Exhibit No.:

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

Case No: WR-2017-0285

Date Prepared: 11/30/2017



MISSOURI PUBLIC SERVICE COMMISSION

Commission Staff

STAFF ACCOUNTING SCHEDULES

MISSOURI-AMERICAN WATER COMPANY TOTAL COMPANY

CASE NO. WR-2017-0285

Jefferson City, Missouri

November 2017

Missouri-American Water Company Case No. WR-2017-0285 Total Company Test Year Ending 12-31-2016 Revenue Requirement

Line	<u>A</u>	<u>B</u> 6.53%	<u>C</u> 6.86%	<u>D</u> 6.97%
Number	Description	Return	Return	Return
				T
1	Net Orig Cost Rate Base	\$1,145,868,209	\$1,145,868,209	\$1,145,868,209
2	Rate of Return	6.53%	6.86%	6.97%
3	Net Operating Income Requirement	\$74,681,966	\$78,458,987	\$79,717,994
4	Net Income Available	\$77,545,204	\$77,545,204	\$77,545,204
5	Additional Net Income Required	-\$2,863,238	\$913,783	\$2,172,790
6	Income Tax Requirement			
7	Required Current Income Tax	\$20,207,443	\$22,578,591	\$23,369,026
8	Current Income Tax Available	\$21,915,042	\$21,915,042	\$21,915,042
9	Additional Current Tax Required	-\$1,707,599	\$663,549	\$1,453,984
10	Revenue Requirement	-\$4,570,837	\$1,577,332	\$3,626,774
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$17,147,016	\$17,147,016	\$17,147,016
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$12,576,179	\$18,724,348	\$20,773,790

Accounting Schedule: 1 Sponsor: Kim Bolin Page: 1 of 1

Missouri-American Water Company Case No. WR-2017-0285 Total Company Test Year Ending 12-31-2016 RATE BASE SCHEDULE

	<u>A</u>	<u>B</u>	<u>C</u>
Line		Percentage	Dollar
Number	Rate Base Description	Rate	Amount
1	Plant In Service		\$2,278,129,118
2	Less Accumulated Depreciation Reserve		\$529,079,080
3	Net Plant In Service		\$1,749,050,038
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$9,088,941
6	Contributions in Aid of Construction Amortization		\$82,432,832
7	Materials & Supplies		\$5,254,894
8	Prepayments		\$2,338,274
9	Prepaid Pension Asset		\$11,599,269
10	Tank Painting Tracker		\$660,361
11	TOTAL ADD TO NET PLANT IN SERVICE		\$111,374,571
12	SUBTRACT FROM NET PLANT		
13	Federal Tax Offset		\$413,678
14	State Tax Offset		\$67,871
15	City Tax Offset		\$8,197
16	Interest Expense Offset		\$1,886,448
17	Contributions in Aid of Construction		\$337,342,763
18	Customer Advances		\$23,678,085
19	Accumulated Deferred Income Taxes		\$340,235,609
20	OPEB Tracker		\$6,378,147
21	Pension Tracker		\$4,545,602
22	Customer Deposits		\$0
23	TOTAL SUBTRACT FROM NET PLANT		\$714,556,400
24	Total Rate Base		\$1,145,868,209

Accounting Schedule: 2 Sponsor: Kim Bolin Page: 1 of 1

Missouri-American Water Company Case No. WR-2017-0285 Total Company Test Year Ending 12-31-2016 Plant In Service

Line	Account #	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	Ē	F As Adjusted	<u>G</u> Jurisdictional	H Jurisdictional	<u>I</u> MO Adjusted
	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
		·						•	
1		INTANGIBLE PLANT			4-				
2 3	301.000 302.000	Organization Franchises and Consents	\$252,063 \$43,698	P-2 P-3	\$0 \$0	\$252,063 \$43,698		\$0 \$0	\$252,063 \$43,698
3 4		Franchises	\$5,562	P-4	\$0 \$0	\$5,562		\$0 \$0	\$5,562
5	303.000	Miscellaneous Intangible Plant	\$1,065,530	P-5	\$0	\$1,065,530		\$0	\$1,065,530
6	303.000	Other Plant & Misc. Equipment	\$994	P-6	\$0	\$994		\$0	\$994
7		TOTAL INTANGIBLE PLANT	\$1,367,847		\$0	\$1,367,847		\$0	\$1,367,847
8		SOURCE OF SUPPLY PLANT							
9	310.000	Land and Land Rights - SSP	\$1,759,843	P-9	\$0	\$1,759,843		\$0	\$1,759,843
10	311.000	Structures and Improvements - SSP	\$17,816,941	P-10	\$0	\$17,816,941		\$0	\$17,816,941
11	312.000	Collecting & Impounding Reservoirs	\$119,689	P-11	\$0	\$119,689		\$0	\$119,689
12	313.000	Lake, River and Other Intakes	\$7,801,373	P-12	\$0	\$7,801,373		\$0	\$7,801,373
13 14	314.000	Wells and Springs Infiltration Galleries and Tunnels	\$7,525,152	P-13 P-14	\$0 \$0	\$7,525,152		\$0 \$0	\$7,525,152 \$1,804
15	315.000 316.000	Supply Mains	\$1,804 \$22,275,704	P-14 P-15	\$0 \$0	\$1,804 \$22,275,704		\$0 \$0	\$1,804 \$22,275,704
16	317.000	Other Water Source Plant	\$1,730	P-16	\$0	\$1,730		\$0	\$1,730
17		TOTAL SOURCE OF SUPPLY PLANT	\$57,302,236		\$0	\$57,302,236		\$0	\$57,302,236
18		PUMPING PLANT	\$504.04	D 40	**	\$504.04		**	* 504.04 7
19 20	320.000 321.000	Land and Land Rights - PP Structures and Improvements - PP	\$501,017 \$21,369,612	P-19 P-20	\$0 -\$3,256	\$501,017 \$21,366,356		\$0 \$0	\$501,017 \$21,366,356
21	322.000	Boiler Plant Equipment	\$21,309,012	P-21	-\$3,250 \$0	\$21,300,330		\$0 \$0	\$21,300,330
22	323.000	Other Power Production Equipment	\$3,433,562	P-22	-\$2,791	\$3,430,771		\$0	\$3,430,771
23	324.000	Steam Pumping Equipment	\$459,989	P-23	\$0	\$459,989		\$0	\$459,989
24	325.000	Electric Pumping Equipment	\$71,752,809	P-24	-\$9,768	\$71,743,041		\$0	\$71,743,041
25	326.000	Diesel Pumping Equipment	\$2,532,633	P-25	\$0	\$2,532,633		\$0	\$2,532,633
26 27	327.000 328.000	Hydraulic Pumping Equipment Other Pumping Equipment	\$570,265 \$2,992,099	P-26 P-27	\$0 \$0	\$570,265 \$2,992,099		\$0 \$0	\$570,265 \$2,992,099
28	320.000	TOTAL PUMPING PLANT	\$103,611,986	F-21	-\$15,815	\$103,596,171		\$0	\$103,596,171
			\$100,011,000		V.0,0.0	4.00,000,		44	* 100,000,111
29		WATER TREATMENT PLANT							
30	330.000	Land and Land Rights - WTP	\$2,630,453	P-30	\$0	\$2,630,453		\$0	\$2,630,453
31 32	331.000 332.000	Structures and Improvements - WTP Water Treatment Equipment	\$123,637,767 \$133,773,374	P-31 P-32	\$0 \$0	\$123,637,767 \$133,773,374		\$0 \$0	\$123,637,767 \$133,773,374
33	333.000	Water Treatment - Other	\$1,473,221	P-33	\$0 \$0	\$1,473,221		\$0 \$0	\$1,473,221
34		TOTAL WATER TREATMENT PLANT	\$261,514,815		\$0	\$261,514,815		\$0	\$261,514,815
35 36	340.000	TRANSMISSION & DIST. PLANT	\$5,105,512	P-36	\$0	\$5,105,512		\$0	\$5,105,512
36 37	341.000	Land and Land Rights - TDP Structures and Improvements - TDP	\$10,256,875	P-37	\$0 \$0	\$10,256,875		\$0 \$0	\$10,256,875
38	342.000	Distribution Reservoirs and Standpipes	\$35,832,102	P-38	-\$824,467	\$35,007,635		\$0	\$35,007,635
39	343.000	Transmission and Distribution Mains	\$1,309,028,072	P-39	-\$118,058	\$1,308,910,014		\$0	\$1,308,910,014
40	344.000	Fire Mains	\$595,477	P-40	\$0	\$595,477		\$0	\$595,477
41	345.000	Services	\$47,267,988	P-41	\$0	\$47,267,988		\$0	\$47,267,988
42 43	346.000	Meters	\$122,203,110	P-42	-\$2,415	\$122,200,695		\$0 \$0	\$122,200,695
43 44	347.000 348.000	Meter Installations Hydrants	\$29,688,045 \$84,606,107	P-43 P-44	\$0 -\$576	\$29,688,045 \$84,605,531		\$0 \$0	\$29,688,045 \$84,605,531
45	349.000	Other Transmission & Distribution Plant	\$38,643	P-45	-\$370 \$0	\$38,643		\$0 \$0	\$38,643
46		TOTAL TRANSMISSION & DIST. PLANT	\$1,644,621,931		-\$945,516	\$1,643,676,415		\$0	\$1,643,676,415
47		INCENTIVE COMPENSATION							
48	0.000	CAPITALIZATION Incentive Compensation Capitalization Adj.	\$0	P-48	\$0	\$0		\$0	\$0
70	0.000	moentive compensation capitalization Auj.	Ψ	1 40	Ψ	Ψ		Ψ	
49		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
		CAPITALIZATION							
50		GENERAL PLANT							
50 51	389.000	Land and Land Rights - GP	\$567,080	P-51	\$0	\$567,080		\$0	\$567,080
52	389.000	Land and Land Rights - General	\$367,088	P-52	\$0 \$0	\$367,088		\$0 \$0	\$367,088
53	390.000	Structures and Improvements - GP	\$14,212,736	P-53	-\$465	\$14,212,271		\$0	\$14,212,271
54	390.000	Stores Shop Equipment Structures	\$604,795	P-54	\$0	\$604,795		\$0	\$604,795
55 50	390.100	Office Structures	\$6,831,253	P-55	\$0	\$6,831,253		\$0	\$6,831,253
56 57	390.200 390.300	General Structures - HVAC Miscellaneous Structures	\$206,494 \$3,693,920	P-56 P-57	\$0 \$0	\$206,494 \$3,693,920		\$0 \$0	\$206,494 \$3,693,920
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Missouri-American Water Company Case No. WR-2017-0285 Total Company Test Year Ending 12-31-2016 Plant In Service

	Α	В	С	D	Е	F	G	Н	
Line	Account #		Total	Adjust.				Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
58	390.900	Structures & Improvements - Leasehold	\$68,649	P-58	\$0	\$68,649		\$0	\$68,649
59	391.000	Office Furniture and Equipment	\$1,399,697	P-59	\$0	\$1,399,697		\$0	\$1,399,697
60	391.000	Office Furniture & Equipment	\$83,519	P-60	\$0	\$83,519		\$0	\$83,519
61	391.100	Computers & Peripheral Equipment	\$8,500,829	P-61	\$0	\$8,500,829		\$0	\$8,500,829
62	391.200	Computer Hardware & Software	\$479,420	P-62	\$0	\$479,420		\$0	\$479,420
63	391.250	Computer Software	\$15,132,362	P-63	\$0	\$15,132,362		\$0	\$15,132,362
64	391.260	Personal Computer Software	\$567	P-64	\$0	\$567		\$0	\$567
65	391.300	Other Office Equipment	\$543,147	P-65	\$0	\$543,147		\$0	\$543,147
66	391.400	BTS Initial Investment	\$46,473,429	P-66	\$0	\$46,473,429		\$0	\$46,473,429
67	392.000	Transportation Equipment	\$784,991	P-67	\$0	\$784,991		\$0	\$784,991
68	392.100	Transportation Equipment - Light Trucks	\$3,664,491	P-68	\$0	\$3,664,491		\$0	\$3,664,491
69	392.200	Transportation Equipment - Heavy Trucks	\$15,514,358	P-69	\$0	\$15,514,358		\$0	\$15,514,358
70	392.300	Transportation Equipment - Cars	\$1,238,281	P-70	\$0	\$1,238,281		\$0	\$1,238,281
71	392.400	Transportation Equipment - Other	\$3,066,021	P-71	\$0	\$3,066,021		\$0	\$3,066,021
72	393.000	Stores Equipment	\$826,320	P-72	\$0	\$826,320		\$0	\$826,320
73	394.000	Tools, Shop and Garage Equipment	\$7,798,089	P-73	\$0	\$7,798,089		\$0	\$7,798,089
74	395.000	Laboratory Equipment	\$1,682,486	P-74	\$0	\$1,682,486		\$0	\$1,682,486
75	396.000	Power Operated Equipment	\$2,020,968	P-75	\$0	\$2,020,968		\$0	\$2,020,968
76	397.000	Communication Equipment	\$85,078	P-76	\$0	\$85,078		\$0	\$85,078
77	397.100	Communication Equipment (non telephone)	\$5,474,185	P-77	\$0	\$5,474,185		\$0	\$5,474,185
78	397.200	Telephone Equipment	\$63,986	P-78	\$0	\$63,986		\$0	\$63,986
79	398.000	Miscellaneous Equipment	\$4,268,530	P-79	\$0	\$4,268,530		\$0	\$4,268,530
80	399.000	Other Tangible Equipment	\$30,089	P-80	\$0	\$30,089		\$0	\$30,089
81	399.000	Other Tangible Property	\$110,813	P-81	\$0	\$110,813		\$0	\$110,813
82		TOTAL GENERAL PLANT	\$145,793,671		-\$465	\$145,793,206		\$0	\$145,793,206
83		COLLECTION PLANT							
84	350.000	Land and Land Rights	\$30,000	P-84	\$0	\$30,000		\$0	\$30,000
85	351.000	Structures & Improvements	\$2,824,431	P-85	-\$222,985	\$2,601,446		\$0	\$2,601,446
86	352.100	Collection Sewers Forced	\$8,082,735	P-86	\$286,637	\$8,369,372		\$0	\$8,369,372
87	352.200	Collection Sewers Gravity	\$26,084,390	P-87	-\$19,994	\$26,064,396		\$0	\$26,064,396
88	353.000	Services to Customers	\$1,125,300	P-88	-\$325	\$1,124,975		\$0	\$1,124,975
89	354.000	Flow Measuring Devices	\$517,922	P-89	\$0	\$517,922		\$0	\$517,922
90	356.000	Other Collection Equipment	\$25,141	P-90	\$0	\$25,141		\$0	\$25,141
91		TOTAL COLLECTION PLANT	\$38,689,919		\$43,333	\$38,733,252	,	\$0	\$38,733,252
92		SYSTEM PUMPING PLANT							
93	360.000	Land & Land Rights	\$9,505	P-93	\$0	\$9,505		\$0	\$9,505
94	361.000	Structures & Improv	\$157,617	P-94	\$0	\$157,617		\$0	\$157,617
95	362.000	Receiving Wells	\$742,767	P-95	\$0	\$742,767		\$0	\$742,767
96	363.000	Electric Pumping Equipment	\$2,460,990	P-96	-\$221,978	\$2,239,012		\$0	\$2,239,012
97	365.000	Other Pumping Equipment	\$1,005,393	P-97	\$0	\$1,005,393		\$0	\$1,005,393
98		TOTAL SYSTEM PUMPING PLANT	\$4,376,272		-\$221,978	\$4,154,294	,	\$0	\$4,154,294
99		TREATMENT & DISPOSAL PLANT							
100	371.000	Structures and Improvements	\$3,288,307	P-100	-\$142,031	\$3,146,276		\$0	\$3,146,276
101	372.000	Treatment & Disposal Equipment	\$7,572,590	P-101	-\$227,124	\$7,345,466		\$0 \$0	\$7,345,466
102	373.000	Plant Sewers	\$11,319,699	P-102	\$0	\$11,319,699		\$0	\$11,319,699
103	374.000	Outfall Sewer Lines	\$179,441	P-103	\$0	\$179,441		\$0	\$179,441
104	3	TOTAL TREATMENT & DISPOSAL PLANT	\$22,360,037		-\$369,155	\$21,990,882		\$0	\$21,990,882
105		TOTAL PLANT IN SERVICE	\$2,279,638,714		-\$1,509,596	\$2,278,129,118	L	\$0	\$2,278,129,118
100		TOTAL I LART IN OLIVIOL	Ψ <u>-</u> , <u>-</u> ,-,-,-,-,-,-,-,-,-,-,-,-,-,-,-,-,		Ψ1,000,000	Ψ=,210,120,110		ΨΟ	Ψ=,E10,120,110

Missouri-American Water Company Case No. WR-2017-0285 **Total Company** Test Year Ending 12-31-2016 Depreciation Expense

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Account	-	MO Adjusted	 Depreciation	 Depreciation
	Plant Account Description	-	-	Expense
Nullibei	l lant Account Description	Jurisulctional	Nate	Lxpense
	INTANGIBLE PLANT			
301.000		\$252.063	0.00%	\$0
				\$0
	Franchises			\$0
303.000	Miscellaneous Intangible Plant		0.00%	\$0
303.000	Other Plant & Misc. Equipment	\$994	0.00%	\$0
	TOTAL INTANGIBLE PLANT	\$1,367,847		\$0
	l = = = = = = = = = = = = = = = = = = =	\$1,759,843		\$0
	■			\$350,994
				\$419
	l *			\$278,510
	·			\$189,634
				\$32
				\$322,998
317.000			4.97%	\$86
	TOTAL SOURCE OF SUPPLY PLANT	\$57,302,236		\$1,142,673
	PUMPING PLANT			
320.000	Land and Land Rights - PP	\$501,017	0.00%	\$0
321.000	-		3.95%	\$843,971
322.000	<u>-</u>	\$0	0.00%	\$0
323.000	Other Power Production Equipment	\$3,430,771	3.05%	\$104,639
324.000	_ 		1.89%	\$8,693
325.000	Electric Pumping Equipment	· ·	1.89%	\$1,355,944
326.000	Diesel Pumping Equipment		1.89%	\$47,866
327.000	Hydraulic Pumping Equipment	\$570,265	1.89%	\$10,777
328.000	Other Pumping Equipment	\$2,992,099	1.89%	\$56,551
	TOTAL PUMPING PLANT	\$103,596,171		\$2,428,441
	WATER TREATMENT PLANT			
330 000		\$2 630 453	O OO%	\$0
	_			\$2,893,123
	•			\$2,916,260
	• • •	, ,		\$49,059
333.000			3.3370	\$5,858,442
		Ψ=01,017,013		ψυ,υυυ,ττ2
	TRANSMISSION & DIST. PLANT			
340.000	Land and Land Rights - TDP	\$5,105,512	0.00%	\$0
341.000	Structures and Improvements - TDP	\$10,256,875	1.49%	\$152,827
342.000	Distribution Reservoirs and Standpipes	\$35,007,635	1.70%	\$595,130
343.000	Transmission and Distribution Mains	\$1,308,910,014	1.39%	\$18,193,849
	301.000 302.000 302.000 303.000 303.000 311.000 312.000 314.000 315.000 317.000 322.000 321.000 322.000 324.000 325.000 327.000 327.000 328.000 331.000 331.000 331.000 331.000 331.000 331.000 331.000 331.000 331.000 331.000 331.000 331.000	INTANGIBLE PLANT 301.000 Organization Franchises and Consents Franchises 303.000 Miscellaneous Intangible Plant Other Plant & Misc. Equipment TOTAL INTANGIBLE PLANT SOURCE OF SUPPLY PLANT Land and Land Rights - SSP 311.000 Structures and Improvements - SSP Collecting & Impounding Reservoirs Lake, River and Other Intakes Wells and Springs Infiltration Galleries and Tunnels Supply Mains Other Water Source Plant TOTAL SOURCE OF SUPPLY PLANT PUMPING PLANT Land and Land Rights - PP Structures and Improvements - PP Boiler Plant Equipment Other Power Production Equipment Steam Pumping Equipment Diesel Pumping Equipment Diesel Pumping Equipment Hydraulic Pumping Equipment Other Pumping Equipment Other Pumping Equipment TOTAL PUMPING PLANT WATER TREATMENT PLANT Land and Land Rights - WTP 331.000 Structures and Improvements - WTP Water Treatment Equipment TOTAL PUMPING PLANT TRANSMISSION & DIST. PLANT Land and Land Rights - TDP Structures and Improvements - TDP Distribution Reservoirs and Standpipes	Number Plant Account Description Jurisdictional	Number Plant Account Description Jurisdictional Rate

Accounting Schedule: 5 Sponsor: Kennan Patterson Page: 1 of 3

Missouri-American Water Company Case No. WR-2017-0285 **Total Company** Test Year Ending 12-31-2016 Depreciation Expense

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
		•			
40	344.000	Fire Mains	\$595,477	1.56%	\$9,289
41	345.000	Services	\$47,267,988	2.94%	\$1,387,73 4
42		Meters	\$122,200,695	2.40%	\$2,932,818
43		Meter Installations	\$29,688,045	2.40%	\$712,514
44		Hydrants	\$84,605,531	1.85%	\$1,565,202
45	349.000	Other Transmission & Distribution Plant	\$38,643	2.96%	\$1,144
46		TOTAL TRANSMISSION & DIST. PLANT	\$1,643,676,415		\$25,550,507
47		INCENTIVE COMPENSATION			
41		CAPITALIZATION			
48	0.000	Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0
40	0.000	incentive compensation capitalization Adj.	\$0	0.00 /6	ΨΟ
49		TOTAL INCENTIVE COMPENSATION	\$0		\$0
		CAPITALIZATION			
50		GENERAL PLANT			
51	389.000	Land and Land Rights - GP	\$567,080	0.00%	\$0
52	389.000	Land and Land Rights - General	\$367,088	0.00%	\$0 \$0
53	390.000	Structures and Improvements - GP	\$14,212,271	3.02%	\$429,210
54	390.000	Stores Shop Equipment Structures	\$604,795	3.11%	\$18,809
55	390.100	Office Structures	\$6,831,253	2.09%	\$142,776
56	390.200	General Structures - HVAC	\$206,494	2.09%	\$4,316
57	390.300	Miscellaneous Structures	\$3,693,920	3.72%	\$137,414
58	390.900	Structures & Improvements - Leasehold	\$68,649	2.72%	\$1,867
59	391.000	Office Furniture and Equipment	\$1,399,697	3.49%	\$48,850
60	391.000	Office Furniture & Equipment	\$83,519	5.00%	\$4,176
61	391.100	Computers & Peripheral Equipment	\$8,500,829	19.10%	\$1,623,607
62	391.200	Computer Hardware & Software	\$479,420	19.09%	\$91,522
63	391.250	Computer Software	\$15,132,362	5.00%	\$756,620
64	391.260	Personal Computer Software	\$567	10.05%	\$57
65	391.300	Other Office Equipment	\$543,147	10.46%	\$56,797
66	391.400	BTS Initial Investment	\$46,473,429	5.00%	\$2,323,674
67	392.000	Transportation Equipment	\$784,991	3.45%	\$27,082
68	392.100	Transportation Equipment - Light Trucks	\$3,664,491	5.57%	\$204,112
69	392.200	Transportation Equipment - Heavy Trucks	\$15,514,358	0.00%	\$0
70	392.300	Transportation Equipment - Cars	\$1,238,281	0.01%	\$167
71	392.400	Transportation Equipment - Other	\$3,066,021	6.15%	\$188,560
72	393.000	Stores Equipment	\$826,320	3.88%	\$32,094
73	394.000	Tools, Shop and Garage Equipment	\$7,798,089	3.76%	\$293,022
74	395.000	Laboratory Equipment	\$1,682,486	4.06%	\$68,255
75	396.000	Power Operated Equipment	\$2,020,968	4.92%	\$99,347
76	397.000	Communication Equipment	\$85,078	6.67%	\$5,675
77	397.100	Communication Equipment (non telephone)	\$5,474,185	5.76%	\$315,342

Accounting Schedule: 5 Sponsor: Kennan Patterson Page: 2 of 3

Missouri-American Water Company Case No. WR-2017-0285 Total Company Test Year Ending 12-31-2016 Depreciation Expense

	<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
		·			
78	397.200	Telephone Equipment	\$63,986	8.93%	\$5,716
79	398.000	Miscellaneous Equipment	\$4,268,530	6.47%	\$276,364
80	399.000	Other Tangible Equipment	\$30,089	2.43%	\$732
81	399.000	Other Tangible Property	\$110,813	0.00%	\$0
82		TOTAL GENERAL PLANT	\$145,793,206		\$7,156,163
			' '		. , ,
83		COLLECTION PLANT			
84	350.000	Land and Land Rights	\$30,000	0.00%	\$0
85	351.000	Structures & Improvements	\$2,601,446	2.03%	\$52,809
86	352.100	Collection Sewers Forced	\$8,369,372	1.64%	\$137,256
87	352.200	Collection Sewers Gravity	\$26,064,396	1.58%	\$411,816
88	353.000	Services to Customers	\$1,124,975	2.87%	\$32,286
89	354.000	Flow Measuring Devices	\$517,922	3.38%	\$17,506
90	356.000	Other Collection Equipment	\$25,141	3.15%	\$792
91		TOTAL COLLECTION PLANT	\$38,733,252		\$652,465
92		SYSTEM PUMPING PLANT			
93	360.000	Land & Land Rights	\$9,505	0.00%	\$0
94	361.000	Structures & Improv	\$157,617	2.17%	\$3,421
95	362.000	Receiving Wells	\$742,767	2.87%	\$21,318
96	363.000	Electric Pumping Equipment	\$2,239,012	4.31%	\$96,501
97	365.000	Other Pumping Equipment	\$1,005,393	4.31%	\$43,332
98		TOTAL SYSTEM PUMPING PLANT	\$4,154,294		\$164,572
99		TREATMENT & DISPOSAL PLANT			
100	371.000	Structures and Improvements	\$3,146,276	1.43%	\$44,991
101	372.000	Treatment & Disposal Equipment	\$7,345,466	3.97%	\$291,615
102	373.000	Plant Sewers	\$11,319,699	1.60%	\$181,114
103	374.000	Outfall Sewer Lines	\$179,441	3.04%	\$5,454
104		TOTAL TREATMENT & DISPOSAL PLANT	\$21,990,882		\$523,174
105		Total Depreciation	\$2,278,129,118		\$43,476,437

Missouri-American Water Company Case No. WR-2017-0285 Total Company Test Year Ending 12-31-2016 Accumulated Depreciation Reserve

Lina	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	F An Adimeted	<u>G</u>	<u>H</u>	<u> </u>
Line Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
			11000110						
1		INTANGIBLE PLANT				_			
2	301.000	Organization	\$2,933	P-2	\$0	\$2,933		\$0	\$2,933
3	302.000	Franchises and Consents Franchises	\$306,586	P-3 P-4	\$0 \$0	\$306,586		\$0 \$0	\$306,586
4 5	302.000 303.000	Miscellaneous Intangible Plant	\$1,787 \$0	P-4 P-5	\$0 \$0	\$1,787 \$0		\$0 \$0	\$1,787 \$0
6	303.000	Other Plant & Misc. Equipment	\$0 \$0	P-6	\$0	\$0		\$0	\$0 \$0
7	000.000	TOTAL INTANGIBLE PLANT	\$311,306		\$0	\$311,306		\$0	\$311,306
8		SOURCE OF SUPPLY PLANT							
9	310.000	Land and Land Rights - SSP	\$0	P-9	\$0	\$0		\$0	\$0
10 11	311.000 312.000	Structures and Improvements - SSP Collecting & Impounding Reservoirs	\$5,877,980 \$98,556	P-10 P-11	\$0 \$0	\$5,877,980 \$98,556		\$0 \$0	\$5,877,980 \$98,556
12	313.000	Lake, River and Other Intakes	\$849,800	P-12	\$0 \$0	\$849,800		\$0 \$0	\$849,800
13	314.000	Wells and Springs	\$1,813,617	P-13	\$0	\$1,813,617		\$0	\$1,813,617
14	315.000	Infiltration Galleries and Tunnels	\$302	P-14	\$0	\$302		\$0	\$302
15	316.000	Supply Mains	\$8,348,125	P-15	\$0	\$8,348,125		\$0	\$8,348,125
16	317.000	Other Water Source Plant	\$674	P-16	\$0	\$674		\$0	\$674
17		TOTAL SOURCE OF SUPPLY PLANT	\$16,989,054		\$0	\$16,989,054		\$0	\$16,989,054
40		PUMPING PLANT							
18 19	320.000	Land and Land Rights - PP	\$0	P-19	\$0	\$0		\$0	\$0
20	321.000	Structures and Improvements - PP	\$7,336,605	P-20	-\$2,066	\$7,334,539		\$0	\$7,334,539
21	322.000	Boiler Plant Equipment	\$0	P-21	\$0	\$0		\$0	\$0
22	323.000	Other Power Production Equipment	\$576,424	P-22	-\$1,497	\$574,927		\$0	\$574,927
23	324.000	Steam Pumping Equipment	-\$50,591	P-23	\$0	-\$50,591		\$0	-\$50,591
24	325.000	Electric Pumping Equipment	\$24,978,558	P-24	-\$3,108	\$24,975,450		\$0	\$24,975,450
25	326.000	Diesel Pumping Equipment	\$1,796,000	P-25	\$0	\$1,796,000		\$0	\$1,796,000
26	327.000	Hydraulic Pumping Equipment	\$43,246	P-26	\$0	\$43,246		\$0	\$43,246
27 28	328.000	Other Pumping Equipment TOTAL PUMPING PLANT	\$376,200 \$35,056,442	P-27	\$0 -\$6,671	\$376,200 \$35,049,771		\$0 \$0	\$376,200 \$35,049,771
20		TOTAL TOWN INGT LANT	ψ33,030, 44 2		-\$0,071	ψ55,045,771		Ψ0	ψ55,045,771
29		WATER TREATMENT PLANT							
30	330.000	Land and Land Rights - WTP	\$0	P-30	\$0	\$0		\$0	\$0
31	331.000	Structures and Improvements - WTP	\$39,410,484	P-31	\$0	\$39,410,484		\$0	\$39,410,484
32	332.000	Water Treatment Equipment	\$44,252,115	P-32	\$0	\$44,252,115		\$0	\$44,252,115
33 34	333.000	Water Treatment - Other TOTAL WATER TREATMENT PLANT	\$468,579 \$84,131,178	P-33	\$0 \$0	\$468,579 \$84,131,178		\$0 \$0	\$468,579 \$84,131,178
34		TOTAL WATER TREATMENT LEART	ψ04,131,170		φυ	ψ04,131,170		Ψ0	φο,131,170
35		TRANSMISSION & DIST. PLANT							
36	340.000	Land and Land Rights - TDP	\$10	P-36	-\$10	\$0		\$0	\$0
37	341.000	Structures and Improvements - TDP	\$5,306,109	P-37	\$0	\$5,306,109		\$0	\$5,306,109
38	342.000	Distribution Reservoirs and Standpipes	\$15,179,093	P-38	-\$192,628	\$14,986,465		\$0	\$14,986,465
39	343.000	Transmission and Distribution Mains	\$241,198,601	P-39	-\$23,370	\$241,175,231		\$0	\$241,175,231
40	344.000 345.000	Fire Mains Services	\$161,937	P-40 P-41	\$0 \$0	\$161,937 \$11,933,184		\$0 \$0	\$161,937
41 42	346.000	Meters	\$11,933,184 \$11,895,507	P-42	-\$342	\$11,895,165		\$0 \$0	\$11,933,184 \$11,895,165
43	347.000	Meter Installations	\$13,143,499	P-43	\$0	\$13,143,499		\$0	\$13,143,499
44	348.000	Hydrants	\$22,327,580	P-44	-\$53	\$22,327,527		\$0	\$22,327,527
45	349.000	Other Transmission & Distribution Plant	\$12,539	P-45	\$0	\$12,539		\$0	\$12,539
46		TOTAL TRANSMISSION & DIST. PLANT	\$321,158,059		-\$216,403	\$320,941,656		\$0	\$320,941,656
4		INCENTIVE COMPENSATION							
47		INCENTIVE COMPENSATION							
48	0.000	CAPITALIZATION Incentive Compensation Capitalization Adj.	\$0	P-48	\$0	\$0		\$0	\$0
-10	0.000	moonavo componedani capitanzanen 7aj.	Ų.		Ψ0	40			40
49		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
		CAPITALIZATION							
		OENEDAL BLANT							
50 51	200.000	GENERAL PLANT	6047	D F4	6647	* ^		60	**
51 52	389.000 389.000	Land and Land Rights - GP Land and Land Rights - General	\$647 \$0	P-51 P-52	-\$647 \$0	\$0 \$0		\$0 \$0	\$0 \$0
52 53	390.000	Structures and Improvements - GP	\$1,945,256	P-52 P-53	-\$217	\$1,945,039		\$0 \$0	\$1,945,039
54	390.000	Stores Shop Equipment Structures	\$68,557	P-54	\$0	\$68,557		\$0	\$68,557
55	390.100	Office Structures	\$659,328	P-55	\$0	\$659,328		\$0	\$659,328
56	390.200	General Structures - HVAC	\$35,352	P-56	\$0	\$35,352		\$0	\$35,352
57	390.300	Miscellaneous Structures	\$1,348,536	P-57	\$0	\$1,348,536		\$0	\$1,348,536
58	390.900	Structures & Improvements - Leasehold	\$176,370	P-58	\$0	\$176,370		\$0	\$176,370

Missouri-American Water Company Case No. WR-2017-0285 Total Company Test Year Ending 12-31-2016 Accumulated Depreciation Reserve

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	Line		<u> </u>			트				MO Adjusted
Section Sect	_		Depreciation Reserve Description			Adjustments				
61 391.100 Computers & Peripheral Equipment \$3.503.484 \$0 \$3.503.584 \$0 \$3.503.584 \$	59	391.000	Office Furniture and Equipment	\$1,202,289	P-59	\$0	\$1,202,289		\$0	\$1,202,289
23 23 20 Computer Hardware & Software \$2,861 \$0 \$2,861 \$0 \$3,261 \$0 \$3,261 \$0 \$3,261 \$0 \$3,273,568 \$0 \$7,873,688 \$0 \$1,873,673 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	60	391.000	Office Furniture & Equipment	\$24,791	P-60	\$0	\$24,791		\$0	\$24,791
63 391.250 Computer Software	61	391.100	Computers & Peripheral Equipment	\$3,503,484	P-61		\$3,503,484		\$0	\$3,503,484
Section Sect	62		Computer Hardware & Software	\$2,861	P-62		\$2,861			\$2,861
65 391-300 Other Office Equipment \$390,959 P-65 \$0 \$390,959 \$0 \$390,959 \$0 \$390,950 \$0	63		<u> </u>	\$7,873,698	P-63	• •				\$7,873,698
66 391-00 Transportation Equipment S91-494 P-66 S0 S9,949,042 S0 S9,449,042 S0 S9,449,044 S0 S	-									\$78,331
STA										
Section Sect										
Section Sect	-			. ,	-					
70 392,300 Transportation Equipment - Carls \$2,341,608 \$71 \$32,400 Transportation Equipment - Other \$1,216,798 \$71 \$0 \$1,216,798 \$71 \$0 \$32,341,608 \$0 \$2,341,608 \$72 \$33,000 \$30,000 \$30,000 \$30,000 \$43,003,584 \$73 \$90 \$43,003,584 \$73 \$90 \$43,003,584 \$73 \$90 \$43,003,584 \$73 \$90 \$43,003,584 \$79,247 \$90 \$799,247 \$90 \$799,247 \$90 \$799,247 \$90 \$799,247 \$90 \$799,247 \$90 \$799,247 \$90 \$799,247 \$90 \$799,247 \$90 \$799,247 \$90 \$1,680,000 \$900							. , ,		* -	. , ,
71 392,400 Transportation Equipment - Other \$1,216,798 \$7.20 \$9.00 \$1,216,798							. , ,			
393.000 Stores Equipment \$43.05.84 \$-7.2 \$0 \$45.646 \$0 \$0 \$45.646 \$0 \$0 \$45.646 \$0 \$0 \$45.646 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$					1					
Tools, Shop and Garage Equipment					1					* *
174 395,000 Laboratory Equipment \$779,247 P-74 \$0 \$779,247 \$0			1	. ,						
75 396,000 Power Opérated Equipment \$2,355,277 \$0 \$2,355,277 \$0 \$2,355,277 \$0 \$30,000 \$30,000 \$30,000 \$30,000 \$31,782,092 \$30 \$31,892,092 \$30 \$31,892,092 \$30 \$31,892,092 \$30 \$31,892,092 \$30 \$31,892,092 \$30 \$31,892,092 \$30 \$31,892,092 \$30 \$31,892,092 \$30 \$31,892,092 \$30,861 \$30,					_					
To Communication Equipment S17,684 P-76 S0 S17,684 S0 S17,684 S17,68				. ,	1	• •				
Transparent	-		1 · · · · · · · · · · · · · · · · · · ·		1					
telephone										
78	"	397.100	• • •	\$1,762,092	F-//	φ0	\$1,702,092		φ0	\$1,762,092
398.000 Miscellaneous Equipment \$1,444,959 P-79 \$0 \$1,444,959 P-80 \$0 \$1,444,959 P-80 \$0 \$22,660 \$0 \$22,660 \$0 \$22,660 \$0 \$22,660 \$0 \$22,660 \$0 \$22,660 \$0 \$22,660 \$0 \$22,660 \$0 \$22,660 \$0 \$22,660 \$0 \$22,660 \$0 \$22,660 \$0 \$22,660 \$0 \$22,660 \$0 \$22,660 \$0 \$22,660 \$0 \$22,660 \$0 \$22,660 \$0 \$0 \$22,660 \$0 \$0 \$22,660 \$0 \$0 \$22,660 \$0 \$0 \$0 \$0 \$0 \$0 \$0	78	307 200	1	\$82.420	D_78	¢n.	\$82.420		\$0	\$82.420
80 399,000 Other Tangible Equipment \$298,949 \$0 \$22,660 \$0 \$0 \$22,660 \$0 \$0 \$22,660 \$0 \$22,660 \$0 \$0 \$22,660 \$0 \$0 \$22,660 \$0 \$0 \$22,660 \$0 \$0 \$22,660 \$0 \$0 \$22,660 \$0 \$0 \$22,660 \$0 \$0 \$0 \$0 \$0 \$0 \$0					-					
81 399.000 Other Tangible Property \$22,660 \$47,779,680 \$47,779,680 \$47,778,816 \$50 \$22,660 \$50 \$47,778,816 \$50 \$47,778,816 \$50 \$47,778,816 \$50 \$47,778,816 \$50 \$47,778,816 \$50 \$47,778,816 \$50 \$47,778,816 \$50 \$47,778,816 \$50 \$47,778,816 \$50 \$47,778,816 \$50 \$47,778,816 \$50 \$47,778,816 \$50 \$47,778,816 \$50 \$47,778,816 \$50 \$47,778,816 \$50 \$47,778,816 \$50 \$47,778,816 \$50	-				_					
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83 COLLECTION PLANT \$0 P-84 \$0 \$0 \$0 \$0 84 350.000 Structures & Improvements \$1,268,864 P-85 -\$6,455 \$1,262,409 \$0 \$1,262,409 \$0 \$1,262,409 \$0 \$1,262,409 \$0 \$1,262,409 \$0 \$1,262,409 \$0 \$1,262,409 \$0 \$2,594,365 \$0 \$0 \$0		000.000								
84 350.000 Land and Land Rights \$0 P-84 \$0 \$0 \$0 85 351.000 Structures & Improvements \$1,268,864 P-85 -\$6,455 \$1,262,409 \$0 \$1,624,405 \$0 \$1,669,445 \$0 \$21,669,445 \$0 \$21,669,445 \$0 \$27,515 \$0 \$27,515 \$0 \$27,515 \$0 \$27,515 \$0 \$27,515 \$0 \$27,515 \$0 \$2,549,520 \$37,633 \$16,278,696 \$0 \$16,278,696 \$0 <td></td> <td></td> <td></td> <td>*,,</td> <td></td> <td>****</td> <td></td> <td></td> <td></td> <td>4,</td>				* ,,		****				4,
85 351.000 Structures & Improvements \$1,268,864 P-85 -\$6,455 \$1,262,409 \$0 \$1,262,409 86 352.100 Collection Sewers Forced \$2,549,520 P-86 \$44,845 \$2,594,365 \$0 \$1,669,445 88 353.000 Services to Customers \$476,797 P-88 -\$83 \$476,714 \$0 \$476,714 89 354.000 Flow Measuring Devices \$275,915 P-89 \$0 \$275,915 \$0 \$0 \$0 \$0 \$0 \$0 <t< td=""><td>83</td><td></td><td>COLLECTION PLANT</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	83		COLLECTION PLANT							
86 352.100 Collection Sewers Forced \$2,549,520 P-86 \$44,845 \$2,594,365 \$0 \$2,594,365 \$0 \$1,670,119 P-87 -\$674 \$11,669,445 \$0 \$27,915 \$0 \$11,669,445 \$0 \$27,915 \$0 \$27,915 \$0 \$27,915 \$0 \$27,915 \$0 \$27,915 \$0 \$27,915 \$0 \$16,278,696 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	84	350.000	Land and Land Rights	\$0	P-84	\$0	\$0		\$0	\$0
Structures & Improv	85	351.000	Structures & Improvements	\$1,268,864	P-85	-\$6,455	\$1,262,409		\$0	\$1,262,409
88 353.000 Services to Customers \$476,797 P-88 -\$83 \$476,714 \$0 \$476,714 89 354.000 Other Collection Equipment \$275,915 P-90 \$0 \$152 \$0 \$275,915 \$0 \$275,915 \$0 \$275,915 \$0 \$275,915 \$0 \$275,915 \$0 \$275,915 \$0 \$275,915 \$0 \$275,915 \$0 \$275,915 \$0 \$275,915 \$0 \$275,915 \$0 \$0 \$275,915 \$0 \$0 \$275,915 \$0 \$275,915 \$0 \$0 \$275,915 \$0 \$0 \$275,915 \$0 \$0 \$275,916 \$0 \$2152 \$0 \$152 \$0 \$16,278,696 \$0 \$0 \$0 \$16,278,696 \$0 \$0 \$0 \$16,278,696 \$0 <td>86</td> <td>352.100</td> <td>Collection Sewers Forced</td> <td>\$2,549,520</td> <td>P-86</td> <td>\$44,845</td> <td>\$2,594,365</td> <td></td> <td>\$0</td> <td>\$2,594,365</td>	86	352.100	Collection Sewers Forced	\$2,549,520	P-86	\$44,845	\$2,594,365		\$0	\$2,594,365
Section Sect	87	352.200	Collection Sewers Gravity	\$11,670,119	P-87	-\$674	\$11,669,445		\$0	\$11,669,445
90 356.000 Other Collection Equipment -\$152 \$16.241,063 \$16.241,063 \$37,633 \$16.278,696 \$0 \$16.278,696 \$	88	353.000	Services to Customers	\$476,797	P-88	-\$83	\$476,714		\$0	\$476,714
91 TOTAL COLLECTION PLANT \$16,241,063 \$37,633 \$16,278,696 \$\$0 \$16,278,696 92 SYSTEM PUMPING PLANT \$27 P-93 -\$27 \$0 \$0 \$0 \$0 \$0 94 361,000 Structures & Improv \$29,580 P-94 \$0 \$29,580 \$0 \$29,580 95 362,000 Receiving Wells \$304,861 P-95 \$0 \$304,861 \$0 96 363,000 Electric Pumping Equipment \$1,331,799 P-96 \$182,736 \$1,149,063 \$0 \$1,087,613 97 365,000 Other Pumping Equipment \$1,087,613 P-97 \$0 \$1,087,613 \$0 \$1,087,613 98 TREATMENT & DISPOSAL PLANT \$2,753,880 P-100 -\$41,331 \$940,906 \$0 \$2,571,117 99 TREATMENT & DISPOSAL PLANT \$3,034,861 P-101 -\$137,682 \$2,897,179 \$0 \$2,897,179 102 373,000 Plant Sewers \$1,195,110 P-102 \$0 \$1,195,110 \$0 \$1,195,110 \$0 \$1,195,110 \$0 \$1,195,110 \$0 \$5,007,486 104 TOTAL TREATMENT & DISPOSAL PLANT \$5,206,499 P-103 \$0 \$1,99,013 \$5,027,486				\$275,915			\$275,915			\$275,915
92	90	356.000	Other Collection Equipment	-\$152	P-90					-\$152
93	91		TOTAL COLLECTION PLANT	\$16,241,063		\$37,633	\$16,278,696		\$0	\$16,278,696
93										
94 361.000 Structures & Improv \$29,580 P-94 \$0 \$29,580 \$0 \$29,580 95 362.000 Receiving Wells \$304,861 P-95 \$0 \$304,861 \$0 \$304,861 96 363.000 Electric Pumping Equipment \$1,331,799 P-96 -\$182,736 \$1,149,063 \$0 \$1,149,063 98 TOTAL SYSTEM PUMPING PLANT \$2,753,880 P-97 \$0 \$1,087,613 \$0 \$2,571,117 99 TREATMENT & DISPOSAL PLANT \$982,237 P-100 -\$41,331 \$940,906 \$0 \$940,906 101 372.000 Treatment & Disposal Equipment \$3,034,861 P-101 -\$137,682 \$2,897,179 \$0 \$2,897,179 102 373.000 Plant Sewers \$1,195,110 -\$5,709 \$0 -\$5,709 \$0 -\$5,709 104 TOTAL TREATMENT & DISPOSAL PLANT \$5,206,499 -\$179,013 \$5,027,486 \$0 \$5,027,486	-				l _		_	1		
95										\$0
96					1					
97 365.000 Other Pumping Equipment \$1,087,613 \$2,753,880 P-97 \$0 \$1,087,613 \$0 \$2,571,117 \$0 \$0 \$2,571,117 \$0 \$0 \$2,571,117 \$0 \$0 \$2,571,117 \$0 \$0 \$2,571,117 \$0 \$0 \$2,571,117 \$0 \$0 \$0 \$0,571,117 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0,571,117 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0				*		• •	*			* *
98 TOTAL SYSTEM PUMPING PLANT \$2,753,880 -\$182,763 \$2,571,117 \$0 \$2,571,						l ' .				
99 100 371.000 Structures and Improvements \$982,237 P-100 -\$41,331 \$940,906 Structures and Improvements \$3,034,861 P-101 -\$137,682 \$2,897,179 \$0 \$2,897,179 \$0 \$2,897,179 \$0 \$2,897,179 \$0 \$2,897,179 \$0 \$1,195,110		365.000			P-97					
100 371.000 Structures and Improvements \$982,237 P-100 -\$41,331 \$940,906 \$0 \$940,906 101 372.000 Treatment & Disposal Equipment \$3,034,861 P-101 -\$137,682 \$2,897,179 \$0 \$2,897,179 102 373.000 Plant Sewers \$1,195,110 P-102 \$0 \$1,195,110 \$0 \$1,195,110 103 374.000 Outfall Sewer Lines -\$5,709 P-103 \$0 -\$5,709 104 TOTAL TREATMENT & DISPOSAL PLANT \$5,206,499 \$5,206,499 -\$179,013 \$5,027,486	98		TOTAL SYSTEM PUMPING PLANT	\$2,753,880		-\$182,763	\$2,5/1,11/		\$0	\$2,5/1,11/
100 371.000 Structures and Improvements \$982,237 P-100 -\$41,331 \$940,906 \$0 \$940,906 101 372.000 Treatment & Disposal Equipment \$3,034,861 P-101 -\$137,682 \$2,897,179 \$0 \$2,897,179 102 373.000 Plant Sewers \$1,195,110 P-102 \$0 \$1,195,110 \$0 \$1,195,110 103 374.000 Outfall Sewer Lines -\$5,709 P-103 \$0 -\$5,709 104 TOTAL TREATMENT & DISPOSAL PLANT \$5,206,499 \$5,206,499 -\$179,013 \$5,027,486	00		TREATMENT & DISPOSAL DLANT					1		
101 372.000 Treatment & Disposal Equipment \$3,034,861 P-101 -\$137,682 \$2,897,179 \$0 \$2,897,179 \$0 \$1,195,110 P-102 \$0 \$1,195,110 P-102 \$0 \$1,195,110 P-103 \$0 \$1,195,1		371 000		\$082 227	P-100	-\$41 224	\$040.006		¢n.	\$040.006
102 373.000 Plant Sewers \$1,195,110 P-102 \$0 \$1,195,110 \$0				, .		. ,		1		,
103 374.000 Outfall Sewer Lines	-		1		1					
104 TOTAL TREATMENT & DISPOSAL PLANT \$5,206,499 -\$179,013 \$5,027,486 \$0 \$5,027,486								1		
		2						1		
105 TOTAL DEPRECIATION RESERVE \$529,627,161 -\$548,081 \$529,079,080 \$0 \$529,079,080				12,200,.30		1,	12,32.,.30			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	105		TOTAL DEPRECIATION RESERVE	\$529,627,161		-\$548,081	\$529,079,080		\$0	\$529,079,080

