Exhibit No. 113

Exhibit No.:

Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staff

Case No: WR-2022-0303

Date Prepared: November 22, 2022



MISSOURI PUBLIC SERVICE COMMISSION FINANCIAL AND BUSINESSS ANALYSIS DIVISION STAFF ACCOUNTING SCHEDULES

MISSOURI-AMERICAN WATER COMPANY

CASE NO. WR-2022-0303

Jefferson City, Missouri

November 2022

Missouri-American Water Company Case No. WR-2022-0303 Total Company EMS - Direct Testimony Test Year Ending 6/30/2022 Revenue Requirement

Line	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>
Line	Decemention	6.28%	6.38%	6.48%
Number	Description	Return	Return	Return
1	Net Orig Cost Rate Base	\$2,080,050,881	\$2,080,050,881	\$2,080,050,881
2	Rate of Return	6.28%	6.38%	6.48%
3	Net Operating Income Requirement	\$130,585,595	\$132,707,246	\$134,828,897
4	Net Income Available	\$104,500,002	\$104,500,002	\$104,500,002
5	Additional Net Income Required	\$26,085,593	\$28,207,244	\$30,328,895
6	Income Tax Requirement			
7	Required Current Income Tax	\$1,599,706	\$2,263,841	\$2,927,976
8	Current Income Tax Available	-\$6,565,797	-\$6,565,797	-\$6,565,797
9	Additional Current Tax Required	\$8,165,503	\$8,829,638	\$9,493,773
10	Revenue Requirement	\$34,251,096	\$37,036,882	\$39,822,668
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$20,147,532	\$20,147,532	\$20,147,532
12	Miscellaneous	\$0	\$0	\$0
13	Gross Revenue Requirement	\$54,398,628	\$57,184,414	\$59,970,200

Accounting Schedule: 1 Sponsor: Keith Foster Page: 1 of 1

Missouri-American Water Company Case No. WR-2022-0303 Total Company EMS - Direct Testimony Test Year Ending 6/30/2022 RATE BASE SCHEDULE

	<u>A</u>	<u>B</u>	<u>C</u>
Line		Percentage	Dollar
Number	Rate Base Description	Rate	Amount
1	Plant In Service		\$3,495,252,652
2	Less Accumulated Depreciation Reserve		\$616,356,169
3	Net Plant In Service		\$2,878,896,483
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$3,052,986
6	Contributions in Aid of Construction Amortization		\$110,422,996
7	Materials & Supplies		\$10,456,680
8	Prepayments		\$1,821,004
	Prepaid Pension Asset		\$17,775,271
10	TOTAL ADD TO NET PLANT IN SERVICE		\$143,528,937
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset		-\$53,196
13	State Tax Offset		-\$9,446
14	City Tax Offset		\$0
15	Interest Expense Offset		\$5,583,061
16	Contributions in Aid of Construction		\$405,922,098
17	Customer Advances		\$800,905
18	Accumulated Deferred Income Taxes		\$514,228,249
19	TCJA EADIT Tracker		\$87,761
20	OPEB Tracker		\$7,323,715
21	Pension Tracker		\$8,491,392
22	TOTAL SUBTRACT FROM NET PLANT		\$942,374,539
23	Total Rate Base		\$2,080,050,881

Accounting Schedule: 2 Sponsor: Keith Foster Page: 1 of 1

Missouri-American Water Company Case No. WR-2022-0303 Total Company EMS - Direct Testimony Test Year Ending 6/30/2022 Plant In Service

	•	_							
Line	Account #	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	<u>E</u>	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>l</u> MO Adjusted
	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
	Ì	·							•
1		INTANGIBLE PLANT	40== 001		•			•	****
2		Organization	\$255,201	P-2 P-3	\$0 *0	\$255,201		\$0 \$0	\$255,201 \$40,200
3 4		Franchises & Consents	\$49,260	P-3 P-4	\$0 \$0	\$49,260 \$4,063,744		\$0 \$0	\$49,260 \$4,063,741
4 5	303.000	Miscellaneous Intangible Plant Studies TOTAL INTANGIBLE PLANT	\$1,063,741 \$1,368,202	P-4	\$0 \$0	\$1,063,741 \$1,368,202		\$0 \$0	\$1,063,741 \$1,368,202
3		TOTAL INTANGIBLE FLANT	\$1,300,202		φυ	\$1,300,202		ΨΟ	\$1,300,202
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land & Land Rights	\$3,618,176	P-7	\$0	\$3,618,176		\$0	\$3,618,176
8	311.000	Structures & Improvements	\$27,794,326	P-8	\$0	\$27,794,326		\$0	\$27,794,326
9	312.000	Collection & Impound Reservoirs	\$168,617	P-9	\$0	\$168,617		\$0	\$168,617
10		Lake, River, & Other Intakes	\$7,740,397	P-10	\$0	\$7,740,397		\$0	\$7,740,397
11		Wells & Springs	\$10,957,722	P-11	\$0	\$10,957,722		\$0	\$10,957,722
12		Infiltration Galleries & Tunnels	\$1,804	P-12	\$0	\$1,804		\$0	\$1,804
13		Supply Mains	\$22,608,202	P-13	\$0	\$22,608,202		\$0	\$22,608,202
14	317.000	Other P/E-Supply	\$419,067	P-14	\$0	\$419,067		\$0	\$419,067
15		TOTAL SOURCE OF SUPPLY PLANT	\$73,308,311		\$0	\$73,308,311		\$0	\$73,308,311
16		PUMPING PLANT							
17	320.000	Pumping Land & Land Rights	\$472,629	P-17	\$0	\$472,629		\$0	\$472,629
18		Pumping Structures & Improvements	\$35,994,130	P-18	\$0 \$0	\$35,994,130		\$0	\$35,994,130
19		Power Generation Equipment	\$16,132,648	P-19	\$0	\$16,132,648		\$0	\$16,132,648
20		Steam Pumping Equipment	\$234,170	P-20	\$0	\$234,170		\$0	\$234,170
21		Electric Pumping Equipment	\$86,421,967	P-21	\$0	\$86,421,967		\$0	\$86,421,967
22		Diesel Pumping Equipment	\$2,447,049	P-22	\$0	\$2,447,049		\$0	\$2,447,049
23	327.000	Pump Equip Hydraulic	\$625,138	P-23	\$0	\$625,138		\$0	\$625,138
24	328.000	Other Pumping Equipment	\$12,033,308	P-24	\$0	\$12,033,308		\$0	\$12,033,308
25		TOTAL PUMPING PLANT	\$154,361,039		\$0	\$154,361,039		\$0	\$154,361,039
200		NAVATED TO CATMENT DI ANIT							
26 27	330.000	WATER TREATMENT PLANT Water Treatment Land & Land Rights	\$3,359,621	P-27	\$0	\$3,359,621		\$0	\$3,359,621
28		Water Treatment Structures &	\$159,771,896	P-28	\$0 \$0	\$3,339,621 \$159,771,896		\$0 \$0	\$3,339,021 \$159,771,896
20	331.000	Improvements	φ139,771,090	1 -20	ΨΟ	\$133,771,030		ΨΟ	φ139,771,090
29	332.000	Water Treatment Equipment	\$171,348,268	P-29	\$0	\$171,348,268		\$0	\$171,348,268
30		Water Treatment - Other	\$1,473,221	P-30	\$0	\$1,473,221		\$0	\$1,473,221
31		TOTAL WATER TREATMENT PLANT	\$335,953,006		\$0	\$335,953,006		\$0	\$335,953,006
32		TRANSMISSION & DIST. PLANT							
33	340.000	Transmission & Distribution Land	\$5,404,400	P-33	\$0	\$5,404,400		\$0	\$5,404,400
34	341.000	Transmission & Distribution Structures &	\$13,044,809	P-34	\$0	\$13,044,809		\$0	\$13,044,809
0.5	0.40.000	Impr	* 50.044.505	D 05	**	\$50.044.505		**	\$50.044.505
35 36		Distribution Reservoirs & Standpipes	\$50,341,585	P-35 P-36	\$0 *0	\$50,341,585		\$0 ***	\$50,341,585 \$4,083,670,444
36 37	343.000 344.000	Transmission & Distribution Mains Fire Mains	\$1,983,670,441 \$637,786	P-36 P-37	\$0 \$0	\$1,983,670,441 \$637,786		\$0 \$0	\$1,983,670,441 \$637,786
3 <i>1</i> 38		Services	\$116,234,516	P-38	\$0 \$0	\$116,234,516		\$0 \$0	\$116,234,516
39		Meters	\$201,835,433	P-39	\$0 \$0	\$201,835,433		\$0 \$0	\$201,835,433
40		Meter Installation	\$47,294,875	P-40	\$0	\$47,294,875		\$0	\$47,294,875
41		Hydrants	\$121,888,580	P-41	\$0	\$121,888,580		\$0	\$121,888,580
42		Other Transmission & Distribution Plant	\$91,457	P-42	\$0	\$91,457		\$0	\$91,457
43		TOTAL TRANSMISSION & DIST. PLANT	\$2,540,443,882		\$0	\$2,540,443,882		\$0	\$2,540,443,882
44		INCENTIVE COMPENSATION							
• •		CAPITALIZATION							
45	0.000	Incentive Compensation Capitalization Adj.	\$0	P-45	\$0	\$0		\$0	\$0
46		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
47		GENERAL PLANT	A	.	.	***		. -	A
48		General Land & Land Rights	\$1,025,605	P-48	\$0 *0	\$1,025,605		\$0 ***	\$1,025,605
49 50		Stores Shops Equipment Structures Office Structures	\$35,746,933 \$15,447,053	P-49 P-50	\$0 \$0	\$35,746,933 \$15,447,053		\$0 \$0	\$35,746,933 \$15,447,053
50 51		General Structures - HVAC	\$15,447,953 \$1,384,915	P-50 P-51	\$0 \$0	\$15,447,953 \$1,384,915		\$0 \$0	\$15,447,953 \$1,384,915
51 52		Miscellaneous Structures	\$3,805,566	P-52	\$0 \$0	\$3,805,566		\$0 \$0	\$3,805,566
53		Structures & Improvements - Leasehold	\$181,776	P-53	\$0	\$181,776		\$0	\$181,776
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Missouri-American Water Company Case No. WR-2022-0303 Total Company EMS - Direct Testimony Test Year Ending 6/30/2022 Plant In Service

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	<u>A</u>	<u>B</u>	_ <u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>н</u>	<u>l</u>
	Account #	Plant Assount Description	Total	Adjust.	A divistments	•	Jurisdictional		MO Adjusted
Number 54	(Optional) 391.000	Plant Account Description Office Furniture and Equipment	Plant \$2,338,312	Number P-54	Adjustments \$0	Plant \$2,338,312	Allocations	Adjustments \$0	Jurisdictional \$2,338,312
55	391.100	Computers & Peripheral Equipment	\$4,956,678	P-55	\$0 \$0	\$4,956,678		\$0 \$0	\$4,956,678
56	391.200	Computer Hardware & Software	\$7,885,742	P-56	\$0	\$7,885,742		\$0	\$7,885,742
57	391.250	Computer Software	\$56,190,497	P-57	\$0	\$56,190,497		\$0	\$56,190,497
58	391.300	Other Office Equipment	\$60,260	P-58	\$0	\$60,260		\$0	\$60,260
59	391.400	BTS Initial Investment	\$46,360,756	P-59	\$0	\$46,360,756		\$0	\$46,360,756
60	392.000	Transportation Equipment	\$2,493,718	P-60	\$0	\$2,493,718		\$0	\$2,493,718
61	392.100	Transportation Equipment - Light Trucks	\$19,279,263	P-61	\$0	\$19,279,263		\$0	\$19,279,263
62	392.200	Transportation Equipment - Heavy Trucks	\$25,294,299	P-62	\$0	\$25,294,299		\$0	\$25,294,299
63	392.300	Transportation Equipment - Cars	\$4,804,809	P-63	\$0	\$4,804,809		\$0	\$4,804,809
64	392.400	Transportation Equipment - Other	\$10,225,065	P-64	\$0	\$10,225,065		\$0	\$10,225,065
65	393.000	Store Equipment	\$863,007	P-65	\$0	\$863,007		\$0	\$863,007
66	394.000	Tools, Shop, & Garage Equipment	\$12,853,606	P-66	\$0 \$0	\$12,853,606		\$0	\$12,853,606
67 60	395.000	Laboratory Equipment	\$2,247,174	P-67	\$0 \$0	\$2,247,174		\$0 \$0	\$2,247,174
68 69	396.000 397.000	Power Operated Equipment Communication Equipment	\$2,468,107 \$631,883	P-68 P-69	\$0 \$0	\$2,468,107 \$631,883		\$0 \$0	\$2,468,107 \$631,883
70	397.000	Communication Equipment (non telephone)	\$13,656,133	P-09 P-70	\$0 \$0	\$13,656,133		\$0 \$0	\$13,656,133
70	397.100	Communication Equipment (non telephone)	\$13,030,133	F-70	φυ	\$13,030,133		φ0	\$13,030,133
71	397.200	Telephone Equipment	\$169,627	P-71	\$0	\$169,627		\$0	\$169,627
72	398.000	Miscellaneous Equipment	\$5,869,635	P-72	\$0	\$5,869,635		\$0	\$5,869,635
73	399.000	Other Tangible Property	\$398,234	P-73	\$0	\$398,234		\$0	\$398,234
74		TOTAL GENERAL PLANT	\$276,639,553		\$0	\$276,639,553		\$0	\$276,639,553
75		TRANSMISSION & DISTRIBUTION							
76	340.000	Transmission & Distribution Land	\$0	P-76	\$0	\$0		\$0	\$0
77	341.000	Transmission & Distribution Structures &	\$7,281	P-77	\$0	\$7,281		\$0	\$7,281
		Impr							
78	342.000	Distribution Reservoirs & Standpipes	\$0	P-78	\$0	\$0		\$0	\$0
79	343.000	Transmission & Distribution Mains	\$0	P-79	\$0	\$0		\$0	\$0
80	344.000	Fire Mains	\$0	P-80	\$0	\$0		\$0	\$0
81 82	345.000 346.000	Services Meters	\$0 \$0	P-81 P-82	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0
83	347.000	Meter Installation	\$0	P-82	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0
84		Hydrants	\$0	P-84	\$0 \$0	\$0 \$0		\$0	\$0 \$0
85	349.000	Other Transmission & Distribution Plant	\$0	P-85	\$0	\$0 \$0		\$0	\$0
86		TOTAL TRANSMISSION & DISTRIBUTION	\$7,281		\$0	\$7,281		\$0	\$7,281
			', '		, ,	* , -		• •	, , -
87		COLLECTION PLANT							
88	350.000	Land & Land Rights	\$117,550	P-88	\$0	\$117,550		\$0	\$117,550
89	351.000	Structures & Improvements	\$3,855,265	P-89	\$0	\$3,855,265		\$0	\$3,855,265
90	352.100	Collection Sewers - Force	\$8,234,268	P-90	\$0	\$8,234,268		\$0	\$8,234,268
91		Collection Sewers - Gravity	\$46,238,275	P-91	\$0	\$46,238,275		\$0	\$46,238,275
92		Services to Customers	\$3,138,572	P-92	\$0	\$3,138,572		\$0	\$3,138,572
93		Flow Measuring Devices	\$582,365	P-93	\$0	\$582,365		\$0	\$582,365
94	356.000	Other Collection Plant Facilities	\$129,668	P-94	\$0	\$129,668		\$0	\$129,668
95		TOTAL COLLECTION PLANT	\$62,295,963		\$0	\$62,295,963		\$0	\$62,295,963
96		SYSTEM PUMPING PLANT							
97	360.000	Land & Land Rights	\$152,298	P-97	\$0	\$152,298		\$0	\$152,298
98	361.000	Structures & Improvements	\$3,392,961	P-98	\$0	\$3,392,961		\$0	\$3,392,961
99	362.000	Receiving Wells	\$769,568	P-99	\$0	\$769,568		\$0	\$769,568
100	363.000	Electric Pumping Equipment	\$5,312,356	P-100	\$0	\$5,312,356		\$0	\$5,312,356
101	365.000	Other Pumping Equipment	\$1,560,428	P-101	\$0	\$1,560,428		\$0	\$1,560,428
102		TOTAL SYSTEM PUMPING PLANT	\$11,187,611		\$0	\$11,187,611		\$0	\$11,187,611
103		TREATMENT & DISPOSAL PLANT				_			_
104	370.000	Land & Land Rights	\$803,046		\$0	\$803,046		\$0	\$803,046
105	371.000	Structures & Improvements	\$9,329,295	P-105	\$0	\$9,329,295		\$0	\$9,329,295
106	372.000	Treatment and Disposal Plant Equipment	\$17,295,300	P-106	\$0 \$0	\$17,295,300		\$0	\$17,295,300
107	373.000	Plant Sewers Outfall Sewer Lines	\$11,877,660	P-107	\$0 \$0	\$11,877,660 \$393,503		\$0 \$0	\$11,877,660 \$292,503
108 109	374.000	TOTAL TREATMENT & DISPOSAL PLANT	\$382,503 \$39,687,804	P-108	\$0 \$0	\$382,503 \$39,687,804		\$0 \$0	\$382,503 \$39,687,804
109		IOTAL INLATIMENT & DISPUSAL PLANT	φ39,00 <i>1</i> ,004		φυ	φυθ,υσι,ου4		ΨU	φυσ,υσ <i>τ</i> ,ου4
110	l .	TOTAL PLANT IN SERVICE	\$3,495,252,652		\$0	\$3,495,252,652		\$0	\$3,495,252,652
. 10		. J. M. E. E. W. I III VERNIVE	70, 100,202,002		ΨΟ	70, .00, L0L, 00L		Ψυ	70, .00,202,002

Missouri-American Water Company Case No. WR-2022-0303 **Total Company EMS - Direct Testimony** Test Year Ending 6/30/2022 Depreciation Expense

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Line	Account	-	MO Adjusted	Depreciation	<u>=</u> Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
Number	Number	Trant Account Description	Julisalctional	Nate	Lxperise
1		INTANGIBLE PLANT			
2	301.000	Organization	\$255,201	0.00%	\$0
3		Franchises & Consents	\$49,260	0.00%	\$0
4		Miscellaneous Intangible Plant Studies	\$1,063,741	0.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$1,368,202		\$0
6		SOURCE OF SUPPLY PLANT			
7		Land & Land Rights	\$3,618,176	0.00%	\$0
8		Structures & Improvements	\$27,794,326	1.97%	\$547,548
9		Collection & Impound Reservoirs	\$168,617	0.35%	\$590
10		Lake, River, & Other Intakes	\$7,740,397	3.57%	\$276,332
11		Wells & Springs	\$10,957,722	2.52%	\$276,135
12		Infiltration Galleries & Tunnels	\$1,804	1.77%	\$32
13	316.000	Supply Mains	\$22,608,202	1.45%	\$327,819
14	317.000	Other P/E-Supply	\$419,067	4.97%	\$20,828
15		TOTAL SOURCE OF SUPPLY PLANT	\$73,308,311		\$1,449,284
16		PUMPING PLANT			
17	320.000	Pumping Land & Land Rights	\$472,629	0.00%	\$0
18		Pumping Structures & Improvements	\$35,994,130	3.95%	\$1,421,768
19		Power Generation Equipment	\$16,132,648	3.05%	\$492,045
20		Steam Pumping Equipment	\$234,170	1.89%	\$4,426
21	325.000	Electric Pumping Equipment	\$86,421,967	1.89%	\$1,633,376
22	326.000	Diesel Pumping Equipment	\$2,447,049	1.89%	\$46,250
23	327.000	Pump Equip Hydraulic	\$625,138	1.89%	\$11,816
24	328.000	Other Pumping Equipment	\$12,033,308	1.89%	\$227,430
25	0_0.000	TOTAL PUMPING PLANT	\$154,361,039	110070	\$3,837,111
			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		4 0,000,111
26		WATER TREATMENT PLANT			
27	330.000	Water Treatment Land & Land Rights	\$3,359,621	0.00%	\$0
28	331.000	Water Treatment Structures &	\$159,771,896	2.34%	\$3,738,662
		Improvements			
29	332.000	Water Treatment Equipment	\$171,348,268	2.18%	\$3,735,393
30	333.000	Water Treatment - Other	\$1,473,221	3.33%	\$49,058
31		TOTAL WATER TREATMENT PLANT	\$335,953,006		\$7,523,113
32		TRANSMISSION & DIST. PLANT			
33	340.000	Transmission & Distribution Land	\$5,404,400	0.00%	\$0
34	341.000	Transmission & Distribution Structures &	\$13,044,809	1.49%	\$194,367
J -1	J - 1.000	Impr	ψ13,044,003	1.43/0	ψ134,307
35	342.000	Distribution Reservoirs & Standpipes	\$50,341,585	1.70%	\$855,807
36	343.000	Transmission & Distribution Mains	\$1,983,670,441	1.39%	\$27,573,019
37	344.000	Fire Mains	\$637,786	1.56%	\$9,949

Accounting Schedule: 5 Sponsor: Amanda Coffer Page: 1 of 3

Missouri-American Water Company Case No. WR-2022-0303 **Total Company EMS - Direct Testimony** Test Year Ending 6/30/2022 Depreciation Expense

	<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>
Line	Account	<u> =</u>	MO Adjusted	Depreciation	⊑ Depreciation
		Dignt Associat Description	•	•	=
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
					** ** * * * * * * * * * * * * * * * * *
38	345.000	Services	\$116,234,516	2.92%	\$3,394,048
39	346.000	Meters	\$201,835,433	2.40%	\$4,844,050
40	347.000	Meter Installation	\$47,294,875	2.40%	\$1,135,077
41	348.000	Hydrants	\$121,888,580	1.85%	\$2,254,938
42	349.000	Other Transmission & Distribution Plant	\$91,457	2.96%	\$2,707
43		TOTAL TRANSMISSION & DIST. PLANT	\$2,540,443,882		\$40,263,962
44		INCENTIVE COMPENSATION			
45	0.000	CAPITALIZATION		0.000/	**
45	0.000	Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0
40		TOTAL INCENTIVE COMPENSATION	<u> </u>		<u> </u>
46		TOTAL INCENTIVE COMPENSATION	\$0		\$0
		CAPITALIZATION			
47		GENERAL PLANT			
48	389.000	General Land & Land Rights	\$1,025,605	0.00%	\$0
49	390.000	Stores Shops Equipment Structures	\$35,746,933	3.02%	\$1,080,844
50	390.000	Office Structures	\$15,447,953	2.09%	\$322,862
51	390.200	General Structures - HVAC	\$1,384,915	2.09%	\$28,945
52	390.200	Miscellaneous Structures	\$3,805,566	3.72%	\$20,943 \$141,567
53	390.900	Structures & Improvements - Leasehold	\$181,776	4.16%	\$7,563
54	391.000	Office Furniture and Equipment	\$2,338,312	3.56%	\$83,231
55	391.100	Computers & Peripheral Equipment	\$4,956,678	19.09%	\$946,029
56	391.200	Computer Hardware & Software	\$7,885,742	19.09%	\$1,505,649
57	391.250	Computer Software	\$56,190,497	5.00%	\$2,809,524
58	391.300	Other Office Equipment	\$60,260	10.40%	\$6,266
59	391.400	BTS Initial Investment	\$46,360,756	5.00%	\$2,318,038
60	392.000	Transportation Equipment	\$2,493,718	3.45%	\$86,034
61	392.100	Transportation Equipment - Light Trucks	\$19,279,263	5.56%	\$1,071,634
62	392.200	Transportation Equipment - Heavy Trucks	\$25,294,299	0.00%	\$128
63		Transportation Equipment - Cars	\$4,804,809	0.04%	\$1,725
64	392.400	Transportation Equipment - Other	\$10,225,065	6.13%	\$626,333
65	393.000	Store Equipment	\$863,007	3.88%	\$33,515
66	394.000	Tools, Shop, & Garage Equipment	\$12,853,606	3.78%	\$485,850
67	395.000	Laboratory Equipment	\$2,247,174	4.08%	\$91,764
68	396.000	Power Operated Equipment	\$2,468,107	4.15%	\$102,342
69	397.000	Communication Equipment	\$631,883	6.67%	\$42,146
70	397.100	Communication Equipment (non telephone)	\$13,656,133	5.76%	\$786,735
-		,	, ,,,,,,,,,,		, , .
71	397.200	Telephone Equipment	\$169,627	8.88%	\$15,062
72	398.000	Miscellaneous Equipment	\$5,869,635	6.48%	\$380,292
73	399.000	Other Tangible Property	\$398,234	1.75%	\$6,981
74		TOTAL GENERAL PLANT	\$276,639,553		\$12,981,059
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Accounting Schedule: 5 Sponsor: Amanda Coffer Page: 2 of 3

Missouri-American Water Company Case No. WR-2022-0303 **Total Company EMS - Direct Testimony** Test Year Ending 6/30/2022 Depreciation Expense

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
75		TRANSMISSION & DISTRIBUTION			
76	340.000	Transmission & Distribution Land	\$0	0.00%	\$0
77	341.000	Transmission & Distribution Structures &	\$7,281	1.50%	\$109
		Impr			
78	342.000	Distribution Reservoirs & Standpipes	\$0	0.00%	\$0
79	343.000	Transmission & Distribution Mains	\$0	0.00%	\$0
80		Fire Mains	\$0	0.00%	\$0
81		Services	\$0	0.00%	\$0
82		Meters	\$0	0.00%	\$0
83		Meter Installation	\$0	0.00%	\$0
84		Hydrants	\$0	0.00%	\$0
85	349.000	Other Transmission & Distribution Plant	\$0	0.00%	\$0
86		TOTAL TRANSMISSION & DISTRIBUTION	\$7,281		\$109
87		COLLECTION PLANT			
88		Land & Land Rights	\$117,550	0.00%	\$0
89		Structures & Improvements	\$3,855,265	2.03%	\$78,262
90		Collection Sewers - Force	\$8,234,268	1.64%	\$135,042
91		Collection Sewers - Gravity	\$46,238,275	1.58%	\$730,565
92		Services to Customers	\$3,138,572	2.87%	\$90,077
93		Flow Measuring Devices	\$582,365	3.38%	\$19,684
94	356.000	Other Collection Plant Facilities	\$129,668	3.15%	\$4,085
95		TOTAL COLLECTION PLANT	\$62,295,963		\$1,057,715
96		SYSTEM PUMPING PLANT			
97	360.000	Land & Land Rights	\$152,298	0.00%	\$0
98		Structures & Improvements	\$3,392,961	2.17%	\$73,628
99		Receiving Wells	\$769,568	2.87%	\$22,087
100	363.000	Electric Pumping Equipment	\$5,312,356	4.31%	\$228,963
101	365.000	Other Pumping Equipment	\$1,560,428	4.31%	\$67,254
102	000.000	TOTAL SYSTEM PUMPING PLANT	\$11,187,611	410170	\$391,932
.02			V ,,		4001,002
103		TREATMENT & DISPOSAL PLANT			
104	370.000	Land & Land Rights	\$803,046	0.00%	\$0
105		Structures & Improvements	\$9,329,295	1.43%	\$133,409
106		Treatment and Disposal Plant Equipment	\$17,295,300	3.97%	\$686,623
107		Plant Sewers	\$11,877,660	1.60%	\$190,042
108		Outfall Sewer Lines	\$382,503	3.04%	\$11,628
109	21	TOTAL TREATMENT & DISPOSAL PLANT	\$39,687,804	5.5.70	\$1,021,702
			, , , , , , , , , , , , , , , , , , , ,		÷ ·,·- ·,· •=
110		Total Depreciation	\$3,495,252,652		\$68,525,987
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Accounting Schedule: 5 Sponsor: Amanda Coffer Page: 3 of 3

Missouri-American Water Company Case No. WR-2022-0303 Total Company EMS - Direct Testimony Test Year Ending 6/30/2022 Accumulated Depreciation Reserve

Line Account Pepercelation Reserve Depreciation Reserve Depr		<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	F	<u>G</u>	Н	
1	Line		-			=	As Adjusted			•
2 931-000 Organization	Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
2 931-000 Organization	4		INTANGIPI E DI ANT							
3 302.000 Franchises & Consenss 50 P-3		301 000		\$2 933	P-2	\$0	\$2 933		\$0	\$2 933
303,000 Miscellaneous Intanglisle Plant Studies \$308,072 \$9 \$308,073 \$9 \$301,306 \$9 \$311,306 \$9 \$311,306 \$9 \$311,306 \$9 \$311,306 \$9 \$311,306 \$9 \$311,306 \$9 \$9 \$9 \$9 \$9 \$9 \$9 \$			1 -							
TOTAL INTAKGIBLE PLANT \$311,306 \$0 \$311,306 \$0 \$311,306 \$0 \$311,306 \$0 \$311,306 \$0 \$311,306 \$0 \$311,306 \$0 \$311,300 \$0 \$311,300 \$0 \$311,000 \$0 \$311,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0				•			•			,
7 310.000 Land & Land Rights	5		_						\$0	
7 310.000 Land & Land Rights										
8 311,000 Structures & Improvements \$4,755,200 \$9 \$4,755,200 \$0 \$15,0737 \$9 \$10,7377 \$0 \$10,737 \$9 \$10 \$10,737 \$9 \$9 \$10,737 \$9 \$9 \$10,737 \$9 \$9 \$9 \$10,737 \$9 \$9 \$9 \$9 \$10,737 \$9 \$9 \$9 \$9 \$9 \$9 \$9 \$										
9 312,000 Collection & Impound Reservoirs			_	· ·						
131,000 Lake, River, & Other Intakes \$2,222,912 \$0 \$2,222,912 \$0 \$2,222,912 \$0 \$2,222,912 \$0 \$2,222,912 \$0 \$2,220,912 \$0 \$2,220,912 \$0 \$0 \$2,220,912 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$			· · · · · · · · · · · · · · · · · · ·	. , ,					· ·	
11 314.000 Wells & Springs			· · · · · · · · · · · · · · · · · · ·						· ·	
12 315,000 Inditration Galleries & Tunnels \$5,300 P-12 \$0 \$529 \$10 \$35,402 \$10 \$			1 ' '						1	
13 13 13 13 13 13 13 13									· ·	
TOTAL SOURCE OF SUPPLY PLANT S19,842,508 S 9 S19,842,508 S S1,842,808									1	
PUMPING PLANT South Pumping Land & Land Rights South Pumping Land & Land Rights South Pumping Structures & Improvements \$11,272,239 Pumping Structures & Improvements \$11,272,239 Pumping Structures & Improvements \$21,47,667 Pumping Structures & Improvements \$21,47,6767 Pumping Structures & Improvements \$21,47,667 Pumping Structures & Improvements \$21,47,6767 Pumping Structures & Improvements \$21,47,667 Pumping Structures & Improvements \$21,47,6767 Pumping Structures & Imp		317.000	Other P/E-Supply	\$36,442	P-14		\$36,442			\$36,442
17 320,000 Pumping Structures & Improvements \$11,722,39 \$9 \$11,722,39 \$10	15		TOTAL SOURCE OF SUPPLY PLANT	\$19,842,508		\$0	\$19,842,508		\$0	\$19,842,508
17 320,000 Pumping Structures & Improvements \$11,722,39 \$9 \$11,722,39 \$10										
18 321,000 Pumping Structures & Improvements \$11,272,239 P-18 \$0 \$11,272,239 \$0 \$11,272,239 \$0 \$11,272,239 \$0 \$21,470,667 \$0 \$24,470,667 \$0 \$24,470,667 \$0 \$24,470,667 \$0 \$24,470,667 \$0 \$24,470,667 \$0 \$24,470,667 \$0 \$24,470,667 \$0 \$24,470,667 \$0 \$24,470,667 \$0 \$24,470,667 \$0 \$0 \$24,470,667 \$0 \$0 \$25,646,946 \$0 \$0 \$25,646,946 \$0 \$0 \$25,646,946 \$0 \$0 \$25,646,946 \$0 \$0 \$25,646,946 \$0 \$0 \$25,646,946 \$0 \$0 \$25,646,946 \$0 \$0 \$25,646,946 \$0 \$0 \$25,646,946 \$0 \$0 \$25,646,946 \$0 \$0 \$25,646,946 \$0 \$0 \$25,646,946 \$0 \$0 \$25,646,946 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$		220.000		¢ 500	D 47	¢500	60		60	**
19 323,000 Power Generation Equipment \$2,47,067 P-19 \$0 \$2,147,067 \$0 \$52,0628 \$0 \$30,028 \$1 \$25,069,946 \$21 \$20 \$25,069,946 \$22 \$26,000 Isleas Plumping Equipment \$25,646,946 P-21 \$0 \$25,646,946 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$				·		·				
20 324,000 Steam Pumping Equipment \$-30,028 P-20 \$0 \$-30,028 \$0 \$-530,028 \$0 \$0 \$-530,028 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$									1	
21 325,000 Electric Pumping Equipment \$25,646,946 P-21 \$0 \$25,646,946 \$0 \$25,546,946 \$0 \$25,546,946 \$0 \$25,546,946 \$0 \$25,546,946 \$0 \$25,046,946 \$0 \$0 \$25,046,946 \$0 \$0 \$25,046,946 \$0 \$0 \$2			· ·							
22 326,000 Diesel Pumping Equipment \$1,947,248 \$9 \$1,947,248 \$9 \$34,720 \$9 \$39,4720 \$9 \$39,4720 \$9 \$9 \$94,720 \$9 \$94,720 \$9 \$94,720 \$9 \$94,720 \$9 \$94,720 \$9 \$94,720 \$9 \$94,720 \$9 \$94,720 \$9 \$94,720 \$9 \$94,720 \$9 \$94,720 \$9 \$94,720 \$9 \$94,720 \$9 \$9 \$9 \$9 \$9 \$9 \$9 \$										
24 328,000 Other Pumping Equipment \$-\$1,135,654 \$-\$590 \$-\$1,135,654 \$0 \$-\$1,135,654 \$0 \$-\$1,35,654 \$0 \$-\$1,35,654 \$0 \$-\$1,35,654 \$0 \$-\$1,35,654 \$0 \$-\$1,35,654 \$0 \$-\$1,35,654 \$0 \$-\$1,35,654 \$0 \$-\$1,35,654 \$0 \$0 \$-\$1,35,654 \$0 \$0 \$-\$1,35,654 \$0 \$0 \$-\$1,35,654 \$0 \$0 \$-\$1,35,654 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$					P-22	\$0			\$0	
August Colorado	23	327.000	Pump Equip Hydraulic	\$94,720	P-23	\$0	\$94,720		\$0	\$94,720
WATER TREATMENT PLANT So		328.000			P-24					
27 330,000 Water Treatment Land & Land Rights \$0 \$0 \$50 \$0 \$0 \$0 \$0 \$	25		TOTAL PUMPING PLANT	\$39,943,128		-\$590	\$39,942,538		\$0	\$39,942,538
27 330,000 Water Treatment Land & Land Rights \$0 \$0 \$50 \$0 \$0 \$0 \$0 \$	26		WATER TREATMENT DI ANT							
28 331,000 Water Treatment Structures & \$52,625,872 P-28 \$0 \$52,625,872 \$0 \$52,625,872 \$0 \$32,000 \$0 \$44,715,094 \$0 \$3713,870 \$0 \$713,870 \$0 \$713,870 \$0 \$713,870 \$0 \$713,870 \$0 \$713,870 \$0 \$713,870 \$0 \$713,870 \$0 \$713,870 \$0 \$713,870 \$0 \$713,870 \$0 \$0 \$0 \$0 \$0 \$0 \$0				60	D-27	\$0	\$0		90	\$0
Improvements			1							
29 332,000 Water Treatment Equipment \$44,715,094 \$9.2 \$0 \$44,715,094 \$0 \$44,715,094 \$0 \$333,000 \$3333,000 \$33333,000 \$33333,000 \$33333,000 \$33333,000 \$33	20	331.000		ψ02,020,012	1 20	Ψ	ψ02,020,012			ψ32,023,072
TOTAL WATER TREATMENT PLANT \$98,054,836 \$0 \$98,054,	29	332.000	, ·	\$44,715,094	P-29	\$0	\$44,715,094		\$0	\$44,715,094
TRANSMISSION & DIST. PLANT \$1		333.000	Water Treatment - Other	\$713,870	P-30	\$0	\$713,870		\$0	\$713,870
33 340,000 Transmission & Distribution Land \$17 P-33 \$-\$17 \$0 \$0 \$0 \$0 \$0 \$10	31		TOTAL WATER TREATMENT PLANT	\$98,054,836		\$0	\$98,054,836		\$0	\$98,054,836
33 340,000 Transmission & Distribution Land \$17 P-33 \$-\$17 \$0 \$0 \$0 \$0 \$0 \$10										
34 341.000 Transmission & Distribution Structures & \$6,173,556 P-34 \$0 \$6,173,556 mpr 342.000 Distribution Reservoirs & Standpipes \$18,288,362 P-35 \$0 \$18,288,362 \$0 \$18,288,362 343.000 Transmission & Distribution Mains \$285,293,529 P-36 \$0 \$285,293,529 37 344.000 Fire Mains \$285,293,529 P-36 \$0 \$285,293,529 38 345.000 Services \$14,914,375 P-38 \$0 \$14,914,375 \$0 \$208,746 347.000 Meters \$-\$17,193,329 P-39 \$0 \$-\$17,193,329 \$0 \$-\$17,193,329 40 347.000 Meter Installation \$15,849,480 \$15,849,480 \$0 \$15,849,480 41 348.000 Hydrants \$18,944,330 P-41 \$0 \$18,944,390 \$0 \$18,944,390 42 349.000 Other Transmission & Distribution Plant \$16,111 P-42 \$0 \$16,111 43 TOTAL TRANSMISSION & DIST. PLANT \$342,495,227 \$0 \$0 \$0 46 TOTAL INCENTIVE COMPENSATION \$0 P-45 \$0 \$0 \$0 47 GENERAL PLANT GENER		240.000		647	D 22	647	\$ 0		60	60
Impr Distribution Reservoirs & Standpipes \$18,288,362 P-35 \$0 \$18,288,362 \$0 \$285,293,529 \$0 \$285,293,299				·			·			·
35 342,000 Distribution Reservoirs & Standpipes \$18,288,362 P-35 \$0 \$18,288,362 \$0 \$228,293,529 \$0 \$228,293,299 \$0 \$14,914,375 \$0 \$14,914,375 \$0 \$14,914,375 \$0 \$14,914,375 \$0 \$14,914,375 \$0 \$14,914,375 \$0 \$14,914,375 \$0 \$14,914,375 \$0 \$14,914,375 \$0 \$17,193,329 \$0 \$17,193,329 \$0 \$17,193,329 \$0 \$17,193,329 \$0 \$18,944,390 \$0 \$18,944,39	34	341.000		\$0,173,330		φ0	\$0,173,330		\$0	\$6,173,336
36 343.000 Transmission & Distribution Mains \$285,293,529 P-36 \$0 \$285,293,529 \$0 \$285,293,529 \$0 \$285,293,529 \$0 \$285,293,529 \$0 \$208,746 \$0 \$208,746 \$0 \$208,746 \$0 \$208,746 \$0 \$208,746 \$0 \$208,746 \$0 \$208,746 \$0 \$208,746 \$0 \$208,746 \$0 \$208,746 \$0 \$208,746 \$0 \$208,746 \$0 \$208,746 \$0 \$208,746 \$0 \$0 \$14,914,375 \$0 \$14,914,375 \$0 \$14,914,375 \$0 \$14,914,375 \$0 \$14,914,375 \$0 \$14,914,375 \$0 \$14,914,375 \$0 \$14,914,375 \$0 \$14,914,375 \$0 \$14,914,375 \$0 \$14,914,375 \$0 \$15,849,480 \$0 \$15,	35	342.000	1 ·	\$18.288.362	P-35	\$0	\$18.288.362		\$0	\$18.288.362
344.000 Fire Mains \$208,746 P-37 \$0 \$208,746 \$0 \$208,746 \$345.000 \$345.000 \$345.000 \$346.000 \$3			1							
39 346.000 Meters -\$17,193,329 P-39 \$0 -\$17,193,329 \$0 -\$17,193,329 \$0 -\$17,193,329 \$0 347,000 Meter Installation \$15,849,480 \$18,944,800 \$18,944,800 \$18,944,800 \$18,944,390 \$0 \$0 \$0 \$0 \$0 \$0 \$0	37	344.000	Fire Mains		P-37	\$0			\$0	
40 347.000 Meter Installation \$15,849,480 \$15,849,480 \$15,849,480 \$15,849,480 \$18,944,390 \$18,94	38	345.000	Services	\$14,914,375	P-38	\$0	\$14,914,375		\$0	\$14,914,375
At	39			-\$17,193,329						
349.000 Other Transmission & Distribution Plant \$16,111 \$342,495,237 P-42 \$0 \$16,111 \$0 \$342,495,220 \$0 \$342,495,220 \$0 \$342,495,220 \$0 \$342,495,220 \$0 \$342,495,220 \$0 \$342,495,220 \$0 \$342,495,220 \$0 \$342,495,220 \$0 \$0 \$0 \$0 \$0 \$0 \$0						·				. , ,
TOTAL TRANSMISSION & DIST. PLANT \$342,495,237 -\$17 \$342,495,220 \$0 \$342,495,220			1 -							
INCENTIVE COMPENSATION CAPITALIZATION S0 P-45 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$		349.000			P-42					
CAPITALIZATION Incentive Compensation Capitalization Adj. \$0 P-45 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	43		TOTAL TRANSMISSION & DIST. PLANT	\$342,495,237		-\$17	\$34 2,49 5,220		\$0	\$342,495,220
CAPITALIZATION Incentive Compensation Capitalization Adj. \$0 P-45 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	44		INCENTIVE COMPENSATION							
46										
47 GENERAL PLANT General Land & Land Rights -\$1,599 P-48 \$1,599 \$0 \$0 \$0 49 390.000 Stores Shops Equipment Structures \$2,914,270 P-49 \$0 \$2,914,270 \$0 \$2,914,270 50 390.100 Office Structures \$1,394,851 P-50 \$0 \$1,394,851 \$0 \$1,394,851 51 390.200 General Structures - HVAC \$78,300 P-51 \$0 \$78,300 \$0 \$78,300 52 390.300 Miscellaneous Structures \$2,007,181 P-52 \$0 \$2,007,181 \$0 \$2,007,181 53 390.900 Structures & Improvements - Leasehold \$208,738 P-53 \$0 \$208,738 \$0 \$208,738	45	0.000		\$0	P-45	\$0	\$0		\$0	\$0
47 GENERAL PLANT General Land & Land Rights -\$1,599 P-48 \$1,599 \$0 \$0 \$0 49 390.000 Stores Shops Equipment Structures \$2,914,270 P-49 \$0 \$2,914,270 \$0 \$2,914,270 50 390.100 Office Structures \$1,394,851 P-50 \$0 \$1,394,851 \$0 \$1,394,851 51 390.200 General Structures - HVAC \$78,300 P-51 \$0 \$78,300 \$0 \$78,300 52 390.300 Miscellaneous Structures \$2,007,181 P-52 \$0 \$2,007,181 \$0 \$2,007,181 53 390.900 Structures & Improvements - Leasehold \$208,738 P-53 \$0 \$208,738 \$0 \$208,738										
47	46			\$0		\$0	\$0		\$0	\$0
48 389.000 General Land & Land Rights -\$1,599 P-48 \$1,599 \$0 \$0 \$0 49 390.000 Stores Shops Equipment Structures \$2,914,270 P-49 \$0 \$2,914,270 \$0 \$2,914,270 \$0 \$2,914,270 \$0 \$2,914,270 \$0 \$2,914,270 \$0 \$2,914,270 \$0 \$1,394,851 </td <td></td> <td></td> <td>CAPITALIZATION</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>			CAPITALIZATION							
48 389.000 General Land & Land Rights -\$1,599 P-48 \$1,599 \$0 \$0 \$0 49 390.000 Stores Shops Equipment Structures \$2,914,270 P-49 \$0 \$2,914,270 \$0 \$2,914,270 \$0 \$2,914,270 \$0 \$2,914,270 \$0 \$2,914,270 \$0 \$2,914,270 \$0 \$1,394,851 </td <td>47</td> <td></td> <td>CENEDAL DI ANT</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	47		CENEDAL DI ANT							
49 390.000 Stores Shops Equipment Structures \$2,914,270 P-49 \$0 \$2,914,270 \$0 \$2,914,270 50 390.100 Office Structures \$1,394,851 P-50 \$0 \$1,394,851 \$0 \$1,394,851 51 390.200 General Structures - HVAC \$78,300 P-51 \$0 \$78,300 \$0 \$78,300 52 390.300 Miscellaneous Structures \$2,007,181 P-52 \$0 \$2,007,181 \$0 \$2,007,181 53 390.900 Structures & Improvements - Leasehold \$208,738 P-53 \$0 \$208,738 \$0 \$208,738		380 000		_\$1 5 00	D_ /1Ω	\$1 500	¢۸		en.	¢Ω
50 390.100 Office Structures \$1,394,851 P-50 \$0 \$1,394,851 \$0 \$1,394,851 51 390.200 General Structures - HVAC \$78,300 P-51 \$0 \$78,300 \$0 \$78,300 52 390.300 Miscellaneous Structures \$2,007,181 P-52 \$0 \$2,007,181 \$0 \$2,007,181 53 390.900 Structures & Improvements - Leasehold \$208,738 P-53 \$0 \$208,738 \$0 \$208,738										
51 390.200 General Structures - HVAC \$78,300 P-51 \$0 \$78,300 52 390.300 Miscellaneous Structures \$2,007,181 P-52 \$0 \$2,007,181 53 390.900 Structures & Improvements - Leasehold \$208,738 P-53 \$0 \$208,738										
52 390.300 Miscellaneous Structures \$2,007,181 P-52 S0 Structures \$0 \$2,007,181 S1 S208,738 53 390.900 Structures & Improvements - Leasehold \$2,007,181 P-52 S0 S1 S208,738 \$0 \$2,007,181 S1 S208,738										
			Miscellaneous Structures			· ·				
54 391.000 Office Furniture and Equipment \$1,077,028 P-54 \$0 \$1,077,028 \$0 \$1,077,028			•							
	54	391.000	Office Furniture and Equipment	\$1,077,028	P-54	\$0	\$1,077,028		\$0	\$1,077,028

Missouri-American Water Company Case No. WR-2022-0303 Total Company EMS - Direct Testimony Test Year Ending 6/30/2022 Accumulated Depreciation Reserve

Line	<u>A</u> Account	<u>B</u>	<u>C</u> Total	<u>D</u>	<u>E</u>	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>l</u> MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Adjust. Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
114111001		Doprociation Receive Description	11000110		rajaomonio	11000110	7		- Carrottonar
55	391.100	Computers & Peripheral Equipment	\$2,401,465	P-55	\$0	\$2,401,465		\$0	\$2,401,465
56	391.200	Computer Hardware & Software	\$6,916,403	P-56	\$0	\$6,916,403		\$0	\$6,916,403
57	391.250	Computer Software	\$15,404,702	P-57	\$0	\$15,404,702		\$0	\$15,404,702
58	391.300	Other Office Equipment	-\$26,139	P-58	\$0	-\$26,139		\$0	-\$26,139
59	391.400	BTS Initial Investment	\$21,511,786	P-59	\$0 \$0	\$21,511,786		\$0	\$21,511,786
60 61	392.000 392.100	Transportation Equipment Transportation Equipment - Light Trucks	\$769,071 \$4,655,339	P-60 P-61	\$0 \$0	\$769,071 \$4,655,339		\$0 \$0	\$769,071 \$4,655,339
62	392.100	Transportation Equipment - Light Trucks Transportation Equipment - Heavy Trucks	\$4,055,359 \$4,450,924	P-62	\$0 \$0	\$4,055,339 \$4,450,924		\$0	\$4,655,339 \$4,450,924
63	392.300	Transportation Equipment - Cars	\$2,262,035	P-63	\$0 \$0	\$2,262,035		\$0	\$2,262,035
64	392.400	Transportation Equipment - Other	\$3,980,929	P-64	\$0	\$3,980,929		\$0	\$3,980,929
65	393.000	Store Equipment	\$11,042	P-65	\$0	\$11,042		\$0	\$11,042
66	394.000	Tools, Shop, & Garage Equipment	\$4,318,230	P-66	\$0	\$4,318,230		\$0	\$4,318,230
67	395.000	Laboratory Equipment	\$890,745	P-67	\$0	\$890,745		\$0	\$890,745
68	396.000	Power Operated Equipment	\$2,026,460	P-68	\$0	\$2,026,460		\$0	\$2,026,460
69	397.000	Communication Equipment	\$71,756	P-69	\$0	\$71,756		\$0	\$71,756
70	397.100	Communication Equipment (non telephone)	\$2,531,228	P-70	\$0	\$2,531,228		\$0	\$2,531,228
71	397.200	Telephone Equipment	\$102,254	P-71	\$0	\$102,254		\$0	\$102,254
72	398.000	Miscellaneous Equipment	\$1,435,197	P-72	\$0	\$1,435,197		\$0	\$1,435,197
73	399.000	Other Tangible Property	-\$281,852	P-73	\$0	-\$281,852		\$0	-\$281,852
74		TOTAL GENERAL PLANT	\$81,110,344		\$1,599	\$81,111,943		\$0	\$81,111,943
75		TRANSMISSION & DISTRIBUTION							
76	340.000	Transmission & Distribution Land	\$0	P-76	\$0	\$0		\$0	\$0
77	341.000	Transmission & Distribution Structures &	\$1,173	P-77	\$0	\$1,173		\$0	\$1,173
78	342.000	Impr Distribution Reservoirs & Standpipes	-\$1,391	P-78	\$0	-\$1,391		\$0	-\$1,391
79	343.000	Transmission & Distribution Mains	-\$1,391 -\$857	P-79	\$0 \$0	-\$1,391 -\$857		\$0	-\$857
80		Fire Mains	\$0	P-80	\$0	\$0		\$0	\$0
81	345.000	Services	\$0	P-81	\$0	\$0		\$0	\$0
82	346.000	Meters	-\$24	P-82	\$0	-\$24		\$0	-\$24
83	347.000	Meter Installation	\$0	P-83	\$0	\$0		\$0	\$0
84		Hydrants	\$5	P-84	\$0	\$5		\$0	\$5
85	349.000	Other Transmission & Distribution Plant	\$0	P-85	\$0	\$0		\$0	\$0
86		TOTAL TRANSMISSION & DISTRIBUTION	-\$1,094		\$0	-\$1,094		\$0	-\$1,094
87		COLLECTION PLANT							
88	350.000	Land & Land Rights	\$0	P-88	\$0	\$0		\$0	\$0
89	351.000	Structures & Improvements	\$1,588,802	P-89	\$0	\$1,588,802		\$0	\$1,588,802
90	352.100	Collection Sewers - Force	\$2,729,703	P-90	\$0	\$2,729,703		\$0	\$2,729,703
91 02	352.200 353.000	Collection Sewers - Gravity Services to Customers	\$15,192,792	P-91 P-92	\$0 \$0	\$15,192,792		\$0	\$15,192,792
92 93		Flow Measuring Devices	\$466,348 \$378,654	P-92 P-93	\$0 \$0	\$466,348 \$378,654		\$0 \$0	\$466,348 \$378,654
93 94	356.000	Other Collection Plant Facilities	\$8,003	P-93	\$0 \$0	\$8,003		\$0	\$8,003
95	330.000	TOTAL COLLECTION PLANT	\$20,364,302	1-34	\$0	\$20,364,302		\$0	\$20,364,302
		0.0000000000000000000000000000000000000							
96	200,000	SYSTEM PUMPING PLANT	607	D 07	607	*		60	**
97 98		Land & Land Rights Structures & Improvements	\$27 \$496,862	P-97 P-98	-\$27 \$0	\$0 \$496,862		\$0 \$0	\$0 \$496,862
96 99		Receiving Wells	\$429,362	P-99	\$0 \$0	\$496,862 \$429,362		\$0	\$496,862 \$429,362
100		Electric Pumping Equipment	\$2,302,175	P-100	\$0 \$0	\$2,302,175		\$0	\$2,302,175
101	365.000	Other Pumping Equipment	\$1,328,101	P-101	\$0	\$1,328,101		\$0	\$1,328,101
102		TOTAL SYSTEM PUMPING PLANT	\$4,556,527		-\$27	\$4,556,500		\$0	\$4,556,500
103		TREATMENT & DISPOSAL PLANT							
103 104	370.000	Land & Land Rights	\$0	P-104	\$0	\$0		\$0	\$0
104	370.000	Structures & Improvements	\$1,695,946	P-104 P-105	\$0 \$0	\$1,695,946		\$0	\$1,695,946
106	371.000	Treatment and Disposal Plant Equipment	\$5,862,460	P-106	\$0 \$0	\$5,862,460		\$0	\$1,093,940 \$5,862,460
107	373.000	Plant Sewers	\$2,083,803	P-107	\$0 \$0	\$2,083,803		\$0	\$2,083,803
108	374.000	Outfall Sewer Lines	\$35,901	P-108	\$0	\$35,901		\$0	\$35,901
109		TOTAL TREATMENT & DISPOSAL PLANT	\$9,678,110		\$0	\$9,678,110		\$0	\$9,678,110
110		TOTAL DEPRECIATION RESERVE	\$616,355,204		\$965	\$616,356,169		\$0	\$616,356,169
110		TAL DEL REGIATION RECEIVE	ψ010,000,204		4303	ψ010,000,100		Ψ0	ψ 010,330,103

Missouri-American Water Company Case No. WR-2022-0303 Total Company EMS - Direct Testimony Test Year Ending 6/30/2022 Cash Working Capital

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Line		Test Year	Revenue	Expense	Net Lag	Factor	CWC Req
Number	Description	Adj. Expenses	Lag	Lag	C - D	(Col E / 365)	BxF
l							
	OPERATION AND MAINT EVENIOR						
1	OPERATION AND MAINT. EXPENSE Purchased Water	\$4 E07 704			13.700000	0.037534	¢ E6 E00
2 3	Fuel and Power	\$1,507,704 \$12,943,420			24.100000	0.037534	\$56,590 \$854,615
3 4	Chemical	\$13,459,100			8.000000	0.060027	\$294,997
4 5	Waste Disposal	\$2,779,115			-32.000000	-0.087671	\$294,997 -\$243,648
6	Labor/Base Payroll	\$38,624,105			34.200000	0.093699	\$3,619,041
7	Pensions	-\$3,791,627			48.700000	0.133425	-\$505,898
8	OPEB	-\$1,855,492			0.000000	0.000000	-\$303,898 \$0
9	Group Insurance	\$7,700,546			35.600000	0.097534	\$751,065
10	401K	\$1,030,715			36.500000	0.100000	\$103,072
11	DCP	\$839,996			36.500000	0.100000	\$84,000
12	ESPP	\$0			0.000000	0.000000	\$0
13	VEBA	\$48,285			-168.800000	-0.462462	-\$22,330
14	Other Benefits	\$0			0.000000	0.000000	-φ22,330 \$0
15	Support Services	\$29,872,829			47.900000	0.131233	\$3,920,300
16	Contracted Services	\$3,491,224			-3.100000	-0.008493	-\$29,651
17	Building Maintenance and Services	\$1,363,349			-7.000000	-0.019179	-\$26,147
18	Telecommunications expense	\$879,632			13.500000	0.036986	\$32,534
	Postage expense	\$1,992,811			10.800000	0.029589	\$58,96 5
20	Office Supplies and Services	\$777,392			66.200000	0.181369	\$140,995
21	Employee related expense travel and	\$1,194,795			-2.800000	-0.007671	-\$9,165
	entertainment	V 1,101,100			2.00000	0.001.01.1	ψο,
22	Rents	\$285,317			32.900000	0.090138	\$25,718
23	Transporation	\$2,619,861			-3.600000	-0.009863	-\$25,840
24	Miscellaneous Expense	\$1,149,387			11.600000	0.031780	\$36,528
25	Uncollectible Expense	\$3,279,104			0.000000	0.000000	\$0
26	Customer Accounting	\$930,242			-30.200000	-0.082740	-\$76,968
27	Regulatory Expense	\$103,965			0.700000	0.001924	\$200
	Insurance Other than Group	\$7,036,632			114.100000	0.312603	\$2,199,673
29	Maintenance Supplies and Services	\$8,620,464			15.400000	0.042192	\$363,714
30	PSC Assessment	\$1,953,287			81.700000	0.223836	\$437,216
31	Telecommunication expense	\$390,743			13.500000	0.036986	\$14,452
32	Transportation	\$1,098,658			-3.600000	-0.009863	-\$10,836
33	Cash Vouchers	-\$7,996,255			5.600000	0.015342	-\$122,678
34	TOTAL OPERATION AND MAINT. EXPENSE	\$132,329,304					\$11,920,514
35	TAXES						
36	Payroll Tax	\$2,963,578			34.200000	0.093699	\$277,684
37	Property Tax	\$29,750,494			-112.200000	-0.307397	-\$9,145,212
38	TOTAL TAXES	\$32,714,072					-\$8,867,528
39	CWC REQ'D BEFORE RATE BASE OFFSETS	\$165,043,376			6.750000	0.018498	\$3,052,986
40	TAY OFFICET FROM DATE DAGE						
40	TAX OFFSET FROM RATE BASE	M4 000 450			40 400000	0.007074	650 460
41	Federal Tax Offset	\$1,922,453			10.100000	0.027671	\$53,196
42	State Tax Offset	\$341,388			10.100000	0.027669	\$9,446
43	City Tax Offset	\$0			0.000000	0.000000	\$0 \$5 500 004
	Interest Expense Offset	\$50,316,432			-40.500000	-0.110959	-\$5,583,061
45	TOTAL TAX OFFSET FROM RATE BASE	\$52,580,273					-\$5,520,419
46	TOTAL CASH WORKING CAPITAL REQUIRED	\$217,623,649	ı	ı			-\$2,467,433

Missouri-American Water Company Case No. WR-2022-0303 Total Company EMS - Direct Testimony Test Year Ending 6/30/2022 Income Statement Detail

Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	<u>G</u> Total Company	H Total Company	<u>l</u> Jurisdictiona	<u>J</u> I Jurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
		<u> </u>	(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + M	= K
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$236,371,954	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$236,371,954	100.00%	\$4,937,818	\$241,309,772	See Note(1)	See Note(1)
Rev-3	461.200	Commercial	\$71,742,167	000 11010(1)	000 11010(1)	Rev-3	000 11010(1)	\$71,742,167	100.00%	-\$5,353,888	\$66,388,279	000 11010(1)	000 11010(1)
Rev-4	461.300	Industrial	\$15,107,795			Rev-4		\$15,107,795	100.00%	-\$718,100	\$14,389,695		
Rev-5	462.000	Private Fire Protection	\$5,137,197			Rev-5		\$5,137,197	100.00%	\$57,069	\$5,194,266		
Rev-6	463.000	Public Fire Protection	-\$752			Rev-6		-\$752	100.00%	\$752	\$0		
Rev-7	470.000	Other Revenue - Late Payment Charge	\$808,340			Rev-7		\$808,340	100.00%	-\$14,494	\$793,846		
Rev-8	472.000	Other Revenue - Rent	\$838,630			Rev-8		\$838,630	100.00%	-\$85,968	\$752,662		
Rev-9	464.000	Other Public Auth.	\$7,870,643			Rev-9		\$7,870,643	100.00%	-\$691,017	\$7,179,626		
Rev-10	466.000	Sales for Resale	\$11,774,575			Rev-10		\$11,774,575	100.00%	-\$92,494	\$11,682,081		
Rev-11	471.000	Other Water Revenue - Oper. Rev.	\$3,233,549			Rev-11		\$3,233,549	100.00%	\$2,189,151	\$5,422,700		
Rev-12	522.400	Other Public Authority	\$534,745			Rev-12		\$534,745	100.00%	\$26,690	\$561,435		
Rev-13	534.000	Rents from Sewer Properties	\$7,312			Rev-13		\$7,312	100.00%	-\$7,312	\$0		
Rev-14	536.000	Other Sewer Revenue - Oper. Rev.	\$76,937			Rev-14		\$76,937	100.00%	-\$4,145	\$72,792		
Rev-15		TOTAL OPERATING REVENUES	\$353,503,092					\$353,503,092	10010070	\$244,062	\$353,747,154		
			, , ,					, , ,		, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, , .		
1	004 000	SOURCE OF SUPPLY EXPENSES	\$000 F04	\$00.704	\$07.4.700	5 0	**	* 200 5 24	400.000/	* 400.000	\$575.040	\$00.004	\$5.45.005
2	601.000	Operation Labor & Expenses	\$698,581	\$23,791	\$674,790	E-2	\$0	\$698,581	100.00%	-\$123,262	\$575,319	\$29,984	\$545,335
3	602.000	Purchased Water	\$1,329,949	\$0	\$1,329,949	E-3	\$0	\$1,329,949	100.00%	\$177,755	\$1,507,704	\$0	\$1,507,704
4	603.000	Miscellaneous Expenses	\$6,099,067	\$0	\$6,099,067	E-4	\$0	\$6,099,067	100.00%	-\$1,177,550	\$4,921,517	\$0	\$4,921,517
5	604.000	Rents - SSE	\$6,848	\$0	\$6,848	E-5	\$0	\$6,848	100.00%	\$0	\$6,848	\$0	\$6,848
6	610.000	Maint. Supervision & Engineering	\$0	\$0	\$0	E-6	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
/	611.000	Maint. of Structures & Improvements	\$0	\$0	\$0	E-7	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
8	612.000	Maint. of Collect. & Impound. Reservoirs	\$0	\$0	\$0	E-8	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
9	613.000	Maint. of Lake, River and Other Intakes	\$0	\$0	\$0	E-9	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
10	614.000	Maint. of Wells & Springs	\$206,579	\$206,295	\$284	E-10	\$0	\$206,579	100.00%	-\$42,932	\$163,647	\$162,520	\$1,127
11	615.000	Maint. of Infiltration Galleries & Tunnels	\$0	\$0	\$0	E-11	\$0	\$0	0.00%	\$0	\$0 \$0	\$0 \$0	\$0 \$0
12	616.000	Maint. of Supply Mains	\$0 \$407.700	\$0	\$0 \$20.047	E-12	\$0 \$0	\$0 \$407.750	0.00%	\$0 \$47.054	\$0	\$0 \$00.484	\$0
13	617.000	Maint. of Misc. Water Source Plant	\$107,763	\$71,746	\$36,017	E-13	\$0	\$107,763	100.00%	\$17,854	\$125,617	\$92,184	\$33,433
14		TOTAL SOURCE OF SUPPLY EXPENSES	\$8,448,787	\$301,832	\$8,146,955		\$0	\$8,448,787		-\$1,148,135	\$7,300,652	\$284,688	\$7,015,964
15		PUMPING EXPENSES											
16	620.000	Operation Supervision & Engineering - PE	\$195,495	\$195,495	\$0	E-16	\$0	\$195,495	100.00%	-\$15,449	\$180,046	\$180,046	\$0
17	621.000	Fuel for Power Production	\$173,215	\$0	\$173,215	E-17	\$0	\$173,215	100.00%	\$6,289	\$179,504	\$0	\$179,504
18	622.000	Power Production Labor & Expenses	\$0	\$0	\$0	E-18	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
19	623.000	Fuel or Power Purchased for Pumping	\$4,418,265	\$0	\$4,418,265	E-19	\$0	\$4,418,265	100.00%	-\$1,386,504	\$3,031,761	\$0	\$3,031,761
20	624.000	Pumping Labor and Expenses	\$1,657,070	\$1,445,775	\$211,295	E-20	\$0	\$1,657,070	100.00%	-\$40,029	\$1,617,041	\$1,405,746	\$211,295
21	625.000	Expenses Transferred - Cr.	\$0	\$0	\$0	E-21	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
22	626.000	Miscellaneous Expense	\$27,938	\$0	\$27,938	E-22	\$0	\$27,938	100.00%	\$6,493	\$34,431	\$0	\$34,431
23	627.000	Rents - PE	\$1,606	\$0	\$1,606	E-23	\$0	\$1,606	100.00%	\$0	\$1,606	\$0	\$1,606
24	630.000	Maint. Supervision & Engineering - PE	\$134,010	\$134,010	\$0	E-24	\$0	\$134,010	100.00%	\$9,102	\$143,112	\$143,112	\$0
25	631.000	Maint. of Structures & Improvements - PE	\$0	\$0	\$0	E-25	\$0	\$0	0.00%	\$879	\$879	\$0	\$879
26	632.000	Maint. of Power Production Equipment	\$148	\$148	\$0	E-26	\$0	\$148	100.00%	\$39	\$187	\$187	\$0
27	633.000	Maint. of Pumping Equipment	\$438,739	\$357,453	\$81,286	E-27	\$0	\$438,739	100.00%	\$5,643	\$444,382	\$373,797	\$70,585
28		TOTAL PUMPING EXPENSES	\$7,046,486	\$2,132,881	\$4,913,605		\$0	\$7,046,486		-\$1,413,537	\$5,632,949	\$2,102,888	\$3,530,061
29		WATER TREATMENT EXPENSES											
30	640.000	Operation. Supervision & Engineer WTE	\$356,849	\$356,849	\$0	E-30	\$0	\$356,849	100.00%	-\$58,982	\$297,867	\$297,867	\$0
31	641.000	Chemicals - WTE	\$10,639,949	\$550,649 \$0	\$10,639,949	E-31	\$0 \$0	\$10,639,949	100.00%	\$3,033,598	\$13,673,547	\$297,007 \$0	\$13,673,547
J 1	U-71.000	Chamballo III L	ψ ι υ,υυσ,στσ	ΨΟ	ψ10,000,073	<u> </u>	Ψ	ψ10,000,040	100.00 /0	ψυ,υυυ,υυυ	ψ.υ,υ.υ,υτι	Ψ	Ψ.Ο,ΟΙΟ,ΟΤΙ

