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# **Total Company**

Line		At Present	At Present Rates		At Proposed Rates	
Line Number	Description	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						

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### **Total Water**

		At Present	At Present Rates		At Proposed Rates	
Line Number	Description	Federal	State	Federal	State	
1	Description	reuerai	<u> </u>	reuciai	Jiate	
2	Utility Operating Income Before Income Taxes	\$75,961,342	\$75,961,342	\$124,682,019	\$124,682,019	
3	other operating meanic before meanic raxes	\$75,501,542	\$75,501,542	7124,002,013	\$124,002,015	
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	·	<u> </u>				
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						

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### **Total Sewer**

		At Present Rates		At Proposed Rates	
Line Number	Description	Federal	State	Federal	State
1	Description	reaciai	Juic	reaciai	Jtate
2	Utility Operating Income Before Income Taxes	\$1,231,181	\$1,231,181	\$2,965,729	\$2,965,729
3	other operating meanic before meanic raxes	71,231,101	71,231,101	\$2,303,723	72,303,723
4	Interest Expense Deduction	658,748	658,748	658,748	658,748
5	<u>-</u>				
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	D 5 11 1 1	6424.274	¢50,000	Ć575 440	¢00.420
27	Pro Forma adjustment	\$431,374	\$68,099	\$575,440	\$90,429
28	(4) 5 1 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5				
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

### Anna Meadows Water

		At Present	At Present Rates		At Proposed Rates	
Line						
Number	Description	Federal	State	Federal	State	
1						
2	Utility Operating Income Before Income Taxes	\$27,606	\$27,606	\$35,622	\$35,622	
3		=		=	= 0.40	
4	Interest Expense Deduction	7,912	7,912	7,912	7,912	
5	26 4112 1 (2 1 1 )	40.504	40.004	27.740	27.740	
6	Income Before Add Backs (Deducts)	19,694	19,694	27,710	27,710	
7	Addless (Dadusta)					
8	Addback (Deducts):	4 544	4.544	4.544	4 544	
9	Tax over Book Depreciation	1,511	1,511	1,511	1,511	
10	Repairs Non-deductible Items	(1,722)	(1,722)	(1,722)	(1,722)	
11	Non-deductible Items Non-deductible Meals	0	0	0	0	
12		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		(244)	(244)	(244)	(244)	
17	Total Add Backs (Deducts)	(211)	(211)	(211)	(211)	
18		40.400	40.400			
19	Taxable Income	19,483	19,483	27,499	27,499	
20	Effective Tex Date (4)	22.4750/	F 2420/	22.4750/	F 2120/	
21 22	Effective Tax Rate (1)	33.175%	5.213%	33.175%	5.213%	
22	Des Ferrer Instance Terret Descript / Descript / Descript	C 4C4	1.016	0.422	1 424	
	Pro Forma Income Tax at Present / Proposed Rates	6,464	1,016	9,123	1,434	
24 25	Day Dooks Amount / Drosont Dates	(46)	(17)	6.464	1.016	
25 26	Per Books Amount / Present Rates	(46)	(17)	6,464	1,016	
	Des Courses adjustes out	ĆC F10	ć1 022	ć2.CE0	ć410	
27	Pro Forma adjustment	\$6,510	\$1,033	\$2,659	\$418	
28	(4) 2 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2					
29	(1) Based on a 6.25% statutory rate for SIT and 35% for FIT					
30						

<sup>31</sup> 

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

### Brunswick

		At Present F	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		<u> </u>				
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						

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

### **Emerald Pointe**

		At Present I	At Present Rates		At Proposed Rates	
Line Number	Description	Federal	State	Federal	State	
	Description	rederal	State	rederal	State	
1 2	Utility Operating Income Before Income Taxes	\$45,136	\$45,136	\$19,809	\$19,809	
3	Othity Operating income before income raxes	\$45,130	\$45,130	\$19,809	\$19,809	
4	Interest Expense Deduction	4,400	4,400	4,400	4,400	
5	interest Expense Deduction	4,400	4,400	4,400	4,400	
6	Income Before Add Backs (Deducts)	40,736	40,736	15,409	15,409	
7		10,750	10,750	10) 100	13) 103	
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		40.000	44 = 04	(40.400)	(44.004)	
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						

