

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					

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					

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					

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					

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					

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					

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					

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					