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u> </u>	<u>G</u>	<u>H</u>	<u> </u>	Ī	<u>K</u>	L	<u>M</u>
Line	Account		Test Year	Test Year	Test Year	Adjust.	Total Company	Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L+N	1 = K
32	642.000	Operation Labor & Expenses - WTE	\$3,939,360	\$3,376,936	\$562,424	E-32	\$0	\$3,939,360	100.00%	\$872,725	\$4,812,085	\$4,288,466	\$523,619
33	643.000	Miscellanous Expenses - WTE	\$1,980,838	\$0,570,550 \$0	\$1,980,838	E-33	\$0	\$1,980,838		\$2,834,758	\$4,815,596	\$0	\$4,815,596
34	644.000	Rents - WTE	\$24,832	\$0	\$24,832	E-34	\$0	\$24,832		-\$10,837	\$13,995	\$0	\$13,995
35	650.000	Maint. Supervision & Engineering - WTE	\$1,648,206	\$1,648,206	\$0	E-35	\$0	\$1,648,206		\$403,193	\$2,051,399	\$2,051,399	\$0
36	651.000	Maint. of Structures & Improvements - WTE	\$0	\$0	\$0	E-36	\$0	\$0		\$0	\$0	\$0	\$0
37	652.000	Maint. of Water Treatment Equipment	\$806,911	-\$1,068	\$807,979	E-37	\$0	\$806,911	100.00%	\$66,362	\$873,273	\$0	\$873,273
38		TOTAL WATER TREATMENT EXPENSES	\$19,396,945	\$5,380,923	\$14,016,022		\$0	\$19,396,945	•	\$7,140,817	\$26,537,762	\$6,637,732	\$19,900,030
20		TRANSMISSION & DIST EVERNORS											
39 40	660 000	TRANSMISSION & DIST. EXPENSES	¢02.402	¢02.402	¢o.	E 40	¢o.	¢02.402	100 000/	¢4 765	¢04.067	¢04.067	40
40 41	660.000	Operation Supervision & Engineering - TDE	\$83,102	\$83,102 \$0	\$0 \$0	E-40 E-41	\$0 \$0	\$83,102		\$1,765 \$0	\$84,867	\$84,867	\$0 \$0
41 42	661.000 662.000	Storage Facilities Expenses TDE Transmission & Distribution Lines Expenses	\$0 \$1,406,124	\$1,264,682	\$141,442	E-41	\$0 \$0	\$0 \$1,406,124		\$0 \$198,868	\$0 \$1,604,992	\$0 \$1,464,139	پو \$140,853
42	663.000	Meter Expenses - TDE	\$1,406,124 \$502,049	\$1,204,662 \$497,599	\$4,450	E-42 E-43	\$0 \$0	\$1,406,124 \$502,049		-\$22,447	\$1,604,992 \$479,602	\$475,690	\$140,833 \$3,912
43 44	664.000	Customer Installations Expenses - TDE	\$302,049 \$127,072	\$127,072	\$4,430 \$0	E-44	\$0	\$302,049 \$127,072	100.00%	-\$23,172	\$479,002 \$103,900	\$103,900	\$3,912 \$0
45	665.000	Miscellaneous Expenses - TDE	\$7,733,165	\$6,244,390	\$1,488,775	E-45	\$0	\$7,733,165	100.00%	\$2,462,431	\$10,195,596	\$9,281,253	\$914,343
46	666.000	Rents - TDE	\$12,009	\$0,244,390 \$0	\$12,009	E-46	\$0	\$12,009	100.00%	\$0	\$12,009	\$0	\$12,009
47	670.000	Maint. Supervision and Engineering - TDE	\$59,832	\$59,832	\$0	E-47	\$0	\$59,832		\$4,668	\$64,500	\$64,500	ψ12,003 \$0
48	671.000	Maint. of Structures & Improvements - TDE	\$0 \$0	\$0	\$0	E-48	\$0	\$0		\$0	\$0 \$0	\$0	\$0 \$0
49	672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$0 \$0	\$0 \$0	\$0	E-49	\$0	\$0		\$42,70 5	\$42,705	\$0	\$42,705
50	673.000	Maint. of Transmission & Distribution Mains	\$2,210,911	\$286,156	\$1,924,755	E-50	\$0	\$2,210,911	100.00%	-\$364,842	\$1,846,069	\$278,927	\$1,567,142
51	674.000	Maint. of Fire Mains - TDE	-\$1,150	\$0	-\$1,150	E-51	\$0	-\$1,150		\$575	-\$575	\$0	-\$575
52	675.000	Maint. of Services - TDE	\$331,293	\$326,422	\$4,871	E-52	\$0	\$331,293	100.00%	\$48,167	\$379,460	\$374,718	\$4,742
53	676.000	Maint, of Meters - TDE	\$88,226	\$84,742	\$3,484	E-53	\$0	\$88,226		-\$7,405	\$80,821	\$79,025	\$1,796
54	677.000	Maint. of Hydrants - TDE	\$297,072	\$296,685	\$387	E-54	\$0	\$297,072	100.00%	\$8,702	\$305,774	\$304,959	\$815
55	678.000	Maint. of Miscellaneous Plant - TDE	\$3,102,866	\$1,741,411	\$1,361,455	E-55	\$0	\$3,102,866		\$4,105,990	\$7,208,856	\$5,514,096	\$1,694,760
56		TOTAL TRANSMISSION & DIST. EXPENSES	\$15,952,571	\$11,012,093	\$4,940,478		\$0	\$15,952,571	•	\$6,456,005	\$22,408,576	\$18,026,074	\$4,382,502
57		CUSTOMER ACCOUNTS EXPENSE											
57 58	004 000	Supervision	\$11,058	\$11,058	¢o.	E-58	¢o.	\$11,058	100 000/	¢2.704	¢42.040	¢42.040	CO
56 59	901.000 902.000	Meter Reading Expenses	\$11,056 \$415,654	\$11,056 \$419,867	\$0 -\$4,213	E-59	\$0 \$0	\$11,056 \$415,654	100.00% 100.00%	\$2,791 \$31,000	\$13,849 \$446,654	\$13,849 \$452,322	\$0 -\$5,668
	902.000	Customer Records & Collection Expenses	\$1,845,053	\$278,282	\$1,566,771	E-60	\$0 \$0	\$415,654 \$1,845,053	100.00%	-\$617,743	\$1,227,310	\$216,420	-\$5,666 \$1,010,890
60 61	904.000	Uncollectible Amounts	\$2,012,401	\$270,282 \$0	\$2,012,401	E-61	\$0	\$2,012,401	100.00%	\$1,266,703	\$3,279,104	\$210,420	\$3,279,104
62	905.000	Misc. Customer Accounts Expense	\$2,012,401	\$117,775	\$82,589	E-62	\$0	\$200,364	100.00%	\$7,522	\$207,886	\$92,729	\$3,279,104 \$115,157
63	303.000	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$4,484,530	\$826,982	\$3,657,548	L-02	\$0	\$4,484,530		\$690,273	\$5,174,803	\$775,320	\$4,399,483
			• •	•			-	•		•		•	• •
64		CUSTOMER SERVICE EXPENSES							. <u></u>			.	
65	907.000	Customer Service & Information Expense	\$687	\$687	\$0	E-65	\$0	\$687	100.00%	\$3,073	\$3,760	\$3,760	\$0
66		TOTAL CUSTOMER SERVICE EXPENSES	\$687	\$687	\$0		\$0	\$687		\$3,073	\$3,760	\$3,760	\$0
67		SALES PROMOTION EXPENSES											
68	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-68	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
69		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	<u>\$0</u>
70		ADMIN. & GENERAL EXPENSES											
70 71	920.000	Admin. & General Expenses Admin. & General Salaries	\$14,732,219	\$14,732,219	\$0	E-71	¢ο	\$14,732,219	100.00%	-\$9,690,265	\$5,041,954	\$6,562,770	-\$1,520,816
71 72	920.000 921.000	Office Supplies & Expenses	\$3,725,355	\$14,732,219 \$0	\$3,725,355	E-71 E-72	\$0 \$0	\$3,725,355		-\$9,690,265 \$124,682	\$3,850,037		-\$1,520,616 \$3,850,037
72 73	921.000	Admin. Expenses Transferred - Credit	\$3,725,355 \$0	\$0 \$0	\$3,725,355 \$0	E-72 E-73	\$0 \$0	\$3,725,355 \$0		\$124,662 \$0	\$3,650,03 <i>1</i> \$0	\$0 \$0	\$3,650,03 <i>1</i> \$0
73 74	922.000	Outside Services Employed	\$45,316,626	\$36,875,108	\$8,441,518	E-73	\$0 \$0	\$45,316,626		-\$7,477,978	\$37,838,648	\$31,610,828	\$6,227,820
7 4 75	924.000	Property Insurance	\$5,208,189	\$30,873,108 \$0	\$5,208,189	E-75	\$0	\$5,208,189		\$1,828,443	\$7,036,632	\$31,010,828	\$7,036,632
, ,	J_7.000	1 Toporty modiumou	ψυ,200,100	Ψ	ψυ, Σ υυ, 103	L-13	Ψ	ψυ,200,109	100.00 /0	Ψ1,020, 11 3	Ψ1,000,002	Ψ	Ψ1,000,002

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	<u>Į</u>	ī	<u>K</u>	<u>L</u>	<u>M</u>
Line	Account		Test Year	Test Year	Test Year	Adjust.	Total Company	•		Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + M	= K
76	925.000	Injuries & Damages	\$682,808	\$0	\$682,808	E-76	\$0	\$682,808	100.00%	-\$601,762	\$81,046	\$0	\$81,046
77	926.000	Employee Pensions & Benefits	\$3,611,613	\$1,911,265	\$1,700,348	E-77	\$0	\$3,611,613	100.00%	-\$1,177,828	\$2,433,785	\$1,911,265	\$522,520
78	927.000	Franchise Requirements	\$0	\$0	\$0	E-78	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
79	928.000	Regulatory Commission Expenses	\$341,444	\$0	\$341,444	E-79	\$0	\$341,444	100.00%	-\$237,480	\$103,96 4	\$0	\$103,964
80	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-80	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
81	930.100	Institutional or Goodwill Advertising Expenses	\$0	\$0	\$0	E-81	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
82	930.200	Misc. General Expenses	\$2,835,463	\$0	\$2,835,463	E-82	\$0	\$2,835,463	100.00%	\$554,826	\$3,390,289	\$0	\$3,390,289
83	930.300	Research & Development Expenses	\$95,871	\$0	\$95,871	E-83	\$0	\$95,871	100.00%	-\$3,188	\$92,683	\$0	\$92,683
84	931.000	Rents - AGE	\$266,551	\$0	\$266,551	E-84	\$0	\$266,551	100.00%	-\$16,666	\$249,885	\$0	\$249,885
85	932.000	Maint. of General Plant	\$144,425	\$87,764	\$56,661	E-85	<u>\$0</u>	\$144,425	100.00%	\$533,273	\$677,698	\$114,470	\$563,228
86		TOTAL ADMIN. & GENERAL EXPENSES	\$76,960,564	\$53,606,356	\$23,354,208		\$0	\$76,960,564		-\$16,163,943	\$60,796,621	\$40,199,333	\$20,597,288
87	100.000	DEPRECIATION EXPENSE	AFO 005 045	• • • •	• • •	-	• • •	\$50.005.045	400.000/	***	407.000.750	0 (1)	• • • • • • • • • • • • • • • • • • • •
88	403.000	Depreciation Expense, Dep. Exp.	\$58,605,345	See note (1)	See note (1)	E-88	See note (1)	\$58,605,345	100.00%	\$8,695,414	\$67,300,759	See note (1)	See note (1)
89		TOTAL DEPRECIATION EXPENSE	\$58,605,345	\$0	\$0		\$0	\$58,605,345		\$8,695,414	\$67,300,759	\$0	\$0
90		OTHER OPERATING EXPENSES											
91	408.100	Property Taxes	\$32,463,565	\$0	\$32,463,565	E-91	\$0	\$32,463,565	100.00%	-\$2,713,071	\$29,750,494	\$0	\$29,750,494
92	408.100	Payroll Taxes	\$2,627,025	\$829,327	\$1,797,698	E-92	\$0	\$2,627,025	100.00%	\$358,083	\$2,985,108	\$1,187,410	\$1,797,698
93	408.100	Other Taxes	-\$135,489	\$0	-\$135,489	E-93	\$0	-\$135,489	100.00%	\$1	-\$135,488	\$0	-\$135,488
94	408.100	PSC Assessment	\$3,303,543	\$0	\$3,303,543	E-94	\$0	\$3,303,543	100.00%	-\$1,350,256	\$1,953,287	\$0	\$1,953,287
95		TOTAL OTHER OPERATING EXPENSES	\$38,258,644	\$829,327	\$37,429,317		\$0	\$38,258,644		-\$3,705,243	\$34,553,401	\$1,187,410	\$33,365,991
96		AMORTIZATION EXPENSE											
97	404.000	Amortization of Expense	\$1,368,742	\$0	\$1,368,742	E-97	\$0	\$1,368,742	100.00%	\$692,742	\$2,061,484	\$0	\$2,061,484
98	404.000	Amortization - LTD Term Plant	\$930,294	\$0	\$930,294	E-98	\$0	\$930,294	100.00%	\$10,614	\$940,908	\$0	\$940,908
99	405.000	Amortization of Reg Asset	\$950,231	\$0	\$950,231	E-99	\$0	\$950,231	100.00%	\$1,028,995	\$1,979,226	\$0	\$1,979,226
100	405.000	Amortization of Reg Asset AFUDC	\$83,554	\$0	\$83,554	E-100	\$0	\$83,554	100.00%	-\$83,554	\$0	\$0	\$0
101	407.000	Amortization - Property Losses	\$158,893	\$0 \$0	\$158,893	E-101	<u>\$0</u>	\$158,893	100.00%	-\$1	\$158,892	\$0	\$158,892
102		TOTAL AMORTIZATION EXPENSE	\$3,491,714	\$0	\$3,491,714		\$0	\$3,491,714		\$1,648,796	\$5,140,510	\$0	\$5,140,510
103		COLLECTION OPERATIONS EXPENSES											
104	701.000	Operation Labor & Expenses	\$1,818	\$0	\$1,818	E-104	\$0	\$1,818	100.00%	\$8,205	\$10,023	\$0	\$10,023
105	702.000	Purchased Water	\$7,898	\$0	\$7,898	E-105	\$0	\$7,898	100.00%	-\$7,898	\$0	\$0	\$0
106	703.000	Miscellaneous Expenses	\$13,797	\$0	\$13,797	E-106	\$0	\$13,797	100.00%	\$130,104	\$143,901	\$0	\$143,901
107	705.000	Rents	\$0	\$0	\$0	E-107	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
108		TOTAL COLLECTION OPERATIONS EXPENSES	\$23,513	\$0	\$23,513		\$0	\$23,513		\$130,411	\$153,924	\$0	\$153,924
109		COLLECTION MAINT. EXPENSES											
110	710.000	Maint. Supervision & Engineering	\$0	\$0	\$0	E-110	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
111	714.000	Maint. Of Wells & Springs	\$0	\$0	\$0	E-111	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
112	716.000	Maint. Of Supply Mains	\$53,690	\$53,397	\$293	E-112	\$0	\$53,690	100.00%	-\$19,375	\$34,315	\$33,624	\$691
113		TOTAL COLLECTION MAINT. EXPENSES	\$53,690	\$53,397	\$293		\$0	\$53,690		-\$19,375	\$34,315	\$33,624	\$691
114		PUMPING OPERATIONS EXPENSES											
115	720.000	Operation Supervision & Engineering	\$0	\$0	\$0	E-115	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
116	721.000	Fuel or Power Purchased for Pumping	\$11,8 3 1	\$0	\$11,831	E-116	\$0	\$11,831	100.00%	\$145,838	\$157,669	\$0	\$157,669
117	722.000	Pumping Labor & Expenses	\$4,544	\$4,544	\$0	E-117	\$0	\$4,544	100.00%	\$0	\$4,544	\$4,544	\$0
118	724.000	Miscellaneous Expense	\$71	\$0	\$ 7 1	E-118	\$0	\$71	100.00%	-\$271	-\$200	-\$951	\$751
		-											

Missouri-American Water Company Case No. WR-2022-0303 Total Company EMS - Direct Testimony Test Year Ending 6/30/2022 Income Statement Detail

Lino	<u>A</u>	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u>	<u>G</u>	H Total Company	<u> </u> urisdictions	<u>J</u>	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	MO Adi Juris
Line Number	Account Number	Income Description	Total	Labor	Non Labor	Adjust. Number	Total Company Adjustments	Total Company Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	MO Adj. Juris. Non Labor
Nulliber	Nulliber	income Description	(D+E)	Labor	NOII LADOI	Number	(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J		M = K
			(012)				(From Adj. Con.)	(010)		(i rom Auj. com.)	(11 × 1) 1 0	211	1 – 10
119	725.000	Rent	\$0	\$0	\$0	E-119	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
120		TOTAL PUMPING OPERATIONS EXPENSES	\$16,446	\$4,544	\$11,902		\$0	\$16,446		\$145,567	\$162,013	\$3,593	\$158,420
121		PUMPING MAINTENANCE EXPENSES											
121	730.000	Maint Supervision & Engineering	\$0	\$0	\$0	E-122	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
123	731.000	Maint of Structures & Improvements	\$0 \$0	\$0	\$0	E-123	\$0	\$0		\$0	\$0	\$0	\$0
124	732.000	Maint of Power Production Equipment	\$44	\$0	\$44	E-124	\$0	\$44		-\$22	\$22	\$0	\$22
125	702.000	TOTAL PUMPING MAINTENANCE EXPENSES	\$44	\$0	\$44		\$0	\$44		-\$22	\$22	\$0	\$22
0			V	ų.	V		Ψ.	V		4	4	40	4
126		TREAT. & DISP. OPER. EXPENSE											
127	740.000	Operation - Supervision & Engineering	\$0	\$0	\$0	E-127	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
128	741.000	Chemicals	\$22,534	\$0	\$22,534	E-128	\$0	\$22,534	100.00%	\$26,192	\$48,726	\$0	\$48,726
129	742.000	Operation Labor & Expense	\$1,176,405	\$1,056,488	\$119,917	E-129	\$0	\$1,176,405	100.00%	-\$187,916	\$988,489	\$884,653	\$103,836
130	743.000	Miscellaneous Expenses - TDO	\$3,194,557	\$0	\$3,194,557	E-130	\$0	\$3,194,557	100.00%	-\$235,479	\$2,959,078	\$0	\$2,959,078
131	744.000	Miscellaneous Expense - TDO	\$30,251	\$0	\$30,251	E-131	\$0	\$30,251	100.00%	\$38,415	\$68,666	\$0	\$68,666
132	745.000	Rents - TDO	\$959	\$0	\$959	E-132	\$0	\$959		\$15	\$974	\$0	\$974
133		TOTAL TREAT. & DISP. OPER. EXPENSE	\$4,424,706	\$1,056,488	\$3,368,218		\$0	\$4,424,706		-\$358,773	\$4,065,933	\$884,653	\$3,181,280
134		TREAT. & DISP. MAINT. EXPENSES											
135	750.000	Maint Supervision & Engineering - TDM	\$0	\$0	\$0	E-135	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
136	751.000	Maint of Structures & Improvements - TDM	\$0	\$0	\$0	E-136	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
137	752.000	Maint of Water Treatment Equipment	\$263,859	\$65,424	\$198,435	E-137	\$0	\$263,859	100.00%	-\$205,885	\$57,974	\$45,041	\$12,933
138		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$263,859	\$65,424	\$198,435		\$0	\$263,859		-\$205,885	\$57,974	\$45,041	\$12,933
139		TOTAL OPERATING EXPENSE	\$237,428,531	\$75,270,934	\$103,552,252		\$0	\$237,428,531		\$1,895,443	\$239,323,974	\$70,184,116	\$101,839,099
140		NET INCOME BEFORE TAXES	\$116,074,561	\$0	\$0		\$0	\$116,074,561		-\$1,651,381	\$114,423,180	\$0	\$0
141		INCOME TAXES											
142	409.100	Current Income Taxes	-\$40,462,017	See note (1)	See note (1)	E-142	See note (1)	-\$40,462,017	100.00%	\$33,896,220	-\$6,565,797	See note (1)	See note (1)
143		TOTAL INCOME TAXES	-\$40,462,017	\$0	\$0		\$0	-\$40,462,017	•	\$33,896,220	-\$6,565,797	\$0	\$0
144		DEFERRED INCOME TAXES											
145	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$42,734,200	See note (1)	See note (1)	E-145	See note (1)	\$42,734,200	100.00%	-\$17,741,263	\$24,992,937	See note (1)	See note (1)
146	412.200	Amortization of Deferred ITC	-\$87,617	.,	. ,	E-146	. ,	-\$87,617	100.00%	-\$14,311	-\$101,928	. ,	. ,
147	0.000	Amortization of Protected Excess ADIT	\$0			E-147		\$0	0.00%	-\$829,468	-\$829,468		
148	0.000	Amortization of Unprotected Excess ADIT	\$0			E-148		\$0		-\$7,572,566	-\$7,572,566		
149		TOTAL DEFERRED INCOME TAXES	\$42,646,583	\$0	\$0		\$0	\$42,646,583	-	-\$26,157,608	\$16,488,975	\$0	\$0
150		NET OPERATING INCOME	\$113,889,995	\$0	\$0		\$0	\$113,889,995		-\$9,389,993	\$104,500,002	\$0	\$0
			, , , , , , , ,							, , , , , , ,			

INFORMATION CONTAINED IN

CAPITAL STRUCTURE SCHEDULE

ACCOUNTING SCHEDULE: 12

HAS BEEN DEEMED

CONFIDENTIAL

IN ITS ENTIRETY

Missouri-American Water Company Case No. WR-2022-0303 Total Company EMS - Direct Testimony Test Year Ending 6/30/2022 Sewer - Revenue Requirement

Lina	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>
Line Number	Description	6.23% Return	6.33% Return	6.43% Return
Number	Description	Return	Return	Keturii
1	Net Orig Cost Rate Base	\$56,433,297	\$56,433,297	\$56,433,297
2	Rate of Return	6.23%	6.33%	6.43%
3	Net Operating Income Requirement	\$3,542,883	\$3,600,444	\$3,658,006
4	Net Income Available	\$2,665,885	\$2,665,885	\$2,665,885
5	Additional Net Income Required	\$876,998	\$934,559	\$992,121
6	Income Tax Requirement			
7	Required Current Income Tax	\$155,318	\$173,336	\$191,354
8	Current Income Tax Available	-\$119,205	-\$119,205	-\$119,205
9	Additional Current Tax Required	\$274,523	\$292,541	\$310,559
10	Revenue Requirement	\$1,151,521	\$1,227,100	\$1,302,680
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$1,712,717	\$1,712,717	\$1,712,717
12	Miscellaneous	\$0	\$0	\$0
13	Gross Revenue Requirement	\$2,864,238	\$2,939,817	\$3,015,397

Accounting Schedule: 1 Sponsor: Keith Foster Page: 1 of 1

Missouri-American Water Company Case No. WR-2022-0303 Total Company EMS - Direct Testimony Test Year Ending 6/30/2022 SEWER - RATE BASE SCHEDULE

	<u>A</u>	<u>B</u>	<u>C</u>
Line		Percentage	Dollar
Number	Rate Base Description	Rate	Amount
1	Plant In Service		\$123,835,649
2	Less Accumulated Depreciation Reserve		\$39,308,956
3	Net Plant In Service		\$84,526,693
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$8,139
6	Contributions in Aid of Construction Amortization		\$21,199,802
7	Materials & Supplies		\$35,236
8	Prepayments		\$54,084
9	Prepaid Pension Asset		\$567,166
10	TOTAL ADD TO NET PLANT IN SERVICE		\$21,864,427
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset		-\$4,073
13	State Tax Offset		-\$723
14	City Tax Offset		\$0
15	Interest Expense Offset		\$151,472
16	Contributions in Aid of Construction		\$34,029,830
17	Customer Advances		\$23,265
18	Accumulated Deferred Income Taxes		\$15,250,828
19	TCJA EADIT Tracker		\$2,602
20	OPEB Tracker		\$233,682
21	Pension Tracker		\$270,940
22	TOTAL SUBTRACT FROM NET PLANT		\$49,957,823
23	Total Rate Base		\$56,433,297

Accounting Schedule: 2 Sponsor: Keith Foster Page: 1 of 1

Missouri-American Water Company Case No. WR-2022-0303 **Total Company EMS - Direct Testimony** Test Year Ending 6/30/2022 Sewer - Plant In Service

		_							
Line	Account #	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	<u>E</u>	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
_									
1		INTANGIBLE PLANT	£42.402	D 2	60	¢42.402		¢0	642.402
2	301.000	Organization Franchises & Consents	\$12,402 \$5,562	P-2 P-3	\$0	\$12,402 \$5,562		\$0 \$0	\$12,402 \$5,563
3 4		Miscellaneous Intangible Plant Studies	\$5,562 \$1,120	P-3 P-4	\$0 \$0	\$5,562 \$4,430			\$5,562 \$4,430
4 5	303.000	TOTAL INTANGIBLE PLANT	\$1,130 \$19,094	P- 4	\$0 \$0	\$1,130 \$19,094		\$0 \$0	\$1,130 \$19,094
3		TOTAL INTANGIBLE FLANT	\$13,034		\$0	φ13,034		φ0	\$19,094
6		WATER TREATMENT PLANT							
7	330.000	Water Treatment Land & Land Rights	\$0	P-7	\$0	\$0		\$0	\$0
8	331.000	Water Treatment Structures &	\$0	P-8	\$0	\$0		\$0	\$0
		Improvements							
9		Water Treatment Equipment	\$0	P-9	\$0	\$0		\$0	\$0
10	333.000	Water Treatment - Other	\$0	P-10	\$0	\$0		\$0	\$0
11		TOTAL WATER TREATMENT PLANT	\$0		\$0	\$0		\$0	\$0
12		TRANSMISSION & DISTRIBUTION							
13	340.000	Transmission & Distribution Land	\$0	P-13	\$0	\$0		\$0	\$0
14	341.000	Transmission & Distribution Structures &	\$7,281	P-14	\$0	\$7,281		\$0	\$7,281
		Impr	ψ1,201	• • •		Ψ1,201		Ψ**	Ψ1,201
15		Distribution Reservoirs & Standpipes	\$0	P-15	\$0	\$0		\$0	\$0
16	343.000	Transmission & Distribution Mains	\$0	P-16	\$0	\$0		\$0	\$0
17	344.000	Fire Mains	\$0	P-17	\$0	\$0		\$0	\$0
18	345.000	Services	\$0	P-18	\$0	\$0		\$0	\$0
19	346.000	Meters	\$0	P-19	\$0	\$0		\$0	\$0
20	347.000	Meter Installation	\$0	P-20	\$0	\$0		\$0	\$0
21	348.000	Hydrants	\$0	P-21	\$0	\$0		\$0	\$0
22	349.000	Other Transmission & Distribution Plant	\$0	P-22	\$0	\$0		\$0	\$0
23		TOTAL TRANSMISSION & DISTRIBUTION	\$7,281		\$0	\$7,281		\$0	\$7,281
0.4		COLLECTION BLANT							
24	250,000	COLLECTION PLANT	\$447 FEO	D 25	60	¢447 EE0		* 0	6447 550
25 26		Land & Land Rights	\$117,550	P-25	\$0	\$117,550		\$0	\$117,550
26 27		Structures & Improvements Collection Sewers - Force	\$3,855,265	P-26 P-27	\$0 \$0	\$3,855,265		\$0 \$0	\$3,855,265
27 28	352.100 352.200	Collection Sewers - Force Collection Sewers - Gravity	\$8,234,268 \$46,238,275	P-27 P-28	\$0 \$0	\$8,234,268 \$46,238,275		\$0 \$0	\$8,234,268 \$46,238,275
26 29	353.000	Services to Customers	\$3,138,572	P-29	\$0 \$0	\$3,138,572		\$0 \$0	\$3,138,572
30	354.000	Flow Measuring Devices	\$5,138,372 \$582,365	P-30	\$0 \$0	\$5,136,372 \$582,365		\$0 \$0	\$582,365
31	356.000	Other Collection Plant Facilities	\$129,668	P-31	\$0	\$129,668		\$0	\$129,668
32	000.000	TOTAL COLLECTION PLANT	\$62,295,963	' ''	\$0	\$62,295,963		\$0	\$62,295,963
			40 2,200,000		4.	40 =,=00,000		4.5	40 2,200,000
33		SYSTEM PUMPING PLANT							
34	360.000	Land & Land Rights	\$152,298	P-34	\$0	\$152,298		\$0	\$152,298
35	361.000	Structures & Improvements	\$3,392,961	P-35	\$0	\$3,392,961		\$0	\$3,392,961
36	362.000	Receiving Wells	\$769,568	P-36	\$0	\$769,568		\$0	\$769,568
37	363.000	Electric Pumping Equipment	\$5,312,356	P-37	\$0	\$5,312,356		\$0	\$5,312,356
38	365.000	Other Pumping Equipment	\$1,560,428	P-38	\$0	\$1,560,428		\$0	\$1,560,428
39		TOTAL SYSTEM PUMPING PLANT	\$11,187,611		\$0	\$11,187,611		\$0	\$11,187,611
40		TREATMENT & DISPOSAL BLANT							
40	270 000	TREATMENT & DISPOSAL PLANT	#000 040	D 44		#000 040		**	\$000.040
41 42	370.000	Land & Land Rights	\$803,046 \$0,330,305	P-41 P-42	\$0 \$0	\$803,046		\$0 \$0	\$803,046
42 43	371.000 372.000	Structures & Improvements	\$9,329,295 \$47,305,300	P-42 P-43	\$0 \$0	\$9,329,295		\$0 \$0	\$9,329,295
43 44		Treatment and Disposal Plant Equipment Plant Sewers	\$17,295,300 \$11,877,660	P-43 P-44	\$0 \$0	\$17,295,300 \$11,877,660		\$0 \$0	\$17,295,300 \$11,877,660
44 45	374.000	Outfall Sewer Lines	\$382,503	P-44 P-45	\$0 \$0	\$382,503		\$0 \$0	\$382,503
46	374.000	TOTAL TREATMENT & DISPOSAL PLANT	\$39,687,804	1-45	\$0	\$39,687,804		\$0	\$39,687,804
40		TOTAL INCATMENT & DIOI GOALT LANT	ψου,σοι,σο			ψου,σοι,σο-		Ψ0	ψου,σοι,σο-
47		INCENTIVE COMPENSATION							
		CAPITALIZATION							
48	0.000	Incentive Compensation Capitalization Adj.	\$0	P-48	\$0	\$0		\$0	\$0
					<u> </u>				
49		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
		CAPITALIZATION							
5 0		CENEDAL DI ANT							
50 51	389.000	GENERAL PLANT General Land & Land Rights	¢200.070	P-51	<u>*</u>	\$399,279		**	\$399,279
51 52		Stores Shops Equipment Structures	\$399,279 \$1,429,183	P-51 P-52	\$0 \$0	\$399,279 \$1,429,183		\$0 \$0	\$399,279 \$1,429,183
J_	1 556.666	ototo onopo Equipinion on uctul co	Ψ1,723,103	1 -32	_Ι Ψυ	Ψι, τεθ, 103	I	Ψυ	Ψι,τευ,100

Missouri-American Water Company Case No. WR-2022-0303 **Total Company EMS - Direct Testimony** Test Year Ending 6/30/2022 Sewer - Plant In Service

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	Ī
Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
53	390.100	Office Structures	\$981	P-53	\$0	\$981		\$0	\$981
54	390.200	General Structures - HVAC	\$0	P-54	\$0	\$0		\$0	\$0
55	390.300	Miscellaneous Structures	\$0	P-55	\$0	\$0		\$0	\$0
56	390.900	Structures & Improvements - Leasehold	\$113,986	P-56	\$0	\$113,986		\$0	\$113,986
57	391.000	Office Furniture and Equipment	\$107,517	P-57	\$0	\$107,517		\$0	\$107,517
58	391.100	Computers & Peripheral Equipment	\$136,823	P-58	\$0	\$136,823		\$0	\$136,823
59	391.200	Computer Hardware & Software	\$279,389	P-59	\$0	\$279,389		\$0	\$279,389
60	391.250	Computer Software	\$1,994,802	P-60	\$0	\$1,994,802		\$0	\$1,994,802
61	391.300	Other Office Equipment	\$969	P-61	\$0	\$969		\$0	\$969
62	391.400	BTS Initial Investment	\$1,642,547	P-62	\$0	\$1,642,547		\$0	\$1,642,547
63	392.000	Transportation Equipment	\$2,493,718	P-63	\$0	\$2,493,718		\$0	\$2,493,718
64	392.100	Transportation Equipment - Light Trucks	\$104,801	P-64	\$0	\$104,801		\$0	\$104,801
65	392.200	Transportation Equipment - Heavy Trucks	\$3,698	P-65	\$0	\$3,698		\$0	\$3,698
66	392.300	Transportation Equipment - Cars	\$50,009	P-66	\$0	\$50,009		\$0	\$50,009
67	392.400	Transportation Equipment - Other	\$92,901	P-67	\$0	\$92,901		\$0	\$92,901
68	393.000	Store Equipment	\$25,405	P-68	\$0	\$25,405		\$0	\$25,405
69	394.000	Tools, Shop, & Garage Equipment	\$504,832	P-69	\$0	\$504,832		\$0	\$504,832
70	395.000	Laboratory Equipment	\$148,884	P-70	\$0	\$148,884		\$0	\$148,884
71	396.000	Power Operated Equipment	\$224,490	P-71	\$0	\$224,490		\$0	\$224,490
72	397.000	Communication Equipment	\$631,883	P-72	\$0	\$631,883		\$0	\$631,883
73	397.100	Communication Equipment (non telephone)	\$15,574	P-73	\$0	\$15,574		\$0	\$15,574
74	397.200	Telephone Equipment	\$4,502	P-74	\$0	\$4,502		\$0	\$4,502
75	398.000	Miscellaneous Equipment	\$120,789	P-75	\$0	\$120,789		\$0	\$120,789
76	399.000	Other Tangible Property	\$110,934	P-76	\$0	\$110,934		\$0	\$110,934
77		TOTAL GENERAL PLANT	\$10,637,896		\$0	\$10,637,896		\$0	\$10,637,896
78	•	TOTAL PLANT IN SERVICE	\$123,835,649	•	\$0	\$123,835,649	•	\$0	\$123,835,649

Missouri-American Water Company Case No. WR-2022-0303 Total Company EMS - Direct Testimony Test Year Ending 6/30/2022 Sewer Depreciation Expense

	٨	<u>B</u>	<u>C</u>	D	<u>E</u>
Line	<u>A</u> Account	브	<u>U</u> MO Adjusted	<u>D</u> Depreciation	⊑ Depreciation
		Plant Assessmt Description	•	•	•
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$12,402	0.00%	\$0
3		Franchises & Consents	\$5,562	0.00%	\$0 \$0
4	303.000	Miscellaneous Intangible Plant Studies	\$1,130	0.00%	\$0
5	303.000	TOTAL INTANGIBLE PLANT	\$19,094	0.00 /0	\$0
3		TOTAL INTANOIBLE I LANT	ψ13,034		ΨΟ
6		WATER TREATMENT PLANT			
7	330.000	Water Treatment Land & Land Rights	\$0	0.00%	\$0
8	331.000	Water Treatment Structures &	\$0	0.00%	\$0
-		Improvements			**
9	332.000	Water Treatment Equipment	\$0	0.00%	\$0
10		Water Treatment - Other	\$0	0.00%	\$0
11		TOTAL WATER TREATMENT PLANT	\$0		\$0
					•
12		TRANSMISSION & DISTRIBUTION			
13	340.000	Transmission & Distribution Land	\$0	0.00%	\$0
14	341.000	Transmission & Distribution Structures &	\$7,281	1.50%	\$109
		Impr			
15	342.000	Distribution Reservoirs & Standpipes	\$0	0.00%	\$0
16	343.000	Transmission & Distribution Mains	\$0	0.00%	\$0
17	344.000	Fire Mains	\$0	0.00%	\$0
18	345.000	Services	\$0	0.00%	\$0
19	346.000	Meters	\$0	0.00%	\$0
20	347.000	Meter Installation	\$0	0.00%	\$0
21	348.000	Hydrants	\$0	0.00%	\$0
22	349.000	Other Transmission & Distribution Plant	\$0	0.00%	\$0
23		TOTAL TRANSMISSION & DISTRIBUTION	\$7,281		\$109
24		COLLECTION PLANT			. -
25		Land & Land Rights	\$117,550	0.00%	\$0
26		Structures & Improvements	\$3,855,265	2.03%	\$78,262
27		Collection Sewers - Force	\$8,234,268	1.64%	\$135,042
28	352.200	Collection Sewers - Gravity	\$46,238,275	1.58%	\$730,565
29	353.000	Services to Customers	\$3,138,572	2.87%	\$90,077
30	354.000	Flow Measuring Devices	\$582,365	3.38%	\$19,684
31	356.000	Other Collection Plant Facilities	\$129,668	3.15%	\$4,085
32		TOTAL COLLECTION PLANT	\$62,295,963		\$1,057,715
33		SYSTEM PUMPING PLANT			
33 34	360.000	Land & Land Rights	\$152,298	0.00%	\$0
3 4 35	361.000	Structures & Improvements	\$3,392,961	2.17%	\$73,628
36	362.000	Receiving Wells	\$769,568	2.17 %	\$73,028 \$22,087
30 37		Electric Pumping Equipment	\$5,312,356	4.31%	\$228,963
<i>51</i>	303.000	Licotio i diliping Equipinent	μ ψυ,υ ι Ζ,υυυ	7.51/0	ΨΖΖΟ,303

Accounting Schedule: 5 Sponsor: Amanda Coffer

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Missouri-American Water Company Case No. WR-2022-0303 Total Company EMS - Direct Testimony Test Year Ending 6/30/2022 Sewer Depreciation Expense

	<u>A</u>	<u>B</u>	<u>c</u>	D	Е
Line	Account	-	MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
Humber	Humber	l lant Account Description	- Juli Salotional	Nate	Ехрепас
38	365.000	Other Pumping Equipment	\$1,560,428	4.31%	\$67,254
39	0001000	TOTAL SYSTEM PUMPING PLANT	\$11,187,611	410170	\$391,932
			4.1,101,011		4001,002
40		TREATMENT & DISPOSAL PLANT			
41	370.000	Land & Land Rights	\$803,046	0.00%	\$0
42	371.000	Structures & Improvements	\$9,329,295	1.43%	\$133,409
43	372.000	Treatment and Disposal Plant Equipment	\$17,295,300	3.97%	\$686,623
44	373.000	Plant Sewers	\$11,877,660	1.60%	\$190,042
45	374.000	Outfall Sewer Lines	\$382,503	3.04%	\$11,628
46		TOTAL TREATMENT & DISPOSAL PLANT	\$39,687,804		\$1,021,702
47		INCENTIVE COMPENSATION			
		CAPITALIZATION			
48	0.000	Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0
49		TOTAL INCENTIVE COMPENSATION	\$0		\$0
		CAPITALIZATION			
50		GENERAL PLANT			
51	389.000	General Land & Land Rights	\$399,279	0.00%	\$0
52	390.000	Stores Shops Equipment Structures	\$1,429,183	3.11%	\$44,448
53	390.100	Office Structures	\$981	2.14%	\$21
54	390.200	General Structures - HVAC	\$0	0.00%	\$0
55	390.300	Miscellaneous Structures	\$0	0.00%	\$0
56	390.900	Structures & Improvements - Leasehold	\$113,986	5.00%	\$5,699
57	391.000	Office Furniture and Equipment	\$107,517	5.00%	\$5,376
58	391.100	Computers & Peripheral Equipment	\$136,823	20.00%	\$27,365
59	391.200	Computer Hardware & Software	\$279,389	20.00%	\$55,878
60	391.250	Computer Software	\$1,994,802	5.00%	\$99,740
61	391.300	Other Office Equipment	\$969	6.60%	\$64
62	391.400	BTS Initial Investment	\$1,642,547	5.00%	\$82,127
63	392.000	Transportation Equipment	\$2,493,718	3.45%	\$86,034
64	392.100	Transportation Equipment - Light Trucks	\$104,801	3.45%	\$3,616
65	392.200	Transportation Equipment - Heavy Trucks	\$3,698	3.46%	\$128
66	392.300	Transportation Equipment - Cars	\$50,009	3.45%	\$1,725
67	392.400	Transportation Equipment - Other	\$92,901	3.45%	\$3,205
68	393.000	Store Equipment	\$25,405	4.00%	\$1,016
69	394.000	Tools, Shop, & Garage Equipment	\$504,832	5.00%	\$25,241
70	395.000	Laboratory Equipment	\$148,884	6.67%	\$9,931
71	396.000	Power Operated Equipment	\$224,490	7.71%	\$17,308
72	397.000	Communication Equipment	\$631,883	6.67%	\$42,146
73	397.100	Communication Equipment (non telephone)	\$15,574	6.67%	\$1,039
74	397.200	Telephone Equipment	\$4,502	6.66%	\$300

Accounting Schedule: 5 Sponsor: Amanda Coffer

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Missouri-American Water Company Case No. WR-2022-0303 **Total Company EMS - Direct Testimony** Test Year Ending 6/30/2022 Sewer Depreciation Expense

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
75	398.000	Miscellaneous Equipment	\$120,789	6.43%	\$7,767
76	399.000	Other Tangible Property	\$110,934	0.00%	\$0
77		TOTAL GENERAL PLANT	\$10,637,896		\$520,174
78		Total Depreciation	<u>\$123,835,649</u>		\$2,991,632

Accounting Schedule: 5 Sponsor: Amanda Coffer Page: 3 of 3

Missouri-American Water Company Case No. WR-2022-0303 **Total Company EMS - Direct Testimony** Test Year Ending 6/30/2022 Sewer - Accumulated Depreciation Reserve

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	G	<u>H</u>	<u>I</u>
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0		\$0	\$0
3	302.000	Franchises & Consents	\$0	P-3	\$0	\$0		\$0	\$0
4	303.000	Miscellaneous Intangible Plant Studies	\$1,787	P-4	\$0	\$1,787		\$0	\$1,787
5		TOTAL INTANGIBLE PLANT	\$1,787		\$0	\$1,787		\$0	\$1,787
6		WATER TREATMENT PLANT							
7	330.000	Water Treatment Land & Land Rights	\$0	P-7	\$0	\$0		\$0	\$0
8	331.000	Water Treatment Structures &	\$5	P-8	\$0	\$5		\$0	\$5
		Improvements							
9	332.000	Water Treatment Equipment	\$10	P-9	\$0	\$10		\$0	\$10
10	333.000	Water Treatment - Other	\$0	P-10	\$0	\$0		\$0	\$0
11		TOTAL WATER TREATMENT PLANT	\$15		\$0	\$15		\$0	\$15
12		TRANSMISSION & DISTRIBUTION							
13	340.000	Transmission & Distribution Land	\$0	P-13	\$0	\$0		\$0	\$0
14	341.000	Transmission & Distribution Structures &	\$1,173	P-14	\$0	\$1,173		\$0	\$1,173
		Impr							
15	342.000	Distribution Reservoirs & Standpipes	-\$1,391	P-15	\$0	-\$1,391		\$0	-\$1,391
16	343.000	Transmission & Distribution Mains	-\$857	P-16	\$0	-\$857		\$0	-\$857
17	344.000	Fire Mains	\$0	P-17	\$0	\$0		\$0	\$0
18	345.000	Services	\$0	P-18	\$0	\$0		\$0	\$0
19	346.000	Meters	-\$24	P-19	\$0	-\$24		\$0	-\$24
20	347.000	Meter Installation	\$0	P-20	\$0	\$0 \$5		\$0	\$0
21	348.000	Hydrants	\$5 *0	P-21	\$0	\$5 ***		\$0	\$5
22 23	349.000	Other Transmission & Distribution Plant TOTAL TRANSMISSION & DISTRIBUTION	\$0 -\$1,094	P-22	\$0 \$0	\$0 -\$1,094		\$0 \$0	\$0 -\$1,094
23		TOTAL TRANSMISSION & DISTRIBUTION	-\$1,094		\$0	-\$1,094		\$0	-\$1,094
24		COLLECTION PLANT				•-			
25	350.000	Land & Land Rights	\$0	P-25	\$0	\$0		\$0	\$0
26	351.000	Structures & Improvements	\$1,588,802	P-26	\$0	\$1,588,802		\$0	\$1,588,802
27	352.100 352.200	Collection Sewers - Force Collection Sewers - Gravity	\$2,729,703	P-27 P-28	\$0 \$0	\$2,729,703		\$0 \$0	\$2,729,703
28 29	353.000	Services to Customers	\$15,192,792 \$466,348	P-20	\$0 \$0	\$15,192,792 \$466,348		\$0	\$15,192,792 \$466,348
30	354.000	Flow Measuring Devices	\$378,654	P-30	\$0	\$378,654		\$0	\$378,654
31	356.000	Other Collection Plant Facilities	\$8,003	P-31	\$0	\$8,003		\$0	\$8,003
32		TOTAL COLLECTION PLANT	\$20,364,302		\$0	\$20,364,302		\$0	\$20,364,302
33		SYSTEM PUMPING PLANT							
34	360.000	Land & Land Rights	\$27	P-34	-\$27	\$0		\$0	\$0
35	361.000	Structures & Improvements	\$496,862	P-35	\$0	\$496,862		\$0	\$496,862
36	362.000	Receiving Wells	\$429,362	P-36	\$0	\$429,362		\$0	\$429,362
37	363.000	Electric Pumping Equipment	\$2,302,175	P-37	\$0	\$2,302,175		\$0	\$2,302,175
38	365.000	Other Pumping Equipment	\$1,328,101	P-38	\$0	\$1,328,101		\$0	\$1,328,101
39		TOTAL SYSTEM PUMPING PLANT	\$4,556,527		-\$27	\$4,556,500		\$0	\$4,556,500
40		TREATMENT & DISPOSAL PLANT							
41	370.000	Land & Land Rights	\$0	P-41	\$0	\$0		\$0	\$0
42	371.000	Structures & Improvements	\$1,695,946	P-42	\$0	\$1,695,946		\$0	\$1,695,946
43	372.000	Treatment and Disposal Plant Equipment	\$5,862,460	P-43	\$0	\$5,862,460		\$0	\$5,862,460
44	373.000	Plant Sewers	\$2,083,803	P-44	\$0	\$2,083,803		\$0	\$2,083,803
45	374.000	Outfall Sewer Lines	\$35,901	P-45	\$0	\$35,901		\$0	\$35,901
46		TOTAL TREATMENT & DISPOSAL PLANT	\$9,678,110		\$0	\$9,678,110		\$0	\$9,678,110
47		INCENTIVE COMPENSATION CAPITALIZATION							
48	0.000	Incentive Compensation Capitalization Adj.	\$0	P-48	\$0	\$0		\$0	\$0
49		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
50		GENERAL PLANT							
51	389.000	General Land & Land Rights	\$0	P-51	\$0	\$0		\$0	\$0
52	390.000	Stores Shops Equipment Structures	\$162,740	P-52	\$0	\$162,740		\$0	\$162,740
		Office Structures	-\$10,270	1	\$0		Ī	\$0	

Missouri-American Water Company Case No. WR-2022-0303 **Total Company EMS - Direct Testimony** Test Year Ending 6/30/2022 Sewer - Accumulated Depreciation Reserve

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>İ</u>
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
54	390.200	General Structures - HVAC	\$0	P-54	\$0	\$0		\$0	\$0
55	390.300	Miscellaneous Structures	\$104	P-55	\$0	\$104		\$0	\$104
56	390.900	Structures & Improvements - Leasehold	\$23,322	P-56	\$0	\$23,322		\$0	\$23,322
57	391.000	Office Furniture and Equipment	\$45,076	P-57	\$0	\$45,076		\$0	\$45,076
58	391.100	Computers & Peripheral Equipment	\$141,233	P-58	\$0	\$141,233		\$0	\$141,233
59	391.200	Computer Hardware & Software	\$441,042	P-59	\$0	\$441,042		\$0	\$441,042
60	391.250	Computer Software	\$931,051	P-60	\$0	\$931,051		\$0	\$931,051
61	391.300	Other Office Equipment	-\$277	P-61	\$0	-\$277		\$0	-\$277
62	391.400	BTS Initial Investment	\$1,371,754	P-62	\$0	\$1,371,754		\$0	\$1,371,754
63	392.000	Transportation Equipment	\$769,071	P-63	\$0	\$769,071		\$0	\$769,071
64	392.100	Transportation Equipment - Light Trucks	\$34,807	P-64	\$0	\$34,807		\$0	\$34,807
65	392.200	Transportation Equipment - Heavy Trucks	\$5,313	P-65	\$0	\$5,313		\$0	\$5,313
66	392.300	Transportation Equipment - Cars	\$43,712	P-66	\$0	\$43,712		\$0	\$43,712
67	392.400	Transportation Equipment - Other	\$29,545	P-67	\$0	\$29,545		\$0	\$29,545
68	393.000	Store Equipment	\$27,914	P-68	\$0	\$27,914		\$0	\$27,914
69	394.000	Tools, Shop, & Garage Equipment	\$124,889	P-69	\$0	\$124,889		\$0	\$124,889
70	395.000	Laboratory Equipment	\$47,398	P-70	\$0	\$47,398		\$0	\$47,398
71	396.000	Power Operated Equipment	\$329,750	P-71	\$0	\$329,750		\$0	\$329,750
72	397.000	Communication Equipment	\$71,756	P-72	\$0	\$71,756		\$0	\$71,756
73	397.100	Communication Equipment (non telephone)	\$1,151	P-73	\$0	\$1,151		\$0	\$1,151
			,						
74	397.200	Telephone Equipment	\$1,365	P-74	\$0	\$1,365		\$0	\$1,365
75	398.000	Miscellaneous Equipment	\$94,647	P-75	\$0	\$94,647		\$0	\$94,647
76	399.000	Other Tangible Property	\$22,243	P-76	\$0	\$22,243		\$0	\$22,243
77		TOTAL GENERAL PLANT	\$4,709,336		\$0	\$4,709,336		\$0	\$4,709,336
			¥ :,: ==, 5		•	, , , , , , , , , , , , , , , , , , ,			
78		TOTAL DEPRECIATION RESERVE	\$39,308,983		-\$27	\$39,308,956		\$0	\$39,308,956

Missouri-American Water Company Case No. WR-2022-0303 Total Company EMS - Direct Testimony Test Year Ending 6/30/2022 Sewer Cash Working Capital

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Line		Test Year	Revenue	Expense	Net Lag	Factor	CWC Req
Number	Description	Adj. Expenses	Lag	Lag	C - D	(Col E / 365)	BxF
1	OPERATION AND MAINT. EXPENSE						
2	Purchased Water	\$0			0.000000	0.000000	\$0
3	Fuel and Power	\$411,460			0.000000	0.000000	\$27,167
4	Chemical	\$47,726			0.000000	0.000000	\$1,046
5	Waste Disposal	\$1,626,627			0.000000	0.000000	-\$142,608
6	Labor/Base Payroll	\$1,367,724			0.000000	0.000000	\$128,155
7	Pensions	-\$120,981			0.000000	0.000000	-\$16,142
8	OPEB	-\$59,204			0.000000	0.000000	\$0
9	Group Insurance	\$241,865			0.000000	0.000000	\$23,590
10	401K	\$36,603			0.000000	0.000000	\$3,660
11	DCP	\$22,749			0.000000	0.000000	\$2,275
12	ESPP	\$0			0.000000	0.000000	\$0
13	VEBA	\$0			0.000000	0.000000	\$0
14	Other Benefits	\$0			0.000000	0.000000	\$0
15	Support Services	\$316,239			0.000000	0.000000	\$41,501
16	Contracted Services	\$150,185			0.000000	0.000000	-\$1,275
17	Building Maintenance and Services	\$208,333			0.000000	0.000000	-\$3,996
18	Telecommunications expense	\$66,676			0.000000	0.000000	\$2,466
19	Postage expense	\$72,322			0.000000	0.000000	\$2,140
20	Office Supplies and Services	\$35,878			0.000000	0.000000	\$6,507
21	Employee related expense travel and	\$42,161			0.000000	0.000000	-\$323
	entertainment						*
22	Rents	\$61,033			0.000000	0.000000	\$5,502
23	Transportation	\$180,997			0.000000	0.000000	-\$1,785
24	Miscellaneous Expense	\$107,197			0.000000	0.000000	\$3,406
25	Uncollectible Expense	\$137,456			0.000000	0.000000	\$0
26	Customer Accounting	\$39,077			0.000000	0.000000	-\$3,233
27	Regulatory Expense	\$4,358			0.000000	0.000000	\$9
28	Insurance Other than Group	\$227,243			0.000000	0.000000	\$71,037
29	Maintenance Supplies and Services	\$64,267			0.000000	0.000000	\$2,711
30	PSC Assessment	\$81,879			0.000000	0.000000	\$18,327
31	Support services	\$638,142			0.000000	0.000000	\$83,745
32	Cash Vouchers	\$944,949			0.000000	0.000000	\$14,498
33	TOTAL OPERATION AND MAINT. EXPENSE	\$6,952,961					\$268,380
34	TAXES						
35	Payroll Tax	\$105,109			0.000000	0.000000	\$9,849
36	Property Tax	\$878,636			0.000000	0.000000	-\$270,090
37	TOTAL TAXES	\$983,745					-\$260,241
38	CWC REQ'D BEFORE RATE BASE OFFSETS	\$7,936,706			0.000000	0.000000	\$8,139
39	TAX OFFSET FROM RATE BASE	*				•	4
40	Federal Tax Offset	\$147,196			0.000000	0.000000	\$4,073
41	State Tax Offset	\$26,140			0.000000	0.000000	\$723
42	City Tax Offset	\$0			0.000000	0.000000	\$0
43	Interest Expense Offset	\$1,365,122			0.000000	0.000000	-\$151,472
44	TOTAL TAX OFFSET FROM RATE BASE	\$1,538,458					-\$146,676
45	TOTAL CASH WORKING CAPITAL REQUIRED	\$9,475,164	1				-\$138,537

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u> </u>	<u>G</u>	<u>H</u>	<u>į</u>	J	<u>K</u>	Ļ	<u>M</u>
Line	Account		Test Year	Test Year	Test Year	Adjust.	Total Company	_	Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L+1	VI = K
Rev-1		OPERATING REVENUES											
Rev-1	522.100		\$10,649,022	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$10,649,022	100.00%	\$681,637	\$11,330,659	See Note(1)	See Note(1)
Rev-3	522.200	Commercial	\$2,662,766	000 11010(1)	000 11010(1)	Rev-3	000 11010(1)	\$2,662,766	100.00%	\$193,832	\$2,856,598	000 11010(1)	00011010(1)
Rev-4	522.300	Industrial	\$4,420			Rev-4		\$4,420	100.00%	\$2,764	\$7,184		
Rev-5	522.400	Other Public Authority	ther Public Authority \$534,745 Rev-5 \$534,745 100		100.00%	\$26,690	\$561,435						
Rev-6	534.000	Rents from Sewer Properties	\$7,312			Rev-6		\$7,312	100.00%	-\$7,312	\$0		
Rev-7	536.000	Other Sewer Revenue - Oper. Rev.	\$76,937			Rev-7		\$76,937	100.00%	-\$4,145	\$72,792		
Rev-8		TOTAL OPERATING REVENUES	\$13,935,202					\$13,935,202		\$893,466	\$14,828,668		
1		COLLECTION OPERATIONS EXPENSES											
2	701.000		\$1,818	\$0	\$1,818	E-2	\$0	\$1,818	100.00%	\$8,205	\$10,023	\$0	\$10,023
3	702.000	Purchased Water	\$7,898	\$0	\$7,898	E-3	\$0	\$7,898	100.00%	-\$7,898	\$0	\$0	\$0
4	703.000	Miscellaneous Expenses	\$13,797	\$0	\$13,797	E-4	\$0	\$13,797	100.00%	\$130,104	\$143,901	\$0	\$143,901
5	705.000	Rents	\$0	\$0	\$0	E-5	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
6		TOTAL COLLECTION OPERATIONS EXPENSES	\$23,513	\$0	\$23,513		\$0	\$23,513		\$130,411	\$153,924	\$0	\$153,924
7		COLLECTION MAINT. EXPENSES	ON MAINT EYDENSES										
8	710.000	Maint. Supervision & Engineering	\$0	\$0	\$0	E-8	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
9	714.000	Maint. Of Wells & Springs	\$0	\$0	\$0	E-9	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
10	716.000	Maint. Of Supply Mains	\$53,690	\$53,397	\$293	E-10	\$0	\$53,690	100.00%	-\$19,375	\$34,315	\$33,624	\$691
11		TOTAL COLLECTION MAINT. EXPENSES	\$53,690	\$53,397	\$293		\$0	\$53,690	•	-\$19,375	\$34,315	\$33,624	\$691
12		PUMPING OPERATIONS EXPENSES											
13	720.000		\$0	\$0	\$0	E-13	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
14	721.000	Fuel or Power Purchased for Pumping	\$11,831	\$0	\$11,831	E-14	\$0	\$11,831	100.00%	\$145,83 8	\$157,669	\$0	\$157,669
15	722.000	Pumping Labor & Expenses	\$4,544	\$4,544	\$0	E-15	\$0	\$4,544	100.00%	\$0	\$4,544	\$4,544	\$0
16	724.000	Miscellaneous Expense	\$71	\$0	\$71	E-16	\$0	\$71	100.00%	-\$271	-\$200	-\$951	\$751
17	725.000	Rent	\$0	\$0	\$0	E-17	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
18		TOTAL PUMPING OPERATIONS EXPENSES	\$16,446	\$4,544	\$11,902		\$0	\$16,446		\$145,567	\$162,013	\$3,593	\$158,420
19		PUMPING MAINTENANCE EXPENSES											
20	730.000	Maint Supervision & Engineering	\$0	\$0	\$0	E-20	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
21	731.000	Maint of Structures & Improvements	\$0	\$0	\$0	E-21	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
22	732.000	Maint of Power Production Equipment	\$44	\$0	\$44	E-22	\$0	\$44	100.00%	-\$22	\$22	\$0	\$22
23		TOTAL PUMPING MAINTENANCE EXPENSES	\$44	\$0	\$44		\$0	\$44		-\$22	\$22	\$0	\$22
24		TREAT. & DISP. OPER. EXPENSE											
25	740.000	Operation - Supervision & Engineering	\$0	\$0	\$0	E-25	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
26	741.000	Chemicals	\$22,534	\$0	\$22,534	E-26	\$0	\$22,534	100.00%	\$26,192	\$48,726	\$0	\$48,726
27	742.000	Operation Labor & Expense	\$1,176,405	\$1,056,488	\$119,917	E-27	\$0	\$1,176,405	100.00%	-\$187,916	\$988,489	\$884,653	\$103,836
28	743.000	Miscellaneous Expenses - TDO	\$3,194,557	\$0	\$3,194,557	E-28	\$0	\$3,194,557	100.00%	-\$235,479	\$2,959,078	\$0	\$2,959,078
29	744.000	Miscellaneous Expense - TDO	\$30,251	\$0	\$30,251	E-29	\$0	\$30,251	100.00%	\$38,415	\$68,666	\$0	\$68,666
30	745.000		\$959	\$0	\$959	E-30	<u>\$0</u>	\$959	100.00%	\$15	\$974	\$0	\$974
31		TOTAL TREAT. & DISP. OPER. EXPENSE	\$4,424,706	\$1,056,488	\$3,368,218		\$0	\$4,424,706		-\$358,773	\$4,065,933	\$884,653	\$3,181,280
32		TREAT. & DISP. MAINT. EXPENSES											
33	750.000	Maint Supervision & Engineering - TDM	\$0	\$0	\$0	E-33	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
34	751.000	Maint of Structures & Improvements - TDM	\$0	\$0	\$0	E-34	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
35	752.000	Maint of Water Treatment Equipment	\$263,859	\$65,424	\$198,435	E-35	\$0	\$263,859	100.00%	-\$205,885	\$57,974	\$45,041	\$12,933
36		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$263,859	\$65,424	\$198,435		\$0	\$263,859		-\$205,885	\$57,974	\$45,041	\$12,933

CUSTOMER ACCOUNTS EXPENSE

37

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	Н	<u>į</u>	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>
Line	Account	harrier Brandadan	Test Year	Test Year	Test Year	Adjust.	Total Company	•	Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments	Adjusted (C+G)	Allocations	Adjustments (From Adj. Sch.)	Jurisdictional (H x I) + J	Juris. Labor	Non Labor II = K
			(D+E)				(From Adj. Sch.)	(C+G)		(From Auj. Scn.)	(H X I) + J	L + 1	n = r
38	901.000	Supervision	\$0	\$0	\$0	E-38	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
39	902.000	Meter Reading Expenses	\$1,0 5 3	\$1, 0 53	\$0	E-39	\$0	\$1,0 5 3	100.00%	\$42	\$1,09 5	\$1, 0 95	\$0
40	903.000	Customer Records & Collection Expenses	\$21,687	\$0	\$21,687	E-40	\$0	\$21,687	100.00%	\$31,480	\$53,1 6 7	\$0	\$53,167
41	904.000	Uncollectible Amounts	\$8,452	\$0	\$8,452	E-41	\$0	\$8,452	100.00%	\$22,632	\$31,084	\$0	\$31,084
42	905.000	Misc. Customer Accounts Expense	\$1,145	\$143	\$1,002	E-42	\$0	\$1,145	100.00%	\$389	\$1,534	\$872	\$662
43		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$32,337	\$1,196	\$31,141		\$0	\$32,337		\$54,543	\$86,880	\$1,967	\$84,913
44	000 000	ADMIN. & GENERAL EXPENSES	* 404 5 00	* 40.4 5 00	**	- 45	40	* 40 4 500	400.000/	*** *** *** *** *** ** *** 	****	* 075.447	A44 700
45	920.000	Admin. & General Salaries	\$484,523	\$484,523	\$0	E-45	\$0 \$0	\$484,523	100.00%	-\$94,698	\$389,825	\$375,117	\$14,708
46	921.000	Office Supplies & Expenses	\$258,920	\$0 \$0	\$258,920	E-46	\$0 \$0	\$258,920	100.00%	-\$22,500	\$236,420	\$0 \$0	\$236,420
47 48	922.000 923.000	Admin. Expenses Transferred - Credit Outside Services Employed	\$0 \$344,993	\$0 \$154,874	\$0 \$190,119	E-47 E-48	\$0 \$0	\$0 \$344,993	0.00% 100.00%	\$0 \$793,107	\$0 \$1,138,100	\$0 \$448,017	\$0 \$690,083
46 49	923.000	Property Insurance	\$50,054	\$154,674 \$0	\$50,054	E-49	\$0 \$0	\$50,054	100.00%	\$177,189	\$1,136,100 \$227,243	\$446,017 \$0	\$227,243
50	925.000	Injuries & Damages	\$2,707	\$0 \$0	\$30,034 \$2,707	E-50	\$0 \$0	\$30,034 \$2,707	100.00%	-\$1,445	\$1,262	\$0 \$0	\$227,243 \$1,262
50 51	926.000	Employee Pensions & Benefits	\$569,083	\$450,145	\$118,938	E-51	\$0 \$0	\$569,083	100.00%	-\$456,061	\$1,202 \$113,022	\$450,145	-\$337,123
52	927.000	Franchise Requirements	\$0	\$0	\$0	E-52	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
53	928.000	Regulatory Commission Expenses	\$1, 40 1	\$0	\$1,401	E-53	\$0	\$1, 40 1	100.00%	\$2,957	\$4,3 5 8	\$0	\$4,3 5 8
54	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-54	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
55	930.100	Institutional or Goodwill Advertising Expenses	\$0	\$0	\$0	E-55	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
56	930.200	Misc. General Expenses	\$257,089	\$0	\$257,089	E-56	\$0	\$257,089	100.00%	-\$55,887	\$201,202	\$0	\$201,202
57	930.300	Research & Development Expenses	\$402	\$0	\$402	E-57	\$0	\$402	100.00%	\$2,556	\$2,958	\$0	\$2,958
58	931.000	Rents - AGE	\$67,525	\$0	\$67,525	E-58	\$0	\$67,525	100.00%	-\$7,466	\$60,059	\$0	\$60,059
59	932.000	Maint. of General Plant	\$184	\$0	\$184	E-59	<u>\$0</u>	\$184	100.00%	\$16,320	\$16,504	\$0	\$16,504
60		TOTAL ADMIN. & GENERAL EXPENSES	\$2,036,881	\$1,089,542	\$947,339		\$0	\$2,036,881		\$354,072	\$2,390,953	\$1,273,279	\$1,117,674
61		DEPRECIATION EXPENSE		•			•			****		•	•
62	403.000	Depreciation Expense, Dep. Exp.	\$2,233,305	See note (1)	See note (1)	E-62		\$2,233,305	100.00%	\$622,487	\$2,855,792	See note (1)	See note (1)
63		TOTAL DEPRECIATION EXPENSE	\$2,233,305	\$0	\$0		\$0	\$2,233,305		\$622,487	\$2,855,792	\$0	\$0
64		OTHER OPERATING EXPENSES											
65	408.100	Property Taxes	\$1,896	\$0	\$1,896	E-65	\$0	\$1,896	100.00%	\$876,741	\$878,637	\$0	\$878,637
66	408.100	Payroll Taxes	\$126,445	\$28,751	\$97,694	E-66	\$0	\$126,445	100.00%	-\$20,649	\$105,796	\$8,102	\$97,694
67	408.100	Other Taxes	-\$379	\$0	-\$379	E-67	\$0	-\$379	100.00%	-\$2,834	-\$3,213	\$0	-\$3,213
68	408.100	PSC Assessment	\$13,874	\$0	\$13,874	E-68	\$0	\$13,874	100.00%	\$68,005	\$81,879	\$0	\$81,879
69		TOTAL OTHER OPERATING EXPENSES	\$141,836	\$28,751	\$113,085		\$0	\$141,836		\$921,263	\$1,063,099	\$8,102	\$1,054,997
70		CUSTOMER SERVICE EXPENSES											
71	907.000	Customer Service & Information Expense	\$264	\$264	\$0 \$0	E-71	<u>\$0</u>	\$264	100.00%	\$683	\$947	\$947	\$0
72		TOTAL CUSTOMER SERVICE EXPENSES	\$264	\$264	\$0		\$0	\$264		\$683	\$947	\$947	\$0
73		AMORTIZATION EXPENSE											
73 74	404.000	Amortization - LTD Term Plant	\$930,294	\$0	\$930,294	E-74	\$0	\$930,294	100.00%	\$10,614	\$940,908	\$0	\$940,908
74 75	405.000	Amortization of Reg Asset	\$60,866	\$0 \$0	\$60,866	E-74	\$0 \$0	\$60,866	100.00%	\$10,614 \$36,454	\$97,320	\$0 \$0	\$97,320
76	405.000	Amortization of Reg Asset AFUDC	\$2,999	\$0 \$0	\$2,999	E-76	\$0 \$0	\$2,999	100.00%	-\$2,999	\$0 \$0	\$0	\$0 \$0
77	407.000	Amortization - Property Losses	\$5,704	\$0	\$5,704	E-77	\$0	\$5,704	100.00%	-\$5,70 4	\$0	\$0	\$0 \$0
78	. 5 500	TOTAL AMORTIZATION EXPENSE	\$999,863	<u>\$0</u>	\$999,863		\$0	\$999,863		\$38,365	\$1,038,228	\$0	\$1,038,228
79		TOTAL OPERATING EXPENSE	\$10,226,744	\$2,299,606	\$5,693,833		\$0	\$10,226,744		\$1,683,336	\$11,910,080	\$2,251,206	\$6,803,082
80		NET INCOME BEFORE TAXES	\$3,708,458	\$0	\$0		\$0	\$3,708,458		-\$789,870	\$2,918,588	\$0	\$0
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INCOME TAXES