Rev-3 461.00 Commercial \$56,527,801 Rev-3 \$56,527,801 Rev-4 415,507.20 100,00% \$273,047 \$16,080.897 Rev-4 462,000 Private Fire Protection \$4,507.55 Rev-5 \$4,507.55 Rev-5 \$4,507.55 \$4,007.55 \$4		<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	<u>H</u>	1	<u>J</u>	<u>K</u>	L	<u>M</u>
PR-11 CPE-2 CPE-	-		Income Decemberium										•	
Rev-1	Number	Number	income Description		Labor	Non Labor	Number			Allocations				
Rev-2 461.00 Residential \$190,236,224 \$8e Note(1) \$8e Note(1) \$8e Note(1) \$8e Note(1) \$8e, No				(5:12)				(From Auj. Com.)	(0.0)		(From Auj. Com.)	(11 × 1) 1 0	21111	-10
Rev-3 461.20 Commercial \$56,227 a01 100,00% \$431,369 \$56,429,369 \$76,440,369 \$76,4	Rev-1		OPERATING REVENUES											
Rev-5 445.00 Industrial \$15.807.20 Rev-5 44.50.75 Rev-5 44.50.75 Rev-6 44.50.00 Private Fire Protection \$4.54.07.55 Rev-6 44.50.00 Private Fire Protection \$4.54.07.55 Rev-6 44.50.00 Private Fire Protection \$4.54.07.55 Rev-6 46.50.00 Private Fire Protection \$4.54.07.55 Rev-6 46.50.00 Private Fire Protection \$4.50.75 Rev-6 46.50.00 Rev-6 46.50.00 Rev-6 46.50.00 Rev-6 46.50.00 Rev-6 46.50.00 Rev-6 46.50.00 Rev-6 47.00	Rev-2				See Note(1)	See Note(1)		See Note(1)					See Note(1)	See Note(1)
Rev-5 442,000 Private Fire Protection \$4,540,755 Rev-5 Rev-5 \$4,540,755 Rev-6 \$4,540 Rev-6 Rev-6 \$4,500 Rev-10				*					*			* , ,		
Rev-7 453,000 Public First Protection \$4.452 \$5.540,033 Rev-7 \$5.540,033 Rev-8 \$5.540,033 Rev-8 \$5.540,033 Rev-9 \$5.540,033 Rev-											* - * - * - * - * - * - * - * - * - * -			
Rev-Part 464,000 Other Public Auth. S5,564,033 Rev-7 S5,564,033 100,00% 522,549 S5,541,484 Rev-8 417,000 Close Water Revenue - Open Rev. \$4,65,600 Rev-9 \$4,45,600 100,00% \$22,700 \$20,500 Rev-10 \$3,000 Rev-10 Rev-10 \$3,000 Rev-10 Rev														
Rev-9 46,000 Sales for Resale \$10,470,136 Rev-9 \$14,455,600 Rev-10 \$100,000's \$285,187 \$10,755,322 \$10,000's \$12,647 \$1,000's \$1,												• •		
Rev-9 471,000 Other Water Revenue - Oper. Rev. 4,150,500 Sample														
Rev1 336,000 Other Sewer Revenue Oper, Rev. \$19,705 \$19,705 \$10,00% \$12,477 \$19,42 \$														
SOURCE OF SUPPLY EXPENSES \$287,591,372 \$36,796 \$22,596,503,44			•	* * * * * * * * * * * * * * * * * * * *										
SOURCE OF SUPPLY EXPENSES \$37,007 \$271 \$38,736 \$E-2 \$5.56 \$57,063 \$100.00% \$5.00 \$37,003 \$327 \$38,736 \$4.00		536.000					Rev-10			100.00%				
2 600,000 Operation Supervision & Engineering \$37,007 \$271 \$38,736 E-2 \$56 \$37,003 \$00,000 \$5,37063 \$327 \$58,736 \$40,000 Operation Labor & Expenses \$457,877 \$41,739 \$31,678 E-3 \$36,896 \$444,803 \$10,000 \$-22,2180 \$510,000 \$50 \$560,300 \$560,3	Rev-11		TOTAL OPERATING REVENUES	\$287,591,372					\$287,591,372		\$9,058,969	\$296,650,341		
3 601,000 Operation Labor & Expenses	1		SOURCE OF SUPPLY EXPENSES											
4 602,000 Purchased Water \$932,480 \$0 \$932,480 \$1,000% \$322,180 \$610,000 \$0 \$501,000 \$0 \$610,000 \$0 \$610,000 \$1,00	2	600.000	Operation Supervision & Engineering	\$37,007	\$271	\$36,736	E-2	\$56	\$37,063	100.00%	\$0	\$37,063	\$327	\$36,736
5 60,000 Monte Politics SSE \$8,575,045 \$9 \$5,755,045 \$10,000% \$452,727 \$25,589 \$0 \$2,759,045 \$0 \$22,598 \$0 \$2,575,045 \$0 \$23,598 \$0 \$23,598 \$0 \$23,598 \$0 \$23,598 \$0 \$23,598 \$0 \$23,598 \$0 \$23,598 \$0 \$23,598 \$0 \$23,598 \$0 \$23,598 \$0 \$23,598 \$0 \$0 \$355	3	601.000	Operation Labor & Expenses	\$457,817	\$147,139	\$310,678	E-3	\$36,986	\$494,803	100.00%	-\$2,271,412	-\$1,776,609	\$184,125	-\$1,960,734
6 604,000 Rents - SSE		602.000	Purchased Water	\$932,480	\$0	\$932,480	E-4		\$932,480	100.00%	-\$322,180	\$610,300	\$0	\$610,300
8 610,000 Maint, Supervision & Engineering \$261 \$261 \$30 \$469 \$10,000% \$0 \$355			• • • • • • • • • • • • • • • • • • • •											\$6,207,772
8 611,000 Maint of Structures & Improvements \$469 \$ 0 \$469 E-8 \$50 \$469 \$100.00% \$10.0													• • •	\$28,598
9 612,000 Maint of Collect & Impound. Reservoirs S671 S671 S0 E-9 S54 \$725 100,00% -\$153 \$572 \$701 -\$122 \$101 614,000 Maint of Lake, River and Other Intakes \$129 \$229 \$229 \$30 E-10 \$15,534 \$133,170 100,00% \$0 \$133,170 \$132,861 \$306 \$112 \$15,500 Maint of Wells & Springs \$117,536 \$117,327 \$309 E-11 \$15,534 \$133,170 100,00% \$0 \$133,170 \$132,861 \$306 \$306 \$133,170 \$132,861 \$306 \$133,170 \$132,861 \$306 \$133,170 \$132,861 \$306 \$144 \$16,000 \$10 \$100,00% \$100,00% \$10				• •		• -		• • •	•		• • •			\$0
10 613,000 Maint, of Lake, River and Other Intakes \$229 \$229 \$0 \$1.0 \$4.2 \$2.71 \$100,00% \$0 \$2.71 \$2.71 \$3.71 \$1.0 \$1											**			\$469
11 614,000 Maint, of Wells & Springs \$117,635 \$117,635 \$117,637 \$309 E-11 \$15,534 \$133,170 \$100,00% \$0 \$133,170 \$132,861 \$305 \$13 \$10														-\$129
12 615,000 Maint, of Imilitration Galleries & Tunnels									•				•	\$0
13 616,000 Maint. of Supply Mains \$213 \$2														
14 617.000 Maint. Of Misc. Water Source Plant \$345.602 \$337.171 \$8,431 \$1.44 \$78,145 \$423,747 \$100.00% \$-\$4 \$423,743 \$415,316 \$8,421 \$736,622 \$4,931,585 \$100.00% \$-\$2,141,204 \$5,668,211 \$736,622 \$4,931,585 \$100.00% \$-\$2,141,204 \$5,668,211 \$736,622 \$4,931,585 \$100.00% \$100.0				* * * *				• • • •						
16 PUMPING EXPENSES 17 620.000 Operation Supervision & Engineering - PE \$97.857 \$97.857 \$0 E-17 \$14.498 \$112.355 100.00% \$0 \$112.355 \$112.355 \$5 \$1 \$13.105 \$0 \$13.105 \$1 \$13.205 \$10.00% \$1.205 \$1.						**					* *			**
PUMPING EXPENSES S97,857 S97,8		617.000					E-14			100.00%				
17 620,000 Operation Supervision & Engineering - PE \$97,857 \$97,857 \$0 \$17, \$14,498 \$112,355 \$100,00% \$0 \$112,355 \$112,355 \$18 \$21,000 \$18 \$19 \$19 \$100,00% \$100	15		TOTAL SOURCE OF SUPPLY EXPENSES	\$7,676,571	\$603,825	\$7,072,746		\$132,844	\$7,809,415		-\$2,141,204	\$5,668,211	\$736,622	\$4,931,589
18 621,000 Fuel for Power Production \$12,120 \$0 \$12,120 E-18 \$0 \$12,120 100,00% \$985 \$13,105 \$0 \$13,105 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$	16		PUMPING EXPENSES											
19 622,000 Power Production Labor & Expenses \$237 \$237 \$0 E-19 \$58 \$295 100,00% \$0 \$295 \$295 \$58 \$20 623,000 Full or Power Purchased for Pumping \$4,669,187 \$0 \$4,669,187 E-20 \$0 \$4,669,187 100,00% \$367,089 \$5,036,276 \$0 \$5,036,276 \$0 \$5,036,276 \$1,242 \$2,242 \$2,000 \$2	17	620.000	Operation Supervision & Engineering - PE	\$97,857	\$97,857	\$0	E-17	\$14,498	\$112,355	100.00%	\$0	\$112,355	\$112,355	\$0
20 623.000 Fuel or Power Purchased for Pumping \$4,669,187 \$0 \$4,669,187 E-20 \$0 \$4,669,187 100.00% \$367,089 \$5,036,276 \$0 \$5,036,276 21 624.000 Pumping Labor and Expenses \$1,472,060 \$1,470,167 \$1,893 E-21 \$270,708 \$1,742,768 100.00% \$367,089 \$5,036,276 \$0 \$5,036,276 22 625.000 Expenses Transferred - Cr. \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	18	621.000	Fuel for Power Production	\$12,120	\$0	\$12,120	E-18	\$0	\$12,120	100.00%	\$985	\$13,105	\$0	\$13,105
21 624.000 Pumping Labor and Expenses \$1,472,060 \$1,470,167 \$1,893 E-21 \$270,708 \$1,742,768 100.00% \$-\$544 \$1,742,224 \$1,740,875 \$1,345 22 625.000 Expenses Transferred - Cr. \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	19	622.000	Power Production Labor & Expenses	\$237	\$237	\$0	E-19	\$58	\$295	100.00%	\$0	\$295	\$295	\$0
22 625.000 Expenses Transferred - Cr. \$0 \$0 \$0 \$0 \$0 \$2.22 \$0 \$0 \$0 \$0.00% \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		623.000	Fuel or Power Purchased for Pumping	\$4,669,187	\$0	\$4,669,187		\$0	\$4,669,187	100.00%		\$5,036,276	\$0	\$5,036,276
23 626.000 Miscellaneous Expense \$40,691 \$0 \$40,691 E-23 \$0 \$40,691 100.00% \$0 \$40,691 \$0 \$40,691 24 627.000 Rents - PE \$2,571 \$0 \$2,571 E-24 \$0 \$2,571 100.00% \$0 \$2,571 \$0 \$2,571 \$0 \$0.52,571 \$0.52,571 \$0.											• •			\$1,349
24 627.000 Rents - PE \$2,571 \$0 \$2,571 E-24 \$0 \$2,571 100.00% \$0 \$2,571 \$0 \$2,571 25 630.000 Maint. Supervision & Engineering - PE \$87,546 \$87,546 \$0 E-25 \$12,627 \$100,173 100.00% \$0 \$100,173				7.7	* -	• -			**		• • •	• •	• • •	\$0
25 630.000 Maint. Supervision & Engineering - PE														
26 631.000 Maint. of Structures & Improvements - PE \$91,767 \$91,767 \$91,767 \$0 E-26 \$22,656 \$114,423 100.00% -\$119 \$114,304 \$114,404 -\$106 27 632.000 Maint. of Power Production Equipment \$1,082 \$72 \$1,010 E-27 \$0 \$1,082 100.00% -\$36 \$1,082 \$56,948 \$986 \$986 \$28 \$89,796 \$563,387 \$100.00% -\$36 \$1,046 \$566 \$986 \$986 \$10,000 \$10					* -			* *					• •	
27 632.000 Maint. of Power Production Equipment \$1,082 \$72 \$1,010 E-27 \$0 \$1,082 100.00% -\$36 \$1,046 \$66 \$980				* * * * * * * * * * * * * * * * * * * *										\$0
28 633.000 Maint. of Pumping Equipment \$473,591 \$416,623 \$56,968 E-28 \$89,796 \$563,387 100.00% -\$44 \$563,343 \$506,419 \$569,924 \$500 \$100 \$100 \$100 \$100 \$100 \$100 \$100			•			* -								
29 TOTAL PUMPING EXPENSES \$6,948,709 \$2,164,269 \$4,784,440 \$410,343 \$7,359,052 \$367,331 \$7,726,383 \$2,574,587 \$5,151,796 \$30 WATER TREATMENT EXPENSES \$31 640.000 Operation. Supervision & Engineer WTE \$231,803 \$231,803 \$0 E-31 \$42,458 \$274,261 100.00% \$0 \$274,261 \$274,261 \$100.00% \$0 \$274,261 \$100.00% \$0 \$274,261 \$100.00% \$0 \$								* *						
30 WATER TREATMENT EXPENSES 31 640.000 Operation. Supervision & Engineer WTE \$231,803 \$231,803 \$0 E-31 \$42,458 \$274,261 100.00% \$0 \$274,261 \$274,261 \$(32 641.000 Chemicals - WTE \$9,887,014 \$0 \$9,887,014 E-32 \$0 \$9,887,014 100.00% -\$1,060,357 \$8,826,657 \$0 \$8,826,6		633.000					E-28			100.00%				
31 640.000 Operation. Supervision & Engineer WTE \$231,803 \$231,803 \$0 E-31 \$42,458 \$274,261 \$100.00% \$0 \$274,261 \$274,261 \$30.00% \$	23		TOTAL FUNIFING EXPENSES	Ф 0,940,709	⊅∠,104,∠09	Ψ4,104,440		Φ410,343	₹1,35 3 ,052		φου <i>ι</i> ,331	φ1,120,363	Ψ Ζ,314,361	φυ, ιυ ι, <i>ι</i> 90
32 641.000 Chemicals - WTE \$9,887,014 \$0 \$9,887,014 E-32 \$0 \$9,887,014 100.00% -\$1,060,357 \$8,826,657 \$0 \$8,826,657 33 642.000 Operation Labor & Expenses - WTE \$3,520,544 \$2,954,716 \$565,828 E-33 \$727,988 \$4,248,532 100.00% \$5 \$4,248,537 \$3,682,704 \$565,833 404.000 Miscellanous Expenses - WTE \$1,758,687 \$0 \$1,758,687 E-34 \$0 \$1,758,687 100.00% \$20,334,241 \$0 \$2,03	30		WATER TREATMENT EXPENSES											
33 642.000 Operation Labor & Expenses - WTE \$3,520,544 \$2,954,716 \$565,828 E-33 \$727,988 \$4,248,532 100.00% \$5 \$4,248,537 \$3,682,704 \$565,833 34 643.000 Miscellanous Expenses - WTE \$1,758,687 \$0 \$1,758,687 E-34 \$0 \$1,758,687 100.00% \$280,734 \$2,039,421 \$0 \$2,039,421 35 644.000 Rents - WTE \$234,494 \$0 \$234,494 E-35 \$0 \$234,494 100.00% \$0 \$234,494 \$0 \$234,494 36 650.000 Maint. Supervision & Engineering - WTE \$1,422,499 \$1,422,499 \$0 E-36 \$330,976 \$1,753,475 100.00% \$0 \$1,753,475 \$1,753,475 \$0		640.000	Operation. Supervision & Engineer WTE	\$231,803	\$231,803	\$0	E-31	\$42,458	\$274,261	100.00%	\$0	\$274,261	\$274,261	\$0
34 643.000 Miscellanous Expenses - WTE \$1,758,687 \$0 \$1,758,687 E-34 \$0 \$1,758,687 100.00% \$280,734 \$2,039,421 \$0 \$2,039,421 35 644.000 Rents - WTE \$234,494 \$0 \$234,494 E-35 \$0 \$234,494 100.00% \$0 \$234,494 \$0 \$234,494 36 650.000 Maint. Supervision & Engineering - WTE \$1,422,499 \$1,422,499 \$0 E-36 \$330,976 \$1,753,475 100.00% \$0 \$1,753,475 \$1,753,475 \$0						* - * - * -		• • • • • • • • • • • • • • • • • • • •				* - * - * - * - * - * - * - * - * - * -	• • •	\$8,826,657
35 644.000 Rents - WTE \$234,494 \$0 \$234,494 E-35 \$0 \$234,494 100.00% \$0 \$234,494 \$0 \$234,494 36 650.000 Maint. Supervision & Engineering - WTE \$1,422,499 \$1,422,499 \$0 E-36 \$330,976 \$1,753,475 100.00% \$0 \$1,753,475 \$1,753,475 \$0														\$565,833
36 650.000 Maint. Supervision & Engineering - WTE \$1,422,499 \$1,422,499 \$0 E-36 \$330,976 \$1,753,475 100.00% \$0 \$1,753,475 \$1,753,475 \$0					* -									\$2,039,421
				* * * *	* -								• • •	\$234,494
37 651.000 Maint. of Structures & Improvements - WTE \$29 \$0 \$29 E-37 \$0 \$29 100.00% \$0 \$29 \$0 \$2:					. , ,	• -		. ,	. , ,		* *			\$0
	37	651.000	Maint. of Structures & Improvements - WTE	\$29	\$0	\$29	E-37	\$0	\$29	100.00%	\$0	\$29	\$0	\$29

	A	В	<u>c</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	<u>н</u>			<u>K</u>		M
Line	Account	므	Test Year	Test Year	⊑ Test Year	Adjust.	Total Company		Jurisdictional	Jurisdictional	MO Final Adi	MO Adi.	MO Adi. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris, Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)	7	(From Adj. Sch.)	(H x I) + J	L + M	
38	652.000	Maint. of Water Treatment Equipment	\$897,583	\$1,857	\$895,726	E-38	\$414	\$897,997	100.00%	-\$1,743	\$896,254	\$2,271	\$893,983
39		TOTAL WATER TREATMENT EXPENSES	\$17,952,653	\$4,610,875	\$13,341,778		\$1,101,836	\$19,054,489		-\$781,361	\$18,273,128	\$5,712,711	\$12,560,417
40		TRANSMISSION & DIST. EXPENSES											
41	660.000	Operation Supervision & Engineering - TDE	\$85,872	\$85,872	\$0	E-41	\$17,945	\$103,817	100.00%	\$0	\$103,817	\$103,817	\$0
42	661.000	Storage Facilities Expenses TDE	\$516	\$516	\$0	E-42	\$124	\$640	100.00%	\$0	\$640	\$640	\$0
43	662.000	Transmission & Distribution Lines Expenses	\$1,877,591	\$1,794,475	\$83,116	E-43	\$443,779	\$2,321,370	100.00%	-\$87,870	\$2,233,500	\$2,238,254	-\$4,754
44	663.000	Meter Expenses - TDE	\$959,706	\$955,656	\$4,050	E-44	\$213,594	\$1,173,300	100.00%	-\$5	\$1,173,295	\$1,169,250	\$4,045
45	664.000	Customer Installations Expenses - TDE	\$536,894	\$536,894	\$0	E-45	\$121,364	\$658,258	100.00%	-\$22	\$658,236	\$658,258	-\$22
46	665.000	Miscellaneous Expenses - TDE	\$2,385,514	\$1,548,701	\$836,813	E-46	\$508,337	\$2,893,851	100.00%	-\$125	\$2,893,726	\$2,055,017	\$838,709
47	666.000	Rents - TDE	\$12,503	\$0	\$12,503	E-47	\$0	\$12,503	100.00%	\$0	\$12,503	\$0	\$12,503
48	670.000	Maint. Supervision and Engineering - TDE	\$67,942	\$67,942	\$0	E-48	\$8,506	\$76,448	100.00%	\$0 \$00	\$76,448	\$76,448	\$0 \$500
49	671.000	Maint. of Structures & Improvements - TDE	\$755	\$142	\$613	E-49	\$24	\$779	100.00%	-\$20	\$759	\$163	\$596
50	672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$120	\$120	\$0	E-50	\$27	\$147	100.00%	\$0 \$140	\$147	\$147	\$0
51 52	673.000 674.000	Maint. of Transmission & Distribution Mains Maint. of Fire Mains - TDE	\$2,339,224 \$438	\$274,629 \$438	\$2,064,595 \$0	E-51 E-52	\$707,857 \$93	\$3,047,081 \$531	100.00% 100.00%	\$119 \$0	\$3,047,200 \$531	\$323,281 \$531	\$2,723,919 \$0
52 53	675.000	Maint. of Fire Mains - TDE Maint. of Services - TDE	\$436 \$443,477	\$436 \$443,407	\$0 \$70	E-52 E-53	\$100,576	\$531 \$544,053	100.00%	-\$274	\$531 \$543,779	\$543,939	-\$160
53 54	676.000	Maint. of Meters - TDE	\$443,477 \$208.081	\$443,407 \$192,003	\$70 \$16,078	E-53 E-54	\$40,001	\$344,053 \$248,082	100.00%	-\$274 -\$7	\$343,779 \$248.075	\$343,939 \$232.003	-\$160 \$16.072
55	677.000	Maint. of Hydrants - TDE	\$413,397	\$399,941	\$13,456	E-55	\$93,197	\$506,594	100.00%	-\$7 \$0	\$506,594	\$493,138	\$13,456
56	678.000	Maint, of Miscellaneous Plant - TDE	\$3,309,294	\$1,274,403	\$2,034,891	E-56	\$416,424	\$3,725,718	100.00%	\$670,702	\$4,396,420	\$1,727,858	\$2,668,562
57	070.000	TOTAL TRANSMISSION & DIST. EXPENSES	\$12,641,324	\$7,575,139	\$5,066,185	E-30	\$2,671,848	\$15,313,172		\$582,498	\$15,895,670	\$9,622,744	\$6,272,926
31		TOTAL TRANSMISSION & DIST. EXI ENGLS	\$12,041,324	φ1,515,155	φ5,000,105		φ2,071,040	\$13,313,172		φ302,430	\$13,033,070	\$5,022,744	φ0,212,320
58		CUSTOMER ACCOUNTS EXPENSE											
59	901.000	Supervision - CAE	\$61.314	\$61,314	\$0	E-59	\$9.700	\$71.014	100.00%	\$0	\$71.014	\$71.014	\$0
60	902.000	Meter Reading Expenses - CAE	\$2,063,573	\$2,052,223	\$11,350	E-60	\$488,485	\$2,552,058	100.00%	-\$479	\$2,551,579	\$2,540,708	\$10,871
61	903.000	Customer Records & Collection Expenses	\$3,421,794	\$888,896	\$2,532,898	E-61	\$202,755	\$3,624,549	100.00%	-\$18,005	\$3,606,544	\$1,124,187	\$2,482,357
62	904.000	Uncollectible Amounts - CAE	\$2,873,147	\$0	\$2,873,147	E-62	\$0	\$2,873,147	100.00%	-\$4,236	\$2.868,911	\$0	\$2.868.911
63	905.000	Misc. Customer Accounts Expense - CAE	\$119,806	\$11,145	\$108,661	E-63	\$2,750	\$122,556	100.00%	\$215	\$122,771	\$13,895	\$108,876
64		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$8,539,634	\$3,013,578	\$5,526,056		\$703,690	\$9,243,324	•	-\$22,505	\$9,220,819	\$3,749,804	\$5,471,015
65		CUSTOMER SERVICE EXPENSES											
66	907.000	Customer Service & Information Expenses	\$353	\$353	\$0	E-66	\$69	\$422	100.00%	-\$83	\$339	\$409	-\$70
67		TOTAL CUSTOMER SERVICE EXPENSES	\$353	\$353	\$0		\$69	\$422		-\$83	\$339	\$409	-\$70
68		SALES PROMOTION EXPENSES											
69	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-69	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
70		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
71		ADMIN. & GENERAL EXPENSES											
71 72	920.000	Admin. & General Expenses Admin. & General Salaries	\$9,203,570	\$9,203,570	\$0	E-72	\$451,650	\$9,655,220	100.00%	-\$1,705,193	\$7,950,027	\$9,192,413	-\$1,242,386
73	921.000	Office Supplies & Expenses	\$3,452,200	\$9,203,570	\$3,452,200	E-73	-\$68	\$3,452,132		\$12.822	\$3,464,954	-\$34.330	\$3,499,284
74	922.000	Admin. Expenses Transferred - Credit	\$5,432,200	\$0 \$0	\$5,452,200	E-74	\$0	\$3,432,132	0.00%	\$12,022	\$0,404,954	-\$34,330 \$0	\$5,433,264
75	923.000	Outside Services Employed	\$38,471,098	\$30,232,392	\$8.238.706	E-75	\$75.603	\$38.546.701	100.00%	-\$1,406,928	\$37,139,773	\$29,571,767	\$7.568.006
76	924.000	Property Insurance	\$4,992,750	\$00,232,392	\$4,992,750	E-76	\$75,003	\$4,992,750	100.00%	-\$995,897	\$3,996,853	\$29,571,707	\$3,996,853
77	925.000	Injuries & Damages	\$4,392,730 \$4,468	\$0 \$0	\$4,468	E-77	\$0 \$0	\$4,468	100.00%	-\$35,697	\$4,338	\$0 \$0	\$4,338
78	926.000	Employee Pensions & Benefits	\$9,667,458	\$6,949,699	\$2,717,759	E-78	\$1,233,104	\$10,900,562	100.00%	-\$393,341	\$10,507,221	\$8,182,803	\$2,324,418
79	927.000	Franchise Requirements	\$0	\$0,545,055	\$0	E-79	\$0	\$0	0.00%	\$0	\$0	\$0,102,003	\$0
80	928.000	Regulatory Commission Expenses	\$776,798	\$587,338	\$189,460	E-80	\$0	\$776.798	100.00%	-\$697,418	\$79,380	\$587,338	-\$507,958
81	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-81	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
82	930.100	Institutional or Goodwill Advertising Expenses	\$31,856	\$0	\$31,856	E-82	\$0	\$31,856	100.00%	-\$26,150	\$5,706	\$0	\$5,706
83	930.200	Misc. General Expenses	\$1,069,417	\$0	\$1,069,417	E-83	\$0	\$1,069,417	100.00%	\$1,395,702	\$2,465,119	-\$11,694	\$2,476,813
		•		**	* ******		**	* *		* **	* * * * * * * * * * * * * * * * * * * *		

	A	В	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	<u>H</u>			<u>K</u>		М
Line	Account	₽	Test Year	Test Year	 Test Year	Adjust.			Jurisdictional	Jurisdictional	MO Final Adi	MO Adj.	MO Adi. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
		·	(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + M	= K
84	930.300	Research & Development Expenses - AGE	\$85,111	\$0	\$85,111	E-84	\$0	\$85,111	100.00%	-\$2	\$85,109	\$0	\$85,109
85	931.000	Rents - AGE	\$218,407	\$0	\$218,407	E-85	\$0	\$218,407	100.00%	-\$44,810	\$173,597	\$0	\$173,597
86	932.000	Maint. of General Plant - AGE	\$1,607,661	\$389,747	\$1,217,914	E-86	\$92,987	\$1,700,648	100.00%	-\$15,171	\$1,685,477	\$482,734	\$1,202,743
87		TOTAL ADMIN. & GENERAL EXPENSES	\$69,580,794	\$47,362,746	\$22,218,048		\$1,853,276	\$71,434,070		-\$3,876,516	\$67,557,554	\$47,971,031	\$19,586,523
88		DEPRECIATION EXPENSE											
89	403.000	Depreciation Expense, Dep. Exp.	\$38,342,012	See note (1)	See note (1)	E-89	See note (1)	\$38,342,012	100.00%	\$4,852,556	\$43,194,568	See note (1)	See note (1)
90		TOTAL DEPRECIATION EXPENSE	\$38,342,012	\$0	\$0		\$0	\$38,342,012		\$4,852,556	\$43,194,568	\$0	\$0
91		OTHER OPERATING EXPENSES											
92	408.000	Property Taxes	\$14,208,628	\$0	\$14,208,628	E-92	\$0	\$14,208,628	100.00%	\$1	\$14,208,629	\$0	\$14,208,629
93	408.000	Payroll Taxes	\$1,984,461	\$1,984,461	\$0	E-93	\$268,130	\$2,252,591	100.00%	\$0	\$2,252,591	\$2,252,591	\$0
94	408.000	Other Taxes	-\$96,289	\$0	-\$96,289	E-94	\$0	-\$96,289	100.00%	-\$15,498	-\$111,787	\$0	-\$111,787
95	408.000	PSC Assessment	\$2,448,702	\$0	\$2,448,702	E-95	\$0	\$2,448,702	100.00%	-\$316,104	\$2,132,598	\$0	\$2,132,598
96		TOTAL OTHER OPERATING EXPENSES	\$18,545,502	\$1,984,461	\$16,561,041		\$268,130	\$18,813,632		-\$331,601	\$18,482,031	\$2,252,591	\$16,229,440
97		AMORTIZATION EXPENSE											
98	0.000	Amortization - Tank Painting Tracker	\$0	\$0	\$0	E-98	\$0	\$0	0.00%	\$165,089	\$165,089	\$0	\$165,089
99	404.000	Amortization - Ltd Term Plant	\$0	\$0	\$0	E-99	\$0	\$0	0.00%	-\$2,051	-\$2,051	\$0	-\$2,051
100	405.000	Amortization Reg Asset	\$1,504,129	\$0	\$1,504,129	E-100	\$0	\$1,504,129		-\$437,556	\$1,066,573	\$0	\$1,066,573
101	407.000	Amortization Property Losses	\$0	\$0	\$0	E-101	\$0	\$0		\$0	\$0	\$0	\$0
102		TOTAL AMORTIZATION EXPENSE	\$1,504,129	\$0	\$1,504,129		\$0	\$1,504,129		-\$274,518	\$1,229,611	\$0	\$1,229,611
103		COLLECTION OPERATIONS EXPENSES											
104	700.000	Operation Supervision & Engineering	\$0	\$0	\$0	E-104	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
105	701.000	Operation Labor & Expense	\$664	\$182	\$482	E-105	\$3	\$667	100.00%	\$148,326	\$148,993	\$185	\$148,808
106	703.000	Miscellaeous Expense	\$7,990	\$0	\$7,990	E-106	\$0	\$7,990	100.00%	-\$14,047	-\$6,057	\$0	-\$6,057
107 108	705.000	Rents TOTAL COLLECTION OPERATIONS EXPENSES	\$927 \$9.581	\$0 \$182	\$927 \$9,399	E-107	<u>\$0</u>	\$927 \$9.584	100.00%	\$0 \$134,279	\$927 \$143.863	<u>\$0</u> \$185	\$927 \$143.678
100		TOTAL COLLECTION OPERATIONS EXPENSES	\$9,561	\$102	\$9,399		ъэ	\$9,564		\$134,279	\$143,003	\$100	\$143,076
109		COLLECTION MAINT. EXPENSES											
110	710.000	Maint. Supervision & Engineering	\$0	\$0	\$0	E-110	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
111	711.000	Maint. Of Structures & Improvements	\$164	\$164	\$0	E-111	\$140	\$304	100.00%	\$0	\$304	\$304	\$0
112	712.000	Maint. Of Collect. & Impound Rservoirs	\$3,028	\$3,028	\$0	E-112	\$5,296	\$8,324	100.00%	\$2	\$8,326	\$8,326	\$0
113	713.000	Maint. Of Lake, River and Other Intakes	\$143	\$143	\$0	E-113	-\$29	\$114	100.00%	\$0	\$114	\$114	\$0
114 115	714.000 715.000	Maint. Of Wells & Springs Maint. Of Inflitration Galleries & Tunnels	\$0 \$1	\$0 \$1	\$0 \$0	E-114 E-115	\$0 \$0	\$0 \$1	0.00% 100.00%	\$0 \$0	\$0 \$1	\$0 \$1	\$0 \$0
116	716.000	Maint. Of Immitration Galleries & Tunnels Maint. Of Supply Mains	\$33,486	\$1 \$27,763	\$5,723	E-115 E-116	-\$17,859	\$1 \$15,627	100.00%	\$0 \$0	\$15,627	\$1 \$9,904	\$5,723
117	7 10.000	TOTAL COLLECTION MAINT. EXPENSES	\$36,822	\$31,099	\$5,723	E-110	-\$12,452	\$24,370	100.00%	\$2	\$24,372	\$18,649	\$5,723
118		PUMPING OPERATIONS EXPENSES											
119	720.000	Operation Supervision & Engineering -PE	\$121	\$121	\$0	E-119	\$212	\$333	100.00%	\$0	\$333	\$333	\$0
120	721.000	Fuel or Power Purchased for Pumping	\$4,460	\$0	\$4.460	E-119	\$0	\$4,460	100.00%	\$162	\$4.622	\$0 \$0	\$4,622
121	722.000	Pumping Labor & Expenses	-\$48	-\$48	\$0	E-121	\$0	-\$48	100.00%	\$0	-\$48	-\$48	\$0
122	724.000	Miscellaneous Expenses	\$0	\$0	\$0	E-122	\$0 \$0	\$0	0.00%	\$49	\$49	\$0	\$49
123	725.000	Rents	\$0	\$0	\$0	E-123	\$0	\$0		\$0	\$0	\$0	\$0
124		TOTAL PUMPING OPERATIONS EXPENSES	\$4,533	\$73	\$4,460	_	\$212	\$4,745		\$211	\$4,956	\$285	\$4,671
125		PUMPING MAINTENANCE EXPENSES											
126	730.000	Maint. Supervision & Engineering - PME	\$0	\$0	\$0	E-126	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
127	731.000	Maint. Of Structures & Improvements - PME	\$1	\$1	\$0	E-127	\$0	\$1	100.00%	\$2	\$3	\$3	\$0

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	Н	Ī	ī	<u>K</u>	L	<u>M</u>
Line	Account		Test Year	Test Year	Test Year	Adjust.	Total Company	Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L+I	И = K
128	732.000	Maint. Of Power Production Equipment	\$4,435	\$3,107	\$1,328	E-128	-\$1,253	\$3,182	100.00%	-\$59	\$3,123	\$1,854	\$1,269
129		TOTAL PUMPING MAINTENANCE EXPENSES	\$4,436	\$3,108	\$1,328		-\$1,253	\$3,183	•	-\$57	\$3,126	\$1,857	\$1,269
130		TREAT. & DISP. OPER. EXPENSE											
131	740.000	Operation - Supervision & Engineering	\$417	\$417	\$0	E-131	\$715	\$1,132	100.00%	\$0	\$1,132	\$1,132	\$0
132	741.000	Chemicals	\$30,521	\$0	\$30,521	E-132	\$0	\$30,521	100.00%	\$1,139	\$31,660	\$0	\$31,660
133	742.000	Operation Labor & Expenses	\$591,977	\$550,766	\$41,211	E-133	-\$244,289	\$347,688	100.00%	\$1,202	\$348,890	\$305,367	\$43,523
134	743.000	Miscellaneous Expenses - WTE	\$1,244,429	\$0	\$1,244,429	E-134	\$0	\$1,244,429	100.00%	-\$23,051	\$1,221,378	\$0	\$1,221,378
135	744.000	Miscellaneous Expense - WTE	-\$50,900	\$0	-\$50,900	E-135	\$0	-\$50,900	100.00%	\$274	-\$50,626	\$250	-\$50,876
136	745.000	Rents - WTE	\$4,827	\$0	\$4,827	E-136	\$0	\$4,827	100.00%	\$1	\$4,828	\$0	\$4,828
137		TOTAL TREAT. & DISP. OPER. EXPENSE	\$1,821,271	\$551,183	\$1,270,088		-\$243,574	\$1,577,697	•	-\$20,435	\$1,557,262	\$306,749	\$1,250,513
138		TREAT. & DISP. MAINT. EXPENSES											
139	750.000	Maint. Supervision & engineering - WTE	\$0	\$0	\$0	E-139	-\$24	-\$24	100.00%	\$0	-\$24	-\$24	\$0
140	751.000	Maint. Of Structures & Improvements - WTE	-\$36	-\$36	\$0	E-140	\$0	-\$36	100.00%	\$0	-\$36	-\$36	\$0
141	752.000	Maint. Of Water Treatment Equipment	\$118,213	\$30,837	\$87,376	E-141	-\$14,980	\$103,233	100.00%	-\$7,359	\$95,874	\$14,830	\$81,044
142		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$118,177	\$30,801	\$87,376		-\$15,004	\$103,173	•	-\$7,359	\$95,814	\$14,770	\$81,044
143		TOTAL OPERATING EXPENSE	\$183,726,501	\$67,931,692	\$77,452,797		\$6,869,968	\$190,596,469		-\$1,518,762	\$189,077,707	\$72,962,994	\$72,920,145
144		NET INCOME BEFORE TAXES	\$103,864,871	\$0	\$0		\$0	\$96,994,903		\$10,577,731	\$107,572,634	\$0	\$0
145		INCOME TAXES											
146	0.000	Current Income Taxes	-\$7,618,859	See note (1)	See note (1)	E-146	See note (1)	-\$7,618,859		\$29,533,901	\$21,915,042	See note (1)	See note (1)
147		TOTAL INCOME TAXES	-\$7,618,859	\$0	\$0		\$0	-\$7,618,859		\$29,533,901	\$21,915,042	\$0	\$0
148		DEFERRED INCOME TAXES											
149	0.000	Deferred Income Taxes - Def. Inc. Tax.	\$39,246,424	See note (1)	See note (1)	E-149	See note (1)	\$39,246,424		-\$31,027,374	\$8,219,050	See note (1)	See note (1)
150	0.000	Amortization of Deferred ITC	-\$106,662			E-150		-\$106,662	100.00%	\$0	-\$106,662		
151		TOTAL DEFERRED INCOME TAXES	\$39,139,762	\$0	\$0		\$0	\$39,139,762		-\$31,027,374	\$8,112,388	\$0	\$0
152		NET OPERATING INCOME	\$72,343,968	\$0	\$0		\$0	\$65,474,000		\$12,071,204	\$77,545,204	\$0	\$0

Missouri-American Water Company Case No. WR-2017-0285 Total Company Test Year Ending 12-31-2016 Capital Structure Schedule

	Δ	<u>B</u>	<u>C</u> Percentage of Total	<u>D</u> Embedded	<u>E</u> Weighted Cost of	<u>F</u> Weighted Cost of	<u>G</u> Weighted Cost of
Line Number	Description	Dollar Amount	Capital Structure	Cost of Capital	Capital 8.50%	Capital 9.25%	Capital 9.50%
1	Common Stock	\$5,384,000,000	43.99%	очрни.	3.739%	4.069%	4.179%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$10,446,017	0.09%	8.67%	0.007%	0.007%	0.007%
4	Long Term Debt	\$6,244,359,505	51.02%	5.35%	2.730%	2.730%	2.730%
5	Short Term Debt	\$600,367,175	4.91%	0.99%	0.049%	0.049%	0.049%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$12,239,172,697	100.00%		6.525%	6.855%	6.965%
8	PreTax Cost of Capital				8.862%	9.400%	9.579%

Exhibit No.:

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

Case No: WR-2017-0285

Date Prepared: 11/30/2017



MISSOURI PUBLIC SERVICE COMMISSION COMMISSION STAFF STAFF ACCOUNTING SCHEDULES

MISSOURI-AMERICAN WATER COMPANY TOTAL WATER

CASE NO. WR-2017-0285

Jefferson City, Missouri

November 2017

Missouri-American Water Company Case No. WR-2017-0285 Total Water Test Year Ending 12-31-2016 Revenue Requirement

Lina	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>
Line	.	6.53%	6.86%	6.97%
Number	Description	Return	Return	Return
1	Net Orig Cost Rate Base	\$1,124,288,221	\$1,124,288,221	\$1,124,288,221
2	Rate of Return	6.53%	6.86%	6.97%
3	Net Operating Income Requirement	\$73,359,806	\$77,069,958	\$78,306,675
4	Net Income Available	\$76,561,950	\$76,561,950	\$76,561,950
5	Additional Net Income Required	-\$3,202,144	\$508,008	\$1,744,725
6	Income Tax Requirement			
7	Required Current Income Tax	\$19,718,447	\$22,051,254	\$22,828,855
8	Current Income Tax Available	\$21,681,560	\$21,681,560	\$21,681,560
9	Additional Current Tax Required	-\$1,963,113	\$369,694	\$1,147,295
10	Revenue Requirement	-\$5,165,257	\$877,702	\$2,892,020
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$16,970,746	\$16,970,746	\$16,970,746
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$11,805,489	\$17,848,448	\$19,862,766

Accounting Schedule: 1 Sponsor: Kim Bolin Page: 1 of 1

Missouri-American Water Company Case No. WR-2017-0285 Total Water Test Year Ending 12-31-2016 RATE BASE SCHEDULE

Line	<u>A</u>	<u>B</u> Percentage	<u>C</u> Dollar
Number	Rate Base Description	Rate	Amount
Nullibel	Rate Base Description	Nai e	Amount
1	Plant In Service		\$2,207,527,780
2	Less Accumulated Depreciation Reserve		\$502,257,860
3	Net Plant In Service		\$1,705,269,920
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$9,063,864
6	Contributions in Aid of Construction Amortization		\$63,833,796
7	Materials & Supplies		\$5,122,406
8	Prepayments		\$2,279,320
9	Prepaid Pension Asset		\$11,282,340
10	Tank Painting Tracker		\$660,361
11	TOTAL ADD TO NET PLANT IN SERVICE		\$92,242,087
12	SUBTRACT FROM NET PLANT		
13	Federal Tax Offset		\$376,810
14	State Tax Offset		\$60,888
15	City Tax Offset		\$7,323
16	Interest Expense Offset		\$1,817,020
17	Contributions in Aid of Construction		\$305,035,470
18	Customer Advances		\$23,643,962
19	Accumulated Deferred Income Taxes		\$331,657,372
20	OPEB Tracker		\$6,203,678
21	Pension Tracker		\$4,421,263
22	Customer Deposits		\$0
23	TOTAL SUBTRACT FROM NET PLANT		\$673,223,786
24	Total Rate Base		\$1,124,288,221

Accounting Schedule: 2 Sponsor: Kim Bolin Page: 1 of 1

Missouri-American Water Company Case No. WR-2017-0285 Total Water Test Year Ending 12-31-2016 Plant In Service

Lina	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>l</u> MO Adjusted
	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	Jurisdictional
	(Optional)		1 14.11		7 tujuotinionio	1 10.112		7 tujuotiiioiito	
1		INTANGIBLE PLANT							
2	301.000	Organization	\$240,459	P-2	\$0	\$240,459		\$0	\$240,459
3	302.000	Franchises and Consents	\$43,698	P-3	\$0	\$43,698		\$0	\$43,698
4	303.000	Miscellaneous Intangible Plant	\$1,065,530	P-4	\$0	\$1,065,530		\$0	\$1,065,530
5		TOTAL INTANGIBLE PLANT	\$1,349,687		\$0	\$1,349,687		\$0	\$1,349,687
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$1,759,843	P-7	\$0	\$1,759,843		\$0	\$1,759,843
8	311.000	Structures and Improvements - SSP	\$17,816,941	P-8	\$0	\$17,816,941		\$0	\$17,816,941
9	312.000	Collecting & Impounding Reservoirs	\$119,689	P-9	\$0	\$119,689		\$0	\$119,689
10	313.000	Lake, River and Other Intakes	\$7,801,373	P-10	\$0	\$7,801,373		\$0	\$7,801,373
11	314.000	Wells and Springs	\$7,525,152	P-11	\$0	\$7,525,152		\$0	\$7,525,152
12	315.000	Infiltration Galleries and Tunnels	\$1,804	P-12	\$0	\$1,804		\$0	\$1,804
13	316.000	Supply Mains	\$22,275,704	P-13	\$0	\$22,275,704		\$0	\$22,275,704
14	317.000	Other Water Source Plant	\$1,730	P-14	\$0	\$1,730		\$0	\$1,730
15		TOTAL SOURCE OF SUPPLY PLANT	\$57,302,236		\$0	\$57,302,236		\$0	\$57,302,236
16		PUMPING PLANT							
17	320.000	Land and Land Rights - PP	\$501,017	P-17	\$0	\$501,017		\$0	\$501,017
18	321.000	Structures and Improvements - PP	\$21,369,612	P-18	-\$3,256	\$21,366,356		\$0	\$21,366,356
19	322.000	Boiler Plant Equipment	\$0	P-19	\$0	\$0		\$0	\$0
20	323.000	Other Power Production Equipment	\$3,433,562	P-20	-\$2,791	\$3,430,771		\$0	\$3,430,771
21	324.000	Steam Pumping Equipment	\$459,989	P-21	\$0	\$459,989		\$0	\$459,989
22	325.000	Electric Pumping Equipment	\$71,752,809	P-22	-\$9,768	\$71,743,041		\$0	\$71,743,041
23	326.000	Diesel Pumping Equipment	\$2,532,633	P-23	\$0	\$2,532,633		\$0	\$2,532,633
24	327.000	Hydraulic Pumping Equipment	\$570,265	P-24	\$0	\$570,265		\$0	\$570,265
25	328.000	Other Pumping Equipment	\$2,992,099	P-25	\$0	\$2,992,099		\$0 \$0	\$2,992,099
26		TOTAL PUMPING PLANT	\$103,611,986		-\$15,815	\$103,596,171		\$ 0	\$103,596,171
27		WATER TREATMENT PLANT							
28	330.000	Land and Land Rights - WTP	\$2,630,453	P-28	\$0	\$2,630,453		\$0	\$2,630,453
29	331.000	Structures and Improvements - WTP	\$123,637,767	P-29	\$0	\$123,637,767		\$0	\$123,637,767
30	332.000	Water Treatment Equipment	\$133,773,374	P-30	\$0	\$133,773,374		\$0	\$133,773,374
31	333.000	Water Treatment - Other	\$1,473,221	P-31	\$0	\$1,473,221		\$0	\$1,473,221
32		TOTAL WATER TREATMENT PLANT	\$261,514,815		\$0	\$261,514,815		\$0	\$261,514,815
		TRANSMISSION & BIGT, BLANT							
33 34	340.000	TRANSMISSION & DIST. PLANT Land and Land Rights - TDP	\$5,105,512	P-34	\$0	¢E 10E E12		\$0	¢E 10E E12
3 4 35	341.000	Structures and Improvements - TDP	\$10,256,875	P-35	\$0 \$0	\$5,105,512 \$10,256,875		\$0 \$0	\$5,105,512 \$10,256,875
36	342.000	Distribution Reservoirs and Standpipes	\$35,832,102	P-36	-\$824,467	\$35,007,635		\$0 \$0	\$35,007,635
37	343.000	Transmission and Distribution Mains	\$1,309,028,072	P-37	-\$118,058	\$1,308,910,014		\$0	\$1,308,910,014
38	344.000	Fire Mains	\$595,477	P-38	\$0	\$595,477		\$0	\$595,477
39	345.000	Services	\$47,267,988	P-39	\$0	\$47,267,988		\$0	\$47,267,988
40	346.000	Meters	\$122,203,110	P-40	-\$2,415	\$122,200,695		\$0	\$122,200,695
41	347.000	Meter Installations	\$29,688,045	P-41	\$0	\$29,688,045		\$0	\$29,688,045
42	348.000	Hydrants	\$84,606,107	P-42	-\$576	\$84,605,531		\$0	\$84,605,531
43	349.000	Other Transmission & Distribution Plant	\$38,643	P-43	\$0	\$38,643		\$0	\$38,643
44		TOTAL TRANSMISSION & DIST. PLANT	\$1,644,621,931		-\$945,516	\$1,643,676,415		\$0	\$1,643,676,415
45		INCENTIVE COMPENSATION							
40		CAPITALIZATION							
46	0.000	Incentive Compensation Capitalization Adj.	\$0	P-46	\$0	\$0		\$0	\$0
			**		**	***		**	**
47		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
		CAPITALIZATION							
							1		
48		GENERAL PLANT	A	.	4 =	A		4 =	AF
49 50	389.000	Land and Land Rights - GP	\$567,080	P-49	\$0 \$465	\$567,080		\$0 \$0	\$567,080
50 51	390.000 390.100	Structures and Improvements - GP	\$14,212,736 \$6,830,899	P-50	-\$465	\$14,212,271		\$0 \$0	\$14,212,271
51 52	390.100	Office Structures General Structures - HVAC	\$6,830,899 \$206,494	P-51 P-52	\$0 \$0	\$6,830,899 \$206,494	1	\$0 \$0	\$6,830,899 \$206,494
53	390.200	Miscellaneous Structures	\$3,693,920	P-53	\$0 \$0	\$3,693,920	1	\$0 \$0	\$3,693,920
54	390.900	Structures & Improvements - Leasehold	\$67,101	P-54	\$0 \$0	\$67,101		\$0 \$0	\$67,101
55	391.000	Office Furniture and Equipment	\$1,399,697	P-55	\$0	\$1,399,697	1	\$0	\$1,399,697
56	391.100	Computers & Peripheral Equipment	\$8,144,581	P-56	\$0	\$8,144,581		\$0	\$8,144,581
57		Computer Hardware & Software	\$464,243	P-57	\$0	\$464,243	[\$0	\$464,243

Missouri-American Water Company Case No. WR-2017-0285 Total Water Test Year Ending 12-31-2016 Plant In Service

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
58	391.250	Computer Software	\$14,640,670	P-58	\$0	\$14,640,670		\$0	\$14,640,670
59	391.260	Personal Computer Software	\$0	P-59	\$0	\$0		\$0	\$0
60	391.300	Other Office Equipment	\$542,713	P-60	\$0	\$542,713		\$0	\$542,713
61	391.400	BTS Initial Investment	\$45,024,793	P-61	\$0	\$45,024,793		\$0	\$45,024,793
62	392.000	Transportation Equipment	\$0	P-62	\$0	\$0		\$0	\$0
63	392.100	Transportation Equipment - Light Trucks	\$3,664,491	P-63	\$0	\$3,664,491		\$0	\$3,664,491
64	392.200	Transportation Equipment - Heavy Trucks	\$15,514,358	P-64	\$0	\$15,514,358		\$0	\$15,514,358
65	392.300	Transportation Equipment - Cars	\$1,233,404	P-65	\$0	\$1,233,404		\$0	\$1,233,404
66	392.400	Transportation Equipment - Other	\$3,066,021	P-66	\$0	\$3,066,021		\$0	\$3,066,021
67	393.000	Stores Equipment	\$799,315	P-67	\$0	\$799,315		\$0	\$799,315
68	394.000	Tools, Shop and Garage Equipment	\$7,628,368	P-68	\$0	\$7,628,368		\$0	\$7,628,368
69	395.000	Laboratory Equipment	\$1,587,290	P-69	\$0	\$1,587,290		\$0	\$1,587,290
70	396.000	Power Operated Equipment	\$1,440,551	P-70	\$0	\$1,440,551		\$0	\$1,440,551
71	397.000	Communication Equipment	\$0	P-71	\$0	\$0		\$0	\$0
72	397.100	Communication Equipment (non telephone)	\$5,470,802	P-72	\$0	\$5,470,802		\$0	\$5,470,802
73	397.200	Telephone Equipment	\$63,861	P-73	\$0	\$63,861		\$0	\$63,861
74	398.000	Miscellaneous Equipment	\$3,795,444	P-74	\$0	\$3,795,444		\$0	\$3,795,444
75	399.000	Other Tangible Equipment	\$30,089	P-75	\$0	\$30,089		\$0	\$30,089
76		TOTAL GENERAL PLANT	\$140,088,921		-\$465	\$140,088,456	· [\$0	\$140,088,456
77		TOTAL PLANT IN SERVICE	\$2,208,489,576	[-\$961,796	\$2,207,527,780	.]	\$0	\$2,207,527,780

Missouri-American Water Company Case No. WR-2017-0285 **Total Water** Test Year Ending 12-31-2016 Depreciation Expense

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Line	Account	<u> =</u>	MO Adjusted	Depreciation	□ Depreciation
		Plant Assaunt Description	Jurisdictional	•	•
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
4		INITANCIDI E DI ANT			
1	301.000	INTANGIBLE PLANT	\$240.450	0.00%	¢o
2 3		Organization Franchises and Consents	\$240,459 \$43,608	0.00%	\$0 \$0
3 4			\$43,698 \$4,065,530	0.00%	
5	303.000	Miscellaneous Intangible Plant TOTAL INTANGIBLE PLANT	\$1,065,530 \$1,349,687	0.00%	\$0 \$0
3		TOTAL INTANGIBLE PLANT	\$1,349,007		ΨU
6		SOURCE OF SUPPLY PLANT			
7	310.000	Land and Land Rights - SSP	\$1,759,843	0.00%	\$0
8		Structures and Improvements - SSP	\$17,816,941	1.97%	\$350,994
9		Collecting & Impounding Reservoirs	\$119,689	0.35%	\$419
10		Lake, River and Other Intakes	\$7,801,373	3.57%	\$278,510
11		Wells and Springs	\$7,525,152	2.52%	\$189,634
12		Infiltration Galleries and Tunnels	\$1,804	1.77%	\$32
13		Supply Mains	\$22,275,704	1.45%	\$322,998
14	317.000	Other Water Source Plant	\$1,730	4.97%	\$86
15		TOTAL SOURCE OF SUPPLY PLANT	\$57,302,236		\$1,142,673
16		PUMPING PLANT			
17	320.000	Land and Land Rights - PP	\$501,017	0.00%	\$0
18	321.000	Structures and Improvements - PP	\$21,366,356	3.95%	\$843,971
19	322.000	Boiler Plant Equipment	\$0	0.00%	\$0
20	323.000	Other Power Production Equipment	\$3,430,771	3.05%	\$104,639
21	324.000	Steam Pumping Equipment	\$459,989	1.89%	\$8,693
22	325.000	Electric Pumping Equipment	\$71,743,041	1.89%	\$1,355,944
23	326.000	Diesel Pumping Equipment	\$2,532,633	1.89%	\$47,866
24	327.000	Hydraulic Pumping Equipment	\$570,265	1.89%	\$10,777
25	328.000	Other Pumping Equipment	\$2,992,099	1.89%	\$56,551
26		TOTAL PUMPING PLANT	\$103,596,171		\$2,428,441
07		WATER TREATMENT BLANT			
27	222 222	WATER TREATMENT PLANT	#0.000.4F0	0.000/	* 0
28	330.000	Land and Land Rights - WTP	\$2,630,453	0.00%	\$0
29	331.000	Structures and Improvements - WTP	\$123,637,767	2.34%	\$2,893,123
30	332.000	Water Treatment Equipment	\$133,773,374	2.18%	\$2,916,260
31 32	333.000	Water Treatment - Other	\$1,473,221	3.33%	\$49,059
32		TOTAL WATER TREATMENT PLANT	\$261,514,815		\$5,858,442
33		TRANSMISSION & DIST. PLANT			
34	340.000	Land and Land Rights - TDP	\$5,105,512	0.00%	\$0
35	341.000	Structures and Improvements - TDP	\$10,256,875	1.49%	\$152,82 7
36	342.000	Distribution Reservoirs and Standpipes	\$35,007,635	1.70%	\$595,130
37	343.000	Transmission and Distribution Mains	\$1,308,910,014	1.39%	\$18,193,849
38	344.000	Fire Mains	\$595,477	1.56%	\$9,289
39	345.000	Services	\$47,267,988	2.94%	\$1,387,734
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Accounting Schedule: 5 Sponsor: Kennan Patterson Page: 1 of 3

Missouri-American Water Company Case No. WR-2017-0285 Total Water Test Year Ending 12-31-2016 Depreciation Expense

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
40	346.000	Meters	\$122,200,695	2.40%	\$2,932,818
41	347.000	Meter Installations	\$29,688,045	2.40%	\$712,514
42	348.000	Hydrants	\$84,605,531	1.85%	\$1,565,202
43	349.000	Other Transmission & Distribution Plant	\$38,643	2.96%	\$1,144
44		TOTAL TRANSMISSION & DIST. PLANT	\$1,643,676,415		\$25,550,507
					, , ,
45		INCENTIVE COMPENSATION			
		CAPITALIZATION			
46	0.000	Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0
47		TOTAL INCENTIVE COMPENSATION	\$0		\$0
		CAPITALIZATION			
48		GENERAL PLANT			
49	389.000	Land and Land Rights - GP	\$567,080	0.00%	\$0
50	390.000	Structures and Improvements - GP	\$14,212,271	3.02%	\$429,210
51	390.100	Office Structures	\$6,830,899	2.09%	\$142,766
52	390.200	General Structures - HVAC	\$206,494	2.09%	\$4,316
53	390.300	Miscellaneous Structures	\$3,693,920	3.72%	\$137,414
54	390.900	Structures & Improvements - Leasehold	\$67,101	2.75%	\$1,846
55	391.000	Office Furniture and Equipment	\$1,399,697	3.49%	\$48,850
56	391.100	Computers & Peripheral Equipment	\$8,144,581	19.06%	\$1,552,357
57	391.200	Computer Hardware & Software	\$464,243	19.06%	\$88,486
58	391.250	Computer Software	\$14,640,670	5.00%	\$732,034
59	391.260	Personal Computer Software	\$0	0.00%	\$0
60	391.300	Other Office Equipment	\$542,713	10.46%	\$56,768
61	391.400	BTS Initial Investment	\$45,024,793	5.00%	\$2,251,241
62	392.000	Transportation Equipment	\$0	0.00%	\$0
63	392.100	Transportation Equipment - Light Trucks	\$3,664,491	5.57%	\$204,112
64	392.200	Transportation Equipment - Heavy Trucks	\$15,514,358	0.00%	\$0
65	392.300	Transportation Equipment - Cars	\$1,233,404	0.00%	\$0
66	392.400	Transportation Equipment - Other	\$3,066,021	6.15%	\$188,560
67	393.000	Stores Equipment	\$799,315	3.88%	\$31,014
68	394.000	Tools, Shop and Garage Equipment	\$7,628,368	3.73%	\$284,537
69	395.000	Laboratory Equipment	\$1,587,290	3.90%	\$61,905
70	396.000	Power Operated Equipment	\$1,440,551	3.79%	\$54,597
71	397.000	Communication Equipment	\$0	0.00%	. \$0
72	397.100	Communication Equipment (non telephone)	\$5,470,802	5.76%	\$315,118
73	397.200	Telephone Equipment	\$63,861	8.94%	\$5,709
74	398.000	Miscellaneous Equipment	\$3,795,444	6.48%	\$245,945
75	399.000	Other Tangible Equipment	\$30,089	2.43%	\$732
76	300.000	TOTAL GENERAL PLANT	\$140,088,456		\$6,837,517
			1,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		, , , , , , , , , , , , , , , , , , ,

Accounting Schedule: 5 Sponsor: Kennan Patterson

Page: 2 of 3

Missouri-American Water Company Case No. WR-2017-0285 **Total Water** Test Year Ending 12-31-2016 Depreciation Expense

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
77		Total Depreciation	\$2,207,527,780		\$41,817,580

Accounting Schedule: 5 Sponsor: Kennan Patterson Page: 3 of 3

Missouri-American Water Company Case No. WR-2017-0285 Total Water Test Year Ending 12-31-2016 Accumulated Depreciation Reserve

	Α	<u>B</u>	_ <u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>н</u>	<u>l</u>
Line	Account Number	Depreciation Reserve Description	Total	Adjust.	Adimeteranta	As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$2,933	P-2	\$0	\$2,933		\$0	\$2,933
3	302.000	Franchises and Consents	\$306,586	P-3	\$0	\$306,586		\$0	\$306,586
4	303.000	Miscellaneous Intangible Plant	\$0	P-4	\$0	\$0		\$0	\$0
5		TOTAL INTANGIBLE PLANT	\$309,519		\$0	\$309,519		\$0	\$309,519
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$0	P-7	\$0	\$0		\$0	\$0
8	311.000	Structures and Improvements - SSP	\$5,877,980	P-8	\$0	\$5,877,980		\$0	\$5,877,980
9	312.000	Collecting & Impounding Reservoirs	\$98,556	P-9	\$0	\$98,556		\$0	\$98,556
10	313.000 314.000	Lake, River and Other Intakes	\$849,800	P-10 P-11	\$0 \$0	\$849,800		\$0 \$0	\$849,800
11 12	314.000	Wells and Springs Infiltration Galleries and Tunnels	\$1,813,617 \$302	P-11 P-12	\$0 \$0	\$1,813,617 \$302		\$0	\$1,813,617 \$302
13	316.000	Supply Mains	\$8,348,125	P-13	\$0 \$0	\$8,348,125		\$0	\$8,348,125
14	317.000	Other Water Source Plant	\$674	P-14	\$0	\$674		\$0	\$674
15		TOTAL SOURCE OF SUPPLY PLANT	\$16,989,054		\$0	\$16,989,054		\$0	\$16,989,054
4.0		BUMBING BUANT							
16 17	320.000	PUMPING PLANT Land and Land Rights - PP	\$0	P-17	\$0	\$0		\$0	\$0
18	321.000	Structures and Improvements - PP	\$7,336,605	P-18	-\$2,066	\$7,334,539		\$0	\$7,334,539
19	322.000	Boiler Plant Equipment	\$0	P-19	\$0	\$0		\$0	\$0
20	323.000	Other Power Production Equipment	\$576,424	P-20	-\$1,497	\$574,927		\$0	\$574,927
21	324.000	Steam Pumping Equipment	-\$50,591	P-21	\$0	-\$50,591		\$0	-\$50,591
22	325.000	Electric Pumping Equipment	\$24,978,558	P-22	-\$3,108	\$24,975,450		\$0	\$24,975,450
23 24	326.000 327.000	Diesel Pumping Equipment Hydraulic Pumping Equipment	\$1,796,000 \$43,246	P-23 P-24	\$0 \$0	\$1,796,000 \$43,246		\$0 \$0	\$1,796,000 \$43,246
25	328.000	Other Pumping Equipment	\$376,200	P-25	\$0 \$0	\$376,200		\$0	\$376,200
26	020.000	TOTAL PUMPING PLANT	\$35,056,442		-\$6,671	\$35,049,771		\$0	\$35,049,771
27		WATER TREATMENT PLANT							
28 29	330.000 331.000	Land and Land Rights - WTP Structures and Improvements - WTP	\$0 \$39,410,484	P-28 P-29	\$0 \$0	\$0 \$39,410,484		\$0 \$0	\$0 \$39,410,484
30	332.000	Water Treatment Equipment	\$44,252,115	P-30	\$0 \$0	\$44,252,115		\$0	\$44,252,115
31	333.000	Water Treatment - Other	\$468,579	P-31	\$0	\$468,579		\$0	\$468,579
32		TOTAL WATER TREATMENT PLANT	\$84,131,178		\$0	\$84,131,178		\$0	\$84,131,178
33	040.000	TRANSMISSION & DIST. PLANT	*40	D 04	£40	***		**	**
34 35	340.000 341.000	Land and Land Rights - TDP Structures and Improvements - TDP	\$10 \$5,306,109	P-34 P-35	-\$10 \$0	\$0 \$5,306,109		\$0 \$0	\$0 \$5,306,109
36	342.000	Distribution Reservoirs and Standpipes	\$15,179,093	P-36	-\$192,628	\$14,986,465		\$0	\$14,986,465
37	343.000	Transmission and Distribution Mains	\$241,198,601	P-37	-\$23,370	\$241,175,231		\$0	\$241,175,231
38	344.000	Fire Mains	\$161,937	P-38	\$0	\$161,937		\$0	\$161,937
39	345.000	Services	\$11,933,184	P-39	\$0	\$11,933,184		\$0	\$11,933,184
40 41	346.000 347.000	Meters Meter Installations	\$11,895,507 \$13,143,499	P-40 P-41	-\$342 \$0	\$11,895,165 \$13,143,499		\$0 \$0	\$11,895,165 \$13,143,499
42	348.000	Hydrants	\$22,327,580	P-42	-\$53	\$22,327,527		\$0 \$0	\$13,143,499
43	349.000	Other Transmission & Distribution Plant	\$12,539	P-43	\$0	\$12,539		\$0	\$12,539
44		TOTAL TRANSMISSION & DIST. PLANT	\$321,158,059		-\$216,403	\$320,941,656		\$0	\$320,941,656
45		INCENTIVE COMPENSATION							
46	0.000	CAPITALIZATION Incentive Compensation Capitalization Adj.	\$0	P-46	\$0	\$0		\$0	\$0
	0.000	The state of the s	40	1 10	\$	\$		4 0	
47		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
		CAPITALIZATION							
40		OFNEDAL DI ANT							
48 49	389.000	GENERAL PLANT Land and Land Rights - GP	\$647	P-49	-\$647	\$0		\$0	\$0
50	390.000	Structures and Improvements - GP	\$1,945,256	P-50	-\$647 -\$217	\$1,945,039		\$0 \$0	\$1,945,039
51	390.100	Office Structures	\$667,715	P-51	\$0	\$667,715		\$0	\$667,715
52	390.200	General Structures - HVAC	\$35,352	P-52	\$0	\$35,352		\$0	\$35,352
53		Miscellaneous Structures	\$1,348,536	P-53	\$0	\$1,348,536		\$0	\$1,348,536
54	390.900	Structures & Improvements - Leasehold	\$176,386	P-54	\$0	\$176,386		\$0	\$176,386
55 56		Office Furniture and Equipment	\$1,202,289	P-55	\$0 \$0	\$1,202,289		\$0	\$1,202,289 \$3,208,771
56 57	391.100 391.200	Computers & Peripheral Equipment Computer Hardware & Software	\$3,308,771 \$2,861	P-56 P-57	\$0 \$0	\$3,308,771 \$2,861		\$0 \$0	\$3,308,771 \$2,861
58		Computer Software	\$7,485,448	P-58	\$0	\$7,485,448		\$0	\$7,485,448
	•	•	•	•	•		•	•	•

