

Exhibit No.:
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2022-0303
Date Prepared: February 8, 2023



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

MISSOURI-AMERICAN WATER COMPANY

CASE NO. WR-2022-0303

Jefferson City, Missouri

February 2023

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

Line Number	A Description	B 6.28% Return	C 6.38% Return	D 6.48% Return
1	Net Orig Cost Rate Base	\$2,078,094,825	\$2,078,094,825	\$2,078,094,825
2	Rate of Return	6.28%	6.38%	6.48%
3	Net Operating Income Requirement	\$130,462,793	\$132,582,450	\$134,702,106
4	Net Income Available	\$94,171,897	\$94,171,897	\$94,171,897
5	Additional Net Income Required	\$36,290,896	\$38,410,553	\$40,530,209
6	Income Tax Requirement			
7	Required Current Income Tax	\$1,727,784	\$2,391,294	\$3,054,804
8	Current Income Tax Available	-\$9,632,265	-\$9,632,265	-\$9,632,265
9	Additional Current Tax Required	\$11,360,049	\$12,023,559	\$12,687,069
10	Revenue Requirement	\$47,650,945	\$50,434,112	\$53,217,278
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$20,147,532	\$20,147,532	\$20,147,532
12	Miscellaneous	\$0	\$0	\$0
13	Gross Revenue Requirement	\$67,798,477	\$70,581,644	\$73,364,810

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

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar 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		-\$695,343
6	Contributions in Aid of Construction Amortization		\$110,422,996
7	Materials & Supplies		\$10,456,680
8	Prepayments		\$1,821,004
9	Prepaid Pension Asset		\$17,775,271
10	TCJA EADIT Tracker Balance		\$438,809
11	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$140,219,417</u>
12	SUBTRACT FROM NET PLANT		
13	Federal Tax Offset		-\$56,191
14	State Tax Offset		-\$9,979
15	City Tax Offset		\$0
16	Interest Expense Offset		\$5,577,810
17	Contributions in Aid of Construction		\$405,922,098
18	Customer Advances		\$800,905
19	Accumulated Deferred Income Taxes		\$514,228,249
20	OPEB Tracker		\$7,063,924
21	Pension Tracker		\$7,494,259
22	TOTAL SUBTRACT FROM NET PLANT		<u>\$941,021,075</u>
23	Total Rate Base		<u>\$2,078,094,825</u>

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$255,201	P-2	\$0	\$255,201		\$0	\$255,201
3	302.000	Franchises & Consents	\$49,260	P-3	\$0	\$49,260		\$0	\$49,260
4	303.000	Miscellaneous Intangible Plant Studies	\$1,063,741	P-4	\$0	\$1,063,741		\$0	\$1,063,741
5		TOTAL INTANGIBLE PLANT	\$1,368,202		\$0	\$1,368,202		\$0	\$1,368,202
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	313.000	Lake, River, & Other Intakes	\$7,740,397	P-10	\$0	\$7,740,397		\$0	\$7,740,397
11	314.000	Wells & Springs	\$10,957,722	P-11	\$0	\$10,957,722		\$0	\$10,957,722
12	315.000	Infiltration Galleries & Tunnels	\$1,804	P-12	\$0	\$1,804		\$0	\$1,804
13	316.000	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	321.000	Pumping Structures & Improvements	\$35,994,130	P-18	\$0	\$35,994,130		\$0	\$35,994,130
19	323.000	Power Generation Equipment	\$16,132,648	P-19	\$0	\$16,132,648		\$0	\$16,132,648
20	324.000	Steam Pumping Equipment	\$234,170	P-20	\$0	\$234,170		\$0	\$234,170
21	325.000	Electric Pumping Equipment	\$86,421,967	P-21	\$0	\$86,421,967		\$0	\$86,421,967
22	326.000	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
26		WATER TREATMENT PLANT							
27	330.000	Water Treatment Land & Land Rights	\$3,359,621	P-27	\$0	\$3,359,621		\$0	\$3,359,621
28	331.000	Water Treatment Structures & Improvements	\$159,771,896	P-28	\$0	\$159,771,896		\$0	\$159,771,896
29	332.000	Water Treatment Equipment	\$171,348,268	P-29	\$0	\$171,348,268		\$0	\$171,348,268
30	333.000	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 & Impr	\$13,044,809	P-34	\$0	\$13,044,809		\$0	\$13,044,809
35	342.000	Distribution Reservoirs & Standpipes	\$50,341,585	P-35	\$0	\$50,341,585		\$0	\$50,341,585
36	343.000	Transmission & Distribution Mains	\$1,983,670,441	P-36	\$0	\$1,983,670,441		\$0	\$1,983,670,441
37	344.000	Fire Mains	\$637,786	P-37	\$0	\$637,786		\$0	\$637,786
38	345.000	Services	\$116,234,516	P-38	\$0	\$116,234,516		\$0	\$116,234,516
39	346.000	Meters	\$201,835,433	P-39	\$0	\$201,835,433		\$0	\$201,835,433
40	347.000	Meter Installation	\$47,294,875	P-40	\$0	\$47,294,875		\$0	\$47,294,875
41	348.000	Hydrants	\$121,888,580	P-41	\$0	\$121,888,580		\$0	\$121,888,580
42	349.000	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							
48	389.000	General Land & Land Rights	\$1,025,605	P-48	\$0	\$1,025,605		\$0	\$1,025,605
49	390.000	Stores Shops Equipment Structures	\$35,746,933	P-49	\$0	\$35,746,933		\$0	\$35,746,933
50	390.100	Office Structures	\$15,447,953	P-50	\$0	\$15,447,953		\$0	\$15,447,953
51	390.200	General Structures - HVAC	\$1,384,915	P-51	\$0	\$1,384,915		\$0	\$1,384,915
52	390.300	Miscellaneous Structures	\$3,805,566	P-52	\$0	\$3,805,566		\$0	\$3,805,566
53	390.900	Structures & Improvements - Leasehold	\$181,776	P-53	\$0	\$181,776		\$0	\$181,776

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Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
54	391.000	Office Furniture and Equipment	\$2,338,312	P-54	\$0	\$2,338,312		\$0	\$2,338,312
55	391.100	Computers & Peripheral Equipment	\$4,956,678	P-55	\$0	\$4,956,678		\$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	\$12,853,606		\$0	\$12,853,606
67	395.000	Laboratory Equipment	\$2,247,174	P-67	\$0	\$2,247,174		\$0	\$2,247,174
68	396.000	Power Operated Equipment	\$2,468,107	P-68	\$0	\$2,468,107		\$0	\$2,468,107
69	397.000	Communication Equipment	\$631,883	P-69	\$0	\$631,883		\$0	\$631,883
70	397.100	Communication Equipment (non telephone)	\$13,656,133	P-70	\$0	\$13,656,133		\$0	\$13,656,133
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 & Impr	\$7,281	P-77	\$0	\$7,281		\$0	\$7,281
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	345.000	Services	\$0	P-81	\$0	\$0		\$0	\$0
82	346.000	Meters	\$0	P-82	\$0	\$0		\$0	\$0
83	347.000	Meter Installation	\$0	P-83	\$0	\$0		\$0	\$0
84	348.000	Hydrants	\$0	P-84	\$0	\$0		\$0	\$0
85	349.000	Other Transmission & Distribution Plant	\$0	P-85	\$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	352.200	Collection Sewers - Gravity	\$46,238,275	P-91	\$0	\$46,238,275		\$0	\$46,238,275
92	353.000	Services to Customers	\$3,138,572	P-92	\$0	\$3,138,572		\$0	\$3,138,572
93	354.000	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	P-104	\$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	\$17,295,300		\$0	\$17,295,300
107	373.000	Plant Sewers	\$11,877,660	P-107	\$0	\$11,877,660		\$0	\$11,877,660
108	374.000	Outfall Sewer Lines	\$382,503	P-108	\$0	\$382,503		\$0	\$382,503
109		TOTAL TREATMENT & DISPOSAL PLANT	\$39,687,804		\$0	\$39,687,804		\$0	\$39,687,804
110		TOTAL PLANT IN SERVICE	\$3,495,252,652		\$0	\$3,495,252,652		\$0	\$3,495,252,652

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$255,201	0.00%	\$0
3	302.000	Franchises & Consents	\$49,260	0.00%	\$0
4	303.000	Miscellaneous Intangible Plant Studies	\$1,063,741	0.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$1,368,202		\$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 & Improvements	\$159,771,896	2.34%	\$3,738,662
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 & Impr	\$13,044,809	1.49%	\$194,367
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

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation 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 CAPITALIZATION			
45	0.000	Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0
46		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0
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	390.100	Office Structures	\$15,447,953	2.09%	\$322,862
51	390.200	General Structures - HVAC	\$1,384,915	2.09%	\$28,945
52	390.300	Miscellaneous Structures	\$3,805,566	3.72%	\$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	392.300	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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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
75		TRANSMISSION & DISTRIBUTION			
76	340.000	Transmission & Distribution Land	\$0	0.00%	\$0
77	341.000	Transmission & Distribution Structures & Impr	\$7,281	1.50%	\$109
78	342.000	Distribution Reservoirs & Standpipes	\$0	0.00%	\$0
79	343.000	Transmission & Distribution Mains	\$0	0.00%	\$0
80	344.000	Fire Mains	\$0	0.00%	\$0
81	345.000	Services	\$0	0.00%	\$0
82	346.000	Meters	\$0	0.00%	\$0
83	347.000	Meter Installation	\$0	0.00%	\$0
84	348.000	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	350.000	Land & Land Rights	\$117,550	0.00%	\$0
89	351.000	Structures & Improvements	\$3,855,265	2.03%	\$78,262
90	352.100	Collection Sewers - Force	\$8,234,268	1.64%	\$135,042
91	352.200	Collection Sewers - Gravity	\$46,238,275	1.58%	\$730,565
92	353.000	Services to Customers	\$3,138,572	2.87%	\$90,077
93	354.000	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	361.000	Structures & Improvements	\$3,392,961	2.17%	\$73,628
99	362.000	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		TOTAL SYSTEM PUMPING PLANT	\$11,187,611		\$391,932
103		TREATMENT & DISPOSAL PLANT			
104	370.000	Land & Land Rights	\$803,046	0.00%	\$0
105	371.000	Structures & Improvements	\$9,329,295	1.43%	\$133,409
106	372.000	Treatment and Disposal Plant Equipment	\$17,295,300	3.97%	\$686,623
107	373.000	Plant Sewers	\$11,877,660	1.60%	\$190,042
108	374.000	Outfall Sewer Lines	\$382,503	3.04%	\$11,628
109		TOTAL TREATMENT & DISPOSAL PLANT	\$39,687,804		\$1,021,702
110		Total Depreciation	<u>\$3,495,252,652</u>		<u>\$68,525,987</u>

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted 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	\$308,373	P-4	\$0	\$308,373		\$0	\$308,373
5		TOTAL INTANGIBLE PLANT	\$311,306		\$0	\$311,306		\$0	\$311,306
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land & Land Rights	\$0	P-7	\$0	\$0		\$0	\$0
8	311.000	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	314.000	Wells & Springs	\$2,806,796	P-11	\$0	\$2,806,796		\$0	\$2,806,796
12	315.000	Infiltration Galleries & Tunnels	\$529	P-12	\$0	\$529		\$0	\$529
13	316.000	Supply Mains	\$9,919,892	P-13	\$0	\$9,919,892		\$0	\$9,919,892
14	317.000	Other P/E-Supply	\$36,442	P-14	\$0	\$36,442		\$0	\$36,442
15		TOTAL SOURCE OF SUPPLY PLANT	\$19,842,508		\$0	\$19,842,508		\$0	\$19,842,508
16		PUMPING PLANT							
17	320.000	Pumping Land & Land Rights	\$590	P-17	-\$590	\$0		\$0	\$0
18	321.000	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	325.000	Electric Pumping Equipment	\$25,646,946	P-21	\$0	\$25,646,946		\$0	\$25,646,946
22	326.000	Diesel Pumping Equipment	\$1,947,248	P-22	\$0	\$1,947,248		\$0	\$1,947,248
23	327.000	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
26		WATER TREATMENT PLANT							
27	330.000	Water Treatment Land & Land Rights	\$0	P-27	\$0	\$0		\$0	\$0
28	331.000	Water Treatment Structures & Improvements	\$52,625,872	P-28	\$0	\$52,625,872		\$0	\$52,625,872
29	332.000	Water Treatment Equipment	\$44,715,094	P-29	\$0	\$44,715,094		\$0	\$44,715,094
30	333.000	Water Treatment - Other	\$713,870	P-30	\$0	\$713,870		\$0	\$713,870
31		TOTAL WATER TREATMENT PLANT	\$98,054,836		\$0	\$98,054,836		\$0	\$98,054,836
32		TRANSMISSION & DIST. PLANT							
33	340.000	Transmission & Distribution Land	\$17	P-33	-\$17	\$0		\$0	\$0
34	341.000	Transmission & Distribution Structures & Impr	\$6,173,556	P-34	\$0	\$6,173,556		\$0	\$6,173,556
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	\$14,914,375		\$0	\$14,914,375
39	346.000	Meters	-\$17,193,329	P-39	\$0	-\$17,193,329		\$0	-\$17,193,329
40	347.000	Meter Installation	\$15,849,480	P-40	\$0	\$15,849,480		\$0	\$15,849,480
41	348.000	Hydrants	\$18,944,390	P-41	\$0	\$18,944,390		\$0	\$18,944,390
42	349.000	Other Transmission & Distribution Plant	\$16,111	P-42	\$0	\$16,111		\$0	\$16,111
43		TOTAL TRANSMISSION & DIST. PLANT	\$342,495,237		-\$17	\$342,495,220		\$0	\$342,495,220
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							
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
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
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 - Surrebuttal Testimony
Test Year Ending 6/30/2022
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjst. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
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	\$21,511,786		\$0	\$21,511,786
60	392.000	Transportation Equipment	\$769,071	P-60	\$0	\$769,071		\$0	\$769,071
61	392.100	Transportation Equipment - Light Trucks	\$4,655,339	P-61	\$0	\$4,655,339		\$0	\$4,655,339
62	392.200	Transportation Equipment - Heavy Trucks	\$4,450,924	P-62	\$0	\$4,450,924		\$0	\$4,450,924
63	392.300	Transportation Equipment - Cars	\$2,262,035	P-63	\$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 & Impr	\$1,173	P-77	\$0	\$1,173		\$0	\$1,173
78	342.000	Distribution Reservoirs & Standpipes	-\$1,391	P-78	\$0	-\$1,391		\$0	-\$1,391
79	343.000	Transmission & Distribution Mains	-\$857	P-79	\$0	-\$857		\$0	-\$857
80	344.000	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	348.000	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	352.200	Collection Sewers - Gravity	\$15,192,792	P-91	\$0	\$15,192,792		\$0	\$15,192,792
92	353.000	Services to Customers	\$466,348	P-92	\$0	\$466,348		\$0	\$466,348
93	354.000	Flow Measuring Devices	\$378,654	P-93	\$0	\$378,654		\$0	\$378,654
94	356.000	Other Collection Plant Facilities	\$8,003	P-94	\$0	\$8,003		\$0	\$8,003
95		TOTAL COLLECTION PLANT	\$20,364,302		\$0	\$20,364,302		\$0	\$20,364,302
96		SYSTEM PUMPING PLANT							
97	360.000	Land & Land Rights	\$27	P-97	-\$27	\$0		\$0	\$0
98	361.000	Structures & Improvements	\$496,862	P-98	\$0	\$496,862		\$0	\$496,862
99	362.000	Receiving Wells	\$429,362	P-99	\$0	\$429,362		\$0	\$429,362
100	363.000	Electric Pumping Equipment	\$2,302,175	P-100	\$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							
104	370.000	Land & Land Rights	\$0	P-104	\$0	\$0		\$0	\$0
105	371.000	Structures & Improvements	\$1,695,946	P-105	\$0	\$1,695,946		\$0	\$1,695,946
106	372.000	Treatment and Disposal Plant Equipment	\$5,862,460	P-106	\$0	\$5,862,460		\$0	\$5,862,460
107	373.000	Plant Sewers	\$2,083,803	P-107	\$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

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

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Purchased Water	\$1,564,876			13.700000	0.037534	\$58,736
3	Fuel and Power	\$12,943,420			24.100000	0.066027	\$854,615
4	Chemical	\$13,518,530			8.000000	0.021918	\$296,299
5	Waste Disposal	\$3,979,115			-32.000000	-0.087671	-\$348,853
6	Labor/Base Payroll	\$38,624,105			34.200000	0.093699	\$3,619,041
7	Pensions	-\$3,371,441			48.700000	0.133425	-\$449,835
8	OPEB	-\$1,840,381			0.000000	0.000000	\$0
9	Group Insurance	\$7,700,546			35.600000	0.097534	\$751,065
10	401K	\$1,020,534			36.500000	0.100000	\$102,053
11	DCP	\$1,112,097			36.500000	0.100000	\$111,210
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	\$0
15	Support Services	\$32,011,050			5.600000	0.015342	\$491,113
16	Contracted Services	\$3,491,224			-3.100000	-0.008493	-\$29,651
17	Building Maintenance and Services	\$1,360,711			-7.000000	-0.019178	-\$26,096
18	Telecommunications expense	\$1,270,375			13.500000	0.036986	\$46,986
19	Postage expense	\$0			0.000000	0.000000	\$0
20	Office Supplies and Services	\$777,392			66.200000	0.181369	\$140,995
21	Employee related expense travel and entertainment	\$1,194,795			-2.800000	-0.007671	-\$9,165
22	Rents	\$285,317			32.900000	0.090138	\$25,718
23	Transportation	\$3,718,519			-3.600000	-0.009863	-\$36,676
24	Miscellaneous Expense	\$1,149,387			11.600000	0.031780	\$36,528
25	Uncollectible Expense	\$3,298,707			0.000000	0.000000	\$0
26	Customer Accounting	\$1,571,156			-30.200000	-0.082740	-\$129,997
27	Regulatory Expense	\$48,368			0.700000	0.001923	\$93
28	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	\$2,462,191			81.700000	0.223836	\$551,127
31	Cash Vouchers	-\$1,547,650			5.600000	0.015341	-\$23,743
32	TOTAL OPERATION AND MAINT. EXPENSE	\$142,048,324					\$8,572,620
33	TAXES						
34	Payroll Tax	\$2,963,578			34.200000	0.093699	\$277,684
35	Property Tax	\$31,053,158			-112.200000	-0.307397	-\$9,545,647
36	TOTAL TAXES	\$34,016,736					-\$9,267,963
37	CWC REQ'D BEFORE RATE BASE OFFSETS	\$176,065,060			-1.440000	-0.003949	-\$695,343
38	TAX OFFSET FROM RATE BASE						
39	Federal Tax Offset	\$2,030,687			10.100000	0.027671	\$56,191
40	State Tax Offset	\$360,607			10.100000	0.027673	\$9,979
41	City Tax Offset	\$0			0.000000	0.000000	\$0
42	Interest Expense Offset	\$50,269,113			-40.500000	-0.110959	-\$5,577,810
43	TOTAL TAX OFFSET FROM RATE BASE	\$52,660,407					-\$5,511,640
44	TOTAL CASH WORKING CAPITAL REQUIRED	\$228,725,467					-\$6,206,983

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
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			Rev-3		\$71,742,167	100.00%	-\$5,353,888	\$66,388,279		
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%	\$585,134	\$1,393,474		
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%	\$43,015	\$3,276,564		
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		-\$1,302,446	\$352,200,646		
1		SOURCE OF SUPPLY EXPENSES											
2	601.000	Operation Labor & Expenses	\$698,581	\$23,791	\$674,790	E-2	\$0	\$698,581	100.00%	-\$121,844	\$576,737	\$29,985	\$546,752
3	602.000	Purchased Water	\$1,329,949	\$0	\$1,329,949	E-3	\$0	\$1,329,949	100.00%	\$234,927	\$1,564,876	\$0	\$1,564,876
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
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%	-\$42,933	\$163,646	\$162,519	\$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%	\$17,853	\$125,616	\$92,183	\$33,433
14		TOTAL SOURCE OF SUPPLY EXPENSES	\$8,448,787	\$301,832	\$8,146,955		\$0	\$8,448,787		-\$1,089,547	\$7,359,240	\$284,687	\$7,074,553
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%	-\$40,028	\$1,617,042	\$1,405,747	\$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%	\$9,101	\$143,111	\$143,111	\$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	\$0	\$10,639,949	E-31	\$0	\$10,639,949	100.00%	\$3,086,348	\$13,726,297	\$0	\$13,726,297

Missouri-American Water Company
Case No. WR-2022-0303
Total Company - Surrebuttal Testimony
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32	642.000	Operation Labor & Expenses - WTE	\$3,939,360	\$3,376,936	\$562,424	E-32	\$0	\$3,939,360	100.00%	\$874,960	\$4,814,320	\$4,290,701	\$523,619
33	643.000	Miscellaneous 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	\$24,832	100.00%	-\$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	100.00%	\$403,193	\$2,051,399	\$2,051,399	\$0
36	651.000	Maint. of Structures & Improvements - WTE	\$0	\$0	\$0	E-36	\$0	\$0	0.00%	\$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		\$7,195,802	\$26,592,747	\$6,639,967	\$19,952,780
39		TRANSMISSION & DIST. EXPENSES											
40	660.000	Operation Supervision & Engineering - TDE	\$83,102	\$83,102	\$0	E-40	\$0	\$83,102	100.00%	\$1,766	\$84,868	\$84,868	\$0
41	661.000	Storage Facilities Expenses TDE	\$0	\$0	\$0	E-41	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
42	662.000	Transmission & Distribution Lines Expenses	\$1,406,124	\$1,264,682	\$141,442	E-42	\$0	\$1,406,124	100.00%	\$198,867	\$1,604,991	\$1,464,138	\$140,853
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	\$127,072	\$127,072	\$0	E-44	\$0	\$127,072	100.00%	-\$23,172	\$103,900	\$103,900	\$0
45	665.000	Miscellaneous Expenses - TDE	\$7,733,165	\$6,244,390	\$1,488,775	E-45	\$0	\$7,733,165	100.00%	\$2,635,645	\$10,368,810	\$9,281,252	\$1,087,558
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%	-\$364,841	\$1,846,070	\$278,928	\$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%	\$48,168	\$379,461	\$374,719	\$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%	\$8,703	\$305,775	\$304,960	\$815
55	678.000	Maint. of Miscellaneous Plant - TDE	\$3,102,866	\$1,741,411	\$1,361,455	E-55	\$0	\$3,102,866	100.00%	\$4,106,142	\$7,209,008	\$5,514,248	\$1,694,760
56		TOTAL TRANSMISSION & DIST. EXPENSES	\$15,952,571	\$11,012,093	\$4,940,478		\$0	\$15,952,571		\$6,629,374	\$22,581,945	\$18,026,228	\$4,555,717
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	\$415,654	\$419,867	-\$4,213	E-59	\$0	\$415,654	100.00%	\$31,000	\$446,654	\$452,322	-\$5,668
60	903.000	Customer Records & Collection Expenses	\$1,845,053	\$278,282	\$1,566,771	E-60	\$0	\$1,845,053	100.00%	\$23,025	\$1,868,078	\$216,420	\$1,651,658
61	904.000	Uncollectible Amounts	\$2,012,401	\$0	\$2,012,401	E-61	\$0	\$2,012,401	100.00%	\$1,286,306	\$3,298,707	\$0	\$3,298,707
62	905.000	Misc. Customer Accounts Expense	\$200,364	\$117,775	\$82,589	E-62	\$0	\$200,364	100.00%	\$7,511	\$207,875	\$92,729	\$115,146
63		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$4,484,530	\$826,982	\$3,657,548		\$0	\$4,484,530		\$1,350,633	\$5,835,163	\$775,320	\$5,059,843
64		CUSTOMER SERVICE EXPENSES											
65	907.000	Customer Service & Information Expense	\$687	\$687	\$0	E-65	\$0	\$687	100.00%	\$3,074	\$3,761	\$3,761	\$0
66		TOTAL CUSTOMER SERVICE EXPENSES	\$687	\$687	\$0		\$0	\$687		\$3,074	\$3,761	\$3,761	\$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	\$0
70		ADMIN. & GENERAL EXPENSES											
71	920.000	Admin. & General Salaries	\$14,732,219	\$14,732,219	\$0	E-71	\$0	\$14,732,219	100.00%	-\$2,689,309	\$12,042,910	\$13,702,528	-\$1,659,618
72	921.000	Office Supplies & Expenses	\$3,725,355	\$0	\$3,725,355	E-72	\$0	\$3,725,355	100.00%	-\$63,232	\$3,662,123	\$0	\$3,662,123
73	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-73	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
74	923.000	Outside Services Employed	\$45,316,626	\$36,875,108	\$8,441,518	E-74	\$0	\$45,316,626	100.00%	-\$5,339,757	\$39,976,869	\$31,825,563	\$8,151,306
75	924.000	Property Insurance	\$5,208,189	\$0	\$5,208,189	E-75	\$0	\$5,208,189	100.00%	\$1,828,443	\$7,036,632	\$0	\$7,036,632