Missouri-American Water Company Case No. WR-2022-0303 Total Company EMS - Direct Testimony Test Year Ending 6/30/2022 Sewer - Income Statement Detail

Line	<u>A</u>	В	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u>	<u>G</u>	<u>H</u> Total Company	<u>l</u> Jurisdictional	<u>J</u> Jurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	<u>M</u> MO Adj. Juris.
Number	Account Number	Income Description	Total	Labor	Non Labor	Adjust. Number	Total Company Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
		(D+E) (From Adj. Sch.) (C+G)		(From Adj. Sch.)	(H x I) + J		M = K						
82	409.100	Current Income Taxes -\$169,940 See note (1) See note (1) E-82 See note (1) -\$169,940 100.00%		\$50,735	-\$119,205	See note (1)	See note (1)						
83	409.100	TOTAL INCOME TAXES	-\$169,940	\$0	\$0	L-02	\$0	-\$169,940	_	\$50,735	-\$119,205	\$0	\$0
84		DEFERRED INCOME TAXES											
85	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$178,761	See note (1)	See note (1)	E-85	See note (1)	\$178,761	100.00%	\$442,332	\$621,093	See note (1)	See note (1)
86	412.200	Amortization of Deferred ITC	-\$225			E-86		-\$225	100.00%	\$225	\$0		
87	0.000	Amortization of Protected Excess ADIT	\$0			E-87		\$0	0.00%	-\$24,600	-\$24,600		
88	0.000	Amortization of Unprotected Excess ADIT	\$0			E-88		\$0	0.00%	-\$224,585	-\$224,585		
89		TOTAL DEFERRED INCOME TAXES	\$178,536	\$0	\$0		\$0	\$178,536	5	\$193,372	\$371,908	\$0	\$0
90		NET OPERATING INCOME	\$3,699,862	\$0	\$0		\$0	\$3,699,862		-\$1,033,977	\$2,665,885	\$0	\$0

Missouri-American Water Company Case No. WR-2022-0303 Total Company EMS - Direct Testimony Test Year Ending 6/30/2022 Water - Revenue Requirement

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>
Line		6.23%	6.33%	6.43%
Number	Description	Return	Return	Return
	·			
1	Net Orig Cost Rate Base	\$2,023,617,584	\$2,023,617,584	\$2,023,617,584
	_			
2	Rate of Return	6.23%	6.33%	6.43%
3	Net Operating Income Requirement	\$127,042,712	\$129,106,802	\$131,170,891
	l		******	
4	Net Income Available	\$101,834,117	\$101,834,117	\$101,834,117
5	Additional Not Income Deguired	\$25,208,595	\$27.272.60E	¢20, 226, 774
ə	Additional Net Income Required	\$25,206,595	\$27,272,685	\$29,336,774
6	Income Tax Requirement			
7	Required Current Income Tax	\$1,444,388	\$2,090,505	\$2,736,622
8	Current Income Tax Available	-\$6,446,592	-\$6,446,592	-\$6,446,592
•		\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ 	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ 	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \
9	Additional Current Tax Required	\$7,890,980	\$8,537,097	\$9,183,214
	·			
10	Revenue Requirement	\$33,099,575	\$35,809,782	\$38,519,988
11	Allowance for Known and Measureable	\$18,434,815	\$18,434,815	\$18,434,815
	Changes/True-Up Estimate			
40			**	
12	Miscellaneous	\$0	\$0	\$0
13	Cross Boyenus Boguiroment	¢51 524 200	¢54 244 507	¢56 054 902
13	Gross Revenue Requirement	\$51,534,390	\$54,244,597	\$56,954,803

Accounting Schedule: 1 Sponsor: Keith Foster Page: 1 of 1

Missouri-American Water Company Case No. WR-2022-0303 Total Company EMS - Direct Testimony Test Year Ending 6/30/2022 WATER - RATE BASE SCHEDULE

Line	<u>A</u>	<u>B</u>	<u>C</u> Dollar
	Data Daga Dagawintian	Percentage	
Number	Rate Base Description	Rate	Amount
1	Plant In Service		\$3,371,417,003
2	Less Accumulated Depreciation Reserve		\$577,047,213
3	Net Plant In Service		\$2,794,369,790
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$3,044,847
6	Contributions in Aid of Construction Amortization		\$89,223,194
7	Materials & Supplies		\$10,421,444
8	Prepayments		\$1,766,920
9	Prepaid Pension Asset		\$17,208,105
10	TOTAL ADD TO NET PLANT IN SERVICE		\$121,664,510
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset		-\$49,123
13	State Tax Offset		-\$8,723
14	City Tax Offset		\$0
15	Interest Expense Offset		\$5,431,589
16	Contributions in Aid of Construction		\$371,892,268
17	Customer Advances		\$777,640
18	Accumulated Deferred Income Taxes		\$498,977,421
19	TCJA EADIT Tracker		\$85,159
20	OPEB Tracker		\$7,090,033
21	Pension Tracker		\$8,220,452
22	TOTAL SUBTRACT FROM NET PLANT		\$892,416,716
23	Total Rate Base		\$2,023,617,584

Accounting Schedule: 2 Sponsor: Keith Foster Page: 1 of 1

Missouri-American Water Company Case No. WR-2022-0303 **Total Company EMS - Direct Testimony** Test Year Ending 6/30/2022 Water - Plant In Service

Lime Account # Plant Account Description Plant Account Description Plant Adjustments Adj						_	_			
	Lino	Account #	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust	E	F As Adjusted	<u>G</u>	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
1 301,000			Plant Account Description		_	Adjustments	•			Jurisdictional
2 301.000 Organization			·						•	
39,000 Franchises & Consents \$43,698 P-3 \$0 \$54,698 \$0 \$1,002,001 \$0 \$0 \$1,002,001 \$0 \$0 \$0 \$1,002,001 \$0 \$0 \$0 \$0 \$0 \$0 \$0	-								•-	
				1 '						\$242,799
TOTAL INTANGISIE PLANT S1.349,108 \$0 \$1.349,108 \$0	3								=	\$43,698
SOURCE OF SUPPLY PLANT	4 5	303.000	_		P-4					\$1,062,611 \$1,349,108
7 310,000 Land & Land Rights	3		TOTAL INTANGIBLE FLANT	\$1,549,100		φ0	\$1,549,100		φ0	\$1,549,100
7 310,000 Land & Land Rights	6		SOURCE OF SUPPLY PLANT							
8 311,000 Structures & Improvements \$27,794,326 P-8 \$0 \$27,794,326 \$0 \$10 \$315,000 Collection & Impround Reservoirs \$188,617 P-9 \$0 \$168,617 \$0 \$131,000 Wells & Springs \$10,937,722 \$10 \$10,937,732 \$10,937,732 \$10 \$10,937,732		310.000		\$3,618,176	P-7	\$0	\$3,618,176		\$0	\$3,618,176
10 313-000 Lake, River, & Other Intakes \$7,740,397 P-10 \$0 \$7,740,397 \$10 \$11 314-000 Wells & Springs \$10,957,722 \$0 \$1,0957,722 \$0 \$1,0957,722 \$10 \$10,000 \$1,000	8				P-8					\$27,794,326
11 314,000 Wells & Springs \$10,957,722 \$0 \$1,0057,722 \$0 \$1,000 \$1	9	312.000	Collection & Impound Reservoirs	\$168,617	P-9	\$0			\$0	\$168,617
12 315,000 Infiltration Galleries & Tunnels \$1,804 \$9.0 \$1,804 \$9.0 \$1.304 \$1.3 \$1.000 \$1		313.000		\$7,740,397			\$7,740,397			\$7,740,397
13 16,000 Supply Mains \$22,08,202 \$0									· ·	\$10,957,722
14 317.000 Other PIE-Supply TOTAL SOURCE OF SUPPLY PLANT \$73,308,311 \$10										\$1,804
15			1			<u> </u>			-	\$22,608,202
PUMPING PLANT		317.000			P-14					\$419,067
17 320,000 Jumping Land & Land Rights \$472,629 \$472,629 \$0 \$32,400 \$10 \$	15		TOTAL SOURCE OF SUPPLY PLANT	\$73,308,311		\$0	\$73,308,311 		\$0	\$73,308,311
17 320,000 Jumping Land & Land Rights \$472,629 \$10 18 321,000 Pumping Structures & Improvements \$15,132,648 \$10 19 322,000 Steam Pumping Equipment \$15,132,648 \$10 19 322,000 Steam Pumping Equipment \$15,132,648 \$10 19 325,000 Steam Pumping Equipment \$15,132,648 \$10 23 326,000 Steam Pumping Equipment \$24,470 \$10 23 327,000 Pumping Equipment \$10,247,049 \$20 24 326,000 Steam Pumping Equipment \$12,043,048 \$20 25 327,000 Steam Pumping Equipment \$12,043,048 \$20 26 Steam Pumping Equipment \$12,043,048 \$20 27 330,000 Steam Pumping Equipment \$12,043,048 \$20 28 331,000 Water Treatment Land & Land Rights \$15,0771,896 \$15,043,048 29 332,000 Water Treatment Equipment \$17,348,288 \$29 331,000 Water Treatment Equipment \$174,348,288 \$29 331,000 Water Treatment Equipment \$174,348,288 \$29 331,000 Water Treatment Coher \$174,348,288 \$29 331,000 Water Treatment Coher \$174,348,288 \$29 331,000 Water Treatment Coher \$174,348,288 \$29 331,000 Water Treatment Structures & \$15,473,221 \$30 331,000 Water Treatment Coher \$174,348,288 \$29 332,000 Water Treatment Structures & \$11,473,221 \$30 331,000 Transmission & Distribution Land \$14,048,048 \$14,048,04	16		PLIMPING PLANT							
18 321 000		320 000		\$472 620	P-17	\$0	\$472 620		\$ 0	\$472,629
30, 20,				1 '			· · · · · · · · · · · · · · · · · · ·			\$35,994,130
20, 224,000 Steam Pumpling Equipment \$234,170 P-20 \$0 \$234,170 \$0 \$0 \$234,170 \$0 \$0 \$234,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0										\$16,132,648
21 325,000 Electric Pumping Equipment \$86,421,967 P-21 \$0 \$86,421,967 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$						T			=	\$234,170
23 326,000 Diesel Pumping Equipment \$2,447,049 P-22 \$0 \$2,447,049 \$0					P-21					\$86,421,967
24 328.000 Other Pumping Equipment \$12,033,308 P-24 \$0 \$12,033,008 \$0 \$0 \$0 \$0 \$0 \$0 \$0	22	326.000		\$2,447,049	P-22	\$0	\$2,447,049		\$0	\$2,447,049
TOTAL PUMPING PLANT \$154,361,039 \$0 \$154,361,039 \$0	23	327.000	Pump Equip Hydraulic	\$625,138	P-23	\$0	\$625,138		\$0	\$625,138
26		328.000			P-24					\$12,033,308
27 330,000 Water Treatment Land & Land Rights \$3,359,621 P-27 \$0 \$3,359,621 \$0 \$0 \$31,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0	25		TOTAL PUMPING PLANT	\$154,361,039		\$0	\$154,361,039		\$0	\$154,361,039
27 330,000 Water Treatment Land & Land Rights \$3,359,621 P-27 \$0 \$3,359,621 \$0 \$0 \$31,359,621 \$0 \$0 \$159,771,896 \$0 \$0 \$159,771,896 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	26		WATER TREATMENT DI ANT							
33 31,000 Water Treatment Structures & \$159,771,896 P-28 \$0 \$159,771,896 \$0		330 000		\$3 350 621	D_27	60	¢2 250 621		\$0	\$3,359,62 1
Improvements Water Treatment Equipment \$1,71,348,268 \$1,473,221 \$0 \$333.000 \$3333.000 \$3333.000 \$3333.000 \$3333.000 \$3333.000 \$3333.000 \$3333.000 \$3333.000 \$				•						\$159,771,896
29 332,000 Water Treatment Equipment \$171,348,268 \$1,473,221 \$0 \$171,348,268 \$0 \$333.000 \$333.000 \$333.000 \$171,348,268 \$1,473,221 \$107AL WATER TREATMENT PLANT \$335,953,006 \$10 \$335,953,006 \$10 \$335,953,006 \$10 \$335,953,006 \$10 \$335,953,006 \$10 \$335,953,006 \$10 \$335,953,006 \$10 \$335,953,006 \$10 \$335,953,006 \$10 \$335,953,006 \$10 \$335,953,006 \$10 \$335,953,006 \$10 \$335,953,006 \$10 \$335,953,006 \$10 \$335,953,006 \$10 \$335,953,006 \$10 \$335,953,006 \$10 \$335,953,006 \$10 \$335,953,006 \$10	20			Ψ100,771,000	. 20		ψ103,771,030		Ψ	Ψ100,771,000
30 333.000 Water Treatment - Other S1,473,221 S0 S335,953,006 S0 S1,473,221 S0 S0 S335,953,006 S0 S0 S0 S0 S0 S0 S0	29		I •	\$171.348.268	P-29	\$0	\$171.348.268		\$0	\$171,348,268
TOTAL WATER TREATMENT PLANT \$335,953,006 \$0 \$340,000 \$0 \$335,953,006 \$0 \$335,004,400 \$0 \$335,004,400 \$0 \$335,004,400 \$0 \$335,004,400 \$0 \$335,004,400 \$0 \$335,004,400 \$0 \$335,004,400 \$0 \$335,004,400 \$0 \$335,004,400 \$0 \$335,004,400 \$0 \$335,004,400 \$0 \$335,004,400 \$0 \$335,004,400 \$0 \$345,000 \$0 \$345				1 ' ' '						\$1,473,221
33 340.000 Transmission & Distribution Land \$5,404,400 \$7.33 \$0 \$5,404,400 \$0 \$0 \$0 \$0 \$0 \$0 \$0	31		TOTAL WATER TREATMENT PLANT			\$0			\$0	\$335,953,006
33 340.000 Transmission & Distribution Land \$5,404,400 \$7.33 \$0 \$5,404,400 \$0 \$0 \$0 \$0 \$0 \$0 \$0										
341.000 Transmission & Distribution Structures & \$13,044,809 P-34 \$0 \$13,044,809 \$0 \$13,044,809 \$0 \$13,044,809 \$0 \$13,044,809 \$0 \$13,044,809 \$0 \$13,044,809 \$0 \$13,044,809 \$0 \$13,044,809 \$0 \$13,044,809 \$0 \$13,044,809 \$0 \$13,044,809 \$0 \$13,044,809 \$0 \$13,044,809 \$0 \$13,044,809 \$0 \$0 \$13,044,809 \$0 \$0 \$13,044,809 \$0 \$0 \$13,044,809 \$0 \$0 \$13,044,809 \$0 \$0 \$13,044,809 \$0 \$0 \$13,044,809 \$0 \$0 \$13,044,809 \$0 \$13,044,809 \$0 \$0 \$13,044,809 \$0 \$0 \$13,044,809 \$0 \$0 \$13,044,809 \$0 \$0 \$13,044,809 \$0 \$0 \$13,044,809 \$0 \$0 \$13,044,809 \$0 \$0 \$13,044,809 \$0 \$0 \$0 \$14,044 \$0 \$0 \$14,044 \$0 \$0 \$14,044 \$0 \$0 \$14,044 \$0 \$0 \$14,044 \$0 \$0 \$14,044 \$0 \$0 \$14,044 \$0 \$0 \$14,044 \$0 \$0 \$14,044 \$0 \$0 \$14,044 \$0 \$0 \$14,044 \$0 \$0 \$14,044 \$0 \$0 \$14,044 \$0 \$0 \$14,044 \$0 \$0 \$14,044 \$0 \$0 \$14,044 \$0 \$0 \$14,044 \$0 \$0 \$0 \$0 \$0 \$0 \$0										
Impr				1 ' '						\$5,404,400
342.000 Distribution Reservoirs & Standpipes \$50,341,585 \$0 \$50,341,585 \$0 \$343.000 \$17ansmission & Distribution Mains \$1,983,670,441 \$0 \$0 \$343.000 \$17ansmission & Distribution Mains \$637,786 \$0 \$637,786 \$0 \$637,786 \$0 \$38 345.000 \$345.000 \$450.000 \$450.000 \$201,835,433 \$0 \$16,234,516 \$0 \$0 \$345.000 \$450.000	34			\$13,044,809	P-34	\$0	\$13,044,809		\$0	\$13,044,809
36 343.000 Transmission & Distribution Mains \$1,983,670,441 \$0 \$1,983,670,441 \$0 37 344.000 Fire Mains \$637,786 \$0 \$637,786 \$0 38 345.000 Meters \$116,234,516 P-38 \$0 \$116,234,516 \$0 39 346.000 Meters \$201,835,433 P-39 \$0 \$201,835,433 \$0 40 347.000 Meter Installation \$47,294,875 P-40 \$0 \$47,294,875 \$0 41 348.000 Hydrants \$121,888,580 P-41 \$0 \$121,888,580 \$0 42 349.000 Other Transmission & Distribution Plant \$91,457 \$0 \$91,457 \$0 \$91,457 \$0 43 INCENTIVE COMPENSATION \$2,540,443,882 P-42 \$0 \$2,540,443,882 \$0 44 INCENTIVE COMPENSATION \$0 \$0 \$0 \$0 45 0.000 Incentive Compensation Capitalization Adj. \$0 \$0 \$0 <td>25</td> <td></td> <td></td> <td>\$50.044.505</td> <td>D 05</td> <td>*</td> <td>\$50.044.505</td> <td></td> <td>*0</td> <td>\$50.044.505</td>	25			\$50.044.505	D 05	*	\$50.044.505		* 0	\$50.044.505
37 344.000 Fire Mains \$637,786 P-37 \$0 \$637,786 \$0 \$345.000 \$345.000 \$445.000 \$445.000 \$447.294.875 \$0 \$447.294.875 \$0 \$447.294.875 \$0 \$447.294.875 \$0 \$447.294.875 \$0 \$121,888,580 \$0 \$121,888,580 \$0 \$121,888,580 \$0 \$121,888,580 \$0 \$121,888,580 \$0 \$121,888,580 \$0 \$121,888,580 \$0 \$121,888,580 \$0 \$0 \$0 \$0 \$0 \$0 \$0										\$50,341,585 \$1,983,670,441
38 345.000 Services \$116,234,516 P-38 \$0 \$0 \$116,234,516 \$0 \$0 39 346.000 Meters \$201,835,433 P-39 \$0 \$201,835,433 \$0 \$0 40 347.000 Meter Installation \$47,294,875 P-40 \$0 \$47,294,875 \$0 \$0 41 348.000 Hydrants \$121,888,580 P-41 \$0 \$121,888,580 \$0 \$0 42 349.000 Other Transmission & Distribution Plant TOTAL TRANSMISSION & DIST. PLANT \$91,457 P-42 \$0 \$91,457 \$0 43 INCENTIVE COMPENSATION CAPITALIZATION Incentive Compensation Capitalization Adj. \$0 \$0 \$0 \$0 46 TOTAL INCENTIVE COMPENSATION CAPITALIZATION \$0 \$0 \$0 \$0 47 GENERAL PLANT General Land & Land Rights \$626,326 P-48 \$0 \$0 \$626,326 \$0 \$0 49 390.000 Stores Shops Equipment Structures \$34,317,750 P-49 \$0 \$0 \$34,317,750 \$0 \$0 50 390.100 Office Structures \$15,446,972 P-50 \$0 \$15,446,972 \$0 \$0				1 ' ' ' '						\$637,786
39										\$116,234,516
40 347.000 Meter Installation \$47,294,875 \$121,888,580 \$121,888,580 \$0 \$47,294,875 \$121,888,580 \$0 \$121,888,580 \$0 \$121,888,580 \$0 \$121,888,580 \$0 \$121,888,580 \$0 \$0 \$121,888,580 \$0 \$0 \$0 \$0 \$0 \$0 \$0										\$201,835,433
41 348.000 349.000 42 349.000 43 349.000 44 44 45 45 45 45 46 46						<u> </u>			-	\$47,294,875
42 349.000 Other Transmission & Distribution Plant \$91,457 \$0 \$2,540,443,882 \$0 \$0 \$2,540,443,882 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$						<u> </u>			-	\$121,888,580
INCENTIVE COMPENSATION CAPITALIZATION Incentive Compensation Capitalization Adj. \$0 P-45 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$					P-42	<u> </u>			=	\$91,457
45 0.000	43		TOTAL TRANSMISSION & DIST. PLANT	\$2,540,443,882		\$0	\$2,540,443,882		\$0	\$2,540,443,882
45 0.000										
45 0.000 Incentive Compensation Capitalization Adj. \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	44									
46 TOTAL INCENTIVE COMPENSATION \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	45	0.000		***	D 45	*			* 0	60
47 GENERAL PLANT 48 389.000 General Land & Land Rights \$626,326 P-48 \$0 \$626,326 \$0 49 390.000 Stores Shops Equipment Structures \$34,317,750 P-49 \$0 \$34,317,750 \$0 50 390.100 Office Structures \$15,446,972 P-50 \$0 \$15,446,972 \$0	45	0.000	incentive Compensation Capitalization Adj.	\$0	P-45	\$0	\$0		\$0	\$0
47	46			\$0		\$0	\$0		\$0	\$0
48 389.000 General Land & Land Rights \$626,326 P-48 \$0 \$626,326 \$0 49 390.000 Stores Shops Equipment Structures \$34,317,750 P-49 \$0 \$34,317,750 \$0 50 390.100 Office Structures \$15,446,972 P-50 \$0 \$15,446,972 \$0			CAPITALIZATION							
48 389.000 General Land & Land Rights \$626,326 P-48 \$0 \$626,326 \$0 49 390.000 Stores Shops Equipment Structures \$34,317,750 P-49 \$0 \$34,317,750 \$0 50 390.100 Office Structures \$15,446,972 P-50 \$0 \$15,446,972 \$0	47		GENERAL PLANT							
49 390.000 Stores Shops Equipment Structures \$34,317,750 P-49 \$0 \$34,317,750 \$0 50 390.100 Office Structures \$15,446,972 P-50 \$0 \$15,446,972 \$0		389.000		\$626.326	P-48	\$0	\$626.326		\$0	\$626,326
50 390.100 Office Structures \$15,446,972 P-50 \$0 \$15,446,972 \$0										\$34,317,750
					P-50					\$15,446,972
			General Structures - HVAC							\$1,384,915
52 390.300 Miscellaneous Structures \$3,805,566 P-52 \$0 \$3,805,566 \$0				\$3,805,566						\$3,805,566
53 390.900 Structures & Improvements - Leasehold \$67,790 P-53 \$0 \$67,790 \$0	53	390.900	Structures & Improvements - Leasehold	\$67,790	P-53	\$0	\$67,790]	\$0	\$67,790

Missouri-American Water Company Case No. WR-2022-0303 **Total Company EMS - Direct Testimony** Test Year Ending 6/30/2022 Water - Plant In Service

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u> </u>	<u>G</u>	<u>H</u>	<u> </u>
Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
54	391.000	Office Furniture and Equipment	\$2,230,795	P-54	\$0	\$2,230,795		\$0	\$2,230,795
55	391.100	Computers & Peripheral Equipment	\$4,819,855	P-55	\$0	\$4,819,855		\$0	\$4,819,855
56	391.200	Computer Hardware & Software	\$7,606,353	P-56	\$0	\$7,606,353		\$0	\$7,606,353
57	391.250	Computer Software	\$54,195,695	P-57	\$0	\$54,195,695		\$0	\$54,195,695
58	391.300	Other Office Equipment	\$59,291	P-58	\$0	\$59,291		\$0	\$59,291
59	391.400	BTS Initial Investment	\$44,718,209	P-59	\$0	\$44,718,209		\$0	\$44,718,209
60	392.000	Transportation Equipment	\$0	P-60	\$0	\$0		\$0	\$0
61	392.100	Transportation Equipment - Light Trucks	\$19,174,462	P-61	\$0	\$19,174,462		\$0	\$19,174,462
62	392.200	Transportation Equipment - Heavy Trucks	\$25,290,601	P-62	\$0	\$25,290,601		\$0	\$25,290,601
63	392.300	Transportation Equipment - Cars	\$4,754,800	P-63	\$0	\$4,754,800		\$0	\$4,754,800
64	392.400	Transportation Equipment - Other	\$10,132,164	P-64	\$0	\$10,132,164		\$0	\$10,132,164
65	393.000	Store Equipment	\$837,602	P-65	\$0	\$837,602		\$0	\$837,602
66	394.000	Tools, Shop, & Garage Equipment	\$12,348,774	P-66	\$0	\$12,348,774		\$0	\$12,348,774
67	395.000	Laboratory Equipment	\$2,098,290	P-67	\$0	\$2,098,290		\$0	\$2,098,290
68	396.000	Power Operated Equipment	\$2,243,617	P-68	\$0	\$2,243,617		\$0	\$2,243,617
69	397.000	Communication Equipment	\$0	P-69	\$0	\$0		\$0	\$0
70	397.100	Communication Equipment (non telephone)	\$13,640,559	P-70	\$0	\$13,640,559		\$0	\$13,640,559
71	397.200	Telephone Equipment	\$165,125	P-71	\$0	\$165,125		\$0	\$165,125
72	398.000	Miscellaneous Equipment	\$5,748,846	P-72	\$0	\$5,748,846		\$0	\$5,748,846
73	399.000	Other Tangible Property	\$287,300	P-73	\$0	\$287,300		\$0	\$287,300
74		TOTAL GENERAL PLANT	\$266,001,657		\$0	\$266,001,657		\$0	\$266,001,657
75		TOTAL PLANT IN SERVICE	\$3,371,417,003		\$0	\$3,371,417,003		\$0	\$3,371,417,003

Missouri-American Water Company Case No. WR-2022-0303 **Total Company EMS - Direct Testimony** Test Year Ending 6/30/2022 Water Depreciation Expense

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Line	Account	브	<u>∪</u> MO Adjusted	Depreciation	□ Depreciation
_	Number	Plant Account Description	-	Rate	-
Number	Number	I Fight Account Description	Jurisdictional T	Rate	Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$242,799	0.00%	\$0
3	302.000	Franchises & Consents	\$43,698	0.00%	\$0
4	303.000	Miscellaneous Intangible Plant Studies	\$1,062,611	0.00%	\$0
5	000.000	TOTAL INTANGIBLE PLANT	\$1,349,108	0.0070	\$0
-			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		**
6		SOURCE OF SUPPLY PLANT			
7	310.000	Land & Land Rights	\$3,618,176	0.00%	\$0
8	311.000	Structures & Improvements	\$27,794,326	1.97%	\$547,548
9	312.000	Collection & Impound Reservoirs	\$168,617	0.35%	\$590
10	313.000	Lake, River, & Other Intakes	\$7,740,397	3.57%	\$276,332
11	314.000	Wells & Springs	\$10,957,722	2.52%	\$276,135
12	315.000	Infiltration Galleries & Tunnels	\$1,804	1.77%	\$32
13	316.000	Supply Mains	\$22,608,202	1.45%	\$327,819
14	317.000	Other P/E-Supply	\$419,067	4.97%	\$20,828
15		TOTAL SOURCE OF SUPPLY PLANT	\$73,308,311		\$1,449,284
					, , ,
16		PUMPING PLANT			
17	320.000	Pumping Land & Land Rights	\$472,629	0.00%	\$0
18	321.000	Pumping Structures & Improvements	\$35,994,130	3.95%	\$1,421,768
19	323.000	Power Generation Equipment	\$16,132,648	3.05%	\$492,045
20	324.000	Steam Pumping Equipment	\$234,170	1.89%	\$4,426
21	325.000	Electric Pumping Equipment	\$86,421,967	1.89%	\$1,633,376
22	326.000	Diesel Pumping Equipment	\$2,447,049	1.89%	\$46,250
23	327.000	Pump Equip Hydraulic	\$625,138	1.89%	\$11,816
24	328.000	Other Pumping Equipment	\$12,033,308	1.89%	\$227,430
25		TOTAL PUMPING PLANT	\$154,361,039		\$3,837,111
26		WATER TREATMENT PLANT			
27	330.000	Water Treatment Land & Land Rights	\$3,359,621	0.00%	\$0
28	331.000	Water Treatment Structures &	\$159,771,896	2.34%	\$3,738,662
		Improvements			
29	332.000	Water Treatment Equipment	\$171,348,268	2.18%	\$3,735,393
30	333.000	Water Treatment - Other	\$1,473,221	3.33%	\$49,058
31		TOTAL WATER TREATMENT PLANT	\$335,953,006		\$7,523,113
00		TRANSMISSION & BIST BLANT			
32	0.40.000	TRANSMISSION & DIST. PLANT	#5 404 400	0.000/	**
33	340.000	Transmission & Distribution Land	\$5,404,400	0.00%	\$0
34	341.000	Transmission & Distribution Structures &	\$13,044,809	1.49%	\$194,367
35	342.000	Impr Distribution Reservoirs & Standpipes	¢£0 2/1 505	1.70%	¢ 055 007
35 36	342.000	Transmission & Distribution Mains	\$50,341,585 \$1,983,670,441	1.70%	\$855,807 \$27,573,010
36 37		Fire Mains	\$1,983,670,441	1.56%	\$27,573,019 \$9,949
31	J 44 .000	II G MAIIIS	φυσι,ιου	1.50%	

Accounting Schedule: 5 Sponsor: Amanda Coffer Page: 1 of 3

Missouri-American Water Company Case No. WR-2022-0303 Total Company EMS - Direct Testimony Test Year Ending 6/30/2022 Water Depreciation Expense

	<u>A</u>	<u>B</u>	<u>c</u>	D	<u>E</u>
Line	Account		MO Adjusted	 Depreciation	 Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
1101111001	1101111001			11010	
38	345.000	Services	\$116,234,516	2.92%	\$3,394,048
39	346.000	Meters	\$201,835,433	2.40%	\$4,844,050
40	347.000	Meter Installation	\$47,294,875	2.40%	\$1,135,077
41	348.000	Hydrants	\$121,888,580	1.85%	\$2,254,938
42	349.000	Other Transmission & Distribution Plant	\$91,457	2.96%	\$2,707
43		TOTAL TRANSMISSION & DIST. PLANT	\$2,540,443,882		\$40,263,962
44		INCENTIVE COMPENSATION			
		CAPITALIZATION			
45	0.000	Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0
46		TOTAL INCENTIVE COMPENSATION	\$0		\$0
		CAPITALIZATION			
47		GENERAL PLANT	****	0.000/	
48	389.000	General Land & Land Rights	\$626,326	0.00%	\$0
49 50	390.000	Stores Shops Equipment Structures	\$34,317,750	3.02%	\$1,036,396
50 54	390.100	Office Structures	\$15,446,972	2.09%	\$322,841 \$32,045
51 52	390.200 390.300	General Structures - HVAC Miscellaneous Structures	\$1,384,915	2.09% 3.72%	\$28,945
52 53	390.300	Structures & Improvements - Leasehold	\$3,805,566 \$67,790	3.72% 2.75%	\$141,567 \$1,864
53 54	390.900	Office Furniture and Equipment	\$2,230,795	3.49%	\$77,855
55	391.100	Computers & Peripheral Equipment	\$4,819,855	19.06%	\$918,664
56	391.100	Computer Hardware & Software	\$7,606,353	19.06%	\$1,449,771
57	391.250	Computer Software	\$54,195,695	5.00%	\$2,709,784
58	391.300	Other Office Equipment	\$59,291	10.46%	\$6,202
59	391.400	BTS Initial Investment	\$44,718,209	5.00%	\$2,235,911
60	392.000	Transportation Equipment	\$0	0.00%	\$0
61	392.100	Transportation Equipment - Light Trucks	\$19,174,462	5.57%	\$1,068,018
62	392.200	Transportation Equipment - Heavy Trucks	\$25,290,601	0.00%	\$0
63	392.300	Transportation Equipment - Cars	\$4,754,800	0.00%	\$0
64	392.400	Transportation Equipment - Other	\$10,132,164	6.15%	\$623,128
65	393.000	Store Equipment	\$837,602	3.88%	\$32,499
66	394.000	Tools, Shop, & Garage Equipment	\$12,348,774	3.73%	\$460,609
67	395.000	Laboratory Equipment	\$2,098,290	3.90%	\$81,833
68	396.000	Power Operated Equipment	\$2,243,617	3.79%	\$85,034
69	397.000	Communication Equipment	\$0	0.00%	\$0
70	397.100	Communication Equipment (non telephone)	\$13,640,559	5.76%	\$785,696
71	397.200	Telephone Equipment	\$165,125	8.94%	\$14,762
72	398.000	Miscellaneous Equipment	\$5,748,846	6.48%	\$372,525
73	399.000	Other Tangible Property	\$287,300	2.43%	\$6,981
74		TOTAL GENERAL PLANT	\$266,001,657		\$12,460,885
		I			

Accounting Schedule: 5 Sponsor: Amanda Coffer

Page: 2 of 3

Missouri-American Water Company Case No. WR-2022-0303 Total Company EMS - Direct Testimony Test Year Ending 6/30/2022 Water Depreciation Expense

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
,					
75		Total Depreciation	\$3,371,417,003		\$65,534,355

Accounting Schedule: 5 Sponsor: Amanda Coffer

Page: 3 of 3

Missouri-American Water Company Case No. WR-2022-0303 **Total Company EMS - Direct Testimony** Test Year Ending 6/30/2022 Water- Accumulated Depreciation Reserve

	<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>	<u>F</u>	<u>G</u>	Н	Ī
Line	Account	Downsistian Reserve Receiption	Total	Adjust.	Adimetusanta	As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$2,933	P-2	\$0	\$2,933		\$0	\$2,933
3	302.000	Franchises & Consents	\$0	P-3	\$0	\$0		\$0	\$0
4	303.000	Miscellaneous Intangible Plant Studies	\$306,586	P-4	\$0	\$306,586		\$0	\$306,586
5		TOTAL INTANGIBLE PLANT	\$309,519		\$0	\$309,519		\$0	\$309,519
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land & Land Rights	\$0	P-7	\$0	\$0		\$0	\$0
8		Structures & Improvements	\$4,755,200	P-8	\$0	\$4,755,200		\$0	\$4,755,200
9	312.000	Collection & Impound Reservoirs	\$100,737	P-9	\$0	\$100,737		\$0	\$100,737
10	313.000	Lake, River, & Other Intakes	\$2,222,912	P-10	\$0	\$2,222,912		\$0	\$2,222,912
11		Wells & Springs	\$2,806,796	P-11	\$0 *0	\$2,806,796		\$0	\$2,806,796
12 13		Infiltration Galleries & Tunnels Supply Mains	\$529 \$9,919,892	P-12 P-13	\$0 \$0	\$529 \$9,919,892		\$0 \$0	\$529 \$9,919,892
14	317.000	Other P/E-Supply	\$36,442	P-14	\$0 \$0	\$9,919,692 \$36,442		\$0	\$36,442
15	317.000	TOTAL SOURCE OF SUPPLY PLANT	\$19,842,508	[-14	\$0 \$0	\$19,842,508		\$0	\$19,842,508
10		TOTAL GOOKGE OF GOTTET TEAR	ψ13,042,300		ΨΟ	ψ13,042,000			ψ13,042,300
16		PUMPING PLANT							
17	320.000	Pumping Land & Land Rights	\$590	P-17	-\$590	\$0		\$0	\$0
18		Pumping Structures & Improvements	\$11,272,239	P-18	\$0	\$11,272,239		\$0	\$11,272,239
19	323.000	Power Generation Equipment	\$2,147,067	P-19	\$0	\$2,147,067		\$0	\$2,147,067
20	324.000	Steam Pumping Equipment	-\$30,028	P-20	\$0	-\$30,028		\$0	-\$30,028
21		Electric Pumping Equipment	\$25,646,946	P-21	\$0	\$25,646,946		\$0	\$25,646,946
22		Diesel Pumping Equipment	\$1,947,248	P-22	\$0	\$1,947,248		\$0	\$1,947,248
23		Pump Equip Hydraulic	\$94,720	P-23	\$0	\$94,720		\$0	\$94,720
24	328.000	Other Pumping Equipment	-\$1,135,654	P-24	\$0	-\$1,135,654		\$0	-\$1,135,654
25		TOTAL PUMPING PLANT	\$39,943,128		-\$590	\$39,942,538		\$0	\$39,942,538
200		WATER TREATMENT DI ANT							
26 27	330.000	WATER TREATMENT PLANT Water Treatment Land & Land Rights	\$0	P-27	60	\$0		•0	\$0
2 <i>1</i> 28		Water Treatment Structures &	\$52,625,867	P-28	\$0 \$0	\$52,625,867		\$0 \$0	\$52,625,867
20	331.000	Improvements	\$32,023,00 <i>1</i>	F-20	φ0	\$32,023,00 <i>1</i>		\$0	\$52,025,007
29	332.000	Water Treatment Equipment	\$44,715,084	P-29	\$0	\$44,715,084		\$0	\$44,715,084
30	333.000	Water Treatment - Other	\$713,870	P-30	\$0	\$713,870		\$0	\$713,870
31		TOTAL WATER TREATMENT PLANT	\$98,054,821		\$0	\$98,054,821		\$0	\$98,054,821
32		TRANSMISSION & DIST. PLANT							
33	340.000	Transmission & Distribution Land	\$17	P-33	-\$17	\$0		\$0	\$0
34	341.000	Transmission & Distribution Structures &	\$6,173,556	P-34	\$0	\$6,173,556		\$0	\$6,173,556
		Impr							
35	342.000	Distribution Reservoirs & Standpipes	\$18,288,362	P-35	\$0	\$18,288,362		\$0	\$18,288,362
36	343.000	Transmission & Distribution Mains	\$285,293,529	P-36	\$0	\$285,293,529		\$0	\$285,293,529
37	344.000	Fire Mains	\$208,746	P-37	\$0	\$208,746		\$0	\$208,746
38	345.000	Services	\$14,914,375	P-38	\$0 \$0	\$14,914,375		\$0	\$14,914,375
39 40		Meters Meter Installation	-\$17,193,329 \$15,840,480	P-39 P-40	\$0 \$0	-\$17,193,329 \$15,840,480		\$0 \$0	-\$17,193,329 \$15,840,480
40 41		Meter Installation Hydrants	\$15,849,480 \$18,944,390	P-40 P-41	\$0 \$0	\$15,849,480 \$18,944,390		\$0 \$0	\$15,849,480 \$18,944,390
42	349.000	Other Transmission & Distribution Plant	\$16,944,390	P-41	\$0 \$0	\$16,944,390 \$16,111		\$0	\$16,944,390
43	343.000	TOTAL TRANSMISSION & DIST. PLANT	\$342,495,237	1 -42	-\$17	\$342,495,220		\$0	\$342,495,220
-10			40-12, 100,201		Ψ	40-12,-100,220			40-12,-100,220
44		INCENTIVE COMPENSATION							
		CAPITALIZATION							
45	0.000	Incentive Compensation Capitalization Adj.	\$0	P-45	\$0	\$0		\$0	\$0
46		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
		CAPITALIZATION							
_									
47		GENERAL PLANT	.		*	. -			
48		General Land & Land Rights	-\$1,599	P-48	\$1,599	\$0		\$0	\$0
49		Stores Shops Equipment Structures	\$2,751,530	P-49	\$0 \$0	\$2,751,530		\$0	\$2,751,530
50 54	390.100	Office Structures	\$1,405,121	P-50	\$0 \$0	\$1,405,121		\$0	\$1,405,121
51 52		General Structures - HVAC	\$78,300	P-51	\$0 \$0	\$78,300		\$0	\$78,300
52 53	390.300	Miscellaneous Structures	\$2,007,077	P-52	\$0 \$0	\$2,007,077		\$0	\$2,007,077
53 54		Structures & Improvements - Leasehold	\$185,416 \$1,031,952	P-53	\$0 \$0	\$185,416 \$1,031,052		\$0 \$0	\$185,416 \$1,031,052
54	000.166	Office Furniture and Equipment	j \$1,031,952	F- 34	\$0	\$1,031,952	1	\$0	\$1,031,952

Missouri-American Water Company Case No. WR-2022-0303 Total Company EMS - Direct Testimony Test Year Ending 6/30/2022 Water- Accumulated Depreciation Reserve

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	Н	Ī
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
55	391.100	Computers & Peripheral Equipment	\$2,260,232	P-55	\$0	\$2,260,232		\$0	\$2,260,232
56	391.200	Computer Hardware & Software	\$6,475,361	P-56	\$0	\$6,475,361		\$0	\$6,475,361
57	391.250	Computer Software	\$14,473,651	P-57	\$0	\$14,473,651		\$0	\$14,473,651
58	391.300	Other Office Equipment	-\$25,862	P-58	\$0	-\$25,862		\$0	-\$25,862
59	391.400	BTS Initial Investment	\$20,140,032	P-59	\$0	\$20,140,032		\$0	\$20,140,032
60	392.000	Transportation Equipment	\$0	P-60	\$0	\$0		\$0	\$0
61	392.100	Transportation Equipment - Light Trucks	\$4,620,532	P-61	\$0	\$4,620,532		\$0	\$4,620,532
62	392.200	Transportation Equipment - Heavy Trucks	\$4,445,611	P-62	\$0	\$4,445,611		\$0	\$4,445,611
63	392.300	Transportation Equipment - Cars	\$2,218,323	P-63	\$0	\$2,218,323		\$0	\$2,218,323
64	392.400	Transportation Equipment - Other	\$3,951,384	P-64	\$0	\$3,951,384		\$0	\$3,951,384
65	393.000	Store Equipment	-\$16,872	P-65	\$0	-\$16,872		\$0	-\$16,872
66	394.000	Tools, Shop, & Garage Equipment	\$4,193,341	P-66	\$0	\$4,193,341		\$0	\$4,193,341
67	395.000	Laboratory Equipment	\$843,347	P-67	\$0	\$843,347		\$0	\$843,347
68	396.000	Power Operated Equipment	\$1,696,710	P-68	\$0	\$1,696,710		\$0	\$1,696,710
69	397.000	Communication Equipment	\$0	P-69	\$0	\$0		\$0	\$0
70	397.100	Communication Equipment (non telephone)	\$2,530,077	P-70	\$0	\$2,530,077		\$0	\$2,530,077
71	397.200	Telephone Equipment	\$100,889	P-71	\$0	\$100,889		\$0	\$100,889
72	398.000	Miscellaneous Equipment	\$1,340,550	P-72	\$0	\$1,340,550		\$0	\$1,340,550
73	399.000	Other Tangible Property	-\$304,095	P-73	\$0	-\$304,095		\$0	-\$304,095
74		TOTAL GENERAL PLANT	\$76,401,008		\$1,599	\$76,402,607		\$0	\$76,402,607
			, ,		,				
75		TOTAL DEPRECIATION RESERVE	\$577,046,221		\$992	\$577,047,213		\$0	\$577,047,213

Missouri-American Water Company Case No. WR-2022-0303 Total Company EMS - Direct Testimony Test Year Ending 6/30/2022 Water Cash Working Capital

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	F	<u>G</u>
Line	<u> </u>	Test Year	Revenue	Expense	∟ Net Lag	<u>-</u> Factor	CWC Req
Number	Description	Adj. Expenses	Lag	Lag	C - D	(Col E / 365)	BxF
					Ī	(
•							
1	OPERATION AND MAINT. EXPENSE						
2	Purchased Water	\$1,507,704			0.000000	0.000000	\$56,590
3	Fuel and Power	\$12,531,960			0.000000	0.000000	\$827,448
4	Chemical	\$13,411,374			0.000000	0.000000	\$293,951
5	Waste Disposal	\$1,152,488			0.000000	0.000000	-\$101,040
6	Labor/Base Payroll	\$37,256,381			0.000000	0.000000	\$3,490,886
7	Pensions	-\$3,670,646			0.000000	0.000000	-\$489,756
8	OPEB	-\$1,796,288			0.000000	0.000000	\$0
9	Group Insurance	\$7,458,681			0.000000	0.000000	\$727,475
10	401K	\$994,112			0.000000	0.000000	\$99,412
11	DCP	\$817,247			0.000000	0.000000	\$81,725
12	ESPP	\$0			0.000000	0.000000	\$0
13	VEBA	\$48,285			0.000000	0.000000	-\$22,330
14	Other Benefits	\$0			0.000000	0.000000	\$0
15	Support Services	\$28,918,448			0.000000	0.000000	\$3,795,054
16	Contracted Services	\$3,341,039			0.000000	0.000000	-\$28,376
17	Building Maintenance and Services	\$1,155,016			0.000000	0.000000	-\$22,151
18	Telecommunications expense	\$812,956			0.000000	0.000000	\$30,068
19	Postage expense	\$1,920,489			0.000000	0.000000	\$56,825
20	Office Supplies and Services	\$741,514			0.000000	0.000000	\$134,488
21	Employee related expense travel and	\$1,152,634			0.000000	0.000000	-\$8,842
	entertainment	4004.004					400.040
22	Rents	\$224,284			0.000000	0.000000	\$20,216
23	Transporation	\$2,619,861			0.000000	0.000000	-\$25,840
24	Miscellaneous Expense	\$1,042,190			0.000000	0.000000	\$33,122
25	Uncollectible Expense	\$3,141,648			0.000000	0.000000	\$0
26 27	Customer Accounting	\$891,165			0.000000	0.000000	-\$73,735
27	Regulatory Expense	\$99,607			0.000000	0.000000	\$191
28 29	Insurance Other than Group	\$6,809,389			0.000000	0.000000	\$2,128,636 \$361,003
29 30	Maintenance Supplies and Services PSC Assessment	\$8,556,197 \$1,871,408			0.000000 0.000000	0.000000 0.000000	\$361,003 \$418,889
30 31	Telecommunication expense	\$390,743			0.000000	0.000000	\$14,452
31 32	Transportation	\$917,661			0.000000	0.000000	-\$9,051
32 33	Cash Vouchers	•			0.000000	0.000000	
33 34	TOTAL OPERATION AND MAINT. EXPENSE	-\$8,941,204 \$125,376,343			0.000000	0.00000	-\$137,176 \$11,652,134
34	TOTAL OF LIVATION AND IMAINT. EXPENSE	φ123,370,343		1			φιι,υυΖ,134
35	TAXES			1			
36	Payroll Tax	\$2,858,469		1	0.000000	0.000000	\$267,835
37	Property Tax	\$28,871,858		1	0.000000	0.000000	-\$8,875,122
38	TOTAL TAXES	\$31,730,327			0.00000	3.00000	-\$8,607,287
30	TOTAL TAXES	ψ51,730,327					-ψ0,001,201
39	CWC REQ'D BEFORE RATE BASE OFFSETS	\$157,106,670			0.000000	0.000000	\$3,044,847
		, , , , , , , , , , , ,					+0,0.1,011
40	TAX OFFSET FROM RATE BASE			1			
41	Federal Tax Offset	\$1,775,257		1	0.000000	0.000000	\$49,123
42	State Tax Offset	\$315,248			0.000000	0.000000	\$8,723
43	City Tax Offset	\$0		1	0.000000	0.000000	\$0
44	Interest Expense Offset	\$48,951,310		1	0.000000	0.000000	-\$5,431,589
45	TOTAL TAX OFFSET FROM RATE BASE	\$51,041,815		1			-\$5,373,743
				1			· ,
46	TOTAL CASH WORKING CAPITAL REQUIRED	\$208,148,485					-\$2,328,896

Line	<u>A</u>	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u>	<u>G</u> Total Company	H Total Company	<u>I</u> Jurisdictional	<u>J</u>	<u>K</u>	<u>L</u>	MO Adi Juria
Line Number	Account Number	Income Description	Total	Labor	Non Labor	Adjust. Number	Adjustments	Total Company Adjusted	Allocations	Jurisdictional Adjustments	MO Final Adj Jurisdictional	MO Adj. Juris. Labor	MO Adj. Juris. Non Labor
riambo.	TTGTTIBOT	moomo 2000 phon	(D+E)	Labor	Non Euso.		(From Adj. Sch.)	(C+G)	Anocations	(From Adj. Sch.)	(H x I) + J	L + N	
•							-						
Rev-1		OPERATING REVENUES	*	• • • • • •	• • • • • •		a N			*****	*	a	•
Rev-2	461.100	Residential	\$225,722,932	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$225,722,932	100.00%	\$4,256,181	\$229,979,113	See Note(1)	See Note(1)
Rev-3	461.200 461.300	Commercial Industrial	\$69,079,401 \$45,403,375			Rev-3 Rev-4		\$69,079,401 \$15,103,375	100.00% 100.00%	-\$5,547,720 -\$720,864	\$63,531,681 \$14,382,511		
Rev-4 Rev-5	462.000	Private Fire Protection	\$15,103,375 \$5,137,197			Rev-4		\$15,103,375 \$5,137,197	100.00%	-\$720,864 \$57,069	\$5,194,266		
Rev-6	463.000	Public Fire Protection	+5,157,197 -\$752			Rev-6		+5,157,197 -\$752	100.00%	\$7,009 \$752	\$3,194,200 \$0		
Rev-7	470.000	Other Revenue - Late Payment Charge	\$808,340			Rev-7		\$808,340	100.00%	-\$14,494	\$793,846		
Rev-8	472.000	Other Revenue - Rent	\$838,630			Rev-8		\$838,630	100.00%	-\$85,968	\$752,662		
Rev-9	464.000	Other Public Auth.	\$7,870,643			Rev-9		\$7,870,643	100.00%	-\$691,017	\$7,179,626		
Rev-10	466.000	Sales for Resale	\$11,774,575			Rev-10		\$11,774,575	100.00%	-\$92,494	\$11,682,081		
Rev-11	471.000	Other Water Revenue - Oper. Rev.	\$3,233,549			Rev-11		\$3,233,549	100.00%	\$2,189,151	\$5,422,700		
Rev-12		TOTAL OPERATING REVENUES	\$339,567,890					\$339,567,890		-\$649,404	\$338,918,486		
4		COURCE OF CURRY V EXPENSES											
1	604 000	SOURCE OF SUPPLY EXPENSES	¢600 E01	¢22.704	\$674,790	Εĵ	¢o.	\$698,581	100.00%	-\$123,262	¢575 240	\$20.094	\$545,335
2	601.000 602.000	Operation Labor & Expenses Purchased Water	\$698,581 \$1,329,949	\$23,791 \$0	\$1,329,949	E-2 E-3	\$0 \$0	\$1,329,949	100.00%	-\$123,262 \$177,755	\$575,319 \$1,507,704	\$29,984 \$0	\$545,335 \$1,507,704
3 4	603.000	Miscellaneous Expenses	\$6,099,067	\$0 \$0	\$6,099,067	E-4	\$0 \$0	\$6,099,067	100.00%	-\$1,177,550	\$4,921,517	\$0 \$0	\$4,921,517
5	604.000	Rents - SSE	\$6,848	\$0	\$6,848	E-5	\$0	\$6,848	100.00%	\$0	\$6,848	\$0	\$6,848
6	610.000	Maint. Supervision & Engineering	\$0	\$0	\$0	E-6	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
7	611.000	Maint. of Structures & Improvements	\$0	\$0	\$0	E-7	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
8	612.000	Maint. of Collect. & Impound. Reservoirs	\$0	\$0	\$0	E-8	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
9	613.000	Maint. of Lake, River and Other Intakes	\$0	\$0	\$0	E-9	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
10	614.000	Maint. of Wells & Springs	\$206,579	\$206,295	\$284	E-10	\$0	\$206,579	100.00%	-\$42,932	\$163,647	\$162,520	\$1,127
11	615.000	Maint. of Infiltration Galleries & Tunnels	\$0	\$0	\$0	E-11	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
12	616.000	Maint. of Supply Mains	\$0	\$0	\$0	E-12	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
13	617.000	Maint. of Misc. Water Source Plant	\$107,763	\$71,746	\$36,017	E-13	\$0	\$107,763	100.00%	\$17,854	\$125,617	\$92,184	\$33,433
14		TOTAL SOURCE OF SUPPLY EXPENSES	\$8,448,787	\$301,832	\$8,146,955		\$0	\$8,448,787		-\$1,148,135	\$7,300,652	\$284,688	\$7,015,964
15		PUMPING EXPENSES											
16	620.000	Operation Supervision & Engineering - PE	\$195,495	\$195,495	\$0	E-16	\$0	\$195,495	100.00%	-\$15,449	\$180,046	\$180,046	\$0
17	621.000	Fuel for Power Production	\$173,215	\$0	\$173,215	E-17	\$0	\$173,215	100.00%	\$6,289	\$179,504	\$0	\$179,504
18	622.000	Power Production Labor & Expenses	\$0	\$0	\$0	E-18	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
19	623.000	Fuel or Power Purchased for Pumping	\$4,418,265	\$0	\$4,418,265	E-19	\$0	\$4,418,265	100.00%	-\$1,386,504	\$3,031,761	\$0	\$3,031,761
20	624.000	Pumping Labor and Expenses	\$1,657,070	\$1,445,775	\$211,295	E-20	\$0	\$1,657,070	100.00%	-\$40,029	\$1,617,041	\$1,405,746	\$211,295
21	625.000	Expenses Transferred - Cr.	\$0	\$0	\$0	E-21	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
22	626.000	Miscellaneous Expense	\$27,938	\$0	\$27,938	E-22	\$0	\$27,938	100.00%	\$6,493	\$34,431	\$0	\$34,431
23	627.000	Rents - PE	\$1,606 \$1,404	\$0 \$134.040	\$1,606 *0	E-23	\$0 \$0	\$1,606 \$434,040	100.00%	\$0 \$0.400	\$1,606 \$443,443	\$0 \$142.442	\$1,606 *2
24	630.000	Maint. Supervision & Engineering - PE	\$134,010	\$134,010	\$0 \$0	E-24	\$0 \$0	\$134,010	100.00%	\$9,102	\$143,112	\$143,112	\$0 \$870
25 26	631.000 632.000	Maint. of Structures & Improvements - PE Maint. of Power Production Equipment	\$0 \$148	\$0 \$148	\$0 \$0	E-25 E-26	\$0 \$0	\$0 \$148	0.00% 100.00%	\$879 \$39	\$879 \$187	\$0 \$187	\$879 \$0
27	633.000	Maint. of Power Production Equipment Maint. of Pumping Equipment	\$438,739	\$357,453	\$81,286	E-27	\$0 \$0	\$438,739	100.00%	\$5,643	\$444,382	\$373,797	\$70,585
28	000.000	TOTAL PUMPING EXPENSES	\$7,046,486	\$2,132,881	\$4,913,605		\$0	\$7,046,486		-\$1,413,537	\$5,632,949	\$2,102,888	\$3,530,061
			41,010,100	Ψ=, : 0=,00 :	\$ 1,5 15,555		**	41,010,100		4 1,110,001	40,00 2,010	4 2,102,000	40,000,00
29		WATER TREATMENT EXPENSES											
30	640.000	Operation. Supervision & Engineer WTE	\$356,849	\$356,849	\$0	E-30	\$0	\$356,849	100.00%	-\$58,982	\$297,867	\$297,867	\$0
31	641.000	Chemicals - WTE	\$10,639,949	\$0	\$10,639,949	E-31	\$0	\$10,639,949	100.00%	\$3,033,598	\$13,673,547	\$0	\$13,673,547
32	642.000	Operation Labor & Expenses - WTE	\$3,939,360	\$3,376,936	\$562,424	E-32	\$0	\$3,939,360	100.00%	\$872,725	\$4,812,085	\$4,288,466	\$523,619
33	643.000	Miscellanous Expenses - WTE	\$1,980,838	\$0	\$1,980,838	E-33	\$0	\$1,980,838	100.00%	\$2,834,758	\$4,815,596	\$0	\$4,815,596
34	644.000	Rents - WTE	\$24,832	\$0	\$24,832	E-34	\$0 \$0	\$24,832	100.00%	-\$10,837	\$13,995	\$0	\$13,995
35 36	650.000	Maint. Supervision & Engineering - WTE	\$1,648,206 \$0	\$1,648,206 \$0	\$0 \$0	E-35	\$0 \$0	\$1,648,206	100.00%	\$403,193	\$2,051,399	\$2,051,399	\$0 \$0
36 37	651.000 652.000	Maint. of Structures & Improvements - WTE Maint. of Water Treatment Equipment	\$0 \$806,911	\$0 \$1,068-	\$0 \$807,979	E-36 E-37	\$0 \$0	\$0 \$806,911	0.00% 100.00%	\$0 \$66,362	\$0 \$873,273	\$0 \$0	\$0 \$873,273
31	UJZ.UUU	maint. Or water freatment Equipment	φουσ, σιι	-φ1, 00 0	φου <i>ι</i> , υσφ	E-3/	φυ	φουσ, σ ι ι	100.00%	ψ00,302	φοι 3,213	φυ	φο <i>ι</i> 3,213

Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	<u>G</u> Total Company	<u>H</u> Total Company	<u>l</u> Jurisdictional	<u>J</u> Jurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
		·	(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	1 = K
38		TOTAL WATER TREATMENT EXPENSES	\$19,396,945	\$5,380,923	\$14,016,022		\$0	\$19,396,945		\$7,140,817	\$26,537,762	\$6,637,732	\$19,900,030
39		TRANSMISSION & DIST. EXPENSES											
40	660.000	Operation Supervision & Engineering - TDE	\$83,102	\$83,102	\$0	E-40	\$0	\$83,102	100.00%	\$1,765	\$84,867	\$84,867	\$0
41	661.000	Storage Facilities Expenses TDE	\$0	\$0	\$0	E-41	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
42 43	662.000 663.000	Transmission & Distribution Lines Expenses Meter Expenses - TDE	\$1,406,124 \$502,049	\$1,264,682 \$497,599	\$141,442 \$4,450	E-42 E-43	\$0 \$0	\$1,406,124 \$502,049	100.00% 100.00%	\$198,868 -\$22,447	\$1,604,992 \$479,602	\$1,464,139 \$475,690	\$140,853 \$3,912
43 44	664.000	Customer Installations Expenses - TDE	\$502,049 \$127,072	\$497,599 \$127,072	\$4,450 \$0	E-43	\$0 \$0	\$502,049 \$127,072	100.00%	-\$22,447 -\$23,172	\$479,602 \$103,900	\$103,900	\$3,912 \$0
45	665.000	Miscellaneous Expenses - TDE	\$7,733,165	\$6,244,390	\$1,488,775	E-45	\$0 \$0	\$7,733,165	100.00%	\$2,462,431	\$10,195,596	\$9,281,253	\$914,343
46	666.000	Rents - TDE	\$12,009	\$0	\$12,009	E-46	\$0	\$12,009	100.00%	\$0	\$12,009	\$0	\$12,009
47	670.000	Maint. Supervision and Engineering - TDE	\$59,832	\$59,832	\$0	E-47	\$0	\$59,832	100.00%	\$4,668	\$64,500	\$64,500	\$0
48	671.000	Maint. of Structures & Improvements - TDE	\$0	\$0	\$0	E-48	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
49	672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$0	\$0	\$0	E-49	\$0	\$0	0.00%	\$42,705	\$42,705	\$0	\$42,705
50	673.000	Maint. of Transmission & Distribution Mains	\$2,210,911	\$286,156	\$1,924,755	E-50	\$0	\$2,210,911	100.00%	-\$364,842	\$1,846,069	\$278,927	\$1,567,142
51	674.000	Maint. of Fire Mains - TDE	-\$1,150	\$0	-\$1,150	E-51	\$0	-\$1,150	100.00%	\$575	-\$575	\$0	-\$575
52	675.000	Maint. of Services - TDE	\$331,293	\$326,422	\$4,871	E-52	\$0	\$331,293	100.00%	\$48,167	\$379,460	\$374,718	\$4,742
53	676.000	Maint. of Meters - TDE	\$88,226	\$84,742	\$3,484	E-53	\$0	\$88,226	100.00%	-\$7,405	\$80,821	\$79,025	\$1,796
54	677.000	Maint. of Hydrants - TDE	\$297,072	\$296,685	\$387	E-54	\$0	\$297,072	100.00%	\$8,702	\$305,774	\$304,959	\$815
55 56	678.000	Maint. of Miscellaneous Plant - TDE	\$3,102,866	\$1,741,411 \$14,012,003	\$1,361,455 \$4,040,478	E-55	\$0	\$3,102,866	100.00%	\$4,105,990	\$7,208,856	\$5,514,096	\$1,694,760
56		TOTAL TRANSMISSION & DIST. EXPENSES	\$15,952,571	\$11,012,093	\$4,940,478		\$0	\$15,952,571		\$6,456,005	\$22,408,576	\$18,026,074	\$4,382,502
57		CUSTOMER ACCOUNTS EXPENSE											
58	901.000	Supervision	\$11,058	\$11,058	\$0	E-58	\$0	\$11,058	100.00%	\$2,791	\$13,849	\$13,849	\$0
59	902.000	Meter Reading Expenses	\$414,601	\$418,814	-\$4,213	E-59	\$0	\$414,601	100.00%	\$30,958	\$445,559	\$451,227	-\$5,668
60	903.000	Customer Records & Collection Expenses	\$1,823,366	\$278,282	\$1,545,084	E-60	\$0	\$1,823,366	100.00%	-\$649,223	\$1,174,143	\$216,420	\$957,723
61	904.000	Uncollectible Amounts	\$2,003,949	\$0	\$2,003,949	E-61	\$0	\$2,003,949	100.00%	\$1,244,071	\$3,248,020	\$0	\$3,248,020
62	905.000	Misc. Customer Accounts Expense	\$199,219	\$117,632	\$81,587	E-62	\$0	\$199,219	100.00%	\$7,133	\$206,352	\$91,857	\$114,495
63		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$4,452,193	\$825,786	\$3,626,407		\$0	\$4,452,193		\$635,730	\$5,087,923	\$773,353	\$4,314,570
64		CUSTOMER SERVICE EXPENSES											
65	907.000	Customer Service & Information Expense	\$423	\$423	\$0	E-65	\$0	\$423	100.00%	\$2,390	\$2,813	\$2,813	<u>\$0</u>
66		TOTAL CUSTOMER SERVICE EXPENSES	\$423	\$423	\$0		\$0	\$423		\$2,390	\$2,813	\$2,813	\$0
67		SALES PROMOTION EXPENSES		•-			•-			•		•-	•
68	910.000	Sales Promotion Expenses - SPE	\$0 \$0	\$0 \$0	\$0 \$0	E-68	\$0 \$0	\$0 \$0	0.00%	\$0 \$0	\$0 \$0	\$0	\$0
69		TOTAL SALES PROMOTION EXPENSES	20	\$ 0	\$0		\$ 0	\$0		\$0	\$0	\$ 0	\$0
70		ADMIN. & GENERAL EXPENSES	.								* • • • • • •	A-	A
71	920.000	Admin. & General Salaries	\$14,247,696	\$14,247,696	\$0	E-71	\$0	\$14,247,696	100.00%	-\$9,595,567	\$4,652,129	\$6,187,653	-\$1,535,524
72	921.000	Office Supplies & Expenses	\$3,466,435	\$0	\$3,466,435	E-72	\$0	\$3,466,435	100.00%	\$147,182	\$3,613,617	\$0	\$3,613,617
73	922.000	Admin. Expenses Transferred - Credit	\$0 \$44.074.633	\$0 \$20,720,024	\$0 \$0,054,000	E-73	\$0 \$0	\$0	0.00%	\$0 \$0.074.005	\$0	\$0	\$0 \$5,537,737
74 75	923.000 924.000	Outside Services Employed Property Insurance	\$44,971,633 \$5,158,135	\$36,720,234 \$0	\$8,251,399 \$5,458,435	E-74 E-75	\$0 \$0	\$44,971,633 \$5,158,135	100.00% 100.00%	-\$8,271,085 \$1,651,254	\$36,700,548	\$31,162,811 \$0	\$5,537,737 \$6,800,380
75 76	924.000	Injuries & Damages	\$5,136,135 \$680,101	\$0 \$0	\$5,158,135 \$680,101	E-75	\$0 \$0	\$5,156,135 \$680,101	100.00%	-\$600,317	\$6,809,389 \$79,784	\$0 \$0	\$6,809,389 \$79,784
76 77	926.000	Employee Pensions & Benefits	\$3,042,530	\$1,461,120	\$1,581,410	E-76	\$0 \$0	\$3,042,530	100.00%	-\$00,317 -\$721,767	\$2,320,763	\$1,461,120	\$859,643
77 78	927.000	Franchise Requirements	\$3,042,330 \$0	\$1,401,120 \$0	\$1,381,410 \$0	E-77	\$0 \$0	\$3,042,530 \$0	0.00%	-\$721,767 \$0	\$2,320,763	\$1,401,120	\$059,045 \$0
79	928.000	Regulatory Commission Expenses	\$340,043	\$0	\$340,043	E-79	\$0	\$340,043	100.00%	-\$240,43 7	\$99,606	\$0	\$99,606
80	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-80	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
81	930.100	Institutional or Goodwill Advertising Expenses	\$0	\$0	\$0	E-81	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
82	930.200	Misc. General Expenses	\$2,578,374	\$0	\$2,578,374	E-82	\$0	\$2,578,374	100.00%	\$610,713	\$3,189,087	\$0	\$3,189,087
83	930.300	Research & Development Expenses	\$95,469	\$0	\$95,469	E-83	\$0	\$95,469	100.00%	-\$5,744	\$89,725	\$0	\$89,725
84	931.000	Rents - AGE	\$199,026	\$0	\$199,026	E-84	\$0	\$199,026	100.00%	-\$9,200	\$189,826	\$0	\$189,826