Missouri-American Water Company Case No. WR-2017-0285 Total Water Test Year Ending 12-31-2016 Accumulated Depreciation Reserve

Line	<u>A</u> Account	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	<u>E</u>	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1101111001					7.0,000	11000110			
59	391,260	Personal Computer Software	\$75,334	P-59	\$0	\$75,334		\$0	\$75,334
60	391.300	Other Office Equipment	\$390,897	P-60	\$0	\$390,897		\$0	\$390,897
61	391.400	BTS Initial Investment	\$9,439,116	P-61	\$0	\$9,439,116		\$0	\$9,439,116
62	392.000	Transportation Equipment	\$0	P-62	\$0	\$0		\$0	\$0
63	392.100	Transportation Equipment - Light Trucks	\$1,429,894	P-63	\$0	\$1,429,894		\$0	\$1,429,894
64	392.200	Transportation Equipment - Heavy Trucks	\$4,602,631	P-64	\$0	\$4,602,631		\$0	\$4,602,631
65	392.300	Transportation Equipment - Cars	\$2,305,718	P-65	\$0	\$2,305,718		\$0	\$2,305,718
66	392.400	Transportation Equipment - Other	\$1,216,690	P-66	\$0	\$1,216,690	\$1,216,690		\$1,216,690
67	393.000	Stores Equipment	-\$110,057	P-67	\$0	-\$110,057		\$0	-\$110,057
68	394.000	Tools, Shop and Garage Equipment	\$4,263,297	P-68	\$0	\$4,263,297		\$0	\$4,263,297
69	395.000	Laboratory Equipment	\$755,451	P-69	\$0	\$755,451		\$0	\$755,451
70	396.000	Power Operated Equipment	\$1,719,260	P-70	\$0	\$1,719,260		\$0	\$1,719,260
71	397.000	Communication Equipment	\$0	P-71	\$0	\$0		\$0	\$0
72	397.100	Communication Equipment (non	\$1,779,642	P-72	\$0	\$1,779,642		\$0	\$1,779,642
		telephone)							
73	397.200	Telephone Equipment	\$82,196	P-73	\$0	\$82,196		\$0	\$82,196
74	398.000	Miscellaneous Equipment	\$1,013,165	P-74	\$0	\$1,013,165		\$0	\$1,013,165
75	399.000	Other Tangible Equipment	-\$298,949	P-75	\$0	-\$298,949		\$0	-\$298,949
76		TOTAL GENERAL PLANT	\$44,837,546		-\$864	\$44,836,682		\$0	\$44,836,682
77		TOTAL DEPRECIATION RESERVE	\$502,481,798		-\$223,938	\$502,257,860		\$0	\$502,257,860

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	<u> 1</u>	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>
Line	Account	harana Danadatian	Test Year	Test Year	Test Year	Adjust.	Total Company		Jurisdictional		MO Final Adj		MO Adj. Juris.
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)	Allocations	Adjustments (From Adj. Sch.)	Jurisdictional (H x I) + J	Juris. Labor L + M	Non Labor
			(DŦL)				(From Auj. Sch.)	(0+0)		(i Tolli Auj. Scil.)	(11 x 1) + 3	LTIVI	- K
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$183,937,731	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$183,937,731	100.00%	\$8,589,006	\$192,526,737	See Note(1)	See Note(1)
Rev-3	461.200	Commercial	\$54,396,587			Rev-3		\$54,396,587	100.00%	\$48,680	\$54,445,267		
Rev-4	461.300	Industrial	\$15,807,920			Rev-4		\$15,807,920	100.00%	\$273,047	\$16,080,967		
Rev-5	462.000	Private Fire Protection	\$4,540,755			Rev-5		\$4,540,755	100.00%	\$369,025	\$4,909,780		
Rev-6	463.000	Public Fire Protection	-\$452			Rev-6		-\$452	100.00%	\$452	\$0		
Rev-7	464.000	Other Public Auth.	\$5,547,003			Rev-7		\$5,547,003	100.00%	-\$45,101	\$5,501,902		
Rev-8	466.000	Sales for Resale	\$10,470,136			Rev-8		\$10,470,136		\$285,187	\$10,755,323		
Rev-9	471.000	Other Water Revenue - Oper. Rev.	\$4,455,660			Rev-9		\$4,455,660	100.00%	-\$759,965	\$3,695,695		
Rev-10		TOTAL OPERATING REVENUES	\$279,155,340					\$279,155,340		\$8,760,331	\$287,915,671		
1		SOURCE OF SUPPLY EXPENSES											
2	600.000	Operation Supervision & Engineering	\$37,007	\$271	\$36,736	E-2	\$56	\$37,063	100.00%	\$0	\$37,063	\$327	\$36,736
3	601.000	Operation Labor & Expenses	\$457,817	\$147,139	\$310,678	E-3	\$36.986	\$494,803	100.00%	-\$2,271,412	-\$1.776,609	\$184,125	-\$1.960,734
4	602.000	Purchased Water	\$932,480	\$0	\$932,480	E-4	\$0	\$932,480	100.00%	-\$322,180	\$610,300	\$0	\$610,300
5	603.000	Miscellaneous Expenses	\$5,755,045	\$0	\$5,755,045	E-5	\$0	\$5,755,045		\$452,727	\$6,207,772	\$0	\$6,207,772
6	604.000	Rents - SSE	\$28,598	\$0	\$28,598	E-6	\$0	\$28,598	100.00%	\$0	\$28,598	\$0	\$28,598
7	610.000	Maint. Supervision & Engineering	\$261	\$261	\$0	E-7	\$94	\$355	100.00%	\$0	\$355	\$355	\$0
8	611.000	Maint. of Structures & Improvements	\$469	\$0	\$469	E-8	\$0	\$469	100.00%	\$0	\$469	\$0	\$469
9	612.000	Maint. of Collect. & Impound. Reservoirs	\$671	\$671	\$0	E-9	\$54	\$725	100.00%	-\$153	\$572	\$701	-\$129
10	613.000	Maint. of Lake, River and Other Intakes	\$229	\$229	\$0	E-10	\$42	\$271	100.00%	\$0	\$271	\$271	\$0
11	614.000	Maint. of Wells & Springs	\$117,636	\$117,327	\$309	E-11	\$15,534	\$133,170	100.00%	\$0	\$133,170	\$132,861	\$309
12	615.000	Maint. of Infiltration Galleries & Tunnels	\$543	\$543	\$0	E-12		\$628	100.00%	-\$182	\$446	\$605	-\$159
13	616.000	Maint. of Supply Mains	\$213	\$213	\$0	E-13	\$1,848	\$2,061	100.00%	\$0	\$2,061	\$2,061	\$0
14	617.000	Maint. Of Misc. Water Source Plant	\$345,602	\$337,171	\$8,431	E-14	<u> </u>	\$423,747	100.00%	-\$4	\$423,743	\$415,316	\$8,427
15		TOTAL SOURCE OF SUPPLY EXPENSES	\$7,676,571	\$603,825	\$7,072,746		\$132,844	\$7,809,415		-\$2,141,204	\$5,668,211	\$736,622	\$4,931,589
16		PUMPING EXPENSES											
17	620.000	Operation Supervision & Engineering - PE	\$97.857	\$97,857	\$0	E-17	\$14,498	\$112,355	100.00%	\$0	\$112,355	\$112,355	\$0
18	621.000	Fuel for Power Production	\$12,120	\$0,16¢	\$12,120	E-17	\$14,438	\$12,120	100.00%	\$985	\$13,105	\$112,333	\$13,105
19	622.000	Power Production Labor & Expenses	\$237	\$237	\$12,120	E-19	\$58	\$295	100.00%	\$0	\$295	\$295	\$10,100
20	623.000	Fuel or Power Purchased for Pumping	\$4,669,187	\$0	\$4,669,187	E-20	\$0	\$4,669,187	100.00%	\$367,089	\$5,036,276	\$0	\$5,036,276
21	624.000	Pumping Labor and Expenses	\$1,472,060	\$1,470,167	\$1,893	E-21	\$270,708	\$1,742,768	100.00%	-\$544	\$1,742,224	\$1,740,875	\$1,349
22	625.000	Expenses Transferred - Cr.	\$0	\$0	\$0	E-22	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
23	626.000	Miscellaneous Expense	\$40,691	\$0	\$40,691	E-23	\$0	\$40,691	100.00%	\$0	\$40,691	\$0	\$40,691
24	627.000	Rents - PE	\$2,571	\$0	\$2,571	E-24	\$0	\$2,571	100.00%	\$0	\$2,571	\$0	\$2,571
25	630.000	Maint. Supervision & Engineering - PE	\$87,546	\$87,546	\$0	E-25	\$12,627	\$100,173	100.00%	\$0	\$100,173	\$100,173	\$0
26	631.000	Maint. of Structures & Improvements - PE	\$91,767	\$91,767	\$0	E-26	\$22,656	\$114,423	100.00%	-\$119	\$114,304	\$114,404	-\$100
27	632.000	Maint. of Power Production Equipment	\$1,082	\$72	\$1,010	E-27	\$0	\$1,082	100.00%	-\$36	\$1,046	\$66	\$980
28	633.000	Maint. of Pumping Equipment	\$473,591	\$416,623	\$56,968	E-28	\$89,796	\$563,387	100.00%	-\$44	\$563,343	\$506,419	\$56,924
29		TOTAL PUMPING EXPENSES	\$6,948,709	\$2,164,269	\$4,784,440		\$410,343	\$7,359,052		\$367,331	\$7,726,383	\$2,574,587	\$5,151,796
		WATER TREATMENT EVRENCES											
30	040.05-	WATER TREATMENT EXPENSES	4004 555	4004.000			440 :	A074	100.055		A07155	A071 05:	
31	640.000	Operation. Supervision & Engineer WTE	\$231,803	\$231,803	\$0	E-31	\$42,458	\$274,261	100.00%	\$0	\$274,261	\$274,261	\$0
32	641.000	Chemicals - WTE	\$9,887,014	\$0 \$2.054.746	\$9,887,014	E-32	• •	\$9,887,014	100.00%	-\$1,060,357	\$8,826,657	\$0 \$2,692,704	\$8,826,657
33 34	642.000	Operation Labor & Expenses - WTE	\$3,520,544 \$1,759,697	\$2,954,716 \$0	\$565,828	E-33	\$727,988	\$4,248,532 \$4,759,697	100.00%	\$5 \$290.734	\$4,248,537	\$3,682,704	\$565,833 \$2,020,424
34 35	643.000 644.000	Miscellanous Expenses - WTE Rents - WTE	\$1,758,687 \$234,494	\$0 \$0	\$1,758,687 \$234,494	E-34 E-35	\$0 \$0	\$1,758,687 \$234,494	100.00% 100.00%	\$280,734 \$0	\$2,039,421 \$234,494	\$0 \$0	\$2,039,421 \$234,494
35 36	650.000	Maint, Supervision & Engineering - WTE	\$234,494 \$1,422,499	\$1,422,499	\$234,494 \$0	E-35	\$330.976	\$234,494 \$1.753.475	100.00%	\$0 \$0	\$234,494 \$1.753.475	\$1,753,475	\$234,494 \$0
37	651.000	Maint. of Structures & Improvements - WTE	\$1,422,499	\$1,422,499	\$29	E-37	\$330,976 \$0	\$1,755,475	100.00%	\$0 \$0	\$1,755,475 \$29	\$1,755,475 \$0	\$29
38	652.000	Maint. of Water Treatment Equipment	\$897,583	\$1,857	\$895,726	E-38	\$414	\$897,997	100.00%	-\$1,743	\$896,254	\$2,271	\$893,983
30	302.000		ψου, 300	ψ.,007	ψ000,120	_ 50	Ψ-11-1	ψου, ,551	100.0070	ψ1,745	ψ000,20 1	Ψ=,=11	ψ000,000

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	<u>H</u>	- 1	.1	K	1	<u>M</u>
Line	Account	<u>=</u>	Test Year	Test Year	Test Year	Adjust.		Total Company	Jurisdictiona	I Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations		Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + M	= K
39		TOTAL WATER TREATMENT EXPENSES	\$17,952,653	\$4,610,875	\$13,341,778		\$1,101,836	\$19,054,489		-\$781,361	\$18,273,128	\$5,712,711	\$12,560,417
40		TRANSMISSION & DIST. EXPENSES											
41	660.000	Operation Supervision & Engineering - TDE	\$85,872	\$85,872	\$0	E-41	\$17,945	\$103,817	100.00%	\$0	\$103,817	\$103,817	\$0
42	661.000	Storage Facilities Expenses TDE	\$516	\$516	\$0	E-42	\$124	\$640	100.00%	\$0	\$640	\$640	\$0
43	662.000	Transmission & Distribution Lines Expenses	\$1,877,591	\$1,794,475	\$83,116	E-43	\$443,779	\$2,321,370	100.00%	-\$87,870	\$2,233,500	\$2,238,254	-\$4,754
44	663.000	Meter Expenses - TDE	\$959,706	\$955,656	\$4,050	E-44	\$213,594	\$1,173,300	100.00%	-\$5	\$1,173,295	\$1,169,250	\$4,045
45	664.000	Customer Installations Expenses - TDE	\$536,894	\$536,894	\$0	E-45	\$121,364	\$658,258	100.00%	-\$22	\$658,236	\$658,258	-\$22
46	665.000	Miscellaneous Expenses - TDE	\$2,385,514	\$1,548,701	\$836,813	E-46	\$508,337	\$2,893,851	100.00%	-\$125	\$2,893,726	\$2,055,017	\$838,709
47 48	666.000 670.000	Rents - TDE	\$12,503 \$67,942	\$0 \$67,942	\$12,503	E-47 E-48	\$0 \$8,506	\$12,503 \$76,448	100.00%	\$0 \$0	\$12,503 \$76,448	\$0 \$76,448	\$12,503
48 49	670.000	Maint. Supervision and Engineering - TDE Maint. of Structures & Improvements - TDE	\$67,942 \$755	\$67,942 \$142	\$0 \$613	E-48 E-49	\$8,506 \$24	\$76,448 \$779	100.00% 100.00%	\$0 -\$20	\$76,448 \$759	\$76,448 \$163	\$0 \$596
49 50	671.000	Maint. of Structures & Improvements - TDE Maint. of Dist. Reservoirs & Standpipes - TDE	\$755 \$120	\$142 \$120	\$013 \$0	E-49 E-50	\$24 \$27	\$179 \$147	100.00%	-\$20 \$0	\$759 \$147	\$163 \$147	\$596 \$0
50 51	673.000	Maint, of Transmission & Distribution Mains	\$2,339,224	\$274,629	\$2,064,595	E-51	\$707,857	\$3,047,081	100.00%	\$119	\$3,047,200	\$323,281	\$2,723,919
52	674.000	Maint, of Fire Mains - TDE	\$438	\$438	\$0	E-52	\$93	\$5,047,001	100.00%	\$0	\$5,047,200 \$531	\$523,201 \$531	\$2,723,919
53	675.000	Maint, of Services - TDE	\$443,477	\$443,407	\$70	E-53	\$100,576	\$544,053	100.00%	-\$274	\$543,779	\$543,939	-\$160
54	676.000	Maint. of Meters - TDE	\$208,081	\$192,003	\$16,078	E-54	\$40,001	\$248,082	100.00%	-\$7	\$248,075	\$232,003	\$16,072
55	677.000	Maint. of Hydrants - TDE	\$413,397	\$399,941	\$13,456	E-55	\$93,197	\$506,594	100.00%	\$0	\$506,594	\$493,138	\$13,456
56	678.000	Maint. of Miscellaneous Plant - TDE	\$3,309,294	\$1,274,403	\$2,034,891	E-56	\$416,424	\$3,725,718	100.00%	\$670,702	\$4,396,420	\$1,727,858	\$2,668,562
57		TOTAL TRANSMISSION & DIST. EXPENSES	\$12,641,324	\$7,575,139	\$5,066,185		\$2,671,848	\$15,313,172		\$582,498	\$15,895,670	\$9,622,744	\$6,272,926
58		CUSTOMER ACCOUNTS EXPENSE											
59	901.000	Supervision - CAE	\$61,314	\$61,314	\$0	E-59	\$9,700	\$71,014	100.00%	\$0	\$71,014	\$71,014	\$0
60	902.000	Meter Reading Expenses - CAE	\$2,063,056	\$2,051,706	\$11,350	E-60	\$487,731	\$2,550,787	100.00%	-\$527	\$2,550,260	\$2,539,437	\$10,823
61	903.000	Customer Records & Collection Expenses	\$3,406,004	\$888,694	\$2,517,310	E-61	\$202,975	\$3,608,979	100.00%	-\$88,991	\$3,519,988	\$1,059,725	\$2,460,263
62	904.000	Uncollectible Amounts - CAE	\$2,859,929	\$0	\$2,859,929	E-62	\$0	\$2,859,929	100.00%	-\$95,558	\$2,764,371	\$0	\$2,764,371
63 64	905.000	Misc. Customer Accounts Expense - CAE TOTAL CUSTOMER ACCOUNTS EXPENSE	\$119,915 \$8,510,218	\$11,145 \$3,012,859	\$108,770 \$5,497,359	E-63	\$2,750 \$703,156	\$122,665 \$9,213,374	100.00%	-\$10 -\$185,086	\$122,655 \$9,028,288	\$13,895 \$3,684,071	\$108,760 \$5,344,217
64		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$0,510,210	\$3,012,039	\$5,497,359		\$703,136	\$9,213,374		-\$100,000	\$9,020,200	\$3,004,U7 I	\$5,344,217
65		CUSTOMER SERVICE EXPENSES											
66	907.000	Customer Service & Information Expenses	\$291	\$291	\$0	E-66	\$114	\$405	100.00%	-\$84	\$321	\$391	-\$70
67		TOTAL CUSTOMER SERVICE EXPENSES	\$291	\$291	\$0		\$114	\$405		-\$84	\$321	\$391	-\$70
68		SALES PROMOTION EXPENSES											
69	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-69	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
70	310.000	TOTAL SALES PROMOTION EXPENSES	\$0	\$0 \$0	\$0	L-03	\$0	\$0	0.0076	\$0	\$0	\$0	\$0
		TOTAL DALLOT ROMOTION LA LINGLO	Ψū	Ų.	Ψū		ΨŪ	ų,		Ψ	ų.	Ψ	Ψ
71		ADMIN. & GENERAL EXPENSES											
72	920.000	Admin. & General Salaries	\$8,665,940	\$8,665,940	\$0	E-72	\$372,454	\$9,038,394	100.00%	-\$1,739,174	\$7,299,220	\$8,544,778	-\$1,245,558
73	921.000	Office Supplies & Expenses	\$3,083,496	\$0	\$3,083,496	E-73	-\$68	\$3,083,428	100.00%	-\$40,954	\$3,042,474	-\$66,269	\$3,108,743
74	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-74	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
75	923.000	Outside Services Employed	\$37,976,149	\$30,093,322	\$7,882,827	E-75	\$75,603	\$38,051,752	100.00%	-\$2,095,353	\$35,956,399	\$28,877,811	\$7,078,588
76	924.000	Property Insurance	\$4,939,505	\$0	\$4,939,505	E-76	\$0	\$4,939,505	100.00%	-\$1,058,023	\$3,881,482	\$0	\$3,881,482
77	925.000	Injuries & Damages	\$4,527	\$0	\$4,527	E-77	\$0	\$4,527	100.00%	\$299	\$4,826	\$0	\$4,826
78	926.000	Employee Pensions & Benefits	\$9,160,502	\$6,654,095	\$2,506,407	E-78	\$1,382,139	\$10,542,641	100.00%	-\$273,415	\$10,269,226	\$8,036,234	\$2,232,992
79	927.000	Franchise Requirements	\$0	\$0	\$0	E-79	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
80	928.000	Regulatory Commission Expenses	\$773,226	\$587,338	\$185,888	E-80	\$0	\$773,226	100.00%	-\$697,786	\$75,440	\$587,338	-\$511,898
81	929.000	Duplicate Charges - Credit	\$0 \$20,270	\$0	\$0 \$20,270	E-81	\$0 \$0	\$0 \$20,270	0.00%	\$0 \$24.734	\$0 \$5.548	\$0 *0	\$0
82 83	930.100 930.200	Institutional or Goodwill Advertising Expenses Misc. General Expenses	\$30,279 \$1,003,007	\$0 \$0	\$30,279 \$1,003,007	E-82 E-83	\$0 \$0	\$30,279 \$1,002,007	100.00% 100.00%	-\$24,731 \$1,601,774	\$5,548 \$2,604,781	\$0 \$21,222	\$5,548 \$2,583,559
83 84	930.200	Research & Development Expenses - AGE	\$1,003,007 \$84,719	\$0 \$0	\$1,003,007 \$84,719	E-83 E-84	\$0 \$0	\$1,003,007 \$84,719	100.00%	\$1,601,774 -\$1,956	\$2,604,781 \$82,763	\$21,222 \$0	\$2,583,559 \$82,763
04	930.300	research a Development Expenses - AGE	ф04, <i>1</i> 19	φU	ф04,/19	⊑-64	φu	Ф04,719	100.00%	-\$1,900	φο∠, <i>ι</i> 03	\$ 0	φο∠, <i>ι</i> 03

Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	G Total Company	H Total Company	<u> </u> 	<u>J</u> Jurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
Hamber	Hamber	moonie Bescription	(D+E)	Luboi	Iton Luboi	Humber	(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	
			(= : =)				(cremina)	(0.0)		(* * * * * * * * * * * * * * * * * * *	(1111)		
85	931.000	Rents - AGE	\$182,948	\$0	\$182,948	E-85	\$0	\$182,948	100.00%	-\$46,694	\$136,254	\$0	\$136,254
86	932.000	Maint. of General Plant - AGE	\$1,602,115	\$389,747	\$1,212,368	E-86		\$1,695,102	100.00%	-\$43,537	\$1,651,565	\$482,734	\$1,168,831
87		TOTAL ADMIN. & GENERAL EXPENSES	\$67,506,413	\$46,390,442	\$21,115,971		\$1,923,115	\$69,429,528		-\$4,419,550	\$65,009,978	\$46,483,848	\$18,526,130
		DEDDEGLATION EVENUE											
88	403,000	DEPRECIATION EXPENSE	£27.402.040	See note (1)	Coo moto (4)	F 00	Can mate (4)	£27.402.040	100.00%	£4 202 262	¢44 ECE 204	Saa mata (1)	Coo moto (4)
89 90	403.000	Depreciation Expense, Dep. Exp. TOTAL DEPRECIATION EXPENSE	\$37,182,018 \$37,182,018	See note (1)	See note (1) \$0	E-89	See note (1)	\$37,182,018 \$37,182,018	100.00%	\$4,383,263 \$4,383,263	\$41,565,281 \$41,565,281	See note (1) \$0	See note (1) \$0
90		TOTAL DEPRECIATION EXPENSE	\$37,102,010	φu	φu		\$0	\$37,102,010		\$4,363,263	\$41,505,261	\$ 0	\$ 0
91		OTHER OPERATING EXPENSES											
92	408.000	Property Taxes	\$13,880,751	\$0	\$13,880,751	E-92	\$0	\$13,880,751	100.00%	-\$662	\$13,880,089	\$0	\$13,880,089
93	408.000	Payroll Taxes	\$1,898,345	\$1,898,345	\$0	E-93	\$270,742	\$2,169,087	100.00%	-\$3,382	\$2,165,705	\$2,169,087	-\$3,382
94	408.000	Other Taxes	-\$95,774	\$0	-\$95,774	E-94	\$0	-\$95,774	100.00%	-\$15,498	-\$111,272	\$0	-\$111,272
95	408.000	PSC Assessment	\$2,437,440	\$0	\$2,437,440	E-95	\$0	\$2,437,440	100.00%	-\$367,638	\$2,069,802	\$0	\$2,069,802
96		TOTAL OTHER OPERATING EXPENSES	\$18,120,762	\$1,898,345	\$16,222,417		\$270,742	\$18,391,504		-\$387,180	\$18,004,324	\$2,169,087	\$15,835,237
97		AMORTIZATION EXPENSE											
98	0.000	Amortization - Tank Painting Tracker	\$0	\$0	\$0	E-98		\$0	0.00%	\$165,089	\$165,089	\$0	\$165,089
99	405.000	Amortization Reg Asset	\$270,705	\$0	\$270,705	E-99		\$270,705	100.00%	-\$111,688	\$159,017	\$0	\$159,017
100		TOTAL AMORTIZATION EXPENSE	\$270,705	\$0	\$270,705		\$0	\$270,705		\$53,401	\$324,106	\$0	\$324,106
101		TOTAL OPERATING EXPENSE	\$176,809,664	\$66,256,045	\$73,371,601		\$7,213,998	\$184,023,662		-\$2,527,972	\$181,495,690	\$70,984,061	\$68,946,348
102		NET INCOME BEFORE TAXES	\$102,345,676	\$0	\$0		\$0	\$95,131,678		\$11,288,303	\$106,419,981	\$0	\$0
			+·,-·-, › ·•	40	***		***	***************************************		Ţ, <u></u> ,		4.5	40
103		INCOME TAXES											
104	0.000	Current Income Taxes	-\$7,583,809	See note (1)	See note (1)	E-104		-\$7,583,809	100.00%	\$29,265,369	\$21,681,560	See note (1)	See note (1)
105		TOTAL INCOME TAXES	-\$7,583,809	\$0	\$0		\$0	-\$7,583,809		\$29,265,369	\$21,681,560	\$0	\$0
400		DEFERRED INCOME TAXES											
106 107	0.000	DEFERRED INCOME TAXES Deferred Income Taxes - Def. Inc. Tax.	\$39.068.738	See note (1)	See note (1)	E-107	See note (1)	\$39.068.738	100.00%	-\$30.785.627	\$8,283,111	See note (1)	See note (1)
107	0.000	Amortization of Deferred ITC	\$39,068,738 -\$106.640	See note (1)	See note (1)	E-107 E-108		\$39,068,738 -\$106,640	100.00%	-\$30,785,627 \$0	\$8,283,111 -\$106.640	See note (1)	See note (1)
109	0.000	TOTAL DEFERRED INCOME TAXES	\$38,962,098	\$0	\$0	E-100	\$0	\$38,962,098	100.00%	-\$30,785,627	\$8,176,471	\$0	\$0
109		TOTAL DEL ENNED INCOME TAXEO	φ30,302,030	40	φU		φu	φ30,302,030		-430,103,021	φυ, 170,471	4 0	φU
110		NET OPERATING INCOME	\$70,967,387	\$0	\$0		\$0	\$63,753,389		\$12,808,561	\$76,561,950	\$0	\$0

Missouri-American Water Company Case No. WR-2017-0285 **Total Water** Test Year Ending 12-31-2016 **Capital Structure Schedule**

	A	<u>B</u>	<u>C</u> Percentage of Total	<u>D</u> Embedded	<u>E</u> Weighted Cost of	<u>F</u> Weighted Cost of	<u>G</u> Weighted Cost of
Line Number	Description	Dollar Amount	Capital Structure	Cost of Capital	Capital 8.50%	Capital 9.25%	Capital 9.50%
1	Common Stock	\$5,384,000,000	43.99%		3.739%	4.069%	4.179%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$10,446,017	0.09%	8.67%	0.007%	0.007%	0.007%
4	Long Term Debt	\$6,244,359,505	51.02%	5.35%	2.730%	2.730%	2.730%
5	Short Term Debt	\$600,367,175	4.91%	0.99%	0.049%	0.049%	0.049%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$12,239,172,697	100.00%		6.525%	6.855%	6.965%
8	PreTax Cost of Capital				8 875%	9 412%	9 591%

Exhibit No.:

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

Case No: WR-2017-0285

Date Prepared: 11/30/2017



MISSOURI PUBLIC SERVICE COMMISSION COMMISSION STAFF STAFF ACCOUNTING SCHEDULES

MISSOURI-AMERICAN WATER COMPANY TOTAL SEWER

CASE NO. WR-2017-0285

Jefferson City, Missouri

November 2017

Missouri-American Water Company Case No. WR-2017-0285 Total Sewer Test Year Ending 12-31-2016 Revenue Requirement

Line	A	<u>B</u> 6.53%	<u>C</u> 6.86%	<u>D</u> 6.97%
Number	Description	Return	Return	Return
1	Net Orig Cost Rate Base	\$21,579,988	\$21,579,988	\$21,579,988
2	Rate of Return	6.53%	6.86%	6.97%
3	Net Operating Income Requirement	\$1,322,160	\$1,389,029	\$1,411,319
4	Net Income Available	\$983,254	\$983,254	\$983,254
5	Additional Net Income Required	\$338,906	\$405,775	\$428,065
6	Income Tax Requirement			
7	Required Current Income Tax	\$488,996	\$527,337	\$540,171
8	Current Income Tax Available	\$233,482	\$233,482	\$233,482
9	Additional Current Tax Required	\$255,514	\$293,855	\$306,689
10	Revenue Requirement	\$594,420	\$699,630	\$734,754
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$176,270	\$176,270	\$176,270
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$770,690	\$875,900	\$911,024

Accounting Schedule: 1 Sponsor: Kim Bolin Page: 1 of 1

Missouri-American Water Company Case No. WR-2017-0285 Total Sewer Test Year Ending 12-31-2016 RATE BASE SCHEDULE

	<u>A</u>	<u>B</u>	<u>C</u>
Line	Data Barra Barratan	Percentage	Dollar
Number	Rate Base Description	Rate	Amount
1	Plant In Service		\$70,601,338
2	Less Accumulated Depreciation Reserve		\$26,821,220
3	Net Plant In Service		\$43,780,118
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$25,077
6	Contributions in Aid of Construction Amortization		\$18,599,036
7	Materials & Supplies		\$132,488
8	Prepayments		\$58,954
9	Prepaid Pension Asset		\$316,929
10	TOTAL ADD TO NET PLANT IN SERVICE		\$19,132,484
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset		\$36,868
13	State Tax Offset		\$6,983
14	City Tax Offset		\$874
15	Interest Expense Offset		\$69,428
16	Contributions in Aid of Construction		\$32,307,293
17	Customer Advances		\$34,123
18	Accumulated Deferred Income Taxes		\$8,578,237
19	OPEB Tracker		\$174,469
20	Pension Tracker		\$124,339
21	Customer Deposits		\$0
22	TOTAL SUBTRACT FROM NET PLANT		\$41,332,614
23	Total Rate Base		\$21,579,988

Accounting Schedule: 2 Sponsor: Kim Bolin Page: 1 of 1

Missouri-American Water Company Case No. WR-2017-0285 Total Sewer Test Year Ending 12-31-2016 Plant In Service

Lino	Account #	<u>B</u>	<u>C</u> Total	<u>D</u>	<u>E</u>	F As Adjusted	<u>G</u>	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
	(Optional)	Plant Account Description	Plant	Adjust. Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$11,604	P-2	\$0	\$11,604		\$0	\$11,604
3 4	302.000 303.000	Franchises Other Plant & Misc. Equipment	\$5,562 \$994	P-3 P-4	\$0 \$0	\$5,562 \$994		\$0 \$0	\$5,562 \$994
5	303.000	TOTAL INTANGIBLE PLANT	\$18,160	F	\$0	\$18,160		\$0	\$18,160
·		TO THE INTIMUSIBLE TENUT	ψ10,100		Q U	ψ10,100		\$ \$	\$10,100
6		COLLECTION PLANT							
7	350.000	Land and Land Rights	\$30,000	P-7	\$0	\$30,000		\$0	\$30,000
8	351.000	Structures & Improvements	\$2,824,431	P-8	-\$222,985	\$2,601,446		\$0	\$2,601,446
9 10	352.100 352.200	Collection Sewers Forced	\$8,082,735	P-9 P-10	\$286,637	\$8,369,372		\$0 \$0	\$8,369,372 \$26,064,396
10	353.000	Collection Sewers Gravity Services to Customers	\$26,084,390 \$1,125,300	P-10 P-11	-\$19,994 -\$325	\$26,064,396 \$1,124,975		\$0 \$0	\$26,064,396 \$1,124,975
12	354.000	Flow Measuring Devices	\$517,922	P-12	-φ323 \$0	\$517,922		\$0 \$0	\$517,922
13	356.000	Other Collection Equipment	\$25,141	P-13	\$0	\$25,141		\$0	\$25,141
14		TOTAL COLLECTION PLANT	\$38,689,919		\$43,333	\$38,733,252		\$0	\$38,733,252
15		SYSTEM PUMPING PLANT	40		•	**			44
16	360.000	Land & Land Rights	\$9,505	P-16	\$0 \$0	\$9,505		\$0 \$0	\$9,505
17 18	361.000 362.000	Structures & Improv Receiving Wells	\$157,617 \$742,767	P-17 P-18	\$0 \$0	\$157,617 \$742,767		\$0 \$0	\$157,617 \$742,767
19	363.000	Electric Pumping Equipment	\$2,460,990	P-10	-\$221,978	\$2,239,012		\$0 \$0	\$2,239,012
20	365.000	Other Pumping Equipment	\$1,005,393	P-20	\$0	\$1,005,393		\$0	\$1,005,393
21		TOTAL SYSTEM PUMPING PLANT	\$4,376,272		-\$221,978	\$4,154,294		\$0	\$4,154,294
22		TREATMENT & DISPOSAL PLANT							
23	371.000	Structures and Improvements	\$3,288,307	P-23	-\$142,031	\$3,146,276		\$0	\$3,146,276
24 25	372.000	Treatment & Disposal Equipment	\$7,572,590 \$11,319,699	P-24	-\$227,124 \$0	\$7,345,466		\$0 *0	\$7,345,466
25 26	373.000 374.000	Plant Sewers Outfall Sewer Lines	\$17,319,699	P-25 P-26	\$0 \$0	\$11,319,699 \$179,441		\$0 \$0	\$11,319,699 \$179,441
27	374.000	TOTAL TREATMENT & DISPOSAL PLANT	\$22,360,037	1 -20	-\$369,155	\$21,990,882		\$0	\$21,990,882
			4 ,000,00.		4000,100	4 2.,000,002		40	42.,000,002
28		INCENTIVE COMPENSATION							
		CAPITALIZATION							
29	0.000	Incentive Compensation Capitalization Adj.	\$0	P-29	\$0	\$0		\$0	\$0
30		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
30		CAPITALIZATION	ΨΟ		ΨΟ	Ψ		ΨΟ	ΨΟ
31		GENERAL PLANT							
32	389.000	Land and Land Rights - General	\$367,088	P-32	\$0	\$367,088		\$0	\$367,088
33	390.000	Stores Shop Equipment Structures	\$604,795	P-33	\$0	\$604,795		\$0	\$604,795
34 35	390.100 390.200	Office Structures General Structures - HVAC	\$354 \$0	P-34 P-35	\$0 \$0	\$354 \$0		\$0 \$0	\$354 \$0
36	390.200	Miscellaneous Structures	\$0 \$0	P-36	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0
37	390.900	Structures & Improvements - Leasehold	\$1,548	P-37	\$0 \$0	\$1,548		\$0	\$1,548
38	391.000	Office Furniture & Equipment	\$83,519	P-38	\$0	\$83,519		\$0	\$83,519
39	391.100	Computers & Peripheral Equipment	\$356,248	P-39	\$0	\$356,248		\$0	\$356,248
40	391.200	Computer Hardware & Software	\$15,177	P-40	\$0	\$15,177		\$0	\$15,177
41	391.250	Computer Software	\$491,692	P-41	\$0	\$491,692		\$0	\$491,692
42	391.260	Personal Computer Software	\$567	P-42	\$0	\$567		\$0 \$0	\$567
43 44	391.300 391.400	Other Office Equipment BTS Initial Investment	\$434 \$1,448,636	P-43 P-44	\$0 \$0	\$434 \$1,448,636		\$0 \$0	\$434 \$1,448,636
45	392.000	Transportation Equipment	\$784,991	P-45	\$0 \$0	\$784,991		\$0 \$0	\$7,446,636 \$784,991
46	392.100	Transportation Equipment - Light Trucks	\$0	P-46	\$0	\$0		\$0	\$0
47	392.200	Transportation Equipment - Heavy Trucks	\$0	P-47	\$0	\$0		\$0	\$0
48	392.300	Transportation Equipment - Cars	\$4,877	P-48	\$0	\$4,877		\$0	\$4,877
49	392.400	Transportation Equipment - Other	\$0	P-49	\$0	\$0		\$0	\$0
50	393.000	Stores Equipment	\$27,005	P-50	\$0	\$27,005		\$0	\$27,005
51 52	394.000	Tools, Shop and Garage Equipment	\$169,721 \$05,106	P-51	\$0 \$0	\$169,721 \$05,106		\$0 \$0	\$169,721
52 53	395.000 396.000	Laboratory Equipment Power Operated Equipment	\$95,196 \$580,417	P-52 P-53	\$0 \$0	\$95,196 \$580,417		\$0 \$0	\$95,196 \$580.417
53 54	397.000	Communication Equipment	\$560,417 \$85,078	P-53 P-54	\$0 \$0	\$560,417 \$85,078		\$0 \$0	\$580,417 \$85,078
55	397.100	Communication Equipment (non telephone)	\$3,383	P-55	\$0 \$0	\$3,383		\$0	\$3,383
			,		, ,	,		, ,	, - ,
56	397.200	Telephone Equipment	\$125	P-56	\$0	\$125		\$0	\$125
57	398.000	Miscellaneous Equipment	\$473,086	P-57	\$0	\$473,086	l l	\$0	\$473,086

Missouri-American Water Company Case No. WR-2017-0285 Total Sewer Test Year Ending 12-31-2016 Plant In Service

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>!</u>
Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
58	399.000	Other Tangible Property	\$110,813	P-58	\$0	\$110,813		\$0	\$110,813
59		TOTAL GENERAL PLANT	\$5,704,750		\$0	\$5,704,750		\$0	\$5,704,750
60		TOTAL PLANT IN SERVICE	\$71,149,138	ı.	-\$547,800	\$70,601,338		\$0	\$70,601,338

Missouri-American Water Company Case No. WR-2017-0285 **Total Sewer** Test Year Ending 12-31-2016 Depreciation Expense

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
		·			·
1		INTANGIBLE PLANT			
2	301.000	Organization	\$11,604	0.00%	\$0
3	302.000	Franchises	\$5,562	0.00%	\$0
4	303.000	Other Plant & Misc. Equipment	\$994	0.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$18,160		\$0
6	050.000	COLLECTION PLANT	***	0.000/	**
7	350.000	Land and Land Rights	\$30,000	0.00%	\$0
8	351.000	Structures & Improvements	\$2,601,446	2.03%	\$52,809
9	352.100	Collection Sewers Forced	\$8,369,372	1.64%	\$137,256
10	352.200	Collection Sewers Gravity	\$26,064,396	1.58%	\$411,816
11	353.000	Services to Customers	\$1,124,975	2.87%	\$32,286
12	354.000	Flow Measuring Devices	\$517,922	3.38%	\$17,506
13	356.000	Other Collection Equipment	\$25,141	3.15%	\$792
14		TOTAL COLLECTION PLANT	\$38,733,252		\$652,465
15		SYSTEM PUMPING PLANT			
16	360.000	Land & Land Rights	\$9,505	0.00%	\$0
17	361.000	Structures & Improv	\$157,61 7	2.17%	\$3,421
18	362.000	Receiving Wells	\$742,767	2.87%	\$21,318
19	363.000	Electric Pumping Equipment	\$2,239,012	4.31%	\$96,501
20	365.000	Other Pumping Equipment	\$1,005,393	4.31%	\$43,332
21		TOTAL SYSTEM PUMPING PLANT	\$4,154,294		\$164,572
22		TREATMENT & DISPOSAL PLANT			_
23	371.000	Structures and Improvements	\$3,146,276	1.43%	\$44,991
24	372.000	Treatment & Disposal Equipment	\$7,345,466	3.97%	\$291,615
25	373.000	Plant Sewers	\$11,319,699	1.60%	\$181,114
26	374.000	Outfall Sewer Lines	\$179,441	3.04%	\$5,454
27		TOTAL TREATMENT & DISPOSAL PLANT	\$21,990,882		\$523,174
28		INCENTIVE COMPENSATION			
20		CAPITALIZATION			
29	0.000	Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0
	0.000	aniconary componentian capitanzation raji		0.0070	Ψ
30		TOTAL INCENTIVE COMPENSATION	\$0		\$0
		CAPITALIZATION			
24		CENEDAL DI ANT			
31	200 000	GENERAL PLANT	\$007.000	0.000/	6 2
32	389.000	Land and Land Rights - General	\$367,088	0.00%	\$0 \$18.800
33	390.000	Stores Shop Equipment Structures Office Structures	\$604,795	3.11%	\$18,809
34	390.100		\$354 *0	2.82%	\$10
35	390.200	General Structures - HVAC	\$0	0.00%	\$0

Accounting Schedule: 5 Sponsor: Kennan Patterson Page: 1 of 2

Missouri-American Water Company Case No. WR-2017-0285 Total Sewer Test Year Ending 12-31-2016 Depreciation Expense

	<u>A</u>	<u>B</u>	<u>c</u>	<u>D</u>	<u>E</u>
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
36	390.300	Miscellaneous Structures	\$0	0.00%	\$0
37	390.900	Structures & Improvements - Leasehold	\$1,548	1.36%	\$21
38	391.000	Office Furniture & Equipment	\$83,519	5.00%	\$4,176
39	391.100	Computers & Peripheral Equipment	\$356,248	20.00%	\$71,250
40	391.200	Computer Hardware & Software	\$15,177	20.00%	\$3,036
41	391.250	Computer Software	\$491,692	5.00%	\$24,586
42	391.260	Personal Computer Software	\$567	10.05%	\$57
43	391.300	Other Office Equipment	\$434	6.68%	\$29
44	391.400	BTS Initial Investment	\$1,448,636	5.00%	\$72,433
45	392.000	Transportation Equipment	\$784,991	3.45%	\$27,082
46	392.100	Transportation Equipment - Light Trucks	\$0	0.00%	\$0
47	392.200	Transportation Equipment - Heavy Trucks	\$0	0.00%	\$0
48	392.300	Transportation Equipment - Cars	\$4,877	3.42%	\$167
49	392.400	Transportation Equipment - Other	\$0	0.00%	\$0
50	393.000	Stores Equipment	\$27,005	4.00%	\$1,080
51	394.000	Tools, Shop and Garage Equipment	\$169,721	5.00%	\$8,485
52	395.000	Laboratory Equipment	\$95,196	6.67%	\$6,350
53	396.000	Power Operated Equipment	\$580,417	7.71%	\$44,750
54	397.000	Communication Equipment	\$85,078	6.67%	\$5,675
55	397.100	Communication Equipment (non telephone)	\$3,383	6.62%	\$224
56	397.200	Telephone Equipment	\$125	5.60%	\$7
57	398.000	Miscellaneous Equipment	\$473,086	6.43%	\$30,419
58	399.000	Other Tangible Property	\$110,813	0.00%	\$0
59		TOTAL GENERAL PLANT	\$5,704,750		\$318,646
60		 Total Depreciation	\$70,601,338		\$1,658,857

Missouri-American Water Company Case No. WR-2017-0285 Total Sewer Test Year Ending 12-31-2016 Accumulated Depreciation Reserve

Line	<u>A</u> Account	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	E	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1	301.000	INTANGIBLE PLANT Organization	¢0	В 2	¢o.	¢o.		**	**
2 3	301.000	Franchises	\$0 \$1,787	P-2 P-3	\$0 \$0	\$0 \$1,787		\$0 \$0	\$0 \$1,787
4	303.000	Other Plant & Misc. Equipment	\$1,787	P-4	\$0	\$1,757		\$0	\$1,787
5		TOTAL INTANGIBLE PLANT	\$1,787		\$0	\$1,787		\$0	\$1,787
6		COLLECTION PLANT							
7	350.000	Land and Land Rights	\$0 \$1,268,864	P-7 P-8	\$0 -\$6.455	\$0 \$1,262,409		\$0 \$0	\$0
8 9	351.000 352.100	Structures & Improvements Collection Sewers Forced	\$1,268,864 \$2,549,520	P-8	-\$6,455 \$44,845	\$1,262,409 \$2,594,365		\$0 \$0	\$1,262,409 \$2,594,365
10	352.200	Collection Sewers Gravity	\$11,670,119	P-10	-\$674	\$11,669,445		\$0	\$11,669,445
11	353.000	Services to Customers	\$476,797	P-11	-\$83	\$476,714		\$0	\$476,714
12	354.000	Flow Measuring Devices	\$275,915	P-12	\$0	\$275,915		\$0	\$275,915
13	356.000	Other Collection Equipment	-\$152	P-13	\$0	-\$152		\$0	-\$152
14		TOTAL COLLECTION PLANT	\$16,241,063		\$37,633	\$16,278,696		\$0	\$16,278,696
15		SYSTEM PUMPING PLANT							
16	360.000	Land & Land Rights	\$27	P-16	-\$27	\$0		\$0	\$0
17	361.000	Structures & Improv	\$29,580	P-17	\$0	\$29,580		\$0	\$29,580
18	362.000	Receiving Wells	\$304,861	P-18	\$0	\$304,861		\$0	\$304,861
19	363.000	Electric Pumping Equipment	\$1,331,799	P-19	-\$182,736	\$1,149,063		\$0	\$1,149,063
20 21	365.000	Other Pumping Equipment TOTAL SYSTEM PUMPING PLANT	\$1,087,613 \$2,753,880	P-20	\$0 -\$182,763	\$1,087,613		\$0 \$0	\$1,087,613
21		TOTAL STSTEM PUMPING PLANT	\$2,753,880		-\$182,763	\$2,571,117		\$0	\$2,571,117
22		TREATMENT & DISPOSAL PLANT							
23	371.000	Structures and Improvements	\$982,237	P-23	-\$41,331	\$940,906		\$0	\$940,906
24	372.000	Treatment & Disposal Equipment	\$3,034,861	P-24	-\$137,682	\$2,897,179		\$0	\$2,897,179
25	373.000	Plant Sewers	\$1,195,110	P-25	\$0	\$1,195,110		\$0	\$1,195,110
26 27	374.000	Outfall Sewer Lines TOTAL TREATMENT & DISPOSAL PLANT	-\$5,709 \$5,206,499	P-26	\$0 -\$179,013	-\$5,709 \$5,027,486		\$0 \$0	-\$5,709 \$5,027,486
21		TOTAL TREATMENT & DISPOSAL PLANT	\$5,206,499		-\$179,013	\$5,027,466		\$ 0	\$5,027,466
28		INCENTIVE COMPENSATION							
		CAPITALIZATION							
29	0.000	Incentive Compensation Capitalization Adj.	\$0	P-29	\$0	\$0		\$0	\$0
30		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
30		CAPITALIZATION	ΦU		φu	φu		20	20
		OAI TIALIZATION							
31		GENERAL PLANT							
32	389.000	Land and Land Rights - General	\$0	P-32	\$0	\$0		\$0	\$0
33	390.000	Stores Shop Equipment Structures	\$68,557	P-33	\$0	\$68,557		\$0	\$68,557
34 35	390.100 390.200	Office Structures General Structures - HVAC	-\$8,387	P-34 P-35	\$0 \$0	-\$8,387 \$0		\$0 \$0	-\$8,387
36	390.300	Miscellaneous Structures	\$0 \$0	P-36	\$0 \$0	\$0 \$0		\$0	\$0 \$0
37	390.900	Structures & Improvements - Leasehold	-\$16	P-37	\$0	-\$16		\$0	-\$16
38	391.000	Office Furniture & Equipment	\$24,791	P-38	\$0	\$24,791		\$0	\$24,791
39	391.100	Computers & Peripheral Equipment	\$194,713	P-39	\$0	\$194,713		\$0	\$194,713
40	391.200	Computer Hardware & Software	\$0	P-40	\$0	\$0		\$0	\$0
41 42	391.250 391.260	Computer Software Personal Computer Software	\$388,250 \$2,007	P-41 P-42	\$0 \$0	\$388,250 \$2,997		\$0 \$0	\$388,250
42 43	391.260	Other Office Equipment	\$2,997 \$62	P-42 P-43	\$0 \$0	\$2,997 \$62		\$0 \$0	\$2,997 \$62
44	391.400	BTS Initial Investment	\$509,926	P-44	\$0	\$509,926		\$0	\$509,926
45	392.000	Transportation Equipment	\$514,346	P-45	\$0	\$514,346		\$0	\$514,346
46	392.100	Transportation Equipment - Light Trucks	\$7,016	P-46	\$0	\$7,016		\$0	\$7,016
47	392.200	Transportation Equipment - Heavy Trucks	\$4,373	P-47	\$0	\$4,373		\$0	\$4,373
48 49	392.300 392.400	Transportation Equipment - Cars Transportation Equipment - Other	\$35,890 \$108	P-48 P-49	\$0 \$0	\$35,890 \$108		\$0 \$0	\$35,890 \$108
49 50	393.000	Stores Equipment	\$108 \$24,596	P-49 P-50	\$0 \$0	\$108 \$24,596		\$0 \$0	\$108 \$24,596
51	394.000	Tools, Shop and Garage Equipment	\$40,287	P-51	\$0	\$40,287		\$0	\$40,287
52	395.000	Laboratory Equipment	\$23,796	P-52	\$0	\$23,796		\$0	\$23,796
53	396.000	Power Operated Equipment	\$636,017	P-53	\$0	\$636,017		\$0	\$636,017
54	397.000	Communication Equipment	\$17,684	P-54	\$0	\$17,684		\$0	\$17,684
55	397.100	Communication Equipment (non	\$2,450	P-55	\$0	\$2,450		\$0	\$2,450
56	397.200	telephone) Telephone Equipment	\$224	P-56	\$0	\$224		\$0	\$224
57	398.000	Miscellaneous Equipment	\$431,794	P-57	\$0	\$431,794		\$0	\$431,794
58	399.000	Other Tangible Property	\$22,660		\$0	\$22,660		\$0	

Missouri-American Water Company Case No. WR-2017-0285 Total Sewer Test Year Ending 12-31-2016 Accumulated Depreciation Reserve

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	<u>H</u>	Ī
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
59		TOTAL GENERAL PLANT	\$2,942,134		\$0	\$2,942,134		\$0	\$2,942,134
60		TOTAL DEPRECIATION RESERVE	\$27,145,363		-\$324,143	\$26,821,220		\$0	\$26,821,220