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### Jefferson City

		At Present	At Present Rates		At Proposed Rates	
Line Number	Description	Federal	State	Federal	State	
1	Description	reuciai	State	reuciai	Jiate	
2	Utility Operating Income Before Income Taxes	\$3,090,223	\$3,090,223	\$3,365,676	\$3,365,676	
3	other operating meanic before meanic raxes	\$3,030,223	\$3,030,223	73,303,070	73,303,070	
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	<u>-</u>	, , , , , , , , , , , , , , , , , , , ,	,,	77-	77-	
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	<u> </u>					
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	Dea Beelin America / Barrent Beter	(45.274)	27	104.124	20.024	
25 26	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	
	FIO FOITIIA AUJUSTITIETT	\$199,498	328,9U7	331,383	\$14,300	
28	(1) Deced on a 6 250/ statutory rate for CIT and 250/ for SIT					
29 30	(1) Based on a 6.25% statutory rate for SIT and 35% for FIT					
30 31						
51						

### Joplin

Line	Description	At Present	At Present Rates		At Proposed Rates	
Number		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 Non-deductible Items	(3,736,312)	(3,736,312)	(3,736,312)	(3,736,312)	
11		18,320	18,320	18,320	18,320	
12 13	Non-deductible Meals Preferred Stock	6,011	6,011	6,011	6,011	
13 14		103	103	103	103	
14 15	Lobbying Expense Non-deductible Reserve Deficiency	0	0	0	0	
16	Non-deductible Reserve Deficiency	0	0	0	0	
17	Total Add Backs (Deducts)	(3,633,791)	(3,633,791)	(3,633,791)	(3,633,791)	
18	Total Add Backs (Deducts)	(3,033,731)	(3,033,791)	(3,033,731)	(3,033,791)	
19	Taxable Income	1,594,653	1,594,653	3,035,683	3,035,683	
20	- axable ilicollie	1,334,033	1,334,033	3,033,083	3,033,083	
21	Effective Tax Rate (1)	33.175%	5.213%	33.175%	5.213%	
22		33.17370	3.21370	33.17370	5.215/0	
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	_	<u> </u>			,	
27	Pro Forma adjustment	\$564,181	\$83,072	\$478,071	\$75,124	
28	·		<u> </u>		· · · · ·	
29	(1) Based on a 6.25% statutory rate for SIT and 35% for FIT					
30	, , , , , , , , , , , , , , , , , , , ,					

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# Maple/River/Stone

		At Present	At Present Rates		At Proposed Rates	
Line			_			
Number	Description	Federal	State	Federal	State	
1	The state of the s	4400.00=	4.00.00	4.5-0-0	446= 0=0	
2	Utility Operating Income Before Income Taxes	\$182,805	\$182,805	\$165,359	\$165,359	
3	Interest Common Reduction	26.722	26.722	26.722	26.722	
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	income before Add Backs (Deducts)	140,072	140,072	120,020	120,020	
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	(53,755)	(55,755)	(55,755)	(55,755)	
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						

<sup>31</sup> 

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### Mexico

		At Present	At Present Rates		At Proposed Rates	
Line Number	Description	Federal	State	Federal	State	
1	Description	reaciai	<u> </u>	reaciai	State	
2	Utility Operating Income Before Income Taxes	\$1,698,900	\$1,698,900	\$2,240,699	\$2,240,699	
3	other, operating moonie before moonie takes	71,050,500	<b>71,030,300</b>	<b>72,240,033</b>	<b>72,240,033</b>	
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						