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>Į</u>	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>
Line	Account		Test Year	Test Year	Test Year	Adjust.	Total Company	•		Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L+1	VI = K
85	932.000	Maint. of General Plant	\$144,241	\$87,764	\$56,477	E-85	\$0	\$144,241	100.00%	\$516,953	\$661,194	\$114,470	\$546,724
86		TOTAL ADMIN. & GENERAL EXPENSES	\$74,923,683	\$52,516,814	\$22,406,869		\$0	\$74,923,683	_	-\$16,518,015	\$58,405,668	\$38,926,054	\$19,479,614
			. , ,				·	, , ,		. , ,	, , ,	, , ,	, , ,
87		DEPRECIATION EXPENSE											
88	403.000		\$56,372,040	See note (1)	See note (1)	E-88		\$56,372,040		\$8,072,927	\$64,444,967	See note (1)	See note (1)
89		TOTAL DEPRECIATION EXPENSE	\$56,372,040	\$0	\$0		\$0	\$56,372,040		\$8,072,927	\$64,444,967	\$0	\$0
90		OTHER OPERATING EXPENSES											
90 91	408.100	Property Taxes	\$32,461,669	\$0	\$32,461,669	E-91	\$0	\$32,461,669	100.00%	-\$3,589,812	\$28,871,857	\$0	\$28,871,857
92	408.100	Payroll Taxes	\$2,500,580	\$800,57 6	\$1,700,004	E-92	\$0	\$2,500,580		\$378,732	\$2,879,312	\$1,179,308	\$1,700,004
93	408.100	Other Taxes	-\$135,110	\$0	-\$135,110	E-93	\$0	-\$135,110		\$2,835	-\$132,275	\$0	-\$132,275
94	408.100	PSC Assessment	\$3,289,669	\$0	\$3,289,669	E-94	\$0	\$3,289,669		-\$1,418,261	\$1,871,408	\$0	\$1,871,408
95		TOTAL OTHER OPERATING EXPENSES	\$38,116,808	\$800,576	\$37,316,232		\$0	\$38,116,808		-\$4,626,506	\$33,490,302	\$1,179,308	\$32,310,994
96		AMORTIZATION EXPENSE											
97	404.000	Amortization of Expense	\$1,368,742	\$0	\$1,368,742	E-97	\$0	\$1,368,742		\$692,742	\$2,061,484	\$0	\$2,061,484
98	405.000	Amortization of Reg Asset	\$889,365	\$0	\$889,365	E-98	\$0	\$889,365		\$992,541	\$1,881,906	\$0	\$1,881,906
99	405.000	Amortization of Reg Asset AFUDC	\$80,555	\$0	\$80,555	E-99	\$0	\$80,555		-\$80,555	\$0	\$0	\$0
100	407.000	Amortization - Property Losses	\$153,189	\$0	\$153,189	E-100	<u>\$0</u>	\$153,189	100.00%	\$5,703	\$158,892	\$0	\$158,892
101		TOTAL AMORTIZATION EXPENSE	\$2,491,851	\$0	\$2,491,851		\$0	\$2,491,851		\$1,610,431	\$4,102,282	\$0	\$4,102,282
102		TOTAL OPERATING EXPENSE	\$227,201,787	\$72,971,328	\$97,858,419		\$0	\$227,201,787	-	\$212,107	\$227,413,894	\$67,932,910	\$95,036,017
			+	+	<i>+,,</i>			+	-	,	, ,	+ , ,	+ , , ,
103		NET INCOME BEFORE TAXES	\$112,366,103	\$0	\$0		\$0	\$112,366,103		-\$861,511	\$111,504,592	\$0	\$0
104		INCOME TAXES											
105	409.100		-\$40,292,077	See note (1)	See note (1)	E-105		-\$40,292,077	100.00%	\$33,845,485	-\$6,446,592	See note (1)	See note (1)
106		TOTAL INCOME TAXES	-\$40,292,077	\$0	\$0		\$0	-\$40,292,077	•	\$33,845,485	-\$6,446,592	\$0	\$0
107		DEFERRED INCOME TAXES											
108	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$42,555,439	See note (1)	See note (1)	E-108	See note (1)	\$42,555,439	100.00%	-\$18,183,595	\$24,371,844	See note (1)	See note (1)
109	412.200	Amortization of Deferred ITC	-\$87,392	(1)	222	E-109	222(1)	-\$87,392		-\$14,536	-\$101,928	(1)	222
110	0.000	Amortization of Protected Excess ADIT	\$0			E-110		\$0		-\$804,868	-\$804,868		
111	0.000	Amortization of Unprotected Excess ADIT	\$0			E-111		\$0		-\$7,347,981	-\$7,347,981		
112		TOTAL DEFERRED INCOME TAXES	\$42,468,047	\$0	\$0		\$0	\$42,468,047		-\$26,350,980	\$16,117,067	\$0	\$0
113		NET OPERATING INCOME	\$110,190,133	<u>\$0</u>	\$0		<u>\$0</u>	\$110,190,133	-	-\$8,356,016	\$101,834,117	\$0	<u>\$0</u>

Missouri-American Water Company Case No. WR-2022-0303 St. Louis County Water District 1 Test Year Ending June 30, 2022 Revenue Requirement

Line	<u>A</u>	<u>B</u> 6.28%	<u>C</u> 6.38%	<u>D</u> 6.48%
Number	Description	Return	Return	Return
1	Net Orig Cost Rate Base	\$1,499,832,481	\$1,499,832,481	\$1,499,832,481
2	Rate of Return	6.28%	6.38%	6.48%
3	Net Operating Income Requirement	\$94,159,483	\$95,689,312	\$97,219,141
4	Net Income Available	\$74,611,218	\$74,611,218	\$74,611,218
5	Additional Net Income Required	\$19,548,265	\$21,078,094	\$22,607,923
6	Income Tax Requirement			
7	Required Current Income Tax	\$138,437	\$617,316	\$1,096,194
8	Current Income Tax Available	-\$5,980,705	-\$5,980,705	-\$5,980,705
9	Additional Current Tax Required	\$6,119,142	\$6,598,021	\$7,076,899
10	Revenue Requirement	\$25,667,407	\$27,676,115	\$29,684,822
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$12,971,611	\$12,971,611	\$12,971,611
12	Miscellaneous	\$0	\$0	\$0
13	Gross Revenue Requirement	\$38,639,018	\$40,647,726	\$42,656,433

Accounting Schedule: 01 Sponsor: Keith Foster Page: 1 of 1

Missouri-American Water Company Case No. WR-2022-0303 St. Louis County Water District 1 Test Year Ending June 30, 2022 RATE BASE SCHEDULE

1.5	<u>A</u>	<u>B</u>	<u>C</u>
Line		Percentage	Dollar
Number	Rate Base Description	Rate	Amount
1	Plant In Service		\$2,451,113,103
2	Less Accumulated Depreciation Reserve		\$401,401,572
3	Net Plant In Service		\$2,049,711,531
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$2,415,538
6	Contributions in Aid of Construction Amortization		\$59,067,922
7	Materials & Supplies		\$7,552,486
8	Prepayments		\$1,295,462
9	Prepaid Pension Asset		\$12,805,301
10	TOTAL ADD TO NET PLANT IN SERVICE		\$83,136,709
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset	-2.7671%	-\$14,506
13	State Tax Offset	-2.7671%	-\$2,576
14	City Tax Offset	-9.3699%	\$0
15	Interest Expense Offset	11.0959%	\$4,025,698
16	Contributions in Aid of Construction		\$251,104,848
17	Customer Advances		\$599,019
18	Accumulated Deferred Income Taxes		\$365,847,638
19	TCJA EADIT Tracker		\$62,438
20	OPEB Tracker		\$5,276,003
21	Pension Tracker		\$6,117,197
22	TOTAL SUBTRACT FROM NET PLANT		\$633,015,759
23	Total Rate Base		\$1,499,832,481

Accounting Schedule: 02 Sponsor: Keith Foster Page: 1 of 1

Missouri-American Water Company Case No. WR-2022-0303 St. Louis County Water District 1 Test Year Ending June 30, 2022 Plant In Service

		_							
Line	Account #	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	E	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>l</u> MO Adjusted
	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
		, , , , , , , , , , , , , , , , , , ,						,	
1	204 000	INTANGIBLE PLANT	\$455.050	D 0	*	6455.050	400.000/	**	#4FF 0F0
2	301.000	Organization	\$155,652	P-2	\$0	\$155,652	100.00%	\$0	\$155,652
3	302.000 303.000	Franchises & Consents	\$0	P-3 P-4	\$0 \$0	\$0 \$509.373	100.00% 100.00%	\$0 \$0	\$0
4 5	303.000	Miscellaneous Intangible Plant Studies TOTAL INTANGIBLE PLANT	\$508,372 \$664,024	P-4	\$0 \$0	\$508,372 \$664,024	100.00%	\$0 \$0	\$508,372 \$664,024
3		TOTAL INTANGIBLE PLANT	\$004,024		30	\$004,024		40	\$004,024
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land & Land Rights	\$1,250,782	P-7	\$0	\$1,250,782	100.00%	\$0	\$1,250,782
8		Structures & Improvements	\$14,335,672	P-8	\$0	\$14,335,672	100.00%	\$0	\$14,335,672
9		Collection & Impound Reservoirs	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10		Lake, River, & Other Intakes	\$350,082	P-10	\$0	\$350,082	100.00%	\$0	\$350,082
11		Wells & Springs	\$48,481	P-11	\$0	\$48,481	100.00%	\$0	\$48,481
12		Infiltration Galleries & Tunnels	\$0	P-12	\$0	\$0	100.00%	\$0	\$0
13		Supply Mains	\$6,058,472	P-13	\$0	\$6,058,472	100.00%	\$0	\$6,058,472
14 15	317.000	Other P/E-Supply TOTAL SOURCE OF SUPPLY PLANT	\$0 \$22,043,489	P-14	\$0 \$0	\$0 \$22,043,489	100.00%	\$0 \$0	\$0 \$22,043,489
13		TOTAL SOURCE OF SUPPLY PLANT	\$22,043,469		Φ0	\$22,043,469		\$ 0	\$22,043,469
16		PUMPING PLANT							
17		Pumping Land & Land Rights	\$284,360	P-17	\$0	\$284,360	100.00%	\$0	\$284,360
18		Pumping Structures & Improvements	\$21,972,220	P-18	\$0	\$21,972,220	100.00%	\$0	\$21,972,220
19		Power Generation Equipment	\$12,807,292	P-19	\$0	\$12,807,292	100.00%	\$0	\$12,807,292
20		Steam Pumping Equipment	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21		Electric Pumping Equipment	\$57,248,813	P-21	\$0	\$57,248,813	100.00%	\$0	\$57,248,813
22	326.000	Diesel Pumping Equipment	\$1,967,760	P-22	\$0	\$1,967,760	100.00%	\$0	\$1,967,760
23		Pump Equip Hydraulic	\$261,087	P-23	\$0	\$261,087	100.00%	\$0	\$261,087
24	328.000	Other Pumping Equipment	\$8,663,587	P-24	\$0	\$8,663,587	100.00%	\$0	\$8,663,587
25		TOTAL PUMPING PLANT	\$103,205,119		\$0	\$103,205,119		\$0	\$103,205,119
200		MATER TREATMENT DI ANT							
26 27	330.000	WATER TREATMENT PLANT Water Treatment Land & Land Rights	\$1,902,246	P-27	\$0	\$1,902,246	100.00%	\$0	\$1,902,246
28		Water Treatment Structures &	\$90,790,831	P-28	\$0	\$90,790,831	100.00%	\$0 \$0	\$90,790,831
20		Improvements	ψ30,730,031	1 -20		ψ30,730,031	100.0070	ΨΟ	ψ30,730,031
29		Water Treatment Equipment	\$105,354,069	P-29	\$0	\$105,354,069	100.00%	\$0	\$105,354,069
30		Water Treatment - Other	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31		TOTAL WATER TREATMENT PLANT	\$198,047,146		\$0	\$198,047,146		\$0	\$198,047,146
32		TRANSMISSION & DIST. PLANT							
33	340.000	Transmission & Distribution Land	\$3,991,422	P-33	\$0	\$3,991,422	100.00%	\$0	\$3,991,422
34	341.000	Transmission & Distribution Structures &	\$5,902,311	P-34	\$0	\$5,902,311	100.00%	\$0	\$5,902,311
	0.40.000	Impr	440,004,005	D 05		* 40 004 005	400 000/	•	* 40.004.005
35		Distribution Reservoirs & Standpipes	\$13,601,895	P-35	\$0	\$13,601,895	100.00%	\$0	\$13,601,895
36 27	343.000	Transmission & Distribution Mains	\$1,611,495,894	P-36	\$0 \$0	\$1,611,495,894	100.00%	\$0 \$0	\$1,611,495,894
37 38	344.000 345.000	Fire Mains Services	\$0 \$44,260,724	P-37 P-38	\$0 \$0	\$0 \$44,260,724	100.00% 100.00%	\$0 \$0	\$0 \$44,260,724
39		Meters	\$153,949,601	P-39	\$0 \$0	\$153,949,601	100.00%	\$0 \$0	\$153,949,601
40		Meter Installation	\$24,796,094	P-40	\$0	\$24,796,094	100.00%	\$0	\$24,796,094
41		Hydrants	\$91,098,403	P-41	\$0	\$91,098,403	100.00%	\$0	\$91,098,403
42		Other Transmission & Distribution Plant	\$0	P-42	\$0	\$0	100.00%	\$0	\$0
43		TOTAL TRANSMISSION & DIST. PLANT	\$1,949,096,344		\$0	\$1,949,096,344		\$0	\$1,949,096,344
44		INCENTIVE COMPENSATION							
		CAPITALIZATION							
45	0.000	Incentive Compensation Capitalization Adj.	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
40		TOTAL INICENTIVE COMPENSATION							
46		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
		CAPITALIZATION							
47		GENERAL PLANT							
47 48	389.000	General Land & Land Rights	\$1,749	P-48	\$0	\$1,749	100.00%	\$0	\$1,749
46 49	390.000	Stores Shops Equipment Structures	\$20,943,319	P-49	\$0	\$20,943,319	100.00%	\$0 \$0	\$20,943,319
5 0	390.100	Office Structures	\$7,873,847	P-50	\$0	\$7,873,847	100.00%	\$0 \$0	\$7,873,847
51	390.200	General Structures - HVAC	\$1,384,915	P-51	\$0	\$1,384,915	100.00%	\$0	\$1,384,915
52		Miscellaneous Structures	\$1,437,308	P-52	\$0	\$1,437,308		\$0	\$1,437,308
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Missouri-American Water Company Case No. WR-2022-0303 St. Louis County Water District 1 Test Year Ending June 30, 2022 Plant In Service

		_							
Line	Account #	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	E	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>l</u> MO Adjusted
	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
		, , , , , , , , , , , , , , , , , , ,						,	
1	204 000	INTANGIBLE PLANT	\$455.050	D 0	*	6455.050	400.000/	**	#4FF 0F0
2	301.000	Organization	\$155,652	P-2	\$0	\$155,652	100.00%	\$0	\$155,652
3	302.000 303.000	Franchises & Consents	\$0	P-3 P-4	\$0 \$0	\$0 \$509.373	100.00% 100.00%	\$0 \$0	\$0
4 5	303.000	Miscellaneous Intangible Plant Studies TOTAL INTANGIBLE PLANT	\$508,372 \$664,024	P-4	\$0 \$0	\$508,372 \$664,024	100.00%	\$0 \$0	\$508,372 \$664,024
3		TOTAL INTANGIBLE PLANT	\$004,024		30	\$004,024		40	\$004,024
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land & Land Rights	\$1,250,782	P-7	\$0	\$1,250,782	100.00%	\$0	\$1,250,782
8		Structures & Improvements	\$14,335,672	P-8	\$0	\$14,335,672	100.00%	\$0	\$14,335,672
9		Collection & Impound Reservoirs	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10		Lake, River, & Other Intakes	\$350,082	P-10	\$0	\$350,082	100.00%	\$0	\$350,082
11		Wells & Springs	\$48,481	P-11	\$0	\$48,481	100.00%	\$0	\$48,481
12		Infiltration Galleries & Tunnels	\$0	P-12	\$0	\$0	100.00%	\$0	\$0
13		Supply Mains	\$6,058,472	P-13	\$0	\$6,058,472	100.00%	\$0	\$6,058,472
14 15	317.000	Other P/E-Supply TOTAL SOURCE OF SUPPLY PLANT	\$0 \$22,043,489	P-14	\$0 \$0	\$0 \$22,043,489	100.00%	\$0 \$0	\$0 \$22,043,489
13		TOTAL SOURCE OF SUPPLY PLANT	\$22,043,469		Φ0	\$22,043,469		40	\$22,043,469
16		PUMPING PLANT							
17		Pumping Land & Land Rights	\$284,360	P-17	\$0	\$284,360	100.00%	\$0	\$284,360
18		Pumping Structures & Improvements	\$21,972,220	P-18	\$0	\$21,972,220	100.00%	\$0	\$21,972,220
19		Power Generation Equipment	\$12,807,292	P-19	\$0	\$12,807,292	100.00%	\$0	\$12,807,292
20		Steam Pumping Equipment	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21		Electric Pumping Equipment	\$57,248,813	P-21	\$0	\$57,248,813	100.00%	\$0	\$57,248,813
22	326.000	Diesel Pumping Equipment	\$1,967,760	P-22	\$0	\$1,967,760	100.00%	\$0	\$1,967,760
23		Pump Equip Hydraulic	\$261,087	P-23	\$0	\$261,087	100.00%	\$0	\$261,087
24	328.000	Other Pumping Equipment	\$8,663,587	P-24	\$0	\$8,663,587	100.00%	\$0	\$8,663,587
25		TOTAL PUMPING PLANT	\$103,205,119		\$0	\$103,205,119		\$0	\$103,205,119
200		MATER TREATMENT DI ANT							
26 27	330.000	WATER TREATMENT PLANT Water Treatment Land & Land Rights	\$1,902,246	P-27	\$0	\$1,902,246	100.00%	\$0	\$1,902,246
28		Water Treatment Structures &	\$90,790,831	P-28	\$0	\$90,790,831	100.00%	\$0 \$0	\$90,790,831
20		Improvements	ψ30,730,031	1 -20		ψ30,730,031	100.0070	ΨΟ	ψ30,730,031
29		Water Treatment Equipment	\$105,354,069	P-29	\$0	\$105,354,069	100.00%	\$0	\$105,354,069
30		Water Treatment - Other	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31		TOTAL WATER TREATMENT PLANT	\$198,047,146		\$0	\$198,047,146		\$0	\$198,047,146
32		TRANSMISSION & DIST. PLANT							
33	340.000	Transmission & Distribution Land	\$3,991,422	P-33	\$0	\$3,991,422	100.00%	\$0	\$3,991,422
34	341.000	Transmission & Distribution Structures &	\$5,902,311	P-34	\$0	\$5,902,311	100.00%	\$0	\$5,902,311
	0.40.000	Impr	440,004,005	D 05		* 40 004 005	400 000/	•	* 40.004.005
35		Distribution Reservoirs & Standpipes	\$13,601,895	P-35	\$0	\$13,601,895	100.00%	\$0	\$13,601,895
36 27	343.000	Transmission & Distribution Mains	\$1,611,495,894	P-36	\$0 \$0	\$1,611,495,894	100.00%	\$0 \$0	\$1,611,495,894
37 38	344.000 345.000	Fire Mains Services	\$0 \$44,260,724	P-37 P-38	\$0 \$0	\$0 \$44,260,724	100.00% 100.00%	\$0 \$0	\$0 \$44,260,724
39		Meters	\$153,949,601	P-39	\$0 \$0	\$153,949,601	100.00%	\$0 \$0	\$153,949,601
40		Meter Installation	\$24,796,094	P-40	\$0	\$24,796,094	100.00%	\$0	\$24,796,094
41		Hydrants	\$91,098,403	P-41	\$0	\$91,098,403	100.00%	\$0	\$91,098,403
42		Other Transmission & Distribution Plant	\$0	P-42	\$0	\$0	100.00%	\$0	\$0
43		TOTAL TRANSMISSION & DIST. PLANT	\$1,949,096,344		\$0	\$1,949,096,344		\$0	\$1,949,096,344
44		INCENTIVE COMPENSATION							
		CAPITALIZATION							
45	0.000	Incentive Compensation Capitalization Adj.	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
40		TOTAL INICENTIVE COMPENSATION							
46		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
		CAPITALIZATION							
47		GENERAL PLANT							
47 48	389.000	General Land & Land Rights	\$1,749	P-48	\$0	\$1,749	100.00%	\$0	\$1,749
46 49	390.000	Stores Shops Equipment Structures	\$20,943,319	P-49	\$0	\$20,943,319	100.00%	\$0 \$0	\$20,943,319
5 0	390.100	Office Structures	\$7,873,847	P-50	\$0	\$7,873,847	100.00%	\$0 \$0	\$7,873,847
51	390.200	General Structures - HVAC	\$1,384,915	P-51	\$0	\$1,384,915	100.00%	\$0	\$1,384,915
52		Miscellaneous Structures	\$1,437,308	P-52	\$0	\$1,437,308		\$0	\$1,437,308
	·	•	•	•	•	•	- '		•

<u>A</u> Plant	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	<u>E</u>	<u>G</u> Total
Adj.	Plant In Carriag Adjustment Description	Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	Adjustments
	Total Plant Adjustments			\$0		\$0

Missouri-American Water Company Case No. WR-2022-0303 St. Louis County Water District 1 Test Year Ending June 30, 2022 Depreciation Expense

				_	_	_	
Lina	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Line Number	Account Number	Plant Account Description	MO Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense	Average Life	Net Salvage
Nullibei	Number	Trant Account Description		Nate	Lxperise	LIIE	Saivage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$155,652	0.00%	\$0	0	0.00%
3	302.000	Franchises & Consents	\$0	0.00%	\$0	0	0.00%
4	303.000	Miscellaneous Intangible Plant Studies	\$508,372	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$664,024		\$0		
6		SOURCE OF SUPPLY PLANT			4.5		
7	310.000	Land & Land Rights	\$1,250,782	0.00%	\$0	0	0.00%
8	311.000	Structures & Improvements	\$14,335,672	1.97%	\$282,413	60	-25.00%
9 10	312.000 313.000	Collection & Impound Reservoirs Lake, River, & Other Intakes	\$0 \$350,082	0.35% 3.57%	\$0 \$12,498	85 70	0.00% -10.00%
11	314.000	Wells & Springs	\$48,481	2.52%	\$12,496 \$1,222	70 55	5.00%
12	315.000	Infiltration Galleries & Tunnels	\$0	1.77%	\$0	60	0.00%
13	316.000	Supply Mains	\$6,058,472	1.45%	\$87,848	80	-25.00%
14	317.000	Other P/E-Supply	\$0	4.97%	\$0	25	0.00%
15		TOTAL SOURCE OF SUPPLY PLANT	\$22,043,489		\$383,981		0.0070
					. ,		
16		PUMPING PLANT					
17	320.000	Pumping Land & Land Rights	\$284,360	0.00%	\$0	0	0.00%
18	321.000	Pumping Structures & Improvements	\$21,972,220	3.95%	\$867,903	78	-15.00%
19	323.000	Power Generation Equipment	\$12,807,292	3.05%	\$390,622	37	-5.00%
20	324.000	Steam Pumping Equipment	\$0	1.89%	\$0	47	-10.00%
21	325.000	Electric Pumping Equipment	\$57,248,813	1.89%	\$1,082,003	47	-10.00%
22	326.000	Diesel Pumping Equipment	\$1,967,760	1.89%	\$37,191	47	-10.00%
23	327.000	Pump Equip Hydraulic	\$261,087	1.89%	\$4,935 \$4,03,743	47	-10.00%
24 25	328.000	Other Pumping Equipment TOTAL PUMPING PLANT	\$8,663,587	1.89%	\$163,742 \$2,546,306	47	-10.00%
23		TOTAL PUMPING PLANT	\$103,205,119		\$2,546,396		
26		WATER TREATMENT PLANT					
27	330.000	Water Treatment Land & Land Rights	\$1,902,246	0.00%	\$0	0	0.00%
28	331.000	Water Treatment Structures &	\$90,790,831	2.34%	\$2,124,505	80	-15.00%
		Improvements			. , ,		
29	332.000	Water Treatment Equipment	\$105,354,069	2.18%	\$2,296,719	48	-20.00%
30	333.000	Water Treatment - Other	\$0	3.33%	\$0	30	0.00%
31		TOTAL WATER TREATMENT PLANT	\$198,047,146		\$4,421,224		
32		TRANSMISSION & DIST. PLANT			4.5		
33	340.000	Transmission & Distribution Land	\$3,991,422	0.00%	\$0 \$07.044	0	0.00%
34	341.000	Transmission & Distribution Structures &	\$5,902,311	1.49%	\$87,944	55	-20.00%
35	342.000	Impr Distribution Reservoirs & Standpipes	\$13,601,89 5	1.70%	¢224 222	65	-25.00%
36	343.000	Transmission & Distribution Mains	\$13,601,895	1.70%	\$231,232 \$22,399,793	90	-30.00%
30 37	344.000	Fire Mains	\$1,611,493,694	1.56%	\$22,399,793 \$0	85	-30.00%
38	345.000	Services	\$44,260,724	2.92%	\$1,292,413	65	-100.00%
39	346.000	Meters	\$153,949,601	2.40%	\$3,694,790	42	-10.00%
40	347.000	Meter Installation	\$24,796,094	2.40%	\$595,106	42	-10.00%
41	348.000	Hydrants	\$91,098,403	1.85%	\$1,685,320	65	-30.00%
42	349.000	Other Transmission & Distribution Plant	\$0	2.96%	\$0	50	0.00%
43		TOTAL TRANSMISSION & DIST. PLANT	\$1,949,096,344		\$29,986,598		
					, ,		
44		INCENTIVE COMPENSATION					
		CAPITALIZATION					
45		Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0	0	0.00%
			1				

Accounting Schedule: 05 Sponsor: Amanda Coffer Page: 1 of 2

Missouri-American Water Company Case No. WR-2022-0303 St. Louis County Water District 1 Test Year Ending June 30, 2022 Depreciation Expense

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Line	Account		MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
46		TOTAL INCENTIVE COMPENSATION	\$0		\$0		
		CAPITALIZATION					
47		GENERAL PLANT			. -	_	
48	389.000	General Land & Land Rights	\$1,749	0.00%	\$0	0	0.00%
49	390.000	Stores Shops Equipment Structures	\$20,943,319	3.02%	\$632,488	55	-20.00%
50	390.100	Office Structures	\$7,873,847	2.09%	\$164,563	47	-20.00%
51	390.200	General Structures - HVAC	\$1,384,915	2.09%	\$28,945	0	0.00%
52	390.300	Miscellaneous Structures	\$1,437,308	3.72%	\$53,468	55	-20.00%
53	390.900	Structures & Improvements - Leasehold	\$42,065	2.75%	\$1,157	25	0.00%
54	391.000	Office Furniture and Equipment	\$1,327,766	3.49%	\$46,339	20	0.00%
55	391.100	Computers & Peripheral Equipment	\$3,160,708	19.06%	\$602,431	5	0.00%
56	391.200	Computer Hardware & Software	\$5,530,028	19.06%	\$1,054,023	5	0.00%
57	391.250	Computer Software	\$39,488,128	5.00%	\$1,974,406	20	0.00%
58	391.300	Other Office Equipment	\$24,721	10.46%	\$2,586	15	0.00%
59	391.400	BTS Initial Investment	\$32,511,371	5.00%	\$1,625,569	20	0.00%
60	392.000	Transportation Equipment	\$0	3.45%	\$0	0	0.00%
61	392.100	Transportation Equipment - Light Trucks	\$12,046,624	5.57%	\$670,997	9	15.00%
62	392.200	Transportation Equipment - Heavy Trucks	\$21,495,187	0.00%	\$0	10	15.00%
63	392.300	Transportation Equipment - Cars	\$3,026,134	0.00%	\$0	6	15.00%
64	392.400	Transportation Equipment - Other	\$6,935,121	6.15%	\$426,510	15	5.00%
65	393.000	Store Equipment	\$607,045	3.88%	\$23,553	25	0.00%
66	394.000	Tools, Shop, & Garage Equipment	\$8,436,595	3.73%	\$314,685	20	0.00%
67	395.000	Laboratory Equipment	\$1,091,135	3.90%	\$42,554	15	0.00%
68	396.000	Power Operated Equipment	\$828,536	3.79%	\$31,402	12	20.00%
69	397.000	Communication Equipment	\$0	6.67%	\$0	0	0.00%
70	397.100	Communication Equipment (non telephone)	\$6,256,808	5.76%	\$360,392	15	0.00%
					. ,		
71	397.200	Telephone Equipment	\$90,772	8.94%	\$8,115	10	0.00%
72	398.000	Miscellaneous Equipment	\$3,461,794	6.48%	\$224,324	15	0.00%
73	399.000	Other Tangible Property	\$55,305	2.43%	\$1,344	20	0.00%
74		TOTAL GENERAL PLANT	\$178,056,981		\$8,289,851		
75		Tatal Daniel Science	***		A45 000 050		
75		Total Depreciation	\$2,451,113,103		\$45,628,050		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Accounting Schedule: 05 Sponsor: Amanda Coffer

Page: 2 of 2

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Line	<u>A</u> Account	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	<u>E</u>	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
4		INTANCIDI E DI ANT							
1 2	301.000	INTANGIBLE PLANT Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3		Franchises & Consents	\$0 \$0	R-3	\$0 \$0	\$0 \$0	100.00%	\$0 \$0	\$0 \$0
4		Miscellaneous Intangible Plant Studies	\$0	R-4	\$0	\$0	100.00%	\$0	
5		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0 \$0
_									
6 7	240.000	SOURCE OF SUPPLY PLANT	¢0	D 7	¢0	60	400.000/	¢ 0	60
8	310.000 311.000	Land & Land Rights Structures & Improvements	\$0 \$2,880,269	R-7 R-8	\$0 \$0	\$0 \$2,880,269	100.00% 100.00%	\$0 \$0	\$0 \$2,880,269
9		Collection & Improvements	\$2,000,209	R-9	\$0 \$0	\$2,000,209	100.00%	\$0 \$0	\$2,000,209
10		Lake, River, & Other Intakes	\$77,390	R-10	\$0	\$77,390	100.00%	\$0	\$77,390
11	314.000	Wells & Springs	\$3,084	R-11	\$0	\$3,084	100.00%	\$0	\$3,084
12	315.000	Infiltration Galleries & Tunnels	\$0	R-12	\$0	\$0	100.00%	\$0	\$0
13	316.000	Supply Mains	\$4,454,246	R-13	\$0	\$4,454,246	100.00%	\$0	\$4,454,246
14	317.000	Other P/E-Supply	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15		TOTAL SOURCE OF SUPPLY PLANT	\$7,414,989		\$0	\$7,414,989		\$0	\$7,414,989
16		PUMPING PLANT							
17	320.000	Pumping Land & Land Rights	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18		Pumping Structures & Improvements	\$6,249,637	R-18	\$0	\$6,249,637	100.00%	\$0	\$6,249,637
19	323.000	Power Generation Equipment	\$1,636,766	R-19	\$0	\$1,636,766	100.00%	\$0	\$1,636,766
20	324.000	Steam Pumping Equipment	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21		Electric Pumping Equipment	\$20,476,921	R-21	\$0 \$0	\$20,476,921	100.00%	\$0	\$20,476,921
22 23		Diesel Pumping Equipment	\$1,813,991 \$48,733	R-22 R-23	\$0 \$0	\$1,813,991 \$48,733	100.00% 100.00%	\$0 \$0	\$1,813,991 \$48,722
23 24	327.000	Pump Equip Hydraulic Other Pumping Equipment	\$48,722 -\$820,297	R-23 R-24	\$0 \$0	\$48,722 -\$820,297	100.00%	\$0 \$0	\$48,722 -\$820,297
25	320.000	TOTAL PUMPING PLANT	\$29,405,740	11-24	\$0	\$29,405,740	100.0076	\$0	\$29,405,740
			,		**	,		**	4 _2 , 22 , 22
26		WATER TREATMENT PLANT							
27	330.000	Water Treatment Land & Land Rights	\$0	R-27	\$0	\$0	100.00%	\$0	\$0
28	331.000	Water Treatment Structures &	\$34,385,828	R-28	\$0	\$34,385,828	100.00%	\$0	\$34,385,828
20	332.000	Improvements Water Treatment Equipment	\$22,635,663	R-29	\$0	\$22,635,663	100.00%	\$0	\$22,635,663
29 30	333.000	Water Treatment - Other	\$22,035,063	R-29 R-30	\$0 \$0	\$22,635,663 \$0	100.00%	\$0 \$0	\$22,633,663
31	000.000	TOTAL WATER TREATMENT PLANT	\$57,021,491	1. 00	\$0	\$57,021,491	100.0070	\$0	\$57,021,491
			, , , ,		, ,	, , , ,		•	, , , ,
32		TRANSMISSION & DIST. PLANT							
33	340.000	Transmission & Distribution Land	\$17	R-33	-\$17	\$0	100.00%	\$0	\$0
34	341.000	Transmission & Distribution Structures &	\$4,216,953	R-34	\$0	\$4,216,953	100.00%	\$0	\$4,216,953
35	342.000	Impr Distribution Reservoirs & Standpipes	\$8,630,597	R-35	\$0	\$8,630,597	100.00%	\$0	\$8,630,597
36	343.000	Transmission & Distribution Mains	\$230,394,038	R-36	\$0 \$0	\$230,394,038	100.00%	\$0 \$0	\$230,394,038
37		Fire Mains	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	345.000	Services	\$781,290	R-38	\$0	\$781,290	100.00%	\$0	\$781,290
39		Meters	-\$12,919,422	R-39	\$0	-\$12,919,422	100.00%	\$0	-\$12,919,422
40	347.000	Meter Installation	\$10,057,043	R-40	\$0	\$10,057,043	100.00%	\$0	\$10,057,043
41		Hydrants	\$15,351,607	R-41	\$0 \$0	\$15,351,607	100.00%	\$0 \$0	\$15,351,607
42 43	349.000	Other Transmission & Distribution Plant TOTAL TRANSMISSION & DIST. PLANT	\$0 \$256,512,123	R-42	\$0 -\$17	\$0 \$256,512,106	100.00%	\$0 \$0	\$0 \$256,512,106
43		TOTAL TRANSMISSION & DIST. FLANT	\$250,512,125		- \$ 17	\$250,512,100		Φ 0	\$256,512,106
44		INCENTIVE COMPENSATION							
		CAPITALIZATION							
45		Incentive Compensation Capitalization Adj.	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
		CAPITALIZATION							
47		GENERAL PLANT							
48	389.000	General Land & Land Rights	\$0	R-48	\$0	\$0	100.00%	\$0	\$0
49	390.000	Stores Shops Equipment Structures	\$553,051	R-49	\$0	\$553,051	100.00%	\$0	\$553,051
50	390.100	Office Structures	\$854,276	R-50	\$0	\$854,276	100.00%	\$0	\$854,276
51	390.200	General Structures - HVAC	\$78,300	R-51	\$0	\$78,300	100.00%	\$0	\$78,300
52 53		Miscellaneous Structures	\$842,391	R-52	\$0 \$0	\$842,391 \$480.047	100.00%	\$0 \$0	\$842,391 \$480.047
53	390.900	Structures & Improvements - Leasehold	\$180,047	K-53	\$0	\$180,047	100.00%	\$0	\$180,047

Missouri-American Water Company Case No. WR-2022-0303 St. Louis County Water District 1 Test Year Ending June 30, 2022 Accumulated Depreciation Reserve

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
54	391.000	Office Furniture and Equipment	\$495,095	R-54	\$0	\$495,095	100.00%	\$0	\$495,095
55	391.100	Computers & Peripheral Equipment	\$1,693,779	R-55	\$0	\$1,693,779	100.00%	\$0	\$1,693,779
56	391.200	Computer Hardware & Software	\$4,504,560	R-56	\$0	\$4,504,560	100.00%	\$0	\$4,504,560
57	391.250	Computer Software	\$10,375,192	R-57	\$0	\$10,375,192	100.00%	\$0	\$10,375,192
58	391.300	Other Office Equipment	-\$9,657	R-58	\$0	-\$9,657	100.00%	\$0	-\$9,657
59	391.400	BTS Initial Investment	\$14,010,335	R-59	\$0	\$14,010,335	100.00%	\$0	\$14,010,335
60	392.000	Transportation Equipment	\$0	R-60	\$0	\$0	100.00%	\$0	\$0
61	392.100	Transportation Equipment - Light Trucks	\$2,637,009	R-61	\$0	\$2,637,009	100.00%	\$0	\$2,637,009
62	392.200	Transportation Equipment - Heavy Trucks	\$4,425,404	R-62	\$0	\$4,425,404	100.00%	\$0	\$4,425,404
63	392.300	Transportation Equipment - Cars	\$1,754,604	R-63	\$0	\$1,754,604	100.00%	\$0	\$1,754,604
64	392.400	Transportation Equipment - Other	\$2,435,044	R-64	\$0	\$2,435,044	100.00%	\$0	\$2,435,044
65	393.000	Store Equipment	-\$168,771	R-65	\$0	-\$168,771	100.00%	\$0	-\$168,771
66	394.000	Tools, Shop, & Garage Equipment	\$2,621,948	R-66	\$0	\$2,621,948	100.00%	\$0	\$2,621,948
67	395.000	Laboratory Equipment	\$318,616	R-67	\$0	\$318,616	100.00%	\$0	\$318,616
68	396.000	Power Operated Equipment	\$729,535	R-68	\$0	\$729,535	100.00%	\$0	\$729,535
69	397.000	Communication Equipment	\$0	R-69	\$0	\$0	100.00%	\$0	\$0
70	397.100	Communication Equipment (non telephone)	\$1,673,698	R-70	\$0	\$1,673,698	100.00%	\$0	\$1,673,698
74	007.000	- I - I - I - I - I - I - I - I - I - I		.	**	0004	400 000/		
71	397.200	Telephone Equipment	-\$391	R-71	\$0	-\$391	100.00%	\$0	-\$391
72	398.000	Miscellaneous Equipment	\$1,037,541	R-72	\$0	\$1,037,541	100.00%	\$0	\$1,037,541
73	399.000	Other Tangible Property	\$5,640	R-73	\$0	\$5,640	100.00%	\$0	\$5,640
74		TOTAL GENERAL PLANT	\$51,047,246		\$0	\$51,047,246		\$0	\$51,047,246
75		TOTAL DEPRECIATION RESERVE	\$401,401,589	ı	-\$17	\$401,401,572		\$0	\$401,401,572

Missouri-American Water Company Case No. WR-2022-0303 St. Louis County Water District 1 Test Year Ending June 30, 2022 Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-33	Transmission & Distribution Land	340.000		-\$17		\$0
	To remove reserve associated with land.		-\$17		\$0	
	Total Reserve Adjustments	II		-\$17		\$0

Accounting Schedule: 07 Sponsor: Amanda McMellen

Page: 1 of 1

Missouri-American Water Company Case No. WR-2022-0303 St. Louis County Water District 1 Test Year Ending June 30, 2022 Cash Working Capital

	<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>	F	<u>G</u>
Line	-	= Test Year	Revenue	Expense	= Net Lag	Factor	CWC Req
Number	Description	Adj. Expenses	Lag	Lag	C - D	(Col E / 365)	BxF
	·					,	
1	OPERATION AND MAINT. EXPENSE						
2	Purchased Water	\$438,509	45.70	32.00	13.70	0.037534	\$16,459
3	Fuel and Power	\$8,251,521	45.70	21.60	24.10	0.066027	\$544,823
4	Chemical	\$10,777,162	45.70	37.70	8.00	0.021918	\$236,214
5	Waste Disposal	\$396,595	45.70	77.70	-32.00	-0.087671	-\$34,770
6	Labor/Base Payroll	\$29,273,321	45.70	11.50	34.20	0.093699	\$2,742,881
7	Pensions	-\$2,731,488	45.70	-3.00	48.70	0.133425	-\$364,449
8	OPEB	-\$1,336,696	45.70	45.70	0.00	0.000000	\$0
9	Group Insurance	\$5,452,424	45.70	10.10	35.60	0.097534	\$531,797
10	401K	\$768,477	45.70	9.20	36.50	0.100000	\$76,848
11	DCP	\$649,857	45.70	9.20	36.50	0.100000	\$64,986
12	ESPP	\$0	45.70	39.90	5.80	0.015890	\$0
13	VEBA	\$24,274	45.70	214.50	-168.80	-0.462466	-\$11,226
14	Other Benefits	\$0	45.70	38.70	7.00	0.019178	\$0
15	Support Services	\$21,044,594	45.70	-2.20	47.90	0.131233	\$2,761,745
16	Contracted Services	\$3,091,312	45.70	48.80	-3.10	-0.008493	-\$26,255
17	Building Maintenance and Services	\$535,344	45.70	52.70	-7.00	-0.019178	-\$10,267
18	Telecommunications expense	\$812,956	45.70	32.20	13.50	0.036986	\$30,068
19	Postage expense	\$1,387,045	45.70	34.90	10.80	0.029589	\$41,041
20	Office Supplies and Services	\$500,883	45.70	-20.50	66.20	0.181370	\$90,845
21	Employee related expense travel and	\$853,458	45.70	48.50	-2.80	-0.007671	-\$6,547
	entertainment	A457.000	45.70	40.00	00.00	0.000407	044404
22	Rents	\$157,330	45.70	12.80	32.90	0.090137	\$14,181
23	Transporation	\$2,619,861	45.70	49.30	-3.60	-0.009863	-\$25,840
24	Miscellaneous Expense	\$601,967	45.70	34.10	11.60	0.031781	\$19,131
25	Uncollectible Expense	\$2,274,444	45.70	45.70	0.00	0.000000	\$0
26	Customer Accounting	\$647,402	45.70	75.90	-30.20	-0.082740	-\$53,566
27	Regulatory Expense	\$72,112	45.70	45.00	0.70	0.001918	\$138
28	Insurance Other than Group	\$4,957,632	45.70 45.70	-68.40	114.10	0.312603	\$1,549,771 \$242,704
29 30	Maintenance Supplies and Services PSC Assessment	\$5,752,369 \$1,354,834	45.70 45.70	30.30 -36.00	15.40 81.70	0.042192 0.223836	\$242,704 \$202,264
30 31	Cash Vouchers	. , ,	45.70 45.70	-36.00 40.10	5.60	0.223636	\$303,261
31 32	TOTAL OPERATION AND MAINT. EXPENSE	-\$6,393,571	45.70	40.10	5.60	0.015342	-\$98,090 \$8,635,883
32	TOTAL OPERATION AND MAINT. EXPENSE	\$92,233,928					\$0,030,003
33	TAXES						
33 34	Payroll Tax	\$2,246,046	45.70	11.50	34.20	0.093699	\$210,452
3 4 35	Property Tax	\$2,246,046	45.70 45.70	157.90	-112.20	-0.307397	-\$6,430,797
36	TOTAL TAXES	\$23,166,216	45.70	137.90	-112.20	-0.307397	-\$6,220,345
30	TOTAL TAXES	\$23,100,210					-\$0,220,343
37	CWC REQ'D BEFORE RATE BASE OFFSETS						\$2,415,538
.							4 =, 110,000
38	TAX OFFSET FROM RATE BASE						
39	Federal Tax Offset	\$524,225	45.70	35.60	10.10	0.027671	\$14,506
40	State Tax Offset	\$93,091	45.70	35.60	10.10	0.027671	\$2,576
41	City Tax Offset	\$0	45.70	11.50	34.20	0.093699	\$0
42	Interest Expense Offset	\$36,280,948	45.70	86.20	-40.50	-0.110959	-\$4,025,698
43	TOTAL OFFSET FROM RATE BASE	\$36,898,264					-\$4,008,616
44	TOTAL CASH WORKING CAPITAL REQUIRED						-\$1,593,078

Accounting Schedule: 08 Sponsor: Angela Niemeier Page: 1 of 1

	A	<u> </u>		<u> </u>	-			.,			1/		2.5
Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	<u>G</u> Total Company	H Total Company	<u> </u> 	<u>J</u> Juriodiational	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
Number	Nullibei	income Description	(D+E)	Laboi	NOII Labor	Nullibei	(From Adj. Sch.)	(C+G)		(From Adj. Sch.)		L + N	
Rev-1		OPERATING REVENUES	(5:2)					(0.0)	Τ				
Rev-2	461.100	Residential	\$171,789,293	See note (1)	See note (1)	Rev-2	See note (1)	\$171,789,293	100.00%	\$3,313,194	\$175,102,487	See note (1)	See note (1)
Rev-3	461.200	Commercial	\$49,118,910	()		Rev-3		\$49,118,910		-\$3,521,671	\$45,597,239		, ,
Rev-4	461.300	Industrial	\$5,070,684			Rev-4		\$5,070,684	100.00%	-\$184,330	\$4,886,354		
Rev-5	462.000	Private Fire Protection	\$3,725,892			Rev-5		\$3,725,892	100.00%	\$33,975	\$3,759,867		
Rev-6	463.000	Public Fire Protection	-\$77			Rev-6		-\$77	100.00%	\$77	\$0		
Rev-7	470.000	Other Revenue - Late Payment Charge	\$672,536			Rev-7		\$672,536	100.00%	-\$118,985	\$553,551		
Rev-8	472.000	Other Revenue - Rent	\$558,047			Rev-8		\$558,047	100.00%	-\$97,779	\$460,268		
Rev-9	464.000	Other Public Auth.	\$3,511,820			Rev-9		\$3,511,820	100.00%	-\$270,953	\$3,240,867		
Rev-10	466.000	Sales for Resale	\$8,165,642			Rev-10		\$8,165,642	100.00%	-\$110,173	\$8,055,469		
Rev-11	471.000	Other Water Revenue - Oper. Rev.	\$2,046,973			Rev-11		\$2,046,973	100.00%	\$1,662,092	\$3,709,065		
Rev-12		TOTAL OPERATING REVENUES	\$244,659,720					\$244,659,720		\$705,447	\$245,365,167		
1		SOURCE OF SUPPLY EXPENSES		_		_	1 .		1				
2	601.000	Operation Labor & Expenses	\$292,348	\$0	\$292,348	E-2	\$0	\$292,348	100.00%	-\$41,004	\$251,344	\$0	\$251,344
3	602.000	Purchased Water	\$403,039	\$0	\$403,039	E-3	\$0	\$403,039	100.00%	\$35,470	\$438,509	\$0	\$438,509
4	603.000	Miscellaneous Expenses	\$4,611,517	\$0	\$4,611,517	E-4	\$0	\$4,611,517	100.00%	\$165,300	\$4,776,817	\$0	\$4,776,817
5	604.000	Rents - SSE	\$1,056	\$0	\$1,056	E-5	\$0	\$1,056	1	\$0	\$1,056	\$0	\$1,056
6	610.000	Maint. Supervision & Engineering	\$0	\$0	\$0	E-6	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
7	611.000	Maint. of Structures & Improvements	\$0	\$0	\$0	E-7	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
8	612.000	Maint. of Collect. & Impound. Reservoirs	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	613.000	Maint. of Lake, River and Other Intakes	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10	614.000	Maint. of Wells & Springs	\$0	\$0	\$0	E-10	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
11	615.000	Maint. of Infiltration Galleries & Tunnels	\$0	\$0	\$0	E-11	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
12	616.000	Maint. of Supply Mains	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13	617.000	Maint. of Misc. Water Source Plant	\$73,655	\$70,686	\$2,969	E-13	\$0	\$73,655	100.00%	\$17,132	\$90,787	\$88,782	\$2,005
14		TOTAL SOURCE OF SUPPLY EXPENSES	\$5,381,615	\$70,686	\$5,310,929		\$0	\$5,381,615		\$176,898	\$5,558,513	\$88,782	\$5,469,731
15		PUMPING EXPENSES											
16	620.000	Operation Supervision & Engineering - PE	\$69,213	\$69,213	\$0	E-16	\$0	\$69,213	100.00%	\$9,374	\$78,587	\$78,587	\$0
17	621.000	Fuel for Power Production	\$172,548	\$0	\$172,548	E-17	\$0	\$172,548	100.00%	\$6,374	\$178,922	\$0	\$178,922
18	622.000	Power Production Labor & Expenses	\$0	\$0	\$0	E-18	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
19	623.000	Fuel or Power Purchased for Pumping	\$2,796,530	\$0	\$2,796,530	E-19	\$0	\$2,796,530	100.00%	\$103,330	\$2,899,860	\$0	\$2,899,860
20	624.000	Pumping Labor and Expenses	\$547,332	\$336,141	\$211,191	E-20	\$0	\$547,332	100.00%	\$79,980	\$627,312	\$416,121	\$211,191
21	625.000	Expenses Transferred - Cr.	\$0	\$0	\$0	E-21	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
22	626.000	Miscellaneous Expense	\$1,365	\$0	\$1,365	E-22	\$0	\$1,365	100.00%	\$3,749	\$5,114	\$0	\$5,114
23	627.000	Rents - PE	\$0	\$0	\$0	E-23	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
24	630.000	Maint. Supervision & Engineering - PE	\$114,896	\$114,896	\$0	E-24	\$0	\$114,896	100.00%	\$12,000	\$126,896	\$126,896	\$0
25	631.000	Maint. of Structures & Improvements - PE	\$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$879	\$879	\$0	\$879
26	632.000	Maint. of Power Production Equipment	\$148	\$148	\$0	E-26	\$0	\$148	100.00%	\$39	\$187	\$187	\$0
27	633.000	Maint. of Pumping Equipment	\$213,002	\$190,556	\$22,446	E-27	\$0	\$213,002	100.00%	\$49,568	\$262,570	\$243,697	\$18,873
28		TOTAL PUMPING EXPENSES	\$3,915,034	\$710,954	\$3,204,080		\$0	\$3,915,034		\$265,293	\$4,180,327	\$865,488	\$3,314,839
29		WATER TREATMENT EXPENSES											
30	640.000	Operation. Supervision & Engineer WTE	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
30 31	641.000	Chemicals - WTE	\$8,537,061	\$0 \$0	\$8,537,061	E-30	\$0	\$8,537,061	100.00%	\$2,417,261	\$10,954,322	\$0 \$0	\$10,954,322
32	642.000	Operation Labor & Expenses - WTE	\$3,137,838	\$2,863,478	\$274,360	E-31	\$0	\$3,137,838		\$943,312	\$4,081,150	\$3,782,592	\$298,558
33	643.000	Miscellanous Expenses - WTE	\$451,299	\$2,803,478 \$0	\$451,299	E-32	\$0	\$451,299	1	-\$4,588	\$4,081,130	\$3,762,392	\$296,536 \$446,711
34	644.000	Rents - WTE	\$24,237	\$0 \$0	\$24,237	E-34	\$0	\$24,237	100.00%	-\$10,806	\$13,431	\$0 \$0	\$13,431
35	650.000	Maint. Supervision & Engineering - WTE	\$1,462,632	\$1,462,632	\$0	E-35	\$0	\$1,462,632	1		\$1,907,855	\$1,907,855	\$13,431
33	030.000	mant. Supervision & Lingingering - WIE	φι,+υΖ,υ3Ζ	φ1, 4 02,032	η Ψυ	I E-33	l ân	η φι, + υ2,υ32	1 100.00 /6	Ψ ++ 0,223	ψ1, 301 ,005	μ ψ1,307,000	l An

Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	<u>G</u> Total Company	H Total Company	<u> </u>	<u>J</u>	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	M MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
110111001			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	
36	651.000	Maint. of Structures & Improvements - WTE	\$0	\$0	\$0	E-36	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
37	652.000	Maint. of Water Treatment Equipment	\$757,960	<u>\$0</u>	\$757,960	E-37	\$0	\$757,960	100.00%	\$64,164	\$822,124	\$0	\$822,124
38		TOTAL WATER TREATMENT EXPENSES	\$14,371,027	\$4,326,110	\$10,044,917		\$0	\$14,371,027		\$3,854,566	\$18,225,593	\$5,690,447	\$12,535,146
20		TRANSMISSION & DIST. EXPENSES											
39 40	660.000	Operation Supervision & Engineering - TDE	\$26.624	\$36,621	\$0	E-40	¢0	\$36,621	100.00%	\$9,256	\$45,87 7	\$45,877	¢0
40 41	661.000	Storage Facilities Expenses TDE	\$36,621 \$0	\$30,021	\$0 \$0	E-40 E-41	\$0 \$0	\$30,021	100.00%	\$9,256 \$0	\$45,677 \$0	\$45,677 \$0	\$0 \$0
42	662.000	Transmission & Distribution Lines Expenses	\$115,080	\$31,833	\$83,247	E-41 E-42	\$0	\$115,080	100.00%	\$68,753	\$183,833	\$100,586	\$83,247
43	663.000	Meter Expenses - TDE	\$113,000	\$0	\$0	E-43	\$0	\$113,000	100.00%	\$00,755	\$103,033	\$100,550	\$03,247
43 44	664.000	Customer Installations Expenses - TDE	\$8,687	\$8,687	\$0 \$0	E-44	\$0	\$8,687	100.00%	\$3,341	\$12,028	\$12,028	\$0 \$0
4 4 45	665.000	Miscellaneous Expenses - TDE	\$6,924,196	\$6,002,360	\$921,836	E-45	\$0	\$6,924,196	100.00%	\$2,799,416	\$9,723,612	\$9,047,689	\$675,923
46	666.000	Rents - TDE	\$10,651	\$0,002,300	\$10,651	E-46	\$0	\$10,651	100.00%	\$2,733,410	\$10,651	\$0,047,009	\$10,651
47	670.000	Maint. Supervision and Engineering - TDE	\$31,039	\$31,039	\$0	E-47	\$0	\$31,039	100.00%	\$8,261	\$39,300	\$39,300	\$0
48	671.000	Maint. of Structures & Improvements - TDE	\$0	\$0	\$0	E-48	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
49	672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$0	\$0	\$0	E-49	\$0	\$0	100.00%	\$28,179	\$28,179	\$0	\$28,179
50	673.000	Maint. of Transmission & Distribution Mains	\$1,690,106	\$1,242	\$1,688,864	E-50	\$0	\$1,690,106	100.00%	-\$150,718	\$1,539,388	\$1,570	\$1,537,818
51	674.000	Maint. of Fire Mains - TDE	-\$1,150	\$0	-\$1,150	E-51	\$0	-\$1,150	100.00%	\$575	-\$575	\$0	-\$575
52	675.000	Maint. of Services - TDE	\$232,826	\$232,826	\$0	E-52	\$0	\$232,826	100.00%	\$65,152	\$297,978	\$297,978	\$0
53	676.000	Maint, of Meters - TDE	\$28,410	\$28,539	-\$129	E-53	\$0	\$28,410	100.00%	\$9,630	\$38,040	\$38,584	-\$544
54	677.000	Maint. of Hydrants - TDE	\$179,814	\$179,427	\$387	E-54	\$0	\$179,814	100.00%	\$55,272	\$235,086	\$234,792	\$294
55	678.000	Maint. of Miscellaneous Plant - TDE	\$2,651,262	\$1,534,723	\$1,116,539	E-55	\$0	\$2,651,262	100.00%	\$3,932,216	\$6,583,478	\$5,321,762	\$1,261,716
56		TOTAL TRANSMISSION & DIST. EXPENSES	\$11,907,542	\$8,087,297	\$3,820,245		\$0	\$11,907,542		\$6,829,333	\$18,736,875	\$15,140,166	\$3,596,709
				. , ,									
57		CUSTOMER ACCOUNTS EXPENSE											
58	901.000	Supervision	\$11,058	\$11,058	\$0	E-58	\$0	\$11,058	100.00%	\$2,791	\$13,849	\$13,849	\$0
59	902.000	Meter Reading Expenses	-\$7,734	\$896	-\$8,630	E-59	\$0	-\$7,734	100.00%	\$28,000	\$20,266	\$29,163	-\$8,897
60	903.000	Customer Records & Collection Expenses	\$1,042,260	\$0	\$1,042,260	E-60	\$0	\$1,042,260	100.00%	-\$354,944	\$687,316	\$0	\$687,316
61	904.000	Uncollectible Amounts	\$1,354,145	\$0	\$1,354,145	E-61	\$0	\$1,354,145	100.00%	\$1,091,745	\$2,445,890	\$0	\$2,445,890
62	905.000	Misc. Customer Accounts Expense	\$37,205	\$0	\$37,205	E-62	\$0	\$37,205	100.00%	\$15,402	\$52,607	\$0	\$52,607
63		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$2,436,934	\$11,954	\$2,424,980		\$0	\$2,436,934		\$782,994	\$3,219,928	\$43,012	\$3,176,916
64		CUSTOMER SERVICE EXPENSES											
65	907.000	Customer Service & Information Expense	\$0	\$0	\$0	E-65	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
66		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0 \$0
								_		•	·		·
67		SALES PROMOTION EXPENSES											
68	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-68	\$0	\$0	100.00%	\$0	\$0	\$0	\$0 \$0
69		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
70		ADMIN. & GENERAL EXPENSES											
70 71	920.000	Admin. & General Expenses Admin. & General Salaries	\$9,838,581	\$9,838,581	\$0	E-71	\$0	\$9,838,581	100.00%	-\$5,623,189	\$4,215,392	\$5,214,745	-\$999,353
71 72	921.000	Office Supplies & Expenses	\$2,267,236	\$9,030,381	\$2,267,236	E-71	\$0	\$2,267,236	100.00%	-\$3,023,109	\$2,089,219	\$5,214,745	\$2,089,219
73	922.000	Admin. Expenses Transferred - Credit	\$2,207,230	\$0 \$0	φ2,201,230 ¢n	E-72	\$0	\$2,207,230	100.00%	\$0	\$2,003,219	\$0 \$0	\$2,009,219
73 74	923.000	Outside Services Employed	\$30,898,133	\$24,813,259	\$6,084,874	E-73	\$0	\$30,898,133	100.00%	-\$4,398,409	\$26,499,724	\$21,629,631	\$4,870,093
74 75	924.000	Property Insurance	\$3,488,679	\$24,613,239	\$3,488,679	E-74 E-75	\$0	\$3,488,679	100.00%	\$1,468,953	\$4,957,632	\$21,029,031	\$4,957,632
75 76	925.000	Injuries & Damages	\$433,746	\$0 \$0	\$433,746	E-75 E-76	\$0	\$433,746	100.00%	-\$395,863	\$4,957,632	\$0 \$0	\$4,957,632 \$37,883
76 77	925.000	Employee Pensions & Benefits	\$1,713,718	\$823,251	\$890,467	E-76 E-77	\$0	\$1,713,718	100.00%	-\$110,195	\$1,603,523	\$823,251	\$37,863 \$780,272
78	927.000	Franchise Requirements	\$1,713,710	\$023,231	\$090,407 \$0	E-77	\$0	\$1,713,718	100.00%	\$0	\$1,003,323	\$023,251	\$100,212
79	928.000	Regulatory Commission Expenses	\$224,645	\$0	\$224,645	E-79	\$0	\$224,645	100.00%	-\$152,534	\$72,111	\$0 \$0	\$72,111
80	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-80	\$0	\$0		\$0	\$0	\$0 \$0	\$0
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	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	<u> </u>	J	<u>K</u>	<u>L</u>	<u>M</u>
Line	Account		Test Year	Test Year	Test Year	Adjust.	Total Company	Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	. ,		(From Adj. Sch.)	(H x I) + J		И = K
81	930.100	Institutional or Goodwill Advertising Expenses	\$0	\$0	\$0	E-81	\$0	\$0		\$0	\$0	\$0	
82	930.200	Misc. General Expenses	\$1,664,219	\$0	\$1,664,219	E-82	\$0	\$1,664,219	100.00%	\$451,011	\$2,115,230	\$0	\$2,115,230
83	930.300	Research & Development Expenses	\$64,443	\$0	\$64,443	E-83	\$0	\$64,443	100.00%	\$778	\$65,221	\$0	\$65,221
84	931.000	Rents - AGE	\$130,616	\$0	\$130,616	E-84	\$0	\$130,616	1	\$1,577	\$132,193	\$0	\$132,193
85	932.000	Maint. of General Plant	\$131,397	\$87,764	\$43,633	E-85	\$0	\$131,397	100.00%	\$393,167	\$524,564	\$114,470	\$410,094
86		TOTAL ADMIN. & GENERAL EXPENSES	\$50,855,413	\$35,562,855	\$15,292,558		\$0	\$50,855,413		-\$8,542,721	\$42,312,692	\$27,782,097	\$14,530,595
07		DEDDECIATION EVENUE											
87	400.000	DEPRECIATION EXPENSE	\$20,004,070	Coo moto (4)	Coo noto (1)	F 00	Coo note (1)	f20 004 070	400.000/	#F 0F0 400	£44.057.000	Coo noto (1)	Coo note (1)
88	403.000	Depreciation Expense, Dep. Exp.	\$39,004,279	See note (1)	See note (1)	E-88	See note (1)	\$39,004,279	100.00%	\$5,853,120	\$44,857,399	See note (1)	See note (1)
89		TOTAL DEPRECIATION EXPENSE	\$39,004,279	\$0	\$0		\$0	\$39,004,279		\$5,853,120	\$44,857,399	\$0	\$0
90		AMORTIZATION EXPENSE											
91	404.000	Amortization of Expense	\$1,360,645	\$0	\$1,360,645	E-91	\$0	\$1,360,645	100.00%	-\$252,509	\$1,108,136	\$0	\$1,108,136
92	405.000	Amortization of Reg Asset	\$620,720	\$0	\$620,720	E-92	\$0	\$620,720	100.00%	\$733,305	\$1,354,025	\$0	\$1,354,025
93	405.000	Amortization of Reg Asset AFUDC	\$58,271	\$0	\$58,271	E-93	\$0	\$58,271	100.00%	-\$58,271	\$0	\$0	
94	407.000	Amortization - Property Losses	\$110,812	\$0	\$110,812	E-94	\$0	\$110,812	100.00%	-\$110,812	\$0	\$0	\$0
95	4071000	TOTAL AMORTIZATION EXPENSE	\$2,150,448	\$0	\$2,150,448	-01	\$0	\$2,150,448	-	\$311,713	\$2,462,161	\$0	\$2,462,161
			4 2,100,110		4 =,100,110			ψ=,100,110		ψοιι,ο	ψ=, : σ=, : σ :		V =,,
96		OTHER OPERATING EXPENSES											
97	408.100	Property Taxes	\$23,744,807	\$0	\$23,744,807	E-97	\$0	\$23,744,807	100.00%	-\$2,824,637	\$20,920,170	\$0	\$20,920,170
98	408.100	Payroll Taxes	\$1,700,004	\$0	\$1,700,004	E-98	\$0	\$1,700,004	100.00%	\$561,209	\$2,261,213	\$561,209	\$1,700,004
99	408.100	Other Taxes	-\$102,886	\$0	-\$102,886	E-99	\$0	-\$102,886	100.00%	-\$3,225	-\$106,111	\$0	-\$106,111
100	408.100	PSC Assessment	\$2,222,955	\$0	\$2,222,955	E-100	\$0	\$2,222,955	100.00%	-\$868,121	\$1,354,834	\$0	\$1,354,834
101		TOTAL OTHER OPERATING EXPENSE	\$27,564,880	\$0	\$27,564,880		\$0	\$27,564,880		-\$3,134,774	\$24,430,106	\$561,209	\$23,868,897
102		TOTAL OPERATING EXPENSE	\$157,587,172	\$48,769,856	\$69,813,037		\$0	\$157,587,172		\$6,396,422	\$163,983,594	\$50,171,201	\$68,954,994
400		NET INCOME DEFORE TAYER	407.070.540					**** **** ****		AF 000 075	***		
103		NET INCOME BEFORE TAXES	\$87,072,548					\$87,072,548		-\$5,690,975	\$81,381,573		
104		INCOME TAXES											
104	400 100	Current Income Taxes	-\$27,226,892	See note (1)	See note (1)	E-105	See note (1)	-\$27,226,892	100.00%	\$21,246,187	-\$5,980,705	See note (1)	See note (1)
106	409.100	TOTAL INCOME TAXES	-\$27,226,892	See note (1)	oce note (1)	L-103	See flote (1)	-\$27,226,892		\$21,246,187	-\$5,980,705	See note (1)	See flote (1)
100		TOTAL INCOME TAXES	-ψ21,220,032					-φ21,220,032		Ψ21,240,107	-ψ5,300,703		
107		DEFERRED INCOME TAXES											
108	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$28,810,038	See note (1)	See note (1)	E-108	See note (1)	\$28,810,038	100.00%	-\$9,983,324	\$18,826,714	See note (1)	See note (1)
109	412.200	Amortization of Deferred ITC	-\$68,771		(· /	E-109		-\$68,771	100.00%	-\$29,257	-\$98,028		
110	0.000	Amortization of Protected Excess ADIT	\$0			E-110		\$0	100.00%	-\$590,125	-\$590,125		
111	0.000	Amortization of Unprotected Excess ADIT	\$0			E-111		\$0	100.00%	-\$5,387,501	-\$5,387,501		
112		TOTAL DEFERRED INCOME TAXES	\$28,741,267		_			\$28,741,267		-\$15,990,207	\$12,751,060		
										,			
113		NET OPERATING INCOME	\$85,558,173					\$85,558,173		-\$10,946,955	\$74,611,218		