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	<u> </u>	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>
Line Number	Account Number	Income Description	Test Year Total	Test Year Labor	Test Year Non Labor	Adjust. Number	Total Company Adjustments	Total Company Adjusted	Jurisdictional Allocations	Jurisdictional Adjustments	MO Final Adj Jurisdictional	MO Adj. Juris. Labor	MO Adj. Juris. Non Labor
Humber	Number	modile bescription	(D+E)	Labor	NOTI LABOT	Number	(From Adj. Sch.)	(C+G)	Allocations	(From Adj. Sch.)	(H x I) + J	L + M	
			, ,				,	, ,		•	,		
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$6,298,493	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$6,298,493	100.00%	\$375,927	\$6,674,420	See Note(1)	See Note(1)
Rev-3	461.200	Commercial	\$2,131,214			Rev-3		\$2,131,214	100.00%	-\$112,488	\$2,018,726		
Rev-4	464.000 536.000	Other Public Auth.	\$17,030 \$40,705			Rev-4		\$17,030	100.00%	\$22,552	\$39,582		
Rev-5 Rev-6	536.000	Other Sewer Revenue - Oper. Rev. TOTAL OPERATING REVENUES	-\$10,705 \$8,436,032			Rev-5		-\$10,705 \$8.436.032	100.00%	\$12,647 \$298.638	\$1,942 \$8,734,670		
Kev-o		TOTAL OPERATING REVENUES	\$0,430,032					\$0,430,U3Z		\$290,030	φο, <i>1</i> 34,0 <i>1</i> 0		
1		COLLECTION OPERATIONS EXPENSES											
2	700.000	Operation Supervision & Engineering	\$0	\$0	\$0	E-2	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
3	701.000	Operation Labor & Expense	\$664	\$182	\$482	E-3	\$3	\$667	100.00%	\$148,326	\$148,993	\$185	\$148,808
4	703.000	Miscellaeous Expense	\$7,990	\$0	\$7,990	E-4	\$0	\$7,990	100.00%	-\$14,047	-\$6,057	\$0	-\$6,057
5	705.000	Rents	\$927	\$0	\$927	E-5	\$0	\$927	100.00%	\$0	\$927	\$0	\$927
6		TOTAL COLLECTION OPERATIONS EXPENSES	\$9,581	\$182	\$9,399		\$3	\$9,584		\$134,279	\$143,863	\$185	\$143,678
_													
7		COLLECTION MAINT. EXPENSES											
8	710.000	Maint. Supervision & Engineering	\$0	\$0	\$0	E-8	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
9	711.000	Maint. Of Structures & Improvements	\$164	\$164	\$0	E-9	\$140	\$304	100.00%	\$0	\$304	\$304	\$0
10	712.000	Maint. Of Collect. & Impound Rservoirs	\$3,028	\$3,028	\$0	E-10	\$5,296	\$8,324	100.00%	\$2	\$8,326	\$8,326	\$0
11	713.000	Maint. Of Lake, River and Other Intakes Maint. Of Wells & Springs	\$143	\$143	\$0	E-11	-\$29	\$114	100.00%	\$0	\$114	\$114	\$0
12	714.000	Maint. Of Wells & Springs Maint. Of Inflitration Galleries & Tunnels	\$0	\$0	\$0	E-12		\$0	0.00%	\$0	\$0	\$0	\$0
13 14	715.000 716.000		\$1 \$22.496	\$1	\$0 \$5,723	E-13 E-14	\$0 \$47.850	\$1 \$45.637	100.00%	\$0 \$0	\$1 \$45.637	\$1 \$9.904	\$0 \$5.733
15	716.000	Maint. Of Supply Mains TOTAL COLLECTION MAINT. EXPENSES	\$33,486 \$36,822	\$27,763 \$31,099	\$5,723 \$5,723	E-14	-\$17,859 -\$12,452	\$15,627 \$24,370	100.00%	\$0 \$2	\$15,627 \$24,372	\$9,904 \$18,649	\$5,723 \$5,723
13		TOTAL COLLECTION MAINT. EXPENSES	\$30,022	φ31,099	\$3,723		-\$12,432	\$24,370		\$ 2	\$24,372	\$10,049	\$3,723
16		PUMPING OPERATIONS EXPENSES											
17	720.000	Operation Supervision & Engineering -PE	\$121	\$121	\$0	E-17	\$212	\$333	100.00%	\$0	\$333	\$333	\$0
18	721.000	Fuel or Power Purchased for Pumping	\$4,460	\$0	\$4,460	E-18	\$0	\$4,460	100.00%	\$162	\$4,622	\$0	\$4,622
19	722.000	Pumping Labor & Expenses	-\$48	-\$48	\$0	E-19	\$0	-\$48	100.00%	\$0	-\$48	-\$48	\$0
20	724.000	Miscellaneous Expenses	\$0	\$0	\$0	E-20	\$0	\$0	0.00%	\$49	\$49	\$0	\$49
21	725.000	Rents	\$0	\$0	\$0	E-21	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
22		TOTAL PUMPING OPERATIONS EXPENSES	\$4,533	\$73	\$4,460		\$212	\$4,745		\$211	\$4,956	\$285	\$4,671
23		PUMPING MAINTENANCE EXPENSES											
24	730.000	Maint. Supervision & Engineering - PME	\$0	\$0	\$0	E-24	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
25	731.000	Maint. Of Structures & Improvements - PME	\$1	\$1	\$0	E-25	\$0	\$1	100.00%	\$2	\$3	\$3	\$0
26	732.000	Maint. Of Power Production Equipment	\$4,435	\$3,107	\$1,328	E-26		\$3,182	100.00%	-\$59	\$3,123	\$1,854	\$1,269
27		TOTAL PUMPING MAINTENANCE EXPENSES	\$4,436	\$3,108	\$1,328		-\$1,253	\$3,183		-\$57	\$3,126	\$1,857	\$1,269
28		TREAT. & DISP. OPER. EXPENSE											
29	740.000	Operation - Supervision & Engineering	\$417	\$417	\$0	E-29	\$715	\$1,132	100.00%	\$0	\$1,132	\$1,132	\$0
30	741.000	Chemicals	\$30,521	\$0	\$30,521	E-30	\$0	\$30,521	100.00%	\$1,139	\$31,660	\$0	\$31,660
31	742.000	Operation Labor & Expenses	\$591,977	\$550,766	\$41,211	E-31	-\$244,289	\$347,688	100.00%	\$1,202	\$348,890	\$305,367	\$43,523
32	743.000	Miscellaneous Expenses - WTE	\$1,244,429	\$0	\$1,244,429	E-32		\$1,244,429	100.00%	-\$23,051	\$1,221,378	\$0	\$1,221,378
33	744.000	Miscellaneous Expense - WTE	-\$50,900	\$0	-\$50,900	E-33	\$0	-\$50,900	100.00%	\$274	-\$50,626	\$250	-\$50.876
34	745.000	Rents - WTE	\$4,827	\$0	\$4,827	E-34	\$0	\$4,827	100.00%	\$1	\$4,828	\$0	\$4,828
35		TOTAL TREAT. & DISP. OPER. EXPENSE	\$1,821,271	\$551,183	\$1,270,088	-	-\$243,574	\$1,577,697		-\$20,435	\$1,557,262	\$306,749	\$1,250,513
36		TREAT. & DISP. MAINT. EXPENSES											
37	750.000	Maint. Supervision & engineering - WTE	\$0	\$0	\$0	E-37	-\$24	-\$24	100.00%	\$0	-\$24	-\$24	\$0
38	751.000	Maint. Of Structures & Improvements - WTE	-\$36	-\$36	\$0	E-38	\$0	-\$36	100.00%	\$0	-\$36	-\$36	\$0
39	752.000	Maint. Of Water Treatment Equipment	\$118,213	\$30,837	\$87,376	E-39	-\$14,980	\$103,233	100.00%	-\$7,359	\$95,874	\$14,830	\$81,044

Line	Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	<u>G</u> Total Company	H Total Company	<u> </u> 	<u>J</u> Jurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	<u>M</u> MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L+N	l = K
40		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$118,177	\$30,801	\$87,376		-\$15,004	\$103,173		-\$7,359	\$95,814	\$14,770	\$81,044
41		CUSTOMER ACCOUNTS EXPENSE											
42	901.000	Supervision - CAE	\$0	\$0	\$0	E-42		\$0	0.00%	\$0	\$0	\$0	\$0
43	902.000	Meter Reading Expenses - CAE	\$517	\$517	\$0	E-43	\$754	\$1,271	100.00%	\$48	\$1,319	\$1,271	\$48
44	903.000	Customer Records & Collection Expenses	\$15,790	\$202	\$15,588	E-44	-\$220	\$15,570	100.00%	\$70,986	\$86,556	\$64,462	\$22,094
45	904.000	Uncollectible Amounts - CAE	\$13,218	\$0	\$13,218	E-45		\$13,218	100.00%	\$91,322	\$104,540	\$0	\$104,540
46 47	905.000	Misc. Customer Accounts Expense - CAE TOTAL CUSTOMER ACCOUNTS EXPENSE	-\$109 \$29,416	<u>\$0</u> \$719	-\$109 \$28.697	E-46	\$0 \$534	-\$109 \$29.950	100.00%	\$225	\$116	\$0	\$116
47		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$29,416	\$/19	\$28,697		\$534	\$29,950		\$162,581	\$192,531	\$65,733	\$126,798
48		ADMIN. & GENERAL EXPENSES											
49	920.000	Admin. & General Salaries	\$537,630	\$537,630	\$0	E-49		\$616,826	100.00%	\$33,981	\$650,807	\$647,635	\$3,172
50	921.000	Office Supplies & Expenses	\$368,704	\$0	\$368,704	E-50	·	\$368,704	100.00%	\$53,776	\$422,480	\$31,939	\$390,541
51	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-51	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
52	923.000	Outside Services Employed	\$494,949	\$139,070	\$355,879	E-52	\$0	\$494,949	100.00%	\$688,425	\$1,183,374	\$693,956	\$489,418
53	924.000	Property Insurance	\$53,245	\$0	\$53,245	E-53	\$0 \$0	\$53,245	100.00%	\$62,126	\$115,371	\$0	\$115,371
54 55	925.000 926.000	Injuries & Damages	-\$59 \$506,956	\$0 \$295,604	-\$59 \$211,352	E-54 E-55	\$0 -\$149,035	-\$59 \$357,921	100.00%	-\$429 -\$119,926	-\$488	\$0 \$146 F60	-\$488 \$91,426
56	926.000	Employee Pensions & Benefits Franchise Requirements	\$506,956 \$0	\$295,604 \$0	\$211,352 \$0	E-55	-\$149,035 \$0	\$357,921 \$0	100.00% 0.00%	-\$119,926 \$0	\$237,995 \$0	\$146,569 \$0	\$91,426 \$0
56 57	927.000	Regulatory Commission Expenses	• •	\$0 \$0	\$0 \$3.572		\$0 \$0	\$3.572	100.00%	\$0 \$368	• •	\$0 \$0	\$3.940
57 58	929.000	Duplicate Charges - Credit	\$3,572 \$0	\$0 \$0	\$3,572 \$0	E-57 E-58	\$0 \$0	\$3,572 \$0	0.00%	\$366 \$0	\$3,940 \$0	\$0 \$0	\$3,940 \$0
59	930.100	Institutional or Goodwill Advertising Expenses	\$1,577	\$0 \$0	\$1,577	E-59	\$0 \$0	\$1,577	100.00%	-\$1,419	\$158	\$0 \$0	\$158
60	930.100	Misc. General Expenses	\$66,410	\$0 \$0	\$66,410	E-60	\$0 \$0	\$66,410	100.00%	-\$206,072	-\$139,662	-\$32,916	-\$106,746
61	930.300	Research & Development Expenses - AGE	\$392	\$0	\$392	E-61	\$0	\$392	100.00%	\$1,954	\$2,346	-ψ3 <u>2,</u> 510	\$2,346
62	931.000	Rents - AGE	\$35,459	\$0	\$35,459	E-62		\$35,459	100.00%	\$1,884	\$37,343	\$0	\$37,343
63	932.000	Maint. of General Plant - AGE	\$5,546	\$0	\$5,546	E-63	* *	\$5,546	100.00%	\$28,366	\$33,912	\$0	\$33,912
64		TOTAL ADMIN. & GENERAL EXPENSES	\$2,074,381	\$972,304	\$1,102,077		-\$69,839	\$2,004,542		\$543,034	\$2,547,576	\$1,487,183	\$1,060,393
65		DEPRECIATION EXPENSE											
66	403.000	Depreciation Expense, Dep. Exp.	\$1,159,994	See note (1)	See note (1)	E-66	See note (1)	\$1.159.994	100.00%	\$469,293	\$1,629,287	See note (1)	See note (1)
67	403.000	TOTAL DEPRECIATION EXPENSE	\$1,159,994	\$0	\$0	E-00	\$0	\$1,159,994	100.00%	\$469,293	\$1,629,287	\$0	\$0
U/		TOTAL DEFINEDIATION EXPENSE	\$1,139,334	φυ	ΨU		ΨU	φ1,135,55 4		φ403,233	φ1,029,207	Ψ	φυ
68		OTHER OPERATING EXPENSES											
69	408.000	Property Taxes	\$327,877	\$0	\$327,877	E-69	\$0	\$327,877	100.00%	\$663	\$328,540	\$0	\$328,540
70	408.000	Payroll Taxes	\$86,116	\$86,116	\$0	E-70	* **	\$83,504	100.00%	\$3,382	\$86,886	\$83,504	\$3,382
71	408.000	Other Taxes	-\$515	\$0	-\$515	E-71	\$0	-\$515	100.00%	\$0	-\$515	\$0	-\$515
72	408.000	PSC Assessment	\$11,262	\$0	\$11,262	E-72		\$11,262	100.00%	\$51,534	\$62,796	\$0	\$62,796
73		TOTAL OTHER OPERATING EXPENSES	\$424,740	\$86,116	\$338,624		-\$2,612	\$422,128		\$55,579	\$477,707	\$83,504	\$394,203
74		CUSTOMER SERVICE EXPENSES											
75	907.000	Customer Service & Information Expenses	\$62	\$62	\$0	E-75	-\$45	\$17	100.00%	\$1	\$18	\$18	\$0
76		TOTAL CUSTOMER SERVICE EXPENSES	\$62	\$62	\$0 \$0		-\$45	\$17		\$1	\$18	\$18	\$0
77		SALES PROMOTION EXPENSES											
78	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-78	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
79	310.000	TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0	_ /0	\$0	\$0	0.0070	\$0	\$0	\$0	\$0 \$0
80		AMORTIZATION EXPENSE											
80 81	405.000	Amortization Reg Asset	\$1,233,424	\$0	\$1,233,424	E-81	\$0	\$1,233,424	100.00%	-\$325.868	\$907.556	\$0	\$907.556
82	404.000	Amortization - Ltd Term Plant	\$1,233,424 \$0	\$0 \$0	\$1,233,424	E-82	• • • • • • • • • • • • • • • • • • • •	\$1,233,424	0.00%	-\$325,666 -\$2,051	-\$2,051	\$0 \$0	-\$2,051
83	407.000	Amortization Property Losses	\$0	\$0	\$0	E-83	\$0	\$0	0.00%	-φ2,031 \$0	-φ2,051 \$0	\$0	-φ2,031 \$0
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Missouri-American Water Company Case No. WR-2017-0285 Total Sewer Test Year Ending 12-31-2016 Income Statement Detail

Line Number	<u>A</u> Account Number	<u>B</u> Income Description	<u>C</u> Test Year Total (D+E)	<u>D</u> Test Year Labor	<u>E</u> Test Year Non Labor	<u>F</u> Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	Allocations	<u>J</u> Jurisdictional Adjustments (From Adj. Sch.)	<u>K</u> MO Final Adj Jurisdictional (H x I) + J	<u>L</u> MO Adj. Juris. Labor L + N	M MO Adj. Juris. Non Labor II = K
84		TOTAL AMORTIZATION EXPENSE	\$1,233,424	\$0	\$1,233,424		\$0	\$1,233,424		-\$327,919	\$905,505	\$0	\$905,505
85		TOTAL OPERATING EXPENSE	\$6,916,837	\$1,675,647	\$4,081,196		-\$344,030	\$6,572,807		\$1,009,210	\$7,582,017	\$1,978,933	\$3,973,797
86		NET INCOME BEFORE TAXES	\$1,519,195	\$0	\$0		\$0	\$1,863,225		-\$710,572	\$1,152,653	\$0	\$0
87		INCOME TAXES											
88	0.000	Current Income Taxes	-\$35,050	See note (1)	See note (1)	E-88	See note (1)	-\$35,050	100.00%	\$268,532	\$233,482	See note (1)	See note (1)
89		TOTAL INCOME TAXES	-\$35,050	\$0	\$0		\$0	-\$35,050		\$268,532	\$233,482	\$0	\$0
90		DEFERRED INCOME TAXES											
91	0.000	Deferred Income Taxes - Def. Inc. Tax.	\$177,686	See note (1)	See note (1)	E-91	See note (1)	\$177,686	100.00%	-\$241,747	-\$64,061	See note (1)	See note (1)
92	0.000	Amortization of Deferred ITC	-\$22			E-92		-\$22	100.00%	\$0	-\$22		
93		TOTAL DEFERRED INCOME TAXES	\$177,664	\$0	\$0		\$0	\$177,664	•	-\$241,747	-\$64,083	\$0	\$0
94		NET OPERATING INCOME	\$1,376,581	\$0	\$0		\$0	\$1,720,611		-\$737,357	\$983,254	\$0	\$0

Missouri-American Water Company Case No. WR-2017-0285 Total Sewer Test Year Ending 12-31-2016 Capital Structure Schedule

	A	<u>B</u>	<u>C</u> Percentage of Total	<u>D</u> Embedded	<u>E</u> Weighted Cost of	<u>F</u> Weighted Cost of	<u>G</u> Weighted Cost of
Line Number	Description	Dollar Amount	Capital Structure	Cost of Capital	Capital 8.50%	Capital 9.25%	Capital 9.50%
				Cupitai			
1	Common Stock	\$5,384,000,000	43.99%		3.739%	4.069%	4.179%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$10,446,017	0.09%	8.67%	0.007%	0.007%	0.007%
4	Long Term Debt	\$6,244,359,505	51.02%	5.35%	2.730%	2.730%	2.730%
5	Short Term Debt	\$600,367,175	4.91%	0.99%	0.049%	0.049%	0.049%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$12,239,172,697	100.00%		6.525%	6.855%	6.965%
8	PreTax Cost of Capital				8 450%	8 967%	9 139%

Exhibit No.: 0

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

Case No: WR-2017-0285

Date Prepared: November 30, 2017



MISSOURI PUBLIC SERVICE COMMISSION

Commission Staff

STAFF ACCOUNTING SCHEDULES

MISSOURI-AMERICAN WATER COMPANY Water District # 1

CASE NO. WR-2017-0285

Jefferson City, Missouri

November 2017

Missouri-American Water Company Case No. WR-2017-0285 Water District # 1 Test Year Ending December 31, 2016 Revenue Requirement

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>
Line	.	6.53%	6.86%	6.97%
Number	Description	Return	Return	Return
1	Net Orig Cost Rate Base	\$918,189,049	\$918,189,049	\$918,189,049
2	Rate of Return	6.53%	6.86%	6.97%
3	Net Operating Income Requirement	\$59,911,835	\$62,941,859	\$63,951,867
4	Net Income Available	\$60,439,683	\$60,439,683	\$60,439,683
5	Additional Net Income Required	-\$527,848	\$2,502,176	\$3,512,184
6	Income Tax Requirement			
7	Required Current Income Tax	\$15,959,207	\$17,877,753	\$18,517,268
8	Current Income Tax Available	\$16,293,429	\$16,293,429	\$16,293,429
9	Additional Current Tax Required	-\$334,222	\$1,584,324	\$2,223,839
10	Revenue Requirement	-\$862,070	\$4,086,500	\$5,736,023
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$7,296,921	\$7,296,921	\$7,296,921
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$6,434,851	\$11,383,421	\$13,032,944

Accounting Schedule: 01 Sponsor: Kim Bolin Page: 1 of 1

Missouri-American Water Company Case No. WR-2017-0285 Water District # 1

Test Year Ending December 31, 2016 RATE BASE SCHEDULE

	<u>A</u>	<u>B</u>	<u>C</u>
Line	_ , ,	Percentage	Dollar
Number	Rate Base Description	Rate	Amount
1	Plant In Service		\$1,781,496,383
2	Less Accumulated Depreciation Reserve		\$402,514,689
3	Net Plant In Service		\$1,378,981,694
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$9,096,173
6	Contributions in Aid of Construction Amortization		\$52,857,496
7	Materials & Supplies		\$4,142,188
8	Prepayments		\$1,843,152
9	Prepaid Pension Asset		\$9,451,487
10	Tank Painting Tracker		\$459,889
11	TOTAL ADD TO NET PLANT IN SERVICE		\$77,850,385
12	SUBTRACT FROM NET PLANT		
13	Federal Tax Offset	0.5123%	\$77,887
14	State Tax Offset	0.5123%	\$12,239
15	City Tax Offset	0.5123%	\$1,461
16	Interest Expense Offset	4.3425%	\$1,110,844
17	Contributions in Aid of Construction		\$242,513,099
18	Customer Advances		\$17,834,934
19	Accumulated Deferred Income Taxes		\$268,191,798
20	OPEB Tracker		\$5,196,970
21	Pension Tracker		\$3,703,798
22	TOTAL SUBTRACT FROM NET PLANT		\$538,643,030
23	Total Rate Base		\$918,189,049

Accounting Schedule: 02 Sponsor: Kim Bolin Page: 1 of 1

Missouri-American Water Company Case No. WR-2017-0285 Water District # 1 Test Year Ending December 31, 2016 Plant In Service

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	<u>I</u>
-	Account #	Diant Assessed Description	Total	Adjust.	A -1:	•	Jurisdictional		MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$171,676	P-2	\$0	\$171,676	100.00%	\$0	\$171,676
3		Franchises and Consents	\$12,572	P-3	\$0	\$12,572	100.00%	\$0	\$12,572
4	303.000	Miscellaneous Intangible Plant	\$604,979	P-4	\$0	\$604,979	100.00%	\$0	\$604,979
5		TOTAL INTANGIBLE PLANT	\$789,227		\$0	\$789,227		\$0	\$789,227
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$129,551	P-7	\$0	\$129,551	100.00%	\$0	\$129,551
8	311.000	Structures and Improvements - SSP	\$9,812,780	P-8	\$0	\$9,812,780	100.00%	\$0	\$9,812,780
9	312.000	Collecting & Impounding Reservoirs	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	313.000	Lake, River and Other Intakes	\$7,109,762	P-10	\$0	\$7,109,762	100.00%	\$0	\$7,109,762
11		Wells and Springs	\$1,551,847	P-11	\$0	\$1,551,847	100.00%	\$0	\$1,551,847
12 13	315.000 316.000	Infiltration Galleries and Tunnels Supply Mains	\$0 \$7,971,854	P-12 P-13	\$0 \$0	\$0 \$7,971,854	100.00% 100.00%	\$0 \$0	\$0 \$7,971,854
14	317.000	Other Water Source Plant	\$1,730	P-14	\$0 \$0	\$1,730	100.00%	\$0 \$0	\$1,730
15	0111.000	TOTAL SOURCE OF SUPPLY PLANT	\$26,577,524		\$0	\$26,577,524	100.0076	\$0	\$26,577,524
			, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		• •	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		• •	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
16		PUMPING PLANT							
17	320.000	Land and Land Rights - PP	\$345,305	P-17	\$0	\$345,305	100.00%	\$0	\$345,305
18	321.000	Structures and Improvements - PP	\$13,108,955	P-18	-\$3,256	\$13,105,699	100.00%	\$0	\$13,105,699
19 20	322.000 323.000	Boiler Plant Equipment Other Power Production Equipment	\$0	P-19 P-20	\$0 -\$2,791	\$0 \$2.126.970	100.00% 100.00%	\$0 \$0	\$0 \$2.426.870
20 21	323.000	Steam Pumping Equipment	\$2,129,661 \$14,730	P-20 P-21	-\$2,791 \$0	\$2,126,870 \$14,730	100.00%	\$0 \$0	\$2,126,870 \$14,730
22		Electric Pumping Equipment	\$57,686,796	P-22	-\$9,768	\$57,677,028	100.00%	\$0 \$0	\$57,677,028
23	326.000	Diesel Pumping Equipment	\$2,053,344	P-23	\$0	\$2,053,344	100.00%	\$0	\$2,053,344
24	327.000	Hydraulic Pumping Equipment	\$362,136	P-24	\$0	\$362,136	100.00%	\$0	\$362,136
25	328.000	Other Pumping Equipment	\$1,222,280	P-25	\$0	\$1,222,280	100.00%	\$0	\$1,222,280
26		TOTAL PUMPING PLANT	\$76,923,207		-\$15,815	\$76,907,392		\$0	\$76,907,392
27		WATER TREATMENT PLANT							
28	330.000	Land and Land Rights - WTP	\$1,961,213	P-28	\$0	\$1,961,213	100.00%	\$0	\$1,961,213
29	331.000	Structures and Improvements - WTP	\$80,917,713	P-29	\$0	\$80,917,713	100.00%	\$0 \$0	\$80,917,713
30	332.000	Water Treatment Equipment	\$89,416,882	P-30	\$0	\$89,416,882	100.00%	\$0	\$89,416,882
31	333.000	Water Treatment - Other	\$23,864	P-31	\$0	\$23,864	100.00%	\$0	\$23,864
32		TOTAL WATER TREATMENT PLANT	\$172,319,672		\$0	\$172,319,672		\$0	\$172,319,672
••		TRANSMISSION & BIST BLANT							
33 34	340.000	TRANSMISSION & DIST. PLANT Land and Land Rights - TDP	\$4,768,135	P-34	\$0	\$4,768,135	100.00%	\$0	\$4,768,135
3 4 35	341.000	Structures and Improvements - TDP	\$7,866,127	P-35	\$0 \$0	\$7,866,127	100.00%	\$0 \$0	\$7,866,127
36	342.000	Distribution Reservoirs and Standpipes	\$21,085,740	P-36	-\$824,467	\$20,261,273	100.00%	\$0	\$20,261,273
37	343.000	Transmission and Distribution Mains	\$1,156,133,824	P-37	-\$118,058	\$1,156,015,766	100.00%	\$0	\$1,156,015,766
38	344.000	Fire Mains	\$374,899	P-38	\$0	\$374,899	100.00%	\$0	\$374,899
39	345.000	Services	\$15,591,634	P-39	\$0	\$15,591,634	100.00%	\$0	\$15,591,634
40	346.000	Meters	\$101,631,191	P-40	-\$2,415	\$101,628,776	100.00%	\$0	\$101,628,776
41 42	347.000 348.000	Meter Installations Hydrants	\$17,977,234 \$74,705,457	P-41 P-42	\$0 -\$576	\$17,977,234 \$74,704,881	100.00% 100.00%	\$0 \$0	\$17,977,234 \$74,704,881
42		Other Transmission & Distribution Plant	\$9,563	P-42 P-43	-\$576 \$0	\$9,563	100.00%	\$0 \$0	\$9,563
44	343.000	TOTAL TRANSMISSION & DIST. PLANT	\$1,400,143,804	. 43	-\$945,516	\$1,399,198,288	100.0070	\$0	\$1,399,198,288
			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		40.10,010	* 1,000,100,=00		**	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
45		INCENTIVE COMPENSATION							
		CAPITALIZATION						_	
46	0.000	Incentive Compensation Capitalization Adj.	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
47		CAPITALIZATION	\$0		\$0	\$0		\$ 0	20
		ON HALICATION							
48		GENERAL PLANT							
49	389.000	Land and Land Rights - GP	\$9,354	P-49	\$0	\$9,354	100.00%	\$0	\$9,354
50	390.000	Structures and Improvements - GP	\$7,180,938	P-50	-\$465	\$7,180,473	100.00%	\$0	\$7,180,473
51	390.100	Office Structures	\$4,166,851	P-51	\$0	\$4,166,851	100.00%	\$0	\$4,166,851
52	390.200	General Structures - HVAC	\$206,494	P-52	\$0	\$206,494	100.00%	\$0	\$206,494
53		Miscellaneous Structures	\$1,456,738	P-53	\$0	\$1,456,738	100.00%	\$0	\$1,456,738
54 55		Structures & Improvements - Leasehold Office Furniture and Equipment	\$45,416 \$934,179	P-54 P-55	\$0 \$0	\$45,416 \$934,179	100.00% 100.00%	\$0 \$0	\$45,416 \$934,179
56		Computers & Peripheral Equipment	\$6,027,519	P-55 P-56	\$0 \$0	\$6,027,519		\$0 \$0	
		1 Carrer and architecture admits in the	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		, 40	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		. 40	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,

Missouri-American Water Company Case No. WR-2017-0285 Water District # 1 Test Year Ending December 31, 2016 Plant In Service

	Α	<u>B</u>	<u>C</u>	D	<u>E</u>	<u> </u>	G	<u>H</u>	<u>I</u>
Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
57	391.200	Computer Hardware & Software	\$374,688	P-57	\$0	\$374,688	100.00%	\$0	\$374,688
58	391.250	Computer Software	\$11,907,657	P-58	\$0	\$11,907,657	100.00%	\$0	\$11,907,657
59	391.260	Personal Computer Software	\$0	P-59	\$0	\$0	100.00%	\$0	\$0
60	391.300	Other Office Equipment	\$45,247	P-60	\$0	\$45,247	100.00%	\$0	\$45,247
61	391.400	BTS Initial Investment	\$36,339,230	P-61	\$0	\$36,339,230	100.00%	\$0	\$36,339,230
62	392.000	Transportation Equipment	\$0	P-62	\$0	\$0	100.00%	\$0	\$0
63	392.100	Transportation Equipment - Light Trucks	\$2,821,919	P-63	\$0	\$2,821,919	100.00%	\$0	\$2,821,919
64	392.200	Transportation Equipment - Heavy Trucks	\$15,514,358	P-64	\$0	\$15,514,358	100.00%	\$0	\$15,514,358
65	392.300	Transportation Equipment - Cars	\$1,083,505	P-65	\$0	\$1,083,505	100.00%	\$0	\$1,083,505
66	392.400	Transportation Equipment - Other	\$2,916,128	P-66	\$0	\$2,916,128	100.00%	\$0	\$2,916,128
67	393.000	Stores Equipment	\$573,972	P-67	\$0	\$573,972	100.00%	\$0	\$573,972
68	394.000	Tools, Shop and Garage Equipment	\$5,491,163	P-68	\$0	\$5,491,163	100.00%	\$0	\$5,491,163
69	395.000	Laboratory Equipment	\$926,915	P-69	\$0	\$926,915	100.00%	\$0	\$926,915
70	396.000	Power Operated Equipment	\$1,048,676	P-70	\$0	\$1,048,676	100.00%	\$0	\$1,048,676
71	397.000	Communication Equipment	\$0	P-71	\$0	\$0	100.00%	\$0	\$0
72	397.100	Communication Equipment (non telephone)	\$4,146,843	P-72	\$0	\$4,146,843	100.00%	\$0	\$4,146,843
73	397.200	Telephone Equipment	\$20,743	P-73	\$0	\$20,743	100.00%	\$0	\$20,743
74	398.000	Miscellaneous Equipment	\$2,466,212	P-74	\$0	\$2,466,212	100.00%	\$0	\$2,466,212
75	399.000	Other Tangible Equipment	\$0	P-75	\$0	\$0	100.00%	\$0	\$0
76		TOTAL GENERAL PLANT	\$105,704,745		-\$465	\$105,704,280		\$0	\$105,704,280
77		TOTAL PLANT IN SERVICE	\$1,782,458,179		-\$961,796	\$1,781,496,383		\$0	\$1,781,496,383

Missouri-American Water Company Case No. WR-2017-0285 Water District # 1 Test Year Ending December 31, 2016 Depreciation Expense

1 3	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Line Number	Account Number	Plant Account Description	MO Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense	Average Life	Net Salvage
Nullibel	Nullibel	Fiant Account Description	Jurisulctional	Rate	Expense	Life	Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$171,676	0.00%	\$0	0	0.00%
3	302.000	Franchises and Consents	\$12,572	0.00%	\$0	0	0.00%
4	303.000	Miscellaneous Intangible Plant	\$604,979	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$789,227		\$0		
6		SOURCE OF SUPPLY PLANT					
7	310.000	Land and Land Rights - SSP	\$129,551	0.00%	\$0	0	0.00%
8	311.000	Structures and Improvements - SSP	\$9,812,780	1.97%	\$193,312	60	-25.00%
9	312.000	Collecting & Impounding Reservoirs	\$0	0.35%	\$0	85	0.00%
10	313.000	Lake, River and Other Intakes	\$7,109,762	3.57%	\$253,819	70	-10.00%
11	314.000	Wells and Springs	\$1,551,847	2.52%	\$39,107	55	-5.00%
12	315.000	Infiltration Galleries and Tunnels	\$0	1.77%	\$0 \$445 500	60	0.00%
13	316.000	Supply Mains	\$7,971,854	1.45%	\$115,592	80	-25.00%
14 15	317.000	Other Water Source Plant	\$1,730	4.97%	\$86	25	0.00%
15		TOTAL SOURCE OF SUPPLY PLANT	\$26,577,524		\$601,916		
16		PUMPING PLANT					
17	320.000	Land and Land Rights - PP	\$345,305	0.00%	\$0	0	0.00%
18	321.000	Structures and Improvements - PP	\$13,105,699	3.95%	\$517,675	75	-15.00%
19	322.000	Boiler Plant Equipment	\$13,103,039	3.05%	\$317,073 \$0	37	-5.00%
20	323.000	Other Power Production Equipment	\$2,126,870	3.05%	\$64,870	37	-5.00%
21	324.000	Steam Pumping Equipment	\$14,730	1.89%	\$04,870 \$278	47	-10.00%
22	325.000	Electric Pumping Equipment	\$57,677,028	1.89%	\$1,090,096	47	-10.00%
23	326.000	Diesel Pumping Equipment	\$2,053,344	1.89%	\$38,808	47	-10.00%
24	327.000	Hydraulic Pumping Equipment	\$362,136	1.89%	\$6,844	47	-10.00%
25	328.000	Other Pumping Equipment	\$1,222,280	1.89%	\$23,101	47	-10.00%
26	020.000	TOTAL PUMPING PLANT	\$76,907,392	110070	\$1,741,672		1010070
					. , ,		
27		WATER TREATMENT PLANT					
28	330.000	Land and Land Rights - WTP	\$1,961,213	0.00%	\$0	0	0.00%
29	331.000	Structures and Improvements - WTP	\$80,917,713	2.34%	\$1,893,474	80	-15.00%
30	332.000	Water Treatment Equipment	\$89,416,882	2.18%	\$1,949,288	48	-20.00%
31	333.000	Water Treatment - Other	\$23,864	3.33%	\$795	30	0.00%
32		TOTAL WATER TREATMENT PLANT	\$172,319,672		\$3,843,557		
33		TRANSMISSION & DIST. PLANT			4.0	_	
34	340.000	Land and Land Rights - TDP	\$4,768,135	0.00%	\$0	0	0.00%
35	341.000	Structures and Improvements - TDP	\$7,866,127	1.49%	\$117,205	55	-20.00%
36	342.000	Distribution Reservoirs and Standpipes	\$20,261,273	1.70%	\$344,442	65	-25.00%
37	343.000	Transmission and Distribution Mains	\$1,156,015,766	1.39%	\$16,068,619	90	-30.00%
38	344.000	Fire Mains	\$374,899	1.56%	\$5,848	85 85	-30.00%
39	345.000	Services	\$15,591,634	2.92%	\$455,276	65	-100.00%
40	346.000	Meters	\$101,628,776	2.40%	\$2,439,091	42	-10.00%
41	347.000	Meter Installations	\$17,977,234	2.40%	\$431,454 \$4,383,040	42 65	-10.00%
42	348.000 349.000	Hydrants Other Transmission & Distribution Plant	\$74,704,881	1.85%	\$1,382,040	65 50	-30.00%
43	349.000		\$9,563	2.96%	\$283	50	0.00%
44		TOTAL TRANSMISSION & DIST. PLANT	\$1,399,198,288		\$21,244,258		
45		INCENTIVE COMPENSATION					
70		ICAPITALIZATION					
46		Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0	0	0.00%
		apitalization Adj.		3.55 /6	43		2.0070
	•	1	•	•		!	ı

Accounting Schedule: 05 Sponsor: Kennan Patterson Page: 1 of 2

Missouri-American Water Company Case No. WR-2017-0285 Water District # 1 Test Year Ending December 31, 2016 Depreciation Expense

Lina	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Line	Account	Plant Assaunt Passaintian	MO Adjusted Jurisdictional	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisaictional	Rate	Expense	Life	Salvage
47		TOTAL INCENTIVE COMPENSATION	\$0		\$0		
41		ICAPITALIZATION	φ0		ΨΟ		
		CAFITALIZATION					
48		GENERAL PLANT					
49	389.000	Land and Land Rights - GP	\$9,354	0.00%	\$0	0	0.00%
50	390.000	Structures and Improvements - GP	\$7,180,473	3.02%	\$216,850	55	-20.00%
51	390.100	Office Structures	\$4,166,851	2.09%	\$87,087	47	-20.00%
52	390.200	General Structures - HVAC	\$206,494	2.09%	\$4,316	47	-20.00%
53	390.300	Miscellaneous Structures	\$1,456,738	3.72%	\$54,191	55	-20.00%
54	390.900	Structures & Improvements - Leasehold	\$45,416	2.75%	\$1,249	25	0.00%
55	391.000	Office Furniture and Equipment	\$934,179	3.49%	\$32,603	20	0.00%
56	391,100	Computers & Peripheral Equipment	\$6,027,519	19.06%	\$1,148,845	5	0.00%
57	391.200	Computer Hardware & Software	\$374,688	19.06%	\$71,416	5	0.00%
58	391.250	Computer Software	\$11,907,657	5.00%	\$595,383	20	0.00%
59	391.260	Personal Computer Software	\$0	10.00%	\$0	10	0.00%
60	391.300	Other Office Equipment	\$45,247	10.46%	\$4,733	15	0.00%
61	391.400	BTS Initial Investment	\$36,339,230	5.00%	\$1,816,962	20	0.00%
62	392.000	Transportation Equipment	\$0	5.57%	\$0	9	15.00%
63	392.100	Transportation Equipment - Light Trucks	\$2,821,919	5.57%	\$157,181	9	15.00%
64	392.200	Transportation Equipment - Heavy Trucks	\$15,514,358	0.00%	\$0	10	15.00%
65	392.300	Transportation Equipment - Cars	\$1,083,505	0.00%	\$0	6	15.00%
66	392.400	Transportation Equipment - Other	\$2,916,128	6.15%	\$179,342	15	5.00%
67	393.000	Stores Equipment	\$573,972	3.88%	\$22,270	25	0.00%
68	394.000	Tools, Shop and Garage Equipment	\$5,491,163	3.73%	\$204,820	20	0.00%
69	395.000	Laboratory Equipment	\$926,915	3.90%	\$36,150	0	0.00%
70	396.000	Power Operated Equipment	\$1,048,676	3.79%	\$39,745	12	20.00%
71	397.000	Communication Equipment	\$0	0.00%	\$0	0	0.00%
72	397.100	Communication Equipment (non telephone)	\$4,146,843	5.76%	\$238,858	15	0.00%
		' ' ' '					
73	397.200	Telephone Equipment	\$20,743	8.94%	\$1,854	10	0.00%
74	398.000	Miscellaneous Equipment	\$2,466,212	6.48%	\$159,811	15	0.00%
75	399.000	Other Tangible Equipment	\$0	2.43%	\$0	20	0.00%
76		TOTAL GENERAL PLANT	\$105,704,280		\$5,073,666		
77	•	Total Depreciation	\$1,781,496,383		\$32,505,069		

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-2017-0285 Water District # 1 Test Year Ending December 31, 2016 Accumulated Depreciation Reserve

Lino	Account	<u>B</u>	<u>C</u> Total	<u>D</u>	E	F As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u> </u> MO Adjusted
Line Number	Account Number	Depreciation Reserve Description	Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Allocations	Adjustments	MO Adjusted Jurisdictional
								,	
_									
1 2	301.000	INTANGIBLE PLANT Organization	\$0	R-2	¢0	\$0	75.00%	¢0	\$0
3	302.000	Franchises and Consents	\$306,586	R-2 R-3	\$0 \$0	\$306,586	100.00%	\$0 \$0	\$0 \$306,586
4	303.000	Miscellaneous Intangible Plant	\$0	R-4	\$0	\$0	100.00%	\$0	\$0
5		TOTAL INTANGIBLE PLANT	\$306,586		\$0	\$306,586		\$0	\$306,586
•		SOURCE OF SUPPLY PLANT							
6 7	310.000	Land and Land Rights - SSP	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	311.000	Structures and Improvements - SSP	\$4,195,007	R-8	\$0	\$4,195,007	100.00%	\$0	\$4,195,007
9	312.000	Collecting & Impounding Reservoirs	-\$27	R-9	\$0	-\$27	100.00%	\$0	-\$27
10	313.000	Lake, River and Other Intakes	\$945,815	R-10	\$0	\$945,815	100.00%	\$0	\$945,815
11	314.000	Wells and Springs	\$364,235	R-11	\$0 \$0	\$364,235	100.00%	\$0 *0	\$364,235
12 13	315.000 316.000	Infiltration Galleries and Tunnels Supply Mains	\$0 \$4,391,994	R-12 R-13	\$0 \$0	\$0 \$4,391,994	100.00% 100.00%	\$0 \$0	\$0 \$4,391,994
14	317.000	Other Water Source Plant	\$674	R-14	\$0	\$674	100.00%	\$ <u>0</u>	\$674
15		TOTAL SOURCE OF SUPPLY PLANT	\$9,897,698		\$0	\$9,897,698		\$0	\$9,897,698
16 17	320.000	PUMPING PLANT	\$0	R-17	\$0	¢0	100.00%	¢0	¢o.
18	321.000	Land and Land Rights - PP Structures and Improvements - PP	\$5,342,641	R-17	-\$2,066	\$0 \$5,340,575	100.00%	\$0 \$0	\$0 \$5,340,575
19	322.000	Boiler Plant Equipment	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	323.000	Other Power Production Equipment	\$420,315	R-20	-\$1,497	\$418,818	100.00%	\$0	\$418,818
21	324.000	Steam Pumping Equipment	\$0	R-21	. \$0	\$0	100.00%	\$0	. \$0
22	325.000	Electric Pumping Equipment	\$21,088,401	R-22	-\$3,108	\$21,085,293	100.00%	\$0	\$21,085,293
23 24	326.000 327.000	Diesel Pumping Equipment Hydraulic Pumping Equipment	\$1,708,036 -\$1,132	R-23 R-24	\$0 \$0	\$1,708,036 -\$1,132	100.00% 100.00%	\$0 \$0	\$1,708,036 -\$1,132
25	328.000	Other Pumping Equipment	\$132,256	R-25	\$0 \$0	\$132,256	100.00%	\$0 \$0	\$132,256
26	020.000	TOTAL PUMPING PLANT	\$28,690,517		-\$6,671	\$28,683,846	100.0070	\$0	\$28,683,846
27	222 222	WATER TREATMENT PLANT	**	D 00	**	**	400.000/	**	to.
28 29	330.000 331.000	Land and Land Rights - WTP Structures and Improvements - WTP	\$0 \$29,227,075	R-28 R-29	\$0 \$0	\$0 \$29,227,075	100.00% 100.00%	\$0 \$0	\$0 \$29,227,075
30	332.000	Water Treatment Equipment	\$29,586,243	R-30	\$0 \$0	\$29,586,243	100.00%	\$0 \$0	\$29,586,243
31	333.000	Water Treatment - Other	\$8,250	R-31	\$0	\$8,250	100.00%	\$0	\$8,250
32		TOTAL WATER TREATMENT PLANT	\$58,821,568		\$0	\$58,821,568		\$0	\$58,821,568
22		TRANSMISSION & DIST. PLANT							
33 34	340.000	Land and Land Rights - TDP	\$10	R-34	-\$10	\$0	100.00%	\$0	\$0
35	341.000	Structures and Improvements - TDP	\$4,429,488	R-35	\$0	\$4,429,488	100.00%	\$0	\$4,429,488
36	342.000	Distribution Reservoirs and Standpipes	\$9,818,397	R-36	-\$192,628	\$9,625,769	100.00%	\$0	\$9,625,769
37	343.000	Transmission and Distribution Mains	\$212,791,004	R-37	-\$23,370	\$212,767,634	100.00%	\$0	\$212,767,634
38	344.000	Fire Mains	\$94,075	R-38	\$0	\$94,075	100.00%	\$0	\$94,075
39 40	345.000 346.000	Services Meters	\$2,999,055 \$10,877,556	R-39 R-40	\$0 -\$342	\$2,999,055 \$10,877,214	100.00% 100.00%	\$0 \$0	\$2,999,055 \$10.877.214
41	347.000	Meter Installations	\$10,877,336	R-41	- - 5342 \$0	\$10,877,214	100.00%	\$0 \$0	\$10,877,214
42	348.000	Hydrants	\$19,930,939	R-42	-\$53	\$19,930,886	100.00%	\$0	\$19,930,886
43	349.000	Other Transmission & Distribution Plant	\$3,481	R-43	\$0	\$3,481	100.00%	\$0	\$3,481
44		TOTAL TRANSMISSION & DIST. PLANT	\$271,132,880		-\$216,403	\$270,916,477		\$0	\$270,916,477
45		INCENTIVE COMPENSATION							
70		CAPITALIZATION							
46		Incentive Compensation Capitalization Adj.	\$0	R-46	\$0	\$0	100.00%	\$0	\$0
47		TOTAL INCENTIVE COMPENSATION	***		**	**		**	***
47		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
		OAI TALIZATION							
48		GENERAL PLANT							
49	389.000	Land and Land Rights - GP	\$0	R-49	\$0	\$0	100.00%	\$0	\$0
50 51	390.000 390.100	Structures and Improvements - GP	\$828,787	R-50	-\$217	\$828,570	100.00%	\$0 \$0	\$828,570 \$708,373
51 52	390.100 390.200	Office Structures General Structures - HVAC	\$708,272 \$35,352	R-51 R-52	\$0 \$0	\$708,272 \$35,352	100.00% 100.00%	\$0 \$0	\$708,272 \$35,352
53	390.300	Miscellaneous Structures	\$600,926	R-52	\$0	\$600,926	100.00%	\$0 \$0	\$600,926
54	390.900	Structures & Improvements - Leasehold	\$174,642	R-54	\$0	\$174,642	100.00%	\$0	\$174,642
55	391.000	Office Furniture and Equipment	\$500,550	R-55	\$0	\$500,550	100.00%	\$0	\$500,550
56 57	391.100	Computers & Peripheral Equipment	\$2,658,754	R-56	\$0 \$0	\$2,658,754	100.00%	\$0 *0	\$2,658,754
57	391.200	Computer Hardware & Software	\$0	R-57	\$0	\$0	100.00%	\$0	\$0

Missouri-American Water Company Case No. WR-2017-0285 Water District # 1 Test Year Ending December 31, 2016 Accumulated Depreciation Reserve

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	Н	<u>I</u>
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
58	391.250	Computer Software	\$6,166,143	R-58	\$0	\$6,166,143	100.00%	\$0	\$6,166,143
59	391.260	Personal Computer Software	\$84,926	R-59	\$0	\$84,926	100.00%	\$0	\$84,926
60	391.300	Other Office Equipment	\$5,874	R-60	\$0	\$5,874	100.00%	\$0	\$5,874
61	391.400	BTS Initial Investment	\$7,565,429	R-61	\$0	\$7,565,429	100.00%	\$0	\$7,565,429
62	392.000	Transportation Equipment	\$0	R-62	\$0	\$0	100.00%	\$0	\$0
63	392.100	Transportation Equipment - Light Trucks	\$969,964	R-63	\$0	\$969,964	100.00%	\$0	\$969,964
64	392.200	Transportation Equipment - Heavy Trucks	\$4,630,563	R-64	\$0	\$4,630,563	100.00%	\$0	\$4,630,563
65	392.300	Transportation Equipment - Cars	\$1,959,112	R-65	\$0	\$1,959,112	100.00%	\$0	\$1,959,112
66	392.400	Transportation Equipment - Other	\$910,475	R-66	\$0	\$910,475	100.00%	\$0	\$910,475
67	393.000	Stores Equipment	-\$225,099	R-67	\$0	-\$225,099	100.00%	\$0	-\$225,099
68	394.000	Tools, Shop and Garage Equipment	\$3,163,292	R-68	\$0	\$3,163,292	100.00%	\$0	\$3,163,292
69	395.000	Laboratory Equipment	\$377,245	R-69	\$0	\$377,245	100.00%	\$0	\$377,245
70	396.000	Power Operated Equipment	\$1,150,413	R-70	\$0	\$1,150,413	100.00%	\$0	\$1,150,413
71	397.000	Communication Equipment	\$0	R-71	\$0	\$0	100.00%	\$0	\$0
72	397.100	Communication Equipment (non	\$1,362,225	R-72	\$0	\$1,362,225	100.00%	\$0	\$1,362,225
		telephone)							
73	397.200	Telephone Equipment	\$32,581	R-73	\$0	\$32,581	100.00%	\$0	\$32,581
74	398.000	Miscellaneous Equipment	\$546,358	R-74	\$0	\$546,358	100.00%	\$0	\$546,358
75	399.000	Other Tangible Equipment	-\$318,053	R-75	\$0	-\$318,053	100.00%	\$0	-\$318,053
76		TOTAL GENERAL PLANT	\$33,888,731		-\$217	\$33,888,514		\$0	\$33,888,514
77		TOTAL DEPRECIATION RESERVE	\$402,737,980		-\$223,291	\$402,514,689		\$0	\$402,514,689

Missouri-American Water Company Case No. WR-2017-0285 Water District # 1 Test Year Ending December 31, 2016 Income Statement Detail

			_										
	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	l l	<u>J</u>	<u>K</u>	<u> </u>	M .
Line	Account	lucania Decembrica	Test Year	Test Year	Test Year	Adjust.		Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)	Allocations	Adjustments (From Adj. Sch.)	Jurisdictional (H x I) + J	Juris. Labor L + N	Non Labor
Rev-1		OPERATING REVENUES	(D+E)				(From Auj. Scn.)	(C+G)		(FIOIII AUJ. SCII.)	(L + IV	1 = K
Rev-1	461.100	Residential	\$155,108,348	See note (1)	See note (1)	Rev-2	See note (1)	\$155,108,348	100.00%	\$5,223,620	\$160,331,968	See note (1)	See note (1)
Rev-2	461.200	Commercial	\$43,176,355	See note (1)	See note (1)	Rev-2	See note (1)	\$43.176.355	100.00%	-\$29,295	\$43.147.060	See note (1)	See flote (1)
Rev-3	461.300	Industrial	\$7,497,863			Rev-3		\$7,497,863	100.00%	-\$29,295	\$7,317,428		
Rev-5	462.000	Private Fire Protection	\$2,798,487			Rev-5		\$2,798,487	100.00%	\$222.582	\$3,021,069		
Rev-6	463.000	Public Fire Protection	\$2,790,407			Rev-6		\$2,790,407	100.00%	-\$206	\$5,021,009		
Rev-7	464.000	Other Public Auth.	\$3,488,914			Rev-7		\$3,488,914	100.00%	-\$60.185	\$3,428,729		
Rev-8	466.000	Sales for Resale	\$6,888,197			Rev-8		\$6,888,197	100.00%	\$143,002	\$7,031,199		
Rev-9	471.000	Other Water Revenue - Oper. Rev.	\$3,668,814			Rev-9		\$3,668,814	100.00%	-\$773,205	\$2,895,609		
Rev-10	47 1.000	TOTAL OPERATING REVENUES	\$222,627,184			NOV 5		\$222,627,184	100.0078	\$4,545,878	\$227,173,062		
1101 10			Ψ ΣΣΣ, 0Σ1,10-					QLLL,021,10 4		ψ-1,0-10,010	V LL1,110,00L		
1		SOURCE OF SUPPLY EXPENSES											
2	600,000	Operation Supervision & Engineering	\$232	\$232	\$0	E-2	\$56	\$288	100.00%	\$0	\$288	\$288	\$0
3	601.000	Operation Labor & Expenses	\$347,349	\$147,161	\$200.188	E-3	\$36,986	\$384,335	100.00%	-\$1,017,167	-\$632,832	\$184,147	-\$816.979
4	602.000	Purchased Water	\$406,755	\$0	\$406,755	E-4	\$0	\$406,755	100.00%	-\$44,011	\$362,744	\$0	\$362,744
5	603.000	Miscellaneous Expenses	\$4,796,483	\$0	\$4,796,483	E-5	\$0	\$4,796,483	100.00%	\$405,372	\$5,201,855	\$0	\$5,201,855
6	604.000	Rents - SSE	\$24,729	\$0	\$24,729	E-6	\$0	\$24,729	100.00%	\$0	\$24,729	\$0	\$24,729
7	610.000	Maint. Supervision & Engineering	\$261	\$261	\$0	E-7	\$94	\$355	100.00%	\$0	\$355	\$355	\$0
8	611.000	Maint. of Structures & Improvements	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	612.000	Maint. of Collect. & Impound. Reservoirs	\$374	\$374	\$0	E-9	\$31	\$405	100.00%	-\$106	\$299	\$405	-\$106
10	613.000	Maint. of Lake, River and Other Intakes	\$84	\$84	\$0	E-10	\$20	\$104	100.00%	\$0	\$104	\$104	\$0
11	614.000	Maint. of Wells & Springs	\$0	\$0	\$0	E-11	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
12	615.000	Maint. of Infiltration Galleries & Tunnels	\$491	\$491	\$0	E-12	\$85	\$576	100.00%	-\$136	\$440	\$576	-\$136
13	616.000	Maint. of Supply Mains	\$213	\$213	\$0	E-13	\$1,848	\$2,061	100.00%	\$0	\$2,061	\$2,061	\$0
14	617.000	Maint. Of Misc. Water Source Plant	\$331,128	\$330,283	\$845	E-14	\$77,224	\$408,352	100.00%	\$6	\$408,358	\$407,507	\$851
15		TOTAL SOURCE OF SUPPLY EXPENSES	\$5,908,099	\$479,099	\$5,429,000		\$116,344	\$6,024,443		-\$656,042	\$5,368,401	\$595,443	\$4,772,958
16		PUMPING EXPENSES											
17	620,000	Operation Supervision & Engineering - PE	\$25,027	\$25,027	\$0	E-17	\$5,885	\$30,912	100.00%	\$0	\$30,912	\$30,912	\$0
18	621.000	Fuel for Power Production	\$2,305	\$0	\$2,305	E-18	\$0	\$2,305	100.00%	\$163	\$2,468	\$0	\$2,468
19	622,000	Power Production Labor & Expenses	\$237	\$237	\$0	E-19	\$58	\$295	100.00%	\$0	\$295	\$295	\$0
20	623.000	Fuel or Power Purchased for Pumping	\$3,206,174	\$0	\$3,206,174	E-20	\$0	\$3,206,174	100.00%	\$241,915	\$3,448,089	\$0	\$3,448,089
21	624.000	Pumping Labor and Expenses	\$620,697	\$620,697	\$0	E-21	\$150,477	\$771,174	100.00%	\$1,217	\$772,391	\$771,174	\$1,217
22	625.000	Expenses Transferred - Cr.	\$0	\$0	\$0	E-22	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
23	626.000	Miscellaneous Expense	\$19,591	\$0	\$19,591	E-23	\$0	\$19,591	100.00%	\$0	\$19,591	\$0	\$19,591
24	627.000	Rents - PE	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25	630.000	Maint. Supervision & Engineering - PE	\$18,873	\$18,873	\$0	E-25	\$4,434	\$23,307	100.00%	\$0	\$23,307	\$23,307	\$0
26	631.000	Maint. of Structures & Improvements - PE	\$91,707	\$91,707	\$0	E-26	\$22,656	\$114,363	100.00%	-\$82	\$114,281	\$114,363	-\$82
27	632.000	Maint. of Power Production Equipment	\$1,064	\$54	\$1,010	E-27	\$0	\$1,064	100.00%	-\$24	\$1,040	\$54	\$986
28	633.000	Maint. of Pumping Equipment	\$350,846	\$337,313	\$13,533	E-28	\$80,185	\$431,031	100.00%	-\$61	\$430,970	\$417,498	\$13,472
29		TOTAL PUMPING EXPENSES	\$4,336,521	\$1,093,908	\$3,242,613		\$263,695	\$4,600,216		\$243,128	\$4,843,344	\$1,357,603	\$3,485,741
30		WATER TREATMENT EXPENSES											
31	640.000	Operation. Supervision & Engineer WTE	\$120,533	\$120,533	\$0	E-31	\$28,867	\$149,400	100.00%	\$0	\$149,400	\$149,400	\$0
32	641.000	Chemicals - WTE	\$8,545,417	\$0	\$8,545,417	E-32	\$0	\$8,545,417	100.00%	-\$1,052,010	\$7,493,407	\$0	\$7,493,407
33	642.000	Operation Labor & Expenses - WTE	\$3,306,569	\$2,953,877	\$352,692	E-33	\$726,546	\$4,033,115	100.00%	-\$262	\$4,032,853	\$3,680,423	\$352,430
34	643.000	Miscellanous Expenses - WTE	\$392,461	\$0	\$392,461	E-34	\$0	\$392,461	100.00%	\$138,667	\$531,128	\$0	\$531,128
35	644.000	Rents - WTE	\$231,324	\$0	\$231,324	E-35	\$0	\$231,324	100.00%	\$0	\$231,324	\$0	\$231,324
36	650.000	Maint. Supervision & Engineering - WTE	\$1,336,229	\$1,336,229	\$0	E-36	\$320,186	\$1,656,415	100.00%	\$0	\$1,656,415	\$1,656,415	\$0
37	651.000	Maint. of Structures & Improvements - WTE	\$0	\$0	\$0	E-37	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
38	652.000	Maint. of Water Treatment Equipment	\$752,348	\$1,662	\$750,686	E-38	\$400	\$752,748	100.00%	\$3,902	\$756,650	\$2,062	\$754,588
39		TOTAL WATER TREATMENT EXPENSES	\$14,684,881	\$4,412,301	\$10,272,580	l	\$1,075,999	\$15,760,880	I	-\$909,703	\$14,851,177	\$5,488,300	\$9,362,877

Missouri-American Water Company Case No. WR-2017-0285 Water District # 1 Test Year Ending December 31, 2016 Income Statement Detail

