

Missouri-American Water Company
Statement of Income Per Books and Pro Forma
For the Test Year Ended December 31, 2014
Schedule: CAS-2

Case No. WR-2015-0301
Case No. SR-2015-0302
Page 15 of 33

			Spring Valley/LWM				
Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates	Proposed Adjustments	Pro Forma at Proposed Rates
1							
2	Operating Revenues	CAS-8	\$90,586	(\$2,501)	\$88,085	\$1,095	\$89,180
3							
4	Operating Expenses						
5	Operating and Maintenance	CAS-9	65,472	665	66,137	2	66,139
6	Depreciation Expense	CAS-9	5,310	1,788	7,098		7,098
7	Amortization Expense	CAS-9	5	0	5		5
8							
9	Taxes other Than Income Taxes						
10	Property Taxes	CAS-9	0	1,140	1,140		1,140
11	Payroll Taxes	CAS-9	1,332	38	1,370		1,370
12	PSC Fees	CAS-9	65	0	65		65
13	Other	CAS-9	(2)	0	(2)		(2)
14							
15	Utility Operating Income Before Income Taxes		<u>18,404</u>	<u>(6,132)</u>	<u>12,272</u>	<u>1,093</u>	<u>13,365</u>
16							
17	Income Taxes						
18	Current Federal Income Tax	CAS-10	(42)	2,652	2,610	362	2,972
19	Current State Income Tax	CAS-10	(15)	425	410	57	467
20	Deferred Income Taxes		864	(312)	552		552
21	Amortization of Investment Tax Credit		0	0	0		0
22							
23	Utility Operating Income		<u>\$17,597</u>	<u>(\$8,897)</u>	<u>\$8,700</u>	<u>\$674</u>	<u>\$9,374</u>
24							
25							

Missouri-American Water Company
Statement of Income Per Books and Pro Forma
For the Test Year Ended December 31, 2014
Schedule: CAS-2

Case No. WR-2015-0301
Case No. SR-2015-0302
Page 16 of 33

St. Joseph							
Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates	Proposed Adjustments	Pro Forma at Proposed Rates
1							
2	Operating Revenues	CAS-8	\$22,636,824	\$231,506	\$22,868,330	\$1,089,341	\$23,957,671
3							
4	Operating Expenses						
5	Operating and Maintenance	CAS-9	9,975,167	(525,641)	9,449,526	12,717	9,462,243
6	Depreciation Expense	CAS-9	2,921,896	549,822	3,471,718		3,471,718
7	Amortization Expense	CAS-9	24,082	0	24,082		24,082
8							
9	Taxes other Than Income Taxes						
10	Property Taxes	CAS-9	1,275,604	46,633	1,322,237		1,322,237
11	Payroll Taxes	CAS-9	162,582	13,032	175,614		175,614
12	PSC Fees	CAS-9	186,085	18,059	204,144		204,144
13	Other	CAS-9	4,596	0	4,596		4,596
14							
15	Utility Operating Income Before Income Taxes		<u>8,086,812</u>	<u>129,601</u>	<u>8,216,413</u>	<u>1,076,624</u>	<u>9,293,037</u>
16							
17	Income Taxes						
18	Current Federal Income Tax	CAS-10	(41,337)	278,817	237,480	357,174	594,654
19	Current State Income Tax	CAS-10	73	37,245	37,318	56,128	93,446
20	Deferred Income Taxes		2,444,134	(224,470)	2,219,664		2,219,664
21	Amortization of Investment Tax Credit		(2,434)	0	(2,434)		(2,434)
22							
23	Utility Operating Income		<u>\$5,686,376</u>	<u>\$38,009</u>	<u>\$5,724,385</u>	<u>\$663,322</u>	<u>\$6,387,707</u>
24							
25							

Missouri-American Water Company
Statement of Income Per Books and Pro Forma
For the Test Year Ended December 31, 2014
Schedule: CAS-2

Case No. WR-2015-0301
Case No. SR-2015-0302
Page 17 of 33

St. Louis Metro

Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates	Proposed Adjustments	Pro Forma at Proposed Rates
1							
2	Operating Revenues	CAS-8	\$198,817,522	(\$14,053,624)	\$184,763,898	\$43,484,220	\$228,248,118
3							
4	Operating Expenses						
5	Operating and Maintenance	CAS-9	93,955,969	(4,246,440)	89,709,529	481,414	90,190,943
6	Depreciation Expense	CAS-9	23,210,784	6,310,815	29,521,599		29,521,599
7	Amortization Expense	CAS-9	447,396	0	447,396		447,396
8							
9	Taxes other Than Income Taxes						
10	Property Taxes	CAS-9	8,592,160	595,072	9,187,232		9,187,232
11	Payroll Taxes	CAS-9	1,402,477	201,815	1,604,292		1,604,292
12	PSC Fees	CAS-9	1,634,064	158,586	1,792,650		1,792,650
13	Other	CAS-9	(24,339)	0	(24,339)		(24,339)
14							
15	Utility Operating Income Before Income Taxes		<u>69,599,011</u>	<u>(17,073,472)</u>	<u>52,525,539</u>	<u>43,002,806</u>	<u>95,528,345</u>
16							
17	Income Taxes						
18	Current Federal Income Tax	CAS-10	(362,993)	(8,521,199)	(8,884,192)	14,266,379	5,382,187
19	Current State Income Tax	CAS-10	641	(1,402,680)	(1,402,039)	2,241,853	839,814
20	Deferred Income Taxes		21,645,994	1,179,853	22,825,847		22,825,847
21	Amortization of Investment Tax Credit		(119,395)	0	(119,395)		(119,395)
22							
23	Utility Operating Income		<u>\$48,434,764</u>	<u>(\$8,329,446)</u>	<u>\$40,105,318</u>	<u>\$26,494,574</u>	<u>\$66,599,892</u>
24							
25							

Missouri-American Water Company
Statement of Income Per Books and Pro Forma
For the Test Year Ended December 31, 2014
Schedule: CAS-2

Case No. WR-2015-0301
Case No. SR-2015-0302
Page 18 of 33

			Tri States				
Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates	Proposed Adjustments	Pro Forma at Proposed Rates
1							
2	Operating Revenues	CAS-8	\$1,121,825	(\$24,069)	\$1,097,756	\$324,510	\$1,422,266
3							
4	Operating Expenses						
5	Operating and Maintenance	CAS-9	828,299	(4,069)	824,230	14,512	838,742
6	Depreciation Expense	CAS-9	384,354	(216,288)	168,066		168,066
7	Amortization Expense	CAS-9	760	0	760		760
8							
9	Taxes other Than Income Taxes						
10	Property Taxes	CAS-9	30,069	706	30,775		30,775
11	Payroll Taxes	CAS-9	15,358	4,989	20,347		20,347
12	PSC Fees	CAS-9	9,141	887	10,028		10,028
13	Other	CAS-9	(194)	0	(194)		(194)
14							
15	Utility Operating Income Before Income Taxes		<u>(145,962)</u>	<u>189,706</u>	<u>43,744</u>	<u>309,998</u>	<u>353,742</u>
16							
17	Income Taxes						
18	Current Federal Income Tax	CAS-10	(2,030)	(71,330)	(73,360)	102,843	29,483
19	Current State Income Tax	CAS-10	3	(11,531)	(11,528)	16,161	4,633
20	Deferred Income Taxes		120,062	(47,944)	72,118		72,118
21	Amortization of Investment Tax Credit		(120)	0	(120)		(120)
22							
23	Utility Operating Income		<u><u>(\$263,877)</u></u>	<u><u>\$320,511</u></u>	<u><u>\$56,634</u></u>	<u><u>\$190,994</u></u>	<u><u>\$247,628</u></u>
24							
25							

Missouri-American Water Company
Statement of Income Per Books and Pro Forma
For the Test Year Ended December 31, 2014
Schedule: CAS-2

Case No. WR-2015-0301
Case No. SR-2015-0302
Page 19 of 33

Warrensburg							
Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates	Proposed Adjustments	Pro Forma at Proposed Rates
1							
2	Operating Revenues	CAS-8	\$3,994,113	(\$21,646)	\$3,972,467	\$399,743	\$4,372,210
3							
4	Operating Expenses						
5	Operating and Maintenance	CAS-9	1,738,311	(62,773)	1,675,538	5,517	1,681,055
6	Depreciation Expense	CAS-9	558,729	99,854	658,583		658,583
7	Amortization Expense	CAS-9	4,899	0	4,899		4,899
8							
9	Taxes other Than Income Taxes						
10	Property Taxes	CAS-9	266,360	24,856	291,216		291,216
11	Payroll Taxes	CAS-9	28,608	3,668	32,276		32,276
12	PSC Fees	CAS-9	32,864	3,190	36,054		36,054
13	Other	CAS-9	18,146	0	18,146		18,146
14							
15	Utility Operating Income Before Income Taxes		<u>1,346,196</u>	<u>(90,441)</u>	<u>1,255,755</u>	<u>394,226</u>	<u>1,649,981</u>
16							
17	Income Taxes						
18	Current Federal Income Tax	CAS-10	(7,300)	(151,045)	(158,345)	130,786	(27,559)
19	Current State Income Tax	CAS-10	13	(24,961)	(24,948)	20,552	(4,396)
20	Deferred Income Taxes		431,654	95,174	526,828		526,828
21	Amortization of Investment Tax Credit		(430)	0	(430)		(430)
22							
23	Utility Operating Income		<u>\$922,259</u>	<u>(\$9,609)</u>	<u>\$912,650</u>	<u>\$242,888</u>	<u>\$1,155,538</u>
24							
25							

Missouri-American Water Company
Statement of Income Per Books and Pro Forma
For the Test Year Ended December 31, 2014
Schedule: CAS-2

Case No. WR-2015-0301
Case No. SR-2015-0302
Page 20 of 33

Whitebranch							
Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates	Proposed Adjustments	Pro Forma at Proposed Rates
1							
2	Operating Revenues	CAS-8	\$90,100	(\$177)	\$89,923	(\$29,035)	\$60,888
3							
4	Operating Expenses						
5	Operating and Maintenance	CAS-9	27,297	1,999	29,296	(40)	29,256
6	Depreciation Expense	CAS-9	5,523	1,846	7,369		7,369
7	Amortization Expense	CAS-9	6	0	6		6
8							
9	Taxes other Than Income Taxes						
10	Property Taxes	CAS-9	0	3,246	3,246		3,246
11	Payroll Taxes	CAS-9	929	(25)	904		904
12	PSC Fees	CAS-9	68	0	68		68
13	Other	CAS-9	(4)	0	(4)		(4)
14							
15	Utility Operating Income Before Income Taxes		<u>56,281</u>	<u>(7,243)</u>	<u>49,038</u>	<u>(28,995)</u>	<u>20,043</u>
16							
17	Income Taxes						
18	Current Federal Income Tax	CAS-10	(41)	14,466	14,425	(9,619)	4,806
19	Current State Income Tax	CAS-10	(15)	2,282	2,267	(1,512)	755
20	Deferred Income Taxes		877	(453)	424		424
21	Amortization of Investment Tax Credit		0	0	0		0
22							
23	Utility Operating Income		<u>\$55,460</u>	<u>(\$23,538)</u>	<u>\$31,922</u>	<u>(\$17,864)</u>	<u>\$14,058</u>
24							
25							

Missouri-American Water Company
Statement of Income Per Books and Pro Forma
For the Test Year Ended December 31, 2014
Schedule: CAS-2

Case No. WR-2015-0301
Case No. SR-2015-0302
Page 21 of 33

Line Number	Description	Schedule	Redfield					
			Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates	Proposed Adjustments	Pro Forma at Proposed Rates	
1								
2	Operating Revenues	CAS-8	\$0	\$10,954	\$10,954	\$27,854	\$38,808	
3								
4	Operating Expenses							
5	Operating and Maintenance	CAS-9	0	11,987	11,987	299	12,286	
6	Depreciation Expense	CAS-9	0	4,493	4,493		4,493	
7	Amortization Expense	CAS-9	0	0	0		0	
8								
9	Taxes other Than Income Taxes							
10	Property Taxes	CAS-9	0	1,780	1,780		1,780	
11	Payroll Taxes	CAS-9	0	0	0		0	
12	PSC Fees	CAS-9	0	0	0		0	
13	Other	CAS-9	0	0	0		0	
14								
15	Utility Operating Income Before income Taxes		<u>0</u>	<u>(7,306)</u>	<u>(7,306)</u>	<u>27,555</u>	<u>20,249</u>	
16								
17	Income Taxes							
18	Current Federal Income Tax	CAS-10	0	(2,608)	(2,608)	9,141	6,533	
19	Current State Income Tax	CAS-10	0	(410)	(410)	1,437	1,027	
20	Deferred Income Taxes		0	(1,514)	(1,514)		(1,514)	
21	Amortization of Investment Tax Credit		0	0	0		0	
22								
23	Utility Operating Income		<u>\$0</u>	<u>(\$2,774)</u>	<u>(\$2,774)</u>	<u>\$16,977</u>	<u>\$14,203</u>	
24								
25								

Missouri-American Water Company
Statement of Income Per Books and Pro Forma
For the Test Year Ended December 31, 2014
Schedule: CAS-2

Case No. WR-2015-0301
Case No. SR-2015-0302
Page 22 of 33

Anna Meadows Wastewater							
Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates	Proposed Adjustments	Pro Forma at Proposed Rates
1							
2	Operating Revenues	CAS-8	\$454	\$31,680	\$32,134	\$15,436	\$47,570
3							
4	Operating Expenses						
5	Operating and Maintenance	CAS-9	88	8,481	8,569	166	8,735
6	Depreciation Expense	CAS-9	5	14,588	14,593		14,593
7	Amortization Expense	CAS-9	0	0	0		0
8							
9	Taxes other Than Income Taxes						
10	Property Taxes	CAS-9	0	2,057	2,057		2,057
11	Payroll Taxes	CAS-9	0	0	0		0
12	PSC Fees	CAS-9	4	0	4		4
13	Other	CAS-9	0	0	0		0
14							
15	Utility Operating Income Before Income Taxes		<u>357</u>	<u>6,554</u>	<u>6,911</u>	<u>15,270</u>	<u>22,181</u>
16							
17	Income Taxes						
18	Current Federal Income Tax	CAS-10	(46)	4,963	4,917	5,066	9,983
19	Current State Income Tax	CAS-10	(17)	790	773	796	1,569
20	Deferred Income Taxes		92	(5,020)	(4,928)		(4,928)
21	Amortization of Investment Tax Credit		0	0	0		0
22							
23	Utility Operating Income		<u>\$328</u>	<u>\$5,821</u>	<u>\$6,149</u>	<u>\$9,408</u>	<u>\$15,557</u>
24							
25							

Cedar Hill Wastewater

Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates	Proposed Adjustments	Pro Forma at Proposed Rates
1							
2	Operating Revenues	CAS-8	\$758,230	(\$8,422)	\$749,808	\$104,579	\$854,387
3							
4	Operating Expenses						
5	Operating and Maintenance	CAS-9	333,461	37,671	371,132	1,078	372,210
6	Depreciation Expense	CAS-9	122,474	(29,107)	93,367		93,367
7	Amortization Expense	CAS-9	12,835	0	12,835		12,835
8							
9	Taxes other Than Income Taxes						
10	Property Taxes	CAS-9	12	198,258	198,270		198,270
11	Payroll Taxes	CAS-9	12,540	2,400	14,940		14,940
12	PSC Fees	CAS-9	366	0	366		366
13	Other	CAS-9	0	0	0		0
14							
15	Utility Operating Income Before Income Taxes		<u>276,542</u>	<u>(217,644)</u>	<u>58,898</u>	<u>103,501</u>	<u>162,399</u>
16							
17	Income Taxes						
18	Current Federal Income Tax	CAS-10	(223)	(20,390)	(20,613)	34,337	13,724
19	Current State Income Tax	CAS-10	(82)	(3,157)	(3,239)	5,396	2,157
20	Deferred Income Taxes		4,697	27,917	32,614		32,614
21	Amortization of Investment Tax Credit		0	0	0		0
22							
23	Utility Operating Income		<u>\$272,150</u>	<u>(\$222,014)</u>	<u>\$50,136</u>	<u>\$63,768</u>	<u>\$113,904</u>
24							
25							

Missouri-American Water Company
Statement of Income Per Books and Pro Forma
For the Test Year Ended December 31, 2014
Schedule: CAS-2

Case No. WR-2015-0301
Case No. SR-2015-0302
Page 24 of 33

			Emerald Pointe Wastewater				
Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates	Proposed Adjustments	Pro Forma at Proposed Rates
1							
2	Operating Revenues	CAS-8	\$237,911	\$86,067	\$323,978	(\$41,628)	\$282,350
3							
4	Operating Expenses						
5	Operating and Maintenance	CAS-9	71,587	39,799	111,386	(447)	110,939
6	Depreciation Expense	CAS-9	35,318	(1,314)	34,004		34,004
7	Amortization Expense	CAS-9	4,468	0	4,468		4,468
8							
9	Taxes other Than Income Taxes						
10	Property Taxes	CAS-9	10	6,327	6,337		6,337
11	Payroll Taxes	CAS-9	643	499	1,142		1,142
12	PSC Fees	CAS-9	134	0	134		134
13	Other	CAS-9	(8)	0	(8)		(8)
14							
15	Utility Operating Income Before income Taxes		<u>125,759</u>	<u>40,756</u>	<u>166,515</u>	<u>(41,181)</u>	<u>125,334</u>
16							
17	Income Taxes						
18	Current Federal Income Tax	CAS-10	65	30,589	30,654	(13,662)	16,992
19	Current State Income Tax	CAS-10	(8)	4,825	4,817	(2,147)	2,670
20	Deferred Income Taxes		1,865	15,900	17,765		17,765
21	Amortization of Investment Tax Credit		0	0	0		0
22							
23	Utility Operating Income		<u>\$123,837</u>	<u>(\$10,558)</u>	<u>\$113,279</u>	<u>(\$25,372)</u>	<u>\$87,907</u>
24							
25							

Missouri-American Water Company
Statement of Income Per Books and Pro Forma
For the Test Year Ended December 31, 2014
Schedule: CAS-2

Case No. WR-2015-0301
Case No. SR-2015-0302
Page 25 of 33

Jefferson City Wastewater							
Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates	Proposed Adjustments	Pro Forma at Proposed Rates
1							
2	Operating Revenues	CAS-8	\$1,176,851	(\$6,856)	\$1,169,995	\$200,096	\$1,370,091
3							
4	Operating Expenses						
5	Operating and Maintenance	CAS-9	830,781	(25,298)	805,483	504	805,987
6	Depreciation Expense	CAS-9	188,477	(18,151)	170,326		170,326
7	Amortization Expense	CAS-9	108	0	108		108
8							
9	Taxes other Than Income Taxes						
10	Property Taxes	CAS-9	24	13,199	13,223		13,223
11	Payroll Taxes	CAS-9	29,319	139	29,458		29,458
12	PSC Fees	CAS-9	680	0	680		680
13	Other	CAS-9	(1)	0	(1)		(1)
14							
15	Utility Operating Income Before Income Taxes		<u>127,463</u>	<u>23,255</u>	<u>150,718</u>	<u>199,592</u>	<u>350,310</u>
16							
17	Income Taxes						
18	Current Federal Income Tax	CAS-10	(413)	(58,677)	(59,090)	66,214	7,124
19	Current State Income Tax	CAS-10	(154)	(9,132)	(9,286)	10,406	1,120
20	Deferred Income Taxes		8,729	87,634	96,363		96,363
21	Amortization of Investment Tax Credit		(11)	0	(11)		(11)
22							
23	Utility Operating Income		<u>\$119,312</u>	<u>\$3,430</u>	<u>\$122,742</u>	<u>\$122,972</u>	<u>\$245,714</u>
24							
25							

Missouri-American Water Company
Statement of Income Per Books and Pro Forma
For the Test Year Ended December 31, 2014
Schedule: CAS-2

Case No. WR-2015-0301
Case No. SR-2015-0302
Page 26 of 33

Maplewood Wastewater							
Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates	Proposed Adjustments	Pro Forma at Proposed Rates
1							
2	Operating Revenues	CAS-8	\$191,228	(\$3,496)	\$187,732	\$12,222	\$199,954
3							
4	Operating Expenses						
5	Operating and Maintenance	CAS-9	80,059	(7,735)	72,324	647	72,971
6	Depreciation Expense	CAS-9	34,310	3,388	37,698		37,698
7	Amortization Expense	CAS-9	25	0	25		25
8							
9	Taxes other Than Income Taxes						
10	Property Taxes	CAS-9	9	11,697	11,706		11,706
11	Payroll Taxes	CAS-9	1,796	(1,007)	789		789
12	PSC Fees	CAS-9	183	0	183		183
13	Other	CAS-9	(4)	0	(4)		(4)
14							
15	Utility Operating Income Before Income Taxes		<u>74,850</u>	<u>(9,839)</u>	<u>65,011</u>	<u>11,575</u>	<u>76,586</u>
16							
17	Income Taxes						
18	Current Federal Income Tax	CAS-10	(111)	23,644	23,533	3,839	27,372
19	Current State Income Tax	CAS-10	(41)	3,739	3,698	604	4,302
20	Deferred Income Taxes		2,346	(11,151)	(8,805)		(8,805)
21	Amortization of Investment Tax Credit		0	0	0		0
22							
23	Utility Operating Income		<u>\$72,656</u>	<u>(\$26,071)</u>	<u>\$46,585</u>	<u>\$7,132</u>	<u>\$53,717</u>
24							
25							

Missouri-American Water Company
Statement of Income Per Books and Pro Forma
For the Test Year Ended December 31, 2014
Schedule: CAS-2

Case No. WR-2015-0301
Case No. SR-2015-0302
Page 27 of 33

Meramec Wastewater							
Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates	Proposed Adjustments	Pro Forma at Proposed Rates
1							
2	Operating Revenues	CAS-8	\$278,447	\$707	\$279,154	\$95,812	\$374,966
3							
4	Operating Expenses						
5	Operating and Maintenance	CAS-9	201,218	(46,690)	154,528	70	154,598
6	Depreciation Expense	CAS-9	47,522	(14,655)	32,867		32,867
7	Amortization Expense	CAS-9	46	0	46		46
8							
9	Taxes other Than Income Taxes						
10	Property Taxes	CAS-9	11	115,999	116,010		116,010
11	Payroll Taxes	CAS-9	3,948	177	4,125		4,125
12	PSC Fees	CAS-9	309	0	309		309
13	Other	CAS-9	(1)	0	(1)		(1)
14							
15	Utility Operating Income Before Income Taxes		<u>25,394</u>	<u>(54,124)</u>	<u>(28,730)</u>	<u>95,742</u>	<u>67,012</u>
16							
17	Income Taxes						
18	Current Federal Income Tax	CAS-10	(187)	(18,922)	(19,109)	31,763	12,654
19	Current State Income Tax	CAS-10	(69)	(2,934)	(3,003)	4,991	1,988
20	Deferred Income Taxes		3,924	1,445	5,369		5,369
21	Amortization of Investment Tax Credit		0	0	0		0
22							
23	Utility Operating Income		<u>\$21,726</u>	<u>(\$33,713)</u>	<u>(\$11,987)</u>	<u>\$58,988</u>	<u>\$47,001</u>
24							
25							

Missouri-American Water Company
Statement of Income Per Books and Pro Forma
For the Test Year Ended December 31, 2014
Schedule: CAS-2

Case No. WR-2015-0301
Case No. SR-2015-0302
Page 28 of 33

Ozark Meadows Wastewater

Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates	Proposed Adjustments	Pro Forma at Proposed Rates
1							
2	Operating Revenues	CAS-8	\$18,991	(\$1,072)	\$17,919	\$13,126	\$31,045
3							
4	Operating Expenses						
5	Operating and Maintenance	CAS-9	21,719	496	22,215	141	22,356
6	Depreciation Expense	CAS-9	2,130	(482)	1,648		1,648
7	Amortization Expense	CAS-9	0	0	0		0
8							
9	Taxes other Than Income Taxes						
10	Property Taxes	CAS-9	0	857	857		857
11	Payroll Taxes	CAS-9	753	25	778		778
12	PSC Fees	CAS-9	12	0	12		12
13	Other	CAS-9	(1)	0	(1)		(1)
14							
15	Utility Operating Income Before Income Taxes		<u>(5,622)</u>	<u>(1,968)</u>	<u>(7,590)</u>	<u>12,985</u>	<u>5,395</u>
16							
17	Income Taxes						
18	Current Federal Income Tax	CAS-10	(6)	(2,148)	(2,154)	4,308	2,154
19	Current State Income Tax	CAS-10	(3)	(336)	(339)	677	338
20	Deferred Income Taxes		143	(1,024)	(881)		(881)
21	Amortization of Investment Tax Credit		0	0	0		0
22							
23	Utility Operating Income		<u>(\$5,756)</u>	<u>\$1,540</u>	<u>(\$4,216)</u>	<u>\$8,000</u>	<u>\$3,784</u>
24							
25							

Platte County Wastewater							
Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates	Proposed Adjustments	Pro Forma at Proposed Rates
1							
2	Operating Revenues	CAS-8	\$79,267	(\$588)	\$78,679	\$8,333	\$87,012
3							
4	Operating Expenses						
5	Operating and Maintenance	CAS-9	67,362	9,921	77,283	90	77,373
6	Depreciation Expense	CAS-9	1,139	1,908	3,047		3,047
7	Amortization Expense	CAS-9	1,812	0	1,812		1,812
8							
9	Taxes other Than Income Taxes						
10	Property Taxes	CAS-9	0	1,922	1,922		1,922
11	Payroll Taxes	CAS-9	134	171	305		305
12	PSC Fees	CAS-9	52	0	52		52
13	Other	CAS-9	(34)	0	(34)		(34)
14							
15	Utility Operating Income Before Income Taxes		8,802	(14,510)	(5,708)	8,243	2,535
16							
17	Income Taxes						
18	Current Federal Income Tax	CAS-10	(32)	(3,148)	(3,180)	2,734	(446)
19	Current State Income Tax	CAS-10	(11)	(489)	(500)	430	(70)
20	Deferred Income Taxes		642	630	1,272		1,272
21	Amortization of Investment Tax Credit		0	0	0		0
22							
23	Utility Operating Income		\$8,203	(\$11,503)	(\$3,300)	\$5,079	\$1,779
24							
25							

Missouri-American Water Company
Statement of Income Per Books and Pro Forma
For the Test Year Ended December 31, 2014
Schedule: CAS-2

Case No. WR-2015-0301
Case No. SR-2015-0302
Page 30 of 33

Saddlebrooke Wastewater							
Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates	Proposed Adjustments	Pro Forma at Proposed Rates
1							
2	Operating Revenues	CAS-8	\$66,684	\$2,681	\$69,365	(\$30,704)	\$38,661
3							
4	Operating Expenses						
5	Operating and Maintenance	CAS-9	14,341	(87)	14,254	(330)	13,924
6	Depreciation Expense	CAS-9	6,872	(6,682)	190		190
7	Amortization Expense	CAS-9	0	0	0		0
8							
9	Taxes other Than Income Taxes						
10	Property Taxes	CAS-9	0	9,398	9,398		9,398
11	Payroll Taxes	CAS-9	653	(30)	623		623
12	PSC Fees	CAS-9	43	0	43		43
13	Other	CAS-9	0	0	0		0
14							
15	Utility Operating Income Before Income Taxes		<u>44,775</u>	<u>82</u>	<u>44,857</u>	<u>(30,374)</u>	<u>14,483</u>
16							
17	Income Taxes						
18	Current Federal Income Tax	CAS-10	(28)	20,126	20,098	(10,077)	10,021
19	Current State Income Tax	CAS-10	(11)	3,169	3,158	(1,583)	1,575
20	Deferred Income Taxes		564	(7,835)	(7,271)		(7,271)
21	Amortization of Investment Tax Credit		0	0	0		0
22							
23	Utility Operating Income		<u>\$44,250</u>	<u>(\$15,378)</u>	<u>\$28,872</u>	<u>(\$18,714)</u>	<u>\$10,158</u>
24							
25							

Missouri-American Water Company
Statement of Income Per Books and Pro Forma
For the Test Year Ended December 31, 2014
Schedule: CAS-2

Case No. WR-2015-0301
Case No. SR-2015-0302
Page 31 of 33

Stonebridge Wastewater							
Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates	Proposed Adjustments	Pro Forma at Proposed Rates
1							
2	Operating Revenues	CAS-8	\$483,346	(\$873)	\$482,473	\$124,175	\$606,648
3							
4	Operating Expenses						
5	Operating and Maintenance	CAS-9	326,294	1,839	328,133	1,334	329,467
6	Depreciation Expense	CAS-9	133,177	(42,560)	90,617		90,617
7	Amortization Expense	CAS-9	54	0	54		54
8							
9	Taxes other Than Income Taxes						
10	Property Taxes	CAS-9	12	20,841	20,853		20,853
11	Payroll Taxes	CAS-9	1,129	(337)	792		792
12	PSC Fees	CAS-9	346	0	346		346
13	Other	CAS-9	(44)	0	(44)		(44)
14							
15	Utility Operating Income Before Income Taxes		<u>22,378</u>	<u>19,344</u>	<u>41,722</u>	<u>122,841</u>	<u>164,563</u>
16							
17	Income Taxes						
18	Current Federal Income Tax	CAS-10	(209)	48,688	48,479	40,753	89,232
19	Current State Income Tax	CAS-10	(76)	7,694	7,618	6,404	14,022
20	Deferred Income Taxes		4,428	(58,541)	(54,113)		(54,113)
21	Amortization of Investment Tax Credit		0	0	0		0
22							
23	Utility Operating Income		<u>\$18,235</u>	<u>\$21,503</u>	<u>\$39,738</u>	<u>\$75,684</u>	<u>\$115,422</u>
24							
25							

Missouri-American Water Company
Statement of Income Per Books and Pro Forma
For the Test Year Ended December 31, 2014
Schedule: CAS-2

Case No. WR-2015-0301
Case No. SR-2015-0302
Page 32 of 33

Warren County Wastewater

Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates	Proposed Adjustments	Pro Forma at Proposed Rates
1							
2	Operating Revenues	CAS-8	\$324,631	(\$1,072)	\$323,559	\$352,417	\$675,976
3							
4	Operating Expenses						
5	Operating and Maintenance	CAS-9	222,927	5,079	228,006	3,819	231,825
6	Depreciation Expense	CAS-9	186,555	(39,993)	146,562		146,562
7	Amortization Expense	CAS-9	30	0	30		30
8							
9	Taxes other Than Income Taxes						
10	Property Taxes	CAS-9	11	47,303	47,314		47,314
11	Payroll Taxes	CAS-9	6,864	97	6,961		6,961
12	PSC Fees	CAS-9	208	0	208		208
13	Other	CAS-9	(29)	0	(29)		(29)
14							
15	Utility Operating Income Before Income Taxes		<u>(91,935)</u>	<u>(13,558)</u>	<u>(105,493)</u>	<u>348,598</u>	<u>243,105</u>
16							
17	Income Taxes						
18	Current Federal Income Tax	CAS-10	(127)	(98,750)	(98,877)	115,648	16,771
19	Current State Income Tax	CAS-10	(48)	(15,490)	(15,538)	18,174	2,636
20	Deferred Income Taxes		2,661	50,527	53,188		53,188
21	Amortization of Investment Tax Credit		0	0	0		0
22							
23	Utility Operating Income		<u>(\$94,421)</u>	<u>\$50,155</u>	<u>(\$44,266)</u>	<u>\$214,776</u>	<u>\$170,510</u>
24							
25							

Missouri-American Water Company
Statement of Income Per Books and Pro Forma
For the Test Year Ended December 31, 2014
Schedule: CAS-2

Case No. WR-2015-0301
Case No. SR-2015-0302
Page 33 of 33

Arnold Wastewater							
Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates	Proposed Adjustments	Pro Forma at Proposed Rates
1							
2	Operating Revenues	CAS-8	\$0	\$3,609,422	\$3,609,422	\$897,399	\$4,506,821
3							
4	Operating Expenses						
5	Operating and Maintenance	CAS-9	0	1,558,270	1,558,270	9,643	1,567,913
6	Depreciation Expense	CAS-9	0	590,846	590,846		590,846
7	Amortization Expense	CAS-9	0	364,487	364,487		364,487
8							
9	Taxes other Than Income Taxes						
10	Property Taxes	CAS-9	0	233,028	233,028		233,028
11	Payroll Taxes	CAS-9	0	18,721	18,721		18,721
12	PSC Fees	CAS-9	0	0	0		0
13	Other	CAS-9	0	0	0		0
14							
15	Utility Operating Income Before Income Taxes		0	844,070	844,070	887,756	1,731,826
16							
17	Income Taxes						
18	Current Federal Income Tax	CAS-10	0	505,399	505,399	294,517	799,916
19	Current State Income Tax	CAS-10	0	79,420	79,420	46,281	125,701
20	Deferred Income Taxes		0	(408,462)	(408,462)		(408,462)
21	Amortization of Investment Tax Credit		0	0	0		0
22							
23	Utility Operating Income		\$0	\$667,713	\$667,713	\$546,958	\$1,214,671
24							
25							

Missouri-American Water Company
Rate Base Summary
For the Test Year Ended December 31, 2014
Schedule: CAS-3

Case No. WR-2015-0301
Case No. SR-2015-0302
Page 1 of 33

Total Company					
Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Utility Plant in Service	CAS-4	\$1,929,397,460	\$168,792,824	\$2,098,190,284
3					
4	Accumulated Provision for Depreciation	CAS-5	(450,649,219)	(42,459,547)	(493,108,766)
5					
6	Accumulated Amortization	W/P's	0	0	0
7					
8	Utility Plant Acquisition Adjustments	W/P's	0	0	0
9					
10	Net Utility Plant		<u>1,478,748,241</u>	<u>126,333,277</u>	<u>1,605,081,518</u>
11					
12	Less:				
13	Customer Advances	CAS-6	58,162,732	(150,731)	58,012,001
14	Contributions in Aid of Construction	CAS-6	203,703,914	9,440,752	213,144,666
15	Accumulated Deferred ITC (3%)	W/P's	12,133	(3,302)	8,831
16	Deferred Income Taxes	W/P's	244,270,552	27,958,730	272,229,282
17	Pension/OPEB Tracker	W/P's	9,881,765	3,332,265	13,214,030
18					
19	Subtotal		<u>516,031,096</u>	<u>40,577,714</u>	<u>556,608,810</u>
20					
21	Add:				
22	Cash Working Capital	CAS-7	9,711,400	0	9,711,400
23	Materials and Supplies	W/P's	5,079,932	0	5,079,932
24	Prepayments	W/P's	1,957,657	0	1,957,657
25	OPEB's Contributed to External Fund	W/P's	0	0	0
26	Pension Asset	W/P's	16,136,877	(1,984,669)	14,152,208
27	Regulatory Deferrals	W/P's	310,927	1,527,046	1,837,973
28	Tank Painting Tracker	W/P's	1,434,973	0	1,434,973
29					
30	Subtotal		<u>34,631,766</u>	<u>(457,623)</u>	<u>34,174,143</u>
31					
32	Total Original Cost Rate Base		<u>\$997,348,911</u>	<u>\$85,297,940</u>	<u>\$1,082,646,851</u>
33					
34					

Total Water					
Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Utility Plant in Service	CAS-4	\$1,903,909,560	\$133,741,467	\$2,037,651,027
3					
4	Accumulated Provision for Depreciation	CAS-5	(443,147,814)	(28,470,091)	(471,617,905)
5					
6	Accumulated Amortization	W/P's	0	0	0
7					
8	Utility Plant Acquisition Adjustments	W/P's	0	0	0
9					
10	Net Utility Plant		<u>1,460,761,746</u>	<u>105,271,376</u>	<u>1,566,033,122</u>
11					
12	Less:				
13	Customer Advances	CAS-6	58,098,111	(200,071)	57,898,040
14	Contributions in Aid of Construction	CAS-6	197,869,865	2,015,516	199,885,381
15	Accumulated Deferred ITC (3%)	W/P's	12,133	(3,302)	8,831
16	Deferred Income Taxes	W/P's	241,750,948	28,236,618	269,987,566
17	Pension/OPEB Tracker	W/P's	9,778,995	3,296,816	13,075,811
18					
19	Subtotal		<u>507,510,052</u>	<u>33,345,577</u>	<u>540,855,629</u>
20					
21	Add:				
22	Cash Working Capital	CAS-7	9,708,700	0	9,708,700
23	Materials and Supplies	W/P's	5,062,777	0	5,062,777
24	Prepayments	W/P's	1,937,185	0	1,937,185
25	OPEB's Contributed to External Fund	W/P's	0	0	0
26	Pension Asset	W/P's	15,969,054	(1,964,877)	14,004,177
27	Regulatory Deferrals	W/P's	0	0	0
28	Tank Painting Tracker	W/P's	1,420,051	0	1,420,051
29					
30	Subtotal		<u>34,097,767</u>	<u>(1,964,877)</u>	<u>32,132,890</u>
31					
32	Total Original Cost Rate Base		<u>\$987,349,461</u>	<u>\$69,960,922</u>	<u>\$1,057,310,383</u>
33					
34					

Missouri-American Water Company
Rate Base Summary
For the Test Year Ended December 31, 2014
Schedule: CAS-3

Case No. WR-2015-0301
Case No. SR-2015-0302
Page 3 of 33

Total Sewer						
Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates	
1						
2	Utility Plant in Service	CAS-4	\$25,487,900	\$35,051,357	\$60,539,257	
3						
4	Accumulated Provision for Depreciation	CAS-5	(7,501,405)	(13,989,456)	(21,490,861)	
5						
6	Accumulated Amortization	W/P's	0	0	0	
7						
8	Utility Plant Acquisition Adjustments	W/P's	0	0	0	
9						
10	Net Utility Plant		<u>17,986,495</u>	<u>21,061,901</u>	<u>39,048,396</u>	
11						
12	Less:					
13	Customer Advances	CAS-6	64,621	49,340	113,961	
14	Contributions in Aid of Construction	CAS-6	5,834,049	7,425,236	13,259,285	
15	Accumulated Deferred ITC (3%)	W/P's	0	0	0	
16	Deferred Income Taxes	W/P's	2,519,604	(277,888)	2,241,716	
17	Pension/OPEB Tracker	W/P's	102,770	35,449	138,219	
18						
19	Subtotal		<u>8,521,044</u>	<u>7,232,137</u>	<u>15,753,181</u>	
20						
21	Add:					
22	Cash Working Capital	CAS-7	2,700	0	2,700	
23	Materials and Supplies	W/P's	17,155	0	17,155	
24	Prepayments	W/P's	20,472	0	20,472	
25	OPEB's Contributed to External Fund	W/P's	0	0	0	
26	Pension Asset	W/P's	167,823	(19,792)	148,031	
27	Regulatory Deferrals	W/P's	310,927	1,527,046	1,837,973	
28	Tank Painting Tracker	W/P's	14,922	0	14,922	
29						
30	Subtotal		<u>533,999</u>	<u>1,507,254</u>	<u>2,041,253</u>	
31						
32	Total Original Cost Rate Base		<u>\$9,999,450</u>	<u>\$15,337,018</u>	<u>\$25,336,468</u>	
33						
34						

Anna Meadows Water

Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Utility Plant in Service	CAS-4	\$450,578	\$2,897	\$453,475
3					
4	Accumulated Provision for Depreciation	CAS-5	(75,454)	(10,341)	(85,795)
5					
6	Accumulated Amortization	W/P's	0	0	0
7					
8	Utility Plant Acquisition Adjustments	W/P's	0	0	0
9					
10	Net Utility Plant		<u>375,124</u>	<u>(7,444)</u>	<u>367,680</u>
11					
12	Less:				
13	Customer Advances	CAS-6	0	0	0
14	Contributions in Aid of Construction	CAS-6	236	0	236
15	Accumulated Deferred ITC (3%)	W/P's	0	0	0
16	Deferred Income Taxes	W/P's	63,841	81	63,922
17	Pension/OPEB Tracker	W/P's	1,976	270	2,246
18					
19	Subtotal		<u>66,053</u>	<u>351</u>	<u>66,404</u>
20					
21	Add:				
22	Cash Working Capital	CAS-7	0	0	0
23	Materials and Supplies	W/P's	0	0	0
24	Prepayments	W/P's	339	0	339
25	OPEB's Contributed to External Fund	W/P's	0	0	0
26	Pension Asset	W/P's	3,227	(821)	2,406
27	Regulatory Deferrals	W/P's	0	0	0
28	Tank Painting Tracker	W/P's	287	0	287
29					
30	Subtotal		<u>3,853</u>	<u>(821)</u>	<u>3,032</u>
31					
32	Total Original Cost Rate Base		<u>\$312,924</u>	<u>(\$8,616)</u>	<u>\$304,308</u>
33					
34					

Missouri-American Water Company
Rate Base Summary
For the Test Year Ended December 31, 2014
Schedule: CAS-3

Case No. WR-2015-0301
Case No. SR-2015-0302
Page 5 of 33

Brunswick					
Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Utility Plant in Service	CAS-4	\$3,435,363	\$62,414	\$3,497,777
3					
4	Accumulated Provision for Depreciation	CAS-5	(966,435)	(97,701)	(1,064,136)
5					
6	Accumulated Amortization	W/P's	0	0	0
7					
8	Utility Plant Acquisition Adjustments	W/P's	0	0	0
9					
10	Net Utility Plant		<u>2,468,928</u>	<u>(35,287)</u>	<u>2,433,641</u>
11					
12	Less:				
13	Customer Advances	CAS-6	0	0	0
14	Contributions in Aid of Construction	CAS-6	192,231	881	193,112
15	Accumulated Deferred ITC (3%)	W/P's	0	0	0
16	Deferred Income Taxes	W/P's	477,565	(2,815)	474,750
17	Pension/OPEB Tracker	W/P's	8,893	2,867	11,760
18					
19	Subtotal		<u>678,689</u>	<u>933</u>	<u>679,622</u>
20					
21	Add:				
22	Cash Working Capital	CAS-7	0	0	0
23	Materials and Supplies	W/P's	1,293	0	1,293
24	Prepayments	W/P's	1,737	0	1,737
25	OPEB's Contributed to External Fund	W/P's	0	0	0
26	Pension Asset	W/P's	14,523	(1,928)	12,595
27	Regulatory Deferrals	W/P's	0	0	0
28	Tank Painting Tracker	W/P's	1,291	0	1,291
29					
30	Subtotal		<u>18,844</u>	<u>(1,928)</u>	<u>16,916</u>
31					
32	Total Original Cost Rate Base		<u>\$1,809,083</u>	<u>(\$38,148)</u>	<u>\$1,770,935</u>
33					
34					

Missouri-American Water Company
Rate Base Summary
For the Test Year Ended December 31, 2014
Schedule: CAS-3

Case No. WR-2015-0301
Case No. SR-2015-0302
Page 6 of 33

Emerald Pointe					
Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Utility Plant in Service	CAS-4	\$612,897	\$30,650	\$643,547
3					
4	Accumulated Provision for Depreciation	CAS-5	(241,879)	(19,083)	(260,962)
5					
6	Accumulated Amortization	W/P's	0	0	0
7					
8	Utility Plant Acquisition Adjustments	W/P's	0	0	0
9					
10	Net Utility Plant		<u>371,018</u>	<u>11,567</u>	<u>382,585</u>
11					
12	Less:				
13	Customer Advances	CAS-6	0	0	0
14	Contributions in Aid of Construction	CAS-6	159,404	84	159,488
15	Accumulated Deferred ITC (3%)	W/P's	0	0	0
16	Deferred Income Taxes	W/P's	52,492	4,426	56,918
17	Pension/OPEB Tracker	W/P's	6,917	2,465	9,382
18					
19	Subtotal		<u>218,813</u>	<u>6,975</u>	<u>225,788</u>
20					
21	Add:				
22	Cash Working Capital	CAS-7	0	0	0
23	Materials and Supplies	W/P's	0	0	0
24	Prepayments	W/P's	1,381	0	1,381
25	OPEB's Contributed to External Fund	W/P's	0	0	0
26	Pension Asset	W/P's	11,296	(1,248)	10,048
27	Regulatory Deferrals	W/P's	0	0	0
28	Tank Painting Tracker	W/P's	1,004	0	1,004
29					
30	Subtotal		<u>13,681</u>	<u>(1,248)</u>	<u>12,433</u>
31					
32	Total Original Cost Rate Base		<u>\$165,886</u>	<u>\$3,344</u>	<u>\$169,230</u>
33					
34					

Jefferson City

Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Utility Plant in Service	CAS-4	\$43,408,678	\$3,220,325	\$46,629,003
3					
4	Accumulated Provision for Depreciation	CAS-5	(7,605,221)	(937,908)	(8,543,129)
5					
6	Accumulated Amortization	W/P's	0	0	0
7					
8	Utility Plant Acquisition Adjustments	W/P's	0	0	0
9					
10	Net Utility Plant		<u>35,803,457</u>	<u>2,282,417</u>	<u>38,085,874</u>
11					
12	Less:				
13	Customer Advances	CAS-6	0	0	0
14	Contributions in Aid of Construction	CAS-6	3,358,239	46,306	3,404,545
15	Accumulated Deferred ITC (3%)	W/P's	0	0	0
16	Deferred Income Taxes	W/P's	5,612,512	691,293	6,303,805
17	Pension/OPEB Tracker	W/P's	232,221	77,912	310,133
18					
19	Subtotal		<u>9,202,972</u>	<u>815,511</u>	<u>10,018,483</u>
20					
21	Add:				
22	Cash Working Capital	CAS-7	0	0	0
23	Materials and Supplies	W/P's	179,823	0	179,823
24	Prepayments	W/P's	45,956	0	45,956
25	OPEB's Contributed to External Fund	W/P's	0	0	0
26	Pension Asset	W/P's	379,217	(47,065)	332,152
27	Regulatory Deferrals	W/P's	0	0	0
28	Tank Painting Tracker	W/P's	33,722	0	33,722
29					
30	Subtotal		<u>638,718</u>	<u>(47,065)</u>	<u>591,653</u>
31					
32	Total Original Cost Rate Base		<u>\$27,239,203</u>	<u>\$1,419,841</u>	<u>\$28,659,044</u>
33					
34					

Missouri-American Water Company
Rate Base Summary
For the Test Year Ended December 31, 2014
Schedule: CAS-3

Joplin

Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Utility Plant in Service	CAS-4	\$141,909,338	\$6,928,851	\$148,838,189
3					
4	Accumulated Provision for Depreciation	CAS-5	(26,967,008)	(2,457,161)	(29,424,169)
5					
6	Accumulated Amortization	W/P's	0	0	0
7					
8	Utility Plant Acquisition Adjustments	W/P's	0	0	0
9					
10	Net Utility Plant		<u>114,942,330</u>	<u>4,471,690</u>	<u>119,414,020</u>
11					
12	Less:				
13	Customer Advances	CAS-6	4,559,519	(39,208)	4,520,311
14	Contributions in Aid of Construction	CAS-6	25,511,664	283,404	25,795,068
15	Accumulated Deferred ITC (3%)	W/P's	3,422	(936)	2,486
16	Deferred Income Taxes	W/P's	16,681,053	1,404,345	18,085,398
17	Pension/OPEB Tracker	W/P's	507,923	171,675	679,598
18					
19	Subtotal		<u>47,263,581</u>	<u>1,819,280</u>	<u>49,082,861</u>
20					
21	Add:				
22	Cash Working Capital	CAS-7	34,600	0	34,600
23	Materials and Supplies	W/P's	447,181	0	447,181
24	Prepayments	W/P's	100,686	0	100,686
25	OPEB's Contributed to External Fund	W/P's	0	0	0
26	Pension Asset	W/P's	829,435	(101,587)	727,848
27	Regulatory Deferrals	W/P's	0	0	0
28	Tank Painting Tracker	W/P's	73,758	0	73,758
29					
30	Subtotal		<u>1,485,660</u>	<u>(101,587)</u>	<u>1,384,073</u>
31					
32	Total Original Cost Rate Base		<u>\$69,164,409</u>	<u>\$2,550,823</u>	<u>\$71,715,232</u>
33					
34					

Missouri-American Water Company
Rate Base Summary
For the Test Year Ended December 31, 2014
Schedule: CAS-3

Case No. WR-2015-0301
Case No. SR-2015-0302
Page 9 of 33

Maple/River/Stone

Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Utility Plant in Service	CAS-4	\$3,616,688	\$142,387	\$3,759,075
3					
4	Accumulated Provision for Depreciation	CAS-5	(1,292,909)	(40,983)	(1,333,892)
5					
6	Accumulated Amortization	W/P's	0	0	0
7					
8	Utility Plant Acquisition Adjustments	W/P's	0	0	0
9					
10	Net Utility Plant		<u>2,323,779</u>	<u>101,404</u>	<u>2,425,183</u>
11					
12	Less:				
13	Customer Advances	CAS-6	0	0	0
14	Contributions in Aid of Construction	CAS-6	641,398	(12,993)	628,405
15	Accumulated Deferred ITC (3%)	W/P's	0	0	0
16	Deferred Income Taxes	W/P's	389,230	10,135	399,365
17	Pension/OPEB Tracker	W/P's	29,645	9,601	39,246
18					
19	Subtotal		<u>1,060,273</u>	<u>6,743</u>	<u>1,067,016</u>
20					
21	Add:				
22	Cash Working Capital	CAS-7	0	0	0
23	Materials and Supplies	W/P's	2,502	0	2,502
24	Prepayments	W/P's	5,811	0	5,811
25	OPEB's Contributed to External Fund	W/P's	0	0	0
26	Pension Asset	W/P's	48,411	(6,379)	42,032
27	Regulatory Deferrals	W/P's	0	0	0
28	Tank Painting Tracker	W/P's	4,305	0	4,305
29					
30	Subtotal		<u>61,029</u>	<u>(6,379)</u>	<u>54,650</u>
31					
32	Total Original Cost Rate Base		<u>\$1,324,535</u>	<u>\$88,282</u>	<u>\$1,412,817</u>
33					
34					

Missouri-American Water Company
Rate Base Summary
For the Test Year Ended December 31, 2014
Schedule: CAS-3

Case No. WR-2015-0301
Case No. SR-2015-0302
Page 10 of 33

Mexico					
Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Utility Plant in Service	CAS-4	\$25,534,344	\$2,372,692	\$27,907,036
3					
4	Accumulated Provision for Depreciation	CAS-5	(2,962,233)	(333,109)	(3,295,342)
5					
6	Accumulated Amortization	W/P's	0	0	0
7					
8	Utility Plant Acquisition Adjustments	W/P's	0	0	0
9					
10	Net Utility Plant		<u>22,572,111</u>	<u>2,039,583</u>	<u>24,611,694</u>
11					
12	Less:				
13	Customer Advances	CAS-6	358,468	(5,028)	353,440
14	Contributions in Aid of Construction	CAS-6	1,040,789	85,120	1,125,909
15	Accumulated Deferred ITC (3%)	W/P's	0	0	0
16	Deferred Income Taxes	W/P's	3,563,744	524,319	4,088,063
17	Pension/OPEB Tracker	W/P's	105,734	35,128	140,862
18					
19	Subtotal		<u>5,068,735</u>	<u>639,539</u>	<u>5,708,274</u>
20					
21	Add:				
22	Cash Working Capital	CAS-7	0	0	0
23	Materials and Supplies	W/P's	30,361	0	30,361
24	Prepayments	W/P's	20,862	0	20,862
25	OPEB's Contributed to External Fund	W/P's	0	0	0
26	Pension Asset	W/P's	172,665	(21,802)	150,863
27	Regulatory Deferrals	W/P's	0	0	0
28	Tank Painting Tracker	W/P's	15,354	0	15,354
29					
30	Subtotal		<u>239,242</u>	<u>(21,802)</u>	<u>217,440</u>
31					
32	Total Original Cost Rate Base		<u>\$17,742,618</u>	<u>\$1,378,242</u>	<u>\$19,120,860</u>
33					
34					

Ozark MTN/LTA

Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Utility Plant in Service	CAS-4	\$1,377,058	\$445,450	\$1,822,508
3					
4	Accumulated Provision for Depreciation	CAS-5	(521,704)	(24,083)	(545,787)
5					
6	Accumulated Amortization	W/P's	0	0	0
7					
8	Utility Plant Acquisition Adjustments	W/P's	0	0	0
9					
10	Net Utility Plant		<u>855,354</u>	<u>421,367</u>	<u>1,276,721</u>
11					
12	Less:				
13	Customer Advances	CAS-6	0	0	0
14	Contributions in Aid of Construction	CAS-6	135,846	(5,532)	130,314
15	Accumulated Deferred ITC (3%)	W/P's	0	0	0
16	Deferred Income Taxes	W/P's	156,501	83,074	239,575
17	Pension/OPEB Tracker	W/P's	10,870	3,269	14,139
18					
19	Subtotal		<u>303,217</u>	<u>80,811</u>	<u>384,028</u>
20					
21	Add:				
22	Cash Working Capital	CAS-7	0	0	0
23	Materials and Supplies	W/P's	0	0	0
24	Prepayments	W/P's	2,088	0	2,088
25	OPEB's Contributed to External Fund	W/P's	0	0	0
26	Pension Asset	W/P's	17,751	(2,608)	15,143
27	Regulatory Deferrals	W/P's	0	0	0
28	Tank Painting Tracker	W/P's	1,578	0	1,578
29					
30	Subtotal		<u>21,417</u>	<u>(2,608)</u>	<u>18,809</u>
31					
32	Total Original Cost Rate Base		<u>\$573,554</u>	<u>\$337,948</u>	<u>\$911,502</u>
33					
34					

Platte County Water

Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Utility Plant in Service	CAS-4	\$50,930,057	\$2,250,008	\$53,180,065
3					
4	Accumulated Provision for Depreciation	CAS-5	(8,768,487)	(965,056)	(9,733,543)
5					
6	Accumulated Amortization	W/P's	0	0	0
7					
8	Utility Plant Acquisition Adjustments	W/P's	0	0	0
9					
10	Net Utility Plant		<u>42,161,570</u>	<u>1,284,952</u>	<u>43,446,522</u>
11					
12	Less:				
13	Customer Advances	CAS-6	1,382,409	(10,056)	1,372,353
14	Contributions in Aid of Construction	CAS-6	8,210,930	774,758	8,985,688
15	Accumulated Deferred ITC (3%)	W/P's	383	(104)	279
16	Deferred Income Taxes	W/P's	6,467,061	365,549	6,832,610
17	Pension/OPEB Tracker	W/P's	127,475	42,590	170,065
18					
19	Subtotal		<u>16,188,258</u>	<u>1,172,737</u>	<u>17,360,995</u>
20					
21	Add:				
22	Cash Working Capital	CAS-7	0	0	0
23	Materials and Supplies	W/P's	31,004	0	31,004
24	Prepayments	W/P's	25,195	0	25,195
25	OPEB's Contributed to External Fund	W/P's	0	0	0
26	Pension Asset	W/P's	208,166	(26,027)	182,139
27	Regulatory Deferrals	W/P's	0	0	0
28	Tank Painting Tracker	W/P's	18,511	0	18,511
29					
30	Subtotal		<u>282,876</u>	<u>(26,027)</u>	<u>256,849</u>
31					
32	Total Original Cost Rate Base		<u>\$26,256,188</u>	<u>\$86,188</u>	<u>\$26,342,376</u>
33					
34					

Rankin Acres					
Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Utility Plant in Service	CAS-4	\$78,982	\$4,685	\$83,667
3					
4	Accumulated Provision for Depreciation	CAS-5	(28,265)	(2,001)	(30,266)
5					
6	Accumulated Amortization	W/P's	0	0	0
7					
8	Utility Plant Acquisition Adjustments	W/P's	0	0	0
9					
10	Net Utility Plant		<u>50,717</u>	<u>2,684</u>	<u>53,401</u>
11					
12	Less:				
13	Customer Advances	CAS-6	0	0	0
14	Contributions in Aid of Construction	CAS-6	(526)	0	(526)
15	Accumulated Deferred ITC (3%)	W/P's	0	0	0
16	Deferred Income Taxes	W/P's	11,191	1,560	12,751
17	Pension/OPEB Tracker	W/P's	1,976	535	2,511
18					
19	Subtotal		<u>12,641</u>	<u>2,095</u>	<u>14,736</u>
20					
21	Add:				
22	Cash Working Capital	CAS-7	900	0	900
23	Materials and Supplies	W/P's	0	0	0
24	Prepayments	W/P's	364	0	364
25	OPEB's Contributed to External Fund	W/P's	0	0	0
26	Pension Asset	W/P's	3,227	(538)	2,689
27	Regulatory Deferrals	W/P's	0	0	0
28	Tank Painting Tracker	W/P's	287	0	287
29					
30	Subtotal		<u>4,778</u>	<u>(538)</u>	<u>4,240</u>
31					
32	Total Original Cost Rate Base		<u>\$42,854</u>	<u>\$51</u>	<u>\$42,905</u>
33					
34					

Saddlebrooke Water

Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Utility Plant in Service	CAS-4	\$2,035,108	\$25,913	\$2,061,021
3					
4	Accumulated Provision for Depreciation	CAS-5	(295,238)	(29,868)	(325,106)
5					
6	Accumulated Amortization	W/P's	0	0	0
7					
8	Utility Plant Acquisition Adjustments	W/P's	0	0	0
9					
10	Net Utility Plant		<u>1,739,870</u>	<u>(3,955)</u>	<u>1,735,915</u>
11					
12	Less:				
13	Customer Advances	CAS-6	0	0	0
14	Contributions in Aid of Construction	CAS-6	1,407,548	(21,390)	1,386,158
15	Accumulated Deferred ITC (3%)	W/P's	0	0	0
16	Deferred Income Taxes	W/P's	55,273	(7,911)	47,362
17	Pension/OPEB Tracker	W/P's	1,976	535	2,511
18					
19	Subtotal		<u>1,464,797</u>	<u>(28,766)</u>	<u>1,436,031</u>
20					
21	Add:				
22	Cash Working Capital	CAS-7	0	0	0
23	Materials and Supplies	W/P's	87	0	87
24	Prepayments	W/P's	377	0	377
25	OPEB's Contributed to External Fund	W/P's	0	0	0
26	Pension Asset	W/P's	3,227	(538)	2,689
27	Regulatory Deferrals	W/P's	0	0	0
28	Tank Painting Tracker	W/P's	287	0	287
29					
30	Subtotal		<u>3,978</u>	<u>(538)</u>	<u>3,440</u>
31					
32	Total Original Cost Rate Base		<u>\$279,051</u>	<u>\$24,273</u>	<u>\$303,324</u>
33					
34					

Spring Valley/LWM

Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Utility Plant in Service	CAS-4	\$252,706	\$6,145	\$258,851
3					
4	Accumulated Provision for Depreciation	CAS-5	(102,238)	(5,983)	(108,221)
5					
6	Accumulated Amortization	W/P's	0	0	0
7					
8	Utility Plant Acquisition Adjustments	W/P's	0	0	0
9					
10	Net Utility Plant		<u>150,468</u>	<u>162</u>	<u>150,630</u>
11					
12	Less:				
13	Customer Advances	CAS-6	0	0	0
14	Contributions in Aid of Construction	CAS-6	1,571	(48)	1,523
15	Accumulated Deferred ITC (3%)	W/P's	0	0	0
16	Deferred Income Taxes	W/P's	35,649	552	36,201
17	Pension/OPEB Tracker	W/P's	2,965	867	3,832
18					
19	Subtotal		<u>40,185</u>	<u>1,371</u>	<u>41,556</u>
20					
21	Add:				
22	Cash Working Capital	CAS-7	0	0	0
23	Materials and Supplies	W/P's	0	0	0
24	Prepayments	W/P's	568	0	568
25	OPEB's Contributed to External Fund	W/P's	0	0	0
26	Pension Asset	W/P's	4,841	(737)	4,104
27	Regulatory Deferrals	W/P's	0	0	0
28	Tank Painting Tracker	W/P's	430	0	430
29					
30	Subtotal		<u>5,839</u>	<u>(737)</u>	<u>5,102</u>
31					
32	Total Original Cost Rate Base		<u>\$116,122</u>	<u>(\$1,946)</u>	<u>\$114,176</u>
33					
34					

St. Joseph

Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Utility Plant in Service	CAS-4	\$138,509,468	\$9,125,483	\$147,634,951
3					
4	Accumulated Provision for Depreciation	CAS-5	(37,267,744)	(2,999,148)	(40,266,892)
5					
6	Accumulated Amortization	W/P's	0	0	0
7					
8	Utility Plant Acquisition Adjustments	W/P's	0	0	0
9					
10	Net Utility Plant		<u>101,241,724</u>	<u>6,126,335</u>	<u>107,368,059</u>
11					
12	Less:				
13	Customer Advances	CAS-6	3,283,781	(30,139)	3,253,642
14	Contributions in Aid of Construction	CAS-6	5,097,948	415,774	5,513,722
15	Accumulated Deferred ITC (3%)	W/P's	8,328	(2,262)	6,066
16	Deferred Income Taxes	W/P's	19,235,897	2,113,840	21,349,737
17	Pension/OPEB Tracker	W/P's	683,819	230,988	914,807
18					
19	Subtotal		<u>28,309,773</u>	<u>2,728,201</u>	<u>31,037,974</u>
20					
21	Add:				
22	Cash Working Capital	CAS-7	0	0	0
23	Materials and Supplies	W/P's	259,300	0	259,300
24	Prepayments	W/P's	135,537	0	135,537
25	OPEB's Contributed to External Fund	W/P's	0	0	0
26	Pension Asset	W/P's	1,116,672	(136,915)	979,757
27	Regulatory Deferrals	W/P's	0	0	0
28	Tank Painting Tracker	W/P's	99,300	0	99,300
29					
30	Subtotal		<u>1,610,809</u>	<u>(136,915)</u>	<u>1,473,894</u>
31					
32	Total Original Cost Rate Base		<u>\$74,542,760</u>	<u>\$3,261,219</u>	<u>\$77,803,979</u>
33					
34					

St. Louis Metro

Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Utility Plant in Service	CAS-4	\$1,458,505,642	\$105,983,479	\$1,564,489,121
3					
4	Accumulated Provision for Depreciation	CAS-5	(347,737,343)	(19,700,484)	(367,437,827)
5					
6	Accumulated Amortization	W/P's	0	0	0
7					
8	Utility Plant Acquisition Adjustments	W/P's	0	0	0
9					
10	Net Utility Plant		<u>1,110,768,299</u>	<u>86,282,995</u>	<u>1,197,051,294</u>
11					
12	Less:				
13	Customer Advances	CAS-6	47,317,630	(110,612)	47,207,018
14	Contributions in Aid of Construction	CAS-6	148,562,317	319,263	148,881,580
15	Accumulated Deferred ITC (3%)	W/P's	0	0	0
16	Deferred Income Taxes	W/P's	184,460,275	22,450,313	206,910,588
17	Pension/OPEB Tracker	W/P's	7,821,418	2,638,543	10,459,961
18					
19	Subtotal		<u>388,161,640</u>	<u>25,297,507</u>	<u>413,459,147</u>
20					
21	Add:				
22	Cash Working Capital	CAS-7	9,661,000	0	9,661,000
23	Materials and Supplies	W/P's	4,063,350	0	4,063,350
24	Prepayments	W/P's	1,549,642	0	1,549,642
25	OPEB's Contributed to External Fund	W/P's	0	0	0
26	Pension Asset	W/P's	12,772,338	(1,569,731)	11,202,607
27	Regulatory Deferrals	W/P's	0	0	0
28	Tank Painting Tracker	W/P's	1,135,785	0	1,135,785
29					
30	Subtotal		<u>29,182,115</u>	<u>(1,569,731)</u>	<u>27,612,384</u>
31					
32	Total Original Cost Rate Base		<u>\$751,788,774</u>	<u>\$59,415,757</u>	<u>\$811,204,531</u>
33					
34					

Tri States

Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Utility Plant in Service	CAS-4	\$5,143,871	\$466,047	\$5,609,918
3					
4	Accumulated Provision for Depreciation	CAS-5	(1,502,852)	(196,138)	(1,698,990)
5					
6	Accumulated Amortization	W/P's	0	0	0
7					
8	Utility Plant Acquisition Adjustments	W/P's	0	0	0
9					
10	Net Utility Plant		<u>3,641,019</u>	<u>269,909</u>	<u>3,910,928</u>
11					
12	Less:				
13	Customer Advances	CAS-6	0	0	0
14	Contributions in Aid of Construction	CAS-6	196,555	13,742	210,297
15	Accumulated Deferred ITC (3%)	W/P's	0	0	0
16	Deferred Income Taxes	W/P's	688,324	72,118	760,442
17	Pension/OPEB Tracker	W/P's	71,149	23,860	95,009
18					
19	Subtotal		<u>956,028</u>	<u>109,720</u>	<u>1,065,748</u>
20					
21	Add:				
22	Cash Working Capital	CAS-7	12,200	0	12,200
23	Materials and Supplies	W/P's	32,639	0	32,639
24	Prepayments	W/P's	14,069	0	14,069
25	OPEB's Contributed to External Fund	W/P's	0	0	0
26	Pension Asset	W/P's	116,186	(14,432)	101,754
27	Regulatory Deferrals	W/P's	0	0	0
28	Tank Painting Tracker	W/P's	10,332	0	10,332
29					
30	Subtotal		<u>185,426</u>	<u>(14,432)</u>	<u>170,994</u>
31					
32	Total Original Cost Rate Base		<u>\$2,870,417</u>	<u>\$145,757</u>	<u>\$3,016,174</u>
33					
34					

Warrensburg

Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Utility Plant in Service	CAS-4	\$27,771,908	\$2,426,381	\$30,198,289
3					
4	Accumulated Provision for Depreciation	CAS-5	(6,716,064)	(574,671)	(7,290,735)
5					
6	Accumulated Amortization	W/P's	0	0	0
7					
8	Utility Plant Acquisition Adjustments	W/P's	0	0	0
9					
10	Net Utility Plant		<u>21,055,844</u>	<u>1,851,710</u>	<u>22,907,554</u>
11					
12	Less:				
13	Customer Advances	CAS-6	1,196,304	(5,028)	1,191,276
14	Contributions in Aid of Construction	CAS-6	3,318,934	117,753	3,436,687
15	Accumulated Deferred ITC (3%)	W/P's	0	0	0
16	Deferred Income Taxes	W/P's	3,763,958	526,828	4,290,786
17	Pension/OPEB Tracker	W/P's	161,073	54,844	215,917
18					
19	Subtotal		<u>8,440,269</u>	<u>694,397</u>	<u>9,134,666</u>
20					
21	Add:				
22	Cash Working Capital	CAS-7	0	0	0
23	Materials and Supplies	W/P's	15,237	0	15,237
24	Prepayments	W/P's	31,996	0	31,996
25	OPEB's Contributed to External Fund	W/P's	0	0	0
26	Pension Asset	W/P's	263,031	(31,784)	231,247
27	Regulatory Deferrals	W/P's	0	0	0
28	Tank Painting Tracker	W/P's	23,390	0	23,390
29					
30	Subtotal		<u>333,654</u>	<u>(31,784)</u>	<u>301,870</u>
31					
32	Total Original Cost Rate Base		<u>\$12,949,229</u>	<u>\$1,125,529</u>	<u>\$14,074,758</u>
33					
34					

Whitebranch

Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Utility Plant in Service	CAS-4	\$336,874	\$7,709	\$344,583
3					
4	Accumulated Provision for Depreciation	CAS-5	(96,740)	(7,909)	(104,649)
5					
6	Accumulated Amortization	W/P's	0	0	0
7					
8	Utility Plant Acquisition Adjustments	W/P's	0	0	0
9					
10	Net Utility Plant		<u>240,134</u>	<u>(200)</u>	<u>239,934</u>
11					
12	Less:				
13	Customer Advances	CAS-6	0	0	0
14	Contributions in Aid of Construction	CAS-6	34,781	(1,606)	33,175
15	Accumulated Deferred ITC (3%)	W/P's	0	0	0
16	Deferred Income Taxes	W/P's	36,382	424	36,806
17	Pension/OPEB Tracker	W/P's	2,965	867	3,832
18					
19	Subtotal		<u>74,128</u>	<u>(315)</u>	<u>73,813</u>
20					
21	Add:				
22	Cash Working Capital	CAS-7	0	0	0
23	Materials and Supplies	W/P's	0	0	0
24	Prepayments	W/P's	577	0	577
25	OPEB's Contributed to External Fund	W/P's	0	0	0
26	Pension Asset	W/P's	4,841	(737)	4,104
27	Regulatory Deferrals	W/P's	0	0	0
28	Tank Painting Tracker	W/P's	430	0	430
29					
30	Subtotal		<u>5,848</u>	<u>(737)</u>	<u>5,111</u>
31					
32	Total Original Cost Rate Base		<u>\$171,854</u>	<u>(\$622)</u>	<u>\$171,232</u>
33					
34					

Missouri-American Water Company
Rate Base Summary
For the Test Year Ended December 31, 2014
Schedule: CAS-3

Case No. WR-2015-0301
Case No. SR-2015-0302
Page 21 of 33

Redfield					
Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Utility Plant in Service	CAS-4	\$0	\$239,951	\$239,951
3					
4	Accumulated Provision for Depreciation	CAS-5	0	(68,464)	(68,464)
5					
6	Accumulated Amortization	W/P's	0	0	0
7					
8	Utility Plant Acquisition Adjustments	W/P's	0	0	0
9					
10	Net Utility Plant		<u>0</u>	<u>171,487</u>	<u>171,487</u>
11					
12	Less:				
13	Customer Advances	CAS-6	0	0	0
14	Contributions in Aid of Construction	CAS-6	0	0	0
15	Accumulated Deferred ITC (3%)	W/P's	0	0	0
16	Deferred Income Taxes	W/P's	0	(1,513)	(1,513)
17	Pension/OPEB Tracker	W/P's	0	0	0
18					
19	Subtotal		<u>0</u>	<u>(1,513)</u>	<u>(1,513)</u>
20					
21	Add:				
22	Cash Working Capital	CAS-7	0	0	0
23	Materials and Supplies	W/P's	0	0	0
24	Prepayments	W/P's	0	0	0
25	OPEB's Contributed to External Fund	W/P's	0	0	0
26	Pension Asset	W/P's	0	0	0
27	Regulatory Deferrals	W/P's	0	0	0
28	Tank Painting Tracker	W/P's	0	0	0
29					
30	Subtotal		<u>0</u>	<u>0</u>	<u>0</u>
31					
32	Total Original Cost Rate Base		<u>\$0</u>	<u>\$173,000</u>	<u>\$173,000</u>
33					
34					

Anna Meadows Wastewater

Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Utility Plant In Service	CAS-4	\$422,422	\$2,897	\$425,319
3					
4	Accumulated Provision for Depreciation	CAS-5	(157,542)	(23,911)	(181,453)
5					
6	Accumulated Amortization	W/P's	0	0	0
7					
8	Utility Plant Acquisition Adjustments	W/P's	0	0	0
9					
10	Net Utility Plant		<u>264,880</u>	<u>(21,014)</u>	<u>243,866</u>
11					
12	Less:				
13	Customer Advances	CAS-6	0	0	0
14	Contributions in Aid of Construction	CAS-6	236	0	236
15	Accumulated Deferred ITC (3%)	W/P's	0	0	0
16	Deferred Income Taxes	W/P's	59,852	(4,928)	54,924
17	Pension/OPEB Tracker	W/P's	1,976	270	2,246
18					
19	Subtotal		<u>62,064</u>	<u>(4,658)</u>	<u>57,406</u>
20					
21	Add:				
22	Cash Working Capital	CAS-7	0	0	0
23	Materials and Supplies	W/P's	0	0	0
24	Prepayments	W/P's	339	0	339
25	OPEB's Contributed to External Fund	W/P's	0	0	0
26	Pension Asset	W/P's	3,227	(821)	2,406
27	Regulatory Deferrals	W/P's	0	0	0
28	Tank Painting Tracker	W/P's	287	0	287
29					
30	Subtotal		<u>3,853</u>	<u>(821)</u>	<u>3,032</u>
31					
32	Total Original Cost Rate Base		<u>\$206,669</u>	<u>(\$17,177)</u>	<u>\$189,492</u>
33					
34					

Cedar Hill Wastewater

Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Utility Plant in Service	CAS-4	\$3,729,214	\$239,039	\$3,968,253
3					
4	Accumulated Provision for Depreciation	CAS-5	(988,982)	(165,630)	(1,154,612)
5					
6	Accumulated Amortization	W/P's	0	0	0
7					
8	Utility Plant Acquisition Adjustments	W/P's	0	0	0
9					
10	Net Utility Plant		<u>2,740,232</u>	<u>73,409</u>	<u>2,813,641</u>
11					
12	Less:				
13	Customer Advances	CAS-6	42,996	29,201	72,197
14	Contributions in Aid of Construction	CAS-6	986,772	(26,715)	960,057
15	Accumulated Deferred ITC (3%)	W/P's	0	0	0
16	Deferred Income Taxes	W/P's	368,263	32,615	400,878
17	Pension/OPEB Tracker	W/P's	15,810	5,068	20,878
18					
19	Subtotal		<u>1,413,841</u>	<u>40,169</u>	<u>1,454,010</u>
20					
21	Add:				
22	Cash Working Capital	CAS-7	0	0	0
23	Materials and Supplies	W/P's	0	0	0
24	Prepayments	W/P's	3,092	0	3,092
25	OPEB's Contributed to External Fund	W/P's	0	0	0
26	Pension Asset	W/P's	25,819	(3,459)	22,360
27	Regulatory Deferrals	W/P's	0	0	0
28	Tank Painting Tracker	W/P's	2,296	0	2,296
29					
30	Subtotal		<u>31,207</u>	<u>(3,459)</u>	<u>27,748</u>
31					
32	Total Original Cost Rate Base		<u>\$1,357,598</u>	<u>\$29,781</u>	<u>\$1,387,379</u>
33					
34					

Emerald Pointe Wastewater

Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Utility Plant in Service	CAS-4	\$1,405,110	\$33,804	\$1,438,914
3					
4	Accumulated Provision for Depreciation	CAS-5	(350,888)	(52,214)	(403,102)
5					
6	Accumulated Amortization	W/P's	0	0	0
7					
8	Utility Plant Acquisition Adjustments	W/P's	0	0	0
9					
10	Net Utility Plant		<u>1,054,222</u>	<u>(18,410)</u>	<u>1,035,812</u>
11					
12	Less:				
13	Customer Advances	CAS-6	0	0	0
14	Contributions in Aid of Construction	CAS-6	61,869	7,511	69,380
15	Accumulated Deferred ITC (3%)	W/P's	0	0	0
16	Deferred Income Taxes	W/P's	185,361	17,765	203,126
17	Pension/OPEB Tracker	W/P's	7,906	2,797	10,703
18					
19	Subtotal		<u>255,136</u>	<u>28,073</u>	<u>283,209</u>
20					
21	Add:				
22	Cash Working Capital	CAS-7	0	0	0
23	Materials and Supplies	W/P's	0	0	0
24	Prepayments	W/P's	1,592	0	1,592
25	OPEB's Contributed to External Fund	W/P's	0	0	0
26	Pension Asset	W/P's	12,910	(1,447)	11,463
27	Regulatory Deferrals	W/P's	310,927	(7,005)	303,922
28	Tank Painting Tracker	W/P's	1,148	0	1,148
29					
30	Subtotal		<u>326,577</u>	<u>(8,452)</u>	<u>318,125</u>
31					
32	Total Original Cost Rate Base		<u>\$1,125,663</u>	<u>(\$54,935)</u>	<u>\$1,070,728</u>
33					
34					

Jefferson City Wastewater

Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Utility Plant in Service	CAS-4	\$5,458,885	\$854,932	\$6,313,817
3					
4	Accumulated Provision for Depreciation	CAS-5	(1,206,997)	(245,987)	(1,452,984)
5					
6	Accumulated Amortization	W/P's	0	0	0
7					
8	Utility Plant Acquisition Adjustments	W/P's	0	0	0
9					
10	Net Utility Plant		<u>4,251,888</u>	<u>608,945</u>	<u>4,860,833</u>
11					
12	Less:				
13	Customer Advances	CAS-6	17,592	20,139	37,731
14	Contributions in Aid of Construction	CAS-6	1,249,474	(26,776)	1,222,698
15	Accumulated Deferred ITC (3%)	W/P's	0	0	0
16	Deferred Income Taxes	W/P's	533,779	96,363	630,142
17	Pension/OPEB Tracker	W/P's	28,657	10,192	38,849
18					
19	Subtotal		<u>1,829,502</u>	<u>99,918</u>	<u>1,929,420</u>
20					
21	Add:				
22	Cash Working Capital	CAS-7	2,700	0	2,700
23	Materials and Supplies	W/P's	7,227	0	7,227
24	Prepayments	W/P's	5,751	0	5,751
25	OPEB's Contributed to External Fund	W/P's	0	0	0
26	Pension Asset	W/P's	46,797	(5,190)	41,607
27	Regulatory Deferrals	W/P's	0	0	0
28	Tank Painting Tracker	W/P's	4,161	0	4,161
29					
30	Subtotal		<u>66,636</u>	<u>(5,190)</u>	<u>61,446</u>
31					
32	Total Original Cost Rate Base		<u>\$2,489,022</u>	<u>\$503,837</u>	<u>\$2,992,859</u>
33					
34					

Maplewood Wastewater

Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Utility Plant in Service	CAS-4	\$1,215,139	\$29,463	\$1,244,602
3					
4	Accumulated Provision for Depreciation	CAS-5	(254,877)	(59,144)	(314,021)
5					
6	Accumulated Amortization	W/P's	0	0	0
7					
8	Utility Plant Acquisition Adjustments	W/P's	0	0	0
9					
10	Net Utility Plant		<u>960,262</u>	<u>(29,681)</u>	<u>930,581</u>
11					
12	Less:				
13	Customer Advances	CAS-6	0	0	0
14	Contributions in Aid of Construction	CAS-6	150,898	(3,085)	147,813
15	Accumulated Deferred ITC (3%)	W/P's	0	0	0
16	Deferred Income Taxes	W/P's	140,721	(8,805)	131,916
17	Pension/OPEB Tracker	W/P's	7,906	2,533	10,439
18					
19	Subtotal		<u>299,525</u>	<u>(9,357)</u>	<u>290,168</u>
20					
21	Add:				
22	Cash Working Capital	CAS-7	0	0	0
23	Materials and Supplies	W/P's	0	0	0
24	Prepayments	W/P's	1,550	0	1,550
25	OPEB's Contributed to External Fund	W/P's	0	0	0
26	Pension Asset	W/P's	12,910	(1,730)	11,180
27	Regulatory Deferrals	W/P's	0	0	0
28	Tank Painting Tracker	W/P's	1,148	0	1,148
29					
30	Subtotal		<u>15,608</u>	<u>(1,730)</u>	<u>13,878</u>
31					
32	Total Original Cost Rate Base		<u>\$676,345</u>	<u>(\$22,054)</u>	<u>\$654,291</u>
33					
34					

Meramec Wastewater

Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Utility Plant in Service	CAS-4	\$2,181,991	\$122,829	\$2,304,820
3					
4	Accumulated Provision for Depreciation	CAS-5	(828,272)	(66,559)	(894,831)
5					
6	Accumulated Amortization	W/P's	0	0	0
7					
8	Utility Plant Acquisition Adjustments	W/P's	0	0	0
9					
10	Net Utility Plant		<u>1,353,719</u>	<u>56,270</u>	<u>1,409,989</u>
11					
12	Less:				
13	Customer Advances	CAS-6	0	0	0
14	Contributions in Aid of Construction	CAS-6	697,631	(14,208)	683,423
15	Accumulated Deferred ITC (3%)	W/P's	0	0	0
16	Deferred Income Taxes	W/P's	164,331	5,369	169,700
17	Pension/OPEB Tracker	W/P's	12,847	4,596	17,443
18					
19	Subtotal		<u>874,809</u>	<u>(4,243)</u>	<u>870,566</u>
20					
21	Add:				
22	Cash Working Capital	CAS-7	0	0	0
23	Materials and Supplies	W/P's	9,928	0	9,928
24	Prepayments	W/P's	2,583	0	2,583
25	OPEB's Contributed to External Fund	W/P's	0	0	0
26	Pension Asset	W/P's	20,978	(2,297)	18,681
27	Regulatory Deferrals	W/P's	0	0	0
28	Tank Painting Tracker	W/P's	1,865	0	1,865
29					
30	Subtotal		<u>35,354</u>	<u>(2,297)</u>	<u>33,057</u>
31					
32	Total Original Cost Rate Base		<u>\$514,264</u>	<u>\$58,216</u>	<u>\$572,480</u>
33					
34					