⁽¹⁾ Labor and Non Labor Detail not applicable to Revenue & Taxes

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	H Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
Rev-2	Residential	461.100	\$0	\$0	\$0	\$0	\$3,313,194	\$3,313,194
Nev-2	To Annualize Residential Revenue	401.100	·	\$0 \$0	φυ			Ф 3,313,194
	1. 10 Annualize Residential Revenue		\$0	20		\$0	\$3,313,194	
Rev-3	Commercial	461.200	\$0	\$0	\$0	\$0	-\$3,521,671	-\$3,521,671
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$3,521,671	
Rev-4	Industrial	461.300	\$0	\$0	\$0		-\$184,330	-\$184,330
	1. To Annualize Industrial Revenue		\$0	\$0		\$0	-\$184,330	
Rev-5	Private Fire Protection	462.000	\$0	\$0	\$0	\$0	\$33,975	\$33,975
	To normalize private fire protection. (Sarver)		\$0	\$0		\$0	-\$263,285	
	2. To normalize private fire protection usage. (Horton)		\$0	\$0		\$0	\$297,260	
			•	•		,,,	* ,	
Rev-6	Public Fire Protection	463.000	\$0	\$0	\$0	\$0	\$77	\$77
	1. To remove public fire protection. (Sarver)		\$0	\$0		\$0	\$77	
Doy 7	Other Developed Lete Developed Observe	470 000	* 0	* 0	* 0	*	\$440.00 5	\$440.00 5
Rev-7	Other Revenue - Late Payment Charge	470.000	\$0	\$0	\$0		-\$118,985	-\$118,985
	1. To normalize late payment charge. (Sarver)		\$0	\$0		\$0	-\$118,985	
Rev-8	Other Revenue - Rent	472.000	\$0	\$0	\$0	\$0	-\$97,779	-\$97,779
	1. To normalize rent. (Sarver)		\$0	\$0		\$0	-\$97,779	
Rev-9	Other Public Auth.	464.000	\$0	\$0	\$0	\$0	-\$270,953	-\$270,953
	1. To Annualize Other Public Auth.		\$0	\$0		\$0	-\$270,953	
Rev-10	Sales for Resale	466.000	\$0	\$0	\$0	\$0	-\$110,173	-\$110,173
	To Annualize Sales for Resale		\$0	\$0		\$0	-\$110,173	,
			40	***		•	V 11 0 ,110	
Rev-11	Other Water Revenue - Oper. Rev.	471.000	\$0	\$0	\$0	\$0	\$1,662,092	\$1,662,092
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	\$1,662,092	
E-2	One wation I show 9 From second	CO4 000	* 0	# 0	# 0	¢0	¢44.004	¢44.004
E-Z	Operation Labor & Expenses	601.000	\$0	\$0	\$0		. ,	-\$41,004
	To annualize building maintenance expense. (Niemeier)		\$0	\$0		\$0	\$23,438	
	4. To reallocate MAWC corporate expense using Staff's		\$0	\$0		\$0	-\$64,442	
	adjustments and allocation factors.							
E-3	Purchased Water	602.000	\$0	\$0	\$0	\$0	\$35,470	\$35,470
	1. To normalize purchased water. (Sarver)		\$0	\$0		\$0	\$35,470	
	, ,		• •	• *			. , -	
E-4	Miscellaneous Expenses	603.000	\$0	\$0	\$0	\$0	\$165,300	\$165,300
	1. To annualize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$169,911	

A Income	<u>B</u>	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	H Jurisdictional	<u>I</u> Jurisdictional
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
	2. To annualize miscellaneous expense. (Niemeier)		\$0	\$0	1 0 00.1	\$0	\$2,111	1 0 001
	3. To reallocate MAWC corporate expense using Staff's		\$0	\$0		\$0	-\$6,722	
	adjustments and allocation factors.		Ψ	φυ		φ0	-ψ0,1 ΔΖ	
E-13	Maint. of Misc. Water Source Plant	617.000	\$0	\$0	\$0	\$18,096	-\$964	\$17,132
	Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	-\$964	
	2. To annualize payroll. (Horton)		\$0	\$0		\$18,096	\$0	
E-16	Operation Supervision & Engineering - PE	620.000	\$0	\$0	\$0	\$9,374	\$0	\$9,374
	1. To annualize payroll. (Horton)		\$0	\$0		\$9,374	\$0	
E-17	Fuel for Power Production	621.000	\$0	\$0	\$0	\$0	\$6,374	\$6,374
	1. To annualize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$6,374	
E-19	Fuel or Power Purchased for Pumping	623.000	\$0	\$0	\$0	\$0	\$103,330	\$103,330
	1. To annualize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$103,303	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$27	
E-20	Pumping Labor and Expenses	624.000	\$0	\$0	\$0	\$79,980	\$0	\$79,980
	1. To annualize payroll. (Horton)		\$0	\$0		\$79,980	\$0	
E-22	Miscellaneous Expense	626.000	\$0	\$0	\$0	\$0	\$3,749	\$3,749
	To annualize building maintenance expense. (Niemeier)		\$0	\$0		\$0	\$4,376	
	2. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	-\$628	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$1	
E-24	Maint. Supervision & Engineering - PE	630.000	\$0	\$0	\$0	\$12,000	\$0	\$12,000
	1. To annualize payroll. (Horton)		\$0	\$0		\$12,000	\$0	
E-25	Maint. of Structures & Improvements - PE	631.000	\$0	\$0	\$0	\$0	\$879	\$879
	Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	\$879	
E-26	Maint. of Power Production Equipment	632.000	\$0	\$0	\$0	\$39	\$0	\$39
	1. To annualize payroll. (Horton)		\$0	\$0		\$39	\$0	
E-27	Maint. of Pumping Equipment	633.000	\$0	\$0	\$0	\$53,141	-\$3,573	\$49,568
	Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	-\$3,573	
	2. To annualize payroll. (Horton)		\$0	\$0		\$53,141	\$0	

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	H Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-31	Chemicals - WTE	641.000	\$0	\$0	\$0	\$0	\$2,417,261	\$2,417,261
	1. To normalize chemical expense. (Sarver)		\$0	\$0		\$0	\$2,240,101	
	2. To reallocate MAWC corporate expense using Staff's		\$0	\$0		\$0	\$177,160	
	adjustments and allocation factors.							
E-32	Operation Labor & Expenses - WTE	642.000	\$0	\$0	\$0	\$919,114	\$24,198	\$943,312
	To annualize building maintenance expense. (Niemeier)		\$0	\$0		\$0	\$670	
	2. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	\$28,445	
	3. To annualize payroll. (Horton)		\$0	\$0		\$919,867	\$0	
	4. To normalize office supplies. (Branson)		\$0	\$0		\$0	-\$1,830	
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		-\$753	-\$3,087	
E-33	Miscellanous Expenses - WTE	643.000	\$0	\$0	\$0	\$0	-\$4,588	-\$4,588
	3. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	-\$4,476	
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$112	
E-34	Rents - WTE	644.000	\$0	\$0	\$0	\$0	-\$10,806	-\$10,806
	Adjustment to annualize lease expense. (Niemeier)		\$0	\$0		\$0	-\$10,823	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$17	
E-35	Maint. Supervision & Engineering - WTE	650.000	\$0	\$0	\$0	\$445,223	\$0	\$445,223
	1. To annualize payroll. (Horton)		\$0	\$0		\$445,223	\$0	
E-37	Maint. of Water Treatment Equipment	652.000	\$0	\$0	\$0	\$0	\$64,164	\$64,164
	Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	\$64,304	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$140	
E-40	Operation Supervision & Engineering - TDE	660.000	\$0	\$0	\$0	\$9,256	\$0	\$9,256
	1. To annualize payroll. (Horton)		\$0	\$0		\$9,256	\$0	
E-42	Transmission & Distribution Lines Expenses	662.000	\$0	\$0	\$0	\$68,753	\$0	\$68,753
	2. To annualize payroll. (Horton)		\$0	\$0		\$8,343	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$60,410	\$0	
E-44	Customer Installations Expenses - TDE	664.000	\$0	\$0	\$0	\$3,341	\$0	\$3,341
	1. To annualize payroll. (Horton)	1000	\$0	\$0		\$3,341	\$0	

Accounting Schedule: 10 Sponsor: Courtney Horton Page: 3 of 8

A Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	H Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-45	Miscellaneous Expenses - TDE	665.000	\$0	\$0	\$0	\$3,045,329	-\$245,913	\$2,799,416
	To annualize building maintenance expense. (Niemeier)		\$0	\$0		\$0	-\$26,608	
	2. To annualize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$14,365	
	3. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	-\$44,033	
	4. To annualize payroll. (Horton)		\$0	\$0		\$3,045,329	\$0	
	5. To normalize office supplies. (Branson)		\$0	\$0		\$0	\$1,257	
	6. To adjust promotional expense. (Branson)		\$0	\$0		\$0	-\$172,548	
	7. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$18,346	
E-47	Maint. Supervision and Engineering - TDE	670.000	\$0	\$0	\$0	\$8,261	\$0	\$8,261
	1. To annualize payroll. (Horton)		\$0	\$0		\$8,261	\$0	
E-49	Maint. of Dist. Reservoirs & Standpipes - TDE	672.000	\$0	\$0	\$0	\$0	\$28,179	\$28,179
	To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$28,179	, .
E-50	Maint. of Transmission & Distribution Mains	673.000	\$0	\$0	\$0	\$328	-\$151,046	-\$150,718
	Adjustment to annualize main break expense. (Niemeier)		\$0	\$0		\$0	\$854,065	
	Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	-\$1,004,964	
	3. To annualize payroll. (Horton)		\$0	\$0		\$328	\$0	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$147	
E-51	Maint. of Fire Mains - TDE	674.000	\$0	\$0	\$0	\$0	\$575	\$575
	Adjustment to annualize maintenance supplies and services expense. (Niemeier)	0.1000	\$0	\$0	v	\$0	\$575	Ç
E-52	Maint. of Services - TDE	675.000	\$0	\$0	\$0	\$65,152	\$0	\$65,152
	2. To annualize payroll. (Horton)	0.0000	\$0	\$0	Ţ.	\$65,152	\$0	V 00,102
E-53	Maint. of Meters - TDE	676.000	\$0	\$0	\$0	\$10,045	-\$415	\$9,630
	Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	-\$415	
	2. To annualize payroll. (Horton)		\$0	\$0		\$10,045	\$0	
E-54	Maint. of Hydrants - TDE	677.000	\$0	\$0	\$0	\$55,365	-\$93	\$55,272
	Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	-\$93	, , , , , , , , , , , , , , , , , , ,
	2. To annualize payroll. (Horton)		\$0	\$0		\$55,365	\$0	

E-55 Maint. of 1. Adjusted 1. Adjusted 1. Adjusted 1. Adjusted 1. To an adjusted 1. To regard 1	reallocate MAWC corporate expense using Staff's tments and allocation factors. of Miscellaneous Plant - TDE ustment to annualize main break expense. (Niemeier) ustment to annualize hydrant maintenance and ng expense. (Niemeier) ustment to annualize maintenance supplies and ses expense. (Niemeier) annualize payroll. (Horton) reallocate MAWC corporate expense using Staff's tments and allocation factors.	678.000	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	Total \$0	\$0 \$3,787,039 \$0 \$0	\$0 \$145,177 \$1,157,822 \$36,020	Total \$3,932,216
E-55 Maint. of 1. Adjusted 1. Adjusted 2. Adjusted 2. Adjusted 3. Adjusted 3. Adjusted 5. To readjusted 1. To an E-59 Meter Formula 1. To an 2. To an E-60 Custom 3. To not adjusted 4. To readjusted 4. To readjusted 3. To readjusted 4. To readjusted 5.	tments and allocation factors. of Miscellaneous Plant - TDE ustment to annualize main break expense. (Niemeier) ustment to annualize hydrant maintenance and ng expense. (Niemeier) ustment to annualize maintenance supplies and ses expense. (Niemeier) annualize payroll. (Horton) reallocate MAWC corporate expense using Staff's tments and allocation factors.		\$0 \$0 \$0 \$0	\$0 \$0 \$0	\$0	\$3,787,039 \$0	\$145,177 \$1,157,822	\$3,932,216
1. Adjuration 1. Adjuration 2. Adjuration 3. Adjuration 3. Adjuration 3. To readjustin 1. To an 2. To an 2. To an 3. To not adjustin 4. To readjustin 4.	ustment to annualize main break expense. (Niemeier) ustment to annualize hydrant maintenance and ng expense. (Niemeier) ustment to annualize maintenance supplies and es expense. (Niemeier) annualize payroll. (Horton) reallocate MAWC corporate expense using Staff's tments and allocation factors.		\$0 \$0 \$0 \$0	\$0 \$0	\$0	\$0	\$1,157,822	\$3,932,216
2. Adjurpainting 3. Adjurservice 4. To an 5. To readjuste 1. To an E-59 Meter F 1. To an 2. To an E-60 Custom 3. To not adjusted	ustment to annualize hydrant maintenance and ng expense. (Niemeier) ustment to annualize maintenance supplies and ses expense. (Niemeier) annualize payroll. (Horton) reallocate MAWC corporate expense using Staff's tments and allocation factors.		\$0 \$0 \$0	\$0				
painting 3. Adjustervice 4. To an 5. To readjuster 1. To an E-59 Meter F 1. To an 2. To an E-60 Custom 3. To not adjuster	ustment to annualize maintenance supplies and sees expense. (Niemeier) annualize payroll. (Horton) reallocate MAWC corporate expense using Staff's tments and allocation factors.		\$0 \$0	·		\$0	\$36.020	
E-59 Meter F 1. To an 2. To an E-60 Custom 3. To no	res expense. (Niemeier) annualize payroll. (Horton) reallocate MAWC corporate expense using Staff's tments and allocation factors.		\$0	\$0			***,*=*	
5. To readjusting E-58 Superv 1. To an	reallocate MAWC corporate expense using Staff's tments and allocation factors.					\$0	-\$1,099,535	
E-58 Superv 1. To an E-59 Meter F 1. To an 2. To an E-60 Custom 3. To no	tments and allocation factors.		¢ ሶ	\$0		\$3,787,054	\$0	
E-59 Meter F 1. To an 2. To an E-60 Custom 3. To no	vision		ΦU	\$0		-\$15	\$50,870	
E-59 Meter F 1. To an 2. To an E-60 Custom 3. To no		901.000	\$0	\$0	\$0	\$2,791	\$0	\$2,791
E-59 Meter F 1. To an 2. To an E-60 Custom 3. To no 4. To readjustn	annualize payroll. (Horton)		\$0	\$0		\$2,791	\$0	
1. To an 2. To an E-60 Custom 3. To no adjustn	annualiza payrom (nonony		**	**		+=, , • • ·	**	
E-60 Custon 3. To no	Reading Expenses	902.000	\$0	\$0	\$0	\$28,267	-\$267	\$28,000
E-60 Custon 3. To no 4. To re adjustn	annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	-\$267	
3. To no 4. To re adjustn	annualize payroll. (Horton)		\$0	\$0		\$28,267	\$0	
4. To re adjustn	mer Records & Collection Expenses	903.000	\$0	\$0	\$0	\$0	-\$354,944	-\$354,944
adjustn	normalize office supplies. (Branson)		\$0	\$0		\$0	-\$16,460	
E 61 Uncolle	reallocate MAWC corporate expense using Staff's tments and allocation factors.		\$0	\$0		\$0	-\$338,484	
	lectible Amounts	904.000	\$0	\$0	\$0	\$0	\$1,091,745	\$1,091,745
		304.000			ΨΟ			ψ1,001,140
	normalize uncollectibles. (Horton)		\$0	\$0		\$0	\$2,445,890	
	reallocate MAWC corporate expense using Staff's tments and allocation factors.		\$0	\$0		\$0	-\$1,354,145	
E-62 Misc. C	Customer Accounts Expense	905.000	\$0	\$0	\$0	\$0	\$15,402	\$15,402
1. To a	annualize building maintenance expense. (Niemeier)		\$0	\$0		\$0	-\$910	
3. To a	annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	\$18,898	
	reallocate MAWC corporate expense using Staff's tments and allocation factors.		\$0	\$0		\$0	-\$2,586	
E-71 Admin.	n. & General Salaries	920.000	\$0	\$0	\$0	-\$4,623,836	-\$999,353	-\$5,623,189
1. To a			\$0	\$0		\$199,421	\$0	
2. To a	annualize incentive compensation. (Horton)		\$0	\$0		-\$4,795,315	\$0	
3. To re adjustn	annualize incentive compensation. (Horton) annualize payroll. (Horton)		\$0	\$0		-\$27,942	-\$999,353	

Accounting Schedule: 10 Sponsor: Courtney Horton Page: 5 of 8

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A Income	<u>B</u>	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> Jurisdictional
Adj.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number E-72	Income Adjustment Description Office Supplies & Expenses	Number 921.000	Labor \$0	Non Labor \$0	Total \$0	Labor \$0	Non Labor -\$178,017	Total -\$178,017
L-12		321.000		·	ΨΟ			-ψ170,017
	1. Adjust employee expenses. (Horton)		\$0	\$0		\$0	-\$1,454	
	2. To annualize building maintenance expense. (Niemeier)		\$0	\$0		\$0	-\$59,587	
	4. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	-\$134,956	
	5. To normalize office supplies. (Branson)		\$0	\$0		\$0	\$3,453	
	6. To reallocate MAWC corporate expense using Staff's		\$0	\$0		\$0	-\$109,381	
	adjustments and allocation factors.		**	**		*	¥ 100,001	
	7. To annualize postage expense. (Lesmes)		\$0	\$0		\$0	\$123,908	
E-74	Outside Services Employed	923.000	\$0	\$0	\$0	-\$3,183,628	-\$1,214,781	-\$4,398,409
	1. Adjust outside services expense. (Horton)		\$0	\$0		\$0	-\$819,465	
	2. Adjustment to annualize main break expense. (Niemeier)		\$0	\$0		\$0	\$257,432	
	4. Adjustment to annualize maintenance supplies and		\$0	\$0		\$0	-\$393,557	
	services expense. (Niemeier)		φυ	φυ		φυ	-\$393,331	
	5. Adjustment to annualize tank painting expense.		\$0	\$0		\$0	\$1,052,484	
	(Niemeier)		Ψ	Ψ		Ψ	ψ1,00 <u>2,10</u> 1	
	6. To reallocate MAWC corporate expense using Staff's		\$0	\$0		-\$3,183,628	-\$1,311,675	
	adjustments and allocation factors.		·	·		. , ,	. , ,	
E-75	Property Insurance	924.000	\$0	\$0	\$0	\$0	\$1,468,953	\$1,468,95
	1. Adjustment to annualize insurance (other than group).		\$0	\$0		\$0	-\$67,092	
	(Niemeier)							
	2. To reallocate MAWC corporate expense using Staff's		\$0	\$0		\$0	\$1,536,045	
	adjustments and allocation factors.							
E-76	Injuries & Damages	925.000	\$0	\$0	\$0	\$0	-\$395,863	-\$395,86
E-70	injuries & Damages	923.000		·	φυ	φυ	-\$333,003	
	1. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	\$10,041	
	2. To reallocate MAWC corporate expense using Staff's		\$0	\$0		\$0	-\$405,904	
	adjustments and allocation factors.							
E-77	Empleyee Dencions 9 Denefits	926.000	¢0	¢0	¢o.	\$0	¢440.40E	\$110.10
E-//	Employee Pensions & Benefits	926.000	\$0	\$0	\$0	20	-\$110,195	-\$110,19
	1. To annualize OPEB expense and amortize OPEB tracker. (Sarver)		\$0	\$0		\$0	-\$2,169,939	
	2. To annualize pension expense and amortize pension tracker. (Sarver)		\$0	\$0		\$0	-\$4,669,874	
			**	A		.	#4.005.05	
	3. To annualize payroll. (Horton)		\$0	\$0		\$0	\$1,925,651	
	4. To reallocate MAWC corporate expense using Staff's		\$0	\$0		\$0	\$4,803,967	
	adjustments and allocation factors.							
E-79	Regulatory Commission Expenses	928.000	\$0	\$0	\$0	\$0	-\$152,534	-\$152,53
L-13	Integulatory Commission Expenses	920.000	⊅ U	D U	\$ 0	\$0	-φ15Z,534	-φ 13Z,334
		J						
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$152,534	

<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u> </u>
Income	-		Company	Company	Company	Jurisdictional	Jurisdictional	Jurisdictional
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
E-82	Misc. General Expenses	930.200	\$0	\$0	\$0	\$0	\$451,011	\$451,011
	2. Adjustment to annualize transportation expense (fuel). (Niemeier)		\$0	\$0		\$0	\$233,596	
	3. To normalize office supplies. (Branson)		\$0	\$0		\$0	-\$966	
	4. To adjust promotional expense. (Branson)		\$0	\$0		\$0	\$1,287	
	5. To adjust dues and donations. (Lesmes)		\$0	\$0		\$0	\$950	
	6. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$216,144	
E-83	Research & Development Expenses	930.300	\$0	\$0	\$0	\$0	\$778	\$778
	To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$778	
E-84	Rents - AGE	931.000	\$0	\$0	\$0	\$0	\$1,577	\$1,577
	1. Adjustment to annualize lease expense. (Niemeier)		\$0	\$0		\$0	-\$4,159	
				\$0				
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	ĐU		\$0	\$5,736	
E-85	Maint. of General Plant	932.000	\$0	\$0	\$0	\$26,706	\$366,461	\$393,167
	Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	\$30,087	
	2. To annualize payroll. (Horton)		\$0	\$0		\$26,706	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$336,374	
E-88	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$5,853,120	\$5,853,120
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$6,623,771	
	2. To remove capitalized depreciation. (Horton)		\$0	\$0		\$0	-\$818,217	
				·				
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$47,566	
E-91	Amortization of Expense	404.000	\$0	\$0	\$0	\$0	-\$252,509	-\$252,509
	To annualize amortization expense. (Horton)		\$0	\$0		\$0	-\$252,509	
E-92	Amortization of Reg Asset	405.000	\$0	\$0	\$0	\$0	\$733,305	\$733,305
	1. To annualize amortization expense. (Horton)		\$0	\$0		\$0	\$6,111	
	2. To reallocate MAWC corporate expense using Staff's		\$0	\$0		\$0	\$727,194	
	adjustments and allocation factors.		φu	φυ		\$ 0	\$727,194	
E-93	Amortization of Reg Asset AFUDC	405.000	\$0	\$0	\$0	\$0	-\$58,271	-\$58,271
	To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$58,271	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u> </u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description 2. To reallocate MAWC corporate expense using Staff's	Number	Labor \$0	Non Labor \$0	Total	Labor \$0	Non Labor -\$110,812	Total
	adjustments and allocation factors.		**	**		**	4 .	
E-97	Property Taxes	408.100	\$0	\$0	\$0	\$0	-\$2,824,637	-\$2,824,637
	1. Adjust property tax expense. (Horton)		\$0	\$0		\$0	-\$2,827,027	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$2,390	
E-98	Payroll Taxes	408.100	\$0	\$0	\$0	\$561,209	\$0	\$561,209
	1. To annualize payroll. (Horton)		\$0	\$0		\$572,298	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		-\$11,089	\$0	
E-99	Other Taxes	408.100	\$0	\$0	\$0	\$0	-\$3,225	-\$3,225
	To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$3,225	
E-100	PSC Assessment	408.100	\$0	\$0	\$0	\$0	-\$868,121	-\$868,121
	To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$868,121	
E-105	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$21,246,187	\$21,246,187
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$22,084,453	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$838,266	
E-108	Deferred Income Taxes - Def. Inc. Tax.	410.100	\$0	\$0	\$0	\$0	-\$9,983,324	-\$9,983,324
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$10,865,106	
	To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$881,782	
E-109	Amortization of Deferred ITC	412.200	\$0	\$0	\$0	\$0	-\$29,257	-\$29,257
	To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	-\$27,564	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$1,693	
E-110	Amortization of Protected Excess ADIT		\$0	\$0	\$0	\$0	-\$590,125	-\$590,125
	To Annualize Amortization of Protected Excess ADIT		\$0	\$0		\$0	-\$590,125	
E-111	Amortization of Unprotected Excess ADIT		\$0	\$0	\$0	\$0	-\$5,387,501	-\$5,387,501
	To Annualize Amortization of Unprotected Excess ADIT		\$0	\$0		\$0	-\$5,387,501	
,		1						
	Total Operating Revenues	L	\$0	\$0	\$0	\$0	\$705,447	\$705,447

Missouri-American Water Company Case No. WR-2022-0303 St. Louis County Water District 1 Test Year Ending June 30, 2022 Income Tax Calculation

	Δ	<u>B</u>	<u>C</u>	D	<u>E</u>	F
Line	<u>A</u>	Percentage	<u>C</u> Test	<u>5</u> 6.28%	⊑ 6.38%	<u>-</u> 6.48%
Number	Description	Rate	Year	Return	Return	Return
4	TOTAL NET INCOME DEFORE TAYER		****	\$407.040.000	\$400.0E7.000	\$444 0CC 20F
1	TOTAL NET INCOME BEFORE TAXES		\$81,381,573	\$107,048,980	\$109,057,688	\$111,066,395
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$44,857,399	\$44,857,399	\$44,857,399	\$44,857,399
4	Non-Deductible Expenses		\$319,118	\$319,118	\$319,118	\$319,118
5	CIAC		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	\$0
6	TOTAL ADD TO NET INCOME BEFORE TAXES		\$45,176,517	\$45,176,517	\$45,176,517	\$45,176,517
7	SUBT. FROM NET INC. BEFORE TAXES					
8	Interest Expense calculated at the Rate of	2.4190%	\$36,280,948	\$36,280,948	\$36,280,948	\$36,280,948
9	Tax Straight-Line Depreciation		\$36,393,075	\$36,393,075	\$36,393,075	\$36,393,075
10	Excess Tax over S/L Tax Depreciation		-\$3,180,821	-\$3,180,821	-\$3,180,821	-\$3,180,821
11	Repairs Expense		\$82,151,604	\$82,151,604	\$82,151,604	\$82,151,604
		_				
12	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$151,644,806	\$151,644,806	\$151,644,806	\$151,644,806
13	NET TAXABLE INCOME		-\$25,086,716	\$580,691	\$2,589,399	\$4,598,106
14	PROVISION FOR FED. INCOME TAX					
15	Net Taxable Inc Fed. Inc. Tax		-\$25,086,716	\$580,691	\$2,589,399	\$4,598,106
16	Deduct Missouri Income Tax at the Rate of	100.000%	-\$901,892	\$20,876	\$93,091	\$165,306
17	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
18	Federal Taxable Income - Fed. Inc. Tax		-\$24,184,824	\$559,815	\$2,496,308	\$4,432,800
19	Federal Income Tax at the Rate of	21.000%	-\$5,078,813	\$117,561	\$524,225	\$930,888
20	Subtract Federal Income Tax Credits		, , , , , , ,	, , , , , , , , , , , , , , , , , , , ,	, ,	*,
21	Credits - Solar		\$0	\$0	\$0	\$0
22	Net Federal Income Tax		-\$5,078,813	\$117,561	\$524,225	\$930,888
23	PROVISION FOR MO. INCOME TAX					
24	Net Taxable Income - MO. Inc. Tax		-\$25,086,716	\$580,691	\$2,589,399	\$4,598,106
25	Deduct Federal Income Tax at the Rate of	50.000%	-\$2,539,407	\$58,781	\$262,113	\$465,444
26	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
27	Missouri Taxable Income - MO. Inc. Tax		-\$22,547,309	\$521,910	\$2,327,286	\$4,132,662
28	Subtract Missouri Income Tax Credits		. , ,	. ,	. , ,	. , ,
29	Test MO State Credit		\$0	\$0	\$0	\$0
30	Missouri Income Tax at the Rate of	4.000%	-\$901,892	\$20,876	\$93,091	\$165,306
31	PROVISION FOR CITY INCOME TAX					
32	Net Taxable Income - City Inc. Tax		-\$25,086,716	\$580,691	\$2,589,399	\$4,598,106
33	Deduct Federal Income Tax - City Inc. Tax		-\$5,078,813	\$117,561	\$524,225	\$930,888
34	Deduct Missouri Income Tax - City Inc. Tax		-\$901,892	\$20,876	\$93,091	\$165,306
35	City Taxable Income		-\$19,106,011	\$442,254	\$1,972,083	\$3,501,912
36	Subtract City Income Tax Credits		V 10,100,011	¥ 1 1=,= \$ 1	ψ 1,01 <u>–</u> ,000	40,001,01
37	Test City Credit		\$0	\$0	\$0	\$0
38	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
39	SUMMARY OF CURRENT INCOME TAX					
40	Federal Income Tax		-\$5,078,813	\$117,561	\$524,225	\$930,888
41	State Income Tax		-\$901,892	\$20,876	\$93,091	\$165,306
42	City Income Tax		\$0	\$0	\$0	\$0
43	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$5,980,705	\$138,437	\$617,316	\$1,096,194
44	DEFERRED INCOME TAXES					
45	Deferred Income Taxes - Def. Inc. Tax.		\$18,826,714	\$18,826,714	\$18,826,714	\$18,826,714
46	Amortization of Deferred ITC		-\$98,028	-\$98,028	-\$98,028	-\$98,028
47	Amortization of Protected Excess ADIT		-\$590,125	-\$590,125	-\$590,125	-\$590,125
48	Amortization of Unprotected Excess ADIT		-\$5,387,501	-\$5,387,501	-\$5,387,501	-\$5,387,501
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Accounting Schedule: 11 Sponsor: Keith Foster Page: 1 of 2

Missouri-American Water Company Case No. WR-2022-0303 St. Louis County Water District 1 Test Year Ending June 30, 2022 Income Tax Calculation

Line Number 49	A Description TOTAL DEFERRED INCOME TAXES	<u>B</u> Percentage Rate	<u>C</u> Test Year \$12,751,060	<u>D</u> 6.28% Return \$12,751,060	E 6.38% Return \$12,751,060	<u>F</u> 6.48% Return \$12,751,060
50	TOTAL INCOME TAX		\$6,770,355	\$12,889,497	\$13,368,376	\$13,847,254

Accounting Schedule: 11 Sponsor: Keith Foster Page: 2 of 2

Missouri-American Water Company Case No. WR-2022-0303 All Other Water District 2 Test Year Ending June 30, 2022 Revenue Requirement

Lina	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>
Line	Description	6.28%	6.38%	6.48%
Number	Description	Return	Return	Return
1	Net Orig Cost Rate Base	\$523,785,103	\$523,785,103	\$523,785,103
2	Rate of Return	6.28%	6.38%	6.48%
3	Net Operating Income Requirement	\$32,883,229	\$33,417,490	\$33,951,750
4	Net Income Available	\$27,222,899	\$27,222,899	\$27,222,899
5	Additional Net Income Required	\$5,660,330	\$6,194,591	\$6,728,851
6	Income Tax Requirement			
7	Required Current Income Tax	\$1,305,951	\$1,473,189	\$1,640,428
8	Current Income Tax Available	-\$465,887	-\$465,887	-\$465,887
9	Additional Current Tax Required	\$1,771,838	\$1,939,076	\$2,106,315
10	Revenue Requirement	\$7,432,168	\$8,133,667	\$8,835,166
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$5,463,204	\$5,463,204	\$5,463,204
• •	Total god, 1140 op Edilliato	40,100,204	ψο, του, Συτ	ψ0,100,201
12	Miscellaneous	\$0	\$0	\$0
13	Gross Revenue Requirement	\$12,895,372	\$13,596,871	\$14,298,370

Accounting Schedule: 01 Sponsor: Keith Foster Page: 1 of 1

Missouri-American Water Company Case No. WR-2022-0303 All Other Water District 2 Test Year Ending June 30, 2022 RATE BASE SCHEDULE

1.5	<u>A</u>	<u>B</u>	<u>C</u>
Line		Percentage	Dollar
Number	Rate Base Description	Rate	Amount
1	Plant In Service		\$920,303,900
2	Less Accumulated Depreciation Reserve		\$175,645,641
3	Net Plant In Service		\$744,658,259
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$629,309
6	Contributions in Aid of Construction Amortization		\$30,155,272
7	Materials & Supplies		\$2,868,958
8	Prepayments		\$471,458
9	Prepaid Pension Asset		\$4,402,804
10	TOTAL ADD TO NET PLANT IN SERVICE		\$38,527,801
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset	-2.7671%	-\$34,617
13	State Tax Offset	-2.7671%	-\$6,147
14	City Tax Offset	-9.3699%	\$0
15	Interest Expense Offset	11.0959%	\$1,405,891
16	Contributions in Aid of Construction		\$120,787,420
17	Customer Advances		\$178,621
18	Accumulated Deferred Income Taxes		\$133,129,783
19	TCJA EADIT Tracker		\$22,721
20	OPEB Tracker		\$1,814,030
21	Pension Tracker		\$2,103,255
22	TOTAL SUBTRACT FROM NET PLANT		\$259,400,957
23	Total Rate Base		\$523,785,103

Accounting Schedule: 02 Sponsor: Keith Foster Page: 1 of 1

Missouri-American Water Company Case No. WR-2022-0303 All Other Water District 2 Test Year Ending June 30, 2022 Plant In Service

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	G	<u>H</u>	
Line	Account #	-	Total	Adjust.	_	_	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
4		INTANCIDI E DI ANT							
1 2	301.000	INTANGIBLE PLANT Organization	\$87,14 7	P-2	\$0	\$87,147	100.00%	\$0	\$87,147
3		Franchises & Consents	\$43,698	P-3	\$0 \$0	\$43,698	100.00%	\$0 \$0	\$43,698
4		Miscellaneous Intangible Plant Studies	\$554,239	P-4	\$0	\$554,239	100.00%	\$0	\$554,239
5		TOTAL INTANGIBLE PLANT	\$685,084		\$0	\$685,084		\$0	\$685,084
			. ,		·	. ,			. ,
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land & Land Rights	\$2,367,394	P-7	\$0	\$2,367,394	100.00%	\$0	\$2,367,394
8		Structures & Improvements	\$13,458,654	P-8	\$0	\$13,458,654	100.00%	\$0	\$13,458,654
9		Collection & Impound Reservoirs	\$168,617	P-9	\$0	\$168,617	100.00%	\$0	\$168,617
10	313.000	Lake, River, & Other Intakes	\$7,390,315	P-10	\$0	\$7,390,315	100.00%	\$0 *0	\$7,390,315
11 12	314.000 315.000	Wells & Springs Infiltration Galleries & Tunnels	\$10,909,241 \$1,804	P-11 P-12	\$0 \$0	\$10,909,241 \$1,804	100.00% 100.00%	\$0 \$0	\$10,909,241 \$1,804
13		Supply Mains	\$1,604 \$16,549,730	P-12	\$0 \$0	\$1,604 \$16,549,730	100.00%	\$0 \$0	\$1,604 \$16,549,730
14		Other P/E-Supply	\$419,067	P-14	\$0 \$0	\$419,067	100.00%	\$0 \$0	\$419,067
15		TOTAL SOURCE OF SUPPLY PLANT	\$51,264,822		\$0	\$51,264,822	10010070	\$0	\$51,264,822
			401,201,022		**	401,201,022		Ψ-	401,201,022
16		PUMPING PLANT							
17	320.000	Pumping Land & Land Rights	\$188,269	P-17	\$0	\$188,269	100.00%	\$0	\$188,269
18		Pumping Structures & Improvements	\$14,021,910	P-18	\$0	\$14,021,910	100.00%	\$0	\$14,021,910
19		Power Generation Equipment	\$3,325,356	P-19	\$0	\$3,325,356	100.00%	\$0	\$3,325,356
20	324.000	Steam Pumping Equipment	\$234,170	P-20	\$0	\$234,170	100.00%	\$0	\$234,170
21		Electric Pumping Equipment	\$29,173,154	P-21	\$0	\$29,173,154	100.00%	\$0	\$29,173,154
22		Diesel Pumping Equipment	\$479,289	P-22	\$0	\$479,289	100.00%	\$0 \$0	\$479,289
23		Pump Equip Hydraulic	\$364,051	P-23 P-24	\$0 \$0	\$364,051	100.00% 100.00%	\$0 \$0	\$364,051
24 25	328.000	Other Pumping Equipment TOTAL PUMPING PLANT	\$3,369,721 \$51,155,920	P-24	\$0 \$0	\$3,369,721 \$51,155,920	100.00%	\$0 \$0	\$3,369,721 \$51,155,920
23		TOTAL FUMFING FLANT	φ31,133, 3 20		Φ 0	φ51,155,920		ΦU	φ51,155, 9 20
26		WATER TREATMENT PLANT							
27	330.000	Water Treatment Land & Land Rights	\$1,457,375	P-27	\$0	\$1,457,375	100.00%	\$0	\$1,457,375
28		Water Treatment Structures &	\$68,981,065	P-28	\$0	\$68,981,065	100.00%	\$0	\$68,981,065
		Improvements							
29		Water Treatment Equipment	\$65,994,199	P-29	\$0	\$65,994,199	100.00%	\$0	\$65,994,199
30	333.000	Water Treatment - Other	\$1,473,221	P-30	\$0	\$1,473,221	100.00%	\$0	\$1,473,221
31		TOTAL WATER TREATMENT PLANT	\$137,905,860		\$0	\$137,905,860		\$0	\$137,905,860
00		TRANSMISSION & DIOT BLANT							
32	340.000	TRANSMISSION & DIST. PLANT Transmission & Distribution Land	\$4 442 0 7 0	P-33	¢o	¢4 442 070	100.00%	40	¢4 442 070
33 34	340.000	Transmission & Distribution Land Transmission & Distribution Structures &	\$1,412,978 \$7,142,498	P-33 P-34	\$0 \$0	\$1,412,978 \$7,142,498	100.00%	\$0 \$0	\$1,412,978 \$7,142,498
34	341.000	Impr	\$7,142,490	P-34	Φ0	Φ1 ,142,490	100.00%	φu	⊅7,142,490
35	342.000	Distribution Reservoirs & Standpipes	\$36,739,690	P-35	\$0	\$36,739,690	100.00%	\$0	\$36,739,690
36	343.000	Transmission & Distribution Mains	\$372,174,547	P-36	\$0	\$372,174,547	100.00%	\$0	\$372,174,547
37		Fire Mains	\$637,786	P-37	\$0	\$637,786	100.00%	\$0	\$637,786
38	345.000	Services	\$71,973,792	P-38	\$0	\$71,973,792	100.00%	\$0	\$71,973,792
39	346.000	Meters	\$47,885,832	P-39	\$0	\$47,885,832	100.00%	\$0	\$47,885,832
40	347.000	Meter Installation	\$22,498,781	P-40	\$0	\$22,498,781	100.00%	\$0	\$22,498,781
41		Hydrants	\$30,790,177	P-41	\$0	\$30,790,177	100.00%	\$0	\$30,790,177
42	349.000	Other Transmission & Distribution Plant	\$91,457	P-42	\$0	\$91,457	100.00%	\$0	\$91,457
43		TOTAL TRANSMISSION & DIST. PLANT	\$591,347,538		\$0	\$591,347,538		\$0	\$591,347,538
4.4		INCENTIVE COMPENSATION							
44		INCENTIVE COMPENSATION CAPITALIZATION							
45	0.000	Incentive Compensation Capitalization Adj.	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
40	0.000	incentive compensation capitalization Auj.	ΨΟ	F- 4 5	\$0	φυ	100.00 /8	φ0	ΨΟ
46		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
- -		CAPITALIZATION				40		43	
47		GENERAL PLANT							
48		General Land & Land Rights	\$624,577	P-48	\$0	\$624,577	100.00%	\$0	\$624,577
49		Stores Shops Equipment Structures	\$13,374,431	P-49	\$0	\$13,374,431	100.00%	\$0	\$13,374,431
50		Office Structures	\$7,573,125	P-50	\$0	\$7,573,125	100.00%	\$0 \$0	\$7,573,125
51 52		General Structures - HVAC	\$0 \$2.269.259	P-51	\$0 \$0	\$0 \$2.269.259	100.00%	\$0 \$0	\$0 \$2.269.259
52	390.300	Miscellaneous Structures	\$2,368,258	P-52	\$0	\$2,368,258	100.00%	\$0	\$2,368,258

Missouri-American Water Company Case No. WR-2022-0303 All Other Water District 2 Test Year Ending June 30, 2022 Plant In Service

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
53	390.900	Structures & Improvements - Leasehold	\$25,725	P-53	\$0	\$25,725	100.00%	\$0	\$25,725
54	391.000	Office Furniture and Equipment	\$903,029	P-54	\$0	\$903,029	100.00%	\$0	\$903,029
55	391.100	Computers & Peripheral Equipment	\$1,659,147	P-55	\$0	\$1,659,147	100.00%	\$0	\$1,659,147
56	391.200	Computer Hardware & Software	\$2,076,325	P-56	\$0	\$2,076,325	100.00%	\$0	\$2,076,325
57	391.250	Computer Software	\$14,707,567	P-57	\$0	\$14,707,567	100.00%	\$0	\$14,707,567
58	391.300	Other Office Equipment	\$34,570	P-58	\$0	\$34,570	100.00%	\$0	\$34,570
59	391.400	BTS Initial Investment	\$12,206,838	P-59	\$0	\$12,206,838	100.00%	\$0	\$12,206,838
60	392.000	Transportation Equipment	\$0	P-60	\$0	\$0	100.00%	\$0	\$0
61	392.100	Transportation Equipment - Light Trucks	\$7,127,838	P-61	\$0	\$7,127,838	100.00%	\$0	\$7,127,838
62	392.200	Transportation Equipment - Heavy Trucks	\$3,795,414	P-62	\$0	\$3,795,414	100.00%	\$0	\$3,795,414
63	392.300	Transportation Equipment - Cars	\$1,728,666	P-63	\$0	\$1,728,666	100.00%	\$0	\$1,728,666
64	392.400	Transportation Equipment - Other	\$3,197,043	P-64	\$0	\$3,197,043	100.00%	\$0	\$3,197,043
65	393.000	Store Equipment	\$230,557	P-65	\$0	\$230,557	100.00%	\$0	\$230,557
66	394.000	Tools, Shop, & Garage Equipment	\$3,912,179	P-66	\$0	\$3,912,179	100.00%	\$0	\$3,912,179
67	395.000	Laboratory Equipment	\$1,007,155	P-67	\$0	\$1,007,155	100.00%	\$0	\$1,007,155
68	396.000	Power Operated Equipment	\$1,415,081	P-68	\$0	\$1,415,081	100.00%	\$0	\$1,415,081
69	397.000	Communication Equipment	\$0	P-69	\$0	\$0	100.00%	\$0	\$0
70	397.100	Communication Equipment (non telephone)	\$7,383,751	P-70	\$0	\$7,383,751	100.00%	\$0	\$7,383,751
71	397.200	Telephone Equipment	\$74,353	P-71	\$0	\$74,353	100.00%	\$0	\$74,353
72	398.000	Miscellaneous Equipment	\$2,287,052	P-72	\$0	\$2,287,052	100.00%	\$0	\$2,287,052
73	399.000	Other Tangible Property	\$231,995	P-73	\$0	\$231,995	100.00%	\$0	\$231,995
74		TOTAL GENERAL PLANT	\$87,944,676		\$0	\$87,944,676		\$0	\$87,944,676
75		TOTAL PLANT IN SERVICE	\$920,303,900		\$0	\$920,303,900		\$0	\$920,303,900

Missouri-American Water Company Case No. WR-2022-0303 All Other Water District 2 Test Year Ending June 30, 2022 Adjustments to Plant in Service

<u>A</u> Plant	<u>B</u>	<u>C</u>	D	<u>E</u> Total	<u>F</u>	<u>G</u> Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	Total Plant Adjustments			\$0		\$0

Accounting Schedule: 04 Sponsor: Amanda McMellen

Page: 1 of 1

Missouri-American Water Company Case No. WR-2022-0303 All Other Water District 2 Test Year Ending June 30, 2022 Depreciation Expense

	A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Line	Account	<u> </u>	<u>C</u> MO Adjusted	Depreciation	⊑ Depreciation	<u>r</u> Average	<u>G</u> Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$87,147	0.00%	\$0	0	0.00%
3	302.000	Franchises & Consents	\$43,698	0.00%	\$0	0	0.00%
4	303.000	Miscellaneous Intangible Plant Studies	\$554,239	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$685,084		\$0		
6		SOURCE OF SUPPLY PLANT					
7	310.000	Land & Land Rights	\$2,367,394	0.00%	\$0	0	0.00%
8	311.000	Structures & Improvements	\$13,458,654	1.97%	\$265,135	60	-25.00%
9	312.000	Collection & Impound Reservoirs	\$168,617	0.35%	\$590	85	0.00%
10	313.000	Lake, River, & Other Intakes	\$7,390,315	3.57%	\$263,83 4	70	-10.00%
11	314.000	Wells & Springs	\$10,909,241	2.52%	\$274,913	55	5.00%
12	315.000	Infiltration Galleries & Tunnels	\$1,804	1.77%	\$32	60	0.00%
13	316.000	Supply Mains	\$16,549,730	1.45%	\$239,971	80	-25.00%
14	317.000	Other P/E-Supply	\$419,067	4.97%	\$20,828	25	0.00%
15		TOTAL SOURCE OF SUPPLY PLANT	\$51,264,822	1.01 / 0	\$1,065,303		0.007.0
16		PUMPING PLANT					
17	320.000	Pumping Land & Land Rights	\$188,269	0.00%	\$0	0	0.00%
18	321.000	Pumping Structures & Improvements	\$14,021,910	3.95%	\$553,865	78	-15.00%
19	323.000	Power Generation Equipment	\$3,325,356	3.05%	\$101,423	37	-5.00%
20	324.000	Steam Pumping Equipment	\$234,170	1.89%	\$4,426	47	-10.00%
21	325.000	Electric Pumping Equipment	\$29,173,154	1.89%	\$551,373	47	-10.00%
22	326.000	Diesel Pumping Equipment	\$479,289	1.89%	\$9,059	47	-10.00%
23	327.000	Pump Equip Hydraulic	\$364,051	1.89%	\$6,881	47	-10.00%
24	328.000	Other Pumping Equipment	\$3,369,721	1.89%	\$63,688	47	-10.00%
25		TOTAL PUMPING PLANT	\$51,155,920		\$1,290,715		
200		WATER TREATMENT DI ANIT					
26 27	330.000	WATER TREATMENT PLANT Water Treatment Land & Land Rights	\$1,457,37 5	0.00%	\$0	0	0.00%
2 <i>1</i> 28	331.000	Water Treatment Structures &	\$68,981,065	2.34%	\$0 \$1,614,157	0 80	-15.00%
20	331.000		\$00,901,005	2.34%	\$1,014,13 <i>1</i>	60	-15.00%
29	332.000	Improvements Water Treatment Equipment	\$65,994,199	2.18%	\$1,438,674	48	-20.00%
30	333.000	Water Treatment - Other	\$1,473,221	3.33%	\$49,058	30	0.00%
31	333.000	TOTAL WATER TREATMENT PLANT	\$137,905,860	3.3370	\$3,101,889	30	0.0070
0.			\$101,000,000		ψο, το τ,σοσ		
32		TRANSMISSION & DIST. PLANT					
33	340.000	Transmission & Distribution Land	\$1,412,978	0.00%	\$0	0	0.00%
34	341.000	Transmission & Distribution Structures &	\$7,142,498	1.49%	\$106,423	55	-20.00%
		Impr					
35	342.000	Distribution Reservoirs & Standpipes	\$36,739,690	1.70%	\$624,575	65	-25.00%
36	343.000	Transmission & Distribution Mains	\$372,174,547	1.39%	\$5,173,226	90	-30.00%
37	344.000	Fire Mains	\$637,786	1.56%	\$9,949	85	-30.00%
38	345.000	Services	\$71,973,792	2.92%	\$2,101,635	65	-100.00%
39	346.000	Meters	\$47,885,832	2.40%	\$1,149,260	42	-10.00%
40	347.000	Meter Installation	\$22,498,781	2.40%	\$539,971	42	-10.00%
41	348.000	Hydrants	\$30,790,177	1.85%	\$569,618	65	-30.00%
42	349.000	Other Transmission & Distribution Plant	\$91,457	2.96%	\$2,707	50	0.00%
43		TOTAL TRANSMISSION & DIST. PLANT	\$591,347,538		\$10,277,364		
4.4		INCENTIVE COMPENSATION					
44		INCENTIVE COMPENSATION CAPITALIZATION					
45		Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0	0	0.00%
		apriament Aug.		3.00 /0	43		2.5576
	-	•	•	•	-		

Accounting Schedule: 05 Sponsor: Amanda Coffer Page: 1 of 2

Missouri-American Water Company Case No. WR-2022-0303 All Other Water District 2 Test Year Ending June 30, 2022 Depreciation Expense

Lina	<u>A</u> Account	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Line		Dieut Assessut Description	MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
40		TOTAL INCENTIVE COMPENSATION	***		***		
46		TOTAL INCENTIVE COMPENSATION	\$0		\$0		
		CAPITALIZATION					
47		GENERAL PLANT					
48	389.000	General Land & Land Rights	\$624,577	0.00%	\$0	0	0.00%
49	390.000	Stores Shops Equipment Structures	\$13,374,431	3.02%	\$403,908	55	-20.00%
50	390.100	Office Structures	\$7,573,125	2.09%	\$158,278	47	-20.00%
51	390.200	General Structures - HVAC	\$0	2.09%	\$0	0	0.00%
52	390.300	Miscellaneous Structures	\$2,368,258	3.72%	\$88,099	55	-20.00%
53	390.900	Structures & Improvements - Leasehold	\$25,725	2.75%	\$707	25	0.00%
54	391.000	Office Furniture and Equipment	\$903,029	3.49%	\$31,516	20	0.00%
55	391.100	Computers & Peripheral Equipment	\$1,659,147	19.06%	\$316,233	5	0.00%
56	391.200	Computer Hardware & Software	\$2,076,325	19.06%	\$395,748	5	0.00%
57	391.250	Computer Software	\$14,707,567	5.00%	\$735,378	20	0.00%
58	391.300	Other Office Equipment	\$34,570	10.46%	\$3,616	15	0.00%
59	391.400	BTS Initial Investment	\$12,206,838	5.00%	\$610,342	20	0.00%
60	392.000	Transportation Equipment	\$0	3.45%	\$0	0	0.00%
61	392.100	Transportation Equipment - Light Trucks	\$7,127,838	5.57%	\$397,021	9	15.00%
62	392.200	Transportation Equipment - Heavy Trucks	\$3,795,414	0.00%	\$0	10	15.00%
63	392.300	Transportation Equipment - Cars	\$1,728,666	0.00%	\$0	6	15.00%
64	392.400	Transportation Equipment - Other	\$3,197,043	6.15%	\$196,618	15	5.00%
65	393.000	Store Equipment	\$230,557	3.88%	\$8,946	25	0.00%
66	394.000	Tools, Shop, & Garage Equipment	\$3,912,179	3.73%	\$145,924	20	0.00%
67	395.000	Laboratory Equipment	\$1,007,155	3.90%	\$39,279	15	0.00%
68	396.000	Power Operated Equipment	\$1,415,081	3.79%	\$53,632	12	20.00%
69	397.000	Communication Equipment	\$0	6.67%	\$0	0	0.00%
70	397.100	Communication Equipment (non telephone)	\$7,383,751	5.76%	\$425,304	15	0.00%
71	397.200	Telephone Equipment	\$74,3 5 3	8.94%	\$6,647	10	0.00%
72	398.000	Miscellaneous Equipment	\$2,287,052	6.48%	\$148,201	15	0.00%
73	399.000	Other Tangible Property	\$231,995	2.43%	\$5,637	20	0.00%
74		TOTAL GENERAL PLANT	\$87,944,676		\$4,171,034		
75		Total Depreciation	\$920,303,900		\$19,906,305		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Accounting Schedule: 05 Sponsor: Amanda Coffer

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Missouri-American Water Company Case No. WR-2022-0303 All Other Water District 2 Test Year Ending June 30, 2022 Accumulated Depreciation Reserve

	Δ.	P.		<u> </u>	-	-	•		
Line	<u>A</u> Account	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	<u>E</u>	<u>r</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
4		INTANCIDI E DI ANT							
2	301.000	INTANGIBLE PLANT Organization	\$2,933	R-2	\$0	\$2,933	100.00%	\$0	\$2,933
3	302.000	Franchises & Consents	\$2,933 \$0	R-2 R-3	\$0 \$0	\$2,933 \$0	100.00%	\$0 \$0	\$2,933
4		Miscellaneous Intangible Plant Studies	\$306,586	R-4	\$0	\$306,586	100.00%	\$0	\$306,586
5		TOTAL INTANGIBLE PLANT	\$309,519		\$0	\$309,519		\$0	\$309,519
			, ,		·	, ,		·	, ,
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land & Land Rights	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	311.000	Structures & Improvements	\$1,874,931	R-8	\$0	\$1,874,931	100.00%	\$0	\$1,874,931
9 10	312.000 313.000	Collection & Impound Reservoirs	\$100,737	R-9 R-10	\$0 \$0	\$100,737	100.00%	\$0 \$0	\$100,737
11	314.000	Lake, River, & Other Intakes Wells & Springs	\$2,145,522 \$2,803,712	R-10 R-11	\$0 \$0	\$2,145,522 \$2,803,712	100.00% 100.00%	\$0 \$0	\$2,145,522 \$2,803,712
12	315.000	Infiltration Galleries & Tunnels	\$2,003,712 \$529	R-11	\$0 \$0	\$2,803,712 \$529	100.00%	\$0 \$0	\$529
13	316.000	Supply Mains	\$5,465,646	R-13	\$0	\$5,465,64 6	100.00%	\$0	\$5,465,646
14	317.000	Other P/E-Supply	\$36,442	R-14	\$0	\$36,442	100.00%	\$0	\$36,442
15		TOTAL SOURCE OF SUPPLY PLANT	\$12,427,519		\$0	\$12,427,519		\$0	\$12,427,519
16		PUMPING PLANT							
17	320.000	Pumping Land & Land Rights	\$590	R-17	-\$590	\$0	100.00%	\$0	\$0
18	321.000	Pumping Structures & Improvements	\$5,022,602	R-18	\$0 \$0	\$5,022,602	100.00%	\$0	\$5,022,602
19 20	323.000 324.000	Power Generation Equipment	\$510,301 \$30,038	R-19 R-20	\$0 \$0	\$510,301 \$30,038	100.00% 100.00%	\$0 \$0	\$510,301 -\$30,028
20 21		Steam Pumping Equipment Electric Pumping Equipment	-\$30,028 \$5,170,025	R-20 R-21	\$0 \$0	-\$30,028 \$5,170,025	100.00%	\$0 \$0	\$5,170,025
22	326.000	Diesel Pumping Equipment	\$3,170,023 \$133,257	R-21	\$0 \$0	\$3,170,023 \$133,257	100.00%	\$0 \$0	\$3,170,023 \$133,257
23	327.000	Pump Equip Hydraulic	\$45,998	R-23	\$0	\$45,998	100.00%	\$0	\$45,998
24	328.000	Other Pumping Equipment	-\$315,357	R-24	\$0	-\$315,357	100.00%	\$0	-\$315,357
25		TOTAL PUMPING PLANT	\$10,537,388		-\$590	\$10,536,798		\$0	\$10,536,798
26		WATER TREATMENT PLANT							
27	330.000	Water Treatment Land & Land Rights	\$0	R-27	\$0	\$0	100.00%	\$0	\$0
28	331.000	Water Treatment Structures &	\$18,240,039	R-28	\$0	\$18,240,039	100.00%	\$0	\$18,240,039
20	332.000	Improvements	¢22.070.424	R-29	*0	¢22.070.424	100.00%	\$0	\$22,079,421
29 30	333.000	Water Treatment Equipment Water Treatment - Other	\$22,079,421 \$713,870	R-29	\$0 \$0	\$22,079,421 \$713,870	100.00%	\$0 \$0	\$713,870
31	333.000	TOTAL WATER TREATMENT PLANT	\$41,033,330	11-50	\$0	\$41,033,330	100.0078	\$0	\$41,033,330
•			4 , 6 , 6		,	V 11,000,000		40	1,,
32		TRANSMISSION & DIST. PLANT							
33	340.000	Transmission & Distribution Land	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	341.000	Transmission & Distribution Structures &	\$1,956,603	R-34	\$0	\$1,956,603	100.00%	\$0	\$1,956,603
		Impr							
35	342.000	Distribution Reservoirs & Standpipes	\$9,657,765	R-35	\$0	\$9,657,765	100.00%	\$0	\$9,657,765
36 27	343.000	Transmission & Distribution Mains	\$54,899,491	R-36	\$0 \$0	\$54,899,491	100.00%	\$0	\$54,899,491
37 38	344.000 345.000	Fire Mains Services	\$208,746 \$14,133,085	R-37 R-38	\$0 \$0	\$208,746 \$14,133,085	100.00% 100.00%	\$0 \$0	\$208,746 \$14,133,085
39	346.000	Meters	-\$4,273,907	R-39	\$0 \$0	-\$4,273,907	100.00%	\$0 \$0	-\$4,273,907
40	347.000	Meter Installation	\$5,792,437	R-40	\$0 \$0	\$5,792,437	100.00%	\$0 \$0	\$5,792,437
41	348.000	Hydrants	\$3,592,783	R-41	\$0	\$3,592,783	100.00%	\$0	\$3,592,783
42	349.000	Other Transmission & Distribution Plant	\$16,111	R-42	\$0	\$16,111	100.00%	\$0	\$16,111
43		TOTAL TRANSMISSION & DIST. PLANT	\$85,983,114		\$0	\$85,983,114		\$0	\$85,983,114
44		INCENTIVE COMPENSATION							
45		CAPITALIZATION	40	5 45	**	**	100.000/	**	
45		Incentive Compensation Capitalization Adj.	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
70		CAPITALIZATION	Ψυ		φ0	φυ		φ0	J
47		GENERAL PLANT							
48	389.000	General Land & Land Rights	-\$1,599	R-48	\$1,599	\$0	100.00%	\$0	\$0
49	390.000	Stores Shops Equipment Structures	\$2,198,479	R-49	\$0	\$2,198,479	100.00%	\$0	\$2,198,479
50	390.100	Office Structures	\$550,845	R-50	\$0	\$550,845	100.00%	\$0	\$550,845
51 52	390.200	General Structures - HVAC	\$0	R-51	\$0 \$0	\$0 \$4.464.696	100.00%	\$0 \$0	\$0
52 53		Miscellaneous Structures	\$1,164,686 \$5,360	R-52	\$0 \$0	\$1,164,686 \$5,360	100.00% 100.00%	\$0 \$0	\$1,164,686 \$5,360
53	350.500	Structures & Improvements - Leasehold	Ф Э,309	R-53	\$0	\$5,369	100.00%	\$0	\$5,369

Missouri-American Water Company Case No. WR-2022-0303 All Other Water District 2 Test Year Ending June 30, 2022 Accumulated Depreciation Reserve

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
54	391.000	Office Furniture and Equipment	\$536,857	R-54	\$0	\$536,857	100.00%	\$0	\$536,857
55	391.100	Computers & Peripheral Equipment	\$566,453	R-55	\$0	\$566,453	100.00%	\$0	\$566,453
56	391.200	Computer Hardware & Software	\$1,970,801	R-56	\$0	\$1,970,801	100.00%	\$0	\$1,970,801
57	391.250	Computer Software	\$4,098,459	R-57	\$0	\$4,098,459	100.00%	\$0	\$4,098,459
58	391.300	Other Office Equipment	-\$16,205	R-58	\$0	-\$16,205	100.00%	\$0	-\$16,205
59	391.400	BTS Initial Investment	\$6,129,697	R-59	\$0	\$6,129,697	100.00%	\$0	\$6,129,697
60	392.000	Transportation Equipment	\$0	R-60	\$0	\$0	100.00%	\$0	\$0
61	392.100	Transportation Equipment - Light Trucks	\$1,983,523	R-61	\$0	\$1,983,523	100.00%	\$0	\$1,983,523
62	392.200	Transportation Equipment - Heavy Trucks	\$20,207	R-62	\$0	\$20,207	100.00%	\$0	\$20,207
63	392.300	Transportation Equipment - Cars	\$463,719	R-63	\$0	\$463,719	100.00%	\$0	\$463,719
64	392.400	Transportation Equipment - Other	\$1,516,340	R-64	\$0	\$1,516,340	100.00%	\$0	\$1,516,340
65	393.000	Store Equipment	\$151,899	R-65	\$0	\$151,899	100.00%	\$0	\$151,899
66	394.000	Tools, Shop, & Garage Equipment	\$1,571,393	R-66	\$0	\$1,571,393	100.00%	\$0	\$1,571,393
67	395.000	Laboratory Equipment	\$524,731	R-67	\$0	\$524,731	100.00%	\$0	\$524,731
68	396.000	Power Operated Equipment	\$967,175	R-68	\$0	\$967,175	100.00%	\$0	\$967,175
69	397.000	Communication Equipment	\$0	R-69	\$0	\$0	100.00%	\$0	\$0
70	397.100	Communication Equipment (non telephone)	\$856,379	R-70	\$0	\$856,379	100.00%	\$0	\$856,379
71	397.200	Telephone Equipment	\$101,280	R-71	\$0	\$101,280	100.00%	\$0	\$101,280
72	398.000	Miscellaneous Equipment	\$303,009	R-72	\$0	\$303,009	100.00%	\$0	\$303,009
73	399.000	Other Tangible Property	-\$309,735	R-73	\$0	-\$309,735	100.00%	\$0	-\$309,735
74		TOTAL GENERAL PLANT	\$25,353,762		\$1,599	\$25,355,361		\$0	\$25,355,361
75		TOTAL DEPRECIATION RESERVE	\$175,644,632		\$1,009	\$175,645,641		\$0	\$175,645,641