	<u>A</u>	В	<u>C</u>	<u>D</u>	<u>E</u>	E	G	Н			<u>K</u>		M
Line	Account	₽	Test Year	Test Year	⊑ Test Year	Adjust.		Total Company	Jurisdictional	Jurisdictional	MO Final Adi	MO Adi.	MO Adi. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
		· ·	(D+E)				(From Adj. Sch.)	(Ć+G)		(From Adj. Sch.)	(H x I) + J	L + N	I = K
40		TRANSMISSION & DIST. EXPENSES											4-
41	660.000	Operation Supervision & Engineering - TDE	\$67,738	\$67,738	\$0	E-41	\$16,099	\$83,837	100.00%	\$0	\$83,837	\$83,837	\$0
42 43	661.000 662.000	Storage Facilities Expenses TDE Transmission & Distribution Lines Expenses	\$516	\$516 \$1,381,945	\$0 \$47.813	E-42 E-43	\$124 \$383,485	\$640	100.00% 100.00%	\$0 -\$55,581	\$640 \$1.757.662	\$640 \$1.765.430	\$0 -\$7.768
43 44	663.000	Meter Expenses - TDE	\$1,429,758 \$603.980	\$1,361,945 \$603.980	\$47,613 \$0	E-43 E-44	\$363,465 \$144,327	\$1,813,243 \$748,307	100.00%	-\$35,561	\$748.304	\$1,765,430	-\$7,766 -\$3
45	664.000	Customer Installations Expenses - TDE	\$484.660	\$484.660	\$0 \$0	E-45	\$144,327	\$600,419	100.00%	-\$3 -\$15	\$600,404	\$600.419	-\$3 -\$15
46	665.000	Miscellaneous Expenses - TDE	\$2,003,802	\$1,443,012	\$560,790	E-46	\$494,380	\$2,498,182	100.00%	-\$6.978	\$2,491,204	\$1,937,392	\$553.812
47	666.000	Rents - TDE	\$9,413	\$0	\$9,413	E-47	\$0	\$9.413	100.00%	\$0	\$9.413	\$0	\$9,413
48	670.000	Maint. Supervision and Engineering - TDE	\$11,204	\$11,204	\$0	E-48	\$2,634	\$13,838	100.00%	\$0	\$13.838	\$13,838	\$0
49	671.000	Maint. of Structures & Improvements - TDE	\$132	\$132	\$0	E-49	\$24	\$156	100.00%	-\$14	\$142	\$156	-\$14
50	672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$99	\$99	\$0	E-50	\$24	\$123	100.00%	\$0	\$123	\$123	\$0
51	673.000	Maint. of Transmission & Distribution Mains	\$1,929,558	\$56,450	\$1,873,108	E-51	\$671,877	\$2,601,435	100.00%	\$107	\$2,601,542	\$69,122	\$2,532,420
52	674.000	Maint. of Fire Mains - TDE	\$323	\$323	\$0	E-52	\$78	\$401	100.00%	\$0	\$401	\$401	\$0
53	675.000	Maint. of Services - TDE	\$409,360	\$409,360	\$0	E-53	\$96,540	\$505,900	100.00%	-\$189	\$505,711	\$505,900	-\$189
54	676.000	Maint. of Meters - TDE	\$151,717	\$151,717	\$0	E-54	\$35,632	\$187,349	100.00%	-\$5	\$187,344	\$187,349	-\$5
55	677.000	Maint. of Hydrants - TDE	\$339,633	\$339,633	\$0	E-55	\$86,123	\$425,756	100.00%	\$0	\$425,756	\$425,756	\$0
56	678.000	Maint. of Miscellaneous Plant - TDE	\$2,925,669	\$1,223,890	\$1,701,779	E-56	\$408,005	\$3,333,674	100.00%	\$431,091	\$3,764,765	\$1,676,089	\$2,088,676
57		TOTAL TRANSMISSION & DIST. EXPENSES	\$10,367,562	\$6,174,659	\$4,192,903		\$2,455,111	\$12,822,673		\$368,413	\$13,191,086	\$8,014,759	\$5,176,327
58		CUSTOMER ACCOUNTS EXPENSE											
59	901.000	Supervision - CAE	\$24,121	\$24,121	\$0	E-59	\$5,764	\$29,885	100.00%	\$0	\$29,885	\$29,885	\$0
60	902.000	Meter Reading Expenses - CAE	\$1,592,767	\$1.588.595	\$4,172	E-60	\$424,864	\$2,017,631	100.00%	-\$570	\$2.017.061	\$2,013,459	\$3.602
61	903.000	Customer Records & Collection Expenses	\$2,704,754	\$798,503	\$1,906,251	E-61	\$193,229	\$2,897,983	100.00%	\$624	\$2,898,607	\$991,732	\$1,906,875
62	904.000	Uncollectible Amounts - CAE	\$2,172,553	\$0	\$2,172,553	E-62	\$0	\$2,172,553	100.00%	\$400,592	\$2,573,145	\$0	\$2,573,145
63	905.000	Misc. Customer Accounts Expense - CAE	\$64,460	\$267	\$64,193	E-63	\$32	\$64,492	100.00%	\$242	\$64,734	\$299	\$64,435
64		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$6,558,655	\$2,411,486	\$4,147,169		\$623,889	\$7,182,544		\$400,888	\$7,583,432	\$3,035,375	\$4,548,057
65	007.000	CUSTOMER SERVICE EXPENSES	£0.40	CO40	60	F 00	6444	****	400.000/	* F0	6007	# 200	650
66 67	907.000	Customer Service & Information Expenses TOTAL CUSTOMER SERVICE EXPENSES	\$249 \$249	\$249 \$249	\$0 \$0	E-66	\$114 \$114	\$363 \$363	100.00%	-\$56 -\$56	\$307 \$307	\$363 \$363	-\$56 -\$56
67		TOTAL CUSTOMER SERVICE EXPENSES	\$249	\$249	\$0		\$114	\$363		-\$36	\$307	\$303	-\$36
68		SALES PROMOTION EXPENSES											
69	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-69	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
70		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
71		ADMIN. & GENERAL EXPENSES	40.540.000	A0 F 40 000	•		****	******	400 000/	A4 077 070	45 457 444	40.077.004	44 444 444
72	920.000	Admin. & General Salaries	\$6,542,806	\$6,542,806	\$0	E-72	\$392,565	\$6,935,371	100.00%	-\$1,277,672	\$5,657,699	\$6,677,631	-\$1,019,932
73 74	921.000 922.000	Office Supplies & Expenses Admin. Expenses Transferred - Credit	\$2,198,356 \$0	\$0 \$0	\$2,198,356 \$0	E-73 E-74	\$0 \$0	\$2,198,356 \$0	100.00% 100.00%	\$68,188 \$0	\$2,266,544 \$0	\$0 \$0	\$2,266,544 \$0
74 75	922.000	Outside Services Employed	\$29,210,051	\$22,858,710	\$6,351,341	E-74 E-75	\$75,603	\$29,285,654	100.00%	\$201,925	\$29,487,579	\$22,858,710	\$6,628,869
76	924.000	Property Insurance	\$3,780,332	\$22,030,710	\$3.780.332	E-76	\$73,003	\$3,780,332	100.00%	-\$591.596	\$3,188,736	\$22,030,710	\$3,188,736
77	925.000	Injuries & Damages	-\$5,093	\$0 \$0	-\$5,093	E-77	\$0	-\$5,093	100.00%	-\$546	-\$5,639	\$0	-\$5,639
78	926.000	Employee Pensions & Benefits	\$7.177.167	\$5.097.719	\$2,079,448	E-78	\$1,122,813	\$8,299,980	100.00%	-\$139,345	\$8.160.635	\$6,220,532	\$1.940.103
79	927.000	Franchise Requirements	\$0	\$0	\$0	E-79	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
80	928.000	Regulatory Commission Expenses	\$587,338	\$587,338	\$0	E-80	\$0	\$587,338	100.00%	-\$527,815	\$59,523	\$587,338	-\$527,815
81	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-81	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
82	930.100	Institutional or Goodwill Advertising Expenses	\$23,160	\$0	\$23,160	E-82	\$0	\$23,160	100.00%	-\$18,605	\$4,555	\$0	\$4,555
83	930.200	Misc. General Expenses	\$648,296	\$0	\$648,296	E-83	\$0	\$648,296	100.00%	\$303,468	\$951,764	\$0	\$951,764
84	930.300	Research & Development Expenses - AGE	\$64,352	\$0	\$64,352	E-84	\$0	\$64,352	100.00%	\$3,592	\$67,944	\$0	\$67,944
85	931.000	Rents - AGE	\$131,802	\$0	\$131,802	E-85	\$0	\$131,802	100.00%	-\$30,045	\$101,757	\$0	\$101,757
86	932.000	Maint. of General Plant - AGE	\$1,303,746	\$379,746	\$924,000	E-86	\$91,648	\$1,395,394	100.00%	\$60,148	\$1,455,542	\$471,394	\$984,148

Missouri-American Water Company Case No. WR-2017-0285 Water District # 1 Test Year Ending December 31, 2016 Income Statement Detail

Line	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	<u> </u> 	<u>J</u>	<u>K</u>	<u>L</u>	MO Adia kuris
Number	Account Number	Income Description	Test Year Total	Test Year Labor	Test Year Non Labor	Adjust. Number	Total Company Adjustments	Total Company Adjusted	Allocations	Adjustments	MO Final Adj Jurisdictional	MO Adj. Juris, Labor	MO Adj. Juris. Non Labor
Number	Number	income Description	(D+E)	Labor	Non Labor	Number	(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	Juris. Labor	
87		TOTAL ADMIN. & GENERAL EXPENSES	\$51.662.313	\$35,466,319	\$16,195,994	1	\$1.682.629	\$53,344,942		-\$1.948.303	\$51,396,639	\$36.815.605	\$14.581.034
01		TOTAL ADMIN. & GENERAL EXPENSES	\$31,002,313	\$35,400,319	\$10,195,994		\$1,002,029	\$53,344,942		-\$1,940,303	\$51,390,039	\$30,613,003	\$14,561,034
88		DEPRECIATION EXPENSE											
89	403.000	Depreciation Expense, Dep. Exp.	\$28,915,031	See note (1)	See note (1)	E-89	See note (1)	\$28,915,031	100.00%	\$3,347,391	\$32,262,422	See note (1)	See note (1)
90		TOTAL DEPRECIATION EXPENSE	\$28,915,031	\$0	\$0		\$0	\$28,915,031	•	\$3,347,391	\$32,262,422	\$0	\$0
				·	•								
91		AMORTIZATION EXPENSE											
92	0.000	Amortization - Tank Painting Tracker	\$0	\$0	\$0	E-92	\$0	\$0	100.00%	\$114,972	\$114,972	\$0	\$114,972
93	405.000	Amortization Reg Asset	\$226,409	\$0	\$226,409	E-93	\$0	\$226,409		-\$97,035	\$129,374	\$0	\$129,374
94		TOTAL AMORTIZATION EXPENSE	\$226,409	\$0	\$226,409		\$0	\$226,409		\$17,937	\$244,346	\$0	\$244,346
95		OTHER OPERATING EXPENSES											
96	408.000	Property Taxes	\$10,584,019	\$0	\$10,584,019	E-96	\$0	\$10,584,019		\$1,216	\$10,585,235	\$0	\$10,585,235
97	408.000	Payroll Taxes	\$1,508,244	\$1,508,244	\$0	E-97	\$251,054	\$1,759,298		\$6,212	\$1,765,510	\$1,759,298	\$6,212
98	408.000	Other Taxes	-\$91,243	\$0	-\$91,243	E-98	\$0	-\$91,243		\$0	-\$91,243	\$0	-\$91,243
99	408.000	PSC Assessment	\$1,851,465	\$0	\$1,851,465	E-99	\$0	\$1,851,465	100.00%	-\$218,362	\$1,633,103	\$0	\$1,633,103
100		TOTAL OTHER OPERATING EXPENSE	\$13,852,485	\$1,508,244	\$12,344,241		\$251,054	\$14,103,539		-\$210,934	\$13,892,605	\$1,759,298	\$12,133,307
101		TOTAL OPERATING EXPENSE	\$136,512,205	\$51,546,265	\$56,050,909		\$6,468,835	\$142,981,040		\$652,719	\$143,633,759	\$57,066,746	\$54,304,591
102		NET INCOME BEFORE TAXES	\$86,114,979					\$79,646,144		\$3,893,159	\$83,539,303		
103		INCOME TAXES											
103	0.000	Current Income Taxes	-\$5,760,617	See note (1)	See note (1)	E-104	See note (1)	-\$5,760,617	100.00%	\$22,054,046	\$16,293,429	See note (1)	See note (1)
105	0.000	TOTAL INCOME TAXES	-\$5,760,617	Occ Hote (1)	Occ Hote (1)	_ 104	Occ Hote (1)	-\$5,760,617	100.0076	\$22,054,046	\$16,293,429	Occiliate (1)	Occ Hote (1)
			40,100,011					40,100,011		\$22,00 1,0 10	V.0,200, .20		
106		DEFERRED INCOME TAXES									ĺ		
107	0.000	Deferred Income Taxes - Def. Inc. Tax.	\$29.825.163	See note (1)	See note (1)	E-107	See note (1)	\$29.825.163	100.00%	-\$22.913.465	\$6,911,698	See note (1)	See note (1)
108	0.000	Amortization of Deferred ITC	-\$105,507	, ,	, ,	E-108]	-\$105,507	100.00%	\$0	-\$105,507		
109		TOTAL DEFERRED INCOME TAXES	\$29,719,656					\$29,719,656		-\$22,913,465	\$6,806,191		
110		NET OPERATING INCOME	\$62,155,940			1	1	\$55,687,105	. I	\$4,752,578	\$60,439,683	1	1
•			002(100(040					\$33,007,100		<u> </u>			

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

Missouri-American Water Company Case No. WR-2017-0285 Water District # 1 Test Year Ending December 31, 2016 Capital Structure Schedule

	A	<u>B</u>	<u>C</u> Percentage	<u>D</u>	<u>E</u> Weighted	<u>F</u> Weighted	<u>G</u> Weighted
Line Number	Description	Dollar Amount	of Total Capital Structure	Embedded Cost of Capital	Cost of Capital 8.50%	Cost of Capital 9.25%	Cost of Capital 9.50%
1	Common Stock	\$5,384,000,000	43.99%		3.739%	4.069%	4.179%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$10,446,017	0.09%	8.67%	0.007%	0.007%	0.007%
4	Long Term Debt	\$6,244,359,505	51.02%	5.35%	2.730%	2.730%	2.730%
5	Short Term Debt	\$600,367,175	4.91%	0.99%	0.049%	0.049%	0.049%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$12,239,172,697	100.00%		6.525%	6.855%	6.965%
8	PreTax Cost of Capital				8.892%	9.431%	9.611%

Accounting Schedule: 12 Sponsor: Jeffrey Smith Page: 1 of 1

Exhibit No.: 0

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

Case No: WR-2017-0285

Date Prepared: November 30, 2017



MISSOURI PUBLIC SERVICE COMMISSION

Commission Staff

STAFF ACCOUNTING SCHEDULES

MISSOURI-AMERICAN WATER COMPANY Water District #2

CASE NO. WR-2017-0285

Jefferson City, Missouri

November 2017

Missouri-American Water Company Case No. WR-2017-0285 Water District # 2 Test Year Ending December 31, 2016 Revenue Requirement

Line	<u>A</u>	<u>B</u> 6.53%	<u>C</u> 6.86%	<u>D</u>
Number	Docarintian			6.97%
Number	Description I	Return	Return	Return
1	Net Orig Cost Rate Base	\$110,379,293	\$110,379,293	\$110,379,293
2	Rate of Return	6.53%	6.86%	6.97%
3	Net Operating Income Requirement	\$7,202,249	\$7,566,501	\$7,687,918
4	Net Income Available	\$9,527,000	\$9,527,000	\$9,527,000
5	Additional Net Income Required	-\$2,324,751	-\$1,960,499	-\$1,839,082
6	Income Tax Requirement			
7	Required Current Income Tax	\$2,014,464	\$2,236,327	\$2,310,281
8	Current Income Tax Available	\$3,430,450	\$3,430,450	\$3,430,450
9	Additional Current Tax Required	-\$1,415,986	-\$1,194,123	-\$1,120,169
10	Revenue Requirement	-\$3,740,737	-\$3,154,622	-\$2,959,251
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$4,743,208	\$4,743,208	\$4,743,208
12	Miscellenous	\$0	\$0	\$0
13	Gross Revenue Requirement	\$1,002,471	\$1,588,586	\$1,783,957

Accounting Schedule: 01 Sponsor: Kim Bolin Page: 1 of 1

Missouri-American Water Company Case No. WR-2017-0285 Water District # 2

Test Year Ending December 31, 2016 RATE BASE SCHEDULE

12	<u>A</u>	<u>B</u>	<u>C</u>
Line		Percentage	Dollar
Number	Rate Base Description	Rate	Amount
1	Plant In Service		\$216,608,619
2	Less Accumulated Depreciation Reserve		\$54,971,806
3	Net Plant In Service		\$161,636,813
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$183,113
6	Contributions in Aid of Construction Amortization		\$3,702,893
7	Materials & Supplies		\$485,701
8	Prepayments		\$216,123
9	Prepaid Pension Asset		\$853,839
10	Tank Painting Tracker		\$90,150
11	TOTAL ADD TO NET PLANT IN SERVICE		\$5,165,593
12	SUBTRACT FROM NET PLANT		
13	Federal Tax Offset	8.4685%	\$160,175
14	State Tax Offset	8.4685%	\$26,068
15	City Tax Offset	8.4685%	\$3,141
16	Interest Expense Offset	12.2986%	\$378,202
17	Contributions in Aid of Construction		\$20,603,176
18	Customer Advances		\$3,000,874
19	Accumulated Deferred Income Taxes		\$31,447,389
20	OPEB Tracker		\$469,490
21	Pension Tracker		\$334,598
22	TOTAL SUBTRACT FROM NET PLANT		\$56,423,113
23	 Total Rate Base	II	\$110,379,293

Accounting Schedule: 02 Sponsor: Kim Bolin Page: 1 of 1

Missouri-American Water Company Case No. WR-2017-0285 Water District # 2 Test Year Ending December 31, 2016 Plant In Service

Line	Account #	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	<u>E</u>	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
	<u> </u>	•							•
		INTANGIBLE BLANT							
1 2	301.000	INTANGIBLE PLANT Organization	\$17,974	P-2	\$0	\$17,974	100.00%	\$0	\$17,974
3		Franchises and Consents	\$1,106	P-3	\$0	\$1,106	100.00%	\$0	\$1,106
4	303.000	Miscellaneous Intangible Plant	\$369,529	P-4	\$0	\$369,529	100.00%	\$0	\$369,529
5		TOTAL INTANGIBLE PLANT	\$388,609		\$0	\$388,609		\$0	\$388,609
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$1,428,140	P-7	\$0	\$1,428,140	100.00%	\$0	\$1,428,140
8	311.000	Structures and Improvements - SSP	\$2,140,439	P-8	\$0	\$2,140,439	100.00%	\$0	\$2,140,439
9	312.000	Collecting & Impounding Reservoirs	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	313.000	Lake, River and Other Intakes	\$6,326	P-10	\$0	\$6,326	100.00%	\$0	\$6,326
11	314.000	Wells and Springs	\$496,273	P-11	\$0	\$496,273	100.00%	\$0	\$496,273
12 13	315.000 316.000	Infiltration Galleries and Tunnels	\$1,804	P-12 P-13	\$0 \$0	\$1,804 \$9,650,009	100.00% 100.00%	\$0 \$0	\$1,804 \$9,650,009
14	317.000	Supply Mains Other Water Source Plant	\$9,650,009 \$0	P-13 P-14	\$0 \$0	\$9,050,009 \$0	100.00%	\$0 \$0	\$9,650,009 \$0
15	317.000	TOTAL SOURCE OF SUPPLY PLANT	\$13,722,991		\$0	\$13,722,991	100.0070	\$0	\$13,722,991
			* ***,* ==,***		**	* · · · , · ==, · · · ·		**	* · · · , ·, · · · · ·
16		PUMPING PLANT						_	
17	320.000	Land and Land Rights - PP	\$34,228	P-17	\$0	\$34,228	100.00%	\$0	\$34,228
18 19	321.000 322.000	Structures and Improvements - PP	\$6,059,304 \$0	P-18 P-19	\$0 \$0	\$6,059,304	100.00% 100.00%	\$0 \$0	\$6,059,304 \$0
20	323.000	Boiler Plant Equipment Other Power Production Equipment	\$483,554	P-19	\$0 \$0	\$0 \$483,554	100.00%	\$0 \$0	\$483,554
21	324.000	Steam Pumping Equipment	\$197,004	P-21	\$0	\$197,004	100.00%	\$0 \$0	\$197,004
22	325.000	Electric Pumping Equipment	\$8,148,869	P-22	\$0	\$8,148,869	100.00%	\$0	\$8,148,869
23	326.000	Diesel Pumping Equipment	\$408,903	P-23	\$0	\$408,903	100.00%	\$0	\$408,903
24	327.000	Hydraulic Pumping Equipment	\$96,414	P-24	\$0	\$96,414	100.00%	\$0	\$96,414
25	328.000	Other Pumping Equipment	\$183,316	P-25	\$0	\$183,316	100.00%	\$0	\$183,316
26		TOTAL PUMPING PLANT	\$15,611,592		\$0	\$15,611,592		\$0	\$15,611,592
27		WATER TREATMENT PLANT							
28	330.000	Land and Land Rights - WTP	\$310,073	P-28	\$0	\$310,073	100.00%	\$0	\$310,073
29	331.000	Structures and Improvements - WTP	\$25,815,399	P-29	\$0	\$25,815,399	100.00%	\$0	\$25,815,399
30	332.000	Water Treatment Equipment	\$23,791,637	P-30	\$0	\$23,791,637	100.00%	\$0	\$23,791,637
31	333.000	Water Treatment - Other	\$1,449,357	P-31	\$0	\$1,449,357	100.00%	\$0	\$1,449,357
32		TOTAL WATER TREATMENT PLANT	\$51,366,466		\$0	\$51,366,466		\$0	\$51,366,466
33		TRANSMISSION & DIST. PLANT							
34	340.000	Land and Land Rights - TDP	\$135,403	P-34	\$0	\$135,403	100.00%	\$0	\$135,403
35	341.000	Structures and Improvements - TDP	\$997,197	P-35	\$0	\$997,197	100.00%	\$0	\$997,197
36	342.000	Distribution Reservoirs and Standpipes	\$4,787,580	P-36	\$0	\$4,787,580	100.00%	\$0	\$4,787,580
37	343.000	Transmission and Distribution Mains	\$73,291,248	P-37	\$0	\$73,291,248	100.00%	\$0	\$73,291,248
38 39	344.000 345.000	Fire Mains Services	\$97,002 \$12,906,234	P-38 P-39	\$0 \$0	\$97,002 \$12,906,234	100.00% 100.00%	\$0 \$0	\$97,002 \$12,906,234
40	346.000	Meters	\$10,985,273	P-40	\$0	\$10,985,273	100.00%	\$0 \$0	\$10,985,273
41	347.000	Meter Installations	\$6,761,164	P-41	\$0	\$6,761,164	100.00%	\$0	\$6,761,164
42	348.000	Hydrants	\$6,629,041	P-42	\$0	\$6,629,041	100.00%	\$0	\$6,629,041
43	349.000	Other Transmission & Distribution Plant	\$19,657	P-43	\$0	\$19,657	100.00%	\$0	\$19,657
44		TOTAL TRANSMISSION & DIST. PLANT	\$116,609,799		\$0	\$116,609,799		\$0	\$116,609,799
45		INCENTIVE COMPENSATION							
73		CAPITALIZATION							
46	0.000	Incentive Compensation Capitalization Adj.	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
		-							
47		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
		CAPITALIZATION							
48		GENERAL PLANT							
49	389.000	Land and Land Rights - GP	\$186,156	P-49	\$0	\$186,156	100.00%	\$0	\$186,156
50	390.000	Structures and Improvements - GP	\$3,056,833	P-50	\$0	\$3,056,833	100.00%	\$0	\$3,056,833
51	390.100	Office Structures	\$1,806,162	P-51	\$0	\$1,806,162	100.00%	\$0	\$1,806,162
52	390.200	General Structures - HVAC	\$0	P-52	\$0	\$0	100.00%	\$0	\$0
53		Miscellaneous Structures	\$2,170,640	P-53	\$0	\$2,170,640	100.00%	\$0	\$2,170,640
54 55	390.900 391.000	Structures & Improvements - Leasehold	\$4,719 \$220,270	P-54 P-55	\$0 \$0	\$4,719 \$220,270	100.00%	\$0 \$0	\$4,719 \$220,270
56		Office Furniture and Equipment Computers & Peripheral Equipment	\$229,270 \$1,319,927	P-55 P-56	\$0 \$0	\$229,270 \$1,319,927	100.00% 100.00%	\$0 \$0	\$229,270 \$1,319,927
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Missouri-American Water Company Case No. WR-2017-0285 Water District # 2 Test Year Ending December 31, 2016 Plant In Service

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	Ī
Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
57	391.200	Computer Hardware & Software	\$45,533	P-57	\$0	\$45,533	100.00%	\$0	\$45,533
58	391.250	Computer Software	\$1,327,478	P-58	\$0	\$1,327,478	100.00%	\$0	\$1,327,478
59	391.260	Personal Computer Software	\$0	P-59	\$0	\$0	100.00%	\$0	\$0
60	391.300	Other Office Equipment	\$478,218	P-60	\$0	\$478,218	100.00%	\$0	\$478,218
61	391.400	BTS Initial Investment	\$4,416,031	P-61	\$0	\$4,416,031	100.00%	\$0	\$4,416,031
62	392.000	Transportation Equipment	\$0	P-62	\$0	\$0	100.00%	\$0	\$0
63	392.100	Transportation Equipment - Light Trucks	\$362,586	P-63	\$0	\$362,586	100.00%	\$0	\$362,586
64	392.200	Transportation Equipment - Heavy Trucks	\$0	P-64	\$0	\$0	100.00%	\$0	\$0
65	392.300	Transportation Equipment - Cars	\$14,848	P-65	\$0	\$14,848	100.00%	\$0	\$14,848
66	392.400	Transportation Equipment - Other	\$38,034	P-66	\$0	\$38,034	100.00%	\$0	\$38,034
67	393.000	Stores Equipment	\$192,154	P-67	\$0	\$192,154	100.00%	\$0	\$192,154
68	394.000	Tools, Shop and Garage Equipment	\$1,083,521	P-68	\$0	\$1,083,521	100.00%	\$0	\$1,083,521
69	395.000	Laboratory Equipment	\$434,376	P-69	\$0	\$434,376	100.00%	\$0	\$434,376
70	396.000	Power Operated Equipment	\$128,764	P-70	\$0	\$128,764	100.00%	\$0	\$128,764
71	397.000	Communication Equipment	\$0	P-71	\$0	\$0	100.00%	\$0	\$0
72	397.100	Communication Equipment (non telephone)	\$548,650	P-72	\$0	\$548,650	100.00%	\$0	\$548,650
73	397.200	Telephone Equipment	\$376	P-73	\$0	\$376	100.00%	\$0	\$376
74	398.000	Miscellaneous Equipment	\$1,040,338	P-74	\$0	\$1,040,338	100.00%	\$0	\$1,040,338
75	399.000	Other Tangible Equipment	\$24,548	P-75	\$0	\$24,548	100.00%	\$0	\$24,548
76		TOTAL GENERAL PLANT	\$18,909,162		\$0	\$18,909,162		\$0	\$18,909,162
						·			
77		TOTAL PLANT IN SERVICE	\$216,608,619		\$0	\$216,608,619		\$0	\$216,608,619

Missouri-American Water Company Case No. WR-2017-0285 Water District # 2 Test Year Ending December 31, 2016 **Depreciation Expense**

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>
Line	Account	DI 44 4 5 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$17,974	0.00%	\$0	0	0.00%
3	302.000	Franchises and Consents	\$1,106	0.00%	\$0 \$0	0	0.00%
4	303.000	Miscellaneous Intangible Plant	\$369,529	0.00%	\$0	ő	0.00%
5	000.000	TOTAL INTANGIBLE PLANT	\$388,609	0.0070	\$0	ŭ	0.0070
•			+ + + + + + + + + + + + + + + + + + +		4.		
6		SOURCE OF SUPPLY PLANT					
7	310.000	Land and Land Rights - SSP	\$1,428,140	0.00%	\$0	0	0.00%
8	311.000	Structures and Improvements - SSP	\$2,140,439	1.97%	\$42,167	60	-25.00%
9	312.000	Collecting & Impounding Reservoirs	\$0	35.00%	\$0	85	0.00%
10	313.000	Lake, River and Other Intakes	\$6,326	3.57%	\$226	70	-10.00%
11	314.000	Wells and Springs	\$496,273	2.52%	\$12,506	55	-5.00%
12	315.000	Infiltration Galleries and Tunnels	\$1,804	1.77%	\$32	60	0.00%
13	316.000	Supply Mains	\$9,650,009	1.45%	\$139,925	80	-25.00%
14	317.000	Other Water Source Plant	\$0	4.97%	\$0	25	0.00%
15		TOTAL SOURCE OF SUPPLY PLANT	\$13,722,991		\$194,856		
16		PUMPING PLANT					
17	320.000	Land and Land Rights - PP	\$34,228	0.00%	\$0	0	0.00%
18	321.000	Structures and Improvements - PP	\$6,059,304	3.95%	\$239,343	75	-15.00%
19	322.000	Boiler Plant Equipment	\$0	3.05%	\$0	37	-5.00%
20	323.000	Other Power Production Equipment	\$483,554	3.05%	\$14,748	37	-5.00%
21	324.000	Steam Pumping Equipment	\$197,004	1.89%	\$3,723	47	-10.00%
22	325.000	Electric Pumping Equipment	\$8,148,869	1.89%	\$154,014	47	-10.00%
23	326.000	Diesel Pumping Equipment	\$408,903	1.89%	\$7,728	47	-10.00%
24	327.000	Hydraulic Pumping Equipment	\$96,414	1.89%	\$1,822	47	-10.00%
25	328.000	Other Pumping Equipment	\$183,316	1.89%	\$3,465	47	-10.00%
26		TOTAL PUMPING PLANT	\$15,611,592		\$424,843		
27		WATER TREATMENT PLANT			•		
28	330.000	Land and Land Rights - WTP	\$310,073	0.00%	\$0	0	0.00%
29	331.000	Structures and Improvements - WTP	\$25,815,399	2.34%	\$604,080	80	-15.00%
30	332.000	Water Treatment Equipment	\$23,791,637	2.18%	\$518,658	48	-20.00%
31	333.000	Water Treatment - Other	\$1,449,357	3.33%	\$48,264	30	0.00%
32		TOTAL WATER TREATMENT PLANT	\$51,366,466		\$1,171,002		
33		TRANSMISSION & DIST. PLANT					
33 34	340.000	Land and Land Rights - TDP	\$135,403	0.00%	\$0	0	0.00%
35	341.000	Structures and Improvements - TDP		1.49%	\$14,858	55	-20.00%
36	342.000	Distribution Reservoirs and Standpipes	\$997,197	1.70%	\$14,838 \$81,389	65	-25.00%
37	343.000	Transmission and Distribution Mains	\$4,787,580 \$73,291,248	1.70%	\$1,018,748	90	-30.00%
38	344.000	Fire Mains	\$97,002			90 85	-30.00%
39	345.000			1.56%	\$1,513 \$276.962	65	-100.00%
	346.000	Services	\$12,906,234 \$10,985,273	2.92% 2.40%	\$376,862 \$363,647		-100.00%
40 41	346.000	Meters Meter Installations			\$263,647 \$163,269	42	
41 42	347.000	Hydrants	\$6,761,164 \$6,629,041	2.40% 1.85%	\$162,268 \$122,637	42 65	-10.00% -30.00%
42 43	349.000	Other Transmission & Distribution Plant		2.96%	\$122,637 \$582	50	-30.00% 0.00%
43 44	349.000	TOTAL TRANSMISSION & DIST. PLANT	\$19,657 \$116,609,799	2.90%		50	0.00%
44		TOTAL TRANSIVIIOSION & DIST. FLANT	\$110,009,199		\$2,042,504		
45		INCENTIVE COMPENSATION					
70		CAPITALIZATION					
46		Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0	0	0.00%
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	•	1	•	•		•	

Accounting Schedule: 05 Sponsor: Kennan Patterson

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Missouri-American Water Company Case No. WR-2017-0285 Water District # 2 Test Year Ending December 31, 2016 Depreciation Expense

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u> </u>	<u>E</u>	G
Line	Account	DI 14 15 10	MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
47		TOTAL INCENTIVE COMPENSATION	\$0		\$0		
47		TOTAL INCENTIVE COMPENSATION	\$0		\$0		
		CAPITALIZATION					
48		GENERAL PLANT					
49	389.000	Land and Land Rights - GP	\$186,156	0.00%	\$0	0	0.00%
50	390.000	Structures and Improvements - GP	\$3,056,833	3.02%	\$92,316	55	-20.00%
51	390.100	Office Structures	\$1,806,162	2.09%	\$37,749	47	-20.00%
52	390.200	General Structures - HVAC	\$0	2.09%	\$0	47	-20.00%
53	390.300	Miscellaneous Structures	\$2,170,640	3.72%	\$80,748	555	-20.00%
54	390.900	Structures & Improvements - Leasehold	\$4,719	2.75%	\$130	25	0.00%
55	391.000	Office Furniture and Equipment	\$229,270	3.49%	\$8,002	20	0.00%
56	391.100	Computers & Peripheral Equipment	\$1,319,927	19.06%	\$251,578	5	0.00%
57	391.200	Computer Hardware & Software	\$45,533	19.06%	\$8,679	5	0.00%
58	391.250	Computer Software	\$1,327,478	5.00%	\$66,374	20	0.00%
59	391.260	Personal Computer Software	\$0	10.00%	\$0	10	0.00%
60	391.300	Other Office Equipment	\$478,218	10.46%	\$50,022	15	0.00%
61	391.400	BTS Initial Investment	\$4,416,031	5.00%	\$220,802	20	0.00%
62	392.000	Transportation Equipment	\$0	5.57%	\$0	9	15.00%
63	392.100	Transportation Equipment - Light Trucks	\$362,586	5.57%	\$20,196	9	15.00%
64	392.200	Transportation Equipment - Heavy Trucks	\$0	0.00%	\$0	10	15.00%
65	392.300	Transportation Equipment - Cars	\$14,848	0.00%	\$0	6	15.00%
66	392.400	Transportation Equipment - Other	\$38,034	6.15%	\$2,339	15	5.00%
67	393.000	Stores Equipment	\$192,154	3.88%	\$7,456	25	0.00%
68	394.000	Tools, Shop and Garage Equipment	\$1,083,521	3.73%	\$40,415	20	0.00%
69	395.000	Laboratory Equipment	\$434,376	3.90%	\$16,941	0	0.00%
70	396.000	Power Operated Equipment	\$128,764	3.79%	\$4,880	12	20.00%
71	397.000	Communication Equipment	\$0	0.00%	\$0	0	0.00%
72	397.100	Communication Equipment (non telephone)	\$548,650	5.76%	\$31,602	15	0.00%
73	397.200	Telephone Equipment	\$376	8.94%	\$34	10	0.00%
73 74	398.000	Miscellaneous Equipment	\$1,040,338	6.48%	\$67.414	15	0.00%
75	399.000	Other Tangible Equipment	\$24,548	2.43%	\$597	20	0.00%
76	555.000	TOTAL GENERAL PLANT	\$18,909,162	2.43/0	\$1,008,274	20	0.00 /0
. 0		TOTAL GENERAL I EART	ψ10,000,102		ψ1,500,214		
77		Total Depreciation	\$216,608,619		\$4,841,479		

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

Accounting Schedule: 05 Sponsor: Kennan Patterson

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Missouri-American Water Company Case No. WR-2017-0285 Water District # 2 Test Year Ending December 31, 2016 Accumulated Depreciation Reserve

	A	<u>B</u>	_ <u>C</u> .	<u>D</u>	<u>E</u>	E	<u>G</u>	<u>н</u>	<u>l</u>
Line Number	Account Number	Depresiation Reserve Description	Total Reserve	Adjust. Number	Adiustments	As Adjusted	Jurisdictional Allocations	Jurisdictional	MO Adjusted Jurisdictional
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	75.00%	\$0	\$0
3 4	302.000 303.000	Franchises and Consents Miscellaneous Intangible Plant	\$0 \$0	R-3 R-4	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0 \$0
5	303.000	TOTAL INTANGIBLE PLANT	\$0	14	\$0	\$0	100.00 /6	\$0	\$0
•			40		***	45		***	40
6		SOURCE OF SUPPLY PLANT							
7 8	310.000	Land and Land Rights - SSP	\$0 \$633.356	R-7 R-8	\$0 \$0	\$0 \$633.356	100.00%	\$0 \$0	\$0 \$633.356
9	311.000 312.000	Structures and Improvements - SSP Collecting & Impounding Reservoirs	\$633,356 \$0	R-9	\$0 \$0	\$633,356 \$0	100.00% 100.00%	\$0 \$0	\$633,356 \$0
10	313.000	Lake, River and Other Intakes	-\$197,827	R-10	\$0	-\$197,827	100.00%	\$0	-\$197,827
11	314.000	Wells and Springs	\$130,467	R-11	\$0	\$130,467	100.00%	\$0	\$130,467
12	315.000	Infiltration Galleries and Tunnels	\$302	R-12	\$0	\$302	100.00%	\$0	\$302
13 14	316.000	Supply Mains	\$2,860,043	R-13	\$0 \$0	\$2,860,043	100.00% 100.00%	\$0	\$2,860,043
15	317.000	Other Water Source Plant TOTAL SOURCE OF SUPPLY PLANT	\$0 \$3,426,341	R-14	\$0 \$0	\$3,426,341	100.00%	\$0 \$0	\$0 \$3,426,341
			40 , 120,011		***	40,120,011		***	40 , .20,0 1 .
16		PUMPING PLANT	. -		. -		4	. -	. .
17 18	320.000 321.000	Land and Land Rights - PP Structures and Improvements - PP	\$0 \$1,456,511	R-17 R-18	\$0 \$0	\$0 \$1,456,511	100.00% 100.00%	\$0 \$0	\$0 \$1,456,511
19	321.000	Boiler Plant Equipment	\$1,456,511 \$0	R-18	\$0 \$0	\$1,456,511	100.00%	\$0 \$0	\$1,456,511
20	323.000	Other Power Production Equipment	\$26,777	R-20	\$0	\$26,777	100.00%	\$0	\$26,777
21	324.000	Steam Pumping Equipment	\$5,046	R-21	\$0	\$5,046	100.00%	\$0	\$5,046
22	325.000	Electric Pumping Equipment	\$2,920,003	R-22	\$0	\$2,920,003	100.00%	\$0	\$2,920,003
23 24	326.000 327.000	Diesel Pumping Equipment	\$97,262 \$24,200	R-23	\$0 \$0	\$97,262	100.00%	\$0	\$97,262
24 25	328.000	Hydraulic Pumping Equipment Other Pumping Equipment	\$21,209 \$29,833	R-24 R-25	\$0 \$0	\$21,209 \$29,833	100.00% 100.00%	\$0 \$0	\$21,209 \$29,833
26	320.000	TOTAL PUMPING PLANT	\$4,556,641	11.23	\$0	\$4,556,641	100.0076	\$0	\$4,556,641
27	220.000	WATER TREATMENT PLANT	¢o.	D 20	60	**	400.000/	60	**
28 29	330.000 331.000	Land and Land Rights - WTP Structures and Improvements - WTP	\$0 \$7,864,884	R-28 R-29	\$0 \$0	\$0 \$7,864,884	100.00% 100.00%	\$0 \$0	\$0 \$7,864,884
30	332.000	Water Treatment Equipment	\$9,786,830	R-30	\$0	\$9,786,830	100.00%	\$0	\$9,786,830
31	333.000	Water Treatment - Other	\$466,651	R-31	\$0	\$466,651	100.00%	\$0	\$466,651
32		TOTAL WATER TREATMENT PLANT	\$18,118,365		\$0	\$18,118,365		\$0	\$18,118,365
33		TRANSMISSION & DIST. PLANT							
34	340.000	Land and Land Rights - TDP	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	341.000	Structures and Improvements - TDP	\$236,286	R-35	\$0	\$236,286	100.00%	\$0	\$236,286
36	342.000	Distribution Reservoirs and Standpipes	\$1,972,579	R-36	\$0	\$1,972,579	100.00%	\$0	\$1,972,579
37	343.000	Transmission and Distribution Mains Fire Mains	\$13,867,417	R-37	\$0	\$13,867,417	100.00%	\$0	\$13,867,417
38 39	344.000 345.000	Services	\$29,853 \$2,965,379	R-38 R-39	\$0 \$0	\$29,853 \$2,965,379	100.00% 100.00%	\$0 \$0	\$29,853 \$2,965,379
40	346.000	Meters	\$949,102	R-40	\$0	\$949,102	100.00%	\$0	\$949,102
41	347.000	Meter Installations	\$1,209,834	R-41	\$0	\$1,209,834	100.00%	\$0	\$1,209,834
42	348.000	Hydrants	\$1,682,545	R-42	\$0	\$1,682,545	100.00%	\$0	\$1,682,545
43 44	349.000	Other Transmission & Distribution Plant TOTAL TRANSMISSION & DIST. PLANT	\$5,826 \$22,918,821	R-43	\$0 \$0	\$5,826 \$22,918,821	100.00%	\$0 \$0	\$5,826 \$22,918,821
44		TOTAL TRANSMISSION & DIST. FLANT	\$22,910,021		\$0	\$22,910,021		φ0	\$22,910,021
45		INCENTIVE COMPENSATION							
40		CAPITALIZATION	**	D 40	**	**	400.000/	**	**
46		Incentive Compensation Capitalization Adj.	\$0	R-46	\$0	\$0	100.00%	\$0	\$0
47		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
		CAPITALIZATION							
48		GENERAL PLANT							
49	389.000	Land and Land Rights - GP	\$647	R-49	-\$647	\$0	100.00%	\$0	\$0
50	390.000	Structures and Improvements - GP	\$253,400	R-50	\$0	\$253,400	100.00%	\$0	\$253,400
51	390.100	Office Structures	-\$290,210	R-51	\$0	-\$290,210	100.00%	\$0	-\$290,210
52 53	390.200 390.300	General Structures - HVAC Miscellaneous Structures	\$0 \$647.200	R-52	\$0 \$0	\$0 \$647.200	100.00%	\$0 \$0	\$0 \$647.200
53 54	390.300	Structures & Improvements - Leasehold	\$647,200 -\$36	R-53 R-54	\$0 \$0	\$647,200 -\$36	100.00% 100.00%	\$0 \$0	\$647,200 -\$36
55	391.000	Office Furniture and Equipment	\$484,410	R-55	\$0	\$484,410	100.00%	\$0	\$484,410
56	391.100	Computers & Peripheral Equipment	\$353,253	R-56	\$0	\$353,253	100.00%	\$0	\$353,253
57	391.200	Computer Hardware & Software	\$4,302	R-57	\$0	\$4,302	100.00%	\$0	\$4,302

Missouri-American Water Company Case No. WR-2017-0285 Water District # 2 Test Year Ending December 31, 2016 Accumulated Depreciation Reserve

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	<u>H</u>	1
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
58	391.250	Computer Software	\$721,814	R-58	\$0	\$721,814	100.00%	\$0	\$721,814
59	391.260	Personal Computer Software	-\$12,791	R-59	\$0	-\$12,791	100.00%	\$0	-\$12,791
60	391.300	Other Office Equipment	\$400,146	R-60	\$0	\$400,146	100.00%	\$0	\$400,146
61	391.400	BTS Initial Investment	\$1,032,657	R-61	\$0	\$1,032,657	100.00%	\$0	\$1,032,657
62	392.000	Transportation Equipment	\$0	R-62	\$0	\$0	100.00%	\$0	\$0
63	392.100	Transportation Equipment - Light Trucks	-\$16,409	R-63	\$0	-\$16,409	100.00%	\$0	-\$16,409
64	392.200	Transportation Equipment - Heavy Trucks	-\$34,689	R-64	\$0	-\$34,689	100.00%	\$0	-\$34,689
65	392.300	Transportation Equipment - Cars	\$90,311	R-65	\$0	\$90,311	100.00%	\$0	\$90,311
66	392.400	Transportation Equipment - Other	\$296,793	R-66	\$0	\$296,793	100.00%	\$0	\$296,793
67	393.000	Stores Equipment	\$101,811	R-67	\$0	\$101,811	100.00%	\$0	\$101,811
68	394.000	Tools, Shop and Garage Equipment	\$651,301	R-68	\$0	\$651,301	100.00%	\$0	\$651,301
69	395.000	Laboratory Equipment	\$319,132	R-69	\$0	\$319,132	100.00%	\$0	\$319,132
70	396.000	Power Operated Equipment	\$308,585	R-70	\$0	\$308,585	100.00%	\$0	\$308,585
71	397.000	Communication Equipment	\$0	R-71	\$0	\$0	100.00%	\$0	\$0
72	397.100	Communication Equipment (non	\$199,492	R-72	\$0	\$199,492	100.00%	\$0	\$199,492
		telephone)							
73	397.200	Telephone Equipment	-\$1,051	R-73	\$0	-\$1,051	100.00%	\$0	-\$1,051
74	398.000	Miscellaneous Equipment	\$426,185	R-74	\$0	\$426,185	100.00%	\$0	\$426,185
75	399.000	Other Tangible Equipment	\$16,032	R-75	\$0	\$16,032	100.00%	\$0	\$16,032
76		TOTAL GENERAL PLANT	\$5,952,285		-\$647	\$5,951,638		\$0	\$5,951,638
					-				
77		TOTAL DEPRECIATION RESERVE	\$54,972,453		-\$647	\$54,971,806		\$0	\$54,971,806

Missouri-American Water Company Case No. WR-2017-0285 Water District # 2 Test Year Ending December 31, 2016 Income Statement Detail

	<u>A</u> .	<u>B</u>	_ <u>C</u>	<u>D</u>	_ <u>E</u>	<u>E</u> .	<u>G</u>	<u>н</u>	1	<u></u>	<u>K</u>	<u>L</u>	<u>M</u>
Line	Account		Test Year	Test Year	Test Year	Adjust.		Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted (C+G)	Allocations	Adjustments	Jurisdictional	Juris. Labor L + M	Non Labor
Rev-1		OPERATING REVENUES	(D+E)			ı	(From Adj. Sch.)	(C+G)	1	(From Adj. Sch.)	(H x I) + J	L + IV	= N
Rev-1	461.000	Residential	\$15,429,136	See note (1)	See note (1)	Rev-2	See note (1)	\$15,429,136	100.00%	\$3,313,990	\$18,743,126	See note (1)	See note (1)
Rev-3	461.200	Commercial	\$5,700,728	occ note (1)	Occ note (1)	Rev-3	Occ note (1)	\$5,700,728	100.00%	\$66,473	\$5.767.201	Occ note (1)	occ note (1)
Rev-4	461.300	Industrial	\$4,943,854			Rev-4		\$4,943,854	100.00%	\$335,672	\$5,707,201		
Rev-5	462.000	Private Fire Protection	\$729,108			Rev-5		\$729,108	100.00%	\$162,475	\$891,583		
Rev-6	463.000	Public Fire Protection	-\$1.082			Rev-6		-\$1.082	100.00%	\$1.082	\$0		
Rev-7	464.000	Other Public Auth.	\$929,981			Rev-7		\$929,981	100.00%	\$50,796	\$980,777		
Rev-8	466.000	Sales for Resale	\$2,584,372			Rev-8		\$2,584,372	100.00%	\$40,334	\$2,624,706		
Rev-9	471.000	Other Water Revenue - Oper. Rev.	\$408,733			Rev-9		\$408,733	100.00%	\$40,138	\$448,871		
Rev-10		TOTAL OPERATING REVENUES	\$30,724,830					\$30,724,830		\$4,010,960	\$34,735,790		
1		SOURCE OF SUPPLY EXPENSES											
2	600.000	Operation Supervision & Engineering	\$36,736	\$0	\$36,736	E-2	\$0	\$36,736	100.00%	\$0	\$36,736	\$0	\$36,736
3	601.000	Operation Labor & Expenses	-\$11	-\$11	\$0	E-3	\$0	-\$11	100.00%	-\$715,061	-\$715,072	-\$11	-\$715,061
4	602.000	Purchased Water	\$502,700	\$0	\$502,700	E-4	\$0	\$502,700	100.00%	-\$284,946	\$217,754	\$0	\$217,754
5	603.000	Miscellaneous Expenses	\$271,331	\$0	\$271,331	E-5	\$0	\$271,331	100.00%	\$19,433	\$290,764	\$0	\$290,764
6 7	604.000	Rents - SSE	\$3,869	\$0 \$0	\$3,869	E-6	\$0	\$3,869	100.00%	\$0	\$3,869	\$0	\$3,869
, 8	610.000 611.000	Maint. Supervision & Engineering Maint. of Structures & Improvements	\$0 \$0	\$0 \$0	\$0 \$0	E-7 E-8	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
9	612.000	Maint, of Collect, & Improvements Maint, of Collect, & Impound, Reservoirs	\$0 \$259	\$0 \$259	\$0 \$0	E-0 E-9	\$23	\$0 \$282	100.00%	-\$24	\$258	\$0 \$258	\$0 \$0
9 10	613.000	Maint, of Collect, & Impound, Reservoirs Maint, of Lake, River and Other Intakes	\$259 \$72	\$259 \$72	\$0 \$0	E-9 E-10	\$23 \$7	\$282 \$79	100.00%	-524 \$0	\$256 \$79	\$256 \$79	\$0 \$0
11	614.000	Maint. of Lake, River and Other Intakes Maint. of Wells & Springs	\$72 \$0	\$72 \$0	\$0 \$0	E-10 E-11	\$7 \$0	\$19	100.00%	\$0	\$0	\$79 \$0	\$0 \$0
12	615.000	Maint, of Wells & Springs Maint, of Infiltration Galleries & Tunnels	\$0 \$26	\$0 \$26	\$0 \$0	E-11	\$0	\$26	100.00%	-\$23	\$3	\$3	\$0 \$0
13	616.000	Maint. of Supply Mains	\$0	\$0	\$0 \$0	E-12	\$0	\$20	100.00%	\$0	\$0	\$0 \$0	\$0 \$0
14	617.000	Maint. Of Misc. Water Source Plant	\$4,171	\$0	\$4,171	E-14	\$0	\$4,171	100.00%	\$0	\$4,171	\$0	\$4,171
15	0	TOTAL SOURCE OF SUPPLY EXPENSES	\$819,153	\$346	\$818,807		\$30	\$819,183	100.0070	-\$980.621	-\$161.438	\$329	-\$161.767
			,,,,,,,	**	***		***	,,,,,,		, , .	, , , , ,	,	, , ,
16		PUMPING EXPENSES											
17	620.000	Operation Supervision & Engineering - PE	\$34,564	\$34,564	\$0	E-17	\$3,636	\$38,200	100.00%	\$0	\$38,200	\$38,200	\$0
18	621.000	Fuel for Power Production	\$6,580	\$0	\$6,580	E-18	\$0	\$6,580	100.00%	\$695	\$7,275	\$0	\$7,275
19	622.000	Power Production Labor & Expenses	\$0	\$0	\$0	E-19	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
20	623.000	Fuel or Power Purchased for Pumping	\$1,011,937	\$0	\$1,011,937	E-20	\$0	\$1,011,937	100.00%	\$107,240	\$1,119,177	\$0	\$1,119,177
21	624.000	Pumping Labor and Expenses	\$540,103	\$539,006	\$1,097	E-21	\$67,453	\$607,556	100.00%	-\$1,051	\$606,505	\$606,459	\$46
22	625.000	Expenses Transferred - Cr.	\$0	\$0	\$0	E-22	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
23	626.000	Miscellaneous Expense	\$11,906	\$0	\$11,906	E-23	\$0	\$11,906	100.00%	\$0	\$11,906	\$0	\$11,906
24	627.000	Rents - PE	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25	630.000	Maint. Supervision & Engineering - PE	\$33,780	\$33,780	\$0	E-25	\$3,592	\$37,372	100.00%	\$0	\$37,372	\$37,372	\$0
26 27	631.000	Maint. of Structures & Improvements - PE Maint. of Power Production Equipment	\$30 \$9	\$30 \$9	\$0 \$0	E-26 E-27	\$0 \$0	\$30 \$9	100.00% 100.00%	-\$19 -\$6	\$11 \$3	\$11 \$3	\$0 \$0
27 28	632.000 633.000	Maint. of Power Production Equipment Maint. of Pumping Equipment	\$28,326	\$9 \$27,295		E-27 E-28	\$0 \$2,847	\$9 \$31,173	100.00%	-\$6 -\$1	\$3 \$31,172	\$3 \$30,142	\$0 \$1,030
26 29	633.000	TOTAL PUMPING EXPENSES	\$1.667,235	\$634.684	\$1,031 \$1.032.551	E-20	\$77.528	\$1,744,763	100.00%	\$106.858	\$1,851,621	\$712.187	\$1,030
23		TOTAL I SHIFING EXPENSES	φ1,007,233	φυ34,004	φ1,032,331		φιι,320	\$1,744,763	1	\$100,000	\$1,031,021	φι 12,101	φ1,133, 4 34
30		WATER TREATMENT EXPENSES						1	1		1		
31	640.000	Operation. Supervision & Engineer WTE	\$77,786	\$77,786	\$0	E-31	\$9,131	\$86,917	100.00%	\$0	\$86,917	\$86,917	\$0
32	641.000	Chemicals - WTE	\$965,811	\$0	\$965,811	E-32	\$0	\$965,811	100.00%	\$126,490	\$1,092,301	\$0	\$1,092,301
33	642.000	Operation Labor & Expenses - WTE	\$178,736	\$38	\$178,698	E-33	\$4	\$178,740	100.00%	\$17	\$178,757	\$42	\$178,715
34	643.000	Miscellanous Expenses - WTE	\$675,909	\$0	\$675,909	E-34	\$0	\$675,909	100.00%	\$351,902	\$1,027,811	\$0	\$1,027,811
35	644.000	Rents - WTE	\$3,170	\$0	\$3,170	E-35	\$0	\$3,170	100.00%	\$0	\$3,170	\$0	\$3,170
36	650.000	Maint. Supervision & Engineering - WTE	\$16,439	\$16,439	\$0	E-36	\$1,716	\$18,155	100.00%	\$0	\$18,155	\$18,155	\$0
37	651.000	Maint. of Structures & Improvements - WTE	\$0	\$0	\$0	E-37	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
38	652.000	Maint. of Water Treatment Equipment	\$116,588	\$195	\$116,393	E-38	\$14	\$116,602	100.00%	-\$5,919	\$110,683	\$209	\$110,474
39		TOTAL WATER TREATMENT EXPENSES	\$2,034,439	\$94,458	\$1,939,981		\$10,865	\$2,045,304	1	\$472,490	\$2,517,794	\$105,323	\$2,412,471

Missouri-American Water Company Case No. WR-2017-0285 Water District # 2 Test Year Ending December 31, 2016 Income Statement Detail

Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	G Total Company	H Total Company	<u> </u> 	<u>J</u> Jurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	M MO Adi. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)	7	(From Adj. Sch.)	(H x I) + J	L + M	
								(,					
40		TRANSMISSION & DIST. EXPENSES											
41	660.000	Operation Supervision & Engineering - TDE	\$18,134	\$18,134	\$0	E-41	\$1,846	\$19,980	100.00%	\$0	\$19,980	\$19,980	\$0
42	661.000	Storage Facilities Expenses TDE	\$0	\$0	\$0	E-42	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
43	662.000	Transmission & Distribution Lines Expenses	\$296,626	\$293,832	\$2,794	E-43	\$38,740	\$335,366	100.00%	-\$16,899	\$318,467	\$332,572	-\$14,105
44	663.000	Meter Expenses - TDE	\$109,959	\$109,959	\$0	E-44	\$11,607	\$121,566	100.00%	-\$1	\$121,565	\$121,566	-\$1
45	664.000	Customer Installations Expenses - TDE	\$47,514	\$47,514	\$0	E-45	\$4,991	\$52,505	100.00%	-\$4	\$52,501	\$52,505	-\$4
46	665.000	Miscellaneous Expenses - TDE	\$208,594	\$48,616	\$159,978	E-46	\$7,367	\$215,961	100.00%	\$6,573	\$222,534	\$53,962	\$168,572
47	666.000	Rents - TDE	\$1,484	\$0	\$1,484	E-47	\$0	\$1,484	100.00%	\$0	\$1,484	\$0	\$1,484
48	670.000	Maint. Supervision and Engineering - TDE	\$56,738	\$56,738	\$0	E-48	\$5,872	\$62,610	100.00%	\$0	\$62,610	\$62,610	\$0
49	671.000	Maint. of Structures & Improvements - TDE	\$5	\$5	\$0	E-49	\$0	\$5	100.00%	-\$3	\$2	\$2	\$0
50	672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$0	\$0	\$0	E-50	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
51	673.000	Maint. of Transmission & Distribution Mains	\$175,270	\$54,518	\$120,752	E-51	\$5,925	\$181,195	100.00%	\$4	\$181,199	\$60,443	\$120,756
52	674.000	Maint. of Fire Mains - TDE	\$0	\$0	\$0	E-52	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
53	675.000	Maint. of Services - TDE	\$7,900	\$7,900	\$0	E-53	\$842	\$8,742	100.00%	-\$44	\$8,698	\$8,698	\$0
54	676.000	Maint. of Meters - TDE	\$36,769	\$36,769	\$0	E-54	\$3,901	\$40,670	100.00%	-\$1	\$40,669	\$40,669	\$0
55	677.000	Maint. of Hydrants - TDE	\$28,224	\$28,224	\$0	E-55	\$2,841	\$31,065	100.00%	\$0	\$31,065	\$31,065	\$0
56	678.000	Maint. of Miscellaneous Plant - TDE	\$205,478	\$33,149	\$172,329	E-56	\$3,739	\$209,217	100.00%	\$97,419	\$306,636	\$29,725	\$276,911
57		TOTAL TRANSMISSION & DIST. EXPENSES	\$1,192,695	\$735,358	\$457,337		\$87,671	\$1,280,366		\$87,044	\$1,367,410	\$813,797	\$553,613
		CUCTOMED ACCOUNTS EXPENSE											
58		CUSTOMER ACCOUNTS EXPENSE	207.400	407.400	•		***	244 400	400 000/			244.400	•
59	901.000	Supervision - CAE	\$37,193	\$37,193	\$0 \$7.470	E-59	\$3,936	\$41,129	100.00%	\$0 \$45	\$41,129	\$41,129	\$0
60	902.000	Meter Reading Expenses - CAE	\$269,592	\$262,414	\$7,178	E-60 E-61	\$36,419	\$306,011	100.00%		\$306,056	\$298,833	\$7,223
61 62	903.000 904.000	Customer Records & Collection Expenses Uncollectible Amounts - CAE	\$386,855	\$81,233 \$0	\$305,622	E-61 E-62	\$8,512 \$0	\$395,367 \$346,241	100.00% 100.00%	-\$34,703 -\$172,227	\$360,664	\$57,801 \$0	\$302,863
63	905.000	Misc. Customer Accounts Expense - CAE	\$346,241 \$36,784	\$0 \$1,961	\$346,241 \$34,823	E-62 E-63	\$199	\$346,241 \$36,983	100.00%	-\$172,227	\$174,014 \$36,809	\$0 \$2,160	\$174,014 \$34,649
64	905.000	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$1,076,665	\$382,801	\$693,864	E-03	\$49,066	\$1,125,731	100.00%	-\$207,059	\$36,809	\$399,923	\$54,649 \$518,749
64		TOTAL COSTOWER ACCOUNTS EXPENSE	\$1,070,000	\$302,001	\$093,004		\$49,000	\$1,125,731		-\$207,059	\$910,072	\$399,923	\$310,749
65		CUSTOMER SERVICE EXPENSES											
66	907.000	Customer Service & Information Expenses	\$21	\$21	\$0	E-66	\$0	\$21	100.00%	-\$14	\$7	\$7	\$0
67	307.000	TOTAL CUSTOMER SERVICE EXPENSES	\$21	\$21	\$0	L-00	\$0	\$21	100.0070	-\$14	\$7	\$7	\$0
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68		SALES PROMOTION EXPENSES											
69	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-69	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
70		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
71		ADMIN. & GENERAL EXPENSES											
72	920.000	Admin. & General Salaries	\$931,662	\$931,662	\$0	E-72	-\$19,389	\$912,273	100.00%	-\$235,876	\$676,397	\$676,397	\$0
73	921.000	Office Supplies & Expenses	\$512,396	\$0	\$512,396	E-73	-\$68	\$512,328	100.00%	-\$50,964	\$461,364	-\$66,269	\$527,633
74	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-74	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
75	923.000	Outside Services Employed	\$4,711,003	\$3,643,003	\$1,068,000	E-75	\$0	\$4,711,003	100.00%	-\$1,215,511	\$3,495,492	\$2,427,492	\$1,068,000
76	924.000	Property Insurance	\$583,458	\$0	\$583,458	E-76	\$0	\$583,458	100.00%	-\$242,673	\$340,785	\$0	\$340,785
77	925.000	Injuries & Damages	\$11,159	\$0	\$11,159	E-77	\$0	\$11,159	100.00%	\$451	\$11,610	\$0	\$11,610
78	926.000	Employee Pensions & Benefits	\$965,826	\$751,384	\$214,442	E-78	\$109,417	\$1,075,243	100.00%	-\$81,837	\$993,406	\$860,801	\$132,605
79	927.000	Franchise Requirements	\$0	\$0	\$0	E-79	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
80	928.000	Regulatory Commission Expenses	\$93,604	\$0	\$93,604	E-80	\$0	\$93,604	100.00%	-\$84,502	\$9,102	\$0	\$9,102
81	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-81	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
82	930.100	Institutional or Goodwill Advertising Expenses	\$3,333	\$0	\$3,333	E-82	\$0	\$3,333	100.00%	-\$2,844	\$489	\$0	\$489
83	930.200	Misc. General Expenses	\$161,834	\$0	\$161,834	E-83	\$0	\$161,834	100.00%	\$731,017	\$892,851	\$21,222	\$871,629
84	930.300	Research & Development Expenses - AGE	\$10,256	\$0	\$10,256	E-84	\$0	\$10,256	100.00%	-\$2,962	\$7,294	\$0	\$7,294
85	931.000	Rents - AGE	\$24,694	\$0	\$24,694	E-85	\$0	\$24,694	100.00%	-\$8,563	\$16,131	\$0	\$16,131
86	932.000	Maint. of General Plant - AGE	\$146,231	\$0_	\$146,231	E-86	\$0	\$146,231	100.00%	-\$54,820	\$91,411	\$0	\$91,411

Missouri-American Water Company Case No. WR-2017-0285 Water District # 2 Test Year Ending December 31, 2016 Income Statement Detail

	A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	1	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>
Line	Account	luccius Decembrica	Test Year	Test Year	Test Year	Adjust.	Total Company				MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)	Allocations	Adjustments (From Adj. Sch.)	Jurisdictional	Juris. Labor	Non Labor /I = K
07		TOTAL ADMIN A OFNEDAL EXPENSES		AF 000 040	40.000.407	ı	· · · · · · · · · · · · · · · · · · ·				(H x I) + J		
87		TOTAL ADMIN. & GENERAL EXPENSES	\$8,155,456	\$5,326,049	\$2,829,407		\$89,960	\$8,245,416		-\$1,249,084	\$6,996,332	\$3,919,643	\$3,076,689
88		DEPRECIATION EXPENSE											
89	403.000	Depreciation Expense, Dep. Exp.	\$4,360,334	See note (1)	See note (1)	E-89	See note (1)	\$4,360,334	100.00%	\$472,339	\$4,832,673	See note (1)	See note (1)
90		TOTAL DEPRECIATION EXPENSE	\$4,360,334	\$0	\$0		\$0	\$4,360,334		\$472,339	\$4,832,673	\$0	\$0
			, ,,.	**	, ,		•	, ,,.		, ,	, ,,.	•	**
91		AMORTIZATION EXPENSE											
92	0.000	Amortization - Tank Painting Tracker	\$0	\$0	\$0	E-92	\$0	\$0	100.00%	\$22,537	\$22,537	\$0	\$22,537
93	405.000	Amortization Reg Asset	\$22,121	\$0	\$22,121	E-93	\$0	\$22,121	100.00%	-\$7,433	\$14,688	\$0	\$14,688
94		TOTAL AMORTIZATION EXPENSE	\$22,121	\$0	\$22,121		\$0	\$22,121		\$15,104	\$37,225	\$0	\$37,225
95		OTHER OPERATING EXPENSES											
96	408.000	Property Taxes	\$2,258,040	\$0	\$2,258,040	E-96	\$0	\$2,258,040		-\$1,002	\$2,257,038	\$0	\$2,257,038
97	408.000	Payroll Taxes	\$194,988	\$194,988	\$0	E-97	\$4,908	\$199,896	100.00%	-\$5,121	\$194,775	\$199,896	-\$5,121
98	408.000	Other Taxes	-\$10,187	\$0	-\$10,187	E-98	\$0	-\$10,187	100.00%	\$0	-\$10,187	\$0	-\$10,187
99	408.000	PSC Assessment	\$295,069	\$0	\$295,069	E-99	\$0	\$295,069	100.00%	-\$45,342	\$249,727	\$0	\$249,727
100		TOTAL OTHER OPERATING EXPENSE	\$2,737,910	\$194,988	\$2,542,922		\$4,908	\$2,742,818		-\$51,465	\$2,691,353	\$199,896	\$2,491,457
101		TOTAL OPERATING EXPENSE	\$22,066,029	\$7,368,705	\$10,336,990		\$320,028	\$22,386,057		-\$1,334,408	\$21,051,649	\$6,151,105	\$10,067,871
		NET INCOME DESCRIPTIONS											
102		NET INCOME BEFORE TAXES	\$8,658,801					\$8,338,773		\$5,345,368	\$13,684,141		
103		INCOME TAXES											
103	0.000	Current Income Taxes	-\$918,072	See note (1)	See note (1)	E-104	See note (1)	-\$918,072	100.00%	\$4,348,522	\$3,430,450	See note (1)	See note (1)
105	0.000	TOTAL INCOME TAXES	-\$918.072	Occ note (1)	Occ note (1)	L-104	Occ note (1)	-\$918.072	100.0078	\$4,348,522	\$3,430,450	Occ note (1)	Occ Hote (1)
100		TOTAL MOOME TAKES	ψο 10,012					\$510,072		ψ+,0+0,022	ψο, του, του		
106		DEFERRED INCOME TAXES											
107	0.000	Deferred Income Taxes - Def. Inc. Tax.	\$4.654.621	See note (1)	See note (1)	E-107	See note (1)	\$4.654.621	100.00%	-\$3,927,360	\$727,261	See note (1)	See note (1)
108	0.000	Amortization of Deferred ITC	-\$570	,	,	E-108	,	-\$570	100.00%	\$0	-\$570	,	,
109		TOTAL DEFERRED INCOME TAXES	\$4,654,051					\$4,654,051		-\$3,927,360	\$726,691		
110		NET OPERATING INCOME	\$4,922,822				•	\$4,602,794		\$4,924,206	\$9,527,000		•

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

Missouri-American Water Company Case No. WR-2017-0285 Water District # 2 Test Year Ending December 31, 2016 Capital Structure Schedule

	A	<u>B</u>	<u>C</u> Percentage	<u>D</u>	<u>E</u> Weighted	<u>F</u> Weighted	<u>G</u> Weighted
Line Number	Description	Dollar Amount	of Total Capital Structure	Embedded Cost of Capital	Cost of Capital 8.50%	Cost of Capital 9.25%	Cost of Capital 9.50%
1	Common Stock	\$5,384,000,000	43.99%		3.739%	4.069%	4.179%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$10,446,017	0.09%	8.67%	0.007%	0.007%	0.007%
4	Long Term Debt	\$6,244,359,505	51.02%	5.35%	2.730%	2.730%	2.730%
5	Short Term Debt	\$600,367,175	4.91%	0.99%	0.049%	0.049%	0.049%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$12,239,172,697	100.00%		6.525%	6.855%	6.965%
8	PreTax Cost of Capital				8.802%	9.333%	9.510%

Accounting Schedule: 12 Sponsor: Jeffrey Smith Page: 1 of 1

Exhibit No.: 0

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

Case No: WR-2017-0285 Date Prepared: November 30, 2017



MISSOURI PUBLIC SERVICE COMMISSION

Commission Staff

STAFF ACCOUNTING SCHEDULES

MISSOURI-AMERICAN WATER COMPANY Water District #3

CASE NO. WR-2017-0285

Jefferson City, Missouri

November 2017

Missouri-American Water Company Case No. WR-2017-0285 Water District # 3 Test Year Ending December 31, 2016 Revenue Requirement

Line	<u>A</u>	<u>B</u> 6.53%	<u>C</u> 6.86%	<u>D</u> 6.97%
Number	Description	Return	Return	Return
1	Net Orig Cost Rate Base	\$95,719,879	\$95,719,879	\$95,719,879
2	Rate of Return	6.53%	6.86%	6.97%
3	Net Operating Income Requirement	\$6,245,722	\$6,561,598	\$6,666,890
4	Net Income Available	\$6,595,267	\$6,595,267	\$6,595,267
5	Additional Net Income Required	-\$349,545	-\$33,669	\$71,623
6	Income Tay Requirement			
6 7	Income Tax Requirement Required Current Income Tax	\$1,744,776	\$1,937,173	\$2,001,306
8	Current Income Tax Available	\$1,957,681	\$1,957,681	\$1,957,681
		\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ 	ψ1,001,001	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \
9	Additional Current Tax Required	-\$212,905	-\$20,508	\$43,625
10	Revenue Requirement	-\$562,450	-\$54,177	\$115,248
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$4,930,617	\$4,930,617	\$4,930,617
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$4,368,167	\$4,876,440	\$5,045,865

Accounting Schedule: 01 Sponsor: Kim Bolin Page: 1 of 1

Missouri-American Water Company Case No. WR-2017-0285 Water District # 3

Test Year Ending December 31, 2016 RATE BASE SCHEDULE

Line	<u>A</u>	<u>B</u> Percentage	<u>C</u> Dollar
Number	Rate Base Description	Rate	Amount
Nullibel	Rate Base Description	Nate	Amount
1	Plant In Service		\$209,422,778
2	Less Accumulated Depreciation Reserve		\$44,771,365
3	Net Plant In Service		\$164,651,413
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$150,804
6	Contributions in Aid of Construction Amortization		\$7,273,407
7	Materials & Supplies		\$494,517
8	Prepayments		\$220,045
9	Prepaid Pension Asset		\$977,014
10	Tank Painting Tracker		\$110,322
11	TOTAL ADD TO NET PLANT IN SERVICE		\$9,226,109
12	SUBTRACT FROM NET PLANT		
13	Federal Tax Offset	8.4685%	\$138,748
14	State Tax Offset	8.4685%	\$22,581
15	City Tax Offset	8.4685%	\$2,721
16	Interest Expense Offset	12.2986%	\$327,974
17	Contributions in Aid of Construction		\$41,919,195
18	Customer Advances		\$2,808,154
19	Customer Deposits		\$0
20	Accumulated Deferred Income Taxes		\$32,018,185
21	OPEB Tracker		\$537,218
22	Pension Tracker		\$382,867
23	TOTAL SUBTRACT FROM NET PLANT		\$78,157,643
24	l Total Rate Base	II <u>I</u>	\$95,719,879

Accounting Schedule: 02 Sponsor: Kim Bolin Page: 1 of 1

Missouri-American Water Company Case No. WR-2017-0285 Water District # 3 Test Year Ending December 31, 2016 Plant In Service

	<u>A</u>	<u>B</u>	_ <u>C</u>	<u>D</u>	<u>E</u>	<u> </u>	<u>G</u>	<u>н</u>	<u>I</u>
-	Account #	Diant Assessed Description	Total	Adjust.	A -15		Jurisdictional		MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$50,809	P-2	\$0	\$50,809	100.00%	\$0	\$50,809
3		Franchises and Consents	\$30,020	P-3	\$0	\$30,020	100.00%	\$0	\$30,020
4	303.000	Miscellaneous Intangible Plant	\$91,022	P-4	\$0	\$91,022	100.00%	\$0	\$91,022
5		TOTAL INTANGIBLE PLANT	\$171,851		\$0	\$171,851		\$0	\$171,851
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$202,152	P-7	\$0	\$202,152	100.00%	\$0	\$202,152
8	311.000	Structures and Improvements - SSP	\$5,863,722	P-8	\$0	\$5,863,722	100.00%	\$0	\$5,863,722
9	312.000	Collecting & Impounding Reservoirs	\$119,689	P-9	\$0	\$119,689	100.00%	\$0	\$119,689
10	313.000	Lake, River and Other Intakes	\$685,285	P-10	\$0	\$685,285	100.00%	\$0	\$685,285
11		Wells and Springs	\$5,477,032	P-11	\$0	\$5,477,032	100.00%	\$0	\$5,477,032
12 13	315.000 316.000	Infiltration Galleries and Tunnels Supply Mains	\$0 \$4,653,841	P-12 P-13	\$0 \$0	\$0 \$4,653,841	100.00% 100.00%	\$0 \$0	\$0 \$4,653,841
14	317.000	Other Water Source Plant	\$4,053,641	P-14	\$0 \$0	\$4,055,641 \$0	100.00%	\$0 \$0	\$4,655,641
15	317.000	TOTAL SOURCE OF SUPPLY PLANT	\$17,001,721		\$0	\$17,001,721	100.0070	\$0	\$17,001,721
			, , , , ,		**	, , ,		• •	, ,,,,,
16		PUMPING PLANT							
17	320.000	Land and Land Rights - PP	\$121,484	P-17	\$0	\$121,484	100.00%	\$0	\$121,484
18	321.000	Structures and Improvements - PP	\$2,201,353	P-18	\$0	\$2,201,353	100.00%	\$0	\$2,201,353
19 20	322.000 323.000	Boiler Plant Equipment Other Power Production Equipment	\$0 \$820,347	P-19 P-20	\$0 \$0	\$0 \$820,347	100.00% 100.00%	\$0 \$0	\$0 \$920.247
21	324.000	Steam Pumping Equipment	\$248,255	P-20	\$0 \$0	\$248,255	100.00%	\$0 \$0	\$820,347 \$248,255
22		Electric Pumping Equipment	\$5,917,144	P-22	\$0	\$5,917,144	100.00%	\$0 \$0	\$5,917,144
23	326.000	Diesel Pumping Equipment	\$70,386	P-23	\$0	\$70,386	100.00%	\$0	\$70,386
24	327.000	Hydraulic Pumping Equipment	\$111,715	P-24	\$0	\$111,715	100.00%	\$0	\$111,715
25	328.000	Other Pumping Equipment	\$1,586,503	P-25	\$0	\$1,586,503	100.00%	\$0	\$1,586,503
26		TOTAL PUMPING PLANT	\$11,077,187		\$0	\$11,077,187		\$0	\$11,077,187
27		WATER TREATMENT PLANT							
28	330.000	Land and Land Rights - WTP	\$359,167	P-28	\$0	\$359,167	100.00%	\$0	\$359,167
29	331.000	Structures and Improvements - WTP	\$16,904,655	P-29	\$0	\$16,904,655	100.00%	\$0	\$16,904,655
30	332.000	Water Treatment Equipment	\$20,564,855	P-30	\$0	\$20,564,855	100.00%	\$0	\$20,564,855
31	333.000	Water Treatment - Other	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32		TOTAL WATER TREATMENT PLANT	\$37,828,677		\$0	\$37,828,677		\$0	\$37,828,677
••		TRANSMISSION S DIST DI ANT							
33 34	340.000	TRANSMISSION & DIST. PLANT Land and Land Rights - TDP	\$201,974	P-34	\$0	\$201,974	100.00%	\$0	\$201,974
3 4 35	341.000	Structures and Improvements - TDP	\$1,393,551	P-35	\$0 \$0	\$1,393,551	100.00%	\$0 \$0	\$201,974 \$1,393,551
36	342.000	Distribution Reservoirs and Standpipes	\$9,958,782	P-36	\$0	\$9,958,782	100.00%	\$0	\$9,958,782
37	343.000	Transmission and Distribution Mains	\$79,603,000	P-37	\$0	\$79,603,000	100.00%	\$0	\$79,603,000
38	344.000	Fire Mains	\$123,576	P-38	\$0	\$123,576	100.00%	\$0	\$123,576
39	345.000	Services	\$18,770,120	P-39	\$0	\$18,770,120	100.00%	\$0	\$18,770,120
40	346.000	Meters	\$9,586,646	P-40	\$0	\$9,586,646	100.00%	\$0	\$9,586,646
41		Meter Installations	\$4,949,647	P-41	\$0 \$0	\$4,949,647	100.00%	\$0 \$0	\$4,949,647 \$3,271,600
42 43	348.000 349.000	Hydrants Other Transmission & Distribution Plant	\$3,271,609 \$9,423	P-42 P-43	\$0 \$0	\$3,271,609 \$9,423	100.00% 100.00%	\$0 \$0	\$3,271,609 \$9,423
44	343.000	TOTAL TRANSMISSION & DIST. PLANT	\$127,868,328	1 43	\$0	\$127,868,328	100.0070	\$0	\$127,868,328
			==*,000,0=0		*	* , ,		**	* 1.2.1,000,020
45		INCENTIVE COMPENSATION							
		CAPITALIZATION							
46	0.000	Incentive Compensation Capitalization Adj.	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
47		CAPITALIZATION	\$ 0		φu	\$0		\$0	\$0
		ON HALLATION							
48		GENERAL PLANT							
49	389.000	Land and Land Rights - GP	\$371,570	P-49	\$0	\$371,570	100.00%	\$0	\$371,570
50	390.000	Structures and Improvements - GP	\$3,974,965	P-50	\$0	\$3,974,965	100.00%	\$0	\$3,974,965
51	390.100	Office Structures	\$857,886	P-51	\$0	\$857,886	100.00%	\$0	\$857,886
52	390.200	General Structures - HVAC	\$0	P-52	\$0	\$0	100.00%	\$0	\$0
53		Miscellaneous Structures	\$66,542	P-53	\$0	\$66,542	100.00%	\$0	\$66,542
54 55		Structures & Improvements - Leasehold Office Furniture and Equipment	\$16,966 \$236,248	P-54 P-55	\$0 \$0	\$16,966 \$236,248	100.00% 100.00%	\$0 \$0	\$16,966 \$236,248
56		Computers & Peripheral Equipment	\$236,246 \$797,135	P-55 P-56	\$0 \$0	\$236,246 \$797,135		\$0 \$0	\$236,246 \$797,135
		1 Lance	Ţ. Ţ. Ţ. Ţ. Ţ.		, 43	Ţ. J., 100		. 43	

Missouri-American Water Company Case No. WR-2017-0285 Water District # 3 Test Year Ending December 31, 2016 Plant In Service

	Α	<u>B</u>	<u>C</u>	D	E	F	<u>G</u>	н	I
Line	Account #	_	Total	Adjust.	_	As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
57	391.200	Computer Hardware & Software	\$44,022	P-57	\$0	\$44,022	100.00%	\$0	\$44,022
58	391.250	Computer Software	\$1,405,535	P-58	\$0	\$1,405,535	100.00%	\$0	\$1,405,535
59	391.260	Personal Computer Software	\$0	P-59	\$0	\$0	100.00%	\$0	\$0
60	391.300	Other Office Equipment	\$19,248	P-60	\$0	\$19,248	100.00%	\$0	\$19,248
61	391.400	BTS Initial Investment	\$4,269,532	P-61	\$0	\$4,269,532	100.00%	\$0	\$4,269,532
62	392.000	Transportation Equipment	\$0	P-62	\$0	\$0	100.00%	\$0	\$0
63	392.100	Transportation Equipment - Light Trucks	\$479,986	P-63	\$0	\$479,986	100.00%	\$0	\$479,986
64	392.200	Transportation Equipment - Heavy Trucks	\$0	P-64	\$0	\$0	100.00%	\$0	\$0
65	392.300	Transportation Equipment - Cars	\$135,051	P-65	\$0	\$135,051	100.00%	\$0	\$135,051
66	392.400	Transportation Equipment - Other	\$111,859	P-66	\$0	\$111,859	100.00%	\$0	\$111,859
67	393.000	Stores Equipment	\$33,189	P-67	\$0	\$33,189	100.00%	\$0	\$33,189
68	394.000	Tools, Shop and Garage Equipment	\$1,053,684	P-68	\$0	\$1,053,684	100.00%	\$0	\$1,053,684
69	395.000	Laboratory Equipment	\$225,999	P-69	\$0	\$225,999	100.00%	\$0	\$225,999
70	396.000	Power Operated Equipment	\$263,111	P-70	\$0	\$263,111	100.00%	\$0	\$263,111
71	397.000	Communication Equipment	\$0	P-71	\$0	\$0	100.00%	\$0	\$0
72	397.100	Communication Equipment (non telephone)	\$775,309	P-72	\$0	\$775,309	100.00%	\$0	\$775,309
73	397.200	Telephone Equipment	\$42,742	P-73	\$0	\$42,742	100.00%	\$0	\$42,742
74	398.000	Miscellaneous Equipment	\$288,894	P-74	\$0	\$288,894	100.00%	\$0	\$288,894
75	399.000	Other Tangible Equipment	\$5,541	P-75	\$0	\$5,541	100.00%	\$0	\$5,541
76		TOTAL GENERAL PLANT	\$15,475,014		\$0	\$15,475,014		\$0	\$15,475,014
77		TOTAL PLANT IN SERVICE	\$209,422,778	•	\$0	\$209,422,778		\$0	\$209,422,778

Missouri-American Water Company Case No. WR-2017-0285 Water District # 3 Test Year Ending December 31, 2016 Depreciation Expense

1 2	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Line Number	Account Number	Plant Account Description	MO Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense	Average Life	Net Salvage
Nullibel	Nullibei	Fiant Account Description	Jurisaictionai	Rate	Expense	Life	Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$50,809	0.00%	\$0	0	0.00%
3		Franchises and Consents	\$30,020	0.00%	\$0	0	0.00%
4	303.000	Miscellaneous Intangible Plant	\$91,022	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$171,851		\$0		
6		SOURCE OF SUPPLY PLANT					
7	310.000	Land and Land Rights - SSP	\$202,152	0.00%	\$0	0	0.00%
8		Structures and Improvements - SSP	\$5,863,722	1.97%	\$115,515	60	-25.00%
9		Collecting & Impounding Reservoirs	\$119,689	0.35%	\$419	85	0.00%
10		Lake, River and Other Intakes	\$685,285	3.57%	\$24,465	70	-10.00%
11	314.000	Wells and Springs	\$5,477,032	2.52%	\$138,021	55	-5.00%
12		Infiltration Galleries and Tunnels	\$0	1.77%	\$0 \$67,484	60	0.00%
13		Supply Mains	\$4,653,841	1.45%	\$67,481	80	-25.00%
14 15	317.000	Other Water Source Plant	\$0 \$47,004,734	4.97%	\$0 \$345,901	25	0.00%
15		TOTAL SOURCE OF SUPPLY PLANT	\$17,001,721		\$345,901		
16		PUMPING PLANT					
17	320.000	Land and Land Rights - PP	\$121,484	0.00%	\$0	0	0.00%
18		Structures and Improvements - PP	\$2,201,353	3.95%	\$86,953	75	-15.00%
19		Boiler Plant Equipment	\$2,201,333	3.05%	\$00,933 \$0	37	-5.00%
20	323.000	Other Power Production Equipment	\$820,347	3.05%	\$25,021	37	-5.00%
21	324.000	Steam Pumping Equipment	\$248,255	1.89%	\$4,692	47	-10.00%
22		Electric Pumping Equipment	\$5,917,144	1.89%	\$111,834	47	-10.00%
23	326.000	Diesel Pumping Equipment	\$70,386	1.89%	\$1,330	47	-10.00%
24		Hydraulic Pumping Equipment	\$111,715	1.89%	\$2,111	47	-10.00%
25	328.000	Other Pumping Equipment	\$1,586,503	1.89%	\$29,985	47	-10.00%
26		TOTAL PUMPING PLANT	\$11,077,187		\$261,926		
					. ,		
27		WATER TREATMENT PLANT					
28	330.000	Land and Land Rights - WTP	\$359,167	0.00%	\$0	0	0.00%
29	331.000	Structures and Improvements - WTP	\$16,904,655	2.34%	\$395,569	80	-15.00%
30	332.000	Water Treatment Equipment	\$20,564,855	2.18%	\$448,314	48	-20.00%
31	333.000	Water Treatment - Other	\$0	3.33%	\$0	30	0.00%
32		TOTAL WATER TREATMENT PLANT	\$37,828,677		\$843,883		
33		TRANSMISSION & DIST. PLANT			•		
34		Land and Land Rights - TDP	\$201,974	0.00%	\$0	0	0.00%
35		Structures and Improvements - TDP	\$1,393,551	1.49%	\$20,764	55	-20.00%
36		Distribution Reservoirs and Standpipes	\$9,958,782	1.70%	\$169,299	65	-25.00%
37		Transmission and Distribution Mains	\$79,603,000	1.39%	\$1,106,482	90	-30.00%
38		Fire Mains	\$123,576 \$40,770,420	1.56%	\$1,928 \$555,500	85 65	-30.00%
39	345.000	Services	\$18,770,120	2.96%	\$555,596	65	-100.00%
40	346.000	Meters	\$9,586,646	2.40%	\$230,080	42	-10.00%
41		Meter Installations	\$4,949,647	2.40%	\$118,792 \$60,535	42	-10.00%
42		Hydrants Other Transmission & Distribution Plant	\$3,271,609	1.85%	\$60,525	65 50	-30.00%
43 44	349.000	TOTAL TRANSMISSION & DISTRIBUTION FIANT	\$9,423 \$127,868,328	2.96%	\$279 \$2,263,745	50	0.00%
44		TOTAL TRANSINISSION & DIST. PLANT	\$127,868,328		\$2,263,745		
45		INCENTIVE COMPENSATION					
70		CAPITALIZATION					
46		Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0	0	0.00%
		apitalization Adji		3.5576			2.2270
	•	•	•			!	ı

Accounting Schedule: 05 Sponsor: Kennan Patterson

Page: 1 of 2

Missouri-American Water Company Case No. WR-2017-0285 Water District # 3 Test Year Ending December 31, 2016 Depreciation Expense

Line Account Number Plant Account Description Depreciation Rate Depreciation Expense	Lina	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
TOTAL INCENTIVE COMPENSATION \$0			Plant Account Description	•		•	Average Life	Net Salvage
CAPITALIZATION GENERAL PLANT Land and Land Rights - GP \$371,570 0.00% \$0 \$0 390.000 Structures and Improvements - GP \$3,974,965 3.02% \$120,044 \$11 390.100 Office Structures \$857,886 2.09% \$17,930 \$2 390.200 General Structures - HVAC \$0 2.09% \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	vulliber	Humber	Fiant Account Description	Jurisulctional	Rate	Expense	Lile	Salvage
CAPITALIZATION GENERAL PLANT Land and Land Rights - GP \$371,570 0.00% \$0 \$0 390.000 Structures and Improvements - GP \$3,974,965 3.02% \$120,044 \$1 390,100 Office Structures \$857,886 2.09% \$17,930 \$2 390,200 General Structures - HVAC \$0 2.09% \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	47		TOTAL INCENTIVE COMPENSATION	\$0		0.2		
GENERAL PLANT Land and Land Rights - GP \$371,570 0.00% \$0 \$390,000 \$tructures and Improvements - GP \$3,974,965 3.02% \$120,044 \$1 390,100 \$390,200 \$60 \$17,930 \$2 390,200 \$60 \$390,300 \$17,930 \$17,	41			φ0		ΨΟ		
49 389.000 Land and Land Rights - GP \$371,570 0.00% \$0 50 390.000 Structures and Improvements - GP \$3,974,965 3.02% \$120,044 51 390.100 Office Structures \$857,886 2.09% \$17,930 52 390.200 General Structures - HVAC \$0 2.09% \$0 53 390.300 Miscellaneous Structures \$66,542 3.72% \$2,475 54 390.900 Structures & Improvements - Leasehold \$16,966 2.75% \$467 55 391.000 Office Furniture and Equipment \$236,248 3.49% \$8,245 56 391.100 Computer & Peripheral Equipment \$797,135 19.06% \$151,934 57 391.200 Computer Hardware & Software \$4,022 19.06% \$8,391 58 391.250 Computer Software \$1,405,535 5.00% \$70,277 59 391.260 Personal Computer Software \$1,284 10.46% \$2,013 61 391.400			CAFITALIZATION					
49 389.000 Land and Land Rights - GP \$371,570 0.00% \$0 50 390.000 Structures and Improvements - GP \$3,974,965 3.02% \$120,044 51 390.100 Office Structures \$857,886 2.09% \$17,930 52 390.200 General Structures - HVAC \$0 2.09% \$0 53 390.300 Miscellaneous Structures \$66,542 3.72% \$2,475 54 390.900 Structures & Improvements - Leasehold \$16,966 2.75% \$467 55 391.000 Office Furniture and Equipment \$236,248 3.49% \$8,245 56 391.100 Computer & Peripheral Equipment \$797,135 19.06% \$151,934 57 391.200 Computer Hardware & Software \$4,022 19.06% \$8,391 58 391.250 Computer Software \$1,405,535 5.00% \$70,277 59 391.260 Personal Computer Software \$1,284 10.46% \$2,013 61 391.400	48		GENERAL PLANT					
51 390.100 Office Structures \$857,886 2.09% \$17,930 52 390.200 General Structures - HVAC \$0 2.09% \$0 53 390.300 Miscellaneous Structures \$66,542 3.72% \$2,475 54 390.900 Structures & Improvements - Leasehold \$16,966 2.75% \$467 55 391.000 Office Furniture and Equipment \$236,248 3.49% \$8,245 56 391.100 Computers & Peripheral Equipment \$797,135 19.06% \$151,934 57 391.200 Computer Software \$44,022 19.06% \$8,391 58 391.250 Computer Software \$1,405,535 5.00% \$70,277 59 391.260 Other Office Equipment \$19,248 10.46% \$2,013 61 391.300 Other Office Equipment \$4,269,532 5.00% \$213,477 62 392.000 Transportation Equipment - Light Trucks \$479,986 5.57% \$26,735 64 392.300	49	389.000	Land and Land Rights - GP	\$371,570	0.00%	\$0	0	0.00%
51 390.100 Office Structures \$857,886 2.09% \$17,930 52 390.200 General Structures - HVAC \$0 2.09% \$0 53 390.300 Miscellaneous Structures \$66,542 3.72% \$2,475 54 390.900 Structures & Improvements - Leasehold \$16,966 2.75% \$467 55 391.000 Office Furniture and Equipment \$236,248 3.49% \$8,245 56 391.100 Computers & Peripheral Equipment \$797,135 19.06% \$151,934 57 391.200 Computer Software \$44,022 19.06% \$8,391 58 391.250 Computer Software \$1,405,535 5.00% \$70,277 59 391.260 Other Office Equipment \$19,248 10.46% \$2,013 61 391.400 BTS Initial Investment \$4,269,532 5.00% \$213,477 62 392.000 Transportation Equipment - Light Trucks \$479,986 5.57% \$26,735 64 392.300	50	390.000		. ,	3.02%	\$120,044	55	-20.00%
53 390.300 Miscellaneous Structures \$66,542 3.72% \$2,475 54 390.900 Structures & Improvements - Leasehold \$16,966 2.75% \$467 55 391.000 Office Furniture and Equipment \$236,248 3.49% \$8,245 56 391.100 Computer & Peripheral Equipment \$797,135 19.06% \$151,934 57 391.200 Computer Hardware & Software \$44,022 19.06% \$8,391 58 391.250 Computer Software \$1,405,535 5.00% \$70,277 59 391.260 Personal Computer Software \$0 10.00% \$0 60 391.300 Other Office Equipment \$19,248 10.46% \$2,013 61 391.400 BTS Initial Investment \$4,269,532 5.00% \$213,477 62 392.000 Transportation Equipment - Light Trucks \$479,986 5.57% \$26,735 64 392.200 Transportation Equipment - Heavy Trucks \$0 0.00% \$0 65	51	390.100			2.09%		47	-20.00%
54 390.900 Structures & Improvements - Leasehold \$16,966 2.75% \$467 55 391.000 Office Furniture and Equipment \$236,248 3.49% \$8,245 56 391.100 Computers & Peripheral Equipment \$797,135 19.06% \$151,934 57 391.200 Computer Hardware & Software \$44,022 19.06% \$8,391 58 391.250 Computer Software \$1,405,535 5.00% \$70,277 59 391.260 Personal Computer Software \$0 10.00% \$0 60 391.300 Other Office Equipment \$19,248 10.46% \$2,013 61 391.400 BTS Initial Investment \$4,269,532 5.00% \$213,477 62 392.000 Transportation Equipment \$0 5.57% \$0 63 392.100 Transportation Equipment - Heavy Trucks \$0 0.00% \$0 65 392.300 Transportation Equipment - Other \$111,859 6.15% \$6,879 67 393.000 <td>52</td> <td>390.200</td> <td>General Structures - HVAC</td> <td>\$0</td> <td>2.09%</td> <td>\$0</td> <td>47</td> <td>-20.00%</td>	52	390.200	General Structures - HVAC	\$0	2.09%	\$0	47	-20.00%
55 391.000 Office Furniture and Equipment \$236,248 3.49% \$8,245 56 391.100 Computers & Peripheral Equipment \$797,135 19.06% \$151,934 57 391.200 Computer Hardware & Software \$44,022 19.06% \$8,391 58 391.250 Computer Software \$1,405,535 5.00% \$70,277 59 391.260 Personal Computer Software \$0 10.00% \$0 60 391.300 Other Office Equipment \$19,248 10.46% \$2,013 61 391.400 BTS Initial Investment \$4,269,532 5.00% \$213,477 62 392.000 Transportation Equipment \$0 5.57% \$0 63 392.100 Transportation Equipment - Heavy Trucks \$479,986 5.57% \$26,735 64 392.300 Transportation Equipment - Cars \$135,051 0.00% \$0 65 392.300 Transportation Equipment - Other \$111,859 6.15% \$6,879 67 393.000	53	390.300	Miscellaneous Structures	\$66,542	3.72%	\$2,475	55	-20.00%
56 391.100 Computers & Peripheral Equipment \$797,135 19.06% \$151,934 57 391.200 Computer Hardware & Software \$44,022 19.06% \$8,391 58 391.250 Computer Software \$1,405,535 5.00% \$70,277 59 391.260 Personal Computer Software \$0 10.00% \$0 60 391.300 Other Office Equipment \$19,248 10.46% \$2,013 61 391.400 BTS Initial Investment \$4,269,532 5.00% \$213,477 62 392.000 Transportation Equipment - Light Trucks \$479,986 5.57% \$0 63 392.100 Transportation Equipment - Heavy Trucks \$0 0.00% \$0 65 392.300 Transportation Equipment - Cars \$135,051 0.00% \$0 66 392.400 Transportation Equipment - Other \$111,859 6.15% \$6,879 67 393.000 Stores Equipment \$33,189 3.88% \$1,288 68 394.000	54	390.900	Structures & Improvements - Leasehold	\$16,966	2.75%	\$467	25	0.00%
57 391.200 Computer Hardware & Software \$44,022 19.06% \$8,391 58 391.250 Computer Software \$1,405,535 5.00% \$70,277 59 391.260 Personal Computer Software \$0 10.00% \$0 60 391.300 Other Office Equipment \$19,248 10.46% \$2,013 61 391.400 BTS Initial Investment \$4,269,532 5.00% \$213,477 62 392.000 Transportation Equipment \$0 5.57% \$0 63 392.100 Transportation Equipment - Heavy Trucks \$479,986 5.57% \$26,735 64 392.200 Transportation Equipment - Heavy Trucks \$0 0.00% \$0 65 392.300 Transportation Equipment - Other \$111,859 6.15% \$6,879 67 393.000 Stores Equipment \$33,189 3.88% \$1,288 68 394.000 Tools, Shop and Garage Equipment \$1,053,684 3.73% \$39,302 69 395.000	55	391.000	Office Furniture and Equipment	\$236,248	3.49%	\$8,245	20	0.00%
58 391.250 Computer Software \$1,405,535 5.00% \$70,277 59 391.260 Personal Computer Software \$0 10.00% \$0 60 391.300 Other Office Equipment \$19,248 10.46% \$2,013 61 391.400 BTS Initial Investment \$4,269,532 5.00% \$213,477 62 392.000 Transportation Equipment \$0 5.57% \$0 63 392.100 Transportation Equipment - Light Trucks \$479,986 5.57% \$26,735 64 392.200 Transportation Equipment - Heavy Trucks \$0 0.00% \$0 65 392.300 Transportation Equipment - Cars \$135,051 0.00% \$0 66 392.400 Transportation Equipment - Other \$111,859 6.15% \$6,879 67 393.000 Stores Equipment \$33,189 3.88% \$1,288 68 394.000 Tools, Shop and Garage Equipment \$1,053,684 3.73% \$39,302 69 395.000	56	391.100	Computers & Peripheral Equipment	\$797,135	19.06%	\$151,934	5	0.00%
59 391.260 Personal Computer Software \$0 10.00% \$0 60 391.300 Other Office Equipment \$19,248 10.46% \$2,013 61 391.400 BTS Initial Investment \$4,269,532 5.00% \$213,477 62 392.000 Transportation Equipment - Light Trucks \$0 5.57% \$0 63 392.100 Transportation Equipment - Heavy Trucks \$479,986 5.57% \$26,735 64 392.200 Transportation Equipment - Heavy Trucks \$0 0.00% \$0 65 392.300 Transportation Equipment - Cars \$135,051 0.00% \$0 66 392.400 Transportation Equipment - Other \$111,859 6.15% \$6,879 67 393.000 Stores Equipment \$33,189 3.88% \$1,288 68 394.000 Tools, Shop and Garage Equipment \$1,053,684 3.73% \$39,302 69 395.000 Power Operated Equipment \$263,111 3.79% \$9,972 71 39	57	391.200	Computer Hardware & Software	\$44,022	19.06%	\$8,391	5	0.00%
60 391.300 Other Office Equipment \$19,248 10.46% \$2,013 61 391.400 BTS Initial Investment \$4,269,532 5.00% \$213,477 62 392.000 Transportation Equipment - Light Trucks \$0 5.57% \$0 63 392.100 Transportation Equipment - Heavy Trucks \$479,986 5.57% \$26,735 64 392.200 Transportation Equipment - Heavy Trucks \$0 0.00% \$0 65 392.300 Transportation Equipment - Cars \$135,051 0.00% \$0 66 392.400 Transportation Equipment - Other \$111,859 6.15% \$6,879 67 393.000 Stores Equipment \$33,189 3.88% \$1,288 68 394.000 Tools, Shop and Garage Equipment \$1,053,684 3.73% \$39,302 69 395.000 Laboratory Equipment \$225,999 3.90% \$8,814 70 396.000 Power Operated Equipment \$263,111 3.79% \$9,972 71 <td< td=""><td>58</td><td>391.250</td><td>Computer Software</td><td>\$1,405,535</td><td>5.00%</td><td>\$70,277</td><td>20</td><td>0.00%</td></td<>	58	391.250	Computer Software	\$1,405,535	5.00%	\$70,277	20	0.00%
61 391.400 BTS Initial Investment \$4,269,532 5.00% \$213,477 62 392.000 Transportation Equipment \$0 5.57% \$0 63 392.100 Transportation Equipment - Light Trucks \$479,986 5.57% \$26,735 64 392.200 Transportation Equipment - Heavy Trucks \$0 0.00% \$0 65 392.300 Transportation Equipment - Cars \$135,051 0.00% \$0 66 392.400 Transportation Equipment - Other \$111,859 6.15% \$6,879 67 393.000 Stores Equipment \$33,189 3.88% \$1,288 68 394.000 Tools, Shop and Garage Equipment \$1,053,684 3.73% \$39,302 69 395.000 Laboratory Equipment \$225,999 3.90% \$8,814 70 396.000 Power Operated Equipment \$263,111 3.79% \$9,972 71 397.000 Communication Equipment \$0 0.00% \$0	59	391.260	Personal Computer Software	\$0	10.00%	\$0	10	0.00%
62 392.000 Transportation Equipment \$0 5.57% \$0 63 392.100 Transportation Equipment - Light Trucks \$479,986 5.57% \$26,735 64 392.200 Transportation Equipment - Heavy Trucks \$0 0.00% \$0 65 392.300 Transportation Equipment - Cars \$135,051 0.00% \$0 66 392.400 Transportation Equipment - Other \$111,859 6.15% \$6,879 67 393.000 Stores Equipment \$33,189 3.88% \$1,288 68 394.000 Tools, Shop and Garage Equipment \$1,053,684 3.73% \$39,302 69 395.000 Laboratory Equipment \$225,999 3.90% \$8,814 70 396.000 Power Operated Equipment \$263,111 3.79% \$9,972 71 397.000 Communication Equipment \$0 0.00% \$0	60	391.300	Other Office Equipment	\$19,248	10.46%	\$2,013	15	0.00%
63 392.100 Transportation Equipment - Light Trucks \$479,986 5.57% \$26,735 64 392.200 Transportation Equipment - Heavy Trucks \$0 0.00% \$0 65 392.300 Transportation Equipment - Cars \$135,051 0.00% \$0 66 392.400 Transportation Equipment - Other \$111,859 6.15% \$6,879 67 393.000 Stores Equipment \$33,189 3.88% \$1,288 68 394.000 Tools, Shop and Garage Equipment \$1,053,684 3.73% \$39,302 69 395.000 Laboratory Equipment \$225,999 3.90% \$8,814 70 396.000 Power Operated Equipment \$263,111 3.79% \$9,972 71 397.000 Communication Equipment \$0 0.00% \$0	61	391.400	BTS Initial Investment	\$4,269,532	5.00%	\$213,477	20	0.00%
64 392.200 Transportation Equipment - Heavy Trucks \$0 0.00% \$0 65 392.300 Transportation Equipment - Cars \$135,051 0.00% \$0 66 392.400 Transportation Equipment - Other \$111,859 6.15% \$6,879 67 393.000 Stores Equipment \$33,189 3.88% \$1,288 68 394.000 Tools, Shop and Garage Equipment \$1,053,684 3.73% \$39,302 69 395.000 Laboratory Equipment \$225,999 3.90% \$8,814 70 396.000 Power Operated Equipment \$263,111 3.79% \$9,972 71 397.000 Communication Equipment \$0 0.00% \$0	62	392.000	Transportation Equipment	\$0	5.57%	\$0	9	15.00%
65 392.300 Transportation Equipment - Cars \$135,051 0.00% \$0 66 392.400 Transportation Equipment - Other \$111,859 6.15% \$6,879 67 393.000 Stores Equipment \$33,189 3.88% \$1,288 68 394.000 Tools, Shop and Garage Equipment \$1,053,684 3.73% \$39,302 69 395.000 Laboratory Equipment \$225,999 3.90% \$8,814 70 396.000 Power Operated Equipment \$263,111 3.79% \$9,972 71 397.000 Communication Equipment \$0 0.00% \$0	63	392.100	Transportation Equipment - Light Trucks	\$479,986	5.57%	\$26,735	9	15.00%
66 392.400 Transportation Equipment - Other \$111,859 6.15% \$6,879 67 393.000 Stores Equipment \$33,189 3.88% \$1,288 68 394.000 Tools, Shop and Garage Equipment \$1,053,684 3.73% \$39,302 69 395.000 Laboratory Equipment \$225,999 3.90% \$8,814 70 396.000 Power Operated Equipment \$263,111 3.79% \$9,972 71 397.000 Communication Equipment \$0 0.00% \$0	64	392.200	Transportation Equipment - Heavy Trucks	\$0	0.00%	\$0	10	15.00%
66 392.400 Transportation Equipment - Other \$111,859 6.15% \$6,879 67 393.000 Stores Equipment \$33,189 3.88% \$1,288 68 394.000 Tools, Shop and Garage Equipment \$1,053,684 3.73% \$39,302 69 395.000 Laboratory Equipment \$225,999 3.90% \$8,814 70 396.000 Power Operated Equipment \$263,111 3.79% \$9,972 71 397.000 Communication Equipment \$0 0.00% \$0								
67 393.000 Stores Equipment \$33,189 3.88% \$1,288 68 394.000 Tools, Shop and Garage Equipment \$1,053,684 3.73% \$39,302 69 395.000 Laboratory Equipment \$225,999 3.90% \$8,814 70 396.000 Power Operated Equipment \$263,111 3.79% \$9,972 71 397.000 Communication Equipment \$0 0.00% \$0	65	392.300	Transportation Equipment - Cars	\$135,051	0.00%	\$0	6	15.00%
68 394.000 Tools, Shop and Garage Equipment \$1,053,684 3.73% \$39,302 69 395.000 Laboratory Equipment \$225,999 3.90% \$8,814 70 396.000 Power Operated Equipment \$263,111 3.79% \$9,972 71 397.000 Communication Equipment \$0 0.00% \$0	66	392.400	Transportation Equipment - Other	\$111,859	6.15%		15	0.00%
69 395.000 Laboratory Equipment \$225,999 3.90% \$8,814 70 396.000 Power Operated Equipment \$263,111 3.79% \$9,972 71 397.000 Communication Equipment \$0 0.00% \$0	67	393.000		\$33,189	3.88%	\$1,288	25	0.00%
70	68	394.000	Tools, Shop and Garage Equipment	\$1,053,684	3.73%	\$39,302	20	0.00%
71 397.000 Communication Equipment \$0 0.00% \$0	69	395.000	Laboratory Equipment	\$225,999	3.90%	\$8,814	0	0.00%
	70			\$263,111	3.79%	\$9,972	12	20.00%
72 397.100 Communication Equipment (non telephone) \$775.309 5.76% \$44.658	71	397.000	Communication Equipment	\$0	0.00%	7 -	0	0.00%
, , , , , , , , , , , , , , , , , , ,	72	397.100	Communication Equipment (non telephone)	\$775,309	5.76%	\$44,658	15	0.00%
73 397.200 Telephone Equipment \$42,742 8.94% \$3,821	73	397,200	Telephone Equipment	\$42.742	8.94%	\$3.821	10	0.00%
74 398.000 Miscellaneous Equipment \$288,894 6.48% \$18,720	-						15	0.00%
75 399.000 Other Tangible Equipment \$5,541 2.43% \$135							20	0.00%
76 TOTAL GENERAL PLANT \$15,475,014 \$755,577							20	2.2370
	-			, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,,		
77 Total Depreciation \$209,422,778 \$4,471,032	77	•	Total Depreciation	\$209,422,778		\$4,471,032		

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

Accounting Schedule: 05 Sponsor: Kennan Patterson Page: 2 of 2

Missouri-American Water Company Case No. WR-2017-0285 Water District # 3 Test Year Ending December 31, 2016 Accumulated Depreciation Reserve

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	Н	<u>I</u>
Line	Account	Depresiation Reserve Description	Total Reserve	Adjust. Number	Adiustments	As Adjusted	Jurisdictional	Jurisdictional Adjustments	MO Adjusted Jurisdictional
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$2,933	R-2	\$0	\$2,933	100.00%	\$0	\$2,933
3 4	302.000 303.000	Franchises and Consents Miscellaneous Intangible Plant	\$0 \$0	R-3 R-4	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0 \$0
5	303.000	TOTAL INTANGIBLE PLANT	\$2,933	1.7	\$0	\$2,933	100.0070	\$0	\$2,933
			. ,		·	,			
6		SOURCE OF SUPPLY PLANT	**		**	**	400.000/		**
7 8	310.000 311.000	Land and Land Rights - SSP Structures and Improvements - SSP	\$0 \$1,049,617	R-7 R-8	\$0 \$0	\$0 \$1,049,617	100.00% 100.00%	\$0 \$0	\$0 \$1,049,617
9	312.000	Collecting & Impounding Reservoirs	\$98,583	R-9	\$0	\$98,583	100.00%	\$0	\$98,583
10	313.000	Lake, River and Other Intakes	\$101,812	R-10	\$0	\$101,812	100.00%	\$0	\$101,812
11	314.000	Wells and Springs	\$1,318,915	R-11	\$0	\$1,318,915	100.00%	\$0	\$1,318,915
12 13	315.000 316.000	Infiltration Galleries and Tunnels Supply Mains	\$0 \$1,096,088	R-12 R-13	\$0 \$0	\$0 \$1,096,088	100.00% 100.00%	\$0 \$0	\$0 \$1,096,088
14	317.000	Other Water Source Plant	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15		TOTAL SOURCE OF SUPPLY PLANT	\$3,665,015		\$0	\$3,665,015		\$0	\$3,665,015
16 17	320.000	PUMPING PLANT Land and Land Rights - PP	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	320.000	Structures and Improvements - PP	\$537,453	R-17 R-18	\$0 \$0	\$537,453	100.00%	\$0	\$537,453
19	322.000	Boiler Plant Equipment	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20	323.000	Other Power Production Equipment	\$129,332	R-20	\$0	\$129,332	100.00%	\$0	\$129,332
21	324.000	Steam Pumping Equipment	-\$55,637	R-21	\$0 \$0	-\$55,637	100.00%	\$0	-\$55,637
22 23	325.000 326.000	Electric Pumping Equipment Diesel Pumping Equipment	\$970,154 -\$9,298	R-22 R-23	\$0 \$0	\$970,154 -\$9,298	100.00% 100.00%	\$0 \$0	\$970,154 -\$9,298
24	327.000	Hydraulic Pumping Equipment	\$23,169	R-24	\$0	\$23,169	100.00%	\$0	\$23,169
25	328.000	Other Pumping Equipment	\$214,111	R-25	\$0	\$214,111	100.00%	\$0	\$214,111
26		TOTAL PUMPING PLANT	\$1,809,284		\$0	\$1,809,284		\$0	\$1,809,284
27		WATER TREATMENT PLANT							
28	330.000	Land and Land Rights - WTP	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	331.000	Structures and Improvements - WTP	\$2,318,525	R-29	\$0	\$2,318,525	100.00%	\$0	\$2,318,525
30	332.000	Water Treatment Equipment	\$4,879,042	R-30	\$0	\$4,879,042	100.00%	\$0	\$4,879,042
31	333.000	Water Treatment - Other	-\$6,322	R-31	\$0 \$0	-\$6,322 \$7,191,245	100.00%	\$0	-\$6,322 \$7,191,245
32		TOTAL WATER TREATMENT PLANT	\$7,191,245		\$0	\$7,191,245		\$0	\$7,191,245
33		TRANSMISSION & DIST. PLANT							
34	340.000	Land and Land Rights - TDP	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	341.000	Structures and Improvements - TDP	\$640,335	R-35	\$0	\$640,335	100.00%	\$0	\$640,335
36 37	342.000 343.000	Distribution Reservoirs and Standpipes Transmission and Distribution Mains	\$3,388,117 \$14,540,180	R-36 R-37	\$0 \$0	\$3,388,117 \$14,540,180	100.00% 100.00%	\$0 \$0	\$3,388,117 \$14,540,180
38	344.000	Fire Mains	\$14,540,180	R-38	\$0 \$0	\$14,540,180	100.00%	\$0	\$14,540,180
39	345.000	Services	\$5,968,750	R-39	\$0	\$5,968,750	100.00%	\$0	\$5,968,750
40	346.000	Meters	\$68,849	R-40	\$0	\$68,849	100.00%	\$0	\$68,849
41	347.000	Meter Installations	\$1,744,790	R-41	\$0	\$1,744,790	100.00%	\$0	\$1,744,790
42 43	348.000	Hydrants	\$714,096	R-42 R-43	\$0 \$0	\$714,096	100.00%	\$0 \$0	\$714,096
43 44	349.000	Other Transmission & Distribution Plant TOTAL TRANSMISSION & DIST. PLANT	\$3,232 \$27,106,358	K-43	\$0	\$3,232 \$27,106,358	100.00%	\$0	\$3,232 \$27,106,358
			4 ,,		**	4 =1,111,111		, ,	V ,,
45		INCENTIVE COMPENSATION							
46		CAPITALIZATION	¢0	D 46	60	60	400.000/	60	**
46		Incentive Compensation Capitalization Adj.	\$0	R-46	\$0	\$0	100.00%	\$0	\$0
47		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
		CAPITALIZATION							
40		CENEDAL DI ANT							
48 49	389.000	GENERAL PLANT Land and Land Rights - GP	\$0	R-49	\$0	\$0	100.00%	\$0	\$0
50	390.000	Structures and Improvements - GP	\$863,069	R-50	\$0	\$863,069	100.00%	\$0	\$863,069
51	390.100	Office Structures	\$249,653	R-51	\$0	\$249,653	100.00%	\$0	\$249,653
52	390.200	General Structures - HVAC	\$0	R-52	\$0	\$0	100.00%	\$0	\$0
53 54	390.300	Miscellaneous Structures	\$100,410 \$1,780	R-53	\$0 \$0	\$100,410	100.00%	\$0	\$100,410 \$1,780
54 55	390.900 391.000	Structures & Improvements - Leasehold Office Furniture and Equipment	\$1,780 \$217,329	R-54 R-55	\$0 \$0	\$1,780 \$217,329	100.00% 100.00%	\$0 \$0	\$1,780 \$217,329
56	391.100	Computers & Peripheral Equipment	\$296,764	R-56	\$0	\$296,764	100.00%	\$0	\$296,764
57	391.200	Computer Hardware & Software	-\$1,441	R-57	\$0			\$0	-\$1,441

