

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 Number	A Description	B 6.53% Return	C 6.86% Return	D 6.97% Return
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
11	Allowance for Known and Measureable 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

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

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$2,278,129,118
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

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$252,063	P-2	\$0	\$252,063		\$0	\$252,063
3	302.000	Franchises and Consents	\$43,698	P-3	\$0	\$43,698		\$0	\$43,698
4	302.000	Franchises	\$5,562	P-4	\$0	\$5,562		\$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	314.000	Wells and Springs	\$7,525,152	P-13	\$0	\$7,525,152		\$0	\$7,525,152
14	315.000	Infiltration Galleries and Tunnels	\$1,804	P-14	\$0	\$1,804		\$0	\$1,804
15	316.000	Supply Mains	\$22,275,704	P-15	\$0	\$22,275,704		\$0	\$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							
19	320.000	Land and Land Rights - PP	\$501,017	P-19	\$0	\$501,017		\$0	\$501,017
20	321.000	Structures and Improvements - PP	\$21,369,612	P-20	-\$3,256	\$21,366,356		\$0	\$21,366,356
21	322.000	Boiler Plant Equipment	\$0	P-21	\$0	\$0		\$0	\$0
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	327.000	Hydraulic Pumping Equipment	\$570,265	P-26	\$0	\$570,265		\$0	\$570,265
27	328.000	Other Pumping Equipment	\$2,992,099	P-27	\$0	\$2,992,099		\$0	\$2,992,099
28		TOTAL PUMPING PLANT	\$103,611,986		-\$15,815	\$103,596,171		\$0	\$103,596,171
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	331.000	Structures and Improvements - WTP	\$123,637,767	P-31	\$0	\$123,637,767		\$0	\$123,637,767
32	332.000	Water Treatment Equipment	\$133,773,374	P-32	\$0	\$133,773,374		\$0	\$133,773,374
33	333.000	Water Treatment - Other	\$1,473,221	P-33	\$0	\$1,473,221		\$0	\$1,473,221
34		TOTAL WATER TREATMENT PLANT	\$261,514,815		\$0	\$261,514,815		\$0	\$261,514,815
35		TRANSMISSION & DIST. PLANT							
36	340.000	Land and Land Rights - TDP	\$5,105,512	P-36	\$0	\$5,105,512		\$0	\$5,105,512
37	341.000	Structures and Improvements - TDP	\$10,256,875	P-37	\$0	\$10,256,875		\$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	346.000	Meters	\$122,203,110	P-42	-\$2,415	\$122,200,695		\$0	\$122,200,695
43	347.000	Meter Installations	\$29,688,045	P-43	\$0	\$29,688,045		\$0	\$29,688,045
44	348.000	Hydrants	\$84,606,107	P-44	-\$576	\$84,605,531		\$0	\$84,605,531
45	349.000	Other Transmission & Distribution Plant	\$38,643	P-45	\$0	\$38,643		\$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 CAPITALIZATION							
48	0.000	Incentive Compensation Capitalization Adj.	\$0	P-48	\$0	\$0		\$0	\$0
49		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
50		GENERAL PLANT							
51	389.000	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	\$367,088		\$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	390.100	Office Structures	\$6,831,253	P-55	\$0	\$6,831,253		\$0	\$6,831,253
56	390.200	General Structures - HVAC	\$206,494	P-56	\$0	\$206,494		\$0	\$206,494
57	390.300	Miscellaneous Structures	\$3,693,920	P-57	\$0	\$3,693,920		\$0	\$3,693,920

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
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	\$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		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		\$0	\$2,278,129,118

Missouri-American Water Company

Case No. WR-2017-0285

Total Company

Test Year Ending 12-31-2016

Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$252,063	0.00%	\$0
3	302.000	Franchises and Consents	\$43,698	0.00%	\$0
4	302.000	Franchises	\$5,562	0.00%	\$0
5	303.000	Miscellaneous Intangible Plant	\$1,065,530	0.00%	\$0
6	303.000	Other Plant & Misc. Equipment	\$994	0.00%	\$0
7		TOTAL INTANGIBLE PLANT	\$1,367,847		\$0
8		SOURCE OF SUPPLY PLANT			
9	310.000	Land and Land Rights - SSP	\$1,759,843	0.00%	\$0
10	311.000	Structures and Improvements - SSP	\$17,816,941	1.97%	\$350,994
11	312.000	Collecting & Impounding Reservoirs	\$119,689	0.35%	\$419
12	313.000	Lake, River and Other Intakes	\$7,801,373	3.57%	\$278,510
13	314.000	Wells and Springs	\$7,525,152	2.52%	\$189,634
14	315.000	Infiltration Galleries and Tunnels	\$1,804	1.77%	\$32
15	316.000	Supply Mains	\$22,275,704	1.45%	\$322,998
16	317.000	Other Water Source Plant	\$1,730	4.97%	\$86
17		TOTAL SOURCE OF SUPPLY PLANT	\$57,302,236		\$1,142,673
18		PUMPING PLANT			
19	320.000	Land and Land Rights - PP	\$501,017	0.00%	\$0
20	321.000	Structures and Improvements - PP	\$21,366,356	3.95%	\$843,971
21	322.000	Boiler Plant Equipment	\$0	0.00%	\$0
22	323.000	Other Power Production Equipment	\$3,430,771	3.05%	\$104,639
23	324.000	Steam Pumping Equipment	\$459,989	1.89%	\$8,693
24	325.000	Electric Pumping Equipment	\$71,743,041	1.89%	\$1,355,944
25	326.000	Diesel Pumping Equipment	\$2,532,633	1.89%	\$47,866
26	327.000	Hydraulic Pumping Equipment	\$570,265	1.89%	\$10,777
27	328.000	Other Pumping Equipment	\$2,992,099	1.89%	\$56,551
28		TOTAL PUMPING PLANT	\$103,596,171		\$2,428,441
29		WATER TREATMENT PLANT			
30	330.000	Land and Land Rights - WTP	\$2,630,453	0.00%	\$0
31	331.000	Structures and Improvements - WTP	\$123,637,767	2.34%	\$2,893,123
32	332.000	Water Treatment Equipment	\$133,773,374	2.18%	\$2,916,260
33	333.000	Water Treatment - Other	\$1,473,221	3.33%	\$49,059
34		TOTAL WATER TREATMENT PLANT	\$261,514,815		\$5,858,442
35		TRANSMISSION & DIST. PLANT			
36	340.000	Land and Land Rights - TDP	\$5,105,512	0.00%	\$0
37	341.000	Structures and Improvements - TDP	\$10,256,875	1.49%	\$152,827
38	342.000	Distribution Reservoirs and Standpipes	\$35,007,635	1.70%	\$595,130
39	343.000	Transmission and Distribution Mains	\$1,308,910,014	1.39%	\$18,193,849

Missouri-American Water Company

Case No. WR-2017-0285

Total Company

Test Year Ending 12-31-2016

Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
40	344.000	Fire Mains	\$595,477	1.56%	\$9,289
41	345.000	Services	\$47,267,988	2.94%	\$1,387,734
42	346.000	Meters	\$122,200,695	2.40%	\$2,932,818
43	347.000	Meter Installations	\$29,688,045	2.40%	\$712,514
44	348.000	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 CAPITALIZATION			
48	0.000	Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0
49		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0
50		GENERAL PLANT			
51	389.000	Land and Land Rights - GP	\$567,080	0.00%	\$0
52	389.000	Land and Land Rights - General	\$367,088	0.00%	\$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

Missouri-American Water Company

Case No. WR-2017-0285

Total Company

Test Year Ending 12-31-2016

Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation 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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$2,933	P-2	\$0	\$2,933		\$0	\$2,933
3	302.000	Franchises and Consents	\$306,586	P-3	\$0	\$306,586		\$0	\$306,586
4	302.000	Franchises	\$1,787	P-4	\$0	\$1,787		\$0	\$1,787
5	303.000	Miscellaneous Intangible Plant	\$0	P-5	\$0	\$0		\$0	\$0
6	303.000	Other Plant & Misc. Equipment	\$0	P-6	\$0	\$0		\$0	\$0
7		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	311.000	Structures and Improvements - SSP	\$5,877,980	P-10	\$0	\$5,877,980		\$0	\$5,877,980
11	312.000	Collecting & Impounding Reservoirs	\$98,556	P-11	\$0	\$98,556		\$0	\$98,556
12	313.000	Lake, River and Other Intakes	\$849,800	P-12	\$0	\$849,800		\$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
18		PUMPING PLANT							
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	328.000	Other Pumping Equipment	\$376,200	P-27	\$0	\$376,200		\$0	\$376,200
28		TOTAL PUMPING PLANT	\$35,056,442		-\$6,671	\$35,049,771		\$0	\$35,049,771
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	333.000	Water Treatment - Other	\$468,579	P-33	\$0	\$468,579		\$0	\$468,579
34		TOTAL WATER TREATMENT PLANT	\$84,131,178		\$0	\$84,131,178		\$0	\$84,131,178
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	Fire Mains	\$161,937	P-40	\$0	\$161,937		\$0	\$161,937
41	345.000	Services	\$11,933,184	P-41	\$0	\$11,933,184		\$0	\$11,933,184
42	346.000	Meters	\$11,895,507	P-42	-\$342	\$11,895,165		\$0	\$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
47		INCENTIVE COMPENSATION CAPITALIZATION							
48	0.000	Incentive Compensation Capitalization Adj.	\$0	P-48	\$0	\$0		\$0	\$0
49		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
50		GENERAL PLANT							
51	389.000	Land and Land Rights - GP	\$647	P-51	-\$647	\$0		\$0	\$0
52	389.000	Land and Land Rights - General	\$0	P-52	\$0	\$0		\$0	\$0
53	390.000	Structures and Improvements - GP	\$1,945,256	P-53	-\$217	\$1,945,039		\$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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
59	391.000	Office Furniture and Equipment	\$1,202,289	P-59	\$0	\$1,202,289		\$0	\$1,202,289
60	391.000	Office Furniture & Equipment	\$24,791	P-60	\$0	\$24,791		\$0	\$24,791
61	391.100	Computers & Peripheral Equipment	\$3,503,484	P-61	\$0	\$3,503,484		\$0	\$3,503,484
62	391.200	Computer Hardware & Software	\$2,861	P-62	\$0	\$2,861		\$0	\$2,861
63	391.250	Computer Software	\$7,873,698	P-63	\$0	\$7,873,698		\$0	\$7,873,698
64	391.260	Personal Computer Software	\$78,331	P-64	\$0	\$78,331		\$0	\$78,331
65	391.300	Other Office Equipment	\$390,959	P-65	\$0	\$390,959		\$0	\$390,959
66	391.400	BTS Initial Investment	\$9,949,042	P-66	\$0	\$9,949,042		\$0	\$9,949,042
67	392.000	Transportation Equipment	\$514,346	P-67	\$0	\$514,346		\$0	\$514,346
68	392.100	Transportation Equipment - Light Trucks	\$1,436,910	P-68	\$0	\$1,436,910		\$0	\$1,436,910
69	392.200	Transportation Equipment - Heavy Trucks	\$4,607,004	P-69	\$0	\$4,607,004		\$0	\$4,607,004
70	392.300	Transportation Equipment - Cars	\$2,341,608	P-70	\$0	\$2,341,608		\$0	\$2,341,608
71	392.400	Transportation Equipment - Other	\$1,216,798	P-71	\$0	\$1,216,798		\$0	\$1,216,798
72	393.000	Stores Equipment	-\$85,461	P-72	\$0	-\$85,461		\$0	-\$85,461
73	394.000	Tools, Shop and Garage Equipment	\$4,303,584	P-73	\$0	\$4,303,584		\$0	\$4,303,584
74	395.000	Laboratory Equipment	\$779,247	P-74	\$0	\$779,247		\$0	\$779,247
75	396.000	Power Operated Equipment	\$2,355,277	P-75	\$0	\$2,355,277		\$0	\$2,355,277
76	397.000	Communication Equipment	\$17,684	P-76	\$0	\$17,684		\$0	\$17,684
77	397.100	Communication Equipment (non telephone)	\$1,782,092	P-77	\$0	\$1,782,092		\$0	\$1,782,092
78	397.200	Telephone Equipment	\$82,420	P-78	\$0	\$82,420		\$0	\$82,420
79	398.000	Miscellaneous Equipment	\$1,444,959	P-79	\$0	\$1,444,959		\$0	\$1,444,959
80	399.000	Other Tangible Equipment	-\$298,949	P-80	\$0	-\$298,949		\$0	-\$298,949
81	399.000	Other Tangible Property	\$22,660	P-81	\$0	\$22,660		\$0	\$22,660
82		TOTAL GENERAL PLANT	\$47,779,680		-\$864	\$47,778,816		\$0	\$47,778,816
83		COLLECTION PLANT							
84	350.000	Land and Land Rights	\$0	P-84	\$0	\$0		\$0	\$0
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	\$2,594,365
87	352.200	Collection Sewers Gravity	\$11,670,119	P-87	-\$674	\$11,669,445		\$0	\$11,669,445
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	\$275,915
90	356.000	Other Collection Equipment	-\$152	P-90	\$0	-\$152		\$0	-\$152
91		TOTAL COLLECTION PLANT	\$16,241,063		\$37,633	\$16,278,696		\$0	\$16,278,696
92		SYSTEM PUMPING PLANT							
93	360.000	Land & Land Rights	\$27	P-93	-\$27	\$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	\$304,861
96	363.000	Electric Pumping Equipment	\$1,331,799	P-96	-\$182,736	\$1,149,063		\$0	\$1,149,063
97	365.000	Other Pumping Equipment	\$1,087,613	P-97	\$0	\$1,087,613		\$0	\$1,087,613
98		TOTAL SYSTEM PUMPING PLANT	\$2,753,880		-\$182,763	\$2,571,117		\$0	\$2,571,117
99		TREATMENT & DISPOSAL PLANT							
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		\$0	-\$5,709
104		TOTAL TREATMENT & DISPOSAL PLANT	\$5,206,499		-\$179,013	\$5,027,486		\$0	\$5,027,486
105		TOTAL DEPRECIATION RESERVE	\$529,627,161		-\$548,081	\$529,079,080		\$0	\$529,079,080