Missouri-American Water Company Case No. WR-2022-0303 All Other Water District 2 Test Year Ending June 30, 2022 Adjustments for Depreciation Reserve

<u>A</u> Reserve	<u>B</u>	<u>C</u>	D	<u>E</u> Total	<u>F</u>	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
R-17	Pumping Land & Land Rights	320.000		-\$590		\$0
	To remove reserve associated with land.		-\$590		\$0	
R-48	General Land & Land Rights	389.000		\$1,599		\$0
	To remove reserve associated with land.		\$1,599		\$0	
	Total Reserve Adjustments			\$1,009		\$0

Accounting Schedule: 07 Sponsor: Amanda McMellen

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Missouri-American Water Company Case No. WR-2022-0303 All Other Water District 2 Test Year Ending June 30, 2022 Cash Working Capital

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	F	<u>G</u>
Line	-	Test Year	Revenue	Expense	Net Lag	Factor	CWC Req
Number	Description	Adj. Expenses	Lag	Lag	C - D	(Col E / 365)	B x F
	·					,	
1	OPERATION AND MAINT. EXPENSE						
2	Purchased Water	\$1,069,195	45.70	32.00	13.70	0.037534	\$40,131
3	Fuel and Power	\$4,280,439	45.70	21.60	24.10	0.066027	\$282,625
4	Chemical	\$2,634,212	45.70	37.70	8.00	0.021918	\$57,737
5	Waste Disposal	\$755,893	45.70	77.70	-32.00	-0.087671	-\$66,270
6	Labor/Base Payroll	\$7,983,060	45.70	11.50	34.20	0.093699	\$748,005
7	Pensions	-\$939,158	45.70	-3.00	48.70	0.133425	-\$125,307
8	OPEB	-\$459,592	45.70	45.70	0.00	0.000000	\$0
9	Group Insurance	\$2,006,257	45.70	10.10	35.60	0.097534	\$195,678
10	401K	\$225,635	45.70	9.20	36.50	0.100000	\$22,564
11	DCP	\$167,390	45.70	9.20	36.50	0.100000	\$16,739
12	ESPP	\$0	45.70	39.90	5.80	0.015890	\$0
13	VEBA	\$24,011	45.70	214.50	-168.80	-0.462466	-\$11,104
14	Other Benefits	\$0	45.70	38.70	7.00	0.019178	\$0
15	Support Services	\$7,873,854	45.70	-2.20	47.90	0.131233	\$1,033,309
16	Contracted Services	\$249,727	45.70	48.80	-3.10	-0.008493	-\$2,121
17	Building Maintenance and Services	\$619,672	45.70	52.70	-7.00	-0.019178	-\$11,884
18	Telecommunication expense	\$390,743	45.70	32.20	13.50	0.036986	\$14,452
19	Postage expense	\$533,444	45.70	34.90	10.80	0.029589	\$15,784
20	Office Supplies and Services	\$240,631	45.70	-20.50	66.20	0.181370	\$43,643
21	Employee related expense travel and	\$299,176	45.70	48.50	-2.80	-0.007671	-\$2,295
	entertainment						
22	Rents	\$66,954	45.70	12.80	32.90	0.090137	\$6,035
23	Transportation	\$917,661	45.70	49.30	-3.60	-0.009863	-\$9,051
24	Miscellaneous Expense	\$440,223	45.70	34.10	11.60	0.031781	\$13,991
25	Uncollectible Expense	\$867,204	45.70	45.70	0.00	0.000000	\$0
26	Customer Accounting	\$243,763	45.70	75.90	-30.20	-0.082740	-\$20,169
27	Regulatory Expense	\$27,495	45.70	45.00	0.70	0.001918	\$53
28	Insurance Other than Group	\$1,851,757	45.70	-68.40	114.10	0.312603	\$578,865
29	Maintenance Supplies and Services	\$2,803,828	45.70	30.30	15.40	0.042192	\$118,299
30	PSC Assessment	\$516,574	45.70	-36.00	81.70	0.223836	\$115,628
31	Cash Vouchers	-\$2,547,633	45.70	40.10	5.60	0.015342	-\$39,086
32	TOTAL OPERATION AND MAINT. EXPENSE	\$33,142,415					\$3,016,251
33	TAXES						
34	Payroll Tax	\$612,423	45.70	11.50	34.20	0.093699	\$57,383
35	Property Tax	\$7,951,688	45.70	157.90	-112.20	-0.307397	-\$2,444,325
36	TOTAL TAXES	\$8,564,111					-\$2,386,942
37	CWC REQ'D BEFORE RATE BASE OFFSETS						\$629,309
38	TAX OFFSET FROM RATE BASE						
39	Federal Tax Offset	\$1,251,032	45.70	35.60	10.10	0.027671	\$34,617
40	State Tax Offset	\$222,157	45.70	35.60	10.10	0.027671	\$6,147
41	City Tax Offset	\$0	45.70	11.50	34.20	0.093699	\$0
42	Interest Expense Offset	\$12,670,362	45.70	86.20	-40.50	-0.110959	-\$1,405,891
43	TOTAL OFFSET FROM RATE BASE	\$14,143,551				[-\$1,365,127
44	TOTAL CASH WORKING CAPITAL REQUIRED						-\$735,818

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Line	<u>A</u> Account	<u>В</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	<u>G</u> Total Company	H Total Company	<u>l</u> lurisdictional	<u>J</u> lurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
Humber	Humber	moonie bescription	(D+E)	Labor	Hom Labor	Italiiboi	(From Adj. Sch.)	(C+G)		(From Adj. Sch.)		L + N	
Rev-1		OPERATING REVENUES							Τ				
Rev-2	461.100	Residential	\$53,933,639	See note (1)	See note (1)	Rev-2	See note (1)	\$53,933,639	100.00%	\$942,987	\$54,876,626	See note (1)	See note (1)
Rev-3	461.200	Commercial	\$19,960,491			Rev-3		\$19,960,491	100.00%	-\$2,026,049	\$17,934,442		
Rev-4	461.300	Industrial	\$10,032,691			Rev-4		\$10,032,691	100.00%	-\$536,534	\$9,496,157		
Rev-5	462.000	Private Fire Protection	\$1,411,305			Rev-5		\$1,411,305	100.00%	\$23,094	\$1,434,399		
Rev-6	463.000	Public Fire Protection	-\$675			Rev-6		-\$675	100.00%	\$675	\$0		
Rev-7	470.000	Other Revenue - Late Payment Charge	\$135,804			Rev-7		\$135,804	100.00%	\$104,491	\$240,295		
Rev-8	472.000	Other Revenue - Rent	\$280,583			Rev-8		\$280,583	100.00%	\$11,811	\$292,394		
Rev-9	464.000	Other Public Auth.	\$4,358,823			Rev-9		\$4,358,823	100.00%	-\$420,064	\$3,938,759		
Rev-10	466.000	Sales for Resale	\$3,608,933			Rev-10		\$3,608,933	100.00%	\$17,679	\$3,626,612		
Rev-11	471.000	Other Water Revenue - Oper. Rev.	\$1,186,576			Rev-11		\$1,186,576	100.00%	\$527,059	\$1,713,635		
Rev-12		TOTAL OPERATING REVENUES	\$94,908,170					\$94,908,170		-\$1,354,851	\$93,553,319		
1		SOURCE OF SUPPLY EXPENSES		_	_					_		_	
2	601.000	Operation Labor & Expenses	\$406,233	\$23,791	\$382,442	E-2	\$0	\$406,233	100.00%	-\$82,258	\$323,975	\$29,984	\$293,991
3	602.000	Purchased Water	\$926,910	\$0	\$926,910	E-3	\$0	\$926,910	100.00%	\$142,285	\$1,069,195	\$0	\$1,069,195
4	603.000	Miscellaneous Expenses	\$1,487,550	\$0	\$1,487,550	E-4	\$0	\$1,487,550	100.00%	-\$1,342,850	\$144,700	\$0	\$144,700
5	604.000	Rents - SSE	\$5,792	\$0	\$5,792	E-5	\$0	\$5,792		\$0	\$5,792	\$0	\$5,792
6	610.000	Maint. Supervision & Engineering	\$0	\$0	\$0	E-6	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
7	611.000	Maint. of Structures & Improvements	\$0	\$0	\$0	E-7	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
8	612.000	Maint. of Collect. & Impound. Reservoirs	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	613.000	Maint. of Lake, River and Other Intakes	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10	614.000	Maint. of Wells & Springs	\$206,579	\$206,295	\$284	E-10	\$0	\$206,579	100.00%	-\$42,932	\$163,647	\$162,520	\$1,127
11	615.000	Maint. of Infiltration Galleries & Tunnels	\$0	\$0	\$0	E-11	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
12	616.000	Maint. of Supply Mains	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13	617.000	Maint. of Misc. Water Source Plant	\$34,108	\$1,060	\$33,048	E-13	\$0	\$34,108	100.00%	\$722	\$34,830	\$3,402	\$31,428
14		TOTAL SOURCE OF SUPPLY EXPENSES	\$3,067,172	\$231,146	\$2,836,026		\$0	\$3,067,172		-\$1,325,033	\$1,742,139	\$195,906	\$1,546,233
15		PUMPING EXPENSES											
16	620.000	Operation Supervision & Engineering - PE	\$126,282	\$126,282	\$0	E-16	\$0	\$126,282	100.00%	-\$24,823	\$101,459	\$101,459	\$0
17	621.000	Fuel for Power Production	\$667	\$0	\$667	E-17	\$0	\$667	100.00%	-\$85	\$582	\$0	\$582
18	622.000	Power Production Labor & Expenses	\$0	\$0	\$0	E-18	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
19	623.000	Fuel or Power Purchased for Pumping	\$1,621,735	\$0	\$1,621,735	E-19	\$0	\$1,621,735	100.00%	-\$1,489,834	\$131,901	\$0	\$131,901
20	624.000	Pumping Labor and Expenses	\$1,109,738	\$1,109,634	\$104	E-20	\$0	\$1,109,738	100.00%	-\$120,009	\$989,729	\$989,625	\$104
21	625.000	Expenses Transferred - Cr.	\$0	\$0	\$0	E-21	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
22	626.000	Miscellaneous Expense	\$26,573	\$0	\$26,573	E-22	\$0	\$26,573	100.00%	\$2,744	\$29,317	\$0	\$29,317
23	627.000	Rents - PE	\$1,606	\$0	\$1,606	E-23	\$0	\$1,606	100.00%	\$0	\$1,606	\$0	\$1,606
24	630.000	Maint. Supervision & Engineering - PE	\$19,114	\$19,114	\$0	E-24	\$0	\$19,114	100.00%	-\$2,898	\$16,216	\$16,216	\$0
25	631.000	Maint. of Structures & Improvements - PE	\$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
26	632.000	Maint. of Power Production Equipment	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
27	633.000	Maint. of Pumping Equipment	\$225,737	\$166,897	\$58,840	E-27	\$0	\$225,737	100.00%	-\$43,925	\$181,812	\$130,100	\$51,712
28		TOTAL PUMPING EXPENSES	\$3,131,452	\$1,421,927	\$1,709,525		\$0	\$3,131,452		-\$1,678,830	\$1,452,622	\$1,237,400	\$215,222
29		WATER TREATMENT EXPENSES											
30	640.000	Operation. Supervision & Engineer WTE	\$356,849	\$356,849	\$0	E-30	\$0	\$356,849	100.00%	-\$58,982	\$297,867	\$297,867	\$0
31	641.000	Chemicals - WTE	\$2,102,888	\$0	\$2,102,888	E-31	\$0	\$2,102,888	100.00%	\$616,337	\$2,719,225	\$0	\$2,719,225
32	642.000	Operation Labor & Expenses - WTE	\$801,522	\$513,458	\$288,064	E-32	\$0	\$801,522	100.00%	-\$70,587	\$730,935	\$505,874	\$225,061
33	643.000	Miscellanous Expenses - WTE	\$1,529,539	\$0	\$1,529,539	E-33	\$0	\$1,529,539	100.00%	\$2,839,346	\$4,368,885	\$0	\$4,368,885
34	644.000	Rents - WTE	\$595	\$0	\$595	E-34	\$0	\$595		-\$31	\$564	\$0	\$564
35	650.000	Maint. Supervision & Engineering - WTE	\$185,574	\$185,574	\$0	E-35	\$0	\$185,574	100.00%	-\$42,030	\$143,544	\$143,544	\$0

Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	<u>G</u> Total Company	H Total Company	<u> </u> urisdictional	<u>J</u>	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
		, , , , , , , , , , , , , , , , , , ,	(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L+N	
36	651.000	Maint. of Structures & Improvements - WTE	\$0	\$0	\$0	E-36	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
37	652.000	Maint. of Water Treatment Equipment	\$48,951	-\$1,068	\$50,019	E-37	\$0	\$48,951	100.00%	\$2,198	\$51,149	\$0	\$51,149
38		TOTAL WATER TREATMENT EXPENSES	\$5,025,918	\$1,054,813	\$3,971,105		\$0	\$5,025,918		\$3,286,251	\$8,312,169	\$947,285	\$7,364,884
20		TRANSMISSION & DIST EVERNISES											
39 40	660 000	TRANSMISSION & DIST. EXPENSES	¢46 494	¢46 404	\$0	E-40	40	¢46 404	400.000/	67.404	¢20,000	¢20,000	60
40 41	660.000 661.000	Operation Supervision & Engineering - TDE Storage Facilities Expenses TDE	\$46,481 \$0	\$46,481 \$0	\$0 \$0	E-40 E-41	\$0 \$0	\$46,481 \$0	100.00% 100.00%	-\$7,491 \$0	\$38,990 \$0	\$38,990 \$0	\$0 \$0
41	662.000	Transmission & Distribution Lines Expenses	\$1,291,044	\$1,232,849	\$58,195	E-41 E-42	\$0	\$1,291,044	100.00%	\$130,115	\$1,421,159	\$1,363,553	\$57,606
43	663.000	Meter Expenses - TDE	\$502,049	\$497,599	\$4,450	E-43	\$0	\$502,049	100.00%	-\$22,447	\$479,602	\$475,690	\$3,912
44	664.000	Customer Installations Expenses - TDE	\$118,385	\$118,385	\$0	E-44	\$0	\$118,385	100.00%	-\$26,513	\$91,872	\$91,872	\$0
45	665.000	Miscellaneous Expenses - TDE	\$808,969	\$242,030	\$566,939	E-45	\$0	\$808,969	100.00%	-\$336,985	\$471,984	\$233,564	\$238,420
46	666.000	Rents - TDE	\$1,358	\$0	\$1,358	E-46	\$0	\$1,358	100.00%	\$0	\$1,358	\$0	\$1,358
47	670.000	Maint. Supervision and Engineering - TDE	\$28,793	\$28,793	\$0	E-47	\$0	\$28,793	100.00%	-\$3,593	\$25,200	\$25,200	\$0
48	671.000	Maint. of Structures & Improvements - TDE	\$0	\$0	\$0	E-48	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
49	672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$0	\$0	\$0	E-49	\$0	\$0	100.00%	\$14,526	\$14,526	\$0	\$14,526
50	673.000	Maint. of Transmission & Distribution Mains	\$520,805	\$284,914	\$235,891	E-50	\$0	\$520,805	100.00%	-\$214,124	\$306,681	\$277,357	\$29,324
51	674.000	Maint. of Fire Mains - TDE	\$0	\$0	\$0	E-51	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
52	675.000	Maint. of Services - TDE	\$98,467	\$93,596	\$4,871	E-52	\$0	\$98,467	100.00%	-\$16,985	\$81,482	\$76,740	\$4,742
53	676.000	Maint. of Meters - TDE	\$59,816	\$56,203	\$3,613	E-53	\$0	\$59,816	100.00%	-\$17,035	\$42,781	\$40,441	\$2,340
54	677.000	Maint. of Hydrants - TDE	\$117,258	\$117,258	\$0	E-54	\$0	\$117,258	100.00%	-\$46,570	\$70,688	\$70,167	\$521
55	678.000	Maint. of Miscellaneous Plant - TDE	\$451,604	\$206,688	\$244,916	E-55	\$0	\$451,604	100.00%	\$173,774	\$625,378	\$192,334	\$433,044
56		TOTAL TRANSMISSION & DIST. EXPENSES	\$4,045,029	\$2,924,796	\$1,120,233		\$0	\$4,045,029		-\$373,328	\$3,671,701	\$2,885,908	\$785,793
57		CUSTOMER ACCOUNTS EXPENSE											
58	901.000	Supervision	\$0	\$0	\$0	E-58	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
59	902.000	Meter Reading Expenses	\$422,335	\$417,918	\$4,417	E-59	\$0	\$422,335	100.00%	\$2,958	\$425,293	\$422,064	\$3,229
60	903.000	Customer Records & Collection Expenses	\$781,106	\$278,282	\$502,824	E-60	\$0	\$781,106	100.00%	-\$294,279	\$486,827	\$216,420	\$270,407
61	904.000	Uncollectible Amounts	\$649,804	\$0	\$649,804	E-61	\$0	\$649,804	100.00%	\$152,326	\$802,130	\$0	\$802,130
62	905.000	Misc. Customer Accounts Expense	\$162,014	\$117,632	\$44,382	E-62	\$0	\$162,014	100.00%	-\$8,269	\$153,745	\$91,857	\$61,888
63		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$2,015,259	\$813,832	\$1,201,427		\$0	\$2,015,259		-\$147,264	\$1,867,995	\$730,341	\$1,137,654
64		CUSTOMER SERVICE EXPENSES											
65	907.000	Customer Service & Information Expense	\$423	\$423	\$0	E-65	\$0	\$423	100.00%	\$2,390	\$2,813	\$2,813	\$0
66		TOTAL CUSTOMER SERVICE EXPENSES	\$423	\$423	\$0		\$0	\$423		\$2,390	\$2,813	\$2,813	\$0 \$0
67		SALES PROMOTION EXPENSES											
68	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-68	\$0	\$0	100.00%	\$0	\$0	\$0	\$0 \$0
69		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
70		ADMIN. & GENERAL EXPENSES											
71	920.000	Admin. & General Salaries	\$4,409,115	\$4,409,115	\$0	E-71	\$0	\$4,409,115	100.00%	-\$3,972,378	\$436,737	\$972,908	-\$536,171
72	921.000	Office Supplies & Expenses	\$1,199,199	\$0	\$1,199,199	E-72	\$0	\$1,199,199	100.00%	\$325,199	\$1,524,398	\$0	\$1,524,398
73	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-73	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
74 	923.000	Outside Services Employed	\$14,073,500	\$11,906,975	\$2,166,525	E-74	\$0	\$14,073,500	100.00%	-\$3,872,676	\$10,200,824	\$9,533,180	\$667,644
75 70	924.000	Property Insurance	\$1,669,456	\$0	\$1,669,456	E-75	\$0	\$1,669,456	100.00%	\$182,301	\$1,851,757	\$0	\$1,851,757
76	925.000	Injuries & Damages	\$246,355	\$0	\$246,355	E-76	\$0	\$246,355	100.00%	-\$204,454	\$41,901	\$0	\$41,901 \$70,374
77 70	926.000	Employee Pensions & Benefits	\$1,328,812	\$637,869	\$690,943	E-77	\$0	\$1,328,812	100.00%	-\$611,572	\$717,240	\$637,869	\$79,371
78 70	927.000	Franchise Requirements	\$0	\$0 \$0	\$0 \$115.208	E-78 E-79	\$0 \$0	\$0 \$115.209	100.00%	\$0	\$0 \$27.405	\$0	\$0 \$27.405
79 80	928.000 929.000	Regulatory Commission Expenses Duplicate Charges - Credit	\$115,398 \$0	\$0 \$0	\$115,398 \$0	E-79 E-80	\$0	\$115,398 \$0	100.00% 100.00%	-\$87,903 \$0	\$27,495 \$0	\$0 \$0	\$27,495 \$0
00	323.000	Dupilicate Offat yes - Offatt	1 40	Ψ υ	Ψ	L-00	I DO	Ι ΦΟ	1 100.00 /0	Ι Φυ	1 40	I DO	Į P U

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Line	<u>A</u> Account	₽	Test Year	Test Year	⊨ Test Year	Adjust.	Total Company	Total Company	.lurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)			И = K
81	930.100	Institutional or Goodwill Advertising Expenses	\$0	\$0	\$0	E-81	\$0	\$0	100.00%	\$0	\$0	\$0	_
82	930.200	Misc. General Expenses	\$914,155	\$0	\$914,155	E-82	\$0	\$914,155	100.00%	\$159,702	\$1,073,857	\$0	\$1,073,857
83	930.300	Research & Development Expenses	\$31,026	\$0	\$31,026	E-83	\$0	\$31,026	100.00%	-\$6,522	\$24,504	\$0	\$24,504
84	931.000	Rents - AGE	\$68,410	\$0	\$68,410	E-84	\$0	\$68,410	100.00%	-\$10,777	\$57,633	\$0	\$57,633
85	932.000	Maint. of General Plant	\$12,844	\$0	\$12,844	E-85	\$0	\$12,844	100.00%	\$123,786	\$136,630	\$0	\$136,630
86		TOTAL ADMIN. & GENERAL EXPENSES	\$24,068,270	\$16,953,959	\$7,114,311		\$0	\$24,068,270		-\$7,975,294	\$16,092,976	\$11,143,957	\$4,949,019
87		DEPRECIATION EXPENSE											
88	403.000	Depreciation Expense, Dep. Exp.	\$17,367,761	See note (1)	See note (1)	E-88	See note (1)	\$17,367,761	100.00%	\$2,219,807	\$19,587,568	See note (1)	See note (1)
89	1001000	TOTAL DEPRECIATION EXPENSE	\$17,367,761	\$0	\$0	- 33	\$0	\$17,367,761	100.007	\$2,219,807	\$19,587,568	\$0	\$0
90		AMORTIZATION EXPENSE			•								
91	404.000	Amortization of Expense	\$8,097	\$0	\$8,097	E-91	\$0	\$8,097	100.00%	\$945,251	\$953,348	\$0	\$953,348
92	405.000	Amortization of Reg Asset	\$268,645	\$0	\$268,645	E-92	\$0	\$268,645	100.00%	\$259,236	\$527,881	\$0	\$527,881
93	405.000	Amortization of Reg Asset AFUDC	\$22,284	\$0	\$22,284	E-93	\$0	\$22,284	100.00%	-\$22,284	\$0	\$0	\$0
94	407.000	Amortization - Property Losses	\$42,377	<u>\$0</u>	\$42,377	E-94	\$0	\$42,377	100.00%	\$116,515	\$158,892	\$0	\$158,892
95		TOTAL AMORTIZATION EXPENSE	\$341,403	\$0	\$341,403		\$0	\$341,403		\$1,298,718	\$1,640,121	\$0	\$1,640,121
96		OTHER OPERATING EXPENSES											
97	408.100	Property Taxes	\$8,716,862	\$0	\$8,716,862	E-97	\$0	\$8,716,862	100.00%	-\$765,175	\$7,951,687	\$0	\$7,951,687
98	408.100	Payroll Taxes	\$800,576	\$800,576	\$0	E-98	\$0	\$800,576	100.00%	-\$182,477	\$618,099	\$618,099	\$0
99	408.100	Other Taxes	-\$32,224	\$0	-\$32,224	E-99	\$0	-\$32,224	100.00%	\$6,060	-\$26,164	\$0	-\$26,164
100	408.100	PSC Assessment	\$1,066,714	\$0	\$1,066,714	E-100	\$0	\$1,066,714	100.00%	-\$550,140	\$516,574	\$0	\$516,574
101		TOTAL OTHER OPERATING EXPENSE	\$10,551,928	\$800,576	\$9,751,352		\$0	\$10,551,928		-\$1,491,732	\$9,060,196	\$618,099	\$8,442,097
102		TOTAL OPERATING EXPENSE	\$69,614,615	\$24,201,472	\$28,045,382		\$0	\$69,614,615		-\$6,184,315	\$63,430,300	\$17,761,709	\$26,081,023
103		NET INCOME BEFORE TAXES	\$25,293,555					\$25,293,555		\$4,829,464	\$30,123,019		
104		INCOME TAXES											
104	409.100	Current Income Taxes	-\$13,065,185	See note (1)	See note (1)	E-105	See note (1)	-\$13,065,185	100.00%	\$12,599,298	-\$465,887	See note (1)	See note (1)
106	403.100	TOTAL INCOME TAXES	-\$13,065,185	See note (1)	See flote (1)	L-103	See flote (1)	-\$13,065,185		\$12,599,298	-\$465,887	See note (1)	See note (1)
			, 1,512,130							, ,,_,			
107		DEFERRED INCOME TAXES											
108	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$13,745,401	See note (1)	See note (1)	E-108	See note (1)	\$13,745,401	100.00%	-\$8,200,271	\$5,545,130	See note (1)	See note (1)
109	412.200	Amortization of Deferred ITC	-\$18,621			E-109		-\$18,621	100.00%	\$14,721	-\$3,900		
110	0.000	Amortization of Protected Excess ADIT	\$0			E-110		\$0	100.00%	-\$214,743	-\$214,743		
111	0.000	Amortization of Unprotected Excess ADIT	\$0			E-111		\$0	100.00%	-\$1,960,480	-\$1,960,480		
112		TOTAL DEFERRED INCOME TAXES	\$13,726,780					\$13,726,780		-\$10,360,773	\$3,366,007		
113		NET OPERATING INCOME	\$24,631,960			l		\$24,631,960		\$2,590,939	\$27,222,899		
			+= 1,001,000							+=,000,000			

⁽¹⁾ Labor and Non Labor Detail not applicable to Revenue & Taxes

	Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
Residential	461.100	\$0	\$0	\$0	\$0	\$942,987	\$942,987
1. To Annualize Residential Revenue		\$0	\$0		\$0	\$942,987	
Commorcial	464 200	¢0	¢0	¢ 0	¢0	¢2 026 040	\$2.026.0 <i>4</i> 6
	401.200			\$ 0			-\$2,026,049
1. 10 Allitualize Collinierciai Nevenue		ΨΟ	φυ		φ0	-92,020,049	
Industrial	461.300	\$0	\$0	\$0	\$0	-\$536,534	-\$536,534
1. To Annualize Industrial Revenue		\$0	\$0		\$0	-\$536,534	
Private Fire Protection	462.000	\$0	\$0	\$0	\$0	\$23,094	\$23,094
1. To normalize private fire protection. (Sarver)		\$0	\$0		\$0	-\$1,518	
2. To normalize private fire protection usage. (Horton)		\$0	\$0		\$0	\$24,612	
Public Fire Protection	463 000	\$0	\$0	\$0	\$0	\$675	\$675
	100.000			40			ψον
to remote public into protection (earter)		40	40		4 0	Ψ	
Other Revenue - Late Payment Charge	470.000	\$0	\$0	\$0	\$0	\$104,491	\$104,491
1. To normalize late payment charge. (Sarver)		\$0	\$0		\$0	\$104,491	
Other Revenue - Rent	472.000	\$0	\$0	\$0	\$0	\$11,811	\$11,811
1. To normalize rent. (Sarver)		\$0	\$0		\$0	\$11,811	
Other Public Auth	464 000	\$0	\$0	\$0	\$0	-\$420 064	-\$420,064
	404.000			Ψ			-ψ-20,00-
		40	40		40	V 120,00 1	
Sales for Resale	466.000	\$0	\$0	\$0	\$0	\$17,679	\$17,679
1. To Annualize Sales for Resale		\$0	\$0		\$0	\$17,679	
Other Water Revenue - Oper. Rev.	471.000	\$0	\$0	\$0	\$0	\$527,059	\$527,059
To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	\$527,059	
Operation Labor & Evpenses	601 000	\$ 0	\$0	\$ 0	\$ 6 103	-\$22 <i>1</i> 51	-\$82,258
	001.000			φυ			-\$02,230
		\$0	\$0		\$0		
4. To reallocate MAWC corporate expense using Staff's		\$0	\$0		\$0		
adjustments and allocation factors.						·	
Purchased Water	602.000	\$0	\$0	\$0	\$0	\$142,285	\$142,285
1. To normalize purchased water. (Sarver)		\$0	\$0		\$0	\$142,285	
	1. To Annualize Residential Revenue Commercial 1. To Annualize Commercial Revenue Industrial 1. To Annualize Industrial Revenue Private Fire Protection 1. To normalize private fire protection. (Sarver) 2. To normalize private fire protection usage. (Horton) Public Fire Protection 1. To remove public fire protection. (Sarver) Other Revenue - Late Payment Charge 1. To normalize late payment charge. (Sarver) Other Revenue - Rent 1. To normalize rent. (Sarver) Other Public Auth. 1. To Annualize Other Public Auth. Sales for Resale 1. To Annualize Sales for Resale Other Water Revenue - Oper. Rev. 1. To Annualize Other Water Revenue - Oper. Rev. Operation Labor & Expenses 1. To annualize building maintenance expense. (Niemeier) 2. To annualize payroll. (Horton) 3. To normalize office supplies. (Branson) 4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.	1. To Annualize Residential Revenue Commercial 461.200 1. To Annualize Commercial Revenue Industrial 461.300 1. To Annualize Industrial Revenue Private Fire Protection 1. To normalize private fire protection. (Sarver) 2. To normalize private fire protection usage. (Horton) Public Fire Protection 1. To remove public fire protection. (Sarver) Other Revenue - Late Payment Charge 1. To normalize late payment charge. (Sarver) Other Revenue - Rent 1. To normalize rent. (Sarver) Other Public Auth. 1. To Annualize Other Public Auth. Sales for Resale 1. To Annualize Sales for Resale Other Water Revenue - Oper. Rev. 1. To Annualize Other Water Revenue - Oper. Rev. Operation Labor & Expenses 1. To annualize building maintenance expense. (Niemeier) 2. To annualize payroll. (Horton) 3. To normalize office supplies. (Branson) 4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.	1. To Annualize Residential Revenue \$0 Commercial 461.200 \$0 1. To Annualize Commercial Revenue \$0 Industrial 461.300 \$0 1. To Annualize Industrial Revenue \$0 Private Fire Protection 462.000 \$0 1. To normalize private fire protection. (Sarver) \$0 2. To normalize private fire protection usage. (Horton) \$0 Public Fire Protection 463.000 \$0 1. To remove public fire protection. (Sarver) \$0 Other Revenue - Late Payment Charge 470.000 \$0 1. To normalize late payment charge. (Sarver) \$0 Other Revenue - Rent 472.000 \$0 1. To normalize rent. (Sarver) \$0 Other Public Auth. 464.000 \$0 1. To Annualize Other Public Auth. \$0 Sales for Resale 466.000 \$0 1. To Annualize Sales for Resale \$0 Other Water Revenue - Oper. Rev. \$0 1. To annualize building maintenance expense. (Niemeier) \$0 2. To annualize payroll. (Horton) \$0 3. To normalize office supplies. (Branson)	1. To Annualize Residential Revenue \$0 \$0 Commercial 461,200 \$0 \$0 1. To Annualize Commercial Revenue \$0 \$0 Industrial 461,300 \$0 \$0 Industrial 461,300 \$0 \$0 1. To Annualize Industrial Revenue \$0 \$0 Private Fire Protection 462,000 \$0 \$0 1. To normalize private fire protection. (Sarver) \$0 \$0 2. To normalize private fire protection usage. (Horton) \$0 \$0 Public Fire Protection 463,000 \$0 \$0 1. To remove public fire protection. (Sarver) \$0 \$0 Other Revenue - Late Payment Charge 470,000 \$0 \$0 1. To normalize late payment charge. (Sarver) \$0 \$0 Other Revenue - Rent 472,000 \$0 \$0 Other Revenue - Rent 472,000 \$0 \$0 Other Public Auth. \$0 \$0 Other Public Auth. \$0 \$0 Other Public Auth. \$0 \$0 Other Water Revenue - Oper. Rev. 471,000 \$0 \$0 Other Water Revenue - Oper. Rev. \$0 Operation Labor & Expenses 601,000 \$0 Operation Labor & Expenses 601,000 \$0 3. To normalize building maintenance expense. (Niemeier) \$0 3. To normalize office supplies. (Branson) \$0 4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.	1. To Annualize Residential Revenue	1. To Annualize Residential Revenue	1. To Annualize Residential Revenue

Accounting Schedule: 10 Sponsor: Courtney Horton Page: 1 of 9

Δ	<u>B</u>	<u>C</u>	D	<u>E</u>	F	<u>G</u>	<u>H</u>	
<u>A</u> Income	<u>.</u>	<u> </u>	Company	Company	Company	Jurisdictional	Jurisdictional	Jurisdictional
Adj.	In come Adinaturant Decemention	Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number E-4	Income Adjustment Description Miscellaneous Expenses	Number 603.000	Labor \$0	Non Labor \$0	Total \$0	Labor \$0	Non Labor -\$1,342,850	Total -\$1,342,850
	1. To annualize fuel and power expense. (Sarver)		\$0	\$0		\$0	-\$1,338,014	. , ,
	2. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	-\$1,723	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$3,113	
E-10	Maint. of Wells & Springs	614.000	\$0	\$0	\$0	-\$43,775	\$843	-\$42,932
	Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	\$843	
	2. To annualize payroll. (Horton)		\$0	\$0		-\$43,775	\$0	
E-13	Maint. of Misc. Water Source Plant	617.000	\$0	\$0	\$0	\$2,342	-\$1,620	\$722
	Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	-\$1,620	
	2. To annualize payroll. (Horton)		\$0	\$0		\$2,342	\$0	
E-16	Operation Supervision & Engineering - PE	620.000	\$0	\$0	\$0	-\$24,823	\$0	-\$24,823
	1. To annualize payroll. (Horton)		\$0	\$0		-\$24,823	\$0	
E-17	Fuel for Power Production	621.000	\$0	\$0	\$0	\$0	-\$85	-\$85
	1. To annualize fuel and power expense. (Sarver)		\$0	\$0		\$0	-\$85	
E-19	Fuel or Power Purchased for Pumping	623.000	\$0	\$0	\$0	\$0	-\$1,489,834	-\$1,489,834
	1. To annualize fuel and power expense. (Sarver)		\$0	\$0		\$0	-\$1,489,847	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$13	
E-20	Pumping Labor and Expenses	624.000	\$0	\$0	\$0	-\$120,009	\$0	-\$120,009
	1. To annualize payroll. (Horton)		\$0	\$0		-\$120,009	\$0	
E-22	Miscellaneous Expense	626.000	\$0	\$0	\$0	\$0	\$2,744	\$2,744
	1. To annualize building maintenance expense. (Niemeier)		\$0	\$0		\$0	-\$930	
	2. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	\$3,674	
E-24	Maint. Supervision & Engineering - PE	630.000	\$0	\$0	\$0	-\$2,898	\$0	-\$2,898
	1. To annualize payroll. (Horton)		\$0	\$0		-\$2,898	\$0	
E-27	Maint. of Pumping Equipment	633.000	\$0	\$0	\$0	-\$36,797	-\$7,128	-\$43,925
	Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	-\$7,128	
	2. To annualize payroll. (Horton)		\$0	\$0		-\$36,797	\$0	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	F	<u>G</u>	<u>H</u>	
Income Adj.	=		Company	Company	Company Adjustments	Jurisdictional Adjustment	Jurisdictional	Jurisdictional Adjustments
Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Total	Labor	Adjustment Non Labor	Total
	1. To annualize payroll. (Horton)		\$0	\$0		-\$58,982	\$0	
E-31	Chemicals - WTE	641.000	\$0	\$0	\$0	\$0	\$616,337	\$616,337
201	To normalize chemical expense. (Sarver)	0411000	\$0	\$0	Ψ0	\$0	\$531,324	Ψ010,001
			\$0	\$0		\$0	\$85,013	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		φu	ΦU		\$ 0	\$63,013	
E-32	Operation Labor & Expenses - WTE	642.000	\$0	\$0	\$0	-\$7,584	-\$63,003	-\$70,587
	1. To annualize building maintenance expense. (Niemeier)		\$0	\$0		\$0	\$8,177	
	2. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	-\$68,891	
	3. To annualize payroll. (Horton)		\$0	\$0		-\$7,142	\$0	
	4. To normalize office supplies. (Branson)		\$0	\$0		\$0	-\$905	
	5. To reallocate MAWC corporate expense using Staff's		\$0	\$0		-\$442	-\$1,384	
	adjustments and allocation factors.		•	,		·	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
E-33	Miscellanous Expenses - WTE	643.000	\$0	\$0	\$0	\$0	\$2,839,346	\$2,839,346
	1. To annualize building maintenance expense. (Niemeier)		\$0	\$0		\$0	\$347	
	2. To annualize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$2,855,214	
	3. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	-\$15,772	
	4. Adjustment to remove building maintenace expenses and duplicate invoice entries from waste disposal expense. (Niemeier)		\$0	\$0		\$0	-\$362	
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$81	
E-34	Rents - WTE	644.000	\$0	\$0	\$0	\$0	-\$31	-\$31
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$31	
E-35	Maint. Supervision & Engineering - WTE	650.000	\$0	\$0	\$0	-\$42,030	\$0	-\$42,030
	1. To annualize payroll. (Horton)		\$0	\$0		-\$42,030	\$0	, ,
				•	•	•		••••
E-37	Maint. of Water Treatment Equipment	652.000	\$0	\$0	\$0	\$1,068	\$1,130	\$2,198
	Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	\$1,184	
	2. To annualize payroll. (Horton)		\$0	\$0		\$1,068	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$54	
E-40	Operation Supervision & Engineering - TDE	660.000	\$0	\$0	\$0	-\$7,491	\$0	-\$7,491
	1. To annualize payroll. (Horton)		\$0	\$0		-\$7,491	\$0	
E-42	Transmission & Distribution Lines Expenses	662.000	\$0	\$0	\$0	\$130,704	-\$589	\$130,115
	1. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	-\$589	

Accounting Schedule: 10 Sponsor: Courtney Horton Page: 3 of 9

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	
Income Adj.	=	Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	2. To annualize payroll. (Horton)		\$0	\$0		\$108,102	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$22,602	\$0	
E-43	Meter Expenses - TDE	663.000	\$0	\$0	\$0	-\$21,909	-\$538	-\$22,447
	1. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	-\$538	
	2. To annualize payroll. (Horton)		\$0	\$0		-\$21,909	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$0	
E-44	Customer Installations Expenses - TDE	664.000	\$0	\$0	\$0	-\$26,513	\$0	-\$26,513
	1. To annualize payroll. (Horton)		\$0	\$0		-\$26,513	\$0	
E-45	Miscellaneous Expenses - TDE	665.000	\$0	\$0	\$0	-\$8,466	-\$328,519	-\$336,985
	1. To annualize building maintenance expense. (Niemeier)		\$0	\$0		\$0	-\$15,246	
	2. To annualize fuel and power expense. (Sarver)		\$0	\$0		\$0	-\$332,350	
	3. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	\$18,051	
	4. To annualize payroll. (Horton)		\$0	\$0		-\$8,466	\$0	
	5. To normalize office supplies. (Branson)		\$0	\$0		\$0	\$5,528	
	6. To adjust promotional expense. (Branson)		\$0	\$0		\$0	-\$667	
	7. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$3,835	
E-47	Maint. Supervision and Engineering - TDE	670.000	\$0	\$0	\$0	-\$3,593	\$0	-\$3,593
	1. To annualize payroll. (Horton)		\$0	\$0		-\$3,593	\$0	
E-49	Maint. of Dist. Reservoirs & Standpipes - TDE	672.000	\$0	\$0	\$0	\$0	\$14,526	\$14,526
	To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$14,526	
E-50	Maint. of Transmission & Distribution Mains	673.000	\$0	\$0	\$0	-\$7,557	-\$206,567	-\$214,124
	Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	-\$206,497	
	3. To annualize payroll. (Horton)		\$0	\$0		-\$7,557	\$0	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$70	
E-52	Maint. of Services - TDE	675.000	\$0	\$0	\$0	-\$16,856	-\$129	-\$16,985
	Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	-\$129	
	2. To annualize payroll. (Horton)		\$0	\$0		-\$16,856	\$0	
E-53	Maint. of Meters - TDE	676.000	\$0	\$0	\$0	-\$15,762	-\$1,273	-\$17,035

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>į</u>
Income Adj.	-	Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	-\$1,273	
	2. To annualize payroll. (Horton)		\$0	\$0		-\$15,762	\$0	
E-54	Maint. of Hydrants - TDE	677.000	\$0	\$0	\$0	-\$47,091	\$521	-\$46,570
	Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	\$521	
	2. To annualize payroll. (Horton)		\$0	\$0		-\$47,091	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$0	
E-55	Maint. of Miscellaneous Plant - TDE	678.000	\$0	\$0	\$0	-\$14,354	\$188,128	\$173,774
	Adjustment to annualize main break expense. (Niemeier)		\$0	\$0		\$0	\$325,904	
	Adjustment to annualize hydrant maintenance and painting expense. (Niemeier)		\$0	\$0		\$0	\$10,051	
	3. Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	-\$174,179	
	4. To annualize payroll. (Horton)		\$0	\$0		-\$14,337	\$0	
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		-\$17	\$26,352	
E-59	Meter Reading Expenses	902.000	\$0	\$0	\$0	\$4,146	-\$1,188	\$2,958
	To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	-\$1,188	
	2. To annualize payroll. (Horton)		\$0	\$0		\$4,146	\$0	
E-60	Customer Records & Collection Expenses	903.000	\$0	\$0	\$0	-\$61,862	-\$232,417	-\$294,279
	To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	-\$172	
	2. To annualize payroll. (Horton)		\$0	\$0		-\$61,862	\$0	
	3. To normalize office supplies. (Branson)		\$0	\$0		\$0	-\$2,492	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$229,753	
E-61	Uncollectible Amounts	904.000	\$0	\$0	\$0	\$0	\$152,326	\$152,326
	1. To normalize uncollectibles. (Horton)		\$0	\$0		\$0	\$802,130	,
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$649,804	
E-62	Misc. Customer Accounts Expense	905.000	\$0	\$0	\$0	-\$25,775	\$17,506	-\$8,269
	1. To annualize building maintenance expense. (Niemeier)		\$0	\$0		\$0	\$2,665	
	2. To annualize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$5,769	
	3. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	\$10,276	
	4. To annualize payroll. (Horton)		\$0	\$0		-\$25,775	\$0	

Accounting Schedule: 10 Sponsor: Courtney Horton Page: 5 of 9

<u>A</u> Income	<u>B</u>	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	H Jurisdictional	<u>I</u> Jurisdictiona
Adj.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$1,204	
E-65	Customer Service & Information Expense	907.000	\$0	\$0	\$0	\$2,390	\$0	\$2,39
	1. To annualize payroll. (Horton)		\$0	\$0		\$2,390	\$0	
E-71	Admin. & General Salaries	920.000	\$0	\$0	\$0	-\$3,436,207	-\$536,171	-\$3,972,37
	1. To annualize incentive compensation. (Horton)		\$0	\$0		\$100,688	\$0	
	2. To annualize payroll. (Horton)		\$0	\$0		-\$3,281,821	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		-\$255,074	-\$536,171	
E-72	Office Supplies & Expenses	921.000	\$0	\$0	\$0	\$0	\$325,199	\$325,19
	1. Adjust employee expenses. (Horton)		\$0	\$0		\$0	-\$24,866	
	2. To annualize building maintenance expense. (Niemeier)		\$0	\$0		\$0	\$43,111	
	3. To annualize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$414,169	
	4. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	\$343	
	5. To normalize office supplies. (Branson)		\$0	\$0		\$0	-\$64	
	6. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$154,879	
	7. To annualize postage expense. (Lesmes)		\$0	\$0		\$0	\$47,385	
E-74	Outside Services Employed	923.000	\$0	\$0	\$0	-\$2,373,795	-\$1,498,881	-\$3,872,67
	1. Adjust outside services expense. (Horton)		\$0	\$0		\$0	-\$445,352	
	2. Adjustment to annualize main break expense. (Niemeier)		\$0	\$0		\$0	\$979,823	
	3. Adjustment to annualize hydrant maintenance and painting. (Niemeier)		\$0	\$0		\$0	\$51,112	
	4. Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	-\$712,336	
	5. Adjustment to annualize tank painting expense. (Niemeier)		\$0	\$0		\$0	\$747,435	
	6. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		-\$2,373,795	-\$2,119,563	
E-75	Property Insurance	924.000	\$0	\$0	\$0	\$0	\$182,301	\$182,3
	Adjustment to annualize insurance (other than group). (Niemeier)		\$0	\$0		\$0	-\$61,707	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$244,008	
E-76	Injuries & Damages	925.000	\$0	\$0	\$0	\$0	-\$204,454	-\$204,4
	To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	-\$6,732	

Accounting Schedule: 10 Sponsor: Courtney Horton Page: 6 of 9

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u> </u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description 2. To reallocate MAWC corporate expense using Staff's	Number	Labor \$0	Non Labor \$0	Total	Labor \$0	Non Labor -\$197,722	Total
	adjustments and allocation factors.		Ψ0	Ψ		Ψ0	ψ137,722	
E-77	Employee Pensions & Benefits	926.000	\$0	\$0	\$0	\$0	-\$611,572	-\$611,572
	1. To annualize OPEB expense and amortize OPEB tracker. (Sarver)		\$0	\$0		\$0	-\$765,365	
	2. To annualize pension expense and amortize pension tracker. (Sarver)		\$0	\$0		\$0	-\$1,769,919	
	3. To annualize payroll. (Horton)		\$0	\$0		\$0	-\$383,100	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$2,306,812	
E-79	Regulatory Commission Expenses	928.000	\$0	\$0	\$0	\$0	-\$87,903	-\$87,90
	1. To adjust rate case expense. (Horton)		\$0	\$0		\$0	-\$7,600	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$80,303	
E-82	Misc. General Expenses	930.200	\$0	\$0	\$0	\$0	\$159,702	\$159,70
	1. Adjust advertising expense. (Horton)		\$0	\$0		\$0	-\$33,413	
	2. Adjustment to annualize transportation expense (fuel). (Niemeier)		\$0	\$0		\$0	-\$62,202	
	3. To normalize office supplies. (Branson)		\$0	\$0		\$0	-\$248	
	4. To adjust promotional expense. (Branson)		\$0	\$0		\$0	-\$19,418	
	5. To adjust dues and donations. (Lesmes)		\$0	\$0		\$0	\$20,065	
	6. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$254,918	
E-83	Research & Development Expenses	930.300	\$0	\$0	\$0	\$0	-\$6,522	-\$6,52
	To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$6,522	
E-84	Rents - AGE	931.000	\$0	\$0	\$0	\$0	-\$10,777	-\$10,77
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$10,777	
E-85	Maint. of General Plant	932.000	\$0	\$0	\$0	\$0	\$123,786	\$123,78
	Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	\$828	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$122,958	
E-88	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$2,219,807	\$2,219,80
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$2,538,544	
	2. To remove capitalized depreciation. (Horton)		\$0	\$0		\$0	-\$297,744	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u> </u>
Income Adj.	_	Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$20,993	
E-91	Amortization of Expense	404.000	\$0	\$0	\$0	\$0	\$945,251	\$945,251
	To annualize amortization expense. (Horton)		\$0	\$0		\$0	\$945,251	
E-92	Amortization of Reg Asset	405.000	\$0	\$0	\$0	\$0	\$259,236	\$259,236
	1. To annualize amortization expense. (Horton)		\$0	\$0		\$0	\$6,114	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$253,122	
E-93	Amortization of Reg Asset AFUDC	405.000	\$0	\$0	\$0	\$0	-\$22,284	-\$22,284
	To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$22,284	
E-94	Amortization - Property Losses	407.000	\$0	\$0	\$0	\$0	\$116,515	\$116,515
	To annualize amortization expense. (Horton)		\$0	\$0		\$0	\$158,892	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$42,377	
E-97	Property Taxes	408.100	\$0	\$0	\$0	\$0	-\$765,175	-\$765,175
	1. Adjust property tax expense. (Horton)		\$0	\$0		\$0	-\$766,069	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$894	
E-98	Payroll Taxes	408.100	\$0	\$0	\$0	-\$182,477	\$0	-\$182,477
	1. To annualize payroll. (Horton)		\$0	\$0		-\$157,186	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		-\$25,291	\$0	
E-99	Other Taxes	408.100	\$0	\$0	\$0	\$0	\$6,060	\$6,060
	To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$6,060	,,,
E-100	PSC Assessment	408.100	\$0	\$0	\$0	\$0	-\$550,140	-\$550,140
	To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$550,140	
E-105	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$12,599,298	\$12,599,298
	To Annualize Current Income Taxes		\$0	\$0		\$0	\$10,234,852	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$2,364,446	
F 400	Deferred Income Taxes - Def. Inc. Tax.	410.100	\$0	\$0	\$0	\$0	-\$8,200,271	-\$8,200,271
E-108		-	•				. , ,	

Accounting Schedule: 10 Sponsor: Courtney Horton Page: 8 of 9

<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>	F	G	Н	I
Income	_	_	Company	 Company	 Company	Jurisdictional	Jurisdictional	Jurisdictional
Adj.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$2,487,189	
E-109	Amortization of Deferred ITC	412.200	\$0	\$0	\$0	\$0	\$14,721	\$14,721
	To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$11,538	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$3,183	
E-110	Amortization of Protected Excess ADIT		\$0	\$0	\$0	\$0	-\$214,743	-\$214,743
	To Annualize Amortization of Protected Excess ADIT		\$0	\$0		\$0	-\$214,743	
E-111	Amortization of Unprotected Excess ADIT		\$0	\$0	\$0	\$0	-\$1,960,480	-\$1,960,480
	To Annualize Amortization of Unprotected Excess ADIT		\$0	\$0		\$0	-\$1,960,480	
	Total Operating Revenues		\$0	\$0	\$0	\$0	-\$1,354,851	-\$1,354,851
	Total Operating & Maint. Expense		\$0	\$0	\$0	-\$6,439,763	\$2,493,973	-\$3,945,790

Missouri-American Water Company Case No. WR-2022-0303 All Other Water District 2 Test Year Ending June 30, 2022 Income Tax Calculation

Line	<u>A</u>	<u>B</u>	<u>C</u> Tost	<u>D</u> 6.28%	<u>E</u> 6.38%	<u>F</u>
Number	Description	Percentage Rate	Test Year	6.28% Return	6.38% Return	6.48% Return
1	TOTAL NET INCOME BEFORE TAXES		\$30,123,019	\$37,555,187	\$38,256,686	\$38,958,185
•	ADD TO NET INCOME DEFORE TAYER					
2 3	ADD TO NET INCOME BEFORE TAXES Book Depreciation Expense		\$19,587,568	\$19,587,568	\$19,587,568	\$19,587,568
4	Non-Deductible Expenses		\$156,749	\$156,749	\$156,749	\$156,749
5	CIAC		\$0	\$0	\$0	\$0
6	TOTAL ADD TO NET INCOME BEFORE TAXES		\$19,744,317	\$19,744,317	\$19,744,317	\$19,744,317
7	SUBT. FROM NET INC. BEFORE TAXES	0.44000/	440.070.000	A 40.0 7 0.000	440.070.000	440.070.000
8	Interest Expense calculated at the Rate of	2.4190%	\$12,670,362	\$12,670,362	\$12,670,362	\$12,670,362
9	Tax Straight-Line Depreciation		\$15,891,511	\$15,891,511	\$15,891,511	\$15,891,511
10	Excess Tax over S/L Tax Depreciation		-\$1,606,761	-\$1,606,761	-\$1,606,761	-\$1,606,761
11	Repairs Expense		\$24,866,439	\$24,866,439	\$24,866,439	\$24,866,439
12	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$51,821,551	\$51,821,551	\$51,821,551	\$51,821,551
13	NET TAXABLE INCOME		-\$1,954,215	\$5,477,953	\$6,179,452	\$6,880,951
14	PROVISION FOR FED. INCOME TAX					
15	Net Taxable Inc Fed. Inc. Tax		-\$1,954,215	\$5,477,953	\$6,179,452	\$6,880,951
16	Deduct Missouri Income Tax at the Rate of	100.000%	-\$70,256	\$196,938	\$222,157	\$247,377
17	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
18	Federal Taxable Income - Fed. Inc. Tax	04.0004	-\$1,883,959	\$5,281,015	\$5,957,295	\$6,633,574
19 20	Federal Income Tax at the Rate of Subtract Federal Income Tax Credits	21.000%	-\$395,631	\$1,109,013	\$1,251,032	\$1,393,051
20 21	Credits - Solar		\$0	\$0	\$0	\$0
22	Net Federal Income Tax		-\$395,631	\$1,109,013	\$1,251,032	\$1,393,051
00	DDOWGION FOR MO INCOME TAY					
23 24	PROVISION FOR MO. INCOME TAX Net Taxable Income - MO. Inc. Tax		-\$1,954,215	¢5 477 052	¢6 170 452	\$6,880,951
2 4 25	Deduct Federal Income Tax at the Rate of	50.000%	-\$1,954,215	\$5,477,953 \$554,507	\$6,179,452 \$625,516	\$696,526
26	Deduct City Income Tax - MO. Inc. Tax	00.00070	\$0	\$0	\$0	\$0
27	Missouri Taxable Income - MO. Inc. Tax		-\$1,756,399	\$4,923,446	\$5,553,936	\$6,184,425
28	Subtract Missouri Income Tax Credits					
29	Test MO State Credit		\$0	\$0	\$0	\$0
30	Missouri Income Tax at the Rate of	4.000%	-\$70,256	\$196,938	\$222,157	\$247,377
31	PROVISION FOR CITY INCOME TAX					
32	Net Taxable Income - City Inc. Tax		-\$1,954,215	\$5,477,953	\$6,179,452	\$6,880,951
33	Deduct Federal Income Tax - City Inc. Tax		-\$395,631	\$1,109,013	\$1,251,032	\$1,393,051
34 35	Deduct Missouri Income Tax - City Inc. Tax City Taxable Income		-\$70,256 -\$1,488,328	\$196,938 \$4,472,003	\$222,157 \$4,706,263	\$247,377 \$5,240,522
36	Subtract City Income Tax Credits		-\$1, 4 00,320	\$4,172,002	\$4,700,203	\$5,240,523
37	Test City Credit		\$0	\$0	\$0	\$0
38	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
39	SUMMARY OF CURRENT INCOME TAX					
40	Federal Income Tax		-\$395,631	\$1,109,013	\$1,251,032	\$1,393,051
41	State Income Tax		-\$70,256	\$196,938	\$222,157	\$247,377
42	City Income Tax		\$0	\$0	\$0	\$0
43	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$465,887	\$1,305,951	\$1,473,189	\$1,640,428
44	DEFERRED INCOME TAXES		A		45 - 15 - 15	4
45 46	Deferred Income Taxes - Def. Inc. Tax.		\$5,545,130	\$5,545,130	\$5,545,130	\$5,545,130
46 47	Amortization of Deferred ITC Amortization of Protected Excess ADIT		-\$3,900 -\$214,743	-\$3,900 -\$214,743	-\$3,900 -\$214,743	-\$3,900 -\$214,743
47 48	Amortization of Unprotected Excess ADIT		-\$1,960,480	-\$214,743 -\$1,960,480	-\$1,960,480	-\$214,743
70	printer action of only of octor and a second action	1	Ψ1,500,700	ψ1,500, 1 00	ψ1,500, 1 00	ψ1,500, 1 00

Accounting Schedule: 11 Sponsor: Keith Foster Page: 1 of 2

Missouri-American Water Company Case No. WR-2022-0303 All Other Water District 2 Test Year Ending June 30, 2022 Income Tax Calculation

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>
Line		Percentage	Test	6.28%	6.38%	6.48%
Number	Description	Rate	Year	Return	Return	Return
49	TOTAL DEFERRED INCOME TAXES		\$3,366,007	\$3,366,007	\$3,366,007	\$3,366,007
50	TOTAL INCOME TAX		\$2,900,120	\$4,671,958	\$4,839,196	\$5,006,435

Accounting Schedule: 11 Sponsor: Keith Foster Page: 2 of 2

Missouri-American Water Company Case No. WR-2022-0303 Arnold Sewer District A Test Year Ending June 30, 2022 Revenue Requirement

Line	<u>A</u>	<u>B</u> 6.28%	<u>C</u> 6.38%	<u>D</u> 6.48%
Number	Description	Return	Return	Return
1	Net Orig Cost Rate Base	\$14,232,775	\$14,232,775	\$14,232,775
2	Rate of Return	6.28%	6.38%	6.48%
3	Net Operating Income Requirement	\$893,534	\$908,051	\$922,568
4	Net Income Available	\$1,222,617	\$1,222,617	\$1,222,617
5	Additional Net Income Required	-\$329,083	-\$314,566	-\$300,049
6	Income Tax Requirement			
7	Required Current Income Tax	-\$37,743	-\$33,199	-\$28,655
8	Current Income Tax Available	\$65,270	\$65,270	\$65,270
9	Additional Current Tax Required	-\$103,013	-\$98,469	-\$93,925
10	Revenue Requirement	-\$432,096	-\$413,035	-\$393,974
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$73,225	\$73,225	\$73,225
12	Miscellaneous	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$358,871	-\$339,810	-\$320,749

Accounting Schedule: 01 Sponsor: Keith Foster Page: 1 of 1

Missouri-American Water Company Case No. WR-2022-0303 Arnold Sewer District A Test Year Ending June 30, 2022 RATE BASE SCHEDULE

	<u>A</u>	<u>B</u>	<u>C</u>
Line		Percentage	Dollar
Number	Rate Base Description	Rate	Amount
1	Plant In Service		\$40,786,329
2	Less Accumulated Depreciation Reserve		\$16,216,945
3	Net Plant In Service		\$24,569,384
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$96,129
6	Contributions in Aid of Construction Amortization		\$15,926,804
7	Materials & Supplies		\$4,662
8	Prepayments		\$15,843
9	Prepaid Pension Asset		\$197,616
10	TOTAL ADD TO NET PLANT IN SERVICE		\$16,048,796
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset	-2.7671%	\$780
13	State Tax Offset	-2.7671%	\$139
14	City Tax Offset	-9.3699%	\$0
15	Interest Expense Offset	11.0959%	\$38,202
16	Contributions in Aid of Construction		\$21,702,474
17	Customer Advances		\$0
18	Accumulated Deferred Income Taxes		\$4,467,224
19	TCJA EADIT Tracker		\$762
20	OPEB Tracker		\$81,421
21	Pension Tracker		\$94,403
22	TOTAL SUBTRACT FROM NET PLANT		\$26,385,405
23	Total Rate Base	и <u>н</u>	\$14,232,775

Accounting Schedule: 02 Sponsor: Keith Foster Page: 1 of 1

Missouri-American Water Company Case No. WR-2022-0303 Arnold Sewer District A Test Year Ending June 30, 2022 Plant In Service

Number Optional Plant Account Plant Account Plant Account Plant Account Plant Account Plant Account Plant Account Plant Account Plant Account Plant Allocations Adjactments Mod Adjactments Plant Allocations Adjactments Adjact		•		•	-	-				
Number Optional Plant Account Description Plant Number Adjustments Plant Allocations Adjustments Adjustments Allocations Adjustments	Line	Account #	<u>B</u>	<u>C</u> Total	<u>D</u> ∆diust	<u>E</u>	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>l</u> MO Adjusted
2 301.000 Organization			Plant Account Description		_	Adjustments	•			
2 301.000 Organization										
2 301.000 Organization	4		INTANOIDI E DI ANT							
3 302,000 Frainchises & Consents 50 P-3 50 50 100,00% 50 \$372				\$2 207	P-2	\$0	\$2 207	100 00%	\$0	\$2 207
303,000 Miscellaneous Intanglishe Plant Studies \$3772 P-4 \$0 \$3772 100,00% \$0 \$3772 \$30 \$32,5779 \$30 \$32,5779 \$30 \$32,5779 \$30 \$32,5779 \$30 \$32,5779 \$30 \$32,5779 \$30 \$32,5779 \$30 \$32,5779 \$30 \$32,5779 \$30 \$							•			
TOTAL PLANT INTANGIBLE \$2,579 \$0 \$2,579 \$0 \$2,579 \$0 \$2,579 \$0 \$0 \$2,579 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$				•			•			
7 330,000 Water Treatment Land & Land Rights S0 P-7 S0 S0 100,00% S0 S0 Improvements S0 P-8 S0 S0 100,00% S0 S0 Improvements S0 P-9 S0 S0 100,00% S0 S0 S0 Improvements S0 P-9 S0 S0 S0 I00,00% S0 S0 S0 Improvements S0 P-9 S0 S0 I00,00% S0 S0 S0 I00,00% S0 I00,00% S0	5		TOTAL PLANT INTANGIBLE	\$2,579		\$0	\$2,579		\$0	\$2,579
7 330,000 Water Treatment Land & Land Rights S0 P-7 S0 S0 100,00% S0 S0 Improvements S0 P-8 S0 S0 100,00% S0 S0 Improvements S0 P-9 S0 S0 100,00% S0 S0 S0 Improvements S0 P-9 S0 S0 S0 I00,00% S0 S0 S0 Improvements S0 P-9 S0 S0 I00,00% S0 S0 S0 I00,00% S0 I00,00% S0	_									
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9 332,000 Mart Treatment Equipment S0 P-9 S0 S0 100,00% S0 S0 S0 S0 S0 S0 S0										
9 332.000 Water Treatment Equipment 50 P-9 50 50 100.00% 50 50 50 100.00% 50 50 50 100.00% 50 50 50 50 50 50 50	0	331.000		φ0	1-0	40	φυ	100.00 /8	φυ	Ψ
19 333.00 Water Treatment - Other So P-10 So So 100.00% So So So So So So So S	9	332.000		\$0	P-9	\$0	\$0	100.00%	\$0	\$0
TOTAL WATER TREATMENT PLANT \$0 \$0 \$0 \$0 \$0 \$1					P-10			100.00%		
340,000 Transmission & Distribution Land \$0 P-13 \$0 \$2,398 100,00% \$0 \$2,398 100,00% \$0 \$2,398 100,00% \$0 \$2,398 100,00% \$0 \$2,398 100,00% \$0 \$2,398 100,00% \$0 \$0 \$0 \$0 \$0 \$0 \$0	11		TOTAL WATER TREATMENT PLANT	\$0		\$0	\$0		\$0	\$0
340,000 Transmission & Distribution Land \$0 P-13 \$0 \$2,398 100,00% \$0 \$2,398 100,00% \$0 \$2,398 100,00% \$0 \$2,398 100,00% \$0 \$2,398 100,00% \$0 \$2,398 100,00% \$0 \$0 \$0 \$0 \$0 \$0 \$0	40		TO AMONIOCIONI O DIOTRIBUTIONI							
14 341.000 Transmission & Distribution Structures &		240.000		60	D 42	¢0	¢ 0	400.000/	¢o	60
15 342,000 Distribution Reservoirs & Standpilpes So P-15 So So 100,00% \$0 \$0 \$1 \$1 \$1 \$1 \$1 \$1							•			_
15 342,000 Distribution Reservoirs & Standpipes 30 P-15 50 50 100,00% 50 50 100,00% 50 50 173 344,000 Fire Mains 50 P-16 50 50 100,00% 50 50 50 134,000 Services 50 P-18 50 50 100,00% 50 50 134,000 Moters 50 P-19 50 50 100,00% 50 50 50 134,000 Moters 50 P-19 50 50 100,00% 50 50 50 100,00% 50 50 50 100,00% 50 50 50 100,00% 50 50 50 100,00% 50 50 50 50 100,00% 50 50 50 50 50 50 50		041.000		Ψ2,030	' '-	Ψ0	Ψ2,000	100.0070	Ψ	Ψ2,030
16 343,000 Transmission & Distribution Mains \$0 P-16 \$0 \$0 100,00% \$0 \$0 \$10 346,000 Fire Mains \$0 P-17 \$0 \$0 \$0 \$0 \$0 \$0 \$10 346,000 Meters \$0 P-18 \$0 \$0 \$0 100,00% \$0 \$0 \$0 \$0 \$0 \$0 \$0	15	342.000		\$0	P-15	\$0	\$0	100.00%	\$0	\$0
18 345.000 Services So P-18 So So 100.00% So So So So So So So S					P-16			100.00%		
19 346,000 Meters 50 P-19 50 50 100,00% 50 50 50 21 348,000 Hydrants 50 P-20 50 50 100,00% 50 50 50 22 348,000 Other Transmission & Distribution Plant 50 P-21 50 50 100,00% 50 50 50 22 348,000 Other Transmission & Distribution Plant 50 P-22 50 50 100,00% 50 50 50 22 349,000 Other Transmission & Distribution Plant 50 P-25 50 50 100,00% 50 50 50 50 50 50 50				•			•			
347,000 Meter Installation 50 P-20 50 50 100,00% 50 50										
348,000										
23 349,000 Other Transmission & Distribution Plant TOTAL TRANSMISSION & DISTRIBUTION \$2,398 \$0 \$52,398 \$0 \$52,398 \$0 \$52,398 \$0 \$52,398 \$0 \$52,398 \$0 \$52,398 \$0 \$52,398 \$0 \$52,398 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$										
COLLECTION PLANT S2,398 S0 \$2,398 S0 \$2,398 S2,398										
COLLECTION PLANT SO		343.000			1-22			100.0070	\$0	
25 350,000 Land & Land Rights 50 P-25 50 \$0 100,00% \$0 \$0 \$0 \$0 \$0 \$0 \$0				4 _,555		•	4 =,000		40	4 =,555
Structures & Improvements	24		COLLECTION PLANT							
27 352.100 Collection Sewers - Force \$0 P-27 \$0 \$0. 100.00% \$0 \$0. \$	_			T -	_	T -	· · · · · · · · · · · · · · · · · · ·		* -	**
28 352,200 Collection Sewers - Gravity \$25,778,664 P-28 \$0 \$25,778,664 100.00% \$0 \$25,778,664 353,000 Services to Customers \$0 P-29 \$0 \$0 \$0 100.00% \$0 \$0 \$0 \$0 \$0 \$0 \$0			<u>-</u>							
Services to Customers So P-29 So So 100.00% So So So So So So So S				· ·			•			I
33			· · · · · · · · · · · · · · · · · · ·							
31 356.00 Other Collection Plant Facilities \$0 \$25,778,664 \$0 \$0 \$25,778,664 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$										
TOTAL COLLECTION PLANT \$25,778,664 \$0 \$25,774,933 \$0 \$25,778,664 \$0 \$25,774,933										
360.000 Land & Land Rights \$0 P-34 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	32			\$25,778,664			\$25,778,664			
360.000 Land & Land Rights \$0 P-34 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$										
361,000 Structures & Improvements \$37,493 P-35 \$0 \$37,493 100,00% \$0 \$37,493 362,000 \$100,00% \$0 \$163,913 363,000 \$100,00% \$0 \$163,913 363,000 \$100,00% \$100,0		000 000			D 0.4	**	40	400.000/	**	**
36							•			_
363.000 Selectric Pumping Equipment \$163,913 \$0 \$163,913 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$			=				•			
38 365.000 Other Pumping Equipment \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$			_	·			•			I
TOTAL SYSTEM PUMPING PLANT \$201,406 \$0				· ·						
1	39			\$201,406			\$201,406			
1										
371.000 Structures & Improvements \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$		270 000		* 0	D 44	¢ 0	60	400.000/	¢0	60
372.000 373.000 373.000 373.000 373.000 374.000 373.000 374.000 373.000 374.000 373.000 374.000 373.000 374.000 373.000 374.			_							
44 373.000 45 Plant Sewers (Outfall Sewer Lines TOTAL TREATMENT & DISPOSAL PLANT) \$10,390,085 (S) \$10,390,085 (S) \$10,390,085 (S) \$10,000% (S) \$0 \$10,000% (S) \$0			-			•	•			
45 46 46 47 48 48 49 49 49 49 49 49							•			
46 TOTAL TREATMENT & DISPOSAL PLANT \$11,015,159 \$0 \$11,015,159 \$0 \$11,015,159 \$0 \$11,015,159 \$0 \$11,015,159 \$0 \$11,015,159 \$0 \$11,015,159 \$0 \$11,015,159 \$0 \$11,015,159 \$0 \$11,015,159 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$					P-45					
48 0.000 CAPITALIZATION Incentive Compensation Capitalization Adj. \$0 P-48 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0			TOTAL TREATMENT & DISPOSAL PLANT	\$11,015,159			\$11,015,159			
48 0.000 CAPITALIZATION Incentive Compensation Capitalization Adj. \$0 P-48 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0										
48 0.000 Incentive Compensation Capitalization Adj. \$0 P-48 \$0 <t< td=""><td>47</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	47									
49 TOTAL INCENTIVE COMPENSATION SO CAPITALIZATION 50 GENERAL PLANT	40	0.000		¢0	D_48	¢0	\$0	100.00%	60	¢n
CAPITALIZATION 50 GENERAL PLANT	40	0.000	Inicentive Compensation Capitalization Auj.	φ0	F-40	\$0	Φ0	100.00 /8	φU	Ψυ
CAPITALIZATION 50 GENERAL PLANT	49		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
							*-		, ,	, ,
51 389.000 General Land & Land Rights \$168,822 P-51 \$0 \$168,822 100.00% \$0 \$168,822				.			*			.
	51	389.000	General Land & Land Rights	§168,822	P-51	\$0	\$168,822	100.00%	\$0	\$168,822