Missouri-American Water Company Case No. WR-2017-0285 Water District # 3 Test Year Ending December 31, 2016 Accumulated Depreciation Reserve

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	<u>I</u>
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
58	391.250	Computer Software	\$597,491	R-58	\$0	\$597,491	100.00%	\$0	\$597,491
59	391.260	Personal Computer Software	\$3,199	R-59	\$0	\$3,199	100.00%	\$0	\$3,199
60	391.300	Other Office Equipment	-\$15,123	R-60	\$0	-\$15,123	100.00%	\$0	-\$15,123
61	391.400	BTS Initial Investment	\$841,030	R-61	\$0	\$841,030	100.00%	\$0	\$841,030
62	392.000	Transportation Equipment	\$0	R-62	\$0	\$0	100.00%	\$0	\$0
63	392.100	Transportation Equipment - Light Trucks	\$476,339	R-63	\$0	\$476,339	100.00%	\$0	\$476,339
64	392.200	Transportation Equipment - Heavy Trucks	\$6,757	R-64	\$0	\$6,757	100.00%	\$0	\$6,757
65	392.300	Transportation Equipment - Cars	\$256,295	R-65	\$0	\$256,295	100.00%	\$0	\$256,295
66	392.400	Transportation Equipment - Other	\$9,422	R-66	\$0	\$9,422	100.00%	\$0	\$9,422
67	393.000	Stores Equipment	\$13,231	R-67	\$0	\$13,231	100.00%	\$0	\$13,231
68	394.000	Tools, Shop and Garage Equipment	\$448,704	R-68	\$0	\$448,704	100.00%	\$0	\$448,704
69	395.000	Laboratory Equipment	\$59,074	R-69	\$0	\$59,074	100.00%	\$0	\$59,074
70	396.000	Power Operated Equipment	\$260,262	R-70	\$0	\$260,262	100.00%	\$0	\$260,262
71	397.000	Communication Equipment	\$0	R-71	\$0	\$0	100.00%	\$0	\$0
72	397.100	Communication Equipment (non	\$217,925	R-72	\$0	\$217,925	100.00%	\$0	\$217,925
		telephone)							
73	397.200	Telephone Equipment	\$50,666	R-73	\$0	\$50,666	100.00%	\$0	\$50,666
74	398.000	Miscellaneous Equipment	\$40,622	R-74	\$0	\$40,622	100.00%	\$0	\$40,622
75	399.000	Other Tangible Equipment	\$3,072	R-75	\$0	\$3,072	100.00%	\$0	\$3,072
76		TOTAL GENERAL PLANT	\$4,996,530		\$0	\$4,996,530		\$0	\$4,996,530
77		TOTAL DEPRECIATION RESERVE	\$44,771,365	•	\$0	\$44,771,365	•	\$0	\$44,771,365

Missouri-American Water Company Case No. WR-2017-0285 Water District # 3 Test Year Ending December 31, 2016 Income Statement Detail

		_	_										
Line	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>l</u>	<u>J</u>	<u>K</u>	<u>L</u>	MO Adi donia
Line	Account	luccosa Decembrica	Test Year	Test Year	Test Year	Adjust.					MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)	Allocations	Adjustments (From Adj. Sch.)	Jurisdictional (H x I) + J	Juris. Labor L + N	Non Labor
Rev-1		OPERATING REVENUES	(D+E)			ı	(From Auj. Scn.)	(C+G)		(From Auj. Scn.)	(ПХІ)+3	L + IV	I = K
Rev-1	461.000	Residential	\$13,400,247	See note (1)	See note (1)	Rev-2	See note (1)	\$13,400,247	100.00%	\$51,396	\$13,451,643	See note (1)	See note (1)
Rev-2	461.200	Commercial	\$5,519,504	See note (1)	See note (1)	Rev-2	See note (1)	\$5.519.504	100.00%	\$11,502	\$5.531.006	See note (1)	See flote (1)
Rev-4	461.300	Industrial	\$3,366,203			Rev-4		\$3,366,203	100.00%	\$117,810	\$3,484,013		
Rev-5	462.000	Private Fire Protection	\$1,013,160			Rev-5		\$1,013,160	100.00%	-\$16,032	\$997,128		
Rev-6	463.000	Public Fire Protection	\$424			Rev-6		\$424	100.00%	-\$424	\$0		
Rev-7	464.000	Other Public Auth.	\$1,128,108			Rev-7		\$1,128,108	100.00%	-\$35.712	\$1.092.396		
Rev-8	466.000	Sales for Resale	\$997,567			Rev-8		\$997,567	100.00%	\$101,851	\$1,099,418		
Rev-9	471.000	Other Water Revenue - Oper. Rev.	\$378,113			Rev-9		\$378,113	100.00%	-\$26,898	\$351,215		
Rev-10		TOTAL OPERATING REVENUES	\$25,803,326					\$25,803,326	10010070	\$203,493	\$26,006,819		
			+ _0,000,0_0					V =2,222,22		4 _00,00	4 _0,000,010		
1		SOURCE OF SUPPLY EXPENSES											
2	600.000	Operation Supervision & Engineering	\$39	\$39	\$0	E-2	\$0	\$39	100.00%	\$0	\$39	\$39	\$0
3	601.000	Operation Labor & Expenses	\$110,479	-\$11	\$110,490	E-3	\$0	\$110,479	100.00%	-\$539,184	-\$428,705	-\$11	-\$428,694
4	602.000	Purchased Water	\$23,025	\$0	\$23,025	E-4	\$0	\$23,025	100.00%	\$6,777	\$29,802	\$0	\$29,802
5	603.000	Miscellaneous Expenses	\$687,231	\$0	\$687,231	E-5	\$0	\$687,231	100.00%	\$27,922	\$715,153	\$0	\$715,153
6	604.000	Rents - SSE	\$0	\$0	\$0	E-6	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
7	610.000	Maint. Supervision & Engineering	\$0	\$0	\$0	E-7	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
8	611.000	Maint. of Structures & Improvements	\$469	\$0	\$469	E-8	\$0	\$469	100.00%	\$0	\$469	\$0	\$469
9	612.000	Maint. of Collect. & Impound. Reservoirs	\$38	\$38	\$0	E-9	\$0	\$38	100.00%	-\$23	\$15	\$38	-\$23
10	613.000	Maint. of Lake, River and Other Intakes	\$73	\$73	\$0	E-10	\$15	\$88	100.00%	\$0	\$88	\$88	\$0
11	614.000	Maint. of Wells & Springs	\$117,636	\$117,327	\$309	E-11	\$15,534	\$133,170	100.00%	\$0	\$133,170	\$132,861	\$309
12	615.000	Maint. of Infiltration Galleries & Tunnels	\$26	\$26	\$0	E-12	\$0	\$26	100.00%	-\$23	\$3	\$26	-\$23
13	616.000	Maint. of Supply Mains	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	617.000	Maint. Of Misc. Water Source Plant	\$10,303	\$6,888	\$3,415	E-14	\$921	\$11,224	100.00%	-\$10	\$11,214	\$7,809	\$3,405
15		TOTAL SOURCE OF SUPPLY EXPENSES	\$949,319	\$124,380	\$824,939		\$16,470	\$965,789		-\$504,541	\$461,248	\$140,850	\$320,398
16		PUMPING EXPENSES											
17	620.000	Operation Supervision & Engineering - PE	\$38,266	\$38,266	\$0	E-17	\$4.977	\$43,243	100.00%	\$0	\$43,243	\$43,243	\$0
18	621.000	Fuel for Power Production	\$3,235	\$0	\$3,235	E-18	\$0	\$3,235	100.00%	\$127	\$3,362	\$0	\$3.362
19	622.000	Power Production Labor & Expenses	\$0	\$0	\$0	E-19	\$0	\$0	100.00%	\$0	\$0,302	\$0	\$0,302
20	623.000	Fuel or Power Purchased for Pumping	\$451.076	\$0	\$451.076	E-20	\$0	\$451.076	100.00%	\$17.934	\$469,010	\$0	\$469.010
21	624.000	Pumping Labor and Expenses	\$311,260	\$310,464	\$796	E-21	\$52,778	\$364,038	100.00%	-\$710	\$363,328	\$363,242	\$86
22	625.000	Expenses Transferred - Cr.	\$0	\$0	\$0	E-22	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
23	626.000	Miscellaneous Expense	\$9,194	\$0	\$9,194	E-23	\$0	\$9,194	100.00%	\$0	\$9,194	\$0	\$9,194
24	627.000	Rents - PE	\$2,571	\$0	\$2,571	E-24	\$0	\$2,571	100.00%	\$0	\$2,571	\$0	\$2,571
25	630.000	Maint. Supervision & Engineering - PE	\$34,893	\$34,893	\$0	E-25	\$4,601	\$39,494	100.00%	\$0	\$39,494	\$39,494	\$0
26	631.000	Maint. of Structures & Improvements - PE	\$30	\$30	\$0	E-26	\$0	\$30	100.00%	-\$18	\$12	\$30	-\$18
27	632.000	Maint. of Power Production Equipment	\$9	\$9	\$0	E-27	\$0	\$9	100.00%	-\$6	\$3	\$9	-\$6
28	633.000	Maint. of Pumping Equipment	\$94,419	\$52,015	\$42,404	E-28	\$6,764	\$101,183	100.00%	\$18	\$101,201	\$58,779	\$42,422
29		TOTAL PUMPING EXPENSES	\$944,953	\$435,677	\$509,276		\$69,120	\$1,014,073		\$17,345	\$1,031,418	\$504,797	\$526,621
30		WATER TREATMENT EXPENSES		***									
31	640.000	Operation. Supervision & Engineer WTE	\$33,484	\$33,484	\$0	E-31	\$4,460	\$37,944	100.00%	\$0	\$37,944	\$37,944	\$0
32	641.000	Chemicals - WTE	\$375,786	\$0	\$375,786	E-32	\$0	\$375,786	100.00%	-\$134,837	\$240,949	\$0	\$240,949
33	642.000	Operation Labor & Expenses - WTE	\$35,239	\$801	\$34,438	E-33	\$1,438	\$36,677	100.00%	\$250	\$36,927	\$2,239	\$34,688
34	643.000	Miscellanous Expenses - WTE	\$690,317	\$0	\$690,317	E-34	\$0	\$690,317	100.00%	-\$209,835	\$480,482	\$0	\$480,482
35	644.000	Rents - WTE	\$0	\$0 \$60,834	\$0	E-35	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
36 37	650.000 651.000	Maint. Supervision & Engineering - WTE Maint. of Structures & Improvements - WTE	\$69,831	\$69,831 \$0	\$0 \$29	E-36 E-37	\$9,074 \$0	\$78,905	100.00%	\$0 \$0	\$78,905	\$78,905 \$0	\$0 \$29
3 <i>1</i> 38	652.000	Maint. of Structures & Improvements - WIE Maint. of Water Treatment Equipment	\$29 \$28,647	\$0 \$0	\$29 \$28,647	E-37 E-38	\$0 \$0	\$29 \$28,647	100.00% 100.00%	\$0 \$274	\$29 \$28,921	\$0	\$29 \$28,921
30 39	002.000	TOTAL WATER TREATMENT EXPENSES	\$1,233,333	\$104,116	\$1,129,217	E-30	\$14,972	\$1,248,305	100.00%	-\$344,148	\$20,921	\$119,088	\$785,069
33		TOTAL HATEN INCATMENT EXICIOES	φ1,233,333	φ104,110	φ1,123,21 <i>1</i>	l	φ1 4 ,372	φ1,240,303	1	-φυ - σ-, 140	g504,137	g 113,000	g105,009

Missouri-American Water Company Case No. WR-2017-0285 Water District # 3 Test Year Ending December 31, 2016 Income Statement Detail

Line	Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	G Total Company	H Total Company	<u> </u> 	<u>J</u> Jurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	M MO Adi. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)	7	(From Adj. Sch.)	(H x I) + J	L + M	
								(,					
40		TRANSMISSION & DIST. EXPENSES											
41	660.000	Operation Supervision & Engineering - TDE	\$0	\$0	\$0	E-41	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
42	661.000	Storage Facilities Expenses TDE	\$0	\$0	\$0	E-42	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
43	662.000	Transmission & Distribution Lines Expenses	\$151,207	\$118,698	\$32,509	E-43	\$21,554	\$172,761	100.00%	-\$15,390	\$157,371	\$140,252	\$17,119
44	663.000	Meter Expenses - TDE	\$245,767	\$241,717	\$4,050	E-44	\$57,660	\$303,427	100.00%	-\$1	\$303,426	\$299,377	\$4,049
45	664.000	Customer Installations Expenses - TDE	\$4,720	\$4,720	\$0	E-45	\$614	\$5,334	100.00%	-\$3	\$5,331	\$5,334	-\$3
46	665.000	Miscellaneous Expenses - TDE	\$173,118	\$57,073	\$116,045	E-46	\$6,590	\$179,708	100.00%	\$280	\$179,988	\$63,663	\$116,325
47	666.000	Rents - TDE	\$1,606	\$0	\$1,606	E-47	\$0	\$1,606	100.00%	\$0	\$1,606	\$0	\$1,606
48	670.000	Maint. Supervision and Engineering - TDE	\$0	\$0	\$0	E-48	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
49	671.000	Maint. of Structures & Improvements - TDE	\$618	\$5	\$613	E-49	\$0	\$618	100.00%	-\$3	\$615	\$5	\$610
50	672.000	Maint. of Dist. Reservoirs & Standpipes - TDE	\$21	\$21	\$0	E-50	\$3	\$24	100.00%	\$0	\$24	\$24	\$0
51	673.000	Maint. of Transmission & Distribution Mains	\$234,396	\$163,661	\$70,735	E-51	\$30,055	\$264,451	100.00%	\$8	\$264,459	\$193,716	\$70,743
52	674.000	Maint. of Fire Mains - TDE	\$115	\$115	\$0	E-52	\$15	\$130	100.00%	\$0	\$130	\$130	\$0
53	675.000	Maint. of Services - TDE	\$26,217	\$26,147	\$70	E-53	\$3,194	\$29,411	100.00%	-\$41	\$29,370	\$29,341	\$29
54	676.000	Maint. of Meters - TDE	\$19,595	\$3,517	\$16,078	E-54	\$468	\$20,063	100.00%	-\$1	\$20,062	\$3,985	\$16,077
55	677.000	Maint. of Hydrants - TDE	\$45,540	\$32,084	\$13,456	E-55	\$4,233	\$49,773	100.00%	\$0	\$49,773	\$36,317	\$13,456
56	678.000	Maint. of Miscellaneous Plant - TDE	\$178,147	\$17,364	\$160,783	E-56	\$4,680	\$182,827	100.00%	\$142,192	\$325,019	\$22,044	\$302,975
57		TOTAL TRANSMISSION & DIST. EXPENSES	\$1,081,067	\$665,122	\$415,945		\$129,066	\$1,210,133		\$127,041	\$1,337,174	\$794,188	\$542,986
		CUCTOMED ACCOUNTS EXPENSE											
58	004 000	CUSTOMER ACCOUNTS EXPENSE	**	**	¢o.	F 50	**	**	400.000/		**	**	**
59	901.000	Supervision - CAE	\$0	\$0	\$0 \$0	E-59	\$0	\$0	100.00%	\$0	\$0	\$0	\$0 -\$2
60	902.000	Meter Reading Expenses - CAE	\$200,697	\$200,697	\$0 \$305.437	E-60 E-61	\$26,448	\$227,145	100.00%	-\$2 -\$54.912	\$227,143 \$260,717	\$227,145	-\$2 \$250.525
61 62	903.000 904.000	Customer Records & Collection Expenses Uncollectible Amounts - CAE	\$314,395	\$8,958 \$0	\$305,437 \$341,135	E-61 E-62	\$1,234 \$0	\$315,629 \$341,135	100.00% 100.00%	* - *-	\$260,717 \$17,212	\$10,192 \$0	
63	905.000	Misc. Customer Accounts Expense - CAE	\$341,135 \$18,671	\$8,917	\$341,135 \$9,754	E-62 E-63	\$2,519	\$341,135 \$21,190	100.00%	-\$323,923 -\$78	\$17,212 \$21,112	\$11,436	\$17,212 \$9,676
64	905.000	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$874,898	\$218,572	\$656,326	E-03	\$30,201	\$21,190	100.00%	-\$378,915	\$526,184	\$248,773	\$9,676 \$277,411
64		TOTAL COSTOWER ACCOUNTS EXPENSE	\$674,096	\$210,372	\$000,320		\$30,201	\$905,099		-\$376,915	\$520,164	\$240,773	\$277,411
65		CUSTOMER SERVICE EXPENSES											
66	907.000	Customer Service & Information Expenses	\$21	\$21	\$0	E-66	\$0	\$21	100.00%	-\$14	\$7	\$21	-\$14
67	307.000	TOTAL CUSTOMER SERVICE EXPENSES	\$21	\$21	\$0	L-00	\$0	\$21	100.0070	-\$14	\$7	\$21	-\$14
٠.			V =.	V	**		***	+- ·		***	Ψ.	 -	V
68		SALES PROMOTION EXPENSES											
69	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-69	\$0	\$0	100.00%	\$0	\$0	\$0	\$0_
70	0.0.000	TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0	_ 55	\$0	\$0	100.0070	\$0	\$0	\$0	\$0
			**	**	**			,		**	**	4-5	**
71		ADMIN. & GENERAL EXPENSES											
72	920.000	Admin. & General Salaries	\$1,191,472	\$1,191,472	\$0	E-72	-\$722	\$1,190,750	100.00%	-\$225,626	\$965,124	\$1,190,750	-\$225,626
73	921.000	Office Supplies & Expenses	\$372,744	\$0	\$372,744	E-73	\$0	\$372,744	100.00%	-\$58,178	\$314,566	\$0	\$314,566
74	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-74	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
75	923.000	Outside Services Employed	\$4,055,095	\$3,591,609	\$463,486	E-75	\$0	\$4,055,095	100.00%	-\$1,081,767	\$2,973,328	\$3,591,609	-\$618,281
76	924.000	Property Insurance	\$575,715	\$0	\$575,715	E-76	\$0	\$575,715	100.00%	-\$223,754	\$351,961	\$0	\$351,961
77	925.000	Injuries & Damages	-\$1,539	\$0	-\$1,539	E-77	\$0	-\$1,539	100.00%	\$394	-\$1,145	\$0	-\$1,145
78	926.000	Employee Pensions & Benefits	\$1,017,509	\$804,992	\$212,517	E-78	\$149,909	\$1,167,418	100.00%	-\$52,233	\$1,115,185	\$954,901	\$160,284
79	927.000	Franchise Requirements	\$0	\$0	\$0	E-79	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
80	928.000	Regulatory Commission Expenses	\$92,284	\$0	\$92,284	E-80	\$0	\$92,284	100.00%	-\$85,469	\$6,815	\$0	\$6,815
81	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-81	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
82	930.100	Institutional or Goodwill Advertising Expenses	\$3,786	\$0	\$3,786	E-82	\$0	\$3,786	100.00%	-\$3,282	\$504	\$0	\$504
83	930.200	Misc. General Expenses	\$192,877	\$0	\$192,877	E-83	\$0	\$192,877	100.00%	\$567,289	\$760,166	\$0	\$760,166
84	930.300	Research & Development Expenses - AGE	\$10,111	\$0	\$10,111	E-84	\$0	\$10,111	100.00%	-\$2,586	\$7,525	\$0	\$7,525
85	931.000	Rents - AGE	\$26,452	\$0	\$26,452	E-85	\$0	\$26,452	100.00%	-\$8,086	\$18,366	\$0	\$18,366
86	932.000	Maint. of General Plant - AGE	\$152,138	\$10,001	\$142,137	E-86	\$1,339	\$153,477	100.00%	-\$48,865	\$104,612	\$11,340	\$93,272

Missouri-American Water Company Case No. WR-2017-0285 Water District # 3 Test Year Ending December 31, 2016 Income Statement Detail

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	Н	<u>l</u>	ī	<u>K</u>	Ŀ	<u>M</u>
Line	Account		Test Year	Test Year	Test Year	Adjust.	Total Company	Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L+N	
87		TOTAL ADMIN. & GENERAL EXPENSES	\$7,688,644	\$5,598,074	\$2,090,570		\$150,526	\$7,839,170		-\$1,222,163	\$6,617,007	\$5,748,600	\$868,407
88		DEPRECIATION EXPENSE											
89	403.000	Depreciation Expense, Dep. Exp.	\$3,906,653	See note (1)	See note (1)	E-89	See note (1)	\$3,906,653	100.00%	\$563,533	\$4,470,186	See note (1)	See note (1)
90		TOTAL DEPRECIATION EXPENSE	\$3,906,653	\$0	\$0		\$0	\$3,906,653		\$563,533	\$4,470,186	\$0	\$0
91		AMORTIZATION EXPENSE											
92	0.000	Amortization - Tank Painting Tracker	\$0	\$0	\$0	E-92	\$0	\$0	100.00%	\$27,580	\$27,580	\$0	\$27,580
93	405.000	Amortization Reg Asset	\$22,175	\$0	\$22.175	E-93	\$0	\$22.175	100.00%	-\$7,220	\$14.955	\$0 \$0	\$14,955
94	405.000	TOTAL AMORTIZATION EXPENSE	\$22,175	\$0	\$22,175	L-93	\$0	\$22,175	100.00 /6	\$20,360	\$42,535	\$0	\$42,535
34		TOTAL AMORTILATION EXTENSE	ΨΖΖ,173	ΨU	ΨΖΖ,113		40	ΨΖΖ,173		Ψ20,300	ψ+2,333	ΨΟ	ψ+Z,555
95		OTHER OPERATING EXPENSES											
96	408.000	Property Taxes	\$1.038.692	\$0	\$1.038.692	E-96	\$0	\$1,038,692	100.00%	-\$876	\$1.037.816	\$0	\$1.037.816
97	408.000	Payroll Taxes	\$195,113	\$195,113	\$0	E-97	\$14,780	\$209,893	100.00%	-\$4,473	\$205,420	\$209,893	-\$4,473
98	408.000	Other Taxes	\$5.656	\$0	\$5,656	E-98	\$0	\$5,656	100.00%	-\$15,498	-\$9,842	\$0	-\$9,842
99	408.000	PSC Assessment	\$290,906	\$0	\$290,906	E-99	\$0	\$290,906	100.00%	-\$103,934	\$186,972	\$0	\$186,972
100		TOTAL OTHER OPERATING EXPENSE	\$1,530,367	\$195,113	\$1,335,254		\$14,780	\$1,545,147		-\$124,781	\$1,420,366	\$209,893	\$1,210,473
										, ,			
101		TOTAL OPERATING EXPENSE	\$18,231,430	\$7,341,075	\$6,983,702		\$425,135	\$18,656,565		-\$1,846,283	\$16,810,282	\$7,766,210	\$4,573,886
102		NET INCOME BEFORE TAXES	\$7,571,896					\$7,146,761		\$2,049,776	\$9,196,537		
103		INCOME TAXES											
104	0.000	Current Income Taxes	-\$905,120	See note (1)	See note (1)	E-104	See note (1)	-\$905,120	100.00%	\$2,862,801	\$1,957,681	See note (1)	See note (1)
105		TOTAL INCOME TAXES	-\$905,120					-\$905,120		\$2,862,801	\$1,957,681		
106		DEFERRED INCOME TAXES											
106	0.000	Deferred Income Taxes - Def. Inc. Tax.	\$4,588,954	See note (1)	See note (1)	E-107	See note (1)	\$4.588.954	100.00%	-\$3.944.802	\$644.152	See note (1)	See note (1)
108	0.000	Amortization of Deferred ITC	-\$563	500 Hote (1)	000 11010 (1)	E-107	300 11010 (1)	-\$563	100.00%	-\$5,544,602 \$0	-\$563	000 11010 (1)	000 11010 (1)
109	0.000	TOTAL DEFERRED INCOME TAXES	\$4,588,391			L-100		\$4,588,391	100.0076	-\$3.944.802	\$643,589		
		. C 2 2. ENNED MOOME 1700E0	ψ-1,000,001					ψ-1,000,001		ψ0,044,30 <u>2</u>	ψ0-10,000		ĺ
110		NET OPERATING INCOME	\$3,888,625				1	\$3,463,490		\$3,131,777	\$6,595,267		•

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

Missouri-American Water Company Case No. WR-2017-0285 Water District # 3 Test Year Ending December 31, 2016 Capital Structure Schedule

	A	<u>B</u>	<u>C</u> Percentage	<u>D</u>	<u>E</u> Weighted	<u>F</u> Weighted	<u>G</u> Weighted
Line Number	Description	Dollar Amount	of Total Capital Structure	Embedded Cost of Capital	Cost of Capital 8.50%	Cost of Capital 9.25%	Cost of Capital 9.50%
1	Common Stock	\$5,384,000,000	43.99%		3.739%	4.069%	4.179%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$10,446,017	0.09%	8.67%	0.007%	0.007%	0.007%
4	Long Term Debt	\$6,244,359,505	51.02%	5.35%	2.730%	2.730%	2.730%
5	Short Term Debt	\$600,367,175	4.91%	0.99%	0.049%	0.049%	0.049%
6	Other Security-Non Tax Deductible	\$0	0.00%	4.91%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$12,239,172,697	100.00%		6.525%	6.855%	6.965%
8	PreTax Cost of Capital				8.802%	9.333%	9.510%

Accounting Schedule: 12 Sponsor: Jeffrey Smith Page: 1 of 1

Exhibit No.: 0

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

Case No: WR-2017-0285

Date Prepared: November 30, 2017



MISSOURI PUBLIC SERVICE COMMISSION

Commission Staff

STAFF ACCOUNTING SCHEDULES

MISSOURI-AMERICAN WATER COMPANY Sewer District A

CASE NO. WR-2017-0285

Jefferson City, Missouri

November 2017

Missouri-American Water Company Case No. WR-2017-0285 Sewer District A Test Year Ending 12-31-2016 Revenue Requirement

Line	<u>A</u>	<u>B</u> 6.53%	<u>C</u> 6.86%	<u>D</u> 6.97%
Number	Description	Return	Return	Return
		11000		11000
1	Net Orig Cost Rate Base	\$10,169,933	\$10,169,933	\$10,169,933
2	Rate of Return	6.53%	6.86%	6.97%
3	Net Operating Income Requirement	\$663,588	\$697,149	\$708,336
4	Net Income Available	\$146,468	\$146,468	\$146,468
5	Additional Net Income Required	\$517,120	\$550,681	\$561,868
6	Income Tax Requirement			
7	Required Current Income Tax	\$225,730	\$246,171	\$252,985
8	Current Income Tax Available	-\$79,672	-\$79,672	-\$79,672
9	Additional Current Tax Required	\$305,402	\$325,843	\$332,657
10	Revenue Requirement	\$822,522	\$876,524	\$894,525
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$176,270	\$176,270	\$176,270
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$998,792	\$1,052,794	\$1,070,795

Accounting Schedule: 01 Sponsor: Kim Bolin Page: 1 of 1

Missouri-American Water Company Case No. WR-2017-0285 Sewer District A Test Year Ending 12-31-2016 RATE BASE SCHEDULE

Line	<u>A</u>	<u>B</u>	<u>C</u>
Line	Data Dana Danawintian	Percentage	Dollar
Number	Rate Base Description	Rate	Amount
1	Plant In Service		\$35,264,325
2	Less Accumulated Depreciation Reserve		\$13,883,995
3	Net Plant In Service		\$21,380,330
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$73,739
6	Contributions in Aid of Construction Amortization		\$14,169,853
7	Materials & Supplies		\$64,388
8	Prepayments		\$28,651
9	Prepaid Pension Asset		\$123,361
10	TOTAL ADD TO NET PLANT IN SERVICE		\$14,312,514
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset	8.4685%	\$17,632
13	State Tax Offset	8.4685%	\$2,869
14	City Tax Offset	8.4685%	\$346
15	Interest Expense Offset	12.2986%	\$34,846
16	Contributions in Aid of Construction		\$21,182,124
17	Customer Advances		\$0
18	Accumulated Deferred Income Taxes		\$4,168,921
19	OPEB Tracker		\$67,831
20	Pension Tracker		\$48,342
21	TOTAL SUBTRACT FROM NET PLANT		\$25,522,911
22	Total Rate Base	II	\$10,169,933

Accounting Schedule: 02 Sponsor: Kim Bolin Page: 1 of 1

Missouri-American Water Company Case No. WR-2017-0285 Sewer District A Test Year Ending 12-31-2016 Plant In Service

			_		_				_
Line	Account #	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	Ē	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
•									
1		INTANGIBLE PLANT							
2	301.000	Organization	\$2,926	P-2	\$0	\$2,926	100.00%	\$0	\$2,926
3	302.000	Franchises	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Other Plant & Misc. Equipment	\$493	P-4	\$0	\$493	100.00%	\$0	\$493
5		TOTAL PLANT INTANGIBLE	\$3,419		\$0	\$3,419		\$0	\$3,419
6		COLLECTION PLANT							
7	350.000	Land and Land Rights	\$0	P-7	\$0	\$0	100.00%	\$0	\$0
8	351.000	Structures & Improvements	\$3,774	P-8	\$0	\$3,774	100.00%	\$0	\$3,774
9	352.100	Collection Sewers Forced	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	352.200	Collection Sewers Gravity	\$21,291,926	P-10	\$0	\$21,291,926	100.00%	\$0	\$21,291,926
11 12	353.000 354.000	Services to Customers Flow Measuring Devices	\$0 \$0	P-11 P-12	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0 \$0
13	356.000	Other Collection Equipment	\$0 \$0	P-12	\$0 \$0	\$0 \$0	100.00%	\$0 \$0	\$0 \$0
14	000.000	TOTAL COLLECTION PLANT	\$21,295,700	•	\$0	\$21,295,700	100.0070	\$0	\$21,295,700
			, , ,			, , ,		• -	, , ,
15		SYSTEM PUMPING PLANT							
16	360.000	Land & Land Rights	\$0 \$0	P-16	\$0	\$0 \$0	100.00%	\$0 \$0	\$0
17 18	361.000 362.000	Structures & Improv Receiving Wells	\$0 \$0	P-17 P-18	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0 \$0
19	363.000	Electric Pumping Equipment	\$119,518	P-19	\$0 \$0	\$119,518	100.00%	\$0 \$0	\$119,518
20	365.000	Other Pumping Equipment	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21		TOTAL SYSTEM PUMPING PLANT	\$119,518		\$0	\$119,518		\$0	\$119,518
22	074 000	TREATMENT & DISPOSAL PLANT	**	D 00	**	**	400.000/	**	**
23 24	371.000 372.000	Structures and Improvements Treatment & Disposal Equipment	\$0 \$618,986	P-23 P-24	\$0 \$0	\$0 \$618.986	100.00% 100.00%	\$0 \$0	\$0 \$618,986
25	373.000	Plant Sewers	\$10,423,267	P-25	\$0 \$0	\$10,423,267	100.00%	\$0 \$0	\$10,423,267
26	374.000	Outfall Sewer Lines	\$0	P-26	\$0	\$0	100.00%	\$0	\$0
27		TOTAL TREATMENT & DISPOSAL PLANT	\$11,042,253		\$0	\$11,042,253		\$0	\$11,042,253
28		INCENTIVE COMPENSATION CAPITALIZATION							
29	0.000	Incentive Compensation Capitalization Adj.	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
		CAPITALIZATION							
31		GENERAL PLANT							
32	389.000	Land and Land Rights - General	\$168,822	P-32	\$0	\$168,822	100.00%	\$0	\$168,822
33	390.000	Stores Shop Equipment Structures	\$116,329	P-33	\$0	\$116,329	100.00%	\$0	\$116,329
34	390.100	Office Structures	\$176	P-34	\$0	\$176	100.00%	\$0	\$176
35 36	390.200 390.300	General Structures - HVAC Miscellaneous Structures	\$0 \$0	P-35 P-36	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0 \$0
36 37	390.300	Structures & Improvements - Leasehold	\$0 \$768	P-36 P-37	\$0 \$0	\$768	100.00%	\$0 \$0	\$0 \$768
38	391.000	Office Furniture & Equipment	\$61,832	P-38	\$0	\$61,832	100.00%	\$0 \$0	\$61,832
39		Computers & Peripheral Equipment	\$240,453	P-39	\$0	\$240,453	100.00%	\$0	\$240,453
40	391.200	Computer Hardware & Software	\$7,413	P-40	\$0	\$7,413	100.00%	\$0	\$7,413
41	391.250	Computer Software	\$273,090	P-41	\$0	\$273,090	100.00%	\$0	\$273,090
42	391.260	Personal Computer Software	\$0 \$246	P-42	\$0 \$0	\$0 \$246	100.00%	\$0 *0	\$0 \$346
43 44	391.300 391.400	Other Office Equipment BTS Initial Investment	\$216 \$718,939	P-43 P-44	\$0 \$0	\$216 \$718,939	100.00% 100.00%	\$0 \$0	\$216 \$718,939
45	392.000	Transportation Equipment	\$286,334	P-45	\$0 \$0	\$286,334	100.00%	\$0 \$0	\$286,334
46	392.100	Transportation Equipment - Light Trucks	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47	392.200	Transportation Equipment - Heavy Trucks	\$0	P-47	\$0	\$0	100.00%	\$0	\$0
48	392.300	Transportation Equipment - Cars	\$2,417	P-48	\$0	\$2,417	100.00%	\$0	\$2,417
49	392.400	Transportation Equipment - Other	\$0 \$0	P-49	\$0	\$0 \$0	100.00%	\$0 *0	\$0 *0
50 51	393.000 394.000	Stores Equipment Tools, Shop and Garage Equipment	\$0 \$6,521	P-50 P-51	\$0 \$0	\$0 \$6.521	100.00% 100.00%	\$0 \$0	\$0 \$6,521
51 52	394.000	Laboratory Equipment	\$6,521 \$0	P-51 P-52	\$0 \$0	\$6,521 \$0	100.00%	\$0 \$0	\$6,521 \$0
53	396.000	Power Operated Equipment	\$579,885	P-53	\$0 \$0	\$579,885	100.00%	\$0 \$0	\$579,885
54	397.000	Communication Equipment	\$13,331	P-54	\$0	\$13,331	100.00%	\$0	\$13,331
55	397.100	Communication Equipment (non telephone)	\$1,677	P-55	\$0	\$1,677	100.00%	\$0	\$1,677
56	397.200	Telephone Equipment	\$61	P-56	ŧn.	\$61	100.00%	¢n.	\$61
30	391.200	Telephone Equipment	401	F-30	\$0	φOI	100.00%	\$0	φοι

Missouri-American Water Company Case No. WR-2017-0285 Sewer District A Test Year Ending 12-31-2016 Plant In Service

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	Ţ
Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
57	398.000	Miscellaneous Equipment	\$325,171	P-57	\$0	\$325,171	100.00%	\$0	\$325,171
58	399.000	Other Tangible Property	\$0	P-58	\$0	\$0	100.00%	\$0	\$0
59		TOTAL GENERAL PLANT	\$2,803,435		\$0	\$2,803,435		\$0	\$2,803,435
60		TOTAL PLANT IN SERVICE	\$35,264,325		\$0	\$35,264,325	1	\$0	\$35,264,325

Missouri-American Water Company Case No. WR-2017-0285 Sewer District A Test Year Ending 12-31-2016 Depreciation Expense

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Line	Account	-	MO Adjusted	Depreciation	Depreciation	<u>-</u> Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$2,926	0.00%	\$0	0	0.00%
3	302.000	Franchises	\$0	0.00%	\$0	Ö	0.00%
4	303.000	Other Plant & Misc. Equipment	\$493	0.00%	\$0	0	0.00%
5		TOTAL PLANT INTANGIBLE	\$3,419		\$0		
•		COLLECTION BLANT					
6 7	350.000	COLLECTION PLANT Land and Land Rights	\$0	0.00%	\$0	0	0.00%
8	351.000	Structures & Improvements	\$3,774	2.03%	\$77	50	-5.00%
9	352.100	Collection Sewers Forced	\$0	1.64%	\$0	60	-10.00%
10	352.200	Collection Sewers Gravity	\$21,291,926	1.58%	\$336,412	70	-20.00%
11	353.000	Services to Customers	\$0	2.87%	\$0	55	-40.00%
12	354.000	Flow Measuring Devices	\$0	3.38%	\$0	25	0.00%
13	356.000	Other Collection Equipment	\$0	3.15%	\$0	50	0.00%
14		TOTAL COLLECTION PLANT	\$21,295,700		\$336,489		
15		SYSTEM PUMPING PLANT					
16	360.000	Land & Land Rights	\$0	0.00%	\$0	0	0.00%
17	361.000	Structures & Improv	\$0	2.17%	\$0	45	0.00%
18	362.000	Receiving Wells	\$0	2.87%	\$0	30	0.00%
19	363.000	Electric Pumping Equipment	\$119,518	4.31%	\$5,151	15	-5.00%
20	365.000	Other Pumping Equipment	\$0	4.31%	\$0	15	-5.00%
21		TOTAL SYSTEM PUMPING PLANT	\$119,518		\$5,151		
22		TREATMENT & DISPOSAL PLANT					
23	371.000	Structures and Improvements	\$0	1.43%	\$0	60	-5.00%
24	372.000	Treatment & Disposal Equipment	\$618,986	3.97%	\$24,574	30	-20.00%
25	373.000	Plant Sewers	\$10,423,267	1.60%	\$166,772	50	0.00%
26	374.000	Outfall Sewer Lines	\$0	3.04%	\$0	35	0.00%
27		TOTAL TREATMENT & DISPOSAL PLANT	\$11,042,253		\$191,346		
28		INCENTIVE COMPENSATION					
20		CAPITALIZATION					
29		Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0	0	0.00%
30		TOTAL INCENTIVE COMPENSATION	\$0		\$0		
		CAPITALIZATION					
31		GENERAL PLANT					
32	389.000	Land and Land Rights - General	\$168,822	0.00%	\$0	0	0.00%
33	390.000	Stores Shop Equipment Structures	\$116,329	3.11%	\$3,618	35	-5.00%
34	390.100	Office Structures	\$176	2.09%	\$4	47	-20.00%
35	390.200	General Structures - HVAC	\$0	2.09%	\$0	47	-20.00%
36	390.300	Miscellaneous Structures	\$0	3.72%	\$0	55	-20.00%
37	390.900	Structures & Improvements - Leasehold	\$768	2.75%	\$21	25	0.00%
38 39	391.000 391.100	Office Furniture & Equipment Computers & Peripheral Equipment	\$61,832 \$240,453	5.00% 20.00%	\$3,092 \$48,091	20 5	0.00% 0.00%
39 40	391.100	Computer S & Peripheral Equipment Computer Hardware & Software	\$240,453 \$7,413	20.00%	\$46,091 \$1,483	5 5	0.00%
41	391.250	Computer Software	\$273,090	5.00%	\$13,655	20	0.00%
42	391.260	Personal Computer Software	\$0	10.00%	\$0	10	0.00%
43	391.300	Other Office Equipment	\$216	6.67%	\$14	15	0.00%
44	391.400	BTS Initial Investment	\$718,939	5.00%	\$35,947	20	0.00%
45	392.000	Transportation Equipment	\$286,334	3.45%	\$9,879	10	5.00%
46	392.100	Transportation Equipment - Light Trucks	\$0	3.45%	\$0 \$0	10	5.00%
47	392.200	Transportation Equipment - Heavy Trucks	\$0	3.45%	\$0	10	5.00%

Accounting Schedule: 05 Sponsor: Kennan Patterson Page: 1 of 2

Missouri-American Water Company Case No. WR-2017-0285 Sewer District A Test Year Ending 12-31-2016 Depreciation Expense

	<u>A</u>	<u>B</u>	<u>c</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Line	Account		MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
48	392.300	Transportation Equipment - Cars	\$2,417	3.45%	\$83	10	5.00%
49	392.400	Transportation Equipment - Other	\$0	3.45%	\$0	10	5.00%
50	393.000	Stores Equipment	\$0	4.00%	\$0	25	0.00%
51	394.000	Tools, Shop and Garage Equipment	\$6,521	5.00%	\$326	20	0.00%
52	395.000	Laboratory Equipment	\$0	6.67%	\$0	15	0.00%
53	396.000	Power Operated Equipment	\$579,885	7.71%	\$44,709	15	0.00%
54	397.000	Communication Equipment	\$13,331	6.67%	\$889	15	0.00%
55	397.100	Communication Equipment (non	\$1,677	6.67%	\$112	15	0.00%
		telephone)					
56	397.200	Telephone Equipment	\$61	6.67%	\$4	15	0.00%
57	398.000	Miscellaneous Equipment	\$325,171	6.43%	\$20,908	15	0.00%
58	399.000	Other Tangible Property	\$0	0.00%	\$0	30	0.00%
59		TOTAL GENERAL PLANT	\$2,803,435		\$182,835		
60		Total Depreciation	\$35,264,325		\$715,821		

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-2017-0285 Sewer District A Test Year Ending 12-31-2016 Accumulated Depreciation Reserve

	A	<u>B</u>	_ <u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	н	<u> </u>
Line Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
			11000110		, a judamente	11000.10	7.11.000.110.110	/ tajaoanionio	
1 2	301.000	INTANGIBLE PLANT Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	302.000	Franchises	\$0 \$0	R-2 R-3	\$0 \$0	\$0 \$0	100.00%	\$0 \$0	\$0 \$0
4	303.000	Other Plant & Misc. Equipment	\$0	R-4	\$0	\$0	100.00%	\$0	\$0
5		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
6		COLLECTION PLANT							
7	350.000	Land and Land Rights	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	351.000	Structures & Improvements	-\$764	R-8	\$0	-\$764	100.00%	\$0	-\$764
9	352.100	Collection Sewers Forced	\$0	R-9	\$0	\$0	100.00%	\$0	\$0
10 11	352.200 353.000	Collection Sewers Gravity Services to Customers	\$10,600,151	R-10 R-11	\$0 \$0	\$10,600,151	100.00% 100.00%	\$0 \$0	\$10,600,151
12	354.000	Flow Measuring Devices	\$0 \$0	R-11	\$0 \$0	\$0 \$0	100.00%	\$0 \$0	\$0 \$0
13	356.000	Other Collection Equipment	\$0	R-13	\$0	\$0	100.00%	\$0	\$0
14		TOTAL COLLECTION PLANT	\$10,599,387		\$0	\$10,599,387		\$0	\$10,599,387
15		SYSTEM PUMPING PLANT							
16	360.000	Land & Land Rights	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17	361.000	Structures & Improv	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	362.000	Receiving Wells	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19 20	363.000 365.000	Electric Pumping Equipment Other Pumping Equipment	-\$681	R-19 R-20	\$0 \$0	-\$681	100.00% 100.00%	\$0 \$0	-\$681
21	303.000	TOTAL SYSTEM PUMPING PLANT	<u>\$0</u> -\$681	K-20	\$0	<u>\$0</u> -\$681	100.00%	\$0	<u>\$0</u> -\$681
			****		**	****		**	7001
22		TREATMENT & DISPOSAL PLANT							
23 24	371.000 372.000	Structures and Improvements	\$0 \$545.460	R-23	\$0 \$0	\$0 \$545.460	100.00% 100.00%	\$0	\$0 \$515,160
24 25	372.000	Treatment & Disposal Equipment Plant Sewers	\$515,160 \$923,956	R-24 R-25	\$0 \$0	\$515,160 \$923,956	100.00%	\$0 \$0	\$923,956
26	374.000	Outfall Sewer Lines	\$0	R-26	\$0	\$0	100.00%	\$0	\$0
27		TOTAL TREATMENT & DISPOSAL PLANT	\$1,439,116		\$0	\$1,439,116		\$0	\$1,439,116
28		INCENTIVE COMPENSATION							
20		CAPITALIZATION							
29		Incentive Compensation Capitalization Adj.	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
20		TOTAL INCENTIVE COMPENSATION	\$0		\$0	**		\$0	\$0
30		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	20
		OAI TALIZATION							
31		GENERAL PLANT							
32 33	389.000 390.000	Land and Land Rights - General	\$0 \$275	R-32 R-33	\$0 \$0	\$0 \$275	100.00% 100.00%	\$0 \$0	\$0 \$275
33 34	390.000	Stores Shop Equipment Structures Office Structures	-\$4,289	R-33	\$0 \$0	\$275 -\$4,289	100.00%	\$0 \$0	\$275 -\$4,289
35	390.200	General Structures - HVAC	\$0	R-35	\$0	\$0	100.00%	\$0	\$0
36	390.300	Miscellaneous Structures	\$0	R-36	\$0	\$0	100.00%	\$0	\$0
37 38	390.900	Structures & Improvements - Leasehold Office Furniture & Equipment	-\$9	R-37	\$0 \$0	-\$9	100.00%	\$0	-\$9
36 39	391.000 391.100	Computers & Peripheral Equipment	\$3,163 \$129,391	R-38 R-39	\$0 \$0	\$3,163 \$129,391	100.00% 100.00%	\$0 \$0	\$3,163 \$129,391
40	391.200	Computer Hardware & Software	\$0	R-40	\$0	\$0	100.00%	\$0	\$0
41	391.250	Computer Software	\$221,207	R-41	\$0	\$221,207	100.00%	\$0	\$221,207
42	391.260	Personal Computer Software	\$1,533	R-42	\$0 \$0	\$1,533	100.00%	\$0	\$1,533
43 44	391.300 391.400	Other Office Equipment BTS Initial Investment	\$32 \$260,811	R-43 R-44	\$0 \$0	\$32 \$260,811	100.00% 100.00%	\$0 \$0	\$32 \$260,811
45	392.000	Transportation Equipment	\$234,960	R-45	\$0	\$234,960	100.00%	\$0	\$234,960
46	392.100	Transportation Equipment - Light Trucks	\$3,641	R-46	\$0	\$3,641	100.00%	\$0	\$3,641
47	392.200	Transportation Equipment - Heavy Trucks	\$2,184	R-47	\$0	\$2,184	100.00%	\$0	\$2,184
48 49	392.300 392.400	Transportation Equipment - Cars Transportation Equipment - Other	\$18,358 \$56	R-48 R-49	\$0 \$0	\$18,358 \$56	100.00% 100.00%	\$0 \$0	\$18,358 \$56
50	393.000	Stores Equipment	\$30 \$0	R-50	\$0 \$0	\$0	100.00%	\$0 \$0	\$0
51	394.000	Tools, Shop and Garage Equipment	\$2,168	R-51	\$0	\$2,168	100.00%	\$0	\$2,168
52	395.000	Laboratory Equipment	\$0	R-52	\$0	\$0	100.00%	\$0	\$0
53 54	396.000 397.000	Power Operated Equipment Communication Equipment	\$635,723 -\$11,342	R-53 R-54	\$0 \$0	\$635,723 -\$11,342	100.00% 100.00%	\$0 \$0	\$635,723 -\$11,342
55	397.000	Communication Equipment (non	-511,342 \$1,254	R-55	\$0 \$0	\$1,254	100.00%	\$0 \$0	-\$11,342 \$1,254
		telephone)				, -,			, ,,
56	397.200	Telephone Equipment	\$115	R-56	\$0	\$115	100.00%	\$0	\$115
57	398.000	Miscellaneous Equipment	\$346,942	R-57	\$0	\$346,942	100.00%	\$0	\$346,942

Missouri-American Water Company Case No. WR-2017-0285 Sewer District A Test Year Ending 12-31-2016 Accumulated Depreciation Reserve

Line Number	<u>A</u> Account Number	<u>B</u> Depreciation Reserve Description	<u>C</u> Total Reserve	<u>D</u> Adjust. Number	<u>E</u> Adjustments	<u>F</u> As Adjusted Reserve	<u>G</u> Jurisdictional Allocations	<u>H</u> Jurisdictional Adjustments	<u>I</u> MO Adjusted Jurisdictional
58	399.000	Other Tangible Property	\$0	R-58	\$0	\$0	100.00%	\$0	\$0
59		TOTAL GENERAL PLANT	\$1,846,173		\$0	\$1,846,173		\$0	\$1,846,173
60		TOTAL DEPRECIATION RESERVE	\$13,883,995		\$0	\$13,883,995		\$0	\$13,883,995

Missouri-American Water Company Case No. WR-2017-0285 Sewer District A Test Year Ending 12-31-2016 Income Statement Detail

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	<u>H</u>	1	Ī	<u>K</u>	<u>L</u>	<u>M</u>
Line	Account		Test Year	Test Year	Test Year	Adjust.		Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
David.		ODEDATING DEVENUES	(D+E)				(From Adj. Sch.)	(C+G)	T	(From Adj. Sch.)	(H x I) + J	L + N	1 = K
Rev-1 Rev-2	461,100	OPERATING REVENUES Residential	\$2,732,280	See note (1)	See note (1)	Rev-2	See note (1)	\$2,732,280	100.00%	-\$193,124	\$2,539,156	See note (1)	Coo noto (1)
Rev-2 Rev-3	461.100	Commercial	\$2,732,280 \$1,580,774	See note (1)	See note (1)	Rev-2 Rev-3	See note (1)	\$2,732,280 \$1,580,774	100.00%	-\$193,124 -\$4,052	\$2,539,156	See note (1)	See note (1)
Rev-3	464.000	Other Public Auth.	\$1,560,774 \$17,030			Rev-3		\$1,580,774	100.00%	-\$4,052 \$1,390	\$1,576,722		
Rev-5	536.000	Other Sewer Revenue - Oper. Rev.	\$626			Rev-5		\$626	100.00%	\$393	\$1,019		
Rev-6	330.000	TOTAL OPERATING REVENUES	\$4,330,710			1104-3		\$4,330,710	100.0070	-\$195,393	\$4,135,317		
1107 0			V 1,000,1 10					V 1,000,7 10		\$100,000	V 1,100,011		
1		COLLECTION OPERATIONS EXPENSES											
2	700.000	Operation Supervision & Engineering	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	701.000	Operation Labor & Expense	\$192	\$182	\$10	E-3	\$3	\$195	100.00%	\$40,858	\$41,053	\$185	\$40,868
4	703.000	Miscellaeous Expense	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$372	\$372	\$0	\$372
5	705.000	Rents	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6		TOTAL COLLECTION OPERATIONS EXPENSES	\$192	\$182	\$10		\$3	\$195		\$41,230	\$41,425	\$185	\$41,240
_		COLLECTION MAINT EVERYINE											
7	740.000	COLLECTION MAINT. EXPENSES	•	•	••				400 000/				•
8 9	710.000 711.000	Maint. Supervision & Engineering Maint. Of Structures & Improvements	\$0 \$0	\$0 \$0	\$0 \$0	E-8 E-9	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
9 10	711.000	Maint. Of Structures & Improvements Maint. Of Collect. & Impound Rservoirs	\$0 \$0	\$0 \$0	\$0 \$0	E-9 E-10	\$0 \$0	\$0 \$0	100.00%	\$0 \$2	\$0 \$2	\$0 \$2	\$0 \$0
11	713.000	Maint. Of Lake, River and Other Intakes	\$0 \$0	\$0	\$0 \$0	E-11	\$0	\$0	100.00%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
12	714.000	Maint. Of Wells & Springs	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13	715.000	Maint. Of Inflitration Galleries & Tunnels	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	716.000	Maint. Of Supply Mains	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15		TOTAL COLLECTION MAINT. EXPENSES	\$0	\$0	\$0		\$0	\$0		\$2	\$2	\$2	\$0
			•	•	•		·					·	•
16		PUMPING OPERATIONS EXPENSES											
17	720.000	Operation Supervision & Engineering -PE	\$0	\$0	\$0	E-17	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
18	721.000	Fuel or Power Purchased for Pumping	\$0	\$0	\$0	E-18	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
19	722.000	Pumping Labor & Expenses	\$0	\$0	\$0	E-19	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
20	724.000	Miscellaneous Expenses	\$0	\$0	\$0	E-20	\$0	\$0	100.00%	\$14	\$14	\$0	\$14
21 22	725.000	Rents	\$0 \$0	\$0 \$0	\$0 \$0	E-21	\$0 \$0	\$0 \$0	100.00%	\$0 \$14	\$0 \$14	\$0 \$0	\$0 \$14
22		TOTAL PUMPING OPERATIONS EXPENSES	\$0	\$0	\$0		\$0	\$0		\$14	\$14	\$0	\$14
23		PUMPING MAINTENANCE EXPENSES											
24	730.000	Maint. Supervision & Engineering - PME	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25	731.000	Maint. Of Structures & Improvements - PME	\$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$2	\$2	\$2	\$0
26	732.000	Maint. Of Power Production Equipment	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$3	\$3	\$0	\$3 \$3
27		TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$5	\$5	\$2	\$3
28		TREAT. & DISP. OPER. EXPENSE											4-
29	740.000	Operation - Supervision & Engineering	\$0	\$0	\$0	E-29	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
30	741.000	Chemicals	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$2	\$2	\$0	\$2
31 32	742.000 743.000	Operation Labor & Expenses	\$297,321 \$722,813	\$295,721 \$0	\$1,600 \$722,813	E-31 E-32	\$5,526 \$0	\$302,847 \$722,813	100.00% 100.00%	\$78	\$302,925 \$675,668	\$300,512 \$0	\$2,413 \$675,668
33	743.000	Miscellaneous Expenses - WTE Miscellaneous Expense - WTE	-\$101,631	\$0 \$0	-\$101,631	E-32 E-33	\$0 \$0	-\$101,631	100.00%	-\$47,145 \$181	-\$101,450	\$181	-\$101,631
33 34	744.000	Rents - WTE	-\$101,631 \$3.933	\$0 \$0	-\$101,631 \$3.933	E-33 E-34	\$0 \$0	-\$101,631 \$3.933	100.00%	\$101	-\$101,450 \$3.933	\$101 \$0	-\$101,631 \$3.933
34 35	143.000	TOTAL TREAT. & DISP. OPER. EXPENSE	\$3,933 \$922,436	\$295,721	\$626,715	E*34	\$5,526	\$927,962	100.00%	-\$46,884	\$881,078	\$300,693	\$580,385
33		. C	Ψ322,430	Ψ233,121	Ψ020,713		ψ5,320	Ψ321,302		-ψ+0,004	ψου 1,070	ψ500,033	ψ500,505
36		TREAT. & DISP. MAINT. EXPENSES											
37	750.000	Maint. Supervision & engineering - WTE	\$0	\$0	\$0	E-37	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
38	751.000	Maint. Of Structures & Improvements - WTE	\$0	\$0	\$0	E-38	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
39	752.000	Maint. Of Water Treatment Equipment	\$441	\$0	\$441	E-39	\$0	\$441	100.00%	-\$429	\$12	-\$234	\$246
40		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$441	\$0	\$441		\$0	\$441	1	-\$429	\$12	-\$234	\$246

Missouri-American Water Company Case No. WR-2017-0285 Sewer District A Test Year Ending 12-31-2016 Income Statement Detail

Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	<u>G</u>	H Total Company	<u> </u>	<u>J</u> Jurisdictional	<u>K</u> MO Final Adj	<u>L</u> MO Adj.	M MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris, Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	
41		CUSTOMER ACCOUNTS EXPENSE											
42	901.000	Supervision - CAE	\$0	\$0	\$0	E-42	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
43 44	902.000 903.000	Meter Reading Expenses - CAE	\$0	\$0 \$0	\$0 \$1,816	E-43 E-44	\$0 \$0	\$0 \$1.816	100.00% 100.00%	\$13	\$13	\$0 \$43.859	\$13 \$1,318
44 45		Customer Records & Collection Expenses	\$1,816	\$0 \$0	\$1,816 \$863	E-44 E-45	\$0			\$43,361	\$45,177		
45 46	904.000 905.000	Uncollectible Amounts - CAE Misc. Customer Accounts Expense - CAE	\$863	\$0 \$0		E-45 E-46	\$0 \$0	\$863	100.00% 100.00%	\$53,267	\$54,130	\$0 \$0	\$54,130
46 47	905.000	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$2 \$2,681	\$0 \$0	\$2 \$2,681	E-46	\$0	\$2 \$2,681	100.00%	\$62 \$96,703	\$64 \$99,384	\$43,859	\$64 \$55,525
47		TOTAL COSTOMER ACCOUNTS EXPENSE	\$2,001	\$ 0	\$2,001		\$0	\$2,001		\$90,703	\$99,364	\$43,009	\$33,323
48		CUSTOMER SERVICE EXPENSES											
49	907.000	Customer Service & Information Expenses	\$0	\$0	\$0	E-49	\$0	\$0	100.00%	\$1	\$1	\$1	\$0
50		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0	-	\$0	\$0		\$1	\$1	\$1	\$0
51		SALES PROMOTION EXPENSES											
52	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-52	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
53		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
54		ADMIN. & GENERAL EXPENSES											
55	920.000	Admin. & General Salaries	\$58,894	\$58,894	\$0	E-55	-\$11,704	\$47,190	100.00%	\$22,136	\$69,326	\$69,326	\$0
56	921.000	Office Supplies & Expenses	\$299.029	\$0,054	\$299.029	E-56	\$0	\$299.029	100.00%	\$23,604	\$322.633	\$23,604	\$299.029
57	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-57	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
58	923.000	Outside Services Employed	\$101,193	\$9.070	\$92,123	E-58	\$0	\$101,193	100.00%	\$383,509	\$484,702	\$392,579	\$92,123
59	924.000	Property Insurance	\$11.667	\$0	\$11,667	E-59	\$0	\$11,667	100.00%	\$39,361	\$51.028	\$0	\$51.028
60	925.000	Injuries & Damages	-\$4	\$0	-\$4	E-60	\$0	-\$4	100.00%	-\$165	-\$169	\$0	-\$169
61	926.000	Employee Pensions & Benefits	\$150,577	\$82,796	\$67,781	E-61	\$6,063	\$156,640	100.00%	-\$26,889	\$129,751	\$88,859	\$40,892
62	927.000	Franchise Requirements	\$0	\$0	\$0	E-62	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
63	928.000	Regulatory Commission Expenses	\$233	\$0	\$233	E-63	\$0	\$233	100.00%	\$851	\$1,084	\$0	\$1,084
64	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-64	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
65	930.100	Institutional or Goodwill Advertising Expenses	\$8	\$0	\$8	E-65	\$0	\$8	100.00%	\$67	\$75	\$0	\$75
66	930.200	Misc. General Expenses	\$19,058	\$0	\$19,058	E-66	\$0	\$19,058	100.00%	-\$68,005	-\$48,947	-\$20,379	-\$28,568
67	930.300	Research & Development Expenses - AGE	\$26	\$0	\$26	E-67	\$0	\$26	100.00%	\$1,087	\$1,113	\$0	\$1,113
68	931.000	Rents - AGE	\$34,876	\$0	\$34,876	E-68	\$0	\$34,876	100.00%	\$1,149	\$36,025	\$0	\$36,025
69	932.000	Maint. of General Plant - AGE	\$359	\$0	\$359	E-69	\$0	\$359	100.00%	\$15,021	\$15,380	\$0	\$15,380
70		TOTAL ADMIN. & GENERAL EXPENSES	\$675,916	\$150,760	\$525,156		-\$5,641	\$670,275		\$391,726	\$1,062,001	\$553,989	\$508,012
71		DEPRECIATION EXPENSE											
72	403.000	Depreciation Expense, Dep. Exp.	\$392,108	See note (1)	See note (1)	E-72	See note (1)	\$392.108	100.00%	\$293,440	\$685,548	See note (1)	See note (1)
73	400.000	TOTAL DEPRECIATION EXPENSE	\$392,108	\$0	\$0		\$0	\$392,108	100.0070	\$293,440	\$685,548	\$0	\$0
			4****	**	**		1	,,,,,		4===,	******	**	**
74		AMORTIZATION EXPENSE											
75	404.000	Amortization - Ltd Term Plant	\$0	\$0	\$0	E-75	\$0	\$0	100.00%	-\$2,051	-\$2,051	\$0	-\$2,051
76	405.000	Amortization Reg Asset	\$1,217,856	\$0	\$1,217,856	E-76	\$0	\$1,217,856	100.00%	-\$322,918	\$894,938	\$0	\$894,938
77	407.000	Amortization Property Losses	\$0	\$0	\$0	E-77	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
78		TOTAL AMORTIZATION EXPENSE	\$1,217,856	\$0	\$1,217,856		\$0	\$1,217,856		-\$324,969	\$892,887	\$0	\$892,887
79		OTHER OPERATING EXPENSES											
79 80	408.000	Property Taxes	\$327,270	\$0	\$327,270	E-80	\$0	\$327,270	100.00%	\$369	\$327.639	\$0	\$327,639
81	408.000	Payroll Taxes	\$27,058	\$27,058	\$327,270 \$0	E-81	\$876	\$27,934	100.00%	\$369 \$1,881	\$29,815	\$27,934	\$327,639 \$1,881
82	408.000	Other Taxes	-\$34	\$27,030	-\$34	E-82	\$070	-\$34	100.00%	\$1,001	-\$34	\$27,934	-\$34
83	408.000	PSC Assessment	\$735	\$0	\$735	E-83	\$0	\$735	100.00%	\$28.995	\$29.730	\$0	\$29.730
84		TOTAL OTHER OPERATING EXPENSE	\$355,029	\$27,058	\$327,971		\$876	\$355,905	133.3376	\$31,245	\$387,150	\$27,934	\$359,216
			,,	,-50	,			, , , , , , ,		,,-		1,-3.	
			•	•									

Missouri-American Water Company Case No. WR-2017-0285 Sewer District A Test Year Ending 12-31-2016 Income Statement Detail

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	1	<u>J</u>	<u>K</u>	L	<u>M</u>
Line	Account		Test Year	Test Year	Test Year	Adjust.	Total Company	Total Company	Jurisdictional		MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L+1	M = K
85		TOTAL OPERATING EXPENSE	\$3,566,659	\$473,721	\$2,700,830		\$764	\$3,567,423		\$482,084	\$4,049,507	\$926,431	\$2,437,528
86		NET INCOME BEFORE TAXES	\$764,051					\$763,287		-\$677,477	\$85,810		
87 88	0.000	INCOME TAXES Current Income Taxes	-\$2,286	See note (1)	See note (1)	E-88	See note (1)	-\$2,286	100.00%	-\$77,386	-\$79,672	See note (1)	See note (1)
89		TOTAL INCOME TAXES	-\$2,286					-\$2,286	•	-\$77,386	-\$79,672		
90		DEFERRED INCOME TAXES											
91	0.000	Deferred Income Taxes - Def. Inc. Tax.	\$11,588	See note (1)	See note (1)	E-91	See note (1)	\$11,588	100.00%	\$7,428	\$19,016	See note (1)	See note (1)
92	0.000	Amortization of Deferred ITC	-\$2			E-92		-\$2	100.00%	\$0	-\$2		
93		TOTAL DEFERRED INCOME TAXES	\$11,586					\$11,586		\$7,428	\$19,014		
94		NET OPERATING INCOME	\$754,751				•	\$753,987		-\$607,519	\$146,468		

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

Missouri-American Water Company Case No. WR-2017-0285 Sewer District A Test Year Ending 12-31-2016 Capital Structure Schedule

	A	<u>B</u>	<u>C</u> Percentage of Total	<u>D</u> Embedded	<u>E</u> Weighted Cost of	<u>F</u> Weighted Cost of	<u>G</u> Weighted Cost of
Line Number	Description	Dollar Amount	Capital Structure	Cost of Capital	Capital 8.50%	Capital 9.25%	Capital 9.50%
1	Common Stock	\$5,384,000,000	43.99%		3.739%	4.069%	4.179%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$10,446,017	0.09%	8.67%	0.007%	0.007%	0.007%
4	Long Term Debt	\$6,244,359,505	51.02%	5.35%	2.730%	2.730%	2.730%
5	Short Term Debt	\$600,367,175	4.91%	0.99%	0.049%	0.049%	0.049%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$12,239,172,697	100.00%		6.525%	6.855%	6.965%
8	PreTax Cost of Capital				8.802%	9.333%	9.510%

Accounting Schedule: 12 Sponsor: Jeffrey Smith Page: 1 of 1

Exhibit No.:

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

Case No: WR-2017-0285 **Date Prepared:** 11/30/2017



MISSOURI PUBLIC SERVICE COMMISSION COMMISSION STAFF STAFF ACCOUNTING SCHEDULES

MISSOURI-AMERICAN WATER COMPANY Sewer District B

CASE NO. WR-2017-0285

Jefferson City, Missouri

November 2017

Missouri-American Water Company Case No. WR-2017-0285 Sewer District B Test Year Ending 12-31-2016 Revenue Requirement

Lina	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>
Line	December 2	6.53%	6.86%	6.97%
Number	Description	Return	Return	Return
1	Net Orig Cost Rate Base	\$11,410,055	\$11,410,055	\$11,410,055
2	Rate of Return	6.53%	6.86%	6.97%
3	Net Operating Income Requirement	\$658,572	\$691,880	\$702,983
4	Net Income Available	\$836,786	\$836,786	\$836,786
5	Additional Net Income Required	-\$178,214	-\$144,906	-\$133,803
6	Income Tax Requirement			
7	Required Current Income Tax	\$263,266	\$281,166	\$287,186
8	Current Income Tax Available	\$313,154	\$313,154	\$313,154
9	Additional Current Tax Required	-\$49,888	-\$31,988	-\$25,968
10	Revenue Requirement	-\$228,102	-\$176,894	-\$159,771
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$228,102	-\$176,894	-\$159,771

Accounting Schedule: 1 Sponsor: Kim Bolin Page: 1 of 1

Missouri-American Water Company Case No. WR-2017-0285 Sewer District B Test Year Ending 12-31-2016 RATE BASE SCHEDULE

Lina	<u>A</u>	<u>B</u>	<u>C</u>
Line	Data Daga Dagawintian	Percentage	Dollar
Number	Rate Base Description	Rate	Amount
1	Plant In Service		\$35,337,013
2	Less Accumulated Depreciation Reserve		\$12,937,225
3	Net Plant In Service		\$22,399,788
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$98,816
6	Contributions in Aid of Construction Amortization		\$4,429,183
7	Materials & Supplies		\$68,100
8	Prepayments		\$30,303
9	Prepaid Pension Asset		\$193,568
10	TOTAL ADD TO NET PLANT IN SERVICE		\$4,819,970
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset		\$19,236
13	State Tax Offset		\$4,114
14	City Tax Offset		\$528
15	Interest Expense Offset		\$34,582
16	Contributions in Aid of Construction		\$11,125,169
17	Customer Advances		\$34,123
18	Accumulated Deferred Income Taxes		\$4,409,316
19	OPEB Tracker		\$106,638
20	Pension Tracker		\$75,997
21	Customer Deposits		\$0
22	TOTAL SUBTRACT FROM NET PLANT		\$15,809,703
23	Total Rate Base		\$11,410,055

Accounting Schedule: 2 Sponsor: Kim Bolin Page: 1 of 1

Missouri-American Water Company Case No. WR-2017-0285 Sewer District B Test Year Ending 12-31-2016 Plant In Service

Name		_		_	_	_	_	_		_
	Lino	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	F As Adjusted	<u>G</u>	<u>H</u>	<u>l</u> MO Adjusted
1			Plant Account Description			Adjustments	-			
2 301.000 Organization \$6,678 P-2 \$0 \$8,678 \$5 \$0 \$5,562 \$1 \$3 \$3 \$20.000 Chier Plant & Miles, Equipment \$3,901 P-4 \$0 \$5,562 \$1 \$3 \$3.000 \$1 \$1,741 \$1 \$1 \$1 \$1 \$1 \$1 \$1	1									•
3 302.000 Frainchises \$5,562 \$-3			_							
303,000 Other Plant & Misc. Equipment \$501 \$501 \$50 \$501 \$50 \$501 \$50 \$501 \$50 \$501 \$50 \$501 \$50 \$501				. ,		-	. ,			
TOTAL INTANGIBLE PLANT \$14,741 \$0 \$14,										
Signatur		303.000			'-4					
350,000 Land and Land Rights \$30,000 P-7 \$0 \$30,000	-			****		**	****		**	• • • • • • • • • • • • • • • • • • • •
8 351.00 Structures & improvements \$2.820,657 P-8 \$222,955 \$2.597,672 \$0			COLLECTION PLANT							
9 352-100 Collection Sewers Forcad 1 352-00 Collection Sewers Gravity 1 3479,446						* -	. ,			
10 352.200 Collection Sewers Gravity 34,772,470 35,4772,470				* ,,						
11 353.000 SerVices to Customers \$1,125,300 P-11 \$-\$325 \$1,124,975 \$0 \$51,724,975 \$1 \$25,541 \$1 \$25,					-					. , ,
12 354,000 Flow Measuring Devices S517,922 P-12 S0 S517,922 S0 S517,922 S0 S517,922 S0 S517,922 S0 S517,932 S0 S517,932 S1 S43,333 S17,437,552 S1 S43,335 S1 S1,051,617 S1 S1 S1,051,617 S1 S1 S1,051,617 S1			-		_	. ,				
356.000 Other Collection Equipment S25,141 P-13 S0 S25,141 S0 S25						·				
SYSTEM PUMPING PLANT					P-13					
16 360,000 Land & Land Rights \$8,505 \$15,617 \$30 \$51,7617 \$30 \$35,005 \$30,005 \$31,7617 \$30 \$32,000	14		TOTAL COLLECTION PLANT	\$17,394,219		\$43,333	\$17,437,552		\$0	\$17,437,552
16 360,000 Land & Land Rights \$8,505 \$15,617 \$30 \$51,7617 \$30 \$35,005 \$30,005 \$31,7617 \$30 \$32,000										
17 361,000 Structures & Improv \$157,617 P-18 \$0 \$157,617 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$		200,000		¢o sos	D 46	¢0	¢0 505		¢o.	¢o FoF
18 362,000 Receiving Wells \$742,767 \$9 \$742,767 \$9 \$742,767 \$9 \$273,767 \$9 \$273,767 \$9 \$273,767 \$9 \$273,767 \$9 \$273,767 \$9 \$273,767 \$9 \$273,767 \$9 \$273,767 \$9 \$9 \$9 \$9 \$9 \$9 \$9 \$			_		-	-				
19 363,000 Electric Fumping Equipment \$2,341,472 P-19 \$-521,795 \$2,119,494 \$0 \$2,119,494 \$0 \$2,119,494 \$0 \$1,005,393 \$0 \$1,005,393 \$0 \$1,005,393 \$0 \$1,005,393 \$0 \$1,005,393 \$0 \$1,005,393 \$0 \$1,005,393 \$0 \$1,005,393 \$0 \$1,005,393 \$0 \$0 \$1,005,393 \$0 \$0 \$1,005,393 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$			=			·				
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TREATMENT & DISPOSAL PLANT S1,000 S1,146,276 S0 S1,146,276 S1,000 S1,0		365.000		. , ,	P-20					
23 371,000 Structures and Improvements \$3,288,307 P-23 \$-14,201 \$3,146,276 \$0 \$31,46,276 \$373,000 Plant Sewers \$896,432 \$90 \$896,432 \$0 \$896,432 \$0 \$896,432 \$0 \$896,432 \$0 \$896,432 \$0 \$896,432 \$0 \$896,432 \$0 \$179,441 \$0 \$179,441 \$0 \$179,441 \$0 \$179,441 \$0 \$179,441 \$0 \$179,441 \$0 \$179,441 \$0 \$179,441 \$0 \$179,441 \$0 \$179,441 \$0 \$179,441 \$0 \$179,441 \$0 \$179,441 \$0 \$179,441 \$0 \$179,441 \$0 \$0 \$179,441 \$0 \$0 \$10,948,629 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	21		TOTAL SYSTEM PUMPING PLANT	\$4,256,754		-\$221,978	\$4,034,776		\$0	\$4,034,776
23 371,000 Structures and Improvements \$3,288,307 P-23 \$-14,201 \$3,146,276 \$0 \$31,46,276 \$373,000 Plant Sewers \$896,432 \$90 \$896,432 \$0 \$896,432 \$0 \$896,432 \$0 \$896,432 \$0 \$896,432 \$0 \$896,432 \$0 \$896,432 \$0 \$179,441 \$0 \$179,441 \$0 \$179,441 \$0 \$179,441 \$0 \$179,441 \$0 \$179,441 \$0 \$179,441 \$0 \$179,441 \$0 \$179,441 \$0 \$179,441 \$0 \$179,441 \$0 \$179,441 \$0 \$179,441 \$0 \$179,441 \$0 \$179,441 \$0 \$0 \$179,441 \$0 \$0 \$10,948,629 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$										
24 372,000 Treatment & Disposal Equipment \$6,933,604 P-24 \$-227,124 \$6,726,480 \$50 \$876,432 \$6 \$396,432 \$6 \$396,432 \$6 \$396,432 \$6 \$396,432 \$6 \$396,432 \$6 \$396,432 \$6 \$396,432 \$6 \$396,432 \$6 \$396,432 \$7 \$7 \$7 \$7 \$7 \$7 \$7 \$		074 000		*** *** ***	D 00	* 440.004	40.440.070		**	*** 440.070
P-25 373,000 Plant Sewers \$896,432 P-26 \$0 \$896,432 \$0 \$179,441 \$7 \$0 \$179,441 \$7 \$10,346,629 \$10,										. , ,
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CAPITALIZATION S0										
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TOTAL INCENTIVE COMPENSATION \$0	00	0.000		to.	D 00	¢o.	**		¢o.	to.
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CAPITALIZATION GENERAL PLANT Land and Land Rights - General \$198,266 P-32 \$0 \$198,266 \$0 \$488,466 \$3 390.000 Stores Shop Equipment Structures \$488,466 P-33 \$0 \$488,466 \$0 \$488,466 \$0 \$488,466 \$3 \$488,466 \$0 \$57.768 \$0 \$50 \$0 \$0 \$0 \$0 \$0 \$	30		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
32 389.000 Land and Land Rights - General \$198,266 P-32 \$0 \$198,266 \$0 \$488,466 33 390.000 Stores Shop Equipment Structures \$488,466 P-33 \$0 \$488,466 \$0 \$488,466 \$0 \$488,466 \$0 \$178 \$0 \$488,466 \$0 \$178 \$0 \$178 \$0 \$178 \$0 \$178 \$0 \$178 \$0 \$178 \$0 \$178 \$0 \$178 \$0 \$178 \$0 \$178 \$0 \$178 \$0 \$178 \$0 \$178 \$0 \$178 \$0			CAPITALIZATION							
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34 390.100 Office Structures \$178 P-34 \$0 \$178 \$0 \$18 \$0 \$17			-		_		. ,			. ,
35 390,200 General Structures - HVAC \$0 P-35 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$						-				
36 390.300 Miscellaneous Structures \$0 P-36 \$0 \$0 \$0 37 390.900 Structures & Improvements - Leasehold \$780 P-37 \$0 \$780 \$780 \$780 38 391.000 Office Furniture & Equipment \$21,687 \$9 \$0 \$21,687 \$0 \$21,687 \$0 \$21,687 \$0 \$21,687 \$0 \$21,687 \$0 \$21,687 \$0 \$21,687 \$0 \$21,687 \$0 \$21,687 \$0 \$21,687 \$0 \$115,795 \$0 \$115,795 \$0 \$115,795 \$0 \$115,795 \$0 \$115,795 \$0 \$115,795 \$0 \$115,795 \$0 \$7,764 \$0 \$7,764 \$0 \$7,764 \$0 \$7,764 \$0 \$7,764 \$0 \$7,764 \$0 \$7,764 \$0 \$7,764 \$0 \$7,764 \$0 \$7,764 \$0 \$7,764 \$0 \$7,764 \$0 \$18,002 \$0 \$218,002 \$0 \$0 <td< td=""><td></td><td></td><td></td><td></td><td>-</td><td></td><td>•</td><td></td><td></td><td></td></td<>					-		•			
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39 391.100 Computers & Peripheral Equipment \$115,795 P-39 \$0 \$115,795 \$0 \$115,795 40 391.200 Computer Hardware & Software \$7,764 P-40 \$0 \$7,764 \$0 \$7,764 41 391.250 Computer Software \$218,602 P-41 \$0 \$218,602 \$0 \$218,602 42 391.260 Personal Computer Software \$567 P-42 \$0 \$567 \$0 \$567 43 391.300 Other Office Equipment \$218 P-42 \$0 \$567 \$0 \$567 43 391.300 Other Office Equipment \$218 P-43 \$0 \$218 \$0 \$218 44 391.400 Transportation Equipment \$729,697 P-44 \$0 \$729,697 \$0 \$729,697 46 392.100 Transportation Equipment - Light Trucks \$0 \$498,657 \$0 \$498,657 \$0 \$498,657 \$0 \$0 \$0 \$0 \$0				•		-				
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41 391.250 Computer Software \$218,602 P-41 \$0 \$218,602 \$0 \$218,602 42 391.260 Personal Computer Software \$567 P-42 \$0 \$567 \$0 \$567 43 391.300 Other Office Equipment \$218 P-43 \$0 \$218 \$0 \$218 44 391.400 BTS Initial Investment \$729,697 P-44 \$0 \$729,697 \$0 \$729,697 45 392.000 Transportation Equipment - Light Trucks \$0 P-45 \$0 \$498,657 \$0 \$498,657 46 392.100 Transportation Equipment - Heavy Trucks \$0 P-46 \$0 \$0 \$0 \$0 47 392.200 Transportation Equipment - Cars \$2,460 P-47 \$0 \$0 \$0 \$0 48 392.300 Transportation Equipment - Other \$0 </td <td></td> <td></td> <td> -</td> <td></td> <td>_ :::</td> <td>1</td> <td></td> <td></td> <td>1</td> <td></td>			-		_ :::	1			1	
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47 392.200 Transportation Equipment - Heavy Trucks \$0 \$0 \$0 \$0 48 392.300 Transportation Equipment - Cars \$2,460 \$-48 \$0 \$2,460 \$0 \$2,460 49 392.400 Transportation Equipment - Other \$0 \$-49 \$0 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>										
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49 392.400 Transportation Equipment - Other \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$27,005 \$0 \$27,005 \$0 \$27,005 \$0 \$27,005 \$0 \$27,005 \$0 \$27,005 \$0 \$27,005 \$0 \$27,005 \$0 \$27,005 \$0 \$27,005 \$0 \$27,005 \$0 \$163,200 \$0 \$163,200 \$0 \$163,200 \$0 \$0 \$163,200 \$0 \$95,196 \$0 \$95,196 \$0 \$95,196 \$0 \$95,196 \$0 \$95,196 \$0 \$95,196 \$0 \$95,196 \$0 \$95,196 \$0 \$0 \$95,196 \$0 \$0 \$95,196 \$0 \$0 \$532 \$0 \$532 \$0 \$532 \$0 \$532 \$0 \$71,747 \$0 \$71,747 \$0 \$71,747 \$0 \$71,747 \$0 \$71,747 \$0 \$1,706 \$0 \$1,706 \$0 \$1,706 \$0 \$1,706 \$0							•			
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51 394.000 Tools, Shop and Garage Equipment \$163,200 P-51 \$0 \$163,200 \$0 \$163,200 52 395.000 Laboratory Equipment \$95,196 P-52 \$0 \$95,196 \$0 \$95,196 53 396.000 Power Operated Equipment \$532 P-53 \$0 \$532 \$0 \$532 54 397.000 Communication Equipment (non telephone) \$1,706 P-54 \$0 \$71,747 \$0 \$71,747 55 397.200 Telephone Equipment \$64 P-56 \$0 \$64 \$0 \$64				•						
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56 397.200 Telephone Equipment \$64 P-56 \$0 \$64 \$0 \$64										
	55	397.100	Communication Equipment (non telephone)	\$1,706	P-55	\$0	\$1,706		\$0	\$1,706
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37 390.000 miscenaneous Equipment \$147,915 F-57 \$0 \$147,915 \$0 \$147,915										
	3/	390.000	IMISCENANEOUS EQUIPMENT	\$141,915	F-3/	Φ 0	\$141,915	I I	J \$0	j \$147,915

Missouri-American Water Company Case No. WR-2017-0285 Sewer District B Test Year Ending 12-31-2016 Plant In Service

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>!</u>
Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
58	399.000	Other Tangible Property	\$110,813	P-58	\$0	\$110,813		\$0	\$110,813
59		TOTAL GENERAL PLANT	\$2,901,315		\$0	\$2,901,315		\$0	\$2,901,315
60	1	TOTAL PLANT IN SERVICE	\$35,884,813	1	-\$547,800	\$35,337,013	. 1	\$0	\$35,337,013

Missouri-American Water Company Case No. WR-2017-0285 Sewer District B Test Year Ending 12-31-2016 Depreciation Expense

	<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>
Line	Account	_	MO Adjusted	Depreciation	 Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
				11000	
1		INTANGIBLE PLANT			
2	301.000	Organization	\$8,678	0.00%	\$0
3	302.000	Franchises	\$5,562	0.00%	\$0
4	303.000	Other Plant & Misc. Equipment	\$501	0.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$14,741		\$0
6		COLLECTION PLANT			
7	350.000	Land and Land Rights	\$30,000	0.00%	\$0
8		Structures & Improvements	\$2,597,672	2.03%	\$52,732
9		Collection Sewers Forced	\$8,369,372	1.64%	\$137,256
10		Collection Sewers Gravity	\$4,772,470	1.58%	\$75,404
11		Services to Customers	\$1,124,975	2.87%	\$32,286
12	354.000	Flow Measuring Devices	\$517,922	3.38%	\$17,506
13	356.000	Other Collection Equipment	\$25,141	3.15%	\$792
14		TOTAL COLLECTION PLANT	\$17,437,552		\$315,976
15		SYSTEM PUMPING PLANT			
16	360.000	Land & Land Rights	\$9,505	0.00%	\$0
17		Structures & Improv	\$157,617	2.17%	\$3,421
18		Receiving Wells	\$742,767	2.87%	\$21,318
19	363.000	Electric Pumping Equipment	\$2,119,494	4.31%	\$91,350
20	365.000	Other Pumping Equipment	\$1,005,393	4.31%	\$43,332
21		TOTAL SYSTEM PUMPING PLANT	\$4,034,776		\$159,421
22		TREATMENT & DISPOSAL PLANT			
23	371.000	Structures and Improvements	\$3,146,276	1.43%	\$44,991
24	372.000	Treatment & Disposal Equipment	\$6,726,480	3.97%	\$267,041
25	373.000	Plant Sewers	\$896,432	1.60%	\$14,342
26	374.000	Outfall Sewer Lines	\$179,441	3.04%	\$5,454
27		TOTAL TREATMENT & DISPOSAL PLANT	\$10,948,629		\$331,828
28		INCENTIVE COMPENSATION			
20		CAPITALIZATION			
29	0.000	Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0
23	0.000	anicontive compensation capitalization Adj.		0.0070	ΨΟ
30		TOTAL INCENTIVE COMPENSATION	\$0		\$0
		CAPITALIZATION			4.5
31		GENERAL PLANT			
32	389.000	Land and Land Rights - General	\$198,266	0.00%	\$0
33	390.000	Stores Shop Equipment Structures	\$488,466	3.11%	\$15,191
34	390.100	Office Structures	\$178	3.37%	\$6
35	390.200	General Structures - HVAC	\$0	0.00%	\$0

Accounting Schedule: 5 Sponsor: Kennan Patterson

Page: 1 of 2

Missouri-American Water Company Case No. WR-2017-0285 Sewer District B Test Year Ending 12-31-2016 Depreciation Expense

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
36	390.300	Miscellaneous Structures	\$0	0.00%	\$0
37	390.900	Structures & Improvements - Leasehold	\$780	0.00%	\$0
38	391.000	Office Furniture & Equipment	\$21,687	5.00%	\$1,084
39	391.100	Computers & Peripheral Equipment	\$115,795	20.00%	\$23,159
40	391.200	Computer Hardware & Software	\$7,764	20.00%	\$1,553
41	391.250	Computer Software	\$218,602	5.00%	\$10,931
42	391.260	Personal Computer Software	\$567	10.05%	\$57
43	391.300	Other Office Equipment	\$218	6.88%	\$15
44	391.400	BTS Initial Investment	\$729,697	5.00%	\$36,486
45	392.000	Transportation Equipment	\$498,657	3.45%	\$17,203
46	392.100	Transportation Equipment - Light Trucks	\$0	0.00%	\$0
47	392.200	Transportation Equipment - Heavy Trucks	\$0	0.00%	\$0
48	392.300	Transportation Equipment - Cars	\$2,460	3.41%	\$84
49	392.400	Transportation Equipment - Other	\$0	0.00%	\$0
50	393.000	Stores Equipment	\$27,005	4.00%	\$1,080
51	394.000	Tools, Shop and Garage Equipment	\$163,200	5.00%	\$8,159
52	395.000	Laboratory Equipment	\$95,196	6.67%	\$6,350
53	396.000	Power Operated Equipment	\$532	7.71%	\$41
54	397.000	Communication Equipment	\$71,747	6.67%	\$4,786
55	397.100	Communication Equipment (non telephone)	\$1,706	6.57%	\$112
56	397.200	Telephone Equipment	\$64	4.69%	\$3
57		Miscellaneous Equipment	\$147,915	6.43%	\$9,511
57 58	399.000	Other Tangible Property	\$110,813	0.00%	\$9,511 \$0
56 59	333.000	TOTAL GENERAL PLANT	\$2,901,315	0.00%	\$135,811
อฮ		TOTAL GENERAL FLANT	φ2,901,315		काउँ,ठा।
60		Total Depreciation	\$35,337,013		\$943,036

Missouri-American Water Company Case No. WR-2017-0285 Sewer District B Test Year Ending 12-31-2016 Accumulated Depreciation Reserve

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u> 1</u>
Line	Account Number	Depresiation Reserve Description	Total	Adjust.	Adiustments	As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0		\$0	\$0
3	302.000	Franchises	\$1,787	P-3	\$0	\$1,787		\$0	\$1,787
4	303.000	Other Plant & Misc. Equipment	\$0	P-4	\$0	\$0		\$0	\$0
5		TOTAL INTANGIBLE PLANT	\$1,787		\$0	\$1,787		\$0	\$1,787
6		COLLECTION PLANT							
7	350.000	Land and Land Rights	\$0	P-7	\$0	\$0		\$0	\$0
8	351.000	Structures & Improvements	\$1,269,628	P-8	-\$6,455	\$1,263,173		\$0	\$1,263,173
9	352.100	Collection Sewers Forced	\$2,549,520	P-9	\$44,845	\$2,594,365		\$0	\$2,594,365
10	352.200	Collection Sewers Gravity	\$1,069,968	P-10	-\$674	\$1,069,294		\$0	\$1,069,294
11 12	353.000 354.000	Services to Customers Flow Measuring Devices	\$476,797 \$275,915	P-11 P-12	-\$83 \$0	\$476,714 \$275,915		\$0 \$0	\$476,714 \$275,915
13	356.000	Other Collection Equipment	-\$152	P-13	\$0 \$0	-\$152		\$0	-\$152
14	000.000	TOTAL COLLECTION PLANT	\$5,641,676		\$37,633	\$5,679,309		\$0	\$5,679,309
			. , ,		, ,	. , ,			, , ,
15		SYSTEM PUMPING PLANT							
16	360.000	Land & Land Rights	\$27	P-16	-\$27	\$0		\$0	\$0
17	361.000	Structures & Improv	\$29,580	P-17	\$0 \$0	\$29,580		\$0	\$29,580
18 19	362.000 363.000	Receiving Wells Electric Pumping Equipment	\$304,861 \$1,332,480	P-18 P-19	\$0 -\$182,736	\$304,861 \$1,149,744		\$0 \$0	\$304,861 \$1,149,744
20	365.000	Other Pumping Equipment	\$1,087,613	P-20	\$0	\$1,087,613		\$0	\$1,087,613
21		TOTAL SYSTEM PUMPING PLANT	\$2,754,561		-\$182,763	\$2,571,798		\$0	\$2,571,798
22		TREATMENT & DISPOSAL PLANT							
23	371.000	Structures and Improvements	\$982,237	P-23	-\$41,331	\$940,906		\$0	\$940,906
24 25	372.000 373.000	Treatment & Disposal Equipment Plant Sewers	\$2,519,701 \$271,154	P-24 P-25	-\$137,682 \$0	\$2,382,019 \$271,154		\$0 \$0	\$2,382,019 \$271,154
26 26	374.000	Outfall Sewer Lines	-\$5,709	P-26	\$0 \$0	-\$5,709		\$0 \$0	-\$5,709
27	014.000	TOTAL TREATMENT & DISPOSAL PLANT	\$3,767,383	. 20	-\$179,013	\$3,588,370		\$0	\$3,588,370
28		INCENTIVE COMPENSATION							
20	0.000	CAPITALIZATION	¢o.	P-29	60	60		60	**
29	0.000	Incentive Compensation Capitalization Adj.	\$0	P-29	\$0	\$0		\$0	\$0
30		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
		CAPITALIZATION							
		OENED AL DI ANIT							
31 32	200.000	GENERAL PLANT	¢o.	D 22	**	* 0		60	60
32	389.000 390.000	Land and Land Rights - General Stores Shop Equipment Structures	\$0 \$68,282	P-32 P-33	\$0 \$0	\$0 \$68,282		\$0 \$0	\$0 \$68,282
34	390.100	Office Structures	-\$4,098	P-34	\$0	-\$4,098		\$0	-\$4,098
35	390.200	General Structures - HVAC	\$0	P-35	\$0	\$0		\$0	\$0
36	390.300	Miscellaneous Structures	\$0	P-36	\$0	\$0		\$0	\$0
37	390.900	Structures & Improvements - Leasehold	-\$7	P-37	\$0	-\$7		\$0	-\$7
38	391.000	Office Furniture & Equipment	\$21,628	P-38	\$0	\$21,628		\$0	\$21,628
39 40	391.100 391.200	Computers & Peripheral Equipment	\$65,322 \$0	P-39 P-40	\$0 \$0	\$65,322 \$0		\$0 \$0	\$65,322 \$0
40 41	391.200	Computer Hardware & Software Computer Software	\$0 \$167,043	P-40 P-41	\$0 \$0	\$0 \$167,043		\$0 \$0	\$0 \$167,043
42	391.260	Personal Computer Software	\$1,464	P-42	\$0	\$1,464		\$0	\$1,464
43	391.300	Other Office Equipment	\$30	P-43	\$0	\$30		\$0	\$30
44	391.400	BTS Initial Investment	\$249,115	P-44	\$0	\$249,115		\$0	\$249,115
45	392.000	Transportation Equipment	\$279,386	P-45	\$0	\$279,386		\$0	\$279,386
46	392.100	Transportation Equipment - Light Trucks	\$3,375	P-46	\$0 \$0	\$3,375		\$0	\$3,375
47 48	392.200 392.300	Transportation Equipment - Heavy Trucks Transportation Equipment - Cars	\$2,189 \$17,532	P-47 P-48	\$0 \$0	\$2,189 \$17,532		\$0 \$0	\$2,189 \$17,532
46 49	392.400	Transportation Equipment - Cars Transportation Equipment - Other	\$17,532 \$52	P-49	\$0 \$0	\$17,532 \$52		\$0 \$0	\$17,532 \$52
50	393.000	Stores Equipment	\$24,596	P-50	\$0	\$24,596		\$0	\$24,596
51	394.000	Tools, Shop and Garage Equipment	\$38,119	P-51	\$0	\$38,119		\$0	\$38,119
52	395.000	Laboratory Equipment	\$23,796	P-52	\$0	\$23,796		\$0	\$23,796
53	396.000	Power Operated Equipment	\$294	P-53	\$0	\$294		\$0	\$294
54 55	397.000	Communication Equipment	\$29,026 \$1,106	P-54	\$0 \$0	\$29,026 \$1,106		\$0 \$0	\$29,026 \$1,106
55	397.100	Communication Equipment (non telephone)	\$1,196	P-55	\$0	\$1,196		\$0	\$1,196
56	397.200	Telephone Equipment	\$109	P-56	\$0	\$109		\$0	\$109
57	398.000	Miscellaneous Equipment	\$84,852	P-57	\$0	\$84,852		\$0	\$84,852
58	399.000	Other Tangible Property	\$22,660	P-58	\$0	\$22,660		\$0	\$22,660

Missouri-American Water Company Case No. WR-2017-0285 Sewer District B Test Year Ending 12-31-2016 Accumulated Depreciation Reserve

Line Number	<u>A</u> Account Number	<u>B</u> Depreciation Reserve Description	<u>C</u> Total Reserve	<u>D</u> Adjust. Number	<u>E</u> Adjustments	<u>F</u> As Adjusted Reserve	<u>G</u> Jurisdictional Allocations	<u>H</u> Jurisdictional Adjustments	<u>I</u> MO Adjusted Jurisdictional
59		TOTAL GENERAL PLANT	\$1,095,961		\$0	\$1,095,961		\$0	\$1,095,961
60		TOTAL DEPRECIATION RESERVE	\$13,261,368		-\$324,143	\$12,937,225		\$0	\$12,937,225

	<u>A</u> .	<u>B</u>	<u>C</u>	D	_ <u>E</u>	E	<u>G</u>	<u>Н</u>	<u> </u>	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>
Line Number	Account Number	Income Description	Test Year Total	Test Year Labor	Test Year Non Labor	Adjust. Number	Total Company Adjustments	Total Company Adjusted	Jurisdictional Allocations	Jurisdictional Adjustments	MO Final Adj Jurisdictional	MO Adj. Juris. Labor	MO Adj. Juris. Non Labor
Number	Number	income Description	(D+E)	Labor	NOII LABOI	Number	(From Adj. Sch.)	(C+G)	Allocations	(From Adj. Sch.)	(H x I) + J	L + M	
			()				, , , , , ,	()		, , , , ,	, ,		
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$3,566,213	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$3,566,213	100.00%	\$569,051	\$4,135,264	See Note(1)	See Note(1)
Rev-3	461.200	Commercial	\$550,440			Rev-3		\$550,440	100.00%	-\$108,436	\$442,004		
Rev-4	464.000	Other Public Auth.	\$0			Rev-4		\$0	0.00%	\$21,162	\$21,162		
Rev-5 Rev-6	536.000	Other Sewer Revenue - Oper. Rev. TOTAL OPERATING REVENUES	-\$11,331 \$4,105,322			Rev-5		-\$11,331 \$4.105,322	100.00%	\$12,254 \$494,031	\$923 \$4,599,353		
Kev-6		TOTAL OPERATING REVENUES	\$4,105,322					\$4,105,322		\$494,U31	\$4,599,353		
1		COLLECTION OPERATIONS EXPENSES											
2	700.000	Operation Supervision & Engineering	\$0	\$0	\$0	E-2	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
3	701.000	Operation Labor & Expense	\$472	\$0	\$472	E-3	\$0	\$472	100.00%	\$107,468	\$107,940	\$0	\$107,940
4	703.000	Miscellaeous Expense	\$7,990	\$0	\$7,990	E-4	\$0	\$7,990	100.00%	-\$14,419	-\$6,429	\$0	-\$6,429
5	705.000	Rents	\$927	\$0	\$927	E-5	\$0	\$927	100.00%	\$0	\$927	\$0	\$927
6		TOTAL COLLECTION OPERATIONS EXPENSES	\$9,389	\$0	\$9,389		\$0	\$9,389		\$93,049	\$102,438	\$0	\$102,438
_		COLLECTION MAINT EVENING											
7	710.000	COLLECTION MAINT. EXPENSES	••	••	••		••			••	••	••	••
8 9	710.000	Maint. Supervision & Engineering	\$0 \$164	\$0	\$0 \$0	E-8	\$0 \$140	\$0 \$304	0.00%	\$0 \$0	\$0 \$304	\$0 \$304	\$0 \$0
10	711.000	Maint. Of Structures & Improvements	\$164 \$3,028	\$164 \$3,028	\$0 \$0	E-9 E-10	\$140 \$5,296	\$304 \$8,324	100.00%	\$0 \$0	\$304 \$8,324	\$304 \$8,324	\$0 \$0
10	712.000 713.000	Maint. Of Collect. & Impound Rservoirs Maint. Of Lake, River and Other Intakes	\$3,028 \$143	\$3,028 \$143	\$0 \$0	E-10 E-11	\$5,296 -\$29	\$8,324 \$114	100.00% 100.00%	\$0 \$0	\$8,324 \$114	\$8,324 \$114	\$0 \$0
12	713.000	Maint. Of Lake, River and Other Intakes Maint. Of Wells & Springs	•	\$143 \$0	\$0 \$0	E-11	-\$29 \$0	\$114	0.00%	\$0 \$0	\$114 \$0		\$0 \$0
13	715.000	Maint. Of Wells & Springs Maint. Of Inflitration Galleries & Tunnels	\$0 \$1	\$0 \$1	\$0 \$0	E-12	\$0 \$0	\$0 \$1	100.00%	\$0 \$0	\$0 \$1	\$0 \$1	\$0 \$0
14	715.000	Maint. Of Supply Mains	\$1 \$33,486	\$27,763	\$5,723	E-13	ەە \$17,859-	\$15,627	100.00%	\$0 \$0	\$15,627	\$9.904	\$5,723
15	7 10.000	TOTAL COLLECTION MAINT. EXPENSES	\$36,822	\$31,099	\$5,723	E-14	-\$17,659	\$24,370	100.00%	\$0	\$24,370	\$18,647	\$5,723
13		TOTAL COLLECTION MAINT. EXPENSES	φ30,022	φ31,099	φ3,723		-\$12,432	φ 24 ,370		φυ	φ 24,37 0	\$10,047	φ3,7 2 3
16		PUMPING OPERATIONS EXPENSES											
17	720.000	Operation Supervision & Engineering -PE	\$121	\$121	\$0	E-17	\$212	\$333	100.00%	\$0	\$333	\$333	\$0
18	721.000	Fuel or Power Purchased for Pumping	\$4,460	\$0	\$4,460	E-18	\$0	\$4,460	100.00%	\$162	\$4,622	\$0	\$4,622
19	722.000	Pumping Labor & Expenses	-\$48	-\$48	\$0	E-19	\$0	-\$48	100.00%	\$0	-\$48	-\$48	\$0
20	724.000	Miscellaneous Expenses	\$0	\$0	\$0	E-20	\$0	\$0	0.00%	\$35	\$35	\$0	\$35
21	725.000	Rents	\$0	\$0	\$0	E-21	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
22		TOTAL PUMPING OPERATIONS EXPENSES	\$4,533	\$73	\$4,460		\$212	\$4,745		\$197	\$4,942	\$285	\$4,657
23		PUMPING MAINTENANCE EXPENSES											
24	730.000	Maint. Supervision & Engineering - PME	\$0	\$0	\$0	E-24	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
25	731.000	Maint. Of Structures & Improvements - PME	\$1	\$1	\$0	E-25	\$0	\$1	100.00%	\$0	\$1	\$1	\$0
26	732.000	Maint. Of Power Production Equipment	\$4,435	\$3,107	\$1,328 \$4,338	E-26	-\$1,253	\$3,182	100.00%	-\$62 -\$62	\$3,120	\$1,854 \$4,855	\$1,266 \$4,266
27		TOTAL PUMPING MAINTENANCE EXPENSES	\$4,436	\$3,108	\$1,328		-\$1,253	\$3,183		-\$62	\$3,121	\$1,855	\$1,266
28		TREAT. & DISP. OPER. EXPENSE											
29	740.000	Operation - Supervision & Engineering	\$417	\$417	\$0	E-29	\$715	\$1,132	100.00%	\$0	\$1,132	\$1,132	\$0
30	741.000	Chemicals	\$30,521	\$0	\$30,521	E-30	\$0	\$30,521	100.00%	\$1,137	\$31,658	\$0	\$31,658
31	742.000	Operation Labor & Expenses	\$294,656	\$255,045	\$39,611	E-31	-\$249,815	\$44,841	100.00%	\$1,124	\$45,965	\$4,855	\$41,110
32	743.000	Miscellaneous Expenses - WTE	\$521,616	\$0	\$521,616	E-32	\$0	\$521,616	100.00%	\$24,094	\$545,710	\$0	\$545,710
33	744.000	Miscellaneous Expense - WTE	\$50,731	\$0	\$50,731	E-33	\$0	\$50,731	100.00%	\$93	\$50,824	\$69	\$50,755
34	745.000	Rents - WTE	\$894	\$0	\$894	E-34	\$0	\$894	100.00%	<u>\$1</u>	\$895	\$0	\$895
35		TOTAL TREAT. & DISP. OPER. EXPENSE	\$898,835	\$255,462	\$643,373		-\$249,100	\$649,735		\$26,449	\$676,184	\$6,056	\$670,128
•		TREAT A DIOD MAINT EVENT											
36		TREAT. & DISP. MAINT. EXPENSES	.	*-	. -		.	4	40	4 -			
37	750.000	Maint. Supervision & engineering - WTE	\$0	\$0	\$0	E-37	-\$24	-\$24	100.00%	\$0 \$0	-\$24	-\$24	\$0
38	751.000	Maint. Of Structures & Improvements - WTE	-\$36	-\$36	\$0	E-38	\$0	-\$36	100.00%	\$0	-\$36	-\$36	\$0 \$00.700
39	752.000	Maint. Of Water Treatment Equipment	\$117,772	\$30,837	\$86,935	E-39	-\$14,980	\$102,792	100.00%	-\$6,930	\$95,862	\$15,064	\$80,798

	<u>A</u> .	<u>B</u>	<u>C</u>	D	<u>E</u>	<u>E</u>	<u>G</u>	<u>н</u>	<u> </u>	Ī	<u>K</u>	<u>L</u>	<u>M</u>
Line Number	Account Number	Income Description	Test Year Total	Test Year Labor	Test Year Non Labor	Adjust. Number	Total Company Adjustments	Total Company Adjusted	Jurisdictional Allocations	Adjustments	MO Final Adj Jurisdictional	MO Adj. Juris. Labor	MO Adj. Juris. Non Labor
Number	Number	income Description	(D+E)	Labor	NOII LADOI	Number	(From Adj. Sch.)	(C+G)	Allocations	(From Adj. Sch.)	(H x I) + J		I = K
40		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$117,736	\$30,801	\$86,935		-\$15,004	\$102,732		-\$6,930	\$95,802	\$15,004	\$80,798
41		CUSTOMER ACCOUNTS EXPENSE											
42	901.000	Supervision - CAE	\$0	\$0	\$0	E-42	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
43	902.000	Meter Reading Expenses - CAE	\$517	\$517	\$0	E-43	\$754	\$1,271	100.00%	\$35	\$1,306	\$1,271	\$35
44	903.000	Customer Records & Collection Expenses	\$13,974	\$202	\$13,772	E-44	-\$220	\$13,754	100.00%	\$27,625	\$41,379	\$20,603	\$20,776
45	904.000	Uncollectible Amounts - CAE	\$12,355	\$0	\$12,355	E-45	\$0	\$12,355	100.00%	\$38,055	\$50,410	\$0	\$50,410
46	905.000	Misc. Customer Accounts Expense - CAE		\$0	-\$111	E-46	\$0	-\$111	100.00%	\$163	\$52	\$0	\$52
47		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$26,735	\$719	\$26,016		\$534	\$27,269		\$65,878	\$93,147	\$21,874	\$71,273
48		ADMIN. & GENERAL EXPENSES											
49	920.000	Admin. & General Salaries	\$478,736	\$478,736	\$0	E-49	\$90,900	\$569,636	100.00%	\$11,845	\$581,481	\$578,309	\$3,172
50	921.000	Office Supplies & Expenses	\$69,675	\$0	\$69,675	E-50	\$0	\$69,675	100.00%	\$30,172	\$99,847	\$8,335	\$91,512
51	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-51	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
52	923.000	Outside Services Employed	\$393,756	\$130,000	\$263,756	E-52	\$0	\$393,756	100.00%	\$304,916	\$698,672	\$301,377	\$397,295
53	924.000	Property Insurance	\$41,578	\$0	\$41,578	E-53	\$0	\$41,578	100.00%	\$22,765	\$64,343	\$0	\$64,343
54 55	925.000 926.000	Injuries & Damages Employee Pensions & Benefits	-\$55 \$356.379	\$0 \$212.808	-\$55 \$143.571	E-54 E-55	\$0 \$155.098-	-\$55 \$201.281	100.00% 100.00%	-\$264 -\$93.037	-\$319 \$108.244	\$0 \$57.710	-\$319
56	926.000	Franchise Requirements	\$356,379 \$0	\$212,606 \$0	\$143,571 \$0	E-55	-\$155,096 \$0	\$201,281 \$0	0.00%	-\$93,037 \$0	\$106,244 \$0	\$57,710 \$0	\$50,534 \$0
57	928.000	Regulatory Commission Expenses	\$3,339	\$0 \$0	\$3.339	E-57	\$0 \$0	\$3,339	100.00%	-\$483	\$2.856	\$0 \$0	\$2.856
57 58	929.000	Duplicate Charges - Credit	\$3,339 \$0	\$0 \$0	\$3,339 \$0	E-58	\$0 \$0	\$5,539 \$0	0.00%	-5463 \$0	\$2,030 \$0	\$0 \$0	\$2,036 \$0
59	930.100	Institutional or Goodwill Advertising Expenses	\$1.569	\$0 \$0	\$1.569	E-59	\$0 \$0	\$1.569	100.00%	-\$1.486	\$83	\$0	\$83
60	930.200	Misc. General Expenses	\$47,352	\$0	\$47.352	E-60	\$0	\$47.352	100.00%	-\$138.067	-\$90.715	-\$12.537	-\$78.178
61	930.300	Research & Development Expenses - AGE	\$366	\$0	\$366	E-61	\$0	\$366	100.00%	\$867	\$1,233	\$0	\$1,233
62	931.000	Rents - AGE	\$583	\$0	\$583	E-62	\$0	\$583	100.00%	\$735	\$1,318	\$0	\$1,318
63	932.000	Maint. of General Plant - AGE	\$5,187	\$0	\$5,187	E-63	\$0	\$5,187	100.00%	\$13,345	\$18,532	\$0	\$18,532
64		TOTAL ADMIN. & GENERAL EXPENSES	\$1,398,465	\$821,544	\$576,921		-\$64,198	\$1,334,267		\$151,308	\$1,485,575	\$933,194	\$552,381
65		DEPRECIATION EXPENSE											
66	403.000	Depreciation Expense, Dep. Exp.	\$767,886	See note (1)	See note (1)	E-66	See note (1)	\$767,886	100.00%	\$175,853	\$943,739	See note (1)	See note (1)
67		TOTAL DEPRECIATION EXPENSE	\$767,886	\$0	\$0		\$0	\$767,886		\$175,853	\$943,739	\$0	\$0
68		OTHER OPERATING EXPENSES											
69	408.000	Property Taxes	\$607	\$0	\$607	E-69	\$0	\$607	100.00%	\$294	\$901	\$0	\$901
70	408.000	Payroll Taxes	\$59,058	\$59,058	\$0	E-70	-\$3,488	\$55,570	100.00%	\$1,501	\$57,071	\$55,570	\$1,501
71	408.000	Other Taxes	-\$481	\$0	-\$481	E-71	\$0	-\$481	100.00%	\$0	-\$481	\$0	-\$481
72	408.000	PSC Assessment	\$10,527	\$0	\$10,527	E-72	\$0	\$10,527	100.00%	\$22,539	\$33,066	\$0	\$33,066
73		TOTAL OTHER OPERATING EXPENSES	\$69,711	\$59,058	\$10,653		-\$3,488	\$66,223		\$24,334	\$90,557	\$55,570	\$34,987
74		CUSTOMER SERVICE EXPENSES											
75	907.000	Customer Service & Information Expenses	\$62	\$62	\$0	E-75	-\$45	\$17	100.00%	\$0	\$17	\$17	\$0
76		TOTAL CUSTOMER SERVICE EXPENSES	\$62	\$62	\$0		-\$45	\$17		\$0	\$17	\$17	\$0
77		SALES PROMOTION EXPENSES											
78	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-78	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
79		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
80		AMORTIZATION EXPENSE											
81	405.000	Amortization Reg Asset	\$15,568	\$0	\$15,568	E-81	\$0	\$15,568	100.00%	-\$2,950	\$12,618	\$0	\$12,618
82		TOTAL AMORTIZATION EXPENSE	\$15,568	\$0	\$15.568		\$0	\$15.568		-\$2,950	\$12,618	\$0	\$12,618

Missouri-American Water Company Case No. WR-2017-0285 Sewer District B Test Year Ending 12-31-2016 Income Statement Detail

Line	<u>A</u> Account Number	<u>B</u>	<u>C</u> Test Year Total	<u>D</u> Test Year Labor	<u>E</u> Test Year Non Labor	<u>F</u> Adjust.	G Total Company Adjustments				<u>K</u> MO Final Adj Jurisdictional	<u>L</u> MO Adj.	MO Adj. Juris. Non Labor
Number	Number	Income Description	(D+E)	Labor	NON Labor	Number	(From Adj. Sch.)	Adjusted (C+G)	Allocations	Adjustments (From Adj. Sch.)		Juris. Labor L + I	M = K
			` '				, ,	` '		, ,	` '		
83		TOTAL OPERATING EXPENSE	\$3,350,178	\$1,201,926	\$1,380,366		-\$344,794	\$3,005,384		\$527,126	\$3,532,510	\$1,052,502	\$1,536,269
84		NET INCOME BEFORE TAXES	\$755,144	\$0	\$0		\$0	\$1,099,938		-\$33,095	\$1,066,843	\$0	\$0
85		INCOME TAXES											
86	0.000	Current Income Taxes	-\$32,764	See note (1)	See note (1)	E-86	See note (1)	-\$32,764	100.00%	\$345,918	\$313,154	See note (1)	See note (1)
87		TOTAL INCOME TAXES	-\$32,764	\$0	\$0		\$0	-\$32,764		\$345,918	\$313,154	\$0	\$0
88		DEFERRED INCOME TAXES											
89	0.000	Deferred Income Taxes - Def. Inc. Tax.	\$166,098	See note (1)	See note (1)	E-89	See note (1)	\$166,098	100.00%	-\$249,175	-\$83,077	See note (1)	See note (1)
90	0.000	Amortization of Deferred ITC	-\$20			E-90		-\$20	100.00%	\$0	-\$20		
91		TOTAL DEFERRED INCOME TAXES	\$166,078	\$0	\$0		\$0	\$166,078	•	-\$249,175	-\$83,097	\$0	\$0
92		NET OPERATING INCOME	\$621,830	\$0	\$0		\$0	\$966,624		-\$129,838	\$836,786	\$0	\$0

Missouri-American Water Company Case No. WR-2017-0285 Sewer District B Test Year Ending 12-31-2016 Capital Structure Schedule

	A	<u>B</u>	<u>C</u> Percentage	<u>D</u>	<u>E</u> Weighted	<u>F</u> Weighted	<u>G</u> Weighted
Line Number	Description	Dollar Amount	of Total Capital Structure	Embedded Cost of Capital	Cost of Capital 8.50%	Cost of Capital 9.25%	Cost of Capital 9.50%
1	Common Stock	\$5,384,000,000	43.99%		3.739%	4.069%	4.179%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$10,446,017	0.09%	8.67%	0.007%	0.007%	0.007%
4	Long Term Debt	\$6,244,359,505	51.02%	5.35%	2.730%	2.730%	2.730%
5	Short Term Debt	\$600,367,175	4.91%	0.99%	0.049%	0.049%	0.049%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$12,239,172,697	100.00%		6.525%	6.855%	6.965%
8	PreTax Cost of Capital				8.225%	8.724%	8.891%