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# Ozark MTN/LTA

		At Present	At Present Rates		At Proposed Rates	
Line						
Number	Description	Federal	State	Federal	State	
1				4	4	
2	Utility Operating Income Before Income Taxes	\$124,601	\$124,601	\$106,695	\$106,695	
3		22.000	22.000	22.500	22.500	
4	Interest Expense Deduction	23,699	23,699	23,699	23,699	
5 6	Income Defense Add Deales (Deducts)	100.003	100.003	02.006	02.006	
ь 7	Income Before Add Backs (Deducts)	100,902	100,902	82,996	82,996	
8	Addback (Deducts):					
9	Tax over Book Depreciation	27,381	27.204	27.204	27,381	
9 10	Repairs	(243,783)	27,381 (243,783)	27,381 (243,783)	,	
10	Non-deductible Items	(243,783)	(243,783) 0	, , ,	(243,783)	
12	Non-deductible Meals	0	0	0	0	
13	Preferred Stock	0	0	0	0	
14	Lobbying Expense	0	0			
14 15	Non-deductible Reserve Deficiency	0	0	0	0	
16	Non-deductible Reserve Deficiency	U	U	U	U	
17	Total Add Backs (Deducts)	(216,402)	(216,402)	(216,402)	(216,402)	
18	Total Add Backs (Deducts)	(210,402)	(210,402)	(210,402)	(210,402)	
19	Taxable Income	(115,500)	(115,500)	(133,406)	(133,406)	
20	Taxable income	(113,300)	(113,300)	(155,400)	(155,400)	
21	Effective Tax Rate (1)	33.175%	5.213%	33.175%	5.213%	
22	Lifective Tax Nate (1)	33.17376	3.213/0	33.17370	3.213/6	
23	Pro Forma Income Tax at Present / Proposed Rates	(38,318)	(6,021)	(44,258)	(6,955)	
24	Tro Forma medine Tax at Freschi / Froposed Nates	(30,310)	(0,021)	(44,230)	(0,555)	
25	Per Books Amount / Present Rates	(150)	(56)	(38,318)	(6,021)	
26	Ter books / induite / Tresent nates	(150)	(50)	(30,310)	(0,021)	
27	Pro Forma adjustment	(\$38,168)	(\$5,965)	(\$5,940)	(\$934)	
28	. 10 . o.ma aajasanene	(430,100)	(\$3,303)	(73,340)	(\$354)	
29	(1) Based on a 6.25% statutory rate for SIT and 35% for FIT					
30	(1) based on a 0.25% statutory rate for 311 and 35% for 111					

<sup>30</sup> 31

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### **Platte County Water**

		At Present	Rates	At Proposed Rates	
Line Number	Description	Federal	State	Federal	State
1	Description	reaciai	<u> </u>	- Cuciui	State
2	Utility Operating Income Before Income Taxes	\$1,621,203	\$1,621,203	\$3,087,499	\$3,087,499
3		ψ1/021/200	V1,021,203	ψ5,007,133	ψ3,007,133
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					<u> </u>
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					

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### Rankin Acres

		At Present	At Present Rates		At Proposed Rates	
Line						
Number	Description	Federal	State	Federal	State	
1	Title O it is not be a first	400.000	400.000	4= 000	4= 000	
2	Utility Operating Income Before Income Taxes	\$32,233	\$32,233	\$5,023	\$5,023	
3	Internat Francisco De direttos	1.116	1 116	1.116	1 116	
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	income Before Add Backs (Deducts)	31,117	31,117	3,907	3,907	
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	(2,717)	(2,717)	(2,717)	(2,717)	
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	non deductible neserve pendency	· ·	Ü	· ·	Ŭ	
17	Total Add Backs (Deducts)	(4,064)	(4,064)	(4,064)	(4,064)	
18	,		( / /		( / /	
19	Taxable Income	27,053	27,053	(157)	(157)	
20					<u> </u>	
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						

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### Saddlebrooke Water

		At Present I	At Present Rates		At Proposed Rates	
Line Number	Description	Federal	State	Federal	State	
1	Description	reuerai	State	reuerai	State	
2	Utility Operating Income Before Income Taxes	(\$29,441)	(\$29,441)	\$35,507	\$35,507	
3	other operating meetine before meetine raxes	(723,441)	(723,441)	Ş33,307	733,307	
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	<u>-</u>	<u> </u>	<u> </u>		,-	
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	Dea Beelie America / Barrent Beter	(20)	(0)	/F F4C)	(072)	
25 26	Per Books Amount / Present Rates	(28)	(9)	(5,546)	(872)	
26 27	Pro Forma adjustment	/¢F F10\	(\$863)	\$21,547	\$3,386	
	FIO FOITIIA AUJUSTITIETIT	(\$5,518)	(\$803)	321,547	\$3,380	
28	(1) Deced on a 6 250/ statutory rate for CIT and 250/ for SIT					
29 30	(1) Based on a 6.25% statutory rate for SIT and 35% for FIT					
30 31						
51						

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# Spring Valley/LWM

		At Present	At Present Rates		At Proposed Rates	
Line Number	Description	Federal	State	Federal	State	
1	<u> </u>					
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		<u> </u>				
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		<u> </u>				
19	Taxable Income	7,866	7,866	8,959	8,959	
20		<u> </u>				
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						

