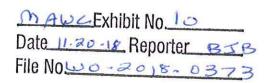


Missouri-American Water Company ISRS Revenue Requirements Calculation St. Louis County Operations

APPENDIX C page 1 of 7

	Water Utility Plant ProjectsReplacement Mains, and Associated Valves and Hydrants (RM) RSMo 393.1000 (8a):	
	Task Orders Placed in Service (TOPS):	
	STLC-Replacement Mains and Associated Valves and Hydrants	\$62,895
	Net Contributions in Aid of Construction	(2
	Deferred Taxes	(185
	Accumulated Depreciation	(425
	Total Net 393.1000 (8a)	\$62,282,
	Water Utility Plant ProjectsMain Cleanings and Relinings (RM) RSMo 393.1000 (8b):	
	Task Orders Placed in Service (TOPS):	
	STLC-Main Cleanings and Relinings	
	Net Contributions in Aid of Construction	
	Deferred Taxes	
	Accumulated Depreciation	
	Total Net 393.1000 (8b)	guerrali de
	Water Hillity Plant Projects Facilities Releasting (FR) PCAS, 203 4000 (5.)	
	Water Utility Plant ProjectsFacilities Relocations (FR) RSMo 393.1000 (8c): Task Orders Placed in Service (TOPS):	
	STLC-Relocated Facilities	44 000
	Net Contributions in Aid of Construction	\$1,263,
	Deferred Taxes	(1,052,
	Accumulated Depreciation	(1,
	Accompliance acpreciation	(6,
and the same of	Total Net 393.1000 (8c)	\$203,
	Accumulated Depreciation and Deferred Taxes on Investment in Current ISRS	
	Accumulated Depreciation - Prior ISRS	
	Deferred Taxes - Prior ISRS	
5	Total	MI SWIEDIN
ı	Total ISRS Rate Base	\$62,485,6
	Overall Pre-Tax Rate Of Return per Last Order	9.4
1	Revenue Requirement on Capital	\$5,898,6
	Depreciation Expense	\$3,696,0 826,5
	Property Taxes ISRS 17	020,3
	Revenue Cap Adjustment	
	Property and Control of the Control	
	Total Revenue Requirement	\$6,725,1
,	Adjustments:	
-	Undercollection from ISRS reconciliation	
	Onder confection from this reconciliation	477,3
ļ	Adjusted Total Revenue Requirement	\$7,202,4
P	Allocation of Revenue by Class	
	Rate A	\$7,191,2
	Rate B	3,1
	Rate J	8,04
		0,0