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$190,236,224	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$190,236,224	100.00%	\$8,964,933	\$199,201,157	See Note(1)	See Note(1)
Rev-3	461.200	Commercial	\$56,527,801			Rev-3		\$56,527,801	100.00%	-\$63,808	\$56,463,993		
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.	\$5,564,033			Rev-7		\$5,564,033	100.00%	-\$22,549	\$5,541,484		
Rev-8	466.000	Sales for Resale	\$10,470,136			Rev-8		\$10,470,136	100.00%	\$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	536.000	Other Sewer Revenue - Oper. Rev.	-\$10,705			Rev-10		-\$10,705	100.00%	\$12,647	\$1,942		
Rev-11		TOTAL OPERATING REVENUES	\$287,591,372					\$287,591,372		\$9,058,969	\$296,650,341		
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	100.00%	\$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	\$85	\$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	\$78,145	\$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	\$12,120	E-18	\$0	\$12,120	100.00%	\$985	\$13,105	\$0	\$13,105
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	\$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
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	\$0
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
34	643.000	Miscellaneous 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
37	651.000	Maint. of Structures & Improvements - WTE	\$29	\$0	\$29	E-37	\$0	\$29	100.00%	\$0	\$29	\$0	\$29

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
38	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	\$76,448	\$76,448	\$0
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	\$147	\$147	\$0
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	\$531	100.00%	\$0	\$531	\$531	\$0
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	\$2,063,573	\$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											
72	920.000	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	\$0	\$3,452,200	E-73	-\$68	\$3,452,132	100.00%	\$12,822	\$3,464,954	-\$34,330	\$3,499,284
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	\$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	\$0	\$4,992,750	E-76	\$0	\$4,992,750	100.00%	-\$995,897	\$3,996,853	\$0	\$3,996,853
77	925.000	Injuries & Damages	\$4,468	\$0	\$4,468	E-77	\$0	\$4,468	100.00%	-\$130	\$4,338	\$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	\$0	E-79	\$0	\$0	0.00%	\$0	\$0	\$0	\$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

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
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	100.00%	-\$437,556	\$1,066,573	\$0	\$1,066,573
101	407.000	Amortization Property Losses	\$0	\$0	\$0	E-101	\$0	\$0	0.00%	\$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	Miscellaneous Expense	\$7,990	\$0	\$7,990	E-106	\$0	\$7,990	100.00%	-\$14,047	-\$6,057	\$0	-\$6,057
107	705.000	Rents	\$927	\$0	\$927	E-107	\$0	\$927	100.00%	\$0	\$927	\$0	\$927
108		TOTAL COLLECTION OPERATIONS EXPENSES	\$9,581	\$182	\$9,399		\$3	\$9,584		\$134,279	\$143,863	\$185	\$143,678
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	714.000	Maint. Of Wells & Springs	\$0	\$0	\$0	E-114	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
115	715.000	Maint. Of Infiltration Galleries & Tunnels	\$1	\$1	\$0	E-115	\$0	\$1	100.00%	\$0	\$1	\$1	\$0
116	716.000	Maint. Of Supply Mains	\$33,486	\$27,763	\$5,723	E-116	-\$17,859	\$15,627	100.00%	\$0	\$15,627	\$9,904	\$5,723
117		TOTAL COLLECTION MAINT. EXPENSES	\$36,822	\$31,099	\$5,723		-\$12,452	\$24,370		\$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-120	\$0	\$4,460	100.00%	\$162	\$4,622	\$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	0.00%	\$49	\$49	\$0	\$49
123	725.000	Rents	\$0	\$0	\$0	E-123	\$0	\$0	0.00%	\$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

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
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	100.00%	\$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	100.00%	-\$31,027,374	\$8,219,050	See note (1)	See note (1)
150	0.000	Amortization of Deferred ITC	-\$106,662		\$0	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

A	B	C	D	E	F	G	
Line Number	Description	Dollar Amount	Percentage of Total Capital Structure	Embedded Cost of Capital	Weighted Cost of Capital 8.50%	Weighted Cost of Capital 9.25%	Weighted 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	<u>\$12,239,172,697</u>	<u>100.00%</u>		<u>6.525%</u>	<u>6.855%</u>	<u>6.965%</u>
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

Line Number	<u>A</u> Description	<u>B</u> 6.53% Return	<u>C</u> 6.86% Return	<u>D</u> 6.97% 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
11	Allowance for Known and Measureable 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

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

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$2,207,527,780
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

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$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	\$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
33		TRANSMISSION & DIST. PLANT							
34	340.000	Land and Land Rights - TDP	\$5,105,512	P-34	\$0	\$5,105,512		\$0	\$5,105,512
35	341.000	Structures and Improvements - TDP	\$10,256,875	P-35	\$0	\$10,256,875		\$0	\$10,256,875
36	342.000	Distribution Reservoirs and Standpipes	\$35,832,102	P-36	-\$824,467	\$35,007,635		\$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 CAPITALIZATION							
46	0.000	Incentive Compensation Capitalization Adj.	\$0	P-46	\$0	\$0		\$0	\$0
47		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
48		GENERAL PLANT							
49	389.000	Land and Land Rights - GP	\$567,080	P-49	\$0	\$567,080		\$0	\$567,080
50	390.000	Structures and Improvements - GP	\$14,212,736	P-50	-\$465	\$14,212,271		\$0	\$14,212,271
51	390.100	Office Structures	\$6,830,899	P-51	\$0	\$6,830,899		\$0	\$6,830,899
52	390.200	General Structures - HVAC	\$206,494	P-52	\$0	\$206,494		\$0	\$206,494
53	390.300	Miscellaneous Structures	\$3,693,920	P-53	\$0	\$3,693,920		\$0	\$3,693,920
54	390.900	Structures & Improvements - Leasehold	\$67,101	P-54	\$0	\$67,101		\$0	\$67,101
55	391.000	Office Furniture and Equipment	\$1,399,697	P-55	\$0	\$1,399,697		\$0	\$1,399,697
56	391.100	Computers & Peripheral Equipment	\$8,144,581	P-56	\$0	\$8,144,581		\$0	\$8,144,581
57	391.200	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

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$240,459	0.00%	\$0
3	302.000	Franchises and Consents	\$43,698	0.00%	\$0
4	303.000	Miscellaneous Intangible Plant	\$1,065,530	0.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$1,349,687		\$0
6		SOURCE OF SUPPLY PLANT			
7	310.000	Land and Land Rights - SSP	\$1,759,843	0.00%	\$0
8	311.000	Structures and Improvements - SSP	\$17,816,941	1.97%	\$350,994
9	312.000	Collecting & Impounding Reservoirs	\$119,689	0.35%	\$419
10	313.000	Lake, River and Other Intakes	\$7,801,373	3.57%	\$278,510
11	314.000	Wells and Springs	\$7,525,152	2.52%	\$189,634
12	315.000	Infiltration Galleries and Tunnels	\$1,804	1.77%	\$32
13	316.000	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
27		WATER TREATMENT PLANT			
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	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%	\$152,827
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

Missouri-American Water Company

Case No. WR-2017-0285

Total Water

Test Year Ending 12-31-2016

Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation 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 CAPITALIZATION	\$0		\$0
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		TOTAL GENERAL PLANT	\$140,088,456		\$6,837,517

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

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

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$2,933	P-2	\$0	\$2,933		\$0	\$2,933
3	302.000	Franchises 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	Lake, River and Other Intakes	\$849,800	P-10	\$0	\$849,800		\$0	\$849,800
11	314.000	Wells and Springs	\$1,813,617	P-11	\$0	\$1,813,617		\$0	\$1,813,617
12	315.000	Infiltration Galleries and Tunnels	\$302	P-12	\$0	\$302		\$0	\$302
13	316.000	Supply Mains	\$8,348,125	P-13	\$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
16		PUMPING PLANT							
17	320.000	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	326.000	Diesel Pumping Equipment	\$1,796,000	P-23	\$0	\$1,796,000		\$0	\$1,796,000
24	327.000	Hydraulic Pumping Equipment	\$43,246	P-24	\$0	\$43,246		\$0	\$43,246
25	328.000	Other Pumping Equipment	\$376,200	P-25	\$0	\$376,200		\$0	\$376,200
26		TOTAL PUMPING PLANT	\$35,056,442		-\$6,671	\$35,049,771		\$0	\$35,049,771
27		WATER TREATMENT PLANT							
28	330.000	Land and Land Rights - WTP	\$0	P-28	\$0	\$0		\$0	\$0
29	331.000	Structures and Improvements - WTP	\$39,410,484	P-29	\$0	\$39,410,484		\$0	\$39,410,484
30	332.000	Water Treatment Equipment	\$44,252,115	P-30	\$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		TRANSMISSION & DIST. PLANT							
34	340.000	Land and Land Rights - TDP	\$10	P-34	-\$10	\$0		\$0	\$0
35	341.000	Structures and Improvements - TDP	\$5,306,109	P-35	\$0	\$5,306,109		\$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	346.000	Meters	\$11,895,507	P-40	-\$342	\$11,895,165		\$0	\$11,895,165
41	347.000	Meter Installations	\$13,143,499	P-41	\$0	\$13,143,499		\$0	\$13,143,499
42	348.000	Hydrants	\$22,327,580	P-42	-\$53	\$22,327,527		\$0	\$22,327,527
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 CAPITALIZATION							
46	0.000	Incentive Compensation Capitalization Adj.	\$0	P-46	\$0	\$0		\$0	\$0
47		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
48		GENERAL PLANT							
49	389.000	Land and Land Rights - GP	\$647	P-49	-\$647	\$0		\$0	\$0
50	390.000	Structures and Improvements - GP	\$1,945,256	P-50	-\$217	\$1,945,039		\$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	390.300	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	391.000	Office Furniture and Equipment	\$1,202,289	P-55	\$0	\$1,202,289		\$0	\$1,202,289
56	391.100	Computers & Peripheral Equipment	\$3,308,771	P-56	\$0	\$3,308,771		\$0	\$3,308,771
57	391.200	Computer Hardware & Software	\$2,861	P-57	\$0	\$2,861		\$0	\$2,861
58	391.250	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 Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
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		\$0	\$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 telephone)	\$1,779,642	P-72	\$0	\$1,779,642		\$0	\$1,779,642
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