Ozark Meadows Wastewater

Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Utility Plant in Service	CAS-4	\$88,908	\$2,352	\$91,260
3					
4	Accumulated Provision for Depreciation	CAS-5	4,208	(4,415)	(207)
5					
6	Accumulated Amortization	W/P's	0	0	0
7					
8	Utility Plant Acquisition Adjustments	W/P's	0	0	0
9					
10	Net Utility Plant		<u>93,116</u>	<u>(2,063)</u>	<u>91,053</u>
11					
12	Less:				
13	Customer Advances	CAS-6	0	0	0
14	Contributions in Aid of Construction	CAS-6	44,702	(1,488)	43,214
15	Accumulated Deferred ITC (3%)	W/P's	0	0	0
16	Deferred Income Taxes	W/P's	2,779	(881)	1,898
17	Pension/OPEB Tracker	W/P's	0	661	661
18					
19	Subtotal		<u>47,481</u>	<u>(1,708)</u>	<u>45,773</u>
20					
21	Add:				
22	Cash Working Capital	CAS-7	0	0	0
23	Materials and Supplies	W/P's	0	0	0
24	Prepayments	W/P's	97	0	97
25	OPEB's Contributed to External Fund	W/P's	0	0	0
26	Pension Asset	W/P's	0	708	708
27	Regulatory Deferrals	W/P's	0	0	0
28	Tank Painting Tracker	W/P's	0	0	0
29					
30	Subtotal		<u>97</u>	<u>708</u>	<u>805</u>
31					
32	Total Original Cost Rate Base		<u>\$45,732</u>	<u>\$353</u>	<u>\$46,085</u>
33					
34					

Platte County Wastewater

Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Utility Plant in Service	CAS-4	\$92,544	\$3,749	\$96,293
3					
4	Accumulated Provision for Depreciation	CAS-5	(42,381)	(1,977)	(44,358)
5					
6	Accumulated Amortization	W/P's	0	0	0
7					
8	Utility Plant Acquisition Adjustments	W/P's	0	0	0
9					
10	Net Utility Plant		<u>50,163</u>	<u>1,772</u>	<u>51,935</u>
11					
12	Less:				
13	Customer Advances	CAS-6	0	0	0
14	Contributions in Aid of Construction	CAS-6	17,087	(245)	16,842
15	Accumulated Deferred ITC (3%)	W/P's	0	0	0
16	Deferred Income Taxes	W/P's	13,073	1,272	14,345
17	Pension/OPEB Tracker	W/P's	1,976	931	2,907
18					
19	Subtotal		<u>32,136</u>	<u>1,958</u>	<u>34,094</u>
20					
21	Add:				
22	Cash Working Capital	CAS-7	0	0	0
23	Materials and Supplies	W/P's	0	0	0
24	Prepayments	W/P's	428	0	428
25	OPEB's Contributed to External Fund	W/P's	0	0	0
26	Pension Asset	W/P's	3,227	(114)	3,113
27	Regulatory Deferrals	W/P's	0	0	0
28	Tank Painting Tracker	W/P's	287	0	287
29					
30	Subtotal		<u>3,942</u>	<u>(114)</u>	<u>3,828</u>
31					
32	Total Original Cost Rate Base		<u>\$21,969</u>	<u>(\$300)</u>	<u>\$21,669</u>
33					
34					

Saddlebrooke Wastewater

Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Utility Plant in Service	CAS-4	\$2,085,220	\$7,238	\$2,092,458
3					
4	Accumulated Provision for Depreciation	CAS-5	(481,115)	(49,210)	(530,325)
5					
6	Accumulated Amortization	W/P's	0	0	0
7					
8	Utility Plant Acquisition Adjustments	W/P's	0	0	0
9					
10	Net Utility Plant		<u>1,604,105</u>	<u>(41,972)</u>	<u>1,562,133</u>
11					
12	Less:				
13	Customer Advances	CAS-6	0	0	0
14	Contributions in Aid of Construction	CAS-6	1,450,255	(36,362)	1,413,893
15	Accumulated Deferred ITC (3%)	W/P's	0	0	0
16	Deferred Income Taxes	W/P's	32,619	(7,271)	25,348
17	Pension/OPEB Tracker	W/P's	1,976	535	2,511
18					
19	Subtotal		<u>1,484,850</u>	<u>(43,098)</u>	<u>1,441,752</u>
20					
21	Add:				
22	Cash Working Capital	CAS-7	0	0	0
23	Materials and Supplies	W/P's	0	0	0
24	Prepayments	W/P's	373	0	373
25	OPEB's Contributed to External Fund	W/P's	0	0	0
26	Pension Asset	W/P's	3,227	(538)	2,689
27	Regulatory Deferrals	W/P's	0	0	0
28	Tank Painting Tracker	W/P's	287	0	287
29					
30	Subtotal		<u>3,887</u>	<u>(538)</u>	<u>3,349</u>
31					
32	Total Original Cost Rate Base		<u>\$123,142</u>	<u>\$588</u>	<u>\$123,730</u>
33					
34					

Stonebridge Wastewater

Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Utility Plant in Service	CAS-4	\$4,625,167	\$91,239	\$4,716,406
3					
4	Accumulated Provision for Depreciation	CAS-5	(1,668,255)	(155,116)	(1,823,371)
5					
6	Accumulated Amortization	W/P's	0	0	0
7					
8	Utility Plant Acquisition Adjustments	W/P's	0	0	0
9					
10	Net Utility Plant		<u>2,956,912</u>	<u>(63,877)</u>	<u>2,893,035</u>
11					
12	Less:				
13	Customer Advances	CAS-6	0	0	0
14	Contributions in Aid of Construction	CAS-6	1,136,796	(20,265)	1,116,531
15	Accumulated Deferred ITC (3%)	W/P's	0	0	0
16	Deferred Income Taxes	W/P's	431,205	(54,113)	377,092
17	Pension/OPEB Tracker	W/P's	14,823	4,866	19,689
18					
19	Subtotal		<u>1,582,824</u>	<u>(69,512)</u>	<u>1,513,312</u>
20					
21	Add:				
22	Cash Working Capital	CAS-7	0	0	0
23	Materials and Supplies	W/P's	0	0	0
24	Prepayments	W/P's	2,914	0	2,914
25	OPEB's Contributed to External Fund	W/P's	0	0	0
26	Pension Asset	W/P's	24,205	(3,118)	21,087
27	Regulatory Deferrals	W/P's	0	0	0
28	Tank Painting Tracker	W/P's	2,152	0	2,152
29					
30	Subtotal		<u>29,271</u>	<u>(3,118)</u>	<u>26,153</u>
31					
32	Total Original Cost Rate Base		<u>\$1,403,359</u>	<u>\$2,517</u>	<u>\$1,405,876</u>
33					
34					

Warren County Wastewater

Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Utility Plant in Service	CAS-4	\$4,183,300	\$306,439	\$4,489,739
3					
4	Accumulated Provision for Depreciation	CAS-5	(1,526,304)	(208,241)	(1,734,545)
5					
6	Accumulated Amortization	W/P's	0	0	0
7					
8	Utility Plant Acquisition Adjustments	W/P's	0	0	0
9					
10	Net Utility Plant		<u>2,656,996</u>	<u>98,198</u>	<u>2,755,194</u>
11					
12	Less:				
13	Customer Advances	CAS-6	4,033	0	4,033
14	Contributions in Aid of Construction	CAS-6	38,329	(946)	37,383
15	Accumulated Deferred ITC (3%)	W/P's	0	0	0
16	Deferred Income Taxes	W/P's	587,621	53,188	640,809
17	Pension/OPEB Tracker	W/P's	8,893	3,000	11,893
18					
19	Subtotal		<u>638,876</u>	<u>55,242</u>	<u>694,118</u>
20					
21	Add:				
22	Cash Working Capital	CAS-7	0	0	0
23	Materials and Supplies	W/P's	0	0	0
24	Prepayments	W/P's	1,753	0	1,753
25	OPEB's Contributed to External Fund	W/P's	0	0	0
26	Pension Asset	W/P's	14,523	(1,786)	12,737
27	Regulatory Deferrals	W/P's	0	0	0
28	Tank Painting Tracker	W/P's	1,291	0	1,291
29					
30	Subtotal		<u>17,567</u>	<u>(1,786)</u>	<u>15,781</u>
31					
32	Total Original Cost Rate Base		<u>\$2,035,687</u>	<u>\$41,170</u>	<u>\$2,076,857</u>
33					
34					

Arnold Wastewater

Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Utility Plant in Service	CAS-4	\$0	\$33,357,376	\$33,357,376
3					
4	Accumulated Provision for Depreciation	CAS-5	0	(12,957,052)	(12,957,052)
5					
6	Accumulated Amortization	W/P's	0	0	0
7					
8	Utility Plant Acquisition Adjustments	W/P's	0	0	0
9					
10	Net Utility Plant		<u>0</u>	<u>20,400,324</u>	<u>20,400,324</u>
11					
12	Less:				
13	Customer Advances	CAS-6	0	0	0
14	Contributions in Aid of Construction	CAS-6	0	7,547,815	7,547,815
15	Accumulated Deferred ITC (3%)	W/P's	0	0	0
16	Deferred Income Taxes	W/P's	0	(408,462)	(408,462)
17	Pension/OPEB Tracker	W/P's	0	0	0
18					
19	Subtotal		<u>0</u>	<u>7,139,353</u>	<u>7,139,353</u>
20					
21	Add:				
22	Cash Working Capital	CAS-7	0	0	0
23	Materials and Supplies	W/P's	0	0	0
24	Prepayments	W/P's	0	0	0
25	OPEB's Contributed to External Fund	W/P's	0	0	0
26	Pension Asset	W/P's	0	0	0
27	Regulatory Deferrals	W/P's	0	1,534,051	1,534,051
28	Tank Painting Tracker	W/P's	0	0	0
29					
30	Subtotal		<u>0</u>	<u>1,534,051</u>	<u>1,534,051</u>
31					
32	Total Original Cost Rate Base		<u>\$0</u>	<u>\$14,795,022</u>	<u>\$14,795,022</u>
33					
34					

Missouri-American Water Company
 Utility Plant in Service
 For the Test Year Ended December 31, 2014
 Schedule: CAS-4

Total Company

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma UPIS
1					
2		<u>Intangible Plant</u>			
3	301	Organization	\$243,430	(\$1,979)	\$241,452
4	302	Franchise & Consents	43,698	0	43,698
5	303	Miscellaneous Intangible Plant Studies	1,484,215	371,153	1,855,368
6		Subtotal	<u>1,771,343</u>	<u>369,174</u>	<u>2,140,518</u>
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	1,739,118	0	1,739,118
9	311	Structures & Improvements	15,968,852	30,788	15,999,640
10	312	Collection & Impound Reservoirs	119,689	0	119,689
11	313	Lake, River, & Other Intakes	7,342,569	0	7,342,569
12	314	Wells & Springs	7,255,485	53,893	7,309,378
13	316	Supply Mains	22,279,840	0	22,279,840
14	317	Other P/E-Supply	1,730	0	1,730
15		Subtotal	<u>54,707,283</u>	<u>84,681</u>	<u>54,791,964</u>
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	366,787	0	366,787
18	321	Pumping Structures & Improvements	18,459,979	0	18,459,979
19	322	Boiler Plant Equipment	0	0	0
20	323	Force Mains	2,804,952	272,332	3,077,285
21	324	Steam Pumping Equipment	10,627	0	10,627
22	325	Electric Pumping Equipment	54,170,041	9,384,506	63,554,548
23	326	Diesel Pumping Equipment	2,386,937	0	2,386,937
24	327	Pump Equip Hydraulic	495,863	0	495,863
25	328	Other Pumping Equipment	2,674,654	0	2,674,654
26		Subtotal	<u>81,369,843</u>	<u>9,656,839</u>	<u>91,026,681</u>
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & Land Rights	2,316,283	0	2,316,283
29	331	Water Treatment Structures & Improvements	104,799,803	5,897,410	110,697,213
30	332	Water Treatment Equipment	109,789,439	14,894,899	124,684,338
31	332.4	Water Treatment Equipment - Filter Plant	3,851,895	0	3,851,895
32	333	Water Treatment - Other	1,473,221	0	1,473,221
33		Subtotal	<u>222,230,641</u>	<u>20,792,309</u>	<u>243,022,950</u>
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	4,804,251	211	4,804,462
36	341	Transmission & Distribution Structures & Improvements	8,316,696	(53)	8,316,643
37	342	Distribution Reservoirs & Standpipes	29,367,445	1,963,733	31,331,178
38	343	Transmission & Distribution Mains Conv	34,548,045	66,397,359	100,945,404
39	343.1	Transmission & Distribution Mains < 4"	20,204,130	(131)	20,203,999
40	343.2	Transmission & Distribution Mains 6" - 8"	707,357,308	(12,587)	707,344,721
41	343.3	Transmission & Distribution Mains > 10"	402,440,272	(9,986)	402,430,286
42		Subtotal	<u>\$1,207,038,148</u>	<u>\$68,338,545</u>	<u>\$1,275,376,693</u>

Missouri-American Water Company
 Utility Plant in Service
 For the Test Year Ended December 31, 2014
 Schedule: CAS-4

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 2 of 56

Total Company

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma UPIs
2		<u>Transmission & Distribution Plant</u>	Bal Fwd		
3	344	Fire mains	\$1,207,038,148	\$68,338,545	\$1,275,376,693
4	345	Services	595,477	0	595,477
5	346.1	Meters - Bronze Case	41,044,208	2,378,251	43,422,458
6	346.2	Meters - Plastic Case	18,863,848	0	18,863,848
7	346.3	Meters - Not Class By Type	1,618,368	0	1,618,368
8	347	Meter Installation	68,139,400	12,149,085	80,288,485
9	348	Hydrants	28,215,011	0	28,215,011
10	349	Other Transmission & Distribution Plant	74,533,229	1,711,528	76,244,757
11		Subtotal	<u>37,653</u>	<u>0</u>	<u>37,653</u>
12		<u>General Plant</u>	<u>1,440,085,342</u>	<u>84,577,409</u>	<u>1,524,662,752</u>
13	389	General Land & Land Rights	389,178	0	389,178
14	390	Stores Shops Equipment Structures	10,702,501	1,384,701	12,087,202
15	390.1	Office Structures	4,295,468	2,597,472	6,892,940
16	390	General Structures - HVAC	210,538	1,162,857	1,373,395
17	390.3	Miscellaneous Structures	3,702,252	0	3,702,252
18	390.9	Structures & Improvements - Leasehold	18,989	0	18,989
19	391	Office Furniture and Equipment	1,352,789	(1,438)	1,351,351
20	391.2	Computers & Peripheral Equipment	4,129,077	5,310,407	9,439,484
21	391.25	Computer Software	51,959,503	(529,058)	51,430,445
22	391.26	Personal Computer Software	0	0	0
23	391.3	Other Office Equipment	551,217	0	551,217
24	392.1	Transportation Equipment - Light Trucks	1,491,286	4,798,118	6,289,404
25	392.2	Transportation Equipment - Heavy Trucks	4,386,982	0	4,386,982
26	392.3	Transportation Equipment - Cars	1,313,904	(2,682)	1,311,222
27	392.4	Transportation Equipment - Other	3,544,141	(106)	3,544,035
28	393	Stores Equipment	714,331	0	714,331
29	394	Tools, Shop, & Garage Equipment	6,675,735	1,280,029	7,955,765
30	395	Laboratory Equipment	1,268,593	0	1,268,593
31	396	Power Operated Equipment	1,446,782	0	1,446,782
32	397	Communication Equipment (non telephone)	3,669,352	1,094,076	4,763,428
33	397.2	Telephone Equipment	70,292	(41)	70,251
34	398	Miscellaneous Equipment	2,398,351	570,128	2,968,479
35	399	Other Tangible Property	50,434	0	50,434
36		Subtotal	<u>\$104,341,698</u>	<u>\$17,664,463</u>	<u>\$122,006,161</u>

Missouri-American Water Company
 Utility Plant in Service
 For the Test Year Ended December 31, 2014
 Schedule: CAS-4

Total Company

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma UPIS
1					
2		<u>Sewer Plant</u>			
3		Other Including Allocated Plant	\$1,764,306	\$34,249,079	\$36,013,385
4	351	WW Struct & Imp Coll	1,615,632	48,206	1,663,839
5	352.1	WW Collection Sewers Forced	6,260,121	0	6,260,121
6	352.2	WW Collecting Mains	3,314,911	492,710	3,807,621
7	353	WW Services Sewer	115,368	121,009	236,377
8	356	WW Power Gen Equip Collecting	27,685	0	27,685
9	357	WW Communication Equipment	67,811	0	67,811
10	363	WW Collecting Mains	1,420,700	0	1,420,700
11	365	WW Pump Equip Other Power	961,289	0	961,289
12	370.1	WW Land & Ld Rights Gen	114,986	0	114,986
13	371	WW Struct & Imp TDP	2,384,168	610,515	2,994,683
14	372	WW Collecting Mains Other	5,708,830	126,428	5,835,258
15	373	WW Plant Sewers	684,460	0	684,460
16	374	WW Outfall Sewer Lines	217,702	0	217,702
17	392	WW Trans Equipment	233,341	0	233,341
18		Subtotal	<u>24,891,310</u>	<u>35,647,948</u>	<u>60,539,258</u>
19					
20					
21		Total Plant in Service	<u>\$1,929,397,460</u>	<u>\$168,792,823</u>	<u>\$2,098,190,284</u>
22					
23					
24					

Missouri-American Water Company
 Utility Plant in Service
 For the Test Year Ended December 31, 2014
 Schedule: CAS-4

Total Company - Water Operations

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma UPIS
2		<u>Intangible Plant</u>			
3	301	Organization	\$243,430	(\$1,979)	\$241,452
4	302	Franchise & Consents	43,698	0	43,698
5	303	Miscellaneous Intangible Plant Studies	1,484,215	371,153	1,855,368
6		Subtotal	1,771,343	369,174	2,140,518
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	1,739,118	0	1,739,118
9	311	Structures & Improvements	15,968,852	30,788	15,999,640
10	312	Collection & Impound Reservoirs	119,689	0	119,689
11	313	Lake, River, & Other Intakes	7,342,569	0	7,342,569
12	314	Wells & Springs	7,255,485	53,893	7,309,378
13	316	Supply Mains	22,279,840	0	22,279,840
14	317	Other P/E-Supply	1,730	0	1,730
15		Subtotal	54,707,283	84,681	54,791,964
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	366,787	0	366,787
18	321	Pumping Structures & Improvements	18,459,979	0	18,459,979
19	322	Boiler Plant Equipment	0	0	0
20	323	Force Mains	2,804,952	272,332	3,077,285
21	324	Steam Pumping Equipment	10,627	0	10,627
22	325	Electric Pumping Equipment	54,170,041	9,384,506	63,554,548
23	326	Diesel Pumping Equipment	2,386,937	0	2,386,937
24	327	Pump Equip Hydraulic	495,863	0	495,863
25	328	Other Pumping Equipment	2,674,654	0	2,674,654
26		Subtotal	81,369,843	9,656,839	91,026,681
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & Land Rights	2,316,283	0	2,316,283
29	331	Water Treatment Structures & Improvements	104,799,803	5,897,410	110,697,213
30	332	Water Treatment Equipment	109,789,439	14,894,899	124,684,338
31	332.4	Water Treatment Equipment - Filter Plant	3,851,895	0	3,851,895
32	333	Water Treatment - Other	1,473,221	0	1,473,221
33		Subtotal	222,230,641	20,792,309	243,022,950
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	4,804,251	211	4,804,462
36	341	Transmission & Distribution Structures & Improvements	8,316,696	(53)	8,316,643
37	342	Distribution Reservoirs & Standpipes	29,367,445	1,963,733	31,331,178
38	343	Transmission & Distribution Mains Conv	34,548,045	66,397,359	100,945,404
39	343.1	Transmission & Distribution Mains < 4"	20,204,130	(131)	20,203,999
40	343.2	Transmission & Distribution Mains 6" - 8"	707,357,308	(12,587)	707,344,721
41	343.3	Transmission & Distribution Mains > 10"	402,440,272	(9,986)	402,430,286
42		Subtotal	\$1,207,038,148	\$68,338,545	\$1,275,376,693

Missouri-American Water Company
 Utility Plant in Service
 For the Test Year Ended December 31, 2014
 Schedule: CAS-4

Total Company - Water Operations

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma UPIS
1					
2		<u>Transmission & Distribution Plant</u>	Bal Fwd \$1,207,038,148	\$68,338,545	\$1,275,376,693
3	344	Fire mains	595,477	0	595,477
4	345	Services	41,044,208	2,378,251	43,422,458
5	346.1	Meters - Bronze Case	18,863,848	0	18,863,848
6	346.2	Meters - Plastic Case	1,618,368	0	1,618,368
7	346.3	Meters - Not Class By Type	68,139,400	12,149,085	80,288,485
8	347	Meter Installation	28,215,011	0	28,215,011
9	348	Hydrants	74,533,229	1,711,528	76,244,757
10	349	Other Transmission & Distribution Plant	37,653	0	37,653
11		Subtotal	<u>1,440,085,342</u>	<u>84,577,409</u>	<u>1,524,662,752</u>
12		<u>General Plant</u>			
13	389	General Land & Land Rights	389,178	0	389,178
14	390	Stores Shops Equipment Structures	10,702,501	1,384,701	12,087,202
15	390.1	Office Structures	4,295,468	2,597,472	6,892,940
16	390.2	General Structures - HVAC	210,538	1,162,857	1,373,395
17	390.3	Miscellaneous Structures	3,702,252	0	3,702,252
18	390.9	Structures & Improvements - Leasehold	18,989	0	18,989
19	391	Office Furniture and Equipment	1,352,789	(1,438)	1,351,351
20	391.2	Computers & Peripheral Equipment	4,129,077	5,310,407	9,439,484
21	391.25	Computer Software	51,959,503	(529,058)	51,430,445
22	391.26	Personal Computer Software	0	0	0
23	391.3	Other Office Equipment	551,217	0	551,217
24	392.1	Transportation Equipment - Light Trucks	1,491,286	4,798,118	6,289,404
25	392.2	Transportation Equipment - Heavy Trucks	4,386,982	0	4,386,982
26	392.3	Transportation Equipment - Cars	1,313,904	(2,682)	1,311,222
27	392.4	Transportation Equipment - Other	3,544,141	(106)	3,544,035
28	393	Stores Equipment	714,331	0	714,331
29	394	Tools, Shop, & Garage Equipment	6,675,735	1,280,029	7,955,765
30	395	Laboratory Equipment	1,268,593	0	1,268,593
31	396	Power Operated Equipment	1,446,782	0	1,446,782
32	397	Communication Equipment (non telephone)	3,669,352	1,094,076	4,763,428
33	397.2	Telephone Equipment	70,292	(41)	70,251
34	398	Miscellaneous Equipment	2,398,351	570,128	2,968,479
35	399	Other Tangible Property	50,434	0	50,434
36		Subtotal	<u>104,341,698</u>	<u>17,664,463</u>	<u>122,006,161</u>
37					
38		Total Plant in Service	<u>\$1,904,506,150</u>	<u>\$133,144,875</u>	<u>\$2,037,651,026</u>
39					
40					
41					

Missouri-American Water Company
 Utility Plant in Service
 For the Test Year Ended December 31, 2014
 Schedule: CAS-4

District: Total Company Waste Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma UPIS
1					
2		<u>Sewer Plant</u>			
3					
4		Other Including Allocated Plant	\$1,764,306	\$34,249,079	\$36,013,385
5	351	WW Struct & Imp Coll	1,615,632	48,206	1,663,839
6	352.1	WW Collection Sewers Forced	6,260,121	0	6,260,121
7	352.2	WW Collecting Mains	3,314,911	492,710	3,807,621
8	353	WW Services Sewer	115,968	121,009	236,977
9	356	WW Power Gen Equip Collecting	27,685	0	27,685
10	357	WW Communication Equipment	67,811	0	67,811
11	363	WW Collecting Mains	1,420,700	0	1,420,700
12	365	WW Pump Equip Other Power	961,289	0	961,289
13	370.1	WW Land & Ld Rights Gen	114,986	0	114,986
14	371	WW Struct & Imp TDP	2,384,168	610,515	2,994,683
15	372	WW Collecting Mains Other	5,708,830	126,428	5,835,258
16	373	WW Plant Sewers	684,460	0	684,460
17	374	WW Outfall Sewer Lines	217,702	0	217,702
18	392	WW Trans Equipment	233,341	0	233,341
19					
20					
21					
22					
23					
24					
25					
26		Total Plant in Service	<u>\$24,891,310</u>	<u>\$35,647,948</u>	<u>\$60,539,258</u>
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Missouri-American Water Company
Utility Plant in Service
For the Test Year Ended December 31, 2014
Schedule: CAS-4

Anna Meadows Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma UPIS
2		<u>Intangible Plant</u>			
3	301	Organization	\$0	\$32	\$32
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	0	130	130
6		Subtotal	0	162	162
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	0	0	0
9	311	Structures & Improvements	0	0	0
10	312	Collection & Impound Reservoirs	0	0	0
11	313	Lake, River, & Other Intakes	0	0	0
12	314	Wells & Springs	136,500	0	136,500
13	316	Supply Mains	0	0	0
14	317	Other P/E-Supply	0	0	0
15		Subtotal	136,500	0	136,500
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	0	0	0
18	321	Pumping Structures & Improvements	0	0	0
19	322	Boiler Plant Equipment	0	0	0
20	323	Force Mains	0	0	0
21	324	Steam Pumping Equipment	0	0	0
22	325	Electric Pumping Equipment	73,500	0	73,500
23	326	Diesel Pumping Equipment	0	0	0
24	327	Pump Equip Hydraulic	0	0	0
25	328	Other Pumping Equipment	0	0	0
26		Subtotal	73,500	0	73,500
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & land Rights	0	0	0
29	331	Water Treatment Structures & Improvements	0	6	6
30	332	Water Treatment Equipment	0	228	228
31	332.4	Water Treatment Equipment - Filter Plant	0	0	0
32	333	Water Treatment - Other	0	0	0
33		Subtotal	0	234	234
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	0	(3)	(3)
36	341	Transmission & Distribution Structures & Improvements	0	1	1
37	342	Distribution Reservoirs & Standpipes	186,684	34	186,718
38	343	Transmission & Distribution Mains Conv	10,007	455	10,462
39	343.1	Transmission & Distribution Mains < 4"	3,173	2	3,175
40	343.2	Transmission & Distribution Mains 6" - 8"	31,018	205	31,223
41	343.3	Transmission & Distribution Mains > 10"	0	162	162
42		Subtotal	\$230,882	\$855	\$231,737

Missouri-American Water Company
 Utility Plant in Service
 For the Test Year Ended December 31, 2014
 Schedule: CAS-4

Anna Meadows Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma UPIS
1					
2		<u>Transmission & Distribution Plant</u>	Bal Fwd \$230,882	\$855	\$231,737
3	344	Fire mains	0	0	0
4	345	Services	0	0	0
5	346.1	Meters - Bronze Case	0	0	0
6	346.2	Meters - Plastic Case	0	0	0
7	346.3	Meters - Not Class By Type	0	0	0
8	347	Meter Installation	0	0	0
9	348	Hydrants	0	9	9
10	349	Other Transmission & Distribution Plant	0	0	0
11		Subtotal	<u>230,882</u>	<u>864</u>	<u>231,746</u>
12		<u>General Plant</u>			
13	389	General Land & Land Rights	0	0	0
14	390	Stores Shops Equipment Structures	0	276	276
15	390.1	Office Structures	0	1	1
16	390.2	General Structures - HVAC	0	0	0
17	390.3	Miscellaneous Structures	0	0	0
18	390.9	Structures & Improvements - Leasehold	0	0	0
19	391	Office Furniture and Equipment	0	23	23
20	391.2	Computers & Peripheral Equipment	0	1,299	1,299
21	391.25	Computer Software	0	8,598	8,598
22	391.26	Personal Computer Software	0	0	0
23	391.3	Other Office Equipment	0	0	0
24	392.1	Transportation Equipment - Light Trucks	0	808	808
25	392.2	Transportation Equipment - Heavy Trucks	0	0	0
26	392.3	Transportation Equipment - Cars	0	44	44
27	392.4	Transportation Equipment - Other	0	2	2
28	393	Stores Equipment	0	0	0
29	394	Tools, Shop, & Garage Equipment	0	80	80
30	395	Laboratory Equipment	0	0	0
31	396	Power Operated Equipment	0	0	0
32	397	Communication Equipment (non telephone)	0	198	198
33	397.2	Telephone Equipment	0	1	1
34	398	Miscellaneous Equipment	0	4	4
35	399	Other Tangible Property	0	0	0
36		Subtotal	<u>0</u>	<u>11,333</u>	<u>11,333</u>
37					
38		Total Plant in Service	<u>\$440,882</u>	<u>\$12,593</u>	<u>\$453,475</u>
39					
40					
41					

Missouri-American Water Company
 Utility Plant in Service
 For the Test Year Ended December 31, 2014
 Schedule: CAS-4

Brunswick

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma UPIS
1					
2		<u>Intangible Plant</u>			
3	301	Organization	\$0	\$168	\$168
4	302	Franchise & Consents	1,092	0	1,092
5	303	Miscellaneous Intangible Plant Studies	8,586	682	9,268
6		Subtotal	9,679	850	10,529
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	11,981	0	11,981
9	311	Structures & Improvements	23,887	0	23,887
10	312	Collection & Impound Reservoirs	0	0	0
11	313	Lake, River, & Other Intakes	0	0	0
12	314	Wells & Springs	211,877	0	211,877
13	316	Supply Mains	80,194	0	80,194
14	317	Other P/E-Supply	0	0	0
15		Subtotal	327,939	0	327,939
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	0	0	0
18	321	Pumping Structures & Improvements	55,169	0	55,169
19	322	Boiler Plant Equipment	0	0	0
20	323	Force Mains	99,022	2	99,023
21	324	Steam Pumping Equipment	0	0	0
22	325	Electric Pumping Equipment	78,064	0	78,064
23	326	Diesel Pumping Equipment	0	0	0
24	327	Pump Equip Hydraulic	0	0	0
25	328	Other Pumping Equipment	17,735	0	17,735
26		Subtotal	249,990	2	249,991
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & land Rights	1,468	0	1,468
29	331	Water Treatment Structures & Improvements	302,768	32	302,800
30	332	Water Treatment Equipment	239,417	963	240,380
31	332.4	Water Treatment Equipment - Filter Plant	73,756	0	73,756
32	333	Water Treatment - Other	0	0	0
33		Subtotal	617,409	995	618,404
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	591	(18)	573
36	341	Transmission & Distribution Structures & Improvements	26,326	5	26,330
37	342	Distribution Reservoirs & Standpipes	76,678	174	76,851
38	343	Transmission & Distribution Mains Conv	244,982	14,870	259,852
39	343.1	Transmission & Distribution Mains < 4"	85,365	11	85,376
40	343.2	Transmission & Distribution Mains 6" - 8"	495,461	1,071	496,532
41	343.3	Transmission & Distribution Mains > 10"	0	850	850
42		Subtotal	\$929,402	\$16,962	\$946,364

Missouri-American Water Company
Utility Plant in Service
For the Test Year Ended December 31, 2014
Schedule: CAS-4

Brunswick

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma UPIs
1					
2		<u>Transmission & Distribution Plant</u>	Bal Fwd \$929,402	\$16,962	\$946,364
3	344	Fire mains	0	0	0
4	345	Services	359,906	12,099	372,006
5	346.1	Meters - Bronze Case	81,969	0	81,969
6	346.2	Meters - Plastic Case	(111)	0	(111)
7	346.3	Meters - Not Class By Type	58,156	7,447	65,603
8	347	Meter Installation	117,027	0	117,027
9	348	Hydrants	110,823	10,080	120,903
10	349	Other Transmission & Distribution Plant	0	0	0
11		Subtotal	<u>1,657,173</u>	<u>46,588</u>	<u>1,703,760</u>
12		<u>General Plant</u>			
13	389	General Land & Land Rights	0	0	0
14	390	Stores Shops Equipment Structures	22,681	1,323	24,004
15	390.1	Office Structures	88,710	6	88,716
16	390.2	General Structures - HVAC	0	0	0
17	390.3	Miscellaneous Structures	16,722	0	16,722
18	390.9	Structures & Improvements - Leasehold	0	0	0
19	391	Office Furniture and Equipment	1,862	122	1,984
20	391.2	Computers & Peripheral Equipment	67,793	5,708	73,501
21	391.25	Computer Software	0	45,015	45,015
22	391.26	Personal Computer Software	0	0	0
23	391.3	Other Office Equipment	31,632	0	31,632
24	392.1	Transportation Equipment - Light Trucks	0	4,121	4,121
25	392.2	Transportation Equipment - Heavy Trucks	0	0	0
26	392.3	Transportation Equipment - Cars	0	228	228
27	392.4	Transportation Equipment - Other	0	9	9
28	393	Stores Equipment	16,034	0	16,034
29	394	Tools, Shop, & Garage Equipment	31,583	7,163	38,746
30	395	Laboratory Equipment	20,553	0	20,553
31	396	Power Operated Equipment	3,369	0	3,369
32	397	Communication Equipment (non telephone)	55,975	1,022	56,997
33	397.2	Telephone Equipment	0	4	4
34	398	Miscellaneous Equipment	140,951	20	140,971
35	399	Other Tangible Property	24,548	0	24,548
36		Subtotal	<u>522,412</u>	<u>64,741</u>	<u>587,153</u>
37					
38		Total Plant In Service	<u>\$3,384,601</u>	<u>\$113,175</u>	<u>\$3,497,777</u>
39					
40					
41					

Missouri-American Water Company
Utility Plant in Service
For the Test Year Ended December 31, 2014
Schedule: CAS-4

Emerald Pointe Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma UPIS
1		<u>Intangible Plant</u>			
2					
3	301	Organization	\$0	\$134	\$134
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	0	544	544
6		Subtotal	0	678	678
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	9,218	0	9,218
9	311	Structures & Improvements	11,629	0	11,629
10	312	Collection & Impound Reservoirs	0	0	0
11	313	Lake, River, & Other Intakes	0	0	0
12	314	Wells & Springs	131,195	0	131,195
13	316	Supply Mains	0	0	0
14	317	Other P/E-Supply	0	0	0
15		Subtotal	152,042	0	152,042
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	0	0	0
18	321	Pumping Structures & Improvements	0	0	0
19	322	Boiler Plant Equipment	0	0	0
20	323	Force Mains	0	1	1
21	324	Steam Pumping Equipment	0	0	0
22	325	Electric Pumping Equipment	39,101	0	39,101
23	326	Diesel Pumping Equipment	0	0	0
24	327	Pump Equip Hydraulic	0	0	0
25	328	Other Pumping Equipment	0	0	0
26		Subtotal	39,101	1	39,102
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & Land Rights	0	0	0
29	331	Water Treatment Structures & Improvements	0	26	26
30	332	Water Treatment Equipment	0	1,023	1,023
31	332.4	Water Treatment Equipment - Filter Plant	0	0	0
32	333	Water Treatment - Other	0	0	0
33		Subtotal	0	1,049	1,049
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	0	(14)	(14)
36	341	Transmission & Distribution Structures & Improvements	0	4	4
37	342	Distribution Reservoirs & Standpipes	133,617	148	133,765
38	343	Transmission & Distribution Mains Conv	217,834	4,956	222,790
39	343.1	Transmission & Distribution Mains < 4"	0	9	9
40	343.2	Transmission & Distribution Mains 6" - 8"	0	854	854
41	343.3	Transmission & Distribution Mains > 10"	0	678	678
42		Subtotal	\$351,451	\$6,635	\$358,086

Missouri-American Water Company
 Utility Plant in Service
 For the Test Year Ended December 31, 2014
 Schedule: CAS-4

Emerald Pointe Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma UPIS
2		<u>Transmission & Distribution Plant</u>	Bal Fwd		
			\$351,451	\$6,635	\$358,086
3	344	Fire mains	0	0	0
4	345	Services	4,281	7,226	11,507
5	346.1	Meters - Bronze Case	0	0	0
6	346.2	Meters - Plastic Case	0	0	0
7	346.3	Meters - Not Class By Type	10,420	7,743	18,163
8	347	Meter installation	12,756	0	12,756
9	348	Hydrants	670	36	706
10	349	Other Transmission & Distribution Plant	0	0	0
11		Subtotal	<u>379,578</u>	<u>21,641</u>	<u>401,219</u>
12		<u>General Plant</u>			
13	389	General Land & Land Rights	0	0	0
14	390	Stores Shops Equipment Structures	0	1,172	1,172
15	390.1	Office Structures	0	5	5
16	390.2	General Structures - HVAC	0	0	0
17	390.3	Miscellaneous Structures	0	0	0
18	390.9	Structures & Improvements - Leasehold	0	0	0
19	391	Office Furniture and Equipment	0	98	98
20	391.2	Computers & Peripheral Equipment	573	5,662	6,235
21	391.25	Computer Software	0	35,911	35,911
22	391.26	Personal Computer Software	0	0	0
23	391.3	Other Office Equipment	0	0	0
24	392.1	Transportation Equipment - Light Trucks	0	3,513	3,513
25	392.2	Transportation Equipment - Heavy Trucks	0	0	0
26	392.3	Transportation Equipment - Cars	0	182	182
27	392.4	Transportation Equipment - Other	0	7	7
28	393	Stores Equipment	0	0	0
29	394	Tools, Shop, & Garage Equipment	1,108	337	1,445
30	395	Laboratory Equipment	0	0	0
31	396	Power Operated Equipment	0	0	0
32	397	Communication Equipment (non telephone)	0	870	870
33	397.2	Telephone Equipment	0	3	3
34	398	Miscellaneous Equipment	0	16	16
35	399	Other Tangible Property	0	0	0
36		Subtotal	<u>1,681</u>	<u>47,776</u>	<u>49,457</u>
37					
38		Total Plant in Service	<u>\$572,402</u>	<u>\$71,145</u>	<u>\$643,547</u>
39					
40					
41					

Missouri-American Water Company
 Utility Plant in Service
 For the Test Year Ended December 31, 2014
 Schedule: CAS-4

Jefferson City Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma UPIS
1		<u>Intangible Plant</u>			
2					
3	301	Organization	\$772	\$4,440	\$5,211
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	38,784	17,980	56,764
6		Subtotal	39,556	22,420	61,976
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	0	0	0
9	311	Structures & Improvements	934,887	0	934,887
10	312	Collection & Impound Reservoirs	0	0	0
11	313	Lake, River, & Other Intakes	6,752,193	0	6,752,193
12	314	Wells & Springs	0	0	0
13	316	Supply Mains	988,259	0	988,259
14	317	Other P/E-Supply	0	0	0
15		Subtotal	8,675,339	0	8,675,339
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	944	0	944
18	321	Pumping Structures & Improvements	1,537,657	0	1,537,657
19	322	Boiler Plant Equipment	0	0	0
20	323	Force Mains	639,717	42	639,759
21	324	Steam Pumping Equipment	0	0	0
22	325	Electric Pumping Equipment	2,726,790	1,605,640	4,332,430
23	326	Diesel Pumping Equipment	0	0	0
24	327	Pump Equip Hydraulic	20,318	0	20,318
25	328	Other Pumping Equipment	26,301	0	26,301
26		Subtotal	4,951,727	1,605,682	6,557,409
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & Land Rights	70,255	0	70,255
29	331	Water Treatment Structures & Improvements	2,322,199	847	2,323,046
30	332	Water Treatment Equipment	2,937,639	401,477	3,339,116
31	332.4	Water Treatment Equipment - Filter Plant	150,159	0	150,159
32	333	Water Treatment - Other	0	0	0
33		Subtotal	5,480,251	402,324	5,882,576
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	100,738	(474)	100,265
36	341	Transmission & Distribution Structures & Improvements	203,189	119	203,308
37	342	Distribution Reservoirs & Standpipes	1,040,798	4,917	1,045,715
38	343	Transmission & Distribution Mains Conv	5,943,423	435,336	6,378,760
39	343.1	Transmission & Distribution Mains < 4"	251,263	294	251,556
40	343.2	Transmission & Distribution Mains 6" - 8"	3,830,515	28,243	3,858,758
41	343.3	Transmission & Distribution Mains > 10"	5,186,783	22,406	5,209,189
42		Subtotal	\$16,556,709	\$490,842	\$17,047,551

Missouri-American Water Company
 Utility Plant in Service
 For the Test Year Ended December 31, 2014
 Schedule: CAS-4

Jefferson City Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma UPIS
1					
2		<u>Transmission & Distribution Plant</u>			
3	344	Fire mains	Bal Fwd \$16,556,709	\$490,842	\$17,047,551
4	345	Services	0	0	0
5	346.1	Meters - Bronze Case	880,908	115,850	996,758
6	346.2	Meters - Plastic Case	1,282,130	0	1,282,130
7	346.3	Meters - Not Class By Type	48,052	0	48,052
8	347	Meter Installation	1,166,824	248,227	1,415,052
9	348	Hydrants	411,186	0	411,186
10	349	Other Transmission & Distribution Plant	1,278,664	19,748	1,298,412
11		Subtotal	0	0	0
12			<u>21,624,474</u>	<u>874,667</u>	<u>22,499,141</u>
13		<u>General Plant</u>			
13	389	General Land & Land Rights	7,181	0	7,181
14	390	Stores Shops Equipment Structures	105,150	38,528	143,678
15	390.1	Office Structures	242,099	152	242,251
16	390.2	General Structures - HVAC	0	0	0
17	390.3	Miscellaneous Structures	0	0	0
18	390.9	Structures & Improvements - Leasehold	0	0	0
19	391	Office Furniture and Equipment	19,808	3,227	23,035
20	391.2	Computers & Peripheral Equipment	86,570	184,605	271,175
21	391.25	Computer Software	27,566	1,187,093	1,214,658
22	391.26	Personal Computer Software	0	0	0
23	391.3	Other Office Equipment	0	0	0
24	392.1	Transportation Equipment - Light Trucks	72,687	116,395	189,082
25	392.2	Transportation Equipment - Heavy Trucks	35,989	0	35,989
26	392.3	Transportation Equipment - Cars	26,459	6,018	32,476
27	392.4	Transportation Equipment - Other	40,164	238	40,402
28	393	Stores Equipment	3,178	0	3,178
29	394	Tools, Shop, & Garage Equipment	187,344	88,355	275,699
30	395	Laboratory Equipment	81,080	0	81,080
31	396	Power Operated Equipment	107,600	0	107,600
32	397	Communication Equipment (non telephone)	50,648	28,629	79,277
33	397.2	Telephone Equipment	0	93	93
34	398	Miscellaneous Equipment	205,192	517	205,709
35	399	Other Tangible Property	0	0	0
36		Subtotal	<u>1,298,713</u>	<u>1,653,851</u>	<u>2,952,563</u>
37					
38		Total Plant in Service	<u>\$42,070,059</u>	<u>\$4,558,944</u>	<u>\$46,629,003</u>
39					
40					
41					

Missouri-American Water Company
 Utility Plant in Service
 For the Test Year Ended December 31, 2014
 Schedule: CAS-4

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 15 of 56

Joplin

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma UPIIS
2		<u>Intangible Plant</u>			
3	301	Organization	\$9,738	\$9,729	\$19,466
4	302	Franchise & Consents	20,740	0	20,740
5	303	Miscellaneous Intangible Plant Studies	85,032	39,400	124,432
6		Subtotal	115,510	49,129	164,639
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	146,950	0	146,950
9	311	Structures & Improvements	5,688,618	0	5,688,618
10	312	Collection & Impound Reservoirs	118,073	0	118,073
11	313	Lake, River, & Other Intakes	573,276	0	573,276
12	314	Wells & Springs	3,644,713	0	3,644,713
13	316	Supply Mains	4,057,879	0	4,057,879
14	317	Other P/E-Supply	0	0	0
15		Subtotal	14,229,508	0	14,229,508
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	12,561	0	12,561
18	321	Pumping Structures & Improvements	701,099	0	701,099
19	322	Boiler Plant Equipment	0	0	0
20	323	Force Mains	429,702	272,443	702,145
21	324	Steam Pumping Equipment	10,627	0	10,627
22	325	Electric Pumping Equipment	3,848,283	669,433	4,517,716
23	326	Diesel Pumping Equipment	70,386	0	70,386
24	327	Pump Equip Hydraulic	26,974	0	26,974
25	328	Other Pumping Equipment	1,555,585	0	1,555,585
26		Subtotal	6,655,217	941,876	7,597,093
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & land Rights	354,368	0	354,368
29	331	Water Treatment Structures & Improvements	14,480,181	1,856	14,482,037
30	332	Water Treatment Equipment	17,055,244	501,784	17,557,029
31	332.4	Water Treatment Equipment - Filter Plant	212,394	0	212,394
32	333	Water Treatment - Other	0	0	0
33		Subtotal	32,102,188	503,641	32,605,829
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	33,539	(1,038)	32,502
36	341	Transmission & Distribution Structures & Improvements	775,960	261	776,220
37	342	Distribution Reservoirs & Standpipes	5,461,005	1,156,897	6,617,902
38	343	Transmission & Distribution Mains Conv	87,704	2,449,030	2,536,733
39	343.1	Transmission & Distribution Mains < 4"	8,571,583	644	8,572,226
40	343.2	Transmission & Distribution Mains 6" - 8"	26,767,380	61,889	26,829,270
41	343.3	Transmission & Distribution Mains > 10"	18,464,966	49,099	18,514,065
42		Subtotal	\$60,162,137	\$3,716,781	\$63,878,918

Missouri-American Water Company
 Utility Plant in Service
 For the Test Year Ended December 31, 2014
 Schedule: CAS-4

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 16 of 56

Joplin

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma UPIS
2		<u>Transmission & Distribution Plant</u>	Bal Fwd \$60,162,137	\$3,716,781	\$63,878,918
3	344	Fire mains	5,473	0	5,473
4	345	Services	12,346,537	408,028	12,754,565
5	346.1	Meters - Bronze Case	2,359,109	0	2,359,109
6	346.2	Meters - Plastic Case	639,723	0	639,723
7	346.3	Meters - Not Class By Type	304,520	368,917	673,437
8	347	Meter Installation	3,435,201	0	3,435,201
9	348	Hydrants	1,279,305	32,048	1,311,353
10	349	Other Transmission & Distribution Plant	0	0	0
11		Subtotal	<u>80,532,005</u>	<u>4,525,774</u>	<u>85,057,778</u>
12		<u>General Plant</u>			
13	389	General Land & Land Rights	369,306	0	369,306
14	390	Stores Shops Equipment Structures	2,642,252	77,341	2,719,593
15	390.1	Office Structures	363,883	267,343	631,226
16	390.2	General Structures - HVAC	0	0	0
17	390.3	Miscellaneous Structures	55,245	0	55,245
18	390.9	Structures & Improvements - Leasehold	12,404	0	12,404
19	391	Office Furniture and Equipment	52,057	7,072	59,129
20	391.2	Computers & Peripheral Equipment	107,320	383,738	491,058
21	391.25	Computer Software	267	2,601,286	2,601,553
22	391.26	Personal Computer Software	0	0	0
23	391.3	Other Office Equipment	17,967	0	17,967
24	392.1	Transportation Equipment - Light Trucks	275,849	246,774	522,623
25	392.2	Transportation Equipment - Heavy Trucks	0	0	0
26	392.3	Transportation Equipment - Cars	25,409	13,186	38,595
27	392.4	Transportation Equipment - Other	92,556	522	93,078
28	393	Stores Equipment	22,852	0	22,852
29	394	Tools, Shop, & Garage Equipment	559,470	183,031	742,502
30	395	Laboratory Equipment	125,510	0	125,510
31	396	Power Operated Equipment	126,834	0	126,834
32	397	Communication Equipment (non telephone)	388,577	60,129	448,706
33	397.2	Telephone Equipment	40,340	203	40,543
34	398	Miscellaneous Equipment	63,487	1,134	64,620
35	399	Other Tangible Property	0	0	0
36		Subtotal	<u>5,341,584</u>	<u>3,841,758</u>	<u>9,183,342</u>
38		Total Plant in Service	<u>\$138,976,012</u>	<u>\$9,862,177</u>	<u>\$148,838,189</u>
39					
40					
41					

Missouri-American Water Company
 Utility Plant in Service
 For the Test Year Ended December 31, 2014
 Schedule: CAS-4

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 17 of 56

Maplewood/Riverside/Stonebridge

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma UPIS
1		<u>Intangible Plant</u>			
2					
3	301	Organization	\$4,602	\$562	\$5,164
4	302	Franchise & Consents	4,112	0	4,112
5	303	Miscellaneous Intangible Plant Studies	0	2,275	2,275
6		Subtotal	<u>8,714</u>	<u>2,837</u>	<u>11,551</u>
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	3,561	0	3,561
9	311	Structures & Improvements	0	0	0
10	312	Collection & Impound Reservoirs	1,615	0	1,615
11	313	Lake, River, & Other Intakes	0	0	0
12	314	Wells & Springs	256,319	0	256,319
13	316	Supply Mains	1,945	0	1,945
14	317	Other P/E-Supply	0	0	0
15		Subtotal	<u>263,440</u>	<u>0</u>	<u>263,440</u>
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	0	0	0
18	321	Pumping Structures & Improvements	74,205	0	74,205
19	322	Boiler Plant Equipment	0	0	0
20	323	Force Mains	2,532	5	2,538
21	324	Steam Pumping Equipment	0	0	0
22	325	Electric Pumping Equipment	173,147	0	173,147
23	326	Diesel Pumping Equipment	0	0	0
24	327	Pump Equip Hydraulic	0	0	0
25	328	Other Pumping Equipment	0	0	0
26		Subtotal	<u>249,884</u>	<u>5</u>	<u>249,889</u>
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & Land Rights	4,222	0	4,222
29	331	Water Treatment Structures & Improvements	18,009	107	18,117
30	332	Water Treatment Equipment	43,936	25,820	69,756
31	332.4	Water Treatment Equipment - Filter Plant	0	0	0
32	333	Water Treatment - Other	0	0	0
33		Subtotal	<u>66,168</u>	<u>25,927</u>	<u>92,094</u>
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	1,025	(60)	965
36	341	Transmission & Distribution Structures & Improvements	11,234	15	11,249
37	342	Distribution Reservoirs & Standpipes	398,010	557	398,567
38	343	Transmission & Distribution Mains Conv	6,989	67,569	74,558
39	343.1	Transmission & Distribution Mains < 4"	7,572	37	7,609
40	343.2	Transmission & Distribution Mains 6" - 8"	1,563,183	3,574	1,566,757
41	343.3	Transmission & Distribution Mains > 10"	0	2,835	2,835
42		Subtotal	<u>\$1,988,012</u>	<u>\$74,527</u>	<u>\$2,062,539</u>

Missouri-American Water Company
 Utility Plant in Service
 For the Test Year Ended December 31, 2014
 Schedule: CAS-4

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 18 of 56

Maplewood/Riverside/Stonebridge

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma UPIS
1					
2		<u>Transmission & Distribution Plant</u>	Bal Fwd \$1,988,012	\$74,527	\$2,062,539
3	344	Fire mains	0	0	0
4	345	Services	459,539	14,203	473,742
5	346.1	Meters - Bronze Case	88,400	0	88,400
6	346.2	Meters - Plastic Case	0	0	0
7	346.3	Meters - Not Class By Type	139,489	3,775	143,265
8	347	Meter Installation	36,723	0	36,723
9	348	Hydrants	60,452	151	60,603
10	349	Other Transmission & Distribution Plant	0	0	0
11		Subtotal	<u>2,772,615</u>	<u>92,657</u>	<u>2,865,272</u>
12		<u>General Plant</u>			
13	389	General Land & Land Rights	0	0	0
14	390	Stores Shops Equipment Structures	51,380	3,376	54,756
15	390.1	Office Structures	0	19	19
16	390.2	General Structures - HVAC	0	0	0
17	390.3	Miscellaneous Structures	0	0	0
18	390.9	Structures & Improvements - Leasehold	0	0	0
19	391	Office Furniture and Equipment	0	408	408
20	391.2	Computers & Peripheral Equipment	0	18,211	18,211
21	391.25	Computer Software	0	150,220	150,220
22	391.26	Personal Computer Software	0	0	0
23	391.3	Other Office Equipment	0	0	0
24	392.1	Transportation Equipment - Light Trucks	0	12,773	12,773
25	392.2	Transportation Equipment - Heavy Trucks	0	0	0
26	392.3	Transportation Equipment - Cars	11,035	761	11,796
27	392.4	Transportation Equipment - Other	0	30	30
28	393	Stores Equipment	0	0	0
29	394	Tools, Shop, & Garage Equipment	6,964	1,374	8,338
30	395	Laboratory Equipment	4,718	0	4,718
31	396	Power Operated Equipment	0	0	0
32	397	Communication Equipment (non telephone)	10,290	3,105	13,395
33	397.2	Telephone Equipment	0	12	12
34	398	Miscellaneous Equipment	2,085	65	2,151
35	399	Other Tangible Property	0	0	0
36		Subtotal	<u>86,473</u>	<u>190,356</u>	<u>276,828</u>
37					
38		Total Plant In Service	<u>\$3,447,293</u>	<u>\$311,782</u>	<u>\$3,759,075</u>
39					
40					
41					

Missouri-American Water Company
 Utility Plant in Service
 For the Test Year Ended December 31, 2014
 Schedule: CAS-4

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 19 of 56

Mexico

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma UPI'S
1		<u>Intangible Plant</u>			
2					
3	301	Organization	\$0	\$2,016	\$2,016
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	1,127	8,167	9,293
6		Subtotal	1,127	10,183	11,310
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	25,516	0	25,516
9	311	Structures & Improvements	65,155	0	65,155
10	312	Collection & Impound Reservoirs	0	0	0
11	313	Lake, River, & Other Intakes	10,775	0	10,775
12	314	Wells & Springs	1,122,682	0	1,122,682
13	316	Supply Mains	910,775	0	910,775
14	317	Other P/E-Supply	1,730	0	1,730
15		Subtotal	2,136,633	0	2,136,633
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	58,808	0	58,808
18	321	Pumping Structures & Improvements	58,132	0	58,132
19	322	Boiler Plant Equipment	0	0	0
20	323	Force Mains	5,326	19	5,345
21	324	Steam Pumping Equipment	0	0	0
22	325	Electric Pumping Equipment	586,351	0	586,351
23	326	Diesel Pumping Equipment	0	0	0
24	327	Pump Equip Hydraulic	9,446	0	9,446
25	328	Other Pumping Equipment	30,992	0	30,992
26		Subtotal	749,056	19	749,075
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & Land Rights	12,836	0	12,836
29	331	Water Treatment Structures & Improvements	3,073,250	385	3,073,635
30	332	Water Treatment Equipment	3,304,348	493,484	3,797,832
31	332.4	Water Treatment Equipment - Filter Plant	114,585	0	114,585
32	333	Water Treatment - Other	23,864	0	23,864
33		Subtotal	6,528,884	493,869	7,022,753
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	13,336	(215)	13,121
36	341	Transmission & Distribution Structures & Improvements	69,287	54	69,341
37	342	Distribution Reservoirs & Standpipes	284,989	2,174	287,163
38	343	Transmission & Distribution Mains Conv	2,659,503	1,274,605	3,934,108
39	343.1	Transmission & Distribution Mains < 4"	583,329	133	583,462
40	343.2	Transmission & Distribution Mains 6" - 8"	3,410,812	12,828	3,423,640
41	343.3	Transmission & Distribution Mains > 10"	1,495,942	10,177	1,506,119
42		Subtotal	\$8,517,198	\$1,299,756	\$9,816,954

Missouri-American Water Company
 Utility Plant in Service
 For the Test Year Ended December 31, 2014
 Schedule: CAS-4

Mexico

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma UPIS
1					
2		<u>Transmission & Distribution Plant</u>	Bal Fwd \$8,517,198	\$1,299,756	\$9,816,954
3	344	Fire mains	35,229	0	35,229
4	345	Services	3,857,417	255,761	4,113,179
5	346.1	Meters - Bronze Case	633,334	0	633,334
6	346.2	Meters - Plastic Case	119,592	0	119,592
7	346.3	Meters - Not Class By Type	186,721	149,991	336,712
8	347	Meter Installation	804,657	0	804,657
9	348	Hydrants	694,445	41,456	735,901
10	349	Other Transmission & Distribution Plant	9,563	0	9,563
11		Subtotal	<u>14,858,156</u>	<u>1,746,965</u>	<u>16,605,121</u>
12		<u>General Plant</u>			
13	389	General Land & Land Rights	2,057	0	2,057
14	390	Stores Shops Equipment Structures	113,494	13,951	127,445
15	390.1	Office Structures	42,701	69	42,770
16	390.2	General Structures - HVAC	0	0	0
17	390.3	Miscellaneous Structures	0	0	0
18	390.9	Structures & Improvements - Leasehold	0	0	0
19	391	Office Furniture and Equipment	5,051	1,466	6,517
20	391.2	Computers & Peripheral Equipment	30,675	80,084	110,759
21	391.25	Computer Software	0	539,174	539,174
22	391.26	Personal Computer Software	0	0	0
23	391.3	Other Office Equipment	10,066	0	10,066
24	392.1	Transportation Equipment - Light Trucks	67,823	51,274	119,097
25	392.2	Transportation Equipment - Heavy Trucks	0	0	0
26	392.3	Transportation Equipment - Cars	0	2,733	2,733
27	392.4	Transportation Equipment - Other	0	108	108
28	393	Stores Equipment	7,259	0	7,259
29	394	Tools, Shop, & Garage Equipment	52,003	27,697	79,700
30	395	Laboratory Equipment	7,996	0	7,996
31	396	Power Operated Equipment	56,689	0	56,689
32	397	Communication Equipment (non telephone)	249,558	12,820	262,378
33	397.2	Telephone Equipment	921	42	963
34	398	Miscellaneous Equipment	6,198	235	6,433
35	399	Other Tangible Property	0	0	0
36		Subtotal	<u>652,492</u>	<u>729,653</u>	<u>1,382,145</u>
37					
38		Total Plant in Service	<u>\$24,926,348</u>	<u>\$2,980,688</u>	<u>\$27,907,036</u>
39					
40					
41					

Missouri-American Water Company
 Utility Plant in Service
 For the Test Year Ended December 31, 2014
 Schedule: CAS-4

Ozark Mtn/LTA Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma UPIS
1					
2		<u>Intangible Plant</u>			
3	301	Organization	\$677	\$202	\$879
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	0	820	820
6		Subtotal	677	1,022	1,699
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	7,262	0	7,262
9	311	Structures & Improvements	0	0	0
10	312	Collection & Impound Reservoirs	0	0	0
11	313	Lake, River, & Other Intakes	0	0	0
12	314	Wells & Springs	161,950	0	161,950
13	316	Supply Mains	26,130	0	26,130
14	317	Other P/E-Supply	0	0	0
15		Subtotal	195,341	0	195,341
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	0	0	0
18	321	Pumping Structures & Improvements	43,450	0	43,450
19	322	Boiler Plant Equipment	0	0	0
20	323	Force Mains	4,490	2	4,492
21	324	Steam Pumping Equipment	0	0	0
22	325	Electric Pumping Equipment	75,223	0	75,223
23	326	Diesel Pumping Equipment	0	0	0
24	327	Pump Equip Hydraulic	0	0	0
25	328	Other Pumping Equipment	0	0	0
26		Subtotal	123,163	2	123,165
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & Land Rights	0	0	0
29	331	Water Treatment Structures & Improvements	0	39	39
30	332	Water Treatment Equipment	8,850	399,610	408,461
31	332.4	Water Treatment Equipment - Filter Plant	0	0	0
32	333	Water Treatment - Other	0	0	0
33		Subtotal	8,950	399,649	408,499
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	0	(22)	(22)
36	341	Transmission & Distribution Structures & Improvements	4	5	9
37	342	Distribution Reservoirs & Standpipes	510,865	208	511,073
38	343	Transmission & Distribution Mains Conv	1,213	4,178	5,391
39	343.1	Transmission & Distribution Mains < 4"	1,743	13	1,757
40	343.2	Transmission & Distribution Mains 6" - 8"	275,494	1,288	276,781
41	343.3	Transmission & Distribution Mains > 10"	0	1,021	1,021
42		Subtotal	\$789,319	\$6,692	\$796,011

Missouri-American Water Company
 Utility Plant in Service
 For the Test Year Ended December 31, 2014
 Schedule: CAS-4

Ozark Mtn/LTA Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma UPIS
1					
2		<u>Transmission & Distribution Plant</u>	Bal Fwd \$789,319	\$6,692	\$796,011
3	344	Fire mains	0	0	0
4	345	Services	36,843	3,972	40,814
5	346.1	Meters - Bronze Case	1,605	0	1,605
6	346.2	Meters - Plastic Case	0	0	0
7	346.3	Meters - Not Class By Type	35,194	28,301	63,495
8	347	Meter Installation	24,784	0	24,784
9	348	Hydrants	8,337	54	8,392
10	349	Other Transmission & Distribution Plant	0	0	0
11		Subtotal	<u>896,082</u>	<u>39,019</u>	<u>935,101</u>
12		<u>General Plant</u>			
13	389	General Land & Land Rights	0	0	0
14	390	Stores Shops Equipment Structures	8,857	1,102	9,959
15	390.1	Office Structures	0	7	7
16	390.2	General Structures - HVAC	0	0	0
17	390.3	Miscellaneous Structures	0	0	0
18	390.9	Structures & Improvements - Leasehold	0	0	0
19	391	Office Furniture and Equipment	9,360	147	9,507
20	391.2	Computers & Peripheral Equipment	0	4,529	4,529
21	391.25	Computer Software	0	54,120	54,120
22	391.26	Personal Computer Software	0	0	0
23	391.3	Other Office Equipment	0	0	0
24	392.1	Transportation Equipment - Light Trucks	0	4,857	4,857
25	392.2	Transportation Equipment - Heavy Trucks	0	0	0
26	392.3	Transportation Equipment - Cars	33,346	274	33,620
27	392.4	Transportation Equipment - Other	5,945	11	5,956
28	393	Stores Equipment	0	0	0
29	394	Tools, Shop, & Garage Equipment	6,863	498	7,360
30	395	Laboratory Equipment	6,273	0	6,273
31	396	Power Operated Equipment	4,445	0	4,445
32	397	Communication Equipment (non telephone)	137	1,213	1,350
33	397.2	Telephone Equipment	0	4	4
34	398	Miscellaneous Equipment	16,691	24	16,715
35	399	Other Tangible Property	0	0	0
36		Subtotal	<u>91,918</u>	<u>66,786</u>	<u>158,703</u>
37					
38		Total Plant in Service	<u>\$1,316,031</u>	<u>\$506,478</u>	<u>\$1,822,508</u>
39					
40					
41					

Missouri-American Water Company
 Utility Plant in Service
 For the Test Year Ended December 31, 2014
 Schedule: CAS-4

Platte County

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma UPIS
1					
2		<u>Intangible Plant</u>			
3	301	Organization	\$0	\$2,435	\$2,435
4	302	Franchise & Consents	13	0	13
5	303	Miscellaneous Intangible Plant Studies	96,151	9,860	106,011
6		Subtotal	96,164	12,294	108,458
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	1,735	0	1,735
9	311	Structures & Improvements	19,243	0	19,243
10	312	Collection & Impound Reservoirs	0	0	0
11	313	Lake, River, & Other Intakes	0	0	0
12	314	Wells & Springs	241,828	0	241,828
13	316	Supply Mains	206,733	0	206,733
14	317	Other P/E-Supply	0	0	0
15		Subtotal	469,539	0	469,539
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	0	0	0
18	321	Pumping Structures & Improvements	15,898	0	15,898
19	322	Boiler Plant Equipment	0	0	0
20	323	Force Mains	135,124	23	135,147
21	324	Steam Pumping Equipment	0	0	0
22	325	Electric Pumping Equipment	1,940,338	0	1,940,338
23	326	Diesel Pumping Equipment	12,817	0	12,817
24	327	Pump Equip Hydraulic	96,414	0	96,414
25	328	Other Pumping Equipment	92,463	0	92,463
26		Subtotal	2,293,054	23	2,293,077
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & land Rights	432	0	432
29	331	Water Treatment Structures & Improvements	883,206	464	883,670
30	332	Water Treatment Equipment	2,549,990	55,750	2,605,740
31	332.4	Water Treatment Equipment - Filter Plant	190,938	0	190,938
32	333	Water Treatment - Other	0	0	0
33		Subtotal	3,624,566	56,215	3,680,780
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	35,898	(260)	35,638
36	341	Transmission & Distribution Structures & Improvements	289,578	65	289,643
37	342	Distribution Reservoirs & Standpipes	3,564,053	2,664	3,566,717
38	343	Transmission & Distribution Mains Conv	3,484,196	1,481,378	4,965,574
39	343.1	Transmission & Distribution Mains < 4"	674,423	161	674,584
40	343.2	Transmission & Distribution Mains 6" - 8"	5,886,659	15,487	5,902,146
41	343.3	Transmission & Distribution Mains > 10"	19,176,012	12,287	19,188,299
42		Subtotal	\$33,110,818	\$1,511,783	\$34,622,601

Missouri-American Water Company
 Utility Plant in Service
 For the Test Year Ended December 31, 2014
 Schedule: CAS-4

Platte County

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma UPIs
2		<u>Transmission & Distribution Plant</u>	Bal Fwd \$33,110,818	\$1,511,783	\$34,622,601
3	344	Fire mains	97,002	0	97,002
4	345	Services	3,749,903	361,017	4,110,920
5	346.1	Meters - Bronze Case	1,116,406	0	1,116,406
6	346.2	Meters - Plastic Case	819	0	819
7	346.3	Meters - Not Class By Type	617,604	122,707	740,311
8	347	Meter Installation	1,537,889	0	1,537,889
9	348	Hydrants	1,984,431	46,326	2,030,757
10	349	Other Transmission & Distribution Plant	19,657	0	19,657
11		Subtotal	<u>42,234,527</u>	<u>2,041,833</u>	<u>44,276,360</u>
12		<u>General Plant</u>			
13	389	General Land & Land Rights	142	0	142
14	390	Stores Shops Equipment Structures	29,130	21,711	50,841
15	390.1	Office Structures	70,225	83	70,308
16	390.2	General Structures - HVAC	0	0	0
17	390.3	Miscellaneous Structures	502,491	0	502,491
18	390.9	Structures & Improvements - Leasehold	0	0	0
19	391	Office Furniture and Equipment	5,839	1,770	7,608
20	391.2	Computers & Peripheral Equipment	48,492	105,850	154,342
21	391.25	Computer Software	549	650,954	651,503
22	391.26	Personal Computer Software	0	0	0
23	391.3	Other Office Equipment	241,700	0	241,700
24	392.1	Transportation Equipment - Light Trucks	39,025	63,010	102,035
25	392.2	Transportation Equipment - Heavy Trucks	0	0	0
26	392.3	Transportation Equipment - Cars	0	3,300	3,300
27	392.4	Transportation Equipment - Other	0	131	131
28	393	Stores Equipment	2,824	0	2,824
29	394	Tools, Shop, & Garage Equipment	79,585	10,888	90,473
30	395	Laboratory Equipment	54,879	0	54,879
31	396	Power Operated Equipment	0	0	0
32	397	Communication Equipment (non telephone)	75,909	15,656	91,565
33	397.2	Telephone Equipment	0	51	51
34	398	Miscellaneous Equipment	327,372	284	327,655
35	399	Other Tangible Property	0	0	0
36		Subtotal	<u>1,478,162</u>	<u>873,688</u>	<u>2,351,850</u>
37					
38		Total Plant in Service	<u>\$50,196,013</u>	<u>\$2,984,052</u>	<u>\$53,180,065</u>
39					
40					
41					

Missouri-American Water Company
 Utility Plant in Service
 For the Test Year Ended December 31, 2014
 Schedule: CAS-4

Rankin Acres

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma UPIS
1					
2		<u>Intangible Plant</u>			
3	301	Organization	\$9,462	\$36	\$9,498
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	0	146	146
6		Subtotal	9,462	181	9,643
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	0	0	0
9	311	Structures & Improvements	0	0	0
10	312	Collection & Impound Reservoirs	0	0	0
11	313	Lake, River, & Other Intakes	0	0	0
12	314	Wells & Springs	790	0	790
13	316	Supply Mains	0	0	0
14	317	Other P/E-Supply	0	0	0
15		Subtotal	790	0	790
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	0	0	0
18	321	Pumping Structures & Improvements	5,338	0	5,338
19	322	Boiler Plant Equipment	0	0	0
20	323	Force Mains	665	0	665
21	324	Steam Pumping Equipment	0	0	0
22	325	Electric Pumping Equipment	27,661	0	27,661
23	326	Diesel Pumping Equipment	0	0	0
24	327	Pump Equip Hydraulic	0	0	0
25	328	Other Pumping Equipment	0	0	0
26		Subtotal	33,664	0	33,664
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & Land Rights	66	0	66
29	331	Water Treatment Structures & Improvements	0	7	7
30	332	Water Treatment Equipment	163	250	413
31	332.4	Water Treatment Equipment - Filter Plant	0	0	0
32	333	Water Treatment - Other	0	0	0
33		Subtotal	229	256	486
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	0	(4)	(4)
36	341	Transmission & Distribution Structures & Improvements	2,431	1	2,432
37	342	Distribution Reservoirs & Standpipes	0	38	38
38	343	Transmission & Distribution Mains Conv	0	1,974	1,974
39	343.1	Transmission & Distribution Mains < 4"	295	2	297
40	343.2	Transmission & Distribution Mains 6" - 8"	3,045	229	3,274
41	343.3	Transmission & Distribution Mains > 10"	0	181	181
42		Subtotal	\$5,770	\$2,422	\$8,192

Missouri-American Water Company
 Utility Plant in Service
 For the Test Year Ended December 31, 2014
 Schedule: CAS-4

Rankin Acres

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma UPIs
2		<u>Transmission & Distribution Plant</u>	Bal Fwd \$5,770	\$2,422	\$8,192
3	344	Fire mains	0	0	0
4	345	Services	10,433	0	10,433
5	346.1	Meters - Bronze Case	204	0	204
6	346.2	Meters - Plastic Case	0	0	0
7	346.3	Meters - Not Class By Type	4,512	0	4,512
8	347	Meter Installation	2	0	2
9	348	Hydrants	0	10	10
10	349	Other Transmission & Distribution Plant	0	0	0
11		Subtotal	<u>20,921</u>	<u>2,432</u>	<u>23,352</u>
12		<u>General Plant</u>			
13	389	General Land & Land Rights	0	0	0
14	390	Stores Shops Equipment Structures	0	306	306
15	390.1	Office Structures	0	1	1
16	390.2	General Structures - HVAC	0	0	0
17	390.3	Miscellaneous Structures	0	0	0
18	390.9	Structures & Improvements - Leasehold	0	0	0
19	391	Office Furniture and Equipment	0	26	26
20	391.2	Computers & Peripheral Equipment	0	1,435	1,435
21	391.25	Computer Software	0	9,610	9,610
22	391.26	Personal Computer Software	0	0	0
23	391.3	Other Office Equipment	0	0	0
24	392.1	Transportation Equipment - Light Trucks	0	906	906
25	392.2	Transportation Equipment - Heavy Trucks	0	0	0
26	392.3	Transportation Equipment - Cars	0	49	49
27	392.4	Transportation Equipment - Other	0	2	2
28	393	Stores Equipment	0	0	0
29	394	Tools, Shop, & Garage Equipment	1,662	89	1,751
30	395	Laboratory Equipment	1,418	0	1,418
31	396	Power Operated Equipment	0	0	0
32	397	Communication Equipment (non telephone)	0	223	223
33	397.2	Telephone Equipment	0	1	1
34	398	Miscellaneous Equipment	0	4	4
35	399	Other Tangible Property	0	0	0
36		Subtotal	<u>3,080</u>	<u>12,652</u>	<u>15,732</u>
37					
38		Total Plant in Service	<u>\$68,145</u>	<u>\$15,521</u>	<u>\$83,667</u>
39					
40					
41					

Missouri-American Water Company
 Utility Plant in Service
 For the Test Year Ended December 31, 2014
 Schedule: CAS-4

Saddlebrook Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma UPIS
1					
2		<u>Intangible Plant</u>			
3	301	Organization	\$0	\$36	\$36
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	0	146	146
6		Subtotal	0	181	181
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	0	0	0
9	311	Structures & Improvements	0	0	0
10	312	Collection & Impound Reservoirs	0	0	0
11	313	Lake, River, & Other Intakes	0	0	0
12	314	Wells & Springs	101,872	0	101,872
13	316	Supply Mains	0	0	0
14	317	Other P/E-Supply	0	0	0
15		Subtotal	101,872	0	101,872
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	0	0	0
18	321	Pumping Structures & Improvements	15,000	0	15,000
19	322	Boiler Plant Equipment	0	0	0
20	323	Force Mains	0	0	0
21	324	Steam Pumping Equipment	0	0	0
22	325	Electric Pumping Equipment	32,334	0	32,334
23	326	Diesel Pumping Equipment	0	0	0
24	327	Pump Equip Hydraulic	0	0	0
25	328	Other Pumping Equipment	2,460	0	2,460
26		Subtotal	49,794	0	49,794
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & land Rights	0	0	0
29	331	Water Treatment Structures & Improvements	0	7	7
30	332	Water Treatment Equipment	0	6,336	6,336
31	332.4	Water Treatment Equipment - Filter Plant	0	0	0
32	333	Water Treatment - Other	0	0	0
33		Subtotal	0	6,343	6,343
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	20,000	(4)	19,996
36	341	Transmission & Distribution Structures & Improvements	0	1	1
37	342	Distribution Reservoirs & Standpipes	145,694	38	145,732
38	343	Transmission & Distribution Mains Conv	1,643,397	1,711	1,645,107
39	343.1	Transmission & Distribution Mains < 4"	24,583	2	24,585
40	343.2	Transmission & Distribution Mains 6" - 8"	0	229	229
41	343.3	Transmission & Distribution Mains > 10"	0	181	181
42		Subtotal	\$1,833,673	\$2,158	\$1,835,832

Missouri-American Water Company
 Utility Plant in Service
 For the Test Year Ended December 31, 2014
 Schedule: CAS-4

Saddlebrook Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma UPIS
2		<u>Transmission & Distribution Plant</u>	Bal Fwd \$1,833,673	\$2,158	\$1,835,832
3	344	Fire mains	0	0	0
4	345	Services	7,335	4,471	11,805
5	346.1	Meters - Bronze Case	23,174	0	23,174
6	346.2	Meters - Plastic Case	0	0	0
7	346.3	Meters - Not Class By Type	0	11,584	11,584
8	347	Meter Installation	0	0	0
9	348	Hydrants	0	10	10
10	349	Other Transmission & Distribution Plant	0	0	0
11		Subtotal	<u>1,864,182</u>	<u>18,223</u>	<u>1,882,404</u>
12		<u>General Plant</u>			
13	389	General Land & Land Rights	0	0	0
14	390	Stores Shops Equipment Structures	8,440	194	8,634
15	390.1	Office Structures	0	1	1
16	390.2	General Structures - HVAC	0	0	0
17	390.3	Miscellaneous Structures	0	0	0
18	390.9	Structures & Improvements - Leasehold	0	0	0
19	391	Office Furniture and Equipment	0	26	26
20	391.2	Computers & Peripheral Equipment	(16)	907	891
21	391.25	Computer Software	0	9,610	9,610
22	391.26	Personal Computer Software	0	0	0
23	391.3	Other Office Equipment	0	0	0
24	392.1	Transportation Equipment - Light Trucks	0	897	897
25	392.2	Transportation Equipment - Heavy Trucks	0	0	0
26	392.3	Transportation Equipment - Cars	0	49	49
27	392.4	Transportation Equipment - Other	0	2	2
28	393	Stores Equipment	0	0	0
29	394	Tools, Shop, & Garage Equipment	0	89	89
30	395	Laboratory Equipment	0	0	0
31	396	Power Operated Equipment	0	0	0
32	397	Communication Equipment (non telephone)	0	224	224
33	397.2	Telephone Equipment	0	1	1
34	398	Miscellaneous Equipment	0	4	4
35	399	Other Tangible Property	0	0	0
36		Subtotal	<u>8,424</u>	<u>12,003</u>	<u>20,427</u>
38		Total Plant in Service	<u>\$2,024,271</u>	<u>\$36,750</u>	<u>\$2,061,021</u>

Missouri-American Water Company
 Utility Plant in Service
 For the Test Year Ended December 31, 2014
 Schedule: CAS-4

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 29 of 56

Spring Valley/LWM Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma UPIS
1					
2		<u>Intangible Plant</u>			
3	301	Organization	\$2,260	\$55	\$2,315
4	302	Franchise & Consents	85	0	85
5	303	Miscellaneous Intangible Plant Studies	0	222	222
6		Subtotal	<u>2,345</u>	<u>277</u>	<u>2,622</u>
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	7,500	0	7,500
9	311	Structures & Improvements	0	0	0
10	312	Collection & Impound Reservoirs	0	0	0
11	313	Lake, River, & Other Intakes	0	0	0
12	314	Wells & Springs	16,002	0	16,002
13	316	Supply Mains	30,821	0	30,821
14	317	Other P/E-Supply	0	0	0
15		Subtotal	<u>54,323</u>	<u>0</u>	<u>54,323</u>
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	0	0	0
18	321	Pumping Structures & Improvements	5,376	0	5,376
19	322	Boiler Plant Equipment	0	0	0
20	323	Force Mains	0	1	1
21	324	Steam Pumping Equipment	0	0	0
22	325	Electric Pumping Equipment	26,076	0	26,076
23	326	Diesel Pumping Equipment	0	0	0
24	327	Pump Equip Hydraulic	0	0	0
25	328	Other Pumping Equipment	0	0	0
26		Subtotal	<u>31,452</u>	<u>1</u>	<u>31,453</u>
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & Land Rights	0	0	0
29	331	Water Treatment Structures & Improvements	0	10	10
30	332	Water Treatment Equipment	0	359	359
31	332.4	Water Treatment Equipment - Filter Plant	0	0	0
32	333	Water Treatment - Other	0	0	0
33		Subtotal	<u>0</u>	<u>369</u>	<u>369</u>
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	0	(6)	(6)
36	341	Transmission & Distribution Structures & Improvements	1,976	1	1,977
37	342	Distribution Reservoirs & Standpipes	88,789	57	88,846
38	343	Transmission & Distribution Mains Conv	0	2,175	2,175
39	343.1	Transmission & Distribution Mains < 4"	0	4	4
40	343.2	Transmission & Distribution Mains 6" - 8"	7,286	349	7,635
41	343.3	Transmission & Distribution Mains > 10"	0	277	277
42		Subtotal	<u>\$98,051</u>	<u>\$2,857</u>	<u>\$100,909</u>

Missouri-American Water Company
 Utility Plant in Service
 For the Test Year Ended December 31, 2014
 Schedule: CAS-4

Spring Valley/LWM Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma UPIS
1					
2		<u>Transmission & Distribution Plant</u>	Bal Fwd \$98,051	\$2,857	\$100,909
3	344	Fire mains	0	0	0
4	345	Services	24,674	0	24,674
5	346.1	Meters - Bronze Case	0	0	0
6	346.2	Meters - Plastic Case	0	0	0
7	346.3	Meters - Not Class By Type	13,190	0	13,190
8	347	Meter Installation	4,944	0	4,944
9	348	Hydrants	2,311	15	2,326
10	349	Other Transmission & Distribution Plant	0	0	0
11		Subtotal	143,170	2,872	146,042
12		<u>General Plant</u>			
13	389	General Land & Land Rights	0	0	0
14	390	Stores Shops Equipment Structures	0	453	453
15	390.1	Office Structures	0	2	2
16	390.2	General Structures - HVAC	0	0	0
17	390.3	Miscellaneous Structures	0	0	0
18	390.9	Structures & Improvements - Leasehold	0	0	0
19	391	Office Furniture and Equipment	0	40	40
20	391.2	Computers & Peripheral Equipment	0	2,099	2,099
21	391.25	Computer Software	0	14,668	14,668
22	391.26	Personal Computer Software	0	0	0
23	391.3	Other Office Equipment	0	0	0
24	392.1	Transportation Equipment - Light Trucks	0	1,352	1,352
25	392.2	Transportation Equipment - Heavy Trucks	0	0	0
26	392.3	Transportation Equipment - Cars	0	74	74
27	392.4	Transportation Equipment - Other	0	3	3
28	393	Stores Equipment	0	0	0
29	394	Tools, Shop, & Garage Equipment	2,048	135	2,183
30	395	Laboratory Equipment	2,000	0	2,000
31	396	Power Operated Equipment	0	0	0
32	397	Communication Equipment (non telephone)	0	332	332
33	397.2	Telephone Equipment	0	1	1
34	398	Miscellaneous Equipment	828	6	834
35	399	Other Tangible Property	0	0	0
36		Subtotal	4,875	19,166	24,041
37					
38		Total Plant in Service	\$236,166	\$22,685	\$258,851
39					
40					
41					