		ements		ations		Property
	2018	2019	2018	2019	2018	2019
Plant Additions	62.000.000	-	1 363 674		64.150.030	
Plant Additions Contributions	62,895,855	-	1,263,074	-	64,158,929	
Net Plant Additions	(2,337) 62,893,518	-	(1,059,928) 203,146	-	(1,062,265) 63,096,664	
Total Tax Depreciation Items	(2.050.000.000.000.000.000.000.000.000.00		0.000.000.000.000.000		900000000000000000000000000000000000000	
Repairs Deduction					<u> </u>	
Net Plant Additions	62,893,518	-	203,146	-	63,096,664	
Repairs %	0.0%		0.0%	<u> </u>	200000000000000000000000000000000000000	*********
Total Repairs Deduction	· · · · · · · · · · · · · · · · · · ·		•		raskina vita <u>s</u> i na	
Bonus Depreciation			1			
Net Plant Additions After Repairs	62,893,518		203,146	-	63,096,664	
Bonus Depreciation %	0.0%		0.0%	0.0%	03,030,004	
Total Bonus Depreciation	0.0%	***** <u>*</u> **	- 0.07	31070 N	nga kanbignus	NAMES OF STREET
					•	
Regular Depreciation			[I	
Net Plant Additions After Repairs and Bonus	62,893,518	•	203,146	-	63,096,664	
Year 1 Depreciation Rate	2.0%	2.0%	2.0%	2.0%		
Months Included	11.0		11.0		1	
Total Regular Depreciation	1,153,048	in the state of the state of	3,724	- Andreas Sparity	1,156,772	13 4 - 3 2 5
	All and a state of the state of the	transferment deserver at the con-	. Helder addants and Wilson as	erranethian err	***************************************	energy and a second of the
Total Tax Deductions	1,153,048		3,724		1,156,772	
				1111, 1221, 1221		en a anata fina et
Total Book Depreciation Items	in segment eg vegtyteret fatt.	+ 0 1 1 1 1 1 1 1	100.000.000.000.000.000	a a agra sa aggintos (pieder	entitle period	Natur (Na Padisa
Not Book DoggodoNos						
Net Book Depreciation	405.070				422 502	
Book Depreciation Book Amortization	425,978	-	6,622 (7,979)	-	432,599	
Total Net Book Depredation	(19) 425,959	-	(7,878) (1,257)	-	(7,897) 424,702	
an and the State to the American American and an its form of the William State Section Section Section Section 1	owensomentand with most	www.ulinitesconsels.uks.chilain.uks.	(IANNAMA) CANAMA A MILITARY	-At Bishara dada tish dan kanda da at	ANTINESSON MANUFACTURE CONTINUES CON	CAND CONTRACTOR CONTRA
Total per Type of Property		(727,089)		(4,981)		(732,
Total per Type of Property % per Type of Property		(727,089) 99.320%		{4,981} 0.680%		(732, 100.0
% per Type of Property						•
% per Type of Property						•
% per Type of Property Net Operating Loss / Taxable Income	SRS				201R	100.0
% per Type of Property Net Operating Loss / Taxable Income Operating Results Through Effective Date of New I	SRS				2018 \$0	•
% per Type of Property Net Operating Loss / Taxable Income Operating Results Through Effective Date of New I	ISRS					100.0
% per Type of Property Net Operating Loss / Taxable Income Operating Results Through Effective Date of New I	isrs					100.0
	is RS				\$0	100.0
% per Type of Property Net Operating Loss / Taxable Income Operating Results Through Effective Date of New I ISRS Revenues Depreciation Expense	isrs				\$0 424,702	100.0
% per Type of Property Net Operating Loss / Taxable Income Operating Results Through Effective Date of New I ISRS Revenues Depreciation Expense Interest Expense Property Tax	ISRS				\$0 424,702	100.0
% per Type of Property Net Operating Loss / Taxable Income Operating Results Through Effective Date of New I ISRS Revenues Depreciation Expense Interest Expense Property Tax Total Expenses	ISRS				\$0 424,702 1,426,235 1,850,937	100.0