Missouri-American Water Company
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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%	-\$1,166,830	\$2,444,783	\$2,273,323	\$171,460
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%	-\$293,076	\$48,368	\$0	\$48,368
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%	\$414,608	\$3,250,071	\$0	\$3,250,071
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	\$0	\$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		-\$7,397,496	\$69,563,068	\$47,915,884	\$21,647,184
87		DEPRECIATION EXPENSE											
88	403.000	Depreciation Expense, Dep. Exp.	\$58,247,595	See note (1)	See note (1)	E-88	See note (1)	\$58,247,595	100.00%	\$9,654,010	\$67,901,605	See note (1)	See note (1)
89		TOTAL DEPRECIATION EXPENSE	\$58,247,595	\$0	\$0		\$0	\$58,247,595		\$9,654,010	\$67,901,605	\$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%	-\$1,410,408	\$31,053,157	\$0	\$31,053,157
92	408.100	Payroll Taxes	\$2,605,497	\$822,367	\$1,783,130	E-92	\$0	\$2,605,497	100.00%	\$358,083	\$2,963,580	\$1,180,450	\$1,783,130
93	408.100	Other Taxes	-\$113,960	\$0	-\$113,960	E-93	\$0	-\$113,960	100.00%	\$1	-\$113,959	\$0	-\$113,959
94	408.100	PSC Assessment	\$3,303,543	\$0	\$3,303,543	E-94	\$0	\$3,303,543	100.00%	-\$841,352	\$2,462,191	\$0	\$2,462,191
95		TOTAL OTHER OPERATING EXPENSES	\$38,258,645	\$822,367	\$37,436,278		\$0	\$38,258,645		-\$1,893,676	\$36,364,969	\$1,180,450	\$35,184,519
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%	\$861,839	\$1,812,070	\$0	\$1,812,070
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	\$158,893	E-101	\$0	\$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		\$1,481,640	\$4,973,354	\$0	\$4,973,354
103		COLLECTION OPERATIONS EXPENSES											
104	701.000	Operation Labor & Expenses	\$1,818	\$0	\$1,818	E-104	\$0	\$1,818	100.00%	\$8,005	\$9,823	\$0	\$9,823
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		\$130,211	\$153,724	\$0	\$153,724
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	\$11,831	\$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	\$71	E-118	\$0	\$71	100.00%	-\$272	-\$201	-\$952	\$751

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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		\$145,566	\$162,012	\$3,592	\$158,420
121		PUMPING MAINTENANCE EXPENSES											
122	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	E-123	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
124	732.000	Maint of Power Production Equipment	\$44	\$0	\$44	E-124	\$0	\$44	100.00%	-\$22	\$22	\$0	\$22
125		TOTAL PUMPING MAINTENANCE EXPENSES	\$44	\$0	\$44		\$0	\$44		-\$22	\$22	\$0	\$22
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%	\$32,872	\$55,406	\$0	\$55,406
129	742.000	Operation Labor & Expense	\$1,176,405	\$1,056,488	\$119,917	E-129	\$0	\$1,176,405	100.00%	-\$189,581	\$986,824	\$886,494	\$100,330
130	743.000	Misc Expense - 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	Misc Expenses - TDO	\$30,251	\$0	\$30,251	E-131	\$0	\$30,251	100.00%	\$38,870	\$69,121	\$0	\$69,121
132	745.000	Rents-TDO	\$959	\$0	\$959	E-132	\$0	\$959	100.00%	\$15	\$974	\$0	\$974
133		TOTAL TREAT. & DISP. OPER. EXPENSE	\$4,424,706	\$1,056,488	\$3,368,218		\$0	\$4,424,706		-\$353,303	\$4,071,403	\$886,494	\$3,184,909
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%	-\$205,884	\$57,975	\$45,042	\$12,933
138		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$263,859	\$65,424	\$198,435		\$0	\$263,859		-\$205,884	\$57,975	\$45,042	\$12,933
139		TOTAL OPERATING EXPENSE	\$237,070,782	\$75,263,974	\$103,559,213		\$0	\$237,070,782		\$14,217,470	\$251,288,252	\$77,897,937	\$105,488,710
140		NET INCOME BEFORE TAXES	\$116,432,310	\$0	\$0		\$0	\$116,432,310		-\$15,519,916	\$100,912,394	\$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%	\$30,829,752	-\$9,632,265	See note (1)	See note (1)
143		TOTAL INCOME TAXES	-\$40,462,017	\$0	\$0		\$0	-\$40,462,017		\$30,829,752	-\$9,632,265	\$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%	-\$17,857,476	\$24,876,724	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	0.00%	-\$7,572,566	-\$7,572,566		
149		TOTAL DEFERRED INCOME TAXES	\$42,646,583	\$0	\$0		\$0	\$42,646,583		-\$26,273,821	\$16,372,762	\$0	\$0
150		NET OPERATING INCOME	\$114,247,744	\$0	\$0		\$0	\$114,247,744		-\$20,075,847	\$94,171,897	\$0	\$0

Missouri-American Water Company
Case No. WR-2022-0303
Total Company - Surrebuttal Testimony
Test Year Ending 6/30/2022
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.28% Return	E 6.38% Return	F 6.48% Return
1	TOTAL NET INCOME BEFORE TAXES		\$100,912,394	\$148,563,339	\$151,346,506	\$154,129,672
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$67,901,605	\$67,901,605	\$67,901,605	\$67,901,605
4	Non-Deductible Expenses		\$475,867	\$475,867	\$475,867	\$475,867
5	CIAC		\$0	\$0	\$0	\$0
6	Non - Deductible Expenses		\$12,885	\$12,885	\$12,885	\$12,885
7	TOTAL ADD TO NET INCOME BEFORE TAXES		\$68,390,357	\$68,390,357	\$68,390,357	\$68,390,357
8	SUBT. FROM NET INC. BEFORE TAXES					
9	Interest Expense calculated at the Rate of		\$50,269,113	\$50,269,113	\$50,269,113	\$50,269,113
10	Tax Straight-Line Depreciation		\$55,088,977	\$55,088,977	\$55,088,977	\$55,088,977
11	Excess Tax over S/L Tax Depreciation		-\$5,006,942	-\$5,006,942	-\$5,006,942	-\$5,006,942
12	Repairs Expense		\$109,355,178	\$109,355,178	\$109,355,178	\$109,355,178
13	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$209,706,326	\$209,706,326	\$209,706,326	\$209,706,326
14	NET TAXABLE INCOME		-\$40,403,575	\$7,247,370	\$10,030,537	\$12,813,703
15	PROVISION FOR FED. INCOME TAX					
16	Net Taxable Inc. - Fed. Inc. Tax		-\$40,403,575	\$7,247,370	\$10,030,537	\$12,813,703
17	Deduct Missouri Income Tax at the Rate of		-\$1,452,549	\$260,551	\$360,607	\$460,666
18	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
19	Federal Taxable Income - Fed. Inc. Tax		-\$38,951,026	\$6,986,819	\$9,669,930	\$12,353,037
20	Federal Income Tax at the Rate of	See Tax Table	-\$8,179,716	\$1,467,233	\$2,030,687	\$2,594,138
21	Subtract Federal Income Tax Credits					
22	Credits - Solar		\$0	\$0	\$0	\$0
23	Credit - Solar		\$0	\$0	\$0	\$0
24	Net Federal Income Tax	21.00%	-\$8,179,716	\$1,467,233	\$2,030,687	\$2,594,138
25	PROVISION FOR MO. INCOME TAX					
26	Net Taxable Income - MO. Inc. Tax		-\$40,403,575	\$7,247,370	\$10,030,537	\$12,813,703
27	Deduct Federal Income Tax at the Rate of	50.00%	-\$4,089,858	\$733,618	\$1,015,344	\$1,297,069
28	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
29	Missouri Taxable Income - MO. Inc. Tax		-\$36,313,717	\$6,513,752	\$9,015,193	\$11,516,634
30	Subtract Missouri Income Tax Credits					
31	Test MO State Credit		\$0	\$0	\$0	\$0
32	Missouri Income Tax at the Rate of	4.00%	-\$1,452,549	\$260,551	\$360,607	\$460,666
33	PROVISION FOR CITY INCOME TAX					
34	Net Taxable Income - City Inc. Tax		-\$40,403,575	\$7,247,370	\$10,030,537	\$12,813,703
35	Deduct Federal Income Tax - City Inc. Tax		-\$8,179,716	\$1,467,233	\$2,030,687	\$2,594,138
36	Deduct Missouri Income Tax - City Inc. Tax		-\$1,452,549	\$260,551	\$360,607	\$460,666
37	City Taxable Income		-\$30,771,310	\$5,519,586	\$7,639,243	\$9,758,899
38	Subtract City Income Tax Credits					
39	Test City Credit		\$0	\$0	\$0	\$0
40	City Income Tax at the Rate of	0.00%	\$0	\$0	\$0	\$0
41	SUMMARY OF CURRENT INCOME TAX					
42	Federal Income Tax		-\$8,179,716	\$1,467,233	\$2,030,687	\$2,594,138
43	State Income Tax		-\$1,452,549	\$260,551	\$360,607	\$460,666
44	City Income Tax		\$0	\$0	\$0	\$0
45	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$9,632,265	\$1,727,784	\$2,391,294	\$3,054,804
46	DEFERRED INCOME TAXES					
47	Deferred Income Taxes - Def. Inc. Tax.		\$24,876,724	\$24,876,724	\$24,876,724	\$24,876,724
48	Amortization of Deferred ITC		-\$101,928	-\$101,928	-\$101,928	-\$101,928
49	Amortization of Protected Excess ADIT		-\$829,468	-\$829,468	-\$829,468	-\$829,468
50	Amortization of Unprotected Excess ADIT		-\$7,572,566	-\$7,572,566	-\$7,572,566	-\$7,572,566

Missouri-American Water Company
Case No. WR-2022-0303
Total Company - Surrebuttal Testimony
Test Year Ending 6/30/2022
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.28% Return	E 6.38% Return	F 6.48% Return
51	TOTAL DEFERRED INCOME TAXES		\$16,372,762	\$16,372,762	\$16,372,762	\$16,372,762
52	TOTAL INCOME TAX		<u>\$6,740,497</u>	<u>\$18,100,546</u>	<u>\$18,764,056</u>	<u>\$19,427,566</u>

Federal Tax Table

53	Federal Taxable Income		-\$38,951,026	\$6,986,819	\$9,669,930	\$12,353,037
54	15% on first \$50,000		-\$15,000	\$15,000	\$15,000	\$15,000
55	25% on next \$25,000		-\$12,500	\$12,500	\$12,500	\$12,500
56	34% > \$75,000 < \$100,001		-\$17,000	\$17,000	\$17,000	\$17,000
57	39% > \$100,000 < \$335,001		-\$247,381	\$257,611	\$264,768	\$271,925
58	34% > \$335,000 < \$10,000,001		-\$5,261,757	\$2,082,935	\$2,988,953	\$3,894,970
59	35% > \$10MM < \$15,000,001		-\$1,750,000	\$0	\$0	\$0
60	38% > \$15MM < \$18,333,334		-\$1,266,667	\$0	\$0	\$0
61	35% > \$18,333,333		-\$5,007,670	\$0	\$0	\$0
62	Total Federal Income Taxes		<u>-\$13,577,975</u>	<u>\$2,385,046</u>	<u>\$3,298,221</u>	<u>\$4,211,395</u>

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 - Surrebuttal Testimony
Test Year Ending 6/30/2022
Sewer - Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 6.28% Return	<u>C</u> 6.38% Return	<u>D</u> 6.48% Return
1	Net Orig Cost Rate Base	\$56,252,812	\$56,252,812	\$56,252,812
2	Rate of Return	6.28%	6.38%	6.48%
3	Net Operating Income Requirement	\$3,531,551	\$3,588,929	\$3,646,307
4	Net Income Available	\$2,453,678	\$2,453,678	\$2,453,678
5	Additional Net Income Required	\$1,077,873	\$1,135,251	\$1,192,629
6	Income Tax Requirement			
7	Required Current Income Tax	\$160,482	\$178,443	\$196,403
8	Current Income Tax Available	-\$176,923	-\$176,923	-\$176,923
9	Additional Current Tax Required	\$337,405	\$355,366	\$373,326
10	Revenue Requirement	\$1,415,278	\$1,490,617	\$1,565,955
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$1,712,717	\$1,712,717	\$1,712,717
12	Miscellaneous	\$0	\$0	\$0
13	Gross Revenue Requirement	\$3,127,995	\$3,203,334	\$3,278,672

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

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar 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		-\$228,694
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	TCJA EADIT Tracker Balance		\$13,014
11	TOTAL ADD TO NET PLANT IN SERVICE		\$21,640,608
12	SUBTRACT FROM NET PLANT		
13	Federal Tax Offset		-\$4,193
14	State Tax Offset		-\$745
15	City Tax Offset		\$0
16	Interest Expense Offset		\$150,988
17	Contributions in Aid of Construction		\$34,029,830
18	Customer Advances		\$23,265
19	Accumulated Deferred Income Taxes		\$15,250,828
20	OPEB Tracker		\$225,393
21	Pension Tracker		\$239,123
22	TOTAL SUBTRACT FROM NET PLANT		\$49,914,489
23	Total Rate Base		\$56,252,812

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$12,402	P-2	\$0	\$12,402		\$0	\$12,402
3	302.000	Franchises & Consents	\$5,562	P-3	\$0	\$5,562		\$0	\$5,562
4	303.000	Miscellaneous Intangible Plant Studies	\$1,130	P-4	\$0	\$1,130		\$0	\$1,130
5		TOTAL INTANGIBLE PLANT	\$19,094		\$0	\$19,094		\$0	\$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 & Improvements	\$0	P-8	\$0	\$0		\$0	\$0
9	332.000	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 & Impr	\$7,281	P-14	\$0	\$7,281		\$0	\$7,281
15	342.000	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
24		COLLECTION PLANT							
25	350.000	Land & Land Rights	\$117,550	P-25	\$0	\$117,550		\$0	\$117,550
26	351.000	Structures & Improvements	\$3,855,265	P-26	\$0	\$3,855,265		\$0	\$3,855,265
27	352.100	Collection Sewers - Force	\$8,234,268	P-27	\$0	\$8,234,268		\$0	\$8,234,268
28	352.200	Collection Sewers - Gravity	\$46,238,275	P-28	\$0	\$46,238,275		\$0	\$46,238,275
29	353.000	Services to Customers	\$3,138,572	P-29	\$0	\$3,138,572		\$0	\$3,138,572
30	354.000	Flow Measuring Devices	\$582,365	P-30	\$0	\$582,365		\$0	\$582,365
31	356.000	Other Collection Plant Facilities	\$129,668	P-31	\$0	\$129,668		\$0	\$129,668
32		TOTAL COLLECTION PLANT	\$62,295,963		\$0	\$62,295,963		\$0	\$62,295,963
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 PLANT							
41	370.000	Land & Land Rights	\$803,046	P-41	\$0	\$803,046		\$0	\$803,046
42	371.000	Structures & Improvements	\$9,329,295	P-42	\$0	\$9,329,295		\$0	\$9,329,295
43	372.000	Treatment and Disposal Plant Equipment	\$17,295,300	P-43	\$0	\$17,295,300		\$0	\$17,295,300
44	373.000	Plant Sewers	\$11,877,660	P-44	\$0	\$11,877,660		\$0	\$11,877,660
45	374.000	Outfall Sewer Lines	\$382,503	P-45	\$0	\$382,503		\$0	\$382,503
46		TOTAL TREATMENT & DISPOSAL PLANT	\$39,687,804		\$0	\$39,687,804		\$0	\$39,687,804
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	\$399,279	P-51	\$0	\$399,279		\$0	\$399,279
52	390.000	Stores Shops Equipment Structures	\$1,429,183	P-52	\$0	\$1,429,183		\$0	\$1,429,183

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted 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 - Surrebuttal Testimony
Test Year Ending 6/30/2022
Sewer Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$12,402	0.00%	\$0
3	302.000	Franchises & Consents	\$5,562	0.00%	\$0
4	303.000	Miscellaneous Intangible Plant Studies	\$1,130	0.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$19,094		\$0
6		WATER TREATMENT PLANT			
7	330.000	Water Treatment Land & Land Rights	\$0	0.00%	\$0
8	331.000	Water Treatment Structures & Improvements	\$0	0.00%	\$0
9	332.000	Water Treatment Equipment	\$0	0.00%	\$0
10	333.000	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 & Impr	\$7,281	1.50%	\$109
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	350.000	Land & Land Rights	\$117,550	0.00%	\$0
26	351.000	Structures & Improvements	\$3,855,265	2.03%	\$78,262
27	352.100	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			
34	360.000	Land & Land Rights	\$152,298	0.00%	\$0
35	361.000	Structures & Improvements	\$3,392,961	2.17%	\$73,628
36	362.000	Receiving Wells	\$769,568	2.87%	\$22,087
37	363.000	Electric Pumping Equipment	\$5,312,356	4.31%	\$228,963

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
38	365.000	Other Pumping Equipment	\$1,560,428	4.31%	\$67,254
39		TOTAL SYSTEM PUMPING PLANT	\$11,187,611		\$391,932
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 CAPITALIZATION	\$0		\$0
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

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

Line Number	<u>A</u> Account Number	<u>B</u> Plant Account Description	<u>C</u> MO Adjusted Jurisdictional	<u>D</u> Depreciation Rate	<u>E</u> Depreciation 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>		<u>\$2,991,632</u>

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted 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 & Improvements	\$5	P-8	\$0	\$5		\$0	\$5
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 & Impr	\$1,173	P-14	\$0	\$1,173		\$0	\$1,173
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		\$0	\$0
21	348.000	Hydrants	\$5	P-21	\$0	\$5		\$0	\$5
22	349.000	Other Transmission & Distribution Plant	\$0	P-22	\$0	\$0		\$0	\$0
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	Collection Sewers - Force	\$2,729,703	P-27	\$0	\$2,729,703		\$0	\$2,729,703
28	352.200	Collection Sewers - Gravity	\$15,192,792	P-28	\$0	\$15,192,792		\$0	\$15,192,792
29	353.000	Services to Customers	\$466,348	P-29	\$0	\$466,348		\$0	\$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
53	390.100	Office Structures	-\$10,270	P-53	\$0	-\$10,270		\$0	-\$10,270

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted 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
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 - Surrebuttal Testimony
Test Year Ending 6/30/2022
Sewer Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Purchased Water	\$0			0.00000	0.00000	\$0
3	Fuel and Power	\$411,460			0.00000	0.00000	\$27,167
4	Chemical	\$54,406			0.00000	0.00000	\$1,192
5	Waste Disposal	\$2,826,627			0.00000	0.00000	-\$247,813
6	Labor/Base Payroll	\$1,367,724			0.00000	0.00000	\$128,155
7	Pensions	-\$107,575			0.00000	0.00000	-\$14,353
8	OPEB	-\$58,722			0.00000	0.00000	\$0
9	Group Insurance	\$241,865			0.00000	0.00000	\$23,590
10	401K	\$36,603			0.00000	0.00000	\$3,660
11	DCP	\$49,757			0.00000	0.00000	\$4,976
12	ESPP	\$0			0.00000	0.00000	\$0
13	VEBA	\$0			0.00000	0.00000	\$0
14	Other Benefits	\$0			0.00000	0.00000	\$0
15	Support Services	\$1,039,999			0.00000	0.00000	\$15,955
16	Contracted Services	\$150,185			0.00000	0.00000	-\$1,275
17	Building Maintenance and Services	\$204,278			0.00000	0.00000	-\$3,918
18	Telecommunications expense	\$66,676			0.00000	0.00000	\$2,466
19	Postage expense	\$0			0.00000	0.00000	\$0
20	Office Supplies and Services	\$35,878			0.00000	0.00000	\$6,507
21	Employee related expense travel and entertainment	\$42,161			0.00000	0.00000	-\$323
22	Rents	\$61,033			0.00000	0.00000	\$5,502
23	Transportation	\$180,997			0.00000	0.00000	-\$1,785
24	Miscellaneous Expense	\$107,197			0.00000	0.00000	\$3,406
25	Uncollectible Expense	\$50,687			0.00000	0.00000	\$0
26	Customer Accounting	\$66,000			0.00000	0.00000	-\$5,460
27	Regulatory Expense	\$2,036			0.00000	0.00000	\$4
28	Insurance Other than Group	\$227,243			0.00000	0.00000	\$71,037
29	Maintenance Supplies and Services	\$64,267			0.00000	0.00000	\$2,711
30	PSC Assessment	\$103,665			0.00000	0.00000	\$23,204
31	Cash Vouchers	-\$80,319			0.00000	0.00000	-\$1,232
32	TOTAL OPERATION AND MAINT. EXPENSE	\$7,144,128					\$43,373
33	TAXES						
34	Payroll Tax	\$105,109			0.00000	0.00000	\$9,849
35	Property Tax	\$917,109			0.00000	0.00000	-\$281,916
36	TOTAL TAXES	\$1,022,218					-\$272,067
37	CWC REQ'D BEFORE RATE BASE OFFSETS	\$8,166,346			0.00000	0.00000	-\$228,694
38	TAX OFFSET FROM RATE BASE						
39	Federal Tax Offset	\$151,534			0.00000	0.00000	\$4,193
40	State Tax Offset	\$26,909			0.00000	0.00000	\$745
41	City Tax Offset	\$0			0.00000	0.00000	\$0
42	Interest Expense Offset	\$1,360,755			0.00000	0.00000	-\$150,988
43	TOTAL TAX OFFSET FROM RATE BASE	\$1,539,198					-\$146,050
44	TOTAL CASH WORKING CAPITAL REQUIRED	\$9,705,544					-\$374,744

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	522.100	Residential	\$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			Rev-3		\$2,662,766	100.00%	\$193,832	\$2,856,598		
Rev-4	522.300	Industrial	\$4,420			Rev-4		\$4,420	100.00%	\$2,764	\$7,184		
Rev-5	522.400	Other Public Authority	\$534,745			Rev-5		\$534,745	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	Operation Labor & Expenses	\$1,818	\$0	\$1,818	E-2	\$0	\$1,818	100.00%	\$8,005	\$9,823	\$0	\$9,823
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		\$130,211	\$153,724	\$0	\$153,724
7		COLLECTION MAINT. EXPENSES											
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	Operation Supervision & Engineering	\$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%	\$145,838	\$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%	-\$272	-\$201	-\$952	\$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		\$145,566	\$162,012	\$3,592	\$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%	\$32,872	\$55,406	\$0	\$55,406
27	742.000	Operation Labor & Expense	\$1,176,405	\$1,056,488	\$119,917	E-27	\$0	\$1,176,405	100.00%	-\$189,581	\$986,824	\$886,494	\$100,330
28	743.000	Misc Expense - 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	Misc Expenses - TDO	\$30,251	\$0	\$30,251	E-29	\$0	\$30,251	100.00%	\$38,870	\$69,121	\$0	\$69,121
30	745.000	Rents-TDO	\$959	\$0	\$959	E-30	\$0	\$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		-\$353,303	\$4,071,403	\$886,494	\$3,184,909
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%	-\$205,884	\$57,975	\$45,042	\$12,933
36		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$263,859	\$65,424	\$198,435		\$0	\$263,859		-\$205,884	\$57,975	\$45,042	\$12,933
37		CUSTOMER ACCOUNTS EXPENSE											

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
38	901.000	Supervision	\$0	\$0	\$0	E-38	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
39	902.000	Meter Reading Expenses	\$1,053	\$1,053	\$0	E-39	\$0	\$1,053	100.00%	\$42	\$1,095	\$1,095	\$0
40	903.000	Customer Records & Collection Expenses	\$21,687	\$0	\$21,687	E-40	\$0	\$21,687	100.00%	\$58,403	\$80,090	\$0	\$80,090
41	904.000	Uncollectible Amounts	\$8,452	\$0	\$8,452	E-41	\$0	\$8,452	100.00%	\$42,235	\$50,687	\$0	\$50,687
42	905.000	Misc. Customer Accounts Expense	\$1,145	\$143	\$1,002	E-42	\$0	\$1,145	100.00%	\$378	\$1,523	\$872	\$651
43		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$32,337	\$1,196	\$31,141		\$0	\$32,337		\$101,058	\$133,395	\$1,967	\$131,428
44		ADMIN. & GENERAL EXPENSES											
45	920.000	Admin. & General Salaries	\$484,523	\$484,523	\$0	E-45	\$0	\$484,523	100.00%	-\$6,341	\$478,182	\$467,908	\$10,274
46	921.000	Office Supplies & Expenses	\$258,920	\$0	\$258,920	E-46	\$0	\$258,920	100.00%	-\$32,512	\$226,408	\$0	\$226,408
47	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-47	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
48	923.000	Outside Services Employed	\$344,993	\$154,874	\$190,119	E-48	\$0	\$344,993	100.00%	\$878,725	\$1,223,718	\$569,139	\$654,579
49	924.000	Property Insurance	\$50,054	\$0	\$50,054	E-49	\$0	\$50,054	100.00%	\$177,189	\$227,243	\$0	\$227,243
50	925.000	Injuries & Damages	\$2,707	\$0	\$2,707	E-50	\$0	\$2,707	100.00%	-\$1,445	\$1,262	\$0	\$1,262
51	926.000	Employee Pensions & Benefits	\$569,083	\$450,145	\$118,938	E-51	\$0	\$569,083	100.00%	-\$475,133	\$93,950	\$471,969	-\$378,019
52	927.000	Franchise Requirements	\$0	\$0	\$0	E-52	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
53	928.000	Regulatory Commission Expenses	\$1,401	\$0	\$1,401	E-53	\$0	\$1,401	100.00%	\$635	\$2,036	\$0	\$2,036
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%	-\$59,074	\$198,015	\$0	\$198,015
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	\$0	\$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		\$493,454	\$2,530,335	\$1,509,016	\$1,021,319
61		DEPRECIATION EXPENSE											
62	403.000	Depreciation Expense, Dep. Exp.	\$2,225,901	See note (1)	See note (1)	E-62	See note (1)	\$2,225,901	100.00%	\$658,975	\$2,884,876	See note (1)	See note (1)
63		TOTAL DEPRECIATION EXPENSE	\$2,225,901	\$0	\$0		\$0	\$2,225,901		\$658,975	\$2,884,876	\$0	\$0
64		OTHER OPERATING EXPENSES											
65	408.100	Property Taxes	\$1,896	\$0	\$1,896	E-65	\$0	\$1,896	100.00%	\$915,213	\$917,109	\$0	\$917,109
66	408.100	Payroll Taxes	\$126,354	\$28,742	\$97,612	E-66	\$0	\$126,354	100.00%	-\$21,246	\$105,108	\$7,496	\$97,612
67	408.100	Other Taxes	-\$288	\$0	-\$288	E-67	\$0	-\$288	100.00%	-\$2,237	-\$2,525	\$0	-\$2,525
68	408.100	PSC Assessment	\$13,874	\$0	\$13,874	E-68	\$0	\$13,874	100.00%	\$89,791	\$103,665	\$0	\$103,665
69		TOTAL OTHER OPERATING EXPENSES	\$141,836	\$28,742	\$113,094		\$0	\$141,836		\$981,521	\$1,123,357	\$7,496	\$1,115,861
70		CUSTOMER SERVICE EXPENSES											
71	907.000	Customer Service & Information Expense	\$264	\$264	\$0	E-71	\$0	\$264	100.00%	\$683	\$947	\$947	\$0
72		TOTAL CUSTOMER SERVICE EXPENSES	\$264	\$264	\$0		\$0	\$264		\$683	\$947	\$947	\$0
73		AMORTIZATION EXPENSE											
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
75	405.000	Amortization of Reg Asset	\$60,866	\$0	\$60,866	E-75	\$0	\$60,866	100.00%	\$31,495	\$92,361	\$0	\$92,361
76	405.000	Amortization of Reg Asset AFUDC	\$2,999	\$0	\$2,999	E-76	\$0	\$2,999	100.00%	-\$2,999	\$0	\$0	\$0
77	407.000	Amortization - Property Losses	\$5,704	\$0	\$5,704	E-77	\$0	\$5,704	100.00%	-\$5,704	\$0	\$0	\$0
78		TOTAL AMORTIZATION EXPENSE	\$999,863	\$0	\$999,863		\$0	\$999,863		\$33,406	\$1,033,269	\$0	\$1,033,269
79		TOTAL OPERATING EXPENSE	\$10,219,340	\$2,299,597	\$5,693,842		\$0	\$10,219,340		\$1,966,290	\$12,185,630	\$2,488,178	\$6,812,576
80		NET INCOME BEFORE TAXES	\$3,715,862	\$0	\$0		\$0	\$3,715,862		-\$1,072,824	\$2,643,038	\$0	\$0
81		INCOME TAXES											