Missouri-American Water Company
 Utility Plant in Service
 For the Test Year Ended December 31, 2014
 Schedule: CAS-4

St. Joseph

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma UPIS
1					
2		<u>Intangible Plant</u>			
3	301	Organization	\$0	\$13,096	\$13,096
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	267,528	53,036	320,564
6		Subtotal	267,528	66,132	333,660
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	1,414,424	0	1,414,424
9	311	Structures & Improvements	2,083,603	0	2,083,603
10	312	Collection & Impound Reservoirs	0	0	0
11	313	Lake, River, & Other Intakes	6,326	0	6,326
12	314	Wells & Springs	27,253	0	27,253
13	316	Supply Mains	9,363,311	0	9,363,311
14	317	Other P/E-Supply	0	0	0
15		Subtotal	12,894,916	0	12,894,916
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	8,921	0	8,921
18	321	Pumping Structures & Improvements	4,627,481	0	4,627,481
19	322	Boiler Plant Equipment	0	0	0
20	323	Force Mains	104,325	124	104,449
21	324	Steam Pumping Equipment	0	0	0
22	325	Electric Pumping Equipment	5,596,220	1,014,930	6,611,150
23	326	Diesel Pumping Equipment	396,086	0	396,086
24	327	Pump Equip Hydraulic	0	0	0
25	328	Other Pumping Equipment	47,498	0	47,498
26		Subtotal	10,780,531	1,015,054	11,795,585
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & Land Rights	0	0	0
29	331	Water Treatment Structures & Improvements	24,467,560	2,498	24,470,059
30	332	Water Treatment Equipment	20,488,554	239,986	20,728,540
31	332.4	Water Treatment Equipment - Filter Plant	27,662	0	27,662
32	333	Water Treatment - Other	1,449,357	0	1,449,357
33		Subtotal	46,433,133	242,485	46,675,618
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	100,597	(1,397)	99,201
36	341	Transmission & Distribution Structures & Improvements	426,695	351	427,045
37	342	Distribution Reservoirs & Standpipes	1,920,641	14,281	1,934,922
38	343	Transmission & Distribution Mains Conv	2,432	4,090,725	4,093,156
39	343.1	Transmission & Distribution Mains < 4"	2,155,009	866	2,155,875
40	343.2	Transmission & Distribution Mains 6" - 8"	13,232,149	83,309	13,315,458
41	343.3	Transmission & Distribution Mains > 10"	21,985,109	66,092	22,051,201
42		Subtotal	\$39,822,632	\$4,254,227	\$44,076,859

Missouri-American Water Company
 Utility Plant in Service
 For the Test Year Ended December 31, 2014
 Schedule: CAS-4

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 32 of 56

St. Joseph

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma UPIS
1					
2		<u>Transmission & Distribution Plant</u>	Bal Fwd		
3	344	Fire mains	\$39,822,632	\$4,254,227	\$44,076,859
4	345	Services	0	0	0
5	346.1	Meters - Bronze Case	6,721,718	488,320	7,210,037
6	346.2	Meters - Plastic Case	4,715,319	0	4,715,319
7	346.3	Meters - Not Class By Type	1,500	0	1,500
8	347	Meter Installation	923,561	529,562	1,453,122
9	348	Hydrants	3,697,138	0	3,697,138
10	349	Other Transmission & Distribution Plant	3,504,054	93,088	3,597,142
11		Subtotal	0	0	0
12		<u>General Plant</u>	59,385,921	5,365,196	64,751,117
13	389	General Land & Land Rights	8,112	0	8,112
14	390	Stores Shops Equipment Structures	421,716	111,655	533,371
15	390.1	Office Structures	0	1,666,994	1,666,994
16	390.2	General Structures - HVAC	0	0	0
17	390.3	Miscellaneous Structures	1,655,714	0	1,655,714
18	390.9	Structures & Improvements - Leasehold	0	0	0
19	391	Office Furniture and Equipment	213,332	9,520	222,852
20	391.2	Computers & Peripheral Equipment	87,764	551,696	639,460
21	391.25	Computer Software	0	3,501,594	3,501,594
22	391.26	Personal Computer Software	0	0	0
23	391.3	Other Office Equipment	211,631	0	211,631
24	392.1	Transportation Equipment - Light Trucks	200,673	337,396	538,069
25	392.2	Transportation Equipment - Heavy Trucks	0	0	0
26	392.3	Transportation Equipment - Cars	0	17,750	17,750
27	392.4	Transportation Equipment - Other	37,668	703	38,370
28	393	Stores Equipment	173,296	0	173,296
29	394	Tools, Shop, & Garage Equipment	925,380	103,096	1,028,476
30	395	Laboratory Equipment	355,587	0	355,587
31	396	Power Operated Equipment	165,277	0	165,277
32	397	Communication Equipment (non telephone)	195,887	82,967	278,854
33	397.2	Telephone Equipment	5,388	274	5,662
34	398	Miscellaneous Equipment	141,458	1,526	142,985
35	399	Other Tangible Property	0	0	0
36		Subtotal	4,798,884	6,385,172	11,184,055
37					
38		Total Plant in Service	\$134,560,913	\$13,074,038	\$147,634,951
39					
40					
41					

Missouri-American Water Company
 Utility Plant in Service
 For the Test Year Ended December 31, 2014
 Schedule: CAS-4

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 33 of 56

St. Louis Metro

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma UPIS
1					
2		<u>Intangible Plant</u>			
3	301	Organization	\$22,997	\$149,738	\$172,735
4	302	Franchise & Consents	12,572	0	12,572
5	303	Miscellaneous Intangible Plant Studies	572,025	631,421	1,203,446
6		Subtotal	607,595	781,158	1,388,753
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	82,872	0	82,872
9	311	Structures & Improvements	6,997,273	0	6,997,273
10	312	Collection & Impound Reservoirs	0	0	0
11	313	Lake, River, & Other Intakes	0	0	0
12	314	Wells & Springs	33,916	0	33,916
13	316	Supply Mains	6,076,640	0	6,076,640
14	317	Other P/E-Supply	0	0	0
15		Subtotal	13,190,700	0	13,190,700
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	285,553	0	285,553
18	321	Pumping Structures & Improvements	11,070,950	0	11,070,950
19	322	Boiler Plant Equipment	0	0	0
20	323	Force Mains	1,376,940	1,412	1,378,353
21	324	Steam Pumping Equipment	0	0	0
22	325	Electric Pumping Equipment	37,998,577	6,068,583	44,067,160
23	326	Diesel Pumping Equipment	1,907,649	0	1,907,649
24	327	Pump Equip Hydraulic	257,970	0	257,970
25	328	Other Pumping Equipment	852,299	0	852,299
26		Subtotal	53,749,939	6,069,995	59,819,934
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & land Rights	1,872,125	0	1,872,125
29	331	Water Treatment Structures & Improvements	58,240,643	5,926,354	64,166,997
30	332	Water Treatment Equipment	59,738,076	12,705,897	72,443,973
31	332.4	Water Treatment Equipment - Filter Plant	3,082,400	0	3,082,400
32	333	Water Treatment - Other	0	0	0
33		Subtotal	122,933,244	18,632,251	141,565,496
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	4,371,292	(15,971)	4,355,321
36	341	Transmission & Distribution Structures & Improvements	6,129,583	4,010	6,133,593
37	342	Distribution Reservoirs & Standpipes	14,309,865	732,248	15,042,114
38	343	Transmission & Distribution Mains Conv	16,784,622	54,697,274	71,481,896
39	343.1	Transmission & Distribution Mains < 4"	7,672,474	9,906	7,682,380
40	343.2	Transmission & Distribution Mains 6" - 8"	646,965,937	952,562	647,918,498
41	343.3	Transmission & Distribution Mains > 10"	330,755,587	755,697	331,511,283
42		Subtotal	\$1,026,989,360	\$57,135,726	\$1,084,125,086

Missouri-American Water Company
 Utility Plant in Service
 For the Test Year Ended December 31, 2014
 Schedule: CAS-4

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 34 of 56

St. Louis Metro

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma UPIS
2		<u>Transmission & Distribution Plant</u>	Bal Fwd		
			\$1,026,989,360	\$57,135,726	\$1,084,125,086
3	344	Fire mains	339,670	0	339,670
4	345	Services	8,981,497	399,949	9,381,447
5	346.1	Meters - Bronze Case	7,734,111	0	7,734,111
6	346.2	Meters - Plastic Case	580,031	0	580,031
7	346.3	Meters - Not Class By Type	63,750,989	10,460,328	74,211,317
8	347	Meter Installation	16,765,473	0	16,765,473
9	348	Hydrants	64,294,040	1,412,798	65,706,839
10	349	Other Transmission & Distribution Plant	0	0	0
11		Subtotal	<u>1,189,435,171</u>	<u>69,408,802</u>	<u>1,258,843,973</u>
12		<u>General Plant</u>			
13	389	General Land & Land Rights	116	0	116
14	390	Stores Shops Equipment Structures	5,690,330	1,290,743	6,981,073
15	390.1	Office Structures	3,303,933	602,310	3,906,244
16	390.2	General Structures - HVAC	210,538	1,162,857	1,373,395
17	390.3	Miscellaneous Structures	1,456,738	0	1,456,738
18	390.9	Structures & Improvements - Leasehold	6,585	0	6,585
19	391	Office Furniture and Equipment	866,477	108,849	975,326
20	391.2	Computers & Peripheral Equipment	1,099,392	6,319,912	7,419,304
21	391.25	Computer Software	1,318,233	40,037,442	41,355,675
22	391.26	Personal Computer Software	0	0	0
23	391.3	Other Office Equipment	38,221	0	38,221
24	392.1	Transportation Equipment - Light Trucks	686,563	3,837,813	4,524,376
25	392.2	Transportation Equipment - Heavy Trucks	4,350,994	0	4,350,994
26	392.3	Transportation Equipment - Cars	910,354	202,958	1,113,313
27	392.4	Transportation Equipment - Other	3,357,661	8,033	3,365,694
28	393	Stores Equipment	488,887	0	488,887
29	394	Tools, Shop, & Garage Equipment	4,398,840	1,135,145	5,533,985
30	395	Laboratory Equipment	548,538	0	548,538
31	396	Power Operated Equipment	850,736	0	850,736
32	397	Communication Equipment (non telephone)	2,391,482	942,276	3,333,757
33	397.2	Telephone Equipment	17,651	3,130	20,781
34	398	Miscellaneous Equipment	1,428,369	587,811	2,016,180
35	399	Other Tangible Property	20,346	0	20,346
36		Subtotal	<u>33,440,984</u>	<u>56,239,279</u>	<u>89,680,263</u>
38		Total Plant in Service	<u>\$1,413,357,633</u>	<u>\$151,131,487</u>	<u>\$1,564,489,119</u>
39					
40					
41					

Missouri-American Water Company
 Utility Plant in Service
 For the Test Year Ended December 31, 2014
 Schedule: CAS-4

Tri-States

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma UPIS
2		<u>Intangible Plant</u>			
3	301	Organization	\$0	\$1,360	\$1,360
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	0	5,508	5,508
6		Subtotal	0	6,868	6,868
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	15,087	0	15,087
9	311	Structures & Improvements	23,114	0	23,114
10	312	Collection & Impound Reservoirs	0	0	0
11	313	Lake, River, & Other Intakes	0	0	0
12	314	Wells & Springs	211,389	0	211,389
13	316	Supply Mains	338,338	0	338,338
14	317	Other P/E-Supply	0	0	0
15		Subtotal	587,928	0	587,928
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	0	0	0
18	321	Pumping Structures & Improvements	10,393	0	10,393
19	322	Boiler Plant Equipment	0	0	0
20	323	Force Mains	0	13	13
21	324	Steam Pumping Equipment	0	0	0
22	325	Electric Pumping Equipment	324,161	0	324,161
23	326	Diesel Pumping Equipment	0	0	0
24	327	Pump Equip Hydraulic	0	0	0
25	328	Other Pumping Equipment	36,765	0	36,765
26		Subtotal	371,319	13	371,331
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & land Rights	0	0	0
29	331	Water Treatment Structures & Improvements	28,701	259	28,960
30	332	Water Treatment Equipment	49,610	14,884	64,495
31	332.4	Water Treatment Equipment - Filter Plant	0	0	0
32	333	Water Treatment - Other	0	0	0
33		Subtotal	78,311	15,144	93,455
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	0	(145)	(145)
36	341	Transmission & Distribution Structures & Improvements	777	36	813
37	342	Distribution Reservoirs & Standpipes	383,869	1,458	385,327
38	343	Transmission & Distribution Mains Conv	456,461	148,403	604,864
39	343.1	Transmission & Distribution Mains < 4"	0	90	90
40	343.2	Transmission & Distribution Mains 6" - 8"	0	8,652	8,652
41	343.3	Transmission & Distribution Mains > 10"	0	6,864	6,864
42		Subtotal	\$841,107	\$165,359	\$1,006,466

Missouri-American Water Company
 Utility Plant in Service
 For the Test Year Ended December 31, 2014
 Schedule: CAS-4

Tri-States

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma UPIS
1					
2		<u>Transmission & Distribution Plant</u>	Bal Fwd \$841,107	\$165,359	\$1,006,466
3	344	Fire mains	0	0	0
4	345	Services	351,276	42,904	394,180
5	346.1	Meters - Bronze Case	0	0	0
6	346.2	Meters - Plastic Case	0	0	0
7	346.3	Meters - Not Class By Type	873,603	101,659	975,262
8	347	Meter Installation	10,251	0	10,251
9	348	Hydrants	36,321	46,561	82,882
10	349	Other Transmission & Distribution Plant	8,433	0	8,433
11		Subtotal	<u>2,120,992</u>	<u>356,482</u>	<u>2,477,474</u>
12		<u>General Plant</u>			
13	389	General Land & Land Rights	42	0	42
14	390	Stores Shops Equipment Structures	1,324,297	10,691	1,334,988
15	390.1	Office Structures	0	46	46
16	390.2	General Structures - HVAC	0	0	0
17	390.3	Miscellaneous Structures	0	0	0
18	390.9	Structures & Improvements - Leasehold	0	0	0
19	391	Office Furniture and Equipment	29,475	989	30,464
20	391.2	Computers & Peripheral Equipment	0	55,578	55,578
21	391.25	Computer Software	0	363,664	363,664
22	391.26	Personal Computer Software	0	0	0
23	391.3	Other Office Equipment	0	0	0
24	392.1	Transportation Equipment - Light Trucks	64,961	34,460	99,421
25	392.2	Transportation Equipment - Heavy Trucks	0	0	0
26	392.3	Transportation Equipment - Cars	0	1,843	1,843
27	392.4	Transportation Equipment - Other	0	73	73
28	393	Stores Equipment	0	0	0
29	394	Tools, Shop, & Garage Equipment	64,263	21,540	85,802
30	395	Laboratory Equipment	0	0	0
31	396	Power Operated Equipment	73,169	0	73,169
32	397	Communication Equipment (non telephone)	19,031	8,552	27,583
33	397.2	Telephone Equipment	0	28	28
34	398	Miscellaneous Equipment	0	159	159
35	399	Other Tangible Property	0	0	0
36		Subtotal	<u>1,575,238</u>	<u>497,623</u>	<u>2,072,861</u>
37					
38		Total Plant in Service	<u>\$4,733,788</u>	<u>\$876,131</u>	<u>\$5,609,918</u>
39					
40					
41					

Missouri-American Water Company
 Utility Plant in Service
 For the Test Year Ended December 31, 2014
 Schedule: CAS-4

Warrensburg

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma UPIS
1					
2		<u>Intangible Plant</u>			
3	301	Organization	\$0	\$3,091	\$3,091
4	302	Franchise & Consents	5,083	0	5,083
5	303	Miscellaneous Intangible Plant Studies	3,059	12,518	15,576
6		Subtotal	8,141	15,609	23,750
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	9,981	0	9,981
9	311	Structures & Improvements	121,443	0	121,443
10	312	Collection & Impound Reservoirs	0	0	0
11	313	Lake, River, & Other Intakes	0	0	0
12	314	Wells & Springs	890,979	0	890,979
13	316	Supply Mains	190,262	0	190,262
14	317	Other P/E-Supply	0	0	0
15		Subtotal	1,212,666	0	1,212,666
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	0	0	0
18	321	Pumping Structures & Improvements	238,114	0	238,114
19	322	Boiler Plant Equipment	0	0	0
20	323	Force Mains	5,325	29	5,354
21	324	Steam Pumping Equipment	0	0	0
22	325	Electric Pumping Equipment	597,209	0	597,209
23	326	Diesel Pumping Equipment	0	0	0
24	327	Pump Equip Hydraulic	84,742	0	84,742
25	328	Other Pumping Equipment	12,556	0	12,556
26		Subtotal	937,945	29	937,974
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & Land Rights	511	0	511
29	331	Water Treatment Structures & Improvements	947,196	590	947,786
30	332	Water Treatment Equipment	3,373,461	46,682	3,420,143
31	332.4	Water Treatment Equipment - Filter Plant	0	0	0
32	333	Water Treatment - Other	0	0	0
33		Subtotal	4,321,168	47,272	4,368,440
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	147,410	(330)	147,080
36	341	Transmission & Distribution Structures & Improvements	344,433	83	344,516
37	342	Distribution Reservoirs & Standpipes	775,910	3,398	779,307
38	343	Transmission & Distribution Mains Conv	3,002,016	1,643,411	4,645,428
39	343.1	Transmission & Distribution Mains < 4"	160,806	204	161,010
40	343.2	Transmission & Distribution Mains 6" - 8"	3,625,527	19,663	3,645,190
41	343.3	Transmission & Distribution Mains > 10"	4,421,204	15,599	4,436,803
42		Subtotal	\$12,477,305	\$1,682,029	\$14,159,334

Missouri-American Water Company
 Utility Plant in Service
 For the Test Year Ended December 31, 2014
 Schedule: CAS-4

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 38 of 56

Warrensburg

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma UPIS
2		<u>Transmission & Distribution Plant</u>	Bal Fwd		
3	344	Fire mains	\$12,477,305	\$1,682,029	\$14,159,334
4	345	Services	118,103	0	118,103
5	346.1	Meters - Bronze Case	3,238,189	264,450	3,502,639
6	346.2	Meters - Plastic Case	828,088	0	828,088
7	346.3	Meters - Not Class By Type	228,762	0	228,762
8	347	Meter Installation	53,618	108,844	162,462
9	348	Hydrants	1,356,980	0	1,356,980
10	349	Other Transmission & Distribution Plant	1,224,182	58,837	1,283,019
11		Subtotal	<u>0</u>	<u>0</u>	<u>0</u>
11		Subtotal	<u>19,525,228</u>	<u>2,114,159</u>	<u>21,639,387</u>
12		<u>General Plant</u>			
13	389	General Land & Land Rights	2,222	0	2,222
14	390	Stores Shops Equipment Structures	63,981	26,248	90,229
15	390.1	Office Structures	177,461	66,887	244,348
16	390.2	General Structures - HVAC	0	0	0
17	390.3	Miscellaneous Structures	15,342	0	15,342
18	390.9	Structures & Improvements - Leasehold	0	0	0
19	391	Office Furniture and Equipment	12,020	2,247	14,267
20	391.2	Computers & Peripheral Equipment	61,181	126,299	187,480
21	391.25	Computer Software	33,740	826,463	860,203
22	391.26	Personal Computer Software	0	0	0
23	391.3	Other Office Equipment	0	0	0
24	392.1	Transportation Equipment - Light Trucks	83,705	80,404	164,109
25	392.2	Transportation Equipment - Heavy Trucks	0	0	0
26	392.3	Transportation Equipment - Cars	50,906	4,190	55,095
27	392.4	Transportation Equipment - Other	0	166	166
28	393	Stores Equipment	0	0	0
29	394	Tools, Shop, & Garage Equipment	29,671	28,391	58,062
30	395	Laboratory Equipment	57,610	0	57,610
31	396	Power Operated Equipment	58,663	0	58,663
32	397	Communication Equipment (non telephone)	137,051	19,550	156,601
33	397.2	Telephone Equipment	2,038	65	2,103
34	398	Miscellaneous Equipment	43,672	360	44,032
35	399	Other Tangible Property	5,541	0	5,541
36		Subtotal	<u>834,803</u>	<u>1,181,269</u>	<u>2,016,071</u>
37					
38		Total Plant in Service	<u>\$26,839,951</u>	<u>\$3,358,338</u>	<u>\$30,198,289</u>
39					
40					
41					

Missouri-American Water Company
 Utility Plant in Service
 For the Test Year Ended December 31, 2014
 Schedule: CAS-4

Whitebranch Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma UPIS
2		<u>Intangible Plant</u>			
3	301	Organization	\$3,760	\$55	\$3,815
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	0	222	222
6		Subtotal	3,760	277	4,037
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	3,032	0	3,032
9	311	Structures & Improvements	0	0	0
10	312	Collection & Impound Reservoirs	1	0	1
11	313	Lake, River, & Other intakes	0	0	0
12	314	Wells & Springs	66,221	0	66,221
13	316	Supply Mains	8,553	0	8,553
14	317	Other P/E-Supply	0	0	0
15		Subtotal	77,807	0	77,807
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	0	0	0
18	321	Pumping Structures & Improvements	1,719	0	1,719
19	322	Boiler Plant Equipment	0	0	0
20	323	Force Mains	0	1	1
21	324	Steam Pumping Equipment	0	0	0
22	325	Electric Pumping Equipment	27,006	0	27,006
23	326	Diesel Pumping Equipment	0	0	0
24	327	Pump Equip Hydraulic	0	0	0
25	328	Other Pumping Equipment	0	0	0
26		Subtotal	28,725	1	28,725
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & land Rights	0	0	0
29	331	Water Treatment Structures & Improvements	0	10	10
30	332	Water Treatment Equipment	150	365	516
31	332.4	Water Treatment Equipment - Filter Plant	0	0	0
32	333	Water Treatment - Other	0	0	0
33		Subtotal	150	376	526
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	0	(6)	(6)
36	341	Transmission & Distribution Structures & Improvements	30,159	1	30,161
37	342	Distribution Reservoirs & Standpipes	77,815	58	77,873
38	343	Transmission & Distribution Mains Conv	3,267	3,682	6,949
39	343.1	Transmission & Distribution Mains < 4"	0	4	4
40	343.2	Transmission & Distribution Mains 6" - 8"	59,475	349	59,824
41	343.3	Transmission & Distribution Mains > 10"	0	277	277
42		Subtotal	\$170,715	\$4,365	\$175,081

Missouri-American Water Company
 Utility Plant in Service
 For the Test Year Ended December 31, 2014
 Schedule: CAS-4

Whitebranch Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma UPIS
1					
2		<u>Transmission & Distribution Plant</u>	Bal Fwd \$170,715	\$4,365	\$175,081
3	344	Fire mains	0	0	0
4	345	Services	13,752	0	13,752
5	346.1	Meters - Bronze Case	0	0	0
6	346.2	Meters - Plastic Case	0	0	0
7	346.3	Meters - Not Class By Type	1,000	0	1,000
8	347	Meter Installation	2	0	2
9	348	Hydrants	4,304	15	4,318
10	349	Other Transmission & Distribution Plant	0	0	0
11		Subtotal	<u>189,773</u>	<u>4,380</u>	<u>194,153</u>
12		<u>General Plant</u>			
13	389	General Land & Land Rights	0	0	0
14	390	Stores Shops Equipment Structures	5,968	457	6,425
15	390.1	Office Structures	0	2	2
16	390.2	General Structures - HVAC	0	0	0
17	390.3	Miscellaneous Structures	0	0	0
18	390.9	Structures & Improvements - Leasehold	0	0	0
19	391	Office Furniture and Equipment	0	40	40
20	391.2	Computers & Peripheral Equipment	0	2,128	2,128
21	391.25	Computer Software	0	14,668	14,668
22	391.26	Personal Computer Software	0	0	0
23	391.3	Other Office Equipment	0	0	0
24	392.1	Transportation Equipment - Light Trucks	0	1,365	1,365
25	392.2	Transportation Equipment - Heavy Trucks	0	0	0
26	392.3	Transportation Equipment - Cars	0	74	74
27	392.4	Transportation Equipment - Other	0	3	3
28	393	Stores Equipment	0	0	0
29	394	Tools, Shop, & Garage Equipment	938	136	1,074
30	395	Laboratory Equipment	2,433	0	2,433
31	396	Power Operated Equipment	0	0	0
32	397	Communication Equipment (non telephone)	10,781	335	11,116
33	397.2	Telephone Equipment	0	1	1
34	398	Miscellaneous Equipment	0	6	6
35	399	Other Tangible Property	0	0	0
36		Subtotal	<u>20,119</u>	<u>19,215</u>	<u>39,335</u>
37					
38		Total Plant In Service	<u>\$320,334</u>	<u>\$24,249</u>	<u>\$344,583</u>
39					
40					
41					

Missouri-American Water Company
 Utility Plant in Service
 For the Test Year Ended December 31, 2014
 Schedule: CAS-4

Redfield Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma UPIS
2		<u>Intangible Plant</u>			
3	301	Organization	\$0	\$0	\$0
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	0	0	0
6		Subtotal	0	0	0
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	0	0	0
9	311	Structures & Improvements	0	30,788	30,788
10	312	Collection & Impound Reservoirs	0	0	0
11	313	Lake, River, & Other Intakes	0	0	0
12	314	Wells & Springs	0	53,893	53,893
13	316	Supply Mains	0	0	0
14	317	Other P/E-Supply	0	0	0
15		Subtotal	0	84,681	84,681
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	0	0	0
18	321	Pumping Structures & Improvements	0	0	0
19	322	Boiler Plant Equipment	0	0	0
20	323	Force Mains	0	0	0
21	324	Steam Pumping Equipment	0	0	0
22	325	Electric Pumping Equipment	0	25,920	25,920
23	326	Diesel Pumping Equipment	0	0	0
24	327	Pump Equip Hydraulic	0	0	0
25	328	Other Pumping Equipment	0	0	0
26		Subtotal	0	25,920	25,920
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & land Rights	0	0	0
29	331	Water Treatment Structures & Improvements	0	0	0
30	332	Water Treatment Equipment	0	0	0
31	332.4	Water Treatment Equipment - Filter Plant	0	0	0
32	333	Water Treatment - Other	0	0	0
33		Subtotal	0	0	0
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	0	0	0
36	341	Transmission & Distribution Structures & Improvements	0	0	0
37	342	Distribution Reservoirs & Standpipes	0	52,547	52,547
38	343	Transmission & Distribution Mains Conv	0	75,627	75,627
39	343.1	Transmission & Distribution Mains < 4"	0	0	0
40	343.2	Transmission & Distribution Mains 6" - 8"	0	0	0
41	343.3	Transmission & Distribution Mains > 10"	0	0	0
42		Subtotal	\$0	\$128,174	\$128,174

Missouri-American Water Company
 Utility Plant in Service
 For the Test Year Ended December 31, 2014
 Schedule: CAS-4

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 42 of 56

Redfield Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma UPIS
1					
2		<u>Transmission & Distribution Plant</u>	Bal Fwd	\$0	\$128,174
3	344	Fire mains	0	0	0
4	345	Services	0	0	0
5	346.1	Meters - Bronze Case	0	0	0
6	346.2	Meters - Plastic Case	0	0	0
7	346.3	Meters - Not Class By Type	0	0	0
8	347	Meter Installation	0	0	0
9	348	Hydrants	0	1,176	1,176
10	349	Other Transmission & Distribution Plant	0	0	0
11		Subtotal	0	129,350	129,350
12		<u>General Plant</u>			
13	389	General Land & Land Rights	0	0	0
14	390	Stores Shops Equipment Structures	0	0	0
15	390.1	Office Structures	0	0	0
16	390.2	General Structures - HVAC	0	0	0
17	390.3	Miscellaneous Structures	0	0	0
18	390.9	Structures & Improvements - Leasehold	0	0	0
19	391	Office Furniture and Equipment	0	0	0
20	391.2	Computers & Peripheral Equipment	0	0	0
21	391.25	Computer Software	0	0	0
22	391.26	Personal Computer Software	0	0	0
23	391.3	Other Office Equipment	0	0	0
24	392.1	Transportation Equipment - Light Trucks	0	0	0
25	392.2	Transportation Equipment - Heavy Trucks	0	0	0
26	392.3	Transportation Equipment - Cars	0	0	0
27	392.4	Transportation Equipment - Other	0	0	0
28	393	Stores Equipment	0	0	0
29	394	Tools, Shop, & Garage Equipment	0	0	0
30	395	Laboratory Equipment	0	0	0
31	396	Power Operated Equipment	0	0	0
32	397	Communication Equipment (non telephone)	0	0	0
33	397.2	Telephone Equipment	0	0	0
34	398	Miscellaneous Equipment	0	0	0
35	399	Other Tangible Property	0	0	0
36		Subtotal	0	0	0
37					
38		Total Plant in Service	0	\$239,951	\$239,951
39					
40					
41					

Missouri-American Water Company
 Utility Plant in Service
 For the Test Year Ended December 31, 2014
 Schedule: CAS-4

Corporate

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma UPIS
1					
2		<u>Intangible Plant</u>			
3	301	Organization	\$189,163	(\$189,163)	\$0
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	411,923	(411,923)	0
6		Subtotal	601,086	(601,086)	0
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	0	0	0
9	311	Structures & Improvements	0	0	0
10	312	Collection & Impound Reservoirs	0	0	0
11	313	Lake, River, & Other intakes	0	0	0
12	314	Wells & Springs	0	0	0
13	316	Supply Mains	0	0	0
14	317	Other P/E-Supply	0	0	0
15		Subtotal	0	0	0
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	0	0	0
18	321	Pumping Structures & Improvements	0	0	0
19	322	Boiler Plant Equipment	0	0	0
20	323	Force Mains	1,784	(1,784)	0
21	324	Steam Pumping Equipment	0	0	0
22	325	Electric Pumping Equipment	0	0	0
23	326	Diesel Pumping Equipment	0	0	0
24	327	Pump Equip Hydraulic	0	0	0
25	328	Other Pumping Equipment	0	0	0
26		Subtotal	1,784	(1,784)	0
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & land Rights	0	0	0
29	331	Water Treatment Structures & Improvements	36,089	(36,089)	0
30	332	Water Treatment Equipment	0	0	0
31	332.4	Water Treatment Equipment - Filter Plant	0	0	0
32	333	Water Treatment - Other	0	0	0
33		Subtotal	36,089	(36,089)	0
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	(20,176)	20,176	0
36	341	Transmission & Distribution Structures & Improvements	5,066	(5,066)	0
37	342	Distribution Reservoirs & Standpipes	8,163	(8,163)	0
38	343	Transmission & Distribution Mains Conv	0	0	0
39	343.1	Transmission & Distribution Mains < 4"	12,514	(12,514)	0
40	343.2	Transmission & Distribution Mains 6" - 8"	1,203,367	(1,203,367)	0
41	343.3	Transmission & Distribution Mains > 10"	954,669	(954,669)	0
42		Subtotal	\$2,163,604	(\$2,163,604)	\$0

Missouri-American Water Company
 Utility Plant in Service
 For the Test Year Ended December 31, 2014
 Schedule: CAS-4

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 44 of 56

Corporate

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma UPIS
1					
2		<u>Transmission & Distribution Plant</u>	Bal Fwd \$2,163,604	(\$2,163,604)	\$0
3	344	Fire mains	0	0	0
4	345	Services	0	0	0
5	346.1	Meters - Bronze Case	0	0	0
6	346.2	Meters - Plastic Case	0	0	0
7	346.3	Meters - Not Class By Type	0	0	0
8	347	Meter installation	0	0	0
9	348	Hydrants	50,890	(50,890)	0
10	349	Other Transmission & Distribution Plant	0	0	0
11		Subtotal	<u>2,214,494</u>	<u>(2,214,494)</u>	<u>0</u>
12		<u>General Plant</u>			
13	389	General Land & Land Rights	0	0	0
14	390	Stores Shops Equipment Structures	214,825	(214,825)	0
15	390.1	Office Structures	6,455	(6,455)	0
16	390.2	General Structures - HVAC	0	0	0
17	390.3	Miscellaneous Structures	0	0	0
18	390.9	Structures & Improvements - Leasehold	0	0	0
19	391	Office Furniture and Equipment	137,509	(137,509)	0
20	391.2	Computers & Peripheral Equipment	2,539,333	(2,539,333)	0
21	391.25	Computer Software	50,579,148	(50,579,148)	0
22	391.26	Personal Computer Software	0	0	0
23	391.3	Other Office Equipment	0	0	0
24	392.1	Transportation Equipment - Light Trucks	0	0	0
25	392.2	Transportation Equipment - Heavy Trucks	0	0	0
26	392.3	Transportation Equipment - Cars	256,397	(256,397)	0
27	392.4	Transportation Equipment - Other	10,148	(10,148)	0
28	393	Stores Equipment	0	0	0
29	394	Tools, Shop, & Garage Equipment	328,014	(328,014)	0
30	395	Laboratory Equipment	0	0	0
31	396	Power Operated Equipment	0	0	0
32	397	Communication Equipment (non telephone)	84,027	(84,027)	0
33	397.2	Telephone Equipment	3,954	(3,954)	0
34	398	Miscellaneous Equipment	22,047	(22,047)	0
35	399	Other Tangible Property	0	0	0
36		Subtotal	<u>54,181,856</u>	<u>(54,181,856)</u>	<u>0</u>
37					
38		Total Plant In Service	<u>\$57,035,309</u>	<u>(\$57,035,309)</u>	<u>\$0</u>
39					
40					
41					

Missouri-American Water Company
 Utility Plant in Service
 For the Test Year Ended December 31, 2014
 Schedule: CAS-4

Anna Meadows Wastewater

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma UPIS
1					
2		<u>Sewer Plant</u>			
3					
4		Other Including Allocated Plant	\$52,480	\$12,593	\$65,073
5	351	WW Struct & Imp Coll	0	0	0
6	352.1	WW Collection Sewers Forced	0	0	0
7	352.2	WW Collecting Mains	109,851	0	109,851
8	353	WW Services Sewer	0	0	0
9	356	WW Power Gen Equip Collecting	0	0	0
10	357	WW Communication Equipment	0	0	0
11	363	WW Collecting Mains	53,395	0	53,395
12	365	WW Pump Equip Other Power	0	0	0
13	370.1	WW Land & Ld Rights Gen	0	0	0
14	371	WW Struct & Imp TDP	0	0	0
15	372	WW Collecting Mains Other	197,000	0	197,000
16	373	WW Plant Sewers	0	0	0
17	374	WW Outfall Sewer Lines	0	0	0
18	392	WW Trans Equipment	0	0	0
19					
20					
21					
22					
23					
24					
25					
26		Total Plant in Service	<u>\$412,726</u>	<u>\$12,593</u>	<u>\$425,319</u>
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Missouri-American Water Company
 Utility Plant in Service
 For the Test Year Ended December 31, 2014
 Schedule: CAS-4

Cedar Hill Wastewater

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma UPIS
1					
2		<u>Sewer Plant</u>			
3					
4		Other Including Allocated Plant	\$84,557	\$162,825	\$247,382
5	351	WW Struct & Imp Coll	293,327	19,244	312,571
6	352.1	WW Collection Sewers Forced	13,311	0	13,311
7	352.2	WW Collecting Mains	739,326	137,145	876,472
8	353	WW Services Sewer	0	0	0
9	356	WW Power Gen Equip Collecting	20,928	0	20,928
10	357	WW Communication Equipment	57,577	0	57,577
11	363	WW Collecting Mains	167,786	0	167,786
12	365	WW Pump Equip Other Power	120,166	0	120,166
13	370.1	WW Land & Ld Rights Gen	4,471	0	4,471
14	371	WW Struct & Imp TDP	596,288	0	596,288
15	372	WW Collecting Mains Other	1,309,921	9,941	1,319,862
16	373	WW Plant Sewers	215,632	0	215,632
17	374	WW Outfall Sewer Lines	14,701	0	14,701
18	392	WW Trans Equipment	1,106	0	1,106
19					
20					
21					
22					
23					
24					
25					
26		Total Plant in Service	<u>\$3,639,098</u>	<u>\$329,155</u>	<u>\$3,968,253</u>
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Missouri-American Water Company
 Utility Plant in Service
 For the Test Year Ended December 31, 2014
 Schedule: CAS-4

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 47 of 56

Emerald Point Wastewater

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma UPIS
1					
2		<u>Sewer Plant</u>			
3					
4		Other Including Allocated Plant	\$110,101	\$60,500	\$170,601
5	351	WW Struct & Imp Coll	0	0	0
6	352.1	WW Collection Sewers Forced	571,081	0	571,081
7	352.2	WW Collecting Mains	462,153	4,937	467,090
8	353	WW Services Sewer	0	14,566	14,566
9	356	WW Power Gen Equip Collecting	0	0	0
10	357	WW Communication Equipment	0	0	0
11	363	WW Collecting Mains	215,576	0	215,576
12	365	WW Pump Equip Other Power	0	0	0
13	370.1	WW Land & Ld Rights Gen	0	0	0
14	371	WW Struct & Imp TDP	0	0	0
15	372	WW Collecting Mains Other	0	0	0
16	373	WW Plant Sewers	0	0	0
17	374	WW Outfall Sewer Lines	0	0	0
18	392	WW Trans Equipment	0	0	0
19					
20					
21					
22					
23					
24					
25					
26		Total Plant in Service	<u>\$1,358,911</u>	<u>\$80,003</u>	<u>\$1,438,914</u>
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Missouri-American Water Company
 Utility Plant in Service
 For the Test Year Ended December 31, 2014
 Schedule: CAS-4

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 48 of 56

Jefferson City Wastewater

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma UPIS
1					
2		<u>Sewer Plant</u>			
3					
4		Other Including Allocated Plant	\$735,954	\$233,336	\$969,289
5	351	WW Struct & Imp Coll	376,527	5,242	381,769
6	352.1	WW Collection Sewers Forced	672,155	0	672,155
7	352.2	WW Collecting Mains	87,508	173,524	261,032
8	353	WW Services Sewer	132	0	132
9	356	WW Power Gen Equip Collecting	6,757	0	6,757
10	357	WW Communication Equipment	10,233	0	10,233
11	363	WW Collecting Mains	419,074	0	419,074
12	365	WW Pump Equip Other Power	32,604	0	32,604
13	370.1	WW Land & Ld Rights Gen	28,369	0	28,369
14	371	WW Struct & Imp TDP	636,105	610,515	1,246,620
15	372	WW Collecting Mains Other	1,997,246	0	1,997,246
16	373	WW Plant Sewers	3,006	0	3,006
17	374	WW Outfall Sewer Lines	105,442	0	105,442
18	392	WW Trans Equipment	180,088	0	180,088
19					
20					
21					
22					
23					
24					
25					
26		Total Plant in Service	<u>\$5,291,201</u>	<u>\$1,022,616</u>	<u>\$6,313,817</u>
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Missouri-American Water Company
 Utility Plant in Service
 For the Test Year Ended December 31, 2014
 Schedule: CAS-4

Maplewood Wastewater

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma UPIS
1					
2		Sewer Plant			
3					
4		Other Including Allocated Plant	\$188,243	\$58,892	\$247,135
5	351	WW Struct & Imp Coll	41,566	5,801	47,367
6	352.1	WW Collection Sewers Forced	119,768	0	119,768
7	352.2	WW Collecting Mains	5,249	9,828	15,077
8	353	WW Services Sewer	492	0	492
9	356	WW Power Gen Equip Collecting	0	0	0
10	357	WW Communication Equipment	0	0	0
11	363	WW Collecting Mains	78,467	0	78,467
12	365	WW Pump Equip Other Power	125	0	125
13	370.1	WW Land & Ld Rights Gen	2,442	0	2,442
14	371	WW Struct & Imp TDP	229,383	0	229,383
15	372	WW Collecting Mains Other	457,369	0	457,369
16	373	WW Plant Sewers	30,791	0	30,791
17	374	WW Outfall Sewer Lines	0	0	0
18	392	WW Trans Equipment	16,186	0	16,186
19					
20					
21					
22					
23					
24					
25					
26		Total Plant in Service	<u>\$1,170,081</u>	<u>\$74,521</u>	<u>\$1,244,602</u>
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Missouri-American Water Company
 Utility Plant in Service
 For the Test Year Ended December 31, 2014
 Schedule: CAS-4

Meramec Wastewater

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma UPIS
1		<u>Sewer Plant</u>			
2					
3					
4		Other Including Allocated Plant	\$27,717	\$109,374	\$137,091
5	351	WW Struct & Imp Coll	0	17,919	17,919
6	352.1	WW Collection Sewers Forced	0	0	0
7	352.2	WW Collecting Mains	1,246,227	18,179	1,264,407
8	353	WW Services Sewer	0	0	0
9	356	WW Power Gen Equip Collecting	0	0	0
10	357	WW Communication Equipment	0	0	0
11	363	WW Collecting Mains	0	0	0
12	365	WW Pump Equip Other Power	0	0	0
13	370.1	WW Land & Ld Rights Gen	68,063	0	68,063
14	371	WW Struct & Imp TDP	667,202	0	667,202
15	372	WW Collecting Mains Other	61,535	52,643	114,178
16	373	WW Plant Sewers	0	0	0
17	374	WW Outfall Sewer Lines	0	0	0
18	392	WW Trans Equipment	35,960	0	35,960
19					
20					
21					
22					
23					
24					
25					
26		Total Plant in Service	<u>\$2,106,704</u>	<u>\$198,116</u>	<u>\$2,304,820</u>
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Missouri-American Water Company
 Utility Plant in Service
 For the Test Year Ended December 31, 2014
 Schedule: CAS-4

Ozark Meadows Wastewater

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma UPIS
1					
2		<u>Sewer Plant</u>			
3					
4		Other Including Allocated Plant	\$51,100	\$3,711	\$54,811
5	351	WW Struct & Imp Coll	0	0	0
6	352.1	WW Collection Sewers Forced	0	0	0
7	352.2	WW Collecting Mains	0	1,493	1,493
8	353	WW Services Sewer	811	0	811
9	356	WW Power Gen Equip Collecting	0	0	0
10	357	WW Communication Equipment	0	0	0
11	363	WW Collecting Mains	0	0	0
12	365	WW Pump Equip Other Power	0	0	0
13	370.1	WW Land & Ld Rights Gen	2,341	0	2,341
14	371	WW Struct & Imp TDP	0	0	0
15	372	WW Collecting Mains Other	31,805	0	31,805
16	373	WW Plant Sewers	0	0	0
17	374	WW Outfall Sewer Lines	0	0	0
18	392	WW Trans Equipment	0	0	0
19					
20					
21					
22					
23					
24					
25					
26		Total Plant in Service	<u>\$86,057</u>	<u>\$5,204</u>	<u>\$91,260</u>
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Missouri-American Water Company
 Utility Plant in Service
 For the Test Year Ended December 31, 2014
 Schedule: CAS-4

Platte County WW

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma UPIS
1					
2		<u>Sewer Plant</u>			
3					
4		Other Including Allocated Plant	\$150	\$16,297	\$16,447
5	351	WW Struct & Imp Coll	0	0	0
6	352.1	WW Collection Sewers Forced	0	0	0
7	352.2	WW Collecting Mains	29,163	0	29,163
8	353	WW Services Sewer	7,951	0	7,951
9	356	WW Power Gen Equip Collecting	0	0	0
10	357	WW Communication Equipment	0	0	0
11	363	WW Collecting Mains	0	0	0
12	365	WW Pump Equip Other Power	0	0	0
13	370.1	WW Land & Ld Rights Gen	9,300	0	9,300
14	371	WW Struct & Imp TDP	0	0	0
15	372	WW Collecting Mains Other	0	0	0
16	373	WW Plant Sewers	0	0	0
17	374	WW Outfall Sewer Lines	33,433	0	33,433
18	392	WW Trans Equipment	0	0	0
19					
20					
21					
22					
23					
24					
25					
26		Total Plant in Service	<u>\$79,996</u>	<u>\$16,297</u>	<u>\$96,293</u>
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Missouri-American Water Company
 Utility Plant in Service
 For the Test Year Ended December 31, 2014
 Schedule: CAS-4

Saddlebrook Wastewater

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma UPIS
2		<u>Sewer Plant</u>			
4		Other Including Allocated Plant	\$30,000	\$14,182	\$44,182
5	351	WW Struct & Imp Coll	15,000	0	15,000
6	352.1	WW Collection Sewers Forced	1,855,000	0	1,855,000
7	352.2	WW Collecting Mains	0	1,482	1,482
8	353	WW Services Sewer	0	2,411	2,411
9	356	WW Power Gen Equip Collecting	0	0	0
10	357	WW Communication Equipment	0	0	0
11	363	WW Collecting Mains	0	0	0
12	365	WW Pump Equip Other Power	0	0	0
13	370.1	WW Land & Ld Rights Gen	0	0	0
14	371	WW Struct & Imp TDP	0	0	0
15	372	WW Collecting Mains Other	97,978	0	97,978
16	373	WW Plant Sewers	76,406	0	76,406
17	374	WW Outfall Sewer Lines	0	0	0
18	392	WW Trans Equipment	0	0	0
19					
20					
21					
22					
23					
24					
25					
26		Total Plant in Service	<u>\$2,074,383</u>	<u>\$18,075</u>	<u>\$2,092,458</u>
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Missouri-American Water Company
 Utility Plant in Service
 For the Test Year Ended December 31, 2014
 Schedule: CAS-4

Stonebridge Wastewater

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma UPIS
1					
2		<u>Sewer Plant</u>			
3					
4		Other Including Allocated Plant	\$287,776	\$108,484	\$396,260
5	351	WW Struct & Imp Coll	0	0	0
6	352.1	WW Collection Sewers Forced	3,014,282	0	3,014,282
7	352.2	WW Collecting Mains	21,257	10,444	31,701
8	353	WW Services Sewer	50,058	57,293	107,351
9	356	WW Power Gen Equip Collecting	0	0	0
10	357	WW Communication Equipment	0	0	0
11	363	WW Collecting Mains	0	0	0
12	365	WW Pump Equip Other Power	744,060	0	744,060
13	370.1	WW Land & Ld Rights Gen	0	0	0
14	371	WW Struct & imp TDP	0	0	0
15	372	WW Collecting Mains Other	0	0	0
16	373	WW Plant Sewers	358,625	0	358,625
17	374	WW Outfall Sewer Lines	64,126	0	64,126
18	392	WW Trans Equipment	0	0	0
19					
20					
21					
22					
23					
24					
25					
26		Total Plant in Service	<u>\$4,540,184</u>	<u>\$176,221</u>	<u>\$4,716,406</u>
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Missouri-American Water Company
 Utility Plant in Service
 For the Test Year Ended December 31, 2014
 Schedule: CAS-4

Warren County Wastewater

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma UPIS
1					
2		<u>Sewer Plant</u>			
3					
4		Other Including Allocated Plant	\$196,228	\$111,509	\$307,737
5	351	WW Struct & Imp Coll	889,212	0	889,212
6	352.1	WW Collection Sewers Forced	14,524	0	14,524
7	352.2	WW Collecting Mains	614,176	135,678	749,854
8	353	WW Services Sewer	55,924	46,740	102,663
9	356	WW Power Gen Equip Collecting	0	0	0
10	357	WW Communication Equipment	0	0	0
11	363	WW Collecting Mains	486,402	0	486,402
12	365	WW Pump Equip Other Power	64,335	0	64,335
13	370.1	WW Land & Ld Rights Gen	0	0	0
14	371	WW Struct & Imp TDP	255,191	0	255,191
15	372	WW Collecting Mains Other	1,555,977	63,844	1,619,821
16	373	WW Plant Sewers	0	0	0
17	374	WW Outfall Sewer Lines	0	0	0
18	392	WW Trans Equipment	0	0	0
19					
20					
21					
22					
23					
24					
25					
26		Total Plant in Service	<u>\$4,131,969</u>	<u>\$357,771</u>	<u>\$4,489,739</u>
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Missouri-American Water Company
 Utility Plant in Service
 For the Test Year Ended December 31, 2014
 Schedule: CAS-4

Arnold Wastewater

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma UPIS
1					
2		<u>Sewer Plant</u>			
3					
4		Other Including Allocated Plant	\$0	\$33,357,376	\$33,357,376
5	351	WW Struct & Imp Coll	0	0	0
6	352.1	WW Collection Sewers Forced	0	0	0
7	352.2	WW Collecting Mains	0	0	0
8	353	WW Services Sewer	0	0	0
9	356	WW Power Gen Equip Collecting	0	0	0
10	357	WW Communication Equipment	0	0	0
11	363	WW Collecting Mains	0	0	0
12	365	WW Pump Equip Other Power	0	0	0
13	370.1	WW Land & Ld Rights Gen	0	0	0
14	371	WW Struct & Imp TDP	0	0	0
15	372	WW Collecting Mains Other	0	0	0
16	373	WW Plant Sewers	0	0	0
17	374	WW Outfall Sewer Lines	0	0	0
18	392	WW Trans Equipment	0	0	0
19					
20					
21					
22					
23					
24					
25					
26		Total Plant in Service	<u>\$0</u>	<u>\$33,357,376</u>	<u>\$33,357,376</u>
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Case No. WR-2015-0301
Case No. SR-2015-0302
Page 1 of 56

Total Company

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1					
2		<u>Intangible Plant</u>			
3	301	Organization	(\$17,409)	\$0	(\$17,409)
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	648,245	(3,574)	644,671
6		Subtotal	<u>630,836</u>	<u>(3,574)</u>	<u>627,262</u>
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	0	0	0
9	311	Structures & Improvements	5,407,145	419,040	5,826,185
10	312	Collection & Impound Reservoirs	95,893	1,621	97,514
11	313	Lake, River, & Other Intakes	(548,739)	140,794	(407,946)
12	314	Wells & Springs	1,432,339	158,186	1,590,525
13	316	Supply Mains	7,122,305	494,691	7,616,996
14	317	Other P/E-Supply	485	75	560
15		Subtotal	<u>13,509,428</u>	<u>1,214,406</u>	<u>14,723,834</u>
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	0	0	0
18	321	Pumping Structures & Improvements	5,711,624	360,048	6,071,673
19	322	Boiler Plant Equipment	(298)	0	(298)
20	323	Force Mains	395,500	51,187	446,687
21	324	Steam Pumping Equipment	(3,543)	302	(3,242)
22	325	Electric Pumping Equipment	22,197,345	1,267,282	23,464,627
23	326	Diesel Pumping Equipment	1,676,015	67,749	1,743,764
24	327	Pump Equip Hydraulic	18,993	14,074	33,068
25	328	Other Pumping Equipment	299,502	76,465	375,967
26		Subtotal	<u>30,295,138</u>	<u>1,837,107</u>	<u>32,132,245</u>
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & Land Rights	(1,084)	0	(1,084)
29	331	Water Treatment Structures & Improvements	34,313,404	1,697,811	36,011,215
30	332	Water Treatment Equipment	46,250,515	2,504,424	48,754,939
31	332.4	Water Treatment Equipment - Filter Plant	(1,576,769)	120,596	(1,456,172)
32	333	Water Treatment - Other	487,680	53,146	540,827
33		Subtotal	<u>79,473,747</u>	<u>4,375,978</u>	<u>83,849,724</u>
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	186	(0)	186
36	341	Transmission & Distribution Structures & Improvements	4,929,361	216,223	5,145,585
37	342	Distribution Reservoirs & Standpipes	13,029,605	661,478	13,691,083
38	343	Transmission & Distribution Mains Conv	20,848,757	(7,528,906)	13,319,851
39	343.1	Transmission & Distribution Mains < 4"	1,623,077	304,233	1,927,310
40	343.2	Transmission & Distribution Mains 6" - 8"	116,766,824	10,651,155	127,417,979
41	343.3	Transmission & Distribution Mains > 10"	76,615,290	6,059,052	82,674,342
42		Subtotal	<u>\$233,813,100</u>	<u>\$10,363,235</u>	<u>\$244,176,335</u>

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Total Company

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
2		<u>Transmission & Distribution Plant</u>	Bal Fwd		
			\$233,813,100	\$10,363,235	\$244,176,335
3	344	Fire mains	138,714	10,064	148,778
4	345	Services	10,020,825	928,831	10,949,656
5	346.1	Meters - Bronze Case	950,216	490,464	1,440,679
6	346.2	Meters - Plastic Case	(114,000)	42,078	(71,923)
7	346.3	Meters - Not Class By Type	11,551,017	522,768	12,073,784
8	347	Meter Installation	12,208,445	733,759	12,942,205
9	348	Hydrants	20,452,261	1,289,095	21,741,356
10	349	Other Transmission & Distribution Plant	9,870	816	10,686
11		Subtotal	<u>289,030,449</u>	<u>14,381,108</u>	<u>303,411,558</u>
12		<u>General Plant</u>			
13	389	General Land & Land Rights	0	0	0
14	390	Stores Shops Equipment Structures	412,931	89,339	502,269
15	390.1	Office Structures	3,262,086	71,377	3,333,464
16	390	General Structures - HVAC	25,060	(33,718)	(8,658)
17	390.3	Miscellaneous Structures	920,638	96,259	1,016,897
18	390.9	Structures & Improvements - Leasehold	174,309	1,033	175,342
19	391	Office Furniture and Equipment	1,042,990	72,184	1,115,174
20	391.2	Computers & Peripheral Equipment	385,147	664,265	1,049,412
21	391.25	Computer Software	9,332,299	3,591,984	12,924,282
22	391.26	Personal Computer Software	78,331	(612)	77,719
23	391.3	Other Office Equipment	289,545	39,876	329,421
24	392.1	Transportation Equipment - Light Trucks	736,369	116,357	852,726
25	392.2	Transportation Equipment - Heavy Trucks	3,896,286	474,401	4,370,687
26	392.3	Transportation Equipment - Cars	1,957,592	248,923	2,206,515
27	392.4	Transportation Equipment - Other	516,493	217,680	734,173
28	393	Stores Equipment	(183,775)	30,954	(152,820)
29	394	Tools, Shop, & Garage Equipment	3,678,789	312,489	3,991,279
30	395	Laboratory Equipment	562,216	91,666	653,883
31	396	Power Operated Equipment	1,363,356	120,339	1,483,695
32	397	Communication Equipment (non telephone)	1,391,770	203,662	1,595,432
33	397.2	Telephone Equipment	73,312	7,568	80,880
34	398	Miscellaneous Equipment	677,241	144,398	821,639
35	399	Other Tangible Property	(282,862)	2,732	(280,130)
36		Subtotal	<u>\$30,310,122</u>	<u>\$6,563,160</u>	<u>\$36,873,282</u>

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Total Company

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1		<u>Sewer Plant</u>			
2		Other Including Allocated Plant	\$546,397	\$13,137,316	\$13,683,712
3		WW Struct & Imp Coll	269,814	38,927	308,741
4	351	WW Collection Sewers Forced	1,685,623	135,636	1,821,259
5	352.1	WW Collecting Mains	847,411	42,489	889,900
6	352.2	WW Services Sewer	32,501	(12,237)	20,264
7	353	WW Power Gen Equip Collecting	1,571	600	2,171
8	356	WW Communication Equipment	17,628	7,346	24,975
9	357	WW Collecting Mains	488,753	153,909	642,662
10	363	WW Pump Equip Other Power	904,555	104,140	1,008,695
11	365	WW Land & Ld Rights Gen	2,543	0	2,543
12	370.1	WW Struct & Imp TDP	700,249	69,013	769,261
13	371	WW Collecting Mains Other	1,463,276	366,239	1,829,515
14	372	WW Plant Sewers	235,502	14,830	250,332
15	373	WW Outfall Sewer Lines	43,186	4,717	47,903
16	374	WW Trans Equipment	160,490	28,438	188,929
17	392	Subtotal	<u>7,399,499</u>	<u>14,091,363</u>	<u>21,490,862</u>
18					
19					
20					
21		Total Plant in Service	<u>\$450,649,219</u>	<u>\$42,459,548</u>	<u>\$493,108,766</u>
22					
23					
24					

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Total Company - Water Operations

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1		<u>Intangible Plant</u>			
2					
3	301	Organization	(\$17,409)	\$0	(\$17,409)
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	648,245	(3,574)	644,671
6		Subtotal	630,836	(3,574)	627,262
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	0	0	0
9	311	Structures & Improvements	5,407,145	419,040	5,826,185
10	312	Collection & Impound Reservoirs	95,893	1,621	97,514
11	313	Lake, River, & Other Intakes	(548,739)	140,794	(407,945)
12	314	Wells & Springs	1,432,339	158,186	1,590,525
13	316	Supply Mains	7,122,305	494,691	7,616,996
14	317	Other P/E-Supply	485	75	560
15		Subtotal	13,509,428	1,214,406	14,723,834
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	0	0	0
18	321	Pumping Structures & Improvements	5,711,624	360,048	6,071,673
19	322	Boiler Plant Equipment	(298)	0	(298)
20	323	Force Mains	395,500	51,187	446,687
21	324	Steam Pumping Equipment	(3,543)	302	(3,242)
22	325	Electric Pumping Equipment	22,197,345	1,267,282	23,464,627
23	326	Diesel Pumping Equipment	1,676,015	67,749	1,743,764
24	327	Pump Equip Hydraulic	18,993	14,074	33,068
25	328	Other Pumping Equipment	299,502	76,465	375,967
26		Subtotal	30,295,138	1,837,107	32,132,245
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & Land Rights	(1,084)	0	(1,084)
29	331	Water Treatment Structures & Improvements	34,313,404	1,697,811	36,011,215
30	332	Water Treatment Equipment	46,250,515	2,504,424	48,754,939
31	332.4	Water Treatment Equipment - Filter Plant	(1,576,769)	120,596	(1,456,172)
32	333	Water Treatment - Other	487,680	53,146	540,827
33		Subtotal	79,473,747	4,375,978	83,849,724
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	186	(0)	186
36	341	Transmission & Distribution Structures & Improvements	4,929,361	216,223	5,145,585
37	342	Distribution Reservoirs & Standpipes	13,029,605	661,478	13,691,083
38	343	Transmission & Distribution Mains Conv	20,848,757	(7,528,906)	13,319,851
39	343.1	Transmission & Distribution Mains < 4"	1,623,077	304,233	1,927,310
40	343.2	Transmission & Distribution Mains 6" - 8"	116,766,824	10,651,155	127,417,979
41	343.3	Transmission & Distribution Mains > 10"	76,615,290	6,059,052	82,674,342
42		Subtotal	\$233,813,100	\$10,363,235	\$244,176,335

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Case No. WR-2015-0301
Case No. SR-2015-0302
Page 5 of 56

Total Company - Water Operations

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1					
2		<u>Transmission & Distribution Plant</u>	Bal Fwd \$233,813,100	\$10,363,235	\$244,176,335
3	344	Fire mains	138,714	10,064	148,778
4	345	Services	10,020,825	928,831	10,949,656
5	346.1	Meters - Bronze Case	950,216	490,464	1,440,679
6	346.2	Meters - Plastic Case	(114,000)	42,078	(71,923)
7	346.3	Meters - Not Class By Type	11,551,017	522,768	12,073,784
8	347	Meter Installation	12,208,445	733,759	12,942,205
9	348	Hydrants	20,452,261	1,289,095	21,741,356
10	349	Other Transmission & Distribution Plant	9,870	816	10,686
11		Subtotal	<u>289,030,449</u>	<u>14,381,108</u>	<u>303,411,558</u>
12		<u>General Plant</u>			
13	389	General Land & Land Rights	0	0	0
14	390	Stores Shops Equipment Structures	412,931	89,339	502,269
15	390.1	Office Structures	3,262,086	71,377	3,333,464
16	390.2	General Structures - HVAC	25,060	(33,718)	(8,658)
17	390.3	Miscellaneous Structures	920,638	96,259	1,016,897
18	390.9	Structures & Improvements - Leasehold	174,309	1,033	175,342
19	391	Office Furniture and Equipment	1,042,990	72,184	1,115,174
20	391.2	Computers & Peripheral Equipment	385,147	664,265	1,049,412
21	391.25	Computer Software	9,332,299	3,591,984	12,924,282
22	391.26	Personal Computer Software	78,331	(612)	77,719
23	391.3	Other Office Equipment	289,545	39,876	329,421
24	392.1	Transportation Equipment - Light Trucks	736,369	116,357	852,726
25	392.2	Transportation Equipment - Heavy Trucks	3,896,286	474,401	4,370,687
26	392.3	Transportation Equipment - Cars	1,957,592	248,923	2,206,515
27	392.4	Transportation Equipment - Other	516,493	217,680	734,173
28	393	Stores Equipment	(183,775)	30,954	(152,820)
29	394	Tools, Shop, & Garage Equipment	3,678,789	312,489	3,991,279
30	395	Laboratory Equipment	562,216	91,666	653,883
31	396	Power Operated Equipment	1,363,356	120,339	1,483,695
32	397	Communication Equipment (non telephone)	1,391,770	203,662	1,595,432
33	397.2	Telephone Equipment	73,312	7,568	80,880
34	398	Miscellaneous Equipment	677,241	144,398	821,639
35	399	Other Tangible Property	(282,862)	2,732	(280,130)
36		Subtotal	<u>30,310,122</u>	<u>6,563,150</u>	<u>36,873,282</u>
37					
38		Total Plant in Service	<u>\$443,249,720</u>	<u>\$28,368,185</u>	<u>\$471,617,904</u>
39					
40					
41					

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Case No. WR-2015-0301
Case No. SR-2015-0302
Page 6 of 56

District: Total Company Waste Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1					
2		<u>Sewer Plant</u>			
3					
4		Other Including Allocated Plant	\$546,397	\$13,137,316	\$13,683,712
5	351	WW Struct & Imp Coll	269,814	38,927	308,741
6	352.1	WW Collection Sewers Forced	1,685,623	135,636	1,821,259
7	352.2	WW Collecting Mains	847,411	42,489	889,900
8	353	WW Services Sewer	32,501	(12,237)	20,264
9	356	WW Power Gen Equip Collecting	1,571	600	2,171
10	357	WW Communication Equipment	17,628	7,346	24,975
11	363	WW Collecting Mains	488,753	153,909	642,662
12	365	WW Pump Equip Other Power	904,555	104,140	1,008,695
13	370.1	WW Land & Ld Rights Gen	2,543	0	2,543
14	371	WW Struct & Imp TDP	700,249	69,013	769,261
15	372	WW Collecting Mains Other	1,463,276	366,239	1,829,515
16	373	WW Plant Sewers	235,502	14,830	250,332
17	374	WW Outfall Sewer Lines	43,186	4,717	47,903
18	392	WW Trans Equipment	160,490	28,438	188,929
19					
20					
21					
22					
23					
24					
25					
26		Total Plant in Service	<u>\$7,399,499</u>	<u>\$14,091,363</u>	<u>\$21,490,862</u>
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Anna Meadows Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1		<u>Intangible Plant</u>			
2					
3	301	Organization	\$0	\$0	\$0
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	0	58	58
6		Subtotal	0	58	58
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	0	0	0
9	311	Structures & Improvements	0	0	0
10	312	Collection & Impound Reservoirs	0	0	0
11	313	Lake, River, & Other Intakes	0	0	0
12	314	Wells & Springs	19,874	2,691	22,565
13	316	Supply Mains	0	0	0
14	317	Other P/E-Supply	0	0	0
15		Subtotal	19,874	2,691	22,565
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	0	0	0
18	321	Pumping Structures & Improvements	0	0	0
19	322	Boiler Plant Equipment	0	0	0
20	323	Force Mains	0	0	0
21	324	Steam Pumping Equipment	0	0	0
22	325	Electric Pumping Equipment	15,406	2,086	17,492
23	326	Diesel Pumping Equipment	0	0	0
24	327	Pump Equip Hydraulic	0	0	0
25	328	Other Pumping Equipment	0	0	0
26		Subtotal	15,406	2,086	17,492
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & land Rights	0	0	0
29	331	Water Treatment Structures & Improvements	0	(5)	(5)
30	332	Water Treatment Equipment	0	(49)	(49)
31	332.4	Water Treatment Equipment - Filter Plant	0	0	0
32	333	Water Treatment - Other	0	0	0
33		Subtotal	0	(53)	(53)
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	0	0	0
36	341	Transmission & Distribution Structures & Improvements	0	0	0
37	342	Distribution Reservoirs & Standpipes	33,603	4,544	38,147
38	343	Transmission & Distribution Mains Conv	1,113	50	1,163
39	343.1	Transmission & Distribution Mains < 4"	353	48	401
40	343.2	Transmission & Distribution Mains 6" - 8"	3,449	493	3,942
41	343.3	Transmission & Distribution Mains > 10"	0	17	17
42		Subtotal	\$38,518	\$5,152	\$43,670

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Anna Meadows Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
			Bal Fwd		
1		<u>Transmission & Distribution Plant</u>	\$38,518	\$5,152	\$43,670
2					
3	344	Fire mains	0	0	0
4	345	Services	0	0	0
5	346.1	Meters - Bronze Case	0	(0)	(0)
6	346.2	Meters - Plastic Case	0	0	0
7	346.3	Meters - Not Class By Type	0	0	0
8	347	Meter Installation	0	0	0
9	348	Hydrants	0	1	1
10	349	Other Transmission & Distribution Plant	0	0	0
11		Subtotal	<u>38,518</u>	<u>5,153</u>	<u>43,671</u>
12		<u>General Plant</u>			
13	389	General Land & Land Rights	0	0	0
14	390	Stores Shops Equipment Structures	0	(27)	(27)
15	390.1	Office Structures	0	(27)	(27)
16	390.2	General Structures - HVAC	0	0	0
17	390.3	Miscellaneous Structures	0	0	0
18	390.9	Structures & Improvements - Leasehold	0	(0)	(0)
18	391	Office Furniture and Equipment	0	18	18
19	391.2	Computers & Peripheral Equipment	0	(65)	(65)
20	391.25	Computer Software	0	2,031	2,031
21	391.26	Personal Computer Software	0	10	10
22	391.3	Other Office Equipment	0	(1)	(1)
23	392.1	Transportation Equipment - Light Trucks	0	(11)	(11)
24	392.2	Transportation Equipment - Heavy Trucks	0	14	14
25	392.3	Transportation Equipment - Cars	0	118	118
26	392.4	Transportation Equipment - Other	0	0	0
27	393	Stores Equipment	0	0	0
28	394	Tools, Shop, & Garage Equipment	0	9	9
29	395	Laboratory Equipment	0	0	0
30	396	Power Operated Equipment	0	0	0
31	397	Communication Equipment (non telephone)	0	(9)	(9)
32	397.2	Telephone Equipment	0	1	1
33	398	Miscellaneous Equipment	0	2	2
34	399	Other Tangible Property	0	0	0
35		Subtotal	<u>0</u>	<u>2,062</u>	<u>2,062</u>
36					
37		Total Plant in Service	<u>\$73,798</u>	<u>\$11,997</u>	<u>\$85,795</u>
38					
39					
40					

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Brunswick

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1		<u>Intangible Plant</u>			
2					
3	301	Organization	\$0	\$0	\$0
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	0	304	304
6		Subtotal	0	304	304
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	0	0	0
9	311	Structures & Improvements	7,266	611	7,877
10	312	Collection & Impound Reservoirs	0	0	0
11	313	Lake, River, & Other Intakes	0	0	0
12	314	Wells & Springs	66,321	4,175	70,495
13	316	Supply Mains	40,476	1,868	42,344
14	317	Other P/E-Supply	0	0	0
15		Subtotal	114,063	6,653	120,716
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	0	0	0
18	321	Pumping Structures & Improvements	9,730	1,076	10,806
19	322	Boiler Plant Equipment	0	0	0
20	323	Force Mains	1,471	2,146	3,616
21	324	Steam Pumping Equipment	0	0	0
22	325	Electric Pumping Equipment	15,274	2,216	17,490
23	326	Diesel Pumping Equipment	0	0	0
24	327	Pump Equip Hydraulic	0	0	0
25	328	Other Pumping Equipment	(2,269)	503	(1,765)
26		Subtotal	24,206	5,941	30,146
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & land Rights	0	0	0
29	331	Water Treatment Structures & Improvements	127,627	5,519	133,146
30	332	Water Treatment Equipment	121,933	6,916	128,849
31	332.4	Water Treatment Equipment - Filter Plant	15,745	2,309	18,055
32	333	Water Treatment - Other	0	0	0
33		Subtotal	265,305	14,745	280,050
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	0	0	0
36	341	Transmission & Distribution Structures & Improvements	8,653	685	9,339
37	342	Distribution Reservoirs & Standpipes	32,683	1,829	34,513
38	343	Transmission & Distribution Mains Conv	146,034	1,045	147,079
39	343.1	Transmission & Distribution Mains < 4"	1,188	1,286	2,474
40	343.2	Transmission & Distribution Mains 6" - 8"	52,609	7,594	60,203
41	343.3	Transmission & Distribution Mains > 10"	0	87	87
42		Subtotal	\$241,168	\$12,527	\$253,696

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Brunswick

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
2		<u>Transmission & Distribution Plant</u>	Bal Fwd \$241,168	\$12,527	\$253,696
3	344	Fire mains	0	0	0
4	345	Services	44,488	10,864	55,352
5	346.1	Meters - Bronze Case	12,669	2,131	14,800
6	346.2	Meters - Plastic Case	(4)	(3)	(6)
7	346.3	Meters - Not Class By Type	21,592	(151)	21,441
8	347	Meter Installation	17,674	3,043	20,717
9	348	Hydrants	36,076	1,683	37,759
10	349	Other Transmission & Distribution Plant	0	0	0
11		Subtotal	<u>373,664</u>	<u>30,094</u>	<u>403,758</u>
12		<u>General Plant</u>			
13	389	General Land & Land Rights	0	0	0
14	390	Stores Shops Equipment Structures	1,974	278	2,252
15	390.1	Office Structures	8,355	2,163	10,518
16	390.2	General Structures - HVAC	0	0	0
17	390.3	Miscellaneous Structures	2,010	435	2,445
18	390.9	Structures & Improvements - Leasehold	0	(0)	(0)
18	391	Office Furniture and Equipment	377	194	571
19	391.2	Computers & Peripheral Equipment	12,630	12,640	25,270
20	391.25	Computer Software	637	10,635	11,272
21	391.26	Personal Computer Software	0	52	52
22	391.3	Other Office Equipment	8,911	2,282	11,193
23	392.1	Transportation Equipment - Light Trucks	(3,959)	(219)	(4,178)
24	392.2	Transportation Equipment - Heavy Trucks	0	73	73
25	392.3	Transportation Equipment - Cars	0	620	620
26	392.4	Transportation Equipment - Other	12,484	2	12,486
27	393	Stores Equipment	5,418	695	6,113
28	394	Tools, Shop, & Garage Equipment	14,586	1,514	16,099
29	395	Laboratory Equipment	4,324	1,485	5,809
30	396	Power Operated Equipment	1,963	282	2,245
31	397	Communication Equipment (non telephone)	15,738	3,976	19,714
32	397.2	Telephone Equipment	3,051	4	3,055
33	398	Miscellaneous Equipment	78,433	10,194	88,627
34	399	Other Tangible Property	13,595	1,330	14,924
35		Subtotal	<u>180,527</u>	<u>48,634</u>	<u>229,161</u>
36					
37		Total Plant in Service	<u>\$957,765</u>	<u>\$106,371</u>	<u>\$1,064,136</u>
38					
39					
40					

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Emerald Pointe Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1		<u>Intangible Plant</u>			
2					
3	301	Organization	\$0	\$0	\$0
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	0	243	243
6		Subtotal	0	243	243
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	0	0	0
9	311	Structures & Improvements	5,349	315	5,664
10	312	Collection & Impound Reservoirs	0	0	0
11	313	Lake, River, & Other intakes	0	0	0
12	314	Wells & Springs	48,544	2,843	51,386
13	316	Supply Mains	0	0	0
14	317	Other P/E-Supply	0	0	0
15		Subtotal	53,893	3,158	57,051
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	0	0	0
18	321	Pumping Structures & Improvements	0	0	0
19	322	Boiler Plant Equipment	0	0	0
20	323	Force Mains	0	0	0
21	324	Steam Pumping Equipment	0	0	0
22	325	Electric Pumping Equipment	32,362	4,236	36,598
23	326	Diesel Pumping Equipment	0	0	0
24	327	Pump Equip Hydraulic	0	0	0
25	328	Other Pumping Equipment	0	0	0
26		Subtotal	32,362	4,236	36,598
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & land Rights	0	0	0
29	331	Water Treatment Structures & improvements	0	(19)	(19)
30	332	Water Treatment Equipment	0	(101)	(101)
31	332.4	Water Treatment Equipment - Filter Plant	0	0	0
32	333	Water Treatment - Other	0	0	0
33		Subtotal	0	(120)	(120)
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	0	0	0
36	341	Transmission & Distribution Structures & Improvements	0	1	1
37	342	Distribution Reservoirs & Standpipes	62,287	3,601	65,888
38	343	Transmission & Distribution Mains Conv	80,484	4,406	84,890
39	343.1	Transmission & Distribution Mains < 4"	0	1	1
40	343.2	Transmission & Distribution Mains 6" - 8"	0	107	107
41	343.3	Transmission & Distribution Mains > 10"	0	70	70
42		Subtotal	\$142,771	\$8,185	\$150,956

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Emerald Pointe Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1					
2		<u>Transmission & Distribution Plant</u>	Bal Fwd \$142,771	\$8,185	\$150,956
3	344	Fire mains	0	0	0
4	345	Services	65	(145)	(80)
5	346.1	Meters - Bronze Case	0	(0)	(0)
6	346.2	Meters - Plastic Case	0	0	0
7	346.3	Meters - Not Class By Type	4,120	808	4,928
8	347	Meter installation	1,330	401	1,731
9	348	Hydrants	51	22	73
10	349	Other Transmission & Distribution Plant	0	0	0
11		Subtotal	<u>148,337</u>	<u>9,271</u>	<u>157,608</u>
12		<u>General Plant</u>			
13	389	General Land & Land Rights	0	0	0
14	390	Stores Shops Equipment Structures	0	(82)	(82)
15	390.1	Office Structures	0	(114)	(114)
16	390.2	General Structures - HVAC	0	0	0
17	390.3	Miscellaneous Structures	0	0	0
18	390.9	Structures & Improvements - Leasehold	0	(0)	(0)
18	391	Office Furniture and Equipment	0	74	74
19	391.2	Computers & Peripheral Equipment	133	(60)	73
20	391.25	Computer Software	0	8,484	8,484
21	391.26	Personal Computer Software	0	42	42
22	391.3	Other Office Equipment	0	(3)	(3)
23	392.1	Transportation Equipment - Light Trucks	0	181	181
24	392.2	Transportation Equipment - Heavy Trucks	0	58	58
25	392.3	Transportation Equipment - Cars	0	495	495
26	392.4	Transportation Equipment - Other	0	1	1
27	393	Stores Equipment	0	0	0
28	394	Tools, Shop, & Garage Equipment	237	102	339
29	395	Laboratory Equipment	0	0	0
30	396	Power Operated Equipment	0	0	0
31	397	Communication Equipment (non telephone)	0	24	24
32	397.2	Telephone Equipment	0	3	3
33	398	Miscellaneous Equipment	0	8	8
34	399	Other Tangible Property	0	0	0
35		Subtotal	<u>370</u>	<u>9,213</u>	<u>9,583</u>
36					
37		Total Plant in Service	<u>\$234,962</u>	<u>\$26,000</u>	<u>\$260,962</u>
38					
39					
40					

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Jefferson City Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1		<u>Intangible Plant</u>			
2					
3	301	Organization	\$0	\$0	\$0
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	0	8,019	8,019
6		Subtotal	0	8,019	8,019
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	0	0	0
9	311	Structures & Improvements	17,502	23,902	41,404
10	312	Collection & Impound Reservoirs	0	0	0
11	313	Lake, River, & Other Intakes	511,794	129,473	641,267
12	314	Wells & Springs	0	0	0
13	316	Supply Mains	(17,549)	23,018	5,469
14	317	Other P/E-Supply	0	0	0
15		Subtotal	511,747	176,393	688,140
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	0	0	0
18	321	Pumping Structures & Improvements	133,539	29,984	163,523
19	322	Boiler Plant Equipment	0	0	0
20	323	Force Mains	80,867	13,864	94,731
21	324	Steam Pumping Equipment	0	0	0
22	325	Electric Pumping Equipment	(98,405)	86,150	(12,255)
23	326	Diesel Pumping Equipment	0	0	0
24	327	Pump Equip Hydraulic	(28,965)	577	(28,388)
25	328	Other Pumping Equipment	(1,526)	746	(779)
26		Subtotal	85,511	131,322	216,832
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & Land Rights	0	0	0
29	331	Water Treatment Structures & Improvements	639,390	41,880	681,269
30	332	Water Treatment Equipment	1,559,522	80,082	1,639,603
31	332.4	Water Treatment Equipment - Filter Plant	28,975	4,701	33,676
32	333	Water Treatment - Other	0	0	0
33		Subtotal	2,227,886	126,663	2,354,548
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	0	0	0
36	341	Transmission & Distribution Structures & Improvements	40,725	5,309	46,034
37	342	Distribution Reservoirs & Standpipes	237,455	24,795	262,250
38	343	Transmission & Distribution Mains Conv	1,993,518	44,288	2,037,806
39	343.1	Transmission & Distribution Mains < 4"	22,407	3,802	26,208
40	343.2	Transmission & Distribution Mains 6" - 8"	240,473	61,203	301,675
41	343.3	Transmission & Distribution Mains > 10"	453,300	80,411	533,711
42		Subtotal	\$2,987,878	\$219,807	\$3,207,685

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Case No. WR-2015-0301
Case No. SR-2015-0302
Page 14 of 56

Jefferson City Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1					
2		<u>Transmission & Distribution Plant</u>	Bal Fwd \$2,987,878	\$219,807	\$3,207,685
3	344	Fire mains	0	0	0
4	345	Services	163,102	18,393	181,495
5	346.1	Meters - Bronze Case	177,099	33,327	210,426
6	346.2	Meters - Plastic Case	11,468	1,249	12,718
7	346.3	Meters - Not Class By Type	(35,297)	16,386	(18,911)
8	347	Meter Installation	65,138	10,691	75,829
9	348	Hydrants	480,313	24,640	504,953
10	349	Other Transmission & Distribution Plant	0	0	0
11		Subtotal	<u>3,849,700</u>	<u>324,492</u>	<u>4,174,193</u>
12		<u>General Plant</u>			
13	389	General Land & Land Rights	0	0	0
14	390	Stores Shops Equipment Structures	8,000	(360)	7,640
15	390.1	Office Structures	133,485	2,522	136,007
16	390.2	General Structures - HVAC	0	0	0
17	390.3	Miscellaneous Structures	0	0	0
18	390.9	Structures & Improvements - Leasehold	0	(11)	(11)
19	391	Office Furniture and Equipment	81,805	3,523	85,328
20	391.2	Computers & Peripheral Equipment	(108,998)	17,763	(91,235)
21	391.25	Computer Software	16,238	286,438	302,676
22	391.26	Personal Computer Software	0	1,372	1,372
23	391.3	Other Office Equipment	0	(103)	(103)
24	392.1	Transportation Equipment - Light Trucks	31,595	14,327	45,922
25	392.2	Transportation Equipment - Heavy Trucks	26,016	5,817	31,833
26	392.3	Transportation Equipment - Cars	38,154	21,512	59,666
27	392.4	Transportation Equipment - Other	10,200	2,509	12,709
28	393	Stores Equipment	1,464	138	1,601
29	394	Tools, Shop, & Garage Equipment	139,551	9,916	149,467
30	395	Laboratory Equipment	32,307	5,859	38,165
31	396	Power Operated Equipment	179,625	9,011	188,635
32	397	Communication Equipment (non telephone)	44,780	4,256	49,036
33	397.2	Telephone Equipment	0	105	105
34	398	Miscellaneous Equipment	67,506	15,077	82,583
35	399	Other Tangible Property	0	0	0
36		Subtotal	<u>701,726</u>	<u>399,670</u>	<u>1,101,397</u>
37					
38		Total Plant in Service	<u>\$7,376,570</u>	<u>\$1,166,559</u>	<u>\$8,543,129</u>
39					
40					
41					