% per Type of Property Net Operating Loss / Taxable Income Operating Results Through Effective Date of New I ISRS Revenues Depreciation Expense Interest Expense Property Tax Total Expenses Pre-Tax Income	58S				\$0 424,702 1,426,235 1,850,937	100.0
% per Type of Property Net Operating Loss / Taxable Income Operating Results Through Effective Date of New I ISRS Revenues Depreciation Expense Interest Expense Property Tax Total Expenses Pre-Tax Income Book/Tax Depreciation Temporary Difference	isses				\$0 424,702 1,426,235 1,850,937 (1,850,937) (732,070)	100.0
% per Type of Property Net Operating Loss / Taxable Income Operating Results Through Effective Date of New I ISRS Revenues Depreciation Expense Interest Expense Property Tax Total Expenses Pre-Tax Income Book/Tax Depreciation Temporary Difference Pre-NOL Taxable Income / (Loss)	isses				\$0 424,702 1,426,235 1,850,937	100.0
% per Type of Property Net Operating Loss / Taxable Income Operating Results Through Effective Date of New I ISRS Revenues Depreciation Expense Interest Expense Property Tax Total Expenses Pre-Tax Income Book/Tax Depreciation Temporary Difference Pre-Not Taxable Income / (Loss) NOL	ISRS				\$0 424,702 1,426,235 1,850,937 (1,850,937) (732,070) (2,583,007)	100.0
% per Type of Property Net Operating Loss / Taxable Income Operating Results Through Effective Date of New I ISRS Revenues Depreciation Expense Interest Expense Property Tax Total Expenses Pre-Tax Income Book/Tax Depreciation Temporary Difference Pre-NOL Taxable Income / (Loss)	ISRS				\$0 424,702 1,426,235 1,850,937 (1,850,937) (732,070)	100.0
% per Type of Property Net Operating Loss / Taxable Income Operating Results Through Effective Date of New I ISRS Revenues Depreciation Expense Interest Expense Property Tax Total Expenses Pre-Tax Income Book/Tax Depreciation Temporary Difference Pre-NOL Taxable Income / (Loss) NOL Taxable Income	ISRS				\$0 424,702 1,426,235 1,850,937 (1,850,937) (732,070) (2,583,007)	100.0
% per Type of Property Net Operating Loss / Taxable Income Operating Results Through Effective Date of New I ISRS Revenues Depreciation Expense Interest Expense Property Tax Total Expenses Pre-Tax Income Book/Tax Depreciation Temporary Difference Pre-Not Taxable Income / (Loss) Not Taxable Income	ISRS				\$0 424,702 1,426,235 1,850,937 (1,850,937) (732,070) (2,583,007)	100.0
% per Type of Property Net Operating Loss / Taxable Income Operating Results Through Effective Date of New I ISRS Revenues Depreciation Expense Interest Expense Property Tax Total Expenses Pre-Tax Income Book/Tax Depreciation Temporary Difference Pre-Not Taxable Income / (Loss) NOL		99.320%	Relocal	0.680%	\$0 424,702 1,426,235 1,850,937 (1,850,937) (732,070) (2,583,007)	2019
% per Type of Property Net Operating Loss / Taxable Income Operating Results Through Effective Date of New I ISRS Revenues Depreciation Expense Interest Expense Property Tax Total Expenses Pre-Tax Income Book/Tax Depreciation Temporary Difference Pre-NOL Taxable Income / (Loss) NOL Taxable Income Net Deferred Income Taxes		99.320%	Reloca 2018	0.680%	\$0 424,702 1,426,235 1,850,937 (1,850,937) (732,070) (2,583,007)	2019
% per Type of Property Net Operating toss / Taxable Income Operating Results Through Effective Date of New I ISRS Revenues Depreciation Expense Interest Expense Property Tax Total Expenses Pre-Tax Income Book/Tax Depreciation Temporary Difference Pre-Not. Taxable Income / (Loss) Not Taxable Income Net Deferred Income Taxes	Replace	99.320%		0.680%	\$0 424,702 1,426,235 1,850,937 (732,070) (2,583,007)	2019