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
82	409.100	Current Income Taxes	-\$169,940	See note (1)	See note (1)	E-82	See note (1)	-\$169,940	100.00%	-\$6,983	-\$176,923	See note (1)	See note (1)
83		TOTAL INCOME TAXES	-\$169,940	\$0	\$0		\$0	-\$169,940		-\$6,983	-\$176,923	\$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%	\$436,707	\$615,468	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		\$187,747	\$366,283	\$0	\$0
90		NET OPERATING INCOME	\$3,707,266	\$0	\$0		\$0	\$3,707,266		-\$1,253,588	\$2,453,678	\$0	\$0

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

Line Number	<u>A</u> Description	<u>B</u> 6.28% Return	<u>C</u> 6.38% Return	<u>D</u> 6.48% Return
1	Net Orig Cost Rate Base	\$2,021,842,013	\$2,021,842,013	\$2,021,842,013
2	Rate of Return	6.28%	6.38%	6.48%
3	Net Operating Income Requirement	\$126,931,242	\$128,993,521	\$131,055,799
4	Net Income Available	\$91,718,219	\$91,718,219	\$91,718,219
5	Additional Net Income Required	\$35,213,023	\$37,275,302	\$39,337,580
6	Income Tax Requirement			
7	Required Current Income Tax	\$1,567,302	\$2,212,851	\$2,858,401
8	Current Income Tax Available	-\$9,455,342	-\$9,455,342	-\$9,455,342
9	Additional Current Tax Required	\$11,022,644	\$11,668,193	\$12,313,743
10	Revenue Requirement	\$46,235,667	\$48,943,495	\$51,651,323
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$18,434,815	\$18,434,815	\$18,434,815
12	Miscellaneous	\$0	\$0	\$0
13	Gross Revenue Requirement	\$64,670,482	\$67,378,310	\$70,086,138

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

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar 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		-\$466,649
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	TCJA EADIT Tracker Balance		\$425,795
11	TOTAL ADD TO NET PLANT IN SERVICE		\$118,578,809
12	SUBTRACT FROM NET PLANT		
13	Federal Tax Offset		-\$51,998
14	State Tax Offset		-\$9,234
15	City Tax Offset		\$0
16	Interest Expense Offset		\$5,426,822
17	Contributions in Aid of Construction		\$371,892,268
18	Customer Advances		\$777,640
19	Accumulated Deferred Income Taxes		\$498,977,421
20	OPEB Tracker		\$6,838,531
21	Pension Tracker		\$7,255,136
22	TOTAL SUBTRACT FROM NET PLANT		\$891,106,586
23	Total Rate Base		\$2,021,842,013

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjst. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$242,799	P-2	\$0	\$242,799		\$0	\$242,799
3	302.000	Franchises & Consents	\$43,698	P-3	\$0	\$43,698		\$0	\$43,698
4	303.000	Miscellaneous Intangible Plant Studies	\$1,062,611	P-4	\$0	\$1,062,611		\$0	\$1,062,611
5		TOTAL INTANGIBLE PLANT	\$1,349,108		\$0	\$1,349,108		\$0	\$1,349,108
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	313.000	Lake, River, & Other Intakes	\$7,740,397	P-10	\$0	\$7,740,397		\$0	\$7,740,397
11	314.000	Wells & Springs	\$10,957,722	P-11	\$0	\$10,957,722		\$0	\$10,957,722
12	315.000	Infiltration Galleries & Tunnels	\$1,804	P-12	\$0	\$1,804		\$0	\$1,804
13	316.000	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	321.000	Pumping Structures & Improvements	\$35,994,130	P-18	\$0	\$35,994,130		\$0	\$35,994,130
19	323.000	Power Generation Equipment	\$16,132,648	P-19	\$0	\$16,132,648		\$0	\$16,132,648
20	324.000	Steam Pumping Equipment	\$234,170	P-20	\$0	\$234,170		\$0	\$234,170
21	325.000	Electric Pumping Equipment	\$86,421,967	P-21	\$0	\$86,421,967		\$0	\$86,421,967
22	326.000	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
26		WATER TREATMENT PLANT							
27	330.000	Water Treatment Land & Land Rights	\$3,359,621	P-27	\$0	\$3,359,621		\$0	\$3,359,621
28	331.000	Water Treatment Structures & Improvements	\$159,771,896	P-28	\$0	\$159,771,896		\$0	\$159,771,896
29	332.000	Water Treatment Equipment	\$171,348,268	P-29	\$0	\$171,348,268		\$0	\$171,348,268
30	333.000	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 & Impr	\$13,044,809	P-34	\$0	\$13,044,809		\$0	\$13,044,809
35	342.000	Distribution Reservoirs & Standpipes	\$50,341,585	P-35	\$0	\$50,341,585		\$0	\$50,341,585
36	343.000	Transmission & Distribution Mains	\$1,983,670,441	P-36	\$0	\$1,983,670,441		\$0	\$1,983,670,441
37	344.000	Fire Mains	\$637,786	P-37	\$0	\$637,786		\$0	\$637,786
38	345.000	Services	\$116,234,516	P-38	\$0	\$116,234,516		\$0	\$116,234,516
39	346.000	Meters	\$201,835,433	P-39	\$0	\$201,835,433		\$0	\$201,835,433
40	347.000	Meter Installation	\$47,294,875	P-40	\$0	\$47,294,875		\$0	\$47,294,875
41	348.000	Hydrants	\$121,888,580	P-41	\$0	\$121,888,580		\$0	\$121,888,580
42	349.000	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							
48	389.000	General Land & Land Rights	\$626,326	P-48	\$0	\$626,326		\$0	\$626,326
49	390.000	Stores Shops Equipment Structures	\$34,317,750	P-49	\$0	\$34,317,750		\$0	\$34,317,750
50	390.100	Office Structures	\$15,446,972	P-50	\$0	\$15,446,972		\$0	\$15,446,972
51	390.200	General Structures - HVAC	\$1,384,915	P-51	\$0	\$1,384,915		\$0	\$1,384,915
52	390.300	Miscellaneous Structures	\$3,805,566	P-52	\$0	\$3,805,566		\$0	\$3,805,566
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 - Surrebuttal Testimony
Test Year Ending 6/30/2022
Water - Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted 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 - Surrebuttal Testimony
Test Year Ending 6/30/2022
Water Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation 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		TOTAL INTANGIBLE PLANT	\$1,349,108		\$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 & Improvements	\$159,771,896	2.34%	\$3,738,662
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 & Impr	\$13,044,809	1.49%	\$194,367
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

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation 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 CAPITALIZATION			
45	0.000	Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0
46		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0
47		GENERAL PLANT			
48	389.000	General Land & Land Rights	\$626,326	0.00%	\$0
49	390.000	Stores Shops Equipment Structures	\$34,317,750	3.02%	\$1,036,396
50	390.100	Office Structures	\$15,446,972	2.09%	\$322,841
51	390.200	General Structures - HVAC	\$1,384,915	2.09%	\$28,945
52	390.300	Miscellaneous Structures	\$3,805,566	3.72%	\$141,567
53	390.900	Structures & Improvements - Leasehold	\$67,790	2.75%	\$1,864
54	391.000	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	391.200	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

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

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

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted 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	311.000	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	314.000	Wells & Springs	\$2,806,796	P-11	\$0	\$2,806,796		\$0	\$2,806,796
12	315.000	Infiltration Galleries & Tunnels	\$529	P-12	\$0	\$529		\$0	\$529
13	316.000	Supply Mains	\$9,919,892	P-13	\$0	\$9,919,892		\$0	\$9,919,892
14	317.000	Other P/E-Supply	\$36,442	P-14	\$0	\$36,442		\$0	\$36,442
15		TOTAL SOURCE OF SUPPLY PLANT	\$19,842,508		\$0	\$19,842,508		\$0	\$19,842,508
16		PUMPING PLANT							
17	320.000	Pumping Land & Land Rights	\$590	P-17	-\$590	\$0		\$0	\$0
18	321.000	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	325.000	Electric Pumping Equipment	\$25,646,946	P-21	\$0	\$25,646,946		\$0	\$25,646,946
22	326.000	Diesel Pumping Equipment	\$1,947,248	P-22	\$0	\$1,947,248		\$0	\$1,947,248
23	327.000	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
26		WATER TREATMENT PLANT							
27	330.000	Water Treatment Land & Land Rights	\$0	P-27	\$0	\$0		\$0	\$0
28	331.000	Water Treatment Structures & Improvements	\$52,625,867	P-28	\$0	\$52,625,867		\$0	\$52,625,867
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 & Impr	\$6,173,556	P-34	\$0	\$6,173,556		\$0	\$6,173,556
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	\$14,914,375		\$0	\$14,914,375
39	346.000	Meters	-\$17,193,329	P-39	\$0	-\$17,193,329		\$0	-\$17,193,329
40	347.000	Meter Installation	\$15,849,480	P-40	\$0	\$15,849,480		\$0	\$15,849,480
41	348.000	Hydrants	\$18,944,390	P-41	\$0	\$18,944,390		\$0	\$18,944,390
42	349.000	Other Transmission & Distribution Plant	\$16,111	P-42	\$0	\$16,111		\$0	\$16,111
43		TOTAL TRANSMISSION & DIST. PLANT	\$342,495,237		-\$17	\$342,495,220		\$0	\$342,495,220
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							
48	389.000	General Land & Land Rights	-\$1,599	P-48	\$1,599	\$0		\$0	\$0
49	390.000	Stores Shops Equipment Structures	\$2,751,530	P-49	\$0	\$2,751,530		\$0	\$2,751,530
50	390.100	Office Structures	\$1,405,121	P-50	\$0	\$1,405,121		\$0	\$1,405,121
51	390.200	General Structures - HVAC	\$78,300	P-51	\$0	\$78,300		\$0	\$78,300
52	390.300	Miscellaneous Structures	\$2,007,077	P-52	\$0	\$2,007,077		\$0	\$2,007,077
53	390.900	Structures & Improvements - Leasehold	\$185,416	P-53	\$0	\$185,416		\$0	\$185,416
54	391.000	Office Furniture and Equipment	\$1,031,952	P-54	\$0	\$1,031,952		\$0	\$1,031,952

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted 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 - Surrebuttal Testimony
Test Year Ending 6/30/2022
Water Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Purchased Water	\$1,564,876			0.000000	0.000000	\$58,736
3	Fuel and Power	\$12,531,960			0.000000	0.000000	\$827,448
4	Chemical	\$13,464,124			0.000000	0.000000	\$295,107
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	-\$3,263,866			0.000000	0.000000	-\$435,482
8	OPEB	-\$1,781,659			0.000000	0.000000	\$0
9	Group Insurance	\$7,458,681			0.000000	0.000000	\$727,475
10	401K	\$983,931			0.000000	0.000000	\$98,393
11	DCP	\$1,062,340			0.000000	0.000000	\$106,234
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	\$30,971,051			0.000000	0.000000	\$475,158
16	Contracted Services	\$3,341,039			0.000000	0.000000	-\$28,376
17	Building Maintenance and Services	\$1,156,433			0.000000	0.000000	-\$22,178
18	Telecommunications expense	\$1,203,699			0.000000	0.000000	\$44,520
19	Postage expense	\$0			0.000000	0.000000	\$0
20	Office Supplies and Services	\$741,514			0.000000	0.000000	\$134,488
21	Employee related expense travel and entertainment	\$1,152,634			0.000000	0.000000	-\$8,842
22	Rents	\$224,284			0.000000	0.000000	\$20,216
23	Transportation	\$3,537,522			0.000000	0.000000	-\$34,891
24	Miscellaneous Expense	\$1,042,190			0.000000	0.000000	\$33,122
25	Uncollectible Expense	\$3,248,020			0.000000	0.000000	\$0
26	Customer Accounting	\$1,505,156			0.000000	0.000000	-\$124,537
27	Regulatory Expense	\$46,332			0.000000	0.000000	\$89
28	Insurance Other than Group	\$6,809,389			0.000000	0.000000	\$2,128,636
29	Maintenance Supplies and Services	\$8,556,197			0.000000	0.000000	\$361,003
30	PSC Assessment	\$2,358,526			0.000000	0.000000	\$527,923
31	Cash Vouchers	-\$1,467,331			0.000000	0.000000	-\$22,511
32	TOTAL OPERATION AND MAINT. EXPENSE	\$134,904,196					\$8,529,247
33	TAXES						
34	Payroll Tax	\$2,858,469			0.000000	0.000000	\$267,835
35	Property Tax	\$30,136,049			0.000000	0.000000	-\$9,263,731
36	TOTAL TAXES	\$32,994,518					-\$8,995,896
37	CWC REQ'D BEFORE RATE BASE OFFSETS	\$167,898,714			0.000000	0.000000	-\$466,649
38	TAX OFFSET FROM RATE BASE						
39	Federal Tax Offset	\$1,879,153			0.000000	0.000000	\$51,998
40	State Tax Offset	\$333,698			0.000000	0.000000	\$9,234
41	City Tax Offset	\$0			0.000000	0.000000	\$0
42	Interest Expense Offset	\$48,908,358			0.000000	0.000000	-\$5,426,822
43	TOTAL TAX OFFSET FROM RATE BASE	\$51,121,209					-\$5,365,590
44	TOTAL CASH WORKING CAPITAL REQUIRED	\$219,019,923					-\$5,832,239

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
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	Commercial	\$69,079,401			Rev-3		\$69,079,401	100.00%	-\$5,547,720	\$63,531,681		
Rev-4	461.300	Industrial	\$15,103,375			Rev-4		\$15,103,375	100.00%	-\$720,864	\$14,382,511		
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%	\$585,134	\$1,393,474		
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%	\$43,015	\$3,276,564		
Rev-12		TOTAL OPERATING REVENUES	\$339,567,890					\$339,567,890		-\$2,195,912	\$337,371,978		
1		SOURCE OF SUPPLY EXPENSES											
2	601.000	Operation Labor & Expenses	\$698,581	\$23,791	\$674,790	E-2	\$0	\$698,581	100.00%	-\$121,844	\$576,737	\$29,985	\$546,752
3	602.000	Purchased Water	\$1,329,949	\$0	\$1,329,949	E-3	\$0	\$1,329,949	100.00%	\$234,927	\$1,564,876	\$0	\$1,564,876
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
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%	-\$42,933	\$163,646	\$162,519	\$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%	\$17,853	\$125,616	\$92,183	\$33,433
14		TOTAL SOURCE OF SUPPLY EXPENSES	\$8,448,787	\$301,832	\$8,146,955			\$8,448,787		-\$1,089,547	\$7,359,240	\$284,687	\$7,074,553
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%	-\$40,028	\$1,617,042	\$1,405,747	\$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%	\$9,101	\$143,111	\$143,111	\$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			\$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	\$0	\$10,639,949	E-31	\$0	\$10,639,949	100.00%	\$3,086,348	\$13,726,297	\$0	\$13,726,297
32	642.000	Operation Labor & Expenses - WTE	\$3,939,360	\$3,376,936	\$562,424	E-32	\$0	\$3,939,360	100.00%	\$874,960	\$4,814,320	\$4,290,701	\$523,619
33	643.000	Miscellaneous 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	\$24,832	100.00%	-\$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	100.00%	\$403,193	\$2,051,399	\$2,051,399	\$0
36	651.000	Maint. of Structures & Improvements - WTE	\$0	\$0	\$0	E-36	\$0	\$0	0.00%	\$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

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
38		TOTAL WATER TREATMENT EXPENSES	\$19,396,945	\$5,380,923	\$14,016,022		\$0	\$19,396,945		\$7,195,802	\$26,592,747	\$6,639,967	\$19,952,780
39		TRANSMISSION & DIST. EXPENSES											
40	660.000	Operation Supervision & Engineering - TDE	\$83,102	\$83,102	\$0	E-40	\$0	\$83,102	100.00%	\$1,766	\$84,868	\$84,868	\$0
41	661.000	Storage Facilities Expenses TDE	\$0	\$0	\$0	E-41	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
42	662.000	Transmission & Distribution Lines Expenses	\$1,406,124	\$1,264,682	\$141,442	E-42	\$0	\$1,406,124	100.00%	\$198,867	\$1,604,991	\$1,464,138	\$140,853
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	\$127,072	\$127,072	\$0	E-44	\$0	\$127,072	100.00%	-\$23,172	\$103,900	\$103,900	\$0
45	665.000	Miscellaneous Expenses - TDE	\$7,733,165	\$6,244,390	\$1,488,775	E-45	\$0	\$7,733,165	100.00%	\$2,635,645	\$10,368,810	\$9,281,252	\$1,087,558
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%	-\$364,841	\$1,846,070	\$278,928	\$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%	\$48,168	\$379,461	\$374,719	\$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%	\$8,703	\$305,775	\$304,960	\$815
55	678.000	Maint. of Miscellaneous Plant - TDE	\$3,102,866	\$1,741,411	\$1,361,455	E-55	\$0	\$3,102,866	100.00%	\$4,106,142	\$7,209,008	\$5,514,248	\$1,694,760
56		TOTAL TRANSMISSION & DIST. EXPENSES	\$15,952,571	\$11,012,093	\$4,940,478		\$0	\$15,952,571		\$6,629,374	\$22,581,945	\$18,026,228	\$4,555,717
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%	-\$35,378	\$1,787,988	\$216,420	\$1,571,568
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		\$1,249,575	\$5,701,768	\$773,353	\$4,928,415
64		CUSTOMER SERVICE EXPENSES											
65	907.000	Customer Service & Information Expense	\$423	\$423	\$0	E-65	\$0	\$423	100.00%	\$2,391	\$2,814	\$2,814	\$0
66		TOTAL CUSTOMER SERVICE EXPENSES	\$423	\$423	\$0		\$0	\$423		\$2,391	\$2,814	\$2,814	\$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	\$0
70		ADMIN. & GENERAL EXPENSES											
71	920.000	Admin. & General Salaries	\$14,247,696	\$14,247,696	\$0	E-71	\$0	\$14,247,696	100.00%	-\$2,682,968	\$11,564,728	\$13,234,620	-\$1,669,892
72	921.000	Office Supplies & Expenses	\$3,466,435	\$0	\$3,466,435	E-72	\$0	\$3,466,435	100.00%	-\$30,720	\$3,435,715	\$0	\$3,435,715
73	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-73	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
74	923.000	Outside Services Employed	\$44,971,633	\$36,720,234	\$8,251,399	E-74	\$0	\$44,971,633	100.00%	-\$6,218,482	\$38,753,151	\$31,256,424	\$7,496,727
75	924.000	Property Insurance	\$5,158,135	\$0	\$5,158,135	E-75	\$0	\$5,158,135	100.00%	\$1,651,254	\$6,809,389	\$0	\$6,809,389
76	925.000	Injuries & Damages	\$680,101	\$0	\$680,101	E-76	\$0	\$680,101	100.00%	-\$600,317	\$79,784	\$0	\$79,784
77	926.000	Employee Pensions & Benefits	\$3,042,530	\$1,461,120	\$1,581,410	E-77	\$0	\$3,042,530	100.00%	-\$691,697	\$2,350,833	\$1,801,354	\$549,479
78	927.000	Franchise Requirements	\$0	\$0	\$0	E-78	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
79	928.000	Regulatory Commission Expenses	\$340,043	\$0	\$340,043	E-79	\$0	\$340,043	100.00%	-\$293,711	\$46,332	\$0	\$46,332
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%	\$473,682	\$3,052,056	\$0	\$3,052,056
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

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
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		-\$7,890,950	\$67,032,733	\$46,406,868	\$20,625,865
87		DEPRECIATION EXPENSE											
88	403.000	Depreciation Expense, Dep. Exp.	\$56,021,694	See note (1)	See note (1)	E-88	See note (1)	\$56,021,694	100.00%	\$8,995,035	\$65,016,729	See note (1)	See note (1)
89		TOTAL DEPRECIATION EXPENSE	\$56,021,694	\$0	\$0		\$0	\$56,021,694		\$8,995,035	\$65,016,729	\$0	\$0
90		OTHER OPERATING EXPENSES											
91	408.100	Property Taxes	\$32,461,669	\$0	\$32,461,669	E-91	\$0	\$32,461,669	100.00%	-\$2,325,621	\$30,136,048	\$0	\$30,136,048
92	408.100	Payroll Taxes	\$2,479,143	\$793,625	\$1,685,518	E-92	\$0	\$2,479,143	100.00%	\$379,329	\$2,858,472	\$1,172,954	\$1,685,518
93	408.100	Other Taxes	-\$113,672	\$0	-\$113,672	E-93	\$0	-\$113,672	100.00%	\$2,238	-\$111,434	\$0	-\$111,434
94	408.100	PSC Assessment	\$3,289,669	\$0	\$3,289,669	E-94	\$0	\$3,289,669	100.00%	-\$931,143	\$2,358,526	\$0	\$2,358,526
95		TOTAL OTHER OPERATING EXPENSES	\$38,116,809	\$793,625	\$37,323,184		\$0	\$38,116,809		-\$2,875,197	\$35,241,612	\$1,172,954	\$34,068,658
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	405.000	Amortization of Reg Asset	\$889,365	\$0	\$889,365	E-98	\$0	\$889,365	100.00%	\$830,344	\$1,719,709	\$0	\$1,719,709
99	405.000	Amortization of Reg Asset AFUDC	\$80,555	\$0	\$80,555	E-99	\$0	\$80,555	100.00%	-\$80,555	\$0	\$0	\$0
100	407.000	Amortization - Property Losses	\$153,189	\$0	\$153,189	E-100	\$0	\$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		\$1,448,234	\$3,940,085	\$0	\$3,940,085
102		TOTAL OPERATING EXPENSE	\$226,851,442	\$72,964,377	\$97,865,371		\$0	\$226,851,442		\$12,251,180	\$239,102,622	\$75,409,759	\$98,676,134
103		NET INCOME BEFORE TAXES	\$112,716,448	\$0	\$0		\$0	\$112,716,448		-\$14,447,092	\$98,269,356	\$0	\$0
104		INCOME TAXES											
105	409.100	Current Income Taxes	-\$40,292,077	See note (1)	See note (1)	E-105	See note (1)	-\$40,292,077	100.00%	\$30,836,735	-\$9,455,342	See note (1)	See note (1)
106		TOTAL INCOME TAXES	-\$40,292,077	\$0	\$0		\$0	-\$40,292,077		\$30,836,735	-\$9,455,342	\$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%	-\$18,294,183	\$24,261,256	See note (1)	See note (1)
109	412.200	Amortization of Deferred ITC	-\$87,392			E-109		-\$87,392	100.00%	-\$14,536	-\$101,928		
110	0.000	Amortization of Protected Excess ADIT	\$0			E-110		\$0	0.00%	-\$804,868	-\$804,868		
111	0.000	Amortization of Unprotected Excess ADIT	\$0			E-111		\$0	0.00%	-\$7,347,981	-\$7,347,981		
112		TOTAL DEFERRED INCOME TAXES	\$42,468,047	\$0	\$0		\$0	\$42,468,047		-\$26,461,568	\$16,006,479	\$0	\$0
113		NET OPERATING INCOME	\$110,540,478	\$0	\$0		\$0	\$110,540,478		-\$18,822,259	\$91,718,219	\$0	\$0

