

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

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>
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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>
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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>
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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>
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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>
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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>
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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>
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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>
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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>
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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>
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Ozark MTN/LTA

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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>
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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					
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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					
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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					

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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					

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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					

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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	447,396	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					

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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					

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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					

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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					

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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					

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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					
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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					
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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					
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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					

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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					

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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					

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					

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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					

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					

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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					

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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					

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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		<u>0</u>	<u>1,558,270</u>	<u>1,558,270</u>
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		<u>0</u>	<u>955,333</u>	<u>955,333</u>
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		<u>\$0</u>	<u>\$251,749</u>	<u>\$251,749</u>
28					
29					