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### St. Joseph

		At Present	At Present Rates		At Proposed Rates	
Line Number	Description	Federal	State	Federal	State	
1	Description	reuerai	State	reuerai	State	
2	Utility Operating Income Before Income Taxes	\$8,216,413	\$8,216,413	\$9,293,037	\$9,293,037	
3	othicy Operating mediae before mediae raxes	30,210,413	30,210,413	33,233,037	33,233,037	
4	Interest Expense Deduction	2,022,903	2,022,903	2,022,903	2,022,903	
5	- Interest Expense Deduction	2,022,303	2,022,303	2,022,303	2,022,505	
6	Income Before Add Backs (Deducts)	6,193,510	6,193,510	7,270,134	7,270,134	
7	<u>-</u>			, ,, ,	, -, -	
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	<u> </u>					
17	Total Add Backs (Deducts)	(5,477,677)	(5,477,677)	(5,477,677)	(5,477,677)	
18						
19	Taxable Income	715,833	715,833	1,792,457	1,792,457	
20						
21	Effective Tax Rate (1)	33.175%	5.213%	33.175%	5.213%	
22						
23	Pro Forma Income Tax at Present / Proposed Rates	237,480	37,318	594,654	93,446	
24		(44.227)	70	227 400	27.240	
25 26	Per Books Amount / Present Rates	(41,337)	73	237,480	37,318	
26 27	Pro Forma adjustment	\$278,817	\$37,245	\$357,174	ĆEC 130	
	FIO FOITIIA AUJUSTITIETT	34/8,81/	<i>\$31,245</i>	<i>ξ</i> 337,174	\$56,128	
28	(1) Deced on a 6 250/ statutory rate for CIT and 250/ for SIT					
29 30	(1) Based on a 6.25% statutory rate for SIT and 35% for FIT					
30 31						
31						

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### St. Louis Metro

		At Present	At Present Rates		At Proposed Rates	
Line Number	Description	Federal	State	Federal	State	
1	Description	reactai	State	reaciai	State	
2	Utility Operating Income Before Income Taxes	\$52,525,539	\$52,525,539	\$95,528,345	\$95,528,345	
3	ouncy operating moome before moome takes	<i>432,323,333</i>	<b>432,323,333</b>	\$33,3 <b>2</b> 0,343	ψ33,3 <b>2</b> 0,343	
4	Interest Expense Deduction	21,091,318	21,091,318	21,091,318	21,091,318	
5	·				<u> </u>	
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						

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### Tri States

		At Present I	At Present Rates		At Proposed Rates	
Line Number	Description	Federal	State	Federal	State	
1	Description	reuerai	State	reuerai	State	
2	Utility Operating Income Before Income Taxes	\$43,744	\$43,744	\$353,742	\$353,742	
3	other operating meome before meome raxes	J43,744	J43,744	\$333,742	JJJ3,742	
4	Interest Expense Deduction	78,421	78,421	78,421	78,421	
5		70,121	70,121	70,121	70,122	
6	Income Before Add Backs (Deducts)	(34,677)	(34,677)	275,321	275,321	
7	<u>-</u>	(- /- /	<u> </u>		-,-	
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		(4=+ 000)	(444 = 04)	4.00.0.0	4.6.6	
27	Pro Forma adjustment	(\$71,330)	(\$11,531)	\$102,843	\$16,161	
28						
29	(1) Based on a 6.25% statutory rate for SIT and 35% for FIT					
30						
31						

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### Warrensburg

		At Present	At Present Rates		At Proposed Rates	
Line						
Number	Description	Federal	State	Federal	State	
1	The state of the s	44	4	4	4	
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	
-	interest expense beduction	305,944	305,944	303,944	305,944	
5 6	Income Before Add Backs (Deducts)	000 011	000 011	1 204 027	1 204 027	
7	income before Add backs (Deducts)	889,811	889,811	1,284,037	1,284,037	
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	Non deductible reserve beneficitely	O	O .	O	O	
17	Total Add Backs (Deducts)	(1,367,108)	(1,368,359)	(1,367,108)	(1,368,359)	
18	- Total / Ida Baoko (Beadats)	(1)307,1007	(2)300)3337	(1)307)100)	(1)300)3337	
19	Taxable Income	(477,297)	(478,548)	(83,071)	(84,322)	
20	-	(177)237)	(170)3107	(00)072)	(0.)322)	
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		<u> </u>	<u> </u>	<u> </u>	( //	
25	Per Books Amount / Present Rates	(7,300)	13	(158,345)	(24,948)	
26	-	(7		( = = /= = /	· /1	
27	Pro Forma adjustment	(\$151,045)	(\$24,961)	\$130,786	\$20,552	
28	•	<del></del>		<del></del>	· ·	
29	(1) Based on a 6.25% statutory rate for SIT and 35% for FIT					
30	,, ,					