% per Type of Property Net Operating Loss / Taxable Income Operating Results Through Effective Date of New I ISRS Revenues Depreciation Expense Interest Expense Property Tax Total Expenses Pre-Tax Income Book/Tax Depreciation Temporary Difference Pre-NOL Taxable Income / (Loss) NOL Taxable Income Net Deferred Income Taxes Book/Tax Depreciation Temporary Difference	Replace 2018	99.320% ments 2019	2018	0.680%	\$0 424,702 1,426,235 1,850,937 (732,070) (2,583,007) (\$2,583,007)	2019
% per Type of Property Net Operating Loss / Taxable Income Operating Results Through Effective Date of New I ISRS Revenues Depreciation Expense Interest Expense Property Tax Total Expenses Pre-Tax Income Book/Tax Depreciation Temporary Difference Pre-NOL Taxable Income / (Loss) NOL Taxable Income Net Deferred Income Taxes Book/Tax Depreciation Temporary Difference Effective Tax Rate	Replace 2018 (727,089)	99.320% ments 2019	2018 (4,981)	0.680%	\$0 424,702 1,426,235 1,850,937 (732,070) (2,583,007) (\$2,583,007)	2019
% per Type of Property Net Operating toss / Taxable Income Operating Results Through Effective Date of New I ISRS Revenues Depreciation Expense Interest Expense Property Tax Total Expenses Pre-Tax Income Book/Tax Depreciation Temporary Difference Pre-Not. Taxable Income / (Loss) Not Taxable Income Net Deferred Income Taxes Book/Tax Depreciation Temporary Difference Effective Tax Rate Deferred Tax Liability	Replace 2018 (727,089) 25.4%	99.320% ments 2019	2018 (4,981) 25.4%	0.680%	\$0 424,702 1,426,235 1,850,937 (732,070) (2,583,007) (52,583,007) Total All F 2018 (732,070)	2019
% per Type of Property Net Operating Loss / Taxable Income Operating Results Through Effective Date of New I ISRS Revenues Depreciation Expense Interest Expense Property Tax Total Expenses Pre-Tax Income Book/Tax Depreciation Temporary Difference Pre-NOL Taxable Income / (Loss) NOL Taxable Income Book/Tax Depreciation Temporary Difference Effective Tax Rate Deferred Tax Liability NOL	Replace 2018 (727,089) 25.4% {185,031}	99.320% ments 2019 - 25.4%	2018 (4,981) 25.4% (1,268)	0.680%	\$0 424,702 1,426,235 1,850,937 (732,070) (2,583,007) (52,583,007) Total All F 2018 (732,070)	2019
% per Type of Property Net Operating Loss / Taxable Income Operating Results Through Effective Date of New I ISRS Revenues Depreciation Expense Interest Expense Property Tax Total Expenses Pre-Tax Income Book/Tax Depreciation Temporary Difference Pre-NOL Taxable Income / (Loss) NOL Taxable Income Net Deferred Income Taxes Book/Tax Depreciation Temporary Difference Effective Tax Rate Deferred Tax Liability NOL Effective Tax Rate	Replace 2018 (727,089) 25.4%	99.320% ments 2019	2018 (4,981) 25.4%	0.680%	\$0 424,702 1,426,235 1,850,937 (732,070) (2,583,007) (52,583,007) Total All F 2018 (732,070)	2019
% per Type of Property Net Operating Loss / Taxable Income Operating Results Through Effective Date of New I ISRS Revenues Depreciation Expense Interest Expense Property Tax Total Expenses Pre-Tax Income Book/Tax Depreciation Temporary Difference Pre-NOL Taxable Income / (Loss) NOL Taxable Income Net Deferred Income Taxes	Replace 2018 (727,089) 25.4% {185,031}	99.320% ments 2019 - 25.4%	2018 (4,981) 25.4% (1,268)	0.680%	\$0 424,702 1,426,235 1,850,937 (732,070) (2,583,007) (52,583,007) Total All F 2018 (732,070)	2019