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

Line Number	<u>A</u> Description	<u>B</u> 6.28% Return	<u>C</u> 6.38% Return	<u>D</u> 6.48% Return
1	Net Orig Cost Rate Base	\$1,498,553,709	\$1,498,553,709	\$1,498,553,709
2	Rate of Return	6.28%	6.38%	6.48%
3	Net Operating Income Requirement	\$94,079,202	\$95,607,727	\$97,136,251
4	Net Income Available	\$67,549,405	\$67,549,405	\$67,549,405
5	Additional Net Income Required	\$26,529,797	\$28,058,322	\$29,586,846
6	Income Tax Requirement			
7	Required Current Income Tax	\$232,717	\$711,187	\$1,189,657
8	Current Income Tax Available	-\$8,071,838	-\$8,071,838	-\$8,071,838
9	Additional Current Tax Required	\$8,304,555	\$8,783,025	\$9,261,495
10	Revenue Requirement	\$34,834,352	\$36,841,347	\$38,848,341
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$12,971,611	\$12,971,611	\$12,971,611
12	Miscellaneous	\$0	\$0	\$0
13	Gross Revenue Requirement	\$47,805,963	\$49,812,958	\$51,819,952

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

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$2,451,113,103
2	Less Accumulated Depreciation Reserve		\$401,401,572
3	Net Plant In Service		<u>\$2,049,711,531</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$149,382
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	TCJA EADIT Tracker Balance		\$312,191
11	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$80,883,980</u>
12	SUBTRACT FROM NET PLANT		
13	Federal Tax Offset	-2.7671%	-\$16,712
14	State Tax Offset	-2.7671%	-\$2,968
15	City Tax Offset	-9.3699%	\$0
16	Interest Expense Offset	11.0959%	\$4,022,265
17	Contributions in Aid of Construction		\$251,104,848
18	Customer Advances		\$599,019
19	Accumulated Deferred Income Taxes		\$365,847,638
20	OPEB Tracker		\$5,088,849
21	Pension Tracker		\$5,398,863
22	TOTAL SUBTRACT FROM NET PLANT		<u>\$632,041,802</u>
23	Total Rate Base		<u><u>\$1,498,553,709</u></u>

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 Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$155,652	P-2	\$0	\$155,652	100.00%	\$0	\$155,652
3	302.000	Franchises & Consents	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant Studies	\$508,372	P-4	\$0	\$508,372	100.00%	\$0	\$508,372
5		TOTAL INTANGIBLE PLANT	\$664,024		\$0	\$664,024		\$0	\$664,024
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	311.000	Structures & Improvements	\$14,335,672	P-8	\$0	\$14,335,672	100.00%	\$0	\$14,335,672
9	312.000	Collection & Impound Reservoirs	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	313.000	Lake, River, & Other Intakes	\$350,082	P-10	\$0	\$350,082	100.00%	\$0	\$350,082
11	314.000	Wells & Springs	\$48,481	P-11	\$0	\$48,481	100.00%	\$0	\$48,481
12	315.000	Infiltration Galleries & Tunnels	\$0	P-12	\$0	\$0	100.00%	\$0	\$0
13	316.000	Supply Mains	\$6,058,472	P-13	\$0	\$6,058,472	100.00%	\$0	\$6,058,472
14	317.000	Other P/E-Supply	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15		TOTAL SOURCE OF SUPPLY PLANT	\$22,043,489		\$0	\$22,043,489		\$0	\$22,043,489
16		PUMPING PLANT							
17	320.000	Pumping Land & Land Rights	\$284,360	P-17	\$0	\$284,360	100.00%	\$0	\$284,360
18	321.000	Pumping Structures & Improvements	\$21,972,220	P-18	\$0	\$21,972,220	100.00%	\$0	\$21,972,220
19	323.000	Power Generation Equipment	\$12,807,292	P-19	\$0	\$12,807,292	100.00%	\$0	\$12,807,292
20	324.000	Steam Pumping Equipment	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21	325.000	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	327.000	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
26		WATER TREATMENT PLANT							
27	330.000	Water Treatment Land & Land Rights	\$1,902,246	P-27	\$0	\$1,902,246	100.00%	\$0	\$1,902,246
28	331.000	Water Treatment Structures & Improvements	\$90,790,831	P-28	\$0	\$90,790,831	100.00%	\$0	\$90,790,831
29	332.000	Water Treatment Equipment	\$105,354,069	P-29	\$0	\$105,354,069	100.00%	\$0	\$105,354,069
30	333.000	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 & Impr	\$5,902,311	P-34	\$0	\$5,902,311	100.00%	\$0	\$5,902,311
35	342.000	Distribution Reservoirs & Standpipes	\$13,601,895	P-35	\$0	\$13,601,895	100.00%	\$0	\$13,601,895
36	343.000	Transmission & Distribution Mains	\$1,611,495,894	P-36	\$0	\$1,611,495,894	100.00%	\$0	\$1,611,495,894
37	344.000	Fire Mains	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	345.000	Services	\$44,260,724	P-38	\$0	\$44,260,724	100.00%	\$0	\$44,260,724
39	346.000	Meters	\$153,949,601	P-39	\$0	\$153,949,601	100.00%	\$0	\$153,949,601
40	347.000	Meter Installation	\$24,796,094	P-40	\$0	\$24,796,094	100.00%	\$0	\$24,796,094
41	348.000	Hydrants	\$91,098,403	P-41	\$0	\$91,098,403	100.00%	\$0	\$91,098,403
42	349.000	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
46		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
47		GENERAL PLANT							
48	389.000	General Land & Land Rights	\$1,749	P-48	\$0	\$1,749	100.00%	\$0	\$1,749
49	390.000	Stores Shops Equipment Structures	\$20,943,319	P-49	\$0	\$20,943,319	100.00%	\$0	\$20,943,319
50	390.100	Office Structures	\$7,873,847	P-50	\$0	\$7,873,847	100.00%	\$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	390.300	Miscellaneous Structures	\$1,437,308	P-52	\$0	\$1,437,308	100.00%	\$0	\$1,437,308

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 Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
53	390.900	Structures & Improvements - Leasehold	\$42,065	P-53	\$0	\$42,065	100.00%	\$0	\$42,065
54	391.000	Office Furniture and Equipment	\$1,327,766	P-54	\$0	\$1,327,766	100.00%	\$0	\$1,327,766
55	391.100	Computers & Peripheral Equipment	\$3,160,708	P-55	\$0	\$3,160,708	100.00%	\$0	\$3,160,708
56	391.200	Computer Hardware & Software	\$5,530,028	P-56	\$0	\$5,530,028	100.00%	\$0	\$5,530,028
57	391.250	Computer Software	\$39,488,128	P-57	\$0	\$39,488,128	100.00%	\$0	\$39,488,128
58	391.300	Other Office Equipment	\$24,721	P-58	\$0	\$24,721	100.00%	\$0	\$24,721
59	391.400	BTS Initial Investment	\$32,511,371	P-59	\$0	\$32,511,371	100.00%	\$0	\$32,511,371
60	392.000	Transportation Equipment	\$0	P-60	\$0	\$0	100.00%	\$0	\$0
61	392.100	Transportation Equipment - Light Trucks	\$12,046,624	P-61	\$0	\$12,046,624	100.00%	\$0	\$12,046,624
62	392.200	Transportation Equipment - Heavy Trucks	\$21,495,187	P-62	\$0	\$21,495,187	100.00%	\$0	\$21,495,187
63	392.300	Transportation Equipment - Cars	\$3,026,134	P-63	\$0	\$3,026,134	100.00%	\$0	\$3,026,134
64	392.400	Transportation Equipment - Other	\$6,935,121	P-64	\$0	\$6,935,121	100.00%	\$0	\$6,935,121
65	393.000	Store Equipment	\$607,045	P-65	\$0	\$607,045	100.00%	\$0	\$607,045
66	394.000	Tools, Shop, & Garage Equipment	\$8,436,595	P-66	\$0	\$8,436,595	100.00%	\$0	\$8,436,595
67	395.000	Laboratory Equipment	\$1,091,135	P-67	\$0	\$1,091,135	100.00%	\$0	\$1,091,135
68	396.000	Power Operated Equipment	\$828,536	P-68	\$0	\$828,536	100.00%	\$0	\$828,536
69	397.000	Communication Equipment	\$0	P-69	\$0	\$0	100.00%	\$0	\$0
70	397.100	Communication Equipment (non telephone)	\$6,256,808	P-70	\$0	\$6,256,808	100.00%	\$0	\$6,256,808
71	397.200	Telephone Equipment	\$90,772	P-71	\$0	\$90,772	100.00%	\$0	\$90,772
72	398.000	Miscellaneous Equipment	\$3,461,794	P-72	\$0	\$3,461,794	100.00%	\$0	\$3,461,794
73	399.000	Other Tangible Property	\$55,305	P-73	\$0	\$55,305	100.00%	\$0	\$55,305
74		TOTAL GENERAL PLANT	\$178,056,981		\$0	\$178,056,981		\$0	\$178,056,981
75		TOTAL PLANT IN SERVICE	\$2,451,113,103		\$0	\$2,451,113,103		\$0	\$2,451,113,103

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

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional 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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
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					
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	312.000	Collection & Impound Reservoirs	\$0	0.35%	\$0	85	0.00%
10	313.000	Lake, River, & Other Intakes	\$350,082	3.57%	\$12,498	70	-10.00%
11	314.000	Wells & Springs	\$48,481	2.52%	\$1,222	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		
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	47	-10.00%
24	328.000	Other Pumping Equipment	\$8,663,587	1.89%	\$163,742	47	-10.00%
25		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 & Improvements	\$90,790,831	2.34%	\$2,124,505	80	-15.00%
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					
33	340.000	Transmission & Distribution Land	\$3,991,422	0.00%	\$0	0	0.00%
34	341.000	Transmission & Distribution Structures & Impr	\$5,902,311	1.49%	\$87,944	55	-20.00%
35	342.000	Distribution Reservoirs & Standpipes	\$13,601,895	1.70%	\$231,232	65	-25.00%
36	343.000	Transmission & Distribution Mains	\$1,611,495,894	1.39%	\$22,399,793	90	-30.00%
37	344.000	Fire Mains	\$0	1.56%	\$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%

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
46		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
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		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.

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	302.000	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 INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
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	\$2,880,269	R-8	\$0	\$2,880,269	100.00%	\$0	\$2,880,269
9	312.000	Collection & Impound Reservoirs	\$0	R-9	\$0	\$0	100.00%	\$0	\$0
10	313.000	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	321.000	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	325.000	Electric Pumping Equipment	\$20,476,921	R-21	\$0	\$20,476,921	100.00%	\$0	\$20,476,921
22	326.000	Diesel Pumping Equipment	\$1,813,991	R-22	\$0	\$1,813,991	100.00%	\$0	\$1,813,991
23	327.000	Pump Equip Hydraulic	\$48,722	R-23	\$0	\$48,722	100.00%	\$0	\$48,722
24	328.000	Other Pumping Equipment	-\$820,297	R-24	\$0	-\$820,297	100.00%	\$0	-\$820,297
25		TOTAL PUMPING PLANT	\$29,405,740		\$0	\$29,405,740		\$0	\$29,405,740
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 & Improvements	\$34,385,828	R-28	\$0	\$34,385,828	100.00%	\$0	\$34,385,828
29	332.000	Water Treatment Equipment	\$22,635,663	R-29	\$0	\$22,635,663	100.00%	\$0	\$22,635,663
30	333.000	Water Treatment - Other	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31		TOTAL WATER TREATMENT PLANT	\$57,021,491		\$0	\$57,021,491		\$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 & Impr	\$4,216,953	R-34	\$0	\$4,216,953	100.00%	\$0	\$4,216,953
35	342.000	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	\$230,394,038	100.00%	\$0	\$230,394,038
37	344.000	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	346.000	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	348.000	Hydrants	\$15,351,607	R-41	\$0	\$15,351,607	100.00%	\$0	\$15,351,607
42	349.000	Other Transmission & Distribution Plant	\$0	R-42	\$0	\$0	100.00%	\$0	\$0
43		TOTAL TRANSMISSION & DIST. PLANT	\$256,512,123		-\$17	\$256,512,106		\$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 CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
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	390.300	Miscellaneous Structures	\$842,391	R-52	\$0	\$842,391	100.00%	\$0	\$842,391
53	390.900	Structures & Improvements - Leasehold	\$180,047	R-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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted 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
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		-\$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
	1. To remove reserve associated with land.		-\$17		\$0	
Total Reserve Adjustments				-\$17		\$0

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

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
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	\$10,779,229	45.70	37.70	8.00	0.021918	\$236,259
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	-\$2,428,785	45.70	-3.00	48.70	0.133425	-\$324,061
8	OPEB	-\$1,325,810	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	\$758,874	45.70	9.20	36.50	0.100000	\$75,887
11	DCP	\$778,773	45.70	9.20	36.50	0.100000	\$77,877
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	\$22,519,967	45.70	40.10	5.60	0.015342	\$345,501
16	Contracted Services	\$3,091,312	45.70	48.80	-3.10	-0.008493	-\$26,255
17	Building Maintenance and Services	\$536,761	45.70	52.70	-7.00	-0.019178	-\$10,294
18	Telecommunications expense	\$812,956	45.70	32.20	13.50	0.036986	\$30,068
19	Postage expense	\$0	45.70	34.90	10.80	0.029589	\$0
20	Office Supplies and Services	\$500,883	45.70	-20.50	66.20	0.181370	\$90,845
21	Employee related expense travel and entertainment	\$853,458	45.70	48.50	-2.80	-0.007671	-\$6,547
22	Rents	\$157,330	45.70	12.80	32.90	0.090137	\$14,181
23	Transportation	\$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	\$2,445,890	45.70	45.70	0.00	0.000000	\$0
26	Customer Accounting	\$1,093,446	45.70	75.90	-30.20	-0.082740	-\$90,472
27	Regulatory Expense	\$33,557	45.70	45.00	0.70	0.001918	\$64
28	Insurance Other than Group	\$4,957,632	45.70	-68.40	114.10	0.312603	\$1,549,771
29	Maintenance Supplies and Services	\$5,752,369	45.70	30.30	15.40	0.042192	\$242,704
30	PSC Assessment	\$1,708,230	45.70	-36.00	81.70	0.223836	\$382,363
31	Cash Vouchers	-\$1,212,511	45.70	40.10	5.60	0.015342	-\$18,602
32	TOTAL OPERATION AND MAINT. EXPENSE	\$98,872,033					\$6,352,544
33	TAXES						
34	Payroll Tax	\$2,246,046	45.70	11.50	34.20	0.093699	\$210,452
35	Property Tax	\$21,836,186	45.70	157.90	-112.20	-0.307397	-\$6,712,378
36	TOTAL TAXES	\$24,082,232					-\$6,501,926
37	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$149,382
38	TAX OFFSET FROM RATE BASE						
39	Federal Tax Offset	\$603,940	45.70	35.60	10.10	0.027671	\$16,712
40	State Tax Offset	\$107,247	45.70	35.60	10.10	0.027671	\$2,968
41	City Tax Offset	\$0	45.70	11.50	34.20	0.093699	\$0
42	Interest Expense Offset	\$36,250,014	45.70	86.20	-40.50	-0.110959	-\$4,022,265
43	TOTAL OFFSET FROM RATE BASE	\$36,961,201					-\$4,002,585
44	TOTAL CASH WORKING CAPITAL REQUIRED						-\$4,151,967

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
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	100.00%	-\$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%	\$392,233	\$1,064,769		
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%	\$137,055	\$2,184,028		
Rev-12		TOTAL OPERATING REVENUES	\$244,659,720					\$244,659,720		-\$308,372	\$244,351,348		
1		SOURCE OF SUPPLY EXPENSES											
2	601.000	Operation Labor & Expenses	\$292,348	\$0	\$292,348	E-2	\$0	\$292,348	100.00%	-\$39,587	\$252,761	\$0	\$252,761
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	100.00%	\$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		\$178,315	\$5,559,930	\$88,782	\$5,471,148
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
31	641.000	Chemicals - WTE	\$8,537,061	\$0	\$8,537,061	E-31	\$0	\$8,537,061	100.00%	\$2,419,328	\$10,956,389	\$0	\$10,956,389
32	642.000	Operation Labor & Expenses - WTE	\$3,137,838	\$2,863,478	\$274,360	E-32	\$0	\$3,137,838	100.00%	\$944,822	\$4,082,660	\$3,784,102	\$298,558
33	643.000	Miscellaneous Expenses - WTE	\$451,299	\$0	\$451,299	E-33	\$0	\$451,299	100.00%	-\$4,588	\$446,711	\$0	\$446,711
34	644.000	Rents - WTE	\$24,237	\$0	\$24,237	E-34	\$0	\$24,237	100.00%	-\$10,806	\$13,431	\$0	\$13,431
35	650.000	Maint. Supervision & Engineering - WTE	\$1,462,632	\$1,462,632	\$0	E-35	\$0	\$1,462,632	100.00%	\$445,223	\$1,907,855	\$1,907,855	\$0

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
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	\$0	\$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		\$3,858,143	\$18,229,170	\$5,691,957	\$12,537,213
39		TRANSMISSION & DIST. EXPENSES											
40	660.000	Operation Supervision & Engineering - TDE	\$36,621	\$36,621	\$0	E-40	\$0	\$36,621	100.00%	\$9,256	\$45,877	\$45,877	\$0
41	661.000	Storage Facilities Expenses TDE	\$0	\$0	\$0	E-41	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
42	662.000	Transmission & Distribution Lines Expenses	\$115,080	\$31,833	\$83,247	E-42	\$0	\$115,080	100.00%	\$68,753	\$183,833	\$100,586	\$83,247
43	663.000	Meter Expenses - TDE	\$0	\$0	\$0	E-43	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
44	664.000	Customer Installations Expenses - TDE	\$8,687	\$8,687	\$0	E-44	\$0	\$8,687	100.00%	\$3,341	\$12,028	\$12,028	\$0
45	665.000	Miscellaneous Expenses - TDE	\$6,924,196	\$6,002,360	\$921,836	E-45	\$0	\$6,924,196	100.00%	\$2,971,963	\$9,896,159	\$9,047,688	\$848,471
46	666.000	Rents - TDE	\$10,651	\$0	\$10,651	E-46	\$0	\$10,651	100.00%	\$0	\$10,651	\$0	\$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%	-\$150,717	\$1,539,389	\$1,571	\$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%	\$3,932,319	\$6,583,581	\$5,321,865	\$1,261,716
56		TOTAL TRANSMISSION & DIST. EXPENSES	\$11,907,542	\$8,087,297	\$3,820,245		\$0	\$11,907,542		\$7,001,984	\$18,909,526	\$15,140,269	\$3,769,257
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%	\$91,100	\$1,133,360	\$0	\$1,133,360
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		\$1,229,038	\$3,665,972	\$43,012	\$3,622,960
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
67		SALES PROMOTION EXPENSES											
68	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-68	\$0	\$0	100.00%	\$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	\$9,838,581	\$9,838,581	\$0	E-71	\$0	\$9,838,581	100.00%	-\$914,344	\$8,924,237	\$10,021,373	-\$1,097,136
72	921.000	Office Supplies & Expenses	\$2,267,236	\$0	\$2,267,236	E-72	\$0	\$2,267,236	100.00%	-\$304,634	\$1,962,602	\$0	\$1,962,602
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	\$30,898,133	\$24,813,259	\$6,084,874	E-74	\$0	\$30,898,133	100.00%	-\$2,923,036	\$27,975,097	\$21,910,916	\$6,064,181
75	924.000	Property Insurance	\$3,488,679	\$0	\$3,488,679	E-75	\$0	\$3,488,679	100.00%	\$1,468,953	\$4,957,632	\$0	\$4,957,632
76	925.000	Injuries & Damages	\$433,746	\$0	\$433,746	E-76	\$0	\$433,746	100.00%	-\$395,863	\$37,883	\$0	\$37,883
77	926.000	Employee Pensions & Benefits	\$1,713,718	\$823,251	\$890,467	E-77	\$0	\$1,713,718	100.00%	-\$35,213	\$1,678,505	\$1,089,981	\$588,524
78	927.000	Franchise Requirements	\$0	\$0	\$0	E-78	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
79	928.000	Regulatory Commission Expenses	\$224,645	\$0	\$224,645	E-79	\$0	\$224,645	100.00%	-\$191,088	\$33,557	\$0	\$33,557
80	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-80	\$0	\$0	100.00%	\$0	\$0	\$0	\$0

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
81	930.100	Institutional or Goodwill Advertising Expenses	\$0	\$0	\$0	E-81	\$0	\$0	100.00%	\$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%	\$371,398	\$2,035,617	\$0	\$2,035,617
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	100.00%	\$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		-\$2,528,305	\$48,327,108	\$33,136,740	\$15,190,368
87		DEPRECIATION EXPENSE											
88	403.000	Depreciation Expense, Dep. Exp.	\$38,732,032	See note (1)	See note (1)	E-88	See note (1)	\$38,732,032	100.00%	\$6,559,955	\$45,291,987	See note (1)	See note (1)
89		TOTAL DEPRECIATION EXPENSE	\$38,732,032	\$0	\$0		\$0	\$38,732,032		\$6,559,955	\$45,291,987	\$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%	\$614,383	\$1,235,103	\$0	\$1,235,103
93	405.000	Amortization of Reg Asset AFUDC	\$58,271	\$0	\$58,271	E-93	\$0	\$58,271	100.00%	-\$58,271	\$0	\$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		TOTAL AMORTIZATION EXPENSE	\$2,150,448	\$0	\$2,150,448		\$0	\$2,150,448		\$192,791	\$2,343,239	\$0	\$2,343,239
96		OTHER OPERATING EXPENSES											
97	408.100	Property Taxes	\$23,744,807	\$0	\$23,744,807	E-97	\$0	\$23,744,807	100.00%	-\$1,908,621	\$21,836,186	\$0	\$21,836,186
98	408.100	Payroll Taxes	\$1,685,518	\$0	\$1,685,518	E-98	\$0	\$1,685,518	100.00%	\$560,529	\$2,246,047	\$560,529	\$1,685,518
99	408.100	Other Taxes	-\$88,399	\$0	-\$88,399	E-99	\$0	-\$88,399	100.00%	-\$2,545	-\$90,944	\$0	-\$90,944
100	408.100	PSC Assessment	\$2,222,955	\$0	\$2,222,955	E-100	\$0	\$2,222,955	100.00%	-\$514,725	\$1,708,230	\$0	\$1,708,230
101		TOTAL OTHER OPERATING EXPENSE	\$27,564,881	\$0	\$27,564,881		\$0	\$27,564,881		-\$1,865,362	\$25,699,519	\$560,529	\$25,138,990
102		TOTAL OPERATING EXPENSE	\$157,314,926	\$48,769,856	\$69,813,038		\$0	\$157,314,926		\$14,891,852	\$172,206,778	\$55,526,777	\$71,388,014
103		NET INCOME BEFORE TAXES	\$87,344,794					\$87,344,794		-\$15,200,224	\$72,144,570		
104		INCOME TAXES											
105	409.100	Current Income Taxes	-\$27,226,892	See note (1)	See note (1)	E-105	See note (1)	-\$27,226,892	100.00%	\$19,155,054	-\$8,071,838	See note (1)	See note (1)
106		TOTAL INCOME TAXES	-\$27,226,892					-\$27,226,892		\$19,155,054	-\$8,071,838		
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%	-\$10,067,381	\$18,742,657	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		-\$16,074,264	\$12,667,003		
113		NET OPERATING INCOME	\$85,830,419					\$85,830,419		-\$18,281,014	\$67,549,405		

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

Missouri-American Water Company
Case No. WR-2022-0303
St. Louis County Water District 1
Test Year Ending June 30, 2022
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	461.100	\$0	\$0	\$0	\$0	\$3,313,194	\$3,313,194
	1. To Annualize Residential Revenue		\$0	\$0		\$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	\$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
	1. 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	
Rev-7	Other Revenue - Late Payment Charge	470.000	\$0	\$0	\$0	\$0	\$392,233	\$392,233
	1. To normalize late payment charge. (Sarver)		\$0	\$0		\$0	\$392,233	
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
	1. To Annualize Sales for Resale		\$0	\$0		\$0	-\$110,173	
Rev-11	Other Water Revenue - Oper. Rev.	471.000	\$0	\$0	\$0	\$0	\$137,055	\$137,055
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	\$137,055	
E-2	Operation Labor & Expenses	601.000	\$0	\$0	\$0	\$0	-\$39,587	-\$39,587
	1. To annualize building maintenance expense. (Niemeier)		\$0	\$0		\$0	\$24,855	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$64,442	
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	

Missouri-American Water Company
Case No. WR-2022-0303
St. Louis County Water District 1
Test Year Ending June 30, 2022
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	\$2,111	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$6,722	
E-13	Maint. of Misc. Water Source Plant	617.000	\$0	\$0	\$0	\$18,096	-\$964	\$17,132
	1. 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
	1. 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
	1. 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
	1. Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	-\$3,573	
	2. To annualize payroll. (Horton)		\$0	\$0		\$53,141	\$0	

Missouri-American Water Company
Case No. WR-2022-0303
St. Louis County Water District 1
Test Year Ending June 30, 2022
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-31	Chemicals - WTE	641.000	\$0	\$0	\$0	\$0	\$2,419,328	\$2,419,328
	1. To normalize chemical expense. (Sarver)		\$0	\$0		\$0	\$2,242,168	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$177,160	
E-32	Operation Labor & Expenses - WTE	642.000	\$0	\$0	\$0	\$920,624	\$24,198	\$944,822
	1. 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		\$921,377	\$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	Miscellaneous 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
	1. 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
	1. 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)		\$0	\$0		\$3,341	\$0	

Missouri-American Water Company
Case No. WR-2022-0303
St. Louis County Water District 1
Test Year Ending June 30, 2022
Adjustments to Income Statement Detail