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### Whitebranch

		At Present	At Present Rates		At Proposed Rates	
Line	Description	Fadanal	C4-4-	Fadanal	Charles	
Number	Description	Federal	State	Federal	State	
1 2	Utility Operating Income Before Income Taxes	\$49,038	\$49,038	\$20,043	\$20,043	
3	Othicy Operating income Before income Taxes	\$49,038	\$49,038	\$20,043	\$20,043	
4	Interest Expense Deduction	4,452	4,452	4,452	4,452	
5	interest Expense Deduction	4,432	4,432	4,432	4,432	
6	Income Before Add Backs (Deducts)	44,586	44,586	15,591	15,591	
7	medine before rad backs (beddets)	44,500	44,500	15,551	15,551	
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 SIT and 35% for FIT					
30						

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### Redfield

		At Present Rates		At Proposed Rates	
Line					
Number	Description	Federal	State	Federal	State
1		44	44	4	
2	Utility Operating Income Before Income Taxes	(\$7,306)	(\$7,306)	\$20,249	\$20,249
3	Internat Survey Deduction	4.400	4.400	4.400	4.400
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	income before Add backs (Deducts)	(11,004)	(11,004)	15,751	13,731
8	Addback (Deducts):				
9	Tax over Book Depreciation	3,942	3,942	3,942	3,942
10	Repairs	0	0	0	3,942
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	•				<u> </u>
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					

<sup>31</sup> 

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### Anna Meadows Wastewater

		At Present	At Present Rates		At Proposed Rates	
Line Number	Description	Federal	State	Federal	State	
1	Description	reuciai		reuciai	Jiate	
2	Utility Operating Income Before Income Taxes	\$6,911	\$6,911	\$22,181	\$22,181	
3	other operating meanic before meanic taxes	70,511	70,511	722,101	722,101	
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	D 5 11 1 1	<b>\$4.052</b>	ć=00	ÅF 066	<b>470</b> 6	
27	Pro Forma adjustment	\$4,963	\$790	\$5,066	\$796	
28	(4) 0 1 6 000 ( 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1					
29	(1) Based on a 6.25% statutory rate for SIT and 35% for FIT					
30						
31						

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# Cedar Hill Wastewater

		At Present I	At Present Rates		At Proposed Rates	
Line Number	Description	Federal	State	Federal	State	
1	Description	reuciai	<u> </u>	reuciai	State	
2	Utility Operating Income Before Income Taxes	\$58,898	\$58,898	\$162,399	\$162,399	
3	other operating meanic before meanic taxes	<b>γ30,030</b>	730,030	7102,333	7102,333	
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	<u>-</u>					
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	D 5 11 1 1	(620, 200)	(62.457)	ć2.4.22 <b>7</b>	å= 20 <i>6</i>	
27	Pro Forma adjustment	(\$20,390)	(\$3,157)	\$34,337	\$5,396	
28	(4) 0 1 6 000 ( 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1					
29	(1) Based on a 6.25% statutory rate for SIT and 35% for FIT					
30						
31						

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### **Emerald Pointe Wastewater**

		At Present Rates		At Proposed Rates	
Line Number	Description	Federal	State	Federal	State
1					
2	Utility Operating Income Before Income Taxes	\$166,515	\$166,515	\$125,334	\$125,334
3	3, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2,	¥/	7-11/1-11	7 === 7,000	¥ === /== ·
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					

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### Jefferson City Wastewater

		At Present	Rates	At Proposed	At Proposed Rates	
Line Number	Description	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						

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### **Maplewood Wastewater**

		At Present	Rates	At Proposed	oposed Rates	
Line						
Number	Description	Federal	State	Federal	State	
1						
2	Utility Operating Income Before Income Taxes	\$65,011	\$65,011	\$76,586	\$76,586	
3		.=	.=	4= 040		
4	Interest Expense Deduction	17,012	17,012	17,012	17,012	
5	2 ( 4112 1 (2 1 1 )	47.000	47.000	50.574	50.574	
6	Income Before Add Backs (Deducts)	47,999	47,999	59,574	59,574	
7	A.I.I I. (D I I.)					
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						