Missouri-American Water Company Case No. WR-2022-0303 Arnold Sewer District A Test Year Ending June 30, 2022 Plant In Service

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	G	Н	<u>I</u>
Line	Account #	_	Total	Adjust.	_	As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
52	390.000	Stores Shops Equipment Structures	\$78,260	P-52	\$0	\$78,260	100.00%	\$0	\$78,260
53	390.100	Office Structures	\$323	P-53	\$0	\$323	100.00%	\$0	\$323
54	390.200	General Structures - HVAC	\$0	P-54	\$0	\$0	100.00%	\$0	\$0
55	390.300	Miscellaneous Structures	\$0	P-55	\$0	\$0	100.00%	\$0	\$0
56	390.900	Structures & Improvements - Leasehold	\$112,784	P-56	\$0	\$112,784	100.00%	\$0	\$112,784
57	391.000	Office Furniture and Equipment	\$79,507	P-57	\$0	\$79,507	100.00%	\$0	\$79,507
58	391.100	Computers & Peripheral Equipment	\$46,208	P-58	\$0	\$46,208	100.00%	\$0	\$46,208
59	391.200	Computer Hardware & Software	\$92,019	P-59	\$0	\$92,019	100.00%	\$0	\$92,019
60	391.250	Computer Software	\$678,775	P-60	\$0	\$678,775	100.00%	\$0	\$678,775
61	391.300	Other Office Equipment	\$319	P-61	\$0	\$319	100.00%	\$0	\$319
62	391.400	BTS Initial Investment	\$540,987	P-62	\$0	\$540,987	100.00%	\$0	\$540,987
63	392.000	Transportation Equipment	\$1,724,455	P-63	\$0	\$1,724,455	100.00%	\$0	\$1,724,455
64	392.100	Transportation Equipment - Light Trucks	\$34,517	P-64	\$0	\$34,517	100.00%	\$0	\$34,517
65	392.200	Transportation Equipment - Heavy Trucks	\$1,218	P-65	\$0	\$1,218	100.00%	\$0	\$1,218
66	392.300	Transportation Equipment - Cars	\$16,471	P-66	\$0	\$16,471	100.00%	\$0	\$16,471
67	392.400	Transportation Equipment - Other	\$30,598	P-67	\$0	\$30,598	100.00%	\$0	\$30,598
68	393.000	Store Equipment	\$0	P-68	\$0	\$0	100.00%	\$0	\$0
69	394.000	Tools, Shop, & Garage Equipment	\$69,024	P-69	\$0	\$69,024	100.00%	\$0	\$69,024
70	395.000	Laboratory Equipment	\$0	P-70	\$0	\$0	100.00%	\$0	\$0
71	396.000	Power Operated Equipment	\$62,690	P-71	\$0	\$62,690	100.00%	\$0	\$62,690
72	397.000	Communication Equipment	\$10,722	P-72	\$0	\$10,722	100.00%	\$0	\$10,722
73	397.100	Communication Equipment (non telephone)	\$5,129	P-73	\$0	\$5,129	100.00%	\$0	\$5,129
74	397.200	Telephone Equipment	\$1,483	P-74	\$0	\$1,483	100.00%	\$0	\$1,483
75	398.000	Miscellaneous Equipment	\$31,772	P-75	\$0 \$0	\$31,772	100.00%	\$0 \$0	\$31,772
76	399.000	Other Tangible Property	\$40	P-76	\$0 \$0	\$40	100.00%	\$0	\$40
70 77	333.000	TOTAL GENERAL PLANT	\$3,786,123	1 -70	\$0 \$0	\$3,786,123	100.0076	\$0	\$3,786,123
• • •		TOTAL GENERAL I LANT	ψυ,100,123		ΨΟ	ψ3,700,123		ΨΟ	ψ5,700,123
78	•	TOTAL PLANT IN SERVICE	\$40,786,329	•	\$0	\$40,786,329		\$0	\$40,786,329

Missouri-American Water Company Case No. WR-2022-0303 Arnold Sewer District A Test Year Ending June 30, 2022 Adjustments to Plant in Service

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Plant Adj.		Account	Adjustment	Total Adjustment	Jurisdictional	Total Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	Adjustments
	Total Plant Adjustments			\$0		\$0

Accounting Schedule: 04 Sponsor: Amanda McMellen

Page: 1 of 1

Missouri-American Water Company Case No. WR-2022-0303 Arnold Sewer District A Test Year Ending June 30, 2022 Depreciation Expense

	Δ.	D.		<u> </u>			
Line	<u>A</u> Account	<u>B</u>	<u>C</u> MO Adjusted	<u>D</u> Depreciation	<u>E</u> Depreciation	<u>F</u> Average	<u>G</u> Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
1101111001				11000		0	ou.rugo
1		INTANGIBLE PLANT					
2	301.000	Organization	\$2,207	0.00%	\$0	0	0.00%
3	302.000	Franchises & Consents	\$0	0.00%	\$0	0	0.00%
4	303.000	Miscellaneous Intangible Plant Studies	\$372	0.00%	\$0	0	0.00%
5		TOTAL PLANT INTANGIBLE	\$2,579		\$0		
6		WATER TREATMENT PLANT					
7	330.000	Water Treatment Land & Land Rights	\$0	0.00%	\$0	0	0.00%
8	331.000	Water Treatment Structures &	\$0	2.34%	\$0 \$0	80	-15.00%
· ·	0011000	Improvements	Ψ.	2.0-170	Ψ	00	10100 /0
9	332.000	Water Treatment Equipment	\$0	2.18%	\$0	48	-20.00%
10	333.000	Water Treatment - Other	\$0	3.33%	\$0	30	0.00%
11		TOTAL WATER TREATMENT PLANT	\$0		\$0		
12		TRANSMISSION & DISTRIBUTION					
13	340.000	Transmission & Distribution Land	\$0	0.00%	\$0	0	0.00%
14	341.000	Transmission & Distribution Structures &	\$2,398	1.49%	\$36	55	-20.00%
45	240.000	Impr	*	4.700/	*	65	05.000/
15 16	342.000 343.000	Distribution Reservoirs & Standpipes Transmission & Distribution Mains	\$0 \$0	1.70% 1.39%	\$0 \$0	65	-25.00% -30.00%
16	343.000	Fire Mains	\$0 \$0	1.56%	\$0 \$0	90 85	-30.00% -30.00%
18	345.000	Services	\$0	2.92%	\$0 \$0	65	-100.00%
19	346.000	Meters	\$0	2.40%	\$0 \$0	42	-10.00%
20		Meter Installation	\$0	2.40%	\$0	42	-10.00%
21	348.000	Hydrants	\$0	1.85%	\$0	65	-30.00%
22	349.000	Other Transmission & Distribution Plant	\$0	2.96%	\$0	50	0.00%
23		TOTAL TRANSMISSION & DISTRIBUTION	\$2,398		\$36		
24		COLLECTION PLANT					
25	350.000	Land & Land Rights	\$0	0.00%	\$0	0	0.00%
26	351.000	Structures & Improvements	\$0	2.03%	\$0	50	-5.00%
27	352.100	Collection Sewers - Force	\$0	1.64%	\$0 \$407.202	60	-10.00%
28 29	352.200 353.000	Collection Sewers - Gravity Services to Customers	\$25,778,664 \$0	1.58% 2.87%	\$407,303 \$0	70 55	-20.00% -40.00%
30	354.000	Flow Measuring Devices	\$0	3.38%	\$0 \$0	25	-40.00% 0.00%
31	356.000	Other Collection Plant Facilities	\$0	3.15%	\$0 \$0	50	0.00%
32	000.000	TOTAL COLLECTION PLANT	\$25,778,664	0.1070	\$407,303	00	0.0070
			4 _0,110,001		¥ 101,000		
33		SYSTEM PUMPING PLANT					
34	360.000	Land & Land Rights	\$0	0.00%	\$0	0	0.00%
35	361.000	Structures & Improvements	\$37,493	2.17%	\$814	45	0.00%
36	362.000	Receiving Wells	\$0	2.87%	\$0	30	0.00%
37	363.000	Electric Pumping Equipment	\$163,913	4.31%	\$7,065	15	-5.00%
38	365.000	Other Pumping Equipment	\$0	4.31%	\$0	15	-5.00%
39		TOTAL SYSTEM PUMPING PLANT	\$201,406		\$7,879		
40		TREATMENT & DISPOSAL DI ANT					
40 41	370.000	TREATMENT & DISPOSAL PLANT Land & Land Rights	\$0	0.00%	\$0	0	0.00%
41 42	370.000 371.000	Structures & Improvements	\$0	1.43%	\$0 \$0	60	-5.00%
43	371.000	Treatment and Disposal Plant Equipment	\$625,074	3.97%	\$24,815	30	-20.00%
44	373.000	Plant Sewers	\$10,390,085	1.60%	\$166,241	50 50	0.00%
45	374.000	Outfall Sewer Lines	\$0	3.04%	\$0	35	0.00%
46		TOTAL TREATMENT & DISPOSAL PLANT	\$11,015,159		\$191,056		

Accounting Schedule: 05 Sponsor: Amanda Coffer Page: 1 of 2

Missouri-American Water Company Case No. WR-2022-0303 Arnold Sewer District A Test Year Ending June 30, 2022 Depreciation Expense

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Line	Account		MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
4=		INICENTIVE COMPENSATION					
47		INCENTIVE COMPENSATION					
		CAPITALIZATION			.	_	
48		Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0	0	0.00%
49		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
		CAPITALIZATION					
50		GENERAL PLANT					
51	389.000	General Land & Land Rights	\$168,822	0.00%	\$0	0	0.00%
52	390.000	Stores Shops Equipment Structures	\$78,260	3.11%	\$2,434	35	-5.00%
53	390.100	Office Structures	\$323	2.09%	\$7	47	-20.00%
54	390.200	General Structures - HVAC	\$0	2.09%	\$0	0	0.00%
55	390.300	Miscellaneous Structures	\$0	3.72%	\$0	55	-20.00%
56	390.900	Structures & Improvements - Leasehold	\$112,784	5.00%	\$5,639	20	0.00%
57	391.000	Office Furniture and Equipment	\$79,507	5.00%	\$3,975	20	0.00%
58	391.100	Computers & Peripheral Equipment	\$46,208	20.00%	\$9,242	5	0.00%
59	391.200	Computer Hardware & Software	\$92,019	20.00%	\$18,404	5	0.00%
60	391.250	Computer Software	\$678,775	5.00%	\$33,939	20	0.00%
61	391.300	Other Office Equipment	\$319	6.67%	\$21	15	0.00%
62	391.400	BTS Initial Investment	\$540,987	5.00%	\$27,049	20	0.00%
63	392.000	Transportation Equipment	\$1,724,455	3.45%	\$59,49 4	10	5.00%
64	392.100	Transportation Equipment - Light Trucks	\$34,517	3.45%	\$1,191	10	5.00%
65	392.200	Transportation Equipment - Heavy Trucks	\$1,218	3.45%	\$42	10	5.00%
66	392.300	Transportation Equipment - Cars	\$16,471	3.45%	\$568	10	5.00%
67	392.400	Transportation Equipment - Other	\$30,598	3.45%	\$1,056	10	5.00%
68	393.000	Store Equipment	\$0	4.00%	\$0	25	0.00%
69	394.000	Tools, Shop, & Garage Equipment	\$69,024	5.00%	\$3,451	20	0.00%
70	395.000	Laboratory Equipment	\$0	6.67%	\$0	15	0.00%
71	396.000	Power Operated Equipment	\$62,690	7.71%	\$4,833	15	0.00%
72	397.000	Communication Equipment	\$10,722	6.67%	\$715	0	0.00%
73	397.100	Communication Equipment (non telephone)	\$5,129	6.67%	\$342	15	0.00%
74	397.200	Telephone Equipment	\$1,483	6.67%	\$99	15	0.00%
75	398.000	Miscellaneous Equipment	\$31,772	6.43%	\$2,043	15	0.00%
76	399.000	Other Tangible Property	\$40	0.00%	\$0	30	0.00%
77		TOTAL GENERAL PLANT	\$3,786,123	0.0070	\$174,544	00	0.0070
78		Total Depreciation	\$40,786,329		\$780,818		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Accounting Schedule: 05 Sponsor: Amanda Coffer Page: 2 of 2

Missouri-American Water Company Case No. WR-2022-0303 Arnold Sewer District A Test Year Ending June 30, 2022 Accumulated Depreciation Reserve

	^	D.		Б	F	-		U	
Line	<u>A</u> Account	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	Ē	<u>r</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>!</u> MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3		Franchises & Consents	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant Studies	\$0	R-4	\$0	\$0	100.00%	\$0	\$0
5		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
6		WATER TREATMENT PLANT							
7	330.000	Water Treatment Land & Land Rights	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	331.000	Water Treatment Structures &	\$2	R-8	\$0	\$2	100.00%	\$0	\$2
0	332.000	Improvements	¢4	R-9	¢0	¢4	100.00%	\$0	64
9 10	333.000	Water Treatment Equipment Water Treatment - Other	\$4 \$0	R-10	\$0 \$0	\$4 \$0	100.00%	\$0 \$0	\$4 \$0
11	000.000	TOTAL WATER TREATMENT PLANT	\$6	10	\$0	\$6	100.0070	\$0	\$6
			·		·			·	·
12		TRANSMISSION & DISTRIBUTION							
13	340.000	Transmission & Distribution Land	\$0 *404	R-13	\$0	\$0 *40.4	100.00%	\$0	\$0
14	341.000	Transmission & Distribution Structures & Impr	\$484	R-14	\$0	\$484	100.00%	\$0	\$484
15	342.000	Distribution Reservoirs & Standpipes	-\$574	R-15	\$0	-\$574	100.00%	\$0	-\$574
16	343.000	Transmission & Distribution Mains	-\$356	R-16	\$0	-\$356	100.00%	\$0	-\$356
17	344.000	Fire Mains	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	345.000	Services	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19		Meters	-\$10	R-19	\$0	-\$10	100.00%	\$0	-\$10
20		Meter Installation	\$0 \$3	R-20 R-21	\$0 \$0	\$0 \$3	100.00%	\$0 \$0	\$0 \$2
21 22	348.000 349.000	Hydrants Other Transmission & Distribution Plant	\$2 \$0	R-21	\$0 \$0	\$2 \$0	100.00% 100.00%	\$0 \$0	\$2 \$0
23	043.000	TOTAL TRANSMISSION & DISTRIBUTION	-\$454	1 1 2 2	\$0	-\$454	100.0070	\$0	-\$454
			·		·	·		·	·
24		COLLECTION PLANT							
25 26	350.000	Land & Land Rights	\$0 \$0	R-25 R-26	\$0 \$0	\$0 \$0	100.00%	\$0 \$0	\$0
26 27	351.000 352.100	Structures & Improvements Collection Sewers - Force	\$0 \$0	R-26 R-27	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0 \$0
28	352.100	Collection Sewers - Gravity	\$11,729,501	R-28	\$0	\$11,729,501	100.00%	\$0 \$0	\$11,729,501
29	353.000	Services to Customers	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	354.000	Flow Measuring Devices	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	356.000	Other Collection Plant Facilities	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32		TOTAL COLLECTION PLANT	\$11,729,501		\$0	\$11,729,501		\$0	\$11,729,501
33		SYSTEM PUMPING PLANT							
34	360.000	Land & Land Rights	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	361.000	Structures & Improvements	\$3,44 7	R-35	\$0	\$3,447	100.00%	\$0	\$3,447
36		Receiving Wells	\$0	R-36	\$0	\$0	100.00%	\$0	\$0
37	363.000	Electric Pumping Equipment	\$25,586	R-37	\$0	\$25,586	100.00%	\$0	\$25,586
38	365.000	Other Pumping Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL SYSTEM PUMPING PLANT	\$29,033		\$0	\$29,033		\$0	\$29,033
40		TREATMENT & DISPOSAL PLANT							
41	370.000	Land & Land Rights	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
42	371.000	Structures & Improvements	\$0	R-42	\$0	\$0	100.00%	\$0	\$0
43	372.000	Treatment and Disposal Plant Equipment	\$634,993	R-43	\$0	\$634,993	100.00%	\$0	\$634,993
44	373.000	Plant Sewers	\$1,722,303	R-44	\$0	\$1,722,303	100.00%	\$0	\$1,722,303
45	374.000	Outfall Sewer Lines	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46		TOTAL TREATMENT & DISPOSAL PLANT	\$2,357,296		\$0	\$2,357,296		\$0	\$2,357,296
47		INCENTIVE COMPENSATION							
		CAPITALIZATION							
48		Incentive Compensation Capitalization Adj.	\$0	R-48	\$0	\$0	100.00%	\$0	\$0
4-			<u> </u>			<u> </u>		<u> </u>	
49		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
		CAPITALIZATION							
50		GENERAL PLANT							
51		General Land & Land Rights	\$0	R-51	\$0	\$0	100.00%	\$0	\$0
52	390.000	Stores Shops Equipment Structures	\$9,755	R-52	\$0	\$9,755	100.00%	\$0	\$9,755
		, , , , , , , , , , , , , , , , , , , ,	. ,	•	,	. ,		,	. ,

Missouri-American Water Company Case No. WR-2022-0303 Arnold Sewer District A Test Year Ending June 30, 2022 Accumulated Depreciation Reserve

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u> </u>	<u>G</u>	Н	Ī
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
53	390.100	Office Structures	-\$4,237	R-53	\$0	-\$4,237	100.00%	\$0	-\$4,237
54	390.200	General Structures - HVAC	\$0	R-54	\$0	\$0	100.00%	\$0	\$0
55	390.300	Miscellaneous Structures	\$43	R-55	\$0	\$43	100.00%	\$0	\$43
56	390.900	Structures & Improvements - Leasehold	\$23,078	R-56	\$0	\$23,078	100.00%	\$0	\$23,078
57	391.000	Office Furniture and Equipment	\$17,132	R-57	\$0	\$17,132	100.00%	\$0	\$17,132
58	391.100	Computers & Peripheral Equipment	\$82,296	R-58	\$0	\$82,296	100.00%	\$0	\$82,296
59	391.200	Computer Hardware & Software	\$181,960	R-59	\$0	\$181,960	100.00%	\$0	\$181,960
60	391.250	Computer Software	\$405,992	R-60	\$0	\$405,992	100.00%	\$0	\$405,992
61	391.300	Other Office Equipment	-\$114	R-61	\$0	-\$114	100.00%	\$0	-\$114
62	391.400	BTS Initial Investment	\$565,944	R-62	\$0	\$565,944	100.00%	\$0	\$565,944
63	392.000	Transportation Equipment	\$364,666	R-63	\$0	\$364,666	100.00%	\$0	\$364,666
64	392.100	Transportation Equipment - Light Trucks	\$14,360	R-64	\$0	\$14,360	100.00%	\$0	\$14,360
65	392.200	Transportation Equipment - Heavy Trucks	\$2,192	R-65	\$0	\$2,192	100.00%	\$0	\$2,192
66	392.300	Transportation Equipment - Cars	\$18,034	R-66	\$0	\$18,034	100.00%	\$0	\$18,034
67	392.400	Transportation Equipment - Other	\$12,189	R-67	\$0	\$12,189	100.00%	\$0	\$12,189
68	393.000	Store Equipment	\$0	R-68	\$0	\$0	100.00%	\$0	\$0
69	394.000	Tools, Shop, & Garage Equipment	\$9,360	R-69	\$0	\$9,360	100.00%	\$0	\$9,360
70	395.000	Laboratory Equipment	\$0	R-70	\$0	\$0	100.00%	\$0	\$0
71	396.000	Power Operated Equipment	\$327,171	R-71	\$0	\$327,171	100.00%	\$0	\$327,171
72	397.000	Communication Equipment	-\$13,881	R-72	\$0	-\$13,881	100.00%	\$0	-\$13,881
73	397.100	Communication Equipment (non telephone)	\$475	R-73	\$0	\$475	100.00%	\$0	\$475
74	397.200	Telephone Equipment	\$563	R-74	\$0	\$563	100.00%	\$0	\$563
75	398.000	Miscellaneous Equipment	\$84,579	R-75	\$0	\$84,579	100.00%	\$0	\$84,579
76	399.000	Other Tangible Property	\$6	R-76	\$0	\$6	100.00%	\$0	\$6
77		TOTAL GENERAL PLANT	\$2,101,563		\$0	\$2,101,563		\$0	\$2,101,563
78		TOTAL DEPRECIATION RESERVE	\$16,216,945		\$0	\$16,216,945		\$0	\$16,216,945

Missouri-American Water Company Case No. WR-2022-0303 Arnold Sewer District A Test Year Ending June 30, 2022 Adjustments for Depreciation Reserve

<u>A</u> Reserve	<u>B</u>	<u>C</u>	D	<u>E</u> Total	Ē	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	Total Reserve Adjustments	"		\$0		\$0

Accounting Schedule: 07 Sponsor: Amanda McMellen

Page: 1 of 1

Missouri-American Water Company Case No. WR-2022-0303 Arnold Sewer District A Test Year Ending June 30, 2022 Cash Working Capital

	<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>	F	<u>G</u>
Line	_	Test Year	Revenue	Expense	Net Lag	Factor	CWC Req
Number	Description	Adj. Expenses	Lag	Lag	C - D	(Col E / 365)	BxF
1	OPERATION AND MAINT. EXPENSE						
2	Purchased Water	\$0	45.70	32.00	13.70	0.037534	\$0
3	Fuel and Power	\$6,640	45.70	21.60	24.10	0.066027	\$438
4	Chemical	\$0	45.70	37.70	8.00	0.021918	\$0
5	Waste Disposal	\$1,499,873	45.70	77.70	-32.00	-0.087671	-\$131,495
6	Labor/Base Payroll	\$582,404	45.70	11.50	34.20	0.093699	\$54,571
7	Pensions	-\$42,153	45.70	-3.00	48.70	0.133425	-\$5,624
8	OPEB	-\$20,628	45.70	45.70	0.00	0.000000	\$0
9	Group Insurance	\$83,924	45.70	10.10	35.60	0.097534	\$8,185
10	401K	\$14,200	45.70	9.20	36.50	0.100000	\$1,420
11	DCP	\$13,324	45.70	9.20	36.50	0.100000	\$1,332
12	ESPP	\$0	45.70	39.90	5.80	0.015890	\$0
13	VEBA	\$0	45.70	214.50	-168.80	-0.462466	\$0
14	Other Benefits	\$0	45.70	38.70	7.00	0.019178	\$0
15	Support Services	\$316,239	45.70	-2.20	47.90	0.131233	\$41,501
16	Contracted Services	\$23,712	45.70	48.80	-3.10	-0.008493	-\$201
17	Building Maintenance and Services	\$38,618	45.70	52.70	-7.00	-0.019178	-\$741
18	Telecommunications expense	\$14,218	45.70	32.20	13.50	0.036986	\$526
19	Postage expense	\$28,592	45.70	34.90	10.80	0.029589	\$846
20	Office Supplies and Services	\$17,649	45.70	-20.50	66.20	0.181370	\$3,201
21	Employee related expense travel and	\$9,956	45.70	48.50	-2.80	-0.007671	-\$76
	entertainment	, ,,,,,,,		10.00		0.001.01.1	4. 6
22	Rents	\$51,184	45.70	12.80	32.90	0.090137	\$4,614
23	Transportation	\$93,516	45.70	49.30	-3.60	-0.009863	-\$922
24	Miscellaneous Expense	\$3,096	45.70	34.10	11.60	0.031781	\$98
25	Uncollectible Expense	\$58,861	45.70	45.70	0.00	0.000000	\$0
26	Customer Accounting	\$13,234	45.70	75.90	-30.20	-0.082740	-\$1,095
27	Regulatory Expense	\$1,866	45.70	45.00	0.70	0.001918	\$4
28	Insurance Other than Group	\$73,460	45.70	-68.40	114.10	0.312603	\$22,9 6 4
29	Maintenance Supplies and Services	\$5,984	45.70	30.30	15.40	0.042192	\$252
30	PSC Assessment	\$35,062	45.70	-36.00	81.70	0.223836	\$7,848
31	Cash Vouchers	-\$123,026	45.70	40.10	5.60	0.015342	-\$1,887
32	TOTAL OPERATION AND MAINT. EXPENSE	\$2,799,805	40.70	40110	0.00	0.010012	\$5,759
V _		Ψ2,1 00,000					ψο,1 σσ
33	TAXES						
34	Payroll Tax	\$44,801	45.70	11.50	34.20	0.093699	\$4,198
35	Property Tax	\$345,110	45.70	157.90	-112.20	-0.307397	-\$106,086
36	TOTAL TAXES	\$389,911	40.70	107.50	112.20	0.007007	-\$101,888
00	I TOTAL TAXES	Ψοσο,στι					Ψ101,000
37	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$96,129
O.							ψοσ,12σ
38	TAX OFFSET FROM RATE BASE						
39	Federal Tax Offset	-\$28,193	45.70	35.60	10.10	0.027671	-\$780
40	State Tax Offset	-\$5,006	45.70	35.60	10.10	0.027671	-\$139
41	City Tax Offset	\$0	45.70	11.50	34.20	0.093699	\$0
42	Interest Expense Offset	\$344,291	45.70	86.20	-40.50	-0.110959	-\$38,202
43	TOTAL OFFSET FROM RATE BASE	\$311,092	.33	55.25	.5.55	3	-\$39,121
		Ţ5.1,00 2					Ţ
44	TOTAL CASH WORKING CAPITAL REQUIRED	•					-\$135,250
							,,=50

Accounting Schedule: 08 Sponsor: Angela Niemeier Page: 1 of 1

Missouri-American Water Company Case No. WR-2022-0303 Arnold Sewer District A Test Year Ending June 30, 2022 Income Statement Detail

	٨	D		D	E	E	G	u			V.		N/
Line	Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	G Total Company	H Total Company	<u>l</u> Jurisdictional	<u> </u>	<u>K</u> MO Final Adj	<u>∟</u> MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	•	7 0 0 0 0	(From Adj. Sch.)	(H x I) + J	L + N	
Rev-1		OPERATING REVENUES											
Rev-2	522.100	Residential	\$4,068,040	See note (1)	See note (1)	Rev-2	See note (1)	\$4,068,040		-\$8,308	\$4,059,732	See note (1)	See note (1)
Rev-3	522.200	Commercial	\$1,852,557			Rev-3		\$1,852,557	100.00%	-\$40,281	\$1,812,276		
Rev-4	522.300	Industrial	\$0			Rev-4		\$0		\$0	\$0		
Rev-5	522.400	Other Public Authority	\$439,075			Rev-5		\$439,075		\$4,537	\$443,612		
Rev-6	534.000	Rents from Sewer Properties	\$2,933			Rev-6		\$2,933		-\$2,933	\$0		
Rev-7	536.000	Other Sewer Revenue - Oper. Rev.	\$30,959			Rev-7		\$30,959	100.00%	\$3,334	\$34,293		
Rev-8		TOTAL OPERATING REVENUES	\$6,393,564					\$6,393,564		-\$43,651	\$6,349,913		
1		COLLECTION OPERATIONS EXPENSES											
2	701.000	Operation Labor & Expenses	\$135	\$0	\$135	E-2	\$0	\$135	100.00%	\$4,468	\$4,603	\$0	\$4,603
3	702.000	Purchased Water	\$0	\$0	\$0	E-3	\$0	\$0		\$0	\$0	\$0	\$0
4	703.000	Miscellaneous Expenses	\$3	\$0	\$3	E-4	\$0	\$3	100.00%	\$167	\$170	\$0	\$170
5	705.000	Rents	\$0	\$0	\$0	E-5	\$0	\$0		\$0	\$0	\$0	\$0
6		TOTAL COLLECTION OPERATIONS EXPENSES	\$138	\$0	\$138		\$0	\$138		\$4,635	\$4,773	\$0	\$4,773
			 										
7		COLLECTION MAINT. EXPENSES					1						
8	710.000	Maint. Supervision & Engineering	\$0	\$0	\$0	E-8	\$0	\$0		\$0	\$0	\$0	\$0
9	714.000	Maint. Of Wells & Springs	\$0	\$0	\$0	E-9	\$0	\$0		\$0	\$0	\$0	\$0
10	716.000	Maint. Of Supply Mains	\$0	\$0	\$0	E-10	\$0	\$0		\$0	\$0	\$0	\$0
11		TOTAL COLLECTION MAINT. EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
42		PUMPING OPERATIONS EXPENSES											
12 13	720.000	Operation Supervision & Engineering	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	720.000	Fuel or Power Purchased for Pumping	\$0 \$0	\$0 \$0	\$0 \$0	E-13	\$0	\$0		\$0	\$0	\$0	\$0
15	721.000	Pumping Labor & Expenses	\$0 \$0	\$0 \$0	\$0 \$0	E-15	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
16	724.000	Miscellaneous Expense	\$0	\$0 \$0	\$0 \$0	E-16	\$0	\$0		\$0	\$0	\$0	\$0
17	725.000	Rent	\$0	\$0	\$0	E-17	\$0	\$0		\$0	\$0	\$0	\$0
18	0.000	TOTAL PUMPING OPERATIONS EXPENSES	\$0	\$0	\$0		\$0	\$0	• 1	\$0	\$0	\$0	\$0
			·	·	•								
19		PUMPING MAINTENANCE EXPENSES											
20	730.000	Maint Supervision & Engineering	\$0	\$0	\$0	E-20	\$0	\$0		\$0	\$0	\$0	\$0
21	731.000	Maint of Structures & Improvements	\$0	\$0	\$0	E-21	\$0	\$0		\$0	\$0	\$0	\$0
22	732.000	Maint of Power Production Equipment	\$0	\$0	\$0	E-22	\$0	\$0		\$0	\$0	\$0	\$0 \$0
23		TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
24		TREAT & DISD ORED EVERNER											
24 25	740.000	TREAT. & DISP. OPER. EXPENSE	<u>م</u> م	<u>م</u> م ا	60	E-25		60	400 000/		-		**
25 26	740.000 741.000	Operation - Supervision & Engineering Chemicals	\$0 -\$105	\$0 \$0	\$0 -\$105	E-25 E-26	\$0 \$0	\$0 -\$105		\$0 \$105	\$0 \$0	\$0 \$0	\$0 \$0
26 27	741.000	Operation Labor & Expense	\$260,867	\$0 \$259,113	-\$105 \$1,754	E-26 E-27	\$0	\$260,867	100.00%	\$181,019	\$441,886	\$433,473	\$8,413
28	742.000	Miscellaneous Expenses - TDO	\$1,507,564	\$239,113	\$1,754 \$1,507,564	E-27 E-28	\$0	\$1,507,564		\$1,625	\$1,509,189	\$455,475	\$1,509,189
29	744.000	Miscellaneous Expense - TDO	\$3,524	\$0 \$0	\$3,524	E-29	\$0	\$3,524		\$3,177	\$6,701	\$0	\$6,701
30	745.000	Rents - TDO	\$0	\$0	\$0	E-30	\$0	\$0		\$6	\$6	\$0	\$6
31		TOTAL TREAT. & DISP. OPER. EXPENSE	\$1,771,850	\$259,113	\$1,512,737		\$0	\$1,771,850	• •	\$185,932	\$1,957,782	\$433,473	\$1,524,309
												1	
32		TREAT. & DISP. MAINT. EXPENSES											
33	750.000	Maint Supervision & Engineering - TDM	\$0	\$0	\$0	E-33	\$0	\$0		\$0	\$0	\$0	\$0
34	751.000	Maint of Structures & Improvements - TDM	\$0	\$0	\$0	E-34	\$0	\$0		\$0	\$0	\$0	\$0
35	752.000	Maint of Water Treatment Equipment	\$5,588	\$0	\$5,588	E-35	\$0	\$5,588		-\$5,429	\$159	\$1	\$158
36		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$5,588	\$0	\$5,588	l	\$0	\$5,588	I	-\$5,429	\$159	\$1	\$158

Missouri-American Water Company Case No. WR-2022-0303 Arnold Sewer District A Test Year Ending June 30, 2022 Income Statement Detail

Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	<u>G</u> Total Company	<u>H</u> Total Company	<u> </u> 	<u>J</u> Jurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
		·	(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	
37		CUSTOMER ACCOUNTS EXPENSE			•								
38	901.000	Supervision	\$0	\$0	\$0	E-38	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
39	902.000	Meter Reading Expenses	\$0	\$0	\$0	E-39	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
40	903.000	Customer Records & Collection Expenses Uncollectible Amounts	\$12,189	\$0 \$0	\$12,189	E-40 E-41	\$0	\$12,189	100.00%	\$12,355	\$24,544	\$0	\$24,544
41 42	904.000 905.000	Misc. Customer Accounts Expense	\$805 \$1	\$0 \$0	\$805 \$1	E-41 E-42	\$0 \$0	\$805 \$1	100.00% 100.00%	-\$805 \$91	\$0 \$92	\$0 \$0	\$0 \$92
42 43	905.000	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$12,995	\$0 \$0	\$12,995	E-42	\$0	\$12,995	100.00%	\$11,641	\$24,636	\$0	\$24,636
43		TOTAL COSTOMER ACCOUNTS EXPENSE	\$12,995	Ψ0	\$12,993		30	\$12,993		\$11,041	\$24,030	30	\$24,030
44		CUSTOMER SERVICE EXPENSES											
45	907.000	Customer Service & Information Expense	\$0	\$0	\$0	E-45	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
46		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0 \$0
47		ADMIN. & GENERAL EXPENSES											
48	920.000	Admin. & General Salaries	\$114,294	\$114,294	\$0	E-48	\$0	\$114,294	100.00%	\$38,723	\$153,017	\$145,883	\$7,134
49	921.000	Office Supplies & Expenses	\$20,037	\$0	\$20,037	E-49	\$0	\$20,037	100.00%	\$30,815	\$50,852	\$0	\$50,852
50	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-50	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
51	923.000	Outside Services Employed	\$30,641	\$14,748	\$15,893	E-51	\$0	\$30,641	100.00%	\$309,655	\$340,296	\$128,370	\$211,926
52	924.000	Property Insurance	\$8,748	\$0	\$8,748	E-52	\$0	\$8,748	100.00%	\$64,712	\$73,460	\$0	\$73,460
53	925.000	Injuries & Damages	\$258	\$0	\$258	E-53	\$0	\$258	100.00%	\$160	\$418	\$0	\$418
54	926.000	Employee Pensions & Benefits	\$120,840	\$95,601	\$25,239	E-54	\$0	\$120,840	100.00%	-\$86,031	\$34,809	\$95,601	-\$60,792
55 50	927.000	Franchise Requirements	\$0	\$0	\$0 \$422	E-55	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
56 57	928.000	Regulatory Commission Expenses	\$133	\$0 \$0	\$133 *0	E-56 E-57	\$0	\$133	100.00%	\$1,733	\$1,866	\$0	\$1,866
57 59	929.000	Duplicate Charges - Credit	\$0	\$0 \$0	\$0 \$0	E-57 E-58	\$0 \$0	\$0	100.00% 100.00%	\$0 \$0	\$0 \$0	\$0	\$0 \$0
58 59	930.100 930.200	Institutional or Goodwill Advertising Expenses Misc. General Expenses	\$0 \$124,624	\$0 \$0	\$124,624	E-59	\$0	\$0 \$124,624	100.00%	-\$24,511	\$100,113	\$0 \$0	\$100,113
60	930.300	Research & Development Expenses	\$124,024	\$0 \$0	\$124,024	E-60	\$0	\$124,024	100.00%	\$942	\$100,113	\$0	\$100,113
61	931.000	Rents - AGE	\$49,328	\$0 \$0	\$49,328	E-61	\$0	\$49,328	100.00%	\$1,850	\$51,178	\$0	\$51,178
62	932.000	Maint. of General Plant	\$16	\$0 \$0	\$ 1 5,526	E-62	\$0	\$16	100.00%	\$5,450	\$5,466	\$0	\$5,466
63	302.000	TOTAL ADMIN. & GENERAL EXPENSES	\$468,957	\$224,643	\$244,314	- 02	\$0	\$468,957	100.0076	\$343,498	\$812,455	\$369,854	\$442,601
			V 100,001	V == 1,0 10	Ψ= : :,σ : :			V 100,001		4 5 15,155	V 1.2, 1.00	,	VIII
64		DEPRECIATION EXPENSE											
65	403.000	Depreciation Expense, Dep. Exp.	\$464,953	See note (1)	See note (1)	E-65	See note (1)	\$464,953	100.00%	\$258,215	\$723,168	See note (1)	See note (1)
66		TOTAL DEPRECIATION EXPENSE	\$464,953	\$0	\$0		\$0	\$464,953		\$258,215	\$723,168	\$0	\$0
67		AMORTIZATION EXPENSE											
68	404.000	Amortization - LTD Term Plant	\$923,828	\$0	\$923,828	E-68	\$0	\$923,828	100.00%	\$10,612	\$934,440	\$0	\$934,440
69	405.000	Amortization of Reg Asset	\$12,817	\$0	\$12,817	E-69	\$0	\$12,817	100.00%	\$9,753	\$22,570	\$0	\$22,570
70	405.000	Amortization of Reg Asset AFUDC	\$1,203	\$0	\$1,203	E-70	\$0	\$1,203	100.00%	-\$1,203	\$0	\$0	\$0
71 	407.000	Amortization - Property Losses	\$2,288	<u>\$0</u>	\$2,288	E-71	\$0	\$2,288	100.00%	-\$2,288	\$0	\$0	\$0
72		TOTAL AMORTIZATION EXPENSE	\$940,136	\$0	\$940,136		\$0	\$940,136		\$16,874	\$957,010	\$0	\$957,010
72		OTHER OPERATING EXPENSES											
73 74	408.100	Property Taxes	\$0	\$0	\$0	E-74	\$0	\$0	100.00%	\$345,110	\$345,110	\$0	\$345,110
74 75	408.100	Payroll Taxes	\$28,751	\$28,751	\$0 \$0	E-74 E-75	\$0	\$28,751	100.00%	\$16,277	\$45,028	\$45,028	\$343,110
76	408.100	Other Taxes	-\$41	\$20,731	-\$41	E-76	\$0	-\$41	100.00%	-\$1,040	-\$1,081	\$43,020	-\$1,081
77	408.100	PSC Assessment	\$1,321	\$0	\$1,321	E-77	\$0	\$1,321	100.00%	\$33,741	\$35,062	\$0	\$35,062
78		TOTAL OTHER OPERATING EXPENSE	\$30,031	\$28,751	\$1,280		\$0	\$30,031		\$394,088	\$424,119	\$45,028	\$379,091
79		TOTAL OPERATING EXPENSE	\$3,694,648	\$512,507	\$2,717,188		\$0	\$3,694,648		\$1,209,454	\$4,904,102	\$848,356	\$3,332,578

Missouri-American Water Company Case No. WR-2022-0303 Arnold Sewer District A Test Year Ending June 30, 2022 Income Statement Detail

Line Number	<u>A</u> Account Number	<u>B</u> Income Description	<u>C</u> Test Year Total	<u>D</u> Test Year Labor	<u>E</u> Test Year Non Labor	<u>F</u> Adjust. Number	<u>G</u> Total Company Adjustments	Adjusted	Allocations	Adjustments	<u>K</u> MO Final Adj Jurisdictional	<u>L</u> MO Adj. Juris. Labor	<u>M</u> MO Adj. Juris. Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L+1	M = K
80		NET INCOME BEFORE TAXES	\$2,698,916					\$2,698,916		-\$1,253,105	\$1,445,811		
81		INCOME TAXES											
82	409.100	Current Income Taxes	-\$16,185	See note (1)	See note (1)	E-82	See note (1)	-\$16,185	100.00%	\$81,455	\$65,270	See note (1)	See note (1)
83		TOTAL INCOME TAXES	-\$16,185					-\$16,185	- 1	\$81,455	\$65,270	,	
84		DEFERRED INCOME TAXES											
85	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$17,024	See note (1)	See note (1)	E-85	See note (1)	\$17,024	100.00%	\$213,891	\$230,915	See note (1)	See note (1)
86	412.200	Amortization of Deferred ITC	-\$21			E-86		-\$21	100.00%	\$21	\$0		
87	0.000	Amortization of Protected Excess ADIT	\$0			E-87		\$0	100.00%	-\$7,206	-\$7,206		
88	0.000	Amortization of Unprotected Excess ADIT	\$0			E-88		\$0	100.00%	-\$65,785	-\$65,785		
89		TOTAL DEFERRED INCOME TAXES	\$17,003					\$17,003		\$140,921	\$157,924		
90		NET OPERATING INCOME	\$2,698,098					\$2,698,098		-\$1,475,481	\$1,222,617		

⁽¹⁾ Labor and Non Labor Detail not applicable to Revenue & Taxes

<u>A</u> Income Adj. Number	B Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	F Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
Number	income Adjustment Description	Number	Labor	NOII LADOI	TOLAI	Labor	NOII LABOI	TOTAL
Rev-2	Residential	522.100	\$0	\$0	\$0	\$0	-\$8,308	-\$8,308
	1. To Annualize Residential Revenue		\$0	\$0		\$0	-\$8,308	
Rev-3	Commercial	522.200	\$0	\$0	\$0	\$0	-\$40,281	-\$40,281
	To Annualize Commercial Revenue		\$0	\$0		\$0	-\$40,281	
Rev-5	Other Public Authority	522.400	\$0	\$0	\$0	\$0	\$4,537	\$4,537
	1. To normalize OPA. (Sarver/Horton)		\$0	\$0		\$0	\$4,537	
Rev-6	Rents from Sewer Properties	534.000	\$0	\$0	\$0	\$0	-\$2,933	-\$2,933
	1. To annualize rents. (Sarver)		\$0	\$0		\$0	-\$2,933	
Rev-7	Other Sewer Revenue - Oper. Rev.	536.000	\$0	\$0	\$0	\$0	\$3,334	\$3,334
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	\$3,334	
E-2	Operation Labor & Expenses	701.000	\$0	\$0	\$0	\$0	\$4,468	\$4,468
	To annualize building maintenance expense. (Niemeier)		\$0	\$0		\$0	\$1,797	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$2,671	
E-4	Miscellaneous Expenses	703.000	\$0	\$0	\$0	\$0	\$167	\$167
	To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	\$183	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$16	
E-26	Chemicals	741.000	\$0	\$0	\$0	\$0	\$105	\$105
	To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.	7 111000	\$0	\$0	v	\$0	\$105	V .33
E-27	Operation Labor & Expense	742.000	\$0	\$0	\$0	\$174,360	\$6,659	\$181,019
	To annualize building maintenance expense. (Niemeier)		\$0	\$0		\$0	\$6,689	
	2. To annualize payroll. (Horton)		\$0	\$0		\$173,442	\$0	
	3. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	-\$89	
	4. To normalize office supplies. (Branson)		\$0	\$0		\$0	\$58	
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$918	\$1	
E-28	Miscellaneous Expenses - TDO	743.000	\$0	\$0	\$0		\$1,625	\$1,625
	1. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	\$1,285	
	2. To annualize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$335	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>l</u> Jurisdictional
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Adjustment	Adjustment	Adjustments
Number	Income Adjustment Description 3. To reallocate MAWC corporate expense using Staff's	Number	Labor \$0	Non Labor \$0	Total	Labor \$0	Non Labor \$5	Total
	adjustments and allocation factors.							
E-29	Miscellaneous Expense - TDO	744.000	\$0	\$0	\$0	\$0	\$3,177	\$3,177
	1. To annualize building maintenance expense. (Niemeier)		\$0	\$0		\$0	\$2,036	
	2. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	\$1,880	
	3. To normalize office supplies. (Branson)		\$0	\$0		\$0	-\$40	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$699	
E-30	Rents - TDO	745.000	\$0	\$0	\$0	\$0	\$6	\$6
	To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$6	
E-35	Maint of Water Treatment Equipment	752.000	\$0	\$0	\$0	\$1	-\$5,430	-\$5,429
	Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	-\$5,427	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$1	-\$3	
E-40	Customer Records & Collection Expenses	903.000	\$0	\$0	\$0	\$0	\$12,355	\$12,355
	3. To normalize office supplies. (Branson)		\$0	\$0		\$0	-\$341	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$12,696	
E-41	Uncollectible Amounts	904.000	\$0	\$0	\$0	\$0	-\$805	-\$805
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$805	
E-42	Misc. Customer Accounts Expense	905.000	\$0	\$0	\$0	\$0	\$91	\$91
	To annualize building maintenance expense. (Niemeier)		\$0	\$0		\$0	\$100	
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$9	
E-48	Admin. & General Salaries	920.000	\$0	\$0	\$0	\$31,589	\$7,134	\$38,723
	1. To annualize incentive compensation. (Horton)		\$0	\$0		-\$1,669	\$0	
	2. To annualize payroll. (Horton)		\$0	\$0		\$281	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$32,977	\$7,134	
E-49	Office Supplies & Expenses	921.000	\$0	\$0	\$0	\$0	\$30,815	\$30,815
	1. Adjust employee expenses. (Horton)		\$0	\$0		\$0	-\$3	
	1. Adjust employee expenses. (Horton)		ΦΟ	ψυ		Ψ.	-ψ5	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u> </u>
Income Adj.	_	- Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	4. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	\$1,160	
	6. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$13,788	
	7. To annualize postage expense. (Lesmes)		\$0	\$0		\$0	\$2,558	
E-51	Outside Services Employed	923.000	\$0	\$0	\$0	\$113,622	\$196,033	\$309,655
	1. Adjust outside services expense. (Horton)		\$0	\$0		\$0	\$123	
	4. Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	-\$6,761	
	6. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$113,622	\$202,671	
E-52	Property Insurance	924.000	\$0	\$0	\$0	\$0	\$64,712	\$64,712
	Adjustment to annualize insurance (other than group). (Niemeier)		\$0	\$0		\$0	-\$3,520	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$68,232	
E-53	Injuries & Damages	925.000	\$0	\$0	\$0	\$0	\$160	\$160
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$160	
E-54	Employee Pensions & Benefits	926.000	\$0	\$0	\$0	\$0	-\$86,031	-\$86,031
	1. To annualize OPEB expense and amortize OPEB tracker. (Sarver)		\$0	\$0		\$0	-\$34,068	
	2. To annualize pension expense and amortize pension tracker. (Sarver)		\$0	\$0		\$0	-\$77,031	
	3. To annualize payroll. (Horton)		\$0	\$0		\$0	\$22,426	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$2,642	
E-56	Regulatory Commission Expenses	928.000	\$0	\$0	\$0	\$0	\$1,733	\$1,733
	To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$1,733	
E-59	Misc. General Expenses	930.200	\$0	\$0	\$0	\$0	-\$24,511	-\$24,511
	2. Adjustment to annualize transportation expense (fuel). (Niemeier)		\$0	\$0		\$0	-\$3,988	. ,
	6. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$20,523	
E-60	Research & Development Expenses	930.300	\$0	\$0	\$0	\$0	\$942	\$942
	To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$942	
E-61	Rents - AGE	931.000	\$0	\$0	\$0	\$0	\$1,850	\$1,850
		10.1000	Ψ	Ψ	Ψ0	Ψ	Ψ1,000	Ψ1,000

Accounting Schedule: 10 Sponsor: Courtney Horton Page: 3 of 5

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	H Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$1,850	
E-62	Maint. of General Plant	932.000	\$0	\$0	\$0	\$0	\$5,450	\$5,450
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$5,450	
E-65	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$258,215	\$258,215
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$315,865	
	2. To remove capitalized depreciation. (Horton)		\$0	\$0		\$0	-\$32,006	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$25,644	
E-68	Amortization - LTD Term Plant	404.000	\$0	\$0	\$0	\$0	\$10,612	\$10,612
	1. To annualize amortization expense. (Horton)		\$0	\$0		\$0	\$10,612	
E-69	Amortization of Reg Asset	405.000	\$0	\$0	\$0	\$0	\$9,753	\$9,753
	1. To annualize amortization expense. (Horton)		\$0	\$0		\$0	\$6,111	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$3,642	
E-70	Amortization of Reg Asset AFUDC	405.000	\$0	\$0	\$0	\$0	-\$1,203	-\$1,203
	To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$1,203	
E-71	Amortization - Property Losses	407.000	\$0	\$0	\$0	\$0	-\$2,288	-\$2,288
	To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$2,288	
E-74	Property Taxes	408.100	\$0	\$0	\$0	\$0	\$345,110	\$345,110
	1. Adjust property tax expense. (Horton)		\$0	\$0		\$0	\$345,074	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$36	
E-75	Payroll Taxes	408.100	\$0	\$0	\$0	\$16,277	\$0	\$16,277
	1. To annualize payroll. (Horton)		\$0	\$0		\$13,556	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$2,721	\$0	
E-76	Other Taxes	408.100	\$0	\$0	\$0	\$0	-\$1,040	-\$1,040
	To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$1,040	
E-77	PSC Assessment	408.100	\$0	\$0	\$0	\$0	\$33,741	\$33,741

A Income	<u>B</u>	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	H Jurisdictional	<u>l</u> Jurisdictional
Adj.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$33,741	
E-82	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$81,455	\$81,455
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$791,581	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$710,126	
E-85	Deferred Income Taxes - Def. Inc. Tax.	410.100	\$0	\$0	\$0	\$0	\$213,891	\$213,891
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$533,100	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$746,991	
E-86	Amortization of Deferred ITC	412.200	\$0	\$0	\$0	\$0	\$21	\$21
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$568	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$547	
E-87	Amortization of Protected Excess ADIT		\$0	\$0	\$0	\$0	-\$7,206	-\$7,206
	To Annualize Amortization of Protected Excess ADIT		\$0	\$0		\$0	-\$7,206	
E-88	Amortization of Unprotected Excess ADIT		\$0	\$0	\$0	\$0	-\$65,785	-\$65,785
	To Annualize Amortization of Unprotected Excess ADIT		\$0	\$0		\$0	-\$65,785	
	Total Operating Revenues		\$0	\$0	\$0	\$0	-\$43,651	-\$43,651
	Total Operating & Maint. Expense		\$0	\$0	\$0	\$335,849	\$1,095,981	\$1,431,830

Missouri-American Water Company Case No. WR-2022-0303 Arnold Sewer District A Test Year Ending June 30, 2022 Income Tax Calculation

	<u>A</u>	<u>B</u>	_ <u>C</u>	D	<u>E</u>	<u> </u>
Line	B	Percentage	Test	6.28%	6.38%	6.48%
Number	Description I	Rate	Year	Return	Return	Return
1	TOTAL NET INCOME BEFORE TAXES		\$1,445,811	\$1,013,715	\$1,032,776	\$1,051,837
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$723,168	\$723,168	\$723,168	\$723,168
4	Non - Deductible Expenses		\$4,401	\$4,401	\$4,401	\$4,401
5	CIAC	_	\$0	\$0	\$0	\$0
6	TOTAL ADD TO NET INCOME BEFORE TAXES		\$727,569	\$727,569	\$727,569	\$727,569
7	SUBT. FROM NET INC. BEFORE TAXES					
8	Interest Expense calculated at the Rate of	2.4190%	\$344,291	\$344,291	\$344,291	\$344,291
9	Tax Straight-Line Depreciation		\$621,745	\$621,745	\$621,745	\$621,745
10	Excess Tax over S/L Tax Depreciation		\$492,379	\$492,379	\$492,379	\$492,379
11	Repairs Expense		\$441,186	\$441,186	\$441,186	\$441,186
12	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$1,899,601	\$1,899,601	\$1,899,601	\$1,899,601
13	NET TAXABLE INCOME		\$273,779	-\$158,317	-\$139,256	-\$120,195
14	PROVISION FOR FED. INCOME TAX					
15	Net Taxable Inc Fed. Inc. Tax		\$273,779	-\$158,317	-\$139,256	-\$120,195
16	Deduct Missouri Income Tax at the Rate of	100.000%	\$9,843	-\$5,692	-\$5,006	-\$4,321
17	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
18	Federal Taxable Income - Fed. Inc. Tax		\$263,936	-\$152,625	-\$134,250	-\$115,874
19	Federal Income Tax at the Rate of	21.000%	\$55,427	-\$32,051	-\$28,193	-\$24,334
20	Subtract Federal Income Tax Credits					
21	Credit - Solar		\$0	\$0	\$0	\$0
22	Net Federal Income Tax		\$55,427	-\$32,051	-\$28,193	-\$24,334
23	PROVISION FOR MO. INCOME TAX					
24	Net Taxable Income - MO. Inc. Tax		\$273,779	-\$158,317	-\$139,256	-\$120,195
25	Deduct Federal Income Tax at the Rate of	50.000%	\$27,714	-\$16,026	-\$14,097	-\$12,167
26	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
27	Missouri Taxable Income - MO. Inc. Tax		\$246,065	-\$142,291	-\$125,159	-\$108,028
28	Subtract Missouri Income Tax Credits		**	*	**	*
29	Test MO State Credit	4.0000/	\$0 \$0.043	\$0	\$0	\$0 \$4.334
30	Missouri Income Tax at the Rate of	4.000%	\$9,843	-\$5,692	-\$5,006	-\$4,321
31	PROVISION FOR CITY INCOME TAX					
32	Net Taxable Income - City Inc. Tax		\$273,779	-\$158,317	-\$139,256	-\$120,195
33	Deduct Federal Income Tax - City Inc. Tax		\$55,427	-\$32,051	-\$28,193	-\$24,334
34	Deduct Missouri Income Tax - City Inc. Tax		\$9,843	-\$5,692	-\$5,006	-\$4,321
35	City Taxable Income		\$208,509	-\$120,574	-\$106,057	-\$91,540
36 27	Subtract City Income Tax Credits		¢ 0	40	60	0.0
37 38	Test City Credit City Income Tax at the Rate of	0.000%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
39	SUMMARY OF CURRENT INCOME TAX					
40	Federal Income Tax		\$55,427	-\$32,051	-\$28,193	-\$24,334
41	State Income Tax		\$9,843	-\$5,692	-\$5,006	-\$4,321
42	City Income Tax		\$0	\$0	\$0	\$0
43	TOTAL SUMMARY OF CURRENT INCOME TAX		\$65,270	-\$37,743	-\$33,199	-\$28,655
44	DEFERRED INCOME TAXES					•
45	Deferred Income Taxes - Def. Inc. Tax.		\$230,915	\$230,915	\$230,915	\$230,915
46	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
47	Amortization of Protected Excess ADIT		-\$7,206	-\$7,206	-\$7,206	-\$7,206
48 40	Amortization of Unprotected Excess ADIT		-\$65,785 \$157,934	-\$65,785 \$157,024	-\$65,785 \$157,024	-\$65,785 \$157,024
49	TOTAL DEFERRED INCOME TAXES	1 1	\$157,924	\$157,924	\$157,924	\$157,924

Accounting Schedule: 11 Sponsor: Keith Foster Page: 1 of 2

Missouri-American Water Company Case No. WR-2022-0303 Arnold Sewer District A Test Year Ending June 30, 2022 Income Tax Calculation

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>
Line		Percentage	Test	6.28%	6.38%	6.48%
Number	Description	Rate	Year	Return	Return	Return
50	TOTAL INCOME TAX		\$223,194	\$120,181	\$124,725	\$129,269

Accounting Schedule: 11 Sponsor: Keith Foster Page: 2 of 2

Missouri-American Water Company Case No. WR-2022-0303 All Other Waste Water District B Test Year Ending June 30, 2022 Revenue Requirement

Line	<u>A</u>	<u>B</u> 6.28%	<u>C</u>	<u>D</u>
Number	Description	Return	6.38% Return	6.48% Return
Itamber	Description	Return		Rotain
1	Net Orig Cost Rate Base	\$42,200,522	\$42,200,522	\$42,200,522
2	Rate of Return	6.28%	6.38%	6.48%
3	Net Operating Income Requirement	\$2,649,349	\$2,692,393	\$2,735,438
4	Net Income Available	\$1,443,268	\$1,443,268	\$1,443,268
5	Additional Net Income Required	\$1,206,081	\$1,249,125	\$1,292,170
6	Income Tax Requirement			
7	Required Current Income Tax	\$193,061	\$206,535	\$220,009
8	Current Income Tax Available	-\$184,475	-\$184,475	-\$184,475
9	Additional Current Tax Required	\$377,536	\$391,010	\$404,484
10	Revenue Requirement	\$1,583,617	\$1,640,135	\$1,696,654
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$1,639,492	\$1,639,492	\$1,639,492
12	Miscellaneous	\$0	\$0	\$0
13	Gross Revenue Requirement	\$3,223,109	\$3,279,627	\$3,336,146

Accounting Schedule: 01 Sponsor: Keith Foster Page: 1 of 1

Missouri-American Water Company Case No. WR-2022-0303 All Other Waste Water District B Test Year Ending June 30, 2022 RATE BASE SCHEDULE

	<u>A</u>	<u>B</u>	<u> </u>
Line		Percentage	Dollar
Number	Rate Base Description	Rate	Amount
1	Plant In Service		\$83,049,320
2	Less Accumulated Depreciation Reserve		\$23,092,011
3	Net Plant In Service		\$59,957,309
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$104,268
6	Contributions in Aid of Construction Amortization		\$5,272,998
7	Materials & Supplies		\$30,574
8	Prepayments		\$38,241
9	Prepaid Pension Asset		\$369,550
10	TOTAL ADD TO NET PLANT IN SERVICE		\$5,815,631
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset	-2.7671%	-\$4,853
13	State Tax Offset	-2.7671%	-\$862
14	City Tax Offset	-9.3699%	\$0
15	Interest Expense Offset	11.0959%	\$113,270
16	Contributions in Aid of Construction		\$12,327,356
17	Customer Advances		\$23,265
18	Accumulated Deferred Income Taxes		\$10,783,604
19	TCJA EADIT Tracker		\$1,840
20	OPEB Tracker		\$152,261
21	Pension Tracker		\$176,537
22	TOTAL SUBTRACT FROM NET PLANT		\$23,572,418
23	Total Rate Base	II	\$42,200,522

Accounting Schedule: 02 Sponsor: Keith Foster Page: 1 of 1

Missouri-American Water Company Case No. WR-2022-0303 All Other Waste Water District B Test Year Ending June 30, 2022 Plant In Service