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Joplin

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1					
2		<u>Intangible Plant</u>			
3	301	Organization	\$7,598	\$0	\$7,598
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	0	17,572	17,572
6		Subtotal	<u>7,598</u>	<u>17,572</u>	<u>25,170</u>
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	0	0	0
9	311	Structures & Improvements	1,008,429	145,439	1,153,868
10	312	Collection & Impound Reservoirs	89,959	1,599	91,558
11	313	Lake, River, & Other Intakes	97,243	10,993	108,235
12	314	Wells & Springs	676,540	71,862	748,402
13	316	Supply Mains	707,307	94,515	801,822
14	317	Other P/E-Supply	0	0	0
15		Subtotal	<u>2,579,477</u>	<u>324,407</u>	<u>2,903,884</u>
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	0	0	0
18	321	Pumping Structures & Improvements	364,520	13,671	378,192
19	322	Boiler Plant Equipment	(298)	0	(298)
20	323	Force Mains	85,837	(267)	85,570
21	324	Steam Pumping Equipment	(3,543)	302	(3,242)
22	325	Electric Pumping Equipment	609,901	95,566	705,467
23	326	Diesel Pumping Equipment	(13,395)	1,998	(11,397)
24	327	Pump Equip Hydraulic	2,886	766	3,651
25	328	Other Pumping Equipment	121,520	44,153	165,673
26		Subtotal	<u>1,167,428</u>	<u>156,188</u>	<u>1,323,616</u>
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & Land Rights	0	0	0
29	331	Water Treatment Structures & Improvements	880,927	263,714	1,144,641
30	332	Water Treatment Equipment	2,503,594	474,734	2,978,328
31	332.4	Water Treatment Equipment - Filter Plant	39,872	6,650	46,522
32	333	Water Treatment - Other	(6,322)	0	(6,322)
33		Subtotal	<u>3,418,070</u>	<u>745,098</u>	<u>4,163,168</u>
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	0	0	0
36	341	Transmission & Distribution Structures & Improvements	482,443	20,232	502,675
37	342	Distribution Reservoirs & Standpipes	1,753,913	106,310	1,860,223
38	343	Transmission & Distribution Mains Conv	3,444,946	(493,858)	2,951,088
39	343.1	Transmission & Distribution Mains < 4"	739,218	129,113	868,331
40	343.2	Transmission & Distribution Mains 6" - 8"	2,962,365	410,789	3,373,154
41	343.3	Transmission & Distribution Mains > 10"	2,131,675	283,107	2,414,782
42		Subtotal	<u>\$11,514,560</u>	<u>\$455,692</u>	<u>\$11,970,252</u>

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Case No. WR-2015-0301
Case No. SR-2015-0302
Page 16 of 56

Joplin

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
2		<u>Transmission & Distribution Plant</u>	Bal Fwd		
3	344	Fire mains	\$11,514,560	\$455,692	\$11,970,252
4	345	Services	530	92	622
5	346.1	Meters - Bronze Case	3,865,208	278,290	4,143,498
6	346.2	Meters - Plastic Case	(820,463)	61,318	(759,145)
7	346.3	Meters - Not Class By Type	(48,964)	16,633	(32,332)
8	347	Meter Installation	(6,788)	(38,673)	(45,461)
9	348	Hydrants	1,297,420	89,315	1,386,735
10	349	Other Transmission & Distribution Plant	290,883	20,654	311,536
11		Subtotal	868	0	868
12		<u>General Plant</u>	16,093,253	883,322	16,976,575
13	389	General Land & Land Rights	0	0	0
14	390	Stores Shops Equipment Structures	(227,505)	51,968	(175,537)
15	390.1	Office Structures	2,777,984	(7,847)	2,770,138
16	390.2	General Structures - HVAC	0	0	0
17	390.3	Miscellaneous Structures	(67,549)	1,436	(66,113)
18	390.9	Structures & Improvements - Leasehold	538	648	1,186
19	391	Office Furniture and Equipment	(11,256)	3,189	(3,067)
20	391.2	Computers & Peripheral Equipment	13,133	(9,943)	3,190
21	391.25	Computer Software	938	614,643	615,581
22	391.26	Personal Computer Software	(1,744)	3,007	1,263
23	391.3	Other Office Equipment	(18,905)	1,073	(17,832)
24	392.1	Transportation Equipment - Light Trucks	203,525	33,513	237,038
25	392.2	Transportation Equipment - Heavy Trucks	(287)	4,204	3,917
26	392.3	Transportation Equipment - Cars	5,295	40,788	46,083
27	392.4	Transportation Equipment - Other	(41,813)	5,777	(36,036)
28	393	Stores Equipment	10,229	990	11,220
29	394	Tools, Shop, & Garage Equipment	251,219	28,114	279,333
30	395	Laboratory Equipment	(11,267)	9,069	(2,198)
31	396	Power Operated Equipment	158,210	10,621	168,831
32	397	Communication Equipment (non telephone)	118,028	25,632	143,660
33	397.2	Telephone Equipment	33,974	4,601	38,575
34	398	Miscellaneous Equipment	7,387	5,135	12,522
35	399	Other Tangible Property	0	0	0
36		Subtotal	3,200,136	831,620	4,031,756
37					
38		Total Plant in Service	\$26,465,962	\$2,958,207	\$29,424,169
39					
40					
41					

Missouri-American Water Company
 Accumulated Depreciation
 For the Test Year Ended December 31, 2014
 Schedule: CAS-5

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 17 of 56

Maplewood/Riverside/Stonebridge

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1		<u>Intangible Plant</u>			
2					
3	301	Organization	\$0	\$0	\$0
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	0	1,015	1,015
6		Subtotal	0	1,015	1,015
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	0	0	0
9	311	Structures & Improvements	0	0	0
10	312	Collection & Impound Reservoirs	344	22	366
11	313	Lake, River, & Other Intakes	0	0	0
12	314	Wells & Springs	54,705	5,054	59,759
13	316	Supply Mains	549	45	594
14	317	Other P/E-Supply	0	0	0
15		Subtotal	55,597	5,121	60,718
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	0	0	0
18	321	Pumping Structures & Improvements	14,711	1,447	16,158
19	322	Boiler Plant Equipment	0	0	0
20	323	Force Mains	376	55	431
21	324	Steam Pumping Equipment	0	0	0
22	325	Electric Pumping Equipment	259,156	4,914	264,071
23	326	Diesel Pumping Equipment	0	0	0
24	327	Pump Equip Hydraulic	0	0	0
25	328	Other Pumping Equipment	0	0	0
26		Subtotal	274,243	6,417	280,660
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & Land Rights	0	0	0
29	331	Water Treatment Structures & Improvements	1,325	249	1,574
30	332	Water Treatment Equipment	16,918	(3,100)	13,818
31	332.4	Water Treatment Equipment - Filter Plant	0	0	0
32	333	Water Treatment - Other	0	0	0
33		Subtotal	18,243	(2,851)	15,392
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	0	0	0
36	341	Transmission & Distribution Structures & Improvements	6,760	295	7,056
37	342	Distribution Reservoirs & Standpipes	202,858	9,537	212,394
38	343	Transmission & Distribution Mains Conv	(245)	(18,046)	(18,291)
39	343.1	Transmission & Distribution Mains < 4"	(258)	116	(141)
40	343.2	Transmission & Distribution Mains 6" - 8"	510,311	23,985	534,296
41	343.3	Transmission & Distribution Mains > 10"	0	292	292
42		Subtotal	\$719,427	\$16,178	\$735,605

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Maplewood/Riverside/Stonebridge

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1					
2		Transmission & Distribution Plant	Bal Fwd \$719,427	\$16,178	\$735,605
3	344	Fire mains	0	0	0
4	345	Services	102,059	6,674	108,732
5	346.1	Meters - Bronze Case	812	2,297	3,109
6	346.2	Meters - Plastic Case	0	0	0
7	346.3	Meters - Not Class By Type	52,569	2,927	55,497
8	347	Meter Installation	(24,709)	955	(23,754)
9	348	Hydrants	27,526	1,228	28,754
10	349	Other Transmission & Distribution Plant	0	0	0
11		Subtotal	877,684	30,260	907,944
12		General Plant			
13	389	General Land & Land Rights	0	0	0
14	390	Stores Shops Equipment Structures	13,478	(1,160)	12,318
15	390.1	Office Structures	0	(477)	(477)
16	390.2	General Structures - HVAC	0	0	0
17	390.3	Miscellaneous Structures	0	0	0
18	390.9	Structures & Improvements - Leasehold	0	(1)	(1)
19	391	Office Furniture and Equipment	0	310	310
20	391.2	Computers & Peripheral Equipment	0	(7,790)	(7,790)
21	391.25	Computer Software	0	35,491	35,491
22	391.26	Personal Computer Software	0	174	174
23	391.3	Other Office Equipment	0	(13)	(13)
24	392.1	Transportation Equipment - Light Trucks	0	(2,161)	(2,161)
25	392.2	Transportation Equipment - Heavy Trucks	0	243	243
26	392.3	Transportation Equipment - Cars	16,970	4,221	21,191
27	392.4	Transportation Equipment - Other	0	5	5
28	393	Stores Equipment	0	0	0
29	394	Tools, Shop, & Garage Equipment	2,820	503	3,323
30	395	Laboratory Equipment	2,546	341	2,886
31	396	Power Operated Equipment	0	0	0
32	397	Communication Equipment (non telephone)	1,582	75	1,657
33	397.2	Telephone Equipment	0	13	13
34	398	Miscellaneous Equipment	812	182	994
35	399	Other Tangible Property	0	0	0
36		Subtotal	38,207	29,956	68,163
37		Total Plant in Service	\$1,263,975	\$69,917	\$1,333,892
38					
39					
40					

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Case No. WR-2015-0301
Case No. SR-2015-0302
Page 19 of 56

Mexico

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc. Reserve
1		<u>Intangible Plant</u>			
2					
3	301	Organization	\$0	\$0	\$0
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	0	3,642	3,642
6		Subtotal	0	3,642	3,642
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	0	0	0
9	311	Structures & Improvements	25,633	1,666	27,298
10	312	Collection & Impound Reservoirs	(27)	0	(27)
11	313	Lake, River, & Other Intakes	1,425	207	1,631
12	314	Wells & Springs	211,401	22,136	233,536
13	316	Supply Mains	272,877	21,213	294,091
14	317	Other P/E-Supply	485	75	560
15		Subtotal	511,793	45,296	557,090
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	0	0	0
18	321	Pumping Structures & Improvements	13,692	1,134	14,825
19	322	Boiler Plant Equipment	0	0	0
20	323	Force Mains	987	117	1,104
21	324	Steam Pumping Equipment	0	0	0
22	325	Electric Pumping Equipment	(509,169)	16,643	(492,527)
23	326	Diesel Pumping Equipment	0	0	0
24	327	Pump Equip Hydraulic	(11,119)	268	(10,851)
25	328	Other Pumping Equipment	4,832	880	5,711
26		Subtotal	(500,778)	19,041	(481,737)
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & land Rights	(1,084)	0	(1,084)
29	331	Water Treatment Structures & Improvements	592,817	55,977	648,794
30	332	Water Treatment Equipment	587,555	69,122	656,677
31	332.4	Water Treatment Equipment - Filter Plant	(52,449)	3,587	(48,862)
32	333	Water Treatment - Other	6,264	861	7,125
33		Subtotal	1,133,102	129,548	1,262,650
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	0	0	0
36	341	Transmission & Distribution Structures & Improvements	21,589	1,813	23,403
37	342	Distribution Reservoirs & Standpipes	82,111	6,601	88,713
38	343	Transmission & Distribution Mains Conv	1,199,559	(155,760)	1,043,798
39	343.1	Transmission & Distribution Mains < 4"	(64,460)	8,792	(55,668)
40	343.2	Transmission & Distribution Mains 6" - 8"	92,807	52,961	145,768
41	343.3	Transmission & Distribution Mains > 10"	142,088	23,574	165,662
42		Subtotal	\$1,473,694	(\$62,018)	\$1,411,675

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Case No. WR-2015-0301
Case No. SR-2015-0302
Page 20 of 56

Mexico

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
2		<u>Transmission & Distribution Plant</u>	Bal Fwd \$1,473,694	(\$62,018)	\$1,411,675
3	344	Fire mains	11,398	595	11,993
4	345	Services	(160,951)	98,764	(62,187)
5	346.1	Meters - Bronze Case	(53,392)	16,463	(36,930)
6	346.2	Meters - Plastic Case	3,869	3,109	6,979
7	346.3	Meters - Not Class By Type	2,053	(13,862)	(11,809)
8	347	Meter installation	174,358	20,921	195,279
9	348	Hydrants	153,297	4,474	157,771
10	349	Other Transmission & Distribution Plant	5,589	207	5,796
11		Subtotal	<u>1,609,914</u>	<u>68,654</u>	<u>1,678,568</u>
12		<u>General Plant</u>			
13	389	General Land & Land Rights	0	0	0
14	390	Stores Shops Equipment Structures	(6,793)	(3,428)	(10,222)
15	390.1	Office Structures	(29,945)	(603)	(30,548)
16	390.2	General Structures - HVAC	0	0	0
17	390.3	Miscellaneous Structures	0	0	0
18	390.9	Structures & Improvements - Leasehold	0	(5)	(5)
18	391	Office Furniture and Equipment	(8,089)	1,386	(6,703)
19	391.2	Computers & Peripheral Equipment	16,886	974	17,859
20	391.25	Computer Software	(11,723)	127,386	115,663
21	391.26	Personal Computer Software	0	623	623
22	391.3	Other Office Equipment	(10,199)	681	(9,518)
23	392.1	Transportation Equipment - Light Trucks	74,346	8,436	82,782
24	392.2	Transportation Equipment - Heavy Trucks	0	871	871
25	392.3	Transportation Equipment - Cars	13,491	7,427	20,919
26	392.4	Transportation Equipment - Other	0	19	19
27	393	Stores Equipment	1,532	315	1,847
28	394	Tools, Shop, & Garage Equipment	9,768	2,622	12,389
29	395	Laboratory Equipment	(7,946)	578	(7,368)
30	396	Power Operated Equipment	28,056	4,747	32,803
31	397	Communication Equipment (non telephone)	16,227	18,043	34,270
32	397.2	Telephone Equipment	16,711	148	16,859
33	398	Miscellaneous Equipment	2,026	561	2,588
34	399	Other Tangible Property	0	0	0
35		Subtotal	<u>104,349</u>	<u>170,781</u>	<u>275,130</u>
37		Total Plant in Service	<u>\$2,858,380</u>	<u>\$436,962</u>	<u>\$3,295,342</u>
38					
39					
40					

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Ozark Mtn/LTA Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1					
2		<u>Intangible Plant</u>			
3	301	Organization	\$0	\$0	\$0
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	0	366	366
6		Subtotal	0	366	366
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	0	0	0
9	311	Structures & Improvements	0	0	0
10	312	Collection & Impound Reservoirs	0	0	0
11	313	Lake, River, & Other Intakes	0	0	0
12	314	Wells & Springs	17,468	3,193	20,661
13	316	Supply Mains	18,693	609	19,302
14	317	Other P/E-Supply	0	0	0
15		Subtotal	36,161	3,802	39,963
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	0	0	0
18	321	Pumping Structures & Improvements	9,775	847	10,622
19	322	Boiler Plant Equipment	0	0	0
20	323	Force Mains	611	97	708
21	324	Steam Pumping Equipment	0	0	0
22	325	Electric Pumping Equipment	17,506	2,135	19,641
23	326	Diesel Pumping Equipment	0	0	0
24	327	Pump Equip Hydraulic	0	0	0
25	328	Other Pumping Equipment	0	0	0
26		Subtotal	27,891	3,080	30,971
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & land Rights	0	0	0
29	331	Water Treatment Structures & Improvements	0	(29)	(29)
30	332	Water Treatment Equipment	3,782	1,257	5,039
31	332.4	Water Treatment Equipment - Filter Plant	0	0	0
32	333	Water Treatment - Other	0	0	0
33		Subtotal	3,782	1,228	5,010
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	0	0	0
36	341	Transmission & Distribution Structures & Improvements	606	1	607
37	342	Distribution Reservoirs & Standpipes	99,719	12,403	112,122
38	343	Transmission & Distribution Mains Conv	(68)	(2,964)	(3,031)
39	343.1	Transmission & Distribution Mains < 4"	(653)	27	(626)
40	343.2	Transmission & Distribution Mains 6" - 8"	127,773	4,309	132,082
41	343.3	Transmission & Distribution Mains > 10"	0	105	105
42		Subtotal	\$227,377	\$13,882	\$241,259

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Ozark Mtn/LTA Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1					
2		<u>Transmission & Distribution Plant</u>	Bal Fwd		
3	344	Fire mains	\$227,377	\$13,882	\$241,259
4	345	Services	0	0	0
5	346.1	Meters - Bronze Case	27,703	(211)	27,491
6	346.2	Meters - Plastic Case	26	41	67
7	346.3	Meters - Not Class By Type	0	0	0
8	347	Meter Installation	37,381	(4,664)	32,717
9	348	Hydrants	3,741	644	4,386
10	349	Other Transmission & Distribution Plant	6,849	173	7,022
11		Subtotal	0	0	0
12		<u>General Plant</u>	303,077	9,866	312,942
13	389	General Land & Land Rights	0	0	0
14	390	Stores Shops Equipment Structures	1,427	(829)	598
15	390.1	Office Structures	0	(172)	(172)
16	390.2	General Structures - HVAC	0	0	0
17	390.3	Miscellaneous Structures	0	0	0
18	390.9	Structures & Improvements - Leasehold	0	(0)	(0)
19	391	Office Furniture and Equipment	10,911	619	11,529
20	391.2	Computers & Peripheral Equipment	0	(5,965)	(5,965)
21	391.25	Computer Software	0	12,786	12,786
22	391.26	Personal Computer Software	0	63	63
23	391.3	Other Office Equipment	0	(5)	(5)
24	392.1	Transportation Equipment - Light Trucks	0	(405)	(405)
25	392.2	Transportation Equipment - Heavy Trucks	0	87	87
26	392.3	Transportation Equipment - Cars	116,479	7,248	123,727
27	392.4	Transportation Equipment - Other	330	367	697
28	393	Stores Equipment	0	0	0
29	394	Tools, Shop, & Garage Equipment	2,564	421	2,984
30	395	Laboratory Equipment	2,943	453	3,396
31	396	Power Operated Equipment	808	372	1,180
32	397	Communication Equipment (non telephone)	128	(95)	32
33	397.2	Telephone Equipment	0	5	5
34	398	Miscellaneous Equipment	4,780	1,217	5,997
35	399	Other Tangible Property	0	0	0
36		Subtotal	140,369	16,167	156,536
37					
38		Total Plant in Service	\$511,280	\$34,508	\$545,787
39					
40					
41					

Missouri-American Water Company
 Accumulated Depreciation
 For the Test Year Ended December 31, 2014
 Schedule: CAS-5

Platte County

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1		<u>Intangible Plant</u>			
2					
3	301	Organization	\$0	\$0	\$0
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	0	4,397	4,397
6		Subtotal	0	4,397	4,397
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	0	0	0
9	311	Structures & Improvements	11,875	492	12,367
10	312	Collection & Impound Reservoirs	0	0	0
11	313	Lake, River, & Other Intakes	0	0	0
12	314	Wells & Springs	87,666	4,768	92,434
13	316	Supply Mains	69,764	4,815	74,580
14	317	Other P/E-Supply	0	0	0
15		Subtotal	169,305	10,075	179,381
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	0	0	0
18	321	Pumping Structures & Improvements	6,970	310	7,280
19	322	Boiler Plant Equipment	0	0	0
20	323	Force Mains	17,000	2,930	19,929
21	324	Steam Pumping Equipment	0	0	0
22	325	Electric Pumping Equipment	461,023	55,073	516,096
23	326	Diesel Pumping Equipment	2,585	364	2,949
24	327	Pump Equip Hydraulic	15,598	2,737	18,334
25	328	Other Pumping Equipment	14,227	2,624	16,852
26		Subtotal	517,402	64,038	581,440
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & land Rights	0	0	0
29	331	Water Treatment Structures & Improvements	241,497	15,821	257,318
30	332	Water Treatment Equipment	991,939	77,336	1,069,275
31	332.4	Water Treatment Equipment - Filter Plant	(104,734)	5,978	(98,756)
32	333	Water Treatment - Other	0	0	0
33		Subtotal	1,128,702	99,136	1,227,837
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	0	0	0
36	341	Transmission & Distribution Structures & Improvements	70,637	7,543	78,180
37	342	Distribution Reservoirs & Standpipes	750,602	86,513	837,115
38	343	Transmission & Distribution Mains Conv	1,465,320	(45,790)	1,419,530
39	343.1	Transmission & Distribution Mains < 4"	3,383	10,166	13,548
40	343.2	Transmission & Distribution Mains 6" - 8"	404,689	90,574	495,263
41	343.3	Transmission & Distribution Mains > 10"	1,561,745	290,024	1,851,769
42		Subtotal	\$4,256,377	\$439,029	\$4,695,406

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Platte County

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1					
2		<u>Transmission & Distribution Plant</u>	Bal Fwd \$4,256,377	\$439,029	\$4,695,406
3	344	Fire mains	26,070	1,639	27,709
4	345	Services	884,453	98,048	982,501
5	346.1	Meters - Bronze Case	169,300	29,022	198,322
6	346.2	Meters - Plastic Case	62	21	83
7	346.3	Meters - Not Class By Type	114,492	9,007	123,499
8	347	Meter Installation	367,292	39,985	407,277
9	348	Hydrants	341,128	37,024	378,152
10	349	Other Transmission & Distribution Plant	4,655	426	5,080
11		Subtotal	<u>6,163,828</u>	<u>654,201</u>	<u>6,818,030</u>
12		<u>General Plant</u>			
13	389	General Land & Land Rights	0	0	0
14	390	Stores Shops Equipment Structures	7,060	(122)	6,939
15	390.1	Office Structures	50,370	(243)	50,127
16	390.2	General Structures - HVAC	0	0	0
17	390.3	Miscellaneous Structures	78,585	13,065	91,650
18	390.9	Structures & Improvements - Leasehold	0	(6)	(6)
19	391	Office Furniture and Equipment	10,034	1,660	11,694
20	391.2	Computers & Peripheral Equipment	30,678	17,007	47,684
21	391.25	Computer Software	(2,057)	153,915	151,857
22	391.26	Personal Computer Software	1,873	752	2,625
23	391.3	Other Office Equipment	162,570	17,408	179,978
24	392.1	Transportation Equipment - Light Trucks	(6,574)	6,574	0
25	392.2	Transportation Equipment - Heavy Trucks	2	1,052	1,054
26	392.3	Transportation Equipment - Cars	12,753	8,967	21,720
27	392.4	Transportation Equipment - Other	17,258	23	17,281
28	393	Stores Equipment	2,035	122	2,157
29	394	Tools, Shop, & Garage Equipment	32,724	4,849	37,573
30	395	Laboratory Equipment	32,475	3,965	36,441
31	396	Power Operated Equipment	371	0	371
32	397	Communication Equipment (non telephone)	45,113	5,753	50,866
33	397.2	Telephone Equipment	0	58	58
34	398	Miscellaneous Equipment	188,597	23,792	212,389
35	399	Other Tangible Property	0	0	0
36		Subtotal	<u>663,866</u>	<u>258,592</u>	<u>922,458</u>
37					
38		Total Plant in Service	<u>\$8,643,104</u>	<u>\$1,090,439</u>	<u>\$9,733,543</u>
39					
40					
41					

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Rankin Acres

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1					
2		<u>Intangible Plant</u>			
3	301	Organization	\$0	\$0	\$0
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	0	65	65
6		Subtotal	0	65	65
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	0	0	0
9	311	Structures & Improvements	0	0	0
10	312	Collection & Impound Reservoirs	5,749	0	5,749
11	313	Lake, River, & Other Intakes	0	0	0
12	314	Wells & Springs	161	16	177
13	316	Supply Mains	0	0	0
14	317	Other P/E-Supply	0	0	0
15		Subtotal	5,910	16	5,926
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	0	0	0
18	321	Pumping Structures & Improvements	1,341	104	1,445
19	322	Boiler Plant Equipment	0	0	0
20	323	Force Mains	97	14	111
21	324	Steam Pumping Equipment	0	0	0
22	325	Electric Pumping Equipment	9,337	785	10,122
23	326	Diesel Pumping Equipment	0	0	0
24	327	Pump Equip Hydraulic	0	0	0
25	328	Other Pumping Equipment	0	0	0
26		Subtotal	10,774	904	11,678
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & land Rights	0	0	0
29	331	Water Treatment Structures & Improvements	0	(5)	(5)
30	332	Water Treatment Equipment	93	(56)	37
31	332.4	Water Treatment Equipment - Filter Plant	0	0	0
32	333	Water Treatment - Other	0	0	0
33		Subtotal	93	(61)	31
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	0	0	0
36	341	Transmission & Distribution Structures & Improvements	988	63	1,052
37	342	Distribution Reservoirs & Standpipes	0	(7)	(7)
38	343	Transmission & Distribution Mains Conv	0	(153)	(153)
39	343.1	Transmission & Distribution Mains < 4"	0	5	5
40	343.2	Transmission & Distribution Mains 6" - 8"	276	74	350
41	343.3	Transmission & Distribution Mains > 10"	0	19	19
42		Subtotal	\$1,264	\$1	\$1,265

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Rankin Acres

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1					
2		<u>Transmission & Distribution Plant</u>	Bal Fwd \$1,264	\$1	\$1,265
3	344	Fire mains	0	0	0
4	345	Services	2,901	330	3,231
5	346.1	Meters - Bronze Case	24	5	29
6	346.2	Meters - Plastic Case	0	0	0
7	346.3	Meters - Not Class By Type	4,198	117	4,315
8	347	meter installation	0	0	0
9	348	Hydrants	0	1	1
10	349	Other Transmission & Distribution Plant	0	0	0
11		Subtotal	<u>8,388</u>	<u>455</u>	<u>8,842</u>
12		<u>General Plant</u>			
13	389	General Land & Land Rights	0	0	0
14	390	Stores Shops Equipment Structures	0	(34)	(34)
15	390.1	Office Structures	0	(31)	(31)
16	390.2	General Structures - HVAC	0	0	0
17	390.3	Miscellaneous Structures	0	0	0
18	390.9	Structures & Improvements - Leasehold	0	(0)	(0)
19	391	Office Furniture and Equipment	0	20	20
20	391.2	Computers & Peripheral Equipment	0	(99)	(99)
21	391.25	Computer Software	0	2,270	2,270
22	391.26	Personal Computer Software	0	11	11
23	391.3	Other Office Equipment	0	(1)	(1)
24	392.1	Transportation Equipment - Light Trucks	0	(9)	(9)
25	392.2	Transportation Equipment - Heavy Trucks	0	16	16
26	392.3	Transportation Equipment - Cars	0	132	132
27	392.4	Transportation Equipment - Other	0	0	0
28	393	Stores Equipment	0	0	0
29	394	Tools, Shop, & Garage Equipment	688	100	788
30	395	Laboratory Equipment	561	102	664
31	396	Power Operated Equipment	0	0	0
32	397	Communication Equipment (non telephone)	0	(8)	(8)
33	397.2	Telephone Equipment	0	1	1
34	398	Miscellaneous Equipment	0	2	2
35	399	Other Tangible Property	0	0	0
36		Subtotal	<u>1,249</u>	<u>2,474</u>	<u>3,724</u>
37					
38		Total Plant in Service	<u>\$26,414</u>	<u>\$3,852</u>	<u>\$30,266</u>
39					
40					
41					

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Saddlebrook Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1		<u>Intangible Plant</u>			
2					
3	301	Organization	\$0	\$0	\$0
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	0	65	65
6		Subtotal	0	65	65
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	0	0	0
9	311	Structures & Improvements	0	0	0
10	312	Collection & Impound Reservoirs	0	0	0
11	313	Lake, River, & Other Intakes	0	0	0
12	314	Wells & Springs	20,249	2,009	22,258
13	316	Supply Mains	0	0	0
14	317	Other P/E-Supply	0	0	0
15		Subtotal	20,249	2,009	22,258
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	0	0	0
18	321	Pumping Structures & Improvements	3,669	293	3,961
19	322	Boiler Plant Equipment	0	0	0
20	323	Force Mains	0	0	0
21	324	Steam Pumping Equipment	0	0	0
22	325	Electric Pumping Equipment	1,019	918	1,937
23	326	Diesel Pumping Equipment	0	0	0
24	327	Pump Equip Hydraulic	0	0	0
25	328	Other Pumping Equipment	704	70	773
26		Subtotal	5,392	1,280	6,672
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & Land Rights	0	0	0
29	331	Water Treatment Structures & Improvements	0	(5)	(5)
30	332	Water Treatment Equipment	0	(302)	(302)
31	332.4	Water Treatment Equipment - Filter Plant	0	0	0
32	333	Water Treatment - Other	0	0	0
33		Subtotal	0	(307)	(307)
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	0	0	0
36	341	Transmission & Distribution Structures & Improvements	0	0	0
37	342	Distribution Reservoirs & Standpipes	35,786	3,544	39,331
38	343	Transmission & Distribution Mains Conv	236,761	24,224	260,985
39	343.1	Transmission & Distribution Mains < 4"	0	370	370
40	343.2	Transmission & Distribution Mains 6" - 8"	0	29	29
41	343.3	Transmission & Distribution Mains > 10"	0	19	19
42		Subtotal	\$272,548	\$28,186	\$300,734

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Saddlebrook Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
2		<u>Transmission & Distribution Plant</u>	Bal Fwd \$272,548	\$28,186	\$300,734
3	344	Fire mains	0	0	0
4	345	Services	13	(442)	(429)
5	346.1	Meters - Bronze Case	(5,116)	602	(4,513)
6	346.2	Meters - Plastic Case	0	0	0
7	346.3	Meters - Not Class By Type	0	(1,202)	(1,202)
8	347	Meter Installation	0	0	0
9	348	Hydrants	0	1	1
10	349	Other Transmission & Distribution Plant	0	0	0
11		Subtotal	<u>267,445</u>	<u>27,146</u>	<u>294,590</u>
12		<u>General Plant</u>			
13	389	General Land & Land Rights	0	0	0
14	390	Stores Shops Equipment Structures	304	29	333
15	390.1	Office Structures	0	(31)	(31)
16	390.2	General Structures - HVAC	0	0	0
17	390.3	Miscellaneous Structures	0	0	0
18	390.9	Structures & Improvements - Leasehold	0	(0)	(0)
19	391	Office Furniture and Equipment	0	20	20
20	391.2	Computers & Peripheral Equipment	(3)	(904)	(907)
21	391.25	Computer Software	0	2,270	2,270
22	391.26	Personal Computer Software	0	11	11
23	391.3	Other Office Equipment	0	(1)	(1)
24	392.1	Transportation Equipment - Light Trucks	0	(22)	(22)
25	392.2	Transportation Equipment - Heavy Trucks	0	16	16
26	392.3	Transportation Equipment - Cars	0	132	132
27	392.4	Transportation Equipment - Other	0	0	0
28	393	Stores Equipment	0	0	0
29	394	Tools, Shop, & Garage Equipment	0	10	10
30	395	Laboratory Equipment	0	0	0
31	396	Power Operated Equipment	0	0	0
32	397	Communication Equipment (non telephone)	0	(7)	(7)
33	397.2	Telephone Equipment	0	1	1
34	398	Miscellaneous Equipment	0	2	2
35	399	Other Tangible Property	0	0	0
36		Subtotal	<u>301</u>	<u>1,527</u>	<u>1,828</u>
37					
38		Total Plant in Service	<u>\$293,387</u>	<u>\$31,719</u>	<u>\$325,106</u>
39					
40					
41					

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Spring Valley/LWM Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1		<u>Intangible Plant</u>			
2					
3	301	Organization	\$0	\$0	\$0
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	0	99	99
6		Subtotal	0	99	99
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	0	0	0
9	311	Structures & Improvements	0	0	0
10	312	Collection & Impound Reservoirs	0	0	0
11	313	Lake, River, & Other Intakes	0	0	0
12	314	Wells & Springs	8,083	316	8,399
13	316	Supply Mains	13,827	718	14,545
14	317	Other P/E-Supply	0	0	0
15		Subtotal	21,910	1,033	22,944
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	0	0	0
18	321	Pumping Structures & Improvements	(4,915)	105	(4,810)
19	322	Boiler Plant Equipment	0	0	0
20	323	Force Mains	0	0	0
21	324	Steam Pumping Equipment	0	0	0
22	325	Electric Pumping Equipment	36,848	740	37,588
23	326	Diesel Pumping Equipment	0	0	0
24	327	Pump Equip Hydraulic	0	0	0
25	328	Other Pumping Equipment	0	0	0
26		Subtotal	31,934	845	32,779
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & land Rights	0	0	0
29	331	Water Treatment Structures & Improvements	0	(8)	(8)
30	332	Water Treatment Equipment	0	(125)	(125)
31	332.4	Water Treatment Equipment - Filter Plant	0	0	0
32	333	Water Treatment - Other	0	0	0
33		Subtotal	0	(133)	(133)
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	0	0	0
36	341	Transmission & Distribution Structures & Improvements	426	52	478
37	342	Distribution Reservoirs & Standpipes	13,771	2,152	15,923
38	343	Transmission & Distribution Mains Conv	0	(305)	(305)
39	343.1	Transmission & Distribution Mains < 4"	0	0	0
40	343.2	Transmission & Distribution Mains 6" - 8"	4,399	153	4,552
41	343.3	Transmission & Distribution Mains > 10"	0	29	29
42		Subtotal	\$18,596	\$2,080	\$20,676

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Spring Valley/LWM Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1					
2		<u>Transmission & Distribution Plant</u>	Bal Fwd \$18,596	\$2,080	\$20,676
3	344	Fire mains	0	0	0
4	345	Services	13,876	781	14,656
5	346.1	Meters - Bronze Case	0	(0)	(0)
6	346.2	Meters - Plastic Case	0	0	0
7	346.3	Meters - Not Class By Type	9,819	343	10,161
8	347	Meter installation	738	129	867
9	348	Hydrants	345	48	393
10	349	Other Transmission & Distribution Plant	0	0	0
11		Subtotal	<u>43,373</u>	<u>3,380</u>	<u>46,754</u>
12		<u>General Plant</u>			
13	389	General Land & Land Rights	0	0	0
14	390	Stores Shops Equipment Structures	239	(71)	168
15	390.1	Office Structures	0	(47)	(47)
16	390.2	General Structures - HVAC	0	0	0
17	390.3	Miscellaneous Structures	0	0	0
18	390.9	Structures & Improvements - Leasehold	0	(0)	(0)
19	391	Office Furniture and Equipment	0	30	30
20	391.2	Computers & Peripheral Equipment	0	(289)	(289)
21	391.25	Computer Software	0	3,465	3,465
22	391.26	Personal Computer Software	0	17	17
23	391.3	Other Office Equipment	0	(1)	(1)
24	392.1	Transportation Equipment - Light Trucks	0	(57)	(57)
25	392.2	Transportation Equipment - Heavy Trucks	0	24	24
26	392.3	Transportation Equipment - Cars	0	202	202
27	392.4	Transportation Equipment - Other	0	1	1
28	393	Stores Equipment	0	0	0
29	394	Tools, Shop, & Garage Equipment	827	125	952
30	395	Laboratory Equipment	891	144	1,035
31	396	Power Operated Equipment	0	0	0
32	397	Communication Equipment (non telephone)	0	(25)	(25)
33	397.2	Telephone Equipment	0	1	1
34	398	Miscellaneous Equipment	239	63	302
35	399	Other Tangible Property	0	0	0
36		Subtotal	<u>2,196</u>	<u>3,583</u>	<u>5,779</u>
37					
38		Total Plant in Service	<u>\$99,413</u>	<u>\$8,808</u>	<u>\$108,221</u>
39					
40					
41					

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

St. Joseph

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
2		<u>Intangible Plant</u>			
3	301	Organization	\$0	\$0	\$0
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	0	23,653	23,653
6		Subtotal	0	23,653	23,653
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	0	0	0
9	311	Structures & Improvements	507,297	53,271	560,567
10	312	Collection & Impound Reservoirs	0	0	0
11	313	Lake, River, & Other Intakes	(1,159,201)	121	(1,159,079)
12	314	Wells & Springs	(36,554)	537	(36,017)
13	316	Supply Mains	2,024,584	218,087	2,242,671
14	317	Other P/E-Supply	0	0	0
15		Subtotal	1,336,126	272,017	1,608,143
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	0	0	0
18	321	Pumping Structures & Improvements	504,704	90,236	594,939
19	322	Boiler Plant Equipment	0	0	0
20	323	Force Mains	(2,986)	2,272	(714)
21	324	Steam Pumping Equipment	0	0	0
22	325	Electric Pumping Equipment	1,209,495	162,826	1,372,321
23	326	Diesel Pumping Equipment	70,879	11,242	82,121
24	327	Pump Equip Hydraulic	0	0	0
25	328	Other Pumping Equipment	8,072	1,348	9,420
26		Subtotal	1,790,164	267,924	2,058,088
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & Land Rights	0	0	0
29	331	Water Treatment Structures & Improvements	6,059,389	446,084	6,505,473
30	332	Water Treatment Equipment	10,774,334	622,635	11,396,969
31	332.4	Water Treatment Equipment - Filter Plant	(332,273)	866	(331,407)
32	333	Water Treatment - Other	487,739	52,286	540,025
33		Subtotal	16,989,189	1,121,871	18,111,060
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	0	0	0
36	341	Transmission & Distribution Structures & Improvements	111,762	11,171	122,933
37	342	Distribution Reservoirs & Standpipes	1,051,049	44,805	1,095,854
38	343	Transmission & Distribution Mains Conv	4,276,755	(215,676)	4,061,079
39	343.1	Transmission & Distribution Mains < 4"	(59,723)	32,504	(27,220)
40	343.2	Transmission & Distribution Mains 6" - 8"	1,464,799	209,641	1,674,440
41	343.3	Transmission & Distribution Mains > 10"	2,970,421	337,864	3,308,285
42		Subtotal	\$9,815,062	\$420,309	\$10,235,372

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Case No. WR-2015-0301
Case No. SR-2015-0302
Page 32 of 56

St. Joseph

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1					
2		<u>Transmission & Distribution Plant</u>	Bal Fwd \$9,815,062	\$420,309	\$10,235,372
3	344	Fire mains	0	0	0
4	345	Services	1,301,916	157,242	1,459,158
5	346.1	Meters - Bronze Case	247,581	122,573	370,154
6	346.2	Meters - Plastic Case	(95,165)	39	(95,126)
7	346.3	Meters - Not Class By Type	1,062,457	(3,945)	1,058,512
8	347	Meter Installation	1,081,107	96,126	1,177,232
9	348	Hydrants	1,299,838	55,114	1,354,952
10	349	Other Transmission & Distribution Plant	0	0	0
11		Subtotal	<u>14,712,797</u>	<u>847,457</u>	<u>15,560,254</u>
12		<u>General Plant</u>			
13	389	General Land & Land Rights	0	0	0
14	390	Stores Shops Equipment Structures	69,512	(962)	68,550
15	390.1	Office Structures	(390,718)	(7,741)	(398,460)
16	390.2	General Structures - HVAC	0	0	0
17	390.3	Miscellaneous Structures	410,662	43,049	453,711
18	390.9	Structures & Improvements - Leasehold	0	(32)	(32)
19	391	Office Furniture and Equipment	458,733	18,783	477,516
20	391.2	Computers & Peripheral Equipment	(59,301)	27,461	(31,840)
21	391.25	Computer Software	30,461	827,294	857,756
22	391.26	Personal Computer Software	(20,732)	4,048	(16,685)
23	391.3	Other Office Equipment	140,681	14,988	155,669
24	392.1	Transportation Equipment - Light Trucks	(114,626)	31,959	(82,668)
25	392.2	Transportation Equipment - Heavy Trucks	(43,340)	5,659	(37,681)
26	392.3	Transportation Equipment - Cars	4,870	48,236	53,106
27	392.4	Transportation Equipment - Other	252,091	2,437	254,528
28	393	Stores Equipment	74,727	7,510	82,236
29	394	Tools, Shop, & Garage Equipment	501,230	52,816	554,046
30	395	Laboratory Equipment	160,801	25,694	186,496
31	396	Power Operated Equipment	145,753	13,841	159,593
32	397	Communication Equipment (non telephone)	72,107	13,794	85,901
33	397.2	Telephone Equipment	155	894	1,050
34	398	Miscellaneous Equipment	71,943	10,959	82,901
35	399	Other Tangible Property	0	0	0
36		Subtotal	<u>1,765,009</u>	<u>1,140,685</u>	<u>2,905,694</u>
37					
38		Total Plant in Service	<u>\$36,593,285</u>	<u>\$3,673,607</u>	<u>\$40,266,892</u>
39					
40					
41					

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

St. Louis Metro

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1		<u>Intangible Plant</u>			
2					
3	301	Organization	(\$25,007)	\$0	(\$25,007)
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	306,586	270,451	577,037
6		Subtotal	281,579	270,451	552,030
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	0	0	0
9	311	Structures & Improvements	3,806,000	178,897	3,984,897
10	312	Collection & Impound Reservoirs	0	0	0
11	313	Lake, River, & Other Intakes	0	0	0
12	314	Wells & Springs	10,979	669	11,647
13	316	Supply Mains	3,829,463	117,841	3,947,304
14	317	Other P/E-Supply	0	0	0
15		Subtotal	7,646,441	297,407	7,943,848
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	0	0	0
18	321	Pumping Structures & Improvements	4,601,999	215,884	4,817,883
19	322	Boiler Plant Equipment	0	0	0
20	323	Force Mains	209,671	29,964	239,635
21	324	Steam Pumping Equipment	0	0	0
22	325	Electric Pumping Equipment	20,171,645	770,143	20,941,788
23	326	Diesel Pumping Equipment	1,615,945	54,145	1,670,091
24	327	Pump Equip Hydraulic	26,812	7,322	34,134
25	328	Other Pumping Equipment	142,690	24,191	166,881
26		Subtotal	26,768,763	1,101,649	27,870,412
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & land Rights	0	0	0
29	331	Water Treatment Structures & Improvements	25,570,834	823,402	26,394,236
30	332	Water Treatment Equipment	28,336,420	1,076,352	29,412,772
31	332.4	Water Treatment Equipment - Filter Plant	(1,174,315)	96,505	(1,077,811)
32	333	Water Treatment - Other	0	0	0
33		Subtotal	52,732,939	1,996,259	54,729,198
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	186	0	186
36	341	Transmission & Distribution Structures & Improvements	4,101,887	160,245	4,262,132
37	342	Distribution Reservoirs & Standpipes	8,151,202	285,648	8,437,851
38	343	Transmission & Distribution Mains Conv	6,455,913	(6,687,406)	(231,492)
39	343.1	Transmission & Distribution Mains < 4"	977,497	116,139	1,093,636
40	343.2	Transmission & Distribution Mains 6" - 8"	110,380,921	9,862,099	120,243,019
41	343.3	Transmission & Distribution Mains > 10"	68,777,256	5,058,440	73,835,696
42		Subtotal	\$198,844,863	\$8,796,165	\$207,641,028

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Case No. WR-2015-0301
Case No. SR-2015-0302
Page 34 of 56

St. Louis Metro

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
2		<u>Transmission & Distribution Plant</u>	Bal Fwd		
			\$198,844,863	\$8,796,165	\$207,641,028
3	344	Fire mains	68,056	5,740	73,797
4	345	Services	2,713,150	198,181	2,911,331
5	346.1	Meters - Bronze Case	1,139,053	200,798	1,339,850
6	346.2	Meters - Plastic Case	8,792	15,081	23,873
7	346.3	Meters - Not Class By Type	9,688,819	494,394	10,183,213
8	347	Meter Installation	8,872,186	435,902	9,308,088
9	348	Hydrants	17,465,640	1,131,188	18,596,828
10	349	Other Transmission & Distribution Plant	(2,677)	0	(2,677)
11		Subtotal	<u>238,797,881</u>	<u>11,277,449</u>	<u>250,075,330</u>
12		<u>General Plant</u>			
13	389	General Land & Land Rights	0	0	0
14	390	Stores Shops Equipment Structures	459,357	31,251	490,608
15	390.1	Office Structures	792,154	(76,540)	715,614
16	390.2	General Structures - HVAC	25,060	(33,718)	(8,658)
17	390.3	Miscellaneous Structures	494,293	37,875	532,168
18	390.9	Structures & Improvements - Leasehold	174,229	(6)	174,223
19	391	Office Furniture and Equipment	413,338	129,572	542,909
20	391.2	Computers & Peripheral Equipment	726,358	346,621	1,072,979
21	391.25	Computer Software	757,320	9,744,951	10,502,271
22	391.26	Personal Computer Software	40,467	46,281	86,748
23	391.3	Other Office Equipment	10,874	(711)	10,163
24	392.1	Transportation Equipment - Light Trucks	346,390	140,735	487,124
25	392.2	Transportation Equipment - Heavy Trucks	3,832,158	536,059	4,368,217
26	392.3	Transportation Equipment - Cars	1,077,066	729,049	1,806,115
27	392.4	Transportation Equipment - Other	230,447	207,653	438,100
28	393	Stores Equipment	(279,180)	21,185	(257,994)
29	394	Tools, Shop, & Garage Equipment	2,648,046	248,989	2,897,035
30	395	Laboratory Equipment	309,392	39,636	349,028
31	396	Power Operated Equipment	786,766	71,242	858,008
32	397	Communication Equipment (non telephone)	1,013,964	159,527	1,173,491
33	397.2	Telephone Equipment	9,186	5,466	14,652
34	398	Miscellaneous Equipment	229,235	82,847	312,082
35	399	Other Tangible Property	(298,978)	1,102	(297,876)
36		Subtotal	<u>13,797,941</u>	<u>12,469,067</u>	<u>26,267,008</u>
37					
38		Total Plant in Service	<u>\$340,025,544</u>	<u>\$27,412,282</u>	<u>\$367,437,826</u>
39					
40					
41					

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Tri-States

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1		<u>Intangible Plant</u>			
2					
3	301	Organization	\$0	\$0	\$0
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	0	2,457	2,457
6		Subtotal	0	2,457	2,457
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	0	0	0
9	311	Structures & Improvements	(903)	626	(277)
10	312	Collection & Impound Reservoirs	0	0	0
11	313	Lake, River, & Other intakes	0	0	0
12	314	Wells & Springs	81,402	4,580	85,982
13	316	Supply Mains	86,060	7,331	93,391
14	317	Other P/E-Supply	0	0	0
15		Subtotal	166,559	12,537	179,095
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	0	0	0
18	321	Pumping Structures & Improvements	(7,672)	281	(7,390)
19	322	Boiler Plant Equipment	0	0	0
20	323	Force Mains	0	1	1
21	324	Steam Pumping Equipment	0	0	0
22	325	Electric Pumping Equipment	105,558	35,117	140,675
23	326	Diesel Pumping Equipment	0	0	0
24	327	Pump Equip Hydraulic	0	0	0
25	328	Other Pumping Equipment	3,444	1,593	5,037
26		Subtotal	101,330	36,993	138,323
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & land Rights	0	0	0
29	331	Water Treatment Structures & Improvements	7,773	584	8,358
30	332	Water Treatment Equipment	21,107	(928)	20,179
31	332.4	Water Treatment Equipment - Filter Plant	0	0	0
32	333	Water Treatment - Other	0	0	0
33		Subtotal	28,880	(344)	28,536
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	0	0	0
36	341	Transmission & Distribution Structures & Improvements	120	29	149
37	342	Distribution Reservoirs & Standpipes	181,017	10,154	191,171
38	343	Transmission & Distribution Mains Conv	129,068	(11,307)	117,761
39	343.1	Transmission & Distribution Mains < 4"	0	5	5
40	343.2	Transmission & Distribution Mains 6" - 8"	0	1,079	1,079
41	343.3	Transmission & Distribution Mains > 10"	0	707	707
42		Subtotal	\$310,204	\$667	\$310,872

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Case No. WR-2015-0301
Case No. SR-2015-0302
Page 36 of 56

Tri-States

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1					
2		<u>Transmission & Distribution Plant</u>	Bal Fwd \$310,204	\$667	\$310,872
3	344	Fire mains	0	0	0
4	345	Services	76,107	3,660	79,767
5	346.1	Meters - Bronze Case	0	(3)	(3)
6	346.2	Meters - Plastic Case	0	0	0
7	346.3	Meters - Not Class By Type	541,893	71,858	613,751
8	347	Meter Installation	1,972	366	2,339
9	348	Hydrants	12,677	(3,995)	8,681
10	349	Other Transmission & Distribution Plant	1,436	183	1,619
11		Subtotal	<u>944,290</u>	<u>72,736</u>	<u>1,017,026</u>
12		<u>General Plant</u>			
13	389	General Land & Land Rights	0	0	0
14	390	Stores Shops Equipment Structures	56,017	33,363	89,380
15	390.1	Office Structures	0	(1,156)	(1,156)
16	390.2	General Structures - HVAC	0	0	0
17	390.3	Miscellaneous Structures	0	0	0
18	390.9	Structures & Improvements - Leasehold	0	(3)	(3)
19	391	Office Furniture and Equipment	13,757	2,347	16,104
20	391.2	Computers & Peripheral Equipment	0	(4,032)	(4,032)
21	391.25	Computer Software	0	85,920	85,920
22	391.26	Personal Computer Software	0	420	420
23	391.3	Other Office Equipment	0	(32)	(32)
24	392.1	Transportation Equipment - Light Trucks	82,701	9,358	92,059
25	392.2	Transportation Equipment - Heavy Trucks	0	588	588
26	392.3	Transportation Equipment - Cars	0	5,010	5,010
27	392.4	Transportation Equipment - Other	0	13	13
28	393	Stores Equipment	0	0	0
29	394	Tools, Shop, & Garage Equipment	16,667	3,339	20,007
30	395	Laboratory Equipment	0	0	0
31	396	Power Operated Equipment	15,833	5,311	21,144
32	397	Communication Equipment (non telephone)	6,771	1,251	8,022
33	397.2	Telephone Equipment	0	32	32
34	398	Miscellaneous Equipment	0	77	77
35	399	Other Tangible Property	0	0	0
36		Subtotal	<u>191,747</u>	<u>141,806</u>	<u>333,553</u>
37					
38		Total Plant in Service	<u>\$1,432,905</u>	<u>\$266,185</u>	<u>\$1,698,990</u>
39					
40					
41					

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Warrensburg

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
2		<u>Intangible Plant</u>			
3	301	Organization	\$0	\$0	\$0
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	0	5,583	5,583
6		Subtotal	0	5,583	5,583
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	0	0	0
9	311	Structures & Improvements	18,697	3,105	21,802
10	312	Collection & Impound Reservoirs	0	0	0
11	313	Lake, River, & Other Intakes	0	0	0
12	314	Wells & Springs	152,161	17,567	169,728
13	316	Supply Mains	74,412	4,432	78,843
14	317	Other P/E-Supply	0	0	0
15		Subtotal	245,270	25,104	270,373
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	0	0	0
18	321	Pumping Structures & Improvements	58,754	4,643	63,397
19	322	Boiler Plant Equipment	0	0	0
20	323	Force Mains	1,445	118	1,563
21	324	Steam Pumping Equipment	0	0	0
22	325	Electric Pumping Equipment	(147,237)	16,951	(130,287)
23	326	Diesel Pumping Equipment	0	0	0
24	327	Pump Equip Hydraulic	13,782	2,405	16,187
25	328	Other Pumping Equipment	7,807	356	8,163
26		Subtotal	(65,450)	24,474	(40,976)
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & Land Rights	0	0	0
29	331	Water Treatment Structures & Improvements	219,585	16,899	236,484
30	332	Water Treatment Equipment	1,333,081	100,915	1,433,997
31	332.4	Water Treatment Equipment - Filter Plant	2,411	0	2,411
32	333	Water Treatment - Other	0	0	0
33		Subtotal	1,555,077	117,814	1,672,891
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	0	0	0
36	341	Transmission & Distribution Structures & Improvements	69,335	8,973	78,308
37	342	Distribution Reservoirs & Standpipes	324,288	18,476	342,764
38	343	Transmission & Distribution Mains Conv	1,436,336	(3,185)	1,433,151
39	343.1	Transmission & Distribution Mains < 4"	3,551	2,434	5,985
40	343.2	Transmission & Distribution Mains 6" - 8"	385,029	57,046	442,075
41	343.3	Transmission & Distribution Mains > 10"	494,882	68,182	563,064
42		Subtotal	\$2,713,420	\$151,926	\$2,865,346

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Warrensburg

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
2		<u>Transmission & Distribution Plant</u>	Bal Fwd		
			\$2,713,420	\$151,926	\$2,865,346
3	344	Fire mains	32,661	1,996	34,656
4	345	Services	978,017	57,967	1,035,984
5	346.1	Meters - Bronze Case	82,989	21,524	104,513
6	346.2	Meters - Plastic Case	5,941	5,948	11,889
7	346.3	Meters - Not Class By Type	52,564	(10,600)	41,963
8	347	Meter Installation	350,198	35,281	385,479
9	348	Hydrants	332,559	20,944	353,503
10	349	Other Transmission & Distribution Plant	0	0	0
11		Subtotal	<u>4,548,347</u>	<u>284,987</u>	<u>4,833,334</u>
12		<u>General Plant</u>			
13	389	General Land & Land Rights	0	0	0
14	390	Stores Shops Equipment Structures	9,720	(1,301)	8,418
15	390.1	Office Structures	81,290	877	82,167
16	390.2	General Structures - HVAC	0	0	0
17	390.3	Miscellaneous Structures	2,636	399	3,035
18	390.9	Structures & Improvements - Leasehold	0	(7)	(7)
19	391	Office Furniture and Equipment	(23,566)	2,357	(21,209)
20	391.2	Computers & Peripheral Equipment	15,689	9,134	24,824
21	391.25	Computer Software	8,448	202,572	211,020
22	391.26	Personal Computer Software	0	955	955
23	391.3	Other Office Equipment	0	(72)	(72)
24	392.1	Transportation Equipment - Light Trucks	(15,919)	13,087	(2,832)
25	392.2	Transportation Equipment - Heavy Trucks	0	1,336	1,336
26	392.3	Transportation Equipment - Cars	23,754	21,311	45,065
27	392.4	Transportation Equipment - Other	34,338	29	34,368
28	393	Stores Equipment	0	0	0
29	394	Tools, Shop, & Garage Equipment	13,969	2,455	16,424
30	395	Laboratory Equipment	34,115	4,163	38,278
31	396	Power Operated Equipment	45,971	4,913	50,883
32	397	Communication Equipment (non telephone)	17,260	9,768	27,027
33	397.2	Telephone Equipment	6,174	294	6,468
34	398	Miscellaneous Equipment	17,231	3,330	20,560
35	399	Other Tangible Property	2,521	300	2,822
36		Subtotal	<u>273,630</u>	<u>275,900</u>	<u>549,530</u>
37					
38		Total Plant in Service	<u>\$6,556,875</u>	<u>\$733,860</u>	<u>\$7,290,735</u>
39					
40					
41					

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Whitebranch Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1		<u>Intangible Plant</u>			
2					
3	301	Organization	\$0	\$0	\$0
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	0	99	99
6		Subtotal	0	99	99
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	0	0	0
9	311	Structures & Improvements	0	0	0
10	312	Collection & Impound Reservoirs	(132)	0	(132)
11	313	Lake, River, & Other Intakes	0	0	0
12	314	Wells & Springs	13,340	1,306	14,646
13	316	Supply Mains	1,842	199	2,041
14	317	Other P/E-Supply	0	0	0
15		Subtotal	15,051	1,505	16,556
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	0	0	0
18	321	Pumping Structures & Improvements	808	34	841
19	322	Boiler Plant Equipment	0	0	0
20	323	Force Mains	0	0	0
21	324	Steam Pumping Equipment	0	0	0
22	325	Electric Pumping Equipment	7,628	767	8,394
23	326	Diesel Pumping Equipment	0	0	0
24	327	Pump Equip Hydraulic	0	0	0
25	328	Other Pumping Equipment	0	0	0
26		Subtotal	8,435	800	9,235
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & land Rights	0	0	0
29	331	Water Treatment Structures & Improvements	0	(8)	(8)
30	332	Water Treatment Equipment	83	(111)	(28)
31	332.4	Water Treatment Equipment - Filter Plant	0	0	0
32	333	Water Treatment - Other	0	0	0
33		Subtotal	83	(119)	(36)
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	0	0	0
36	341	Transmission & Distribution Structures & Improvements	12,454	784	13,238
37	342	Distribution Reservoirs & Standpipes	37,508	1,885	39,393
38	343	Transmission & Distribution Mains Conv	(473)	(239)	(712)
39	343.1	Transmission & Distribution Mains < 4"	0	0	0
40	343.2	Transmission & Distribution Mains 6" - 8"	5,008	939	5,947
41	343.3	Transmission & Distribution Mains > 10"	0	29	29
42		Subtotal	\$54,497	\$3,399	\$57,895

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Case No. WR-2015-0301
Case No. SR-2015-0302
Page 40 of 56

Whitebranch Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1					
2		<u>Transmission & Distribution Plant</u>	Bal Fwd \$54,497	\$3,399	\$57,895
3	344	Fire mains	0	0	0
4	345	Services	8,719	435	9,154
5	346.1	Meters - Bronze Case	0	(0)	(0)
6	346.2	Meters - Plastic Case	0	0	0
7	346.3	Meters - Not Class By Type	1,143	26	1,169
8	347	Meter Installation	0	0	0
9	348	Hydrants	567	88	655
10	349	Other Transmission & Distribution Plant	0	0	0
11		Subtotal	<u>64,927</u>	<u>3,947</u>	<u>68,875</u>
12		<u>General Plant</u>			
13	389	General Land & Land Rights	0	0	0
14	390	Stores Shops Equipment Structures	877	91	967
15	390.1	Office Structures	0	(47)	(47)
16	390.2	General Structures - HVAC	0	0	0
17	390.3	Miscellaneous Structures	0	0	0
18	390.9	Structures & Improvements - Leasehold	0	(0)	(0)
19	391	Office Furniture and Equipment	0	30	30
20	391.2	Computers & Peripheral Equipment	0	(246)	(246)
21	391.25	Computer Software	0	3,465	3,465
22	391.26	Personal Computer Software	0	17	17
23	391.3	Other Office Equipment	0	(1)	(1)
24	392.1	Transportation Equipment - Light Trucks	0	(40)	(40)
25	392.2	Transportation Equipment - Heavy Trucks	0	24	24
26	392.3	Transportation Equipment - Cars	2,012	202	2,214
27	392.4	Transportation Equipment - Other	0	1	1
28	393	Stores Equipment	0	0	0
29	394	Tools, Shop, & Garage Equipment	436	65	502
30	395	Laboratory Equipment	1,075	176	1,250
31	396	Power Operated Equipment	0	0	0
32	397	Communication Equipment (non telephone)	1,019	760	1,778
33	397.2	Telephone Equipment	0	1	1
34	398	Miscellaneous Equipment	0	3	3
35	399	Other Tangible Property	0	0	0
36		Subtotal	<u>5,418</u>	<u>4,502</u>	<u>9,920</u>
37					
38		Total Plant In Service	<u>\$93,915</u>	<u>\$10,735</u>	<u>\$104,649</u>
39					
40					
41					

Missouri-American Water Company
 Accumulated Depreciation
 For the Test Year Ended December 31, 2014
 Schedule: CAS-5

Redfield Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1		<u>Intangible Plant</u>			
2					
3	301	Organization	\$0	\$0	\$0
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	0	0	0
6		Subtotal	0	0	0
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	0	0	0
9	311	Structures & Improvements	0	10,717	10,717
10	312	Collection & Impound Reservoirs	0	0	0
11	313	Lake, River, & Other Intakes	0	0	0
12	314	Wells & Springs	0	14,467	14,467
13	316	Supply Mains	0	0	0
14	317	Other P/E-Supply	0	0	0
15		Subtotal	0	25,184	25,184
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	0	0	0
18	321	Pumping Structures & Improvements	0	0	0
19	322	Boiler Plant Equipment	0	0	0
20	323	Force Mains	0	0	0
21	324	Steam Pumping Equipment	0	0	0
22	325	Electric Pumping Equipment	0	10,016	10,016
23	326	Diesel Pumping Equipment	0	0	0
24	327	Pump Equip Hydraulic	0	0	0
25	328	Other Pumping Equipment	0	0	0
26		Subtotal	0	10,016	10,016
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & land Rights	0	0	0
29	331	Water Treatment Structures & Improvements	0	0	0
30	332	Water Treatment Equipment	0	0	0
31	332.4	Water Treatment Equipment - Filter Plant	0	0	0
32	333	Water Treatment - Other	0	0	0
33		Subtotal	0	0	0
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	0	0	0
36	341	Transmission & Distribution Structures & Improvements	0	0	0
37	342	Distribution Reservoirs & Standpipes	0	17,439	17,439
38	343	Transmission & Distribution Mains Conv	0	15,505	15,505
39	343.1	Transmission & Distribution Mains < 4"	0	0	0
40	343.2	Transmission & Distribution Mains 6" - 8"	0	0	0
41	343.3	Transmission & Distribution Mains > 10"	0	0	0
42		Subtotal	\$0	\$32,944	\$32,944

Missouri-American Water Company
 Accumulated Depreciation
 For the Test Year Ended December 31, 2014
 Schedule: CAS-5

Redfield Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1					
2		<u>Transmission & Distribution Plant</u>	Bal Fwd		
3	344	Fire mains	\$0	\$32,944	\$32,944
4	345	Services	0	0	0
5	346.1	Meters - Bronze Case	0	0	0
6	346.2	Meters - Plastic Case	0	0	0
7	346.3	Meters - Not Class By Type	0	0	0
8	347	Meter Installation	0	0	0
9	348	Hydrants	0	320	320
10	349	Other Transmission & Distribution Plant	0	0	0
11		Subtotal	0	33,264	33,264
12		<u>General Plant</u>			
13	389	General Land & Land Rights	0	0	0
14	390	Stores Shops Equipment Structures	0	0	0
15	390.1	Office Structures	0	0	0
16	390.2	General Structures - HVAC	0	0	0
17	390.3	Miscellaneous Structures	0	0	0
18	390.9	Structures & Improvements - Leasehold	0	0	0
19	391	Office Furniture and Equipment	0	0	0
20	391.2	Computers & Peripheral Equipment	0	0	0
21	391.25	Computer Software	0	0	0
22	391.26	Personal Computer Software	0	0	0
23	391.3	Other Office Equipment	0	0	0
24	392.1	Transportation Equipment - Light Trucks	0	0	0
25	392.2	Transportation Equipment - Heavy Trucks	0	0	0
26	392.3	Transportation Equipment - Cars	0	0	0
27	392.4	Transportation Equipment - Other	0	0	0
28	393	Stores Equipment	0	0	0
29	394	Tools, Shop, & Garage Equipment	0	0	0
30	395	Laboratory Equipment	0	0	0
31	396	Power Operated Equipment	0	0	0
32	397	Communication Equipment (non telephone)	0	0	0
33	397.2	Telephone Equipment	0	0	0
34	398	Miscellaneous Equipment	0	0	0
35	399	Other Tangible Property	0	0	0
36		Subtotal	0	0	0
37					
38		Total Plant in Service	\$0	\$68,464	\$68,464
39					
40					
41					

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Case No. WR-2015-0301
Case No. SR-2015-0302
Page 43 of 56

Corporate

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1					
2		<u>Intangible Plant</u>			
3	301	Organization	\$0	\$0	\$0
4	302	Franchise & Consents	0	0	0
5	303	Miscellaneous Intangible Plant Studies	341,659	(341,659)	0
6		Subtotal	341,659	(341,659)	0
7		<u>Source of Supply Plant</u>			
8	310	Land & Land Rights	0	0	0
9	311	Structures & Improvements	1	(1)	0
10	312	Collection & Impound Reservoirs	0	0	0
11	313	Lake, River, & Other Intakes	0	0	0
12	314	Wells & Springs	0	0	0
13	316	Supply Mains	0	0	0
14	317	Other P/E-Supply	0	0	0
15		Subtotal	1	(1)	0
16		<u>Pumping Plant</u>			
17	320	Pumping Land & Land Rights	0	0	0
18	321	Pumping Structures & Improvements	0	0	0
19	322	Boiler Plant Equipment	0	0	0
20	323	Force Mains	126	(126)	0
21	324	Steam Pumping Equipment	0	0	0
22	325	Electric Pumping Equipment	0	0	0
23	326	Diesel Pumping Equipment	0	0	0
24	327	Pump Equip Hydraulic	0	0	0
25	328	Other Pumping Equipment	0	0	0
26		Subtotal	126	(126)	0
27		<u>Treatment Plant</u>			
28	330	Water Treatment Land & Land Rights	0	0	0
29	331	Water Treatment Structures & Improvements	(27,760)	27,760	0
30	332	Water Treatment Equipment	155	(155)	0
31	332.4	Water Treatment Equipment - Filter Plant	0	0	0
32	333	Water Treatment - Other	0	0	0
33		Subtotal	(27,605)	27,605	0
34		<u>Transmission & Distribution Plant</u>			
35	340	Transmission & Distribution Land	0	(0)	0
36	341	Transmission & Distribution Structures & Improvements	975	(975)	0
37	342	Distribution Reservoirs & Standpipes	(20,248)	20,248	0
38	343	Transmission & Distribution Mains Conv	(16,266)	16,266	0
39	343.1	Transmission & Distribution Mains < 4"	575	(575)	0
40	343.2	Transmission & Distribution Mains 6" - 8"	131,918	(131,918)	0
41	343.3	Transmission & Distribution Mains > 10"	83,924	(83,924)	0
42		Subtotal	\$180,877	(\$180,877)	\$0

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Corporate

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1					
2		<u>Transmission & Distribution Plant</u>	Bal Fwd		\$0
3	344	Fire mains	\$180,877	(\$180,877)	0
4	345	Services	0	0	0
5	346.1	Meters - Bronze Case	0	0	0
6	346.2	Meters - Plastic Case	(365)	365	0
7	346.3	Meters - Not Class By Type	0	0	0
8	347	Meter Installation	0	0	0
9	348	Hydrants	0	0	0
10	349	Other Transmission & Distribution Plant	4,513	(4,513)	0
11		Subtotal	0	0	0
12			<u>185,025</u>	<u>(185,025)</u>	<u>0</u>
13		<u>General Plant</u>			
13	389	General Land & Land Rights	0	0	0
14	390	Stores Shops Equipment Structures	19,264	(19,264)	0
15	390.1	Office Structures	(160,889)	160,889	0
16	390.2	General Structures - HVAC	0	0	0
17	390.3	Miscellaneous Structures	0	0	0
18	390.9	Structures & Improvements - Leasehold	(458)	458	0
19	391	Office Furniture and Equipment	96,947	(96,947)	0
20	391.2	Computers & Peripheral Equipment	(262,058)	262,058	0
21	391.25	Computer Software	8,532,037	(8,532,037)	0
22	391.26	Personal Computer Software	58,467	(58,467)	0
23	391.3	Other Office Equipment	(4,387)	4,387	0
24	392.1	Transportation Equipment - Light Trucks	138,890	(138,890)	0
25	392.2	Transportation Equipment - Heavy Trucks	81,737	(81,737)	0
26	392.3	Transportation Equipment - Cars	646,748	(646,748)	0
27	392.4	Transportation Equipment - Other	1,157	(1,157)	0
28	393	Stores Equipment	0	0	0
29	394	Tools, Shop, & Garage Equipment	43,459	(43,459)	0
30	395	Laboratory Equipment	0	0	0
31	396	Power Operated Equipment	0	0	0
32	397	Communication Equipment (non telephone)	39,054	(39,054)	0
33	397.2	Telephone Equipment	4,061	(4,061)	0
34	398	Miscellaneous Equipment	9,052	(9,052)	0
35	399	Other Tangible Property	0	0	0
36		Subtotal	9,243,081	(9,243,081)	0
37					
38		Total Plant in Service	<u>\$9,742,287</u>	<u>(\$9,742,287)</u>	<u>\$0</u>
39					
40					
41					

Missouri-American Water Company
 Accumulated Depreciation
 For the Test Year Ended December 31, 2014
 Schedule: CAS-5

Anna Meadows Wastewater

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1					
2		<u>Sewer Plant</u>			
3					
4		Other Including Allocated Plant	\$16,794	\$4,278	\$21,072
5	351	WW Struct & Imp Coll	0	0	0
6	352.1	WW Collection Sewers Forced	0	0	0
7	352.2	WW Collecting Mains	17,576	2,380	19,956
8	353	WW Services Sewer	0	0	0
9	356	WW Power Gen Equip Collecting	0	0	0
10	357	WW Communication Equipment	0	0	0
11	363	WW Collecting Mains	42,716	5,784	48,500
12	365	WW Pump Equip Other Power	0	0	0
13	370.1	WW Land & Ld Rights Gen	0	0	0
14	371	WW Struct & Imp TDP	0	0	0
15	372	WW Collecting Mains Other	78,800	13,125	91,925
16	373	WW Plant Sewers	0	0	0
17	374	WW Outfall Sewer Lines	0	0	0
18	392	WW Trans Equipment	0	0	0
19					
20					
21					
22					
23					
24					
25					
26		Total Plant in Service	<u>\$155,886</u>	<u>\$25,567</u>	<u>\$181,453</u>
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Missouri-American Water Company
 Accumulated Depreciation
 For the Test Year Ended December 31, 2014
 Schedule: CAS-5

Cedar Hill Wastewater

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1					
2		<u>Sewer Plant</u>			
3					
4		Other Including Allocated Plant	\$49,718	\$25,654	\$75,371
5	351	WW Struct & Imp Coll	50,316	7,145	57,461
6	352.1	WW Collection Sewers Forced	1,014	288	1,303
7	352.2	WW Collecting Mains	152,637	12,988	165,625
8	353	WW Services Sewer	0	0	0
9	356	WW Power Gen Equip Collecting	2,929	453	3,383
10	357	WW Communication Equipment	0	6,238	6,238
11	363	WW Collecting Mains	71,924	18,177	90,101
12	365	WW Pump Equip Other Power	76,615	13,018	89,633
13	370.1	WW Land & Ld Rights Gen	0	0	0
14	371	WW Struct & Imp TDP	99,058	16,149	115,207
15	372	WW Collecting Mains Other	428,256	75,787	504,043
16	373	WW Plant Sewers	28,618	4,672	33,290
17	374	WW Outfall Sewer Lines	2,083	319	2,401
18	392	WW Trans Equipment	10,422	135	10,557
19					
20					
21					
22					
23					
24					
25					
26		Total Plant in Service	<u>\$973,589</u>	<u>\$181,022</u>	<u>\$1,154,612</u>
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Missouri-American Water Company
 Accumulated Depreciation
 For the Test Year Ended December 31, 2014
 Schedule: CAS-5

Emerald Point Wastewater

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1					
2		<u>Sewer Plant</u>			
3					
4		Other Including Allocated Plant	\$8,803	\$14,881	\$23,685
5	351	WW Struct & Imp Coll	0	0	0
6	352.1	WW Collection Sewers Forced	380,076	12,373	392,450
7	352.2	WW Collecting Mains	18,223	9,958	28,180
8	353	WW Services Sewer	0	(462)	(462)
9	356	WW Power Gen Equip Collecting	0	0	0
10	357	WW Communication Equipment	17,287	0	17,287
11	363	WW Collecting Mains	(81,393)	23,354	(58,039)
12	365	WW Pump Equip Other Power	0	0	0
13	370.1	WW Land & Ld Rights Gen	0	0	0
14	371	WW Struct & Imp TDP	0	0	0
15	372	WW Collecting Mains Other	0	0	0
16	373	WW Plant Sewers	0	0	0
17	374	WW Outfall Sewer Lines	0	0	0
18	392	WW Trans Equipment	0	0	0
19					
20					
21					
22					
23					
24					
25					
26		Total Plant in Service	<u>\$342,997</u>	<u>\$60,105</u>	<u>\$403,102</u>
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Missouri-American Water Company
 Accumulated Depreciation
 For the Test Year Ended December 31, 2014
 Schedule: CAS-5

Jefferson City Wastewater

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1		<u>Sewer Plant</u>			
2					
3					
4		Other Including Allocated Plant	\$154,694	\$54,254	\$208,949
5	351	WW Struct & Imp Coll	59,527	9,002	68,529
6	352.1	WW Collection Sewers Forced	119,125	14,563	133,688
7	352.2	WW Collecting Mains	4,824	(14,037)	(9,214)
8	353	WW Services Sewer	10	3	12
9	356	WW Power Gen Equip Collecting	(1,359)	146	(1,212)
10	357	WW Communication Equipment	341	1,109	1,450
11	363	WW Collecting Mains	120,912	45,400	166,312
12	365	WW Pump Equip Other Power	219,251	3,532	222,783
13	370.1	WW Land & Ld Rights Gen	0	0	0
14	371	WW Struct & Imp TDP	176,240	3,599	179,839
15	372	WW Collecting Mains Other	184,883	132,760	317,643
16	373	WW Plant Sewers	14,637	65	14,702
17	374	WW Outfall Sewer Lines	11,595	2,285	13,880
18	392	WW Trans Equipment	113,674	21,948	135,623
19					
20					
21					
22					
23					
24					
25					
26		Total Plant in Service	<u>\$1,178,355</u>	<u>\$274,629</u>	<u>\$1,452,984</u>
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Missouri-American Water Company
 Accumulated Depreciation
 For the Test Year Ended December 31, 2014
 Schedule: CAS-5

Maplewood Wastewater

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1					
2		<u>Sewer Plant</u>			
3					
4		Other Including Allocated Plant	\$73,194	\$15,486	\$88,679
5	351	WW Struct & Imp Coll	8,732	932	9,664
6	352.1	WW Collection Sewers Forced	(3,443)	2,595	(848)
7	352.2	WW Collecting Mains	(843)	(21)	(865)
8	353	WW Services Sewer	112	11	123
9	356	WW Power Gen Equip Collecting	0	0	0
10	357	WW Communication Equipment	0	0	0
11	363	WW Collecting Mains	28,117	8,501	36,618
12	365	WW Pump Equip Other Power	55,783	14	55,796
13	370.1	WW Land & Ld Rights Gen	0	0	0
14	371	WW Struct & Imp TDP	11,075	6,212	17,288
15	372	WW Collecting Mains Other	38,333	30,472	68,805
16	373	WW Plant Sewers	5,458	667	6,125
17	374	WW Outfall Sewer Lines	0	0	0
18	392	WW Trans Equipment	30,663	1,973	32,635
19					
20					
21					
22					
23					
24					
25					
26		Total Plant in Service	<u>\$247,180</u>	<u>\$66,841</u>	<u>\$314,021</u>
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Case No. WR-2015-0301
Case No. SR-2015-0302
Page 50 of 56

Meramec Wastewater

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1					
2		<u>Sewer Plant</u>			
3					
4		Other Including Allocated Plant	\$4,670	\$13,022	\$17,692
5	351	WW Struct & Imp Coll	0	(2,641)	(2,641)
6	352.1	WW Collection Sewers Forced	0	0	0
7	352.2	WW Collecting Mains	439,934	24,615	464,549
8	353	WW Services Sewer	0	0	0
9	356	WW Power Gen Equip Collecting	0	0	0
10	357	WW Communication Equipment	0	0	0
11	363	WW Collecting Mains	0	0	0
12	365	WW Pump Equip Other Power	0	0	0
13	370.1	WW Land & Ld Rights Gen	0	0	0
14	371	WW Struct & Imp TDP	370,620	36,140	406,760
15	372	WW Collecting Mains Other	(5,543)	3,901	(1,642)
16	373	WW Plant Sewers	0	0	0
17	374	WW Outfall Sewer Lines	0	0	0
18	392	WW Trans Equipment	5,731	4,383	10,114
19					
20					
21					
22					
23					
24					
25					
26		Total Plant in Service	<u>\$815,412</u>	<u>\$79,420</u>	<u>\$894,831</u>
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Missouri-American Water Company
 Accumulated Depreciation
 For the Test Year Ended December 31, 2014
 Schedule: CAS-5

Ozark Meadows Wastewater

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1					
2		<u>Sewer Plant</u>			
3					
4		Other Including Allocated Plant	(\$15,480)	\$2,766	(\$12,714)
5	351	WW Struct & Imp Coll	0	0	0
6	352.1	WW Collection Sewers Forced	0	0	0
7	352.2	WW Collecting Mains	0	(0)	(0)
8	353	WW Services Sewer	13	18	30
9	356	WW Power Gen Equip Collecting	0	0	0
10	357	WW Communication Equipment	0	0	0
11	363	WW Collecting Mains	0	0	0
12	365	WW Pump Equip Other Power	0	0	0
13	370.1	WW Land & Ld Rights Gen	0	0	0
14	371	WW Struct & Imp TDP	0	0	0
15	372	WW Collecting Mains Other	10,772	2,119	12,891
16	373	WW Plant Sewers	0	0	0
17	374	WW Outfall Sewer Lines	0	0	0
18	392	WW Trans Equipment	0	0	0
19					
20					
21					
22					
23					
24					
25					
26		Total Plant in Service	<u>(\$4,695)</u>	<u>\$4,902</u>	<u>\$207</u>
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Missouri-American Water Company
Accumulated Depreciation
For the Test Year Ended December 31, 2014
Schedule: CAS-5

Platte County WW

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1					
2		Sewer Plant			
3					
4		Other Including Allocated Plant	\$0	\$2,593	\$2,593
5	351	WW Struct & Imp Coll	0	0	0
6	352.1	WW Collection Sewers Forced	0	0	0
7	352.2	WW Collecting Mains	19,124	632	19,756
8	353	WW Services Sewer	7,385	172	7,557
9	356	WW Power Gen Equip Collecting	0	0	0
10	357	WW Communication Equipment	0	0	0
11	363	WW Collecting Mains	0	0	0
12	365	WW Pump Equip Other Power	0	0	0
13	370.1	WW Land & Ld Rights Gen	2,543	0	2,543
14	371	WW Struct & Imp TDP	0	0	0
15	372	WW Collecting Mains Other	0	0	0
16	373	WW Plant Sewers	0	0	0
17	374	WW Outfall Sewer Lines	11,185	724	11,909
18	392	WW Trans Equipment	0	0	0
19					
20					
21					
22					
23					
24					
25					
26		Total Plant in Service	<u>\$40,237</u>	<u>\$4,121</u>	<u>\$44,358</u>
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Missouri-American Water Company
 Accumulated Depreciation
 For the Test Year Ended December 31, 2014
 Schedule: CAS-5

Saddlebrook Wastewater

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1		<u>Sewer Plant</u>			
2					
3					
4		Other Including Allocated Plant	(\$0)	\$2,396	\$2,396
5	351	WW Struct & Imp Coll	4,094	406	4,500
6	352.1	WW Collection Sewers Forced	405,008	40,192	445,200
7	352.2	WW Collecting Mains	0	(15)	(15)
8	353	WW Services Sewer	0	(100)	(100)
9	356	WW Power Gen Equip Collecting	0	0	0
10	357	WW Communication Equipment	0	0	0
11	363	WW Collecting Mains	0	0	0
12	365	WW Pump Equip Other Power	0	0	0
13	370.1	WW Land & Ld Rights Gen	0	0	0
14	371	WW Struct & Imp TDP	0	0	0
15	372	WW Collecting Mains Other	53,479	6,528	60,007
16	373	WW Plant Sewers	16,682	1,655	18,337
17	374	WW Outfall Sewer Lines	0	0	0
18	392	WW Trans Equipment	0	0	0
19					
20					
21					
22					
23					
24					
25					
26		Total Plant in Service	<u>\$479,263</u>	<u>\$51,061</u>	<u>\$530,325</u>
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Missouri-American Water Company
 Accumulated Depreciation
 For the Test Year Ended December 31, 2014
 Schedule: CAS-5