<sup>30</sup> 31

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### Meramec Wastewater

		At Present	Rates	At Proposed	ed Rates	
Line			<b>.</b>			
Number	Description	Federal	State	Federal	State	
1	Hallita Occupation Income Before Income Town	(620 720)	(620 720)	667.040	667.040	
2 3	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	interest expense Deduction	14,004	14,004	14,004	14,004	
6	Income Before Add Backs (Deducts)	(43,614)	(43,614)	52,128	52,128	
7	Income before Add backs (beddets)	(43,014)	(43,014)	32,128	32,128	
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		<u> </u>				
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						

<sup>31</sup> 

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### **Ozark Meadows Wastewater**

		At Present	Rates	At Proposed Rates	
Line Number	Description	Federal	State	Federal	State
1	Безеприон	reactur	<u> </u>	reaciai	State
2	Utility Operating Income Before Income Taxes	(\$7,590)	(\$7,590)	\$5,395	\$5,395
3	,	(47,550)	(47,550)	ψ3,333	ψ3,333
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	C
13	Preferred Stock	0	0	0	C
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%	5.2139
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					

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### **Platte County Wastewater**

		At Present	At Present Rates		Rates
Line Number	Description	Federal	State	Federal	State
1					
2	Utility Operating Income Before Income Taxes	(\$5,708)	(\$5,708)	\$2,535	\$2,535
3	, , , , , , , , , , , , , , , , , , ,	(+-):)	(+-//	7-/	7-,000
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		4		4	
25	Per Books Amount / Present Rates	(32)	(11)	(3,180)	(500)
26		(40.440)	(4.00)	40 =04	4.00
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					

<sup>30</sup> 31

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### Saddlebrooke Wastewater

		At Present	Rates	At Proposed	At Proposed Rates	
Line Number	Description	Federal	State	Federal	State	
1	Description	reactar	<u> </u>	reaciai	State	
2	Utility Operating Income Before Income Taxes	\$44,857	\$44,857	\$14,483	\$14,483	
3	,	ψ 1 1,00 <i>1</i>	ψ.1,057	Ψ1.).03	Ψ1.,1.05	
4	Interest Expense Deduction	3,217	3,217	3,217	3,217	
5	·				<u>,                                    </u>	
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						

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### Stonebridge Wastewater

		At Present I	Rates	At Proposed	Rates
Line					
Number	Description	Federal	State	Federal	State
1			4	4	
2	Utility Operating Income Before Income Taxes	\$41,722	\$41,722	\$164,563	\$164,563
3	Internat Survey Deduction	26.552	26.552	26 552	26 552
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	income before Add Backs (Deducts)	3,109	3,109	120,010	120,010
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	(50,005)	(30,003)	(50,005)	(50,005)
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	·	<u> </u>			<u> </u>
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					

<sup>31</sup> 

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### **Warren County Wastewater**

		At Present	Rates	At Proposed	Rates
Line			<b>5.</b> .		<b>.</b> .
Number	Description	Federal	State	Federal	State
1 2	Utility Operating Income Before Income Taxes	(6105.403)	(6105.402)	Ć242.40F	6242.405
3	Othicy Operating income Before income Taxes	(\$105,493)	(\$105,493)	\$243,105	\$243,105
4	Interest Expense Deduction	53,998	53,998	53,998	53,998
5	interest Expense Deduction	33,336	33,336	33,336	33,338
6	Income Before Add Backs (Deducts)	(159,491)	(159,491)	189,107	189,107
7	meome before ridu backs (bedacts)	(133,431)	(133,431)	105,107	103,107
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	· · · · · · · · · · · · · · · · · · ·				<u> </u>
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					

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### **Arnold Wastewater**

		At Present	At Present Rates At Pr		oposed Rates	
Line Number	Description	Federal	State	Federal	State	
1	Description	reaciai	Juice	reaciai	State	
2	Utility Operating Income Before Income Taxes	\$844,070	\$844,070	\$1,731,826	\$1,731,826	
3		φσ. 1,07.0	φσ. 1,σ. σ	V1)/01/010	ψ1)/31)0 <u>2</u> 0	
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						