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$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	100.00%	\$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	100.00%	\$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	\$85	\$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	\$78,145	\$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	\$12,120	E-18	\$0	\$12,120	100.00%	\$985	\$13,105	\$0	\$13,105
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	\$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
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	\$0
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
34	643.000	Miscellaneous 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
37	651.000	Maint. of Structures & Improvements - WTE	\$29	\$0	\$29	E-37	\$0	\$29	100.00%	\$0	\$29	\$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

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
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	\$2,389,514	\$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	\$76,448	\$76,448	\$0
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	\$147	\$147	\$0
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	\$531	100.00%	\$0	\$531	\$531	\$0
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	905.000	Misc. Customer Accounts Expense - CAE	\$119,915	\$11,145	\$108,770	E-63	\$2,750	\$122,665	100.00%	-\$10	\$122,655	\$13,895	\$108,760
64		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$8,510,218	\$3,012,859	\$5,497,359		\$703,156	\$9,213,374		-\$185,086	\$9,028,288	\$3,684,071	\$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		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
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	-\$111,898
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	\$30,279	\$0	\$30,279	E-82	\$0	\$30,279	100.00%	-\$24,731	\$5,548	\$0	\$5,548
83	930.200	Misc. General Expenses	\$1,003,007	\$0	\$1,003,007	E-83	\$0	\$1,003,007	100.00%	\$1,601,774	\$2,604,781	\$21,222	\$2,583,559
84	930.300	Research & Development Expenses - AGE	\$84,719	\$0	\$84,719	E-84	\$0	\$84,719	100.00%	-\$1,956	\$82,763	\$0	\$82,763

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
85	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	\$92,987	\$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
88		DEPRECIATION EXPENSE											
89	403.000	Depreciation Expense, Dep. Exp.	\$37,182,018	See note (1)	See note (1)	E-89	See note (1)	\$37,182,018	100.00%	\$4,383,263	\$41,565,281	See note (1)	See note (1)
90		TOTAL DEPRECIATION EXPENSE	\$37,182,018	\$0	\$0		\$0	\$37,182,018		\$4,383,263	\$41,565,281	\$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	0.00%	\$165,089	\$165,089	\$0	\$165,089
99	405.000	Amortization Reg Asset	\$270,705	\$0	\$270,705	E-99	\$0	\$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
103		INCOME TAXES											
104	0.000	Current Income Taxes	-\$7,583,809	See note (1)	See note (1)	E-104	See note (1)	-\$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
106		DEFERRED INCOME TAXES											
107	0.000	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)
108	0.000	Amortization of Deferred ITC	-\$106,640			E-108		-\$106,640	100.00%	\$0	-\$106,640		
109		TOTAL DEFERRED INCOME TAXES	\$38,962,098	\$0	\$0		\$0	\$38,962,098		-\$30,785,627	\$8,176,471	\$0	\$0
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	B	C	D	E	F	G	
Line Number	Description	Dollar Amount	Percentage of Total Capital Structure	Embedded Cost of Capital	Weighted Cost of Capital 8.50%	Weighted Cost of Capital 9.25%	Weighted 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	<u>\$12,239,172,697</u>	<u>100.00%</u>		<u>6.525%</u>	<u>6.855%</u>	<u>6.965%</u>
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 Number	<u>A</u> Description	<u>B</u> 6.53% Return	<u>C</u> 6.86% Return	<u>D</u> 6.97% 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
11	Allowance for Known and Measureable 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

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

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$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

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$11,604	P-2	\$0	\$11,604		\$0	\$11,604
3	302.000	Franchises	\$5,562	P-3	\$0	\$5,562		\$0	\$5,562
4	303.000	Other Plant & Misc. Equipment	\$994	P-4	\$0	\$994		\$0	\$994
5		TOTAL INTANGIBLE PLANT	\$18,160		\$0	\$18,160		\$0	\$18,160
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	352.100	Collection Sewers Forced	\$8,082,735	P-9	\$286,637	\$8,369,372		\$0	\$8,369,372
10	352.200	Collection Sewers Gravity	\$26,084,390	P-10	-\$19,994	\$26,064,396		\$0	\$26,064,396
11	353.000	Services to Customers	\$1,125,300	P-11	-\$325	\$1,124,975		\$0	\$1,124,975
12	354.000	Flow Measuring Devices	\$517,922	P-12	\$0	\$517,922		\$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							
16	360.000	Land & Land Rights	\$9,505	P-16	\$0	\$9,505		\$0	\$9,505
17	361.000	Structures & Improv	\$157,617	P-17	\$0	\$157,617		\$0	\$157,617
18	362.000	Receiving Wells	\$742,767	P-18	\$0	\$742,767		\$0	\$742,767
19	363.000	Electric Pumping Equipment	\$2,460,990	P-19	-\$221,978	\$2,239,012		\$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	372.000	Treatment & Disposal Equipment	\$7,572,590	P-24	-\$227,124	\$7,345,466		\$0	\$7,345,466
25	373.000	Plant Sewers	\$11,319,699	P-25	\$0	\$11,319,699		\$0	\$11,319,699
26	374.000	Outfall Sewer Lines	\$179,441	P-26	\$0	\$179,441		\$0	\$179,441
27		TOTAL TREATMENT & DISPOSAL PLANT	\$22,360,037		-\$369,155	\$21,990,882		\$0	\$21,990,882
28		INCENTIVE COMPENSATION CAPITALIZATION							
29	0.000	Incentive Compensation Capitalization Adj.	\$0	P-29	\$0	\$0		\$0	\$0
30		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
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	390.100	Office Structures	\$354	P-34	\$0	\$354		\$0	\$354
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	\$1,548	P-37	\$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	\$567
43	391.300	Other Office Equipment	\$434	P-43	\$0	\$434		\$0	\$434
44	391.400	BTS Initial Investment	\$1,448,636	P-44	\$0	\$1,448,636		\$0	\$1,448,636
45	392.000	Transportation Equipment	\$784,991	P-45	\$0	\$784,991		\$0	\$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	394.000	Tools, Shop and Garage Equipment	\$169,721	P-51	\$0	\$169,721		\$0	\$169,721
52	395.000	Laboratory Equipment	\$95,196	P-52	\$0	\$95,196		\$0	\$95,196
53	396.000	Power Operated Equipment	\$580,417	P-53	\$0	\$580,417		\$0	\$580,417
54	397.000	Communication Equipment	\$85,078	P-54	\$0	\$85,078		\$0	\$85,078
55	397.100	Communication Equipment (non telephone)	\$3,383	P-55	\$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		\$0	\$473,086

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

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$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		COLLECTION PLANT			
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	\$157,617	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 CAPITALIZATION			
29	0.000	Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0
30		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0
31		GENERAL PLANT			
32	389.000	Land and Land Rights - General	\$367,088	0.00%	\$0
33	390.000	Stores Shop Equipment Structures	\$604,795	3.11%	\$18,809
34	390.100	Office Structures	\$354	2.82%	\$10
35	390.200	General Structures - HVAC	\$0	0.00%	\$0

Missouri-American Water Company

Case No. WR-2017-0285

Total Sewer

Test Year Ending 12-31-2016

Depreciation Expense

<u>Line</u> Number	<u>A</u> Account Number	<u>B</u> Plant Account Description	<u>C</u> MO Adjusted Jurisdictional	<u>D</u> Depreciation Rate	<u>E</u> Depreciation Expense
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 Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0		\$0	\$0
3	302.000	Franchises	\$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	\$1,268,864	P-8	-\$6,455	\$1,262,409		\$0	\$1,262,409
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	\$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	365.000	Other Pumping Equipment	\$1,087,613	P-20	\$0	\$1,087,613		\$0	\$1,087,613
21		TOTAL SYSTEM 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	374.000	Outfall Sewer Lines	-\$5,709	P-26	\$0	-\$5,709		\$0	-\$5,709
27		TOTAL TREATMENT & DISPOSAL PLANT	\$5,206,499		-\$179,013	\$5,027,486		\$0	\$5,027,486
28		INCENTIVE COMPENSATION CAPITALIZATION							
29	0.000	Incentive Compensation Capitalization Adj.	\$0	P-29	\$0	\$0		\$0	\$0
30		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
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	390.100	Office Structures	-\$8,387	P-34	\$0	-\$8,387		\$0	-\$8,387
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	-\$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	391.250	Computer Software	\$388,250	P-41	\$0	\$388,250		\$0	\$388,250
42	391.260	Personal Computer Software	\$2,997	P-42	\$0	\$2,997		\$0	\$2,997
43	391.300	Other Office Equipment	\$62	P-43	\$0	\$62		\$0	\$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	392.300	Transportation Equipment - Cars	\$35,890	P-48	\$0	\$35,890		\$0	\$35,890
49	392.400	Transportation Equipment - Other	\$108	P-49	\$0	\$108		\$0	\$108
50	393.000	Stores Equipment	\$24,596	P-50	\$0	\$24,596		\$0	\$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 telephone)	\$2,450	P-55	\$0	\$2,450		\$0	\$2,450
56	397.200	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	P-58	\$0	\$22,660		\$0	\$22,660

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

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

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$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	Other Public Auth.	\$17,030			Rev-4		\$17,030	100.00%	\$22,552	\$39,582		
Rev-5	536.000	Other Sewer Revenue - Oper. Rev.	-\$10,705			Rev-5		-\$10,705	100.00%	\$12,647	\$1,942		
Rev-6		TOTAL OPERATING REVENUES	\$8,436,032					\$8,436,032		\$298,638	\$8,734,670		
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	Miscellaneous 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 Rservoires	\$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	\$143	\$143	\$0	E-11	-\$29	\$114	100.00%	\$0	\$114	\$114	\$0
12	714.000	Maint. Of Wells & Springs	\$0	\$0	\$0	E-12	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
13	715.000	Maint. Of Infiltration Galleries & Tunnels	\$1	\$1	\$0	E-13	\$0	\$1	100.00%	\$0	\$1	\$1	\$0
14	716.000	Maint. Of Supply Mains	\$33,486	\$27,763	\$5,723	E-14	-\$17,859	\$15,627	100.00%	\$0	\$15,627	\$9,904	\$5,723
15		TOTAL COLLECTION MAINT. EXPENSES	\$36,822	\$31,099	\$5,723		-\$12,452	\$24,370		\$2	\$24,372	\$18,649	\$5,723
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	-\$1,253	\$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	\$0	\$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