Stonebridge Wastewater

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1					
2		<u>Sewer Plant</u>			
3					
4		Other Including Allocated Plant	\$179,578	\$25,947	\$205,526
5	351	WW Struct & Imp Coll	0	0	0
6	352.1	WW Collection Sewers Forced	773,700	65,309	839,010
7	352.2	WW Collecting Mains	1,101	(2,329)	(1,229)
8	353	WW Services Sewer	(2,622)	(9,062)	(11,684)
9	356	WW Power Gen Equip Collecting	0	0	0
10	357	WW Communication Equipment	0	0	0
11	363	WW Collecting Mains	0	0	0
12	365	WW Pump Equip Other Power	513,550	80,606	594,157
13	370.1	WW Land & Ld Rights Gen	0	0	0
14	371	WW Struct & Imp TDP	0	0	0
15	372	WW Collecting Mains Other	0	0	0
16	373	WW Plant Sewers	170,108	7,770	177,878
17	374	WW Outfall Sewer Lines	18,323	1,389	19,713
18	392	WW Trans Equipment	0	0	0
19					
20					
21					
22					
23					
24					
25					
26		Total Plant in Service	<u>\$1,653,739</u>	<u>\$169,632</u>	<u>\$1,823,371</u>
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Missouri-American Water Company
 Accumulated Depreciation
 For the Test Year Ended December 31, 2014
 Schedule: CAS-5

Warren County Wastewater

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc Reserve
1					
2		<u>Sewer Plant</u>			
3					
4		Other Including Allocated Plant	\$74,425	\$18,988	\$93,413
5	351	WW Struct & Imp Coll	147,145	24,083	171,228
6	352.1	WW Collection Sewers Forced	10,142	315	10,457
7	352.2	WW Collecting Mains	194,836	8,319	203,156
8	353	WW Services Sewer	27,603	(2,817)	24,786
9	356	WW Power Gen Equip Collecting	0	0	0
10	357	WW Communication Equipment	0	0	0
11	363	WW Collecting Mains	306,476	52,694	359,170
12	365	WW Pump Equip Other Power	39,356	6,970	46,325
13	370.1	WW Land & Ld Rights Gen	0	0	0
14	371	WW Struct & Imp TDP	43,256	6,911	50,168
15	372	WW Collecting Mains Other	674,295	101,547	775,842
16	373	WW Plant Sewers	0	0	0
17	374	WW Outfall Sewer Lines	0	0	0
18	392	WW Trans Equipment	0	0	0
19					
20					
21					
22					
23					
24					
25					
26		Total Plant in Service	<u>\$1,517,535</u>	<u>\$217,010</u>	<u>\$1,734,545</u>
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Missouri-American Water Company
 Accumulated Depreciation
 For the Test Year Ended December 31, 2014
 Schedule: CAS-5

Arnold Wastewater

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Acc. Reserve
1					
2		<u>Sewer Plant</u>			
3					
4		Other Including Allocated Plant	\$0	\$12,957,052	\$12,957,052
5	351	WW Struct & Imp Coll	0	0	0
6	352.1	WW Collection Sewers Forced	0	0	0
7	352.2	WW Collecting Mains	0	0	0
8	353	WW Services Sewer	0	0	0
9	356	WW Power Gen Equip Collecting	0	0	0
10	357	WW Communication Equipment	0	0	0
11	363	WW Collecting Mains	0	0	0
12	365	WW Pump Equip Other Power	0	0	0
13	370.1	WW Land & Ld Rights Gen	0	0	0
14	371	WW Struct & Imp TDP	0	0	0
15	372	WW Collecting Mains Other	0	0	0
16	373	WW Plant Sewers	0	0	0
17	374	WW Outfall Sewer Lines	0	0	0
18	392	WW Trans Equipment	0	0	0
19					
20					
21					
22					
23					
24					
25					
26		Total Plant in Service	<u>\$0</u>	<u>\$12,957,052</u>	<u>\$12,957,052</u>
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Missouri-American Water Company
Customer Advances and Contributions in Aid of Construction
For the Test Year Ended December 31, 2014
Schedule: CAS-6

Total Company

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Balance
1					
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Non Taxable Mains	\$8,668,848	(\$150,731)	\$8,518,117
5		Advances for Construction - Non Taxable Ext Deposits	49,379,027	0	49,379,027
6		Advances for Construction - Non Taxable Services	0	0	0
7		Advances for Construction - Non Taxable Hydrants	89,013	0	89,013
8		Advances for Construction - Non Taxable WIP	25,844	0	25,844
9	252.71	Advances for Construction - Taxable Extension Deposits	0	0	0
10		Advances for Construction - Taxable WIP	0	0	0
11		Total Customer Advances	<u>\$58,162,732</u>	<u>(\$150,731)</u>	<u>\$58,012,001</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
15	271.11	Contributions in Aid - NT Mains	\$173,566,151	\$25,541,618	\$199,107,769
16	271.12	Contributions in Aid - NT Extension Deposit	12,241,001	0	12,241,001
17	271.21	Contributions in Aid - NT Services	417,845	0	417,845
18	271.30	Contributions in Aid - NT Meters	5,093,670	116,567	5,210,237
19		Contributions in Aid - NT Hydrants	6,256,629	19,347	6,275,976
20		Contributions in Aid - NT Other	7,814,947	176,000	7,990,947
21		Contributions in Aid - WIP	2,434,507	0	2,434,507
22	271.71	Contributions in Aid - Taxable Mains	36,068,647	0	36,068,647
23	271.12	Contributions in Aid - Taxable Extension Deposit	6,370,214	0	6,370,214
24	271.27	Contributions in Aid - Taxable Services	8,650,593	1,019,934	9,670,527
25	271.37	Contributions in Aid - Taxable Meters	312,394	0	312,394
26	271.47	Contributions in Aid - Taxable Hydrants	28	0	28
27		Contributions in Aid - Taxable - Other	0	0	0
28		Contributions in Aid - Taxable WIP	130,588	0	130,588
29		Contributions in Aid - Tax Services SIT	0	0	0
30	Various	Accumulated Amortization - CIAC Mains	(402,231)	0	(402,231)
31		Accumulated Amortization - CIAC Other	(41,402,213)	(17,432,714)	(58,834,927)
32	Various	Accumulated Amortization - CIAC Taxable	(13,848,856)	0	(13,848,856)
33		Total Contributions in Aid of Construction	<u>\$203,703,914</u>	<u>\$9,440,752</u>	<u>\$213,144,666</u>
34					
35					

Missouri-American Water Company
 Customer Advances and Contributions in Aid of Construction
 For the Test Year Ended December 31, 2014
 Schedule: CAS-6

Total Company - Water Operations

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Balance
1					
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Non Taxable Mains	\$8,668,848	(\$200,071)	\$8,468,777
5		Advances for Construction - Non Taxable Ext Deposits	49,336,951	0	49,336,951
6		Advances for Construction - Non Taxable Services	0	0	0
7		Advances for Construction - Non Taxable Hydrants	89,013	0	89,013
8		Advances for Construction - Non Taxable WIP	3,299	0	3,299
9	252.71	Advances for Construction - Taxable Extension Deposits	0	0	0
10		Advances for Construction - Taxable WIP	0	0	0
11		Total Customer Advances	<u>\$58,098,111</u>	<u>(\$200,071)</u>	<u>\$57,898,040</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
15	271.11	Contributions in Aid - NT Mains	\$169,164,313	\$4,453,578	\$173,617,891
16	271.12	Contributions in Aid - NT Extension Deposit	12,217,192	0	12,217,192
17	271.21	Contributions in Aid - NT Services	209,378	0	209,378
18	271.30	Contributions in Aid - NT Meters	5,093,670	116,567	5,210,237
19		Contributions in Aid - NT Hydrants	6,251,937	19,347	6,271,284
20		Contributions in Aid - NT Other	4,748,661	176,000	4,924,661
21		Contributions in Aid - WIP	2,415,045	0	2,415,045
22	271.71	Contributions in Aid - Taxable Mains	36,068,647	0	36,068,647
23	271.12	Contributions in Aid - Taxable Extension Deposit	6,352,996	0	6,352,996
24	271.27	Contributions in Aid - Taxable Services	8,491,618	1,008,434	9,500,052
25	271.37	Contributions in Aid - Taxable Meters	312,394	0	312,394
26	271.47	Contributions in Aid - Taxable Hydrants	28	0	28
27		Contributions in Aid - Taxable - Other	0	0	0
28		Contributions in Aid - Taxable WIP	128,226	0	128,226
29		Contributions in Aid - Tax Services SIT	0	0	0
30	Various	Accumulated Amortization - CIAC Mains	(80,363)	0	(80,363)
31		Accumulated Amortization - CIAC Other	(39,693,078)	(3,758,410)	(43,451,488)
32	Various	Accumulated Amortization - CIAC Taxable	(13,810,799)	0	(13,810,799)
33		Total Contributions in Aid of Construction	<u>\$197,869,865</u>	<u>\$2,015,516</u>	<u>\$199,885,381</u>
34					
35					

Missouri-American Water Company
 Customer Advances and Contributions in Aid of Construction
 for the Test Year Ended December 31, 2014
 Schedule: CAS-6

District: Total Company Waste Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Balance
1					
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Non Taxable Mains	50	\$49,340	\$49,340
5		Advances for Construction - Non Taxable Ext Deposits	42,076	0	42,076
6		Advances for Construction - Non Taxable Services	0	0	0
7		Advances for Construction - Non Taxable Hydrants	0	0	0
8		Advances for Construction - Non Taxable WIP	22,545	0	22,545
9	252.71	Advances for Construction - Taxable Extension Deposits	0	0	0
10		Advances for Construction - Taxable WIP	0	0	0
11		Total Customer Advances	<u>\$64,621</u>	<u>\$49,340</u>	<u>\$113,961</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
15	271.11	Contributions in Aid - NT Mains	\$4,401,838	\$21,088,040	\$25,489,878
16	271.12	Contributions in Aid - NT Extension Deposit	23,809	0	23,809
17	271.21	Contributions in Aid - NT Services	208,467	0	208,467
18	271.30	Contributions in Aid - NT Meters	0	0	0
19		Contributions in Aid - NT Hydrants	4,693	0	4,693
20		Contributions in Aid - NT Other	3,066,286	0	3,066,286
21		Contributions in Aid - WIP	19,462	0	19,462
22	271.71	Contributions in Aid - Taxable Mains	0	0	0
23	271.12	Contributions in Aid - Taxable Extension Deposit	17,218	0	17,218
24	271.27	Contributions in Aid - Taxable Services	158,976	11,500	170,476
25	271.37	Contributions in Aid - Taxable Meters	0	0	0
26	271.47	Contributions in Aid - Taxable Hydrants	0	0	0
27		Contributions in Aid - Taxable - Other	0	0	0
28		Contributions in Aid - Taxable WIP	2,363	0	2,363
29		Contributions in Aid - Tax Services SIT	0	0	0
30	Various	Accumulated Amortization - CIAC Mains	(321,868)	0	(321,868)
31		Accumulated Amortization - CIAC Other	(1,709,136)	(13,674,304)	(15,383,440)
32	Various	Accumulated Amortization - CIAC Taxable	(38,057)	0	(38,057)
33		Total Contributions in Aid of Construction	<u>\$5,834,050</u>	<u>\$7,425,236</u>	<u>\$13,259,286</u>
34					
35					

Missouri-American Water Company
 Customer Advances and Contributions in Aid of Construction
 For the Test Year Ended December 31, 2014
 Schedule: CAS-6

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 4 of 33

District: Anna Meadows Water

Line #

	<u>Acct No</u>	<u>Account Description</u>	<u>Per Books 12/31/14</u>	<u>Pro Forma Adjustments</u>	<u>Pro Forma Balance</u>
1					
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Non Taxable Mains	\$0	\$0	\$0
5		Advances for Construction - Non Taxable Ext Deposits	0		0
6		Advances for Construction - Non Taxable Services	0		0
7		Advances for Construction - Non Taxable Hydrants	0		0
8		Advances for Construction - Non Taxable WIP	0		0
9	252.71	Advances for Construction - Taxable Extension Deposits	0		0
10		Advances for Construction - Taxable WIP	0		0
11		Total Customer Advances	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
15	271.11	Contributions in Aid - NT Mains	\$0	\$0	\$0
16	271.12	Contributions in Aid - NT Extension Deposit	0		0
17	271.21	Contributions in Aid - NT Services	0		0
18	271.30	Contributions in Aid - NT Meters	0		0
19		Contributions in Aid - NT Hydrants	0		0
20		Contributions in Aid - NT Other	0		0
21		Contributions in Aid - WIP	229		229
22	271.71	Contributions in Aid - Taxable Mains	0		0
23	271.12	Contributions in Aid - Taxable Extension Deposit	0		0
24	271.27	Contributions in Aid - Taxable Services	0		0
25	271.37	Contributions in Aid - Taxable Meters	0		0
26	271.47	Contributions in Aid - Taxable Hydrants	0		0
27		Contributions in Aid - Taxable - Other	0		0
28		Contributions in Aid - Taxable WIP	7		7
29		Contributions in Aid - Tax Services SIT	0		0
30	Various	Accumulated Amortization - CIAC Mains	0		0
31		Accumulated Amortization - CIAC Other	(1)	0	(1)
32	Various	Accumulated Amortization - CIAC Taxable	1		1
33		Total Contributions in Aid of Construction	<u>\$236</u>	<u>\$0</u>	<u>\$236</u>

34
35

Missouri-American Water Company
 Customer Advances and Contributions in Aid of Construction
 For the Test Year Ended December 31, 2014
 Schedule: CAS-6

District: Brunswick

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Balance
1					
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Non Taxable Mains	\$0	\$0	\$0
5		Advances for Construction - Non Taxable Ext Deposits	0		0
6		Advances for Construction - Non Taxable Services	0		0
7		Advances for Construction - Non Taxable Hydrants	0		0
8		Advances for Construction - Non Taxable WIP	0		0
9	252.71	Advances for Construction - Taxable Extension Deposits	0		0
10		Advances for Construction - Taxable WIP	0		0
11		Total Customer Advances	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
15	271.11	Contributions in Aid - NT Mains	\$155	\$0	\$155
16	271.12	Contributions in Aid - NT Extension Deposit	190	0	190
17	271.21	Contributions in Aid - NT Services	1,875	0	1,875
18	271.30	Contributions in Aid - NT Meters	2,622	173	2,795
19		Contributions in Aid - NT Hydrants	0	0	0
20		Contributions in Aid - NT Other	59,977	0	59,977
21		Contributions in Aid - WIP	1,199	0	1,199
22	271.71	Contributions in Aid - Taxable Mains	210,600	0	210,600
23	271.12	Contributions in Aid - Taxable Extension Deposit	7,270	0	7,270
24	271.27	Contributions in Aid - Taxable Services	15,422	5,600	21,022
25	271.37	Contributions in Aid - Taxable Meters	0	0	0
26	271.47	Contributions in Aid - Taxable Hydrants	0	0	0
27		Contributions in Aid - Taxable - Other	0	0	0
28		Contributions in Aid - Taxable WIP	36	0	36
29		Contributions in Aid - Tax Services SIT	0	0	0
30	Various	Accumulated Amortization - CIAC Mains	0	0	0
31		Accumulated Amortization - CIAC Other	(4,107)	(4,892)	(8,999)
32	Various	Accumulated Amortization - CIAC Taxable	(103,007)	0	(103,007)
33		Total Contributions in Aid of Construction	<u>\$192,231</u>	<u>\$881</u>	<u>\$193,112</u>
34					
35					

Missouri-American Water Company
 Customer Advances and Contributions in Aid of Construction
 For the Test Year Ended December 31, 2014
 Schedule: CAS-6

District: Emerald Pointe Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Balance
1					
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Non Taxable Mains	\$0	\$0	\$0
5		Advances for Construction - Non Taxable Ext Deposits	0		0
6		Advances for Construction - Non Taxable Services	0		0
7		Advances for Construction - Non Taxable Hydrants	0		0
8		Advances for Construction - Non Taxable WIP	0		0
9	252.71	Advances for Construction - Taxable Extension Deposits	0		0
10		Advances for Construction - Taxable WIP	0		0
11		Total Customer Advances	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
15	271.11	Contributions in Aid - NT Mains	\$216,813	\$0	\$216,813
16	271.12	Contributions in Aid - NT Extension Deposit	0	0	0
17	271.21	Contributions in Aid - NT Services	0	0	0
18	271.30	Contributions in Aid - NT Meters	20,221	0	20,221
19		Contributions in Aid - NT Hydrants	0	0	0
20		Contributions in Aid - NT Other	5,384	0	5,384
21		Contributions in Aid - WIP	957	0	957
22	271.71	Contributions in Aid - Taxable Mains	0	0	0
23	271.12	Contributions in Aid - Taxable Extension Deposit	0	0	0
24	271.27	Contributions in Aid - Taxable Services	0	3,750	3,750
25	271.37	Contributions in Aid - Taxable Meters	0	0	0
26	271.47	Contributions in Aid - Taxable Hydrants	0	0	0
27		Contributions in Aid - Taxable - Other	0	0	0
28		Contributions in Aid - Taxable WIP	28	0	28
29		Contributions in Aid - Tax Services SIT	0	0	0
30	Various	Accumulated Amortization - CIAC Mains	(80,363)	0	(80,363)
31		Accumulated Amortization - CIAC Other	(3,639)	(3,666)	(7,305)
32	Various	Accumulated Amortization - CIAC Taxable	3	0	3
33		Total Contributions in Aid of Construction	<u>\$159,404</u>	<u>\$84</u>	<u>\$159,488</u>
34					
35					

Missouri-American Water Company
 Customer Advances and Contributions in Aid of Construction
 For the Test Year Ended December 31, 2014
 Schedule: CAS-6

District: Jefferson City Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Balance
1					
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Non Taxable Mains	\$0	\$0	\$0
5		Advances for Construction - Non Taxable Ext Deposits	0	0	0
6		Advances for Construction - Non Taxable Services	0	0	0
7		Advances for Construction - Non Taxable Hydrants	0	0	0
8		Advances for Construction - Non Taxable WIP	0	0	0
9	252.71	Advances for Construction - Taxable Extension Deposits	0	0	0
10		Advances for Construction - Taxable WIP	0	0	0
11		Total Customer Advances	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
15	271.11	Contributions in Aid - NT Mains	\$482,601	\$10,412	\$493,013
16	271.12	Contributions in Aid - NT Extension Deposit	1,027,325	0	1,027,325
17	271.21	Contributions in Aid - NT Services	0	0	0
18	271.30	Contributions in Aid - NT Meters	0	84,649	84,649
19		Contributions in Aid - NT Hydrants	(1,795)	19,347	17,552
20		Contributions in Aid - NT Other	2,288,683	0	2,288,683
21		Contributions in Aid - WIP	56,830	0	56,830
22	271.71	Contributions in Aid - Taxable Mains	0	0	0
23	271.12	Contributions in Aid - Taxable Extension Deposit	0	0	0
24	271.27	Contributions in Aid - Taxable Services	0	0	0
25	271.37	Contributions in Aid - Taxable Meters	0	0	0
26	271.47	Contributions in Aid - Taxable Hydrants	0	0	0
27		Contributions in Aid - Taxable - Other	0	0	0
28		Contributions in Aid - Taxable WIP	937	0	937
29		Contributions in Aid - Tax Services SIT	0	0	0
30	Various	Accumulated Amortization - CIAC Mains	0	0	0
31		Accumulated Amortization - CIAC Other	(496,437)	(68,102)	(564,539)
32	Various	Accumulated Amortization - CIAC Taxable	95	0	95
33		Total Contributions in Aid of Construction	<u>\$3,358,239</u>	<u>\$46,306</u>	<u>\$3,404,545</u>
34					
35					

Missouri-American Water Company
Customer Advances and Contributions in Aid of Construction
For the Test Year Ended December 31, 2014
Schedule: CAS-6

Case No. WR-2015-0301
Case No. SR-2015-0302
Page 8 of 33

District: Joplin

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Balance
1					
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Non Taxable Mains	\$1,403,965	(\$39,208)	\$1,364,757
5		Advances for Construction - Non Taxable Ext Deposits	3,155,396	0	3,155,396
6		Advances for Construction - Non Taxable Services	0	0	0
7		Advances for Construction - Non Taxable Hydrants	158	0	158
8		Advances for Construction - Non Taxable WIP	0	0	0
9	252.71	Advances for Construction - Taxable Extension Deposits	0	0	0
10		Advances for Construction - Taxable WIP	0	0	0
11		Total Customer Advances	<u>\$4,559,519</u>	<u>(\$39,208)</u>	<u>\$4,520,311</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
15	271.11	Contributions in Aid - NT Mains	\$23,055,289	\$590,054	\$23,645,343
16	271.12	Contributions in Aid - NT Extension Deposit	1,044,256	0	1,044,256
17	271.21	Contributions in Aid - NT Services	10,684	0	10,684
18	271.30	Contributions in Aid - NT Meters	18,809	0	18,809
19		Contributions in Aid - NT Hydrants	49,138	0	49,138
20		Contributions in Aid - NT Other	0	0	0
21		Contributions in Aid - WIP	(656,866)	0	(656,866)
22	271.71	Contributions in Aid - Taxable Mains	2,384,233	0	2,384,233
23	271.12	Contributions in Aid - Taxable Extension Deposit	1,070,663	0	1,070,663
24	271.27	Contributions in Aid - Taxable Services	2,236,986	150,166	2,387,152
25	271.37	Contributions in Aid - Taxable Meters	0	0	0
26	271.47	Contributions in Aid - Taxable Hydrants	0	0	0
27		Contributions in Aid - Taxable - Other	0	0	0
28		Contributions in Aid - Taxable WIP	57,058	0	57,058
29		Contributions in Aid - Tax Services SIT	0	0	0
30	Various	Accumulated Amortization - CIAC Mains	0	0	0
31		Accumulated Amortization - CIAC Other	(2,792,302)	(456,816)	(3,249,118)
32	Various	Accumulated Amortization - CIAC Taxable	(966,283)	0	(966,283)
33		Total Contributions in Aid of Construction	<u>\$25,511,654</u>	<u>\$283,404</u>	<u>\$25,795,068</u>
34					
35					

Missouri-American Water Company
 Customer Advances and Contributions in Aid of Construction
 For the Test Year Ended December 31, 2014
 Schedule: CAS-6

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 9 of 33

District: Maple/River/Stone

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Balance
1					
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Non Taxable Mains	\$0	\$0	\$0
5		Advances for Construction - Non Taxable Ext Deposits	0		0
6		Advances for Construction - Non Taxable Services	0		0
7		Advances for Construction - Non Taxable Hydrants	0		0
8		Advances for Construction - Non Taxable WIP	0		0
9	252.71	Advances for Construction - Taxable Extension Deposits	0		0
10		Advances for Construction - Taxable WIP	0		0
11		Total Customer Advances	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
15	271.11	Contributions in Aid - NT Mains	\$762,620	\$0	\$762,620
16	271.12	Contributions in Aid - NT Extension Deposit	0		0
17	271.21	Contributions in Aid - NT Services	0		0
18	271.30	Contributions in Aid - NT Meters	4,959		4,959
19		Contributions in Aid - NT Hydrants	0		0
20		Contributions in Aid - NT Other	102,010		102,010
21		Contributions in Aid - WIP	4,001		4,001
22	271.71	Contributions in Aid - Taxable Mains	0		0
23	271.12	Contributions in Aid - Taxable Extension Deposit	0		0
24	271.27	Contributions in Aid - Taxable Services	8,000		8,000
25	271.37	Contributions in Aid - Taxable Meters	0		0
26	271.47	Contributions in Aid - Taxable Hydrants	0		0
27		Contributions in Aid - Taxable - Other	0		0
28		Contributions in Aid - Taxable WIP	119		119
29		Contributions in Aid - Tax Services SIT	0		0
30	Various	Accumulated Amortization - CIAC Mains	0		0
31		Accumulated Amortization - CIAC Other	(234,810)	(12,993)	(247,803)
32	Various	Accumulated Amortization - CIAC Taxable	(5,500)		(5,500)
33		Total Contributions in Aid of Construction	<u>\$641,398</u>	<u>(\$12,993)</u>	<u>\$628,405</u>
34					
35					

Missouri-American Water Company
 Customer Advances and Contributions in Aid of Construction
 for the Test Year Ended December 31, 2014
 Schedule: CAS-6

District: Mexico

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Balance
1					
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Non Taxable Mains	\$4,778	(\$5,028)	(\$250)
5		Advances for Construction - Non Taxable Ext Deposits	353,690	0	353,690
6		Advances for Construction - Non Taxable Services	0	0	0
7		Advances for Construction - Non Taxable Hydrants	0	0	0
8		Advances for Construction - Non Taxable WIP	0	0	0
9	252.71	Advances for Construction - Taxable Extension Deposits	0	0	0
10		Advances for Construction - Taxable WIP	0	0	0
11		Total Customer Advances	<u>\$358,468</u>	<u>(\$5,028)</u>	<u>\$353,440</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
15	271.11	Contributions in Aid - NT Mains	\$233,414	\$83,220	\$316,634
16	271.12	Contributions in Aid - NT Extension Deposit	27,007	0	27,007
17	271.21	Contributions in Aid - NT Services	2,400	0	2,400
18	271.30	Contributions in Aid - NT Meters	13,278	0	13,278
19		Contributions in Aid - NT Hydrants	89,160	0	89,160
20		Contributions in Aid - NT Other	16,969	0	16,969
21		Contributions in Aid - WIP	14,361	0	14,361
22	271.71	Contributions in Aid - Taxable Mains	637,305	0	637,305
23	271.12	Contributions in Aid - Taxable Extension Deposit	209,296	0	209,296
24	271.27	Contributions in Aid - Taxable Services	183,169	26,497	209,666
25	271.37	Contributions in Aid - Taxable Meters	18,212	0	18,212
26	271.47	Contributions in Aid - Taxable Hydrants	28	0	28
27		Contributions in Aid - Taxable - Other	0	0	0
28		Contributions in Aid - Taxable WIP	426	0	426
29		Contributions in Aid - Tax Services SIT	0	0	0
30	Various	Accumulated Amortization - CIAC Mains	0	0	0
31		Accumulated Amortization - CIAC Other	(76,788)	(24,597)	(101,385)
32	Various	Accumulated Amortization - CIAC Taxable	(327,449)	0	(327,449)
33		Total Contributions in Aid of Construction	<u>\$1,040,789</u>	<u>\$85,120</u>	<u>\$1,125,909</u>
34					
35					

Missouri-American Water Company
 Customer Advances and Contributions in Aid of Construction
 For the Test Year Ended December 31, 2014
 Schedule: CAS-6

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 11 of 33

District: Ozark Mtn/LTA

Line #

	<u>Acct No</u>	<u>Account Description</u>	<u>Per Books 12/31/14</u>	<u>Pro Forma Adjustments</u>	<u>Pro Forma Balance</u>
1					
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Non Taxable Mains	\$0		\$0
5		Advances for Construction - Non Taxable Ext Deposits	0		0
6		Advances for Construction - Non Taxable Services	0		0
7		Advances for Construction - Non Taxable Hydrants	0		0
8		Advances for Construction - Non Taxable WIP	0		0
9	252.71	Advances for Construction - Taxable Extension Deposits	0		0
10		Advances for Construction - Taxable WIP	0		0
11		Total Customer Advances	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
15	271.11	Contributions in Aid - NT Mains	\$9,049		\$9,049
16	271.12	Contributions in Aid - NT Extension Deposit	0		0
17	271.21	Contributions in Aid - NT Services	0		0
18	271.30	Contributions in Aid - NT Meters	5,300		5,300
19		Contributions in Aid - NT Hydrants	0		0
20		Contributions in Aid - NT Other	258,160		258,160
21		Contributions in Aid - WIP	1,441		1,441
22	271.71	Contributions in Aid - Taxable Mains	0		0
23	271.12	Contributions in Aid - Taxable Extension Deposit	0		0
24	271.27	Contributions in Aid - Taxable Services	3,983		3,983
25	271.37	Contributions in Aid - Taxable Meters	0		0
26	271.47	Contributions in Aid - Taxable Hydrants	0		0
27		Contributions in Aid - Taxable - Other	0		0
28		Contributions in Aid - Taxable WIP	2,923		2,923
29		Contributions in Aid - Tax Services SIT	0		0
30	Various	Accumulated Amortization - CIAC Mains	0		0
31		Accumulated Amortization - CIAC Other	(144,362)	(5,532)	(149,894)
32	Various	Accumulated Amortization - CIAC Taxable	(648)		(648)
33		Total Contributions in Aid of Construction	<u>\$135,846</u>	<u>(\$5,532)</u>	<u>\$130,314</u>

34

35

Missouri-American Water Company
 Customer Advances and Contributions in Aid of Construction
 For the Test Year Ended December 31, 2014
 Schedule: CAS-6

District: Platte County Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Balance
1					
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Non Taxable Mains	(\$882)	(\$10,056)	(\$10,938)
5		Advances for Construction - Non Taxable Ext Deposits	1,383,291	0	1,383,291
6		Advances for Construction - Non Taxable Services	0	0	0
7		Advances for Construction - Non Taxable Hydrants	0	0	0
8		Advances for Construction - Non Taxable WIP	0	0	0
9	252.71	Advances for Construction - Taxable Extension Deposits	0	0	0
10		Advances for Construction - Taxable WIP	0	0	0
11		Total Customer Advances	<u>\$1,382,409</u>	<u>(\$10,056)</u>	<u>\$1,372,353</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
15	271.11	Contributions in Aid - NT Mains	\$1,646,023	\$635,648	\$2,281,671
16	271.12	Contributions in Aid - NT Extension Deposit	3,098,805	0	3,098,805
17	271.21	Contributions in Aid - NT Services	0	0	0
18	271.30	Contributions in Aid - NT Meters	111,323	0	111,323
19		Contributions in Aid - NT Hydrants	344,144	0	344,144
20		Contributions in Aid - NT Other	86,685	0	86,685
21		Contributions in Aid - WIP	77,068	0	77,068
22	271.71	Contributions in Aid - Taxable Mains	1,849,044	0	1,849,044
23	271.12	Contributions in Aid - Taxable Extension Deposit	660,365	0	660,365
24	271.27	Contributions in Aid - Taxable Services	1,790,644	312,923	2,103,567
25	271.37	Contributions in Aid - Taxable Meters	7,683	0	7,683
26	271.47	Contributions in Aid - Taxable Hydrants	0	0	0
27		Contributions in Aid - Taxable - Other	0	0	0
28		Contributions in Aid - Taxable WIP	12,550	0	12,550
29		Contributions in Aid - Tax Services SIT	0	0	0
30	Various	Accumulated Amortization - CIAC Mains	0	0	0
31		Accumulated Amortization - CIAC Other	(397,875)	(173,813)	(571,688)
32	Various	Accumulated Amortization - CIAC Taxable	(1,075,529)	0	(1,075,529)
33		Total Contributions in Aid of Construction	<u>\$8,210,930</u>	<u>\$774,758</u>	<u>\$8,985,688</u>
34					
35					

Missouri-American Water Company
 Customer Advances and Contributions in Aid of Construction
 For the Test Year Ended December 31, 2014
 Schedule: CAS-6

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 13 of 33

District: Rankin Acres

Line #

	<u>Acct No</u>	<u>Account Description</u>	<u>Per Books 12/31/14</u>	<u>Pro Forma Adjustments</u>	<u>Pro Forma Balance</u>
1					
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Non Taxable Mains	\$0	\$0	\$0
5		Advances for Construction - Non Taxable Ext Deposits	0		0
6		Advances for Construction - Non Taxable Services	0		0
7		Advances for Construction - Non Taxable Hydrants	0		0
8		Advances for Construction - Non Taxable WIP	0		0
9	252.71	Advances for Construction - Taxable Extension Deposits	0		0
10		Advances for Construction - Taxable WIP	0		0
11		Total Customer Advances	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
15	271.11	Contributions in Aid - NT Mains	\$0	\$0	\$0
16	271.12	Contributions in Aid - NT Extension Deposit	0		0
17	271.21	Contributions in Aid - NT Services	0		0
18	271.30	Contributions in Aid - NT Meters	0		0
19		Contributions in Aid - NT Hydrants	0		0
20		Contributions in Aid - NT Other	0		0
21		Contributions in Aid - WIP	256		256
22	271.71	Contributions in Aid - Taxable Mains	0		0
23	271.12	Contributions in Aid - Taxable Extension Deposit	0		0
24	271.27	Contributions in Aid - Taxable Services	0		0
25	271.37	Contributions in Aid - Taxable Meters	0		0
26	271.47	Contributions in Aid - Taxable Hydrants	0		0
27		Contributions in Aid - Taxable - Other	0		0
28		Contributions in Aid - Taxable WIP	8		8
29		Contributions in Aid - Tax Services SIT	0		0
30	Various	Accumulated Amortization - CIAC Mains	0		0
31		Accumulated Amortization - CIAC Other	(790)	0	(790)
32	Various	Accumulated Amortization - CIAC Taxable	1		1
33		Total Contributions in Aid of Construction	<u>(\$526)</u>	<u>\$0</u>	<u>(\$526)</u>
34					
35					

Missouri-American Water Company
 Customer Advances and Contributions in Aid of Construction
 For the Test Year Ended December 31, 2014
 Schedule: CAS-6

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 14 of 33

District: Saddlebrooke Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Balance
1					
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Non Taxable Mains	\$0	\$0	\$0
5		Advances for Construction - Non Taxable Ext Deposits	0		0
6		Advances for Construction - Non Taxable Services	0		0
7		Advances for Construction - Non Taxable Hydrants	0		0
8		Advances for Construction - Non Taxable WIP	0		0
9	252.71	Advances for Construction - Taxable Extension Deposits	0		0
10		Advances for Construction - Taxable WIP	0		0
11		Total Customer Advances	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
15	271.11	Contributions in Aid - NT Mains	\$1,645,000	\$0	\$1,645,000
16	271.12	Contributions in Aid - NT Extension Deposit	0	0	0
17	271.21	Contributions in Aid - NT Services	0	0	0
18	271.30	Contributions in Aid - NT Meters	0	0	0
19		Contributions in Aid - NT Hydrants	0	0	0
20		Contributions in Aid - NT Other	0	0	0
21		Contributions in Aid - WIP	256	0	256
22	271.71	Contributions in Aid - Taxable Mains	0	0	0
23	271.12	Contributions in Aid - Taxable Extension Deposit	0	0	0
24	271.27	Contributions in Aid - Taxable Services	0	1,500	1,500
25	271.37	Contributions in Aid - Taxable Meters	0	0	0
26	271.47	Contributions in Aid - Taxable Hydrants	0	0	0
27		Contributions in Aid - Taxable - Other	0	0	0
28		Contributions in Aid - Taxable WIP	11,908	0	11,908
29		Contributions in Aid - Tax Services SIT	0	0	0
30	Various	Accumulated Amortization - CIAC Mains	0	0	0
31		Accumulated Amortization - CIAC Other	(249,616)	(22,890)	(272,506)
32	Various	Accumulated Amortization - CIAC Taxable	1	0	1
33		Total Contributions in Aid of Construction	<u>\$1,407,548</u>	<u>(\$21,390)</u>	<u>\$1,386,158</u>
34					
35					

Missouri-American Water Company
 Customer Advances and Contributions in Aid of Construction
 for the Test Year Ended December 31, 2014
 Schedule: CAS-6

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 15 of 33

District: Spring Valley/LWM

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Balance
1					
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Non Taxable Mains	\$0	\$0	\$0
5		Advances for Construction - Non Taxable Ext Deposits	0		0
6		Advances for Construction - Non Taxable Services	0		0
7		Advances for Construction - Non Taxable Hydrants	0		0
8		Advances for Construction - Non Taxable WIP	0		0
9	252.71	Advances for Construction - Taxable Extension Deposits	0		0
10		Advances for Construction - Taxable WIP	0		0
11		Total Customer Advances	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
15	271.11	Contributions in Aid - NT Mains	\$0	\$0	\$0
16	271.12	Contributions in Aid - NT Extension Deposit	0		0
17	271.21	Contributions in Aid - NT Services	0		0
18	271.30	Contributions in Aid - NT Meters	1,100		1,100
19		Contributions in Aid - NT Hydrants	0		0
20		Contributions in Aid - NT Other	0		0
21		Contributions in Aid - WIP	391		391
22	271.71	Contributions in Aid - Taxable Mains	0		0
23	271.12	Contributions in Aid - Taxable Extension Deposit	0		0
24	271.27	Contributions in Aid - Taxable Services	750		750
25	271.37	Contributions in Aid - Taxable Meters	0		0
26	271.47	Contributions in Aid - Taxable Hydrants	0		0
27		Contributions in Aid - Taxable - Other	0		0
28		Contributions in Aid - Taxable WIP	12		12
29		Contributions in Aid - Tax Services SIT	0		0
30	Various	Accumulated Amortization - CIAC Mains	0		0
31		Accumulated Amortization - CIAC Other	(475)	(48)	(523)
32	Various	Accumulated Amortization - CIAC Taxable	(206)		(206)
33		Total Contributions in Aid of Construction	<u>\$1,571</u>	<u>(\$48)</u>	<u>\$1,523</u>
34					
35					

Missouri-American Water Company
 Customer Advances and Contributions in Aid of Construction
 For the Test Year Ended December 31, 2014
 Schedule: CAS-6

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 16 of 33

District: St. Joseph

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Balance
1					
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Non Taxable Mains	\$29,078	(\$30,139)	(\$1,061)
5		Advances for Construction - Non Taxable Ext Deposits	3,259,142	0	3,259,142
6		Advances for Construction - Non Taxable Services	0	0	0
7		Advances for Construction - Non Taxable Hydrants	(4,439)	0	(4,439)
8		Advances for Construction - Non Taxable WIP	0	0	0
9	252.71	Advances for Construction - Taxable Extension Deposits	0	0	0
10		Advances for Construction - Taxable WIP	0	0	0
11		Total Customer Advances	<u>\$3,283,781</u>	<u>(\$30,139)</u>	<u>\$3,253,642</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
15	271.11	Contributions in Aid - NT Mains	\$1,087,448	\$390,357	\$1,477,805
16	271.12	Contributions in Aid - NT Extension Deposit	1,509,747	0	1,509,747
17	271.21	Contributions in Aid - NT Services	20,175	0	20,175
18	271.30	Contributions in Aid - NT Meters	0	0	0
19		Contributions in Aid - NT Hydrants	90,322	0	90,322
20		Contributions in Aid - NT Other	39,093	0	39,093
21		Contributions in Aid - WIP	193,024	0	193,024
22	271.71	Contributions in Aid - Taxable Mains	779,498	0	779,498
23	271.12	Contributions in Aid - Taxable Extension Deposit	1,129,326	0	1,129,326
24	271.27	Contributions in Aid - Taxable Services	1,588,172	142,663	1,730,835
25	271.37	Contributions in Aid - Taxable Meters	0	0	0
26	271.47	Contributions in Aid - Taxable Hydrants	0	0	0
27		Contributions in Aid - Taxable - Other	0	0	0
28		Contributions in Aid - Taxable WIP	2,764	0	2,764
29		Contributions in Aid - Tax Services SIT	0	0	0
30	Various	Accumulated Amortization - CIAC Mains	0	0	0
31		Accumulated Amortization - CIAC Other	(427,554)	(117,246)	(544,800)
32	Various	Accumulated Amortization - CIAC Taxable	(914,066)	0	(914,066)
33		Total Contributions in Aid of Construction	<u>\$5,097,948</u>	<u>\$415,774</u>	<u>\$5,513,722</u>
34					
35					

Missouri-American Water Company
 Customer Advances and Contributions in Aid of Construction
 For the Test Year Ended December 31, 2014
 Schedule: CAS-6

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 17 of 33

District: St. Louis Metro (Includes STL and SCH)

Line #

	<u>Acct No</u>	<u>Account Description</u>	<u>Per Books 12/31/14</u>	<u>Pro Forma Adjustments</u>	<u>Pro Forma Balance</u>
1					
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Non Taxable Mains	\$7,224,611	(\$110,612)	\$7,113,999
5		Advances for Construction - Non Taxable Ext Deposits	39,996,426	0	39,996,426
6		Advances for Construction - Non Taxable Services	0	0	0
7		Advances for Construction - Non Taxable Hydrants	93,294	0	93,294
8		Advances for Construction - Non Taxable WIP	3,299	0	3,299
9	252.71	Advances for Construction - Taxable Extension Deposits	0	0	0
10		Advances for Construction - Taxable WIP	0	0	0
11		Total Customer Advances	<u>\$47,317,630</u>	<u>(\$110,612)</u>	<u>\$47,207,018</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
15	271.11	Contributions in Aid - NT Mains	\$138,920,368	\$2,686,760	\$141,607,128
16	271.12	Contributions in Aid - NT Extension Deposit	5,420,542	0	5,420,542
17	271.21	Contributions in Aid - NT Services	99,979	0	99,979
18	271.30	Contributions in Aid - NT Meters	4,916,394	31,745	4,948,139
19		Contributions in Aid - NT Hydrants	5,460,159	0	5,460,159
20		Contributions in Aid - NT Other	1,808,634	176,000	1,984,634
21		Contributions in Aid - WIP	2,675,158	0	2,675,158
22	271.71	Contributions in Aid - Taxable Mains	28,461,895	0	28,461,895
23	271.12	Contributions in Aid - Taxable Extension Deposit	2,840,939	0	2,840,939
24	271.27	Contributions in Aid - Taxable Services	1,704,560	206,179	1,910,739
25	271.37	Contributions in Aid - Taxable Meters	262,218	0	262,218
26	271.47	Contributions in Aid - Taxable Hydrants	0	0	0
27		Contributions in Aid - Taxable - Other	0	0	0
28		Contributions in Aid - Taxable WIP	43,170	0	43,170
29		Contributions in Aid - Tax Services SIT	0	0	0
30	Various	Accumulated Amortization - CIAC Mains	0	0	0
31		Accumulated Amortization - CIAC Other	(34,505,994)	(2,781,421)	(37,287,415)
32	Various	Accumulated Amortization - CIAC Taxable	(9,545,705)	0	(9,545,705)
33		Total Contributions in Aid of Construction	<u>\$148,562,315</u>	<u>\$319,263</u>	<u>\$148,881,578</u>
34					
35					

Missouri-American Water Company
 Customer Advances and Contributions in Aid of Construction
 For the Test Year Ended December 31, 2014
 Schedule: CAS-6

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 18 of 33

District: Tri States

Line #

	<u>Acct No</u>	<u>Account Description</u>	<u>Per Books 12/31/14</u>	<u>Pro Forma Adjustments</u>	<u>Pro Forma Balance</u>
1					
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Non Taxable Mains	\$0	\$0	\$0
5		Advances for Construction - Non Taxable Ext Deposits	0		0
6		Advances for Construction - Non Taxable Services	0		0
7		Advances for Construction - Non Taxable Hydrants	0		0
8		Advances for Construction - Non Taxable WIP	0		0
9	252.71	Advances for Construction - Taxable Extension Deposits	0		0
10		Advances for Construction - Taxable WIP	0		0
11		Total Customer Advances	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
15	271.11	Contributions in Aid - NT Mains	\$285,829	\$0	\$285,829
16	271.12	Contributions in Aid - NT Extension Deposit	0	0	0
17	271.21	Contributions in Aid - NT Services	0	0	0
18	271.30	Contributions in Aid - NT Meters	0	0	0
19		Contributions in Aid - NT Hydrants	0	0	0
20		Contributions in Aid - NT Other	0	0	0
21		Contributions in Aid - WIP	11,106	0	11,106
22	271.71	Contributions in Aid - Taxable Mains	0	0	0
23	271.12	Contributions in Aid - Taxable Extension Deposit	0	0	0
24	271.27	Contributions in Aid - Taxable Services	0	18,000	18,000
25	271.37	Contributions in Aid - Taxable Meters	0	0	0
26	271.47	Contributions in Aid - Taxable Hydrants	0	0	0
27		Contributions in Aid - Taxable - Other	0	0	0
28		Contributions in Aid - Taxable WIP	287	0	287
29		Contributions in Aid - Tax Services SIT	0	0	0
30	Various	Accumulated Amortization - CIAC Mains	0	0	0
31		Accumulated Amortization - CIAC Other	(100,698)	(4,258)	(104,956)
32	Various	Accumulated Amortization - CIAC Taxable	29	0	29
33		Total Contributions in Aid of Construction	<u>\$196,555</u>	<u>\$13,742</u>	<u>\$210,297</u>

34
35

Missouri-American Water Company
Customer Advances and Contributions in Aid of Construction
For the Test Year Ended December 31, 2014
Schedule: CAS-6

District: Warrensburg

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Balance
1					
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Non Taxable Mains	\$7,298	(\$5,028)	\$2,270
5		Advances for Construction - Non Taxable Ext Deposits	1,189,006	0	1,189,006
6		Advances for Construction - Non Taxable Services	0	0	0
7		Advances for Construction - Non Taxable Hydrants	0	0	0
8		Advances for Construction - Non Taxable WIP	0	0	0
9	252.71	Advances for Construction - Taxable Extension Deposits	0	0	0
10		Advances for Construction - Taxable WIP	0	0	0
11		Total Customer Advances	<u>\$1,196,304</u>	<u>(\$5,028)</u>	<u>\$1,191,276</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
15	271.11	Contributions in Aid - NT Mains	\$819,704	\$57,127	\$876,831
16	271.12	Contributions in Aid - NT Extension Deposit	89,321	0	89,321
17	271.21	Contributions in Aid - NT Services	74,265	0	74,265
18	271.30	Contributions in Aid - NT Meters	(437)	0	(437)
19		Contributions in Aid - NT Hydrants	220,809	0	220,809
20		Contributions in Aid - NT Other	3,068	0	3,068
21		Contributions in Aid - WIP	35,242	0	35,242
22	271.71	Contributions in Aid - Taxable Mains	1,746,073	0	1,746,073
23	271.12	Contributions in Aid - Taxable Extension Deposit	435,137	0	435,137
24	271.27	Contributions in Aid - Taxable Services	959,783	141,156	1,100,939
25	271.37	Contributions in Aid - Taxable Meters	24,281	0	24,281
26	271.47	Contributions in Aid - Taxable Hydrants	0	0	0
27		Contributions in Aid - Taxable - Other	0	0	0
28		Contributions in Aid - Taxable WIP	(4,016)	0	(4,016)
29		Contributions in Aid - Tax Services SIT	0	0	0
30	Various	Accumulated Amortization - CIAC Mains	0	0	0
31		Accumulated Amortization - CIAC Other	(211,803)	(80,530)	(292,333)
32	Various	Accumulated Amortization - CIAC Taxable	(872,492)	0	(872,492)
33		Total Contributions in Aid of Construction	<u>\$3,318,934</u>	<u>\$117,753</u>	<u>\$3,436,687</u>
34					
35					

Missouri-American Water Company
 Customer Advances and Contributions in Aid of Construction
 For the Test Year Ended December 31, 2014
 Schedule: CAS-6

District: Whitebranch

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Balance
1					
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Non Taxable Mains	\$0	\$0	\$0
5		Advances for Construction - Non Taxable Ext Deposits	0		0
6		Advances for Construction - Non Taxable Services	0		0
7		Advances for Construction - Non Taxable Hydrants	0		0
8		Advances for Construction - Non Taxable WIP	0		0
9	252.71	Advances for Construction - Taxable Extension Deposits	0		0
10		Advances for Construction - Taxable WIP	0		0
11		Total Customer Advances	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
15	271.11	Contributions in Aid - NT Mains	\$0	\$0	\$0
16	271.12	Contributions in Aid - NT Extension Deposit	0		0
17	271.21	Contributions in Aid - NT Services	0		0
18	271.30	Contributions in Aid - NT Meters	100		100
19		Contributions in Aid - NT Hydrants	0		0
20		Contributions in Aid - NT Other	80,000		80,000
21		Contributions in Aid - WIP	391		391
22	271.71	Contributions in Aid - Taxable Mains	0		0
23	271.12	Contributions in Aid - Taxable Extension Deposit	0		0
24	271.27	Contributions in Aid - Taxable Services	150		150
25	271.37	Contributions in Aid - Taxable Meters	0		0
26	271.47	Contributions in Aid - Taxable Hydrants	0		0
27		Contributions in Aid - Taxable - Other	0		0
28		Contributions in Aid - Taxable WIP	12		12
29		Contributions in Aid - Tax Services SIT	0		0
30	Various	Accumulated Amortization - CIAC Mains	0		0
31		Accumulated Amortization - CIAC Other	(45,827)	(1,606)	(47,433)
32	Various	Accumulated Amortization - CIAC Taxable	(44)		(44)
33		Total Contributions in Aid of Construction	<u>\$34,781</u>	<u>(\$1,606)</u>	<u>\$33,175</u>
34					
35					

Missouri-American Water Company
 Customer Advances and Contributions in Aid of Construction
 For the Test Year Ended December 31, 2014
 Schedule: CAS-6

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 21 of 33

District: Redfield Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Balance
1					
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Non Taxable Mains	\$0	\$0	\$0
5		Advances for Construction - Non Taxable Ext Deposits	0		0
6		Advances for Construction - Non Taxable Services	0		0
7		Advances for Construction - Non Taxable Hydrants	0		0
8		Advances for Construction - Non Taxable WIP	0		0
9	252.71	Advances for Construction - Taxable Extension Deposits	0		0
10		Advances for Construction - Taxable WIP	0		0
11		Total Customer Advances	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
15	271.11	Contributions in Aid - NT Mains	\$0		\$0
16	271.12	Contributions in Aid - NT Extension Deposit	0		0
17	271.21	Contributions in Aid - NT Services	0		0
18	271.30	Contributions in Aid - NT Meters	0		0
19		Contributions in Aid - NT Hydrants	0		0
20		Contributions in Aid - NT Other	0		0
21		Contributions in Aid - WIP	0		0
22	271.71	Contributions in Aid - Taxable Mains	0		0
23	271.12	Contributions in Aid - Taxable Extension Deposit	0		0
24	271.27	Contributions in Aid - Taxable Services	0		0
25	271.37	Contributions in Aid - Taxable Meters	0		0
26	271.47	Contributions in Aid - Taxable Hydrants	0		0
27		Contributions in Aid - Taxable - Other	0		0
28		Contributions in Aid - Taxable WIP	0		0
29		Contributions in Aid - Tax Services SIT	0		0
30	Various	Accumulated Amortization - CIAC Mains	0		0
31		Accumulated Amortization - CIAC Other	0	0	0
32	Various	Accumulated Amortization - CIAC Taxable	0		0
33		Total Contributions in Aid of Construction	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
34					
35					

Missouri-American Water Company
 Customer Advances and Contributions in Aid of Construction
 For the Test Year Ended December 31, 2014
 Schedule: CAS-6

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 22 of 33

District: Anna Meadows Wastewater

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Balance
1					
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Non Taxable Mains	\$0	\$0	\$0
5		Advances for Construction - Non Taxable Ext Deposits	0		0
6		Advances for Construction - Non Taxable Services	0		0
7		Advances for Construction - Non Taxable Hydrants	0		0
8		Advances for Construction - Non Taxable WIP	0		0
9	252.71	Advances for Construction - Taxable Extension Deposits	0		0
10		Advances for Construction - Taxable WIP	0		0
11		Total Customer Advances	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
15	271.11	Contributions in Aid - NT Mains	\$0	\$0	\$0
16	271.12	Contributions in Aid - NT Extension Deposit	0		0
17	271.21	Contributions in Aid - NT Services	0		0
18	271.30	Contributions in Aid - NT Meters	0		0
19		Contributions in Aid - NT Hydrants	0		0
20		Contributions in Aid - NT Other	0		0
21		Contributions in Aid - WIP	229		229
22	271.71	Contributions in Aid - Taxable Mains	0		0
23	271.12	Contributions in Aid - Taxable Extension Deposit	0		0
24	271.27	Contributions in Aid - Taxable Services	0		0
25	271.37	Contributions in Aid - Taxable Meters	0		0
26	271.47	Contributions in Aid - Taxable Hydrants	0		0
27		Contributions in Aid - Taxable - Other	0		0
28		Contributions in Aid - Taxable WIP	7		7
29		Contributions in Aid - Tax Services SIT	0		0
30	Various	Accumulated Amortization - CIAC Mains	0		0
31		Accumulated Amortization - CIAC Other	(1)	0	(1)
32	Various	Accumulated Amortization - CIAC Taxable	1		1
33		Total Contributions in Aid of Construction	<u>\$236</u>	<u>\$0</u>	<u>\$236</u>
34					
35					

Missouri-American Water Company
 Customer Advances and Contributions in Aid of Construction
 For the Test Year Ended December 31, 2014
 Schedule: CAS-6

District: Cedar Hill Wastewater

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Balance
1					
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Non Taxable Mains	\$0	\$29,201	\$29,201
5		Advances for Construction - Non Taxable Ext Deposits	42,076	0	42,076
6		Advances for Construction - Non Taxable Services	0	0	0
7		Advances for Construction - Non Taxable Hydrants	0	0	0
8		Advances for Construction - Non Taxable WIP	920	0	920
9	252.71	Advances for Construction - Taxable Extension Deposits	0	0	0
10		Advances for Construction - Taxable WIP	0	0	0
11		Total Customer Advances	<u>\$42,996</u>	<u>\$29,201</u>	<u>\$72,197</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
15	271.11	Contributions in Aid - NT Mains	\$229,818	\$0	\$229,818
16	271.12	Contributions in Aid - NT Extension Deposit	23,809		23,809
17	271.21	Contributions in Aid - NT Services	208,467		208,467
18	271.30	Contributions in Aid - NT Meters	0		0
19		Contributions in Aid - NT Hydrants	0		0
20		Contributions in Aid - NT Other	668,003		668,003
21		Contributions in Aid - WIP	8,999		8,999
22	271.71	Contributions in Aid - Taxable Mains	0		0
23	271.12	Contributions in Aid - Taxable Extension Deposit	0		0
24	271.27	Contributions in Aid - Taxable Services	128,175		128,175
25	271.37	Contributions in Aid - Taxable Meters	0		0
26	271.47	Contributions in Aid - Taxable Hydrants	0		0
27		Contributions in Aid - Taxable - Other	0		0
28		Contributions in Aid - Taxable WIP	63		63
29		Contributions in Aid - Tax Services SIT	0		0
30	Various	Accumulated Amortization - CIAC Mains	0		0
31		Accumulated Amortization - CIAC Other	(257,385)	(26,715)	(284,100)
32	Various	Accumulated Amortization - CIAC Taxable	(23,176)		(23,176)
33		Total Contributions in Aid of Construction	<u>\$986,772</u>	<u>(\$26,715)</u>	<u>\$960,057</u>
34					
35					

Missouri-American Water Company
 Customer Advances and Contributions in Aid of Construction
 For the Test Year Ended December 31, 2014
 Schedule: CAS-6

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 24 of 33

District: Emerald Pointe Wastewater

Line #

	<u>Acct No</u>	<u>Account Description</u>	<u>Per Books 12/31/14</u>	<u>Pro Forma Adjustments</u>	<u>Pro Forma Balance</u>
1					
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Non Taxable Mains	\$0	\$0	\$0
5		Advances for Construction - Non Taxable Ext Deposits	0		0
6		Advances for Construction - Non Taxable Services	0		0
7		Advances for Construction - Non Taxable Hydrants	0		0
8		Advances for Construction - Non Taxable WIP	0		0
9	252.71	Advances for Construction - Taxable Extension Deposits	0		0
10		Advances for Construction - Taxable WIP	0		0
11		Total Customer Advances	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
15	271.11	Contributions in Aid - NT Mains	\$96,874	\$0	\$96,874
16	271.12	Contributions in Aid - NT Extension Deposit	0	0	0
17	271.21	Contributions in Aid - NT Services	0	0	0
18	271.30	Contributions in Aid - NT Meters	0	0	0
19		Contributions in Aid - NT Hydrants	0	0	0
20		Contributions in Aid - NT Other	0	0	0
21		Contributions in Aid - WIP	1,091	0	1,091
22	271.71	Contributions in Aid - Taxable Mains	0	0	0
23	271.12	Contributions in Aid - Taxable Extension Deposit	0	0	0
24	271.27	Contributions in Aid - Taxable Services	0	9,000	9,000
25	271.37	Contributions in Aid - Taxable Meters	0	0	0
26	271.47	Contributions in Aid - Taxable Hydrants	0	0	0
27		Contributions in Aid - Taxable - Other	0	0	0
28		Contributions in Aid - Taxable WIP	32	0	32
29		Contributions in Aid - Tax Services SIT	0	0	0
30	Various	Accumulated Amortization - CIAC Mains	(34,675)	0	(34,675)
31		Accumulated Amortization - CIAC Other	(1,457)	(1,489)	(2,946)
32	Various	Accumulated Amortization - CIAC Taxable	3	0	3
33		Total Contributions in Aid of Construction	<u>\$61,869</u>	<u>\$7,511</u>	<u>\$69,380</u>
34					
35					

Missouri-American Water Company
 Customer Advances and Contributions in Aid of Construction
 For the Test Year Ended December 31, 2014
 Schedule: CAS-6

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 25 of 33

District: Jefferson City Wastewater

Line #

	<u>Acct No</u>	<u>Account Description</u>	<u>Per Books 12/31/14</u>	<u>Pro Forma Adjustments</u>	<u>Pro Forma Balance</u>
1					
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Non Taxable Mains	\$0	\$20,139	\$20,139
5		Advances for Construction - Non Taxable Ext Deposits	0	0	0
6		Advances for Construction - Non Taxable Services	0	0	0
7		Advances for Construction - Non Taxable Hydrants	0	0	0
8		Advances for Construction - Non Taxable WIP	17,592	0	17,592
9	252.71	Advances for Construction - Taxable Extension Deposits	0	0	0
10		Advances for Construction - Taxable WIP	0	0	0
11		Total Customer Advances	<u>\$17,592</u>	<u>\$20,139</u>	<u>\$37,731</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
15	271.11	Contributions in Aid - NT Mains	\$1,242,879	\$0	\$1,242,879
16	271.12	Contributions in Aid - NT Extension Deposit	0		0
17	271.21	Contributions in Aid - NT Services	0		0
18	271.30	Contributions in Aid - NT Meters	0		0
19		Contributions in Aid - NT Hydrants	4,693		4,693
20		Contributions in Aid - NT Other	444,020		444,020
21		Contributions in Aid - WIP	3,961		3,961
22	271.71	Contributions in Aid - Taxable Mains	0		0
23	271.12	Contributions in Aid - Taxable Extension Deposit	0		0
24	271.27	Contributions in Aid - Taxable Services	18,264		18,264
25	271.37	Contributions in Aid - Taxable Meters	0		0
26	271.47	Contributions in Aid - Taxable Hydrants	0		0
27		Contributions in Aid - Taxable - Other	0		0
28		Contributions in Aid - Taxable WIP	117		117
29		Contributions in Aid - Tax Services SIT	0		0
30	Various	Accumulated Amortization - CIAC Mains	0		0
31		Accumulated Amortization - CIAC Other	(455,592)	(26,776)	(482,368)
32	Various	Accumulated Amortization - CIAC Taxable	<u>(8,868)</u>		<u>(8,868)</u>
33		Total Contributions in Aid of Construction	<u>\$1,249,474</u>	<u>(\$26,776)</u>	<u>\$1,222,698</u>

34
35

Missouri-American Water Company
Customer Advances and Contributions in Aid of Construction
For the Test Year Ended December 31, 2014
Schedule: CAS-6

Case No. WR-2015-0301
Case No. SR-2015-0302
Page 26 of 33

District: Maplewood Wastewater

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Balance
1					
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Non Taxable Mains	\$0	\$0	\$0
5		Advances for Construction - Non Taxable Ext Deposits	0		0
6		Advances for Construction - Non Taxable Services	0		0
7		Advances for Construction - Non Taxable Hydrants	0		0
8		Advances for Construction - Non Taxable WIP	0		0
9	252.71	Advances for Construction - Taxable Extension Deposits	0		0
10		Advances for Construction - Taxable WIP	0		0
11		Total Customer Advances	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
15	271.11	Contributions in Aid - NT Mains	\$221,965	\$0	\$221,965
16	271.12	Contributions in Aid - NT Extension Deposit	0		0
17	271.21	Contributions in Aid - NT Services	0		0
18	271.30	Contributions in Aid - NT Meters	0		0
19		Contributions in Aid - NT Hydrants	0		0
20		Contributions in Aid - NT Other	0		0
21		Contributions in Aid - WIP	1,064		1,064
22	271.71	Contributions in Aid - Taxable Mains	0		0
23	271.12	Contributions in Aid - Taxable Extension Deposit	0		0
24	271.27	Contributions in Aid - Taxable Services	0		0
25	271.37	Contributions in Aid - Taxable Meters	0		0
26	271.47	Contributions in Aid - Taxable Hydrants	0		0
27		Contributions in Aid - Taxable - Other	0		0
28		Contributions in Aid - Taxable WIP	32		32
29		Contributions in Aid - Tax Services SIT	0		0
30	Various	Accumulated Amortization - CIAC Mains	0		0
31		Accumulated Amortization - CIAC Other	(72,166)	(3,085)	(75,251)
32	Various	Accumulated Amortization - CIAC Taxable	3		3
33		Total Contributions in Aid of Construction	<u>\$150,898</u>	<u>(\$3,085)</u>	<u>\$147,813</u>
34					
35					

Missouri-American Water Company
 Customer Advances and Contributions in Aid of Construction
 For the Test Year Ended December 31, 2014
 Schedule: CAS-6

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 27 of 33

District: Meramec Wastewater

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Balance
1					
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Non Taxable Mains	\$0	\$0	\$0
5		Advances for Construction - Non Taxable Ext Deposits	0		0
6		Advances for Construction - Non Taxable Services	0		0
7		Advances for Construction - Non Taxable Hydrants	0		0
8		Advances for Construction - Non Taxable WIP	0		0
9	252.71	Advances for Construction - Taxable Extension Deposits	0		0
10		Advances for Construction - Taxable WIP	0		0
11		Total Customer Advances	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
15	271.11	Contributions in Aid - NT Mains	\$1,022,177	\$0	\$1,022,177
16	271.12	Contributions in Aid - NT Extension Deposit	0		0
17	271.21	Contributions in Aid - NT Services	0		0
18	271.30	Contributions in Aid - NT Meters	0		0
19		Contributions in Aid - NT Hydrants	0		0
20		Contributions in Aid - NT Other	0		0
21		Contributions in Aid - WIP	1,778		1,778
22	271.71	Contributions in Aid - Taxable Mains	0		0
23	271.12	Contributions in Aid - Taxable Extension Deposit	0		0
24	271.27	Contributions in Aid - Taxable Services	0		0
25	271.37	Contributions in Aid - Taxable Meters	0		0
26	271.47	Contributions in Aid - Taxable Hydrants	0		0
27		Contributions in Aid - Taxable - Other	0		0
28		Contributions in Aid - Taxable WIP	53		53
29		Contributions in Aid - Tax Services SIT	0		0
30	Various	Accumulated Amortization - CIAC Mains	(287,193)		(287,193)
31		Accumulated Amortization - CIAC Other	(39,189)	(14,208)	(53,397)
32	Various	Accumulated Amortization - CIAC Taxable	5		5
33		Total Contributions in Aid of Construction	<u>\$697,631</u>	<u>(\$14,208)</u>	<u>\$683,423</u>
34					
35					

Missouri-American Water Company
 Customer Advances and Contributions in Aid of Construction
 For the Test Year Ended December 31, 2014
 Schedule: CAS-6

District: Ozark Meadows Wastewater

Line #

	<u>Acct No</u>	<u>Account Description</u>	<u>Per Books 12/31/14</u>	<u>Pro Forma Adjustments</u>	<u>Pro Forma Balance</u>
1					
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Non Taxable Mains	\$0	\$0	\$0
5		Advances for Construction - Non Taxable Ext Deposits	0		0
6		Advances for Construction - Non Taxable Services	0		0
7		Advances for Construction - Non Taxable Hydrants	0		0
8		Advances for Construction - Non Taxable WIP	0		0
9	252.71	Advances for Construction - Taxable Extension Deposits	0		0
10		Advances for Construction - Taxable WIP	0		0
11		Total Customer Advances	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
15	271.11	Contributions in Aid - NT Mains	\$6,310	\$0	\$6,310
16	271.12	Contributions in Aid - NT Extension Deposit	0		0
17	271.21	Contributions in Aid - NT Services	0		0
18	271.30	Contributions in Aid - NT Meters	0		0
19		Contributions in Aid - NT Hydrants	0		0
20		Contributions in Aid - NT Other	62,985		62,985
21		Contributions in Aid - WIP	67		67
22	271.71	Contributions in Aid - Taxable Mains	0		0
23	271.12	Contributions in Aid - Taxable Extension Deposit	0		0
24	271.27	Contributions in Aid - Taxable Services	4,806		4,806
25	271.37	Contributions in Aid - Taxable Meters	0		0
26	271.47	Contributions in Aid - Taxable Hydrants	0		0
27		Contributions in Aid - Taxable - Other	0		0
28		Contributions in Aid - Taxable WIP	2		2
29		Contributions in Aid - Tax Services SIT	0		0
30	Various	Accumulated Amortization - CIAC Mains	0		0
31		Accumulated Amortization - CIAC Other	(27,197)	(1,488)	(28,685)
32	Various	Accumulated Amortization - CIAC Taxable	(2,272)		(2,272)
33		Total Contributions in Aid of Construction	<u>\$44,702</u>	<u>(\$1,488)</u>	<u>\$43,214</u>

34
35

Missouri-American Water Company
 Customer Advances and Contributions in Aid of Construction
 For the Test Year Ended December 31, 2014
 Schedule: CAS-6

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 29 of 33

District: Platte County Wastewater

Line #

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Balance
1					
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Non Taxable Mains	\$0	\$0	\$0
5		Advances for Construction - Non Taxable Ext Deposits	0		0
6		Advances for Construction - Non Taxable Services	0		0
7		Advances for Construction - Non Taxable Hydrants	0		0
8		Advances for Construction - Non Taxable WIP	0		0
9	252.71	Advances for Construction - Taxable Extension Deposits	0		0
10		Advances for Construction - Taxable WIP	0		0
11		Total Customer Advances	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
15	271.11	Contributions in Aid - NT Mains	\$0	\$0	\$0
16	271.12	Contributions in Aid - NT Extension Deposit	0		0
17	271.21	Contributions in Aid - NT Services	0		0
18	271.30	Contributions in Aid - NT Meters	0		0
19		Contributions in Aid - NT Hydrants	0		0
20		Contributions in Aid - NT Other	278		278
21		Contributions in Aid - WIP	296		296
22	271.71	Contributions in Aid - Taxable Mains	0		0
23	271.12	Contributions in Aid - Taxable Extension Deposit	17,218		17,218
24	271.27	Contributions in Aid - Taxable Services	0		0
25	271.37	Contributions in Aid - Taxable Meters	0		0
26	271.47	Contributions in Aid - Taxable Hydrants	0		0
27		Contributions in Aid - Taxable - Other	0		0
28		Contributions in Aid - Taxable WIP	1,954		1,954
29		Contributions in Aid - Tax Services SIT	0		0
30	Various	Accumulated Amortization - CIAC Mains	0		0
31		Accumulated Amortization - CIAC Other	(132)	(245)	(377)
32	Various	Accumulated Amortization - CIAC Taxable	(2,527)		(2,527)
33		Total Contributions in Aid of Construction	<u>\$17,087</u>	<u>(\$245)</u>	<u>\$16,842</u>
34					
35					

Missouri-American Water Company
 Customer Advances and Contributions in Aid of Construction
 For the Test Year Ended December 31, 2014
 Schedule: CAS-6

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 30 of 33

District: Saddlebrooke Wastewater

Line #

	<u>Acct No</u>	<u>Account Description</u>	<u>Per Books 12/31/14</u>	<u>Pro Forma Adjustments</u>	<u>Pro Forma Balance</u>
1					
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Non Taxable Mains	\$0	\$0	\$0
5		Advances for Construction - Non Taxable Ext Deposits	0		0
6		Advances for Construction - Non Taxable Services	0		0
7		Advances for Construction - Non Taxable Hydrants	0		0
8		Advances for Construction - Non Taxable WIP	0		0
9	252.71	Advances for Construction - Taxable Extension Deposits	0		0
10		Advances for Construction - Taxable WIP	0		0
11		Total Customer Advances	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
15	271.11	Contributions in Aid - NT Mains	\$0	\$0	\$0
16	271.12	Contributions in Aid - NT Extension Deposit	0	0	0
17	271.21	Contributions in Aid - NT Services	0	0	0
18	271.30	Contributions in Aid - NT Meters	0	0	0
19		Contributions in Aid - NT Hydrants	0	0	0
20		Contributions in Aid - NT Other	1,855,000	0	1,855,000
21		Contributions in Aid - WIP	256	0	256
22	271.71	Contributions in Aid - Taxable Mains	0	0	0
23	271.12	Contributions in Aid - Taxable Extension Deposit	0	0	0
24	271.27	Contributions in Aid - Taxable Services	0	750	750
25	271.37	Contributions in Aid - Taxable Meters	0	0	0
26	271.47	Contributions in Aid - Taxable Hydrants	0	0	0
27		Contributions in Aid - Taxable - Other	0	0	0
28		Contributions in Aid - Taxable WIP	8	0	8
29		Contributions in Aid - Tax Services SIT	0	0	0
30	Various	Accumulated Amortization - CIAC Mains	0	0	0
31		Accumulated Amortization - CIAC Other	(405,009)	(37,112)	(442,121)
32	Various	Accumulated Amortization - CIAC Taxable	1	0	1
33		Total Contributions in Aid of Construction	<u>\$1,450,255</u>	<u>(\$36,362)</u>	<u>\$1,413,893</u>

34
35

Missouri-American Water Company
 Customer Advances and Contributions in Aid of Construction
 For the Test Year Ended December 31, 2014
 Schedule: CAS-6

District: Stonebridge Wastewater

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Balance
1					
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Non Taxable Mains	\$0	\$0	\$0
5		Advances for Construction - Non Taxable Ext Deposits	0		0
6		Advances for Construction - Non Taxable Services	0		0
7		Advances for Construction - Non Taxable Hydrants	0		0
8		Advances for Construction - Non Taxable WIP	0		0
9	252.71	Advances for Construction - Taxable Extension Deposits	0		0
10		Advances for Construction - Taxable WIP	0		0
11		Total Customer Advances	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
15	271.11	Contributions in Aid - NT Mains	\$1,581,815	\$0	\$1,581,815
16	271.12	Contributions in Aid - NT Extension Deposit	0	0	0
17	271.21	Contributions in Aid - NT Services	0	0	0
18	271.30	Contributions in Aid - NT Meters	0	0	0
19		Contributions in Aid - NT Hydrants	0	0	0
20		Contributions in Aid - NT Other	0	0	0
21		Contributions in Aid - WIP	2,007	0	2,007
22	271.71	Contributions in Aid - Taxable Mains	0	0	0
23	271.12	Contributions in Aid - Taxable Extension Deposit	0	0	0
24	271.27	Contributions in Aid - Taxable Services	0	1,750	1,750
25	271.37	Contributions in Aid - Taxable Meters	0	0	0
26	271.47	Contributions in Aid - Taxable Hydrants	0	0	0
27		Contributions in Aid - Taxable - Other	0	0	0
28		Contributions in Aid - Taxable WIP	59	0	59
29		Contributions in Aid - Tax Services SIT	0	0	0
30	Various	Accumulated Amortization - CIAC Mains	0	0	0
31		Accumulated Amortization - CIAC Other	(447,092)	(22,015)	(469,107)
32	Various	Accumulated Amortization - CIAC Taxable	6	0	6
33		Total Contributions in Aid of Construction	<u>\$1,136,796</u>	<u>(\$20,265)</u>	<u>\$1,116,531</u>
34					
35					

Missouri-American Water Company
 Customer Advances and Contributions in Aid of Construction
 For the Test Year Ended December 31, 2014
 Schedule: CAS-6

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 32 of 33

District: Warren County Wastewater

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Balance
1					
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Non Taxable Mains	\$0	\$0	\$0
5		Advances for Construction - Non Taxable Ext Deposits	0		0
6		Advances for Construction - Non Taxable Services	0		0
7		Advances for Construction - Non Taxable Hydrants	0		0
8		Advances for Construction - Non Taxable WIP	4,033		4,033
9	252.71	Advances for Construction - Taxable Extension Deposits	0		0
10		Advances for Construction - Taxable WIP	0		0
11		Total Customer Advances	<u>\$4,033</u>	<u>\$0</u>	<u>\$4,033</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
15	271.11	Contributions in Aid - NT Mains	\$0	\$0	\$0
16	271.12	Contributions in Aid - NT Extension Deposit	0		0
17	271.21	Contributions in Aid - NT Services	0		0
18	271.30	Contributions in Aid - NT Meters	0		0
19		Contributions in Aid - NT Hydrants	0		0
20		Contributions in Aid - NT Other	36,000		36,000
21		Contributions in Aid - WIP	(288)		(288)
22	271.71	Contributions in Aid - Taxable Mains	0		0
23	271.12	Contributions in Aid - Taxable Extension Deposit	0		0
24	271.27	Contributions in Aid - Taxable Services	7,731		7,731
25	271.37	Contributions in Aid - Taxable Meters	0		0
26	271.47	Contributions in Aid - Taxable Hydrants	0		0
27		Contributions in Aid - Taxable - Other	0		0
28		Contributions in Aid - Taxable WIP	36		36
29		Contributions in Aid - Tax Services SIT	0		0
30	Various	Accumulated Amortization - CIAC Mains	0		0
31		Accumulated Amortization - CIAC Other	(3,916)	(946)	(4,862)
32	Various	Accumulated Amortization - CIAC Taxable	(1,234)		(1,234)
33		Total Contributions in Aid of Construction	<u>\$38,329</u>	<u>(\$946)</u>	<u>\$37,383</u>
34					
35					

Missouri-American Water Company
 Customer Advances and Contributions in Aid of Construction
 For the Test Year Ended December 31, 2014
 Schedule: CAS-6

District: Arnold Wastewater

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Balance
1					
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Non Taxable Mains	\$0	\$0	\$0
5		Advances for Construction - Non Taxable Ext Deposits	0		0
6		Advances for Construction - Non Taxable Services	0		0
7		Advances for Construction - Non Taxable Hydrants	0		0
8		Advances for Construction - Non Taxable WIP	0		0
9	252.71	Advances for Construction - Taxable Extension Deposits	0		0
10		Advances for Construction - Taxable WIP	0		0
11		Total Customer Advances	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
15	271.11	Contributions in Aid - NT Mains	\$0	\$21,088,040	\$21,088,040
16	271.12	Contributions in Aid - NT Extension Deposit	0		0
17	271.21	Contributions in Aid - NT Services	0		0
18	271.30	Contributions in Aid - NT Meters	0		0
19		Contributions in Aid - NT Hydrants	0		0
20		Contributions in Aid - NT Other	0		0
21		Contributions in Aid - WIP	0		0
22	271.71	Contributions in Aid - Taxable Mains	0		0
23	271.12	Contributions in Aid - Taxable Extension Deposit	0		0
24	271.27	Contributions in Aid - Taxable Services	0		0
25	271.37	Contributions in Aid - Taxable Meters	0		0
26	271.47	Contributions in Aid - Taxable Hydrants	0		0
27		Contributions in Aid - Taxable - Other	0		0
28		Contributions in Aid - Taxable WIP	0		0
29		Contributions in Aid - Tax Services SIT	0		0
30	Various	Accumulated Amortization - CIAC Mains	0		0
31		Accumulated Amortization - CIAC Other	0	(13,540,225)	(13,540,225)
32	Various	Accumulated Amortization - CIAC Taxable	0		0
33		Total Contributions in Aid of Construction	<u>\$0</u>	<u>\$7,547,815</u>	<u>\$7,547,815</u>
34					
35					

Missouri-American Water Company
 Working Capital
 For the Test Year Ended December 31, 2014
 Schedule: CAS-7

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 1 of 33

Line Number	Expense Category	Total Company					Cash Requirement
		Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	
1							
2	Labor	\$30,240,700	\$82,851				\$4,744,804
3	Purchased Water	983,579	2,695				29,515
4	Fuel and Power	12,724,694	34,862				1,542,950
5	Chemicals	8,949,154	24,518				865,545
6	Waste Disposal	1,642,716	4,501				(11,540)
7	Support Services	28,681,963	78,581				6,122,024
8	Group Insurance	5,612,828	15,378				902,790
9	Pensions	1,591,593	4,361				222,422
10	Regulatory Expense	761,075	2,085				0
11	Insurance, Other than Group	4,919,237	13,477				1,990,768
12	Customer Accounting	2,649,410	7,259				43,533
13	Rents	388,299	1,064				8,942
14	Uncollectible accounts expense	2,941,446	8,059				0
15	Miscellaneous	10,659,016	29,203				485,651
16	Maintenance - Other	9,393,350	25,735				(4,092,213)
17							
18	Total Operations and Maintenance	<u>122,139,060</u>					<u>12,855,191</u>
19							
20	Depreciation	41,102,460	112,609				0
21	Amortization	913,026	2,501				0
22	Property Taxes	13,922,062	38,143				(4,031,454)
23	Payroll Taxes	2,251,145	6,168				352,133
24	PSC Fees	2,391,470	6,552				658,429
25	Other General Taxes	9,338	26				0
26	Current Federal Income Tax	(7,774,691)	(21,301)				0
27	Current State Income Tax	(1,227,755)	(3,364)				0
28	Deferred Income Taxes	28,526,179	78,154				0
29	Amortization of Investment Tax Credit	(130,410)	(357)				0
30	Interest Expense Deduction	28,148,818	77,120				(1,688,809)
31	Preferred Stock	1,420	4				100
32	Total Working Capital Requirement	<u>\$230,272,122</u>					<u>\$8,145,590</u>
33							
34	Total Cash and Working Capital Requirement Used						<u>\$9,711,400</u> (1)
35							
36	(1) Excludes districts with negative total working capital requirement						
37							
38	All Lead/Lags are based on internal study						
39							

Missouri-American Water Company
 Working Capital
 For the Test Year Ended December 31, 2014
 Schedule: CAS-7

Line Number	Expense Category	Pro Forma at Present Rates	Total Water		Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
			Average Daily Expense	Revenue Lag			
1							
2	Labor	\$29,223,604	\$80,065				\$4,659,619
3	Purchased Water	983,579	2,695				29,515
4	Fuel and Power	12,442,688	34,090				1,528,948
5	Chemicals	8,921,667	24,443				865,210
6	Waste Disposal	562,667	1,542				2,901
7	Support Services	28,509,554	78,108				6,099,077
8	Group Insurance	5,390,972	14,770				882,621
9	Pensions	1,551,671	4,251				219,950
10	Regulatory Expense	760,665	2,084				0
11	Insurance, Other than Group	4,845,592	13,276				1,966,779
12	Customer Accounting	2,558,501	7,010				48,641
13	Rents	381,563	1,045				9,212
14	Uncollectible accounts expense	2,867,553	7,856				0
15	Miscellaneous	10,390,636	28,467				493,482
16	Maintenance - Other	8,996,565	24,648				(3,888,590)
17							
18	Total Operations and Maintenance	<u>118,387,477</u>					<u>12,917,365</u>
19							
20	Depreciation	39,886,695	109,279				0
21	Amortization	529,161	1,450				0
22	Property Taxes	13,261,087	36,332				(3,795,574)
23	Payroll Taxes	2,172,511	5,952				345,548
24	PSC Fees	2,389,133	6,546				657,965
25	Other General Taxes	9,460	26				0
26	Current Federal Income Tax	(8,204,748)	(22,479)				0
27	Current State Income Tax	(1,295,334)	(3,549)				0
28	Deferred Income Taxes	28,804,068	78,915				0
29	Amortization of Investment Tax Credit	(130,399)	(357)				0
30	Interest Expense Deduction	27,490,070	75,315				(1,598,956)
31	Preferred Stock	<u>1,420</u>	<u>4</u>				<u>100</u>
32	Total Working Capital Requirement	<u>\$223,300,601</u>					<u>\$8,526,448</u>
33							
34	Total Cash and Working Capital Requirement Used						<u>\$9,708,700</u> (1)

(1) Excludes districts with negative total working capital requirement

37
 38 All Lead/Lags are based on internal study
 39

Missouri-American Water Company
 Working Capital
 For the Test Year Ended December 31, 2014
 Schedule: CAS-7