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E-45	Miscellaneous Expenses - TDE	665.000	\$0	\$0	\$0	\$3,045,328	-\$73,365	\$2,971,963
	1. 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		\$3,045,328	\$0	
	5. To normalize office supplies. (Branson)		\$0	\$0		\$0	\$1,257	
	6. To adjust promotional expense. (Branson)		\$0	\$0		\$0	\$0	
	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
	1. 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	\$329	-\$151,046	-\$150,717
	1. Adjustment to annualize main break expense. (Niemeier)		\$0	\$0		\$0	\$854,065	
	2. Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	-\$1,004,964	
	3. To annualize payroll. (Horton)		\$0	\$0		\$329	\$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
	1. Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	\$575	
E-52	Maint. of Services - TDE	675.000	\$0	\$0	\$0	\$65,152	\$0	\$65,152
	2. To annualize payroll. (Horton)		\$0	\$0		\$65,152	\$0	
E-53	Maint. of Meters - TDE	676.000	\$0	\$0	\$0	\$10,045	-\$415	\$9,630
	1. 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
	1. Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	-\$93	
	2. To annualize payroll. (Horton)		\$0	\$0		\$55,365	\$0	

Missouri-American Water Company
Case No. WR-2022-0303
St. Louis County Water District 1
Test Year Ending June 30, 2022
Adjustments to Income Statement Detail

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E-55	Maint. of Miscellaneous Plant - TDE	678.000	\$0	\$0	\$0	\$3,787,142	\$145,177	\$3,932,319
	1. Adjustment to annualize main break expense. (Niemeier)		\$0	\$0		\$0	\$1,157,822	
	2. Adjustment to annualize hydrant maintenance and painting expense. (Niemeier)		\$0	\$0		\$0	\$36,020	
	3. Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	-\$1,099,535	
	4. To annualize payroll. (Horton)		\$0	\$0		\$3,787,157	\$0	
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		-\$15	\$50,870	
E-58	Supervision	901.000	\$0	\$0	\$0	\$2,791	\$0	\$2,791
	1. To annualize payroll. (Horton)		\$0	\$0		\$2,791	\$0	
E-59	Meter Reading Expenses	902.000	\$0	\$0	\$0	\$28,267	-\$267	\$28,000
	1. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	-\$267	
	2. To annualize payroll. (Horton)		\$0	\$0		\$28,267	\$0	
E-60	Customer Records & Collection Expenses	903.000	\$0	\$0	\$0	\$0	\$91,100	\$91,100
	3. To normalize office supplies. (Branson)		\$0	\$0		\$0	-\$16,460	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$107,560	
E-61	Uncollectible Amounts	904.000	\$0	\$0	\$0	\$0	\$1,091,745	\$1,091,745
	1. To normalize uncollectibles. (Horton)		\$0	\$0		\$0	\$2,445,890	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$1,354,145	
E-62	Misc. Customer Accounts Expense	905.000	\$0	\$0	\$0	\$0	\$15,402	\$15,402
	1. To annualize building maintenance expense. (Niemeier)		\$0	\$0		\$0	-\$910	
	3. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	\$18,898	
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$2,586	
E-71	Admin. & General Salaries	920.000	\$0	\$0	\$0	\$182,792	-\$1,097,136	-\$914,344
	1. To annualize incentive compensation. (Horton)		\$0	\$0		\$593,027	\$0	
	2. To annualize payroll. (Horton)		\$0	\$0		-\$382,293	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		-\$27,942	-\$1,097,136	
E-72	Office Supplies & Expenses	921.000	\$0	\$0	\$0	\$0	-\$304,634	-\$304,634
	1. Adjust employee expenses. (Horton)		\$0	\$0		\$0	-\$1,454	

Missouri-American Water Company
Case No. WR-2022-0303
St. Louis County Water District 1
Test Year Ending June 30, 2022
Adjustments to Income Statement Detail

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	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 adjustments and allocation factors.		\$0	\$0		\$0	-\$109,762	
	7. To annualize postage expense. (Lesmes)		\$0	\$0		\$0	-\$2,328	
E-74	Outside Services Employed	923.000	\$0	\$0	\$0	-\$2,902,343	-\$20,693	-\$2,923,036
	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 services expense. (Niemeier)		\$0	\$0		\$0	-\$393,557	
	5. Adjustment to annualize tank painting expense. (Niemeier)		\$0	\$0		\$0	\$1,052,484	
	6. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		-\$2,902,343	-\$117,587	
E-75	Property Insurance	924.000	\$0	\$0	\$0	\$0	\$1,468,953	\$1,468,953
	1. Adjustment to annualize insurance (other than group). (Niemeier)		\$0	\$0		\$0	-\$67,092	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$1,536,045	
E-76	Injuries & Damages	925.000	\$0	\$0	\$0	\$0	-\$395,863	-\$395,863
	1. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	\$10,041	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$405,904	
E-77	Employee Pensions & Benefits	926.000	\$0	\$0	\$0	\$266,730	-\$301,943	-\$35,213
	1. To annualize OPEB expense and amortize OPEB tracker. (Sarver)		\$0	\$0		\$0	-\$2,129,257	
	2. To annualize pension expense and amortize pension tracker. (Sarver)		\$0	\$0		\$0	-\$4,294,029	
	3. To annualize payroll. (Horton)		\$0	\$0		\$0	\$1,534,365	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$266,730	\$4,586,978	
E-79	Regulatory Commission Expenses	928.000	\$0	\$0	\$0	\$0	-\$191,088	-\$191,088
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$191,088	
E-82	Misc. General Expenses	930.200	\$0	\$0	\$0	\$0	\$371,398	\$371,398

Missouri-American Water Company
Case No. WR-2022-0303
St. Louis County Water District 1
Test Year Ending June 30, 2022
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. Adjustment to annualize transportation expense (fuel). (Niemeier)		\$0	\$0		\$0	\$233,596	
	3. To normalize office supplies. (Branson)		\$0	\$0		\$0	-\$787	
	4. To adjust promotional expense. (Branson)		\$0	\$0		\$0	\$0	
	5. To adjust dues and donations. (Lesmes)		\$0	\$0		\$0	-\$1,790	
	6. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$140,379	
E-83	Research & Development Expenses	930.300	\$0	\$0	\$0	\$0	\$778	\$778
	1. 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	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$5,736	
E-85	Maint. of General Plant	932.000	\$0	\$0	\$0	\$26,706	\$366,461	\$393,167
	1. 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	\$6,559,955	\$6,559,955
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$6,896,018	
	2. To remove capitalized depreciation. (Horton)		\$0	\$0		\$0	-\$383,629	
	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
	1. To annualize amortization expense. (Horton)		\$0	\$0		\$0	-\$252,509	
E-92	Amortization of Reg Asset	405.000	\$0	\$0	\$0	\$0	\$614,383	\$614,383
	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	\$545,834	
	3. To include the five-year amortization of the Tax Cut and Jobs Act Excess ADIT Stub Period Balance.		\$0	\$0		\$0	\$62,438	
E-93	Amortization of Reg Asset AFUDC	405.000	\$0	\$0	\$0	\$0	-\$58,271	-\$58,271
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$58,271	
E-94	Amortization - Property Losses	407.000	\$0	\$0	\$0	\$0	-\$110,812	-\$110,812

Missouri-American Water Company
Case No. WR-2022-0303
St. Louis County Water District 1
Test Year Ending June 30, 2022
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$110,812	
E-97	Property Taxes	408.100	\$0	\$0	\$0	\$0	-\$1,908,621	-\$1,908,621
	1. Adjust property tax expense. (Horton)		\$0	\$0		\$0	-\$1,911,011	
	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	\$560,529	\$0	\$560,529
	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		-\$11,769	\$0	
E-99	Other Taxes	408.100	\$0	\$0	\$0	\$0	-\$2,545	-\$2,545
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$2,545	
E-100	PSC Assessment	408.100	\$0	\$0	\$0	\$0	-\$514,725	-\$514,725
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$514,725	
E-105	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$19,155,054	\$19,155,054
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$20,000,083	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$845,029	
E-108	Deferred Income Taxes - Def. Inc. Tax.	410.100	\$0	\$0	\$0	\$0	-\$10,067,381	-\$10,067,381
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$10,956,277	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$888,896	
E-109	Amortization of Deferred ITC	412.200	\$0	\$0	\$0	\$0	-\$29,257	-\$29,257
	1. 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
	1. 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
	1. To Annualize Amortization of Unprotected Excess ADIT		\$0	\$0		\$0	-\$5,387,501	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$308,372	-\$308,372
Total Operating & Maint. Expense			\$0	\$0	\$0	\$6,756,921	\$11,215,721	\$17,972,642

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	A Description	B Percentage Rate	C Test Year	D 6.28% Return	E 6.38% Return	F 6.48% Return
1	TOTAL NET INCOME BEFORE TAXES		\$72,144,570	\$106,978,922	\$108,985,917	\$110,992,911
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$45,291,987	\$45,291,987	\$45,291,987	\$45,291,987
4	Non-Deductible Expenses		\$319,118	\$319,118	\$319,118	\$319,118
5	CIAC		\$0	\$0	\$0	\$0
6	TOTAL ADD TO NET INCOME BEFORE TAXES		\$45,611,105	\$45,611,105	\$45,611,105	\$45,611,105
7	SUBT. FROM NET INC. BEFORE TAXES					
8	Interest Expense calculated at the Rate of	2.4190%	\$36,250,014	\$36,250,014	\$36,250,014	\$36,250,014
9	Tax Straight-Line Depreciation		\$36,745,659	\$36,745,659	\$36,745,659	\$36,745,659
10	Excess Tax over S/L Tax Depreciation		-\$3,533,405	-\$3,533,405	-\$3,533,405	-\$3,533,405
11	Repairs Expense		\$82,151,604	\$82,151,604	\$82,151,604	\$82,151,604
12	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$151,613,872	\$151,613,872	\$151,613,872	\$151,613,872
13	NET TAXABLE INCOME		-\$33,858,197	\$976,155	\$2,983,150	\$4,990,144
14	PROVISION FOR FED. INCOME TAX					
15	Net Taxable Inc. - Fed. Inc. Tax		-\$33,858,197	\$976,155	\$2,983,150	\$4,990,144
16	Deduct Missouri Income Tax at the Rate of	100.000%	-\$1,217,236	\$35,094	\$107,247	\$179,401
17	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
18	Federal Taxable Income - Fed. Inc. Tax		-\$32,640,961	\$941,061	\$2,875,903	\$4,810,743
19	Federal Income Tax at the Rate of	21.000%	-\$6,854,602	\$197,623	\$603,940	\$1,010,256
20	Subtract Federal Income Tax Credits					
21	Credits - Solar		\$0	\$0	\$0	\$0
22	Net Federal Income Tax		-\$6,854,602	\$197,623	\$603,940	\$1,010,256
23	PROVISION FOR MO. INCOME TAX					
24	Net Taxable Income - MO. Inc. Tax		-\$33,858,197	\$976,155	\$2,983,150	\$4,990,144
25	Deduct Federal Income Tax at the Rate of	50.000%	-\$3,427,301	\$98,812	\$301,970	\$505,128
26	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
27	Missouri Taxable Income - MO. Inc. Tax		-\$30,430,896	\$877,343	\$2,681,180	\$4,485,016
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%	-\$1,217,236	\$35,094	\$107,247	\$179,401
31	PROVISION FOR CITY INCOME TAX					
32	Net Taxable Income - City Inc. Tax		-\$33,858,197	\$976,155	\$2,983,150	\$4,990,144
33	Deduct Federal Income Tax - City Inc. Tax		-\$6,854,602	\$197,623	\$603,940	\$1,010,256
34	Deduct Missouri Income Tax - City Inc. Tax		-\$1,217,236	\$35,094	\$107,247	\$179,401
35	City Taxable Income		-\$25,786,359	\$743,438	\$2,271,963	\$3,800,487
36	Subtract City Income Tax Credits					
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		-\$6,854,602	\$197,623	\$603,940	\$1,010,256
41	State Income Tax		-\$1,217,236	\$35,094	\$107,247	\$179,401
42	City Income Tax		\$0	\$0	\$0	\$0
43	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$8,071,838	\$232,717	\$711,187	\$1,189,657
44	DEFERRED INCOME TAXES					
45	Deferred Income Taxes - Def. Inc. Tax.		\$18,742,657	\$18,742,657	\$18,742,657	\$18,742,657
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

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	<u>A</u> Description	<u>B</u> Percentage Rate	<u>C</u> Test Year	<u>D</u> 6.28% Return	<u>E</u> 6.38% Return	<u>F</u> 6.48% Return
49	TOTAL DEFERRED INCOME TAXES		\$12,667,003	\$12,667,003	\$12,667,003	\$12,667,003
50	TOTAL INCOME TAX		<u>\$4,595,165</u>	<u>\$12,899,720</u>	<u>\$13,378,190</u>	<u>\$13,856,660</u>

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

Line Number	A Description	B 6.28% Return	C 6.38% Return	D 6.48% Return
1	Net Orig Cost Rate Base	\$523,288,304	\$523,288,304	\$523,288,304
2	Rate of Return	6.28%	6.38%	6.48%
3	Net Operating Income Requirement	\$32,852,040	\$33,385,794	\$33,919,548
4	Net Income Available	\$24,168,814	\$24,168,814	\$24,168,814
5	Additional Net Income Required	\$8,683,226	\$9,216,980	\$9,750,734
6	Income Tax Requirement			
7	Required Current Income Tax	\$1,334,585	\$1,501,664	\$1,668,744
8	Current Income Tax Available	-\$1,383,504	-\$1,383,504	-\$1,383,504
9	Additional Current Tax Required	\$2,718,089	\$2,885,168	\$3,052,248
10	Revenue Requirement	\$11,401,315	\$12,102,148	\$12,802,982
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$5,463,204	\$5,463,204	\$5,463,204
12	Miscellaneous	\$0	\$0	\$0
13	Gross Revenue Requirement	\$16,864,519	\$17,565,352	\$18,266,186

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

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$920,303,900
2	Less Accumulated Depreciation Reserve		\$175,645,641
3	Net Plant In Service		<u>\$744,658,259</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$317,267
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	TCJA EADIT Tracker Balance		\$113,604
11	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$37,694,829</u>
12	SUBTRACT FROM NET PLANT		
13	Federal Tax Offset	-2.7671%	-\$35,286
14	State Tax Offset	-2.7671%	-\$6,266
15	City Tax Offset	-9.3699%	\$0
16	Interest Expense Offset	11.0959%	\$1,404,557
17	Contributions in Aid of Construction		\$120,787,420
18	Customer Advances		\$178,621
19	Accumulated Deferred Income Taxes		\$133,129,783
20	OPEB Tracker		\$1,749,682
21	Pension Tracker		\$1,856,273
22	TOTAL SUBTRACT FROM NET PLANT		<u>\$259,064,784</u>
23	Total Rate Base		<u><u>\$523,288,304</u></u>

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$87,147	P-2	\$0	\$87,147	100.00%	\$0	\$87,147
3	302.000	Franchises & Consents	\$43,698	P-3	\$0	\$43,698	100.00%	\$0	\$43,698
4	303.000	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	311.000	Structures & Improvements	\$13,458,654	P-8	\$0	\$13,458,654	100.00%	\$0	\$13,458,654
9	312.000	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	\$7,390,315
11	314.000	Wells & Springs	\$10,909,241	P-11	\$0	\$10,909,241	100.00%	\$0	\$10,909,241
12	315.000	Infiltration Galleries & Tunnels	\$1,804	P-12	\$0	\$1,804	100.00%	\$0	\$1,804
13	316.000	Supply Mains	\$16,549,730	P-13	\$0	\$16,549,730	100.00%	\$0	\$16,549,730
14	317.000	Other P/E-Supply	\$419,067	P-14	\$0	\$419,067	100.00%	\$0	\$419,067
15		TOTAL SOURCE OF SUPPLY PLANT	\$51,264,822		\$0	\$51,264,822		\$0	\$51,264,822
16		PUMPING PLANT							
17	320.000	Pumping Land & Land Rights	\$188,269	P-17	\$0	\$188,269	100.00%	\$0	\$188,269
18	321.000	Pumping Structures & Improvements	\$14,021,910	P-18	\$0	\$14,021,910	100.00%	\$0	\$14,021,910
19	323.000	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	325.000	Electric Pumping Equipment	\$29,173,154	P-21	\$0	\$29,173,154	100.00%	\$0	\$29,173,154
22	326.000	Diesel Pumping Equipment	\$479,289	P-22	\$0	\$479,289	100.00%	\$0	\$479,289
23	327.000	Pump Equip Hydraulic	\$364,051	P-23	\$0	\$364,051	100.00%	\$0	\$364,051
24	328.000	Other Pumping Equipment	\$3,369,721	P-24	\$0	\$3,369,721	100.00%	\$0	\$3,369,721
25		TOTAL PUMPING PLANT	\$51,155,920		\$0	\$51,155,920		\$0	\$51,155,920
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	331.000	Water Treatment Structures & Improvements	\$68,981,065	P-28	\$0	\$68,981,065	100.00%	\$0	\$68,981,065
29	332.000	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
32		TRANSMISSION & DIST. PLANT							
33	340.000	Transmission & Distribution Land	\$1,412,978	P-33	\$0	\$1,412,978	100.00%	\$0	\$1,412,978
34	341.000	Transmission & Distribution Structures & Impr	\$7,142,498	P-34	\$0	\$7,142,498	100.00%	\$0	\$7,142,498
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	344.000	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	348.000	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
44		INCENTIVE COMPENSATION CAPITALIZATION							
45	0.000	Incentive Compensation Capitalization Adj.	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
47		GENERAL PLANT							
48	389.000	General Land & Land Rights	\$624,577	P-48	\$0	\$624,577	100.00%	\$0	\$624,577
49	390.000	Stores Shops Equipment Structures	\$13,374,431	P-49	\$0	\$13,374,431	100.00%	\$0	\$13,374,431
50	390.100	Office Structures	\$7,573,125	P-50	\$0	\$7,573,125	100.00%	\$0	\$7,573,125
51	390.200	General Structures - HVAC	\$0	P-51	\$0	\$0	100.00%	\$0	\$0
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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted 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 Adj. Number	<u>B</u> Plant In Service Adjustment 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
Total Plant Adjustments				\$0		\$0

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net 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%	\$263,834	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		\$1,065,303		
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		
26		WATER TREATMENT PLANT					
27	330.000	Water Treatment Land & Land Rights	\$1,457,375	0.00%	\$0	0	0.00%
28	331.000	Water Treatment Structures & Improvements	\$68,981,065	2.34%	\$1,614,157	80	-15.00%
29	332.000	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		TOTAL WATER TREATMENT PLANT	\$137,905,860		\$3,101,889		
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 & Impr	\$7,142,498	1.49%	\$106,423	55	-20.00%
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		
44		INCENTIVE COMPENSATION CAPITALIZATION					
45		Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0	0	0.00%

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
46		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
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	\$74,353	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	<u>\$920,303,900</u>		<u>\$19,906,305</u>		

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

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$2,933	R-2	\$0	\$2,933	100.00%	\$0	\$2,933
3	302.000	Franchises & Consents	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	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	312.000	Collection & Impound Reservoirs	\$100,737	R-9	\$0	\$100,737	100.00%	\$0	\$100,737
10	313.000	Lake, River, & Other Intakes	\$2,145,522	R-10	\$0	\$2,145,522	100.00%	\$0	\$2,145,522
11	314.000	Wells & Springs	\$2,803,712	R-11	\$0	\$2,803,712	100.00%	\$0	\$2,803,712
12	315.000	Infiltration Galleries & Tunnels	\$529	R-12	\$0	\$529	100.00%	\$0	\$529
13	316.000	Supply Mains	\$5,465,646	R-13	\$0	\$5,465,646	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	\$5,022,602	100.00%	\$0	\$5,022,602
19	323.000	Power Generation Equipment	\$510,301	R-19	\$0	\$510,301	100.00%	\$0	\$510,301
20	324.000	Steam Pumping Equipment	-\$30,028	R-20	\$0	-\$30,028	100.00%	\$0	-\$30,028
21	325.000	Electric Pumping Equipment	\$5,170,025	R-21	\$0	\$5,170,025	100.00%	\$0	\$5,170,025
22	326.000	Diesel Pumping Equipment	\$133,257	R-22	\$0	\$133,257	100.00%	\$0	\$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 & Improvements	\$18,240,039	R-28	\$0	\$18,240,039	100.00%	\$0	\$18,240,039
29	332.000	Water Treatment Equipment	\$22,079,421	R-29	\$0	\$22,079,421	100.00%	\$0	\$22,079,421
30	333.000	Water Treatment - Other	\$713,870	R-30	\$0	\$713,870	100.00%	\$0	\$713,870
31		TOTAL WATER TREATMENT PLANT	\$41,033,330		\$0	\$41,033,330		\$0	\$41,033,330
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 & Impr	\$1,956,603	R-34	\$0	\$1,956,603	100.00%	\$0	\$1,956,603
35	342.000	Distribution Reservoirs & Standpipes	\$9,657,765	R-35	\$0	\$9,657,765	100.00%	\$0	\$9,657,765
36	343.000	Transmission & Distribution Mains	\$54,899,491	R-36	\$0	\$54,899,491	100.00%	\$0	\$54,899,491
37	344.000	Fire Mains	\$208,746	R-37	\$0	\$208,746	100.00%	\$0	\$208,746
38	345.000	Services	\$14,133,085	R-38	\$0	\$14,133,085	100.00%	\$0	\$14,133,085
39	346.000	Meters	-\$4,273,907	R-39	\$0	-\$4,273,907	100.00%	\$0	-\$4,273,907
40	347.000	Meter Installation	\$5,792,437	R-40	\$0	\$5,792,437	100.00%	\$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 CAPITALIZATION							
45		Incentive Compensation Capitalization Adj.	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
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	390.200	General Structures - HVAC	\$0	R-51	\$0	\$0	100.00%	\$0	\$0
52	390.300	Miscellaneous Structures	\$1,164,686	R-52	\$0	\$1,164,686	100.00%	\$0	\$1,164,686
53	390.900	Structures & Improvements - Leasehold	\$5,369	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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted 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 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-17	Pumping Land & Land Rights	320.000		-\$590		\$0
	1. To remove reserve associated with land.		-\$590		\$0	
R-48	General Land & Land Rights	389.000		\$1,599		\$0
	1. To remove reserve associated with land.		\$1,599		\$0	
Total Reserve Adjustments				\$1,009		\$0

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

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Purchased Water	\$1,126,367	45.70	32.00	13.70	0.037534	\$42,277
3	Fuel and Power	\$4,280,439	45.70	21.60	24.10	0.066027	\$282,625
4	Chemical	\$2,684,895	45.70	37.70	8.00	0.021918	\$58,848
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	-\$835,081	45.70	-3.00	48.70	0.133425	-\$111,421
8	OPEB	-\$455,849	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	\$225,057	45.70	9.20	36.50	0.100000	\$22,506
11	DCP	\$283,567	45.70	9.20	36.50	0.100000	\$28,357
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	\$8,451,084	45.70	40.10	5.60	0.015342	\$129,657
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	Telecommunications expense	\$390,743	45.70	32.20	13.50	0.036986	\$14,452
19	Postage expense	\$0	45.70	34.90	10.80	0.029589	\$0
20	Office Supplies and Services	\$240,631	45.70	-20.50	66.20	0.181370	\$43,643
21	Employee related expense travel and entertainment	\$299,176	45.70	48.50	-2.80	-0.007671	-\$2,295
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	\$802,130	45.70	45.70	0.00	0.000000	\$0
26	Customer Accounting	\$411,710	45.70	75.90	-30.20	-0.082740	-\$34,065
27	Regulatory Expense	\$12,775	45.70	45.00	0.70	0.001918	\$25
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	\$650,296	45.70	-36.00	81.70	0.223836	\$145,560
31	Cash Vouchers	-\$254,820	45.70	40.10	5.60	0.015342	-\$3,909
32	TOTAL OPERATION AND MAINT. EXPENSE	\$36,032,163					\$2,176,703
33	TAXES						
34	Payroll Tax	\$612,423	45.70	11.50	34.20	0.093699	\$57,383
35	Property Tax	\$8,299,863	45.70	157.90	-112.20	-0.307397	-\$2,551,353
36	TOTAL TAXES	\$8,912,286					-\$2,493,970
37	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$317,267
38	TAX OFFSET FROM RATE BASE						
39	Federal Tax Offset	\$1,275,213	45.70	35.60	10.10	0.027671	\$35,286
40	State Tax Offset	\$226,451	45.70	35.60	10.10	0.027671	\$6,266
41	City Tax Offset	\$0	45.70	11.50	34.20	0.093699	\$0
42	Interest Expense Offset	\$12,658,344	45.70	86.20	-40.50	-0.110959	-\$1,404,557
43	TOTAL OFFSET FROM RATE BASE	\$14,160,008					-\$1,363,005
44	TOTAL CASH WORKING CAPITAL REQUIRED						-\$1,680,272

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

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Rev-1		OPERATING REVENUES											
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%	\$192,901	\$328,705		
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%	-\$94,040	\$1,092,536		
Rev-12		TOTAL OPERATING REVENUES	\$94,908,170					\$94,908,170		-\$1,887,540	\$93,020,630		
1		SOURCE OF SUPPLY EXPENSES											
2	601.000	Operation Labor & Expenses	\$406,233	\$23,791	\$382,442	E-2	\$0	\$406,233	100.00%	-\$82,257	\$323,976	\$29,985	\$293,991
3	602.000	Purchased Water	\$926,910	\$0	\$926,910	E-3	\$0	\$926,910	100.00%	\$199,457	\$1,126,367	\$0	\$1,126,367
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	100.00%	\$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%	-\$42,933	\$163,646	\$162,519	\$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%	\$721	\$34,829	\$3,401	\$31,428
14		TOTAL SOURCE OF SUPPLY EXPENSES	\$3,067,172	\$231,146	\$2,836,026		\$0	\$3,067,172		-\$1,267,862	\$1,799,310	\$195,905	\$1,603,405
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%	-\$120,008	\$989,730	\$989,626	\$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%	-\$2,899	\$16,215	\$16,215	\$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%	\$667,020	\$2,769,908	\$0	\$2,769,908
32	642.000	Operation Labor & Expenses - WTE	\$801,522	\$513,458	\$288,064	E-32	\$0	\$801,522	100.00%	-\$69,862	\$731,660	\$506,599	\$225,061
33	643.000	Miscellaneous 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	100.00%	-\$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