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
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	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	\$0	\$13,218	100.00%	\$91,322	\$104,540	\$0	\$104,540
46	905.000	Misc. Customer Accounts Expense - CAE	-\$109	\$0	-\$109	E-46	\$0	-\$109	100.00%	\$225	\$116	\$0	\$116
47		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$29,416	\$719	\$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	\$79,196	\$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	\$0	\$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	\$53,245	100.00%	\$62,126	\$115,371	\$0	\$115,371
54	925.000	Injuries & Damages	-\$59	\$0	-\$59	E-54	\$0	-\$59	100.00%	-\$429	-\$488	\$0	-\$488
55	926.000	Employee Pensions & Benefits	\$506,956	\$295,604	\$211,352	E-55	-\$149,035	\$357,921	100.00%	-\$119,926	\$237,995	\$146,569	\$91,426
56	927.000	Franchise Requirements	\$0	\$0	\$0	E-56	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
57	928.000	Regulatory Commission Expenses	\$3,572	\$0	\$3,572	E-57	\$0	\$3,572	100.00%	\$368	\$3,940	\$0	\$3,940
58	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-58	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
59	930.100	Institutional or Goodwill Advertising Expenses	\$1,577	\$0	\$1,577	E-59	\$0	\$1,577	100.00%	-\$1,419	\$158	\$0	\$158
60	930.200	Misc. General Expenses	\$66,410	\$0	\$66,410	E-60	\$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	\$0	\$2,346
62	931.000	Rents - AGE	\$35,459	\$0	\$35,459	E-62	\$0	\$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	\$0	\$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		TOTAL DEPRECIATION EXPENSE	\$1,159,994	\$0	\$0		\$0	\$1,159,994		\$469,293	\$1,629,287	\$0	\$0
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	-\$2,612	\$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	\$0	\$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		-\$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		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
80		AMORTIZATION EXPENSE											
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	\$0	\$0	\$0	E-82	\$0	\$0	0.00%	-\$2,051	-\$2,051	\$0	-\$2,051
83	407.000	Amortization Property Losses	\$0	\$0	\$0	E-83	\$0	\$0	0.00%	\$0	\$0	\$0	\$0

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
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	B	C	D	E	F	G	
Line Number	Description	Dollar Amount	Percentage of Total Capital Structure	Embedded Cost of Capital	Weighted Cost of Capital 8.50%	Weighted Cost of Capital 9.25%	Weighted 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	<u>\$12,239,172,697</u>	<u>100.00%</u>		<u>6.525%</u>	<u>6.855%</u>	<u>6.965%</u>
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

Line Number	A Description	B 6.53% Return	C 6.86% Return	D 6.97% 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
11	Allowance for Known and Measureable 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

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

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$1,781,496,383
2	Less Accumulated Depreciation Reserve		\$402,514,689
3	Net Plant In Service		<u>\$1,378,981,694</u>
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		<u>\$77,850,385</u>
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		<u>\$538,643,030</u>
23	Total Rate Base		<u><u>\$918,189,049</u></u>

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$171,676	P-2	\$0	\$171,676	100.00%	\$0	\$171,676
3	302.000	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	314.000	Wells and Springs	\$1,551,847	P-11	\$0	\$1,551,847	100.00%	\$0	\$1,551,847
12	315.000	Infiltration Galleries and Tunnels	\$0	P-12	\$0	\$0	100.00%	\$0	\$0
13	316.000	Supply Mains	\$7,971,854	P-13	\$0	\$7,971,854	100.00%	\$0	\$7,971,854
14	317.000	Other Water Source Plant	\$1,730	P-14	\$0	\$1,730	100.00%	\$0	\$1,730
15		TOTAL SOURCE OF SUPPLY PLANT	\$26,577,524		\$0	\$26,577,524		\$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	322.000	Boiler Plant Equipment	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20	323.000	Other Power Production Equipment	\$2,129,661	P-20	-\$2,791	\$2,126,870	100.00%	\$0	\$2,126,870
21	324.000	Steam Pumping Equipment	\$14,730	P-21	\$0	\$14,730	100.00%	\$0	\$14,730
22	325.000	Electric Pumping Equipment	\$57,686,796	P-22	-\$9,768	\$57,677,028	100.00%	\$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	\$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
33		TRANSMISSION & DIST. PLANT							
34	340.000	Land and Land Rights - TDP	\$4,768,135	P-34	\$0	\$4,768,135	100.00%	\$0	\$4,768,135
35	341.000	Structures and Improvements - TDP	\$7,866,127	P-35	\$0	\$7,866,127	100.00%	\$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	347.000	Meter Installations	\$17,977,234	P-41	\$0	\$17,977,234	100.00%	\$0	\$17,977,234
42	348.000	Hydrants	\$74,705,457	P-42	-\$576	\$74,704,881	100.00%	\$0	\$74,704,881
43	349.000	Other Transmission & Distribution Plant	\$9,563	P-43	\$0	\$9,563	100.00%	\$0	\$9,563
44		TOTAL TRANSMISSION & DIST. PLANT	\$1,400,143,804		-\$945,516	\$1,399,198,288		\$0	\$1,399,198,288
45		INCENTIVE COMPENSATION CAPITALIZATION							
46	0.000	Incentive Compensation Capitalization Adj.	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
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	390.300	Miscellaneous Structures	\$1,456,738	P-53	\$0	\$1,456,738	100.00%	\$0	\$1,456,738
54	390.900	Structures & Improvements - Leasehold	\$45,416	P-54	\$0	\$45,416	100.00%	\$0	\$45,416
55	391.000	Office Furniture and Equipment	\$934,179	P-55	\$0	\$934,179	100.00%	\$0	\$934,179
56	391.100	Computers & Peripheral Equipment	\$6,027,519	P-56	\$0	\$6,027,519	100.00%	\$0	\$6,027,519

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

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$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	60	0.00%
13	316.000	Supply Mains	\$7,971,854	1.45%	\$115,592	80	-25.00%
14	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	\$0	3.05%	\$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%	\$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		TOTAL PUMPING PLANT	\$76,907,392		\$1,741,672		
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					
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	-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	42	-10.00%
42	348.000	Hydrants	\$74,704,881	1.85%	\$1,382,040	65	-30.00%
43	349.000	Other Transmission & Distribution Plant	\$9,563	2.96%	\$283	50	0.00%
44		TOTAL TRANSMISSION & DIST. PLANT	\$1,399,198,288		\$21,244,258		
45		INCENTIVE COMPENSATION CAPITALIZATION					
46		Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0	0	0.00%

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
47		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
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	<u>\$1,781,496,383</u>		<u>\$32,505,069</u>		

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

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	75.00%	\$0	\$0
3	302.000	Franchises and Consents	\$306,586	R-3	\$0	\$306,586	100.00%	\$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
6		SOURCE OF SUPPLY PLANT							
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	\$364,235	100.00%	\$0	\$364,235
12	315.000	Infiltration Galleries and Tunnels	\$0	R-12	\$0	\$0	100.00%	\$0	\$0
13	316.000	Supply Mains	\$4,391,994	R-13	\$0	\$4,391,994	100.00%	\$0	\$4,391,994
14	317.000	Other Water Source Plant	\$674	R-14	\$0	\$674	100.00%	\$0	\$674
15		TOTAL SOURCE OF SUPPLY PLANT	\$9,897,698		\$0	\$9,897,698		\$0	\$9,897,698
16		PUMPING PLANT							
17	320.000	Land and Land Rights - PP	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	321.000	Structures and Improvements - PP	\$5,342,641	R-18	-\$2,066	\$5,340,575	100.00%	\$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	326.000	Diesel Pumping Equipment	\$1,708,036	R-23	\$0	\$1,708,036	100.00%	\$0	\$1,708,036
24	327.000	Hydraulic Pumping Equipment	-\$1,132	R-24	\$0	-\$1,132	100.00%	\$0	-\$1,132
25	328.000	Other Pumping Equipment	\$132,256	R-25	\$0	\$132,256	100.00%	\$0	\$132,256
26		TOTAL PUMPING PLANT	\$28,690,517		-\$6,671	\$28,683,846		\$0	\$28,683,846
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	\$29,227,075	R-29	\$0	\$29,227,075	100.00%	\$0	\$29,227,075
30	332.000	Water Treatment Equipment	\$29,586,243	R-30	\$0	\$29,586,243	100.00%	\$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
33		TRANSMISSION & DIST. PLANT							
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	345.000	Services	\$2,999,055	R-39	\$0	\$2,999,055	100.00%	\$0	\$2,999,055
40	346.000	Meters	\$10,877,556	R-40	-\$342	\$10,877,214	100.00%	\$0	\$10,877,214
41	347.000	Meter Installations	\$10,188,875	R-41	\$0	\$10,188,875	100.00%	\$0	\$10,188,875
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 CAPITALIZATION							
46		Incentive Compensation Capitalization Adj.	\$0	R-46	\$0	\$0	100.00%	\$0	\$0
47		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
48		GENERAL PLANT							
49	389.000	Land and Land Rights - GP	\$0	R-49	\$0	\$0	100.00%	\$0	\$0
50	390.000	Structures and Improvements - GP	\$828,787	R-50	-\$217	\$828,570	100.00%	\$0	\$828,570
51	390.100	Office Structures	\$708,272	R-51	\$0	\$708,272	100.00%	\$0	\$708,272
52	390.200	General Structures - HVAC	\$35,352	R-52	\$0	\$35,352	100.00%	\$0	\$35,352
53	390.300	Miscellaneous Structures	\$600,926	R-53	\$0	\$600,926	100.00%	\$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	391.100	Computers & Peripheral Equipment	\$2,658,754	R-56	\$0	\$2,658,754	100.00%	\$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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
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 telephone)	\$1,362,225	R-72	\$0	\$1,362,225	100.00%	\$0	\$1,362,225
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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$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-3	461.200	Commercial	\$43,176,355			Rev-3		\$43,176,355	100.00%	-\$29,295	\$43,147,060		
Rev-4	461.300	Industrial	\$7,497,863			Rev-4		\$7,497,863	100.00%	-\$180,435	\$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	\$206			Rev-6		\$206	100.00%	-\$206	\$0		
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		TOTAL OPERATING REVENUES	\$222,627,184					\$222,627,184		\$4,545,878	\$227,173,062		
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	Miscellaneous 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		\$1,075,999	\$15,760,880		-\$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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
40		TRANSMISSION & DIST. EXPENSES											
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	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	\$1,429,758	\$1,381,945	\$47,813	E-43	\$383,485	\$1,813,243	100.00%	-\$55,581	\$1,757,662	\$1,765,430	-\$7,768
44	663.000	Meter Expenses - TDE	\$603,980	\$603,980	\$0	E-44	\$144,327	\$748,307	100.00%	-\$3	\$748,304	\$748,307	-\$3
45	664.000	Customer Installations Expenses - TDE	\$484,660	\$484,660	\$0	E-45	\$115,759	\$600,419	100.00%	-\$15	\$600,404	\$600,419	-\$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		CUSTOMER SERVICE EXPENSES											
66	907.000	Customer Service & Information Expenses	\$249	\$249	\$0	E-66	\$114	\$363	100.00%	-\$56	\$307	\$363	-\$56
67		TOTAL CUSTOMER SERVICE EXPENSES	\$249	\$249	\$0		\$114	\$363		-\$56	\$307	\$363	-\$56
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	\$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	921.000	Office Supplies & Expenses	\$2,198,356	\$0	\$2,198,356	E-73	\$0	\$2,198,356	100.00%	\$68,188	\$2,266,544	\$0	\$2,266,544
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	\$29,210,051	\$22,858,710	\$6,351,341	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	\$0	\$3,780,332	E-76	\$0	\$3,780,332	100.00%	-\$591,596	\$3,188,736	\$0	\$3,188,736
77	925.000	Injuries & Damages	-\$5,093	\$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 Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
87		TOTAL ADMIN. & GENERAL EXPENSES	\$51,662,313	\$35,466,319	\$16,195,994		\$1,682,629	\$53,344,942		-\$1,948,303	\$51,396,639	\$36,815,605	\$14,581,034
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	100.00%	-\$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	100.00%	\$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	100.00%	\$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	100.00%	\$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											
104	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		TOTAL INCOME TAXES	-\$5,760,617					-\$5,760,617		\$22,054,046	\$16,293,429		
106		DEFERRED INCOME TAXES											
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					\$55,687,105		\$4,752,578	\$60,439,683		