Line Number	Expense Category	Total Sewer			Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
		Pro Forma at Present Rates	Average Daily Expense	Revenue Lag			
1							
2	Labor	\$1,017,096	\$2,787				\$85,185
3	Purchased Water	0	0				0
4	Fuel and Power	282,006	773				14,002
5	Chemicals	27,487	75				335
6	Waste Disposal	1,080,049	2,959				(14,441)
7	Support Services	172,409	472				22,947
8	Group Insurance	221,856	608				20,169
9	Pensions	39,922	109				2,472
10	Regulatory Expense	410	1				0
11	Insurance, Other than Group	73,645	202				23,989
12	Customer Accounting	90,909	249				(5,108)
13	Rents	6,736	18				(270)
14	Uncollectible accounts expense	73,893	202				0
15	Miscellaneous	268,380	735				(7,831)
16	Maintenance - Other	396,785	1,087				(203,623)
17							
18	Total Operations and Maintenance	<u>3,751,583</u>					<u>(62,174)</u>
19							
20	Depreciation	1,215,765	3,331				0
21	Amortization	383,865	1,052				0
22	Property Taxes	660,975	1,811				(235,880)
23	Payroll Taxes	78,634	215				6,585
24	PSC Fees	2,337	6				464
25	Other General Taxes	(122)	(0)				0
26	Current Federal Income Tax	430,057	1,178				0
27	Current State Income Tax	67,579	185				0
28	Deferred Income Taxes	(277,889)	(761)				0
29	Amortization of Investment Tax Credit	(11)	(0)				0
30	Interest Expense Deduction	658,748	1,805				(89,853)
31	Preferred Stock	0	0				0
32	Total Working Capital Requirement	<u>\$6,971,521</u>					<u>(\$380,858)</u>
33							
34	Total Cash and Working Capital Requirement Used						<u>\$2,700</u> (1)

(1) Excludes districts with negative total working capital requirement

All Lead/Lags are based on internal study

Anna Meadows Water

Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$43	\$0	42.57	12.00	30.57	\$4
3	Purchased Water	0	0	42.57	46.40	(3.83)	0
4	Fuel and Power	2,255	6	42.57	24.45	18.12	112
5	Chemicals	0	0	42.57	38.13	4.44	0
6	Waste Disposal	0	0	42.57	47.45	(4.88)	0
7	Support Services	56	0	42.57	(6.01)	48.58	7
8	Group Insurance	14	0	42.57	9.39	33.18	1
9	Pensions	7	0	42.57	19.97	22.60	0
10	Regulatory Expense	0	0	42.57	42.57	0.00	0
11	Insurance, Other than Group	17	0	42.57	(76.33)	118.90	6
12	Customer Accounting	4	0	42.57	63.08	(20.51)	0
13	Rents	0	0	42.57	57.17	(14.60)	0
14	Uncollectible accounts expense	460	1	42.57	42.57	0.00	0
15	Miscellaneous	7	0	42.57	53.22	(10.65)	0
16	Maintenance - Other	3	0	42.57	229.88	(187.31)	(2)
17							
18	Total Operations and Maintenance	<u>2,866</u>					<u>128</u>
19							
20	Depreciation	10,096	28	42.57	42.57	0.00	0
21	Amortization	0	0	42.57	42.57	0.00	0
22	Property Taxes	2,195	6	42.57	172.83	(130.26)	(783)
23	Payroll Taxes	4	0	42.57	12.00	30.57	0
24	PSC Fees	4	0	42.57	(30.02)	72.59	1
25	Other General Taxes	0	0	42.57	42.57	0.00	0
26	Current Federal Income Tax	6,464	18	42.57	42.57	0.00	0
27	Current State Income Tax	1,016	3	42.57	42.57	0.00	0
28	Deferred Income Taxes	81	0	42.57	42.57	0.00	0
29	Amortization of Investment Tax Credit	0	0	42.57	42.57	0.00	0
30	Interest Expense Deduction	7,912	22	42.57	92.36	(49.79)	(1,079)
31	Preferred Stock	0	0	42.57	45.00	(2.43)	0
32	Total Working Capital Requirement	<u>\$30,638</u>					<u>(\$1,733)</u>
33							
34	Total Cash and Working Capital Requirement Used						<u>\$0</u>
35							
36							
37							
38	All Lead/Lags are based on internal study						
39							

Missouri-American Water Company
 Working Capital
 For the Test Year Ended December 31, 2014
 Schedule: CAS-7

Brunswick							
Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$143,440	\$393	42.57	12.00	30.57	\$12,014
3	Purchased Water	0	0	42.57	46.40	(3.83)	0
4	Fuel and Power	22,081	60	42.57	24.45	18.12	1,096
5	Chemicals	14,367	39	42.57	38.13	4.44	175
6	Waste Disposal	4,500	12	42.57	47.45	(4.88)	(60)
7	Support Services	2,856	8	42.57	(6.01)	48.58	380
8	Group Insurance	27,288	75	42.57	9.39	33.18	2,481
9	Pensions	6,399	18	42.57	19.97	22.60	396
10	Regulatory Expense	35	0	42.57	42.57	0.00	0
11	Insurance, Other than Group	3,782	10	42.57	(76.33)	118.90	1,232
12	Customer Accounting	247	1	42.57	63.08	(20.51)	(14)
13	Rents	28	0	42.57	57.17	(14.60)	(1)
14	Uncollectible accounts expense	5,992	16	42.57	42.57	0.00	0
15	Miscellaneous	30,152	83	42.57	53.22	(10.65)	(880)
16	Maintenance - Other	13,064	36	42.57	229.88	(187.31)	(6,704)
17							
18	Total Operations and Maintenance	<u>274,231</u>					<u>10,115</u>
19							
20	Depreciation	96,907	265	42.57	42.57	0.00	0
21	Amortization	30	0	42.57	42.57	0.00	0
22	Property Taxes	25,435	70	42.57	172.83	(130.26)	(9,077)
23	Payroll Taxes	10,907	30	42.57	12.00	30.57	913
24	PSC Fees	205	1	42.57	(30.02)	72.59	41
25	Other General Taxes	1,196	3	42.57	42.57	0.00	0
26	Current Federal Income Tax	(19,617)	(54)	42.57	42.57	0.00	0
27	Current State Income Tax	(3,083)	(8)	42.57	42.57	0.00	0
28	Deferred Income Taxes	(2,814)	(8)	42.57	42.57	0.00	0
29	Amortization of Investment Tax Credit	0	0	42.57	42.57	0.00	0
30	Interest Expense Deduction	46,044	126	42.57	92.36	(49.79)	(6,280)
31	Preferred Stock	0	0	42.57	45.00	(2.43)	0
32	Total Working Capital Requirement	<u>\$429,441</u>					<u>(\$4,288)</u>
33							
34	Total Cash and Working Capital Requirement Used						\$0
35							
36							
37							
38	All Lead/Lags are based on internal study						
39							

Emerald Pointe							
Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$17,606	\$48	42.57	12.00	30.57	\$1,475
3	Purchased Water	0	0	42.57	46.40	(3.83)	0
4	Fuel and Power	1,561	4	42.57	24.45	18.12	77
5	Chemicals	7	0	42.57	38.13	4.44	0
6	Waste Disposal	0	0	42.57	47.45	(4.88)	0
7	Support Services	1,581	4	42.57	(6.01)	48.58	210
8	Group Insurance	4,517	12	42.57	9.39	33.18	411
9	Pensions	841	2	42.57	19.97	22.60	52
10	Regulatory Expense	17	0	42.57	42.57	0.00	0
11	Insurance, Other than Group	667	2	42.57	(76.33)	118.90	217
12	Customer Accounting	1,435	4	42.57	63.08	(20.51)	(81)
13	Rents	10	0	42.57	57.17	(14.60)	0
14	Uncollectible accounts expense	520	1	42.57	42.57	0.00	0
15	Miscellaneous	8,915	24	42.57	53.22	(10.65)	(260)
16	Maintenance - Other	5,826	16	42.57	229.88	(187.31)	(2,990)
17							
18	Total Operations and Maintenance	<u>43,503</u>					<u>(889)</u>
19							
20	Depreciation	12,983	36	42.57	42.57	0.00	0
21	Amortization	18	0	42.57	42.57	0.00	0
22	Property Taxes	2,765	8	42.57	172.83	(130.26)	(987)
23	Payroll Taxes	1,344	4	42.57	12.00	30.57	113
24	PSC Fees	118	0	42.57	(30.02)	72.59	23
25	Other General Taxes	(15)	(0)	42.57	42.57	0.00	0
26	Current Federal Income Tax	9,689	27	42.57	42.57	0.00	0
27	Current State Income Tax	1,523	4	42.57	42.57	0.00	0
28	Deferred Income Taxes	4,426	12	42.57	42.57	0.00	0
29	Amortization of Investment Tax Credit	0	0	42.57	42.57	0.00	0
30	Interest Expense Deduction	4,400	12	42.57	92.36	(49.79)	(600)
31	Preferred Stock	0	0	42.57	45.00	(2.43)	0
32	Total Working Capital Requirement	<u>\$80,754</u>					<u>(\$2,340)</u>
33							
34	Total Cash and Working Capital Requirement Used						<u>\$0</u>
35							
36							
37							
38	All Lead/Lags are based on internal study						
39							

Jefferson City							
Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$1,025,998	\$2,811	42.57	12.00	30.57	\$85,931
3	Purchased Water	22,379	61	42.57	46.40	(3.83)	(235)
4	Fuel and Power	265,999	729	42.57	24.45	18.12	13,205
5	Chemicals	300,578	824	42.57	38.13	4.44	3,660
6	Waste Disposal	0	0	42.57	47.45	(4.88)	0
7	Support Services	697,985	1,912	42.57	(6.01)	48.58	92,901
8	Group Insurance	196,460	538	42.57	9.39	33.18	17,860
9	Pensions	37,507	103	42.57	19.97	22.60	2,323
10	Regulatory Expense	24,181	66	42.57	42.57	0.00	0
11	Insurance, Other than Group	128,086	351	42.57	(76.33)	118.90	41,724
12	Customer Accounting	82,942	227	42.57	63.08	(20.51)	(4,660)
13	Rents	6,804	19	42.57	57.17	(14.60)	(272)
14	Uncollectible accounts expense	91,495	251	42.57	42.57	0.00	0
15	Miscellaneous	354,437	971	42.57	53.22	(10.65)	(10,341)
16	Maintenance - Other	229,747	629	42.57	229.88	(187.31)	(117,902)
17							
18	Total Operations and Maintenance	<u>3,464,598</u>					<u>124,194</u>
19							
20	Depreciation	1,169,240	3,203	42.57	42.57	0.00	0
21	Amortization	9,108	25	42.57	42.57	0.00	0
22	Property Taxes	466,144	1,277	42.57	172.83	(130.26)	(166,351)
23	Payroll Taxes	77,911	213	42.57	12.00	30.57	6,525
24	PSC Fees	75,927	208	42.57	(30.02)	72.59	15,101
25	Other General Taxes	1,026	3	42.57	42.57	0.00	0
26	Current Federal Income Tax	184,124	504	42.57	42.57	0.00	0
27	Current State Income Tax	28,934	79	42.57	42.57	0.00	0
28	Deferred Income Taxes	698,772	1,914	42.57	42.57	0.00	0
29	Amortization of Investment Tax Credit	(4,805)	(13)	42.57	42.57	0.00	0
30	Interest Expense Deduction	745,135	2,041	42.57	92.36	(49.79)	(101,638)
31	Preferred Stock	45	0	42.57	45.00	(2.43)	0
32	Total Working Capital Requirement	<u>\$6,916,159</u>					<u>(\$122,169)</u>
33							
34	Total Cash and Working Capital Requirement Used						<u>\$0</u>
35							
36							
37							
38	All Lead/Lags are based on internal study						
39							

Joplin							
Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$2,334,821	\$6,397	42.57	12.00	30.57	\$195,549
3	Purchased Water	0	0	42.57	46.40	(3.83)	0
4	Fuel and Power	1,191,302	3,264	42.57	24.45	18.12	59,142
5	Chemicals	317,740	871	42.57	38.13	4.44	3,869
6	Waste Disposal	55,940	153	42.57	47.45	(4.88)	(748)
7	Support Services	1,789,026	4,901	42.57	(6.01)	48.58	238,117
8	Group Insurance	461,801	1,265	42.57	9.39	33.18	41,982
9	Pensions	96,141	263	42.57	19.97	22.60	5,954
10	Regulatory Expense	55,281	151	42.57	42.57	0.00	0
11	Insurance, Other than Group	307,671	843	42.57	(76.33)	118.90	100,223
12	Customer Accounting	184,064	504	42.57	63.08	(20.51)	(10,341)
13	Rents	43,587	119	42.57	57.17	(14.60)	(1,744)
14	Uncollectible accounts expense	256,881	704	42.57	42.57	0.00	0
15	Miscellaneous	718,496	1,968	42.57	53.22	(10.65)	(20,962)
16	Maintenance - Other	286,587	785	42.57	229.88	(187.31)	(147,071)
17							
18	Total Operations and Maintenance	<u>8,099,338</u>					<u>463,970</u>
19							
20	Depreciation	2,922,319	8,006	42.57	42.57	0.00	0
21	Amortization	27,462	75	42.57	42.57	0.00	0
22	Property Taxes	628,071	1,721	42.57	172.83	(130.26)	(224,137)
23	Payroll Taxes	174,548	478	42.57	12.00	30.57	14,619
24	PSC Fees	173,582	476	42.57	(30.02)	72.59	34,523
25	Other General Taxes	7,628	21	42.57	42.57	0.00	0
26	Current Federal Income Tax	529,032	1,449	42.57	42.57	0.00	0
27	Current State Income Tax	83,134	228	42.57	42.57	0.00	0
28	Deferred Income Taxes	1,482,957	4,063	42.57	42.57	0.00	0
29	Amortization of Investment Tax Credit	(2,069)	(6)	42.57	42.57	0.00	0
30	Interest Expense Deduction	1,864,596	5,108	42.57	92.36	(49.79)	(254,334)
31	Preferred Stock	103	0	42.57	45.00	(2.43)	(3)
32	Total Working Capital Requirement	<u>\$15,990,701</u>					<u>\$34,640</u>
33							
34	Total Cash and Working Capital Requirement Used						\$34,600
35							
36							
37							
38	All Lead/Lags are based on internal study						
39							

Maple/River/Stone

Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$139,821	\$383	42.57	12.00	30.57	\$11,710
3	Purchased Water	0	0	42.57	46.40	(3.83)	0
4	Fuel and Power	32,577	89	42.57	24.45	18.12	1,617
5	Chemicals	849	2	42.57	38.13	4.44	10
6	Waste Disposal	0	0	42.57	47.45	(4.88)	0
7	Support Services	9,580	26	42.57	(6.01)	48.58	1,275
8	Group Insurance	27,798	76	42.57	9.39	33.18	2,527
9	Pensions	7,689	21	42.57	19.97	22.60	476
10	Regulatory Expense	123	0	42.57	42.57	0.00	0
11	Insurance, Other than Group	5,094	14	42.57	(76.33)	118.90	1,659
12	Customer Accounting	807	2	42.57	63.08	(20.51)	(45)
13	Rents	501	1	42.57	57.17	(14.60)	(20)
14	Uncollectible accounts expense	3,027	8	42.57	42.57	0.00	0
15	Miscellaneous	26,103	72	42.57	53.22	(10.65)	(762)
16	Maintenance - Other	55,712	153	42.57	229.88	(187.31)	(28,590)
17							
18	Total Operations and Maintenance	<u>309,681</u>					<u>(10,143)</u>
19							
20	Depreciation	80,818	221	42.57	42.57	0.00	0
21	Amortization	110	0	42.57	42.57	0.00	0
22	Property Taxes	16,306	45	42.57	172.83	(130.26)	(5,819)
23	Payroll Taxes	8,452	23	42.57	12.00	30.57	708
24	PSC Fees	687	2	42.57	(30.02)	72.59	137
25	Other General Taxes	(2)	(0)	42.57	42.57	0.00	0
26	Current Federal Income Tax	39,702	109	42.57	42.57	0.00	0
27	Current State Income Tax	6,239	17	42.57	42.57	0.00	0
28	Deferred Income Taxes	10,134	28	42.57	42.57	0.00	0
29	Amortization of Investment Tax Credit	(11)	(0)	42.57	42.57	0.00	0
30	Interest Expense Deduction	36,733	101	42.57	92.36	(49.79)	(5,010)
31	Preferred Stock	0	0	42.57	45.00	(2.43)	0
32	Total Working Capital Requirement	<u>\$508,849</u>					<u>(\$20,127)</u>
33							
34	Total Cash and Working Capital Requirement Used						<u>\$0</u>
35							
36							
37							
38	All Lead/Lags are based on internal study						
39							

Missouri-American Water Company
 Working Capital
 For the Test Year Ended December 31, 2014
 Schedule: CAS-7

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 10 of 33

Mexico							
Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$351,340	\$963	42.57	12.00	30.57	\$29,426
3	Purchased Water	0	0	42.57	46.40	(3.83)	0
4	Fuel and Power	229,913	630	42.57	24.45	18.12	11,414
5	Chemicals	54,837	150	42.57	38.13	4.44	668
6	Waste Disposal	50,000	137	42.57	47.45	(4.88)	(669)
7	Support Services	360,442	988	42.57	(6.01)	48.58	47,974
8	Group Insurance	71,545	196	42.57	9.39	33.18	6,504
9	Pensions	19,289	53	42.57	19.97	22.60	1,195
10	Regulatory Expense	11,710	32	42.57	42.57	0.00	0
11	Insurance, Other than Group	62,206	170	42.57	(76.33)	118.90	20,263
12	Customer Accounting	38,095	104	42.57	63.08	(20.51)	(2,140)
13	Rents	6,687	18	42.57	57.17	(14.60)	(268)
14	Uncollectible accounts expense	58,450	160	42.57	42.57	0.00	0
15	Miscellaneous	112,644	309	42.57	53.22	(10.65)	(3,286)
16	Maintenance - Other	133,587	366	42.57	229.88	(187.31)	(68,554)
17							
18	Total Operations and Maintenance	<u>1,560,745</u>					<u>42,527</u>
19							
20	Depreciation	656,548	1,799	42.57	42.57	0.00	0
21	Amortization	5,347	15	42.57	42.57	0.00	0
22	Property Taxes	208,456	571	42.57	172.83	(130.26)	(74,391)
23	Payroll Taxes	26,773	73	42.57	12.00	30.57	2,242
24	PSC Fees	36,770	101	42.57	(30.02)	72.59	7,313
25	Other General Taxes	956	3	42.57	42.57	0.00	0
26	Current Federal Income Tax	(52,710)	(144)	42.57	42.57	0.00	0
27	Current State Income Tax	(8,283)	(23)	42.57	42.57	0.00	0
28	Deferred Income Taxes	524,319	1,436	42.57	42.57	0.00	0
29	Amortization of Investment Tax Credit	(438)	(1)	42.57	42.57	0.00	0
30	Interest Expense Deduction	497,142	1,362	42.57	92.36	(49.79)	(67,811)
31	Preferred Stock	22	0	42.57	45.00	(2.43)	0
32	Total Working Capital Requirement	<u>\$3,455,647</u>					<u>(\$90,120)</u>
33							
34	Total Cash and Working Capital Requirement Used						<u>\$0</u>
35							
36							
37							
38	All Lead/Lags are based on internal study						
39							

Missouri-American Water Company
 Working Capital
 For the Test Year Ended December 31, 2014
 Schedule: CAS-7

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 11 of 33

Ozark MTN/LTA

Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$35,762	\$98	42.57	12.00	30.57	\$2,995
3	Purchased Water	0	0	42.57	46.40	(3.83)	0
4	Fuel and Power	18,651	51	42.57	24.45	18.12	926
5	Chemicals	439	1	42.57	38.13	4.44	5
6	Waste Disposal	0	0	42.57	47.45	(4.88)	0
7	Support Services	3,435	9	42.57	(6.01)	48.58	457
8	Group Insurance	9,261	25	42.57	9.39	33.18	842
9	Pensions	2,374	7	42.57	19.97	22.60	147
10	Regulatory Expense	44	0	42.57	42.57	0.00	0
11	Insurance, Other than Group	1,567	4	42.57	(76.33)	118.90	510
12	Customer Accounting	292	1	42.57	63.08	(20.51)	(16)
13	Rents	14	0	42.57	57.17	(14.60)	(1)
14	Uncollectible accounts expense	81	0	42.57	42.57	0.00	0
15	Miscellaneous	9,340	26	42.57	53.22	(10.65)	(272)
16	Maintenance - Other	13,540	37	42.57	229.88	(187.31)	(6,948)
17							
18	Total Operations and Maintenance	<u>94,800</u>					<u>(1,355)</u>
19							
20	Depreciation	39,455	108	42.57	42.57	0.00	0
21	Amortization	35	0	42.57	42.57	0.00	0
22	Property Taxes	6,208	17	42.57	172.83	(130.26)	(2,215)
23	Payroll Taxes	2,732	7	42.57	12.00	30.57	229
24	PSC Fees	247	1	42.57	(30.02)	72.59	49
25	Other General Taxes	(11)	(0)	42.57	42.57	0.00	0
26	Current Federal Income Tax	(38,318)	(105)	42.57	42.57	0.00	0
27	Current State Income Tax	(6,021)	(16)	42.57	42.57	0.00	0
28	Deferred income Taxes	83,074	228	42.57	42.57	0.00	0
29	Amortization of Investment Tax Credit	0	0	42.57	42.57	0.00	0
30	Interest Expense Deduction	23,699	65	42.57	92.36	(49.79)	(3,233)
31	Preferred Stock	0	0	42.57	45.00	(2.43)	0
32	Total Working Capital Requirement	<u>\$205,900</u>					<u>(\$6,525)</u>
33							
34	Total Cash and Working Capital Requirement Used						<u>\$0</u>
35							
36							
37							
38	All Lead/Lags are based on internal study						
39							

Platte County Water

Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$422,911	\$1,159	42.57	12.00	30.57	\$35,420
3	Purchased Water	540,359	1,480	42.57	46.40	(3.83)	(5,671)
4	Fuel and Power	263,056	721	42.57	24.45	18.12	13,059
5	Chemicals	125,024	343	42.57	38.13	4.44	1,522
6	Waste Disposal	0	0	42.57	47.45	(4.88)	0
7	Support Services	507,144	1,389	42.57	(6.01)	48.58	67,500
8	Group Insurance	102,155	280	42.57	9.39	33.18	9,287
9	Pensions	27,250	75	42.57	19.97	22.60	1,688
10	Regulatory Expense	18,630	51	42.57	42.57	0.00	0
11	Insurance, Other than Group	83,588	229	42.57	(76.33)	118.90	27,229
12	Customer Accounting	47,690	131	42.57	63.08	(20.51)	(2,679)
13	Rents	8,197	22	42.57	57.17	(14.60)	(328)
14	Uncollectible accounts expense	33,214	91	42.57	42.57	0.00	0
15	Miscellaneous	177,655	487	42.57	53.22	(10.65)	(5,183)
16	Maintenance - Other	327,187	896	42.57	229.88	(187.31)	(167,906)
17							
18	Total Operations and Maintenance	<u>2,684,060</u>					<u>(26,062)</u>
19							
20	Depreciation	1,045,912	2,866	42.57	42.57	0.00	0
21	Amortization	9,903	27	42.57	42.57	0.00	0
22	Property Taxes	1,057,946	2,898	42.57	172.83	(130.26)	(377,544)
23	Payroll Taxes	31,990	88	42.57	12.00	30.57	2,679
24	PSC Fees	58,498	160	42.57	(30.02)	72.59	11,634
25	Other General Taxes	493	1	42.57	42.57	0.00	0
26	Current Federal Income Tax	(2,553)	(7)	42.57	42.57	0.00	0
27	Current State Income Tax	(401)	(1)	42.57	42.57	0.00	0
28	Deferred Income Taxes	365,550	1,002	42.57	42.57	0.00	0
29	Amortization of Investment Tax Credit	(697)	(2)	42.57	42.57	0.00	0
30	Interest Expense Deduction	684,902	1,876	42.57	92.36	(49.79)	(93,422)
31	Preferred Stock	35	0	42.57	45.00	(2.43)	0
32	Total Working Capital Requirement	<u>\$5,935,638</u>					<u>(\$482,715)</u>
33							
34	Total Cash and Working Capital Requirement Used						<u>\$0</u>
35							
36							
37							
38	All Lead/Lags are based on internal study						
39							

Missouri-American Water Company
 Working Capital
 For the Test Year Ended December 31, 2014
 Schedule: CAS-7

		Rankin Acres					
Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$11,892	\$33	42.57	12.00	30.57	\$996
3	Purchased Water	0	0	42.57	46.40	(3.83)	0
4	Fuel and Power	3,377	9	42.57	24.45	18.12	168
5	Chemicals	187	1	42.57	38.13	4.44	2
6	Waste Disposal	0	0	42.57	47.45	(4.88)	0
7	Support Services	593	2	42.57	(6.01)	48.58	79
8	Group Insurance	3,305	9	42.57	9.39	33.18	300
9	Pensions	564	2	42.57	19.97	22.60	35
10	Regulatory Expense	9	0	42.57	42.57	0.00	0
11	Insurance, Other than Group	387	1	42.57	(76.33)	118.90	126
12	Customer Accounting	57	0	42.57	63.08	(20.51)	(3)
13	Rents	0	0	42.57	57.17	(14.60)	0
14	Uncollectible accounts expense	54	0	42.57	42.57	0.00	0
15	Miscellaneous	1,769	5	42.57	53.22	(10.65)	(52)
16	Maintenance - Other	880	2	42.57	229.88	(187.31)	(452)
17							
18	Total Operations and Maintenance	<u>23,074</u>					<u>1,199</u>
19							
20	Depreciation	2,981	8	42.57	42.57	0.00	0
21	Amortization	0	0	42.57	42.57	0.00	0
22	Property Taxes	761	2	42.57	172.83	(130.26)	(272)
23	Payroll Taxes	910	2	42.57	12.00	30.57	76
24	PSC Fees	43	0	42.57	(30.02)	72.59	9
25	Other General Taxes	(7)	(0)	42.57	42.57	0.00	0
26	Current Federal Income Tax	8,975	25	42.57	42.57	0.00	0
27	Current State Income Tax	1,410	4	42.57	42.57	0.00	0
28	Deferred Income Taxes	1,561	4	42.57	42.57	0.00	0
29	Amortization of Investment Tax Credit	0	0	42.57	42.57	0.00	0
30	Interest Expense Deduction	1,116	3	42.57	92.36	(49.79)	(152)
31	Preferred Stock	0	0	42.57	45.00	(2.43)	0
32	Total Working Capital Requirement	<u>\$40,824</u>					<u>\$860</u>
33							
34	Total Cash and Working Capital Requirement Used						<u>\$900</u>
35							
36							
37							
38	All Lead/Lags are based on internal study						
39							

Saddlebrooke Water

Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$27,981	\$77	42.57	12.00	30.57	\$2,344
3	Purchased Water	0	0	42.57	46.40	(3.83)	0
4	Fuel and Power	0	0	42.57	24.45	18.12	0
5	Chemicals	49	0	42.57	38.13	4.44	1
6	Waste Disposal	0	0	42.57	47.45	(4.88)	0
7	Support Services	615	2	42.57	(6.01)	48.58	82
8	Group Insurance	6,622	18	42.57	9.39	33.18	602
9	Pensions	1,131	3	42.57	19.97	22.60	70
10	Regulatory Expense	9	0	42.57	42.57	0.00	0
11	Insurance, Other than Group	699	2	42.57	(76.33)	118.90	228
12	Customer Accounting	61	0	42.57	63.08	(20.51)	(3)
13	Rents	1	0	42.57	57.17	(14.60)	0
14	Uncollectible accounts expense	610	2	42.57	42.57	0.00	0
15	Miscellaneous	17,663	48	42.57	53.22	(10.65)	(515)
16	Maintenance - Other	8,897	24	42.57	229.88	(187.31)	(4,566)
17							
18	Total Operations and Maintenance	<u>64,338</u>					<u>(1,757)</u>
19							
20	Depreciation	10,510	29	42.57	42.57	0.00	0
21	Amortization	0	0	42.57	42.57	0.00	0
22	Property Taxes	9,174	25	42.57	172.83	(130.26)	(3,274)
23	Payroll Taxes	2,137	6	42.57	12.00	30.57	179
24	PSC Fees	43	0	42.57	(30.02)	72.59	9
25	Other General Taxes	(7)	(0)	42.57	42.57	0.00	0
26	Current Federal Income Tax	(5,546)	(15)	42.57	42.57	0.00	0
27	Current State Income Tax	(872)	(2)	42.57	42.57	0.00	0
28	Deferred Income Taxes	(7,911)	(22)	42.57	42.57	0.00	0
29	Amortization of Investment Tax Credit	0	0	42.57	42.57	0.00	0
30	Interest Expense Deduction	7,886	22	42.57	92.36	(49.79)	(1,076)
31	Preferred Stock	0	0	42.57	45.00	(2.43)	0
32	Total Working Capital Requirement	<u>\$79,752</u>					<u>(\$5,919)</u>
33							
34	Total Cash and Working Capital Requirement Used						<u>\$0</u>
35							
36							
37							
38	All Lead/Lags are based on internal study						
39							

Spring Valley/LWM

Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$17,903	\$49	42.57	12.00	30.57	\$1,499
3	Purchased Water	30,169	83	42.57	46.40	(3.83)	(317)
4	Fuel and Power	2,228	6	42.57	24.45	18.12	111
5	Chemicals	(1)	(0)	42.57	38.13	4.44	0
6	Waste Disposal	0	0	42.57	47.45	(4.88)	0
7	Support Services	940	3	42.57	(6.01)	48.58	125
8	Group Insurance	5,173	14	42.57	9.39	33.18	470
9	Pensions	1,033	3	42.57	19.97	22.60	64
10	Regulatory Expense	12	0	42.57	42.57	0.00	0
11	insurance, Other than Group	642	2	42.57	(76.33)	118.90	209
12	Customer Accounting	79	0	42.57	63.08	(20.51)	(4)
13	Rents	1	0	42.57	57.17	(14.60)	0
14	Uncollectible accounts expense	122	0	42.57	42.57	0.00	0
15	Miscellaneous	4,730	13	42.57	53.22	(10.65)	(138)
16	Maintenance - Other	3,106	9	42.57	229.88	(187.31)	(1,594)
17							
18	Total Operations and Maintenance	<u>66,137</u>					<u>425</u>
19							
20	Depreciation	7,098	19	42.57	42.57	0.00	0
21	Amortization	5	0	42.57	42.57	0.00	0
22	Property Taxes	1,140	3	42.57	172.83	(130.26)	(407)
23	Payroll Taxes	1,370	4	42.57	12.00	30.57	115
24	PSC Fees	65	0	42.57	(30.02)	72.59	13
25	Other General Taxes	(2)	(0)	42.57	42.57	0.00	0
26	Current Federal Income Tax	2,610	7	42.57	42.57	0.00	0
27	Current State Income Tax	410	1	42.57	42.57	0.00	0
28	Deferred Income Taxes	552	2	42.57	42.57	0.00	0
29	Amortization of Investment Tax Credit	0	0	42.57	42.57	0.00	0
30	Interest Expense Deduction	2,969	8	42.57	92.36	(49.79)	(405)
31	Preferred Stock	0	0	42.57	45.00	(2.43)	0
32	Total Working Capital Requirement	<u>\$82,354</u>					<u>(\$259)</u>
33							
34	Total Cash and Working Capital Requirement Used						<u>\$0</u>
35							
36							
37							
38	All Lead/Lags are based on internal study						
39							

St. Joseph							
Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$2,328,232	\$6,379	42.57	12.00	30.57	\$194,997
3	Purchased Water	0	0	42.57	46.40	(3.83)	0
4	Fuel and Power	1,119,480	3,067	42.57	24.45	18.12	55,576
5	Chemicals	656,605	1,799	42.57	38.13	4.44	7,995
6	Waste Disposal	350,000	959	42.57	47.45	(4.88)	(4,680)
7	Support Services	2,025,783	5,550	42.57	(6.01)	48.58	269,629
8	Group Insurance	461,144	1,263	42.57	9.39	33.18	41,922
9	Pensions	108,847	298	42.57	19.97	22.60	6,741
10	Regulatory Expense	65,015	178	42.57	42.57	0.00	0
11	Insurance, Other than Group	354,219	970	42.57	(76.33)	118.90	115,386
12	Customer Accounting	246,906	676	42.57	63.08	(20.51)	(13,872)
13	Rents	43,290	119	42.57	57.17	(14.60)	(1,732)
14	Uncollectible accounts expense	266,965	731	42.57	42.57	0.00	0
15	Miscellaneous	825,501	2,262	42.57	53.22	(10.65)	(24,084)
16	Maintenance - Other	597,539	1,637	42.57	229.88	(187.31)	(306,645)
17							
18	Total Operations and Maintenance	<u>9,449,526</u>					<u>341,233</u>
19							
20	Depreciation	3,471,718	9,512	42.57	42.57	0.00	0
21	Amortization	24,082	66	42.57	42.57	0.00	0
22	Property Taxes	1,322,237	3,623	42.57	172.83	(130.26)	(471,860)
23	Payroll Taxes	175,614	481	42.57	12.00	30.57	14,708
24	PSC Fees	204,144	559	42.57	(30.02)	72.59	40,601
25	Other General Taxes	4,596	13	42.57	42.57	0.00	0
26	Current Federal Income Tax	237,480	651	42.57	42.57	0.00	0
27	Current State Income Tax	37,318	102	42.57	42.57	0.00	0
28	Deferred Income Taxes	2,219,664	6,081	42.57	42.57	0.00	0
29	Amortization of Investment Tax Credit	(2,434)	(7)	42.57	42.57	0.00	0
30	Interest Expense Deduction	2,022,903	5,542	42.57	92.36	(49.79)	(275,927)
31	Preferred Stock	121	0	42.57	45.00	(2.43)	(1)
32	Total Working Capital Requirement	<u>\$19,166,969</u>					<u>(\$351,246)</u>
33							
34	Total Cash and Working Capital Requirement Used						<u>\$0</u>
35							
36							
37							
38	All Lead/Lags are based on internal study						
39							

St. Louis Metro

Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$21,692,525	\$59,432	79.79	12.00	67.79	\$4,028,866
3	Purchased Water	390,672	1,070	79.79	46.40	33.39	35,738
4	Fuel and Power	8,936,089	24,482	79.79	24.45	55.34	1,354,864
5	Chemicals	7,419,482	20,327	79.79	38.13	41.66	846,920
6	Waste Disposal	102,227	280	79.79	47.45	32.34	9,058
7	Support Services	22,599,171	61,916	79.79	(6.01)	85.80	5,312,415
8	Group Insurance	3,849,417	10,546	79.79	9.39	70.40	742,480
9	Pensions	1,214,620	3,328	79.79	19.97	59.82	199,076
10	Regulatory Expense	570,911	1,564	79.79	79.79	0.00	0
11	Insurance, Other than Group	3,808,298	10,434	79.79	(76.33)	156.12	1,628,883
12	Customer Accounting	1,886,583	5,169	79.79	63.08	16.71	86,388
13	Rents	240,023	658	79.79	57.17	22.62	14,874
14	Uncollectible accounts expense	2,045,521	5,604	79.79	79.79	0.00	0
15	Miscellaneous	7,812,141	21,403	79.79	53.22	26.57	568,709
16	Maintenance - Other	7,141,849	19,567	79.79	229.88	(150.09)	(2,936,785)
17							
18	Total Operations and Maintenance	<u>89,709,529</u>					<u>11,891,486</u>
19							
20	Depreciation	29,521,599	80,881	79.79	79.79	0.00	0
21	Amortization	447,396	1,226	79.79	79.79	0.00	0
22	Property Taxes	9,187,232	25,170	79.79	172.83	(93.04)	(2,341,756)
23	Payroll Taxes	1,604,292	4,395	79.79	12.00	67.79	297,959
24	PSC Fees	1,792,650	4,911	79.79	(30.02)	109.81	539,332
25	Other General Taxes	(24,339)	(67)	79.79	79.79	0.00	0
26	Current Federal Income Tax	(8,884,192)	(24,340)	79.79	79.79	0.00	0
27	Current State Income Tax	(1,402,039)	(3,841)	79.79	79.79	0.00	0
28	Deferred Income Taxes	22,825,847	62,537	79.79	79.79	0.00	0
29	Amortization of Investment Tax Credit	(119,395)	(327)	79.79	79.79	0.00	0
30	Interest Expense Deduction	21,091,318	57,784	79.79	92.36	(12.57)	(726,156)
31	Preferred Stock	1,067	3	79.79	45.00	34.79	102
32	Total Working Capital Requirement	<u>\$165,750,965</u>					<u>\$9,660,967</u>
33							
34	Total Cash and Working Capital Requirement Used						<u>\$9,661,000</u>
35							
36							
37							
38	All Lead/Lags are based on internal study						
39							

Missouri-American Water Company
 Working Capital
 For the Test Year Ended December 31, 2014
 Schedule: CAS-7

Line Number	Expense Category	Tri States					Cash Requirement
		Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	
1							
2	Labor	\$237,641	\$651	42.57	12.00	30.57	\$19,903
3	Purchased Water	0	0	42.57	46.40	(3.83)	0
4	Fuel and Power	143,073	392	42.57	24.45	18.12	7,103
5	Chemicals	(8)	(0)	42.57	38.13	4.44	0
6	Waste Disposal	0	0	42.57	47.45	(4.88)	0
7	Support Services	106,288	291	42.57	(6.01)	48.58	14,147
8	Group Insurance	61,941	170	42.57	9.39	33.18	5,631
9	Pensions	5,664	16	42.57	19.97	22.60	351
10	Regulatory Expense	3,194	9	42.57	42.57	0.00	0
11	Insurance, Other than Group	18,599	51	42.57	(76.33)	118.90	6,059
12	Customer Accounting	15,207	42	42.57	63.08	(20.51)	(854)
13	Rents	21,208	58	42.57	57.17	(14.60)	(848)
14	Uncollectible accounts expense	49,091	134	42.57	42.57	0.00	0
15	Miscellaneous	128,153	351	42.57	53.22	(10.65)	(3,739)
16	Maintenance - Other	34,179	94	42.57	229.88	(187.31)	(17,540)
17							
18	Total Operations and Maintenance	<u>824,230</u>					<u>30,213</u>
19							
20	Depreciation	168,066	460	42.57	42.57	0.00	0
21	Amortization	760	2	42.57	42.57	0.00	0
22	Property Taxes	30,775	84	42.57	172.83	(130.26)	(10,983)
23	Payroll Taxes	20,347	56	42.57	12.00	30.57	1,704
24	PSC Fees	10,028	27	42.57	(30.02)	72.59	1,994
25	Other General Taxes	(194)	(1)	42.57	42.57	0.00	0
26	Current Federal Income Tax	(73,360)	(201)	42.57	42.57	0.00	0
27	Current State Income Tax	(11,528)	(32)	42.57	42.57	0.00	0
28	Deferred income Taxes	72,118	198	42.57	42.57	0.00	0
29	Amortization of Investment Tax Credit	(120)	(0)	42.57	42.57	0.00	0
30	Interest Expense Deduction	78,421	215	42.57	92.36	(49.79)	(10,697)
31	Preferred Stock	6	0	42.57	45.00	(2.43)	0
32	Total Working Capital Requirement	<u>\$1,119,549</u>					<u>\$12,231</u>
33							
34	Total Cash and Working Capital Requirement Used						<u>\$12,200</u>
35							
36							
37							
38	All Lead/Lags are based on internal study						
39							

Missouri-American Water Company
 Working Capital
 For the Test Year Ended December 31, 2014
 Schedule: CAS-7

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 19 of 33

Warrensburg							
Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$423,821	\$1,161	42.57	12.00	30.57	\$35,496
3	Purchased Water	0	0	42.57	46.40	(3.83)	0
4	Fuel and Power	205,071	562	42.57	24.45	18.12	10,181
5	Chemicals	30,903	85	42.57	38.13	4.44	376
6	Waste Disposal	0	0	42.57	47.45	(4.88)	0
7	Support Services	402,959	1,104	42.57	(6.01)	48.58	53,633
8	Group Insurance	99,816	273	42.57	9.39	33.18	9,074
9	Pensions	21,586	59	42.57	19.97	22.60	1,337
10	Regulatory Expense	11,482	31	42.57	42.57	0.00	0
11	Insurance, Other than Group	69,084	189	42.57	(76.33)	118.90	22,504
12	Customer Accounting	53,805	147	42.57	63.08	(20.51)	(3,023)
13	Rents	11,211	31	42.57	57.17	(14.60)	(448)
14	Uncollectible accounts expense	54,828	150	42.57	42.57	0.00	0
15	Miscellaneous	157,474	431	42.57	53.22	(10.65)	(4,594)
16	Maintenance - Other	133,498	366	42.57	229.88	(187.31)	(68,509)
17							
18	Total Operations and Maintenance	<u>1,675,538</u>					<u>56,027</u>
19							
20	Depreciation	658,583	1,804	42.57	42.57	0.00	0
21	Amortization	4,899	13	42.57	42.57	0.00	0
22	Property Taxes	291,216	798	42.57	172.83	(130.26)	(103,925)
23	Payroll Taxes	32,276	88	42.57	12.00	30.57	2,703
24	PSC Fees	36,054	99	42.57	(30.02)	72.59	7,171
25	Other General Taxes	18,146	50	42.57	42.57	0.00	0
26	Current Federal Income Tax	(158,345)	(434)	42.57	42.57	0.00	0
27	Current State Income Tax	(24,948)	(68)	42.57	42.57	0.00	0
28	Deferred Income Taxes	526,828	1,443	42.57	42.57	0.00	0
29	Amortization of Investment Tax Credit	(430)	(1)	42.57	42.57	0.00	0
30	Interest Expense Deduction	365,944	1,003	42.57	92.36	(49.79)	(49,915)
31	Preferred Stock	21	0	42.57	45.00	(2.43)	0
32	Total Working Capital Requirement	<u>\$3,425,782</u>					<u>(\$87,939)</u>
33							
34	Total Cash and Working Capital Requirement Used						<u>\$0</u>
35							
36							
37							
38	All Lead/Lags are based on internal study						
39							

Missouri-American Water Company
 Working Capital
 For the Test Year Ended December 31, 2014
 Schedule: CAS-7

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 20 of 33

Whitebranch							
Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$11,867	\$33	42.57	12.00	30.57	\$994
3	Purchased Water	0	0	42.57	46.40	(3.83)	0
4	Fuel and Power	3,224	9	42.57	24.45	18.12	160
5	Chemicals	609	2	42.57	38.13	4.44	7
6	Waste Disposal	0	0	42.57	47.45	(4.88)	0
7	Support Services	954	3	42.57	(6.01)	48.58	127
8	Group Insurance	2,715	7	42.57	9.39	33.18	247
9	Pensions	729	2	42.57	19.97	22.60	45
10	Regulatory Expense	12	0	42.57	42.57	0.00	0
11	Insurance, Other than Group	491	1	42.57	(76.33)	118.90	160
12	Customer Accounting	79	0	42.57	63.08	(20.51)	(4)
13	Rents	1	0	42.57	57.17	(14.60)	0
14	Uncollectible accounts expense	124	0	42.57	42.57	0.00	0
15	Miscellaneous	3,627	10	42.57	53.22	(10.65)	(106)
16	Maintenance - Other	4,864	13	42.57	229.88	(187.31)	(2,496)
17							
18	Total Operations and Maintenance	<u>29,296</u>					<u>(866)</u>
19							
20	Depreciation	7,369	20	42.57	42.57	0.00	0
21	Amortization	6	0	42.57	42.57	0.00	0
22	Property Taxes	3,246	9	42.57	172.83	(130.26)	(1,158)
23	Payroll Taxes	904	2	42.57	12.00	30.57	76
24	PSC Fees	68	0	42.57	(30.02)	72.59	14
25	Other General Taxes	(4)	(0)	42.57	42.57	0.00	0
26	Current Federal Income Tax	14,425	40	42.57	42.57	0.00	0
27	Current State Income Tax	2,267	6	42.57	42.57	0.00	0
28	Deferred Income Taxes	424	1	42.57	42.57	0.00	0
29	Amortization of Investment Tax Credit	0	0	42.57	42.57	0.00	0
30	Interest Expense Deduction	4,452	12	42.57	92.36	(49.79)	(607)
31	Preferred Stock	0	0	42.57	45.00	(2.43)	0
32	Total Working Capital Requirement	<u>\$62,453</u>					<u>(\$2,541)</u>
33							
34	Total Cash and Working Capital Requirement Used						<u>\$0</u>
35							
36							
37							
38	All Lead/Lags are based on internal study						
39							

Missouri-American Water Company
 Working Capital
 For the Test Year Ended December 31, 2014
 Schedule: CAS-7

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 21 of 33

Line Number	Expense Category	Redfield					Cash Requirement
		Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	
1							
2	Labor	\$0	\$0	42.57	12.00	30.57	\$0
3	Purchased Water	0	0	42.57	46.40	(3.83)	0
4	Fuel and Power	2,751	8	42.57	24.45	18.12	137
5	Chemicals	0	0	42.57	38.13	4.44	0
6	Waste Disposal	0	0	42.57	47.45	(4.88)	0
7	Support Services	146	0	42.57	(6.01)	48.58	19
8	Group Insurance	0	0	42.57	9.39	33.18	0
9	Pensions	0	0	42.57	19.97	22.60	0
10	Regulatory Expense	0	0	42.57	42.57	0.00	0
11	Insurance, Other than Group	495	1	42.57	(76.33)	118.90	161
12	Customer Accounting	148	0	42.57	63.08	(20.51)	(8)
13	Rents	0	0	42.57	57.17	(14.60)	0
14	Uncollectible accounts expense	118	0	42.57	42.57	0.00	0
15	Miscellaneous	1,829	5	42.57	53.22	(10.65)	(53)
16	Maintenance - Other	6,500	18	42.57	229.88	(187.31)	(3,336)
17							
18	Total Operations and Maintenance	<u>11,987</u>					<u>(3,080)</u>
19							
20	Depreciation	4,493	12	42.57	42.57	0.00	0
21	Amortization	0	0	42.57	42.57	0.00	0
22	Property Taxes	1,780	5	42.57	172.83	(130.26)	(635)
23	Payroll Taxes	0	0	42.57	12.00	30.57	0
24	PSC Fees	0	0	42.57	(30.02)	72.59	0
25	Other General Taxes	0	0	42.57	42.57	0.00	0
26	Current Federal Income Tax	(2,608)	(7)	42.57	42.57	0.00	0
27	Current State Income Tax	(410)	(1)	42.57	42.57	0.00	0
28	Deferred Income Taxes	(1,514)	(4)	42.57	42.57	0.00	0
29	Amortization of Investment Tax Credit	0	0	42.57	42.57	0.00	0
30	Interest Expense Deduction	4,498	12	42.57	92.36	(49.79)	(614)
31	Preferred Stock	0	0	42.57	45.00	(2.43)	0
32	Total Working Capital Requirement	<u>\$18,226</u>					<u>(\$4,329)</u>
33							
34	Total Cash and Working Capital Requirement Used						<u>\$0</u>
35							
36							
37							
38	All Lead/Lags are based on internal study						
39							

Anna Meadows Wastewater

Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$0	\$0	42.57	12.00	30.57	\$0
3	Purchased Water	0	0	42.57	46.40	(3.83)	0
4	Fuel and Power	8,137	22	42.57	24.45	18.12	404
5	Chemicals	0	0	42.57	38.13	4.44	0
6	Waste Disposal	0	0	42.57	47.45	(4.88)	0
7	Support Services	56	0	42.57	(6.01)	48.58	7
8	Group Insurance	2	0	42.57	9.39	33.18	0
9	Pensions	5	0	42.57	19.97	22.60	0
10	Regulatory Expense	0	0	42.57	42.57	0.00	0
11	Insurance, Other than Group	16	0	42.57	(76.33)	118.90	5
12	Customer Accounting	4	0	42.57	63.08	(20.51)	0
13	Rents	0	0	42.57	57.17	(14.60)	0
14	Uncollectible accounts expense	345	1	42.57	42.57	0.00	0
15	Miscellaneous	1	0	42.57	53.22	(10.65)	0
16	Maintenance - Other	3	0	42.57	229.88	(187.31)	(2)
17							
18	Total Operations and Maintenance	<u>8,569</u>					<u>414</u>
19							
20	Depreciation	14,593	40	42.57	42.57	0.00	0
21	Amortization	0	0	42.57	42.57	0.00	0
22	Property Taxes	2,057	6	42.57	172.83	(130.26)	(734)
23	Payroll Taxes	0	0	42.57	12.00	30.57	0
24	PSC Fees	4	0	42.57	(30.02)	72.59	1
25	Other General Taxes	0	0	42.57	42.57	0.00	0
26	Current Federal Income Tax	4,917	13	42.57	42.57	0.00	0
27	Current State Income Tax	773	2	42.57	42.57	0.00	0
28	Deferred Income Taxes	(4,928)	(14)	42.57	42.57	0.00	0
29	Amortization of Investment Tax Credit	0	0	42.57	42.57	0.00	0
30	Interest Expense Deduction	4,927	13	42.57	92.36	(49.79)	(672)
31	Preferred Stock	0	0	42.57	45.00	(2.43)	0
32	Total Working Capital Requirement	<u>\$30,912</u>					<u>(\$991)</u>
33							
34	Total Cash and Working Capital Requirement Used						<u>\$0</u>
35							
36							
37							
38	All Lead/Lags are based on internal study						
39							

Cedar Hill Wastewater

Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$196,647	\$539	42.57	12.00	30.57	\$16,470
3	Purchased Water	0	0	42.57	46.40	(3.83)	0
4	Fuel and Power	38,688	106	42.57	24.45	18.12	1,921
5	Chemicals	0	0	42.57	38.13	4.44	0
6	Waste Disposal	9,966	27	42.57	47.45	(4.88)	(133)
7	Support Services	5,091	14	42.57	(6.01)	48.58	678
8	Group Insurance	34,253	94	42.57	9.39	33.18	3,114
9	Pensions	9,237	25	42.57	19.97	22.60	572
10	Regulatory Expense	65	0	42.57	42.57	0.00	0
11	Insurance, Other than Group	5,331	15	42.57	(76.33)	118.90	1,737
12	Customer Accounting	427	1	42.57	63.08	(20.51)	(24)
13	Rents	1,571	4	42.57	57.17	(14.60)	(63)
14	Uncollectible accounts expense	7,732	21	42.57	42.57	0.00	0
15	Miscellaneous	43,358	119	42.57	53.22	(10.65)	(1,265)
16	Maintenance - Other	18,766	51	42.57	229.88	(187.31)	(9,630)
17							
18	Total Operations and Maintenance	<u>371,132</u>					<u>13,377</u>
19							
20	Depreciation	93,367	256	42.57	42.57	0.00	0
21	Amortization	12,835	35	42.57	42.57	0.00	0
22	Property Taxes	198,270	543	42.57	172.83	(130.26)	(70,756)
23	Payroll Taxes	14,940	41	42.57	12.00	30.57	1,251
24	PSC Fees	366	1	42.57	(30.02)	72.59	73
25	Other General Taxes	0	0	42.57	42.57	0.00	0
26	Current Federal Income Tax	(20,613)	(56)	42.57	42.57	0.00	0
27	Current State Income Tax	(3,239)	(9)	42.57	42.57	0.00	0
28	Deferred Income Taxes	32,614	89	42.57	42.57	0.00	0
29	Amortization of Investment Tax Credit	0	0	42.57	42.57	0.00	0
30	Interest Expense Deduction	36,072	99	42.57	92.36	(49.79)	(4,920)
31	Preferred Stock	0	0	42.57	45.00	(2.43)	0
32	Total Working Capital Requirement	<u>\$735,744</u>					<u>(560,975)</u>
33							
34	Total Cash and Working Capital Requirement Used						<u>\$0</u>
35							
36							
37							
38	All Lead/Lags are based on internal study						
39							

Emerald Pointe Wastewater

Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$15,017	\$41	42.57	12.00	30.57	\$1,258
3	Purchased Water	0	0	42.57	46.40	(3.83)	0
4	Fuel and Power	31,215	86	42.57	24.45	18.12	1,550
5	Chemicals	0	0	42.57	38.13	4.44	0
6	Waste Disposal	36,000	99	42.57	47.45	(4.88)	(481)
7	Support Services	1,824	5	42.57	(6.01)	48.58	243
8	Group Insurance	3,573	10	42.57	9.39	33.18	325
9	Pensions	597	2	42.57	19.97	22.60	37
10	Regulatory Expense	19	0	42.57	42.57	0.00	0
11	Insurance, Other than Group	536	1	42.57	(76.33)	118.90	175
12	Customer Accounting	152	0	42.57	63.08	(20.51)	(9)
13	Rents	10	0	42.57	57.17	(14.60)	0
14	Uncollectible accounts expense	3,481	10	42.57	42.57	0.00	0
15	Miscellaneous	6,137	17	42.57	53.22	(10.65)	(179)
16	Maintenance - Other	12,825	35	42.57	229.88	(187.31)	(6,582)
17							
18	Total Operations and Maintenance	<u>111,386</u>					<u>(3,663)</u>
19							
20	Depreciation	34,004	93	42.57	42.57	0.00	0
21	Amortization	4,468	12	42.57	42.57	0.00	0
22	Property Taxes	6,337	17	42.57	172.83	(130.26)	(2,261)
23	Payroll Taxes	1,142	3	42.57	12.00	30.57	96
24	PSC Fees	134	0	42.57	(30.02)	72.59	27
25	Other General Taxes	(8)	(0)	42.57	42.57	0.00	0
26	Current Federal Income Tax	30,654	84	42.57	42.57	0.00	0
27	Current State Income Tax	4,817	13	42.57	42.57	0.00	0
28	Deferred Income Taxes	17,765	49	42.57	42.57	0.00	0
29	Amortization of Investment Tax Credit	0	0	42.57	42.57	0.00	0
30	Interest Expense Deduction	27,839	76	42.57	92.36	(49.79)	(3,797)
31	Preferred Stock	0	0	42.57	45.00	(2.43)	0
32	Total Working Capital Requirement	<u>\$238,538</u>					<u>(59,598)</u>
33							
34	Total Cash and Working Capital Requirement Used						<u>\$0</u>
35							
36							
37							
38	All Lead/Lags are based on internal study						
39							

Jefferson City Wastewater

Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$384,705	\$1,054	42.57	12.00	30.57	\$32,220
3	Purchased Water	0	0	42.57	46.40	(3.83)	0
4	Fuel and Power	89,542	245	42.57	24.45	18.12	4,445
5	Chemicals	25,282	69	42.57	38.13	4.44	308
6	Waste Disposal	3,866	11	42.57	47.45	(4.88)	(52)
7	Support Services	9,479	26	42.57	(6.01)	48.58	1,262
8	Group Insurance	86,030	236	42.57	9.39	33.18	7,821
9	Pensions	18,099	50	42.57	19.97	22.60	1,121
10	Regulatory Expense	123	0	42.57	42.57	0.00	0
11	Insurance, Other than Group	10,806	30	42.57	(76.33)	118.90	3,520
12	Customer Accounting	797	2	42.57	63.08	(20.51)	(45)
13	Rents	1,561	4	42.57	57.17	(14.60)	(62)
14	Uncollectible accounts expense	2,945	8	42.57	42.57	0.00	0
15	Miscellaneous	110,008	301	42.57	53.22	(10.65)	(3,209)
16	Maintenance - Other	62,240	171	42.57	229.88	(187.31)	(31,940)
17							
18	Total Operations and Maintenance	<u>805,483</u>					<u>15,389</u>
19							
20	Depreciation	170,326	467	42.57	42.57	0.00	0
21	Amortization	108	0	42.57	42.57	0.00	0
22	Property Taxes	13,223	36	42.57	172.83	(130.26)	(4,719)
23	Payroll Taxes	29,458	81	42.57	12.00	30.57	2,467
24	PSC Fees	680	2	42.57	(30.02)	72.59	135
25	Other General Taxes	(1)	(0)	42.57	42.57	0.00	0
26	Current Federal Income Tax	(59,090)	(162)	42.57	42.57	0.00	0
27	Current State Income Tax	(9,286)	(25)	42.57	42.57	0.00	0
28	Deferred Income Taxes	96,363	264	42.57	42.57	0.00	0
29	Amortization of Investment Tax Credit	(11)	(0)	42.57	42.57	0.00	0
30	Interest Expense Deduction	77,814	213	42.57	92.36	(49.79)	(10,614)
31	Preferred Stock	0	0	42.57	45.00	(2.43)	0
32	Total Working Capital Requirement	<u>\$1,125,067</u>					<u>\$2,658</u>
33							
34	Total Cash and Working Capital Requirement Used						<u>\$2,700</u>
35							
36							
37							
38	All Lead/Lags are based on internal study						
39							

Maplewood Wastewater

Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$10,331	\$28	42.57	12.00	30.57	\$865
3	Purchased Water	0	0	42.57	46.40	(3.83)	0
4	Fuel and Power	30,085	82	42.57	24.45	18.12	1,494
5	Chemicals	0	0	42.57	38.13	4.44	0
6	Waste Disposal	0	0	42.57	47.45	(4.88)	0
7	Support Services	2,556	7	42.57	(6.01)	48.58	340
8	Group Insurance	3,395	9	42.57	9.39	33.18	309
9	Pensions	1,293	4	42.57	19.97	22.60	80
10	Regulatory Expense	34	0	42.57	42.57	0.00	0
11	Insurance, Other than Group	1,060	3	42.57	(76.33)	118.90	345
12	Customer Accounting	212	1	42.57	63.08	(20.51)	(12)
13	Rents	575	2	42.57	57.17	(14.60)	(23)
14	Uncollectible accounts expense	9,931	27	42.57	42.57	0.00	0
15	Miscellaneous	7,869	22	42.57	53.22	(10.65)	(230)
16	Maintenance - Other	4,983	14	42.57	229.88	(187.31)	(2,557)
17							
18	Total Operations and Maintenance	<u>72,324</u>					<u>611</u>
19							
20	Depreciation	37,698	103	42.57	42.57	0.00	0
21	Amortization	25	0	42.57	42.57	0.00	0
22	Property Taxes	11,706	32	42.57	172.83	(130.26)	(4,177)
23	Payroll Taxes	789	2	42.57	12.00	30.57	66
24	PSC Fees	183	1	42.57	(30.02)	72.59	36
25	Other General Taxes	(4)	(0)	42.57	42.57	0.00	0
26	Current Federal Income Tax	23,533	64	42.57	42.57	0.00	0
27	Current State Income Tax	3,698	10	42.57	42.57	0.00	0
28	Deferred Income Taxes	(8,805)	(24)	42.57	42.57	0.00	0
29	Amortization of Investment Tax Credit	0	0	42.57	42.57	0.00	0
30	Interest Expense Deduction	17,012	47	42.57	92.36	(49.79)	(2,320)
31	Preferred Stock	0	0	42.57	45.00	(2.43)	0
32	Total Working Capital Requirement	<u>\$158,159</u>					<u>(\$5,784)</u>
33							
34	Total Cash and Working Capital Requirement Used						<u>\$0</u>
35							
36							
37							
38	Ali Lead/Lags are based on internal study						
39							

Meramec Wastewater

Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$54,485	\$149	42.57	12.00	30.57	\$4,563
3	Purchased Water	0	0	42.57	46.40	(3.83)	0
4	Fuel and Power	22,713	62	42.57	24.45	18.12	1,128
5	Chemicals	2,205	6	42.57	38.13	4.44	27
6	Waste Disposal	15,000	41	42.57	47.45	(4.88)	(201)
7	Support Services	4,252	12	42.57	(6.01)	48.58	566
8	Group Insurance	9,306	25	42.57	9.39	33.18	846
9	Pensions	3,389	9	42.57	19.97	22.60	210
10	Regulatory Expense	54	0	42.57	42.57	0.00	0
11	Insurance, Other than Group	2,204	6	42.57	(76.33)	118.90	718
12	Customer Accounting	359	1	42.57	63.08	(20.51)	(20)
13	Rents	17	0	42.57	57.17	(14.60)	(1)
14	Uncollectible accounts expense	203	1	42.57	42.57	0.00	0
15	Miscellaneous	25,179	69	42.57	53.22	(10.65)	(735)
16	Maintenance - Other	15,162	42	42.57	229.88	(187.31)	(7,781)
17							
18	Total Operations and Maintenance	<u>154,528</u>					<u>(680)</u>
19							
20	Depreciation	32,867	90	42.57	42.57	0.00	0
21	Amortization	46	0	42.57	42.57	0.00	0
22	Property Taxes	116,010	318	42.57	172.83	(130.26)	(41,400)
23	Payroll Taxes	4,125	11	42.57	12.00	30.57	345
24	PSC Fees	309	1	42.57	(30.02)	72.59	61
25	Other General Taxes	(1)	(0)	42.57	42.57	0.00	0
26	Current Federal Income Tax	(19,109)	(52)	42.57	42.57	0.00	0
27	Current State Income Tax	(3,003)	(8)	42.57	42.57	0.00	0
28	Deferred Income Taxes	5,369	15	42.57	42.57	0.00	0
29	Amortization of Investment Tax Credit	0	0	42.57	42.57	0.00	0
30	Interest Expense Deduction	14,884	41	42.57	92.36	(49.79)	(2,030)
31	Preferred Stock	0	0	42.57	45.00	(2.43)	0
32	Total Working Capital Requirement	<u>\$306,025</u>					<u>(\$43,704)</u>
33							
34	Total Cash and Working Capital Requirement Used						<u>\$0</u>
35							
36							
37							
38	All Lead/Lags are based on internal study						
39							

Ozark Meadows Wastewater

Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$10,180	\$28	42.57	12.00	30.57	\$853
3	Purchased Water	0	0	42.57	46.40	(3.83)	0
4	Fuel and Power	1,003	3	42.57	24.45	18.12	50
5	Chemicals	0	0	42.57	38.13	4.44	0
6	Waste Disposal	0	0	42.57	47.45	(4.88)	0
7	Support Services	145	0	42.57	(6.01)	48.58	19
8	Group Insurance	2,592	7	42.57	9.39	33.18	236
9	Pensions	540	1	42.57	19.97	22.60	33
10	Regulatory Expense	0	0	42.57	42.57	0.00	0
11	Insurance, Other than Group	296	1	42.57	(76.33)	118.90	96
12	Customer Accounting	8	0	42.57	63.08	(20.51)	0
13	Rents	0	0	42.57	57.17	(14.60)	0
14	Uncollectible accounts expense	193	1	42.57	42.57	0.00	0
15	Miscellaneous	1,776	5	42.57	53.22	(10.65)	(52)
16	Maintenance - Other	5,482	15	42.57	229.88	(187.31)	(2,813)
17							
18	Total Operations and Maintenance	<u>22,215</u>					<u>(1,578)</u>
19							
20	Depreciation	1,648	5	42.57	42.57	0.00	0
21	Amortization	0	0	42.57	42.57	0.00	0
22	Property Taxes	857	2	42.57	172.83	(130.26)	(306)
23	Payroll Taxes	778	2	42.57	12.00	30.57	65
24	PSC Fees	12	0	42.57	(30.02)	72.59	2
25	Other General Taxes	(1)	(0)	42.57	42.57	0.00	0
26	Current Federal Income Tax	(2,154)	(6)	42.57	42.57	0.00	0
27	Current State Income Tax	(339)	(1)	42.57	42.57	0.00	0
28	Deferred Income Taxes	(881)	(2)	42.57	42.57	0.00	0
29	Amortization of Investment Tax Credit	0	0	42.57	42.57	0.00	0
30	Interest Expense Deduction	1,198	3	42.57	92.36	(49.79)	(163)
31	Preferred Stock	0	0	42.57	45.00	(2.43)	0
32	Total Working Capital Requirement	<u>\$23,333</u>					<u>(\$1,980)</u>
33							
34	Total Cash and Working Capital Requirement Used						<u>\$0</u>
35							
36							
37							
38	All Lead/Lags are based on internal study						
39							

Platte County Wastewater

Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$3,978	\$11	42.57	12.00	30.57	\$333
3	Purchased Water	0	0	42.57	46.40	(3.83)	0
4	Fuel and Power	0	0	42.57	24.45	18.12	0
5	Chemicals	0	0	42.57	38.13	4.44	0
6	Waste Disposal	66,333	182	42.57	47.45	(4.88)	(887)
7	Support Services	708	2	42.57	(6.01)	48.58	94
8	Group Insurance	1,158	3	42.57	9.39	33.18	105
9	Pensions	155	0	42.57	19.97	22.60	10
10	Regulatory Expense	9	0	42.57	42.57	0.00	0
11	Insurance, Other than Group	154	0	42.57	(76.33)	118.90	50
12	Customer Accounting	66	0	42.57	63.08	(20.51)	(4)
13	Rents	1	0	42.57	57.17	(14.60)	0
14	Uncollectible accounts expense	845	2	42.57	42.57	0.00	0
15	Miscellaneous	2,816	8	42.57	53.22	(10.65)	(82)
16	Maintenance - Other	1,060	3	42.57	229.88	(187.31)	(544)
17							
18	Total Operations and Maintenance	<u>77,283</u>					<u>(925)</u>
19							
20	Depreciation	3,047	8	42.57	42.57	0.00	0
21	Amortization	1,812	5	42.57	42.57	0.00	0
22	Property Taxes	1,922	5	42.57	172.83	(130.26)	(686)
23	Payroll Taxes	305	1	42.57	12.00	30.57	26
24	PSC Fees	52	0	42.57	(30.02)	72.59	10
25	Other General Taxes	(34)	(0)	42.57	42.57	0.00	0
26	Current Federal Income Tax	(3,180)	(9)	42.57	42.57	0.00	0
27	Current State Income Tax	(500)	(1)	42.57	42.57	0.00	0
28	Deferred Income Taxes	1,272	3	42.57	42.57	0.00	0
29	Amortization of Investment Tax Credit	0	0	42.57	42.57	0.00	0
30	Interest Expense Deduction	563	2	42.57	92.36	(49.79)	(77)
31	Preferred Stock	0	0	42.57	45.00	(2.43)	0
32	Total Working Capital Requirement	<u>\$82,542</u>					<u>(\$1,652)</u>
33							
34	Total Cash and Working Capital Requirement Used						\$0
35							
36							
37							
38	All Lead/Lags are based on internal study						
39							

Saddlebrooke Wastewater

Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$8,227	\$23	42.57	12.00	30.57	\$689
3	Purchased Water	0	0	42.57	46.40	(3.83)	0
4	Fuel and Power	0	0	42.57	24.45	18.12	0
5	Chemicals	0	0	42.57	38.13	4.44	0
6	Waste Disposal	0	0	42.57	47.45	(4.88)	0
7	Support Services	611	2	42.57	(6.01)	48.58	81
8	Group Insurance	1,749	5	42.57	9.39	33.18	159
9	Pensions	402	1	42.57	19.97	22.60	25
10	Regulatory Expense	9	0	42.57	42.57	0.00	0
11	insurance, Other than Group	332	1	42.57	(76.33)	118.90	108
12	Customer Accounting	61	0	42.57	63.08	(20.51)	(3)
13	Rents	419	1	42.57	57.17	(14.60)	(17)
14	Uncollectible accounts expense	745	2	42.57	42.57	0.00	0
15	Miscellaneous	1,301	4	42.57	53.22	(10.65)	(38)
16	Maintenance - Other	398	1	42.57	229.88	(187.31)	(204)
17							
18	Total Operations and Maintenance	<u>14,254</u>					<u>800</u>
19							
20	Depreciation	190	1	42.57	42.57	0.00	0
21	Amortization	0	0	42.57	42.57	0.00	0
22	Property Taxes	9,398	26	42.57	172.83	(130.26)	(3,354)
23	Payroll Taxes	623	2	42.57	12.00	30.57	52
24	PSC Fees	43	0	42.57	(30.02)	72.59	9
25	Other General Taxes	0	0	42.57	42.57	0.00	0
26	Current Federal Income Tax	20,098	55	42.57	42.57	0.00	0
27	Current State Income Tax	3,158	9	42.57	42.57	0.00	0
28	Deferred Income Taxes	(7,271)	(20)	42.57	42.57	0.00	0
29	Amortization of Investment Tax Credit	0	0	42.57	42.57	0.00	0
30	Interest Expense Deduction	3,217	9	42.57	92.36	(49.79)	(439)
31	Preferred Stock	0	0	42.57	45.00	(2.43)	0
32	Total Working Capital Requirement	<u>\$43,710</u>					<u>(\$2,932)</u>
33							
34	Total Cash and Working Capital Requirement Used						<u>50</u>
35							
36							
37							
38	All Lead/Lags are based on internal study						
39							

Stonebridge Wastewater

Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$10,434	\$29	42.57	12.00	30.57	\$874
3	Purchased Water	0	0	42.57	46.40	(3.83)	0
4	Fuel and Power	5,717	16	42.57	24.45	18.12	284
5	Chemicals	0	0	42.57	38.13	4.44	0
6	Waste Disposal	180,000	493	42.57	47.45	(4.88)	(2,407)
7	Support Services	4,803	13	42.57	(6.01)	48.58	639
8	Group Insurance	2,968	8	42.57	9.39	33.18	270
9	Pensions	1,246	3	42.57	19.97	22.60	77
10	Regulatory Expense	61	0	42.57	42.57	0.00	0
11	Insurance, Other than Group	1,177	3	42.57	(76.33)	118.90	383
12	Customer Accounting	404	1	42.57	63.08	(20.51)	(23)
13	Rents	20	0	42.57	57.17	(14.60)	(1)
14	Uncollectible accounts expense	5,184	14	42.57	42.57	0.00	0
15	Miscellaneous	2,353	6	42.57	53.22	(10.65)	(69)
16	Maintenance - Other	113,766	312	42.57	229.88	(187.31)	(58,383)
17							
18	Total Operations and Maintenance	<u>328,133</u>					<u>(58,356)</u>
19							
20	Depreciation	90,617	248	42.57	42.57	0.00	0
21	Amortization	54	0	42.57	42.57	0.00	0
22	Property Taxes	20,853	57	42.57	172.83	(130.26)	(7,442)
23	Payroll Taxes	792	2	42.57	12.00	30.57	66
24	PSC Fees	346	1	42.57	(30.02)	72.59	69
25	Other General Taxes	(44)	(0)	42.57	42.57	0.00	0
26	Current Federal Income Tax	48,479	133	42.57	42.57	0.00	0
27	Current State Income Tax	7,618	21	42.57	42.57	0.00	0
28	Deferred Income Taxes	(54,113)	(148)	42.57	42.57	0.00	0
29	Amortization of Investment Tax Credit	0	0	42.57	42.57	0.00	0
30	Interest Expense Deduction	36,553	100	42.57	92.36	(49.79)	(4,986)
31	Preferred Stock	0	0	42.57	45.00	(2.43)	0
32	Total Working Capital Requirement	<u>\$479,288</u>					<u>(570,649)</u>
33							
34	Total Cash and Working Capital Requirement Used						<u>\$0</u>
35							
36							
37							
38	All Lead/Lags are based on internal study						
39							

Warren County Wastewater

Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$92,164	\$253	42.57	12.00	30.57	\$7,719
3	Purchased Water	0	0	42.57	46.40	(3.83)	0
4	Fuel and Power	14,481	40	42.57	24.45	18.12	719
5	Chemicals	0	0	42.57	38.13	4.44	0
6	Waste Disposal	42,000	115	42.57	47.45	(4.88)	(562)
7	Support Services	2,884	8	42.57	(6.01)	48.58	384
8	Group Insurance	21,550	59	42.57	9.39	33.18	1,959
9	Pensions	4,959	14	42.57	19.97	22.60	307
10	Regulatory Expense	36	0	42.57	42.57	0.00	0
11	Insurance, Other than Group	3,011	8	42.57	(76.33)	118.90	981
12	Customer Accounting	246	1	42.57	63.08	(20.51)	(14)
13	Rents	13	0	42.57	57.17	(14.60)	(1)
14	Uncollectible accounts expense	3,506	10	42.57	42.57	0.00	0
15	Miscellaneous	21,719	60	42.57	53.22	(10.65)	(634)
16	Maintenance - Other	21,437	59	42.57	229.88	(187.31)	(11,001)
17							
18	Total Operations and Maintenance	<u>228,006</u>					<u>(143)</u>
19							
20	Depreciation	146,562	402	42.57	42.57	0.00	0
21	Amortization	30	0	42.57	42.57	0.00	0
22	Property Taxes	47,314	130	42.57	172.83	(130.26)	(16,885)
23	Payroll Taxes	6,961	19	42.57	12.00	30.57	583
24	PSC Fees	208	1	42.57	(30.02)	72.59	41
25	Other General Taxes	(29)	(0)	42.57	42.57	0.00	0
26	Current Federal Income Tax	(98,877)	(271)	42.57	42.57	0.00	0
27	Current State Income Tax	(15,538)	(43)	42.57	42.57	0.00	0
28	Deferred Income Taxes	53,188	146	42.57	42.57	0.00	0
29	Amortization of Investment Tax Credit	0	0	42.57	42.57	0.00	0
30	Interest Expense Deduction	53,998	148	42.57	92.36	(49.79)	(7,365)
31	Preferred Stock	0	0	42.57	45.00	(2.43)	0
32	Total Working Capital Requirement	<u>\$421,823</u>					<u>(\$23,769)</u>
33							
34	Total Cash and Working Capital Requirement Used						<u>\$0</u>
35							
36							
37							
38	All Lead/Lags are based on internal study						
39							

Arnold Wastewater

Line Number	Expense Category	Pro Forma at Present Rates	Average Daily Expense	Revenue Lag	Expense (Lead)/Lag	Net (Lead)/Lag	Cash Requirement
1							
2	Labor	\$230,928	\$633	42.57	12.00	30.57	\$19,341
3	Purchased Water	0	0	42.57	46.40	(3.83)	0
4	Fuel and Power	40,425	111	42.57	24.45	18.12	2,007
5	Chemicals	0	0	42.57	38.13	4.44	0
6	Waste Disposal	726,884	1,991	42.57	47.45	(4.88)	(9,718)
7	Support Services	140,000	384	42.57	(6.01)	48.58	18,634
8	Group Insurance	55,280	151	42.57	9.39	33.18	5,025
9	Pensions	0	0	42.57	19.97	22.60	0
10	Regulatory Expense	0	0	42.57	42.57	0.00	0
11	Insurance, Other than Group	48,722	133	42.57	(76.33)	118.90	15,871
12	Customer Accounting	88,173	242	42.57	63.08	(20.51)	(4,954)
13	Rents	2,549	7	42.57	57.17	(14.60)	(102)
14	Uncollectible accounts expense	38,783	106	42.57	42.57	0.00	0
15	Miscellaneous	45,863	126	42.57	53.22	(10.65)	(1,338)
16	Maintenance - Other	140,663	385	42.57	229.88	(187.31)	(72,186)
17							
18	Total Operations and Maintenance	<u>1,558,270</u>					<u>(27,420)</u>
19							
20	Depreciation	590,846	1,619	42.57	42.57	0.00	0
21	Amortization	364,487	999	42.57	42.57	0.00	0
22	Property Taxes	233,028	638	42.57	172.83	(130.26)	(83,160)
23	Payroll Taxes	18,721	51	42.57	12.00	30.57	1,568
24	PSC Fees	0	0	42.57	(30.02)	72.59	0
25	Other General Taxes	0	0	42.57	42.57	0.00	0
26	Current Federal Income Tax	505,399	1,385	42.57	42.57	0.00	0
27	Current State Income Tax	79,420	218	42.57	42.57	0.00	0
28	Deferred Income Taxes	(408,462)	(1,119)	42.57	42.57	0.00	0
29	Amortization of Investment Tax Credit	0	0	42.57	42.57	0.00	0
30	Interest Expense Deduction	384,671	1,054	42.57	92.36	(49.79)	(52,470)
31	Preferred Stock	0	0	42.57	45.00	(2.43)	0
32	Total Working Capital Requirement	<u>\$3,326,380</u>					<u>(\$161,482)</u>
33							
34	Total Cash and Working Capital Requirement Used						<u>\$0</u>
35							
36							
37							
38	All Lead/Lags are based on internal study						
39							

Missouri-American Water Company
 Summary of Operating and Maintenance Expenses, Depreciation, Amortization and General Taxes
 For the Test Year Ended December 31, 2014
 Schedule: CAS-9

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 1 of 33

Total Company

Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Labor	W/P's	\$26,570,122	\$3,670,578	\$30,240,700
3	Purchased Water	W/P's	851,557	132,022	983,579
4	Fuel and Power	W/P's	12,317,789	406,905	12,724,694
5	Chemicals	W/P's	9,384,117	(434,963)	8,949,154
6	Waste Disposal	W/P's	987,907	654,809	1,642,716
7	Support Services	W/P's	29,989,323	(1,307,360)	28,681,963
8	Group Insurance	W/P's	7,359,891	(1,747,063)	5,612,828
9	Pensions	W/P's	4,474,855	(2,883,262)	1,591,593
10	Regulatory Expense	W/P's	384,742	376,333	761,075
11	Insurance, Other than Group	W/P's	5,415,510	(496,273)	4,919,237
12	Customer Accounting	W/P's	2,529,943	119,467	2,649,410
13	Rents	W/P's	385,750	2,549	388,299
14	Uncollectible accounts expense	W/P's	4,594,660	(1,653,214)	2,941,446
15	Miscellaneous	W/P's	11,143,066	(484,050)	10,659,016
16	Maintenance - Other	W/P's	9,124,404	268,946	9,393,350
17	Total Operations and Maintenance		<u>125,513,636</u>	<u>(3,374,576)</u>	<u>122,139,060</u>
18					
19	Depreciation	W/P's	33,070,985	8,031,475	41,102,460
20	Amortization	W/P's	548,539	364,487	913,026
21	Total Depreciation and Amortization		<u>33,619,524</u>	<u>8,395,962</u>	<u>42,015,486</u>
22					
23	Property Taxes	W/P's	12,509,205	1,412,857	13,922,062
24	Payroll Taxes	W/P's	1,953,570	297,575	2,251,145
25	PSC Fees	W/P's	2,180,247	211,223	2,391,470
26	Other General Taxes	W/P's	9,338	0	9,338
27	Total Taxes Other Than Income Taxes		<u>\$16,652,360</u>	<u>\$1,921,655</u>	<u>\$18,574,015</u>
28					
29					

Missouri-American Water Company
 Summary of Operating and Maintenance Expenses, Depreciation, Amortization and General Taxes
 For the Test Year Ended December 31, 2014
 Schedule: CAS-9

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 2 of 33

Total Water					
Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Labor	W/P's	\$25,810,077	\$3,413,527	\$29,223,604
3	Purchased Water	W/P's	851,509	132,070	983,579
4	Fuel and Power	W/P's	12,119,156	323,532	12,442,688
5	Chemicals	W/P's	9,350,089	(428,422)	8,921,667
6	Waste Disposal	W/P's	573,423	(10,756)	562,667
7	Support Services	W/P's	29,956,914	(1,447,360)	28,509,554
8	Group Insurance	W/P's	7,181,012	(1,790,040)	5,390,972
9	Pensions	W/P's	4,434,933	(2,883,262)	1,551,671
10	Regulatory Expense	W/P's	384,332	376,333	760,665
11	Insurance, Other than Group	W/P's	5,390,587	(544,995)	4,845,592
12	Customer Accounting	W/P's	2,527,221	31,280	2,558,501
13	Rents	W/P's	381,563	0	381,563
14	Uncollectible accounts expense	W/P's	4,589,854	(1,722,301)	2,867,553
15	Miscellaneous	W/P's	10,924,847	(534,211)	10,390,636
16	Maintenance - Other	W/P's	8,868,282	128,283	8,996,565
17	Total Operations and Maintenance		<u>123,343,799</u>	<u>(4,956,322)</u>	<u>118,387,477</u>
18					
19	Depreciation	W/P's	32,313,006	7,573,689	39,886,695
20	Amortization	W/P's	529,161	0	529,161
21	Total Depreciation and Amortization		<u>32,842,167</u>	<u>7,573,689</u>	<u>40,415,856</u>
22					
23	Property Taxes	W/P's	12,509,116	751,971	13,261,087
24	Payroll Taxes	W/P's	1,895,791	276,720	2,172,511
25	PSC Fees	W/P's	2,177,910	211,223	2,389,133
26	Other General Taxes	W/P's	9,460	0	9,460
27	Total Taxes Other Than Income Taxes		<u>\$16,592,277</u>	<u>\$1,239,914</u>	<u>\$17,832,191</u>
28					
29					

Missouri-American Water Company
 Summary of Operating and Maintenance Expenses, Depreciation, Amortization and General Taxes
 For the Test Year Ended December 31, 2014
 Schedule: CAS-9