Missouri-American Water Company
Case No. WR-2022-0303
All Other Water District 2
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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		\$3,337,659	\$8,363,577	\$948,010	\$7,415,567
39		TRANSMISSION & DIST. EXPENSES											
40	660.000	Operation Supervision & Engineering - TDE	\$46,481	\$46,481	\$0	E-40	\$0	\$46,481	100.00%	-\$7,490	\$38,991	\$38,991	\$0
41	661.000	Storage Facilities Expenses TDE	\$0	\$0	\$0	E-41	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
42	662.000	Transmission & Distribution Lines Expenses	\$1,291,044	\$1,232,849	\$58,195	E-42	\$0	\$1,291,044	100.00%	\$130,114	\$1,421,158	\$1,363,552	\$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%	-\$336,318	\$472,651	\$233,564	\$239,087
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%	-\$16,984	\$81,483	\$76,741	\$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%	-\$46,569	\$70,689	\$70,168	\$521
55	678.000	Maint. of Miscellaneous Plant - TDE	\$451,604	\$206,688	\$244,916	E-55	\$0	\$451,604	100.00%	\$173,823	\$625,427	\$192,383	\$433,044
56		TOTAL TRANSMISSION & DIST. EXPENSES	\$4,045,029	\$2,924,796	\$1,120,233		\$0	\$4,045,029		-\$372,610	\$3,672,419	\$2,885,959	\$786,460
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%	-\$126,478	\$654,628	\$216,420	\$438,208
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		\$20,537	\$2,035,796	\$730,341	\$1,305,455
64		CUSTOMER SERVICE EXPENSES											
65	907.000	Customer Service & Information Expense	\$423	\$423	\$0	E-65	\$0	\$423	100.00%	\$2,391	\$2,814	\$2,814	\$0
66		TOTAL CUSTOMER SERVICE EXPENSES	\$423	\$423	\$0		\$0	\$423		\$2,391	\$2,814	\$2,814	\$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
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%	-\$1,768,624	\$2,640,491	\$3,213,247	-\$572,756
72	921.000	Office Supplies & Expenses	\$1,199,199	\$0	\$1,199,199	E-72	\$0	\$1,199,199	100.00%	\$273,914	\$1,473,113	\$0	\$1,473,113
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%	-\$3,295,446	\$10,778,054	\$9,345,508	\$1,432,546
75	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
77	926.000	Employee Pensions & Benefits	\$1,328,812	\$637,869	\$690,943	E-77	\$0	\$1,328,812	100.00%	-\$656,484	\$672,328	\$711,373	-\$39,045
78	927.000	Franchise Requirements	\$0	\$0	\$0	E-78	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
79	928.000	Regulatory Commission Expenses	\$115,398	\$0	\$115,398	E-79	\$0	\$115,398	100.00%	-\$102,623	\$12,775	\$0	\$12,775
80	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-80	\$0	\$0	100.00%	\$0	\$0	\$0	\$0

Missouri-American Water Company
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All Other Water District 2
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81	930.100	Institutional or Goodwill Advertising Expenses	\$0	\$0	\$0	E-81	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
82	930.200	Misc. General Expenses	\$914,155	\$0	\$914,155	E-82	\$0	\$914,155	100.00%	\$102,284	\$1,016,439	\$0	\$1,016,439
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		-\$5,362,645	\$18,705,625	\$13,270,128	\$5,435,497
87		DEPRECIATION EXPENSE											
88	403.000	Depreciation Expense, Dep. Exp.	\$17,289,662	See note (1)	See note (1)	E-88	See note (1)	\$17,289,662	100.00%	\$2,435,080	\$19,724,742	See note (1)	See note (1)
89		TOTAL DEPRECIATION EXPENSE	\$17,289,662	\$0	\$0		\$0	\$17,289,662		\$2,435,080	\$19,724,742	\$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%	\$215,961	\$484,606	\$0	\$484,606
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	\$0	\$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		\$1,255,443	\$1,596,846	\$0	\$1,596,846
96		OTHER OPERATING EXPENSES											
97	408.100	Property Taxes	\$8,716,862	\$0	\$8,716,862	E-97	\$0	\$8,716,862	100.00%	-\$417,000	\$8,299,862	\$0	\$8,299,862
98	408.100	Payroll Taxes	\$793,625	\$793,625	\$0	E-98	\$0	\$793,625	100.00%	-\$181,200	\$612,425	\$612,425	\$0
99	408.100	Other Taxes	-\$25,273	\$0	-\$25,273	E-99	\$0	-\$25,273	100.00%	\$4,783	-\$20,490	\$0	-\$20,490
100	408.100	PSC Assessment	\$1,066,714	\$0	\$1,066,714	E-100	\$0	\$1,066,714	100.00%	-\$416,418	\$650,296	\$0	\$650,296
101		TOTAL OTHER OPERATING EXPENSE	\$10,551,928	\$793,625	\$9,758,303		\$0	\$10,551,928		-\$1,009,835	\$9,542,093	\$612,425	\$8,929,668
102		TOTAL OPERATING EXPENSE	\$69,536,516	\$24,194,521	\$28,052,333		\$0	\$69,536,516		-\$2,640,672	\$66,895,844	\$19,882,982	\$27,288,120
103		NET INCOME BEFORE TAXES	\$25,371,654					\$25,371,654		\$753,132	\$26,124,786		
104		INCOME TAXES											
105	409.100	Current Income Taxes	-\$13,065,185	See note (1)	See note (1)	E-105	See note (1)	-\$13,065,185	100.00%	\$11,681,681	-\$1,383,504	See note (1)	See note (1)
106		TOTAL INCOME TAXES	-\$13,065,185					-\$13,065,185		\$11,681,681	-\$1,383,504		
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%	-\$8,226,802	\$5,518,599	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		-\$10,387,304	\$3,339,476		
113		NET OPERATING INCOME	\$24,710,059					\$24,710,059		-\$541,245	\$24,168,814		

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

Missouri-American Water Company
Case No. WR-2022-0303
All Other Water District 2
Test Year Ending June 30, 2022
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	461.100	\$0	\$0	\$0	\$0	\$942,987	\$942,987
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$942,987	
Rev-3	Commercial	461.200	\$0	\$0	\$0	\$0	-\$2,026,049	-\$2,026,049
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$2,026,049	
Rev-4	Industrial	461.300	\$0	\$0	\$0	\$0	-\$536,534	-\$536,534
	1. To Annualize Industrial Revenue		\$0	\$0		\$0	-\$536,534	
Rev-5	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	
Rev-6	Public Fire Protection	463.000	\$0	\$0	\$0	\$0	\$675	\$675
	1. To remove public fire protection. (Sarver)		\$0	\$0		\$0	\$675	
Rev-7	Other Revenue - Late Payment Charge	470.000	\$0	\$0	\$0	\$0	\$192,901	\$192,901
	1. To normalize late payment charge. (Sarver)		\$0	\$0		\$0	\$192,901	
Rev-8	Other Revenue - Rent	472.000	\$0	\$0	\$0	\$0	\$11,811	\$11,811
	1. To normalize rent. (Sarver)		\$0	\$0		\$0	\$11,811	
Rev-9	Other Public Auth.	464.000	\$0	\$0	\$0	\$0	-\$420,064	-\$420,064
	1. To Annualize Other Public Auth.		\$0	\$0		\$0	-\$420,064	
Rev-10	Sales for Resale	466.000	\$0	\$0	\$0	\$0	\$17,679	\$17,679
	1. To Annualize Sales for Resale		\$0	\$0		\$0	\$17,679	
Rev-11	Other Water Revenue - Oper. Rev.	471.000	\$0	\$0	\$0	\$0	-\$94,040	-\$94,040
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	-\$94,040	
E-2	Operation Labor & Expenses	601.000	\$0	\$0	\$0	\$6,194	-\$88,451	-\$82,257
	1. To annualize building maintenance expense. (Niemeier)		\$0	\$0		\$0	-\$40,384	
	2. To annualize payroll. (Horton)		\$0	\$0		\$6,194	\$0	
	3. To normalize office supplies. (Branson)		\$0	\$0		\$0	-\$493	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$47,574	
E-3	Purchased Water	602.000	\$0	\$0	\$0	\$0	\$199,457	\$199,457
	1. To normalize purchased water. (Sarver)		\$0	\$0		\$0	\$199,457	

Missouri-American Water Company
Case No. WR-2022-0303
All Other Water District 2
Test Year Ending June 30, 2022
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-4	Miscellaneous Expenses	603.000	\$0	\$0	\$0	\$0	-\$1,342,850	-\$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	-\$43,776	\$843	-\$42,933
	1. Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	\$843	
	2. To annualize payroll. (Horton)		\$0	\$0		-\$43,776	\$0	
E-13	Maint. of Misc. Water Source Plant	617.000	\$0	\$0	\$0	\$2,341	-\$1,620	\$721
	1. Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	-\$1,620	
	2. To annualize payroll. (Horton)		\$0	\$0		\$2,341	\$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	-\$120,008	\$0	-\$120,008
	1. To annualize payroll. (Horton)		\$0	\$0		-\$120,008	\$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	-\$2,899	\$0	-\$2,899
	1. To annualize payroll. (Horton)		\$0	\$0		-\$2,899	\$0	
E-27	Maint. of Pumping Equipment	633.000	\$0	\$0	\$0	-\$36,797	-\$7,128	-\$43,925
	1. Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	-\$7,128	
	2. To annualize payroll. (Horton)		\$0	\$0		-\$36,797	\$0	

Missouri-American Water Company
Case No. WR-2022-0303
All Other Water District 2
Test Year Ending June 30, 2022
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-30	Operation. Supervision & Engineer. - WTE	640.000	\$0	\$0	\$0	-\$58,982	\$0	-\$58,982
	1. To annualize payroll. (Horton)		\$0	\$0		-\$58,982	\$0	
E-31	Chemicals - WTE	641.000	\$0	\$0	\$0	\$0	\$667,020	\$667,020
	1. To normalize chemical expense. (Sarver)		\$0	\$0		\$0	\$582,007	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$85,013	
E-32	Operation Labor & Expenses - WTE	642.000	\$0	\$0	\$0	-\$6,859	-\$63,003	-\$69,862
	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		-\$6,417	\$0	
	4. To normalize office supplies. (Branson)		\$0	\$0		\$0	-\$905	
	5. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		-\$442	-\$1,384	
E-33	Miscellaneous 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
	1. 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	-\$7,490	\$0	-\$7,490
	1. To annualize payroll. (Horton)		\$0	\$0		-\$7,490	\$0	

Missouri-American Water Company
Case No. WR-2022-0303
All Other Water District 2
Test Year Ending June 30, 2022
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-42	Transmission & Distribution Lines Expenses	662.000	\$0	\$0	\$0	\$130,703	-\$589	\$130,114
	1. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	-\$589	
	2. To annualize payroll. (Horton)		\$0	\$0		\$108,101	\$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	
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	-\$327,852	-\$336,318
	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	\$0	
	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
	1. 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
	2. 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	-\$16,855	-\$129	-\$16,984
	1. Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	-\$129	
	2. To annualize payroll. (Horton)		\$0	\$0		-\$16,855	\$0	

Missouri-American Water Company
Case No. WR-2022-0303
All Other Water District 2
Test Year Ending June 30, 2022
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-53	Maint. of Meters - TDE	676.000	\$0	\$0	\$0	-\$15,762	-\$1,273	-\$17,035
	1. 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	-\$47,090	\$521	-\$46,569
	1. Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	\$521	
	2. To annualize payroll. (Horton)		\$0	\$0		-\$47,090	\$0	
E-55	Maint. of Miscellaneous Plant - TDE	678.000	\$0	\$0	\$0	-\$14,305	\$188,128	\$173,823
	1. Adjustment to annualize main break expense. (Niemeier)		\$0	\$0		\$0	\$325,904	
	2. 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		-\$14,288	\$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
	1. 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	-\$64,616	-\$126,478
	1. 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	-\$61,806	
	5. To annualize postage expense. (Lesmes)		\$0	\$0		\$0	-\$146	
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	

Missouri-American Water Company
Case No. WR-2022-0303
All Other Water District 2
Test Year Ending June 30, 2022
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	4. To annualize payroll. (Horton)		\$0	\$0		-\$25,775	\$0	
	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	\$2,391	\$0	\$2,391
	1. To annualize payroll. (Horton)		\$0	\$0		\$2,391	\$0	
E-71	Admin. & General Salaries	920.000	\$0	\$0	\$0	-\$1,195,868	-\$572,756	-\$1,768,624
	1. To annualize incentive compensation. (Horton)		\$0	\$0		\$228,010	\$0	
	2. To annualize payroll. (Horton)		\$0	\$0		-\$1,168,804	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		-\$255,074	-\$572,756	
E-72	Office Supplies & Expenses	921.000	\$0	\$0	\$0	\$0	\$273,914	\$273,914
	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	-\$155,024	
	7. To annualize postage expense. (Lesmes)		\$0	\$0		\$0	-\$3,755	
E-74	Outside Services Employed	923.000	\$0	\$0	\$0	-\$2,561,467	-\$733,979	-\$3,295,446
	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		-\$2,561,467	-\$1,354,661	
E-75	Property Insurance	924.000	\$0	\$0	\$0	\$0	\$182,301	\$182,301
	1. 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	-\$204,454

Missouri-American Water Company
Case No. WR-2022-0303
All Other Water District 2
Test Year Ending June 30, 2022
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	-\$6,732	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$197,722	
E-77	Employee Pensions & Benefits	926.000	\$0	\$0	\$0	\$73,504	-\$729,988	-\$656,484
	1. To annualize OPEB expense and amortize OPEB tracker. (Sarver)		\$0	\$0		\$0	-\$751,377	
	2. To annualize pension expense and amortize pension tracker. (Sarver)		\$0	\$0		\$0	-\$1,640,694	
	3. To annualize payroll. (Horton)		\$0	\$0		\$0	-\$589,836	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$73,504	\$2,251,919	
E-79	Regulatory Commission Expenses	928.000	\$0	\$0	\$0	\$0	-\$102,623	-\$102,623
	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	-\$95,023	
E-82	Misc. General Expenses	930.200	\$0	\$0	\$0	\$0	\$102,284	\$102,284
	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	-\$365	
	4. To adjust promotional expense. (Branson)		\$0	\$0		\$0	\$0	
	5. To adjust dues and donations. (Lesmes)		\$0	\$0		\$0	-\$28,306	
	6. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$226,570	
E-83	Research & Development Expenses	930.300	\$0	\$0	\$0	\$0	-\$6,522	-\$6,522
	1. 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	-\$10,777
	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	\$123,786
	1. 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	\$2,435,080	\$2,435,080
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$2,616,643	

Missouri-American Water Company
Case No. WR-2022-0303
All Other Water District 2
Test Year Ending June 30, 2022
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To remove capitalized depreciation. (Horton)		\$0	\$0		\$0	-\$160,570	
	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
	1. To annualize amortization expense. (Horton)		\$0	\$0		\$0	\$945,251	
E-92	Amortization of Reg Asset	405.000	\$0	\$0	\$0	\$0	\$215,961	\$215,961
	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	\$187,126	
	3. To include the five-year amortization of the Tax Cut and Jobs Act Excess ADIT Stub Period Balance.		\$0	\$0		\$0	\$22,721	
E-93	Amortization of Reg Asset AFUDC	405.000	\$0	\$0	\$0	\$0	-\$22,284	-\$22,284
	1. 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
	1. 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	-\$417,000	-\$417,000
	1. Adjust property tax expense. (Horton)		\$0	\$0		\$0	-\$417,894	
	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	-\$181,200	\$0	-\$181,200
	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		-\$24,014	\$0	
E-99	Other Taxes	408.100	\$0	\$0	\$0	\$0	\$4,783	\$4,783
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$4,783	
E-100	PSC Assessment	408.100	\$0	\$0	\$0	\$0	-\$416,418	-\$416,418
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$416,418	
E-105	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$11,681,681	\$11,681,681
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$9,303,025	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$2,378,656	

Missouri-American Water Company
Case No. WR-2022-0303
All Other Water District 2
Test Year Ending June 30, 2022
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-108	Deferred Income Taxes - Def. Inc. Tax.	410.100	\$0	\$0	\$0	\$0	-\$8,226,802	-\$8,226,802
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$5,724,665	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$2,502,137	
E-109	Amortization of Deferred ITC	412.200	\$0	\$0	\$0	\$0	\$14,721	\$14,721
	1. 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
	1. 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
	1. To Annualize Amortization of Unprotected Excess ADIT		\$0	\$0		\$0	-\$1,960,480	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$1,887,540	-\$1,887,540
Total Operating & Maint. Expense			\$0	\$0	\$0	-\$4,311,539	\$2,965,244	-\$1,346,295

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

Line Number	A Description	B Percentage Rate	C Test Year	D 6.28% Return	E 6.38% Return	F 6.48% Return
1	TOTAL NET INCOME BEFORE TAXES		\$26,124,786	\$37,526,101	\$38,226,934	\$38,927,768
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$19,724,742	\$19,724,742	\$19,724,742	\$19,724,742
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		\$19,881,491	\$19,881,491	\$19,881,491	\$19,881,491
7	SUBT. FROM NET INC. BEFORE TAXES					
8	Interest Expense calculated at the Rate of	2.4190%	\$12,658,344	\$12,658,344	\$12,658,344	\$12,658,344
9	Tax Straight-Line Depreciation		\$16,002,801	\$16,002,801	\$16,002,801	\$16,002,801
10	Excess Tax over S/L Tax Depreciation		-\$1,718,051	-\$1,718,051	-\$1,718,051	-\$1,718,051
11	Repairs Expense		\$24,866,439	\$24,866,439	\$24,866,439	\$24,866,439
12	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$51,809,533	\$51,809,533	\$51,809,533	\$51,809,533
13	NET TAXABLE INCOME		-\$5,803,256	\$5,598,059	\$6,298,892	\$6,999,726
14	PROVISION FOR FED. INCOME TAX					
15	Net Taxable Inc. - Fed. Inc. Tax		-\$5,803,256	\$5,598,059	\$6,298,892	\$6,999,726
16	Deduct Missouri Income Tax at the Rate of	100.000%	-\$208,633	\$201,256	\$226,451	\$251,647
17	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
18	Federal Taxable Income - Fed. Inc. Tax		-\$5,594,623	\$5,396,803	\$6,072,441	\$6,748,079
19	Federal Income Tax at the Rate of	21.000%	-\$1,174,871	\$1,133,329	\$1,275,213	\$1,417,097
20	Subtract Federal Income Tax Credits					
21	Credits - Solar		\$0	\$0	\$0	\$0
22	Net Federal Income Tax		-\$1,174,871	\$1,133,329	\$1,275,213	\$1,417,097
23	PROVISION FOR MO. INCOME TAX					
24	Net Taxable Income - MO. Inc. Tax		-\$5,803,256	\$5,598,059	\$6,298,892	\$6,999,726
25	Deduct Federal Income Tax at the Rate of	50.000%	-\$587,436	\$566,665	\$637,607	\$708,549
26	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
27	Missouri Taxable Income - MO. Inc. Tax		-\$5,215,820	\$5,031,394	\$5,661,285	\$6,291,177
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%	-\$208,633	\$201,256	\$226,451	\$251,647
31	PROVISION FOR CITY INCOME TAX					
32	Net Taxable Income - City Inc. Tax		-\$5,803,256	\$5,598,059	\$6,298,892	\$6,999,726
33	Deduct Federal Income Tax - City Inc. Tax		-\$1,174,871	\$1,133,329	\$1,275,213	\$1,417,097
34	Deduct Missouri Income Tax - City Inc. Tax		-\$208,633	\$201,256	\$226,451	\$251,647
35	City Taxable Income		-\$4,419,752	\$4,263,474	\$4,797,228	\$5,330,982
36	Subtract City Income Tax Credits					
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		-\$1,174,871	\$1,133,329	\$1,275,213	\$1,417,097
41	State Income Tax		-\$208,633	\$201,256	\$226,451	\$251,647
42	City Income Tax		\$0	\$0	\$0	\$0
43	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$1,383,504	\$1,334,585	\$1,501,664	\$1,668,744
44	DEFERRED INCOME TAXES					
45	Deferred Income Taxes - Def. Inc. Tax.		\$5,518,599	\$5,518,599	\$5,518,599	\$5,518,599
46	Amortization of Deferred ITC		-\$3,900	-\$3,900	-\$3,900	-\$3,900
47	Amortization of Protected Excess ADIT		-\$214,743	-\$214,743	-\$214,743	-\$214,743
48	Amortization of Unprotected Excess ADIT		-\$1,960,480	-\$1,960,480	-\$1,960,480	-\$1,960,480

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

Line Number	<u>A</u> Description	<u>B</u> Percentage Rate	<u>C</u> Test Year	<u>D</u> 6.28% Return	<u>E</u> 6.38% Return	<u>F</u> 6.48% Return
49	TOTAL DEFERRED INCOME TAXES		\$3,339,476	\$3,339,476	\$3,339,476	\$3,339,476
50	TOTAL INCOME TAX		<u>\$1,955,972</u>	<u>\$4,674,061</u>	<u>\$4,841,140</u>	<u>\$5,008,220</u>

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

Line Number	<u>A</u> Description	<u>B</u> 6.28% Return	<u>C</u> 6.38% Return	<u>D</u> 6.48% Return
1	Net Orig Cost Rate Base	\$14,213,655	\$14,213,655	\$14,213,655
2	Rate of Return	6.28%	6.38%	6.48%
3	Net Operating Income Requirement	\$892,333	\$906,831	\$921,329
4	Net Income Available	\$1,141,301	\$1,141,301	\$1,141,301
5	Additional Net Income Required	-\$248,968	-\$234,470	-\$219,972
6	Income Tax Requirement			
7	Required Current Income Tax	-\$35,724	-\$31,186	-\$26,647
8	Current Income Tax Available	\$42,210	\$42,210	\$42,210
9	Additional Current Tax Required	-\$77,934	-\$73,396	-\$68,857
10	Revenue Requirement	-\$326,902	-\$307,866	-\$288,829
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$73,225	\$73,225	\$73,225
12	Miscellaneous	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$253,677	-\$234,641	-\$215,604

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

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$40,786,329
2	Less Accumulated Depreciation Reserve		\$16,216,945
3	Net Plant In Service		<u>\$24,569,384</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$133,904
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	TCJA EADIT Tracker Balance		<u>\$3,812</u>
11	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$16,014,833</u>
12	SUBTRACT FROM NET PLANT		
13	Federal Tax Offset	-2.7671%	\$733
14	State Tax Offset	-2.7671%	\$130
15	City Tax Offset	-9.3699%	\$0
16	Interest Expense Offset	11.0959%	\$38,151
17	Contributions in Aid of Construction		\$21,702,474
18	Customer Advances		\$0
19	Accumulated Deferred Income Taxes		\$4,467,224
20	OPEB Tracker		\$78,533
21	Pension Tracker		<u>\$83,317</u>
22	TOTAL SUBTRACT FROM NET PLANT		<u>\$26,370,562</u>
23	Total Rate Base		<u><u>\$14,213,655</u></u>

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$2,207	P-2	\$0	\$2,207	100.00%	\$0	\$2,207
3	302.000	Franchises & Consents	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant Studies	\$372	P-4	\$0	\$372	100.00%	\$0	\$372
5		TOTAL PLANT INTANGIBLE	\$2,579		\$0	\$2,579		\$0	\$2,579
6		WATER TREATMENT PLANT							
7	330.000	Water Treatment Land & Land Rights	\$0	P-7	\$0	\$0	100.00%	\$0	\$0
8	331.000	Water Treatment Structures & Improvements	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
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 & Impr	\$2,398	P-14	\$0	\$2,398	100.00%	\$0	\$2,398
15	342.000	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	344.000	Fire Mains	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18	345.000	Services	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19	346.000	Meters	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20	347.000	Meter Installation	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21	348.000	Hydrants	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	349.000	Other Transmission & Distribution Plant	\$0	P-22	\$0	\$0	100.00%	\$0	\$0
23		TOTAL TRANSMISSION & DISTRIBUTION	\$2,398		\$0	\$2,398		\$0	\$2,398
24		COLLECTION PLANT							
25	350.000	Land & Land Rights	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26	351.000	Structures & Improvements	\$0	P-26	\$0	\$0	100.00%	\$0	\$0
27	352.100	Collection Sewers - Force	\$0	P-27	\$0	\$0	100.00%	\$0	\$0
28	352.200	Collection Sewers - Gravity	\$25,778,664	P-28	\$0	\$25,778,664	100.00%	\$0	\$25,778,664
29	353.000	Services to Customers	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	354.000	Flow Measuring Devices	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	356.000	Other Collection Plant Facilities	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32		TOTAL COLLECTION PLANT	\$25,778,664		\$0	\$25,778,664		\$0	\$25,778,664
33		SYSTEM PUMPING PLANT							
34	360.000	Land & Land Rights	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	361.000	Structures & Improvements	\$37,493	P-35	\$0	\$37,493	100.00%	\$0	\$37,493
36	362.000	Receiving Wells	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37	363.000	Electric Pumping Equipment	\$163,913	P-37	\$0	\$163,913	100.00%	\$0	\$163,913
38	365.000	Other Pumping Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL SYSTEM PUMPING PLANT	\$201,406		\$0	\$201,406		\$0	\$201,406
40		TREATMENT & DISPOSAL PLANT							
41	370.000	Land & Land Rights	\$0	P-41	\$0	\$0	100.00%	\$0	\$0
42	371.000	Structures & Improvements	\$0	P-42	\$0	\$0	100.00%	\$0	\$0
43	372.000	Treatment and Disposal Plant Equipment	\$625,074	P-43	\$0	\$625,074	100.00%	\$0	\$625,074
44	373.000	Plant Sewers	\$10,390,085	P-44	\$0	\$10,390,085	100.00%	\$0	\$10,390,085
45	374.000	Outfall Sewer Lines	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46		TOTAL TREATMENT & DISPOSAL PLANT	\$11,015,159		\$0	\$11,015,159		\$0	\$11,015,159
47		INCENTIVE COMPENSATION CAPITALIZATION							
48	0.000	Incentive Compensation Capitalization Adj.	\$0	P-48	\$0	\$0	100.00%	\$0	\$0
49		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
50		GENERAL PLANT							
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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted 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	\$31,772	100.00%	\$0	\$31,772
76	399.000	Other Tangible Property	\$40	P-76	\$0	\$40	100.00%	\$0	\$40
77		TOTAL GENERAL PLANT	\$3,786,123		\$0	\$3,786,123		\$0	\$3,786,123
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> Plant Adj. Number	<u>B</u> Plant In Service Adjustment 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
Total Plant Adjustments				\$0		\$0

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
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 & Improvements	\$0	2.34%	\$0	80	-15.00%
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 & Impr	\$2,398	1.49%	\$36	55	-20.00%
15	342.000	Distribution Reservoirs & Standpipes	\$0	1.70%	\$0	65	-25.00%
16	343.000	Transmission & Distribution Mains	\$0	1.39%	\$0	90	-30.00%
17	344.000	Fire Mains	\$0	1.56%	\$0	85	-30.00%
18	345.000	Services	\$0	2.92%	\$0	65	-100.00%
19	346.000	Meters	\$0	2.40%	\$0	42	-10.00%
20	347.000	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	60	-10.00%
28	352.200	Collection Sewers - Gravity	\$25,778,664	1.58%	\$407,303	70	-20.00%
29	353.000	Services to Customers	\$0	2.87%	\$0	55	-40.00%
30	354.000	Flow Measuring Devices	\$0	3.38%	\$0	25	0.00%
31	356.000	Other Collection Plant Facilities	\$0	3.15%	\$0	50	0.00%
32		TOTAL COLLECTION PLANT	\$25,778,664		\$407,303		
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 PLANT					
41	370.000	Land & Land Rights	\$0	0.00%	\$0	0	0.00%
42	371.000	Structures & Improvements	\$0	1.43%	\$0	60	-5.00%
43	372.000	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	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		

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
47		INCENTIVE COMPENSATION CAPITALIZATION					
48		Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0	0	0.00%
49		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
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%	\$59,494	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		\$174,544		
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.

