

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

<u>Line #</u>	<u>ISRS Activity:</u>	<u>Total for</u> <u>ISRS-16 Filing</u>
1		
2	<b><u>Water Utility Plant Projects--Replacement Mains, and Associated Valves and Hydrants (RM) RSMo 393.1000 (8a):</u></b>	
3	<u>Task Orders Placed in Service (TOPS):</u>	
4	STLC-Replacement Mains and Associated Valves and Hydrants	\$43,929,477
5	Net Contributions in Aid of Construction	(14,194)
6	Deferred Taxes	638,369
7	Accumulated Depreciation	(522,212)
8		<hr/>
9	<b>Total Net 393.1000 (8a)</b>	<b>44,031,441</b>
10		
11	<b><u>Water Utility Plant Projects--Main Cleanings and Relinings (RM) RSMo 393.1000 (8b):</u></b>	
12	<u>Task Orders Placed in Service (TOPS):</u>	
13	STLC-Main Cleanings and Relinings	0
14	Net Contributions in Aid of Construction	0
15	Deferred Taxes	0
16	Accumulated Depreciation	0
17		<hr/>
18	<b>Total Net 393.1000 (8b)</b>	<b>0</b>
19		
20	<b><u>Water Utility Plant Projects--Facilities Relocations (FR) RSMo 393.1000 (8c):</u></b>	
21	<u>Task Orders Placed in Service (TOPS):</u>	
22	STLC-Relocated Facilities	4,164,704
23	Net Contributions in Aid of Construction	(855,996)
24	Deferred Taxes	47,505
25	Accumulated Depreciation	(33,033)
26		<hr/>
27	<b>Total Net 393.1000 (8c)</b>	<b>3,323,179</b>
28		
29	<b><u>Accumulated Depreciation and Deferred Taxes on Investment in Current ISRS</u></b>	
30	Depreciation for ISRS-16 Case No.	0
31	Deferred Taxes ISRS-16 Case No.	0
32		<hr/>
33		
34	<b>Total</b>	<b>0</b>
35		
36	<b>Total ISRS Rate Base</b>	<b>47,354,620</b>
37	<b>Overall Pre-Tax Rate Of Return per Last Order</b>	<b>10.35%</b>
38	<b>Revenue Requirement on Capital</b>	<b>\$4,901,203</b>
39		<hr/>
40	<b>Total ISRS Rate Base</b>	<b>\$47,354,620</b>
41	<b>Embedded Cost of Debt per Last Order</b>	<b>2.630%</b>
42	<b>Interest Expense Deduction</b>	<b>\$1,245,426</b>
43		<hr/>
44		
45	<b>Revenue Requirement on Capital</b>	<b>\$4,901,203</b>
46	<b>Depreciation Expense</b>	<b>627,751</b>
47	<b>Property Taxes ISRS 16</b>	<b>113,692</b>
48	<b>Revenue Cap Adjustment</b>	<b>0</b>
49		<hr/>
50	<b>Total Revenue Requirement</b>	<b>5,642,646</b>
51		
52	<b>Adjustments:</b>	
53	Undercollection from ISRS reconciliation	2,484,500
54		<hr/>
55	<b>Adjusted Total Revenue Requirement</b>	<b>\$8,127,145</b>
56		<hr/>
57	<b>Allocation of Revenue by Class</b>	
58	<b>Mains less than or equal to 12"</b>	<b>Rate A &amp; Oth</b> <b>\$7,452,511</b>
59	<b>Mains greater than 12"</b>	<b>Rate A &amp; Oth</b> <b>614,592</b>
60		<b>Total Rate A &amp; Oth</b> <b>8,067,103</b>
61		<b>Rate J</b> <b>34,474</b>
62		<b>Rate B</b> <b>25,569</b>
63		<hr/>
64	<b>Grand Total Revenues Collected in Proposed ISRS</b>	<b>\$8,127,145</b>
65		<hr/>