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 3 of 33

Total Sewer					
Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Labor	W/P's	\$760,045	\$257,051	\$1,017,096
3	Purchased Water	W/P's	48	(48)	0
4	Fuel and Power	W/P's	198,633	83,373	282,006
5	Chemicals	W/P's	34,028	(6,541)	27,487
6	Waste Disposal	W/P's	414,484	665,565	1,080,049
7	Support Services	W/P's	32,409	140,000	172,409
8	Group Insurance	W/P's	178,879	42,977	221,856
9	Pensions	W/P's	39,922	0	39,922
10	Regulatory Expense	W/P's	410	0	410
11	Insurance, Other than Group	W/P's	24,923	48,722	73,645
12	Customer Accounting	W/P's	2,722	88,187	90,909
13	Rents	W/P's	4,187	2,549	6,736
14	Uncollectible accounts expense	W/P's	4,806	69,087	73,893
15	Miscellaneous	W/P's	218,219	50,161	268,380
16	Maintenance - Other	W/P's	256,122	140,663	396,785
17	Total Operations and Maintenance		<u>2,169,837</u>	<u>1,581,746</u>	<u>3,751,583</u>
18					
19	Depreciation	W/P's	757,979	457,786	1,215,765
20	Amortization	W/P's	19,378	364,487	383,865
21	Total Depreciation and Amortization		<u>777,357</u>	<u>822,273</u>	<u>1,599,630</u>
22					
23	Property Taxes	W/P's	89	660,886	660,975
24	Payroll Taxes	W/P's	57,779	20,855	78,634
25	PSC Fees	W/P's	2,337	0	2,337
26	Other General Taxes	W/P's	(122)	0	(122)
27	Total Taxes Other Than Income Taxes		<u>\$60,083</u>	<u>\$681,741</u>	<u>\$741,824</u>
28					
29					

Missouri-American Water Company
 Summary of Operating and Maintenance Expenses, Depreciation, Amortization and General Taxes
 For the Test Year Ended December 31, 2014
 Schedule: CAS-9

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 4 of 33

Anna Meadows Water

Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Labor	W/P's	\$43	\$0	\$43
3	Purchased Water	W/P's	0	0	0
4	Fuel and Power	W/P's	0	2,255	2,255
5	Chemicals	W/P's	0	0	0
6	Waste Disposal	W/P's	0	0	0
7	Support Services	W/P's	56	0	56
8	Group Insurance	W/P's	14	0	14
9	Pensions	W/P's	7	0	7
10	Regulatory Expense	W/P's	0	0	0
11	Insurance, Other than Group	W/P's	17	0	17
12	Customer Accounting	W/P's	4	0	4
13	Rents	W/P's	0	0	0
14	Uncollectible accounts expense	W/P's	4	456	460
15	Miscellaneous	W/P's	7	0	7
16	Maintenance - Other	W/P's	3	0	3
17	Total Operations and Maintenance		<u>155</u>	<u>2,711</u>	<u>2,866</u>
18					
19	Depreciation	W/P's	5	10,091	10,096
20	Amortization	W/P's	0	0	0
21	Total Depreciation and Amortization		<u>5</u>	<u>10,091</u>	<u>10,096</u>
22					
23	Property Taxes	W/P's	0	2,195	2,195
24	Payroll Taxes	W/P's	4	0	4
25	PSC Fees	W/P's	4	0	4
26	Other General Taxes	W/P's	0	0	0
27	Total Taxes Other Than Income Taxes		<u>\$8</u>	<u>\$2,195</u>	<u>\$2,203</u>
28					
29					

Missouri-American Water Company
 Summary of Operating and Maintenance Expenses, Depreciation, Amortization and General Taxes
 For the Test Year Ended December 31, 2014
 Schedule: CAS-9

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 5 of 33

Brunswick					
Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Labor	W/P's	\$120,653	\$22,787	\$143,440
3	Purchased Water	W/P's	0	0	0
4	Fuel and Power	W/P's	18,850	3,231	22,081
5	Chemicals	W/P's	10,344	4,023	14,367
6	Waste Disposal	W/P's	4,563	(63)	4,500
7	Support Services	W/P's	2,856	0	2,856
8	Group Insurance	W/P's	26,756	532	27,288
9	Pensions	W/P's	6,399	0	6,399
10	Regulatory Expense	W/P's	35	0	35
11	Insurance, Other than Group	W/P's	3,782	0	3,782
12	Customer Accounting	W/P's	245	2	247
13	Rents	W/P's	28	0	28
14	Uncollectible accounts expense	W/P's	423	5,569	5,992
15	Miscellaneous	W/P's	30,356	(204)	30,152
16	Maintenance - Other	W/P's	13,064	0	13,064
17	Total Operations and Maintenance		<u>238,354</u>	<u>35,877</u>	<u>274,231</u>
18					
19	Depreciation	W/P's	85,206	11,701	96,907
20	Amortization	W/P's	30	0	30
21	Total Depreciation and Amortization		<u>85,236</u>	<u>11,701</u>	<u>96,937</u>
22					
23	Property Taxes	W/P's	23,878	1,557	25,435
24	Payroll Taxes	W/P's	9,467	1,440	10,907
25	PSC Fees	W/P's	205	0	205
26	Other General Taxes	W/P's	1,196	0	1,196
27	Total Taxes Other Than Income Taxes		<u>\$34,746</u>	<u>\$2,997</u>	<u>\$37,743</u>
28					
29					

Missouri-American Water Company
 Summary of Operating and Maintenance Expenses, Depreciation, Amortization and General Taxes
 For the Test Year Ended December 31, 2014
 Schedule: CAS-9

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 6 of 33

Emerald Pointe					
Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Labor	W/P's	\$15,214	\$2,392	\$17,606
3	Purchased Water	W/P's	0	0	0
4	Fuel and Power	W/P's	0	1,561	1,561
5	Chemicals	W/P's	0	7	7
6	Waste Disposal	W/P's	0	0	0
7	Support Services	W/P's	1,581	0	1,581
8	Group Insurance	W/P's	3,653	864	4,517
9	Pensions	W/P's	841	0	841
10	Regulatory Expense	W/P's	17	0	17
11	Insurance, Other than Group	W/P's	667	0	667
12	Customer Accounting	W/P's	1,435	0	1,435
13	Rents	W/P's	10	0	10
14	Uncollectible accounts expense	W/P's	233	287	520
15	Miscellaneous	W/P's	8,851	64	8,915
16	Maintenance - Other	W/P's	5,826	0	5,826
17	Total Operations and Maintenance		<u>38,328</u>	<u>5,175</u>	<u>43,503</u>
18					
19	Depreciation	W/P's	8,649	4,334	12,983
20	Amortization	W/P's	18	0	18
21	Total Depreciation and Amortization		<u>8,667</u>	<u>4,334</u>	<u>13,001</u>
22					
23	Property Taxes	W/P's	7	2,758	2,765
24	Payroll Taxes	W/P's	1,097	247	1,344
25	PSC Fees	W/P's	118	0	118
26	Other General Taxes	W/P's	(15)	0	(15)
27	Total Taxes Other Than Income Taxes		<u>\$1,207</u>	<u>\$3,005</u>	<u>\$4,212</u>
28					
29					

Missouri-American Water Company
 Summary of Operating and Maintenance Expenses, Depreciation, Amortization and General Taxes
 For the Test Year Ended December 31, 2014
 Schedule: CAS-9

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 7 of 33

Jefferson City

Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Labor	W/P's	\$970,776	\$55,222	\$1,025,998
3	Purchased Water	W/P's	32,489	(10,110)	22,379
4	Fuel and Power	W/P's	266,971	(972)	265,999
5	Chemicals	W/P's	296,730	3,848	300,578
6	Waste Disposal	W/P's	0	0	0
7	Support Services	W/P's	733,439	(35,454)	697,985
8	Group Insurance	W/P's	247,441	(50,981)	196,460
9	Pensions	W/P's	125,967	(88,460)	37,507
10	Regulatory Expense	W/P's	12,213	11,968	24,181
11	Insurance, Other than Group	W/P's	141,451	(13,365)	128,086
12	Customer Accounting	W/P's	82,198	744	82,942
13	Rents	W/P's	6,804	0	6,804
14	Uncollectible accounts expense	W/P's	145,684	(54,189)	91,495
15	Miscellaneous	W/P's	366,123	(11,686)	354,437
16	Maintenance - Other	W/P's	229,747	0	229,747
17	Total Operations and Maintenance		<u>3,658,033</u>	<u>(193,435)</u>	<u>3,464,598</u>
18					
19	Depreciation	W/P's	911,178	258,062	1,169,240
20	Amortization	W/P's	9,108	0	9,108
21	Total Depreciation and Amortization		<u>920,286</u>	<u>258,062</u>	<u>1,178,348</u>
22					
23	Property Taxes	W/P's	450,651	15,493	466,144
24	Payroll Taxes	W/P's	71,410	6,501	77,911
25	PSC Fees	W/P's	69,210	6,717	75,927
26	Other General Taxes	W/P's	1,026	0	1,026
27	Total Taxes Other Than Income Taxes		<u>\$592,297</u>	<u>\$28,711</u>	<u>\$621,008</u>
28					
29					

Missouri-American Water Company
 Summary of Operating and Maintenance Expenses, Depreciation, Amortization and General Taxes
 For the Test Year Ended December 31, 2014
 Schedule: CAS-9

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 8 of 33

Joplin

Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Labor	W/P's	\$1,747,132	\$587,689	\$2,334,821
3	Purchased Water	W/P's	0	0	0
4	Fuel and Power	W/P's	1,209,333	(18,031)	1,191,302
5	Chemicals	W/P's	428,938	(111,198)	317,740
6	Waste Disposal	W/P's	56,513	(573)	55,940
7	Support Services	W/P's	1,880,000	(90,974)	1,789,026
8	Group Insurance	W/P's	508,033	(46,232)	461,801
9	Pensions	W/P's	284,675	(188,534)	96,141
10	Regulatory Expense	W/P's	27,922	27,359	55,281
11	Insurance, Other than Group	W/P's	341,928	(34,257)	307,671
12	Customer Accounting	W/P's	182,436	1,628	184,064
13	Rents	W/P's	43,587	0	43,587
14	Uncollectible accounts expense	W/P's	333,057	(76,176)	256,881
15	Miscellaneous	W/P's	680,390	38,106	718,496
16	Maintenance - Other	W/P's	286,587	0	286,587
17	Total Operations and Maintenance		<u>8,010,531</u>	<u>88,807</u>	<u>8,099,338</u>
18					
19	Depreciation	W/P's	2,701,039	221,280	2,922,319
20	Amortization	W/P's	27,462	0	27,462
21	Total Depreciation and Amortization		<u>2,728,501</u>	<u>221,280</u>	<u>2,949,781</u>
22					
23	Property Taxes	W/P's	630,898	(2,827)	628,071
24	Payroll Taxes	W/P's	134,274	40,274	174,548
25	PSC Fees	W/P's	158,226	15,356	173,582
26	Other General Taxes	W/P's	7,628	0	7,628
27	Total Taxes Other Than Income Taxes		<u>\$931,026</u>	<u>\$52,803</u>	<u>\$983,829</u>
28					
29					

Missouri-American Water Company
 Summary of Operating and Maintenance Expenses, Depreciation, Amortization and General Taxes
 For the Test Year Ended December 31, 2014
 Schedule: CAS-9

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 9 of 33

Maple/River/Stone

Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Labor	W/P's	\$129,888	\$9,933	\$139,821
3	Purchased Water	W/P's	0	0	0
4	Fuel and Power	W/P's	53,362	(20,785)	32,577
5	Chemicals	W/P's	2,100	(1,251)	849
6	Waste Disposal	W/P's	0	0	0
7	Support Services	W/P's	9,580	0	9,580
8	Group Insurance	W/P's	35,755	(7,957)	27,798
9	Pensions	W/P's	7,689	0	7,689
10	Regulatory Expense	W/P's	123	0	123
11	Insurance, Other than Group	W/P's	5,094	0	5,094
12	Customer Accounting	W/P's	802	5	807
13	Rents	W/P's	501	0	501
14	Uncollectible accounts expense	W/P's	1,419	1,608	3,027
15	Miscellaneous	W/P's	28,337	(2,234)	26,103
16	Maintenance - Other	W/P's	55,712	0	55,712
17	Total Operations and Maintenance		<u>330,362</u>	<u>(20,681)</u>	<u>309,681</u>
18					
19	Depreciation	W/P's	57,253	23,565	80,818
20	Amortization	W/P's	110	0	110
21	Total Depreciation and Amortization		<u>57,363</u>	<u>23,565</u>	<u>80,928</u>
22					
23	Property Taxes	W/P's	84,781	(68,475)	16,306
24	Payroll Taxes	W/P's	9,804	(1,352)	8,452
25	PSC Fees	W/P's	687	0	687
26	Other General Taxes	W/P's	(2)	0	(2)
27	Total Taxes Other Than Income Taxes		<u>\$95,270</u>	<u>(\$69,827)</u>	<u>\$25,443</u>
28					
29					

Missouri-American Water Company
 Summary of Operating and Maintenance Expenses, Depreciation, Amortization and General Taxes
 For the Test Year Ended December 31, 2014
 Schedule: CAS-9

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 10 of 33

Mexico					
Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Labor	W/P's	\$367,130	(\$15,790)	\$351,340
3	Purchased Water	W/P's	0	0	0
4	Fuel and Power	W/P's	221,571	8,342	229,913
5	Chemicals	W/P's	61,109	(6,272)	54,837
6	Waste Disposal	W/P's	50,694	(694)	50,000
7	Support Services	W/P's	377,197	(16,755)	360,442
8	Group Insurance	W/P's	103,670	(32,125)	71,545
9	Pensions	W/P's	58,031	(38,742)	19,289
10	Regulatory Expense	W/P's	5,915	5,795	11,710
11	Insurance, Other than Group	W/P's	69,079	(6,873)	62,206
12	Customer Accounting	W/P's	37,759	336	38,095
13	Rents	W/P's	6,687	0	6,687
14	Uncollectible accounts expense	W/P's	70,551	(12,101)	58,450
15	Miscellaneous	W/P's	113,861	(1,217)	112,644
16	Maintenance - Other	W/P's	133,587	0	133,587
17	Total Operations and Maintenance		<u>1,676,841</u>	<u>(116,096)</u>	<u>1,560,745</u>
18					
19	Depreciation	W/P's	571,307	85,241	656,548
20	Amortization	W/P's	5,347	0	5,347
21	Total Depreciation and Amortization		<u>576,654</u>	<u>85,241</u>	<u>661,895</u>
22					
23	Property Taxes	W/P's	201,996	6,460	208,456
24	Payroll Taxes	W/P's	26,837	(64)	26,773
25	PSC Fees	W/P's	33,517	3,253	36,770
26	Other General Taxes	W/P's	956	0	956
27	Total Taxes Other Than Income Taxes		<u>\$263,306</u>	<u>\$9,649</u>	<u>\$272,955</u>
28					
29					

Missouri-American Water Company
 Summary of Operating and Maintenance Expenses, Depreciation, Amortization and General Taxes
 For the Test Year Ended December 31, 2014
 Schedule: CAS-9

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 11 of 33

Ozark MTN/LTA

Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Labor	W/P's	\$36,895	(\$1,133)	\$35,762
3	Purchased Water	W/P's	2,233	(2,233)	0
4	Fuel and Power	W/P's	19,906	(1,255)	18,651
5	Chemicals	W/P's	1,103	(664)	439
6	Waste Disposal	W/P's	0	0	0
7	Support Services	W/P's	3,435	0	3,435
8	Group Insurance	W/P's	11,068	(1,807)	9,261
9	Pensions	W/P's	2,374	0	2,374
10	Regulatory Expense	W/P's	44	0	44
11	Insurance, Other than Group	W/P's	1,567	0	1,567
12	Customer Accounting	W/P's	291	1	292
13	Rents	W/P's	14	0	14
14	Uncollectible accounts expense	W/P's	510	(429)	81
15	Miscellaneous	W/P's	9,717	(377)	9,340
16	Maintenance - Other	W/P's	13,540	0	13,540
17	Total Operations and Maintenance		<u>102,697</u>	<u>(7,897)</u>	<u>94,800</u>
18					
19	Depreciation	W/P's	28,685	10,770	39,455
20	Amortization	W/P's	35	0	35
21	Total Depreciation and Amortization		<u>28,720</u>	<u>10,770</u>	<u>39,490</u>
22					
23	Property Taxes	W/P's	12,986	(6,778)	6,208
24	Payroll Taxes	W/P's	2,766	(34)	2,732
25	PSC Fees	W/P's	247	0	247
26	Other General Taxes	W/P's	(11)	0	(11)
27	Total Taxes Other Than Income Taxes		<u>\$15,988</u>	<u>(\$6,812)</u>	<u>\$9,176</u>
28					
29					

Missouri-American Water Company
 Summary of Operating and Maintenance Expenses, Depreciation, Amortization and General Taxes
 For the Test Year Ended December 31, 2014
 Schedule: CAS-9

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 12 of 33

Platte County Water

Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Labor	W/P's	\$364,122	\$58,789	\$422,911
3	Purchased Water	W/P's	436,713	103,646	540,359
4	Fuel and Power	W/P's	216,204	46,852	263,056
5	Chemicals	W/P's	108,372	16,652	125,024
6	Waste Disposal	W/P's	4,723	(4,723)	0
7	Support Services	W/P's	532,867	(25,723)	507,144
8	Group Insurance	W/P's	120,237	(18,082)	102,155
9	Pensions	W/P's	73,897	(46,647)	27,250
10	Regulatory Expense	W/P's	9,410	9,220	18,630
11	Insurance, Other than Group	W/P's	93,298	(9,710)	83,588
12	Customer Accounting	W/P's	47,282	408	47,690
13	Rents	W/P's	8,197	0	8,197
14	Uncollectible accounts expense	W/P's	112,240	(79,026)	33,214
15	Miscellaneous	W/P's	168,206	9,449	177,655
16	Maintenance - Other	W/P's	327,187	0	327,187
17	Total Operations and Maintenance		<u>2,622,955</u>	<u>61,105</u>	<u>2,684,060</u>
18					
19	Depreciation	W/P's	854,370	191,542	1,045,912
20	Amortization	W/P's	9,903	0	9,903
21	Total Depreciation and Amortization		<u>864,273</u>	<u>191,542</u>	<u>1,055,815</u>
22					
23	Property Taxes	W/P's	939,726	118,220	1,057,946
24	Payroll Taxes	W/P's	26,413	5,577	31,990
25	PSC Fees	W/P's	53,323	5,175	58,498
26	Other General Taxes	W/P's	493	0	493
27	Total Taxes Other Than Income Taxes		<u>\$1,019,955</u>	<u>\$128,972</u>	<u>\$1,148,927</u>
28					
29					

Missouri-American Water Company
 Summary of Operating and Maintenance Expenses, Depreciation, Amortization and General Taxes
 For the Test Year Ended December 31, 2014
 Schedule: CAS-9

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 13 of 33

Rankin Acres					
Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Labor	W/P's	\$10,585	\$1,307	\$11,892
3	Purchased Water	W/P's	0	0	0
4	Fuel and Power	W/P's	0	3,377	3,377
5	Chemicals	W/P's	0	187	187
6	Waste Disposal	W/P's	0	0	0
7	Support Services	W/P's	593	0	593
8	Group Insurance	W/P's	3,366	(61)	3,305
9	Pensions	W/P's	564	0	564
10	Regulatory Expense	W/P's	9	0	9
11	Insurance, Other than Group	W/P's	387	0	387
12	Customer Accounting	W/P's	57	0	57
13	Rents	W/P's	0	0	0
14	Uncollectible accounts expense	W/P's	88	(34)	54
15	Miscellaneous	W/P's	1,674	95	1,769
16	Maintenance - Other	W/P's	880	0	880
17	Total Operations and Maintenance		<u>18,203</u>	<u>4,871</u>	<u>23,074</u>
18					
19	Depreciation	W/P's	1,412	1,569	2,981
20	Amortization	W/P's	0	0	0
21	Total Depreciation and Amortization		<u>1,412</u>	<u>1,569</u>	<u>2,981</u>
22					
23	Property Taxes	W/P's	0	761	761
24	Payroll Taxes	W/P's	779	131	910
25	PSC Fees	W/P's	43	0	43
26	Other General Taxes	W/P's	(7)	0	(7)
27	Total Taxes Other Than Income Taxes		<u>\$815</u>	<u>\$892</u>	<u>\$1,707</u>
28					
29					

Missouri-American Water Company
 Summary of Operating and Maintenance Expenses, Depreciation, Amortization and General Taxes
 For the Test Year Ended December 31, 2014
 Schedule: CAS-9

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 14 of 33

Saddlebrooke Water

Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Labor	W/P's	\$21,617	\$6,364	\$27,981
3	Purchased Water	W/P's	0	0	0
4	Fuel and Power	W/P's	0	0	0
5	Chemicals	W/P's	259	(210)	49
6	Waste Disposal	W/P's	0	0	0
7	Support Services	W/P's	615	0	615
8	Group Insurance	W/P's	6,082	540	6,622
9	Pensions	W/P's	1,131	0	1,131
10	Regulatory Expense	W/P's	9	0	9
11	Insurance, Other than Group	W/P's	699	0	699
12	Customer Accounting	W/P's	60	1	61
13	Rents	W/P's	1	0	1
14	Uncollectible accounts expense	W/P's	92	518	610
15	Miscellaneous	W/P's	17,363	300	17,663
16	Maintenance - Other	W/P's	8,897	0	8,897
17	Total Operations and Maintenance		<u>56,825</u>	<u>7,513</u>	<u>64,338</u>
18					
19	Depreciation	W/P's	7,306	3,204	10,510
20	Amortization	W/P's	0	0	0
21	Total Depreciation and Amortization		<u>7,306</u>	<u>3,204</u>	<u>10,510</u>
22					
23	Property Taxes	W/P's	0	9,174	9,174
24	Payroll Taxes	W/P's	1,654	483	2,137
25	PSC Fees	W/P's	43	0	43
26	Other General Taxes	W/P's	(7)	0	(7)
27	Total Taxes Other Than Income Taxes		<u>\$1,690</u>	<u>\$9,657</u>	<u>\$11,347</u>
28					
29					

Missouri-American Water Company
 Summary of Operating and Maintenance Expenses, Depreciation, Amortization and General Taxes
 For the Test Year Ended December 31, 2014
 Schedule: CAS-9

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 15 of 33

Spring Valley/LWM

Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Labor	W/P's	\$18,181	(\$278)	\$17,903
3	Purchased Water	W/P's	26,121	4,048	30,169
4	Fuel and Power	W/P's	4,880	(2,652)	2,228
5	Chemicals	W/P's	53	(54)	(1)
6	Waste Disposal	W/P's	0	0	0
7	Support Services	W/P's	940	0	940
8	Group Insurance	W/P's	5,537	(364)	5,173
9	Pensions	W/P's	1,033	0	1,033
10	Regulatory Expense	W/P's	12	0	12
11	Insurance, Other than Group	W/P's	642	0	642
12	Customer Accounting	W/P's	79	0	79
13	Rents	W/P's	1	0	1
14	Uncollectible accounts expense	W/P's	140	(18)	122
15	Miscellaneous	W/P's	4,747	(17)	4,730
16	Maintenance - Other	W/P's	3,106	0	3,106
17	Total Operations and Maintenance		<u>65,472</u>	<u>665</u>	<u>66,137</u>
18					
19	Depreciation	W/P's	5,310	1,788	7,098
20	Amortization	W/P's	5	0	5
21	Total Depreciation and Amortization		<u>5,315</u>	<u>1,788</u>	<u>7,103</u>
22					
23	Property Taxes	W/P's	0	1,140	1,140
24	Payroll Taxes	W/P's	1,332	38	1,370
25	PSC Fees	W/P's	65	0	65
26	Other General Taxes	W/P's	(2)	0	(2)
27	Total Taxes Other Than Income Taxes		<u>\$1,395</u>	<u>\$1,178</u>	<u>\$2,573</u>
28					
29					

Missouri-American Water Company
 Summary of Operating and Maintenance Expenses, Depreciation, Amortization and General Taxes
 For the Test Year Ended December 31, 2014
 Schedule: CAS-9

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 16 of 33

St. Joseph

Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Labor	W/P's	\$2,188,796	\$139,436	\$2,328,232
3	Purchased Water	W/P's	0	0	0
4	Fuel and Power	W/P's	1,132,309	(12,829)	1,119,480
5	Chemicals	W/P's	663,760	(7,155)	656,605
6	Waste Disposal	W/P's	354,861	(4,861)	350,000
7	Support Services	W/P's	2,128,471	(102,688)	2,025,783
8	Group Insurance	W/P's	646,516	(185,372)	461,144
9	Pensions	W/P's	334,051	(225,204)	108,847
10	Regulatory Expense	W/P's	32,838	32,177	65,015
11	Insurance, Other than Group	W/P's	393,003	(38,784)	354,219
12	Customer Accounting	W/P's	244,715	2,191	246,906
13	Rents	W/P's	43,290	0	43,290
14	Uncollectible accounts expense	W/P's	391,697	(124,732)	266,965
15	Miscellaneous	W/P's	823,321	2,180	825,501
16	Maintenance - Other	W/P's	597,539	0	597,539
17	Total Operations and Maintenance		<u>9,975,167</u>	<u>(525,641)</u>	<u>9,449,526</u>
18					
19	Depreciation	W/P's	2,921,896	549,822	3,471,718
20	Amortization	W/P's	24,082	0	24,082
21	Total Depreciation and Amortization		<u>2,945,978</u>	<u>549,822</u>	<u>3,495,800</u>
22					
23	Property Taxes	W/P's	1,275,604	46,633	1,322,237
24	Payroll Taxes	W/P's	162,582	13,032	175,614
25	PSC Fees	W/P's	186,085	18,059	204,144
26	Other General Taxes	W/P's	4,596	0	4,596
27	Total Taxes Other Than Income Taxes		<u>\$1,628,867</u>	<u>\$77,724</u>	<u>\$1,706,591</u>
28					
29					

Missouri-American Water Company
 Summary of Operating and Maintenance Expenses, Depreciation, Amortization and General Taxes
 For the Test Year Ended December 31, 2014
 Schedule: CAS-9

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 17 of 33

St. Louis Metro

Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Labor	W/P's	\$19,213,601	\$2,478,924	\$21,692,525
3	Purchased Water	W/P's	353,953	36,719	390,672
4	Fuel and Power	W/P's	8,574,088	362,001	8,936,089
5	Chemicals	W/P's	7,746,318	(326,836)	7,419,482
6	Waste Disposal	W/P's	100,907	1,320	102,227
7	Support Services	W/P's	23,751,461	(1,152,290)	22,599,171
8	Group Insurance	W/P's	5,274,411	(1,424,994)	3,849,417
9	Pensions	W/P's	3,451,821	(2,237,201)	1,214,620
10	Regulatory Expense	W/P's	288,361	282,550	570,911
11	Insurance, Other than Group	W/P's	4,241,090	(432,792)	3,808,298
12	Customer Accounting	W/P's	1,861,511	25,072	1,886,583
13	Rents	W/P's	240,023	0	240,023
14	Uncollectible accounts expense	W/P's	3,439,600	(1,394,079)	2,045,521
15	Miscellaneous	W/P's	8,398,758	(586,617)	7,812,141
16	Maintenance - Other	W/P's	7,020,066	121,783	7,141,849
17	Total Operations and Maintenance		<u>93,955,969</u>	<u>(4,246,440)</u>	<u>89,709,529</u>
18					
19	Depreciation	W/P's	23,210,784	6,310,815	29,521,599
20	Amortization	W/P's	447,395	0	447,396
21	Total Depreciation and Amortization		<u>23,658,180</u>	<u>6,310,815</u>	<u>29,968,995</u>
22					
23	Property Taxes	W/P's	8,592,160	595,072	9,187,232
24	Payroll Taxes	W/P's	1,402,477	201,815	1,604,292
25	PSC Fees	W/P's	1,634,064	158,586	1,792,650
26	Other General Taxes	W/P's	(24,339)	0	(24,339)
27	Total Taxes Other Than Income Taxes		<u>\$11,604,362</u>	<u>\$955,473</u>	<u>\$12,559,835</u>
28					
29					

Missouri-American Water Company
 Summary of Operating and Maintenance Expenses, Depreciation, Amortization and General Taxes
 For the Test Year Ended December 31, 2014
 Schedule: CAS-9

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 18 of 33

Tri States					
Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Labor	W/P's	\$199,819	\$37,822	\$237,641
3	Purchased Water	W/P's	0	0	0
4	Fuel and Power	W/P's	202,713	(59,640)	143,073
5	Chemicals	W/P's	1,648	(1,656)	(8)
6	Waste Disposal	W/P's	42	(42)	0
7	Support Services	W/P's	110,766	(4,478)	106,288
8	Group Insurance	W/P's	53,532	8,409	61,941
9	Pensions	W/P's	21,907	(16,243)	5,664
10	Regulatory Expense	W/P's	1,613	1,581	3,194
11	Insurance, Other than Group	W/P's	20,617	(2,018)	18,599
12	Customer Accounting	W/P's	14,980	227	15,207
13	Rents	W/P's	21,208	0	21,208
14	Uncollectible accounts expense	W/P's	24,797	24,294	49,091
15	Miscellaneous	W/P's	120,478	7,675	128,153
16	Maintenance - Other	W/P's	34,179	0	34,179
17	Total Operations and Maintenance		<u>828,299</u>	<u>(4,069)</u>	<u>824,230</u>
18					
19	Depreciation	W/P's	384,354	(216,288)	168,066
20	Amortization	W/P's	760	0	760
21	Total Depreciation and Amortization		<u>385,114</u>	<u>(216,288)</u>	<u>168,826</u>
22					
23	Property Taxes	W/P's	30,069	706	30,775
24	Payroll Taxes	W/P's	15,358	4,989	20,347
25	PSC Fees	W/P's	9,141	887	10,028
26	Other General Taxes	W/P's	(194)	0	(194)
27	Total Taxes Other Than Income Taxes		<u>\$54,374</u>	<u>\$6,582</u>	<u>\$60,956</u>
28					
29					

Missouri-American Water Company
 Summary of Operating and Maintenance Expenses, Depreciation, Amortization and General Taxes
 For the Test Year Ended December 31, 2014
 Schedule: CAS-9

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 19 of 33

Warrensburg

Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Labor	W/P's	\$393,201	\$30,620	\$423,821
3	Purchased Water	W/P's	0	0	0
4	Fuel and Power	W/P's	198,969	6,102	205,071
5	Chemicals	W/P's	28,925	1,978	30,903
6	Waste Disposal	W/P's	1,120	(1,120)	0
7	Support Services	W/P's	422,103	(19,144)	402,959
8	Group Insurance	W/P's	131,603	(31,787)	99,816
9	Pensions	W/P's	63,817	(42,231)	21,586
10	Regulatory Expense	W/P's	5,799	5,683	11,482
11	Insurance, Other than Group	W/P's	76,775	(7,691)	69,084
12	Customer Accounting	W/P's	53,288	517	53,805
13	Rents	W/P's	11,211	0	11,211
14	Uncollectible accounts expense	W/P's	69,177	(14,349)	54,828
15	Miscellaneous	W/P's	148,825	8,649	157,474
16	Maintenance - Other	W/P's	133,498	0	133,498
17	Total Operations and Maintenance		<u>1,738,311</u>	<u>(62,773)</u>	<u>1,675,538</u>
18					
19	Depreciation	W/P's	558,729	99,854	658,583
20	Amortization	W/P's	4,899	0	4,899
21	Total Depreciation and Amortization		<u>563,628</u>	<u>99,854</u>	<u>663,482</u>
22					
23	Property Taxes	W/P's	266,360	24,856	291,216
24	Payroll Taxes	W/P's	28,608	3,668	32,276
25	PSC Fees	W/P's	32,864	3,190	36,054
26	Other General Taxes	W/P's	18,146	0	18,146
27	Total Taxes Other Than Income Taxes		<u>\$345,978</u>	<u>\$31,714</u>	<u>\$377,692</u>
28					
29					

Missouri-American Water Company
 Summary of Operating and Maintenance Expenses, Depreciation, Amortization and General Taxes
 For the Test Year Ended December 31, 2014
 Schedule: CAS-9

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 20 of 33

Whitebranch

Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Labor	W/P's	\$12,424	(\$557)	\$11,867
3	Purchased Water	W/P's	0	0	0
4	Fuel and Power	W/P's	0	3,224	3,224
5	Chemicals	W/P's	430	179	609
6	Waste Disposal	W/P's	0	0	0
7	Support Services	W/P's	954	0	954
8	Group Insurance	W/P's	3,338	(623)	2,715
9	Pensions	W/P's	729	0	729
10	Regulatory Expense	W/P's	12	0	12
11	Insurance, Other than Group	W/P's	491	0	491
12	Customer Accounting	W/P's	79	0	79
13	Rents	W/P's	1	0	1
14	Uncollectible accounts expense	W/P's	142	(18)	124
15	Miscellaneous	W/P's	3,833	(206)	3,627
16	Maintenance - Other	W/P's	4,864	0	4,864
17	Total Operations and Maintenance		<u>27,297</u>	<u>1,999</u>	<u>29,296</u>
18					
19	Depreciation	W/P's	5,523	1,846	7,369
20	Amortization	W/P's	6	0	6
21	Total Depreciation and Amortization		<u>5,529</u>	<u>1,846</u>	<u>7,375</u>
22					
23	Property Taxes	W/P's	0	3,246	3,246
24	Payroll Taxes	W/P's	929	(25)	904
25	PSC Fees	W/P's	68	0	68
26	Other General Taxes	W/P's	(4)	0	(4)
27	Total Taxes Other Than Income Taxes		<u>\$993</u>	<u>\$3,221</u>	<u>\$4,214</u>
28					
29					

Missouri-American Water Company
 Summary of Operating and Maintenance Expenses, Depreciation, Amortization and General Taxes
 For the Test Year Ended December 31, 2014
 Schedule: CAS-9

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 21 of 33

Redfield					
Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Labor	W/P's	\$0	\$0	\$0
3	Purchased Water	W/P's	0	0	0
4	Fuel and Power	W/P's	0	2,751	2,751
5	Chemicals	W/P's	0	0	0
6	Waste Disposal	W/P's	0	0	0
7	Support Services	W/P's	0	146	146
8	Group Insurance	W/P's	0	0	0
9	Pensions	W/P's	0	0	0
10	Regulatory Expense	W/P's	0	0	0
11	Insurance, Other than Group	W/P's	0	495	495
12	Customer Accounting	W/P's	0	148	148
13	Rents	W/P's	0	0	0
14	Uncollectible accounts expense	W/P's	0	118	118
15	Miscellaneous	W/P's	0	1,829	1,829
16	Maintenance - Other	W/P's	0	6,500	6,500
17	Total Operations and Maintenance		<u>0</u>	<u>11,987</u>	<u>11,987</u>
18					
19	Depreciation	W/P's	0	4,493	4,493
20	Amortization	W/P's	0	0	0
21	Total Depreciation and Amortization		<u>0</u>	<u>4,493</u>	<u>4,493</u>
22					
23	Property Taxes	W/P's	0	1,780	1,780
24	Payroll Taxes	W/P's	0	0	0
25	PSC Fees	W/P's	0	0	0
26	Other General Taxes	W/P's	0	0	0
27	Total Taxes Other Than Income Taxes		<u>\$0</u>	<u>\$1,780</u>	<u>\$1,780</u>
28					
29					

Anna Meadows Wastewater

Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Labor	W/P's	(\$3)	\$3	\$0
3	Purchased Water	W/P's	0	0	0
4	Fuel and Power	W/P's	0	8,137	8,137
5	Chemicals	W/P's	0	0	0
6	Waste Disposal	W/P's	0	0	0
7	Support Services	W/P's	56	0	56
8	Group Insurance	W/P's	2	0	2
9	Pensions	W/P's	5	0	5
10	Regulatory Expense	W/P's	0	0	0
11	Insurance, Other than Group	W/P's	16	0	16
12	Customer Accounting	W/P's	4	0	4
13	Rents	W/P's	0	0	0
14	Uncollectible accounts expense	W/P's	4	341	345
15	Miscellaneous	W/P's	1	0	1
16	Maintenance - Other	W/P's	3	0	3
17	Total Operations and Maintenance		<u>88</u>	<u>8,481</u>	<u>8,569</u>
18					
19	Depreciation	W/P's	5	14,588	14,593
20	Amortization	W/P's	0	0	0
21	Total Depreciation and Amortization		<u>5</u>	<u>14,588</u>	<u>14,593</u>
22					
23	Property Taxes	W/P's	0	2,057	2,057
24	Payroll Taxes	W/P's	0	0	0
25	PSC Fees	W/P's	4	0	4
26	Other General Taxes	W/P's	0	0	0
27	Total Taxes Other Than Income Taxes		<u>\$4</u>	<u>\$2,057</u>	<u>\$2,061</u>
28					
29					

Missouri-American Water Company
 Summary of Operating and Maintenance Expenses, Depreciation, Amortization and General Taxes
 For the Test Year Ended December 31, 2014
 Schedule: CAS-9

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 23 of 33

Cedar Hill Wastewater

Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Labor	W/P's	\$165,044	\$31,603	\$196,647
3	Purchased Water	W/P's	48	(48)	0
4	Fuel and Power	W/P's	36,774	1,914	38,688
5	Chemicals	W/P's	405	(405)	0
6	Waste Disposal	W/P's	21,300	(11,334)	9,966
7	Support Services	W/P's	5,091	0	5,091
8	Group Insurance	W/P's	29,314	4,939	34,253
9	Pensions	W/P's	9,237	0	9,237
10	Regulatory Expense	W/P's	65	0	65
11	Insurance, Other than Group	W/P's	5,331	0	5,331
12	Customer Accounting	W/P's	426	1	427
13	Rents	W/P's	1,571	0	1,571
14	Uncollectible accounts expense	W/P's	755	6,977	7,732
15	Miscellaneous	W/P's	39,334	4,024	43,358
16	Maintenance - Other	W/P's	18,766	0	18,766
17	Total Operations and Maintenance		<u>333,461</u>	<u>37,671</u>	<u>371,132</u>
18					
19	Depreciation	W/P's	122,474	(29,107)	93,367
20	Amortization	W/P's	12,835	0	12,835
21	Total Depreciation and Amortization		<u>135,309</u>	<u>(29,107)</u>	<u>106,202</u>
22					
23	Property Taxes	W/P's	12	198,258	198,270
24	Payroll Taxes	W/P's	12,540	2,400	14,940
25	PSC Fees	W/P's	366	0	366
26	Other General Taxes	W/P's	0	0	0
27	Total Taxes Other Than Income Taxes		<u>\$12,918</u>	<u>\$200,658</u>	<u>\$213,576</u>
28					
29					

Emerald Pointe Wastewater

Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Labor	W/P's	\$8,783	\$6,234	\$15,017
3	Purchased Water	W/P's	0	0	0
4	Fuel and Power	W/P's	0	31,215	31,215
5	Chemicals	W/P's	0	0	0
6	Waste Disposal	W/P's	38,622	(2,622)	36,000
7	Support Services	W/P's	1,824	0	1,824
8	Group Insurance	W/P's	2,308	1,265	3,573
9	Pensions	W/P's	597	0	597
10	Regulatory Expense	W/P's	19	0	19
11	Insurance, Other than Group	W/P's	536	0	536
12	Customer Accounting	W/P's	151	1	152
13	Rents	W/P's	10	0	10
14	Uncollectible accounts expense	W/P's	270	3,211	3,481
15	Miscellaneous	W/P's	5,642	495	6,137
16	Maintenance - Other	W/P's	12,825	0	12,825
17	Total Operations and Maintenance		<u>71,587</u>	<u>39,799</u>	<u>111,386</u>
18					
19	Depreciation	W/P's	35,318	(1,314)	34,004
20	Amortization	W/P's	4,468	0	4,468
21	Total Depreciation and Amortization		<u>39,786</u>	<u>(1,314)</u>	<u>38,472</u>
22					
23	Property Taxes	W/P's	10	6,327	6,337
24	Payroll Taxes	W/P's	643	499	1,142
25	PSC Fees	W/P's	134	0	134
26	Other General Taxes	W/P's	(8)	0	(8)
27	Total Taxes Other Than Income Taxes		<u>\$779</u>	<u>\$6,826</u>	<u>\$7,605</u>
28					
29					

Jefferson City Wastewater

Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Labor	W/P's	\$378,770	\$5,935	\$384,705
3	Purchased Water	W/P's	0	0	0
4	Fuel and Power	W/P's	90,065	(523)	89,542
5	Chemicals	W/P's	31,313	(6,031)	25,282
6	Waste Disposal	W/P's	25,437	(21,571)	3,866
7	Support Services	W/P's	9,479	0	9,479
8	Group Insurance	W/P's	92,035	(6,005)	86,030
9	Pensions	W/P's	18,099	0	18,099
10	Regulatory Expense	W/P's	123	0	123
11	Insurance, Other than Group	W/P's	10,806	0	10,806
12	Customer Accounting	W/P's	793	4	797
13	Rents	W/P's	1,561	0	1,561
14	Uncollectible accounts expense	W/P's	1,407	1,538	2,945
15	Miscellaneous	W/P's	108,653	1,355	110,008
16	Maintenance - Other	W/P's	62,240	0	62,240
17	Total Operations and Maintenance		<u>830,781</u>	<u>(25,298)</u>	<u>805,483</u>
18					
19	Depreciation	W/P's	188,477	(18,151)	170,326
20	Amortization	W/P's	108	0	108
21	Total Depreciation and Amortization		<u>188,585</u>	<u>(18,151)</u>	<u>170,434</u>
22					
23	Property Taxes	W/P's	24	13,199	13,223
24	Payroll Taxes	W/P's	29,319	139	29,458
25	PSC Fees	W/P's	680	0	680
26	Other General Taxes	W/P's	(1)	0	(1)
27	Total Taxes Other Than Income Taxes		<u>\$30,022</u>	<u>\$13,338</u>	<u>\$43,360</u>
28					
29					

Maplewood Wastewater

Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Labor	W/P's	\$23,745	(\$13,414)	\$10,331
3	Purchased Water	W/P's	0	0	0
4	Fuel and Power	W/P's	29,812	273	30,085
5	Chemicals	W/P's	0	0	0
6	Waste Disposal	W/P's	0	0	0
7	Support Services	W/P's	2,556	0	2,556
8	Group Insurance	W/P's	6,355	(2,960)	3,395
9	Pensions	W/P's	1,293	0	1,293
10	Regulatory Expense	W/P's	34	0	34
11	Insurance, Other than Group	W/P's	1,060	0	1,060
12	Customer Accounting	W/P's	212	0	212
13	Rents	W/P's	575	0	575
14	Uncollectible accounts expense	W/P's	378	9,553	9,931
15	Miscellaneous	W/P's	9,056	(1,187)	7,869
16	Maintenance - Other	W/P's	4,983	0	4,983
17	Total Operations and Maintenance		<u>80,059</u>	<u>(7,735)</u>	<u>72,324</u>
18					
19	Depreciation	W/P's	34,310	3,388	37,698
20	Amortization	W/P's	25	0	25
21	Total Depreciation and Amortization		<u>34,335</u>	<u>3,388</u>	<u>37,723</u>
22					
23	Property Taxes	W/P's	9	11,697	11,706
24	Payroll Taxes	W/P's	1,796	(1,007)	789
25	PSC Fees	W/P's	183	0	183
26	Other General Taxes	W/P's	(4)	0	(4)
27	Total Taxes Other Than Income Taxes		<u>\$1,984</u>	<u>\$10,690</u>	<u>\$12,674</u>
28					
29					

Meramec Wastewater

Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Labor	W/P's	\$55,998	(\$1,513)	\$54,485
3	Purchased Water	W/P's	0	0	0
4	Fuel and Power	W/P's	21,618	1,095	22,713
5	Chemicals	W/P's	2,310	(105)	2,205
6	Waste Disposal	W/P's	51,825	(36,825)	15,000
7	Support Services	W/P's	4,252	0	4,252
8	Group Insurance	W/P's	17,061	(7,755)	9,306
9	Pensions	W/P's	3,389	0	3,389
10	Regulatory Expense	W/P's	54	0	54
11	Insurance, Other than Group	W/P's	2,204	0	2,204
12	Customer Accounting	W/P's	358	1	359
13	Rents	W/P's	17	0	17
14	Uncollectible accounts expense	W/P's	633	(430)	203
15	Miscellaneous	W/P's	26,337	(1,158)	25,179
16	Maintenance - Other	W/P's	15,162	0	15,162
17	Total Operations and Maintenance		<u>201,218</u>	<u>(46,690)</u>	<u>154,528</u>
18					
19	Depreciation	W/P's	47,522	(14,655)	32,867
20	Amortization	W/P's	46	0	46
21	Total Depreciation and Amortization		<u>47,568</u>	<u>(14,655)</u>	<u>32,913</u>
22					
23	Property Taxes	W/P's	11	115,999	116,010
24	Payroll Taxes	W/P's	3,948	177	4,125
25	PSC Fees	W/P's	309	0	309
26	Other General Taxes	W/P's	(1)	0	(1)
27	Total Taxes Other Than Income Taxes		<u>\$4,267</u>	<u>\$116,176</u>	<u>\$120,443</u>
28					
29					

Missouri-American Water Company
 Summary of Operating and Maintenance Expenses, Depreciation, Amortization and General Taxes
 For the Test Year Ended December 31, 2014
 Schedule: CAS-9

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 28 of 33

Ozark Meadows Wastewater

Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Labor	W/P's	\$9,894	\$286	\$10,180
3	Purchased Water	W/P's	0	0	0
4	Fuel and Power	W/P's	996	7	1,003
5	Chemicals	W/P's	0	0	0
6	Waste Disposal	W/P's	0	0	0
7	Support Services	W/P's	145	0	145
8	Group Insurance	W/P's	2,595	(3)	2,592
9	Pensions	W/P's	540	0	540
10	Regulatory Expense	W/P's	0	0	0
11	Insurance, Other than Group	W/P's	296	0	296
12	Customer Accounting	W/P's	8	0	8
13	Rents	W/P's	0	0	0
14	Uncollectible accounts expense	W/P's	24	169	193
15	Miscellaneous	W/P's	1,739	37	1,776
16	Maintenance - Other	W/P's	5,482	0	5,482
17	Total Operations and Maintenance		<u>21,719</u>	<u>496</u>	<u>22,215</u>
18					
19	Depreciation	W/P's	2,130	(482)	1,648
20	Amortization	W/P's	0	0	0
21	Total Depreciation and Amortization		<u>2,130</u>	<u>(482)</u>	<u>1,648</u>
22					
23	Property Taxes	W/P's	0	857	857
24	Payroll Taxes	W/P's	753	25	778
25	PSC Fees	W/P's	12	0	12
26	Other General Taxes	W/P's	(1)	0	(1)
27	Total Taxes Other Than Income Taxes		<u>\$764</u>	<u>\$882</u>	<u>\$1,646</u>
28					
29					

Missouri-American Water Company
 Summary of Operating and Maintenance Expenses, Depreciation, Amortization and General Taxes
 For the Test Year Ended December 31, 2014
 Schedule: CAS-9

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 29 of 33

Platte County Wastewater

Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Labor	W/P's	\$1,723	\$2,255	\$3,978
3	Purchased Water	W/P's	0	0	0
4	Fuel and Power	W/P's	0	0	0
5	Chemicals	W/P's	0	0	0
6	Waste Disposal	W/P's	60,419	5,914	66,333
7	Support Services	W/P's	708	0	708
8	Group Insurance	W/P's	406	752	1,158
9	Pensions	W/P's	155	0	155
10	Regulatory Expense	W/P's	9	0	9
11	Insurance, Other than Group	W/P's	154	0	154
12	Customer Accounting	W/P's	66	0	66
13	Rents	W/P's	1	0	1
14	Uncollectible accounts expense	W/P's	103	742	845
15	Miscellaneous	W/P's	2,558	258	2,816
16	Maintenance - Other	W/P's	1,060	0	1,060
17	Total Operations and Maintenance		<u>67,362</u>	<u>9,921</u>	<u>77,283</u>
18					
19	Depreciation	W/P's	1,139	1,908	3,047
20	Amortization	W/P's	1,812	0	1,812
21	Total Depreciation and Amortization		<u>2,951</u>	<u>1,908</u>	<u>4,859</u>
22					
23	Property Taxes	W/P's	0	1,922	1,922
24	Payroll Taxes	W/P's	134	171	305
25	PSC Fees	W/P's	52	0	52
26	Other General Taxes	W/P's	(34)	0	(34)
27	Total Taxes Other Than Income Taxes		<u>\$152</u>	<u>\$2,093</u>	<u>\$2,245</u>
28					
29					

Missouri-American Water Company
 Summary of Operating and Maintenance Expenses, Depreciation, Amortization and General Taxes
 For the Test Year Ended December 31, 2014
 Schedule: CAS-9

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 30 of 33

Saddlebrooke Wastewater

Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Labor	W/P's	\$8,545	(\$318)	\$8,227
3	Purchased Water	W/P's	0	0	0
4	Fuel and Power	W/P's	0	0	0
5	Chemicals	W/P's	0	0	0
6	Waste Disposal	W/P's	0	0	0
7	Support Services	W/P's	611	0	611
8	Group Insurance	W/P's	2,197	(448)	1,749
9	Pensions	W/P's	402	0	402
10	Regulatory Expense	W/P's	9	0	9
11	Insurance, Other than Group	W/P's	332	0	332
12	Customer Accounting	W/P's	60	1	61
13	Rents	W/P's	419	0	419
14	Uncollectible accounts expense	W/P's	90	655	745
15	Miscellaneous	W/P's	1,278	23	1,301
16	Maintenance - Other	W/P's	398	0	398
17	Total Operations and Maintenance		<u>14,341</u>	<u>(87)</u>	<u>14,254</u>
18					
19	Depreciation	W/P's	6,872	(6,682)	190
20	Amortization	W/P's	0	0	0
21	Total Depreciation and Amortization		<u>6,872</u>	<u>(6,682)</u>	<u>190</u>
22					
23	Property Taxes	W/P's	0	9,398	9,398
24	Payroll Taxes	W/P's	653	(30)	623
25	PSC Fees	W/P's	43	0	43
26	Other General Taxes	W/P's	0	0	0
27	Total Taxes Other Than Income Taxes		<u>\$696</u>	<u>\$9,368</u>	<u>\$10,064</u>
28					
29					

Stonebridge Wastewater

Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Labor	W/P's	\$15,002	(\$4,568)	\$10,434
3	Purchased Water	W/P's	0	0	0
4	Fuel and Power	W/P's	5,728	(11)	5,717
5	Chemicals	W/P's	0	0	0
6	Waste Disposal	W/P's	176,586	3,414	180,000
7	Support Services	W/P's	4,803	0	4,803
8	Group Insurance	W/P's	3,935	(967)	2,968
9	Pensions	W/P's	1,246	0	1,246
10	Regulatory Expense	W/P's	61	0	61
11	Insurance, Other than Group	W/P's	1,177	0	1,177
12	Customer Accounting	W/P's	401	3	404
13	Rents	W/P's	20	0	20
14	Uncollectible accounts expense	W/P's	714	4,470	5,184
15	Miscellaneous	W/P's	2,855	(502)	2,353
16	Maintenance - Other	W/P's	113,766	0	113,766
17	Total Operations and Maintenance		<u>326,294</u>	<u>1,839</u>	<u>328,133</u>
18					
19	Depreciation	W/P's	133,177	(42,560)	90,617
20	Amortization	W/P's	54	0	54
21	Total Depreciation and Amortization		<u>133,231</u>	<u>(42,560)</u>	<u>90,671</u>
22					
23	Property Taxes	W/P's	12	20,841	20,853
24	Payroll Taxes	W/P's	1,129	(337)	792
25	PSC Fees	W/P's	346	0	346
26	Other General Taxes	W/P's	(44)	0	(44)
27	Total Taxes Other Than Income Taxes		<u>\$1,443</u>	<u>\$20,504</u>	<u>\$21,947</u>
28					
29					

Warren County Wastewater

Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Labor	W/P's	\$92,544	(\$380)	\$92,164
3	Purchased Water	W/P's	0	0	0
4	Fuel and Power	W/P's	13,640	841	14,481
5	Chemicals	W/P's	0	0	0
6	Waste Disposal	W/P's	40,295	1,705	42,000
7	Support Services	W/P's	2,884	0	2,884
8	Group Insurance	W/P's	22,671	(1,121)	21,550
9	Pensions	W/P's	4,959	0	4,959
10	Regulatory Expense	W/P's	36	0	36
11	Insurance, Other than Group	W/P's	3,011	0	3,011
12	Customer Accounting	W/P's	243	3	246
13	Rents	W/P's	13	0	13
14	Uncollectible accounts expense	W/P's	428	3,078	3,506
15	Miscellaneous	W/P's	20,766	953	21,719
16	Maintenance - Other	W/P's	21,437	0	21,437
17	Total Operations and Maintenance		<u>222,927</u>	<u>5,079</u>	<u>228,006</u>
18					
19	Depreciation	W/P's	186,555	(39,993)	146,562
20	Amortization	W/P's	30	0	30
21	Total Depreciation and Amortization		<u>186,585</u>	<u>(39,993)</u>	<u>146,592</u>
22					
23	Property Taxes	W/P's	11	47,303	47,314
24	Payroll Taxes	W/P's	6,864	97	6,961
25	PSC Fees	W/P's	208	0	208
26	Other General Taxes	W/P's	(29)	0	(29)
27	Total Taxes Other Than Income Taxes		<u>\$7,054</u>	<u>\$47,400</u>	<u>\$54,454</u>
28					
29					

Arnold Wastewater

Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates
1					
2	Labor	W/P's	\$0	\$230,928	\$230,928
3	Purchased Water	W/P's	0	0	0
4	Fuel and Power	W/P's	0	40,425	40,425
5	Chemicals	W/P's	0	0	0
6	Waste Disposal	W/P's	0	726,884	726,884
7	Support Services	W/P's	0	140,000	140,000
8	Group Insurance	W/P's	0	55,280	55,280
9	Pensions	W/P's	0	0	0
10	Regulatory Expense	W/P's	0	0	0
11	Insurance, Other than Group	W/P's	0	48,722	48,722
12	Customer Accounting	W/P's	0	88,173	88,173
13	Rents	W/P's	0	2,549	2,549
14	Uncollectible accounts expense	W/P's	0	38,783	38,783
15	Miscellaneous	W/P's	0	45,863	45,863
16	Maintenance - Other	W/P's	0	140,663	140,663
17	Total Operations and Maintenance		0	1,558,270	1,558,270
18					
19	Depreciation	W/P's	0	590,846	590,846
20	Amortization	W/P's	0	364,487	364,487
21	Total Depreciation and Amortization		0	955,333	955,333
22					
23	Property Taxes	W/P's	0	233,028	233,028
24	Payroll Taxes	W/P's	0	18,721	18,721
25	PSC Fees	W/P's	0	0	0
26	Other General Taxes	W/P's	0	0	0
27	Total Taxes Other Than Income Taxes		\$0	\$251,749	\$251,749
28					
29					

Total Company					
Line Number	Description	At Present Rates		At Proposed Rates	
		Federal	State	Federal	State
1					
2	Utility Operating Income Before Income Taxes	\$77,192,523	\$77,192,523	\$127,647,748	\$127,647,748
3					
4	Interest Expense Deduction	28,148,818	28,148,818	28,148,818	28,148,818
5					
6	Income Before Add Backs (Deducts)	49,043,705	49,043,705	99,498,930	99,498,930
7					
8	Addback (Deducts):				
9	Tax over Book Depreciation	1,644,481	1,529,071	1,644,481	1,529,071
10	Repairs	(74,459,435)	(74,459,435)	(74,459,435)	(74,459,435)
11	Non-deductible Items	252,000	252,000	252,000	252,000
12	Non-deductible Meals	82,685	82,685	82,685	82,685
13	Preferred Stock	1,420	1,420	1,420	1,420
14	Lobbying Expense	0	0	0	0
15	Non-deductible Reserve Deficiency	0	0	0	0
16					
17	Total Add Backs (Deducts)	(72,478,849)	(72,594,259)	(72,478,849)	(72,594,259)
18					
19	Taxable Income	(23,435,144)	(23,550,554)	27,020,081	26,904,671
20					
21	Effective Tax Rate (1)	33.175%	5.213%	33.175%	5.213%
22					
23	Pro Forma Income Tax at Present / Proposed Rates	(7,774,691)	(1,227,755)	8,964,056	1,402,614
24					
25	Per Books Amount / Present Rates	(485,612)	(1)	(7,774,691)	(1,227,755)
26					
27	Pro Forma adjustment	(\$7,289,079)	(\$1,227,754)	\$16,738,747	\$2,630,369
28					
29	(1) Based on a 6.25% statutory rate for SIT and 35% for FIT				
30					
31					

Missouri-American Water Company
 Pro Forma Current State and Federal Income Taxes at Present and Proposed Rates
 For the Test Year Ended December 31, 2014
 Schedule: CAS-10

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 2 of 33

Line Number	Description	Total Water			
		At Present Rates		At Proposed Rates	
		Federal	State	Federal	State
1					
2	Utility Operating Income Before Income Taxes	\$75,961,342	\$75,961,342	\$124,682,019	\$124,682,019
3					
4	Interest Expense Deduction	27,490,070	27,490,070	27,490,070	27,490,070
5					
6	Income Before Add Backs (Deducts)	48,471,272	48,471,272	97,191,949	97,191,949
7					
8	Addback (Deducts):				
9	Tax over Book Depreciation	2,566	(112,844)	2,566	(112,844)
10	Repairs	(73,541,400)	(73,541,400)	(73,541,400)	(73,541,400)
11	Non-deductible Items	252,000	252,000	252,000	252,000
12	Non-deductible Meals	82,685	82,685	82,685	82,685
13	Preferred Stock	1,420	1,420	1,420	1,420
14	Lobbying Expense	0	0	0	0
15	Non-deductible Reserve Deficiency	0	0	0	0
16					
17	Total Add Backs (Deducts)	(73,202,729)	(73,318,139)	(73,202,729)	(73,318,139)
18					
19	Taxable Income	(24,731,457)	(24,846,867)	23,989,220	23,873,810
20					
21	Effective Tax Rate (1)	33.175%	5.213%	33.175%	5.213%
22					
23	Pro Forma Income Tax at Present / Proposed Rates	(8,204,748)	(1,295,334)	7,958,559	1,244,606
24					
25	Per Books Amount / Present Rates	(484,295)	519	(8,204,748)	(1,295,334)
26					
27	Pro Forma adjustment	(\$7,720,453)	(\$1,295,853)	\$16,163,307	\$2,539,940
28					
29	(1) Based on a 6.25% statutory rate for SIT and 35% for FIT				
30					
31					

Line Number	Description	Total Sewer			
		At Present Rates		At Proposed Rates	
		Federal	State	Federal	State
1					
2	Utility Operating Income Before Income Taxes	\$1,231,181	\$1,231,181	\$2,965,729	\$2,965,729
3					
4	Interest Expense Deduction	658,748	658,748	658,748	658,748
5					
6	Income Before Add Backs (Deducts)	572,433	572,433	2,306,981	2,306,981
7					
8	Addback (Deducts):				
9	Tax over Book Depreciation	1,641,915	1,641,915	1,641,915	1,641,915
10	Repairs	(918,035)	(918,035)	(918,035)	(918,035)
11	Non-deductible Items	0	0	0	0
12	Non-deductible Meals	0	0	0	0
13	Preferred Stock	0	0	0	0
14	Lobbying Expense	0	0	0	0
15	Non-deductible Reserve Deficiency	0	0	0	0
16					
17	Total Add Backs (Deducts)	723,880	723,880	723,880	723,880
18					
19	Taxable Income	1,296,313	1,296,313	3,030,861	3,030,861
20					
21	Effective Tax Rate (1)	33.175%	5.213%	33.175%	5.213%
22					
23	Pro Forma Income Tax at Present / Proposed Rates	430,057	67,579	1,005,497	158,008
24					
25	Per Books Amount / Present Rates	(1,317)	(520)	430,057	67,579
26					
27	Pro Forma adjustment	\$431,374	\$68,099	\$575,440	\$90,429
28					
29	(1) Based on a 6.25% statutory rate for SIT and 35% for FIT				
30					
31					

Anna Meadows Water					
Line Number	Description	At Present Rates		At Proposed Rates	
		Federal	State	Federal	State
1					
2	Utility Operating Income Before Income Taxes	\$27,606	\$27,606	\$35,622	\$35,622
3					
4	Interest Expense Deduction	7,912	7,912	7,912	7,912
5					
6	Income Before Add Backs (Deducts)	19,694	19,694	27,710	27,710
7					
8	Addback (Deducts):				
9	Tax over Book Depreciation	1,511	1,511	1,511	1,511
10	Repairs	(1,722)	(1,722)	(1,722)	(1,722)
11	Non-deductible Items	0	0	0	0
12	Non-deductible Meals	0	0	0	0
13	Preferred Stock	0	0	0	0
14	Lobbying Expense	0	0	0	0
15	Non-deductible Reserve Deficiency	0	0	0	0
16					
17	Total Add Backs (Deducts)	(211)	(211)	(211)	(211)
18					
19	Taxable Income	19,483	19,483	27,499	27,499
20					
21	Effective Tax Rate (1)	33.175%	5.213%	33.175%	5.213%
22					
23	Pro Forma Income Tax at Present / Proposed Rates	6,464	1,016	9,123	1,434
24					
25	Per Books Amount / Present Rates	(46)	(17)	6,464	1,016
26					
27	Pro Forma adjustment	\$6,510	\$1,033	\$2,659	\$418
28					
29	(1) Based on a 6.25% statutory rate for SIT and 35% for FIT				
30					
31					

Missouri-American Water Company
 Pro Forma Current State and Federal Income Taxes at Present and Proposed Rates
 For the Test Year Ended December 31, 2014
 Schedule: CAS-10

Case No. WR-2015-0301
 Case No. SR-2015-0302
 Page 5 of 33

		Brunswick			
		At Present Rates		At Proposed Rates	
Line Number	Description	Federal	State	Federal	State
1					
2	Utility Operating Income Before Income Taxes	(\$20,419)	(\$20,419)	\$207,298	\$207,298
3					
4	Interest Expense Deduction	46,044	46,044	46,044	46,044
5					
6	Income Before Add Backs (Deducts)	(66,463)	(66,463)	161,254	161,254
7					
8	Addback (Deducts):				
9	Tax over Book Depreciation	44,199	44,199	44,199	44,199
10	Repairs	(36,866)	(36,866)	(36,866)	(36,866)
11	Non-deductible Items	0	0	0	0
12	Non-deductible Meals	0	0	0	0
13	Preferred Stock	0	0	0	0
14	Lobbying Expense	0	0	0	0
15	Non-deductible Reserve Deficiency	0	0	0	0
16					
17	Total Add Backs (Deducts)	7,333	7,333	7,333	7,333
18					
19	Taxable Income	(59,130)	(59,130)	168,587	168,587
20					
21	Effective Tax Rate (1)	33.175%	5.213%	33.175%	5.213%
22					
23	Pro Forma Income Tax at Present / Proposed Rates	(19,617)	(3,083)	55,929	8,789
24					
25	Per Books Amount / Present Rates	(125)	(48)	(19,617)	(3,083)
26					
27	Pro Forma adjustment	(\$19,492)	(\$3,035)	\$75,546	\$11,872
28					
29	(1) Based on a 6.25% statutory rate for SIT and 35% for FIT				
30					
31					

Emerald Pointe					
Line Number	Description	At Present Rates		At Proposed Rates	
		Federal	State	Federal	State
1					
2	Utility Operating Income Before Income Taxes	\$45,136	\$45,136	\$19,809	\$19,809
3					
4	Interest Expense Deduction	4,400	4,400	4,400	4,400
5					
6	Income Before Add Backs (Deducts)	40,736	40,736	15,409	15,409
7					
8	Addback (Deducts):				
9	Tax over Book Depreciation	5,364	5,364	5,364	5,364
10	Repairs	(16,895)	(16,895)	(16,895)	(16,895)
11	Non-deductible Items	0	0	0	0
12	Non-deductible Meals	0	0	0	0
13	Preferred Stock	0	0	0	0
14	Lobbying Expense	0	0	0	0
15	Non-deductible Reserve Deficiency	0	0	0	0
16					
17	Total Add Backs (Deducts)	(11,531)	(11,531)	(11,531)	(11,531)
18					
19	Taxable Income	29,205	29,205	3,878	3,878
20					
21	Effective Tax Rate (1)	33.175%	5.213%	33.175%	5.213%
22					
23	Pro Forma Income Tax at Present / Proposed Rates	9,689	1,523	1,287	202
24					
25	Per Books Amount / Present Rates	56	(8)	9,689	1,523
26					
27	Pro Forma adjustment	\$9,633	\$1,531	(\$8,402)	(\$1,321)
28					
29	(1) Based on a 6.25% statutory rate for SIT and 35% for FIT				
30					
31					

Jefferson City					
Line Number	Description	At Present Rates		At Proposed Rates	
		Federal	State	Federal	State
1					
2	Utility Operating Income Before Income Taxes	\$3,090,223	\$3,090,223	\$3,365,676	\$3,365,676
3					
4	Interest Expense Deduction	745,135	745,135	745,135	745,135
5					
6	Income Before Add Backs (Deducts)	2,345,088	2,345,088	2,620,541	2,620,541
7					
8	Addback (Deducts):				
9	Tax over Book Depreciation	(51,512)	(51,512)	(51,512)	(51,512)
10	Repairs	(1,749,261)	(1,749,261)	(1,749,261)	(1,749,261)
11	Non-deductible Items	8,014	8,014	8,014	8,014
12	Non-deductible Meals	2,629	2,629	2,629	2,629
13	Preferred Stock	45	45	45	45
14	Lobbying Expense	0	0	0	0
15	Non-deductible Reserve Deficiency	0	0	0	0
16					
17	Total Add Backs (Deducts)	(1,790,085)	(1,790,085)	(1,790,085)	(1,790,085)
18					
19	Taxable Income	555,003	555,003	830,456	830,456
20					
21	Effective Tax Rate (1)	33.175%	5.213%	33.175%	5.213%
22					
23	Pro Forma Income Tax at Present / Proposed Rates	184,124	28,934	275,507	43,294
24					
25	Per Books Amount / Present Rates	(15,374)	27	184,124	28,934
26					
27	Pro Forma adjustment	\$199,498	\$28,907	\$91,383	\$14,360
28					
29	(1) Based on a 6.25% statutory rate for SIT and 35% for FIT				
30					
31					

Joplin					
Line Number	Description	At Present Rates		At Proposed Rates	
		Federal	State	Federal	State
1					
2	Utility Operating Income Before Income Taxes	\$7,093,040	\$7,093,040	\$8,534,070	\$8,534,070
3					
4	Interest Expense Deduction	1,864,596	1,864,596	1,864,596	1,864,596
5					
6	Income Before Add Backs (Deducts)	5,228,444	5,228,444	6,669,474	6,669,474
7					
8	Addback (Deducts):				
9	Tax over Book Depreciation	78,087	78,087	78,087	78,087
10	Repairs	(3,736,312)	(3,736,312)	(3,736,312)	(3,736,312)
11	Non-deductible Items	18,320	18,320	18,320	18,320
12	Non-deductible Meals	6,011	6,011	6,011	6,011
13	Preferred Stock	103	103	103	103
14	Lobbying Expense	0	0	0	0
15	Non-deductible Reserve Deficiency	0	0	0	0
16					
17	Total Add Backs (Deducts)	(3,633,791)	(3,633,791)	(3,633,791)	(3,633,791)
18					
19	Taxable Income	1,594,653	1,594,653	3,035,683	3,035,683
20					
21	Effective Tax Rate (1)	33.175%	5.213%	33.175%	5.213%
22					
23	Pro Forma Income Tax at Present / Proposed Rates	529,032	83,134	1,007,103	158,258
24					
25	Per Books Amount / Present Rates	(35,149)	62	529,032	83,134
26					
27	Pro Forma adjustment	\$564,181	\$83,072	\$478,071	\$75,124
28					
29	(1) Based on a 6.25% statutory rate for SIT and 35% for FIT				
30					
31					

		Maple/River/Stone			
		At Present Rates		At Proposed Rates	
Line Number	Description	Federal	State	Federal	State
1					
2	Utility Operating Income Before Income Taxes	\$182,805	\$182,805	\$165,359	\$165,359
3					
4	Interest Expense Deduction	36,733	36,733	36,733	36,733
5					
6	Income Before Add Backs (Deducts)	146,072	146,072	128,626	128,626
7					
8	Addback (Deducts):				
9	Tax over Book Depreciation	67,395	67,395	67,395	67,395
10	Repairs	(93,795)	(93,795)	(93,795)	(93,795)
11	Non-deductible Items	0	0	0	0
12	Non-deductible Meals	0	0	0	0
13	Preferred Stock	0	0	0	0
14	Lobbying Expense	0	0	0	0
15	Non-deductible Reserve Deficiency	0	0	0	0
16					
17	Total Add Backs (Deducts)	(26,400)	(26,400)	(26,400)	(26,400)
18					
19	Taxable Income	119,672	119,672	102,226	102,226
20					
21	Effective Tax Rate (1)	33.175%	5.213%	33.175%	5.213%
22					
23	Pro Forma Income Tax at Present / Proposed Rates	39,702	6,239	33,915	5,329
24					
25	Per Books Amount / Present Rates	(418)	(157)	39,702	6,239
26					
27	Pro Forma adjustment	\$40,120	\$6,396	(\$5,787)	(\$910)
28					
29	(1) Based on a 6.25% statutory rate for SIT and 35% for FIT				
30					
31					

		Mexico			
		At Present Rates		At Proposed Rates	
Line Number	Description	Federal	State	Federal	State
1					
2	Utility Operating Income Before Income Taxes	\$1,698,900	\$1,698,900	\$2,240,699	\$2,240,699
3					
4	Interest Expense Deduction	497,142	497,142	497,142	497,142
5					
6	Income Before Add Backs (Deducts)	1,201,758	1,201,758	1,743,557	1,743,557
7					
8	Addback (Deducts):				
9	Tax over Book Depreciation	(26,502)	(26,502)	(26,502)	(26,502)
10	Repairs	(1,339,314)	(1,339,314)	(1,339,314)	(1,339,314)
11	Non-deductible Items	3,881	3,881	3,881	3,881
12	Non-deductible Meals	1,273	1,273	1,273	1,273
13	Preferred Stock	22	22	22	22
14	Lobbying Expense	0	0	0	0
15	Non-deductible Reserve Deficiency	0	0	0	0
16					
17	Total Add Backs (Deducts)	(1,360,640)	(1,360,640)	(1,360,640)	(1,360,640)
18					
19	Taxable Income	(158,882)	(158,882)	382,917	382,917
20					
21	Effective Tax Rate (1)	33.175%	5.213%	33.175%	5.213%
22					
23	Pro Forma Income Tax at Present / Proposed Rates	(52,710)	(8,283)	127,033	19,962
24					
25	Per Books Amount / Present Rates	(7,446)	13	(52,710)	(8,283)
26					
27	Pro Forma adjustment	(\$45,264)	(\$8,296)	\$179,743	\$28,245
28					
29	(1) Based on a 6.25% statutory rate for SIT and 35% for FIT				
30					
31					

Ozark MTN/LTA					
Line Number	Description	At Present Rates		At Proposed Rates	
		Federal	State	Federal	State
1					
2	Utility Operating Income Before Income Taxes	\$124,601	\$124,601	\$106,695	\$106,695
3					
4	Interest Expense Deduction	23,699	23,699	23,699	23,699
5					
6	Income Before Add Backs (Deducts)	100,902	100,902	82,996	82,996
7					
8	Addback (Deducts):				
9	Tax over Book Depreciation	27,381	27,381	27,381	27,381
10	Repairs	(243,783)	(243,783)	(243,783)	(243,783)
11	Non-deductible Items	0	0	0	0
12	Non-deductible Meals	0	0	0	0
13	Preferred Stock	0	0	0	0
14	Lobbying Expense	0	0	0	0
15	Non-deductible Reserve Deficiency	0	0	0	0
16					
17	Total Add Backs (Deducts)	(216,402)	(216,402)	(216,402)	(216,402)
18					
19	Taxable Income	(115,500)	(115,500)	(133,406)	(133,406)
20					
21	Effective Tax Rate (1)	33.175%	5.213%	33.175%	5.213%
22					
23	Pro Forma Income Tax at Present / Proposed Rates	(38,318)	(6,021)	(44,258)	(6,955)
24					
25	Per Books Amount / Present Rates	(150)	(56)	(38,318)	(6,021)
26					
27	Pro Forma adjustment	(\$38,168)	(\$5,965)	(\$5,940)	(\$934)
28					
29	(1) Based on a 6.25% statutory rate for SIT and 35% for FIT				
30					
31					

Platte County Water					
Line Number	Description	At Present Rates		At Proposed Rates	
		Federal	State	Federal	State
1					
2	Utility Operating Income Before Income Taxes	\$1,621,203	\$1,621,203	\$3,087,499	\$3,087,499
3					
4	Interest Expense Deduction	684,902	684,902	684,902	684,902
5					
6	Income Before Add Backs (Deducts)	936,301	936,301	2,402,597	2,402,597
7					
8	Addback (Deducts):				
9	Tax over Book Depreciation	(32,806)	(32,806)	(32,806)	(32,806)
10	Repairs	(919,426)	(919,426)	(919,426)	(919,426)
11	Non-deductible Items	6,174	6,174	6,174	6,174
12	Non-deductible Meals	2,026	2,026	2,026	2,026
13	Preferred Stock	35	35	35	35
14	Lobbying Expense	0	0	0	0
15	Non-deductible Reserve Deficiency	0	0	0	0
16					
17	Total Add Backs (Deducts)	(943,997)	(943,997)	(943,997)	(943,997)
18					
19	Taxable Income	(7,696)	(7,696)	1,458,600	1,458,600
20					
21	Effective Tax Rate (1)	33.175%	5.213%	33.175%	5.213%
22					
23	Pro Forma Income Tax at Present / Proposed Rates	(2,553)	(401)	483,896	76,041
24					
25	Per Books Amount / Present Rates	(11,845)	21	(2,553)	(401)
26					
27	Pro Forma adjustment	\$9,292	(\$422)	\$486,449	\$76,442
28					
29	(1) Based on a 6.25% statutory rate for SIT and 35% for FIT				
30					
31					

		Rankin Acres			
		At Present Rates		At Proposed Rates	
Line Number	Description	Federal	State	Federal	State
1					
2	Utility Operating Income Before Income Taxes	\$32,233	\$32,233	\$5,023	\$5,023
3					
4	Interest Expense Deduction	1,116	1,116	1,116	1,116
5					
6	Income Before Add Backs (Deducts)	31,117	31,117	3,907	3,907
7					
8	Addback (Deducts):				
9	Tax over Book Depreciation	(1,347)	(1,347)	(1,347)	(1,347)
10	Repairs	(2,717)	(2,717)	(2,717)	(2,717)
11	Non-deductible Items	0	0	0	0
12	Non-deductible Meals	0	0	0	0
13	Preferred Stock	0	0	0	0
14	Lobbying Expense	0	0	0	0
15	Non-deductible Reserve Deficiency	0	0	0	0
16					
17	Total Add Backs (Deducts)	(4,064)	(4,064)	(4,064)	(4,064)
18					
19	Taxable Income	27,053	27,053	(157)	(157)
20					
21	Effective Tax Rate (1)	33.175%	5.213%	33.175%	5.213%
22					
23	Pro Forma Income Tax at Present / Proposed Rates	8,975	1,410	(53)	(8)
24					
25	Per Books Amount / Present Rates	(27)	(9)	8,975	1,410
26					
27	Pro Forma adjustment	\$9,002	\$1,419	(\$9,028)	(\$1,418)
28					
29	(1) Based on a 6.25% statutory rate for SIT and 35% for FIT				
30					
31					

Saddlebrooke Water					
Line Number	Description	At Present Rates		At Proposed Rates	
		Federal	State	Federal	State
1					
2	Utility Operating Income Before Income Taxes	(\$29,441)	(\$29,441)	\$35,507	\$35,507
3					
4	Interest Expense Deduction	7,886	7,886	7,886	7,886
5					
6	Income Before Add Backs (Deducts)	(37,327)	(37,327)	27,621	27,621
7					
8	Addback (Deducts):				
9	Tax over Book Depreciation	35,937	35,937	35,937	35,937
10	Repairs	(15,328)	(15,328)	(15,328)	(15,328)
11	Non-deductible Items	0	0	0	0
12	Non-deductible Meals	0	0	0	0
13	Preferred Stock	0	0	0	0
14	Lobbying Expense	0	0	0	0
15	Non-deductible Reserve Deficiency	0	0	0	0
16					
17	Total Add Backs (Deducts)	20,609	20,609	20,609	20,609
18					
19	Taxable Income	(16,718)	(16,718)	48,230	48,230
20					
21	Effective Tax Rate (1)	33.175%	5.213%	33.175%	5.213%
22					
23	Pro Forma Income Tax at Present / Proposed Rates	(5,546)	(872)	16,001	2,514
24					
25	Per Books Amount / Present Rates	(28)	(9)	(5,546)	(872)
26					
27	Pro Forma adjustment	(\$5,518)	(\$863)	\$21,547	\$3,386
28					
29	(1) Based on a 6.25% statutory rate for SIT and 35% for FIT				
30					
31					

		Spring Valley/LWM			
Line Number	Description	At Present Rates		At Proposed Rates	
		Federal	State	Federal	State
1					
2	Utility Operating Income Before Income Taxes	\$12,272	\$12,272	\$13,365	\$13,365
3					
4	Interest Expense Deduction	2,969	2,969	2,969	2,969
5					
6	Income Before Add Backs (Deducts)	9,303	9,303	10,396	10,396
7					
8	Addback (Deducts):				
9	Tax over Book Depreciation	2,293	2,293	2,293	2,293
10	Repairs	(3,730)	(3,730)	(3,730)	(3,730)
11	Non-deductible Items	0	0	0	0
12	Non-deductible Meals	0	0	0	0
13	Preferred Stock	0	0	0	0
14	Lobbying Expense	0	0	0	0
15	Non-deductible Reserve Deficiency	0	0	0	0
16					
17	Total Add Backs (Deducts)	(1,437)	(1,437)	(1,437)	(1,437)
18					
19	Taxable Income	7,866	7,866	8,959	8,959
20					
21	Effective Tax Rate (1)	33.175%	5.213%	33.175%	5.213%
22					
23	Pro Forma Income Tax at Present / Proposed Rates	2,610	410	2,972	467
24					
25	Per Books Amount / Present Rates	(42)	(15)	2,610	410
26					
27	Pro Forma adjustment	\$2,652	\$425	\$362	\$57
28					
29	(1) Based on a 6.25% statutory rate for SIT and 35% for FIT				
30					
31					

		St. Joseph			
		At Present Rates		At Proposed Rates	
Line Number	Description	Federal	State	Federal	State
1					
2	Utility Operating Income Before Income Taxes	\$8,216,413	\$8,216,413	\$9,293,037	\$9,293,037
3					
4	Interest Expense Deduction	<u>2,022,903</u>	<u>2,022,903</u>	<u>2,022,903</u>	<u>2,022,903</u>
5					
6	Income Before Add Backs (Deducts)	<u>6,193,510</u>	<u>6,193,510</u>	<u>7,270,134</u>	<u>7,270,134</u>
7					
8	Addback (Deducts):				
9	Tax over Book Depreciation	(683,471)	(683,471)	(683,471)	(683,471)
10	Repairs	(4,822,943)	(4,822,943)	(4,822,943)	(4,822,943)
11	Non-deductible Items	21,546	21,546	21,546	21,546
12	Non-deductible Meals	7,070	7,070	7,070	7,070
13	Preferred Stock	121	121	121	121
14	Lobbying Expense	0	0	0	0
15	Non-deductible Reserve Deficiency	0	0	0	0
16					
17	Total Add Backs (Deducts)	<u>(5,477,677)</u>	<u>(5,477,677)</u>	<u>(5,477,677)</u>	<u>(5,477,677)</u>
18					
19	Taxable Income	<u>715,833</u>	<u>715,833</u>	<u>1,792,457</u>	<u>1,792,457</u>
20					
21	Effective Tax Rate (1)	<u>33.175%</u>	<u>5.213%</u>	<u>33.175%</u>	<u>5.213%</u>
22					
23	Pro Forma Income Tax at Present / Proposed Rates	<u>237,480</u>	<u>37,318</u>	<u>594,654</u>	<u>93,446</u>
24					
25	Per Books Amount / Present Rates	<u>(41,337)</u>	<u>73</u>	<u>237,480</u>	<u>37,318</u>
26					
27	Pro Forma adjustment	<u>\$278,817</u>	<u>\$37,245</u>	<u>\$357,174</u>	<u>\$56,128</u>
28					
29	(1) Based on a 6.25% statutory rate for SIT and 35% for FIT				
30					
31					