(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

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 8.50%	F Weighted Cost of Capital 9.25%	G Weighted 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%

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 Number	<u>A</u> Description	<u>B</u> 6.53% Return	<u>C</u> 6.86% Return	<u>D</u> 6.97% 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
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$4,743,208	\$4,743,208	\$4,743,208
12	Miscellaneous	\$0	\$0	\$0
13	Gross Revenue Requirement	\$1,002,471	\$1,588,586	\$1,783,957

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

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$216,608,619
2	Less Accumulated Depreciation Reserve		\$54,971,806
3	Net Plant In Service		<u>\$161,636,813</u>
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		<u>\$5,165,593</u>
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		<u>\$56,423,113</u>
23	Total Rate Base		<u><u>\$110,379,293</u></u>

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$17,974	P-2	\$0	\$17,974	100.00%	\$0	\$17,974
3	302.000	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	315.000	Infiltration Galleries and Tunnels	\$1,804	P-12	\$0	\$1,804	100.00%	\$0	\$1,804
13	316.000	Supply Mains	\$9,650,009	P-13	\$0	\$9,650,009	100.00%	\$0	\$9,650,009
14	317.000	Other Water Source Plant	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15		TOTAL SOURCE OF SUPPLY PLANT	\$13,722,991		\$0	\$13,722,991		\$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	321.000	Structures and Improvements - PP	\$6,059,304	P-18	\$0	\$6,059,304	100.00%	\$0	\$6,059,304
19	322.000	Boiler Plant Equipment	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20	323.000	Other Power Production Equipment	\$483,554	P-20	\$0	\$483,554	100.00%	\$0	\$483,554
21	324.000	Steam Pumping Equipment	\$197,004	P-21	\$0	\$197,004	100.00%	\$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	344.000	Fire Mains	\$97,002	P-38	\$0	\$97,002	100.00%	\$0	\$97,002
39	345.000	Services	\$12,906,234	P-39	\$0	\$12,906,234	100.00%	\$0	\$12,906,234
40	346.000	Meters	\$10,985,273	P-40	\$0	\$10,985,273	100.00%	\$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 CAPITALIZATION							
46	0.000	Incentive Compensation Capitalization Adj.	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
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	390.300	Miscellaneous Structures	\$2,170,640	P-53	\$0	\$2,170,640	100.00%	\$0	\$2,170,640
54	390.900	Structures & Improvements - Leasehold	\$4,719	P-54	\$0	\$4,719	100.00%	\$0	\$4,719
55	391.000	Office Furniture and Equipment	\$229,270	P-55	\$0	\$229,270	100.00%	\$0	\$229,270
56	391.100	Computers & Peripheral Equipment	\$1,319,927	P-56	\$0	\$1,319,927	100.00%	\$0	\$1,319,927

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

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$17,974	0.00%	\$0	0	0.00%
3	302.000	Franchises and Consents	\$1,106	0.00%	\$0	0	0.00%
4	303.000	Miscellaneous Intangible Plant	\$369,529	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$388,609		\$0		
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					
34	340.000	Land and Land Rights - TDP	\$135,403	0.00%	\$0	0	0.00%
35	341.000	Structures and Improvements - TDP	\$997,197	1.49%	\$14,858	55	-20.00%
36	342.000	Distribution Reservoirs and Standpipes	\$4,787,580	1.70%	\$81,389	65	-25.00%
37	343.000	Transmission and Distribution Mains	\$73,291,248	1.39%	\$1,018,748	90	-30.00%
38	344.000	Fire Mains	\$97,002	1.56%	\$1,513	85	-30.00%
39	345.000	Services	\$12,906,234	2.92%	\$376,862	65	-100.00%
40	346.000	Meters	\$10,985,273	2.40%	\$263,647	42	-10.00%
41	347.000	Meter Installations	\$6,761,164	2.40%	\$162,268	42	-10.00%
42	348.000	Hydrants	\$6,629,041	1.85%	\$122,637	65	-30.00%
43	349.000	Other Transmission & Distribution Plant	\$19,657	2.96%	\$582	50	0.00%
44		TOTAL TRANSMISSION & DIST. PLANT	\$116,609,799		\$2,042,504		
45		INCENTIVE COMPENSATION CAPITALIZATION					
46		Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0	0	0.00%

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
47		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
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%
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		TOTAL GENERAL PLANT	\$18,909,162		\$1,008,274		
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.

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	75.00%	\$0	\$0
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$0	R-4	\$0	\$0	100.00%	\$0	\$0
5		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	311.000	Structures and Improvements - SSP	\$633,356	R-8	\$0	\$633,356	100.00%	\$0	\$633,356
9	312.000	Collecting & Impounding Reservoirs	\$0	R-9	\$0	\$0	100.00%	\$0	\$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	316.000	Supply Mains	\$2,860,043	R-13	\$0	\$2,860,043	100.00%	\$0	\$2,860,043
14	317.000	Other Water Source Plant	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15		TOTAL SOURCE OF SUPPLY PLANT	\$3,426,341		\$0	\$3,426,341		\$0	\$3,426,341
16		PUMPING PLANT							
17	320.000	Land and Land Rights - PP	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	321.000	Structures and Improvements - PP	\$1,456,511	R-18	\$0	\$1,456,511	100.00%	\$0	\$1,456,511
19	322.000	Boiler Plant Equipment	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
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	326.000	Diesel Pumping Equipment	\$97,262	R-23	\$0	\$97,262	100.00%	\$0	\$97,262
24	327.000	Hydraulic Pumping Equipment	\$21,209	R-24	\$0	\$21,209	100.00%	\$0	\$21,209
25	328.000	Other Pumping Equipment	\$29,833	R-25	\$0	\$29,833	100.00%	\$0	\$29,833
26		TOTAL PUMPING PLANT	\$4,556,641		\$0	\$4,556,641		\$0	\$4,556,641
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	\$7,864,884	R-29	\$0	\$7,864,884	100.00%	\$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	\$13,867,417	R-37	\$0	\$13,867,417	100.00%	\$0	\$13,867,417
38	344.000	Fire Mains	\$29,853	R-38	\$0	\$29,853	100.00%	\$0	\$29,853
39	345.000	Services	\$2,965,379	R-39	\$0	\$2,965,379	100.00%	\$0	\$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	349.000	Other Transmission & Distribution Plant	\$5,826	R-43	\$0	\$5,826	100.00%	\$0	\$5,826
44		TOTAL TRANSMISSION & DIST. PLANT	\$22,918,821		\$0	\$22,918,821		\$0	\$22,918,821
45		INCENTIVE COMPENSATION CAPITALIZATION							
46		Incentive Compensation Capitalization Adj.	\$0	R-46	\$0	\$0	100.00%	\$0	\$0
47		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
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	390.200	General Structures - HVAC	\$0	R-52	\$0	\$0	100.00%	\$0	\$0
53	390.300	Miscellaneous Structures	\$647,200	R-53	\$0	\$647,200	100.00%	\$0	\$647,200
54	390.900	Structures & Improvements - Leasehold	-\$36	R-54	\$0	-\$36	100.00%	\$0	-\$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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
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 telephone)	\$199,492	R-72	\$0	\$199,492	100.00%	\$0	\$199,492
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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.000	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			Rev-3		\$5,700,728	100.00%	\$66,473	\$5,767,201		
Rev-4	461.300	Industrial	\$4,943,854			Rev-4		\$4,943,854	100.00%	\$335,672	\$5,279,526		
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		\$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	604.000	Rents - SSE	\$3,869	\$0	\$3,869	E-6	\$0	\$3,869	100.00%	\$0	\$3,869	\$0	\$3,869
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	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	612.000	Maint. of Collect. & Impound. Reservoirs	\$259	\$259	\$0	E-9	\$23	\$282	100.00%	-\$24	\$258	\$258	\$0
10	613.000	Maint. of Lake, River and Other Intakes	\$72	\$72	\$0	E-10	\$7	\$79	100.00%	\$0	\$79	\$79	\$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	\$26	\$26	\$0	E-12	\$0	\$26	100.00%	-\$23	\$3	\$3	\$0
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	\$4,171	\$0	\$4,171	E-14	\$0	\$4,171	100.00%	\$0	\$4,171	\$0	\$4,171
15		TOTAL SOURCE OF SUPPLY EXPENSES	\$819,153	\$346	\$818,807		\$30	\$819,183		-\$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	631.000	Maint. of Structures & Improvements - PE	\$30	\$30	\$0	E-26	\$0	\$30	100.00%	-\$19	\$11	\$11	\$0
27	632.000	Maint. of Power Production Equipment	\$9	\$9	\$0	E-27	\$0	\$9	100.00%	-\$6	\$3	\$3	\$0
28	633.000	Maint. of Pumping Equipment	\$28,326	\$27,295	\$1,031	E-28	\$2,847	\$31,173	100.00%	-\$1	\$31,172	\$30,142	\$1,030
29		TOTAL PUMPING EXPENSES	\$1,667,235	\$634,684	\$1,032,551		\$77,528	\$1,744,763		\$106,858	\$1,851,621	\$712,187	\$1,139,434
30		WATER TREATMENT EXPENSES											
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	Miscellaneous 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		\$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 Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
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
58		CUSTOMER ACCOUNTS EXPENSE											
59	901.000	Supervision - CAE	\$37,193	\$37,193	\$0	E-59	\$3,936	\$41,129	100.00%	\$0	\$41,129	\$41,129	\$0
60	902.000	Meter Reading Expenses - CAE	\$269,592	\$262,414	\$7,178	E-60	\$36,419	\$306,011	100.00%	\$45	\$306,056	\$298,833	\$7,223
61	903.000	Customer Records & Collection Expenses	\$386,855	\$81,233	\$305,622	E-61	\$8,512	\$395,367	100.00%	-\$34,703	\$360,664	\$57,801	\$302,863
62	904.000	Uncollectible Amounts - CAE	\$346,241	\$0	\$346,241	E-62	\$0	\$346,241	100.00%	-\$172,227	\$174,014	\$0	\$174,014
63	905.000	Misc. Customer Accounts Expense - CAE	\$36,784	\$1,961	\$34,823	E-63	\$199	\$36,983	100.00%	-\$174	\$36,809	\$2,160	\$34,649
64		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$1,076,665	\$382,801	\$693,864		\$49,066	\$1,125,731		-\$207,059	\$918,672	\$399,923	\$518,749
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		TOTAL CUSTOMER SERVICE EXPENSES	\$21	\$21	\$0		\$0	\$21		-\$14	\$7	\$7	\$0
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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
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	100.00%	-\$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
102		NET INCOME BEFORE TAXES	\$8,658,801					\$8,338,773		\$5,345,368	\$13,684,141		
103		INCOME TAXES											
104	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		TOTAL INCOME TAXES	-\$918,072					-\$918,072		\$4,348,522	\$3,430,450		
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

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 8.50%	F Weighted Cost of Capital 9.25%	G Weighted 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%

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 Number	<u>A</u> Description	<u>B</u> 6.53% Return	<u>C</u> 6.86% Return	<u>D</u> 6.97% 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 Tax Requirement			
7	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
9	Additional Current Tax Required	-\$212,905	-\$20,508	\$43,625
10	Revenue Requirement	-\$562,450	-\$54,177	\$115,248
11	Allowance for Known and Measureable 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