Missouri-American Water Company ISRS #17 Tariff Rates

APPENDIX C page 3 of 7

1		ISRS Revenue	Customer	Required Rate
_		Requirement	Usage (000g) 1	per 1,000 Gallons
2	Rate A	\$7,191,227	32,207,358	\$0.22328
3	Rate B	3,194	1,609,828	\$0.00198
4	Rate J	8,040	4,227,969	\$0.00190
5	Total	\$7,202,462	38,045,155	
_				

¹ Per billing determinants in Case WR-2017-0285

	Current		
	Rate	Rate	Current Rate
Rate Per 1,000 Gallons			
Rate A	\$0.00000	\$0.22328	\$0.22328
Rate B	\$0.00000	\$0.00198	\$0.00198
Rate J	\$0.00000	\$0.00190	\$0.00190

		Current	Proposed	Adjustment to
		Rate	Rate	Current Rate
į	Rate Per 100 Gallons			
,	Rate A	\$0.00000	\$0.02233	\$0.02233
:	Rate B	\$0.00000	\$0.00020	\$0.00020
t	Rate J	\$0.00000	\$0.00019	\$0.00019

1	Property Tax Estimate - St. Louis County	
2	Year Placed in Service	2018
3	Vintage Year	1
4		
5	Total Investment	64,158,929
6	% Good	96.250%
7	Subtotal	61,752,969
8		
9	Total Retirements	(3,802,317)
10	% Good	20.000%
11	Subtotal	(760,463)
12		a was seen
13	Net Plant to be Assessed	62,513,433
14		
15	Assessment Rate	32.000%
16	·	
17	Assessed Value	20,004,298
18	1	
19	Tax Rate	8.400%
20		
21	Tax Due on ISRS Investment	1,680,361
22		
23	Due within 12 months from filing?	No
24		
25	Property Tax Expense to Include in ISRS	0
26		

20 Year MACRS Table

Year	MACRS	% Good
1	3.750%	96.250%
2	7.219%	89.031%
3	6.677%	82.354%
4	6.177%	76.177%
5	5.713%	70.464%
6	5.285%	65.179%
7	4.888%	60.291%
8	4.522%	55.769%
9	4.462%	51.307%
10	4.461%	46.846%
11	4.462%	42.384%
12	4.462%	37.922%
13	4.461%	33.461%
14	4.462%	28.999%
15	4.461%	24.538%
16	4.461%	20.077%
17	4.462%	20.000%
18	4.461%	20.000%
19	4.462%	20.000%
20	4.461%	20.000%
21	2.231%	20.000%

Notes: 1) MACRS % from IRS Publication 946, Table A-1

2) There is a 20% floor on the % Good

Missouri-American Water Company ISRS #17 Cost of Service Allocation

APPENDIX C page 5 of 7

	Base Revenues	Share of
	WR-2017-0285	Base Revenue
Rate A Customers	\$194,983,761	94.64%
Rate B Customers	3,141,065	1,52%
Rate J Customers	7,906,028	3.84%
PEN INTERNAL PEN ALI PANTENGA MENENTENTIA UTT ANNO LI MAN	, ,	
Total	\$206,030,853	100.00%

7	
8	

	Plant	
	Additions	Plant Additions
Mains Less Than or Equal to 12"	\$60,781,551	94.736%
Hydrants	1,510,894	2.355%
Subtotal - Small Mains and Hydrants	62,292,445	97.091%
Mains Greater than 12"	1,866,484	2.909%
Total	\$64,158,929	100.000%

15	
16	
17	

	Share of Small Mains & Hydrants	Share of Large Mains
Rate A Customers	Mains & Hydrants 100.000%	94.638%
Rate B Customers	0.000%	1.525%
Rate J Customers	0.000%	3.837%

22
23
24

	Share of ISRS	Base Revenues	Percent
	Revenues	WR-2017-0285	Increase
Rate A Customers	7,191,227	194,983,761	3,688%
Rate B Customers	3,194	3,141,065	0.102%
Rate J Customers	8,040	7,906,028	0.102%

Mains, Valves and Hydrant Replacements	Jan-18 - Jul-18 Aug-1	L8 - Sep-18	Total
Reimbursements	. (\$2,337)	\$0	(\$2,337)
Amortization	\$19	\$0	\$19
Net CIAC	(\$2,318)	\$0	(\$2,318)

U
9
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11
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13

Relocations	Jan-18 - Jul-18 Aug-1	8 - Sep-18	Total
Reimbursements	(\$1,059,928)	\$0	(\$1,059,928)
Amortization	\$7,878	\$0	\$7,878
Net CIAC	(\$1,052,050)	\$0	(\$1,052,050)

Missouri-American Water Company ISRS #17 Net Depreciation Expense

APPENDIX C page 7 of 7

1		Replacements	Relocations	Total
2	Base Depreciation Expense	\$880,961	\$17,794	\$898,755
3				
4	Reimbursements' Amortization	(32)	(14,733)	(14,765)
5				
6	Depreciation Expense Associated with Retirements			(57,484)
7				
8	Net Depreciation Expense			\$826,505