		_							
Line	Account #	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	<u>E</u>	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
		·						•	
4		INITANIGIDI E BI ANIT							
1 2		INTANGIBLE PLANT Organization	\$10,19 5	P-2	\$0	\$10,195	100.00%	\$0	\$10,195
3		Franchises & Consents	\$5,562	P-3	\$0 \$0	\$5,562	100.00%	\$0	\$5,562
4		Miscellaneous Intangible Plant Studies	\$758	P-4	\$0	\$758	100.00%	\$0	\$758
5		TOTAL PLANT INTANGIBLE	\$16,515		\$0	\$16,515		\$0	\$16,515
_		l							
6 7	330.000	WATER TREATMENT PLANT Water Treatment Land & Land Rights	\$0	P-7	¢o.	\$0	100.00%	¢n	¢n
8		Water Treatment Structures &	\$0	P-8	\$0 \$0	\$0 \$0	100.00%	\$0 \$0	\$0 \$0
· ·	001.000	Improvements		' "	Ψ0	Ψ	100.0070	Ψ	Ψ
9	332.000	Water Treatment Equipment	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	333.000	Water Treatment - Other	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11		TOTAL WATER TREATMENT PLANT	\$0		\$0	\$0		\$0	\$0
12		TRANSMISSION & DISTRIBUTION							
13	340.000	Transmission & Distribution Land	\$0	P-13	\$0	\$0	100.00%	\$0	\$0
14	341.000	Transmission & Distribution Structures &	\$4,883	P-14	\$0 \$0	\$4,883	100.00%	\$0 \$0	\$4,883
		Impr	,,,,,,,,,		**	¥ 1,000		**	¥ -,
15		Distribution Reservoirs & Standpipes	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	343.000	Transmission & Distribution Mains	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17		Fire Mains	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18		Services	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19 20		Meters	\$0	P-19 P-20	\$0 \$0	\$0 \$0	100.00%	\$0 \$0	\$0 \$0
20 21		Meter Installation Hydrants	\$0 \$0	P-20 P-21	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0 \$0
22		Other Transmission & Distribution Plant	\$0	P-22	\$0 \$0	\$0 \$0	100.00%	\$0 \$0	\$0 \$0
23	040.000	TOTAL TRANSMISSION & DISTRIBUTION	\$4,883	'	\$0	\$4,883	100.0070	\$0	\$4,883
			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		• •	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		• •	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
24		COLLECTION PLANT							
25		Land & Land Rights	\$117,550	P-25	\$0	\$117,550	100.00%	\$0	\$117,550
26		Structures & Improvements	\$3,855,265	P-26	\$0	\$3,855,265	100.00%	\$0	\$3,855,265
27		Collection Sewers - Force	\$8,234,268	P-27	\$0	\$8,234,268	100.00%	\$0	\$8,234,268
28 29		Collection Sewers - Gravity Services to Customers	\$20,459,611 \$3,138,572	P-28 P-29	\$0 \$0	\$20,459,611 \$3,138,572	100.00% 100.00%	\$0 \$0	\$20,459,611 \$3,138,572
30		Flow Measuring Devices	\$5,136,372	P-30	\$0 \$0	\$5,136,372 \$582,365	100.00%	\$0 \$0	\$5,136,372 \$582,365
31		Other Collection Plant Facilities	\$129,668	P-31	\$0	\$129,668	100.00%	\$0	\$129,668
32		TOTAL COLLECTION PLANT	\$36,517,299		\$0	\$36,517,299		\$0	\$36,517,299
33		SYSTEM PUMPING PLANT							
34		Land & Land Rights	\$152,298	P-34	\$0	\$152,298	100.00%	\$0	\$152,298
35		Structures & Improvements	\$3,355,468	P-35	\$0	\$3,355,468	100.00%	\$0 \$0	\$3,355,468
36 37		Receiving Wells Electric Pumping Equipment	\$769,568 \$5,148,443	P-36 P-37	\$0 \$0	\$769,568 \$5,148,443	100.00% 100.00%	\$0 \$0	\$769,568 \$5,148,443
38		Other Pumping Equipment	\$1,560,428	P-38	\$0 \$0	\$1,560,428	100.00%	\$0 \$0	\$3,148,443 \$1,560,428
39	000.000	TOTAL SYSTEM PUMPING PLANT	\$10,986,205		\$0	\$10,986,205	100.0070	\$0	\$10,986,205
			, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		• -	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		• •	, .,,
40		TREATMENT & DISPOSAL PLANT							
41		Land & Land Rights	\$803,046	P-41	\$0	\$803,046	100.00%	\$0	\$803,046
42		Structures & Improvements	\$9,329,295	P-42	\$0	\$9,329,295	100.00%	\$0	\$9,329,295
43	372.000	Treatment and Disposal Plant Equipment	\$16,670,226	P-43	\$0	\$16,670,226	100.00%	\$0 \$0	\$16,670,226
44 45		Plant Sewers Outfall Sewer Lines	\$1,487,575 \$382,503	P-44 P-45	\$0 \$0	\$1,487,575 \$382,503	100.00% 100.00%	\$0 \$0	\$1,487,575 \$382,503
45 46	3/4.000	TOTAL TREATMENT & DISPOSAL PLANT	\$28,672,645	F-45	\$0 \$0	\$28,672,645	100.00 /6	\$0	\$28,672,645
-10		TO THE THEATMENT & DIOT COMET EARTH	Ψ20,012,040		Ψ0	Ψ20,012,040		Ψ	Ψ20,072,040
47		INCENTIVE COMPENSATION							
		CAPITALIZATION							
48	0.000	Incentive Compensation Capitalization Adj.	\$0	P-48	\$0	\$0	100.00%	\$0	\$0
4-		TOTAL INOSHITUS CONTROL				<u> </u>			*-
49		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
		CAPITALIZATION							
50		GENERAL PLANT							
51	389.000	General Land & Land Rights	\$230,457	P-51	\$0	\$230,457	100.00%	\$0	\$230,457
	•		, -	•	. • • • •	. ,	1	* ~	,

Missouri-American Water Company Case No. WR-2022-0303 All Other Waste Water District B Test Year Ending June 30, 2022 Plant In Service

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	<u>H</u>	<u>İ</u>
Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
52	390.000	Stores Shops Equipment Structures	\$1,350,923	P-52	\$0	\$1,350,923	100.00%	\$0	\$1,350,923
53	390.100	Office Structures	\$658	P-53	\$0	\$658	100.00%	\$0	\$658
54	390.200	General Structures - HVAC	\$0	P-54	\$0	\$0	100.00%	\$0	\$0
55	390.300	Miscellaneous Structures	\$0	P-55	\$0	\$0	100.00%	\$0	\$0
56	390.900	Structures & Improvements - Leasehold	\$1,202	P-56	\$0	\$1,202	100.00%	\$0	\$1,202
57	391.000	Office Furniture and Equipment	\$28,010	P-57	\$0	\$28,010	100.00%	\$0	\$28,010
58	391.100	Computers & Peripheral Equipment	\$90,615	P-58	\$0	\$90,615	100.00%	\$0	\$90,615
59	391.200	Computer Hardware & Software	\$187,370	P-59	\$0	\$187,370	100.00%	\$0	\$187,370
60	391.250	Computer Software	\$1,316,027	P-60	\$0	\$1,316,027	100.00%	\$0	\$1,316,027
61	391.300	Other Office Equipment	\$650	P-61	\$0	\$650	100.00%	\$0	\$650
62	391.400	BTS Initial Investment	\$1,101,560	P-62	\$0	\$1,101,560	100.00%	\$0	\$1,101,560
63	392.000	Transportation Equipment	\$769,263	P-63	\$0	\$769,263	100.00%	\$0	\$769,263
64	392.100	Transportation Equipment - Light Trucks	\$70,284	P-64	\$0	\$70,284	100.00%	\$0	\$70,284
65	392.200	Transportation Equipment - Heavy Trucks	\$2,480	P-65	\$0	\$2,480	100.00%	\$0	\$2,480
66	392.300	Transportation Equipment - Cars	\$33,538	P-66	\$0	\$33,538	100.00%	\$0	\$33,538
67	392.400	Transportation Equipment - Other	\$62,303	P-67	\$0	\$62,303	100.00%	\$0	\$62,303
68	393.000	Store Equipment	\$25,405	P-68	\$0	\$25,405	100.00%	\$0	\$25,405
69	394.000	Tools, Shop, & Garage Equipment	\$435,808	P-69	\$0	\$435,808	100.00%	\$0	\$435,808
70	395.000	Laboratory Equipment	\$148,884	P-70	\$0	\$148,884	100.00%	\$0	\$148,884
71	396.000	Power Operated Equipment	\$161,800	P-71	\$0	\$161,800	100.00%	\$0	\$161,800
72	397.000	Communication Equipment	\$621,161	P-72	\$0	\$621,161	100.00%	\$0	\$621,161
73	397.100	Communication Equipment (non telephone)	\$10,445	P-73	\$0	\$10,445	100.00%	\$0	\$10,445
74	397.200	Telephone Equipment	\$3,019	P-74	\$0	\$3,019	100.00%	\$0	\$3,019
75	398.000	Miscellaneous Equipment	\$89,017	P-75	\$0	\$89,017	100.00%	\$0	\$89,017
76	399.000	Other Tangible Property	\$110,894	P-76	\$0	\$110,894	100.00%	\$0	\$110,894
77		TOTAL GENERAL PLANT	\$6,851,773		\$0	\$6,851,773		\$0	\$6,851,773
78		TOTAL PLANT IN SERVICE	\$83,049,320		\$0	\$83,049,320		\$0	\$83,049,320

<u>A</u> Plant	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	<u>F</u>	<u>G</u> Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	Total Plant Adjustments			\$0		\$0

Missouri-American Water Company Case No. WR-2022-0303 All Other Waste Water District B Test Year Ending June 30, 2022 Depreciation Expense

	•		•				
Line	<u>A</u> Account	<u>B</u>	<u>C</u> MO Adjusted	<u>D</u> Depreciation	<u>E</u> Depreciation	<u>F</u> Average	<u>G</u> Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
Number		Trant Account Description		Nate	Expense	LIIG	Jaivage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$10,195	0.00%	\$0	0	0.00%
3	302.000	Franchises & Consents	\$5,562	0.00%	\$0	0	0.00%
4	303.000	Miscellaneous Intangible Plant Studies	\$758	0.00%	\$0	0	0.00%
5		TOTAL PLANT INTANGIBLE	\$16,515		\$0		
•		WATER TREATMENT RI ANT					
6	330.000	WATER TREATMENT PLANT	60	0.00%	¢o	0	0.00%
7 8	330.000	Water Treatment Land & Land Rights Water Treatment Structures &	\$0 \$0	0.00% 2.34%	\$0 \$0	0 80	-15.00%
0	331.000	Improvements	Ψ0	2.34 /0	ΦΟ	80	-13.00 /6
9	332.000	Water Treatment Equipment	\$0	2.18%	\$0	48	-20.00%
10	333.000	Water Treatment - Other	\$0	3.33%	\$0	30	0.00%
11		TOTAL WATER TREATMENT PLANT	\$0		\$0		
					·		
12		TRANSMISSION & DISTRIBUTION					
13	340.000	Transmission & Distribution Land	\$0	0.00%	\$0	0	0.00%
14	341.000	Transmission & Distribution Structures &	\$4,883	1.49%	\$73	55	-20.00%
		Impr		4 ===/	**		
15	342.000	Distribution Reservoirs & Standpipes	\$0	1.70%	\$0 *0	65	-25.00%
16 17	343.000 344.000	Transmission & Distribution Mains Fire Mains	\$0 \$0	1.39% 1.56%	\$0 \$0	90 85	-30.00% -30.00%
1 <i>7</i> 18	345.000	Services	\$0	2.92%	\$0 \$0	65	-30.00% -100.00%
19	346.000	Meters	\$0	2.40%	\$0 \$0	42	-10.00%
20	347.000	Meter Installation	\$0	2.40%	\$0 \$0	42	-10.00%
21	348.000	Hydrants	\$0	1.85%	\$0	65	-30.00%
22	349.000	Other Transmission & Distribution Plant	\$0	2.96%	\$0	50	0.00%
23		TOTAL TRANSMISSION & DISTRIBUTION	\$4,883		\$73		
24		COLLECTION PLANT					
25	350.000	Land & Land Rights	\$117,550	0.00%	\$0	0	0.00%
26	351.000	Structures & Improvements	\$3,855,265	2.03%	\$78,262	50	-5.00%
27	352.100	Collection Sewers - Force	\$8,234,268	1.64%	\$135,042	60	-10.00%
28 29	352.200 353.000	Collection Sewers - Gravity Services to Customers	\$20,459,611	1.58% 2.87%	\$323,262 \$00,077	70	-20.00% -40.00%
29 30	354.000	Flow Measuring Devices	\$3,138,572 \$582,365	3.38%	\$90,077 \$19,684	55 25	-40.00% 0.00%
30 31	356.000	Other Collection Plant Facilities	\$129,668	3.15%	\$4,085	50	0.00%
32	000.000	TOTAL COLLECTION PLANT	\$36,517,299	0.1070	\$650,412	00	0.0070
			, , , , , , , , , , , , , , , , , , , ,		,		
33		SYSTEM PUMPING PLANT					
34	360.000	Land & Land Rights	\$152,298	0.00%	\$0	0	0.00%
35	361.000	Structures & Improvements	\$3,355,468	2.17%	\$72,814	45	0.00%
36	362.000	Receiving Wells	\$769,568	2.87%	\$22,087	30	0.00%
37	363.000	Electric Pumping Equipment	\$5,148,443	4.31%	\$221,898	15	-5.00%
38	365.000	Other Pumping Equipment	\$1,560,428	4.31%	\$67,254	15	-5.00%
39		TOTAL SYSTEM PUMPING PLANT	\$10,986,205		\$384,053		
40		TREATMENT & DISPOSAL DI ANT					
40 41	370.000	TREATMENT & DISPOSAL PLANT Land & Land Rights	\$803,046	0.00%	\$0	0	0.00%
41 42	370.000	Structures & Improvements	\$9,329,295	1.43%	\$133,409	60	-5.00%
43	371.000	Treatment and Disposal Plant Equipment	\$16,670,226	3.97%	\$661,808	30	-20.00%
44	373.000	Plant Sewers	\$1,487,575	1.60%	\$23,801	50	0.00%
45	374.000	Outfall Sewer Lines	\$382,503	3.04%	\$11,628	35	0.00%
46		TOTAL TREATMENT & DISPOSAL PLANT	\$28,672,645		\$830,646		
			I				

Accounting Schedule: 05 Sponsor: Amanda Coffer Page: 1 of 2

Missouri-American Water Company Case No. WR-2022-0303 All Other Waste Water District B Test Year Ending June 30, 2022 Depreciation Expense

Line	Account	<u>B</u>	<u>C</u> MO Adjusted	<u>D</u> Depreciation	<u>E</u> Depreciation	<u>F</u> Average	<u>G</u> Net
Number	Number	Plant Account Description	Jurisdictional	Rate	•		
Number	Number	l Plant Account Description	Jurisaictionai	Rate	Expense	Life	Salvage
47		INCENTIVE COMPENSATION					
71		CAPITALIZATION					
48		Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0	0	0.00%
					**	_	
49		TOTAL INCENTIVE COMPENSATION	\$0		\$0		
		CAPITALIZATION					
50		GENERAL PLANT					
51	389.000	General Land & Land Rights	\$230,457	0.00%	\$0	0	0.00%
52	390.000	Stores Shops Equipment Structures	\$1,350,923	3.11%	\$42,014	35	-5.00%
53	390.100	Office Structures	\$658	2.09%	\$14	47	-20.00%
54	390.200	General Structures - HVAC	\$0	2.09%	\$0	0	0.00%
55	390.300	Miscellaneous Structures	\$0	3.72%	\$0	55	-20.00%
56	390.900	Structures & Improvements - Leasehold	\$1,202	5.00%	\$60	20	0.00%
57	391.000	Office Furniture and Equipment	\$28,010	5.00%	\$1,401	20	0.00%
58	391.100	Computers & Peripheral Equipment	\$90,615	20.00%	\$18,123	5	0.00%
59	391.200	Computer Hardware & Software	\$187,370	20.00%	\$37,474	5	0.00%
60	391.250	Computer Software	\$1,316,027	5.00%	\$65,801	20	0.00%
61	391.300	Other Office Equipment	\$650	6.67%	\$43	15	0.00%
62	391.400	BTS Initial Investment	\$1,101,560	5.00%	\$55,078	20	0.00%
63	392.000	Transportation Equipment	\$769,263	3.45%	\$26,540	10	5.00%
64	392.100	Transportation Equipment - Light Trucks	\$70,284	3.45%	\$2,425	10	5.00%
65	392.200	Transportation Equipment - Heavy Trucks	\$2,480	3.45%	\$86	10	5.00%
66	392.300	Transportation Equipment - Cars	\$33,538	3.45%	\$1,157	10	5.00%
67	392.400	Transportation Equipment - Other	\$62,303	3.45%	\$2,149	10	5.00%
68	393.000	Store Equipment	\$25,405	4.00%	\$1,016	25	0.00%
69	394.000	Tools, Shop, & Garage Equipment	\$435,808	5.00%	\$21,790	20	0.00%
70	395.000	Laboratory Equipment	\$148,884	6.67%	\$9,931	15	0.00%
71	396.000	Power Operated Equipment	\$161,800	7.71%	\$12,475	15	0.00%
72	397.000	Communication Equipment	\$621,161	6.67%	\$41,431	0	0.00%
73	397.100	Communication Equipment (non telephone)	\$10,445	6.67%	\$697	15	0.00%
74	397.200	Telephone Equipment	\$3,019	6.67%	\$201	15	0.00%
75	398.000	Miscellaneous Equipment	\$89,017	6.43%	\$5,724	15	0.00%
76	399.000	Other Tangible Property	\$110,894	0.00%	\$0	30	0.00%
77		TOTAL GENERAL PLANT	\$6,851,773		\$345,630		
78		Total Depreciation	\$83,049,320		\$2,210,814		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Accounting Schedule: 05 Sponsor: Amanda Coffer

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Missouri-American Water Company Case No. WR-2022-0303 All Other Waste Water District B Test Year Ending June 30, 2022 Accumulated Depreciation Reserve

	A	-		<u> </u>	-	-			
Line	<u>A</u> Account	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	E	<u>r</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>!</u> MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
4		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3		Franchises & Consents	\$0 \$0	R-2 R-3	\$0 \$0	\$0 \$0	100.00%	\$0	\$0 \$0
4		Miscellaneous Intangible Plant Studies	\$1,787	R-4	\$0	\$1,787	100.00%	\$0	\$1,787
5		TOTAL PLANT INTANGIBLE	\$1,787		\$0	\$1,787		\$0	\$1,787
6		WATER TREATMENT PLANT							
7	330.000	Water Treatment Land & Land Rights	\$0 \$3	R-7	\$0 \$0	\$0 \$3	100.00%	\$0	\$0 \$3
8	331.000	Water Treatment Structures & Improvements	\$3	R-8	\$0	\$3	100.00%	\$0	\$3
9	332.000	Water Treatment Equipment	\$6	R-9	\$0	\$6	100.00%	\$0	\$6
10	333.000	Water Treatment - Other	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11		TOTAL WATER TREATMENT PLANT	\$9		\$0	\$9		\$0	\$9
12		TRANSMISSION & DISTRIBUTION							
13	340.000	Transmission & Distribution Land	\$0	R-13	\$0	\$0	100.00%	\$0	\$0
14	341.000	Transmission & Distribution Structures & Impr	\$689	R-14	\$0	\$689	100.00%	\$0	\$689
15	342.000	Distribution Reservoirs & Standpipes	-\$817	R-15	\$0	-\$817	100.00%	\$0	-\$817
16	343.000	Transmission & Distribution Mains	-\$501	R-16	\$0	-\$501	100.00%	\$0	-\$501
17	344.000	Fire Mains	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	345.000	Services	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19	346.000	Meters	-\$14	R-19	\$0	-\$14	100.00%	\$0	-\$14
20		Meter Installation	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21		Hydrants	\$3	R-21	\$0	\$3	100.00%	\$0	\$3
22 23	349.000	Other Transmission & Distribution Plant TOTAL TRANSMISSION & DISTRIBUTION	<u>\$0</u> -\$640	R-22	\$0 \$0	\$0 -\$640	100.00%	\$0 \$0	\$0 -\$640
23		TOTAL TRANSMISSION & DISTRIBUTION	-\$640		\$0	-\$640		\$0	-\$040
24		COLLECTION PLANT							
25	350.000	Land & Land Rights	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	351.000	Structures & Improvements	\$1,588,802	R-26	\$0	\$1,588,802	100.00%	\$0	\$1,588,802
27	352.100	Collection Sewers - Force	\$2,729,703	R-27	\$0	\$2,729,703	100.00%	\$0	\$2,729,703
28	352.200	Collection Sewers - Gravity	\$3,463,291	R-28	\$0	\$3,463,291	100.00%	\$0	\$3,463,291
29	353.000	Services to Customers	\$466,348	R-29	\$0	\$466,348	100.00%	\$0	\$466,348
30 31	354.000 356.000	Flow Measuring Devices Other Collection Plant Facilities	\$378,654 \$8,003	R-30 R-31	\$0 \$0	\$378,654 \$8,003	100.00% 100.00%	\$0 \$0	\$378,654 \$8,003
32	336.000	TOTAL COLLECTION PLANT	\$8,634,801	K-31	\$0	\$8,634,801	100.00%	\$0	\$8,634,801
32		TOTAL GOLLLOTTON TEAM	ψ0,034,001		Ψ	ψο,ου-,ου ι			ψο,ου-,ου ι
33		SYSTEM PUMPING PLANT							
34	360.000	Land & Land Rights	\$27	R-34	-\$27	\$0	100.00%	\$0	\$0
35	361.000	Structures & Improvements	\$493,415	R-35	\$0	\$493,415	100.00%	\$0	\$493,415
36	362.000	Receiving Wells	\$429,362	R-36	\$0	\$429,362	100.00%	\$0	\$429,362
37	363.000	Electric Pumping Equipment	\$2,276,589	R-37	\$0 \$0	\$2,276,589	100.00%	\$0	\$2,276,589
38 39	365.000	Other Pumping Equipment TOTAL SYSTEM PUMPING PLANT	\$1,328,101 \$4,527,494	R-38	\$0 -\$27	\$1,328,101 \$4,527,467	100.00%	\$0 \$0	\$1,328,101 \$4,527,467
38		TOTAL STSTEW FUMPING FLANT	Ф 4 ,327,494		-\$Z1	φ 4 ,321,401		Ψυ	φ 4 ,321,401
40		TREATMENT & DISPOSAL PLANT							
41	370.000	Land & Land Rights	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
42	371.000	Structures & Improvements	\$1,695,946	R-42	\$0	\$1,695,946	100.00%	\$0	\$1,695,946
43	372.000	Treatment and Disposal Plant Equipment	\$5,227,467	R-43	\$0	\$5,227,467	100.00%	\$0	\$5,227,467
44	373.000	Plant Sewers	\$361,500	R-44	\$0	\$361,500	100.00%	\$0	\$361,500
45 46	374.000	Outfall Sewer Lines	\$35,901	R-45	\$0	\$35,901	100.00%	\$0	\$35,901
46		TOTAL TREATMENT & DISPOSAL PLANT	\$7,320,814		\$0	\$7,320,814		\$0	\$7,320,814
47		INCENTIVE COMPENSATION							
71		CAPITALIZATION							
48		Incentive Compensation Capitalization Adj.	\$0	R-48	\$0	\$0	100.00%	\$0	\$0
49		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
		CAPITALIZATION							
E 0		CENEDAL DI ANT							
50 51	389.000	GENERAL PLANT General Land & Land Rights	\$0	R-51	\$0	\$0	100.00%	\$0	\$0
		Stores Shops Equipment Structures				\$152,985			
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Missouri-American Water Company Case No. WR-2022-0303 All Other Waste Water District B Test Year Ending June 30, 2022 Accumulated Depreciation Reserve

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u> </u>	<u>G</u>	Н	Ī
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
53	390.100	Office Structures	-\$6,033	R-53	\$0	-\$6,033	100.00%	\$0	-\$6,033
54	390.200	General Structures - HVAC	\$0	R-54	\$0	\$0	100.00%	\$0	\$0
55	390.300	Miscellaneous Structures	\$61	R-55	\$0	\$61	100.00%	\$0	\$61
56	390.900	Structures & Improvements - Leasehold	\$244	R-56	\$0	\$244	100.00%	\$0	\$244
57	391.000	Office Furniture and Equipment	\$27,944	R-57	\$0	\$27,944	100.00%	\$0	\$27,944
58	391.100	Computers & Peripheral Equipment	\$58,937	R-58	\$0	\$58,937	100.00%	\$0	\$58,937
59	391.200	Computer Hardware & Software	\$259,082	R-59	\$0	\$259,082	100.00%	\$0	\$259,082
60	391.250	Computer Software	\$525,059	R-60	\$0	\$525,059	100.00%	\$0	\$525,059
61	391.300	Other Office Equipment	-\$163	R-61	\$0	-\$163	100.00%	\$0	-\$163
62	391.400	BTS Initial Investment	\$805,810	R-62	\$0	\$805,810	100.00%	\$0	\$805,810
63	392.000	Transportation Equipment	\$404,405	R-63	\$0	\$404,405	100.00%	\$0	\$404,405
64	392.100	Transportation Equipment - Light Trucks	\$20,447	R-64	\$0	\$20,447	100.00%	\$0	\$20,447
65	392.200	Transportation Equipment - Heavy Trucks	\$3,121	R-65	\$0	\$3,121	100.00%	\$0	\$3,121
66	392.300	Transportation Equipment - Cars	\$25,678	R-66	\$0	\$25,678	100.00%	\$0	\$25,678
67	392.400	Transportation Equipment - Other	\$17,356	R-67	\$0	\$17,356	100.00%	\$0	\$17,356
68	393.000	Store Equipment	\$27,914	R-68	\$0	\$27,914	100.00%	\$0	\$27,914
69	394.000	Tools, Shop, & Garage Equipment	\$115,529	R-69	\$0	\$115,529	100.00%	\$0	\$115,529
70	395.000	Laboratory Equipment	\$47,398	R-70	\$0	\$47,398	100.00%	\$0	\$47,398
71	396.000	Power Operated Equipment	\$2,579	R-71	\$0	\$2,579	100.00%	\$0	\$2,579
72	397.000	Communication Equipment	\$85,637	R-72	\$0	\$85,637	100.00%	\$0	\$85,637
73	397.100	Communication Equipment (non telephone)	\$676	R-73	\$0	\$676	100.00%	\$0	\$676
74	397.200	Telephone Equipment	\$802	R-74	\$0	\$802	100.00%	\$0	\$802
75	398.000	Miscellaneous Equipment	\$10,068	R-75	\$0	\$10,068	100.00%	\$0	\$10,068
76	399.000	Other Tangible Property	\$22,237	R-76	\$0	\$22,237	100.00%	\$0	\$22,237
77		TOTAL GENERAL PLANT	\$2,607,773		\$0	\$2,607,773		\$0	\$2,607,773
78		TOTAL DEPRECIATION RESERVE	\$23,092,038		-\$27	\$23,092,011		\$0	\$23,092,011

Missouri-American Water Company Case No. WR-2022-0303 All Other Waste Water District B Test Year Ending June 30, 2022 Adjustments for Depreciation Reserve

<u>A</u> Reserve	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	<u>F</u>	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
R-34	Land & Land Rights	360.000		-\$27		\$0
	1. To remove reserve associated with land.		-\$27		\$0	
	Total Reserve Adjustments			-\$27		\$0

Accounting Schedule: 07 Sponsor: Amanda McMellen

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Missouri-American Water Company Case No. WR-2022-0303 All Other Waste Water District B Test Year Ending June 30, 2022 Cash Working Capital

	<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>	F	<u>G</u>
Line	2	Test Year	Revenue	Expense	Net Lag	<u>-</u> Factor	CWC Req
Number	Description	Adj. Expenses	Lag	Lag	C - D	(Col E / 365)	BxF
		' '				, ,	
1	OPERATION AND MAINT. EXPENSE						
2	Purchased Water	\$0	45.70	32.00	13.70	0.037534	\$0
3	Fuel and Power	\$404,820	45.70	21.60	24.10	0.066027	\$26,729
4	Chemical	\$47,726	45.70	37.70	8.00	0.021918	\$1,046
5	Waste Disposal	\$126,754	45.70	77.70	-32.00	-0.087671	-\$11,113
6	Labor/Base Payroll	\$785,320	45.70	11.50	34.20	0.093699	\$73,584
7	Pensions	-\$78,828	45.70	-3.00	48.70	0.133425	-\$10,518
8	OPEB	-\$38,576	45.70	45.70	0.00	0.000000	\$0
9	Group Insurance	\$157,941	45.70	10.10	35.60	0.097534	\$15,405
10	401K	\$22,403	45.70	9.20	36.50	0.100000	\$2,240
11	DCP	\$9,425	45.70	9.20	36.50	0.100000	\$943
12	ESPP	\$0	45.70	39.90	5.80	0.015890	\$0
13	VEBA	\$0	45.70	214.50	-168.80	-0.462466	\$0
14	Other Benefits	\$0	45.70	38.70	7.00	0.019178	\$0
15	Support services	\$638,142	45.70	-2.20	47.90	0.131233	\$83,745
16	Contracted Services	\$126,473	45.70	48.80	-3.10	-0.008493	-\$1,074
17	Building Maintenance and Services	\$169,715	45.70	52.70	-7.00	-0.019178	-\$3,255
18	Telecommunications expense	\$52,458	45.70	32.20	13.50	0.036986	\$1,940 \$4,934
19	Postage expense	\$43,730	45.70	34.90	10.80	0.029589	\$1,294 \$2,200
20	Office Supplies and Services	\$18,229	45.70	-20.50	66.20	0.181370	\$3,306 *247
21	Employee related expense travel and	\$32,205	45.70	48.50	-2.80	-0.007671	-\$247
22	entertainment	¢0.940	45.70	12.00	22.00	0.000427	0000
22 23	Rents	\$9,849 \$97,494	45.70 45.70	12.80 49.30	32.90 -3.60	0.090137	\$888 -\$863
23 24	Transportation Miscellaneous Expense	\$87,481 \$104,101	45.70 45.70	49.30 34.10	-3.60 11.60	-0.009863 0.031781	-5003 \$3,308
2 4 25	Uncollectible Expense	\$78,595	45.70 45.70	45.70	0.00	0.000000	\$3,308 \$0
26	Customer Accounting	\$25,843	45.70 45.70	75.90	-30.20	-0.082740	-\$2,138
27	Regulatory Expense	\$2,492	45.70	45.00	0.70	0.001918	-φ 2 ,190
28	Insurance Other than Group	\$153,783	45.70	-68.40	114.10	0.312603	\$48,073
29	Maintenance Supplies and Services	\$58,283	45.70	30.30	15.40	0.042192	\$2,459
30	PSC Assessment	\$46,817	45.70	-36.00	81.70	0.223836	\$10,479
31	Cash Vouchers	\$1,067,975	45.70	40.10	5.60	0.015342	\$16,38 <u>5</u>
32	TOTAL OPERATION AND MAINT. EXPENSE	\$4,153,156	10110	10110	0.00	0.0.00.12	\$262,621
~_		4 1,100,100					4_0_,0_ .
33	TAXES						
34	Payroll Tax	\$60,308	45.70	11.50	34.20	0.093699	\$5,651
35	Property Tax	\$533,526	45.70	157.90	-112.20	-0.307397	-\$164,004
36	TOTAL TAXES	\$593,834					-\$158,353
37	CWC REQ'D BEFORE RATE BASE OFFSETS						\$104,268
38	TAX OFFSET FROM RATE BASE	4					A -
39	Federal Tax Offset	\$175,389	45.70	35.60	10.10	0.027671	\$4,853
40	State Tax Offset	\$31,146	45.70	35.60	10.10	0.027671	\$862
41	City Tax Offset	\$0	45.70	11.50	34.20	0.093699	\$0
42	Interest Expense Offset	\$1,020,831	45.70	86.20	-40.50	-0.110959	-\$113,270
43	TOTAL OFFSET FROM RATE BASE	\$1,227,366					-\$107,555
44	TOTAL CASH WORKING CAPITAL REQUIRED						¢2 207
44	TOTAL CASH WORKING CAPITAL REQUIRED						-\$3,287

Accounting Schedule: 08 Sponsor: Angela Niemeier Page: 1 of 1

	٨	<u>B</u>	<u>C</u>	n	E	<u>F</u>	G	U			· · · · · · · · · · · · · · · · · · ·		M
Line	<u>A</u> Account	므	<u>U</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>r</u> Adjust.	G Total Company	H Total Company	.lurisdictional	<u>এ</u> .lurisdictional	<u>K</u> MO Final Adj	<u>∟</u> MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)	7	(From Adj. Sch.)		L + N	
Rev-1		OPERATING REVENUES								Ì			
Rev-2	522.100	Residential	\$6,580,982	See note (1)	See note (1)	Rev-2	See note (1)	\$6,580,982		\$689,945	\$7,270,927	See note (1)	See note (1)
Rev-3	522.200	Commercial	\$810,209			Rev-3		\$810,209	100.00%	\$234,113	\$1,044,322		
Rev-4	522.300	Industrial	\$4,420			Rev-4		\$4,420	100.00%	\$2,764	\$7,184		
Rev-5	522.400	Other Public Authority	\$95,670			Rev-5		\$95,670	100.00%	\$22,153	\$117,823		
Rev-6	534.000	Rents from Sewer Properties	\$4,379			Rev-6		\$4,379	100.00%	-\$4,379	\$0		
Rev-7 Rev-8	536.000	Other Sewer Revenue - Oper. Rev. TOTAL OPERATING REVENUES	\$45,978 \$7,541,638			Rev-7		\$45,978 \$7,541,638	100.00%	-\$7,479 \$937,117	\$38,499 \$8,478,755		
Kev-o		TOTAL OPERATING REVENUES	\$7,541,030					\$7,541,030		φ 9 37,117	\$0,470,755		
1		COLLECTION OPERATIONS EXPENSES											
2	701.000	Operation Labor & Expenses	\$1,683	\$0	\$1,683	E-2	\$0	\$1,683	100.00%	\$3,737	\$5,420	\$0	\$5,420
3	702.000	Purchased Water	\$7,898	\$0	\$7,898	E-3	\$0	\$7,898	100.00%	-\$7,898	\$0	\$0	\$0
4	703.000	Miscellaneous Expenses	\$13,794	\$0	\$13,794	E-4	\$0	\$13,794	100.00%	\$129,937	\$143,731	\$0	\$143,731
5	705.000	Rents	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6		TOTAL COLLECTION OPERATIONS EXPENSES	\$23,375	\$0	\$23,375		\$0	\$23,375		\$125,776	\$149,151	\$0	\$149,151
_													
7		COLLECTION MAINT. EXPENSES											
8	710.000	Maint. Supervision & Engineering	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	714.000	Maint. Of Wells & Springs	\$0	\$0 \$50,007	\$0 \$000	E-9 E-10	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10 11	716.000	Maint. Of Supply Mains TOTAL COLLECTION MAINT. EXPENSES	\$53,690 \$53,690	\$53,397 \$53,397	\$293 \$293	E-10	\$0 \$0	\$53,690 \$53,690	100.00%	-\$19,375 -\$19,375	\$34,315 \$34,315	\$33,624 \$33,624	\$691 \$691
""		TOTAL COLLECTION MAINT. EXPENSES	\$55,690	\$55,59 <i>1</i>	\$293		\$0	\$55,090		-\$19,375	\$34,315	\$33,624	9091
12		PUMPING OPERATIONS EXPENSES											
13	720.000	Operation Supervision & Engineering	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	721.000	Fuel or Power Purchased for Pumping	\$11,8 3 1	\$0	\$11,8 3 1	E-14	\$0	\$11,831	100.00%	\$145,838	\$157,669	\$0	\$157,669
15	722.000	Pumping Labor & Expenses	\$4,544	\$4,544	\$0	E-15	\$0	\$4,544	100.00%	\$0	\$4,544	\$4,544	\$0
16	724.000	Miscellaneous Expense	\$71	\$0	\$71	E-16	\$0	\$71	100.00%	-\$271	-\$200	-\$951	\$751
17	725.000	Rent	\$0	\$0	\$0	E-17	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
18		TOTAL PUMPING OPERATIONS EXPENSES	\$16,446	\$4,544	\$11,902		\$0	\$16,446		\$145,567	\$162,013	\$3,593	\$158,420
40		PUMPING MAINTENANCE EXPENSES											
19 20	730.000	Maint Supervision & Engineering	\$0	\$0	\$0	E-20	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
21	730.000	Maint of Structures & Improvements	\$0 \$0	\$0 \$0	\$0 \$0	E-21	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
22	731.000	Maint of Ottoctares & Improvements Maint of Power Production Equipment	\$44	\$0	\$44	E-22	\$0	\$44	100.00%	-\$22	\$22	\$0	
23	102.000	TOTAL PUMPING MAINTENANCE EXPENSES	\$44	\$0	\$44		\$0	\$44	100.0070	-\$22	\$22	\$0	\$22 \$22
					·								
24		TREAT. & DISP. OPER. EXPENSE											
25	740.000	Operation - Supervision & Engineering	\$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
26	741.000	Chemicals	\$22,639	\$0	\$22,639	E-26	\$0	\$22,639	100.00%	\$26,087	\$48,726	\$0	\$48,726
27	742.000	Operation Labor & Expense	\$915,538	\$797,375	\$118,163	E-27	\$0	\$915,538	100.00%	-\$368,935	\$546,603	\$451,180	\$95,423
28	743.000	Miscellaneous Expenses - TDO	\$1,686,993	\$0	\$1,686,993	E-28	\$0	\$1,686,993	100.00%	-\$237,104	\$1,449,889	\$0	\$1,449,889
29	744.000	Miscellaneous Expense - TDO	\$26,727	\$0 *0	\$26,727	E-29	\$0	\$26,727	100.00%	\$35,238	\$61,965	\$0	\$61,965
30 31	745.000	Rents - TDO TOTAL TREAT. & DISP. OPER. EXPENSE	\$959 \$2,652,856	\$0 \$797,375	\$959 \$1,855,481	E-30	\$0 \$0	\$959 \$2,652,856	100.00%	\$9 -\$544,705	\$968 \$2,108,151	\$0 \$451,180	\$968 \$1,656,971
31		IOTAL INEAT. & DIST. OPER. EXPENSE	φ ∠, 05 ∠, 050	कारा,उग्र	φ1,000,401		,	φ2,052,050		-φ344,705	φ2,100,131	φ 4 51,160	φ1,050,971
32		TREAT. & DISP. MAINT. EXPENSES											
33	750.000	Maint Supervision & Engineering - TDM	\$0	\$0	\$0	E-33	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
34	751.000	Maint of Structures & Improvements - TDM	\$0	\$0	\$0	E-34	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
35	752.000	Maint of Water Treatment Equipment	\$258,271	\$65,424	\$192,847	E-35	\$0	\$258,271	100.00%	-\$200,456	\$57,815	\$45,040	\$12,775
36		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$258,271	\$65,424	\$192,847		\$0	\$258,271	1	-\$200,456	\$57,815	\$45,040	\$12,775

Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	<u>G</u> Total Company	<u>H</u> Total Company	<u> </u> - Jurisdictional	<u>J</u> Jurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	M MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
		·	(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	
37		CUSTOMER ACCOUNTS EXPENSE			•								
38	901.000	Supervision	\$0	\$0	\$0	E-38	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
39	902.000	Meter Reading Expenses	\$1,053	\$1,053	\$0 \$0.400	E-39	\$0	\$1,053	100.00%	\$42	\$1,095	\$1,095	\$0
40	903.000	Customer Records & Collection Expenses Uncollectible Amounts	\$9,498	\$0 \$0	\$9,498 \$7,647	E-40 E-41	\$0 \$0	\$9,498 \$7,647	100.00% 100.00%	\$19,125	\$28,623	\$0	\$28,623
41 42	904.000 905.000	Misc. Customer Accounts Expense	\$7,647 \$1,144	\$0 \$143	\$7,647 \$1,001	E-41 E-42	\$0	\$7,647 \$1,144	100.00%	\$23,437 \$298	\$31,084 \$1,442	\$0 \$872	\$31,084 \$570
42	905.000	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$1,144	\$1,196	\$1,001	E-42	\$0	\$19,342	100.00%	\$42,902	\$62,244	\$1,967	\$60,277
73		TOTAL COSTOMER ACCOUNTS EXTENSE	ψ13,342	ψ1,190	ψ10,1 1 0			\$13,342		ψ - -2,302	Ψ02,244	\$1,307	Ψ00,211
44		CUSTOMER SERVICE EXPENSES											
45	907.000	Customer Service & Information Expense	\$264	\$264	\$0	E-45	\$0	\$264	100.00%	\$683	\$947	\$947	\$0
46		TOTAL CUSTOMER SERVICE EXPENSES	\$264	\$264	\$0		\$0	\$264		\$683	\$947	\$947	\$0 \$0
47		ADMIN. & GENERAL EXPENSES											.
48	920.000	Admin. & General Salaries	\$370,229	\$370,229	\$0	E-48	\$0	\$370,229	100.00%	-\$133,421	\$236,808	\$229,234	\$7,574
49	921.000	Office Supplies & Expenses	\$238,883	\$0	\$238,883	E-49	\$0	\$238,883	100.00%	-\$53,315	\$185,568	\$0	\$185,568
50	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-50	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
51 52	923.000	Outside Services Employed	\$314,352	\$140,126	\$174,226 \$44,206	E-51 E-52	\$0 \$0	\$314,352	100.00% 100.00%	\$483,452 \$442,477	\$797,804 \$453,793	\$319,647	\$478,157 \$453,783
52 53	924.000 925.000	Property Insurance Injuries & Damages	\$41,306 \$2,449	\$0 \$0	\$41,306 \$2,449	E-52 E-53	\$0	\$41,306 \$2,449	100.00%	\$112,477 -\$1,605	\$153,783 \$844	\$0 \$0	\$153,783 \$844
53 54	926.000	Employee Pensions & Benefits	\$448,243	\$354,544	\$2,449 \$93,699	E-53 E-54	\$0	\$448,243	100.00%	-\$370,030	\$78,213	\$354,544	-\$276,331
55	927.000	Franchise Requirements	\$440,243	\$0	\$95,039 \$0	E-55	\$0	\$0	100.00%	\$0,030	\$70,213	\$054,544	\$0
56	928.000	Regulatory Commission Expenses	\$1,268	\$0	\$1,268	E-56	\$0	\$1,268	100.00%	\$1,224	\$2,492	\$0	\$2,492
57	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-57	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
58	930.100	Institutional or Goodwill Advertising Expenses	\$0	\$0	\$0	E-58	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
59	930.200	Misc. General Expenses	\$132,465	\$0	\$132,465	E-59	\$0	\$132,465	100.00%	-\$31,376	\$101,089	\$0	\$101,089
60	930.300	Research & Development Expenses	\$364	\$0	\$364	E-60	\$0	\$364	100.00%	\$1,614	\$1,978	\$0	\$1,978
61	931.000	Rents - AGE	\$18,197	\$0	\$18,197	E-61	\$0	\$18,197	100.00%	-\$9,316	\$8,881	\$0	\$8,881
62	932.000	Maint. of General Plant	\$168	\$0	\$168	E-62	\$0	\$168	100.00%	\$10,870	\$11,038	\$0	\$11,038
63		TOTAL ADMIN. & GENERAL EXPENSES	\$1,567,924	\$864,899	\$703,025		\$0	\$1,567,924		\$10,574	\$1,578,498	\$903,425	\$675,073
		DEDDEGLATION EVENUE											
64 65	402.000	DEPRECIATION EXPENSE	¢4.700.050	Coo moto (4)	Coo note (1)	F 65	Coo noto (1)	\$4.7C0.0E0	400.000/	¢204 272	\$2.422.C24	Coo noto (1)	Coo moto (4)
65 66	403.000	Depreciation Expense, Dep. Exp. TOTAL DEPRECIATION EXPENSE	\$1,768,352 \$1,768,352	See note (1) \$0	See note (1) \$0	E-65	See note (1) \$0	\$1,768,352 \$1,768,352	100.00%	\$364,272 \$364,272	\$2,132,624 \$2,132,624	See note (1) \$0	See note (1) \$0
00		TOTAL DEFRECIATION EXPENSE	\$1,700,332	ΨU	φU		\$0	\$1,760,352		\$304,272	\$2,132,624	\$0	\$0
67		AMORTIZATION EXPENSE											
68	404.000	Amortization - LTD Term Plant	\$6,466	\$0	\$6,466	E-68	\$0	\$6,466	100.00%	\$2	\$6,468	\$0	\$6,468
69	405.000	Amortization of Reg Asset	\$48,049	\$0	\$48,049	E-69	\$0	\$48,049	100.00%	\$26,701	\$74,750	\$0	\$74,750
70	405.000	Amortization of Reg Asset AFUDC	\$1,796	\$0	\$1,796	E-70	\$0	\$1,796	100.00%	-\$1,796	\$0	\$0	\$0
71	407.000	Amortization - Property Losses	\$3,416	\$0	\$3,416	E-71	\$0	\$3,416	100.00%	-\$3,416	\$0	\$0	\$0
72		TOTAL AMORTIZATION EXPENSE	\$59,727	\$0	\$59,727		\$0	\$59,727		\$21,491	\$81,218	\$0	\$81,218
73		OTHER OPERATING EXPENSES			A. .	<u>-</u>							4===
74 75	408.100	Property Taxes	\$1,896	\$0	\$1,896	E-74	\$0	\$1,896	100.00%	\$531,631	\$533,527	\$0	\$533,527
75 76	408.100	Payroll Taxes	\$97,694	\$0 \$0	\$97,694	E-75	\$0	\$97,694	100.00%	-\$36,926	\$60,768	-\$36,926	\$97,694
76 77	408.100	Other Taxes	-\$338 \$42.553	\$0 \$0	-\$338 \$12.553	E-76 E-77	\$0	-\$338 \$42.552	100.00%	-\$1,794 \$24,264	-\$2,132	\$0	-\$2,132
7 <i>7</i> 78	408.100	PSC Assessment TOTAL OTHER OPERATING EXPENSE	\$12,553 \$111,805	\$0 \$0	\$12,553 \$111,805	E-//	\$0 \$0	\$12,553 \$111,805	100.00%	\$34,264 \$527,175	\$46,817 \$638,980	\$0 -\$36,926	\$46,817 \$675,906
10		TOTAL OTHER OF ERATING EAFEIGE	ψ111,003	Ψ	ψ111,003			φ111,003		Ψ321,113	ψ030,300	-ψ50,920	ψ013,900
79		TOTAL OPERATING EXPENSE	\$6,532,096	\$1,787,099	\$2,976,645		\$0	\$6,532,096		\$473,882	\$7,005,978	\$1,402,850	\$3,470,504

Line Number	<u>A</u> Account Number	<u>B</u> Income Description	<u>C</u> Test Year Total	<u>D</u> Test Year Labor	<u>E</u> Test Year Non Labor	<u>F</u> Adjust. Number	<u>G</u> Total Company Adjustments	<u>H</u> Total Company Adjusted	<u>l</u> Jurisdictional Allocations	<u>J</u> Jurisdictional Adjustments	<u>K</u> MO Final Adj Jurisdictional	<u>L</u> MO Adj. Juris. Labor	<u>M</u> MO Adj. Juris. Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L+1	M = K
80		NET INCOME BEFORE TAXES	\$1,009,542					\$1,009,542		\$463,235	\$1,472,777		
81		INCOME TAXES											
82	409.100	Current Income Taxes	-\$153,755	See note (1)	See note (1)	E-82	See note (1)	-\$153,755	100.00%	-\$30,720	-\$184,475	See note (1)	See note (1)
83		TOTAL INCOME TAXES	-\$153,755	,	()			-\$153,755	- 1	-\$30,720	-\$184,475	,	
84		DEFERRED INCOME TAXES											
85	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$161,737	See note (1)	See note (1)	E-85	See note (1)	\$161,737	100.00%	\$228,441	\$390,178	See note (1)	See note (1)
86	412.200	Amortization of Deferred ITC	-\$204			E-86		-\$204	100.00%	\$204	\$0		
87	0.000	Amortization of Protected Excess ADIT	\$0			E-87		\$0	100.00%	-\$17,394	-\$17,394		
88	0.000	Amortization of Unprotected Excess ADIT	\$0	_		E-88		\$0	100.00%	-\$158,800	-\$158,800		
89		TOTAL DEFERRED INCOME TAXES	\$161,533					\$161,533		\$52,451	\$213,984		
90		NET OPERATING INCOME	\$1,001,764					\$1,001,764		\$441,504	\$1,443,268		

⁽¹⁾ Labor and Non Labor Detail not applicable to Revenue & Taxes

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u> </u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
Rev-2	Residential	522.100	\$0	\$0	\$0	\$0	\$689,945	\$689,94
	To Annualize Residential Revenue		\$0	\$0		\$0	\$689,945	
Rev-3	Commercial	522.200	\$0	\$0	\$0	\$0	\$234,113	\$234,11
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	\$234,113	
Rev-4	Industrial	522.300	\$0	\$0	\$0	\$0	\$2,764	\$2,76
	1. To Annualize Industrial Revenue		\$0	\$0		\$0	\$2,764	
Rev-5	Other Public Authority	522.400	\$0	\$0	\$0	\$0	\$22,153	\$22,15
	1. To normalize OPA. (Sarver/Horton)		\$0	\$0		\$0	\$22,153	
Rev-6	Rents from Sewer Properties	534.000	\$0	\$0	\$0	\$0	-\$4,379	-\$4,37
	1. To annualize rents. (Sarver)		\$0	\$0		\$0	-\$4,379	
Rev-7	Other Sewer Revenue - Oper. Rev.	536.000	\$0	\$0	\$0	\$0	-\$7,479	-\$7,47
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	-\$7,479	
E-2	Operation Labor & Expenses	701.000	\$0	\$0	\$0	\$0	\$3,737	\$3,73
	1. To annualize building maintenance expense. (Niemeier)		\$0	\$0		\$0	\$57	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$3,680	
E-3	Purchased Water	702.000	\$0	\$0	\$0	\$0	-\$7,898	-\$7,89
	1. To normalize purchased water. (Sarver)		\$0	\$0		\$0	-\$7,898	
E-4	Miscellaneous Expenses	703.000	\$0	\$0	\$0	\$0	\$129,937	\$129,93
	1. To annualize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$131,130	
	2. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	-\$1,130	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$63	
E-10	Maint. Of Supply Mains	716.000	\$0	\$0	\$0	-\$19,773	\$398	-\$19,37
	Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	\$398	
	2. To annualize payroll. (Horton)		\$0	\$0		-\$19,773	\$0	
E-14	Fuel or Power Purchased for Pumping	721.000	\$0	\$0	\$0	\$0	\$145,838	\$145,83
	1. To annualize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$145,838	
E-16	Miscellaneous Expense	724.000	\$0	\$0	\$0	-\$951	\$680	-\$27

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description 1. To annualize building maintenance expense. (Niemeier)	Number	Labor \$0	Non Labor \$0	Total	Labor \$0	Non Labor \$620	Total
	2. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	\$60	
	3. To annualize payroll. (Horton)		\$0	\$0		-\$951	\$0	
E-22	Maint of Power Production Equipment	732.000	\$0	\$0	\$0	\$0	-\$22	-\$22
	Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	-\$22	
	Convided expenses (ritemeter)							
E-26	Chemicals	741.000	\$0	\$0	\$0	\$0	\$26,087	\$26,087
	1. To normalize chemical expense. (Sarver)		\$0	\$0		\$0	\$25,087	
	2. To reallocate MAWC corporate expense using Staff's		\$0	\$0		\$0	\$1,000	
	adjustments and allocation factors.							
E-27	Operation Labor & Expense	742.000	\$0	\$0	\$0	-\$346,195	-\$22,740	-\$368,935
	To annualize building maintenance expense. (Niemeier)	1 121000	\$0	\$0	40	\$0	-\$22,068	4000,000
	1. To annualize building maintenance expense. (Memeler)		φυ	φυ		φυ	-φ22,000	
	2. To annualize payroll. (Horton)		\$0	\$0		-\$346,209	\$0	
	3. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	-\$2,153	
	4. To normalize office supplies. (Branson)		\$0	\$0		\$0	-\$333	
	5. To reallocate MAWC corporate expense using Staff's		\$0	\$0		\$14	\$1,814	
	adjustments and allocation factors.		•	**		4.	\(\psi\)	
Г 20	Missellensous Frances TDO	742.000	¢0	# 0	# 0	\$0	¢227.404	¢227.404
E-28	Miscellaneous Expenses - TDO	743.000	\$0	\$0	\$0		-\$237,104	-\$237,104
	1. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	-\$8,259	
	2. To annualize fuel and power expense. (Sarver)		\$0	\$0		\$0	-\$217,169	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$6	
	4. Adjustment to remove building maintenance expenses		\$0	\$0		\$0	-\$11,682	
	and duplicate invoice entries from waste disposal expense.		φυ	φυ		φυ	-φ11,002	
	(Niemeier)							
E-29	Miscellaneous Expense - TDO	744.000	\$0	\$0	\$0	\$0	\$35,238	\$35,238
	1. To annualize building maintenance expense. (Niemeier)		\$0	\$0		\$0	\$6,095	
							·	
	2. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	\$29,968	
	3. To normalize office supplies. (Branson)		\$0	\$0		\$0	-\$539	
	4. To adjust promotional expense. (Branson)		\$0	\$0		\$0	-\$52	
	5. To reallocate MAWC corporate expense using Staff's		\$0	\$0		\$0	-\$234	
	adjustments and allocation factors.							
E-30	Rents - TDO	745.000	\$0	\$0	\$0	\$0	\$9	\$9
	To reallocate MAWC corporate expense using Staff's		\$0	\$0		\$0	\$9	
	adjustments and allocation factors.		φυ	φυ		φυ	φЭ	

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	H Jurisdictional Adjustment	<u>l</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-35	Maint of Water Treatment Equipment	752.000	\$0	\$0	\$0	-\$20,384	-\$180,072	-\$200,456
	Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	-\$180,049	
	2. To annualize payroll. (Horton)		\$0	\$0		-\$20,386	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$2	-\$23	
E-39	Meter Reading Expenses	902.000	\$0	\$0	\$0	\$42	\$0	\$42
	2. To annualize payroll. (Horton)		\$0	\$0		\$42	\$0	
E-40	Customer Records & Collection Expenses	903.000	\$0	\$0	\$0	\$0	\$19,125	\$19,125
	3. To normalize office supplies. (Branson)		\$0	\$0		\$0	-\$1,245	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$20,370	
E-41	Uncollectible Amounts	004 000	\$0	\$0	\$0	\$0	¢22.427	¢22 427
⊏-41		904.000			\$ 0		\$23,437	\$23,437
	1. To normalize uncollectibles. (Horton)		\$0	\$0		\$0	\$31,084	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$7,647	
E-42	Misc. Customer Accounts Expense	905.000	\$0	\$0	\$0	\$729	-\$431	\$298
	To annualize building maintenance expense. (Niemeier)		\$0	\$0		\$0	\$100	
	2. To annualize fuel and power expense. (Sarver)		\$0	\$0		\$0	-\$496	
	3. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	-\$10	
	4. To annualize payroll. (Horton)		\$0	\$0		\$729	\$0	
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$25	
F 45		007.000	•	•	•	*	^	***
E-45	Customer Service & Information Expense	907.000	\$0	\$0	\$0	\$683	\$0	\$683
	1. To annualize payroll. (Horton)		\$0	\$0		\$683	\$0	
E-48	Admin. & General Salaries	920.000	\$0	\$0	\$0	-\$140,995	\$7,574	-\$133,421
	1. To annualize incentive compensation. (Horton)		\$0	\$0		-\$4,825	\$0	
	2. To annualize payroll. (Horton)		\$0	\$0		-\$192,422	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$56,252	\$7,574	
E-49	Office Supplies & Expenses	921.000	\$0	\$0	\$0	\$0	-\$53,315	-\$53,315
	1. Adjust employee expenses. (Horton)		\$0	\$0		\$0	-\$501	
	2. To annualize building maintenance expense. (Niemeier)		\$0	\$0		\$0	-\$30,599	
	3. To annualize fuel and power expense. (Sarver)		\$0	\$0		\$0	-\$36,748	

Accounting Schedule: 10 Sponsor: Courtney Horton Page: 3 of 6

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u> </u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	4. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	-\$10,845	
	6. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$21,558	
	7. To annualize postage expense. (Lesmes)		\$0	\$0		\$0	\$3,820	
E-51	Outside Services Employed	923.000	\$0	\$0	\$0	\$179,521	\$303,931	\$483,452
	1. Adjust outside services expense. (Horton)		\$0	\$0		\$0	\$16,020	
	4. Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	-\$52,527	
	6. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$179,521	\$340,438	
E-52	Property Insurance	924.000	\$0	\$0	\$0	\$0	\$112,477	\$112,477
	Adjustment to annualize insurance (other than group). (Niemeier)		\$0	\$0		\$0	-\$11,297	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$123,774	
E-53	Injuries & Damages	925.000	\$0	\$0	\$0	\$0	-\$1,605	-\$1,605
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$1,605	
E-54	Employee Pensions & Benefits	926.000	\$0	\$0	\$0	\$0	-\$370,030	-\$370,030
	1. To annualize OPEB expense and amortize OPEB tracker. (Sarver)		\$0	\$0		\$0	-\$68,280	
	To annualize pension expense and amortize pension tracker. (Sarver)		\$0	\$0		\$0	-\$184,067	
	3. To annualize payroll. (Horton)		\$0	\$0		\$0	-\$144,447	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$26,764	
E-56	Regulatory Commission Expenses	928.000	\$0	\$0	\$0	\$0	\$1,224	\$1,224
	To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$1,224	· ,
E-59	Misc. General Expenses	930.200	\$0	\$0	\$0	\$0	-\$31,376	-\$31,376
	1. Adjust advertising expense. (Horton)		\$0	\$0		\$0	-\$63	
	2. Adjustment to annualize transportation expense (fuel). (Niemeier)		\$0	\$0		\$0	\$3,005	
	4. To adjust promotional expense. (Branson)		\$0	\$0		\$0	-\$250	
	6. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$34,068	

<u>A</u> Income	<u>B</u>	<u>c</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	H Jurisdictional	<u>l</u> Jurisdictional
Adj.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number	Income Adjustment Description 1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.	Number	Labor \$0	Non Labor \$0	Total	Labor \$0	Non Labor \$1,614	Total
E-61	Rents - AGE	931.000	\$0	\$0	\$0	\$0	-\$9,316	-\$9,316
	1. Adjustment to annualize lease expense. (Niemeier)		\$0	\$0		\$0	-\$12,507	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$3,191	
E-62	Maint. of General Plant	932.000	\$0	\$0	\$0	\$0	\$10,870	\$10,870
	Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	-\$6	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$10,876	
E-65	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$364,272	\$364,272
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$442,462	
	2. To remove capitalized depreciation. (Horton)		\$0	\$0		\$0	-\$77,262	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$928	
E-68	Amortization - LTD Term Plant	404.000	\$0	\$0	\$0	\$0	\$2	\$2
	To annualize amortization expense. (Horton)		\$0	\$0		\$0	\$2	
E-69	Amortization of Reg Asset	405.000	\$0	\$0	\$0	\$0	\$26,701	\$26,701
	1. To annualize amortization expense. (Horton)		\$0	\$0		\$0	\$6,106	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$20,595	
E-70	Amortization of Reg Asset AFUDC	405.000	\$0	\$0	\$0	\$0	-\$1,796	-\$1,796
	To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$1,796	
E-71	Amortization - Property Losses	407.000	\$0	\$0	\$0	\$0	-\$3,416	-\$3,416
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$3,416	
E-74	Property Taxes	408.100	\$0	\$0	\$0	\$0	\$531,631	\$531,631
	1. Adjust property tax expense. (Horton)		\$0	\$0		\$0	\$531,559	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$72	
E-75	Payroll Taxes	408.100	\$0	\$0	\$0	-\$36,926	\$0	-\$36,926
	1. To annualize payroll. (Horton)		\$0	\$0		-\$41,526	\$0	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$4,600	\$0	

Accounting Schedule: 10 Sponsor: Courtney Horton Page: 5 of 6

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-76	Other Taxes	408.100	\$0	\$0	\$0	\$0	-\$1,794	-\$1,794
	To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$1,794	
E-77	PSC Assessment	408.100	\$0	\$0	\$0	\$0	\$34,264	\$34,264
	To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$34,264	
E-82	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	-\$30,720	-\$30,720
	To Annualize Current Income Taxes		\$0	\$0		\$0	\$785,335	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$816,055	
E-85	Deferred Income Taxes - Def. Inc. Tax.	410.100	\$0	\$0	\$0	\$0	\$228,441	\$228,441
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$629,977	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$858,418	
E-86	Amortization of Deferred ITC	412.200	\$0	\$0	\$0	\$0	\$204	\$204
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$1,146	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$942	
E-87	Amortization of Protected Excess ADIT		\$0	\$0	\$0	\$0	-\$17,394	-\$17,394
	To Annualize Amortization of Protected Excess ADIT		\$0	\$0		\$0	-\$17,394	
E-88	Amortization of Unprotected Excess ADIT		\$0	\$0	\$0	\$0	-\$158,800	-\$158,800
	To Annualize Amortization of Unprotected Excess ADIT		\$0	\$0		\$0	-\$158,800	
	Total Operating Revenues		\$0	\$0	\$0	\$0	\$937,117	\$937,117
	Total Operating & Maint. Expense		\$0	\$0	\$0	-\$384,249	\$879,862	\$495,613

Missouri-American Water Company Case No. WR-2022-0303 All Other Waste Water District B Test Year Ending June 30, 2022 Income Tax Calculation

	A	<u>B</u>	<u>C</u>	D	<u>E</u>	F
Line	<u> </u>	Percentage	Test	6.28%	6.38%	6.48%
Number	Description	Rate	Year	Return	Return	Return
1	TOTAL NET INCOME BEFORE TAXES		\$1,472,777	\$3,056,394	\$3,112,912	\$3,169,431
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$2,132,624	\$2,132,624	\$2,132,624	\$2,132,624
4	Non - Deductible Expenses		\$8,484	\$8,484	\$8,484	\$8,484
5	CIAC		\$0	\$0	\$0	\$0
6	TOTAL ADD TO NET INCOME BEFORE TAXES		\$2,141,108	\$2,141,108	\$2,141,108	\$2,141,108
7	SUBT. FROM NET INC. BEFORE TAXES			• • • • • • • • • • • • • • • • • • • •		*
8	Interest Expense calculated at the Rate of	2.4190%	\$1,020,831	\$1,020,831	\$1,020,831	\$1,020,831
9	Tax Straight-Line Depreciation		\$1,730,211	\$1,730,211	\$1,730,211	\$1,730,211
10	Excess Tax over S/L Tax Depreciation		-\$259,304	-\$259,304	-\$259,304	-\$259,304
11	Repairs Expense		\$1,895,949	\$1,895,949	\$1,895,949	\$1,895,949
12	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$4,387,687	\$4,387,687	\$4,387,687	\$4,387,687
13	NET TAXABLE INCOME		-\$773,802	\$809,815	\$866,333	\$922,852
14	PROVISION FOR FED. INCOME TAX					
15	Net Taxable Inc Fed. Inc. Tax		-\$773,802	\$809,815	\$866,333	\$922,852
16	Deduct Missouri Income Tax at the Rate of	100.000%	-\$27,819	\$29,114	\$31,146	\$33,177
17	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
18	Federal Taxable Income - Fed. Inc. Tax	04.0000/	-\$745,983	\$780,701	\$835,187	\$889,675
19	Federal Income Tax at the Rate of	21.000%	-\$156,656	\$163,947	\$175,389	\$186,832
20 21	Subtract Federal Income Tax Credits Credit - Solar		\$0	\$0	\$0	\$0
22	Net Federal Income Tax		-\$156,656	\$163,947	\$175,389	\$186,832
23	PROVISION FOR MO. INCOME TAX					
24	Net Taxable Income - MO. Inc. Tax		-\$773,802	\$809,815	\$866,333	\$922,852
25	Deduct Federal Income Tax at the Rate of	50.000%	-\$78,328	\$81,974	\$87,695	\$93,416
26	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
27	Missouri Taxable Income - MO. Inc. Tax		-\$695,474	\$727,841	\$778,638	\$829,436
28	Subtract Missouri Income Tax Credits					
29	Test MO State Credit		\$0	\$0	\$0	\$0
30	Missouri Income Tax at the Rate of	4.000%	-\$27,819	\$29,114	\$31,146	\$33,177
31	PROVISION FOR CITY INCOME TAX				****	
32	Net Taxable Income - City Inc. Tax		-\$773,802	\$809,815	\$866,333	\$922,852
33	Deduct Federal Income Tax - City Inc. Tax		-\$156,656	\$163,947	\$175,389	\$186,832 \$22,477
34 35	Deduct Missouri Income Tax - City Inc. Tax City Taxable Income		-\$27,819 -\$589,327	\$29,114 \$616,754	\$31,146 \$659,798	\$33,177 \$702,843
36	Subtract City Income Tax Credits		-\$569,327	\$616,754	\$659,796	\$102,043
3 0 37	Test City Credit		\$0	\$0	\$0	\$0
38	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
39	SUMMARY OF CURRENT INCOME TAX					
40	Federal Income Tax		-\$156,656	\$163,947	\$175,389	\$186,832
41	State Income Tax		-\$27,819	\$29,114	\$31,146	\$33,177
42	City Income Tax		\$0	\$0	\$0	\$0
43	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$184,475	\$193,061	\$206,535	\$220,009
44	DEFERRED INCOME TAXES					
45	Deferred Income Taxes - Def. Inc. Tax.		\$390,178	\$390,178	\$390,178	\$390,178
46	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
47	Amortization of Protected Excess ADIT		-\$17,394	-\$17,394	-\$17,394	-\$17,394
48	Amortization of Unprotected Excess ADIT TOTAL DEFERRED INCOME TAXES		<u>-\$158,800</u> \$213,984	-\$158,800 \$213,984	-\$158,800 \$213,984	-\$158,800

Accounting Schedule: 11 Sponsor: Keith Foster Page: 1 of 2

Missouri-American Water Company Case No. WR-2022-0303 All Other Waste Water District B Test Year Ending June 30, 2022 Income Tax Calculation

Lina	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>
Line Number	Description	Percentage Rate	Test Year	6.28% Return	6.38% Return	6.48% Return
Hamber		liato	l	- Notarri	- Itotaiii	Notarii
50	TOTAL INCOME TAX		\$29,509	\$407,045	\$420,519	\$433,993

Accounting Schedule: 11 Sponsor: Keith Foster Page: 2 of 2