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

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$209,422,778
2	Less Accumulated Depreciation Reserve		\$44,771,365
3	Net Plant In Service		<u>\$164,651,413</u>
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		<u>\$110,322</u>
11	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$9,226,109</u>
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		<u>\$382,867</u>
23	TOTAL SUBTRACT FROM NET PLANT		<u>\$78,157,643</u>
24	Total Rate Base		<u><u>\$95,719,879</u></u>

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$50,809	P-2	\$0	\$50,809	100.00%	\$0	\$50,809
3	302.000	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	314.000	Wells and Springs	\$5,477,032	P-11	\$0	\$5,477,032	100.00%	\$0	\$5,477,032
12	315.000	Infiltration Galleries and Tunnels	\$0	P-12	\$0	\$0	100.00%	\$0	\$0
13	316.000	Supply Mains	\$4,653,841	P-13	\$0	\$4,653,841	100.00%	\$0	\$4,653,841
14	317.000	Other Water Source Plant	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15		TOTAL SOURCE OF SUPPLY PLANT	\$17,001,721		\$0	\$17,001,721		\$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	322.000	Boiler Plant Equipment	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20	323.000	Other Power Production Equipment	\$820,347	P-20	\$0	\$820,347	100.00%	\$0	\$820,347
21	324.000	Steam Pumping Equipment	\$248,255	P-21	\$0	\$248,255	100.00%	\$0	\$248,255
22	325.000	Electric Pumping Equipment	\$5,917,144	P-22	\$0	\$5,917,144	100.00%	\$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
33		TRANSMISSION & DIST. PLANT							
34	340.000	Land and Land Rights - TDP	\$201,974	P-34	\$0	\$201,974	100.00%	\$0	\$201,974
35	341.000	Structures and Improvements - TDP	\$1,393,551	P-35	\$0	\$1,393,551	100.00%	\$0	\$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	347.000	Meter Installations	\$4,949,647	P-41	\$0	\$4,949,647	100.00%	\$0	\$4,949,647
42	348.000	Hydrants	\$3,271,609	P-42	\$0	\$3,271,609	100.00%	\$0	\$3,271,609
43	349.000	Other Transmission & Distribution Plant	\$9,423	P-43	\$0	\$9,423	100.00%	\$0	\$9,423
44		TOTAL TRANSMISSION & DIST. PLANT	\$127,868,328		\$0	\$127,868,328		\$0	\$127,868,328
45		INCENTIVE COMPENSATION CAPITALIZATION							
46	0.000	Incentive Compensation Capitalization Adj.	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
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	390.300	Miscellaneous Structures	\$66,542	P-53	\$0	\$66,542	100.00%	\$0	\$66,542
54	390.900	Structures & Improvements - Leasehold	\$16,966	P-54	\$0	\$16,966	100.00%	\$0	\$16,966
55	391.000	Office Furniture and Equipment	\$236,248	P-55	\$0	\$236,248	100.00%	\$0	\$236,248
56	391.100	Computers & Peripheral Equipment	\$797,135	P-56	\$0	\$797,135	100.00%	\$0	\$797,135

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

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$50,809	0.00%	\$0	0	0.00%
3	302.000	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	311.000	Structures and Improvements - SSP	\$5,863,722	1.97%	\$115,515	60	-25.00%
9	312.000	Collecting & Impounding Reservoirs	\$119,689	0.35%	\$419	85	0.00%
10	313.000	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	315.000	Infiltration Galleries and Tunnels	\$0	1.77%	\$0	60	0.00%
13	316.000	Supply Mains	\$4,653,841	1.45%	\$67,481	80	-25.00%
14	317.000	Other Water Source Plant	\$0	4.97%	\$0	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	321.000	Structures and Improvements - PP	\$2,201,353	3.95%	\$86,953	75	-15.00%
19	322.000	Boiler Plant Equipment	\$0	3.05%	\$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	325.000	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	327.000	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	340.000	Land and Land Rights - TDP	\$201,974	0.00%	\$0	0	0.00%
35	341.000	Structures and Improvements - TDP	\$1,393,551	1.49%	\$20,764	55	-20.00%
36	342.000	Distribution Reservoirs and Standpipes	\$9,958,782	1.70%	\$169,299	65	-25.00%
37	343.000	Transmission and Distribution Mains	\$79,603,000	1.39%	\$1,106,482	90	-30.00%
38	344.000	Fire Mains	\$123,576	1.56%	\$1,928	85	-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	347.000	Meter Installations	\$4,949,647	2.40%	\$118,792	42	-10.00%
42	348.000	Hydrants	\$3,271,609	1.85%	\$60,525	65	-30.00%
43	349.000	Other Transmission & Distribution Plant	\$9,423	2.96%	\$279	50	0.00%
44		TOTAL TRANSMISSION & DIST. PLANT	\$127,868,328		\$2,263,745		
45		INCENTIVE COMPENSATION CAPITALIZATION					
46		Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0	0	0.00%

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
47		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
48		GENERAL PLANT					
49	389.000	Land and Land Rights - GP	\$371,570	0.00%	\$0	0	0.00%
50	390.000	Structures and Improvements - GP	\$3,974,965	3.02%	\$120,044	55	-20.00%
51	390.100	Office Structures	\$857,886	2.09%	\$17,930	47	-20.00%
52	390.200	General Structures - HVAC	\$0	2.09%	\$0	47	-20.00%
53	390.300	Miscellaneous Structures	\$66,542	3.72%	\$2,475	55	-20.00%
54	390.900	Structures & Improvements - Leasehold	\$16,966	2.75%	\$467	25	0.00%
55	391.000	Office Furniture and Equipment	\$236,248	3.49%	\$8,245	20	0.00%
56	391.100	Computers & Peripheral Equipment	\$797,135	19.06%	\$151,934	5	0.00%
57	391.200	Computer Hardware & Software	\$44,022	19.06%	\$8,391	5	0.00%
58	391.250	Computer Software	\$1,405,535	5.00%	\$70,277	20	0.00%
59	391.260	Personal Computer Software	\$0	10.00%	\$0	10	0.00%
60	391.300	Other Office Equipment	\$19,248	10.46%	\$2,013	15	0.00%
61	391.400	BTS Initial Investment	\$4,269,532	5.00%	\$213,477	20	0.00%
62	392.000	Transportation Equipment	\$0	5.57%	\$0	9	15.00%
63	392.100	Transportation Equipment - Light Trucks	\$479,986	5.57%	\$26,735	9	15.00%
64	392.200	Transportation Equipment - Heavy Trucks	\$0	0.00%	\$0	10	15.00%
65	392.300	Transportation Equipment - Cars	\$135,051	0.00%	\$0	6	15.00%
66	392.400	Transportation Equipment - Other	\$111,859	6.15%	\$6,879	15	0.00%
67	393.000	Stores Equipment	\$33,189	3.88%	\$1,288	25	0.00%
68	394.000	Tools, Shop and Garage Equipment	\$1,053,684	3.73%	\$39,302	20	0.00%
69	395.000	Laboratory Equipment	\$225,999	3.90%	\$8,814	0	0.00%
70	396.000	Power Operated Equipment	\$263,111	3.79%	\$9,972	12	20.00%
71	397.000	Communication Equipment	\$0	0.00%	\$0	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	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		
77		Total Depreciation	<u>\$209,422,778</u>		<u>\$4,471,032</u>		

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

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$2,933	R-2	\$0	\$2,933	100.00%	\$0	\$2,933
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$0	R-4	\$0	\$0	100.00%	\$0	\$0
5		TOTAL INTANGIBLE PLANT	\$2,933		\$0	\$2,933		\$0	\$2,933
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	311.000	Structures and Improvements - SSP	\$1,049,617	R-8	\$0	\$1,049,617	100.00%	\$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	315.000	Infiltration Galleries and Tunnels	\$0	R-12	\$0	\$0	100.00%	\$0	\$0
13	316.000	Supply Mains	\$1,096,088	R-13	\$0	\$1,096,088	100.00%	\$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		PUMPING PLANT							
17	320.000	Land and Land Rights - PP	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	321.000	Structures and Improvements - PP	\$537,453	R-18	\$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	-\$55,637	100.00%	\$0	-\$55,637
22	325.000	Electric Pumping Equipment	\$970,154	R-22	\$0	\$970,154	100.00%	\$0	\$970,154
23	326.000	Diesel Pumping Equipment	-\$9,298	R-23	\$0	-\$9,298	100.00%	\$0	-\$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	-\$6,322	100.00%	\$0	-\$6,322
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	342.000	Distribution Reservoirs and Standpipes	\$3,388,117	R-36	\$0	\$3,388,117	100.00%	\$0	\$3,388,117
37	343.000	Transmission and Distribution Mains	\$14,540,180	R-37	\$0	\$14,540,180	100.00%	\$0	\$14,540,180
38	344.000	Fire Mains	\$38,009	R-38	\$0	\$38,009	100.00%	\$0	\$38,009
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	348.000	Hydrants	\$714,096	R-42	\$0	\$714,096	100.00%	\$0	\$714,096
43	349.000	Other Transmission & Distribution Plant	\$3,232	R-43	\$0	\$3,232	100.00%	\$0	\$3,232
44		TOTAL TRANSMISSION & DIST. PLANT	\$27,106,358		\$0	\$27,106,358		\$0	\$27,106,358
45		INCENTIVE COMPENSATION CAPITALIZATION							
46		Incentive Compensation Capitalization Adj.	\$0	R-46	\$0	\$0	100.00%	\$0	\$0
47		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
48		GENERAL PLANT							
49	389.000	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	390.300	Miscellaneous Structures	\$100,410	R-53	\$0	\$100,410	100.00%	\$0	\$100,410
54	390.900	Structures & Improvements - Leasehold	\$1,780	R-54	\$0	\$1,780	100.00%	\$0	\$1,780
55	391.000	Office Furniture and Equipment	\$217,329	R-55	\$0	\$217,329	100.00%	\$0	\$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	-\$1,441	100.00%	\$0	-\$1,441

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
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 telephone)	\$217,925	R-72	\$0	\$217,925	100.00%	\$0	\$217,925
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 Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.000	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-3	461.200	Commercial	\$5,519,504			Rev-3		\$5,519,504	100.00%	\$11,502	\$5,531,006		
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		\$203,493	\$26,006,819		
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	\$0	\$0
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	Miscellaneous 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	\$0	E-35	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
36	650.000	Maint. Supervision & Engineering - WTE	\$69,831	\$69,831	\$0	E-36	\$9,074	\$78,905	100.00%	\$0	\$78,905	\$78,905	\$0
37	651.000	Maint. of Structures & Improvements - WTE	\$29	\$0	\$29	E-37	\$0	\$29	100.00%	\$0	\$29	\$0	\$29
38	652.000	Maint. of Water Treatment Equipment	\$28,647	\$0	\$28,647	E-38	\$0	\$28,647	100.00%	\$274	\$28,921	\$0	\$28,921
39		TOTAL WATER TREATMENT EXPENSES	\$1,233,333	\$104,116	\$1,129,217		\$14,972	\$1,248,305		-\$344,148	\$904,157	\$119,088	\$785,069