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	302.000	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 & Improvements	\$2	R-8	\$0	\$2	100.00%	\$0	\$2
9	332.000	Water Treatment Equipment	\$4	R-9	\$0	\$4	100.00%	\$0	\$4
10	333.000	Water Treatment - Other	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11		TOTAL WATER TREATMENT PLANT	\$6		\$0	\$6		\$0	\$6
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	\$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	346.000	Meters	-\$10	R-19	\$0	-\$10	100.00%	\$0	-\$10
20	347.000	Meter Installation	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21	348.000	Hydrants	\$2	R-21	\$0	\$2	100.00%	\$0	\$2
22	349.000	Other Transmission & Distribution Plant	\$0	R-22	\$0	\$0	100.00%	\$0	\$0
23		TOTAL TRANSMISSION & DISTRIBUTION	-\$454		\$0	-\$454		\$0	-\$454
24		COLLECTION PLANT							
25	350.000	Land & Land Rights	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	351.000	Structures & Improvements	\$0	R-26	\$0	\$0	100.00%	\$0	\$0
27	352.100	Collection Sewers - Force	\$0	R-27	\$0	\$0	100.00%	\$0	\$0
28	352.200	Collection Sewers - Gravity	\$11,729,501	R-28	\$0	\$11,729,501	100.00%	\$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	\$3,447	R-35	\$0	\$3,447	100.00%	\$0	\$3,447
36	362.000	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
49		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
50		GENERAL PLANT							
51	389.000	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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted 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 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
Total Reserve Adjustments				<u>\$0</u>		<u>\$0</u>

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

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
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	-\$37,482	45.70	-3.00	48.70	0.133425	-\$5,001
8	OPEB	-\$20,460	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	\$18,435	45.70	9.20	36.50	0.100000	\$1,844
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	\$355,574	45.70	40.10	5.60	0.015342	\$5,455
16	Contracted Services	\$23,712	45.70	48.80	-3.10	-0.008493	-\$201
17	Building Maintenance and Services	\$34,563	45.70	52.70	-7.00	-0.019178	-\$663
18	Telecommunications expense	\$14,218	45.70	32.20	13.50	0.036986	\$526
19	Postage expense	\$0	45.70	34.90	10.80	0.029589	\$0
20	Office Supplies and Services	\$17,649	45.70	-20.50	66.20	0.181370	\$3,201
21	Employee related expense travel and entertainment	\$9,956	45.70	48.50	-2.80	-0.007671	-\$76
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	\$19,603	45.70	45.70	0.00	0.000000	\$0
26	Customer Accounting	\$22,352	45.70	75.90	-30.20	-0.082740	-\$1,849
27	Regulatory Expense	\$872	45.70	45.00	0.70	0.001918	\$2
28	Insurance Other than Group	\$73,460	45.70	-68.40	114.10	0.312603	\$22,964
29	Maintenance Supplies and Services	\$5,984	45.70	30.30	15.40	0.042192	\$252
30	PSC Assessment	\$44,391	45.70	-36.00	81.70	0.223836	\$9,936
31	Cash Vouchers	-\$43,660	45.70	40.10	5.60	0.015342	-\$670
32	TOTAL OPERATION AND MAINT. EXPENSE	\$2,874,004					-\$27,371
33	TAXES						
34	Payroll Tax	\$44,801	45.70	11.50	34.20	0.093699	\$4,198
35	Property Tax	\$360,222	45.70	157.90	-112.20	-0.307397	-\$110,731
36	TOTAL TAXES	\$405,023					-\$106,533
37	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$133,904
38	TAX OFFSET FROM RATE BASE						
39	Federal Tax Offset	-\$26,483	45.70	35.60	10.10	0.027671	-\$733
40	State Tax Offset	-\$4,703	45.70	35.60	10.10	0.027671	-\$130
41	City Tax Offset	\$0	45.70	11.50	34.20	0.093699	\$0
42	Interest Expense Offset	\$343,828	45.70	86.20	-40.50	-0.110959	-\$38,151
43	TOTAL OFFSET FROM RATE BASE	\$312,642					-\$39,014
44	TOTAL CASH WORKING CAPITAL REQUIRED						-\$172,918

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
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	100.00%	-\$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	100.00%	\$0	\$0		
Rev-5	522.400	Other Public Authority	\$439,075			Rev-5		\$439,075	100.00%	\$4,537	\$443,612		
Rev-6	534.000	Rents from Sewer Properties	\$2,933			Rev-6		\$2,933	100.00%	-\$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%	\$4,268	\$4,403	\$0	\$4,403
3	702.000	Purchased Water	\$0	\$0	\$0	E-3	\$0	\$0	100.00%	\$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	100.00%	\$0	\$0	\$0	\$0
6		TOTAL COLLECTION OPERATIONS EXPENSES	\$138	\$0	\$138			\$0		\$4,435	\$4,573	\$0	\$4,573
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	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10	716.000	Maint. Of Supply Mains	\$0	\$0	\$0	E-10	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
11		TOTAL COLLECTION MAINT. EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
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	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15	722.000	Pumping Labor & Expenses	\$0	\$0	\$0	E-15	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
16	724.000	Miscellaneous Expense	\$0	\$0	\$0	E-16	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
17	725.000	Rent	\$0	\$0	\$0	E-17	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
18		TOTAL PUMPING OPERATIONS EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
19		PUMPING MAINTENANCE EXPENSES											
20	730.000	Maint Supervision & Engineering	\$0	\$0	\$0	E-20	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
21	731.000	Maint of Structures & Improvements	\$0	\$0	\$0	E-21	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
22	732.000	Maint of Power Production Equipment	\$0	\$0	\$0	E-22	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
23		TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
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	-\$105	\$0	-\$105	E-26	\$0	-\$105	100.00%	\$105	\$0	\$0	\$0
27	742.000	Operation Labor & Expense	\$260,867	\$259,113	\$1,754	E-27	\$0	\$260,867	100.00%	\$179,577	\$440,444	\$433,474	\$6,970
28	743.000	Misc Expense - TDO	\$1,507,564	\$0	\$1,507,564	E-28	\$0	\$1,507,564	100.00%	\$1,625	\$1,509,189	\$0	\$1,509,189
29	744.000	Misc Expenses - TDO	\$3,524	\$0	\$3,524	E-29	\$0	\$3,524	100.00%	\$3,349	\$6,873	\$0	\$6,873
30	745.000	Rents-TDO	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$6	\$6	\$0	\$6
31		TOTAL TREAT. & DISP. OPER. EXPENSE	\$1,771,850	\$259,113	\$1,512,737			\$0		\$184,662	\$1,956,512	\$433,474	\$1,523,038
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	\$5,588	\$0	\$5,588	E-35	\$0	\$5,588	100.00%	-\$5,429	\$159	\$1	\$158
36		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$5,588	\$0	\$5,588			\$0		-\$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 Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
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	\$12,189	\$0	\$12,189	E-40	\$0	\$12,189	100.00%	\$21,473	\$33,662	\$0	\$33,662
41	904.000	Uncollectible Amounts	\$805	\$0	\$805	E-41	\$0	\$805	100.00%	\$18,798	\$19,603	\$0	\$19,603
42	905.000	Misc. Customer Accounts Expense	\$1	\$0	\$1	E-42	\$0	\$1	100.00%	\$80	\$81	\$0	\$81
43		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$12,995	\$0	\$12,995		\$0	\$12,995		\$40,351	\$53,346	\$0	\$53,346
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
47		ADMIN. & GENERAL EXPENSES											
48	920.000	Admin. & General Salaries	\$114,294	\$114,294	\$0	E-48	\$0	\$114,294	100.00%	\$55,489	\$169,783	\$164,118	\$5,665
49	921.000	Office Supplies & Expenses	\$20,037	\$0	\$20,037	E-49	\$0	\$20,037	100.00%	\$25,676	\$45,713	\$0	\$45,713
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%	\$348,990	\$379,631	\$172,589	\$207,042
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%	-\$87,901	\$32,939	\$103,200	-\$70,261
55	927.000	Franchise Requirements	\$0	\$0	\$0	E-55	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
56	928.000	Regulatory Commission Expenses	\$133	\$0	\$133	E-56	\$0	\$133	100.00%	\$739	\$872	\$0	\$872
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	\$124,624	\$0	\$124,624	E-59	\$0	\$124,624	100.00%	-\$25,650	\$98,974	\$0	\$98,974
60	930.300	Research & Development Expenses	\$38	\$0	\$38	E-60	\$0	\$38	100.00%	\$942	\$980	\$0	\$980
61	931.000	Rents - AGE	\$49,328	\$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	\$16	E-62	\$0	\$16	100.00%	\$5,450	\$5,466	\$0	\$5,466
63		TOTAL ADMIN. & GENERAL EXPENSES	\$468,957	\$224,643	\$244,314		\$0	\$468,957		\$390,457	\$859,414	\$439,907	\$419,507
64		DEPRECIATION EXPENSE											
65	403.000	Depreciation Expense, Dep. Exp.	\$462,390	See note (1)	See note (1)	E-65	See note (1)	\$462,390	100.00%	\$269,691	\$732,081	See note (1)	See note (1)
66		TOTAL DEPRECIATION EXPENSE	\$462,390	\$0	\$0		\$0	\$462,390		\$269,691	\$732,081	\$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%	\$8,300	\$21,117	\$0	\$21,117
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	\$0	\$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		\$15,421	\$955,557	\$0	\$955,557
73		OTHER OPERATING EXPENSES											
74	408.100	Property Taxes	\$0	\$0	\$0	E-74	\$0	\$0	100.00%	\$360,222	\$360,222	\$0	\$360,222
75	408.100	Payroll Taxes	\$28,742	\$28,742	\$0	E-75	\$0	\$28,742	100.00%	\$16,058	\$44,800	\$44,800	\$0
76	408.100	Other Taxes	-\$32	\$0	-\$32	E-76	\$0	-\$32	100.00%	-\$821	-\$853	\$0	-\$853
77	408.100	PSC Assessment	\$1,321	\$0	\$1,321	E-77	\$0	\$1,321	100.00%	\$43,070	\$44,391	\$0	\$44,391
78		TOTAL OTHER OPERATING EXPENSE	\$30,031	\$28,742	\$1,289		\$0	\$30,031		\$418,529	\$448,560	\$44,800	\$403,760
79		TOTAL OPERATING EXPENSE	\$3,692,085	\$512,498	\$2,717,197		\$0	\$3,692,085		\$1,318,117	\$5,010,202	\$918,182	\$3,359,939

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
80		NET INCOME BEFORE TAXES	\$2,701,479					\$2,701,479		-\$1,361,768	\$1,339,711		
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%	\$58,395	\$42,210	See note (1)	See note (1)
83		TOTAL INCOME TAXES	-\$16,185					-\$16,185		\$58,395	\$42,210		
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%	\$212,167	\$229,191	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		\$139,197	\$156,200		
90		NET OPERATING INCOME	\$2,700,661					\$2,700,661		-\$1,559,360	\$1,141,301		

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

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments 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
	1. 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	\$4,268	\$4,268
	1. To annualize building maintenance expense. (Niemeier)		\$0	\$0		\$0	\$1,597	
	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
	2. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	\$183	
	3. 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
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$105	
E-27	Operation Labor & Expense	742.000	\$0	\$0	\$0	\$174,361	\$5,216	\$179,577
	1. To annualize building maintenance expense. (Niemeier)		\$0	\$0		\$0	\$5,946	
	2. To annualize payroll. (Horton)		\$0	\$0		\$173,443	\$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	-\$699	
E-28	Misc Expense - TDO	743.000	\$0	\$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	

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$5	
E-29	Misc Expenses - TDO	744.000	\$0	\$0	\$0	\$0	\$3,349	\$3,349
	1. To annualize building maintenance expense. (Niemeier)		\$0	\$0		\$0	\$1,508	
	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	\$1	
E-30	Rents-TDO	745.000	\$0	\$0	\$0	\$0	\$6	\$6
	1. 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
	1. 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	\$21,473	\$21,473
	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	\$21,814	
E-41	Uncollectible Amounts	904.000	\$0	\$0	\$0	\$0	\$18,798	\$18,798
	1. To normalize uncollectibles. (Horton)		\$0	\$0		\$0	\$19,603	
	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	\$80	\$80
	1. To annualize building maintenance expense. (Niemeier)		\$0	\$0		\$0	\$89	
	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	\$49,824	\$5,665	\$55,489
	1. To annualize incentive compensation. (Horton)		\$0	\$0		\$3,081	\$0	
	2. To annualize payroll. (Horton)		\$0	\$0		\$13,766	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$32,977	\$5,665	
E-49	Office Supplies & Expenses	921.000	\$0	\$0	\$0	\$0	\$25,676	\$25,676
	1. Adjust employee expenses. (Horton)		\$0	\$0		\$0	-\$3	

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To annualize building maintenance expense. (Niemeier)		\$0	\$0		\$0	\$10,739	
	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	\$13,780	
E-51	Outside Services Employed	923.000	\$0	\$0	\$0	\$157,841	\$191,149	\$348,990
	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		\$157,841	\$197,787	
E-52	Property Insurance	924.000	\$0	\$0	\$0	\$0	\$64,712	\$64,712
	1. 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	\$7,599	-\$95,500	-\$87,901
	1. To annualize OPEB expense and amortize OPEB tracker. (Sarver)		\$0	\$0		\$0	-\$33,440	
	2. To annualize pension expense and amortize pension tracker. (Sarver)		\$0	\$0		\$0	-\$71,231	
	3. To annualize payroll. (Horton)		\$0	\$0		\$0	\$13,381	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$7,599	-\$4,210	
E-56	Regulatory Commission Expenses	928.000	\$0	\$0	\$0	\$0	\$739	\$739
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$739	
E-59	Misc. General Expenses	930.200	\$0	\$0	\$0	\$0	-\$25,650	-\$25,650
	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	-\$21,662	
E-60	Research & Development Expenses	930.300	\$0	\$0	\$0	\$0	\$942	\$942
	1. 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

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments 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	\$269,691	\$269,691
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$318,428	
	2. To remove capitalized depreciation. (Horton)		\$0	\$0		\$0	-\$23,093	
	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	\$8,300	\$8,300
	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	\$1,427	
	3. To include the five-year amortization of the Tax Cut and Jobs Act Excess ADIT Stub Period Balance.		\$0	\$0		\$0	\$762	
E-70	Amortization of Reg Asset AFUDC	405.000	\$0	\$0	\$0	\$0	-\$1,203	-\$1,203
	1. 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
	2. 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	\$360,222	\$360,222
	1. Adjust property tax expense. (Horton)		\$0	\$0		\$0	\$360,186	
	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	\$16,058	\$0	\$16,058
	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		\$2,502	\$0	
E-76	Other Taxes	408.100	\$0	\$0	\$0	\$0	-\$821	-\$821
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$821	

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-77	PSC Assessment	408.100	\$0	\$0	\$0	\$0	\$43,070	\$43,070
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$43,070	
E-82	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$58,395	\$58,395
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$771,710	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$713,315	
E-85	Deferred Income Taxes - Def. Inc. Tax.	410.100	\$0	\$0	\$0	\$0	\$212,167	\$212,167
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$538,178	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$750,345	
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
	1. 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
	1. 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	\$405,684	\$1,110,025	\$1,515,709

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

Line Number	A Description	B Percentage Rate	C Test Year	D 6.28% Return	E 6.38% Return	F 6.48% Return
1	TOTAL NET INCOME BEFORE TAXES		\$1,339,711	\$1,012,809	\$1,031,845	\$1,050,882
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$732,081	\$732,081	\$732,081	\$732,081
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		\$736,482	\$736,482	\$736,482	\$736,482
7	SUBT. FROM NET INC. BEFORE TAXES					
8	Interest Expense calculated at the Rate of	2.4190%	\$343,828	\$343,828	\$343,828	\$343,828
9	Tax Straight-Line Depreciation		\$593,942	\$593,942	\$593,942	\$593,942
10	Excess Tax over S/L Tax Depreciation		\$520,182	\$520,182	\$520,182	\$520,182
11	Repairs Expense		\$441,186	\$441,186	\$441,186	\$441,186
12	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$1,899,138	\$1,899,138	\$1,899,138	\$1,899,138
13	NET TAXABLE INCOME		\$177,055	-\$149,847	-\$130,811	-\$111,774
14	PROVISION FOR FED. INCOME TAX					
15	Net Taxable Inc. - Fed. Inc. Tax		\$177,055	-\$149,847	-\$130,811	-\$111,774
16	Deduct Missouri Income Tax at the Rate of	100.000%	\$6,365	-\$5,387	-\$4,703	-\$4,018
17	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
18	Federal Taxable Income - Fed. Inc. Tax		\$170,690	-\$144,460	-\$126,108	-\$107,756
19	Federal Income Tax at the Rate of	21.000%	\$35,845	-\$30,337	-\$26,483	-\$22,629
20	Subtract Federal Income Tax Credits					
21	Credit - Solar		\$0	\$0	\$0	\$0
22	Net Federal Income Tax		\$35,845	-\$30,337	-\$26,483	-\$22,629
23	PROVISION FOR MO. INCOME TAX					
24	Net Taxable Income - MO. Inc. Tax		\$177,055	-\$149,847	-\$130,811	-\$111,774
25	Deduct Federal Income Tax at the Rate of	50.000%	\$17,923	-\$15,169	-\$13,242	-\$11,315
26	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
27	Missouri Taxable Income - MO. Inc. Tax		\$159,132	-\$134,678	-\$117,569	-\$100,459
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%	\$6,365	-\$5,387	-\$4,703	-\$4,018
31	PROVISION FOR CITY INCOME TAX					
32	Net Taxable Income - City Inc. Tax		\$177,055	-\$149,847	-\$130,811	-\$111,774
33	Deduct Federal Income Tax - City Inc. Tax		\$35,845	-\$30,337	-\$26,483	-\$22,629
34	Deduct Missouri Income Tax - City Inc. Tax		\$6,365	-\$5,387	-\$4,703	-\$4,018
35	City Taxable Income		\$134,845	-\$114,123	-\$99,625	-\$85,127
36	Subtract City Income Tax Credits					
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		\$35,845	-\$30,337	-\$26,483	-\$22,629
41	State Income Tax		\$6,365	-\$5,387	-\$4,703	-\$4,018
42	City Income Tax		\$0	\$0	\$0	\$0
43	TOTAL SUMMARY OF CURRENT INCOME TAX		\$42,210	-\$35,724	-\$31,186	-\$26,647
44	DEFERRED INCOME TAXES					
45	Deferred Income Taxes - Def. Inc. Tax.		\$229,191	\$229,191	\$229,191	\$229,191
46	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
47	Amortization of Protected Excess ADIT		-\$7,206	-\$7,206	-\$7,206	-\$7,206
48	Amortization of Unprotected Excess ADIT		-\$65,785	-\$65,785	-\$65,785	-\$65,785
49	TOTAL DEFERRED INCOME TAXES		\$156,200	\$156,200	\$156,200	\$156,200

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

Line Number	<u>A</u> Description	<u>B</u> Percentage Rate	<u>C</u> Test Year	<u>D</u> 6.28% Return	<u>E</u> 6.38% Return	<u>F</u> 6.48% Return
50	TOTAL INCOME TAX		<u>\$198,410</u>	<u>\$120,476</u>	<u>\$125,014</u>	<u>\$129,553</u>

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

Line Number	<u>A</u> Description	<u>B</u> 6.28% Return	<u>C</u> 6.38% Return	<u>D</u> 6.48% Return
1	Net Orig Cost Rate Base	\$42,039,157	\$42,039,157	\$42,039,157
2	Rate of Return	6.28%	6.38%	6.48%
3	Net Operating Income Requirement	\$2,639,218	\$2,682,098	\$2,724,978
4	Net Income Available	\$1,312,377	\$1,312,377	\$1,312,377
5	Additional Net Income Required	\$1,326,841	\$1,369,721	\$1,412,601
6	Income Tax Requirement			
7	Required Current Income Tax	\$196,205	\$209,628	\$223,050
8	Current Income Tax Available	-\$219,133	-\$219,133	-\$219,133
9	Additional Current Tax Required	\$415,338	\$428,761	\$442,183
10	Revenue Requirement	\$1,742,179	\$1,798,482	\$1,854,784
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$1,639,492	\$1,639,492	\$1,639,492
12	Miscellaneous	\$0	\$0	\$0
13	Gross Revenue Requirement	\$3,381,671	\$3,437,974	\$3,494,276

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

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$83,049,320
2	Less Accumulated Depreciation Reserve		\$23,092,011
3	Net Plant In Service		<u>\$59,957,309</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$94,790
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	TCJA EADIT Tracker Balance		<u>\$9,202</u>
11	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$5,625,775</u>
12	SUBTRACT FROM NET PLANT		
13	Federal Tax Offset	-2.7671%	-\$4,926
14	State Tax Offset	-2.7671%	-\$875
15	City Tax Offset	-9.3699%	\$0
16	Interest Expense Offset	11.0959%	\$112,837
17	Contributions in Aid of Construction		\$12,327,356
18	Customer Advances		\$23,265
19	Accumulated Deferred Income Taxes		\$10,783,604
20	OPEB Tracker		\$146,860
21	Pension Tracker		\$155,806
22	TOTAL SUBTRACT FROM NET PLANT		<u>\$23,543,927</u>
23	Total Rate Base		<u><u>\$42,039,157</u></u>

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 Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$10,195	P-2	\$0	\$10,195	100.00%	\$0	\$10,195
3	302.000	Franchises & Consents	\$5,562	P-3	\$0	\$5,562	100.00%	\$0	\$5,562
4	303.000	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
6		WATER TREATMENT PLANT							
7	330.000	Water Treatment Land & Land Rights	\$0	P-7	\$0	\$0	100.00%	\$0	\$0
8	331.000	Water Treatment Structures & Improvements	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
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 & Impr	\$4,883	P-14	\$0	\$4,883	100.00%	\$0	\$4,883
15	342.000	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	344.000	Fire Mains	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18	345.000	Services	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19	346.000	Meters	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20	347.000	Meter Installation	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21	348.000	Hydrants	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	349.000	Other Transmission & Distribution Plant	\$0	P-22	\$0	\$0	100.00%	\$0	\$0
23		TOTAL TRANSMISSION & DISTRIBUTION	\$4,883		\$0	\$4,883		\$0	\$4,883
24		COLLECTION PLANT							
25	350.000	Land & Land Rights	\$117,550	P-25	\$0	\$117,550	100.00%	\$0	\$117,550
26	351.000	Structures & Improvements	\$3,855,265	P-26	\$0	\$3,855,265	100.00%	\$0	\$3,855,265
27	352.100	Collection Sewers - Force	\$8,234,268	P-27	\$0	\$8,234,268	100.00%	\$0	\$8,234,268
28	352.200	Collection Sewers - Gravity	\$20,459,611	P-28	\$0	\$20,459,611	100.00%	\$0	\$20,459,611
29	353.000	Services to Customers	\$3,138,572	P-29	\$0	\$3,138,572	100.00%	\$0	\$3,138,572
30	354.000	Flow Measuring Devices	\$582,365	P-30	\$0	\$582,365	100.00%	\$0	\$582,365
31	356.000	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	360.000	Land & Land Rights	\$152,298	P-34	\$0	\$152,298	100.00%	\$0	\$152,298
35	361.000	Structures & Improvements	\$3,355,468	P-35	\$0	\$3,355,468	100.00%	\$0	\$3,355,468
36	362.000	Receiving Wells	\$769,568	P-36	\$0	\$769,568	100.00%	\$0	\$769,568
37	363.000	Electric Pumping Equipment	\$5,148,443	P-37	\$0	\$5,148,443	100.00%	\$0	\$5,148,443
38	365.000	Other Pumping Equipment	\$1,560,428	P-38	\$0	\$1,560,428	100.00%	\$0	\$1,560,428
39		TOTAL SYSTEM PUMPING PLANT	\$10,986,205		\$0	\$10,986,205		\$0	\$10,986,205
40		TREATMENT & DISPOSAL PLANT							
41	370.000	Land & Land Rights	\$803,046	P-41	\$0	\$803,046	100.00%	\$0	\$803,046
42	371.000	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	\$16,670,226
44	373.000	Plant Sewers	\$1,487,575	P-44	\$0	\$1,487,575	100.00%	\$0	\$1,487,575
45	374.000	Outfall Sewer Lines	\$382,503	P-45	\$0	\$382,503	100.00%	\$0	\$382,503
46		TOTAL TREATMENT & DISPOSAL PLANT	\$28,672,645		\$0	\$28,672,645		\$0	\$28,672,645
47		INCENTIVE COMPENSATION CAPITALIZATION							
48	0.000	Incentive Compensation Capitalization Adj.	\$0	P-48	\$0	\$0	100.00%	\$0	\$0
49		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
50		GENERAL PLANT							
51	389.000	General Land & Land Rights	\$230,457	P-51	\$0	\$230,457	100.00%	\$0	\$230,457

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 Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted 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

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

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment 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
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 Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
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		
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 & Improvements	\$0	2.34%	\$0	80	-15.00%
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 & Impr	\$4,883	1.49%	\$73	55	-20.00%
15	342.000	Distribution Reservoirs & Standpipes	\$0	1.70%	\$0	65	-25.00%
16	343.000	Transmission & Distribution Mains	\$0	1.39%	\$0	90	-30.00%
17	344.000	Fire Mains	\$0	1.56%	\$0	85	-30.00%
18	345.000	Services	\$0	2.92%	\$0	65	-100.00%
19	346.000	Meters	\$0	2.40%	\$0	42	-10.00%
20	347.000	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	\$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	352.200	Collection Sewers - Gravity	\$20,459,611	1.58%	\$323,262	70	-20.00%
29	353.000	Services to Customers	\$3,138,572	2.87%	\$90,077	55	-40.00%
30	354.000	Flow Measuring Devices	\$582,365	3.38%	\$19,684	25	0.00%
31	356.000	Other Collection Plant Facilities	\$129,668	3.15%	\$4,085	50	0.00%
32		TOTAL COLLECTION PLANT	\$36,517,299		\$650,412		
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 PLANT					
41	370.000	Land & Land Rights	\$803,046	0.00%	\$0	0	0.00%
42	371.000	Structures & Improvements	\$9,329,295	1.43%	\$133,409	60	-5.00%
43	372.000	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		

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
47		INCENTIVE COMPENSATION CAPITALIZATION					
48		Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0	0	0.00%
49		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
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.