St. Louis Metro					
Line Number	Description	At Present Rates		At Proposed Rates	
		Federal	State	Federal	State
1					
2	Utility Operating Income Before Income Taxes	\$52,525,539	\$52,525,539	\$95,528,345	\$95,528,345
3					
4	Interest Expense Deduction	21,091,318	21,091,318	21,091,318	21,091,318
5					
6	Income Before Add Backs (Deducts)	31,434,221	31,434,221	74,437,027	74,437,027
7					
8	Addback (Deducts):				
9	Tax over Book Depreciation	501,242	387,083	501,242	387,083
10	Repairs	(58,967,306)	(58,967,306)	(58,967,306)	(58,967,306)
11	Non-deductible Items	189,202	189,202	189,202	189,202
12	Non-deductible Meals	62,080	62,080	62,080	62,080
13	Preferred Stock	1,067	1,067	1,067	1,067
14	Lobbying Expense	0	0	0	0
15	Non-deductible Reserve Deficiency	0	0	0	0
16					
17	Total Add Backs (Deducts)	(58,213,715)	(58,327,874)	(58,213,715)	(58,327,874)
18					
19	Taxable Income	(26,779,494)	(26,893,653)	16,223,312	16,109,153
20					
21	Effective Tax Rate (1)	33.175%	5.213%	33.175%	5.213%
22					
23	Pro Forma Income Tax at Present / Proposed Rates	(8,884,192)	(1,402,039)	5,382,187	839,814
24					
25	Per Books Amount / Present Rates	(362,993)	641	(8,884,192)	(1,402,039)
26					
27	Pro Forma adjustment	(\$8,521,199)	(\$1,402,680)	\$14,266,379	\$2,241,853
28					
29	(1) Based on a 6.25% statutory rate for SIT and 35% for FIT				
30					
31					

		Tri States			
		At Present Rates		At Proposed Rates	
Line Number	Description	Federal	State	Federal	State
1					
2	Utility Operating Income Before Income Taxes	\$43,744	\$43,744	\$353,742	\$353,742
3					
4	Interest Expense Deduction	78,421	78,421	78,421	78,421
5					
6	Income Before Add Backs (Deducts)	(34,677)	(34,677)	275,321	275,321
7					
8	Addback (Deducts):				
9	Tax over Book Depreciation	84,277	84,277	84,277	84,277
10	Repairs	(272,139)	(272,139)	(272,139)	(272,139)
11	Non-deductible Items	1,058	1,058	1,058	1,058
12	Non-deductible Meals	347	347	347	347
13	Preferred Stock	6	6	6	6
14	Lobbying Expense	0	0	0	0
15	Non-deductible Reserve Deficiency	0	0	0	0
16					
17	Total Add Backs (Deducts)	(186,451)	(186,451)	(186,451)	(186,451)
18					
19	Taxable Income	(221,128)	(221,128)	88,870	88,870
20					
21	Effective Tax Rate (1)	33.175%	5.213%	33.175%	5.213%
22					
23	Pro Forma Income Tax at Present / Proposed Rates	(73,360)	(11,528)	29,483	4,633
24					
25	Per Books Amount / Present Rates	(2,030)	3	(73,360)	(11,528)
26					
27	Pro Forma adjustment	(\$71,330)	(\$11,531)	\$102,843	\$16,161
28					
29	(1) Based on a 6.25% statutory rate for SIF and 35% for FIT				
30					
31					

		Warrensburg			
		At Present Rates		At Proposed Rates	
Line Number	Description	Federal	State	Federal	State
1					
2	Utility Operating Income Before Income Taxes	\$1,255,755	\$1,255,755	\$1,649,981	\$1,649,981
3					
4	Interest Expense Deduction	365,944	365,944	365,944	365,944
5					
6	Income Before Add Backs (Deducts)	889,811	889,811	1,284,037	1,284,037
7					
8	Addback (Deducts):				
9	Tax over Book Depreciation	(56,843)	(58,094)	(56,843)	(58,094)
10	Repairs	(1,315,340)	(1,315,340)	(1,315,340)	(1,315,340)
11	Non-deductible Items	3,805	3,805	3,805	3,805
12	Non-deductible Meals	1,249	1,249	1,249	1,249
13	Preferred Stock	21	21	21	21
14	Lobbying Expense	0	0	0	0
15	Non-deductible Reserve Deficiency	0	0	0	0
16					
17	Total Add Backs (Deducts)	(1,367,108)	(1,368,359)	(1,367,108)	(1,368,359)
18					
19	Taxable Income	(477,297)	(478,548)	(83,071)	(84,322)
20					
21	Effective Tax Rate (1)	33.175%	5.213%	33.175%	5.213%
22					
23	Pro Forma Income Tax at Present / Proposed Rates	(158,345)	(24,948)	(27,559)	(4,396)
24					
25	Per Books Amount / Present Rates	(7,300)	13	(158,345)	(24,948)
26					
27	Pro Forma adjustment	(\$151,045)	(\$24,961)	\$130,786	\$20,552
28					
29	(1) Based on a 6.25% statutory rate for SIT and 35% for FIT				
30					
31					

		Whitebranch			
		At Present Rates		At Proposed Rates	
Line Number	Description	Federal	State	Federal	State
1					
2	Utility Operating Income Before Income Taxes	\$49,038	\$49,038	\$20,043	\$20,043
3					
4	Interest Expense Deduction	4,452	4,452	4,452	4,452
5					
6	Income Before Add Backs (Deducts)	44,586	44,586	15,591	15,591
7					
8	Addback (Deducts):				
9	Tax over Book Depreciation	3,419	3,419	3,419	3,419
10	Repairs	(4,523)	(4,523)	(4,523)	(4,523)
11	Non-deductible Items	0	0	0	0
12	Non-deductible Meals	0	0	0	0
13	Preferred Stock	0	0	0	0
14	Lobbying Expense	0	0	0	0
15	Non-deductible Reserve Deficiency	0	0	0	0
16					
17	Total Add Backs (Deducts)	(1,104)	(1,104)	(1,104)	(1,104)
18					
19	Taxable Income	43,482	43,482	14,487	14,487
20					
21	Effective Tax Rate (1)	33.175%	5.213%	33.175%	5.213%
22					
23	Pro Forma Income Tax at Present / Proposed Rates	14,425	2,267	4,806	755
24					
25	Per Books Amount / Present Rates	(41)	(15)	14,425	2,267
26					
27	Pro Forma adjustment	\$14,466	\$2,282	(\$9,619)	(\$1,512)
28					
29	(1) Based on a 6.25% statutory rate for SIF and 35% for FIT				
30					
31					

		Redfield			
		At Present Rates		At Proposed Rates	
Line Number	Description	Federal	State	Federal	State
1					
2	Utility Operating Income Before Income Taxes	(\$7,306)	(\$7,306)	\$20,249	\$20,249
3					
4	Interest Expense Deduction	4,498	4,498	4,498	4,498
5					
6	Income Before Add Backs (Deducts)	(11,804)	(11,804)	15,751	15,751
7					
8	Addback (Deducts):				
9	Tax over Book Depreciation	3,942	3,942	3,942	3,942
10	Repairs	0	0	0	0
11	Non-deductible Items	0	0	0	0
12	Non-deductible Meals	0	0	0	0
13	Preferred Stock	0	0	0	0
14	Lobbying Expense	0	0	0	0
15	Non-deductible Reserve Deficiency	0	0	0	0
16					
17	Total Add Backs (Deducts)	3,942	3,942	3,942	3,942
18					
19	Taxable Income	(7,862)	(7,862)	19,693	19,693
20					
21	Effective Tax Rate (1)	33.175%	5.213%	33.175%	5.213%
22					
23	Pro Forma Income Tax at Present / Proposed Rates	(2,608)	(410)	6,533	1,027
24					
25	Per Books Amount / Present Rates	0	0	(2,608)	(410)
26					
27	Pro Forma adjustment	(\$2,608)	(\$410)	\$9,141	\$1,437
28					
29	(1) Based on a 6.25% statutory rate for SIT and 35% for FIT				
30					
31					

Anna Meadows Wastewater

Line Number	Description	At Present Rates		At Proposed Rates	
		Federal	State	Federal	State
1					
2	Utility Operating Income Before Income Taxes	\$6,911	\$6,911	\$22,181	\$22,181
3					
4	Interest Expense Deduction	4,927	4,927	4,927	4,927
5					
6	Income Before Add Backs (Deducts)	1,984	1,984	17,254	17,254
7					
8	Addback (Deducts):				
9	Tax over Book Depreciation	14,559	14,559	14,559	14,559
10	Repairs	(1,722)	(1,722)	(1,722)	(1,722)
11	Non-deductible Items	0	0	0	0
12	Non-deductible Meals	0	0	0	0
13	Preferred Stock	0	0	0	0
14	Lobbying Expense	0	0	0	0
15	Non-deductible Reserve Deficiency	0	0	0	0
16					
17	Total Add Backs (Deducts)	12,837	12,837	12,837	12,837
18					
19	Taxable Income	14,821	14,821	30,091	30,091
20					
21	Effective Tax Rate (1)	33.175%	5.213%	33.175%	5.213%
22					
23	Pro Forma Income Tax at Present / Proposed Rates	4,917	773	9,983	1,569
24					
25	Per Books Amount / Present Rates	(46)	(17)	4,917	773
26					
27	Pro Forma adjustment	\$4,963	\$790	\$5,066	\$796
28					
29	(1) Based on a 6.25% statutory rate for SIT and 35% for FIT				
30					
31					

Cedar Hill Wastewater

Line Number	Description	At Present Rates		At Proposed Rates	
		Federal	State	Federal	State
1					
2	Utility Operating Income Before Income Taxes	\$58,898	\$58,898	\$162,399	\$162,399
3					
4	Interest Expense Deduction	36,072	36,072	36,072	36,072
5					
6	Income Before Add Backs (Deducts)	22,826	22,826	126,327	126,327
7					
8	Addback (Deducts):				
9	Tax over Book Depreciation	29,286	29,286	29,286	29,286
10	Repairs	(114,245)	(114,245)	(114,245)	(114,245)
11	Non-deductible Items	0	0	0	0
12	Non-deductible Meals	0	0	0	0
13	Preferred Stock	0	0	0	0
14	Lobbying Expense	0	0	0	0
15	Non-deductible Reserve Deficiency	0	0	0	0
16					
17	Total Add Backs (Deducts)	(84,959)	(84,959)	(84,959)	(84,959)
18					
19	Taxable Income	(62,133)	(62,133)	41,368	41,368
20					
21	Effective Tax Rate (1)	33.175%	5.213%	33.175%	5.213%
22					
23	Pro Forma Income Tax at Present / Proposed Rates	(20,613)	(3,239)	13,724	2,157
24					
25	Per Books Amount / Present Rates	(223)	(82)	(20,613)	(3,239)
26					
27	Pro Forma adjustment	(\$20,390)	(\$3,157)	\$34,337	\$5,396
28					
29	(1) Based on a 6.25% statutory rate for SIT and 35% for FIT				
30					
31					

Emerald Pointe Wastewater

Line Number	Description	At Present Rates		At Proposed Rates	
		Federal	State	Federal	State
1					
2	Utility Operating Income Before Income Taxes	\$166,515	\$166,515	\$125,334	\$125,334
3					
4	Interest Expense Deduction	27,839	27,839	27,839	27,839
5					
6	Income Before Add Backs (Deducts)	138,676	138,676	97,495	97,495
7					
8	Addback (Deducts):				
9	Tax over Book Depreciation	(27,617)	(27,617)	(27,617)	(27,617)
10	Repairs	(18,659)	(18,659)	(18,659)	(18,659)
11	Non-deductible Items	0	0	0	0
12	Non-deductible Meals	0	0	0	0
13	Preferred Stock	0	0	0	0
14	Lobbying Expense	0	0	0	0
15	Non-deductible Reserve Deficiency	0	0	0	0
16					
17	Total Add Backs (Deducts)	(46,276)	(46,276)	(46,276)	(46,276)
18					
19	Taxable Income	92,400	92,400	51,219	51,219
20					
21	Effective Tax Rate (1)	33.175%	5.213%	33.175%	5.213%
22					
23	Pro Forma Income Tax at Present / Proposed Rates	30,654	4,817	16,992	2,670
24					
25	Per Books Amount / Present Rates	65	(8)	30,654	4,817
26					
27	Pro Forma adjustment	\$30,589	\$4,825	(\$13,662)	(\$2,147)
28					
29	(1) Based on a 6.25% statutory rate for SIT and 35% for FIT				
30					
31					

Jefferson City Wastewater

Line Number	Description	At Present Rates		At Proposed Rates	
		Federal	State	Federal	State
1					
2	Utility Operating Income Before Income Taxes	\$150,718	\$150,718	\$350,310	\$350,310
3					
4	Interest Expense Deduction	77,814	77,814	77,814	77,814
5					
6	Income Before Add Backs (Deducts)	72,904	72,904	272,496	272,496
7					
8	Addback (Deducts):				
9	Tax over Book Depreciation	211,061	211,061	211,061	211,061
10	Repairs	(462,080)	(462,080)	(462,080)	(462,080)
11	Non-deductible Items	0	0	0	0
12	Non-deductible Meals	0	0	0	0
13	Preferred Stock	0	0	0	0
14	Lobbying Expense	0	0	0	0
15	Non-deductible Reserve Deficiency	0	0	0	0
16					
17	Total Add Backs (Deducts)	(251,019)	(251,019)	(251,019)	(251,019)
18					
19	Taxable Income	(178,115)	(178,115)	21,477	21,477
20					
21	Effective Tax Rate (1)	33.175%	5.213%	33.175%	5.213%
22					
23	Pro Forma Income Tax at Present / Proposed Rates	(59,090)	(9,286)	7,124	1,120
24					
25	Per Books Amount / Present Rates	(413)	(154)	(59,090)	(9,286)
26					
27	Pro Forma adjustment	(\$58,677)	(\$9,132)	\$66,214	\$10,406
28					
29	(1) Based on a 6.25% statutory rate for SIT and 35% for FIT				
30					
31					

Maplewood Wastewater

Line Number	Description	At Present Rates		At Proposed Rates	
		Federal	State	Federal	State
1					
2	Utility Operating Income Before Income Taxes	\$65,011	\$65,011	\$76,586	\$76,586
3					
4	Interest Expense Deduction	17,012	17,012	17,012	17,012
5					
6	Income Before Add Backs (Deducts)	47,999	47,999	59,574	59,574
7					
8	Addback (Deducts):				
9	Tax over Book Depreciation	39,398	39,398	39,398	39,398
10	Repairs	(16,461)	(16,461)	(16,461)	(16,461)
11	Non-deductible Items	0	0	0	0
12	Non-deductible Meals	0	0	0	0
13	Preferred Stock	0	0	0	0
14	Lobbying Expense	0	0	0	0
15	Non-deductible Reserve Deficiency	0	0	0	0
16					
17	Total Add Backs (Deducts)	22,937	22,937	22,937	22,937
18					
19	Taxable Income	70,936	70,936	82,511	82,511
20					
21	Effective Tax Rate (1)	33.175%	5.213%	33.175%	5.213%
22					
23	Pro Forma Income Tax at Present / Proposed Rates	23,533	3,698	27,372	4,302
24					
25	Per Books Amount / Present Rates	(111)	(41)	23,533	3,698
26					
27	Pro Forma adjustment	\$23,644	\$3,739	\$3,839	\$604
28					
29	(1) Based on a 6.25% statutory rate for SIT and 35% for FIT				
30					
31					

Meramec Wastewater					
Line Number	Description	At Present Rates		At Proposed Rates	
		Federal	State	Federal	State
1					
2	Utility Operating Income Before Income Taxes	(\$28,730)	(\$28,730)	\$67,012	\$67,012
3					
4	Interest Expense Deduction	14,884	14,884	14,884	14,884
5					
6	Income Before Add Backs (Deducts)	(43,614)	(43,614)	52,128	52,128
7					
8	Addback (Deducts):				
9	Tax over Book Depreciation	56,858	56,858	56,858	56,858
10	Repairs	(70,845)	(70,845)	(70,845)	(70,845)
11	Non-deductible Items	0	0	0	0
12	Non-deductible Meals	0	0	0	0
13	Preferred Stock	0	0	0	0
14	Lobbying Expense	0	0	0	0
15	Non-deductible Reserve Deficiency	0	0	0	0
16					
17	Total Add Backs (Deducts)	(13,987)	(13,987)	(13,987)	(13,987)
18					
19	Taxable Income	(57,601)	(57,601)	38,141	38,141
20					
21	Effective Tax Rate (1)	33.175%	5.213%	33.175%	5.213%
22					
23	Pro Forma Income Tax at Present / Proposed Rates	(19,109)	(3,003)	12,654	1,988
24					
25	Per Books Amount / Present Rates	(187)	(69)	(19,109)	(3,003)
26					
27	Pro Forma adjustment	(\$18,922)	(\$2,934)	\$31,763	\$4,991
28					
29	(1) Based on a 6.25% statutory rate for SIT and 35% for FIT				
30					
31					

Ozark Meadows Wastewater

Line Number	Description	At Present Rates		At Proposed Rates	
		Federal	State	Federal	State
1					
2	Utility Operating Income Before Income Taxes	(\$7,590)	(\$7,590)	\$5,395	\$5,395
3					
4	Interest Expense Deduction	1,198	1,198	1,198	1,198
5					
6	Income Before Add Backs (Deducts)	(8,788)	(8,788)	4,197	4,197
7					
8	Addback (Deducts):				
9	Tax over Book Depreciation	3,594	3,594	3,594	3,594
10	Repairs	(1,300)	(1,300)	(1,300)	(1,300)
11	Non-deductible Items	0	0	0	0
12	Non-deductible Meals	0	0	0	0
13	Preferred Stock	0	0	0	0
14	Lobbying Expense	0	0	0	0
15	Non-deductible Reserve Deficiency	0	0	0	0
16					
17	Total Add Backs (Deducts)	2,294	2,294	2,294	2,294
18					
19	Taxable Income	(6,494)	(6,494)	6,491	6,491
20					
21	Effective Tax Rate (1)	33.175%	5.213%	33.175%	5.213%
22					
23	Pro Forma Income Tax at Present / Proposed Rates	(2,154)	(339)	2,154	338
24					
25	Per Books Amount / Present Rates	(6)	(3)	(2,154)	(339)
26					
27	Pro Forma adjustment	(\$2,148)	(\$336)	\$4,308	\$677
28					
29	(1) Based on a 6.25% statutory rate for SIT and 35% for FIT				
30					
31					

Platte County Wastewater

Line Number	Description	At Present Rates		At Proposed Rates	
		Federal	State	Federal	State
1					
2	Utility Operating Income Before Income Taxes	(\$5,708)	(\$5,708)	\$2,535	\$2,535
3					
4	Interest Expense Deduction	563	563	563	563
5					
6	Income Before Add Backs (Deducts)	(6,271)	(6,271)	1,972	1,972
7					
8	Addback (Deducts):				
9	Tax over Book Depreciation	(1,085)	(1,085)	(1,085)	(1,085)
10	Repairs	(2,228)	(2,228)	(2,228)	(2,228)
11	Non-deductible Items	0	0	0	0
12	Non-deductible Meals	0	0	0	0
13	Preferred Stock	0	0	0	0
14	Lobbying Expense	0	0	0	0
15	Non-deductible Reserve Deficiency	0	0	0	0
16					
17	Total Add Backs (Deducts)	(3,313)	(3,313)	(3,313)	(3,313)
18					
19	Taxable Income	(9,584)	(9,584)	(1,341)	(1,341)
20					
21	Effective Tax Rate (1)	33.175%	5.213%	33.175%	5.213%
22					
23	Pro Forma Income Tax at Present / Proposed Rates	(3,180)	(500)	(446)	(70)
24					
25	Per Books Amount / Present Rates	(32)	(11)	(3,180)	(500)
26					
27	Pro Forma adjustment	(\$3,148)	(\$489)	\$2,734	\$430
28					
29	(1) Based on a 6.25% statutory rate for SIT and 35% for FIT				
30					
31					

Saddlebrooke Wastewater

Line Number	Description	At Present Rates		At Proposed Rates	
		Federal	State	Federal	State
1					
2	Utility Operating Income Before Income Taxes	\$44,857	\$44,857	\$14,483	\$14,483
3					
4	Interest Expense Deduction	3,217	3,217	3,217	3,217
5					
6	Income Before Add Backs (Deducts)	41,640	41,640	11,266	11,266
7					
8	Addback (Deducts):				
9	Tax over Book Depreciation	22,980	22,980	22,980	22,980
10	Repairs	(4,039)	(4,039)	(4,039)	(4,039)
11	Non-deductible Items	0	0	0	0
12	Non-deductible Meals	0	0	0	0
13	Preferred Stock	0	0	0	0
14	Lobbying Expense	0	0	0	0
15	Non-deductible Reserve Deficiency	0	0	0	0
16					
17	Total Add Backs (Deducts)	18,941	18,941	18,941	18,941
18					
19	Taxable Income	60,581	60,581	30,207	30,207
20					
21	Effective Tax Rate (1)	33.175%	5.213%	33.175%	5.213%
22					
23	Pro Forma Income Tax at Present / Proposed Rates	20,098	3,158	10,021	1,575
24					
25	Per Books Amount / Present Rates	(28)	(11)	20,098	3,158
26					
27	Pro Forma adjustment	\$20,126	\$3,169	(\$10,077)	(\$1,583)
28					
29	(1) Based on a 6.25% statutory rate for SIT and 35% for FIT				
30					
31					

Stonebridge Wastewater

Line Number	Description	At Present Rates		At Proposed Rates	
		Federal	State	Federal	State
1					
2	Utility Operating Income Before Income Taxes	\$41,722	\$41,722	\$164,563	\$164,563
3					
4	Interest Expense Deduction	36,553	36,553	36,553	36,553
5					
6	Income Before Add Backs (Deducts)	5,169	5,169	128,010	128,010
7					
8	Addback (Deducts):				
9	Tax over Book Depreciation	197,029	197,029	197,029	197,029
10	Repairs	(56,069)	(56,069)	(56,069)	(56,069)
11	Non-deductible Items	0	0	0	0
12	Non-deductible Meals	0	0	0	0
13	Preferred Stock	0	0	0	0
14	Lobbying Expense	0	0	0	0
15	Non-deductible Reserve Deficiency	0	0	0	0
16					
17	Total Add Backs (Deducts)	140,960	140,960	140,960	140,960
18					
19	Taxable Income	146,129	146,129	268,970	268,970
20					
21	Effective Tax Rate (1)	33.175%	5.213%	33.175%	5.213%
22					
23	Pro Forma Income Tax at Present / Proposed Rates	48,479	7,618	89,232	14,022
24					
25	Per Books Amount / Present Rates	(209)	(76)	48,479	7,618
26					
27	Pro Forma adjustment	\$48,688	\$7,694	\$40,753	\$6,404
28					
29	(1) Based on a 6.25% statutory rate for SIT and 35% for FIT				
30					
31					

Warren County Wastewater

Line Number	Description	At Present Rates		At Proposed Rates	
		Federal	State	Federal	State
1					
2	Utility Operating Income Before Income Taxes	(\$105,493)	(\$105,493)	\$243,105	\$243,105
3					
4	Interest Expense Deduction	53,998	53,998	53,998	53,998
5					
6	Income Before Add Backs (Deducts)	(159,491)	(159,491)	189,107	189,107
7					
8	Addback (Deducts):				
9	Tax over Book Depreciation	31,835	31,835	31,835	31,835
10	Repairs	(170,387)	(170,387)	(170,387)	(170,387)
11	Non-deductible Items	0	0	0	0
12	Non-deductible Meals	0	0	0	0
13	Preferred Stock	0	0	0	0
14	Lobbying Expense	0	0	0	0
15	Non-deductible Reserve Deficiency	0	0	0	0
16					
17	Total Add Backs (Deducts)	(138,552)	(138,552)	(138,552)	(138,552)
18					
19	Taxable Income	(298,043)	(298,043)	50,555	50,555
20					
21	Effective Tax Rate (1)	33.175%	5.213%	33.175%	5.213%
22					
23	Pro Forma Income Tax at Present / Proposed Rates	(98,877)	(15,538)	16,771	2,636
24					
25	Per Books Amount / Present Rates	(127)	(48)	(98,877)	(15,538)
26					
27	Pro Forma adjustment	(\$98,750)	(\$15,490)	\$115,648	\$18,174
28					
29	(1) Based on a 6.25% statutory rate for SIT and 35% for FIT				
30					
31					

		Arnold Wastewater			
Line Number	Description	At Present Rates		At Proposed Rates	
		Federal	State	Federal	State
1					
2	Utility Operating Income Before Income Taxes	\$844,070	\$844,070	\$1,731,826	\$1,731,826
3					
4	Interest Expense Deduction	384,671	384,671	384,671	384,671
5					
6	Income Before Add Backs (Deducts)	459,399	459,399	1,347,155	1,347,155
7					
8	Addback (Deducts):				
9	Tax over Book Depreciation	1,064,017	1,064,017	1,064,017	1,064,017
10	Repairs	0	0	0	0
11	Non-deductible Items	0	0	0	0
12	Non-deductible Meals	0	0	0	0
13	Preferred Stock	0	0	0	0
14	Lobbying Expense	0	0	0	0
15	Non-deductible Reserve Deficiency	0	0	0	0
16					
17	Total Add Backs (Deducts)	1,064,017	1,064,017	1,064,017	1,064,017
18					
19	Taxable Income	1,523,416	1,523,416	2,411,172	2,411,172
20					
21	Effective Tax Rate (1)	33.175%	5.213%	33.175%	5.213%
22					
23	Pro Forma Income Tax at Present / Proposed Rates	505,399	79,420	799,916	125,701
24					
25	Per Books Amount / Present Rates	0	0	505,399	79,420
26					
27	Pro Forma adjustment	\$505,399	\$79,420	\$294,517	\$46,281
28					
29	(1) Based on a 6.25% statutory rate for SIT and 35% for FIT				
30					
31					

**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2014**

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Brunswick

Case No. WR-2015-0301
Schedule CAS-11-BRU
Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales (000 Gal)	Total Revenue	Sales (000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	98,827	\$194,954	98,827	\$158,052	(\$36,902)	-18.93%
5	Commercial	60,180	80,651	60,180	73,176	(7,475)	-9.27%
6	Industrial	0	0	0	0	0	0.00%
7	Other Public Authority	5,906	9,773	5,906	7,845	(1,928)	-19.73%
8	Other Water Utilities	196,505	91,578	196,505	98,865	7,287	7.96%
9	Rate J / Miscellaneous:	0	160	0	160	0	0.00%
10	Private Fire	0	6,557	0	2,499	(4,058)	-61.89%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>361,418</u>	<u>383,673</u>	<u>361,418</u>	<u>340,597</u>	<u>(43,076)</u>	<u>-11.23%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Reconnect Charges		1,344		1,344	0	0.00%
18	Returned Check Charge		72		72	0	0.00%
19	Application Fee		1,911		1,911	0	0.00%
20	Miscellaneous Other Revenue		1,470		1,470	0	0.00%
21	Rents from Water Property		23		23	0	0.00%
22	Misc Sales		-		0	0	0.00%
23							
24			<u>\$388,493</u>		<u>\$345,417</u>	<u>(\$43,076)</u>	<u>-11.09%</u>
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2014

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Brunswick

Case No. WR-2015-0301
Schedule CAS-12-BRU
Page 1 of 7

Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
1											
2	Residential:										
3	Minimum Charge:										
4	5/8" Monthly	3,930		\$22.06	\$86,701	3,930		\$17.40	\$68,386	(\$18,315)	-21.12%
5	3/4" Monthly	0		27.15	0	0		22.30	0	0	0.00%
6	1" Monthly	24		38.48	924	24		31.60	758	(166)	-17.97%
7	1-1/2" Monthly	0		66.91	0	0		54.90	0	0	0.00%
8	2" Monthly	0		101.01	0	0		82.90	0	0	0.00%
9	3" Monthly	0		180.51	0	0		148.10	0	0	0.00%
10	4" Monthly	0		294.12	0	0		241.20	0	0	0.00%
11	6" Monthly	0		578.14	0	0		474.20	0	0	0.00%
12	8" Monthly	0		918.90	0	0		753.70	0	0	0.00%
13	10" Monthly	0		1,560.96	0	0		1,280.30	0	0	0.00%
14	12" Monthly	0		2,574.87	0	0		1,740.00	0	0	0.00%
15											
16	Volumetric Charges:										
17	First Block		99,274	1.08500	107,713		99,274	0.90000	89,347	(18,366)	-17.05%
18	Second Block		(439)	0.75000	(329)		(439)	0.90000	(395)	(66)	20.06%
19	Third Block		0	0.00000	0		0	0.00000	0	0	0.00%
20	Fourth Block		0	0.00000	0		0	0.00000	0	0	0.00%
21	FAL's and Credits		(8)		(55)		(8)		(44)	11	-19.40%
22	Reconcile to Books									0	0.00%
23	Total		<u>98,827</u>		<u>\$194,954</u>		<u>98,827</u>		<u>\$158,052</u>	<u>(\$36,902)</u>	<u>-18.93%</u>

24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40

Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2014

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Brunswick

Case No. WR-2015-0301
Schedule CAS-12-BRU
Page 2 of 7

Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
1											
2	Commercial:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	596		\$22.06	\$13,148	596		\$17.40	\$10,371	(\$2,777)	-21.12%
5	3/4" Monthly	0		27.15	0	0		22.30	0	0	0.00%
6	1" Monthly	132		38.48	5,079	132		31.60	4,171	(908)	-17.88%
7	1-1/2" Monthly	0		66.91	0	0		54.90	0	0	0.00%
8	2" Monthly	58		101.01	5,882	58		82.90	4,827	(1,055)	-17.94%
9	3" Monthly	0		180.51	0	0		148.10	0	0	0.00%
10	4" Monthly	0		294.12	0	0		241.20	0	0	0.00%
11	6" Monthly	0		578.14	0	0		474.20	0	0	0.00%
12	8" Monthly	0		918.90	0	0		753.70	0	0	0.00%
13	10" Monthly	0		1,560.96	0	0		1,280.30	0	0	0.00%
14	12" Monthly	0		2,574.87	0	0		1,740.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		51,273	0.98000	50,248		51,273	0.90000	46,146	(4,102)	-8.16%
19	Second Block		8,887	0.75000	6,665		8,887	0.90000	7,998	1,333	20.00%
20	Third Block		0	0.00000	0		0	0.00000	0	0	0.00%
21	Fourth Block		0	0.00000	0		0	0.00000	0	0	0.00%
22	FAL's and Credits		20		(371)		20		(337)	34	-9.27%
23	Reconcile to Books									0	0.00%
24	Total		<u>60,180</u>		<u>\$80,651</u>		<u>60,180</u>		<u>\$73,176</u>	<u>(\$7,475)</u>	<u>-9.27%</u>

25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40

Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2014

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Brunswick

Case No. WR-2015-0301
Schedule CAS-12-BRU

Page 4 of 7

Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
1											
2	Other Public Authority:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	88		\$22.06	\$1,946	88		\$17.40	\$1,535	(\$411)	-21.12%
5	3/4" Monthly	0		27.15	0	0		22.30	0	0	0.00%
6	1" Monthly	0		38.48	0	0		31.60	0	0	0.00%
7	1-1/2" Monthly	0		66.91	0	0		54.90	0	0	0.00%
8	2" Monthly	12		101.01	1,212	12		82.90	995	(217)	-17.90%
9	3" Monthly	0		180.51	0	0		148.10	0	0	0.00%
10	4" Monthly	0		294.12	0	0		241.20	0	0	0.00%
11	6" Monthly	0		578.14	0	0		474.20	0	0	0.00%
12	8" Monthly	0		918.90	0	0		753.70	0	0	0.00%
13	10" Monthly	0		1,560.96	0	0		1,280.30	0	0	0.00%
14	12" Monthly	0		2,574.87	0	0		1,740.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		5,906	1.12000	6,615		5,906	0.90000	5,315	(1,300)	-19.65%
19	Second Block		0	0.75000	0		0	0.90000	0	0	0.00%
20	Third Block		0	0.00000	0		0	0.00000	0	0	0.00%
21	Fourth Block		0	0.00000	0		0	0.00000	0	0	0.00%
22	FAL's and Credits		0		0		0		0	0	0.00%
23	Reconcile to Books									0	0.00%
24	Total		<u>5,906</u>		<u>\$9,773</u>		<u>5,906</u>		<u>\$7,845</u>	<u>(\$1,928)</u>	<u>-19.73%</u>

25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40

**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2014**

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Jefferson City/Redfield

Case No. WR-2015-0301
Schedule CAS-11-JFC
Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales 100 Gal	Total Revenue	Sales 100 Gal	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	4,495,615	\$4,461,036	4,495,615	\$4,844,570	\$383,533	8.60%
5	Commercial	3,378,656	2,192,647	2,810,691	2,362,432	169,785	7.74%
6	Industrial	1,680,367	644,869	85,840	63,841	(581,028)	-90.10%
7	Other Public Authority	1,020,417	683,509	1,020,417	883,586	200,077	29.27%
8	Other Water Utilities	0	0	0	0	0	0.00%
9	Rate J / Miscellaneous:	0	1,007	2,162,492	888,587	887,580	88169.36%
10	Private Fire	0	288,230	0	1,92,823	(95,407)	-33.10%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>10,575,055</u>	<u>8,271,298</u>	<u>10,575,055</u>	<u>9,235,838</u>	<u>964,540</u>	<u>11.66%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Reconnect Charges		34,126		34,126	0	0.00%
18	Returned Check Charge		2,126		2,126	0	0.00%
19	Application Fee		45,799		45,799	0	0.00%
20	Miscellaneous Other Revenue		6,300		6,300	0	0.00%
21	Rents from Water Property		5,554		5,554	0	0.00%
22	Misc Sales		(73)		(73)	0	0.00%
23							
24			<u>\$8,365,131</u>		<u>\$9,329,671</u>	<u>\$964,540</u>	<u>11.53%</u>
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2014**

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Jefferson City/Redfield

Case No. WR-2015-0301
Schedule CAS-12-JFC
Page 5 of 7

Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
1											
2	Rate J / Miscellaneous:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	0		\$17.30	\$0	0		\$17.40	\$0	\$0	0.00%
5	3/4" Monthly	0		18.93	0	0		22.30	0	0	0.00%
6	1" Monthly	0		22.20	0	0		31.60	0	0	0.00%
7	1-1/2" Monthly	0		30.38	0	0		54.90	0	0	0.00%
8	2" Monthly	0		40.17	0	0		82.90	0	0	0.00%
9	3" Monthly	0		63.09	0	24		148.10	3,554	3,554	0.00%
10	4" Monthly	0		95.80	0	36		241.20	8,683	8,683	0.00%
11	6" Monthly	0		177.52	0	0		474.20	0	0	0.00%
12	8" Monthly	0		0.00	0	0		753.70	0	0	0.00%
13	10" Monthly	0		0.00	0	0		0.00	0	0	0.00%
14	12" Monthly	0		0.00	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block - Com		0	0.00000	0		139,020	0.37480	52,105	52,105	0.00%
19	Second Block - Com		0	0.00000	0		428,945	0.37480	160,769	160,769	0.00%
20	Third Block - Com		0	0.00000	0		0	0.00000	0	0	0.00%
21	Fourth Block - Com		0	0.00000	0		0	0.00000	0	0	0.00%
22											
23	FAL's and Credits				1,007				1,007	0	0.00%
24	Reconcile to Books									0	0.00%
25	Total		<u>0</u>		<u>\$1,007</u>		<u>567,965</u>		<u>\$226,118</u>	<u>\$225,111</u>	

26
27
28
29
30
31
32
33
34
35
36
37
38
39
40

**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2014**

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Joplin

Case No. WR-2015-0301
Schedule CAS-11-JOP
Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales 100 Gal	Total Revenue	Sales 100 Gal	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	11,762,766	\$9,969,677	11,762,766	\$9,607,246	(\$362,431)	-3.64%
5	Commercial	8,736,259	4,091,803	6,560,462	3,853,162	(238,641)	-5.83%
6	Industrial	13,023,488	2,766,167	5,040,877	2,203,708	(562,459)	-20.33%
7	Other Public Authority	1,286,424	542,572	665,411	407,054	(135,518)	-24.98%
8	Other Water Utilities	2,787,647	658,745	2,787,647	649,866	(8,879)	-1.35%
9	Rate J / Miscellaneous:	0	0	10,779,421	2,097,366	2,097,366	0.00%
10	Private Fire	0	831,879	0	656,832	(175,047)	-21.04%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>37,596,584</u>	<u>18,860,843</u>	<u>37,596,584</u>	<u>19,475,234</u>	<u>614,391</u>	<u>3.26%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Reconnect Charges		77,758		77,758	0	0.00%
18	Returned Check Charge		5,212		5,212	0	0.00%
19	Application Fee		135,854		135,854	0	0.00%
20	Miscellaneous Other Revenue		18,155		18,155	0	0.00%
21	Rents from Water Property		12,154		12,154	0	0.00%
22	Misc Sales		16,013		16,013	0	0.00%
23							
24			<u>\$19,125,989</u>		<u>\$19,740,380</u>	<u>\$614,391</u>	<u>3.21%</u>
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2014**

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Joplin

Case No. WR-2015-0301
Schedule CAS-12-JOP
Page 2 of 8

Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
2	Commercial:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	18,363		\$18.53	\$340,271	18,363		\$17.40	\$319,521	(\$20,750)	-6.10%
5	3/4" Monthly	12		23.70	284	12		22.30	268	(16)	-5.63%
6	1" Monthly	6,774		33.61	227,672	6,762		31.60	213,677	(13,995)	-6.15%
7	1-1/2" Monthly	109		58.45	6,371	109		54.90	5,984	(387)	-6.07%
8	2" Monthly	5,462		88.24	481,994	5,378		82.90	445,862	(36,132)	-7.50%
9	3" Monthly	0		157.68	0	0		148.10	0	0	0.00%
10	4" Monthly	287		256.90	73,662	263		241.20	63,371	(10,291)	-13.97%
11	6" Monthly	129		505.00	65,145	93		474.20	44,101	(21,044)	-32.30%
12	8" Monthly	12		802.64	9,632	12		753.70	9,044	(588)	-6.10%
13	10" Monthly	0		1,363.49	0	0		1,280.30	0	0	0.00%
14	12" Monthly	0		0.00	0	0		1,740.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		4,658,442	0.42028	1,957,850		4,497,417	0.41363	1,860,267	(97,583)	-4.98%
19	Second Block		3,567,059	0.23546	839,900		2,116,814	0.41363	875,578	35,678	4.25%
20	Third Block		492,650	0.18170	89,514		18,740	0.41363	7,751	(81,763)	-91.34%
21	Fourth Block		109,324	0.12238	13,379		18,707	0.41363	7,738	(5,641)	-42.16%
22	FAL's and Credits		(91,216)		(13,871)		(91,216)		0	13,871	-100.00%
23	Reconcile to Books								0	0	0.00%
24	Total		<u>8,736,259</u>		<u>\$4,091,803</u>		<u>6,560,462</u>		<u>\$3,853,162</u>	<u>(\$238,641)</u>	<u>-5.83%</u>

25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40

Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2014

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Maplewood/Riverside/Stonebridge/Saddlebrooke/Emerald Pointe Water

Case No. WR-2015-0301
Schedule CAS-11-MRS
Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales 100 Gal	Total Revenue	Sales 100 Gal	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	874,157	\$599,229	874,157	\$726,620	\$127,391	21.26%
5	Commercial	453,368	149,791	453,368	251,979	102,188	68.22%
6	Industrial	0	0	0	0	0	0.00%
7	Other Public Authority	0	0	0	0	0	0.00%
8	Other Water Utilities	0	0	0	0	0	0.00%
9	Rate J / Miscellaneous:	0	34	0	34	0	0.00%
10	Private Fire	0	627	0	1,098	471	75.12%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>1,327,525</u>	<u>749,680</u>	<u>1,327,525</u>	<u>979,731</u>	<u>230,051</u>	<u>30.69%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Reconnect Charges		4,655		4,655	0	0.00%
18	Returned Check Charge		192		192	0	0.00%
19	Application Fee		5,506		5,506	0	0.00%
20	Miscellaneous Other Revenue		1,334		1,334	0	0.00%
21	Rents from Water Property		95		95	0	0.00%
22	Misc Sales					0	0.00%
23							
24			<u>\$761,462</u>		<u>\$991,513</u>	<u>\$230,051</u>	<u>30.21%</u>
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2014**

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Mexico

Case No. WR-2015-0301
Schedule CAS-11-MEX

Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales 100 Gal	Total Revenue	Sales 100 Gal	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	1,876,413	\$1,987,507	1,876,413	\$2,123,133	\$135,626	6.82%
5	Commercial	636,066	473,597	636,066	568,306	94,709	20.00%
6	Industrial	1,331,166	694,458	166,765	138,364	(556,094)	-80.08%
7	Other Public Authority	475,933	291,884	383,989	309,295	17,411	5.97%
8	Other Water Utilities	1,041,480	514,313	1,041,480	522,727	8,414	1.64%
9	Rate J / Miscellaneous:	0	1,590	1,256,345	484,865	483,275	30388.92%
10	Private Fire	0	178,655	0	119,012	(59,643)	-33.38%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>5,361,057</u>	<u>4,142,005</u>	<u>5,361,057</u>	<u>4,265,702</u>	<u>123,697</u>	<u>2.99%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Reconnect Charges		15,966		15,966	0	0.00%
18	Returned Check Charge		853		853	0	0.00%
19	Application Fee		25,854		25,854	0	0.00%
20	Miscellaneous Other Revenue		7,310		7,310	0	0.00%
21	Rents from Water Property		2,510		2,510	0	0.00%
22	Misc Sales				0	0	0.00%
23							
24			<u>\$4,194,498</u>		<u>\$4,318,195</u>	<u>\$123,697</u>	<u>2.95%</u>
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2014

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Mexico

Case No. WR-2015-0301
Schedule CAS-12-MEX
Page 4 of 8

Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
1											
2	Other Public Authority:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	364		\$13.35	\$4,863	364		\$17.40	\$6,339	\$1,476	30.35%
5	3/4" Monthly	19		17.08	316	19		22.30	413	97	30.70%
6	1" Monthly	255		24.21	6,173	255		31.60	8,057	1,884	30.52%
7	1-1/2" Monthly	24		42.11	1,011	24		54.90	1,318	307	30.37%
8	2" Monthly	443		63.56	28,147	443		82.90	36,712	8,565	30.43%
9	3" Monthly	62		113.59	7,043	50		148.10	7,405	362	5.14%
10	4" Monthly	0		185.07	0	0		241.20	0	0	0.00%
11	6" Monthly	0		363.75	0	0		474.20	0	0	0.00%
12	8" Monthly	0		578.17	0	0		753.70	0	0	0.00%
13	10" Monthly	0		982.16	0	0		1,280.30	0	0	0.00%
14	12" Monthly	0		0.00	0	0		1,740.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		266,500	0.63879	170,238		253,500	0.65000	164,775	(5,463)	-3.21%
19	Second Block		210,721	0.35782	75,400		131,777	0.65000	85,655	10,255	13.60%
20	Third Block		0	0.27614	0		0	0.65000	0	0	0.00%
21	Fourth Block		0	0.18598	0		0	0.00000	0	0	0.00%
22	FAL's and Credits		(1,288)		(1,307)		(1,288)		(1,379)	(72)	5.51%
23	Reconcile to Books									0	0.00%
24	Total		<u>475,933</u>		<u>\$291,884</u>		<u>383,989</u>		<u>\$309,295</u>	<u>\$17,411</u>	<u>5.97%</u>

25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40

Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2014

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Ozark Mountain / LTA

Case No. WR-2015-0301
Schedule CAS-11-OML
Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales 100 Gal	Total Revenue	Sales 100 Gal	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	157,553	\$266,281	157,553	\$246,260	(\$20,021)	-7.52%
5	Commercial	0	0	0	0	0	0.00%
6	Industrial	0	0	0	0	0	0.00%
7	Other Public Authority	0	0	0	0	0	0.00%
8	Other Water Utilities	0	0	0	0	0	0.00%
9	Rate J / Miscellaneous:	0	0	0	0	0	0.00%
10	Private Fire	0	0	0	0	0	0.00%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>157,553</u>	<u>266,281</u>	<u>157,553</u>	<u>246,260</u>	<u>(\$20,021)</u>	<u>-7.52%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Reconnect Charges		60		60	0	0.00%
18	Returned Check Charge		108		108	0	0.00%
19	Application Fee		1,593		1,593	0	0.00%
20	Miscellaneous Other Revenue		0		0	0	0.00%
21	Rents from Water Property		25		25	0	0.00%
22	Misc Sales		0		0	0	0.00%
23							
24			<u>\$268,067</u>		<u>\$248,046</u>	<u>(\$20,021)</u>	<u>-7.47%</u>
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2014

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Platte County Water

Case No. WR-2015-0301
Schedule CAS-11-PLW
Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales 100 Gal	Total Revenue	Sales 100 Gal	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	4,177,754	\$4,205,541	4,177,754	\$3,916,152	(\$289,389)	-6.88%
5	Commercial	1,832,998	1,401,292	1,396,997	1,141,969	(259,323)	-18.51%
6	Industrial	902,155	260,217	29,888	18,434	(241,783)	-92.92%
7	Other Public Authority	107,875	97,262	107,875	95,939	(1,323)	-1.36%
8	Other Water Utilities	558,545	268,032	558,545	281,914	13,882	5.18%
9	Rate J / Miscellaneous:	0	16,948	1,308,268	517,623	500,675	2954.27%
10	Private Fire	1,558	212,930	1,558	138,934	(73,996)	-34.75%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>7,580,885</u>	<u>6,462,221</u>	<u>7,580,885</u>	<u>6,110,965</u>	<u>(351,257)</u>	<u>-5.44%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Reconnect Charges		8,180		8,180	0	0.00%
18	Returned Check Charge		1,153		1,153	0	0.00%
19	Application Fee		24,806		24,806	0	0.00%
20	Miscellaneous Other Revenue		7,359		7,359	0	0.00%
21	Rents from Water Property		6,344		6,344	0	0.00%
22	Misc Sales		(58.50)		(59)	0	0.00%
23							
24			<u>\$6,510,005</u>		<u>\$6,158,748</u>	<u>(\$351,257)</u>	<u>-5.40%</u>
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2014**

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Platte County Water

Case No. WR-2015-0301
Schedule CAS-12-PLW
Page 2 of 8

Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
1											
2	Commercial:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	2,956		\$15.47	\$45,728	2,956		\$17.40	\$51,433	\$5,705	12.48%
5	3/4" Monthly	0		19.80	0	0		22.30	0	0	0.00%
6	1" Monthly	954		28.06	26,772	930		31.60	29,391	2,619	9.78%
7	1-1/2" Monthly	427		48.76	20,812	427		54.90	23,432	2,620	12.59%
8	2" Monthly	792		73.65	58,358	780		82.90	64,693	6,335	10.86%
9	3" Monthly	132		131.60	17,371	132		148.10	19,549	2,178	12.54%
10	4" Monthly	41		214.42	8,791	29		241.20	6,995	(1,796)	-20.43%
11	6" Monthly	48		421.48	20,231	48		474.20	22,762	2,531	12.51%
12	8" Monthly	24		669.94	16,079	24		753.70	18,089	2,010	12.50%
13	10" Monthly	0		1,138.04	0	0		1,280.30	0	0	0.00%
14	12" Monthly	0		0.00	0	0		1,740.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		1,036,099	0.77731	805,370		989,099	0.65000	642,914	(162,456)	-20.17%
19	Second Block		776,577	0.47700	370,427		392,248	0.65000	254,961	(115,466)	-31.17%
20	Third Block		4,672	0.36808	1,720		0	0.65000	0	(1,720)	-100.00%
21	Fourth Block		0	0.24787	0		0	0.65000	0	0	0.00%
22	FAL's and Credits		15,650		9,633		15,650		7,750	(1,883)	-19.55%
23	Reconcile to Books									0	0.00%
24	Total		<u>1,832,998</u>		<u>\$1,401,292</u>		<u>1,396,997</u>		<u>\$1,141,969</u>	<u>(\$259,323)</u>	<u>-18.51%</u>

25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40

**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2014**

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Rankin Acres / Whitebranch

Case No. WR-2015-0301
Schedule CAS-11-RKA
Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales 100 Gal	Total Revenue	Sales 100 Gal	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	0	\$149,223	0	\$143,663	(\$5,560)	-3.73%
5	Commercial	0	0	0	0	0	0.00%
6	Industrial	0	0	0	0	0	0.00%
7	Other Public Authority	0	0	0	0	0	0.00%
8	Other Water Utilities	0	0	0	0	0	0.00%
9	Rate J / Miscellaneous:	0	0	0	0	0	0.00%
10	Private Fire	0	0	0	0	0	0.00%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>0</u>	<u>149,223</u>	<u>0</u>	<u>143,663</u>	<u>(\$5,560)</u>	<u>-3.73%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Reconnect Charges		0		0	0	0.00%
18	Returned Check Charge		24		24	0	0.00%
19	Application Fee		660		660	0	0.00%
20	Miscellaneous Other Revenue		0		0	0	0.00%
21	Rents from Water Property		11		11	0	0.00%
22	Misc Sales		0		0	0	0.00%
23							
24			<u>\$149,918</u>		<u>\$144,358</u>	<u>(\$5,560)</u>	<u>-3.71%</u>
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2014

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Spring Valley / Lake Manor

Case No. WR-2015-0301
Schedule CAS-11-SVL

Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales 100 Gal	Total Revenue	Sales 100 Gal	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	47,589	\$87,057	47,589	\$70,772	(\$16,285)	-18.71%
5	Commercial	6	89	6	70	(19)	-21.35%
6	Industrial	0	0	0	0	0	0.00%
7	Other Public Authority	0	0	0	0	0	0.00%
8	Other Water Utilities	0	0	0	0	0	0.00%
9	Rate J / Miscellaneous:	0	0	0	0	0	0.00%
10	Private Fire	0	0	0	0	0	0.00%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>47,595</u>	<u>87,146</u>	<u>47,595</u>	<u>70,842</u>	<u>(16,304)</u>	<u>-18.71%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Reconnect Charges		40		40	\$0	0.00%
18	Returned Check Charge		36		36	0	0.00%
19	Application Fee		857		857	0	0.00%
20	Miscellaneous Other Revenue		(1)		(1)	0	0.00%
21	Rents from Water Property		7		7	0	0.00%
22	Misc Sales		0		-	0	0.00%
23							
24			<u>\$88,085</u>		<u>\$71,781</u>	<u>(\$16,304)</u>	<u>-18.51%</u>
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2014**

Missouri Public Service Commission
Company: Missouri-American Water Company
District: St. Joseph

Case No. WR-2015-0301
Schedule CAS-11-SJO
Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales 100 Gal	Total Revenue	Sales 100 Gal	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	15,283,402	\$11,319,736	15,283,402	\$12,551,210	\$1,231,474	10.88%
5	Commercial	7,434,552	3,930,412	5,911,811	3,480,155	(450,257)	-11.46%
6	Industrial	18,706,976	3,960,029	9,121,992	1,452,341	(2,507,688)	-63.32%
8	Other Public Authority	1,797,539	838,468	1,038,872	610,186	(228,282)	-27.23%
9	Other Water Utilities	7,911,903	2,225,269	7,911,903	1,748,156	(477,113)	-21.44%
10	Rate J / Miscellaneous:	0	12,858	11,866,392	2,291,549	2,278,691	17721.97%
11	Private Fire	0	322,003	0	267,227	(54,776)	-17.01%
12	Public Fire	0	0	0	0	0	0.00%
13	Total	<u>51,134,371</u>	<u>22,608,775</u>	<u>51,134,371</u>	<u>22,400,824</u>	<u>(207,951)</u>	<u>-0.92%</u>
14							
15							
16	Miscellaneous Revenues:						
17							
18	Reconnect Charges		45,356		45,356	0	0.00%
19	Returned Check Charge		7,733		7,733	0	0.00%
20	Application Fee		138,951		138,951	0	0.00%
21	Miscellaneous Other Revenue		4,583		4,583	0	0.00%
22	Rents from Water Property		62,931		62,931	0	0.00%
23	Misc Sales		-		0	0	0.00%
24							
25			<u>\$22,868,329</u>		<u>\$22,660,378</u>	<u>(\$207,951)</u>	<u>-0.91%</u>
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2014**

Missouri Public Service Commission
Company: Missouri-American Water Company
District: St. Louis Metro / Anna Meadows Water

Case No. WR-2015-0301
Schedule CAS-11-STL
Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales 100 Gal	Total Revenue	Sales 100 Gal	Total Revenue		
1							
2							
3							
4	Rate A	373,036,959	\$166,620,965	373,036,959	\$210,237,570	\$43,616,605	26.18%
5	Rate B	15,871,715	2,892,461	15,871,715	3,420,355	527,894	18.25%
6	Rate G-1	0	0	0	0	0	0.00%
7	Rate F	561,052	2,312,409	561,052	2,796,173	483,764	20.92%
8	Rate H	0	0	0	0	0	0.00%
9	Rate J	41,036,486	6,571,486	41,036,486	8,419,384	1,847,898	28.12%
10	Rate K	24,583	16,178	24,583	17,404	1,226	7.58%
11	Anna Meadows	0	42,770	0	44,008	1,238	2.89%
12	Other Water Utilities	23,744,385	3,348,823	23,744,385	3,348,824	1	0.00%
13	Miscellaneous	0	208,684	0	208,684	0	0.00%
14							
15	Total	<u>454,275,180</u>	<u>182,013,776</u>	<u>454,275,180</u>	<u>228,492,402</u>	<u>46,478,626</u>	<u>25.54%</u>
16							
17							
18	Miscellaneous Revenues:						
19							
20	Reconnect Charges		284,779		284,779	0	0.00%
21	Returned Check Charge		68,722		68,722	0	0.00%
22	Application Fee		1,006,155		1,006,155	0	0.00%
23	Miscellaneous Other Revenue		535,856		535,856	0	0.00%
24	Rents from Water Property		897,381		897,381	0	0.00%
25	Misc Sales		-		0	0	0.00%
26							
27			<u>\$184,806,669</u>		<u>\$231,285,295</u>	<u>\$46,478,626</u>	<u>25.15%</u>
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2014**

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Tri-States

Case No. WR-2015-0301
Schedule CAS-11-TRI

Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales 100 Gal	Total Revenue	Sales 100 Gal	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	904,339	\$557,284	904,339	\$1,078,150	\$520,866	93.46%
5	Commercial	1,309,796	473,831	1,309,796	744,226	270,395	57.07%
6	Industrial	0	0	0	0	0	0.00%
7	Other Public Authority	0	0	0	0	0	0.00%
8	Other Water Utilities	0	0	0	0	0	0.00%
9	Rate J / Miscellaneous:	0	(4,470)	0	(4,470)	0	-0.01%
10	Private Fire	536	653	0	0	(653)	-100.00%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>2,214,671</u>	<u>1,027,298</u>	<u>2,214,135</u>	<u>1,817,906</u>	<u>790,608</u>	<u>76.96%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Reconnect Charges		65,601		65,601	\$0	0.00%
18	Returned Check Charge		395		395	0	0.00%
19	Application Fee		158		158	0	0.00%
20	Miscellaneous Other Revenue		2,609		2,609	0	0.00%
21	Rents from Water Property		1,697		1,697	0	0.00%
22	Misc Sales		-			0	0.00%
23							
24			<u>\$1,097,758</u>		<u>\$1,888,366</u>	<u>\$790,608</u>	<u>72.02%</u>
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2014**

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Warrensburg

Case No. WR-2015-0301
Schedule CAS-11-WAR
Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales 100 Gal	Total Revenue	Sales 100 Gal	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	3,489,719	\$2,185,801	3,489,719	\$2,830,487	\$644,686	29.49%
5	Commercial	1,443,255	713,387	1,346,658	797,009	83,622	11.72%
6	Industrial	369,295	106,815	127,923	67,270	(39,545)	-37.02%
7	Other Public Authority	1,183,860	479,855	773,493	443,637	(36,218)	-7.55%
8	Other Water Utilities	922,404	273,463	922,404	203,662	(69,801)	-25.52%
9	Rate J / Miscellaneous:	0	(160)	748,336	153,479	153,639	-96265.04%
10	Private Fire	718	128,890	0	111,449	(17,441)	-13.53%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>7,409,250</u>	<u>3,888,053</u>	<u>7,408,532</u>	<u>4,606,993</u>	<u>718,941</u>	<u>18.49%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Reconnect Charges		14,982		14,982	0	0.00%
18	Returned Check Charge		1,381		1,381	0	0.00%
19	Application Fee		62,775		62,775	0	0.00%
20	Miscellaneous Other Revenue		1,726		1,726	0	0.00%
21	Rents from Water Property		3,859		3,859	0	0.00%
22	Misc Sales		(309)		(309)	0	0.00%
23							
24			<u>\$3,972,467</u>		<u>\$4,691,407</u>	<u>\$718,941</u>	<u>18.10%</u>
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2014

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Cedar Hill Sewer

Case No. SR-2015-0302
Schedule CAS-11-CHWW
Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales 100 Gal	Total Revenue	Sales 100 Gal	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	0	\$624,719	0	\$570,847	\$46,128	7.38%
5	Commercial	135,146	125,029	135,146	108,246	(16,783)	-13.42%
6	Industrial	0	0	0	0	0	0.00%
7	Other Public Authority	0	0	0	0	0	0.00%
8	Other Water Utilities	0	0	0	0	0	0.00%
9	Miscellaneous	0	(114)	0	(114)	0	0.00%
10	Private Fire	0	0	0	0	0	0.00%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>135,146</u>	<u>749,635</u>	<u>135,146</u>	<u>778,979</u>	<u>29,344</u>	<u>3.91%</u>
13							
14							
15							
16							
17	Miscellaneous Revenues:						
18							
19	Reconnect Charges		0		0	0	0.00%
20	Returned Check Charge		132		132	0	0.00%
21	Application Fee		0		0	0	0.00%
22	Miscellaneous Other Revenue		1		1	0	0.00%
23	Rents from Water Property		40		40	0	0.00%
24	Misc Sales		0		0	0	0.00%
25							
26			<u>\$749,808</u>		<u>\$779,152</u>	<u>\$29,344</u>	<u>3.91%</u>
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2014**

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Jefferson City Sewer

Case No. SR-2015-0302
Schedule CAS-11-JFWW
Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales 100 Gal	Total Revenue	Sales 100 Gal	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	0	\$1,158,847	0	\$1,248,493	\$89,646	7.74%
5	Commercial	11,123	10,931	11,123	12,818	1,887	17.26%
6	Industrial	0	0	0	0	0	0.00%
7	Other Public Authority	0	0	0	0	0	0.00%
8	Other Water Utilities	0	0	0	0	0	0.00%
9	Miscellaneous	0	(747)	0	(747)	0	0.00%
10	Private Fire	0	0	0	0	0	0.00%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>11,123</u>	<u>1,169,031</u>	<u>11,123</u>	<u>1,260,564</u>	<u>91,533</u>	<u>7.83%</u>
13							
14							
15							
16							
17	Miscellaneous Revenues:						
18							
19	Reconnect Charges		50		50	0	0.00%
20	Returned Check Charge		72		72	0	0.00%
21	Application Fee		20		20	0	0.00%
22	Miscellaneous Other Revenue		749		749	0	0.00%
23	Rents from Water Property		73		73	0	0.00%
24	Misc Sales		0		0	0	0.00%
25							
26			<u>\$1,169,995</u>		<u>\$1,261,528</u>	<u>\$91,533</u>	<u>7.82%</u>
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2014**

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Maplewood Sewer

Case No. SR-2015-0302
Schedule CAS-11-MAWW
Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales 100 Gal	Total Revenue	Sales 100 Gal	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	149,236	\$107,201	149,236	\$262,706	\$155,505	145.06%
5	Commercial	144,785	80,509	144,785	89,774	9,265	11.51%
6	Industrial	0	0	0	0	0	0.00%
7	Other Public Authority	0	0	0	0	0	0.00%
8	Other Water Utilities	0	0	0	0	0	0.00%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	0	0	0	0	0.00%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>294,021</u>	<u>187,711</u>	<u>294,021</u>	<u>352,480</u>	<u>164,769</u>	<u>87.78%</u>
13							
14							
15							
16							
17	Miscellaneous Revenues:						
18							
19	Reconnect Charges		0		0	0	0.00%
20	Returned Check Charge		0		0	0	0.00%
21	Application Fee		0		0	0	0.00%
22	Miscellaneous Other Revenue		1		1	0	0.00%
23	Rents from Water Property		20		20	0	0.00%
24	Misc Sales		0		0	0	0.00%
25							
26			<u>\$187,732</u>		<u>\$352,501</u>	<u>\$164,769</u>	<u>87.77%</u>
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2014

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Meramec Sewer

Case No. SR-2015-0302
Schedule CAS-11-MRWW
Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales 100 Gal	Total Revenue	Sales 100 Gal	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	0	\$279,121	0	\$780,071	\$500,950	179.47%
5	Commercial	0	0	0	0	0	0.00%
6	Industrial	0	0	0	0	0	0.00%
7	Other Public Authority	0	0	0	0	0	0.00%
8	Other Water Utilities	0	0	0	0	0	0.00%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	0	0	0	0	0.00%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>0</u>	<u>279,121</u>	<u>0</u>	<u>780,071</u>	<u>500,950</u>	<u>179.47%</u>
13							
14							
15							
16							
17	Miscellaneous Revenues:						
18							
19	Reconnect Charges		0		0	0	0.00%
20	Returned Check Charge		0		0	0	0.00%
21	Application Fee		0		0	0	0.00%
22	Miscellaneous Other Revenue		1		1	0	0.00%
23	Rents from Water Property		31		31	0	0.00%
24	Misc Sales		0		0	0	0.00%
25							
26			<u>\$279,153</u>		<u>\$780,103</u>	<u>\$500,950</u>	<u>179.45%</u>
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2014**

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Ozark Meadow Sewer

Case No. SR-2015-0302
Schedule CAS-11-OMWW
Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales 100 Gal	Total Revenue	Sales 100 Gal	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	0	\$18,028	0	\$19,212	\$1,184	6.57%
5	Commercial	0	0	0	0	0	0.00%
6	Industrial	0	0	0	0	0	0.00%
7	Other Public Authority	0	0	0	0	0	0.00%
8	Other Water Utilities	0	0	0	0	0	0.00%
9	Miscellaneous	0	(130)	0	(130)	0	0.00%
10	Private Fire	0	0	0	0	0	0.00%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>0</u>	<u>17,898</u>	<u>0</u>	<u>19,082</u>	<u>1,184</u>	<u>6.62%</u>
13							
14							
15							
16							
17	Miscellaneous Revenues:						
18							
19	Reconnect Charges		0		0	0	0.00%
20	Returned Check Charge		0		0	0	0.00%
21	Application Fee		20		20	0	0.00%
22	Miscellaneous Other Revenue		0		0	0	0.00%
23	Rents from Water Property		1		1	0	0.00%
24	Misc Sales		0		0	0	0.00%
25							
26			<u>\$17,919</u>		<u>\$19,103</u>	<u>\$1,184</u>	<u>6.61%</u>
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2014

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Stonebridge/Saddlebrooke/Emerald Pointe Sewer

Case No. SR-2015-0302
Schedule CAS-11-SBWW
Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales 100 Gal	Total Revenue	Sales 100 Gal	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	330,862	\$695,395	343,432	\$739,037	\$41,105	5.91%
5	Commercial	120,523	177,739	122,679	141,203	(36,536)	-20.56%
6	Industrial	0	0	0	0	0	0.00%
7	Other Public Authority	0	0	0	0	0	0.00%
8	Other Water Utilities	0	0	0	0	0	0.00%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	0	0	0	0	0.00%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>451,385</u>	<u>873,134</u>	<u>466,111</u>	<u>880,240</u>	<u>7,106</u>	<u>0.81%</u>
13							
14							
15							
16							
17	Miscellaneous Revenues:						
18							
19	Reconnect Charges		0		0	0	0.00%
20	Returned Check Charge		0		0	0	0.00%
21	Application Fee		20		20	0	0.00%
22	Miscellaneous Other Revenue		2,601		2,601	0	0.00%
23	Rents from Water Property		61		61	0	0.00%
24	Misc Sales		0		0	0	0.00%
25							
26			<u>\$875,816</u>		<u>\$882,922</u>	<u>\$7,106</u>	<u>0.81%</u>
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2014

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Stonebridge/Saddlebrooke/Emerald Pointe Sewer

Case No. SR-2015-0302
Schedule CAS-12-SBWW
Page 2 of 4

Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
1											
2	Commercial (Stonebridge/Saddlebrooke):										
3	<u>Minimum Charge:</u>										
4	5/8" - A	173		\$40.97	\$7,085	173		\$40.00	\$6,917	(\$168)	-2.37%
5	3/4" - A	0		0.00	0	0		50.00	0	0	0.00%
6	1" - A	339		77.89	26,405	339		60.00	20,340	(6,065)	-22.97%
7	1-1/2" - A	168		139.43	23,424	168		80.00	13,440	(9,984)	-42.62%
8	2" - A	26		213.27	5,492	26		100.00	2,575	(2,917)	-53.11%
9	5/8" - B	96		36.69	3,513	96		40.00	3,830	317	9.02%
10	3/4" - B	0		0.00	0	0		50.00	0	0	0.00%
11	1" - B	2		69.74	139	2		60.00	120	(19)	-13.67%
12	1-1/2" - B	0		0.00	0	0		80.00	0	0	0.00%
13	2" - B	0		0.00	0	0		100.00	0	0	0.00%
14											
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		2,467	0.40411	997		2,467	0.59000	1,455	458	45.94%
19	Second Block		61,857	0.60324	37,315		61,857	0.59000	36,496	(819)	-2.19%
20	Third Block										
21	Fourth Block										
22	FAL's and Credits		0		0						
23	Reconcile to Books										
24	Total		<u>64,324</u>		<u>\$104,370</u>		<u>64,324</u>		<u>\$85,173</u>	<u>(\$19,197)</u>	<u>-18.39%</u>

25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40

**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2014**

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Stonebridge/Saddlebrooke/Emerald Pointe Sewer

Case No. SR-2015-0302
Schedule CAS-12-SBWW

Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
1											
2	Residential (Emerald Pointe):										
3	<u>Minimum Charge:</u>										
4	5/8"	4,165		\$46.22	\$192,506	4,165		\$40.00	\$166,600	(\$25,906)	-13.46%
5	3/4"	0		0.00	0	0		50.00	0	0	0.00%
6	1"	13		105.57	1,372	13		60.00	780	(592)	-43.15%
7	1-1/2"	0		0.00	0	0		80.00	0	0	0.00%
8	2"	12		323.22	3,879	12		100.00	1,200	(2,679)	-69.06%
9											
10											
11											
12											
13											
14											
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		0	0.00000	0		12,570	0.59000	7,416	7,416	0.00%
19	Second Block		154,502	0.33200	51,295		154,502	0.59000	91,156	39,861	77.71%
20	Emerald Point		0	0.00000	0		0	0.59000	0	0	0.00%
21	Fourth Block		0	0.00000	0		0	0.00000	0	0	0.00%
22	FAL's and Credits		0		0		0		0	0	0.00%
23	Reconcile to Books		0		0		0		0	0	0.00%
24	Total		<u>154,502</u>		<u>\$249,052</u>		<u>167,072</u>		<u>\$267,152</u>	<u>\$18,100</u>	<u>7.27%</u>

25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40

**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2014**

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Stonebridge/Saddlebrooke/Emerald Pointe Sewer

Case No. SR-2015-0302
Schedule CAS-12-SBWW

Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales 100 Gal	Current Rate	Total Revenue	Customer Meter Billings	Sales 100 Gal	Proposed Rate	Total Revenue		
1											
2	Commercial (Emerald Pointe):										
3	<u>Minimum Charge:</u>										
4	5/8"	144		\$46.22	\$6,656	144		\$40.00	\$5,760	(\$896)	-13.46%
5	3/4"	0		0.00	0	0		50.00	0	0	0.00%
6	1"	24		105.57	2,534	24		60.00	1,440	(1,094)	-43.17%
7	1-1/2"	0		0.00	0	0		80.00	0	0	0.00%
8	2"	144		323.22	46,544	144		100.00	14,400	(32,144)	-69.06%
9											
10											
11											
12											
13											
14											
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		0	0.00000	0		2,155	0.59000	1,272	1,272	0.00%
19	Second Block		56,199	0.33200	18,658		56,199	0.59000	33,158	14,500	77.71%
20	Emerald Point		0	0.00000	0		0	0.59000	0	0	0.00%
21	Fourth Block		0	0.00000	0		0	0.00000	0	0	0.00%
22	FAL's and Credits		0		(1,023)		0		0	1,023	-100.00%
23	Reconcile to Books		0		0		0		0	0	0.00%
24	Total		<u>56,199</u>		<u>\$73,369</u>		<u>\$8,355</u>		<u>\$56,030</u>	<u>(\$17,339)</u>	<u>-23.63%</u>

25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40

Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2014

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Warren County Sewer / Anna Meadows Sewer

Case No. SR-2015-0302
Schedule CAS-11-WCWW
Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales 100 Gal	Total Revenue	Sales 100 Gal	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	0	\$353,651	0	\$406,006	\$52,355	14.80%
5	Commercial	0	1,565	0	1,668	103	6.58%
6	Industrial	0	0	0	0	0	0.00%
7	Other Public Authority	0	0	0	0	0	0.00%
8	Other Water Utilities	0	0	0	0	0	0.00%
9	Miscellaneous	0	453	0	453	0	0.00%
10	Private Fire	0	0	0	0	0	0.00%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>0</u>	<u>355,669</u>	<u>0</u>	<u>408,127</u>	<u>52,458</u>	<u>14.75%</u>
13							
14							
15							
16							
17	Miscellaneous Revenues:						
18							
19	Reconnect Charges		0		0	0	0.00%
20	Returned Check Charge		0		0	0	0.00%
21	Application Fee		0		0	0	0.00%
22	Miscellaneous Other Revenue		0		0	0	0.00%
23	Rents from Water Property		23		23	0	0.00%
24	Misc Sales		0		0	0	0.00%
25							
26			<u>\$355,692</u>		<u>\$408,150</u>	<u>\$52,458</u>	<u>14.75%</u>
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

**Test Year Operating Revenues at Present Rates vs Proposed Rates
For the Test Year Ended December 31, 2014**

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Arnold Sewer / Rock Creek

Case No. SR-2015-0302
Schedule CAS-11-ARWW

Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales 100 Gal	Total Revenue	Sales 100 Gal	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential:	908,938	\$2,610,424	908,938	\$3,272,421	\$661,997	25.36%
5	Commercial	1,508,754	928,999	0	1,164,568	235,569	25.36%
6	Industrial	0	0	0	\$0	0	0.00%
7	Other Public Authority	0	0	0	0	0	0.00%
8	Other Water Utilities	0	0	0	0	0	0.00%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	0	0	0	0	0.00%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>2,417,692</u>	<u>3,539,422</u>	<u>908,938</u>	<u>4,436,988</u>	<u>897,566</u>	<u>25.36%</u>
13							
14							
15							
16							
17	Miscellaneous Revenues:						
18							
19	Reconnect Charges		0		0	0	0.00%
20	Returned Check Charge		0		0	0	0.00%
21	Application Fee		0		0	0	0.00%
22	Miscellaneous Other Revenue		70,000		70,000	0	0.00%
23	Rents from Water Property		0		0	0	0.00%
24	Misc Sales		0		0	0	0.00%
25							
26			<u>\$3,609,422</u>		<u>\$4,506,988</u>	<u>\$897,566</u>	<u>24.87%</u>
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

Missouri-American Water Company
 Summary of Adjustments to Operations and Maintenance Expenses, Depreciation, Amortization and General Taxes
 For the Test Year Ended December 31, 2014
 Schedule: CAS-13

Total Company						
Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates	Narrative Discussion of Proposed Adjustment
1	Labor	W/P's	\$26,570,122	\$3,670,578	\$30,240,700	Adjustment was calculated by using the December 31, 2014 employee levels plus planned additions through December 2015. Overtime labor was calculated by taking the three year average of overtime in relation to total payroll by district. Labor rates used for union personnel reflect those rates that will be in effect by June 2016 based on contractual agreements. Contract rates not yet negotiated were projected through June 2016 using a three year average increase for each union. Labor rates for non union personnel are projected through June 2016 using a three year average. Gross labor dollars were allocated to O&M expense based on the difference between the historical three year average of capital charged by district and total labor from 20012-2014.
2	Purchased Water	W/P's	851,557	132,022	983,579	Adjustment includes changes for usage rates charged by purchased water providers and inclusion of Arnold acquisition.
3	Fuel and Power	W/P's	12,317,789	406,905	12,724,694	Adjustment includes rate changes charged by utility providers and inclusion of Arnold & Redfield acquisition.
4	Chemicals	W/P's	9,384,117	(434,963)	8,949,154	Adjustment based on 3 year average chemical use divided by 3 year average system delivery. This amount is then multiplied by pro forma system delivery to arrive at pro forma chemical usage. Pro forma chemical usage was adjusted for known changes involving addition of chemicals to the water treatment process. Pro forma chemical usage is multiplied by the current cost per pound. Also, an adjustment is included for Atrazine amortization.
5	Waste Disposal	W/P's	987,907	654,809	1,642,716	Annualized cost of Waste Disposal based on plant cleaning schedule. (Inclusive of Arnold and Redfield) MSD Asset interest acquired with City of Arnold.
6	Support Services	W/P's	29,989,323	(1,307,360)	28,681,963	An overall pro forma decrease in the amount of \$1,014,128 was made to the base year Service Company expense of \$29,989,323. After the adjustments, Service Company expense for the pro forma period is \$28,975,195. This is based on the Service Company actual expense for the base period and adjusted, where appropriate, to reflect known and measurable changes in operating conditions for labor and related, BT function, severance, one-time costs, contracted services, depreciation/LOP interest, and maintenance.
7	Group Insurance - PBOP (Retiree)	W/P's	3,016,800	(2,168,734)	848,066	Adjustment based on actuarial report reduced by capitalized amount based on a three year average. Amortization of current tracker is included.
8	Group Insurance - Employee	W/P's	4,343,091	421,671	4,764,762	Adjustment based on actual employees' plan selections and the current 2015 plan costs and employee contributions. An appropriate capitalization rate is applied to determine pro forma group insurance expense.
9	Pensions	W/P's	4,474,855	(2,883,262)	1,591,593	Adjustment based on actuarial report reduced by capitalized amount based on a three year average. Amortization of current tracker is included.
10	Regulatory Expense	W/P's	384,742	376,333	761,075	Adjustment reflects a two year amortization of the estimated cost of the current rate case. The cost of the current rate case includes costs related to preparation of accounting exhibits, testimony, responding to both PSC, OPC and intervener data requests, review and reconciliation of PSC Staff, OPC and intervener exhibits and testimony, preparation of rebuttal and surebuttal testimony and attending hearings, legal fees, publication cost, outside consultants and associated travel expenses.
11	Insurance, Other than Group	W/P's	5,415,510	(496,273)	4,919,237	Includes current 2015 premiums to date. Three year average of retrospective adjustments. Includes Arnold and Redfield acquisitions.
12	Customer Accounting	W/P's	2,529,943	119,467	2,649,410	The pro-forma adjustment for Postage Expense was calculated by applying 2015 anticipated postal rates from the latest rate filing by the United States Postal Service to the number of test year mailings.
13	Rents	W/P's	385,750	2,549	388,299	Pro forma adjustment related to additional costs projected for the acquisitions of Arnold Wastewater (\$3K).
14	Uncollectible accounts expense	W/P's	4,594,660	(1,653,214)	2,941,446	Three year average for uncollectible percentage (2012-2014).
15	Miscellaneous - All Other	W/P's	4,798,816	28,644	4,827,460	Pro forma adjustment related to additional costs projected for the acquisitions of Arnold Wastewater (\$26K) and Redfield Water (\$2K).
16	Miscellaneous - Building Maintenance and Services (Electricity & Heating)	W/P's	675,519	37,421	712,940	To adjust for rate changes in the Electricity & Heating Oil expense accounts. Also include trash disposal in Warrensburg incorrectly posted to Waste Disposal. This was adjusted for in Waste Disposal pro forma.
17	Miscellaneous - Charitable Contributions and Donations	W/P's	359,616	(45,589)	314,027	Review and removal any expenses that were posted to Charitable Donation expenses that were deemed to not benefit the customer.
18	Miscellaneous - Community Relations, Penalties, Memberships and Dues	W/P's	440,042	(32,701)	407,341	Removal of excludable items.
19	Miscellaneous - Employee Expenses	W/P's	254,070	(2,735)	251,335	Review and removal any expenses that were posted to Employee expenses that were deemed to not benefit the customer.
20	Miscellaneous - Lobbying Expenses	W/P's	26,668	(26,668)	0	Removal of Lobbying expenses.
21	Miscellaneous - Relocation Expenses	W/P's	44,037	(24,148)	19,889	The purpose of this adjustment is to normalize any expenses that were posted to Relocation expenses. The pro forma costs are based on actual entries over a three year period in order to establish an average yearly cost.
22	Miscellaneous - Transportation	W/P's	2,886,944	(763,840)	2,123,104	Removal of depreciation of vehicles from transportation expense and adjustment based on lease expirations of vehicles in 2015.
23	Miscellaneous - Other Benefits	W/P's	1,657,354	345,566	2,002,920	Adjustment for 401k based on current employee selections and the corresponding company match multiplied by pro forma wages. Adjustment for DCP based on eligible employees and their pro forma wages. Adjustment for Retiree Medical based on eligible employees at \$500 per year. Adjustment for ESPP based current employee selections and their pro forma wages. An appropriate capitalization rate is applied to all but ESPP to determine pro forma expense.
24	Maintenance - Main Breaks	W/P's	3,159,419	121,783	3,281,202	Calculation of main break expenses for St Louis County due to anticipated increases/decreases from the base year of 2014.
25	Maintenance - Other	W/P's	5,964,985	147,163	6,112,148	Pro forma adjustment for additional costs projected for the acquisitions of Arnold Wastewater (\$141K) and Redfield Water (\$6.5K).
26	Total Operations and Maintenance		<u>125,513,616</u>	<u>(3,374,576)</u>	<u>122,139,060</u>	

Missouri-American Water Company
 Summary of Adjustments to Operations and Maintenance Expenses, Depreciation, Amortization and General Taxes
 For the Test Year Ended December 31, 2014
 Schedule: CAS-13

Total Company						
Line Number	Description	Schedule	Test Year Ended 12/31/14	Test Year Adjustments	Pro Forma at Present Rates	Narrative Discussion of Proposed Adjustment
27						
28	Depreciation	W/P's	33,070,985	8,031,475	41,102,460	Pro forma depreciation expense based on Dec 2014 asset balances plus additions from the approved Strategic Capital Expenditure Plan (SCEP) for the year 2015-2019 less retirements for the 13-month period ending January 2016. Proposed depreciation rates were used with projected activity to forecast the pro forma depreciation expense.
29	Amortization	W/P's	548,539	364,487	913,026	Updated with MSD Asset amortization acquired in the purchased of the City of Arnold sewer system.
30	Total Depreciation and Amortization		33,619,524	8,395,962	47,015,486	
31						
32	Property Taxes	W/P's	12,509,205	1,412,857	13,922,062	2015 Estimated taxes. Includes Arnold and Redfield acquisitions. Property taxes are kept by county for budget purposes and not broken out. Waste water would be with the water piece. There is no separate stand alone waste water districts. They are always with a water district.
33	Payroll Taxes	W/P's	1,953,570	297,575	2,251,145	Adjustment based on the current payroll tax rates. An appropriate capitalization rate is applied to determine pro forma payroll tax expense.
34	PSC Fees	W/P's	2,180,247	211,223	2,391,470	All PSC Fees allocated to large MO districts. Fee is calculated based on % of payment and applied to present rate revenue.
35	Other General Taxes	W/P's	9,338	0	9,338	No adjustment
36	Total Taxes Other Than Income Taxes		\$16,652,360	\$1,921,655	\$18,574,015	
37						
38						