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
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
58		CUSTOMER ACCOUNTS EXPENSE											
59	901.000	Supervision - CAE	\$0	\$0	\$0	E-59	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
60	902.000	Meter Reading Expenses - CAE	\$200,697	\$200,697	\$0	E-60	\$26,448	\$227,145	100.00%	-\$2	\$227,143	\$227,145	-\$2
61	903.000	Customer Records & Collection Expenses	\$314,395	\$8,958	\$305,437	E-61	\$1,234	\$315,629	100.00%	-\$54,912	\$260,717	\$10,192	\$250,525
62	904.000	Uncollectible Amounts - CAE	\$341,135	\$0	\$341,135	E-62	\$0	\$341,135	100.00%	-\$323,923	\$17,212	\$0	\$17,212
63	905.000	Misc. Customer Accounts Expense - CAE	\$18,671	\$8,917	\$9,754	E-63	\$2,519	\$21,190	100.00%	-\$78	\$21,112	\$11,436	\$9,676
64		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$874,898	\$218,572	\$656,326		\$30,201	\$905,099		-\$378,915	\$526,184	\$248,773	\$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		TOTAL CUSTOMER SERVICE EXPENSES	\$21	\$21	\$0		\$0	\$21		-\$14	\$7	\$21	-\$14
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	\$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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
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	\$14,955
94		TOTAL AMORTIZATION EXPENSE	\$22,175	\$0	\$22,175		\$0	\$22,175		\$20,360	\$42,535	\$0	\$42,535
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											
107	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			E-108		-\$563	100.00%	\$0	-\$563		
109		TOTAL DEFERRED INCOME TAXES	\$4,588,391					\$4,588,391		-\$3,944,802	\$643,589		
110		NET OPERATING INCOME	\$3,888,625					\$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

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 8.50%	F Weighted Cost of Capital 9.25%	G Weighted 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%

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 Number	<u>A</u> Description	<u>B</u> 6.53% Return	<u>C</u> 6.86% Return	<u>D</u> 6.97% Return
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
11	Allowance for Known and Measureable 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

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

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$35,264,325
2	Less Accumulated Depreciation Reserve		\$13,883,995
3	Net Plant In Service		<u>\$21,380,330</u>
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		<u>\$123,361</u>
10	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$14,312,514</u>
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		<u>\$48,342</u>
21	TOTAL SUBTRACT FROM NET PLANT		<u>\$25,522,911</u>
22	Total Rate Base		<u><u>\$10,169,933</u></u>

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$2,926	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	353.000	Services to Customers	\$0	P-11	\$0	\$0	100.00%	\$0	\$0
12	354.000	Flow Measuring Devices	\$0	P-12	\$0	\$0	100.00%	\$0	\$0
13	356.000	Other Collection Equipment	\$0	P-13	\$0	\$0	100.00%	\$0	\$0
14		TOTAL COLLECTION PLANT	\$21,295,700		\$0	\$21,295,700		\$0	\$21,295,700
15		SYSTEM PUMPING PLANT							
16	360.000	Land & Land Rights	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17	361.000	Structures & Improv	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18	362.000	Receiving Wells	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19	363.000	Electric Pumping Equipment	\$119,518	P-19	\$0	\$119,518	100.00%	\$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		TREATMENT & DISPOSAL PLANT							
23	371.000	Structures and Improvements	\$0	P-23	\$0	\$0	100.00%	\$0	\$0
24	372.000	Treatment & Disposal Equipment	\$618,986	P-24	\$0	\$618,986	100.00%	\$0	\$618,986
25	373.000	Plant Sewers	\$10,423,267	P-25	\$0	\$10,423,267	100.00%	\$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 CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
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	390.200	General Structures - HVAC	\$0	P-35	\$0	\$0	100.00%	\$0	\$0
36	390.300	Miscellaneous Structures	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37	390.900	Structures & Improvements - Leasehold	\$768	P-37	\$0	\$768	100.00%	\$0	\$768
38	391.000	Office Furniture & Equipment	\$61,832	P-38	\$0	\$61,832	100.00%	\$0	\$61,832
39	391.100	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	P-42	\$0	\$0	100.00%	\$0	\$0
43	391.300	Other Office Equipment	\$216	P-43	\$0	\$216	100.00%	\$0	\$216
44	391.400	BTS Initial Investment	\$718,939	P-44	\$0	\$718,939	100.00%	\$0	\$718,939
45	392.000	Transportation Equipment	\$286,334	P-45	\$0	\$286,334	100.00%	\$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	P-49	\$0	\$0	100.00%	\$0	\$0
50	393.000	Stores Equipment	\$0	P-50	\$0	\$0	100.00%	\$0	\$0
51	394.000	Tools, Shop and Garage Equipment	\$6,521	P-51	\$0	\$6,521	100.00%	\$0	\$6,521
52	395.000	Laboratory Equipment	\$0	P-52	\$0	\$0	100.00%	\$0	\$0
53	396.000	Power Operated Equipment	\$579,885	P-53	\$0	\$579,885	100.00%	\$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	\$0	\$61	100.00%	\$0	\$61

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
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	<u>\$35,264,325</u>		<u>\$0</u>	<u>\$35,264,325</u>		<u>\$0</u>	<u>\$35,264,325</u>

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$2,926	0.00%	\$0	0	0.00%
3	302.000	Franchises	\$0	0.00%	\$0	0	0.00%
4	303.000	Other Plant & Misc. Equipment	\$493	0.00%	\$0	0	0.00%
5		TOTAL PLANT INTANGIBLE	\$3,419		\$0		
6		COLLECTION PLANT					
7	350.000	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 CAPITALIZATION					
29		Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0	0	0.00%
30		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
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	391.000	Office Furniture & Equipment	\$61,832	5.00%	\$3,092	20	0.00%
39	391.100	Computers & Peripheral Equipment	\$240,453	20.00%	\$48,091	5	0.00%
40	391.200	Computer Hardware & Software	\$7,413	20.00%	\$1,483	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	10	5.00%
47	392.200	Transportation Equipment - Heavy Trucks	\$0	3.45%	\$0	10	5.00%

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
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 telephone)	\$1,677	6.67%	\$112	15	0.00%
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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	302.000	Franchises	\$0	R-3	\$0	\$0	100.00%	\$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	352.200	Collection Sewers Gravity	\$10,600,151	R-10	\$0	\$10,600,151	100.00%	\$0	\$10,600,151
11	353.000	Services to Customers	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12	354.000	Flow Measuring Devices	\$0	R-12	\$0	\$0	100.00%	\$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	363.000	Electric Pumping Equipment	-\$681	R-19	\$0	-\$681	100.00%	\$0	-\$681
20	365.000	Other Pumping Equipment	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21		TOTAL SYSTEM PUMPING PLANT	-\$681		\$0	-\$681		\$0	-\$681
22		TREATMENT & DISPOSAL PLANT							
23	371.000	Structures and Improvements	\$0	R-23	\$0	\$0	100.00%	\$0	\$0
24	372.000	Treatment & Disposal Equipment	\$515,160	R-24	\$0	\$515,160	100.00%	\$0	\$515,160
25	373.000	Plant Sewers	\$923,956	R-25	\$0	\$923,956	100.00%	\$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 CAPITALIZATION							
29		Incentive Compensation Capitalization Adj.	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
31		GENERAL PLANT							
32	389.000	Land and Land Rights - General	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	390.000	Stores Shop Equipment Structures	\$275	R-33	\$0	\$275	100.00%	\$0	\$275
34	390.100	Office Structures	-\$4,289	R-34	\$0	-\$4,289	100.00%	\$0	-\$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	390.900	Structures & Improvements - Leasehold	-\$9	R-37	\$0	-\$9	100.00%	\$0	-\$9
38	391.000	Office Furniture & Equipment	\$3,163	R-38	\$0	\$3,163	100.00%	\$0	\$3,163
39	391.100	Computers & Peripheral Equipment	\$129,391	R-39	\$0	\$129,391	100.00%	\$0	\$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	\$1,533	100.00%	\$0	\$1,533
43	391.300	Other Office Equipment	\$32	R-43	\$0	\$32	100.00%	\$0	\$32
44	391.400	BTS Initial Investment	\$260,811	R-44	\$0	\$260,811	100.00%	\$0	\$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	392.300	Transportation Equipment - Cars	\$18,358	R-48	\$0	\$18,358	100.00%	\$0	\$18,358
49	392.400	Transportation Equipment - Other	\$56	R-49	\$0	\$56	100.00%	\$0	\$56
50	393.000	Stores Equipment	\$0	R-50	\$0	\$0	100.00%	\$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	396.000	Power Operated Equipment	\$635,723	R-53	\$0	\$635,723	100.00%	\$0	\$635,723
54	397.000	Communication Equipment	-\$11,342	R-54	\$0	-\$11,342	100.00%	\$0	-\$11,342
55	397.100	Communication Equipment (non telephone)	\$1,254	R-55	\$0	\$1,254	100.00%	\$0	\$1,254
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	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
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	<u>\$13,883,995</u>		<u>\$0</u>	<u>\$13,883,995</u>		<u>\$0</u>	<u>\$13,883,995</u>

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$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)	See note (1)
Rev-3	461.200	Commercial	\$1,580,774			Rev-3		\$1,580,774	100.00%	-\$4,052	\$1,576,722		
Rev-4	464.000	Other Public Auth.	\$17,030			Rev-4		\$17,030	100.00%	\$1,390	\$18,420		
Rev-5	536.000	Other Sewer Revenue - Oper. Rev.	\$626			Rev-5		\$626	100.00%	\$393	\$1,019		
Rev-6		TOTAL OPERATING REVENUES	\$4,330,710					\$4,330,710		-\$195,393	\$4,135,317		
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	Miscellaneous 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
7		COLLECTION MAINT. EXPENSES											
8	710.000	Maint. Supervision & Engineering	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	711.000	Maint. Of Structures & Improvements	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10	712.000	Maint. Of Collect. & Impound Rservoires	\$0	\$0	\$0	E-10	\$0	\$0	100.00%	\$2	\$2	\$2	\$0
11	713.000	Maint. Of Lake, River and Other Intakes	\$0	\$0	\$0	E-11	\$0	\$0	100.00%	\$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 Infiltration 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	725.000	Rents	\$0	\$0	\$0	E-21	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
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
27		TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$5	\$5	\$2	\$3
28		TREAT. & DISP. OPER. EXPENSE											
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	742.000	Operation Labor & Expenses	\$297,321	\$295,721	\$1,600	E-31	\$5,526	\$302,847	100.00%	\$78	\$302,925	\$300,512	\$2,413
32	743.000	Miscellaneous Expenses - WTE	\$722,813	\$0	\$722,813	E-32	\$0	\$722,813	100.00%	-\$47,145	\$675,668	\$0	\$675,668
33	744.000	Miscellaneous Expense - WTE	-\$101,631	\$0	-\$101,631	E-33	\$0	-\$101,631	100.00%	\$181	-\$101,450	\$181	-\$101,631
34	745.000	Rents - WTE	\$3,933	\$0	\$3,933	E-34	\$0	\$3,933	100.00%	\$0	\$3,933	\$0	\$3,933
35		TOTAL TREAT. & DISP. OPER. EXPENSE	\$922,436	\$295,721	\$626,715		\$5,526	\$927,962		-\$46,884	\$881,078	\$300,693	\$580,385
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		-\$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 Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
41		CUSTOMER ACCOUNTS EXPENSE											
42	901.000	Supervision - CAE	\$0	\$0	\$0	E-42	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
43	902.000	Meter Reading Expenses - CAE	\$0	\$0	\$0	E-43	\$0	\$0	100.00%	\$13	\$13	\$0	\$13
44	903.000	Customer Records & Collection Expenses	\$1,816	\$0	\$1,816	E-44	\$0	\$1,816	100.00%	\$43,361	\$45,177	\$43,859	\$1,318
45	904.000	Uncollectible Amounts - CAE	\$863	\$0	\$863	E-45	\$0	\$863	100.00%	\$53,267	\$54,130	\$0	\$54,130
46	905.000	Misc. Customer Accounts Expense - CAE	\$2	\$0	\$2	E-46	\$0	\$2	100.00%	\$62	\$64	\$0	\$64
47		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$2,681	\$0	\$2,681		\$0	\$2,681		\$96,703	\$99,384	\$43,859	\$55,525
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	\$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		TOTAL DEPRECIATION EXPENSE	\$392,108	\$0	\$0		\$0	\$392,108		\$293,440	\$685,548	\$0	\$0
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											
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	\$0	E-81	\$876	\$27,934	100.00%	\$1,881	\$29,815	\$27,934	\$1,881
82	408.000	Other Taxes	-\$34	\$0	-\$34	E-82	\$0	-\$34	100.00%	\$0	-\$34	\$0	-\$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		\$31,245	\$387,150	\$27,934	\$359,216

