

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

Line #	ISRS Activity:	Total for ISRS-16 Filing
1		
2	<u>Water Utility Plant Projects--Replacement Mains, and Associated Valves and Hydrants (RM) RSMo 393.1000 (8a):</u>	
3	<u>Task Orders Placed in Service (TOPS):</u>	
4	STLC-Replacement Mains and Associated Valves and Hydrants	\$42,103,316
5	Net Contributions in Aid of Construction	(8,433)
6	Deferred Taxes	575,808
7	Accumulated Depreciation	(406,667)
8		<hr/>
9	Total Net 393.1000 (8a)	42,264,023
10		
11	<u>Water Utility Plant Projects--Main Cleanings and Relinings (RM) RSMo 393.1000 (8b):</u>	
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	Total Net 393.1000 (8b)	0
19		
20	<u>Water Utility Plant Projects--Facilities Relocations (FR) RSMo 393.1000 (8c):</u>	
21	<u>Task Orders Placed in Service (TOPS):</u>	
22	STLC-Relocated Facilities	5,077,222
23	Net Contributions in Aid of Construction	(1,570,326)
24	Deferred Taxes	56,958
25	Accumulated Depreciation	(32,568)
26		<hr/>
27	Total Net 393.1000 (8c)	3,531,285
28		
29	<u>Accumulated Depreciation and Deferred Taxes on Investment in Current ISRS</u>	
30	Depreciation for ISRS-16 Case No.	0
31	Deferred Taxes ISRS-16 Case No.	0
32		<hr/>
33		
34	Total	0
35		
36	Total ISRS Rate Base	45,795,308
37	Overall Pre-Tax Rate Of Return per Last Order	10.35%
38	Revenue Requirement on Capital	\$4,739,814
39		<hr/>
40	Total ISRS Rate Base	\$45,795,308
41	Embedded Cost of Debt per Last Order	2.630%
42	Interest Expense Deduction	\$1,204,417
43		<hr/>
44		
45	Revenue Requirement on Capital	\$4,739,814
46	Depreciation Expense	590,504
47	Property Taxes ISRS 16	113,692
48	Revenue Cap Adjustment	0
49		<hr/>
50	Total Revenue Requirement	5,444,010
51		
52	Adjustments:	
53	Undercollection from ISRS reconciliation	2,484,500
54		<hr/>
55	Adjusted Total Revenue Requirement	\$7,928,510
56		<hr/>
57	Allocation of Revenue by Class	
58	Mains less than or equal to 12"	Rate A & Oth \$7,422,671
59	Mains greater than 12"	Rate A & Oth 460,819
60		Total Rate A & Oth 7,883,490
61		Rate J 25,848
62		Rate B 19,171
63		<hr/>
64	Grand Total Revenues Collected in Proposed ISRS	\$7,928,510
65		<hr/>