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	302.000	Franchises & Consents	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	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	R-7	\$0	\$0	100.00%	\$0	\$0
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	347.000	Meter Installation	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21	348.000	Hydrants	\$3	R-21	\$0	\$3	100.00%	\$0	\$3
22	349.000	Other Transmission & Distribution Plant	\$0	R-22	\$0	\$0	100.00%	\$0	\$0
23		TOTAL TRANSMISSION & DISTRIBUTION	-\$640		\$0	-\$640		\$0	-\$640
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	354.000	Flow Measuring Devices	\$378,654	R-30	\$0	\$378,654	100.00%	\$0	\$378,654
31	356.000	Other Collection Plant Facilities	\$8,003	R-31	\$0	\$8,003	100.00%	\$0	\$8,003
32		TOTAL COLLECTION PLANT	\$8,634,801		\$0	\$8,634,801		\$0	\$8,634,801
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	\$2,276,589	100.00%	\$0	\$2,276,589
38	365.000	Other Pumping Equipment	\$1,328,101	R-38	\$0	\$1,328,101	100.00%	\$0	\$1,328,101
39		TOTAL SYSTEM PUMPING PLANT	\$4,527,494		-\$27	\$4,527,467		\$0	\$4,527,467
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	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 CAPITALIZATION							
48		Incentive Compensation Capitalization Adj.	\$0	R-48	\$0	\$0	100.00%	\$0	\$0
49		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
50		GENERAL PLANT							
51	389.000	General Land & Land Rights	\$0	R-51	\$0	\$0	100.00%	\$0	\$0
52	390.000	Stores Shops Equipment Structures	\$152,985	R-52	\$0	\$152,985	100.00%	\$0	\$152,985

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted 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 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-34	Land & Land Rights	360.000		-\$27		\$0
	1. To remove reserve associated with land.		-\$27		\$0	
Total Reserve Adjustments				-\$27		\$0

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

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
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	\$54,406	45.70	37.70	8.00	0.021918	\$1,192
5	Waste Disposal	\$1,326,754	45.70	77.70	-32.00	-0.087671	-\$116,318
6	Labor/Base Payroll	\$785,320	45.70	11.50	34.20	0.093699	\$73,584
7	Pensions	-\$70,093	45.70	-3.00	48.70	0.133425	-\$9,352
8	OPEB	-\$38,262	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	\$31,322	45.70	9.20	36.50	0.100000	\$3,132
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	\$684,425	45.70	40.10	5.60	0.015342	\$10,500
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
19	Postage expense	\$0	45.70	34.90	10.80	0.029589	\$0
20	Office Supplies and Services	\$18,229	45.70	-20.50	66.20	0.181370	\$3,306
21	Employee related expense travel and entertainment	\$32,205	45.70	48.50	-2.80	-0.007671	-\$247
22	Rents	\$9,849	45.70	12.80	32.90	0.090137	\$888
23	Transportation	\$87,481	45.70	49.30	-3.60	-0.009863	-\$863
24	Miscellaneous Expense	\$104,101	45.70	34.10	11.60	0.031781	\$3,308
25	Uncollectible Expense	\$31,084	45.70	45.70	0.00	0.000000	\$0
26	Customer Accounting	\$43,648	45.70	75.90	-30.20	-0.082740	-\$3,611
27	Regulatory Expense	\$1,164	45.70	45.00	0.70	0.001918	\$2
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	\$59,274	45.70	-36.00	81.70	0.223836	\$13,268
31	Cash Vouchers	-\$36,659	45.70	40.10	5.60	0.015342	-\$562
32	TOTAL OPERATION AND MAINT. EXPENSE	\$4,270,124					\$70,744
33	TAXES						
34	Payroll Tax	\$60,308	45.70	11.50	34.20	0.093699	\$5,651
35	Property Tax	\$556,887	45.70	157.90	-112.20	-0.307397	-\$171,185
36	TOTAL TAXES	\$617,195					-\$165,534
37	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$94,790
38	TAX OFFSET FROM RATE BASE						
39	Federal Tax Offset	\$178,016	45.70	35.60	10.10	0.027671	\$4,926
40	State Tax Offset	\$31,612	45.70	35.60	10.10	0.027671	\$875
41	City Tax Offset	\$0	45.70	11.50	34.20	0.093699	\$0
42	Interest Expense Offset	\$1,016,927	45.70	86.20	-40.50	-0.110959	-\$112,837
43	TOTAL OFFSET FROM RATE BASE	\$1,226,555					-\$107,036
44	TOTAL CASH WORKING CAPITAL REQUIRED						-\$201,826

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	522.100	Residential	\$6,580,982	See note (1)	See note (1)	Rev-2	See note (1)	\$6,580,982	100.00%	\$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	536.000	Other Sewer Revenue - Oper. Rev.	\$45,978			Rev-7		\$45,978	100.00%	-\$7,479	\$38,499		
Rev-8		TOTAL OPERATING REVENUES	\$7,541,638					\$7,541,638		\$937,117	\$8,478,755		
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	\$0	E-9	\$0	\$0	100.00%	\$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	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	\$11,831	\$0	\$11,831	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%	-\$272	-\$201	-\$952	\$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		\$145,566	\$162,012	\$3,592	\$158,420
19		PUMPING MAINTENANCE EXPENSES											
20	730.000	Maint Supervision & Engineering	\$0	\$0	\$0	E-20	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
21	731.000	Maint of Structures & Improvements	\$0	\$0	\$0	E-21	\$0	\$0	100.00%	\$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	100.00%	\$0	\$0	\$0	\$0
26	741.000	Chemicals	\$22,639	\$0	\$22,639	E-26	\$0	\$22,639	100.00%	\$32,767	\$55,406	\$0	\$55,406
27	742.000	Operation Labor & Expense	\$915,538	\$797,375	\$118,163	E-27	\$0	\$915,538	100.00%	-\$369,158	\$546,380	\$453,020	\$93,360
28	743.000	Misc Expense - 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	Misc Expenses - TDO	\$26,727	\$0	\$26,727	E-29	\$0	\$26,727	100.00%	\$35,521	\$62,248	\$0	\$62,248
30	745.000	Rents-TDO	\$959	\$0	\$959	E-30	\$0	\$959	100.00%	\$9	\$968	\$0	\$968
31		TOTAL TREAT. & DISP. OPER. EXPENSE	\$2,652,856	\$797,375	\$1,855,481		\$0	\$2,652,856		-\$537,965	\$2,114,891	\$453,020	\$1,661,871
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%	-\$200,455	\$57,816	\$45,041	\$12,775
36		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$258,271	\$65,424	\$192,847		\$0	\$258,271		-\$200,455	\$57,816	\$45,041	\$12,775

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
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	E-39	\$0	\$1,053	100.00%	\$42	\$1,095	\$1,095	\$0
40	903.000	Customer Records & Collection Expenses	\$9,498	\$0	\$9,498	E-40	\$0	\$9,498	100.00%	\$36,930	\$46,428	\$0	\$46,428
41	904.000	Uncollectible Amounts	\$7,647	\$0	\$7,647	E-41	\$0	\$7,647	100.00%	\$23,437	\$31,084	\$0	\$31,084
42	905.000	Misc. Customer Accounts Expense	\$1,144	\$143	\$1,001	E-42	\$0	\$1,144	100.00%	\$298	\$1,442	\$872	\$570
43		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$19,342	\$1,196	\$18,146		\$0	\$19,342		\$60,707	\$80,049	\$1,967	\$78,082
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
47		ADMIN. & GENERAL EXPENSES											
48	920.000	Admin. & General Salaries	\$370,229	\$370,229	\$0	E-48	\$0	\$370,229	100.00%	-\$61,830	\$308,399	\$303,790	\$4,609
49	921.000	Office Supplies & Expenses	\$238,883	\$0	\$238,883	E-49	\$0	\$238,883	100.00%	-\$58,188	\$180,695	\$0	\$180,695
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	\$314,352	\$140,126	\$174,226	E-51	\$0	\$314,352	100.00%	\$529,735	\$844,087	\$396,550	\$447,537
52	924.000	Property Insurance	\$41,306	\$0	\$41,306	E-52	\$0	\$41,306	100.00%	\$112,477	\$153,783	\$0	\$153,783
53	925.000	Injuries & Damages	\$2,449	\$0	\$2,449	E-53	\$0	\$2,449	100.00%	-\$1,605	\$844	\$0	\$844
54	926.000	Employee Pensions & Benefits	\$448,243	\$354,544	\$93,699	E-54	\$0	\$448,243	100.00%	-\$387,232	\$61,011	\$368,769	-\$307,758
55	927.000	Franchise Requirements	\$0	\$0	\$0	E-55	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
56	928.000	Regulatory Commission Expenses	\$1,268	\$0	\$1,268	E-56	\$0	\$1,268	100.00%	-\$104	\$1,164	\$0	\$1,164
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%	-\$33,424	\$99,041	\$0	\$99,041
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		\$102,997	\$1,670,921	\$1,069,109	\$601,812
64		DEPRECIATION EXPENSE											
65	403.000	Depreciation Expense, Dep. Exp.	\$1,763,511	See note (1)	See note (1)	E-65	See note (1)	\$1,763,511	100.00%	\$389,284	\$2,152,795	See note (1)	See note (1)
66		TOTAL DEPRECIATION EXPENSE	\$1,763,511	\$0	\$0		\$0	\$1,763,511		\$389,284	\$2,152,795	\$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%	\$23,195	\$71,244	\$0	\$71,244
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		\$17,985	\$77,712	\$0	\$77,712
73		OTHER OPERATING EXPENSES											
74	408.100	Property Taxes	\$1,896	\$0	\$1,896	E-74	\$0	\$1,896	100.00%	\$554,991	\$556,887	\$0	\$556,887
75	408.100	Payroll Taxes	\$97,612	\$0	\$97,612	E-75	\$0	\$97,612	100.00%	-\$37,304	\$60,308	-\$37,304	\$97,612
76	408.100	Other Taxes	-\$256	\$0	-\$256	E-76	\$0	-\$256	100.00%	-\$1,416	-\$1,672	\$0	-\$1,672
77	408.100	PSC Assessment	\$12,553	\$0	\$12,553	E-77	\$0	\$12,553	100.00%	\$46,721	\$59,274	\$0	\$59,274
78		TOTAL OTHER OPERATING EXPENSE	\$111,805	\$0	\$111,805		\$0	\$111,805		\$562,992	\$674,797	-\$37,304	\$712,101
79		TOTAL OPERATING EXPENSE	\$6,527,255	\$1,787,099	\$2,976,645		\$0	\$6,527,255		\$648,173	\$7,175,428	\$1,569,996	\$3,452,637

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
80		NET INCOME BEFORE TAXES	\$1,014,383					\$1,014,383		\$288,944	\$1,303,327		
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%	-\$65,378	-\$219,133	See note (1)	See note (1)
83		TOTAL INCOME TAXES	-\$153,755					-\$153,755		-\$65,378	-\$219,133		
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%	\$224,540	\$386,277	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		\$48,550	\$210,083		
90		NET OPERATING INCOME	\$1,006,605					\$1,006,605		\$305,772	\$1,312,377		

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

Missouri-American Water Company
Case No. WR-2022-0303
All Other Waste Water District B
Test Year Ending June 30, 2022
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	522.100	\$0	\$0	\$0	\$0	\$689,945	\$689,945
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$689,945	
Rev-3	Commercial	522.200	\$0	\$0	\$0	\$0	\$234,113	\$234,113
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	\$234,113	
Rev-4	Industrial	522.300	\$0	\$0	\$0	\$0	\$2,764	\$2,764
	1. To Annualize Industrial Revenue		\$0	\$0		\$0	\$2,764	
Rev-5	Other Public Authority	522.400	\$0	\$0	\$0	\$0	\$22,153	\$22,153
	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	-\$4,379
	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	-\$7,479
	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	\$3,737
	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	-\$7,898
	1. To normalize purchased water. (Sarver)		\$0	\$0		\$0	-\$7,898	
E-4	Miscellaneous Expenses	703.000	\$0	\$0	\$0	\$0	\$129,937	\$129,937
	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	-\$19,375
	1. 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	\$145,838
	1. To annualize fuel and power expense. (Sarver)		\$0	\$0		\$0	\$145,838	
E-16	Miscellaneous Expense	724.000	\$0	\$0	\$0	-\$952	\$680	-\$272

Missouri-American Water Company
Case No. WR-2022-0303
All Other Waste Water District B
Test Year Ending June 30, 2022
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To annualize building maintenance expense. (Niemeier)		\$0	\$0		\$0	\$620	
	2. To annualize miscellaneous expense. (Niemeier)		\$0	\$0		\$0	\$60	
	3. To annualize payroll. (Horton)		\$0	\$0		-\$952	\$0	
E-22	Maint of Power Production Equipment	732.000	\$0	\$0	\$0	\$0	-\$22	-\$22
	1. Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	-\$22	
E-26	Chemicals	741.000	\$0	\$0	\$0	\$0	\$32,767	\$32,767
	1. To normalize chemical expense. (Sarver)		\$0	\$0		\$0	\$31,767	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$1,000	
E-27	Operation Labor & Expense	742.000	\$0	\$0	\$0	-\$344,355	-\$24,803	-\$369,158
	1. To annualize building maintenance expense. (Niemeier)		\$0	\$0		\$0	-\$22,068	
	2. To annualize payroll. (Horton)		\$0	\$0		-\$346,201	\$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 adjustments and allocation factors.		\$0	\$0		\$1,846	-\$249	
E-28	Misc Expense - TDO	743.000	\$0	\$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 and duplicate invoice entries from waste disposal expense. (Niemeier)		\$0	\$0		\$0	-\$11,682	
E-29	Misc Expenses - TDO	744.000	\$0	\$0	\$0	\$0	\$35,521	\$35,521
	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 reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$3	
	5. To adjust promotional expense. (Branson)		\$0	\$0		\$0	\$0	
E-30	Rents-TDO	745.000	\$0	\$0	\$0	\$0	\$9	\$9
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$9	

Missouri-American Water Company
Case No. WR-2022-0303
All Other Waste Water District B
Test Year Ending June 30, 2022
Adjustments to Income Statement Detail

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E-35	Maint of Water Treatment Equipment	752.000	\$0	\$0	\$0	-\$20,383	-\$180,072	-\$200,455
	1. Adjustment to annualize maintenance supplies and services expense. (Niemeier)		\$0	\$0		\$0	-\$180,049	
	2. To annualize payroll. (Horton)		\$0	\$0		-\$20,385	\$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	\$36,930	\$36,930
	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	\$38,175	
E-41	Uncollectible Amounts	904.000	\$0	\$0	\$0	\$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
	1. 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	
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	-\$66,439	\$4,609	-\$61,830
	1. To annualize incentive compensation. (Horton)		\$0	\$0		\$12,486	\$0	
	2. To annualize payroll. (Horton)		\$0	\$0		-\$135,177	\$0	
	3. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$56,252	\$4,609	
E-49	Office Supplies & Expenses	921.000	\$0	\$0	\$0	\$0	-\$58,188	-\$58,188
	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	

Missouri-American Water Company
Case No. WR-2022-0303
All Other Waste Water District B
Test Year Ending June 30, 2022
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments 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	\$21,546	
	7. To annualize postage expense. (Lesmes)		\$0	\$0		\$0	-\$1,041	
E-51	Outside Services Employed	923.000	\$0	\$0	\$0	\$256,424	\$273,311	\$529,735
	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		\$256,424	\$309,818	
E-52	Property Insurance	924.000	\$0	\$0	\$0	\$0	\$112,477	\$112,477
	1. 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	\$14,225	-\$401,457	-\$387,232
	1. To annualize OPEB expense and amortize OPEB tracker. (Sarver)		\$0	\$0		\$0	-\$67,106	
	2. To annualize pension expense and amortize pension tracker. (Sarver)		\$0	\$0		\$0	-\$173,220	
	3. To annualize payroll. (Horton)		\$0	\$0		\$0	-\$175,178	
	4. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$14,225	\$14,047	
E-56	Regulatory Commission Expenses	928.000	\$0	\$0	\$0	\$0	-\$104	-\$104
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$104	
E-59	Misc. General Expenses	930.200	\$0	\$0	\$0	\$0	-\$33,424	-\$33,424
	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	\$0	
	6. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$36,366	
E-60	Research & Development Expenses	930.300	\$0	\$0	\$0	\$0	\$1,614	\$1,614

Missouri-American Water Company
Case No. WR-2022-0303
All Other Waste Water District B
Test Year Ending June 30, 2022
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$1,614	
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
	1. 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	\$389,284	\$389,284
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$447,303	
	2. To remove capitalized depreciation. (Horton)		\$0	\$0		\$0	-\$57,091	
	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
	1. To annualize amortization expense. (Horton)		\$0	\$0		\$0	\$2	
E-69	Amortization of Reg Asset	405.000	\$0	\$0	\$0	\$0	\$23,195	\$23,195
	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	\$15,249	
	3. To include the five-year amortization of the Tax Cut and Jobs Act Excess ADIT Stub Period Balance.		\$0	\$0		\$0	\$1,840	
E-70	Amortization of Reg Asset AFUDC	405.000	\$0	\$0	\$0	\$0	-\$1,796	-\$1,796
	1. 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	\$554,991	\$554,991
	1. Adjust property tax expense. (Horton)		\$0	\$0		\$0	\$554,919	
	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	-\$37,304	\$0	-\$37,304
	1. To annualize payroll. (Horton)		\$0	\$0		-\$41,526	\$0	

Missouri-American Water Company
Case No. WR-2022-0303
All Other Waste Water District B
Test Year Ending June 30, 2022
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$4,222	\$0	
E-76	Other Taxes	408.100	\$0	\$0	\$0	\$0	-\$1,416	-\$1,416
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$1,416	
E-77	PSC Assessment	408.100	\$0	\$0	\$0	\$0	\$46,721	\$46,721
	1. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$46,721	
E-82	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	-\$65,378	-\$65,378
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$754,935	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	-\$820,313	
E-85	Deferred Income Taxes - Def. Inc. Tax.	410.100	\$0	\$0	\$0	\$0	\$224,540	\$224,540
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$638,357	
	2. To reallocate MAWC corporate expense using Staff's adjustments and allocation factors.		\$0	\$0		\$0	\$862,897	
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
	1. 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
	1. 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	-\$217,103	\$848,448	\$631,345

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

Line Number	A Description	B Percentage Rate	C Test Year	D 6.28% Return	E 6.38% Return	F 6.48% Return
1	TOTAL NET INCOME BEFORE TAXES		\$1,303,327	\$3,045,506	\$3,101,809	\$3,158,111
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$2,152,795	\$2,152,795	\$2,152,795	\$2,152,795
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		\$2,161,279	\$2,161,279	\$2,161,279	\$2,161,279
7	SUBT. FROM NET INC. BEFORE TAXES					
8	Interest Expense calculated at the Rate of	2.4190%	\$1,016,927	\$1,016,927	\$1,016,927	\$1,016,927
9	Tax Straight-Line Depreciation		\$1,746,575	\$1,746,575	\$1,746,575	\$1,746,575
10	Excess Tax over S/L Tax Depreciation		-\$275,668	-\$275,668	-\$275,668	-\$275,668
11	Repairs Expense		\$1,895,949	\$1,895,949	\$1,895,949	\$1,895,949
12	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$4,383,783	\$4,383,783	\$4,383,783	\$4,383,783
13	NET TAXABLE INCOME		-\$919,177	\$823,002	\$879,305	\$935,607
14	PROVISION FOR FED. INCOME TAX					
15	Net Taxable Inc. - Fed. Inc. Tax		-\$919,177	\$823,002	\$879,305	\$935,607
16	Deduct Missouri Income Tax at the Rate of	100.000%	-\$33,045	\$29,588	\$31,612	\$33,636
17	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
18	Federal Taxable Income - Fed. Inc. Tax		-\$886,132	\$793,414	\$847,693	\$901,971
19	Federal Income Tax at the Rate of	21.000%	-\$186,088	\$166,617	\$178,016	\$189,414
20	Subtract Federal Income Tax Credits					
21	Credit - Solar		\$0	\$0	\$0	\$0
22	Net Federal Income Tax		-\$186,088	\$166,617	\$178,016	\$189,414
23	PROVISION FOR MO. INCOME TAX					
24	Net Taxable Income - MO. Inc. Tax		-\$919,177	\$823,002	\$879,305	\$935,607
25	Deduct Federal Income Tax at the Rate of	50.000%	-\$93,044	\$83,309	\$89,008	\$94,707
26	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
27	Missouri Taxable Income - MO. Inc. Tax		-\$826,133	\$739,693	\$790,297	\$840,900
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%	-\$33,045	\$29,588	\$31,612	\$33,636
31	PROVISION FOR CITY INCOME TAX					
32	Net Taxable Income - City Inc. Tax		-\$919,177	\$823,002	\$879,305	\$935,607
33	Deduct Federal Income Tax - City Inc. Tax		-\$186,088	\$166,617	\$178,016	\$189,414
34	Deduct Missouri Income Tax - City Inc. Tax		-\$33,045	\$29,588	\$31,612	\$33,636
35	City Taxable Income		-\$700,044	\$626,797	\$669,677	\$712,557
36	Subtract City Income Tax Credits					
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		-\$186,088	\$166,617	\$178,016	\$189,414
41	State Income Tax		-\$33,045	\$29,588	\$31,612	\$33,636
42	City Income Tax		\$0	\$0	\$0	\$0
43	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$219,133	\$196,205	\$209,628	\$223,050
44	DEFERRED INCOME TAXES					
45	Deferred Income Taxes - Def. Inc. Tax.		\$386,277	\$386,277	\$386,277	\$386,277
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		-\$158,800	-\$158,800	-\$158,800	-\$158,800
49	TOTAL DEFERRED INCOME TAXES		\$210,083	\$210,083	\$210,083	\$210,083

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

Line Number	<u>A</u> Description	<u>B</u> Percentage Rate	<u>C</u> Test Year	<u>D</u> 6.28% Return	<u>E</u> 6.38% Return	<u>F</u> 6.48% Return
50	TOTAL INCOME TAX		-\$9,050	\$406,288	\$419,711	\$433,133