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
85		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		INCOME TAXES											
88	0.000	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

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 8.50%	F Weighted Cost of Capital 9.25%	G Weighted 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%

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

Line Number	<u>A</u> Description	<u>B</u> 6.53% Return	<u>C</u> 6.86% Return	<u>D</u> 6.97% 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
11	Allowance for Known and Measureable 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

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

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$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

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$8,678	P-2	\$0	\$8,678		\$0	\$8,678
3	302.000	Franchises	\$5,562	P-3	\$0	\$5,562		\$0	\$5,562
4	303.000	Other Plant & Misc. Equipment	\$501	P-4	\$0	\$501		\$0	\$501
5		TOTAL INTANGIBLE PLANT	\$14,741		\$0	\$14,741		\$0	\$14,741
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	\$2,820,657	P-8	-\$222,985	\$2,597,672		\$0	\$2,597,672
9	352.100	Collection Sewers Forced	\$8,082,735	P-9	\$286,637	\$8,369,372		\$0	\$8,369,372
10	352.200	Collection Sewers Gravity	\$4,792,464	P-10	-\$19,994	\$4,772,470		\$0	\$4,772,470
11	353.000	Services to Customers	\$1,125,300	P-11	-\$325	\$1,124,975		\$0	\$1,124,975
12	354.000	Flow Measuring Devices	\$517,922	P-12	\$0	\$517,922		\$0	\$517,922
13	356.000	Other Collection Equipment	\$25,141	P-13	\$0	\$25,141		\$0	\$25,141
14		TOTAL COLLECTION PLANT	\$17,394,219		\$43,333	\$17,437,552		\$0	\$17,437,552
15		SYSTEM PUMPING PLANT							
16	360.000	Land & Land Rights	\$9,505	P-16	\$0	\$9,505		\$0	\$9,505
17	361.000	Structures & Improv	\$157,617	P-17	\$0	\$157,617		\$0	\$157,617
18	362.000	Receiving Wells	\$742,767	P-18	\$0	\$742,767		\$0	\$742,767
19	363.000	Electric Pumping Equipment	\$2,341,472	P-19	-\$221,978	\$2,119,494		\$0	\$2,119,494
20	365.000	Other Pumping Equipment	\$1,005,393	P-20	\$0	\$1,005,393		\$0	\$1,005,393
21		TOTAL SYSTEM PUMPING PLANT	\$4,256,754		-\$221,978	\$4,034,776		\$0	\$4,034,776
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	372.000	Treatment & Disposal Equipment	\$6,953,604	P-24	-\$227,124	\$6,726,480		\$0	\$6,726,480
25	373.000	Plant Sewers	\$896,432	P-25	\$0	\$896,432		\$0	\$896,432
26	374.000	Outfall Sewer Lines	\$179,441	P-26	\$0	\$179,441		\$0	\$179,441
27		TOTAL TREATMENT & DISPOSAL PLANT	\$11,317,784		-\$369,155	\$10,948,629		\$0	\$10,948,629
28		INCENTIVE COMPENSATION CAPITALIZATION							
29	0.000	Incentive Compensation Capitalization Adj.	\$0	P-29	\$0	\$0		\$0	\$0
30		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
31		GENERAL PLANT							
32	389.000	Land and Land Rights - General	\$198,266	P-32	\$0	\$198,266		\$0	\$198,266
33	390.000	Stores Shop Equipment Structures	\$488,466	P-33	\$0	\$488,466		\$0	\$488,466
34	390.100	Office Structures	\$178	P-34	\$0	\$178		\$0	\$178
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	\$780	P-37	\$0	\$780		\$0	\$780
38	391.000	Office Furniture & Equipment	\$21,687	P-38	\$0	\$21,687		\$0	\$21,687
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-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	\$498,657	P-45	\$0	\$498,657		\$0	\$498,657
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	\$2,460	P-48	\$0	\$2,460		\$0	\$2,460
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	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	\$71,747	P-54	\$0	\$71,747		\$0	\$71,747
55	397.100	Communication Equipment (non telephone)	\$1,706	P-55	\$0	\$1,706		\$0	\$1,706
56	397.200	Telephone Equipment	\$64	P-56	\$0	\$64		\$0	\$64
57	398.000	Miscellaneous Equipment	\$147,915	P-57	\$0	\$147,915		\$0	\$147,915

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
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		TOTAL PLANT IN SERVICE	\$35,884,813		-\$547,800	\$35,337,013		\$0	\$35,337,013

Missouri-American Water Company

Case No. WR-2017-0285

Sewer District B

Test Year Ending 12-31-2016

Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$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	351.000	Structures & Improvements	\$2,597,672	2.03%	\$52,732
9	352.100	Collection Sewers Forced	\$8,369,372	1.64%	\$137,256
10	352.200	Collection Sewers Gravity	\$4,772,470	1.58%	\$75,404
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	\$17,437,552		\$315,976
15		SYSTEM PUMPING PLANT			
16	360.000	Land & Land Rights	\$9,505	0.00%	\$0
17	361.000	Structures & Improv	\$157,617	2.17%	\$3,421
18	362.000	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 CAPITALIZATION			
29	0.000	Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0
30		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0
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

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

Line Number	<u>A</u> Account Number	<u>B</u> Plant Account Description	<u>C</u> MO Adjusted Jurisdictional	<u>D</u> Depreciation Rate	<u>E</u> Depreciation Expense
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	398.000	Miscellaneous Equipment	\$147,915	6.43%	\$9,511
58	399.000	Other Tangible Property	\$110,813	0.00%	\$0
59		TOTAL GENERAL PLANT	\$2,901,315		\$135,811
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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0		\$0	\$0
3	302.000	Franchises	\$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	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	\$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	\$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	\$1,332,480	P-19	-\$182,736	\$1,149,744		\$0	\$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	372.000	Treatment & Disposal Equipment	\$2,519,701	P-24	-\$137,682	\$2,382,019		\$0	\$2,382,019
25	373.000	Plant Sewers	\$271,154	P-25	\$0	\$271,154		\$0	\$271,154
26	374.000	Outfall Sewer Lines	-\$5,709	P-26	\$0	-\$5,709		\$0	-\$5,709
27		TOTAL TREATMENT & DISPOSAL PLANT	\$3,767,383		-\$179,013	\$3,588,370		\$0	\$3,588,370
28		INCENTIVE COMPENSATION CAPITALIZATION							
29	0.000	Incentive Compensation Capitalization Adj.	\$0	P-29	\$0	\$0		\$0	\$0
30		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
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	\$68,282	P-33	\$0	\$68,282		\$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	391.100	Computers & Peripheral Equipment	\$65,322	P-39	\$0	\$65,322		\$0	\$65,322
40	391.200	Computer Hardware & Software	\$0	P-40	\$0	\$0		\$0	\$0
41	391.250	Computer Software	\$167,043	P-41	\$0	\$167,043		\$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	\$3,375		\$0	\$3,375
47	392.200	Transportation Equipment - Heavy Trucks	\$2,189	P-47	\$0	\$2,189		\$0	\$2,189
48	392.300	Transportation Equipment - Cars	\$17,532	P-48	\$0	\$17,532		\$0	\$17,532
49	392.400	Transportation Equipment - Other	\$52	P-49	\$0	\$52		\$0	\$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	397.000	Communication Equipment	\$29,026	P-54	\$0	\$29,026		\$0	\$29,026
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	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
59		TOTAL GENERAL PLANT	\$1,095,961		\$0	\$1,095,961		\$0	\$1,095,961
60		TOTAL DEPRECIATION RESERVE	<u>\$13,261,368</u>		<u>-\$324,143</u>	<u>\$12,937,225</u>		<u>\$0</u>	<u>\$12,937,225</u>

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$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	536.000	Other Sewer Revenue - Oper. Rev.	-\$11,331			Rev-5		-\$11,331	100.00%	\$12,254	\$923		
Rev-6		TOTAL OPERATING REVENUES	\$4,105,322					\$4,105,322		\$494,031	\$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	Miscellaneous 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			\$9,389		\$93,049	\$102,438	\$0	\$102,438
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 Rservoires	\$3,028	\$3,028	\$0	E-10	\$5,296	\$8,324	100.00%	\$0	\$8,324	\$8,324	\$0
11	713.000	Maint. Of Lake, River and Other Intakes	\$143	\$143	\$0	E-11	-\$29	\$114	100.00%	\$0	\$114	\$114	\$0
12	714.000	Maint. Of Wells & Springs	\$0	\$0	\$0	E-12	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
13	715.000	Maint. Of Infiltration Galleries & Tunnels	\$1	\$1	\$0	E-13	\$0	\$1	100.00%	\$0	\$1	\$1	\$0
14	716.000	Maint. Of Supply Mains	\$33,486	\$27,763	\$5,723	E-14	-\$17,859	\$15,627	100.00%	\$0	\$15,627	\$9,904	\$5,723
15		TOTAL COLLECTION MAINT. EXPENSES	\$36,822	\$31,099	\$5,723		-\$12,452	\$24,370		\$0	\$24,370	\$18,647	\$5,723
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%	\$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	E-26	-\$1,253	\$3,182	100.00%	-\$62	\$3,120	\$1,854	\$1,266
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%	\$1	\$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
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	\$117,772	\$30,837	\$86,935	E-39	-\$14,980	\$102,792	100.00%	-\$6,930	\$95,862	\$15,064	\$80,798

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
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	-\$111	\$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	925.000	Injuries & Damages	-\$55	\$0	-\$55	E-54	\$0	-\$55	100.00%	-\$264	-\$319	\$0	-\$319
55	926.000	Employee Pensions & Benefits	\$356,379	\$212,808	\$143,571	E-55	-\$155,098	\$201,281	100.00%	-\$93,037	\$108,244	\$57,710	\$50,534
56	927.000	Franchise Requirements	\$0	\$0	\$0	E-56	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
57	928.000	Regulatory Commission Expenses	\$3,339	\$0	\$3,339	E-57	\$0	\$3,339	100.00%	-\$483	\$2,856	\$0	\$2,856
58	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-58	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
59	930.100	Institutional or Goodwill Advertising Expenses	\$1,569	\$0	\$1,569	E-59	\$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 Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
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	<u>-\$32,764</u>	See note (1)	See note (1)	E-86	See note (1)	<u>-\$32,764</u>	100.00%	<u>\$345,918</u>	<u>\$313,154</u>	See note (1)	See note (1)
87		TOTAL INCOME TAXES	<u>-\$32,764</u>	\$0	\$0		\$0	<u>-\$32,764</u>		<u>\$345,918</u>	<u>\$313,154</u>	\$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	<u>-\$20</u>			E-90		<u>-\$20</u>	100.00%	<u>\$0</u>	<u>-\$20</u>		
91		TOTAL DEFERRED INCOME TAXES	<u>\$166,078</u>	\$0	\$0		\$0	<u>\$166,078</u>		<u>-\$249,175</u>	<u>-\$83,097</u>	\$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	B	C	D	E	F	G	
Line Number	Description	Dollar Amount	Percentage of Total Capital Structure	Embedded Cost of Capital	Weighted Cost of Capital 8.50%	Weighted Cost of Capital 9.25%	Weighted 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	<u>\$12,239,172,697</u>	<u>100.00%</u>		<u>6.525%</u>	<u>6.855%</u>	<u>6.965%</u>
8	PreTax Cost of Capital				8.225%	8.724%	8.891%